

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

IN THE
STATE OF IOWA
AS FIXED BY THE
Executive Council of the State, July 16, 1908

COMPILED BY A. H. DAVISON
SECRETARY OF THE EXECUTIVE COUNCIL
AND
A. U. SWAN
ASSISTANT SECRETARY

PRINTED BY AUTHORITY OF SECTIONS 125 AND 157 OF THE CODE
SUPPLEMENT OF 1907

DES MOINES
EMORY H. ENGLISH, STATE PRINTER
1907

LIST

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

ALBIA & CENTERVILLE RAILWAY.

President—None reported.
Vice President—T. F. Shonts, New York, N. Y.
Secretary—J. J. Slocum, New York, N. Y.
Treasurer—C. W. Osborne, New York, N. Y.
General Counsel—Geo. W. Seevers, Minneapolis, Minn.
General Manager—L. F. Day, Minneapolis, Minn.
General Superintendent—D. C. Noonan, Minneapolis, Minn.
Chief Engineer—W. D. Wheeler, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.
Superintendent—Iowa Division—C. S. Hayden, Okaloosa, Iowa.

ATCHISON, TOPEKA & SANTA FE RAILWAY.

President—E. P. Ripley, Chicago, Ill.
Second Vice President—J. W. Kendrick, Chicago, Ill.
Secretary and Treasurer—E. L. Copeland, Topeka, Kan.
General Solicitor—Gardiner Lathrop, Chicago, Ill.
General Manager—J. E. Hurley, Topeka, Kan.
General Superintendent—F. C. Fox, Topeka, Kan.
Chief Engineer—W. B. Storey, Jr., Chicago, Ill.
General Auditor—W. E. Bailey, Chicago, Ill.
Tax Commissioner—E. T. Cartledge, Topeka, Kan.
Superintendent—Iowa Division—T. H. Sears, Marcelline, Mo.

ATLANTIC NORTHERN & SOUTHERN RAILWAY.

President—J. W. Cuykendall, Atlantic, Iowa.
Vice President—F. M. Neebe, Atlantic, Iowa.
Secretary—Jas. Stier, Atlantic, Iowa.
Treasurer—G. E. Messenger, Atlantic, Iowa.
General Solicitor—W. A. Follett, Atlantic, Iowa.
General Manager—H. S. Rattenborg, Atlantic, Iowa.
Chief Engineer—C. B. Judd, Atlantic, Iowa.

CHICAGO, ANAMOSA & NORTHERN RAILWAY.

President—Henry Kiene, Dubuque, Iowa.
Vice President—Peter Kiene, Dubuque, Iowa.
Secretary—T. W. Ruets, Dubuque, Iowa.
Treasurer—C. H. Elghmey, Dubuque, Iowa.
General Solicitor—H. C. Kenline, Dubuque, Iowa.
General Traffic Manager—J. L. Kelsey, Anamosa, Iowa.

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

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

CHICAGO GREAT WESTERN RAILWAY.

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

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

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

CHICAGO & NORTH-WESTERN RAILWAY.

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

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.
(Including B. C. R. & Northern Railway.)

President—B. L. Winchell, Chicago, Ill.
First Vice President and General Solicitor—R. A. Jackson, Chicago, Ill.
Secretary and Treasurer—George H. Crosby, Chicago, Ill.
General Manager—F. O. Melcher, Chicago, Ill.
General Superintendents—H. S. Cable, Davenport, Iowa; C. H. Hubble, Cedar Rapids, Iowa; A. E. Sweet, Topeka, Kan.
Chief Engineer—J. B. Berry, Chicago, Ill.
Auditor—F. Nay, Chicago, Ill.
Real Estate and Tax Agent—Thos. J. Newkirk, Chicago, Ill.
Superintendents of Iowa Divisions—C. W. Jones, Des Moines, Iowa; W. H. Given, Des Moines, Iowa; G. A. Merrill, Cedar Rapids, Iowa; Garrett Davis, Cedar Rapids, Iowa; T. H. Beacon, Trenton, Mo.; C. J. Wilson, Estherville, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

Chairman Executive Committee—Marvin Hughitt, Chicago, Ill.
President—Wm. A. Gardner, Chicago, Ill.
Vice President—Eugene E. Osborn, New York, N. Y.
Secretary and Tax Commissioner—Thomas A. Polleya, St. Paul, Minn.
Treasurer—Richard H. Williams, New York, N. Y.
General Counsel—Thomas Wilson, St. Paul, Minn.
General Manager—Arthur W. Trenholm, St. Paul, Minn.
General Superintendent—Samuel G. Strickland, St. Paul, Minn.
Chief Engineer—Charles W. Johnson, St. Paul, Minn.
Comptroller—Lewis A. Robinson, St. Paul, Minn.
Superintendent Iowa Division—Louis F. Slaker, St. James, Minn.

COLFAX NORTHERN RAILROAD.

President—Oscar Strauss, Des Moines, Iowa.
Vice President—J. B. Ryan, Colfax, Iowa.
Secretary and General Manager—Frank B. Hooper, Colfax, Iowa.
Treasurer and Auditor—W. Blakely, Colfax, Iowa.

CROOKED CREEK RAILROAD AND COAL COMPANY.

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

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY.

President—W. J. Underwood, Chicago, Ill.
Vice President—J. C. Hutchins, Chicago, Ill.
Secretary and Treasurer—M. J. Young, Davenport, Iowa.
General Manager—O. B. Grant, Davenport, Iowa.
Auditor and Assistant Treasurer—J. H. Ellis, Davenport, Iowa.

DES MOINES, IOWA FALLS & NORTHERN RAILWAY.

President—W. A. Bradford, Chicago, Ill.
Vice President—Geo. A. Fernald, Boston, Mass.
Secretary and Treasurer—G. A. W. Dodge, Winchester, Mass.
General Solicitor—J. H. Funk, Iowa Falls, Iowa.
General Manager—F. C. McMillan, Des Moines, Iowa.
Superintendent and Auditor—W. J. Sowder, Iowa Falls, Iowa.

DES MOINES TERMINAL RAILWAY.

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

DES MOINES UNION RAILWAY.

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

DES MOINES WESTERN RAILWAY.

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

DUBUQUE & SIOUX CITY RAILROAD.

President—J. T. Harahan, Chicago, Ill.
Vice President—I. G. Rawn, Chicago, Ill.
Secretary—J. F. Merry, Dubuque, Iowa.
Treasurer—E. T. H. Gibson, New York, N. Y.
General Counsel—J. M. Dickinson, Chicago, Ill.
General Manager—F. B. Hartman, Chicago, Ill.
General Superintendent—C. L. Ewing, Chicago, Ill.
Chief Engineer—A. S. Baldwin, Chicago, Ill.
Comptroller—Con. F. Krebs, Chicago, Ill.
Tax Commissioner—W. L. Tarbet, Chicago, Ill.
Superintendents of Iowa Divisions—F. J. Bechely, Dubuque, Iowa; C. B. Fletcher, Fort Dodge, Iowa.

IOWA CENTRAL RAILWAY.

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

IOWA CENTRAL & WESTERN RAILWAY.

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

IOWA & GREAT NORTHERN RAILWAY.

President—Louis W. Hill, St. Paul, Minn.
Vice President—R. I. Farrington, St. Paul, Minn.
Secretary—J. L. Kennedy, Sioux City, Iowa.
Treasurer—E. Sawyer, St. Paul, Minn.
General Solicitor—W. R. Begg, St. Paul, Minn.
General Manager—J. M. Gruber, St. Paul, Minn.
General Superintendent—W. D. Scott, St. Paul, Minn.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
Comptroller—J. G. Drew, St. Paul, Minn.
Tax Commissioner—R. A. Wilkinson, St. Paul, Minn.
Superintendent of Iowa Divisions—R. L. Knebel, Sioux City, Iowa.

IOWA TRANSFER RAILWAY.

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

MANCHESTER & ONEIDA RAILROAD.

President—Jos. Hutchinson, Manchester, Iowa.
Vice President—A. Hollister, Manchester, Iowa.
Secretary—H. C. Hueberle, Manchester, Iowa.
Treasurer—M. F. LeRoy, Manchester, Iowa.
General Solicitor—F. E. Blair, Manchester, Iowa.
Chief Engineer—D. H. Young, Manchester, Iowa.
Auditor—Chas. J. Seeds, Manchester, Iowa.
Chairman General Managing Committee—E. M. Carr, Manchester, Iowa.
Traffic Manager—E. E. Brewer, Manchester, Iowa.

MASON CITY & FORT DODGE RAILROAD.

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

MINNEAPOLIS & ST. LOUIS RAILWAY.

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

MUSCATINE NORTH & SOUTH RAILROAD.

President and General Manager—Chas. Howard, Muscatine, Iowa.
Secretary and Treasurer—George Reeder, Muscatine, Iowa.
Auditor—George Reeder, Muscatine, Iowa.

NEWTON & NORTHWESTERN RAILROAD.

President—Homer Loring, Boston, Mass.
Vice President and Treasurer—Frederick A. Fattay, Boston, Mass.
Secretary—C. Cushman, Boston, Mass.
General Solicitor—S. R. Dyer, Boone, Iowa.
General Manager—J. L. Blake, Boone, Iowa.
Auditor—W. Chamberlain, Boone, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY.

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

ST. PAUL & DES MOINES RAILROAD.

President—Geo. A. W. Dodge, Iowa Falls, Iowa.
Secretary—W. J. Souder, Iowa Falls, Iowa.
Treasurer—Wm. Welden, Iowa Falls, Iowa.
General Solicitor—J. H. Funk, Iowa Falls, Iowa.
Chief Engineer—T. R. Hasley, Iowa Falls, Iowa.

ASSESSED VALUATION OF RAILROAD PROPERTY

SIOUX CITY TERMINAL RAILWAY.

President—F. L. Eaton, Sioux City, Iowa.
Secretary and Treasurer—Geo. E. Burdick, Sioux City, Iowa.

TABOR & NORTHERN RAILWAY COMPANY.

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

UNION PACIFIC RAILROAD.

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

UNION TERMINAL RAILWAY COMPANY.

President—Lewis W. Hill, St. Paul, Minn.
Vice President—Robt. I. Farrington, St. Paul, Minn.
Secretary and Treasurer—Edward Sawyer, St. Paul, Minn.
General Manager—J. M. Graber, St. Paul, Minn.
Comptroller—J. G. Drew, St. Paul, Minn.
Tax Commissioner—R. A. Wilkinson, St. Paul, Minn.
Superintendent of Iowa Division—R. L. Knebel, Sioux City, Iowa.

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

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

WISCONSIN, MINNESOTA & PACIFIC RAILROAD COMPANY.

President—A. B. Stickney, St. Paul, Minn.
Vice President—F. B. Kellogg, St. Paul, Minn.
Secretary—G. F. Phillee, St. Paul, Minn.
Treasurer—R. O. Barnard, St. Paul, Minn.
General Solicitor—A. G. Briggs, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—O. Cornelson, St. Paul, Minn.
Chief Engineer—W. H. Chadbourne, St. Paul, Minn.
Auditor—C. O. Kalman, St. Paul, Minn.
Tax Commissioner—J. L. Pratt, St. Paul, Minn.
Superintendent of Iowa Divisions—C. T. Banks, Red Wing, Minn.

ASSESSED VALUATION OF RAILROAD PROPERTY

INTERURBAN RAILWAY OFFICERS.

BOONE SUBURBAN RAILWAY COMPANY.

President and Auditor—John Reynolds, Boone, Iowa.
Vice President—C. E. Rice, Boone, Iowa.
Secretary—S. G. Clarke, Boone, Iowa.

CEDAR RAPIDS & IOWA CITY RAILWAY AND LIGHT COMPANY.

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

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

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

FT. DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY.

President—Homer Loring, Boston, Mass.
Vice President and Treasurer—Frederick A. Farrat, Boston, Mass.
Secretary—Lawrence H. Parkhurst, Boston, Mass.
General Solicitor—S. B. Dyer, Boone, Iowa.
General Manager—J. H. Blake, Boone, Iowa.
Auditor—W. Chamberlain, Boone, Iowa.

INTER-URBAN RAILWAY COMPANY.

President and General Manager—H. H. Polk, Des Moines, Iowa.
Vice President—E. P. Smith, Chicago, Ill.
Secretary and General Solicitor—N. T. Guernsey, Des Moines, Iowa.
Treasurer—G. B. Hippee, Des Moines, Iowa.
General Superintendent and Chief Engineer—Frank S. Cummins, Des Moines, Iowa.
Auditor—Chas. L. Wight, Des Moines, Iowa.

IOWA & ILLINOIS RAILWAY COMPANY.

President—G. E. Lamb, Clinton, Iowa.
First Vice President—F. W. Ellis, Clinton, Iowa.
Second Vice President—Henry Thuenen, Jr., Davenport, Iowa.
Secretary—R. B. McCoy, Clinton, Iowa.
Treasurer—C. B. Mills, Clinton, Iowa.
General Manager—P. F. Crafts, Clinton, Iowa.
General Solicitor—J. T. Lillis, Clinton, Iowa.
General Superintendent—F. A. Perkins, Clinton, Iowa.
Chief Engineer—J. B. Skiff, Clinton, Iowa.
Auditor—J. C. Feddersen, Clinton, Iowa.

MASON CITY & CLEAR LAKE TRACTION COMPANY.

President—W. E. Brice, Mason City, Iowa.
Vice President, Secretary and General Manager—F. J. Hanlon, Mason City, Iowa.
Treasurer—C. H. McNider, Mason City, Iowa.
Auditor—G. E. Peck, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY.

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

SIOUX CITY & IRETON RAILROAD COMPANY.

President—S. A. Mitchell, Rock Valley, Iowa.
Vice President—M. A. Karr, Ireton, Iowa.
Secretary—J. F. Gorman, Merrill, Iowa.
Treasurer—J. L. Johnson, Ireton, Iowa.
General Manager—J. D. Browning, Spirit Lake, Iowa.
Chief Engineer—L. F. Wakefield, Sioux City, Iowa.

TAMA & TOLEDO ELECTRIC RAILWAY AND LIGHT COMPANY.

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

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY.

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

WESTERN IOWA INTERURBAN RAILROAD COMPANY.

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

TABLE No. 1

Length of Railroads January 1, 1908, and the Assessed Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
<i>Albia & Centerville R'y</i>	Appanoose	13.44	34.44		\$ 73,330
	Monroe	11.00	24.44	\$ 3,000	73,330
<i>Atchison, Topeka & Santa Fe R'y</i>	Lee	19.76	19.76	15,000	296,400
<i>Atlantic Northern & Southern R'y</i>	Audubon	6.70	17.00		34,000
	Cass	7.23			
	Shelby	2.97	17.00	2,000	34,000
<i>Chicago, Anamosa & Northern R'y</i>			17.34		32,000
	Jones	4.77			
	Linn	12.57	17.34	2,000	32,000
<i>Chicago, Burlington & Quincy R'y</i>			1,805.800	8,979	9,530,111
Main Line	Adams	25,302			
	Clarke	25,823			
	Des Moines	18,070			
	Henry	19,304			
	Jefferson	24,586			
	Lucas	26,853			
	Mills	27,023			
	Monroe	27,215			
	Montgomery	25,909			
	Union	24,779			
	Wapello	26,723	272,569	15,000	4,102,535
<i>Ft. Madison Branch</i>	Henry	2,470			
	Jefferson	13,000			
	Lee	25,040			
	Van Buren	14,720	55,090	2,100	113,638
<i>Albia, K & D. M. and D. M. & K. Branch</i>	Marion	20,304			
	Monroe	10,712			
	Folk	10,155			
	Warren	7,695	67,807	4,800	311,912
<i>Chariton, D. M. & Southern Branch</i>	Lucas	9,051			
	Warren	21,439	30,490	4,100	125,009
<i>Chariton Branch</i>	Decatur	15,307			
	Lucas	13,741			
	Wayne	6,893	35,941	4,000	168,064
<i>Leon, Mt. Ayr & Southwestern Branch</i>	Decatur	25,039			
	Ringgold	28,642	54,281	4,600	249,632
<i>Creston Branch</i>	Adams	3,593			
	Taylor	28,608			
	Union	10,742	42,943	5,100	217,068
<i>Creston & Northern Branch</i>	Adair	12,772			
	Union	3,152	27,704	4,100	113,580
<i>Western Iowa Railroad</i>	Adair	10,270			
	Cass	10,595	20,865	4,100	85,496

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Nebraska City Branch	Fremont Montgomery Pawnee	19.741 7.958 11.800	39.500	6,850	269,581
Red Oak & Atlantic Branch	Cass Montgomery Pottawattamie	3.557 12.433 1.965	17.952	4,100	73,767
Neb. City, Sidney & Northeast	Fremont Mills	12.199 5.018	21.057	3,600	75,805
Hastings & Avoca Branch	Mills Pottawattamie	10.483 5.244	15.727	3,600	56,517
Northern Division	Dubuque	.532	.532	20,600	10,959
Burlington & Western R'y	Henry Jefferson Keokuk Mahaska Marion Washington	10.679 17.784 13.443 26.748 8.803 13.875	80.330	4,100	341,632
Burlington & Northwestern R'y	Des Moines Henry Louis Washington	13.906 9.120 3.148 13.014	38.678	4,100	158,577
Des Moines & Kansas City R. R.	Clarke Decatur Madison Polk Warren	20.508 26.636 12.379 7.428 27.357	94.308	4,600	434,230
St. Louis, Keokuk & North Western	Henry Lee	14.250 36.750	51.000	3,900	198,900
Keokuk & St. Paul R'y	Des Moines Lee	8.986 33.206	42.278	11,000	465,066
Keokuk & Western R. R.	Appanoose Decatur Wayne	29.200 14.180 29.800	73.180	5,850	391,513
Humeston & Shenandoah R. R.	Decatur Page Ringgold Taylor	14.350 27.130 27.288 27.000	95.748	3,600	344,502
Chicago, Burlington & Kansas City	Appanoose Davis Lee Van Buren	17.970 15.450 16.800 27.330	77.640	4,200	326,068
Kansas City, St. Joe & Council Bluffs	Fremont Mills Pottawattamie	29.783 17.383 8.880	56.046	10,000	560,260
Clarinda, College Springs & Southwestern	Page	17.768	17.768	5,850	103,942
Brownsville & Nodaway Val.	Montgomery Page	2.413 22.810	25.223	6,100	153,890
Tarkio Valley R. R.	Page	2.174	2.174	5,100	11,087
Iowa & St. Louis R. R.	Appanoose	5.430	5.430	3,100	16,833

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Chicago Great Western R'y—Main Line	Bremer Buchanan Chickasaw Delaware Dubuque Fayette Howard Mitchell	6.014 11.413 25.509 25.629 31.210 19.808 13.600 9.903	751.850	5,874	4,412,121
Southwestern Branch	Black Hawk Buchanan Fayette Grundy Jasper Madison Marshall Polk Ringgold Tama Taylor Union Warren	30.425 2.307 6.901 7.970 19.002 19.428 21.225 29.000 23.830 12.058 5.799 22.487 15.729	228.059	6,100	1,391,159
Cedar Falls Branch	Black Hawk	7.680	7.680	3,900	29,928
M. C. & Ft. D.—Main Line	Calhoun Carroll Cerro Gordo Crawford Franklin Harrison Mitchell Pottawattamie Shelby Webster Worth Wright	18.558 25.213 21.500 1.972 .530 1.521 5.295 28.304 32.876 27.345 16.652 33.470	234.12	4,800	1,127,883
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer Butler Fayette Franklin Wright	25.209 27.749 9.544 24.143 12.202	98.900	4,800	475,756
M. C. & Ft. D.—Lehigh Br.	Webster	15.09	15.09	5,100	48,639
Coalville Branch	Webster	2.905	2.905	3,100	8,990
Wisconsin, Minn. & Pacific Branch	Howard Mitchell	1.800 21.000	22.500	3,200	69,750
Chicago, Milwaukee & St. Paul R'y	Benton Boone Carroll Clinton Crawford Dallas Guthrie Harrison Jackson Jones Linn Marshall Pottawattamie Shelby Story Tama	24.07 7.85 24.06 25.14 12.50 24.72 19.54 7.01 12.09 25.54 25.85 25.28 36.59 24.11 24.79 26.22	1,803.58	6,547	12,809,790
Chicago & Council B. Division	Benton Boone Carroll Clinton Crawford Dallas Guthrie Harrison Jackson Jones Linn Marshall Pottawattamie Shelby Story Tama	24.07 7.85 24.06 25.14 12.50 24.72 19.54 7.01 12.09 25.54 25.85 25.28 36.59 24.11 24.79 26.22	348.24	11,000	3,860,540

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Green Island Branch.....	Jackson	11.90	11.90	3,000	35,700
Kansas City Division—Marion to Rutledge.....	Benton	1.78			
	Iowa	32.58			
	Keokuk	30.76			
	Linn	17.54			
	Wapello	5.90	91.66	5,500	504,130
Kansas City Division—Rutledge south.....	Appanoose	22.34			
	Monroe	19.47			
	Wapello	18.41			
	Wayne	14.96	66.18	6,500	430,170
Sioux City Branch.....	Crawford	30.78			
	Monona	27.53			
	Woodbury	31.96	90.27	6,000	541,620
Dubuque Division.....	Allamakee	36.11			
	Clayton	36.22			
	Dubuque	32.81			
	Jackson	31.04	136.18	7,000	953,260
Cascade Branch	Dubuque	19.50			
	Jackson	15.12	35.62	3,000	106,860
Volga Branch	Clayton	42.01			
	Fayette	16.20	58.21	3,500	203,735
Waukon Branch	Allamakee	22.81	22.81	3,000	68,430
Davenport & Northwestern Division	Cedar	3.96			
	Clayton	13.17			
	Clinton	12.38			
	Delaware	28.96			
	Fayette	37.02			
	Jones	27.67			
	Scott	26.54			
	Winnebiek	2.47	151.07	4,000	604,280
Dubuque & Southwestern Division	Delaware	7.95			
	Dubuque	7.79			
	Jones	19.78			
	Linn	8.11	43.63	4,000	174,520
Maquoketa Branch.....	Clinton	21.50			
	Jackson	2.89			
	Scott	7.80	32.19	3,500	112,665
Clinton Branch.....	Clinton	10.58	10.58	4,000	42,320
Iowa & Minnesota Division.....	Howard	24.38			
	Winnebiek	16.90	41.34	5,500	227,370
Decorah Branch.....	Winnebiek	9.54	9.54	3,500	33,380
Austin Branch.....	Cerro Gordo	8.99			
	Mitchell	7.75			
	Worth	11.27	27.95	4,500	125,775

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa & Dakota Division.....	Allamakee	4.03			
	Cerro Gordo	24.32			
	Chickasaw	26.33			
	Clay	24.31			
	Clayton	22.68			
	Floyd	24.82			
	Hancock	24.15			
	Kossuth	24.45			
	Lyon	9.43			
	O'Brien	24.02			
	Palo Alto	24.84			
	Sioux	29.08			
	Winnebiek	29.75	301.40	3,300	2,419,307
Elkader Branch.....	Clayton	19.30	19.30	3,500	67,550
Spirit Lake Branch.....	Clay	7.70			
	Dickinson	12.33	20.03	3,500	70,105
Eden Branch.....	Sioux	8.99	8.99	3,500	31,465
Sioux City & Dakota Division.....	Lyon	5.04			
	Plymouth	15.00			
	Sioux	16.88			
	Woodbury	5.63	40.55	5,500	222,835
Des Moines Division—Main Line	Buena Vista	14.92			
	Calhoun	23.30			
	Clay	19.48			
	Dallas	26.71			
	Greene	27.25			
	Guthrie	16.99			
	Pocahontas	11.61			
	Polk	9.60	155.46	4,000	621,840
Des Moines Division—Boone Line	Boone	15.24			
	Dallas	9.02			
	Polk	10.01	34.27	3,500	122,395
Des Moines Division—Storm Lake Branch.....	Buena Vista	7.73			
	Calhoun	11.70			
	Sac	19.15	38.58	3,500	135,030
Muscatine Line.....	Jefferson	4.09			
	Keokuk	9.38			
	Lewis	6.11			
	Muscatine	16.72			
	Scott .....	.64			
	Wapello	13.37			
	Washington	26.30	76.94	6,700	515,498
Chicago & North-Western Ry Chicago & North-Western Ry	Benton	24.84			
	Boone	24.80			
	Carroll	25.41			
	Cedar	24.93			
	Clinton	40.17			
	Crawford	31.60			
	Greene	24.19			
	Harrison	30.33			
	Linn	23.38			
	Marshall	25.00			
	Pottawattamie	19.06			
	Story	24.35	390.32	15,700	5,500,964
	Tama	25.34			

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa Midland Branch	Clinton	33.40			
	Jackson	14.00			
	Jones	22.08	70.98	4,100	291,018
Stanwood & Tipton Branch	Cedar	8.50	8.50	4,100	34,850
Ottumwa, Cedar Falls & St. Paul Branch	Benton	2.47			
	Keokuk	16.89			
	Mahaska	18.96			
	Poweshiek	27.21			
	Tama	.13	60.36	4,100	247,476
Molingona Branch	Boone	10.00	10.00	6,600	66,000
Southern Iowa Branch	Mahaska	19.14			
	Monroe	2.40	21.54	3,600	77,544
Maple River Branch	Carroll	9.34			
	Ida	28.16			
	Monona	24.35			
	Plymouth	7.96			
	Sac	64.02			
	Woodbury	45.21	179.04	5,000	1,002,624
Boyer Valley Branch	Crawford	17.94			
	Sac	6.83	24.77	4,300	106,511
Soldier River Branch	Crawford	28.44			
	Harrison	13.12			
	Monona	19.75	61.31	4,100	251,371
Fox Lake Branch	Emmet	18.78			
	Kossuth	11.75			
	Palo Alto	2.74	33.27	4,100	136,407
Iowa R'y Coal & Mfg. Co.	Boone	3.25	3.25	10,100	33,825
Des Moines & Minneapolis Branch	Hamilton	7.45			
	Polk	24.16			
	Story	25.73	57.34	9,000	516,000
Iowa-Southwestern Branch	Audubon	11.99			
	Carroll	25.43			
	Crawford	1.83			
	Shelby	18.72	57.97	4,100	237,677
Iowa-Minnesota & Northwestern Branch	Benton	.43			
	Black Hawk	6.27			
	Butler	31.11			
	Cerro Gordo	29.01			
	Floyd	.02			
	Grundy	18.47			
	Tama	30.21			
	Winnebago	11.43			
	Worth	18.78	140.83	5,100	718,233
Sioux City & Pacific Branch	Harrison	32.40			
	Monona	25.75			
	Woodbury	22.32	80.47	9,200	740,394
Alden Branch	Hardin	26.40	26.40	4,100	108,940

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Toledo & Northwestern Branch	Buena Vista	23.77			
	Calhoun	22.81			
	Clay	5.70			
	Grundy	12.79			
	Hamilton	45.58			
	Hardin	24.81			
	Humboldt	23.14			
	Kossuth	46.51			
	O'Brien	25.30			
	Pocahontas	21.18			
	Sac	8.57			
	Sioux	23.06			
	Tama	22.14			
	Webster	25.96			
	Wright	23.85	383.50	6,000	2,299,120
Chicago, Rock Island & Pacific R'y					
Iowa Division	Adair	8.52			
	Cass	27.01			
	Cedar	6.90			
	Dallas	17.54			
	Guthrie	19.30			
	Iowa	25.25			
	Jasper	34.28			
	Johnson	27.20			
	Madison	8.50			
	Muscatine	24.85			
	Polk	27.73			
	Pottawattamie	45.05			
	Poweshiek	23.68			
	Shelby	6.42			
	Scott	13.70	318.12	11,300	3,594,756
Southwestern Division	Appanoose	20.89			
	Davis	22.89			
	Jefferson	20.24			
	Louis	18.99			
	Muscatine	22.77			
	Scott	18.11			
	Wapello	7.72			
	Washington	24.13			
	Wayne	27.75	192.50	9,500	1,829,005
Oskaloosa Division	Keokuk	25.79			
	Mahaska	26.71			
	Marion	15.77			
	Washington	14.04	79.31	4,800	383,102
Wilton Branch	Muscatine	18.64	18.64	3,700	68,948
Newton & Monroe Branch	Jasper	17.02	17.02	3,700	62,974
Des Moines, Indianola & Winterset Branch	Madison	15.14			
	Polk	4.71			
	Warren	26.23	47.08	4,800	197,736
Guthrie Center Branch	Guthrie	14.44	14.44	3,500	46,008
Audubon Branch	Audubon	16.23			
	Cass	5.18	21.41	4,800	102,522
Griswold Branch	Cass	14.22	14.22	3,700	52,614

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Harlan Branch	Pottawattamie	1.15			
	Shelby	10.73	11.88	3,700	43,956
Carson Branch	Pottawattamie	17.73	17.73	3,700	65,601
Keosauqua Branch	Van Buren	4.50	4.50	3,700	16,650
Gowrie & Northwestern R'y.	Buena Vista	4.00			
	Calhoun	16.39			
	Clay	25.97			
	O'Brien	13.23			
	Osceola	12.91			
	Pocahontas	29.40			
	Webster	7.41	109.30	3,300	349,700
Keokuk & Des Moines Division	Davis	.86			
	Jasper	17.32			
	Lee	27.13			
	Mahaska	21.34			
	Marion	14.65			
	Polk	17.14			
	Van Buren	33.65			
	Wapello	29.97	162.31	4,500	730,395
Burlington, Cedar Rapids & Northern Main Line	Benton	22.01			
	Black Hawk	32.73			
	Bremer	4.19			
	Butler	21.02			
	Cedar	8.94			
	Cerro Gordo	10.61			
	Des Moines	21.13			
	Floyd	29.38			
	Johnson	16.95			
	Linn	21.67			
	Louis	22.15			
	Muscatine	18.91			
	Worth	6.80	228.68	7,850	1,795,138
Milwaukee Division	Allamakee	1.61			
	Buchanan	25.73			
	Fayette	44.31			
	Linn	21.29	91.12	4,300	395,304
	Winnebago	1.13			
Muscatine Division	Johnson	7.06			
	Muscatine	19.21			
	Washington	4.51	30.58	4,300	128,436
Pacific Division	Benton	14.75			
	Grundy	15.30			
	Tama	18.17	48.12	6,300	299,344
Iowa City & Western Branch	Johnson	6.54			
	Keokuk	31.36			
	Mahaska	4.37			
	Poweshiek	6.71			
	Washington	21.61	72.99	3,000	218,970

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Cedar Rapids, Iowa Falls & Northwestern Branch	Dickinson	25.83			
	Emmet	19.39			
	Franklin	12.43			
	Grundy	11.64			
	Hancock	36.36			
	Hardin	17.49			
	Humboldt	31.59			
	Kossuth	10.25			
	Lyon	27.82			
	Osceola	30.29			
	Palo Alto	27.29			
	Winnebago	21.29			
	Wright	43.05	311.53	4,700	1,483,231
Cedar Rapids & Clinton Branch	Cedar	28.81			
	Clinton	14.61			
	Johnson	12.95			
	Scott	25.50	81.93	4,300	344,106
Chicago, Decorah & Minnesota Branch	Fayette	.39			
	Winnebago	22.99	23.38	2,700	62,856
Davenport, Iowa & Dakota Branch	Cedar	9.14			
	Muscatine	7.19			
	Scott	13.64	29.98	2,700	110,556
Waverly Short Line	Bremer	5.68	5.68	3,300	18,176
Germania Division	Emmet	30.02			
	Kossuth	23.03			
	Winnebago	4.92	57.97	3,750	190,702
Garner Division	Hancock	14.79			
	Kossuth	3.61	18.40	2,900	53,360
Chicago, St. Paul, Minneapolis & Omaha R'y. Main Line	O'Brien	6.61			
	Osceola	17.98			
	Plymouth	9.48			
	Sioux	22.09			
	Woodbury	.94	57.10	14,500	827,950
Rock River Branch	Lyon	17.44	17.44	5,000	87,200
Colfax Northern R'y.	Jasper	12.50	12.50	3,500	43,750
Crooked Creek Railroad	Hamilton	5.812	17.612	3,000	52,836
	Webster	11.800			
Davenport, Rock Island & Northwestern R'y.	Clinton	20.91			
	Scott	9.18	30.09	3,000	90,270
Des Moines, Iowa Falls & Northern R'y.	Clinton	24.79	83.91	7,000	587,370
	Hardin	22.80			
	Polk	17.50			
	Story	28.61	70.00	4,000	280,000
Des Moines Terminal R'y.	Polk	.91	.91	9,000	8,190
Des Moines Union R'y.	Polk	4.00	4.00	105,000	420,000
Des Moines Western R'y.	Polk	4.62	4.62	5,000	23,100

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
<i>Dubuque & Sioux City R'y.</i>			716.23	5,860	4,303,483
Main Line—Dubuque to Le-Mars and in Sioux City	Black Hawk	20.06			
	Buchanan	24.56			
	Buena Vista	25.40			
	Butler	24.95			
	Calhoun	14.57			
	Cherokee	22.80			
	Delaware	24.46			
	Dubuque	30.43			
	Franklin	1.10			
	Grundy	.16			
	Hamilton	23.00			
	Hardin	26.75			
	Pocahontas	9.77			
	Plymouth	16.33			
	Webster	27.34			
	Woodbury	.64			
Main Line—LeMars to Sioux City	Plymouth	18.54	302.81	8,270	2,504,230
	Woodbury	5.48	24.02	12,328	296,118
Omaha District	Calhoun	25.84			
	Crawford	23.17			
	Harrison	29.42			
	Pottawattamie	19.73			
	Sac	18.90			
	Webster	5.97	183.08	4,270	568,251
Cedar Rapids Branch	Delaware	14.07			
	Linn	27.78	41.85	2,050	127,642
Mona Branch	Black Hawk	7.50			
	Bremer	19.44			
	Chickasaw	7.01			
	Floyd	19.13			
	Mitchell	22.72	75.94	3,150	239,211
Stacyville Branch	Mitchell	7.93		2,000	20,613
Onawa Branch	Cherokee	16.01			
	Ia	2.22			
	Monona	16.32			
	Woodbury	25.94	60.47	3,050	184,494
Sioux Falls Branch	Cherokee	11.40			
	Lyon	24.20			
	O'Brien	27.37			
	Sioux	7.08	70.11	3,750	262,912
<i>Iowa Central R'y.</i>			449.928	4,226	1,901,551
Main Line	Cerro Gordo	24.351			
	Franklin	27.231			
	Hardin	28.726			
	Jasper	3.091			
	Maahaska	25.233			
	Marshall	20.808			
	Monroe	13.560			
	Poweshiek	22.911			
	Wapello	.010			
	Worth	13.562	189.535	5,600	1,001,401
Belmont Branch	Franklin	15.700			
	Wright	6.500	22.200	3,000	66,600
Iowa Central & Western Branch	Hancock	13.086			
	Kossuth	14.531			
	Wright	8.956	36.573	2,500	91,482

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Story City Branch	Marshall	15.618			
	Story	12.500	28.118	3,000	103,330
State Center Branch	Jasper	1.228			
	Marshall	30.713	31.941	3,000	79,920
Montezuma Branch	Poweshiek	13.610	13,610	3,000	40,830
Newton Branch	Jasper	25.233			
	Maahaska	5.877			
	Poweshiek	.079	30.250	3,000	90,750
Eastern Division	Henry	19.148			
	Iowa	1.792			
	Keokuk	23.536			
	Louisa	22.147			
	Maahaska	11.422			
	Washington	11.724	90.590	3,800	307,028
<i>Iowa Great Northern R'y.</i>			76.70		408,443
	Lyon	18.43			
	Plymouth	23.27			
	Sioux	27.28			
	Woodbury	5.87	73.70	5,800	408,443
<i>Iowa Transfer R'y.</i>	Polk	.21	.21	23,810	5,000
<i>Manchester & Oneida R'y.</i>	Delaware	8.00	8.00	2,500	20,000
<i>Minneapolis & St. Louis R'y.</i>			849.01	3,500	1,829,130
Southern Division	Boone	24.50			
	Hancock	25.71			
	Humboldt	22.41			
	Kossuth	7.80			
	Webster	25.21			
	Winnebago	20.21			
	Worth	.53	137.37	4,000	551,480
Southwestern Division	Buena Vista	20.12			
	Clay	20.55			
	Dickinson	7.29			
	Emmet	18.03	75.99	8,200	255,904
Des Moines & Ft. Dodge R'y.					
Des Moines to Angus	Boone	1.70			
	Dallas	26.28			
	Polk	5.95	37.34	4,000	148,960
Des Moines & Ft. Dodge R'y.					
Angus to Ruthven	Boone	1.28			
	Greene	22.03			
	Humboldt	6.34			
	Palo Alto	29.49			
	Pocahontas	15.74			
	Webster	22.47	100.35	3,910	392,486
<i>Muscatine North & South R'y.</i>			28.67		71,975
	Louisa	20.95			
	Muscatine	7.72	28.67	2,500	71,975
<i>Newton & Northwestern R'y.</i>			106.30		226,873
	Boone	22.25			
	Calhoun	13.38			
	Greene	.91			
	Jasper	24.25			
	Polk	5.83			
	Story	12.45			
	Webster	13.23	106.30	3,975	226,873

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Omaha Bridge & Terminal R'y.	Pottawattamie	.50	.50	7,000	3,500
St. Paul & Des Moines R.	Cerro Gordo	15.65	43.84	-----	87,680
	Franklin	24.87			
	Hardin	3.32	43.84	2,000	87,680
Sioux City Bridge Company	Woodbury	1.00	1.00	5,000	5,000
Sioux City Terminal R'y.	Woodbury	1.57	1.57	6,000	9,420
Tabor & Northern R'y.	Mills	8.79	8.79	3,000	26,370
Union Pacific R'y.			3.78	72,072	274,700
Main Line	Pottawattamie	2.06	2.06	125,000	257,500
Union Avenue Line	Pottawattamie	1.72	1.72	10,000	17,300
Union Terminal R'y.	Woodbury	1.28	1.28	78,125	100,000
Wabash R'y.			212.23	4,832	1,025,582
Main Line	Appanoose	7.201			
	Davis	26.246			
	Wapello	9.833	43.31	5,000	216,550
Omaha & St. Louis Line	Premont	8.74			
	Mills	25.94			
	Page	19.83			
	Pottawattamie	11.22	65.73	5,000	328,650
Des Moines & St. Louis Line	Appanoose	17.88			
	Marion	29.09			
	Monroe	21.94			
	Polk	15.01	93.83	5,000	469,150
Coal Switches	Marion	9.36	9.36	1,200	11,232
Totals			9,876.82	\$ 6,425	\$63,527,616

TABLE No. 2

Length of Inter-Urban Lines January 1, 1908, and the Assessed Value Thereof.

Name of Roads	Counties	Miles of road	Total Miles of road	Assessed value per mile	Aggregate assessed value
Boone Suburban Railway	Boone	4.30	4.30	\$ 1,250	\$ 5,325
Cedar Rapids & Iowa City Railway & Light Company			27.68	-----	69,075
	Johnson	18.32			
	Linn	9.31	27.68	2,500	69,075
Cedar Rapids & Marion City Railway	Linn	15.65	15.65	6,000	93,900
Ft. Dodge, Des Moines & Southern R. R.			53.20	2,056	109,570
New Line	Greene	.30			
	Polk	16.10			
	Story	19.62			
	Webster	24.90	51.22	2,000	102,440
Old Line (Ames & College)	Story	1.08	1.08	2,500	6,200
Inter-Urban Railway			64.97	-----	198,710
	Dallas	20.30			
	Jasper	5.60			
	Polk	38.77	64.57	3,000	198,710
Iowa & Illinois Railway			28.072	-----	82,663
	Clinton	10.877			
	Scott	28.195	28.072	2,500	82,663
Mason City & Clear Lake Traction Company	Cerro Gordo	14.62	14.62	1,000	14,620
Oskaloosa & Buxton Electric Railway	Mahaska	2.30	2.30	1,000	2,300
Tama & Toledo Electric Railway	Tama	2.75	2.75	2,500	6,875
Waterloo, Cedar Falls & Northern Railway			55.43	-----	166,290
	Black Hawk	29.78			
	Bremer	25.67	55.43	3,000	166,290
Total			273.422	-----	\$ 744,070

TABLE No. 3

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments, for 1908.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which sleeping cars are run	Assessed value per mile for sleeping cars	Aggregate assessed value of sleeping cars
Atchison, Topeka & Santa Fe Railway—Iowa-Illinois state line and Iowa-Missouri state line.....	19.78	\$ 136.00	\$ 2,687
Burlington, Cedar Rapids & Northern Railway.....	507.99	13.00	6,595
Burlington to Mediapolis.....	15.30	46.00	703
Mediapolis to Columbus Junction.....	25.38	28.00	709
Columbus Junction to West Liberty.....	20.00	37.00	742
West Liberty to Cedar Rapids.....	36.59	82.00	3,000
Cedar Rapids to Vinton.....	22.95	47.00	1,185
Vinton to Manly Junction.....	102.807	37.00	3,806
Northwood to Iowa-Minnesota state line.....	4.003	52.00	208
Vinton to Iowa-Minnesota state line and Minnesota-Iowa state line to Iowa-South Dakota state line.....	279.31	10.00	2,793
Chicago & North-Western Railway.....	1,045.87	73.789	77,389
Illinois-Iowa state line to Cedar Rapids.....	83.11	211.00	17,529
Cedar Rapids to Belle Plaine.....	35.27	190.00	6,713
Belle Plaine to Tama.....	15.00	187.00	2,800
Tama to Ames.....	55.25	197.00	9,281
Ames to Missouri Valley.....	139.70	154.00	21,352
Missouri Valley to Council Bluffs.....	22.69	183.00	4,152
Tama to Jewell Junction.....	68.02	18.00	1,224
Jewell Junction to Onawa.....	142.48	6.00	855
Jewell Junction to Eagle Grove.....	29.00	19.00	551
Eagle Grove to Hawarden.....	145.48	10.00	1,455
Eagle Grove to Iowa-Minnesota state line.....	64.38	18.00	1,154
Belle Plaine to Mason City.....	106.42	17.00	1,809
Des Moines to Ames.....	35.78	25.00	894
Ames to Jewell Junction.....	21.56	18.00	388
Missouri Valley to California Junction.....	5.30	47.00	249
California Junction to Onawa.....	32.28	41.00	1,323
California Junction to Iowa-Nebraska state line.....	4.82	21.00	101
Onawa to Sioux City.....	38.97	47.00	1,789
Chicago, Burlington & Quincy Railway.....	304.519	145.00	44,156
Illinois-Iowa state line to Burlington.....	734	98.00	72,912
Burlington to Creston.....	187.665	100.00	18,766
Creston to Pacific Junction.....	81.885	100.00	8,188
Pacific Junction to Iowa-Nebraska state line.....	5.344	62.00	331
In City of Burlington and Mediapolis to Oskaloosa.....	90.950	20.00	1,819
Chicago Great Western Railway.....	700.401	71.00	49,728
Illinois-Iowa state line to Oelwein.....	98.090	14.00	1,373
Oelwein to Clarion.....	102.420	31.00	3,176
Clarion to Council Bluffs.....	225.580	32.00	7,218
Oelwein to Iowa-Missouri state line.....	58.846	79.00	4,648
Oelwein to Iowa-Minnesota state line.....	71.700	18.00	1,290
Chicago, Milwaukee & St. Paul Railway.....	432.02	34.00	14,689
Illinois-Iowa state line to Council Bluffs.....	348.00	34.00	11,832
Rutledge to Iowa-Missouri state line.....	66.18	2.00	132
Muscatine to Rutledge.....	76.94	2.00	154

TABLE No. 3—CONTINUED.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which sleeping cars are run	Assessed value per mile for sleeping cars	Aggregate assessed value of sleeping cars
Chicago, Rock Island & Pacific Railway.....	538.00	121.00	65,100
Illinois-Iowa state line to West Liberty.....	29.07	80.00	2,327
West Liberty to Des Moines.....	126.59	80.00	10,127
Des Moines to Council Bluffs.....	142.46	68.00	9,687
Illinois-Iowa state line to Muscatine.....	23.57	95.00	2,238
Muscatine to Columbus Junction.....	20.60	95.00	1,957
Columbus Junction to Washington.....	10.55	101.00	1,068
Washington to Iowa-Missouri state line.....	128.87	94.00	12,115
Washington to Evans.....	57.29	16.00	917
Chicago, St. Paul, Minneapolis & Omaha Railway.....	57.19	55.00	3,140
Minnesota-Iowa state line to LeMars.....	53.91	16.00	863
Davenport, Rock Island & Northwestern Railway.....	5.03	52.00	261
Des Moines Union Railway.....	2.43	52.00	126
C. G. W.—Union Station east and south.....	2.53	37.00	94
Wabash—Union Station east.....	605.90	11.33	6,868
Dubuque & Sioux City Railway.....	93.21	77.00	7,185
Illinois-Iowa state line to Waterloo.....	5.51	55.00	307
Waterloo to Monia Junction.....	32.72	46.00	1,505
Monia Junction to Ft. Dodge.....	5.08	51.00	260
Ft. Dodge to Tara Junction.....	135.08	28.00	3,782
Tara Junction to Missouri River.....	69.35	21.00	1,456
Cherokee to LeMars and in Sioux City.....	31.83	12.00	378
Cherokee to Iowa-Minnesota state line.....	70.11	11.00	771
LeMars to Sioux City.....	24.02	37.00	890
Monia Junction to Iowa-Minnesota state line.....	75.94	12.00	911
Iowa Central Railway.....	189.529	15.00	2,843
Albia to Manly Junction.....	178.194	17.00	3,029
Manly Junction to Northwood.....	11.33	50.00	568
Kansas City, St. Joe & Council Bluffs Railway.....	56.029	100.00	5,603
Missouri-Iowa state line to Pacific Junction.....	57.129	100.00	5,712
Pacific Junction to Council Bluffs.....	18.306	130.00	2,380
Minneapolis & St. Louis Railway.....	170.11	26.00	4,423
Minnesota-Iowa state line to Ft. Dodge.....	88.15	26.00	2,314
Tara Junction to Des Moines.....	81.95	20.00	1,639
Omaha & St. Louis Railway.....	65.73	15.00	986
Missouri-Iowa state line to Council Bluffs.....	45.81	51.00	2,341
Omaha Bridge & Terminal Railway.....	2.00	400.00	800
St. Louis, Keokuk & Northwestern Railway.....	101.091	53.00	5,358
Missouri-Iowa state line to Burlington.....	32.141	53.00	1,703
Wabash Railway.....	94.95	37.00	3,503
Missouri-Iowa state line to Albia.....	94.95	37.00	3,503
Albia to Des Moines.....	94.95	37.00	3,503
Total.....	7,031,548		\$658,046

TABLE No. 4

Assessment of Equipment Car Companies and Amount of Tax Assessed Against Said Companies by the Executive Council, July 17, 1908, at Forty-one and 7-10 Mills on the Dollar of Taxable Property.

Names of Companies	Actual value of cars	Assessed or taxable value	Amount of tax
American Cotton Oil Company	\$ 3,000	\$ 750	\$ 31.27
American Refrigerator Transit Company	5,000	1,250	52.00
Armour Car Lines Company	144,000	36,000	1,501.80
Arms Palace Horse Car Company	600	150	6.25
Cold Blast Transportation Company	3,600	900	37.50
The Cudahy Packing Company	103,500	25,875	1,079.00
Cudahy Milwaukee Refrigerator Line	600	150	6.25
Chicago, New York and Boston Refrigerator Company	10,400	2,600	108.42
Dairy Shippers Despatch	600	150	6.25
General Chemical Company	400	100	4.17
Jacob Doid Packing Company	1,200	300	12.51
Libby, McNeil & Libby, Incorporated	1,000	250	10.42
Live Poultry Transportation Company	12,000	3,000	125.10
Lewis Manufacturing Company, F. J.	400	100	4.17
Mather Stock Car Company	3,600	900	37.50
Merchants Despatch Transportation Company	26,000	6,500	275.39
National Car Company	4,300	1,075	45.78
National Car Line Company	18,000	4,500	187.05
National Roofing Company	800	200	8.34
Rumely Company, M.	500	125	5.25
Streets Western Stable Car Line	8,000	2,000	83.40
St. Louis Refrigerator Car Company (Anheuser Busch)	30,000	7,500	304.25
St. Louis Refrigerator Car Company (Lemp Series)	1,000	250	10.42
Swift Refrigerator Transportation Company	94,000	23,500	979.95
Santa Fe Transportation Company	38,000	9,500	396.15
Tinsville Oil Works	800	200	8.34
Union Refrigerator Transit Company of Wisconsin	10,000	2,500	104.25
Union Tank Line Company	22,000	5,500	225.10
Total	\$905,300	\$250,800	\$ 6,200.19

TABLE No. 5

Length and Assessed Value of Railroads, by Counties.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Adair	38.842		\$ 218,540
Chicago, Burlington & Quincy-Creston & Northern R'y.	19.033	\$ 4,100	\$ 80,183
Chicago, Burlington & Quincy-Western Iowa R. R.	19.370	4,100	80,183
Chicago, Rock Island & Pacific-Iowa Div.	9.59	11,300	96,270
Adams	29.803		400,023
Chicago, Burlington & Quincy-Main Line	25.023	15,000	383,990
Chicago, Burlington & Quincy-Creston Branch	4.800	5,100	20,943
Allamakee	64.55		\$61,328
Burlington, Cedar Rapids & Northern-Milwaukee Div.	1.61	4,300	6,903
Chicago, Milwaukee & St. Paul-Iowa & Dakota Div.	1.60	8,300	13,280
Chicago, Milwaukee & St. Paul-Dubuque Div.	21.11	7,000	147,770
Chicago, Milwaukee & St. Paul-Waukon Branch	22.81	5,000	69,430
Appanoose	145.411		\$43,717
Albia & Centerville Railway	13.44	3,000	40,330
Chicago, Burlington & Quincy-Keokuk & Western	29.80	5,500	163,890
Chicago, Burlington & Quincy-Chicago, Harl. & K. C.	17.97	4,300	75,474
Chicago, Burlington & Quincy-Iowa & St. Louis	5.43	3,100	16,833
Chicago, Rock Island & Pacific-Southwestern Div.	29.80	9,500	283,955
Wabash, Main Line	7.901	5,000	39,505
Wabash-Des Moines & St. Louis	17.88	5,000	89,400
Chicago, Milwaukee & St. Paul-Kansas City Div.	22.34	6,500	145,810
Audubon	34.92		130,725
Atlantic, Northern & Southern	6.70	2,000	13,400
Chicago, Rock Island & Pacific-Audubon Branch	16.23	4,200	68,166
Chicago & North-Western-Iowa Southwestern Branch	11.99	4,100	49,139
Benton	61.85		\$48,948
Burlington, Cedar Rapids & Northern-Main Line	23.01	7,800	180,628
Burlington, Cedar Rapids & Northern-Pacific Div.	14.75	6,300	91,450
Chicago & North-Western-Main Line	24.84	15,700	390,988
Chicago & North-Western-Ottawa, C. P. & St. P.	2.47	4,100	10,127
Chicago & North-Western-Iowa, Minn. & Northwestern	.43	3,100	2,103
Chicago, Milwaukee & St. Paul-Chicago & C. B. Div.	24.07	11,000	264,770
Chicago, Milwaukee & St. Paul-Kansas City Div.	1.78	5,500	9,790
Black Hawk	140.915		\$25,000
Burlington, Cedar Rapids & Northern-Main Line	22.73	7,800	176,030
Chicago Great Western-Southwestern Branch	30.495	6,100	185,593
Chicago Great Western-Cedar Falls Branch	7.48	3,000	20,268
Dubuque & Sioux City-Main Line	30.65	8,970	274,478
Dubuque & Sioux City-Mona Branch	7.59	3,100	23,098
Chicago & North-Western-Iowa, Minn. & Northwest	6.27	5,100	31,877
Waterloo, Cedar Falls & Northern Railway	22.78	8,000	182,380
Boone	185.73		\$42,535
Newton & Northwestern Railway	32.35	3,075	92,475
Minneapolis & St. Louis-D. M. & Ft. D.-Angus South	1.70	4,000	6,800
Minneapolis & St. Louis-D. M. & Ft. D.-Angus North	1.23	3,000	5,004
Minneapolis & St. Louis-Main Line	24.50	4,900	120,000
Chicago & North-Western-Main Line	24.80	15,700	390,980
Chicago & North-Western-Iowa R'y Coal & Mfg. Co.	2.25	10,100	22,825
Chicago & North-Western-Main Line Branch	10.00	5,900	59,000
Chicago, Milwaukee & St. Paul-Chi. & C. B. Div.	7.83	11,000	86,130
Chicago, Milwaukee & St. Paul-D. M. Div.-Boone Line	15.34	3,500	53,600
Boone Suburban Railway Company	4.30	1,850	5,550

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Bremner	63.399		395,421
Burlington, Cedar Rapids & Northern—Main Line.....	4.19	7,850	32,891
Burlington, Cedar Rapids & Northern—Waverly Short L.....	5.68	3,900	15,178
Chicago Great Western—Main Line.....	6.014	8,300	50,223
Chicago Great Western—Oelwein-Clarion Branch.....	25.399	4,850	123,185
Chicago Great Western—Mona Branch.....	19.44	3,150	61,234
Dubuque & Sioux City—Main Line.....	35.67	3,000	107,010
Waterloo, Cedar Falls & Northern Railway.....			
Buchanan	64.65		420,492
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	25.73	4,300	108,279
Chicago Great Western—Main Line.....	11.413	8,800	100,484
Chicago Great Western—Southwestern Branch.....	2.897	6,100	17,671
Dubuque & Sioux City—Main Line.....	24.50	8,270	202,111
Buena Vista	95.94		530,359
Chicago, Rock Island & Pacific—Gowrie & Northwestern.....	4.00	3,300	13,200
Minneapolis & St. Louis—Storm Lake Branch.....	20.12	3,300	66,384
Chicago & North-Western—Toledo & Northwestern.....	23.77	6,000	142,860
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.....	14.92	4,600	68,680
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Br.....	7.73	3,500	27,055
Dubuque & Sioux City—Main Line.....	25.40	8,270	210,058
Butler	104.832		664,506
Burlington, Cedar Rapids & Northern—Main Line.....	21.00	7,850	165,331
Chicago Great Western—Oelwein-Clarion Branch.....	27.742	4,850	133,548
Chicago & North-Western—Iowa, Minn. & Northwestern.....	31.11	5,100	158,661
Dubuque & Sioux City—Main Line.....	24.95	8,270	206,336
Calhoun	152.968		732,947
Chicago, Rock Island & Pacific—Gowrie & Northwestern.....	16.39	3,300	52,448
Dubuque & Sioux City—Main Line.....	14.87	8,270	122,974
Chicago & North-Western—Toledo & Northwestern.....	25.94	4,270	110,356
Chicago & North-Western—Toledo & Northwestern.....	23.34	6,000	139,344
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.....	29.29	4,000	117,560
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Br.....	11.70	3,500	40,950
Chicago Great Western—M. C. & Ft. D.—Main Line.....	18.558	4,850	90,192
Newton & Northwestern Railway.....	13.38	3,075	41,143
Carroll	120.323		1,000,899
Chicago & North-Western—Main Line.....	25.41	15,700	398,927
Chicago & North-Western—Maple River Branch.....	9.34	5,000	46,700
Chicago & North-Western—Iowa-Southwestern Branch.....	27.43	4,100	112,673
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.....	24.93	11,000	274,230
Chicago Great Western—M. C. & Ft. D.—Main Line.....	35.213	4,850	171,135
Cass	70.422		463,154
Chicago, Burlington & Quincy—Western Iowa Ry.....	10.095	4,100	41,389
Chicago, Burlington & Quincy—Iowa Div.....	2.57	14,983	38,483
Chicago, Rock Island & Pacific—Iowa Div.....	27.04	11,300	305,572
Chicago, Rock Island & Pacific—Audubon Branch.....	8.18	4,200	34,356
Chicago, Rock Island & Pacific—Griswold Branch.....	14.23	2,700	38,614
Atlantic Northern & Southern Railway.....	7.33	2,000	14,600
Cedar	91.58		746,055
Burlington, Cedar Rapids & Northern—Main Line.....	8.94	7,850	70,179
Burl., Cedar Rapids & Northern—Cedar R. & Clinton.....	28.86	4,300	124,213
Burl., Cedar Rapids & Northern—Dav., Iowa & Dak.....	9.14	3,700	33,818
Chicago, Rock Island & Pacific—Iowa Div.....	6.50	11,300	73,370
Chicago & North-Western—Main Line.....	24.98	15,700	392,196
Chicago & North-Western—Stanwood & Tipton Branch.....	8.50	4,100	34,810
Chicago, Milwaukee & St. Paul—Dav. & N. W.....	3.96	4,000	15,840
Cherokee	37.21		338,026
Dubuque & Sioux City—Osawa Branch.....	16.01	8,050	48,830
Dubuque & Sioux City—Sioux Falls Branch.....	11.49	3,750	43,075
Dubuque & Sioux City—Main Line.....	29.80	8,270	246,446

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Cerro Gordo	158.897		897,854
Burlington, Cedar Rapids & Northern—Main Line.....	10.61	7,850	83,288
Chicago Great Western—M. C. & Ft. D.—Main Line.....	31.808	4,850	154,119
Iowa Central—Main Line.....	24.351	6,500	158,365
Chicago & North-Western—Iowa, Minn. & N. W.....	29.01	5,100	147,951
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	8.25	4,500	37,125
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.22	8,300	200,083
Mason City & Clear Lake Traction Company.....	14.62	1,000	14,620
St. Paul & Des Moines Railroad.....	15.65	2,000	31,300
Chickasaw	58.619		495,099
Chicago Great Western—Main Line.....	23.909	8,300	197,479
Dubuque & Sioux City—Main Line.....	7.01	3,150	22,081
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	26.33	8,300	218,529
Clarke	45.430		482,080
Chicago, Burlington & Quincy—Main Line.....	25.829	15,000	387,330
Chicago, Burlington & Quincy—Des Moines & K. C.....	20.598	4,000	82,396
Clay	100.71		512,227
Chicago, Rock Island & Pacific—Gowrie & N. W.....	25.97	3,300	85,104
Minneapolis & St. Louis—Storm Lake Branch.....	20.25	3,300	66,825
Chicago & North-Western—Toledo & Northwestern.....	5.70	6,000	34,200
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.21	8,300	200,778
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	7.70	3,500	26,950
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line.....	19.48	4,000	77,920
Clayton	122.28		794,699
Chicago, Milwaukee & St. Paul—Dubuque Div.....	26.22	7,000	183,540
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	22.68	8,300	188,244
Chicago, Milwaukee & St. Paul—Elkader Branch.....	19.89	3,500	69,615
Chicago, Milwaukee & St. Paul—Volga Branch.....	12.01	3,500	42,035
Chicago, Milwaukee & St. Paul—Davenport & N. W.....	42.17	4,000	168,680
Clinton	188.977		1,484,233
Davenport, Rock Island & Northwestern.....	9.12	7,000	63,840
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton.....	14.61	4,300	62,923
Chicago & North-Western—Main Line.....	40.17	15,700	630,069
Chicago & North-Western—Iowa Midland Branch.....	33.49	4,100	137,319
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	26.14	11,000	287,540
Chicago, Milwaukee & St. Paul—Davenport & N.....	12.83	4,000	51,320
Chicago, Milwaukee & St. Paul—Jaqoketa Branch.....	21.59	3,500	75,525
Chicago, Milwaukee & St. Paul—Clinton Branch.....	10.58	4,000	42,320
Iowa & Illinois Railway.....	10.877	2,500	27,192
Crawford	158.128		1,170,281
Dubuque & Sioux City—Omaha District.....	23.17	4,270	98,935
Chicago & North-Western—Main Line.....	31.69	15,700	498,130
Chicago & North-Western—Boyer Valley Branch.....	17.94	4,300	77,148
Chicago & North-Western—Soldier River Branch.....	22.44	4,100	92,004
Chicago & North-Western—Iowa Southwestern Br.....	1.83	4,100	7,503
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	12.50	11,000	137,500
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	20.78	6,000	124,680
Chicago Great Western—M. C. & Ft. D.—Main Line.....	1.873	4,800	9,007
Dallas	125.77		779,121
Interurban Railway.....	20.30	5,000	101,500
Chicago, Rock Island & Pacific—Iowa Div.....	17.51	11,300	196,866
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.....	30.98	4,000	123,920
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.72	11,000	271,920
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line.....	26.71	4,000	106,840
Chicago, Mil. & St. Paul—Des Moines Div.—Boone Line.....	9.29	5,500	51,075
Davis	65.448		417,445
Chicago, Burlington & Quincy—Chi., Burl. & K. C.....	15.45	4,300	66,335
Chicago, Rock Island & Pacific—Southwestern Div.....	22.89	9,500	217,455
Chi., Rock Island & Pacific—Keokuk & Des Moines Div.....	8.89	4,500	39,975
Wabash—Main Line.....	25.446	5,000	127,230

TABLE No. 5—CONTINUED.

Names of Counties and Railroads		Mileage	Assessed value per mile	Total assessed value
<i>Decatur</i>		96,712		441,150
Chicago, Burlington & Quincy—Chariton Branch	15,907	4,900	73,172	
Chicago, Burlington & Quincy—Leon, Mt. Airy & S. W.	25,639	4,900	117,329	
Chicago, Burlington & Quincy—Shenandoah	14,355	3,900	51,560	
Chicago, Burl. & Quincy—Hanneston & Western	14,118	5,350	75,803	
Chicago, Burlington & Quincy—Keokuk & Western	26,636	4,900	122,525	
<i>Deleware</i>		109,006		638,346
Chicago Great Western—Main Line	25,626	8,800	225,500	
Dubuque & Sioux City—Main Line	34,46	8,270	283,254	
Dubuque & Sioux City—Cedar Rapids Branch	14,07	3,950	49,913	
Dubuque & Oneida Railway	8,00	2,500	20,000	
Manchester & Oneida Railway	28,364	4,900	115,845	
Chicago, Milwaukee & St. Paul—Davenport & N. W.	7,95	4,000	31,800	
Chicago, Milwaukee & St. Paul—Dubuque & S. W.				
<i>Des Moines</i>		61,286		580,876
Burlington, Cedar Rapids & Northern—Main Line	31,18	7,850	166,263	
Chicago, Burlington & Quincy—Main Line	18,97	15,000	271,050	
Chicago, Burlington & Quincy—Keokuk & St. P.	5,88	10,000	58,780	
Chicago, Burlington & Quincy—Burlington & N. W.	12,99	4,100	53,283	
<i>Dickinson</i>		50,08		208,700
Burl., Cedar Rapids & Northern—C. R., I. F. & N. W.	22,83	4,700	140,201	
Minneapolis & St. Louis—Storm Lake Branch	7,92	3,200	25,344	
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12,33	3,500	43,155	
<i>Dubuque</i>		122,262		855,510
Chicago, Burlington & Quincy—Northern Div.	532	20,000	10,000	
Chicago Great Western—Main Line	31,21	8,800	274,648	
Chicago, Milwaukee & St. Paul—Dubuque Div.	32,81	7,000	229,670	
Chicago, Milwaukee & St. Paul—Cascade Branch	19,50	3,000	58,500	
Dubuque & Sioux City—Main Line	30,42	8,270	251,573	
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7,72	4,000	31,160	
<i>Emmet</i>		73,90		288,780
Burl., Cedar Rapids & Northern—Germania Div.	20,02	3,700	75,075	
Burl., C. R. & Nor.—Cedar Rapids, I. F. & N. W.	16,20	4,700	70,140	
Minneapolis & St. Louis—Storm Lake Branch	18,36	2,300	42,070	
Chicago & North-Western—Fox Lake Branch	18,78	4,100	70,968	
<i>Fayette</i>		183,161		650,041
Chicago Great Western—Oelwein-Clarion Branch	8,544	4,850	41,438	
Burlington, Cedar Rapids & Northern—Milwaukee Div.	44,31	4,200	186,102	
Burl., Cedar Rap. & Nor.—Chi., Decorah & Minn.	29	2,700	783	
Chicago Great Western—Main Line	12,820	8,800	174,203	
Chicago Great Western—Southwestern Branch	6,991	6,100	42,645	
Chicago, Milwaukee & St. Paul—Volga Branch	16,20	3,500	56,700	
Chicago, Milwaukee & St. Paul—Davenport & N. W.	37,02	4,900	148,080	
<i>Floyd</i>		64,40		491,508
Burlington, Cedar Rapids & Northern—Main Line	20,28	7,850	159,883	
Dubuque & Sioux City—Mona Branch	19,18	3,150	60,417	
Chicago & North-Western—Iowa, Minnesota & N. W.	02	5,100	102	
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24,82	8,300	203,006	
<i>Franklin</i>		198,004		436,380
Burl., Cedar Rapids & Nor.—Cedar Rap., I. F. & N. W.	12,43	4,700	55,421	
Chicago Great Western—Mason City & St. D.—Main L.	53	4,850	2,575	
Chicago Great Western—Oelwein-Clarion Branch	24,143	4,850	117,093	
Dubuque & Sioux City—Main Line	16	3,270	9,607	
Iowa Central—Main Line	27,231	5,000	136,494	
Iowa Central—Belmond Branch	15,70	3,000	47,100	
St. Paul & Des Moines Railroad	24,87	2,000	49,740	
<i>Fremont</i>		70,405		530,455
Chicago, Burlington & Quincy—Neb. City Branch	12,741	6,550	121,225	
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	12,129	2,600	45,700	
Chicago, Burlington & Quincy—K. City, St. J. & C. B.	29,788	10,000	297,820	
Wabash—Omaha & St. Louis Line	8,74	5,000	45,700	

TABLE No. 5—CONTINUED.

Names of Counties and Railroads		Mileage	Assessed value per mile	Total assessed value
<i>Greene</i>		75,72		589,580
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	23,06	8,200	20,165	
Chicago & North-Western—Main Line	34,19	13,700	370,783	
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	27,36	4,000	100,440	
Newton & Northwestern Railway	01	3,075	2,708	
Ft. Dodge, Des Moines & Southern—New Line	20	2,800	600	
<i>Grundy</i>		65,63		374,673
Burlington, Cedar Rapids & Northern—Pacific Div.	15,30	6,800	94,240	
Burl., Cedar Rapids & Nor.—C. R., I. F. & N. W.	11,04	4,700	51,888	
Chicago Great Western—Southwestern Branch	7,97	6,100	48,617	
Chicago & North-Western—Iowa, Minn. & N. W.	5,109	2,500	12,767	
Chicago & North-Western—Toledo & Northwestern	12,79	6,600	84,414	
Dubuque & Sioux City—Main Line	16	8,270	1,323	
<i>Guthrie</i>		70,27		547,126
Chicago, Rock Island & Pacific—Iowa Div.	19,09	11,300	218,000	
Chicago, Rock Island & Pacific—Guthrie Center Branch	14,44	3,800	46,288	
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	19,54	11,000	214,940	
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	16,09	4,000	67,000	
<i>Hamilton</i>		81,442		572,215
Crooked Creek Railroad & Coal Company	5,819	3,000	17,495	
Chicago & North-Western—Des Moines & Minneapolis	7,45	9,000	81,050	
Chicago & North-Western—Toledo & N. W.	4,58	6,600	300,528	
Dubuque & Sioux City—Main Line	22,00	8,270	186,002	
<i>Hancock</i>		108,096		524,403
Burlington, C. R. & N.—Garner Div.	14,79	2,900	42,801	
Burlington, C. R. & N.—C. R., I. F. & N. W.	20,95	4,700	145,212	
Iowa Central—Iowa Central & Western	18,688	2,500	52,715	
Minneapolis & St. Louis—Main Line	25,71	4,000	102,840	
Chicago, M. & St. P.—Iowa & Dakota Div.	24,15	8,300	200,445	
<i>Hardin</i>		148,829		815,787
Burlington, C. R. & N.—C. R., I. F. & N. W.	17,89	4,700	84,083	
Iowa Central—Main Line	38,759	5,900	181,108	
Chicago & North-Western—Toledo & N. W.	24,81	6,600	163,748	
Chicago & North-Western—Allen Branch	26,49	4,100	168,240	
Dubuque & Sioux City—Main Line	32,75	8,270	196,412	
Des Moines, Iowa Falls & Northern	23,89	4,600	95,560	
St. Paul & Des Moines Railroad	3,32	2,000	6,640	
<i>Harrison</i>		114,211		1,040,170
Dubuque & Sioux City—Omaha District	29,42	4,270	125,023	
Chicago & North-Western—Main Line	30,33	15,700	475,181	
Chicago & North-Western—Soldier River Branch	13,12	4,100	53,792	
Chicago & North-Western—Sioux City Branch	32,40	9,000	288,060	
Chicago, M. & St. P.—Chicago & C. B. Div.	11,000	7,100	77,110	
Chicago Great Western—Mason City & Ft. D.—Main Line	1,031	4,830	9,384	
<i>Henry</i>		75,681		500,880
Chicago, Burlington & Quincy—Main Line	19,364	15,000	230,460	
Chicago, Burlington & Quincy—Ft. Madison Branch	8,679	3,100	8,277	
Chicago, Burlington & Quincy—Burlington & Western	10,673	4,100	42,781	
Chicago, Burlington & Quincy—Burl. & Northwestern	9,520	4,100	39,023	
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	14,25	3,900	55,575	
Iowa Central—Eastern Div.	19,448	3,900	72,702	
<i>Howard</i>		38,01		273,404
Chicago Great Western—Main Line	13,63	8,800	114,864	
Chicago Great Western—Wisconsin, M. & P.	1,50	3,100	4,650	
Chicago, Milwaukee & St. P.—Iowa, Minn. Div.	24,38	5,500	131,090	
<i>Humboldt</i>		89,88		467,905
Burl., C. R. & N.—Cedar Rapids, I. F. & Northwestern	24,09	4,700	117,453	
Minneapolis & St. Louis—Des Moines & Ft. D. Div.	6,84	2,910	24,780	
Chicago & North-Western—Main Line	22,4	4,000	92,640	
Chicago & North-Western—Toledo & N. W.	35,14	6,000	211,024	

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Iowa			
Dubuque & Sioux City—Onawa Branch	40.38	2,252	220,467
Chicago & North-Western—Maple River Branch	38.16	3,050	117,771
		5,000	213,506
Iowa			
Chicago, Rock Island & Pacific—Iowa Div.	57.03	11,300	467,005
Chicago, Milwaukee & St. Paul—Kansas City Div.	32.68	5,500	285,325
			171,740
Jackson			
Chicago & North-Western—Iowa Midland Branch	89.57	4,100	514,535
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	14.90	11,000	99,800
Chicago, Milwaukee & St. Paul—Dubuque Div.	13.02	7,000	143,220
Chicago, Milwaukee & St. Paul—Cascade Branch	21.94	2,175	217,580
Chicago, Milwaukee & St. Paul—Maquoketa Branch	16.12	3,000	48,560
Chicago, Milwaukee & St. Paul—Green Island Branch	2.89	3,500	10,115
	11.99	5,000	55,700
Jasper			
Colfax Northern—Main Line	163.904	3,500	891,813
Colfax Northern—Seewers Line	6.00	1,000	6,000
Chicago Great Western—Southwestern Branch	6.50	3,500	22,750
Chicago, Rock Island & Pacific—Newton & Monroe Br.	19.039	6,100	116,095
Chicago, Rock Island & Pacific—Keokuk & Des Moines	31.38	11,300	284,494
Iowa Central—Main Line	17.02	3,700	62,974
Iowa Central—State Center Branch	17.02	4,500	78,400
Iowa Central—Newton Branch	3.901	5,000	19,500
Iowa Central—Northwestern Railway	5.928	5,000	17,734
Newton & Northwestern Railway	23.383	3,000	69,849
Interurban Railway	24.85	3,075	74,876
	5.90	3,000	15,800
Jefferson			
Chicago, Burlington & Quincy—Main Line	87.523	15,000	765,977
Chicago, Burlington & Quincy—Fort Madison Branch	21.582	3,100	368,790
Chicago, Burlington & Quincy—Burlington & Western	13.00	4,100	40,300
Chicago, Rock Island & Pacific—Southwestern Div.	17.784	4,100	72,914
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	29.84	2,500	220,230
	1.729	3,800	6,800
	4.02	6,700	26,934
Johnson			
Burlington, Cedar Rapids & Northern—Main Line	91.13	7,850	591,856
Burl. Cedar Rapids & Nor.—Muscatine Div.	10.05	4,200	135,992
Burl. Cedar Rapids & Nor.—Cedar Rapids & Clinton	7.05	4,200	29,452
Burl. Cedar Rapids & Nor.—Iowa City & Western	12.95	4,200	54,432
Chicago, Rock Island & Pacific—Iowa Div.	9.54	3,000	28,620
Cedar Rapids & Iowa City Ry & Light Co.	27.39	11,300	307,390
	18.32	2,500	45,800
Jones			
Chicago & North-Western—Iowa Midland Branch	100.74	4,100	579,308
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	22.08	11,000	91,218
Chicago, Milwaukee & St. P.—Davenport & N. W.	23.54	4,000	280,940
Chicago, Milwaukee & St. P.—Dubuque & Southwestern	27.67	4,000	110,680
Chicago, Anamosa & Northern Railway	19.78	4,000	79,120
	4.77	8,000	14,310
Keokuk			
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	153.979	6,700	658,462
Burlington, C. R. & N.—Iowa City & Western	9.38	3,600	62,840
Chicago, Burlington & Quincy—Burl. & Western	31.30	4,100	94,080
Chicago, Rock Island & Pacific—Oskaloosa Div.	13.442	4,100	55,115
Iowa Central—Eastern Div.	23.79	4,200	108,318
Chicago & North-Western—Ottumwa, C. F. & St. Paul	33.556	3,800	100,153
Chicago, Milwaukee & St. P.—Kansas City Div.	30.76	4,100	69,249
		5,500	130,130
Kossuth			
Burlington, Cedar Rapids & Nor.—Germania Div.	144.754	3,750	780,704
Burlington, Cedar Rapids & Nor.—Garner Div.	25.33	2,900	97,237
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	5.81	2,900	10,469
Iowa Central—Iowa Central & Western	19.25	4,700	45,175
Minneapolis & St. Louis—Main Line	14.531	2,500	36,277
Chicago & North-Western—Fox Lake Branch	7.80	4,000	31,200
Chicago & North-Western—Tolsted & Northwestern	11.75	4,100	48,175
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	46.51	6,000	306,956
	24.35	8,800	202,105

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Lec			
Aetehson, Topeka & Santa Fe Railway	159.510	9.21	1,978,713
Chicago, Burlington & Quincy—Fort Madison Branch	13.70	15,000	206,400
Chicago, Burlington & Quincy—Chi. & K. C.	25.64	3,100	79,484
Chicago, Burlington & Quincy—Keokuk & St. Paul	16.89	4,500	70,885
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	33.230	11,000	366,550
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.75	3,900	131,825
	97.18	4,500	132,810
Linn			
Cedar Rapids & Iowa City Railway & Light Co.	189.15	2,500	1,873,077
Burlington, Cedar Rapids & Nor.—Main Line	21.67	7,800	170,190
Burlington, Cedar Rapids & Northern—Milwaukee Div.	27.29	4,900	80,418
Dubuque & Sioux City—Cedar Rapids Branch	27.73	3,050	84,725
Chicago & North-Western—Main Line	29.38	15,700	461,050
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.85	11,000	284,850
Chicago, Milwaukee & St. Paul—Kansas City Div.	17.54	5,500	96,470
Chicago, Milwaukee & St. P.—Dubuque & Southwestern	8.11	4,800	32,440
Cedar Rapids & Marion	15.03	6,000	90,000
Chicago, Anamosa & Northern Railway	12.57	3,400	37,710
Louis			
Chicago, Milwaukee & St. Paul—Muscatine Line	95.495	6.11	586,309
Muscatine, North & South Railway	6.11	6,700	40,927
Burlington, Cedar Rapids & Northern—Main Line	30.95	3,500	52,375
Chicago, Burlington & Quincy—Burl. & Northwestern	33.15	7,850	181,727
Chicago, Burlington & Quincy—Burl. & Northwestern	3.148	4,100	12,906
Chicago, Rock Island & Pacific—Southwestern Div.	18.91	5,500	103,405
Iowa Central—Eastern Div.	33.147	3,800	87,959
Lucas			
Chicago, Burlington & Quincy—Main Line	49.845	15,000	508,112
Chicago, Burlington & Quincy—Chariton Branch	21.813	4,900	402,735
Chicago, Burl. & Quincy—Chariton, D. M. & Southern	13.741	4,900	63,806
	9.051	4,100	37,109
Lyons			
Iowa & Great Northern Railway	110.45	5,200	584,399
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	18.48	4,700	87,204
Chicago, St. P., Minn. & Omaha—Rock River Br.	27.82	4,700	177,754
Dubuque & Sioux City—Sioux Falls Branch	17.44	5,000	87,000
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.29	2,750	39,775
Chicago, Milwaukee & St. P.—Sioux City & Dak. Div.	6.42	3,800	75,188
	5.01	5,900	16,720
Madison			
Chicago, Burlington & Quincy—Des Moines & K. C.	69.447	4,600	323,492
Chicago Great Western—Southwestern Branch	13.37	4,000	56,443
Chicago, Rock Island & Pacific—Iowa Div.	19.48	6,100	119,311
Chicago, Rock Island & Pacific—D. M., Indianola & W.	8.50	11,300	95,050
	12.14	4,800	50,988
Marquette			
Burlington, Cedar Rapids & Nor.—Iowa City & Western	160.838	4.87	675,102
Chicago, Burlington & Quincy—Burlington & Western	4.87	8,000	19,110
Chicago, Rock Island & Pacific—Oskaloosa Div.	30.74	4,100	126,084
Chicago, Rock Island & Pacific—Keokuk & Des Moines	39.71	4,200	112,132
Chicago, Rock Island & Pacific—Keokuk & Des Moines	21.31	4,400	93,000
Iowa Central—Main Line	25.253	5,600	141,417
Iowa Central—Newton Branch	18.807	3,800	30,591
Iowa Central—Eastern Div.	14.422	3,800	54,804
Chicago & North-Western—Ottumwa, C. F. & St. P.	15.46	4,100	62,586
Chicago & North-Western—Southern Iowa Ry Branch	19.14	2,500	69,904
Oskaloosa & Buxton Electric Railway	2.30	1,000	2,300
Marion			
Chi., Burl. & Quincy—Albia, Knoxville & Des Moines	115.787	39.204	569,421
Chicago, Rock Island & Pacific—Oskaloosa Div.	12.77	4,200	53,384
Chicago, Rock Island & Pacific—Keokuk & Des Moines	14.95	4,500	67,225
Wabash—Des Moines & St. Louis	39.00	5,000	195,000
Wabash—Coal Switches	9.36	1,800	11,228
Chicago, Burlington & Quincy—Burlington & Western	8.93	4,100	5,229

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Marshall -----	148,683		1,154,470
Chicago Great Western-Southwestern Branch.....	31,823	6,100	194,120
Iowa Central-Main Line.....	29,868	5,000	149,340
Iowa Central-Story City Branch.....	15,01	3,000	45,030
Chicago & North-Western-Main Line.....	25,29	15,700	408,043
Chicago, Milwaukee & St. P.-Chicago & C. B. Div.....	25,28	11,000	278,080
Iowa Central-State Center Branch.....	30,712	3,000	92,133
Mills -----	99,717		819,887
Tabor & Northern Railway.....	8,79	3,000	26,370
Chicago, Burlington & Quincy-Main Line.....	47,023	15,000	705,345
Chicago, Burlington & Quincy-Neb. City, S. & N. E.....	8,913	3,000	26,739
Chicago, Burlington & Quincy-Hastings & Avoca.....	10,483	3,000	31,449
Wabash-Omaha & St. Louis Line.....	25,94	5,000	129,700
Chicago, Burlington & Quincy-K. C., St. Joe & C. B.....	17,963	10,000	179,630
Mitchell -----	74,608		305,083
Chicago Great Western-Main Line.....	9,903	8,800	87,146
Chicago Great Western-Mason C. & Ft. D.-Main Line.....	5,305	4,800	25,782
Dubuque & Sioux City-Mona Branch.....	22,73	2,150	48,968
Dubuque & Sioux City-Stacyville Railroad.....	7,03	2,000	20,618
Chicago, Milwaukee & St. Paul-Austin Branch.....	7,75	4,500	34,875
Chicago Great Western-Wis., Minn. & Pacific.....	21,00	5,100	107,100
Monona -----	113,79		669,191
Dubuque & Sioux City-Onawa Branch.....	16,32	5,000	81,600
Chicago & North-Western-Maple River Branch.....	34,35	5,000	171,750
Chicago & North-Western-Soldier River Branch.....	19,75	4,100	80,975
Chicago & North-Western-Sioux City Branch.....	25,75	9,200	236,900
Chicago, Milwaukee & St. Paul-Sioux City Branch.....	37,63	6,000	225,780
Monroe -----	98,677		763,407
Albia & Centerville Railway.....	11,00	5,000	55,000
Chicago, Burlington & Quincy-Main Line.....	37,915	15,000	568,725
Chicago, Burlington & Quincy-Albia, Knoxville & D. M.....	10,772	4,000	43,088
Wabash-Des Moines & St. Louis Line.....	21,91	5,000	109,550
Iowa Central-Main Line.....	13,55	5,000	67,750
Chicago & North-Western-Southern Iowa Branch.....	2,40	3,000	7,200
Chicago, Milwaukee & St. Paul-K. C. Div.....	10,47	6,500	68,055
Montgomery -----	48,427		506,803
Chicago, Burlington & Quincy-Main Line.....	25,002	15,000	375,030
Chicago, Burl. & Quincy-Brownsville & Nodaway V.....	2,418	6,100	14,749
Chicago, Burl. & Quincy-Nebraska City Branch.....	7,608	6,800	51,656
Chicago, Burlington & Quincy-Red Oak & Atlantic.....	12,439	4,100	50,999
Muscatine -----	129,32		928,387
Chicago, Milwaukee & St. Paul-Muscatine Line.....	12,72	6,000	76,200
Muscatine, North & South Railway.....	7,75	2,500	19,375
Burlington, Cedar Rapids & Nor.-Main Line.....	18,91	7,800	148,443
Burlington, Cedar Rapids & Nor.-Muscatine Div.....	19,21	4,500	86,445
Chicago, Rock Island & Pacific-Iowa Div.....	24,85	11,300	280,805
Burl. Cedar Rapids & Nor.-Davenport, Iowa & Dakota.....	7,10	3,700	26,270
Chicago, Rock Island & Pacific-Southwestern Div.....	22,77	9,500	216,315
Chicago, Rock Island & Pacific-Wilton Branch.....	12,94	3,700	47,848
O'Brien -----	96,58		407,132
Chicago, Rock Island & Pacific-Gowrie & Northwestern.....	13,22	3,500	46,240
Chicago, St. Paul, Minn. & Omaha-Main Line.....	6,21	14,500	90,845
Dubuque & Sioux City-Sioux Falls Branch.....	27,37	3,750	103,037
Chicago & North-Western-Tyler & Northwestern.....	25,30	6,000	151,800
Chicago, Milwaukee & St. P.-Iowa & Dakota Div.....	24,02	8,300	198,360
Oscoda -----	57,18		455,585
Burlington, Cedar Rapids & Nor.-C. R. I. F. & N. W.....	29,29	4,700	135,563
Chicago, Rock Island & Pacific-Gowrie & Northwestern.....	12,91	3,800	49,028
Chicago, St. Paul, Minn. & Omaha-Main Line.....	17,98	14,500	260,710

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Page -----	101,512		531,818
Chicago, Burlington & Quincy-Neb. City Branch.....	11,80	6,800	80,800
Chicago, Burl. & Quincy-Brownsville & Nodaway V. Br.....	22,81	6,100	139,141
Chi., Burl. & Quincy-Clarinda, College Springs & S. W.....	17,783	5,850	104,043
Chicago, Burlington & Quincy-Hamstead & Shenandoah.....	27,13	5,800	97,698
Chicago, Burlington & Quincy-Tarkio Valley R. R.....	2,174	5,100	11,087
Wabash-Omaha & St. Louis Line.....	19,85	5,000	99,250
Palo Alto -----	74,83		421,635
Burlington, C. R. & Nor.-C. R. Iowa Falls & N. W.....	27,39	4,700	128,383
Minneapolis & St. Louis-Des Moines & Ft. Dodge.....	20,49	3,910	80,116
Chicago & North-Western-Pox Lake Branch.....	6,74	4,100	27,614
Chicago, Milwaukee & St. P.-Iowa & Dakota Div.....	24,34	8,300	202,022
Plymouth -----	92,68		701,598
Iowa & Great Northern Railway.....	25,37	5,200	132,448
Chicago, St. Paul, Minn. & Omaha-Main Line.....	9,48	14,500	137,490
Chicago & North-Western-Maple River Branch.....	7,93	5,000	44,576
Chicago, Milwaukee & St. Paul-Sioux City & Dakota.....	15,06	5,800	87,348
Dubuque & Sioux City-Main Line-LeMars East.....	16,23	8,270	135,049
Dubuque & Sioux City-Main Line-LeMars West.....	18,54	12,285	228,591
Pocahontas -----	91,10		445,990
Minneapolis & St. Louis-Des Moines & Ft. Dodge.....	16,74	5,910	99,453
Chicago, Rock Island & Pacific-Gowrie & Northwestern.....	29,40	3,800	111,920
Chicago & North-Western-Toledo & Northwestern.....	31,18	6,000	187,080
Chicago, Milwaukee & St. P.-Des M. Div.-Main Line.....	11,01	4,000	44,040
Dubuque & Sioux City-Main Line.....	9,77	8,270	80,798
Polk -----	268,293		1,788,293
Minneapolis & St. Louis-Des Moines & Ft. Dodge.....	8,50	4,000	34,000
Wabash-Des Moines & St. Louis Line.....	15,01	5,000	75,050
Chicago & North-Western-Des M. & Minn. Branch.....	24,15	9,000	217,440
Chicago, Milwaukee & St. Paul-Des M. Div.-Main Line.....	9,69	4,000	38,760
Chicago, Milwaukee & St. P.-Des M. Div.-Boone Line.....	10,81	5,300	57,253
Des Moines, Iowa Falls & Northern Railway.....	17,50	4,000	70,000
Des Moines Western Railway.....	4,02	5,000	20,100
Newton & Northwestern Railway.....	8,02	3,075	24,577
Interurban Railway.....	28,77	2,000	116,210
Des Moines Union Railway.....	4,00	105,000	420,000
Chi., Burl. & Quincy-Albia, K. & D. M. and D. M. & K.....	10,135	4,000	40,540
Chicago, Burl. & Quincy-Des Moines & Kansas City.....	7,428	4,000	29,712
Chicago Great Western-Southwestern Branch.....	29,00	6,100	176,000
Chicago, Rock Island & Pacific-Iowa Div.....	27,73	11,300	313,519
Chicago, Rock Island & Pacific-D. M., Indianapolis & W.....	8,71	4,300	37,382
Chicago, Rock Island & Pacific-Keokuk & D. M. Div.....	17,14	4,500	77,130
Des Moines Terminal Railway.....	21	9,000	81,000
Iowa Transfer Railway.....	21	23,810	5,000
Ft. Dodge, Des Moines & Southern-New Line.....	16,10	2,000	32,200
Pottawattamie -----	188,684		1,868,967
Omaha Bridge & Terminal Railway.....	50	7,000	3,500
Chicago, Burlington & Quincy-Red Oak & Atlantic.....	1,998	4,100	8,181
Chicago, Burlington & Quincy-Hastings & Avoca.....	5,244	3,000	15,732
Chicago, Burlington & Quincy-K. C., St. Joe & C. B.....	8,889	10,000	88,890
Chicago, Rock Island & Pacific-Iowa Div.....	65,05	11,300	735,055
Chicago, Rock Island & Pacific-Carson Branch.....	17,73	5,700	101,011
Chicago, Rock Island & Pacific-Harlan Branch.....	1,15	3,700	4,255
Wabash-Omaha & St. Louis Line.....	11,22	5,000	56,100
Dubuque & Sioux City-Omaha District.....	19,72	4,270	84,204
Union Pacific-Main Line.....	2,06	125,000	257,500
Union Pacific-Union Avenue Line.....	1,73	10,000	17,300
Chicago & North-Western-Main Line.....	29,05	15,700	455,212
Chicago, Milwaukee & St. P.-Chi. & Connell B. Div.....	39,59	11,000	435,490
Chicago Great Western-Mason City & Ft. D.-Main Line.....	28,364	4,800	136,144

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Poweshiek	96.191		593,217
Burlington, Cedar Rapids & Nor.—Iowa C. & Western	5.71	3,000	17,130
Chicago, Rock Island & Pacific—Iowa Div.	25.68	11,300	290,184
Chicago, Burlington & Quincy—Creston Branch	22.911	5,000	114,556
Iowa Central—Main Line	13.61	3,000	40,830
Iowa Central—Montezuma Branch	.07	3,000	210
Iowa Central—Newton Branch	.07	3,000	210
Chicago & North-Western—Ottumwa, C. F. & St. P.	37.21	4,100	152,861
Ringgold	79.746		375,317
Chicago, Burl. & Quincy—Leon, Mt. Airy & S. Western	28.642	4,000	114,568
Chicago, Burl. & Quincy—Humeson & Shenandoah	27.268	3,600	98,164
Chicago Great Western—Southwestern Branch	23.836	5,100	121,400
Sac	107.53		535,427
Dubuque & Sioux City—Omaha District	13.96	4,270	59,409
Chicago & North-Western—Maple River Branch	54.09	5,000	270,450
Chicago & North-Western—Boyer Valley Branch	6.83	4,200	28,746
Chicago & North-Western—Toledo & Northwestern	8.57	6,000	51,420
Chicago, Mil. & St. P.—Des Moines & Storm Lake Br.	19.15	2,500	47,875
Scott	146.975		794,895
Davenport, Rock Island & Northwestern R'y	24.79	7,000	173,530
Burl. Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.50	4,200	107,100
Burl. Cedar Rapids & Nor.—Davenport, Iowa & Dakota	13.64	3,700	50,438
Chicago, Rock Island & Pacific—Iowa Div.	13.76	11,200	154,088
Chicago, Rock Island & Pacific—Southwestern Div.	12.11	9,500	115,045
Chicago, Milwaukee & St. Paul—Davenport & N. W.	26.54	4,000	106,160
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80	2,500	19,500
Iowa & Illinois Railway	22.195	2,500	55,487
Shelby	95.826		619,925
Atlantic Northern & Southern Railway	2.97	2,000	5,940
Chicago, Rock Island & Pacific—Iowa Div.	6.42	11,200	71,840
Chicago, Rock Island & Pacific—Harlan Branch	10.73	3,700	39,701
Chicago & North-Western—Iowa Southwestern Branch	13.72	4,100	56,372
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	21.11	11,000	232,210
Chicago Great Western—Mason C. & Ft. D.—Main Line	22.876	4,800	109,777
Sioux	146.46		1,087,412
Iowa & Great Northern Railway	27.38	5,200	142,456
Chicago, St. Paul, Minn. & Omaha—Main Line	22.09	14,500	320,505
Dubuque & Sioux City—Sioux Falls Branch	7.08	3,750	26,550
Chicago & North-Western—Toledo & N. W.	25.03	6,000	150,180
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.08	8,300	241,394
Chicago, Milwaukee & St. P.—Sioux City & Dak. Div.	16.88	5,500	92,840
Chicago, Milwaukee & St. Paul—Eden Branch	5.99	3,000	17,970
Story	148.31		1,125,946
Iowa Central—Story City Branch	12.59	3,000	37,770
Chicago & North-Western—Main Line	24.23	15,700	380,411
Chicago & North-Western—Des Moines & Minneapolis	25.73	9,000	231,570
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	24.79	11,000	272,690
Des Moines, Iowa Falls & Northern Railway	28.61	4,000	114,440
Newton & Northwestern Railway	13.45	3,075	41,259
Ft. Dodge, Des Moines & Southern—New Line	10.92	2,000	21,840
Ft. Dodge, Des Moines & S.—Annes & College Railway	1.98	3,500	6,930
Tama	137.818		1,185,339
Burlington, Cedar Rapids & Nor.—Pacific Div.	13.17	6,200	82,634
Chicago Great Western—Southwestern Branch	12.658	6,100	77,214
Chicago & North-Western—Main Line	25.34	15,700	397,838
Chicago & North-Western—Ottumwa, C. F. & St. Paul	13	4,100	53,210
Chicago & North-Western—Iowa, Minn. & N. W.	30.81	5,100	157,151
Chicago & North-Western—Toledo & Northwestern	22.14	6,000	132,720
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	25.32	11,000	278,520
Tama & Toledo Electric Railway	2.75	2,500	6,875

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Taylor	60.800		275,371
Chicago, Burlington & Quincy—Creston Branch	23.008	5,100	117,540
Chicago, Burlington & Quincy—Humeson & Shenandoah	27.000	5,000	135,000
Chicago Great Western—Southwestern Branch	5.792	9,100	52,781
Union	60.16		297,693
Chicago, Burlington & Quincy—Main Line	24.772	15,000	371,580
Chicago, Burlington & Quincy—Creston Branch	10.712	5,100	54,732
Chicago, Burlington & Quincy—Creston & Northern	8.138	4,100	33,423
Chicago Great Western—Southwestern Branch	22.487	9,100	204,717
Van Buren	80.30		328,403
Chicago, Burlington & Quincy—Ft. Madison Branch	14.772	5,100	75,379
Chicago, Burlington & Quincy—Chi. Burl. & R. C.	27.53	4,200	115,726
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	3,700	16,650
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.65	4,500	151,455
Wapello	115.406		591,655
Chicago, Milwaukee & St. P.—K. C. Div.—Rutledge N. W.	5.90	5,500	32,450
Chicago, Milwaukee & St. Paul—Muscatine Line	13.87	6,700	92,929
Chicago, Burlington & Quincy—Main Line	26.733	15,000	400,845
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	9,500	73,340
Chicago, Rock Island & Pacific—Keokuk & Des Moines	20.97	4,500	94,365
Wabash—Main Line	9.800	5,000	49,015
Iowa Central Railway—Main Line	.01	5,800	58
Warren	98.443		455,850
Chi. Burl. & Quincy—Albia, K. & D. M. & D. M. & K.	7.693	4,000	30,772
Chi. Burl. & Quincy—Chariton, D. M. & Southern	21.430	4,100	87,959
Chicago, Burl. & Quincy—Des Moines & K. C.	27.337	4,000	109,348
Chicago Great Western—Southwestern Branch	15.739	6,100	95,989
Chicago, Rock Island & Pacific—D. M., Indianapolis & W.	20.23	4,800	110,136
Washington	192.203		899,670
Chicago, Milwaukee & St. Paul—Muscatine Line	30.39	6,700	203,740
Burlington, Cedar Rapids & Nor.—Muscatine Div.	4.31	4,200	18,102
Burlington, Cedar Rapids & Nor.—Iowa City & Western	21.01	3,000	63,030
Chicago, Burlington & Quincy—Burl. & Western	13.875	4,100	56,887
Chicago, Burlington & Quincy—Burl. & Northwestern	13.014	4,100	53,357
Chicago, Rock Island & Pacific—Southwestern Div.	24.15	9,500	229,225
Chicago, Rock Island & Pacific—Okatoosa Div.	14.04	4,300	60,363
Iowa Central—Eastern Div.	11.734	3,800	44,551
Wayne	79.403		556,092
Chicago, Burlington & Quincy—Chariton Branch	6.893	4,000	27,572
Chicago, Burlington & Quincy—Keokuk & Western	20.80	5,500	114,400
Chicago, Rock Island & Pacific—Southwestern Div.	27.73	4,500	124,785
Chicago, Milwaukee & St. Paul—Kansas City Div.	14.90	6,500	96,940
Webster	289.723		1,035,387
Chicago Great Western—Coalville Branch	3.900	3,100	9,590
Crooked Creek Railroad Company	11.80	5,000	59,000
Newton & Northwestern Railway	13.32	3,075	40,785
Chicago Great Western—Mason C. & Ft. D.—Main Line	27.813	4,800	133,317
Minneapolis & St. Louis—Des Moines & Ft. Dodge	32.47	5,510	179,058
Chicago, Rock Island & Pacific—Genoa & Northwestern	7.41	3,800	28,113
Dubuque & Sioux City—Main Line	27.34	8,270	226,100
Dubuque & Sioux City—Omaha District	5.97	4,270	25,491
Minneapolis & St. Louis—Main Line	35.25	4,000	141,000
Chicago & North-Western—Toledo & Northwestern	25.06	6,000	150,360
Chicago Great Western—Lehigh Branch	15.69	3,100	48,620
Ft. Dodge, Des Moines & Southern—New Line	91.89	2,000	183,800
Winnebago	58.55		299,445
Burlington, C. R. & Nor.—Germania Div.	4.52	3,750	16,950
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.29	4,700	100,963
Minneapolis & St. Louis—Main Line	20.91	4,000	83,640
Chicago & North-Western—Iowa, Minn. & Northwestern	11.43	5,100	58,393

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Winnebago	82.34	4,200	450,294
Burlington, Cedar Rapids & Nor.—Milwaukee Div.....	1.13	4,200	4,745
Burl., Cedar Rapids & Nor.—Chi., Decorah & Minn.....	22.99	2,700	62,073
Chicago, Milwaukee & St. Paul—Iowa & Minn. Div.....	16.96	5,500	93,280
Chicago, Milwaukee & St. Paul—Decorah Branch.....	9.54	5,500	52,550
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	20.75	8,200	245,925
Chicago, Milwaukee & St. Paul—Davenport & N. W.....	2.47	4,000	9,880
Woodbury	147.54	900,500	132,800
Chicago & North-Western—Maple River Branch.....	45.31	5,000	226,570
Chicago & North-Western—Sioux City & Pac. Br.....	22.32	9,200	205,244
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	31.96	6,000	191,700
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.....	5.03	5,500	27,665
Union Terminal Railway Company.....	1.08	78,125	100,000
Sioux City Bridge Company.....	1.00	5,000	5,000
Sioux City Terminal Railway.....	1.37	6,000	8,220
Iowa & Great Northern Railway.....	5.57	5,200	29,024
Chicago, St. Paul, Minn. & Omaha—Main Line.....	.94	14,800	13,930
Dubuque & Sioux City—Main Line.....	5.48	12,328	67,557
Dubuque & Sioux City—Main Line (in city).....	.64	8,270	5,293
Dubuque & Sioux City—Onawa Branch.....	25.94	3,000	77,117
Worth	62.424	333,735	20,880
Burlington, Cedar Rapids & Nor.—Main Line.....	6.80	7,850	53,380
Chicago Great Western—Mason C. & Ft. D.—Main Line.....	10.652	4,800	51,115
Iowa Central—Main Line.....	13.569	5,000	67,830
Minneapolis & St. Louis—Main Line.....	.83	4,000	3,320
Chicago & North-Western—Iowa, Minn. & Northwestern.....	12.78	5,100	65,275
Chicago, Milwaukee & St. Paul—Austin Branch.....	11.27	4,500	50,715
Wright	130.088	653,160	8,500
Iowa Central—Belmond Branch.....	6.50	3,000	19,500
Iowa Central—Iowa Central & Western Branch.....	8.953	2,500	22,380
Chicago & North-Western—Toledo & Northwestern.....	32.85	6,000	197,410
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.....	45.05	4,700	211,735
Chicago Great Western—Mason City & Ft. D.—Main Line.....	33.47	4,800	160,964
Chicago Great Western—M. C. & Ft. D.—Oelwein-Clarion.....	12.392	4,800	59,470

Note.—For total railway assessment see table No. 1.

TABLE No. 6

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

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Adair	8.12	—	579
Chicago, Rock Island & Pacific.....	8.52	68	579
Adams	35.022	—	2,500
Chicago, Burlington & Quincy—Main Line.....	35.022	100	2,500
Appanoose	75.371	—	4,080
Chicago, Rock Island & Pacific—Southwestern Div.....	20.89	94	2,810
Wabash—Main Line—Moulton South.....	5.201	53	279
Wabash—Des Moines & St. Louis.....	17.28	38	648
Chicago, Milwaukee & St. Paul—K. C. Division.....	32.34	2	45
Benton	87.19	—	6,903
Burlington, Cedar Rapids & Nor.—Main Line—Vinton S.....	11.58	87	558
Burlington, Cedar Rapids & Nor.—Main Line—Vinton N.....	11.13	37	413
Burlington, Cedar Rapids & Nor.—Pacific Div.....	14.75	10	147
Chicago & North-Western—Main Line—Belle Plaine R.....	21.15	186	4,793
Chicago & North-Western—Main Line—Belle Plaine W.....	.69	193	128
Chicago & North-Western—Iowa, Minn. & Northwestern.....	.43	17	7
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.67	34	815
Black Hawk	103.675	—	4,704
Burlington, Cedar Rapids & Nor.—Main Line.....	32.75	37	1,211
Chicago Great Western—Southwestern Branch.....	39.425	56	1,582
Dubuque & Sioux City—Waterloo East.....	15.87	77	1,098
Dubuque & S. City—Main Line—Waterloo to Mona Jct.....	6.31	55	347
Dubuque & Sioux City—Main Line—Mona Jct. West.....	5.48	46	258
Dubuque & Sioux City—Mona Branch.....	7.59	12	91
Chicago & North-Western—Iowa, Minn. & Northwestern.....	6.37	17	107
Boone	35.61	—	4,145
Minneapolis & St. L.—D. M. & Ft. D.—Tara Jct. to D. M.....	2.98	20	60
Chicago & North-Western—Main Line.....	24.80	154	3,819
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	7.83	34	266
Bremer	55.043	—	1,219
Burlington, Cedar Rapids & Nor.—Main Line.....	4.19	37	155
Chicago Great Western—Main Line.....	5.014	79	475
Chicago Great Western—Oelwein-Clarion Branch.....	25.259	14	356
Dubuque & Sioux City—Mona Branch.....	19.44	13	223
Buchanan	38.87	—	2,852
Chicago Great Western—Main Line.....	11.413	71	810
Chicago Great Western—Southwestern Branch.....	2.897	52	151
Dubuque & Sioux City—Main Line.....	24.56	77	1,891
Buena Vista	49.17	—	821
Chicago & North-Western—Toledo & Northwestern.....	23.77	30	337
Dubuque & Sioux City—Main Line.....	25.40	23	584
Butler	104.809	—	2,844
Burlington, Cedar Rapids & Nor.—Main Line.....	21.06	37	779
Chicago Great Western—Oelwein-Clarion Branch.....	27.742	14	383
Chicago & North-Western—Iowa, Minn. & Northwestern.....	31.11	17	329
Dubuque & Sioux City—Main Line.....	24.95	46	1,148

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Calhoun</i> -----	83.108		1,783
Dubuque & Sioux City—Main Line.....	14.87	23	842
Dubuque & Sioux City—Omaha District.....	25.84	28	723
Chicago & North-Western—Toledo & Northwestern.....	23.84	6	142
Chicago Great Western—M. C. & Ft. D.—Main Line.....	18.558	31	575
<i>Carroll</i> -----	55.553		5,853
Chicago & North-Western—Main Line.....	25.41	154	3,913
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.93	34	843
Chicago Great Western—M. C. & Ft. D.—Main Line.....	35.213	31	1,099
<i>Cass</i> -----	27.04		1,839
Chicago, Rock Island & Pacific—Iowa Div.....	27.04	68	1,839
<i>Cedar</i> -----	40.82		6,705
Burlington, Cedar Rapids & Nor.—Main Line.....	8.94	89	733
Chicago, Rock Island & Pacific—West Liberty East.....	3.46	123	426
Chicago, Rock Island & Pacific—West Liberty West.....	3.44	80	275
Chicago & North-Western—Main Line.....	24.98	211	5,271
<i>Cerro Gordo</i> -----	20.377		1,711
Burlington, Cedar Rapids & Nor.—Main Line.....	10.61	37	393
Chicago Great Western—M. C. & Ft. D.—Main Line.....	31.506	18	567
Iowa Central—Main Line.....	24.351	17	414
Chi. & N.W.—Iowa, Minn. & N.W.—Mason City South.....	19.81	17	337
<i>Cherokee</i> -----	41.29		613
Dubuque & Sioux City—Main Line—Cherokee East.....	11.91	23	274
Dubuque & Sioux City—Main Line—Cherokee West.....	17.39	19	214
Dubuque & Sioux City—Sioux Falls Branch.....	11.40	11	125
<i>Chickasaw</i> -----	32.519		2,009
Chicago Great Western—Main Line.....	25.509	79	2,015
Dubuque & Sioux City—Mona Branch.....	7.01	19	84
<i>Clarke</i> -----	25.822		2,531
Chicago, Burlington & Quincy—Main Line.....	25.822	98	2,531
<i>Clay</i> -----	5.70		57
Chicago & North-Western—Toledo & Northwestern.....	5.70	10	57
<i>Clinton</i> -----	74.17		9,468
Davenport, Rock Island & Northwestern.....	9.12	16	146
Chicago & North-Western—Main Line.....	40.17	211	8,470
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.83	84	840
<i>Crawford</i> -----	73.149		8,273
Dubuque & Sioux City—Omaha District.....	33.17	28	929
Chicago & North-Western—Main Line.....	31.60	154	4,866
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	12.59	34	495
Chicago Great Western—Mason City & Ft. D.—Main L.....	1.872	31	58
<i>Dallas</i> -----	69.24		2,573
Chicago, Rock Island & Pacific—Iowa Div.....	17.54	68	1,193
M. & St. L.—Des Moines & Ft. Dodge Div.....	20.98	30	540
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	34.72	34	840
<i>Davis</i> -----	24.89		2,256
Chicago, Rock Island & Pacific—Southwestern Div.....	22.89	94	2,152
Wabash—Main Line—Moulton South.....	2.00	53	106
<i>Delaware</i> -----	50.086		3,702
Chicago Great Western—Main Line.....	25.689	71	1,819
Dubuque & Sioux City—Main Line.....	24.46	77	1,883

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Des Moines</i> -----	61.936		3,330
B., C. R. & N.—Main Line—Mediapolis South.....	13.39	46	704
B., C. R. & N.—Main Line—Mediapolis North.....	5.88	26	153
C., B. & Q.—Main Line—Burlington East.....	7.74	115	105
C., B. & Q.—Main Line—Burlington West.....	17.389	98	1,739
Chicago, Burlington & Quincy—Keokuk & St. Paul.....	8.98	51	453
Chicago, Burl. & Quincy—Burlington & Northwestern.....	12.006	30	280
<i>Dickinson</i> -----	20.83		953
B., C. R. & N.—C. R., I. F. & N. W.—East and West of Lake Park.....	20.83	10	203
<i>Dubuque</i> -----	61.63		4,556
Chicago Great Western—Main Line.....	31.21	71	2,216
Dubuque & Sioux City—Main Line.....	30.42	77	2,342
<i>Emmet</i> -----	16.20		162
B., C. R. & N.—Cedar Rap., Iowa Falls & N. W.....	16.20	10	162
<i>Fayette</i> -----	25.241		2,006
Chicago Great Western—Oelwein-Clarion Branch.....	8.544	14	293
Chicago Great Western—Main Line—Oelwein Southeast.....	5.416	71	385
Chicago Great Western—Main Line—Oelwein Northwest.....	14.39	79	1,187
Chicago Great Western—Southwestern Branch.....	6.991	52	364
<i>Floyd</i> -----	20.58		981
Burlington, Cedar Rapids & Northern—Main Line.....	20.58	27	751
Dubuque & Sioux City—Mona Branch.....	19.13	12	230
Chicago & North-Western—Iowa, Minn. & Northwestern.....	.02	17	
<i>Franklin</i> -----	65.424		985
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.....	13.43	10	124
Chicago Great Western—Mason City & Ft. D.—Main Line.....	.58	18	9
Chi. Great Western—M. C. & Ft. D.—Oelwein-Clarion.....	24.143	14	338
Dubuque & Sioux City—Main Line.....	1.10	45	51
Iowa Central—Main Line.....	27.231	17	463
<i>Frederick</i> -----	28.523		3,101
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.....	29.753	100	2,973
Wabash—Omaha & St. Louis.....	8.74	15	131
<i>Greene</i> -----	47.25		4,181
Chicago & North-Western—Main Line.....	24.19	154	3,735
M. & St. L.—D. M. & Ft. D.—Tara Jct. to Des Moines.....	23.06	20	461
<i>Grundy</i> -----	65.63		1,297
Burlington, Cedar Rapids & Nor.—Pacific Div.....	15.30	10	153
Burl. Cedar Rapids & Nor.—C. R., I. F. & N. W.....	11.04	10	110
Chicago Great Western—Southwestern Branch.....	7.97	82	414
Chicago & North-Western—Iowa, Minn. & Northwestern.....	18.47	17	314
Chicago & North-Western—Toledo & Northwestern.....	19.79	18	239
Dubuque & Sioux City—Main Line.....	.16	46	7
<i>Guthrie</i> -----	28.84		1,976
Chicago, Rock Island & Pacific—Iowa Div.....	19.30	68	1,813
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	10.54	34	664
<i>Hamilton</i> -----	75.63		1,284
Chicago & North-Western—Des M. & Minneapolis Br.....	7.45	18	134
C. & N.W.—Toledo & N.W.—Jewell Junction South.....	21.31	19	405
C. & N.W.—Toledo & N.W.—Jewell Junction East.....	8.28	15	149
C. & N.W.—Toledo & N.W.—Jewell Junction West.....	15.99	6	96
Dubuque & Sioux City—Main Line.....	22.60	46	1,040
<i>Hancock</i> -----	25.71		980
Minneapolis & St. Louis—Main Line.....	25.71	39	996

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Hardin	95.219		2,207
B., C. R. & N.—Cedar Rapids, Iowa Falls & N.W.	17.89	10	179
Iowa Central—Main Line	28.769	17	489
Chicago & North-Western—Toledo & Northwestern	24.81	18	447
Dubuque & Sioux City—Main Line	23.75	46	1,092
Harrison	101.091		7,161
Dubuque & Sioux City—Omaha District	20.42	28	571
C. & N.W.—Main Line—Missouri Valley East	20.70	154	4,112
C. & N.W.—Main Line—Missouri Valley South	3.63	183	664
C. & N.W.—S. C. & P.—East of California Jct.	5.20	47	249
C. & N.W.—S. C. & P.—West of California Jct.	4.82	21	101
C. & N.W.—S. C. & P.—North of California Jct.	22.28	41	913
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	7.61	34	258
Chicago Great Western—Mason City & Ft. D.—Main Line	1.931	31	60
Henry	39.593		2,242
Chicago, Burlington & Quincy—Main Line	19.354	98	1,898
Chicago, Burlington & Quincy—Burl. & Western	10.679	20	214
Chicago, Burl. & Quincy—Burl. & N. W.—Winfield S. E.	6.52	20	130
Howard	13.03		1,029
Chicago Great Western—Main Line	13.03	79	1,029
Humboldt	83.54		1,508
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.99	10	250
Minneapolis & St. Louis—Main Line	23.41	56	813
C. & N.W.—Toledo & Northwestern—Hawarden Line	27.14	10	271
C. & N.W.—Toledo & Northwestern—North Line	8.00	18	144
Ide	20.85		125
Chicago & N.W.—Maple River Br.—South Line	20.85	6	125
Iowa	25.25		2,080
Chicago, Rock Island & Pacific—Iowa Div.	25.25	80	2,080
Jackson	24.94		819
C. M. & St. P.—Dubuque Div.—Green Island South	12.11	34	412
C. M. & St. P.—C. & C. B. Div. from Sabula East and from Brown's Jct. S. W.	.93	34	32
Chicago, Milwaukee & St. Paul—Green Island Branch	11.90	34	405
Jasper	57.403		3,808
Chicago Great Western—Southwestern Branch	19.032	62	900
Chicago, Rock Island & Pacific—Iowa Div.	34.38	80	2,750
Iowa Central—Main Line	5.991	17	68
Jefferson	72.72		5,253
Chicago, Burlington & Quincy—Main Line	24.566	98	2,409
Chicago, Burlington & Quincy—Burlington & Western	17.784	20	353
Chicago, Rock Island & Pacific—Southwestern Div.	26.34	94	2,475
Chicago, Milwaukee & St. Paul—Muscatine Line	4.02	3	12
Johnson	43.25		3,492
Burlington, Cedar Rapids & Nor.—Main Line	16.05	82	1,316
Chicago, Rock Island & Pacific—Iowa Div.	27.20	80	2,176
Jones	25.54		898
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.54	34	898
Keokuk	48.613		710
Chicago, Milwaukee & St. Paul—Muscatine Line	9.38	8	28
Chicago, Burlington & Quincy—Burlington & Western	13.443	20	269
Chicago, Rock Island & Pacific—Oskaloosa Div.	25.79	16	413
Kossuth	58.61		1,161
B., C. R. & N.—C. R. I. F. & N. W.—South Line	4.39	10	43
Minneapolis & St. Louis—Main Line	7.89	30	281
Chicago & North-Western—Toledo & Northwestern	46.51	18	837

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Lee	56.699		4,558
Atchison, Topeka & Santa Fe	19.57	136	2,675
Chicago, B. & Q.—Keokuk & St. Paul	33.098	51	1,698
C., B. & Q.—St. L., K. & N. W. from Keokuk to Ia-Mo. State Line	5.694	51	291
Linn	76.90		8,936
B., C. R. & N.—Main Line—Cedar Rapids East	9.60	82	787
B., C. R. & N.—Main Line—Cedar Rapids N. W.	12.97	47	597
Chicago & North-Western—Main Line—Cedar Rapids B.	18.26	211	3,853
Chicago & North-Western—Main Line—Cedar Rapids W.	11.12	198	2,180
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.85	34	879
Louisa	48.85		2,475
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	8	18
B., C. R. & N.—Main Line—Columbus Junction North	3.15	37	117
C. R. & N.—Main Line—Columbus Jct. South	30.00	36	860
C. R. I. & P.—S. W. Div.—From Columbus Jct. East	12.29	98	1,143
C., R. I. & P.—S. W. Div.—From Columbus Jct. West	6.70	101	677
Lucas	26.570		2,632
Chicago, Burlington & Quincy—Main Line	26.570	98	2,632
Lyons	22.08		645
Burl., Cedar Rapids & Nor.—Cedar R., I. F. & N. W.	27.89	10	379
Dubuque & Sioux City—Sioux Falls Branch	24.29	11	297
Madison	27.928		1,588
Chicago Great Western—Southwestern Branch	19.423	58	1,015
Chicago, Rock Island & Pacific—Iowa Div.	8.50	63	578
Mahaska	58.390		1,081
C. B. & Q.—Burl. & Western—Oskaloosa East	15.932	20	313
C. R. I. & P.—Oskaloosa Div.—Evans East	17.46	16	279
Iowa Central—Main Line	25.258	17	429
Marion	30.00		1,443
Wabash—Des Moines & St. Louis	30.00	37	1,443
Marshall	112.901		7,310
Chicago Great Western—Southwestern Branch	21.522	52	1,535
Iowa Central—Main Line	22.838	17	508
Chicago & North-Western—Main Line	35.99	195	4,288
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.28	34	859
Mills	71.595		5,081
C., B. & Q.—Main Line from Pacific Jct. East	24.279	100	2,428
C., B. & Q.—Main Line from Pacific Jct. to Ia-Neb. State Line	3.344	68	307
C., B. & Q.—K. C., St. Joe & C. B. from Pacific Jct. South to County Line	7.927	100	794
C., B. & Q.—K. C., St. Joe & C. B. from Pacific Jct. North	10.095	130	1,303
Wabash—Omaha & St. Louis	99.34	15	389
Mitchell	27.928		1,143
Chicago Great Western—Main Line	9.905	70	782
Chicago Great Western—Mason City & Ft. D.—Main Line	5.305	18	95
Dubuque & Sioux City—Mona Branch	22.72	12	272
Monona	50.10		1,295
Chicago & North-Western—Maple River Branch	24.35	6	145
C. & N.W.—Sioux City Branch—Onawa South	16.00	41	410
C. & N.W.—Sioux City Branch—Onawa North	15.75	47	740

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Monroe	73.885		3,075
Chicago, Burlington & Quincy—Main Line	27.905	98	2,738
Wabash—Des Moines & St. Louis—Albia South	11.09	53	583
Wabash—Des Moines & St. Louis—Albia North	10.94	37	405
Iowa Central—Main Line	15.50	17	230
Chicago, Milwaukee & St. Paul—Kansas City Div.	10.47		21
Montgomery	25,902		2,500
Chicago, Burlington & Quincy—Main Line	25,902	100	2,500
Muscatine	83.25		5,015
Chicago, Milwaukee & St. Paul—Muscatine Line	16.72	2	50
B. C. R. & N.—Main Line—West Liberty South	16.91	27	628
B. C. R. & N.—Main Line—West Liberty North	2.00	82	164
C. R. I. & P.—Iowa Div.—West Liberty East	21.85	123	2,688
C. R. I. & P.—Iowa Div.—West Liberty West	3.09	80	240
C. R. I. & P.—Southwestern Div.—Muscatine N. E.	14.49	95	1,374
C. R. I. & P.—Southwestern Div.—Muscatine S. W.	8.51	95	778
O'Brien	59.28		918
Chicago, St. Paul, Minn. & Omaha—Main Line	6.51	55	364
Chicago & North-Western—Toledo & Northwestern	25.30	19	253
Dubuque & Sioux City—Sioux Falls Branch	27.37	11	301
Osceola	44.27		1,252
Burlington, Cedar Rapids & Nor.—C. R. I. F. & N. W.	39.29	10	263
Chicago, St. Paul, Minn. & Omaha—Main Line	17.98	55	983
Page	19.83		297
Wabash—Omaha & St. Louis	19.83	15	297
Palo Alto	27.29		273
Burlington, Cedar Rapids & Nor.—C. R. I. F. & N. W.	27.29	10	273
Plymouth	44.25		1,958
Chicago, St. Paul, Minn. & Omaha—Main Line	9.48	55	521
Dubuque & Sioux City—Main Line—LeMars East	16.53	12	195
Dubuque & Sioux City—Main Line—LeMars Southwest	18.54	67	1,242
Pocahontas	33.55		463
Chicago & North-Western—Toledo & Northwestern	24.18	10	241
Dubuque & Sioux City—Main Line	9.77	23	225
Polk	107.141		5,034
Des Moines Union—C. G. W.—E. and S. of Union Sta.	2.43	52	123
Des Moines Union—Wabash—Union Station East	2.43	37	87
C. O. W.—S. W. Br. from Jct. with D. M. U. N. & S.	29.621	52	1,384
C. R. I. & P.—Iowa Div.—Des Moines East	17.44	80	1,411
C. R. I. & P.—Iowa Div.—Des Moines West	10.69	68	726
M. & St. L.—Des Moines & Ft. Dodge Div.	8.56	80	171
Wabash—Des Moines & St. Louis	15.01	37	555
Chicago & North-Western—Des Moines & Minneapolis Br.	24.16	35	804
Pottawattamie	160.844		10,809
Omaha Bridge & Terminal Railway	.50	39	15
Chicago, Burlington & Quincy—K. C., St. Joe, & C. B.	8.22	120	994
Chicago, Rock Island & Pacific—Iowa Div.	45.05	68	3,063
Wabash—Omaha & St. Louis	11.22	15	168
Dubuque & Sioux City—Omaha District	19.72	28	532
Union Pacific—Main Line	2.06	406	836
Chicago & North-Western—Main Line	19.05	183	3,488
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	28.59	34	904
Chicago Great Western—Mason City & Ft. D.—Main L.	28.364	31	870
Ponsequick	48.591		2,443
Chicago, Rock Island & Pacific—Iowa Div.	25.08	80	2,054
Iowa Central—Main Line	22.911	17	289

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Ringgold	23.833		1,229
Chicago Great Western—Southwestern Branch	23.833	52	1,229
Sac	44.41		683
Dubuque & Sioux City—Omaha District	18.30	25	531
C. & N. W.—Maple River Branch—Carnarvon West	16.91	6	101
Chicago & North-Western—Toledo & Northwestern	5.87	6	51
Scott	31.20		8,311
Davenport, Rock Island & Northwestern	24.79	16	397
Chicago, Rock Island & Pacific—Iowa Div.	13.76	123	1,692
Chicago, Rock Island & Pacific—Southwestern Div.	12.11	95	1,150
Chicago, Milwaukee & St. Paul—Muscatine Line	.64	2	2
Shelby	61.495		2,375
Chicago, Rock Island & Pacific—Iowa Div.	6.42	68	438
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.11	34	820
Chicago Great Western—Mason City & Ft. D.—Main L.	32.878	31	1,019
Sioux	64.23		1,043
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.09	55	1,215
Chicago & North-Western—Toledo & Northwestern	25.06	10	250
Dubuque & Sioux City—Sioux Falls Branch	7.08	11	78
Story	74.75		5,841
Chicago & North-Western—Main Line—Ames East	30.43	105	3,188
Chicago & North-Western—Main Line—Ames West	4.00	154	616
Chi. & N. W.—Des Moines & Minn. Br.—Ames South	11.68	25	280
Chi. & N. W.—Des Moines & Minn. Br.—Ames North	14.11	18	254
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.79	34	843
Tama	134.958		7,135
Burlington, Cedar Rapids & Nor.—Pacific Div.	13.17	10	182
Chicago Great Western—Southwestern Branch	12.658	22	658
Chicago & North-Western—Main Line—Tama East	15.31	185	2,832
Chicago & North-Western—Main Line—Tama West	10.03	165	1,555
Chicago & North-Western—Iowa, Minn. & Northwestern	39.21	17	515
Chicago & North-Western—Toledo & Northwestern	22.14	19	398
Chicago, Milwaukee & St. Paul—Chi. & C. B.	20.32	34	695
Taylor	5,728		301
Chicago Great Western—Southwestern Branch	5,728	52	301
Union	47,869		3,608
Chicago, Burlington & Quincy—Main Line—Creston East	10,096	98	1,968
Chicago, Burlington & Quincy—Main Line—Creston West	5,715	100	971
Chicago Great Western—Southwestern Branch	29,487	68	1,550
Wapello	65,723		3,423
Chi. M. & St. P.—Kansas City Div.—Rutland South	18.41	3	87
Chicago, Milwaukee & St. Paul—Muscatine Line	13.87	3	41
Chicago, Burlington & Quincy—Main Line	39,720	98	3,619
Chicago, Rock Island & Pacific—Southwestern Div.	7.79	94	731
Iowa Central—Main Line	.01	17	17
Warren	15.72		817
Chicago Great Western—Southwestern Branch	15.72	52	817
Washington	78,245		2,917
Chicago, Milwaukee & St. Paul—Muscatine Line	80.30	8	77
Chicago, Burl. & Quincy—Burlington & Western	13.875	20	277
Chi. R. I. & P.—Southwestern Div.—Washington East	9.85	101	995
Chi. R. I. & P.—Southwestern Div.—Washington West	14.28	94	1,343
Chicago, Rock Island & Pacific—Oskaloosa Div.	14.94	16	225
Wayne	42.71		2,638
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	94	2,608
Chicago, Milwaukee & St. Paul—Kansas City Div.	14.95	2	30

Names of Counties and Railroads

Names of Counties and Railroads.		Mileage	Assessed value per mile	Total assessed value
Webster	Great Western—M. C. & Ft. D.—Main Line—	117.485	31	3,655
Duquaine	& Sioux City—Main Line—Ft. Dodge East	13.688	46	629
Duquaine	& Sioux City—Main Line—Ft. Dodge East	7.788	22	170
Duquaine	& Sioux City—Omaha District—Ft. Dodge N. W.	5.977	28	166
Minneapolis	& St. Louis—Main Line—Twin Jet South	20.577	30	617
Chicago	& North Western—Toledo & Northwestern	25.995	6	155
Wassabingo	& St. Louis—Main Line—	30.51	30	915
Woodbury	North Western—Mottle River Br.—South Line—	58.388	6	350
Chicago	& North Western—Sioux City & Pacific Branch—	22.333	47	1,049
Duquaine	& Sioux City—Omaha—Main Line—	6.194	55	340
Duquaine	& Sioux City—Main Line (the city) adjoining passenger station	6.14	12	73
North	C. R. & N.—Main Line—Many Junction South	57.274	57	1,821
Hurt, C. R. & N.—Main Line—	2.797	57	24	53
Iowa Central—Main Line—Many Junction North	4.668	50	24	53
Minneapolis	& St. Louis—Main Line—	11.387	50	560
Chicago	Great Western—M. C. & Ft. D.—Main Line—	16.692	16	266
Wabash	C. R. & N.—C. R. L. F. & N.—W. South Line—	95.692	21	1,991
Hurl, C. R. & N.—C. R. L. F. & N.—W. South Line—	15.763	21	1,991	
G. W. M. C. & Ft. D.—Main Line—From Clarion N. B.	17.707	18	1,141	
Chicago	Great Western—Oswego—Clinton Branch—	12.892	1	11
Chicago	& North Western—T. & N. W.—Eagle Grove W.	4.331	10	43
Chicago	& North Western—T. & N. W.—Bagle Grove N.	11.55	18	206

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

Abstract of Reports of Railway Companies for the Year Ending December 31, 1907. (By Divisions.)

Name of road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings of loss for Iowa				Taxes paid in 1907 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
<i>Albia & Centerville Ry.</i>	24,440	\$22,736.09	\$.929.00	\$30,029.80	1,253.20					\$ 2,809.36
<i>At. & T. S. Ry.</i>	49,400	377,430.74	19,006.66	326,455.83	14,800.30					14,715.45
<i>Atlantic, Northern & Southern Ch. Ana. & Northern Ry.</i>	17,000					\$ 81,954.31	4,399.33			
<i>C. & O. Ry.</i>	17,340	17,404.33	1,003.71	15,336.94	711.88		5,069.29	292.25		1,466.65
(a) Main Line.....	272.50	7,500,081.00	37,550.94	4,341,743.49	15,870.74	\$ 3,224,338.47	11,789.30			186,261.22
(b) Ft. Madison Branch.....	56,030	45,166.83	806.18	39,436.00	1,819.67					5,805.61
(c) Albia, R. & D. M. & D. M. & K.	67,807	389,185.24	3,897.05	331,527.51	5,184.24					
(d) Chariton, D. M. & S.	30,496	59,622.02	1,269.86	48,017.01	1,574.85					
(e) Clinton Branch.....	38,541	77,211.37	2,113.01	69,004.61	2,965.20					
(f) Leon, Mt. Ayr & S. W.	54,281	113,821.59	3,098.71	107,169.71	3,247.04					
(g) Creston Branch.....	43,680	92,801.17	2,176.46	107,207.27	2,515.16					
(h) Creston & Northern.....	27,704	58,311.52	2,102.41	54,729.29	1,950.88					
(i) Western Iowa R. R.	30,269	24,632.88	1,309.52	39,994.00	1,962.42					
(j) Nebraska City Branch.....	10,000	100,227.70	2,356.24	91,722.00	2,320.49					
(k) Red Oak & At. R. R.	17,163	31,827.32	1,855.39	27,972.37	1,971.91	\$ 4,498.60	210.75			
(l) Neb. City, Sidney & N.E.	23,037	25,900.73	1,215.31	41,509.44	1,971.81					
(m) Hastings & Avoca R. R.	13,727	19,127.08	1,215.31	30,313.61	1,973.31					
(n) Burlington & W. R. R.	3,322	5,627.45	1,659.95	4,652.70	789.64					
(o) Burlington & N. W.	38,008	115,148.41	1,382.29	168,312.63	1,947.83					
(p) D. M. & Kansas City.....	94,258	254,090.78	2,694.78	190,734.94	2,004.96					
(q) Burlington & N. W.	38,008	71,501.49	1,818.63	88,000.00	1,985.10	66,000.02	705.26			
(r) D. M. & Kansas City.....	30,674	36,378.79	711.85	50,617.07	1,654.31					
(s) Keokuk & St. P. R. R.	42,275	60,605.34	1,335.79	69,943.38	1,653.33	100,561.90	4,720.45			
(t) Keokuk & Western.....	75,180	222,197.73	2,968.75	277,255.41	3,788.08					
(u) Hamcoron & Shenandoah.....	75,748	194,820.11	1,617.06	178,709.62	1,978.69					

TABLE No. 7—CONTINUED.

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings of Loss for Iowa				Taxes paid in 1907 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
(v) Chi., Burl. & K. C.	77.640	151,533.83	1,951.75	204,643.25	2,635.80			53,109.42	684.06	11,587.13
(w) K. C., St. Joe & C. B.	50.000	702,008.11	12,530.04	506,496.78	9,039.85	195,511.33	3,400.19			16,719.99
(x) Clarinda, C. S. & S. W.	17.768	29,719.47	1,672.84	39,716.98	2,235.31			9,907.51	562.07	2,308.23
(y) Brownsville & Nod. V.	25.228	44,220.90	1,753.21	59,108.79	2,342.98			14,878.80	589.77	5,063.30
(z) Tarkio Valley R. R.	2.174	3,047.01	1,677.55	4,873.88	2,241.39			1,226.37	564.34	194.65
(z-1) Iowa & St. Louis R.R.	5.430	5,109.31	972.61	10,462.50	2,011.52			7,813.28	1,438.91	594.82
Totals and averages	1,366.890	\$10,818,827.92	\$7,915.10	\$7,090,550.80	\$5,904.49	\$3,158,277.06	\$2,310.61			\$54,775.43
*Not in operation.										
C. G. W. R'y										
(a) Main Line	142.511	\$1,601,208.68	\$11,235.68	\$1,422,338.38	\$10,050.72	\$168,870.40	\$1,184.96			90,000.23
(b) Southwest Branch	228.051	1,924,699.44	8,439.48	1,755,253.81	7,699.49	169,445.60	742.99			
(c) Cedar Falls Branch	7.480	5,650.49	755.41	9,501.55	1,282.29			\$3,941.06	\$26.88	
(d) Waverly Branch										
(e) Mason City & Ft. Dodge	234.120									
(f) Main Line	98.000	1,755,022.92	5,009.02	1,352,828.37	3,771.35	502,194.55	1,431.57			50,514.12
(g) Osweeta-Clarion Branch	15.600									
(h) Lehigh Branch	2.900									2,305.92
(i) Conville Branch	22.500	42,283.05	1,879.38	40,837.77	1,815.01	1,448.28	64.37			
(j) Wis., Minn. & Pac.										
Totals and averages	731.350	\$5,328,807.58	\$7,002.39	\$4,490,849.81	\$5,977.04	\$38,017.77	\$1,115.35			\$12,020.27

NOTE.—The Chicago, Burlington & Quincy Railroad reported earnings on the Davenport, Rock Island & N.W. R'y. of \$97,514.43 and operating expenses of \$148,720.60, which are not included in gross earnings and operating expenses given above.

C. M. & St. P. R'y—										
(a) Chi. & C. B. Div.	348,240	\$5,344,877.53	\$15,346.82	\$3,305,716.99	\$9,664.90	\$1,978,060.54	\$5,681.89	-----	-----	\$121,208.72
(b) Green Island Branch	11.600	-----	-----	-----	-----	-----	-----	-----	-----	-----
(c) Kansas City Div.	137,840	1,116,601.85	7,074.83	796,397.90	5,045.00	320,233.89	2,029.23	-----	-----	24,516.69
(d) Sioux City Branch	100,270	663,343.58	7,343.44	485,500.34	5,378.08	177,843.24	1,939.40	-----	-----	11,188.15
(e) Dubuque Div.	130,180	1,284,184.15	10,104.37	970,554.52	7,171.95	307,629.66	2,969.31	-----	-----	30,802.17
(f) Cascade Branch	35.030	29,687.21	816.59	41,780.29	1,172.94	-----	-----	\$12,693.05	\$356.35	3,347.08
(g) Volga Branch	58.210	38,106.63	656.17	54,798.92	941.40	-----	-----	16,633.29	283.23	4,409.88
(h) Waukon Branch	22.510	25,838.02	1,132.31	40,290.42	1,786.55	-----	-----	14,452.39	634.04	2,149.15
(i) Dav. & N. W. Div.	43.630	95,578.27	2,190.20	375,915.60	2,488.38	126,756.34	820.06	-----	-----	18,449.50
(j) Dub. & S. W. Div.	43.630	95,578.27	2,190.20	375,915.60	2,488.38	126,756.34	820.06	-----	-----	18,449.50
(k) Minnoka Branch	32.100	42,836.72	1,332.58	60,494.22	2,158.68	-----	-----	20,568.50	639.80	5,636.70
(l) Clinton Branch	10.380	66,282.28	6,375.85	177,660.84	15,782.89	-----	-----	53,731.36	7,914.14	3,967.49
(m) Iowa & Minn. Div.	41.240	241,329.29	5,842.50	132,107.75	3,679.43	89,421.51	2,165.07	-----	-----	1,057.56
(n) Decorah Branch	9.540	20,869.05	2,190.68	28,700.80	3,014.77	-----	-----	7,801.84	824.00	86,708.05
(o) Ansonia Branch	37.950	119,680.97	4,200.55	87,533.21	2,068.54	62,594.76	2,332.01	-----	-----	2,002.15
(p) Iowa & Dakota Div.	291.630	2,634,445.03	9,010.42	1,405,717.53	5,008.36	1,130,731.10	3,982.08	-----	-----	3,729.84
(q) Elkader Branch	19.200	14,560.88	758.28	38,948.28	2,028.56	-----	-----	21,367.40	1,270.18	955.89
(r) Spirit Lake Branch	30.030	27,167.71	1,954.35	32,974.16	1,995.71	-----	-----	12,969.43	639.36	9,350.07
(s) Eden Branch	8.900	29,474.08	2,944.94	7,135.23	800.14	19,281.75	2,144.80	-----	-----	28,857.43
(t) Sioux City & Dak. Div.	80.550	297,118.10	6,340.77	390,949.58	4,935.38	96,177.52	1,385.59	-----	-----	4,705.83
(u) D. M. Div.—Main Line	175.490	315,044.80	3,112.02	550,591.50	5,539.50	-----	-----	44,549.08	280.57	4,646.57
(v) D. M. Div.—Boone Line	61.370	108,654.82	2,964.30	101,135.40	2,811.50	3,528.40	72.30	-----	-----	14,390.35
(w) D. M. Div.—St. Lake Br	38.360	43,845.42	1,131.30	62,708.00	1,636.96	-----	-----	19,122.04	405.66	-----
(z) Muscatine Line	76.940	807,822.76	10,491.71	653,805.62	8,498.28	152,367.14	1,999.58	-----	-----	-----
Totals and averages	1,803.380	\$14,140,407.61	\$7,887.80	\$9,808,108.72	\$5,279.14	\$4,302,303.59	\$2,398.65	-----	-----	\$410,377.08

*NOTE.—The above figures for Clinton Branch include earnings of \$60,389.97 and operating expenses of \$107,335.33, reported for the Davenport, Rock Island & Northwestern R'y.

NOTE.—The above figures for Muscatine Branch include earnings of \$229,391.29 and operating expenses of \$189,687.30, on the mileage of the Chicago, Rock Island & Pacific Railway, over which the C. M. & St. P. have trackage rights only.

†Included with Chicago and Council Bluffs Division.

TABLE No. 7—CONTINUED.

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings of Loss for Iowa				Taxes paid in 1907 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
<i>C. & N.-W. R'y—</i>										
(a) Main Line	350.329	\$11,573,571.97	\$32,180.78	\$ 6,519,886.51	\$18,611.05	\$ 4,753,744.76	\$ 13,569.72			\$ 199,889.30
(b) Iowa Midland Branch	70.880	85,109.35	1,199.77	192,589.31	2,713.28			\$ 107,429.05	1,513.51	10,477.82
(c) Stanwood & Tipton Br.	8.500	10,781.03	1,268.35	28,515.22	3,354.73			17,734.19	2,088.27	902.15
(d) Ottumwa, C. F. & St. P.	60.300	195,720.49	3,242.55	385,165.34	6,381.13			189,444.85	3,138.58	10,349.03
(e) Moingona Branch	21.500									
(f) Southern Iowa Branch	179.040	709,175.44	3,900.08	1,040,308.63	5,810.81			331,103.19	1,849.82	48,993.40
(g) Maple River Branch	24.770									
(h) Boyer Valley Branch	61.310									
(i) Soldier River Branch	33.270									
(j) Fox Lake Branch	3.250	28,819.15	8,807.43	21,773.83	6,699.64	7,045.32	2,167.70			1,790.84
(k) Ia. R'y Coal & Mfg. Co.	57.340	476,970.70	8,318.39	889,181.38	15,497.43	87,783.32	1,530.90			17,548.61
(l) Des M. & Minn. Br.	57.970	53,472.57	922.41	102,427.63	1,801.92			108,955.06	1,879.50	5,148.08
(m) Iowa Southwestern Br.	140.830	635,154.23	4,510.07	895,667.97	6,359.97			101,513.74	1,359.90	21,458.45
(n) Ia. Minn. & N. W. Br.	30.470	306,165.67	10,045.19	609,042.70	20,000.12	237,122.97	7,773.75			31,228.95
(o) Sioux City & Pac. Br.	38.400	30,977.13	806.69	74,194.37	1,932.39			47,217.19	1,232.27	3,505.53
(p) Alden Branch	283.300	1,888,307.16	6,667.17	1,789,715.27	6,316.44	95,591.89	337.28			93,197.36
(q) Toledo & N. W. Br.										
Totals and averages	1,569.550	\$16,290,281.15	\$10,378.95	\$12,009,478.16	\$7,708.88	\$ 4,190,802.99	\$ 2,670.07			\$ 447,009.82
<i>C. R. I. & P. R'y—</i>										
(a) Iowa Division	318.130	\$ 5,038,952.07	\$15,839.78	\$ 3,673,428.72	\$11,232.90	\$ 1,465,523.35	\$ 4,606.82			\$ 138,374.84
(b) Southwestern Division	192.500	2,702,116.82	14,030.41	1,733,370.22	9,000.31	968,746.60	5,030.19			55,820.23
(c) Oskaloosa Division	79.310	211,023.42	2,660.87	189,354.02	2,388.32					11,680.99
(d) Wilton Branch	12.000	29,710.31	2,475.86	29,721.00	2,476.75	988.71	82.13			1,508.48
(e) Newton & Monroe Br.	17.000	18,509.44	1,091.04	23,479.77	1,379.54			\$ 4,010.33	288.50	2,129.95
(f) D. M., I. & W. Branch	47.000	119,399.72	2,539.94	114,755.47	2,437.46	4,641.25	98.58			7,779.80
(g) Guthrie Center Branch	14.460	29,112.04	2,015.07	35,067.50	2,429.50	4,044.48	280.09			1,597.34
(h) Audubon Branch	24.410	67,065.97	2,748.71	32,829.88	1,385.00	33,236.09	1,362.81			3,748.14
*Included in the report for the Chicago & North-Western Railway.										
*Included in the report for the Ottumwa, Cedar Falls and St. Paul Branch.										
*Included in the report for the Maple River Branch.										
*Included in the report for the Toledo & North-Western Branch.										
*Included in the report for the Toledo & North-Western Branch.										
<i>C. R. I. & P. R'y—</i>										
(a) Griswold Branch	14.200	\$8,349.52	1,903.64	\$4,632.84	1,732.94	\$ 3,715.68	261.30			2,138.54
(b) Harlan Branch	11.880	18,946.07	1,594.70	15,715.50	1,322.80	3,230.51	271.93			1,419.89
(c) Carson Branch	17.730	\$7,171.00	2,008.50	\$9,697.32	1,110.96	17,473.68	955.54			2,412.77
(d) Keosauqua Branch	7.450	4,456.40	1,458.88	1,348.97	9,864.90			\$ 5,855.07	1,307.92	6,682.02
(e) Gowrie & Northwestern	109.300	235,700.79	2,705.95	205,743.85	1,882.38	90,016.91	823.57			12,174.88
(f) Keokuk & Des Moines.	102.210	607,406.51	3,742.23	544,438.09	3,354.31	62,968.42	387.99			29,150.41
<i>B. C. R. & N.—</i>										
(a) Main Line	228.880	\$ 3,400,789.30	\$10,498.47	\$ 1,525,494.85	\$ 6,670.87	\$ 875,294.45	\$ 3,827.60			\$ 60,732.00
(b) Milwaukee Div.	94.130	191,042.85	2,020.78	212,167.40	2,254.22			\$ 21,124.55	224.44	9,008.23
(c) Muscatine Div.	70.280	21,590.60	700.75	15,500.00	2,160.95	2,034.14	9.82			7,732.70
(d) Pacific Div.	48.120	256,940.62	5,338.71	194,509.65	4,033.21	100,534.25	2,095.47			7,683.73
(e) Iowa City & Western	32.500	101,127.29	1,355.50	121,512.68	1,604.79			30,385.30	279.29	6,173.83
(f) C. R. I. F. & N. W.	311.530	1,158,980.67	3,710.78	986,437.95	3,175.74	232,542.72	744.04			57,949.23
(g) Cedar Rapids & Clinton	81.800	106,919.58	1,293.67	124,485.68	1,533.43			23,494.49	286.70	9,015.29
(h) Chi., Decorah & Minn.	23.280	33,696.09	1,447.43	51,434.64	2,209.29			17,738.55	761.96	2,032.28
(i) Dav., Iowa & Dakota	29.880	31,469.29	1,720.53	62,176.30	2,080.87			10,707.07	360.34	4,646.45
(j) Waverly Short Line	5.680	15,070.29	2,653.82	21,000.94	3,697.72			5,932.75	1,044.50	509.29
(k) Germania Div.	50.870	93,194.08	1,822.05	82,356.01	1,638.61	9,888.64	193.41			7,280.50
(l) Garner Div.	18.400	25,542.88	1,385.20	30,675.24	1,666.97			5,129.39	279.77	1,660.85
Totals and averages for C. R. I. & P. System	2,030.810	\$13,730,326.56	\$ 6,794.47	\$ 9,949,355.45	\$ 4,923.40	\$ 3,781,071.13	\$ 1,871.07			\$ 444,434.81
<i>C. St. P. M. & O. R'y—</i>										
(a) Main Line	57.100	\$ 1,037,025.70	\$18,151.57	\$ 606,521.39	\$10,622.00	\$ 430,504.31	\$ 7,539.48			\$ 35,050.28
(b) Rock River Branch	17.440	6,078.91	348.97	13,951.71	800.00			\$ 7,274.80	417.12	5,922.91
Totals and averages	74.540	\$ 1,043,704.61	\$18,001.94	\$ 620,473.10	\$9,422.00	\$ 423,229.51	\$ 5,677.38			\$ 38,973.17
<i>Collins & Northern R'y—</i>										
(a) Main Line	6.000	\$ 28,227.75	\$ 4,704.63	\$ 16,342.75	\$ 2,723.79	\$ 11,884.00	\$ 1,980.67			\$ 702.73
(b) Sowers Line	6.500	\$ 27,311.03	\$ 4,201.70	\$ 29,137.50	\$ 4,483.63			\$ 1,806.47	\$ 280.09	\$ 607.43
Totals and averages	12.500	\$ 55,538.78	\$ 4,443.10	\$ 45,480.25	\$ 3,603.56	\$ 10,697.50	\$ 844.60			\$ 1,421.22
<i>Crooked Creek R'y & Coal Co.</i>										
	17.612	\$ 38,843.70	\$ 2,199.73	\$ 19,975.73	\$ 1,134.21	\$ 8,868.00	\$ 502.32			\$ 2,235.37
<i>*Davenport, R. I. & N. W.</i>										
	33.910	\$ 25,297.70	\$ 1,571.74	\$ 43,178.87	\$ 1,273.54	\$ 10,118.89	\$ 304.40			\$ 10,118.79
<i>Des Moines, I. F. & N. R'y.</i>										
	70.000	\$ 227,893.48	\$ 3,255.62	\$ 155,245.61	\$ 2,217.93	\$ 72,547.84	\$ 1,037.96			\$ 6,739.74
<i>Des Moines Terminal Co.</i>										
	.910	\$ 2,909.50	\$ 3,197.25	\$ 446.91	\$ 491.11	\$ 2,462.50	\$ 2,691.14			
<i>Des Moines Union R'y.</i>										
	4.000	\$ 309,177.11	\$ 77,294.28	\$ 240,823.79	\$ 60,205.93	\$ 68,753.38	\$ 17,688.35			\$ 25,636.39
<i>Des Moines Western R'y.</i>										
	4.000	\$ 15,949.01	\$ 3,987.25	\$ 7,986.16	\$ 1,996.54	\$ 6,150.85	\$ 1,531.25			\$ 1,758.75

NOTE.—In addition to the above the C. B. & Q. R'y reported earnings of \$67,514.43, and operating expenses of \$148,720.00, and the C. M. & St. P. R'y Co. Reported earnings of \$59,899.97, and operating expenses of \$197,235.33 for mileage of D. R. I. & N. W. R'y in Iowa.

TABLE No. 7—CONTINUED.

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings of Loss for Iowa				Taxes paid in 1907 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
<i>Dubuque & Sioux City R'y—</i>										
(a) Main Line	329.830	\$ 3,815,803.27	\$11,675.38	\$ 2,822,438.82	\$ 8,635.50	\$ 993,424.45	\$ 3,009.58			\$ 99,077.97
(b) Omaha District	133.080	722,793.38	5,431.27	968,794.23	6,828.91			\$ 185,997.65	\$ 1,397.64	\$ 23,682.36
(c) Cedar Rapids Branch	41.850	91,272.78	2,253.11	100,288.66	2,399.01			6,105.88	145.90	5,485.75
(d) Monn Branch	75.940	316,222.68	4,164.11	308,319.79	4,090.04	7,902.80	104.07			7,830.71
(e) Staceyville Branch	7.300	2,795.43	348.73	11,248.80	1,418.51			8,483.87	1,099.78	687.21
(f) Onawa Branch	60.400	54,138.35	899.96	85,301.19	1,410.17			30,822.84	510.21	8,214.10
(g) Sioux Falls Branch	70.110	133,207.87	1,899.98	156,063.25	2,204.53			29,455.28	334.55	10,014.00
Totals and averages	718.230	\$ 5,139,583.96	\$ 7,175.88	\$ 4,292,161.74	\$ 6,133.73	\$ 746,422.22	\$ 1,042.15			\$ 154,932.49
<i>Iowa Central R'y—</i>										
(a) Main Line	189.530	\$ 1,480,299.88	\$ 7,810.13	\$ 938,011.29	\$ 4,962.15	\$ 541,688.59	\$ 2,857.98			\$ 28,907.92
(b) Belmont Branch	22.200	26,810.99	1,207.70	29,738.04	1,342.07			1,012.55	45.63	3,308.50
(c) Ia. Cent. & Western Br	36.560	26,374.71	720.21	37,372.15	1,013.12			10,718.44	292.91	5,599.96
(d) Story City Branch	34.510	62,019.55	1,798.01	49,239.65	1,430.82	12,800.90	371.19			5,275.02
(e) State Center Branch	36.640	12,099.66	491.73	19,378.13	727.41			6,278.47	235.68	4,072.70
(f) Montezuma Branch	13.510	15,235.29	1,119.42	15,331.72	1,119.15		3.57		.27	2,084.51
(g) Newton Branch	30.850	25,350.28	838.22	37,530.41	1,240.97			12,182.13	402.75	4,029.94
(h) Eastern Div.	96.369	579,624.23	6,000.93	307,038.52	4,110.59	182,585.71	1,890.34			14,825.45
Totals and averages	449.925	\$ 2,228,820.59	\$ 4,938.75	\$ 1,519,909.91	\$ 3,378.12	\$ 708,920.68	\$ 1,575.03			\$ 68,795.00
<i>Iowa & Great Northern R'y..</i>										
	76.700	\$ 446,497.07	\$ 5,821.34	\$ 302,702.17	\$ 3,946.76	\$ 53,734.90	\$ 700.58			\$ 18,170.72
<i>Iowa Transfer R'y.....</i>										
	.210	4,664.17	22,210.33	3,130.97	14,861.76	1,543.20	7,348.57			
<i>Manchester & Oneida R'y....</i>										
	8.000	20,620.38	2,588.30	15,309.45	1,900.80	5,483.93	685.49			\$ 861.05
<i>Minn. & St. Louis R'y.....</i>										
(a) Main Line	137.870	\$ 527,002.32	\$ 3,829.46	\$ 394,146.90	\$ 2,867.91	\$ 202,855.42	\$ 1,466.55			\$ 20,576.08
(b) Southern Div.	73.520	126,680.30	1,723.07	38,662.21	526.16	28,015.06	381.00			\$ 8,737.05
(c) Southwestern Div.	137,620	574,209.72	4,172.45	375,309.07	2,730.95	108,379.65	1,440.77			\$ 20,983.38
(d) Des M. & Ft. D. R'y....										
Totals and averages	349.010	\$ 1,227,892.34	\$ 3,518.22	\$ 738,739.21	\$ 2,116.07	\$ 489,130.13	\$ 1,401.55			\$ 50,296.51
<i>Muscatine North & South R'y</i>	28.670	\$ 64,405.40	\$ 2,249.52	\$ 65,491.80	\$ 2,284.44			\$ 999.41	\$ 34.80	\$ 2,021.23
<i>Newton & Northwestern R'y..</i>	106.300	149,250.18	1,403.89	148,827.84	1,400.07	\$ 402.34	\$ 3.79			\$ 11,971.95
<i>Omaha Bridge & Terminal R'y</i>	.900	36,322.92	58,645.84	443.30	880.78	26,379.53	52,750.00			\$ 2,438.20
<i>St. Paul & Des Moines R. R..</i>	43.84									
<i>Sioux City Bridge Co.....</i>	1.000									\$ 200.00
<i>Sioux City Terminal R'y.....</i>	1.570	35,820.00	22,819.68	29,979.30	19,005.00	5,817.80	3,724.50			\$ 300.00
<i>Tabor & Northern R'y.....</i>	8.700	23,931.97	2,722.63	18,459.22	2,100.60	5,472.65	622.60			\$ 886.86
<i>Union Pacific R'y—</i>										
(a) Main Line	2,000	157,005.68	78,800.03	441,374.60	214,405.14			\$ 284,978.92	\$ 138,145.11	\$ 25,684.45
(b) Union Avenue Line	2.730									
<i>Union Terminal R'y.....</i>	1.280	78,919.60	61,655.94	2,975.74	2,012.39	79,343.86	59,643.61			\$ 13,931.47
<i>Wabash R'y—</i>										
(a) Main Line	43.310	291,621.19	5,809.77	300,157.95	4,621.52	51,463.24	1,189.25			
(b) Des Moines & St. Louis	32.330	303,542.37	5,382.34	480,215.80	4,268.29	312,296.48	1,096.95			
(c) Omaha & St. Louis	65.730	307,541.27	5,591.68	327,853.87	4,987.89	39,687.50	603.79			
(d) Coal Switches	9.360									
Totals and averages	212.230	\$ 1,132,464.33	\$ 5,382.63	\$ 928,327.71	\$ 4,375.97	\$ 194,077.22	\$ 966.66			\$ 46,500.00
Grand totals for state	9,879.32	\$72,081,799.02	\$ 7,450.95	\$54,162,461.82	\$ 5,495.22	\$38,919,329.39	\$ 1,965.87			\$ 2,212,742.08

†Not in operation.
‡No report.

NOTE.—The per mile earnings and expenses were computed on mileage reporting earnings, as required by rules of Executive Council, viz.: 889.84 miles.
*No taxes reported; estimated at 4 per cent of 1907 assessment.

TABLE No. 7—CONTINUED.

INTERURBAN LINES.

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1907 in Iowa
		Total	Per Mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
Boone Suburban R'y	4.300	\$ 7,344.05	\$ 1,748.58	\$ 3,948.82	\$ 940.19	\$ 3,395.23	\$ 808.39			\$ 203.26
C. R. & I. C. R'y & Light Co.	27.530	109,338.32	3,956.87	73,042.22	2,643.58	36,296.10	1,313.29			1,308.88
Cedar Rapids & Marion R'y	15.650	170,904.53	10,920.41	114,358.14	7,300.84	56,546.39	3,619.57			6,305.33
Fl. D., Des M. & So. R.R.	51.22									
(a) New Line	1.98	14,151.50	7,147.25	6,713.89	3,390.85	7,437.61	3,756.40			* 277.50
(b) Ames & College R'y										
Totals	52.20	\$ 14,151.50		\$ 6,713.89		\$ 1,437.67				
Inter-Urban R'y	64.570	\$ 220,009.55	\$ 3,408.70	\$ 149,708.24	\$ 2,318.54	\$ 70,301.31	\$ 1,090.16			\$ 4,823.40
Iowa & Illinois R'y	33.072	136,302.74	4,121.39	85,764.07	2,623.49	40,538.67	1,407.90			2,321.89
M. C. & Clear Lake Tr. Co.	14.630	59,651.40	3,874.92	41,148.42	2,814.53	15,502.98	1,060.39			1,932.50
Oskalo & Buxton El. R'y. Co.	2.300	7,391.07	3,213.50	6,034.33	2,623.62	1,356.74	589.88			141.97
Tama & Toledo Elec. R'y	2.750	13,707.49	5,006.36	11,511.20	4,185.89	2,196.29	820.47			426.43
Waterloo, C. P. & N. R'y	55.43	177,147.25	3,195.87	117,621.23	2,121.08	59,526.02	1,073.80			4,709.55
Western Inter-Urban R.R.										
Totals for state	273.422	\$ 913,087.96	\$ 4,100.27	\$ 610,750.56	\$ 2,748.63	\$ 302,337.40	\$ 1,300.64			\$ 22,910.38

*NOTE.—Earnings and operating expenses given cover the period from January 1st to September 8th. Tax not reported, estimated at 4 per cent of net assessment. Average earnings and expenses for state includes only such mileage as reported earnings, viz., 222.90 miles.

TABLE No. 8

Abstract of Reports of Railway Companies for the Year Ending December 31, 1907.

Name of Road	Miles of main track	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes paid in 1907
		Total	Per mile	Total	Per mile	Total	Per mile	
Atchison, Topeka & Santa Fe Railway-----	6,991.21	\$ 79,429,552.05	\$11,361.32	\$1,024,283.17	\$ 7,497.09	\$ 78,405,268.88	\$ 11,364.24	\$ 3,321,265.42
Chicago, Burlington & Quincy Railway-----	(a) 8,841.00	83,736,522.38	9,471.38	62,842,735.05	7,108.10	20,893,787.33	2,363.28	3,108,781.89
Chicago Great Western Railway-----	(b) 1,332.36	10,848,940.11	7,990.47	9,021,289.49	6,520.08	1,827,650.62	1,364.39	302,044.53
Chicago, Milwaukee & St. Paul-----	7,239.81	80,333,147.22	9,331.50	40,048,857.57	5,631.99	19,414,300.85	2,681.61	2,169,914.80
Chicago & North-Western Railway-----	(c) 7,630.10	69,338,503.12	9,087.51	46,680,065.49	6,117.80	22,658,437.63	2,969.62	2,466,328.75
Chicago, Rock Island & Pacific-----	6,543.34	57,940,207.09	8,841.32	41,415,179.18	6,295.81	16,525,027.91	2,545.51	1,825,000.28
Chicago, St. Paul, Minneapolis & Omaha R'y-----	1,559.97	13,940,147.31	8,927.30	9,302,475.38	5,994.60	4,637,671.93	2,933.85	620,663.87
Debutche & Sioux City Railroad-----	701.18	5,028,332.20	7,180.31	4,561,943.27	6,519.51	4,466,388.93	6,360.78	161,253.03
Iowa & Great Northern Railway-----	493.41	1,795,656.24	4,128.47	1,281,628.48	2,557.05	514,027.76	1,041.42	87,930.74
Iowa Central Railway-----	(d) 582.73	3,199,081.85	5,491.21	2,126,110.21	3,651.97	1,072,971.64	1,839.35	26,517.31
Minneapolis & St. Louis Railway-----	(e) 999.73	4,053,406.93	4,064.50	2,597,497.51	2,598.11	1,455,909.42	1,466.39	161,312.85
Union Pacific Railroad-----	3,023.79	47,339,557.27	15,628.87	28,670,210.00	9,465.90	18,669,347.27	6,162.97	1,562,131.08
Wabash Railway-----	1,994.61	27,434,628.71	13,734.33	19,497,524.02	9,773.19	7,937,104.69	3,977.45	844,107.43
Totals and averages-----	48,068.24	\$ 465,420,779.05	\$ 9,577.92	\$ 220,901,996.25	\$ 6,071.89	\$ 144,518,782.80	\$ 3,006.12	\$ 15,702,250.93

(a) The Chicago, Burlington & Kansas City, Homestead & Shenandoah, Keokuk & Western, St. Louis, Keokuk & Northwestern, Keokuk & St. Paul, Burlington & Western, Burlington & Northwestern, Des Moines & Kansas City, Kansas City, St. Joe & Council Bluffs, Iowa & St. Louis R. R., Chicago, Burlington & Quincy, and Burlington and Missouri River lines are all included and treated as one system in above computations.

(b) The Mason City & Ft. Dodge Railroad and the Wisconsin, Minnesota & Pacific are included in the Chicago Great Western system.

(c) The Toledo & Northwestern Railway is included in Chicago & North-Western system.

(d) The Albia & Centerville is included in Iowa Central Railway.

(e) The Des Moines & Fort Dodge Railway is included in the Minneapolis & St. Louis system.

*Comparative Statement of Assessments of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1881 to 1907 Inclusive.

Year	Date Reported	Miles of road	Total		Gross Earnings		Percentage of assessment to gross earnings		Net Earnings		Per cent of assessment, net earnings	Taxes paid	Taxable of road on gross earnings	Per cent of net earnings
			Total	Per mile	Total	Per mile	Per cent	Per cent	Total	Per mile				
1881		5,269	\$ 25,742,302	4,880	\$ 37,797,143	5,270	82	9,009,085	1,898	258	\$ 557,306,008	116	104	
1882		5,729	26,292,284	4,587	29,478,693	5,168	83	11,412,244	1,901	230	635,127,000	121	102	
1883		6,722	28,382,740	4,171	31,153,363	4,878	91	11,098,291	1,028	250	757,515,000	120	101	
1884		7,106	29,863,890	4,206	35,490,225	4,994	84	14,121,249	1,087	212	704,426,000	120	104	
1885		7,145	31,153,538	4,355	36,144,124	4,857	92	13,154,199	1,177	228	838,758,000	120	104	
1886		7,910	33,913,688	4,435	35,402,463	4,739	94	13,385,367	1,700	258	948,414,000	127	108	
1887		7,912	38,359,891	4,850	35,231,306	14,691	109	16,472,758	1,794	270	987,087,000	132	108	
1888		8,219	41,100,575	4,586	37,760,535	14,755	114	15,671,448	1,725	301	1,010,251,000	144	107	
1889		8,228	43,775,026	5,214	36,265,664	14,200	112	15,515,947	1,147	454	1,194,657,000	144	108	
1890		8,977	42,858,890	5,189	37,468,779	4,536	114	11,885,000	1,430	361	1,302,582,000	157	106	
1891		9,307	44,558,006	5,319	37,689,550	14,322	118	10,980,373	1,512	405	1,345,000,000	167	107	
1892		9,463	44,969,157	5,160	44,410,486	14,510	111	12,665,658	1,380	354	1,264,284,000	149	103	
1893		9,477	44,801,724	5,292	44,281,655	5,223	101	12,736,553	1,302	352	1,332,538,000	157	103	
1894		9,477	44,873,683	5,202	44,634,972	5,029	105	14,467,008	1,470	390	1,405,785,000	160	103	
1895		9,481	44,375,512	5,328	45,874,144	5,234	104	10,265,900	1,428	390	1,382,500,000	160	103	
1896		9,487	44,381,415	5,329	37,655,442	4,438	113	12,575,062	1,481	513	1,377,678,000	168	108	
1897		9,481	44,375,010	5,323	39,622,390	4,671	112	10,240,350	1,465	357	1,382,564,000	163	107	
1898		9,474	44,438,728	5,244	41,335,033	4,857	107	12,403,424	1,380	521	1,383,908,000	168	107	
1899		9,513	46,006,122	5,390	40,202,487	5,424	95.4	15,522,098	1,823	287	1,404,451,000	196	104	
1900		9,239	46,006,510	4,949	45,549,073	5,364	92.8	15,566,167	1,685	296	1,424,134,000	167	103	
1901		9,338	47,071,258	5,042	45,354,817	5,907	89.9	15,094,072	1,019	312	1,590,470,000	197	104	
1902		9,414	51,307,590	5,448	50,697,943	6,018	90.7	15,522,098	1,790	312	1,568,492,877	199	100	
1903	9,725,5173	9,414	50,541,913	5,814	50,465,305	5,955	100.1	17,124,102	1,907	329	1,623,496,446	174	109	
1904	9,790,6363	9,739,6363	57,535,190	5,871	58,466,240	6,019	98.4	15,070,163	1,532	381	1,714,419,117	219	103	
1905	9,790,2283	98,150,189	5,678	57,000,845	5,857	100.1	15,515,574	1,660	381	1,714,419,117	220	104		
1906	9,827,0303	63,241,120	6,147	60,781,248	7,114	90.6	6,890,796	2,231	289	2,111,688,139	225	105		
1907	9,870,838	65,437,410	6,425	73,081,792	7,451	89.1	18,119,330	1,969	320	2,312,743,638	226	105		

* This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this state, as assessed by the executive council on the first Monday in March and the second Monday in July 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 calendar year ending on the 31st day of December last preceding. The following column shows the percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year. The last column shows the net earnings.

¹This amount is based on the average number of miles of road operated between 1934 and 1935.

reported two years prior to the year in which the taxes were reported to the collector. In computing the tax on gross and net earnings, it is necessary to take earnings of preceding year.

57

CLASSIFICATION.

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July 22, 1908, under the provisions of chapter 75, Acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS

- Ames College Railway.
Archison, Tophia & Santa Fe Railway.
Cedar Rapids & Marion City Railway.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Colfax & Northern Railroad.
Davenport, Rock Island & Northwestern Railway.
Des Moines Union Railway.
Dubuque & Sioux City Railroad.
Iowa Central Railway.
Iowa & Great Northern Railway.
Iowa Transfer Railway.
Iowa & Illinois Railway.
Iowa, Chicago & Northern Railway.
Sioux City Terminal Railway.
Tama & Toledo Electric Railway.
Union Pacific Railroad.
Union Terminal Railway.
Vashon Island Railway.
Willmar & Sioux Falls Railway.
- CLASS "B" RAILROADS
- Cedar Rapids & Iowa City Railway & Light Co.
Des Moines & Western Railway.
Des Moines & Burlington Railway.
Des Moines City & Clear Lake Traction Company.
Minneapolis & St. Louis Railroad.
Oskaloosa & Dixon Electric Railway.
St. Paul & Des Moines Railway.
Valerico, Cedar Falls & Northern Railway.
- CLASS "C" RAILROADS
- Albia & Centerville Railway.
Atlantic Northern & Southern Railway.
Boone Southern Railway.
Carmichael & Northern Railway.
Crooked Creek Railroad & Coal Company.
Ft. Dodge, Des Moines & Southern Railway.
Manchester & Ouedia Railway.
Muscatine North & South Railway.
Neaton & Northwestern Railway.
Norton & Northern Railway.

TABLE No. 11

Statement of Assessment of Express Property as Fixed by the Executive
Council July 17, 1908, by Counties.

ADAMS EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Adair	29.822	35.00	1,043.77
Adams	29.822	35.00	1,043.77
Appanoose	66.04	35.00	2,311.40
Boone	27.48	35.00	961.80
Buena Vista	30.40	35.00	1,064.00
Cass	13.652	35.00	477.82
Cerro Gordo	24.351	35.00	852.25
Clarke	46.42	35.00	1,624.70
Clay	26.55	35.00	929.25
Clinton	9.12	35.00	319.20
Dallas	29.822	35.00	1,043.77
Davis	15.45	35.00	540.75
Decatur	96.712	35.00	3,384.92
Des Moines	40.046	35.00	1,401.61
Dickinson	7.92	35.00	277.20
Dubuque	1.52	35.00	53.20
Emmet	18.32	35.00	641.20
Franklin	42.331	35.00	1,481.58
Fremont	61.693	35.00	2,159.21
Greene	23.00	35.00	805.10
Hancock	38.796	35.00	1,357.86
Hardin	28.789	35.00	1,006.91
Henry	75.231	35.00	2,633.09
Humboldt	29.75	35.00	1,041.25
Jasper	32.202	35.00	1,127.07
Jefferson	57.102	35.00	2,000.07
Keokuk	39.799	35.00	1,392.96
Kossuth	22.251	35.00	778.79
Lee	112.576	35.00	3,940.16
Louis	17.245	35.00	603.57
Lucas	49.645	35.00	1,737.58
Madison	12.273	35.00	429.56
Mahaska	73.218	35.00	2,562.13
Marion	40.007	35.00	1,400.25
Marshall	65.50	35.00	2,292.50
Mills	73.777	35.00	2,582.19
Monroe	63.247	35.00	2,213.65
Montgomery	20.49	35.00	717.15
Muscatine	7.72	35.00	270.20
Pago	81.6823	35.00	2,858.88
Palo Alto	17.54	35.00	613.90
Pocahontas	30.123	35.00	1,054.31
Polk	45.613	35.00	1,596.96
Pottawattamie	35.501	35.00	1,242.54
Poweshiek	55.91	35.00	1,956.85
Ringold	24.79	35.00	867.65
Scott	19.50	35.00	682.50
Story	55.095	35.00	1,928.28
Taylor	45.613	35.00	1,596.96
Union	42.05	35.00	1,471.75
Van Buren	26.723	35.00	935.30
Wapello	56.492	35.00	1,977.22
Warren	38.613	35.00	1,351.46
Washington	36.623	35.00	1,281.81
Wayne	67.28	35.00	2,354.80
Webster	30.91	35.00	1,081.85
Winnebago	13.222	35.00	462.27
Worth	15.456	35.00	540.96
Wright			
Totals	2,207.6583		\$ 79,368.04

TABLE No. 11—CONTINUED.

AMERICAN EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Andubon	11.09	\$ 49.00	\$ 479.60
Benton	27.74	49.00	1,360.00
Black Hawk	40.52	49.00	1,985.48
Boone	67.15	49.00	3,291.35
Bremer	19.44	49.00	952.76
Buchanan	24.50	49.00	1,200.50
Buena Vista	49.17	49.00	2,418.33
Butler	56.09	49.00	2,748.41
Calhoun	77.93	49.00	3,818.67
Carroll	40.18	49.00	1,968.82
Cedar	33.48	49.00	1,639.52
Cerro Gordo	29.01	49.00	1,431.49
Cherokee	57.21	49.00	2,802.39
Chickasaw	7.01	49.00	343.49
Clay	5.70	49.00	279.30
Clinton	84.427	49.00	4,136.93
Crawford	112.98	49.00	5,536.02
Delaware	38.53	49.00	1,888.97
Dubuque	30.42	49.00	1,490.58
Emmet	18.78	49.00	920.22
Floyd	19.20	49.00	940.80
Franklin	1.10	49.00	53.90
Greene	25.10	49.00	1,230.90
Grundy	31.42	49.00	1,539.58
Hamilton	81.42	49.00	3,989.58
Hardin	98.85	49.00	4,843.65
Harrison	105.27	49.00	5,158.23
Humboldt	35.14	49.00	1,726.86
Ida	40.38	49.00	1,978.62
Jackson	14.60	49.00	716.40
Jasper	18.32	49.00	907.28
Johnson	22.08	49.00	1,081.92
Jones	16.89	49.00	827.61
Keokuk	58.20	49.00	2,851.80
Kossuth	57.10	49.00	2,797.90
Linn	41.70	49.00	2,043.30
Lyon	32.80	49.00	1,608.20
Mahaska	25.90	49.00	1,270.10
Marshall	30.65	49.00	1,501.75
Mitchell	89.17	49.00	4,369.33
Monona	2.40	49.00	117.60
Monroe	50.28	49.00	2,473.72
O'Brien	17.08	49.00	836.92
Oceola	2.74	49.00	134.26
Palo Alto	52.31	49.00	2,563.19
Plymouth	33.95	49.00	1,663.55
Pocahontas	56.40	49.00	2,764.40
Polk	41.34	49.00	2,025.66
Pottawattamie	27.21	49.00	1,339.79
Poweshiek	86.26	49.00	4,232.74
Sac	22.105	49.00	1,083.05
Scott	18.72	49.00	918.08
Shelby	64.23	49.00	3,147.27
Sioux	92.02	49.00	4,508.98
Story	77.32	49.00	3,791.68
Tama	84.30	49.00	4,120.70
Webster	11.43	49.00	560.07
Winnebago	100.52	49.00	4,925.48
Woodbury	13.72	49.00	672.28
Worth	22.85	49.00	1,119.65
Wright			
Totals	2,611.944		\$ 104,441.70

ASSESSED VALUATION OF RAILROAD PROPERTY

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

County	Miles of road	Assessed value per mile	Total assessed value
Lyon	18.48	\$ 25.00	\$ 467.50
Plymouth	25.57	25.00	639.25
Sioux	27.23	25.00	680.75
Woodbury	6.85	25.00	171.25
Totals	77.98		\$ 2,729.50

PACIFIC EXPRESS COMPANY.

Appanoose	25.141	\$ 25.00	\$ 628.53
Davis	26.246	25.00	656.15
Fremont	8.74	25.00	218.50
Marion	29.00	25.00	725.00
Miller	25.94	25.00	648.50
Monroe	31.94	25.00	798.50
Page	19.83	25.00	495.75
Polk	17.64	25.00	441.00
Pottawattamie	13.28	25.00	332.00
Wapello	9.80	25.00	245.00
Totals	207.557		\$ 5,188.93

UNITED STATES EXPRESS COMPANY.

Adair	8.52	\$ 35.00	\$ 298.20
Allamakee	64.55	35.00	2,259.25
Appanoose	52.23	35.00	1,828.05
Audubon	16.23	35.00	568.05
Benton	65.61	35.00	2,296.35
Black Hawk	32.73	35.00	1,145.55
Boone	23.17	35.00	810.95
Bremer	9.87	35.00	345.45
Buchanan	25.78	35.00	902.30
Buena Vista	29.05	35.00	1,016.75
Butler	21.06	35.00	737.10
Calhoun	18.558	35.00	649.53
Carroll	24.95	35.00	872.25
Cass	62.44	35.00	2,185.40
Cedar	57.80	35.00	2,023.00
Cerro Gordo	43.78	35.00	1,531.65
Chickasaw	26.33	35.00	921.55
Clay	77.46	35.00	2,711.10
Clayton	132.28	35.00	4,629.80
Clinton	104.25	35.00	3,648.75
Crawford	48.28	35.00	1,514.80
Dallas	73.50	35.00	2,572.50
Davis	39.01	35.00	1,365.35
Delaware	21.18	35.00	741.30
Des Moines	42.16	35.00	1,475.60
Dickinson	60.10	35.00	2,103.50
Dubuque	36.22	35.00	1,267.70
Emmet	37.32	35.00	1,306.20
Fayette	45.20	35.00	1,582.00
Floyd	13.45	35.00	470.75
Franklin	27.75	35.00	971.25
Greene	29.24	35.00	1,023.40
Grundy	70.27	35.00	2,459.45
Guthrie	62.19	35.00	2,176.65
Hancock	17.59	35.00	616.15
Hardin	7.01	35.00	245.35
Harrison			

ASSESSED VALUATION OF RAILROAD PROPERTY

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

County	Miles of road	Assessed value per mile	Total assessed value
Howard	24.88	35.00	870.80
Humboldt	24.09	35.00	843.15
Iowa	27.03	35.00	946.05
Jackson	74.97	35.00	2,623.95
Jasper	68.02	35.00	2,380.70
Jefferson	30.39	35.00	1,063.65
Johnson	72.81	35.00	2,548.35
Jones	72.09	35.00	2,523.15
Keokuk	97.29	35.00	3,405.15
Kossuth	64.14	35.00	2,244.90
Lee	27.18	35.00	951.30
Linn	107.03	35.00	3,746.05
Louisia	48.25	35.00	1,688.75
Lyon	50.25	35.00	1,758.75
Madison	20.54	35.00	718.90
Mahaska	52.42	35.00	1,834.70
Marion	27.42	35.00	959.70
Marshall	25.28	35.00	884.80
Mitchell	7.73	35.00	271.25
Monona	27.63	35.00	967.05
Monroe	10.47	35.00	366.45
Muscatine	121.00	35.00	4,235.00
O'Brien	27.24	35.00	953.40
Oceola	29.89	35.00	1,046.15
Palo Alto	51.63	35.00	1,807.05
Plymouth	15.09	35.00	528.15
Pocahontas	49.41	35.00	1,729.35
Polk	74.89	35.00	2,620.65
Pottawattamie	92.54	35.00	3,238.90
Poweshiek	52.29	35.00	1,830.15
Sac	19.15	35.00	670.25
Scott	124.78	35.00	4,367.30
Shelby	41.23	35.00	1,443.10
Sioux	45.96	35.00	1,608.60
Story	24.79	35.00	867.65
Tama	47.24	35.00	1,653.40
Van Buren	38.15	35.00	1,335.25
Wapello	78.87	35.00	2,760.45
Warren	29.23	35.00	1,023.05
Washington	83.69	35.00	2,929.15
Wayne	42.71	35.00	1,544.85
Webster	7.41	35.00	259.35
Winneshiek	26.21	35.00	917.35
Winnebago	22.84	35.00	800.40
Woodbury	27.59	35.00	965.65
Worth	18.07	35.00	632.45
Wright	45.05	35.00	1,576.75
Totals	9,097.85		\$ 317,474.75

TABLE No. 11—CONTINUED.

WELLS FARGO EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Black Hawk	67.665	\$ 35.00	\$ 2,368.27
Bremer	57.083	35.00	1,997.91
Buchanan	14.31	35.00	500.85
Butler	27.742	35.00	970.97
Calhoun	18.558	35.00	649.53
Carroll	35.213	35.00	1,232.45
Cerro Gordo	31.509	35.00	1,102.71
Chickasaw	25.509	35.00	892.81
Crawford	1.872	35.00	65.52
Dallas	30.30	35.00	1,060.50
Delaware	33.626	35.00	1,176.91
Dubuque	31.210	35.00	1,092.35
Payette	35.341	35.00	1,236.94
Franklin	24.673	35.00	863.55
Grundy	7.970	35.00	278.95
Harrison	1.931	35.00	67.58
Howard	14.53	35.00	508.55
Jasper	30.632	35.00	1,072.12
Lee	19.789	35.00	691.60
Madison	19.428	35.00	679.98
Marshall	31.823	35.00	1,113.80
Mitchell	33.208	35.00	1,162.28
Folk	64.888	35.00	2,270.78
Pottawattamie	30.424	35.00	1,064.84
Ringgold	23.836	35.00	834.26
Shelby	32.876	35.00	1,150.66
Tama	12.658	35.00	442.83
Taylor	5.792	35.00	202.72
Union	22.487	35.00	787.04
Warren	15.72	35.00	550.20
Webster	46.483	35.00	1,626.91
Worth	16.652	35.00	582.82
Wright	45.732	35.00	1,600.62
Totals	904.283		\$ 31,650.04

APPENDIX

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

TABLES NOS. A. TO M.

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

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

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

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

EXPENSES AND NET EARNINGS.

The 68 per cent computation of gross earnings will enable examiners to detect any large variation from the proper operating expense charge. In some of the tables 32 per cent of the earnings has been computed for comparison with the reported net earnings.

CAPITALIZATION.

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

TABLE A

*ATCHISON, TOPEKA & SANTA FE RAILWAY SYSTEM.

	1891	1896	1901	1902	1903	1904	1905	1906	1907	1908
Mileage of System	491	2807	4810.00	4774.49	4982.93	4984	5032	5042.30	5060	5091.21
Mileage in Iowa	19.81	19.81	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70
Main Line Mileage	19.81	19.81	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70
Gross Earnings, Iowa	\$ 105,744	\$ 91,150	\$ 136,150	\$ 150,740	\$ 271,803	\$ 307,481	\$ 310,772	\$ 330,564	\$ 324,785	\$ 377,410
Operating Expense, Iowa	\$ 175,717	\$ 71,024	\$ 77,125	\$ 80,670	\$ 214,270	\$ 200,500	\$ 249,911	\$ 227,342	\$ 251,037	\$ 229,455
Net Earnings, Iowa	\$ 170,227	\$ 20,057	\$ 59,028	\$ 70,070	\$ 61,333	\$ 104,791	\$ 60,860	\$ 103,222	\$ 80,748	\$ 84,955
Gross Earnings Per Mile for System	\$ 2,780	\$ 4,601	\$ 6,904	\$ 7,700	\$ 7,727	\$ 8,229	\$ 5,011	\$ 5,705	\$ 5,808	\$ 11,301
Gross Earnings Per Mile in Iowa	\$ 5,359	\$ 4,598	\$ 6,800	\$ 7,700	\$ 13,947	\$ 15,458	\$ 15,737	\$ 16,728	\$ 15,943	\$ 19,100
Operating Expenses Per Mile for System	\$ 3,511	\$ 4,121	\$ 4,121	\$ 4,237	\$ 4,385	\$ 5,023	\$ 5,583	\$ 6,007	\$ 7,427	\$ 7,427
Operating Expenses Per Mile for Iowa	\$ 8,921	\$ 3,589	\$ 3,903	\$ 4,121	\$ 10,543	\$ 10,150	\$ 12,017	\$ 11,505	\$ 12,856	\$ 14,800
65 Per Cent of Gross Earnings	\$ 6,650	\$ 3,129	\$ 4,555	\$ 5,250	\$ 9,484	\$ 10,512	\$ 10,094	\$ 11,373	\$ 11,301	\$ 12,988
Net Earnings Per Mile, System	\$ 2,969	\$ 3,472	\$ 2,353	\$ 3,579	\$ 3,489	\$ 3,434	\$ 2,991	\$ 3,122	\$ 3,850	\$ 3,931
Net Earnings, Per Mile, Iowa	\$ 876	\$ 1,012	\$ 2,907	\$ 3,579	\$ 3,103	\$ 5,303	\$ 3,079	\$ 5,223	\$ 4,087	\$ 4,299
32 Per Cent of Gross Earnings	\$ 3,130	\$ 1,472	\$ 2,305	\$ 2,454	\$ 4,453	\$ 4,947	\$ 5,033	\$ 5,352	\$ 5,429	\$ 6,112
Assessment Per Mile, Iowa	\$ 10,300	\$ 11,000	\$ 10,000	\$ 10,500	\$ 12,500	\$ 12,500	\$ 13,000	\$ 14,000	\$ 14,500	\$ 15,000
Per Cent of Assessment to Gross Earnings	107	239	145	137	88	81	80	84	80	79
Per Cent of Assessment to Net Earnings	1,222	1,057	324	352	402	235	422	397	355	349
Taxes Paid Per Mile of System	\$ 201	\$ 201	\$ 201	\$ 201	\$ 201	\$ 201	\$ 201	\$ 201	\$ 201	\$ 201
Taxes Paid Per Mile in Iowa	\$ 450	\$ 537	\$ 250	\$ 458	\$ 480	\$ 528	\$ 590	\$ 580	\$ 702	\$ 745
Rate of Taxation on Net Assessment	.048	.048	.048	.048	.048	.05	.0479	.047	.051	.053
Average Rate of Taxation for Iowa	.04	.04185	.0415	.0417	.0417	.04	.04185	.0415	.0417	.0417
Debt Per Mile, System	\$ 35,812	\$ 43,237	\$ 55,684	\$ 29,248	\$ 28,313	\$ 29,400	\$ 30,300	\$ 27,831	\$ 28,128	\$ 28,128
Stock Per Mile, System	\$ 30,552	\$ 20,512	\$ 30,107	\$ 29,849	\$ 29,011	\$ 29,758	\$ 28,702	\$ 23,613	\$ 22,024	\$ 22,024

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

TABLE B

CHICAGO, BURLINGTON & QUINCY RAILWAY SYSTEM.

	1896	1891	1896	1901	1903	1904	1905	1906	1907	1908
Mileage of System	3180.25	3730	3822	3817	3702	3611	3134	3277	3277	3841
Mileage in Iowa	1333.16	1394	1389	1390	1359	1370	1373	1397	1397	1397
Main Line Mileage	1333.16	1394	1389	1390	1359	1370	1373	1397	1397	1397
Branch Line Mileage	1006.87	1082.35	1107.35	1079.35	1082	1094	1099	1097	1097	1097
Gross Earnings, Iowa	\$ 8,125,174	\$ 8,652,612	\$ 8,881,614	\$ 8,718,297	\$ 8,185,620	\$ 8,491,450	\$ 8,614,877	\$ 8,982,300	\$ 9,005,604	\$ 10,818,388
Operating Expense, Iowa	\$ 5,087,397	\$ 4,110,272	\$ 4,112,903	\$ 4,205,119	\$ 4,315,038	\$ 4,172,621	\$ 4,516,927	\$ 4,602,005	\$ 4,749,419	\$ 5,879,433
Net Earnings, Iowa	\$ 3,037,777	\$ 4,542,340	\$ 4,768,711	\$ 4,513,178	\$ 3,870,582	\$ 4,318,829	\$ 4,097,950	\$ 4,380,295	\$ 4,256,185	\$ 4,938,955
Gross Earnings Per Mile for System	\$ 2,558	\$ 2,319	\$ 2,324	\$ 2,284	\$ 2,211	\$ 2,354	\$ 2,770	\$ 2,776	\$ 2,748	\$ 2,817
Gross Earnings Per Mile in Iowa	\$ 6,113	\$ 6,194	\$ 6,399	\$ 6,278	\$ 5,980	\$ 6,235	\$ 6,377	\$ 6,500	\$ 6,519	\$ 7,795
Operating Expense Per Mile for System	\$ 4,118	\$ 4,211	\$ 4,238	\$ 4,238	\$ 4,238	\$ 4,238	\$ 4,238	\$ 4,238	\$ 4,238	\$ 4,238
Operating Expense Per Mile for Iowa	\$ 3,816	\$ 3,602	\$ 2,997	\$ 3,075	\$ 3,075	\$ 3,075	\$ 3,075	\$ 3,075	\$ 3,075	\$ 3,075
65 Per Cent of Gross Earnings	\$ 3,147	\$ 3,217	\$ 2,792	\$ 2,792	\$ 2,792	\$ 2,792	\$ 2,792	\$ 2,792	\$ 2,792	\$ 2,792
Net Earnings Per Mile, System	\$ 2,558	\$ 2,123	\$ 2,348	\$ 2,943	\$ 2,943	\$ 2,943	\$ 2,943	\$ 2,943	\$ 2,943	\$ 2,943
Net Earnings, Per Mile, Iowa	\$ 2,278	\$ 1,276	\$ 1,095	\$ 1,305	\$ 2,118	\$ 2,118	\$ 2,118	\$ 2,118	\$ 2,118	\$ 2,118
32 Per Cent of Gross Earnings	\$ 1,947	\$ 1,501	\$ 1,300	\$ 1,600	\$ 1,228	\$ 2,218	\$ 2,218	\$ 2,218	\$ 2,218	\$ 2,218
Assessment Per Mile, Iowa	\$ 4,367	\$ 5,709	\$ 5,350	\$ 5,005	\$ 6,014	\$ 6,128	\$ 6,008	\$ 6,008	\$ 6,008	\$ 6,008
Per Cent of Assessment to Gross Earnings	81.5	117.6	130.8	94.7	99.3	88.4	86.3	86.3	86.3	86.3
Per Cent of Assessment to Net Earnings	318	450	421	381	381	381	381	381	381	381
Taxes Paid Per Mile of System	\$ 170.30	\$ 203	\$ 214	\$ 203	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214	\$ 214
Taxes Paid Per Mile in Iowa	\$ 122.30	\$ 107	\$ 158	\$ 170	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169	\$ 169
Rate of Taxation on Net Assessment	.038	.038	.038	.038	.038	.038	.038	.038	.038	.038
Average Rate of Taxation for Iowa	.038	.038	.038	.038	.038	.038	.038	.038	.038	.038
Bonded Debt Per Mile, System	\$ 18,619	\$ 20,800	\$ 22,120	\$ 19,380	\$ 19,270	\$ 21,051	\$ 20,400	\$ 20,554	\$ 19,479	\$ 19,479
Stock or Shares Per Mile, System	\$ 20,988	\$ 16,945	\$ 16,300	\$ 14,447	\$ 13,091	\$ 13,044	\$ 13,250	\$ 13,080	\$ 12,790	\$ 12,790

TABLE C
CHICAGO GREAT WESTERN RAILWAY SYSTEM.

	1880	1891	1900	1901	1903	1904	1905	1906	1907	1908
Mileage of System		908	1042.70	1056	1217	1200	1385	1382	1382	1382
Mileage in Iowa	177.6	556.63	576.77	570	773	752	752	751	751	751
Main Line Mileage		143	143	143	143	143	143	143	143	143
Branch Line Mileage		513.23	433.77	425	630	609	603	608	608	608
Gross Earnings, Iowa	\$ 301,322	\$2,132,328	\$2,016,010	\$3,285,172	\$3,216,797	\$3,514,825	\$4,535,338	\$4,551,815	\$5,434,810	\$ 5,328,868
Operating Expense, Iowa	\$ 246,451	\$1,563,959	\$1,720,718	\$2,605,330	\$2,550,000	\$3,353,138	\$3,638,979	\$3,752,503	\$4,101,237	\$ 4,490,850
Net Earnings, Iowa	\$ 54,941	\$ 568,369	\$ 295,292	\$ 681,839	\$ 357,797	\$ 155,387	\$ 896,359	\$1,000,312	\$1,333,573	\$ 838,018
Gross Earnings Per Mile for System	\$	\$ 4,801	\$ 4,167	\$ 6,807	\$ 6,768	\$ 7,312	\$ 6,820	\$ 7,315	\$ 8,112	\$ 7,220
Gross Earnings Per Mile in Iowa	\$	\$ 3,814	\$ 3,478	\$ 5,705	\$ 5,257	\$ 5,481	\$ 6,033	\$ 6,457	\$ 7,233	\$ 7,002
Operating Expense Per Mile for System	\$	\$ 3,784	\$ 3,531	\$ 5,151	\$ 5,033	\$ 5,407	\$ 5,955	\$ 6,442	\$ 7,085	\$ 6,500
Operating Expense Per Mile for Iowa	\$	\$ 1,387	\$ 2,025	\$ 2,582	\$ 4,510	\$ 4,673	\$ 5,228	\$ 4,877	\$ 4,918	\$ 5,977
68 Per Cent of Gross Earnings	\$	\$ 1,154	\$ 2,501	\$ 2,935	\$ 3,878	\$ 3,575	\$ 3,727	\$ 4,102	\$ 4,391	\$ 4,918
Net Earnings Per Mile, System	\$	\$ 1,107	\$ 633	\$ 1,746	\$ 1,699	\$ 1,815	\$ 1,574	\$ 1,873	\$ 2,177	\$ 1,304
Net Earnings, Per Mile, Iowa	\$	\$ 210	\$ 789	\$ 496	\$ 1,184	\$ 884	\$ 948	\$ 1,108	\$ 1,463	\$ 1,770
32 Per Cent of Gross Earnings	\$	\$ 543	\$ 1,220	\$ 1,113	\$ 1,835	\$ 1,082	\$ 1,754	\$ 1,931	\$ 2,000	\$ 2,315
Assessment Per Mile, Iowa	\$	\$ 2,184	\$ 3,672	\$ 3,786	\$ 4,505	\$ 4,315	\$ 4,702	\$ 5,153	\$ 5,896	\$ 5,874
Per Cent of Assessment to Gross Earnings		128	96	108	78	83	57	85	80	83
Per Cent of Assessment to Net Earnings		704	405	750	380	728	1,950	430	308	331
Taxes Paid Per Mile of System	\$	\$	\$ 114	\$ 141	\$ 209	\$ 221	\$ 280	\$ 214	\$ 247	\$ 219
Taxes Paid Per Mile in Iowa	\$	\$ 53	\$ 89	\$ 130	\$ 149	\$ 170	\$ 301	\$ 162	\$ 230	\$ 203
Rate of Taxation on Net Assessment					.082	.04	.04185	.0415	.0417	
Average Rate of Taxation for Iowa					.082	.04	.04185	.0415	.0417	
Bonded Debt Per Mile, System	\$	\$ 17,302	\$ 17,415	\$ 6,250	\$ 1,651	\$ 1,109	\$ 4,908	\$ 12,876	\$ 12,877	
Stock or Shares Per Mile, System	\$	\$ 16,006	\$ 35,650	\$ 49,070	\$ 59,000	\$ 65,824	\$ 59,900	\$ 84,325	\$ 104,000	\$ 104,064

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

	1884*	1891*	1896*	1901	1903	1904	1905	1906	1907*	1908
Mileage of System	5,072	5,478	6,295	6,522	6,610	6,840	6,932	6,979	7,039	7,240
Mileage in Iowa	1,500	1,604	1,694	1,775	1,864	1,894	1,904	1,901	1,891	1,894
Main Line Mileage	349	349	349	349	349	349	350	350	348	348
Branch Line Mileage	1,211	1,245	1,345	1,426	1,515	1,545	1,554	1,551	1,543	1,546
Gross Earnings, Iowa	\$ 15,385,753	\$1,740,393	\$2,042,320	\$2,872,914	\$11,320,346	\$11,504,718	\$11,228,138	\$12,300,389	\$15,094,147	\$14,149,468
Operating Expense, Iowa	\$ 10,107,878	\$1,728,831	\$4,328,165	\$ 7,535,481	\$ 7,101,340	\$ 7,750,958	\$ 7,150,131	\$ 7,551,324	\$ 8,168,794	\$ 9,858,104
Net Earnings, Iowa	\$ 5,277,875	\$ 1,011,562	\$ 709,155	\$ 2,337,433	\$ 4,219,006	\$ 3,753,760	\$ 4,078,008	\$ 4,848,865	\$ 6,925,353	\$ 4,291,364
Gross Earnings Per Mile for System	\$	\$ 4,570	\$ 4,775	\$ 5,275	\$ 6,488	\$ 7,020	\$ 7,236	\$ 7,468	\$ 8,236	\$ 8,534
Gross Earnings Per Mile in Iowa	\$	\$ 3,501	\$ 3,978	\$ 4,157	\$ 6,122	\$ 6,323	\$ 6,170	\$ 7,103	\$ 7,496	\$ 7,588
Operating Expense Per Mile for System	\$	\$ 3,729	\$ 3,050	\$ 3,021	\$ 4,150	\$ 4,397	\$ 4,320	\$ 4,380	\$ 4,890	\$ 5,729
Operating Expense Per Mile for Iowa	\$	\$ 2,094	\$ 2,721	\$ 2,551	\$ 4,273	\$ 4,073	\$ 4,163	\$ 4,060	\$ 4,521	\$ 5,005
68 Per Cent of Gross Earnings	\$	\$ 2,421	\$ 2,705	\$ 2,827	\$ 4,163	\$ 3,773	\$ 4,102	\$ 5,009	\$ 4,977	\$ 5,279
Net Earnings Per Mile, System	\$	\$ 1,897	\$ 1,729	\$ 2,354	\$ 2,337	\$ 2,622	\$ 2,715	\$ 2,773	\$ 3,897	\$ 2,828
Net Earnings, Per Mile, Iowa	\$	\$ 1,407	\$ 1,181	\$ 1,896	\$ 1,814	\$ 2,360	\$ 2,096	\$ 2,188	\$ 2,918	\$ 2,309
32 Per Cent of Gross Earnings	\$	\$ 1,140	\$ 1,273	\$ 1,330	\$ 1,569	\$ 2,027	\$ 1,974	\$ 1,969	\$ 2,177	\$ 2,234
Assessment Per Mile, Iowa	\$	\$ 3,329	\$ 4,298	\$ 4,770	\$ 4,653	\$ 5,021	\$ 5,779	\$ 5,905	\$ 6,443	\$ 6,547
Per Cent of Assessment to Gross Earnings		90	101	110	76	88	92	97	90	85
Per Cent of Assessment to Net Earnings		211	254	280	202	238	267	268	231	231
Taxes Paid Per Mile of System	\$	\$ 147	\$ 148	\$ 175	\$ 208	\$ 207	\$ 223	\$ 240	\$ 229	\$ 241
Taxes Paid Per Mile in Iowa	\$	\$ 105	\$ 118	\$ 142	\$ 144	\$ 151	\$ 175	\$ 202	\$ 198	\$ 220
Rate of Taxation on Net Assessment					.081	.04	.04185	.0415	.0417	
Average Rate of Taxation for Iowa					.081	.04	.04185	.0415	.0417	
Debt Per Mile, System	\$	\$ 20,885	\$ 22,157	\$ 22,107	\$ 19,841	\$ 18,319	\$ 17,894	\$ 17,577	\$ 17,309	\$ 17,507
Stock or Shares Per Mile, System	\$	\$ 19,710	\$ 11,957	\$ 12,379	\$ 15,253	\$ 15,848	\$ 15,429	\$ 15,555	\$ 15,810	\$ 15,505

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

TABLE E
CHICAGO & NORTH-WESTERN RAILWAY SYSTEM.

	1885	1891	1896	1901	1903	1904	1905	1906	1907	1908
Mileage of System	4425	5190	5964	6775	6885	7294	7408	7418	7380	7630
Mileage in Iowa	1217	1366	1361	1346	1374	1373	1370	1370	1370	1370
Main Line Mileage	355	355	355	353	350	350	350	350	350	350
Branch Line Mileage	862	911	906	993	1024	1023	1020	1020	1020	1020
Gross Earnings, Iowa	\$7,024,440	\$7,557,905	\$7,022,672	\$11,900,350	\$11,955,965	\$12,395,751	\$11,545,870	\$12,709,041	\$14,628,309	\$16,200,881
Operating Expense, Iowa	\$1,000,190	\$1,012,014	\$4,900,200	\$7,821,820	\$8,614,468	\$9,070,003	\$8,643,685	\$9,166,825	\$10,888,250	\$12,009,473
Net Earnings, Iowa	\$6,024,250	\$6,545,891	\$2,122,472	\$4,078,530	\$3,341,497	\$3,325,748	\$2,902,185	\$3,542,216	\$3,740,059	\$4,191,408
Gross Earnings Per Mile for System	\$ 5,812	\$ 5,707	\$ 5,036	\$ 6,434	\$ 7,069	\$ 7,157	\$ 7,210	\$ 7,203	\$ 7,203	\$ 7,203
Gross Earnings Per Mile in Iowa	\$ 5,771	\$ 5,665	\$ 5,299	\$ 7,344	\$ 7,595	\$ 7,595	\$ 7,595	\$ 7,595	\$ 7,595	\$ 7,595
Operating Expense Per Mile for System	\$ 3,260	\$ 3,856	\$ 3,779	\$ 4,000	\$ 4,918	\$ 4,705	\$ 4,612	\$ 4,689	\$ 5,031	\$ 5,118
Operating Expense Per Mile for Iowa	\$ 3,975	\$ 3,957	\$ 3,719	\$ 5,059	\$ 5,477	\$ 5,765	\$ 5,507	\$ 5,810	\$ 6,507	\$ 6,709
Net Earnings Per Mile, System	\$ 2,546	\$ 2,850	\$ 1,785	\$ 1,375	\$ 1,152	\$ 1,452	\$ 1,698	\$ 1,693	\$ 1,693	\$ 1,693
Net Earnings Per Mile, Iowa	\$ 1,796	\$ 2,008	\$ 1,520	\$ 2,289	\$ 2,123	\$ 2,099	\$ 1,919	\$ 2,220	\$ 2,288	\$ 2,470
Assessment Per Mile, Iowa	\$ 4,880	\$ 5,807	\$ 6,007	\$ 5,808	\$ 7,136	\$ 7,202	\$ 7,271	\$ 7,913	\$ 8,093	\$ 8,093
Per Cent of Assessment to Gross Earnings	81	115	109	80	94	92	90	97	89	77
Per Cent of Assessment to Net Earnings	200	343	339	265	336	350	361	345	336	301
Taxes Paid Per Mile of System	\$ 155	\$ 185	\$ 198	\$ 217	\$ 233	\$ 238	\$ 257	\$ 256	\$ 319	\$ 332
Taxes Paid Per Mile in Iowa	\$ 150	\$ 179	\$ 187	\$ 202	\$ 196	\$ 220	\$ 253	\$ 256	\$ 270	\$ 285
Rate of Taxation on Net Assessment	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Average Rate of Taxation for Iowa	\$ 23,812	\$ 24,378	\$ 27,566	\$ 28,450	\$ 23,534	\$ 23,311	\$ 23,608	\$ 23,822	\$ 24,487	\$ 25,487
Debt Per Mile, System	\$ 18,925	\$ 15,535	\$ 13,857	\$ 12,000	\$ 10,387	\$ 10,320	\$ 10,328	\$ 13,915	\$ 16,535	\$ 16,535
Stock or Shares Per Mile, System	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

TABLE F
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY SYSTEM.

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

	1880	1891**	1896	1901	1903	1904	1905	1906	1907	1908
Mileage of System	2374	4100	4121	4504	5434	5647	5505	6000	6227	6553
Mileage in Iowa	1796	1964	1883	2021	2030	2030	2030	2030	2029	2021
Main Line Mileage	547	547	548	547	547	547	547	547	547	547
Branch Line Mileage	1200	1417	1335	1484	1483	1483	1483	1483	1482	1474
Gross Earnings, Iowa	\$10,309,541	\$8,897,412	\$9,491,000	\$11,079,111	\$11,895,960	\$11,192,189	\$11,465,829	\$12,577,891	\$12,945,699	\$13,720,237
Operating Expense, Iowa	\$ 5,992,019	\$6,035,134	\$5,988,055	\$7,282,389	\$7,361,210	\$ 8,392,318	\$ 8,207,015	\$ 8,537,244	\$ 8,810,571	\$ 9,619,255
Net Earnings, Iowa	\$ 4,317,522	\$2,862,278	\$3,502,945	\$3,796,722	\$4,534,750	\$ 2,800,871	\$ 3,258,814	\$ 4,040,647	\$ 4,135,128	\$ 4,100,982
Gross Earnings Per Mile for System	\$ 5,523	\$ 5,123	\$ 5,068	\$ 6,220	\$ 6,119	\$ 7,080	\$ 7,049	\$ 7,503	\$ 8,158	\$ 8,841
Gross Earnings Per Mile in Iowa	\$ 5,602	\$ 5,514	\$ 5,011	\$ 5,457	\$ 5,801	\$ 5,561	\$ 5,647	\$ 6,194	\$ 6,573	\$ 6,794
Operating Expense Per Mile for System	\$ 3,789	\$ 3,437	\$ 3,393	\$ 4,116	\$ 4,263	\$ 4,867	\$ 4,716	\$ 5,200	\$ 5,540	\$ 6,320
Operating Expense Per Mile for Iowa	\$ 3,388	\$ 3,072	\$ 3,178	\$ 3,605	\$ 3,646	\$ 4,303	\$ 4,087	\$ 4,491	\$ 4,843	\$ 4,923
Net Earnings Per Mile, System	\$ 1,734	\$ 1,686	\$ 1,785	\$ 2,605	\$ 2,456	\$ 2,277	\$ 2,332	\$ 2,313	\$ 2,615	\$ 2,516
Net Earnings Per Mile, Iowa	\$ 1,703	\$ 1,686	\$ 1,833	\$ 1,850	\$ 2,151	\$ 1,458	\$ 1,500	\$ 1,770	\$ 2,331	\$ 1,871
Assessment Per Mile, Iowa	\$ 2,878	\$ 1,444	\$ 1,513	\$ 1,745	\$ 1,871	\$ 1,812	\$ 1,807	\$ 1,982	\$ 2,199	\$ 2,174
Per Cent of Assessment to Gross Earnings	16	21	16	13	13	13	13	13	13	13
Per Cent of Assessment to Net Earnings	91	133	119	100	102	105	104	98	90	91
Taxes Paid Per Mile of System	\$ 108	\$ 215	\$ 211	\$ 220	\$ 215	\$ 180	\$ 199	\$ 225	\$ 218	\$ 220
Taxes Paid Per Mile in Iowa	\$ 145	\$ 161	\$ 175	\$ 179	\$ 178	\$ 195	\$ 221	\$ 216	\$ 220	\$ 218
Rate of Taxation on Net Assessment	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Average Rate of Taxation for Iowa	\$ 23,437	\$ 13,044	\$ 13,294	\$ 12,400	\$ 23,059	\$ 23,161	\$ 21,850	\$ 20,002	\$ 21,679	\$ 21,679
Debt Per Mile, System	\$ 17,325	\$ 13,130	\$ 19,552	\$ 19,000	\$ 23,764	\$ 27,280	\$ 21,850	\$ 20,002	\$ 21,679	\$ 21,679
Stock or Shares Per Mile, System	\$ 23,437	\$ 13,044	\$ 13,294	\$ 12,400	\$ 23,059	\$ 23,161	\$ 21,850	\$ 20,002	\$ 21,679	\$ 21,679

*On mileage reported to Iowa Railway Commission which is less than the mileage reported to Executive Council for the entire system.

**Includes Des Moines & Fort Dodge.

***Includes D. M. & Ft. D. mileage. Iowa earnings and expenses apportioned on mileage basis and estimates.

TABLE G

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

	1883	1891	1906	1901	1903	1904	1905	1906	1907	1908
Mileage of System	1384.59	1968	1428	1487	1594.57	1600.88	1616.88	1616.88	1641.81	1659.97
Mileage in Iowa	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54
Main Line Mileage	57.10	57.10	57.10	57.10	57.10	57.10	57.10	57.10	57.10	57.10
Branch Line Mileage	17.44	17.44	17.44	17.44	17.44	17.44	17.44	17.44	17.44	17.44
Gross Earnings, Iowa	\$ 383,959	\$ 607,353	\$ 489,214	\$ 516,858	\$ 645,953	\$ 645,928	\$ 630,146	\$ 668,789	\$ 907,749	\$ 1,043,705
Operating Expense, Iowa	\$ 183,008	\$ 402,521	\$ 295,348	\$ 412,573	\$ 499,051	\$ 531,405	\$ 468,634	\$ 511,655	\$ 563,460	\$ 620,475
Net Earnings, Iowa	\$ 177,942	\$ 204,832	\$ 193,866	\$ 104,285	\$ 446,882	\$ 512,523	\$ 467,592	\$ 457,125	\$ 434,279	\$ 423,230
Gross Earnings Per Mile for System	\$ 4,357	\$ 5,020	\$ 5,276	\$ 6,009	\$ 7,454	\$ 7,025	\$ 7,240	\$ 7,775	\$ 8,200	\$ 8,308
Gross Earnings Per Mile in Iowa	\$ 4,853	\$ 8,148	\$ 6,563	\$ 10,950	\$ 12,699	\$ 14,670	\$ 13,508	\$ 12,907	\$ 13,385	\$ 14,002
Operating Expense Per Mile for System	\$ 2,621	\$ 3,332	\$ 3,183	\$ 3,948	\$ 4,471	\$ 4,712	\$ 4,385	\$ 4,737	\$ 5,210	\$ 5,004
Operating Expense Per Mile for Iowa	\$ 2,495	\$ 5,400	\$ 3,932	\$ 5,543	\$ 6,095	\$ 6,280	\$ 6,280	\$ 6,884	\$ 7,550	\$ 8,324
Per Cent of Gross Earnings	\$ 3,230	\$ 5,541	\$ 4,403	\$ 7,446	\$ 8,635	\$ 9,380	\$ 8,541	\$ 8,838	\$ 9,105	\$ 9,321
Net Earnings Per Mile, System	\$ 1,736	\$ 1,694	\$ 2,093	\$ 2,731	\$ 3,983	\$ 2,983	\$ 3,859	\$ 3,058	\$ 2,900	\$ 2,794
Net Earnings, Per Mile, Iowa	\$ 2,388	\$ 2,748	\$ 2,501	\$ 5,416	\$ 5,595	\$ 7,547	\$ 6,378	\$ 6,123	\$ 5,836	\$ 5,978
Per Cent of Gross Earnings	\$ 1,566	\$ 2,607	\$ 2,100	\$ 5,504	\$ 4,964	\$ 4,994	\$ 4,010	\$ 4,150	\$ 4,283	\$ 4,481
Assessment Per Mile, Iowa	\$ 5,064	\$ 7,197	\$ 7,197	\$ 8,332	\$ 10,624	\$ 10,624	\$ 10,624	\$ 11,960	\$ 12,277	\$ 12,277
Per Cent of Assessment to Gross Earnings	106	88	100	76	83	72	81	96	96	88
Per Cent of Assessment to Net Earnings	212	262	277	154	189	141	169	182	210	216
Taxes Paid Per Mile of System	\$ 106	\$ 249	\$ 249	\$ 249	\$ 249	\$ 201	\$ 332	\$ 329	\$ 379	\$ 384
Taxes Paid Per Mile in Iowa	\$ 172	\$ 207	\$ 258	\$ 287	\$ 311	\$ 450	\$ 438	\$ 475	\$ 497	\$ 523
Rate of Taxation on Net Assessment					.037	.038	.04	.0447	.044	.044
Average Rate of Taxation for Iowa					.0382	.04	.04185	.0415	.0417	.0417
Debt Per Mile, System	\$ 17,914	\$ 17,350	\$ 18,442	\$ 18,321	\$ 18,344	\$ 18,271	\$ 18,070	\$ 18,015	\$ 18,035	\$ 18,035
Stock or Shares Per Mile, System	\$ 23,900	\$ 24,800	\$ 23,024	\$ 22,888	\$ 22,344	\$ 22,378	\$ 21,050	\$ 20,916	\$ 20,742	\$ 20,742

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE H

DUBUQUE & SIOUX CITY RAILWAY SYSTEM.

	1883	1891	1906	1901	1903	1904	1905	1906	1907	1908
Mileage of System*										
Mileage in Iowa	402	372	372	372	712	712	716	716	716	716
Main Line Mileage	387	327	327	327	327	327	327	327	327	327
Branch Line Mileage	15	15	15	15	15	15	15	15	15	15
Gross Earnings, Iowa	\$1,678,325	\$2,103,441	\$ 2,482,077	\$ 2,520,950	\$ 3,688,390	\$ 3,911,822	\$ 3,744,945	\$ 4,148,140	\$ 4,656,074	\$ 5,129,584
Operating Expense, Iowa	\$1,082,472	\$1,027,513	\$ 1,475,387	\$ 1,520,388	\$ 2,305,064	\$ 2,570,275	\$ 2,310,714	\$ 2,198,122	\$ 2,580,385	\$ 2,826,162
Net Earnings, Iowa	\$ 595,853	\$ 1,075,928	\$ 1,006,690	\$ 1,000,562	\$ 1,383,326	\$ 1,341,547	\$ 1,434,231	\$ 1,950,018	\$ 2,075,689	\$ 2,303,422
Gross Earnings Per Mile for System*	\$ 4,172	\$ 5,772	\$ 6,320	\$ 5,00	\$ 5,175	\$ 5,102	\$ 5,222	\$ 5,792	\$ 6,509	\$ 7,176
Gross Earnings Per Mile in Iowa	\$ 4,695	\$ 5,839	\$ 5,375	\$ 3,677	\$ 4,640	\$ 5,012	\$ 4,073	\$ 4,465	\$ 4,984	\$ 6,134
Operating Expense Per Mile for System	\$ 2,695	\$ 2,839	\$ 3,941	\$ 4,040	\$ 3,241	\$ 3,593	\$ 3,208	\$ 3,038	\$ 3,421	\$ 3,980
Operating Expense Per Mile for Iowa	\$ 2,839	\$ 2,561	\$ 3,941	\$ 4,040	\$ 3,241	\$ 3,593	\$ 3,208	\$ 3,038	\$ 3,421	\$ 3,980
Per Cent of Gross Earnings	\$ 1,880	\$ 623	\$ 1,755	\$ 1,320	\$ 588	\$ 590	\$ 590	\$ 1,227	\$ 1,518	\$ 1,642
Net Earnings, Per Mile, Iowa	\$ 1,326	\$ 1,208	\$ 1,380	\$ 1,600	\$ 1,027	\$ 1,738	\$ 1,074	\$ 1,854	\$ 1,074	\$ 2,306
Assessment Per Mile, Iowa	\$ 4,358	\$ 4,775	\$ 5,002	\$ 4,916	\$ 5,710	\$ 5,729	\$ 5,730	\$ 5,780	\$ 5,909	\$ 5,909
Per Cent of Assessment to Gross Earnings	\$ 118	\$ 120	\$ 116	\$ 68	\$ 111	\$ 109	\$ 109	\$ 99	\$ 90	\$ 82
Per Cent of Assessment to Net Earnings	\$ 333	\$ 511	\$ 280	\$ 371	\$ 907	\$ 1,194	\$ 470	\$ 430	\$ 280	\$ 503
Taxes Paid Per Mile in Iowa	\$ 171	\$ 149	\$ 130	\$ 170	\$ 171	\$ 194	\$ 211	\$ 210	\$ 210	\$ 216
Rate of Taxation on Net Assessment					.037	.037	.037	.037	.037	.037
Average Rate of Taxation for Iowa					.0382	.04	.04185	.0415	.0417	.0417
Bonded Debt Per Mile, System	\$ 12,650	\$ 17,446	\$ 23,715	\$ 23,456	\$ 22,646	\$ 21,651	\$ 21,230	\$ 22,618	\$ 22,401	\$ 22,401
Stock or Shares Per Mile, System	\$ 27,880	\$ 15,886	\$ 12,512	\$ 13,047	\$ 15,180	\$ 15,449	\$ 15,442	\$ 15,475	\$ 15,475	\$ 15,475

*Entire system in Iowa except few miles in South Dakota.

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE I
*IOWA CENTRAL RAILWAY SYSTEM.

	1880	1891	1896	1901	1905	1904	1905	1906	1907	1908
Mileage of System	518	515	527	568	563	563	563	563	563	583
Mileage in Iowa	424	425	426	473	474	474	474	474	474	474
Main Line Mileage	177	178	178	178	180	180	180	180	180	180
Branch Line Mileage	247	247	248	295	293	293	293	293	293	293
Gross Earnings, Iowa	\$1,142,464	\$1,349,471	\$1,519,022	\$1,754,319	\$1,920,032	\$1,752,371	\$1,750,834	\$1,924,004	\$2,132,502	\$2,251,557
Operating Expense, Iowa	\$ 795,824	\$ 936,881	\$ 850,055	\$ 1,450,902	\$ 1,521,059	\$ 1,410,565	\$ 1,477,735	\$ 1,492,558	\$ 1,429,886	\$ 1,500,540
Net Earnings, Iowa	\$ 346,640	\$ 412,590	\$ 668,967	\$ 303,417	\$ 398,973	\$ 341,806	\$ 273,099	\$ 431,446	\$ 702,616	\$ 751,017
Gross Earnings Per Mile for System	\$ 2,205	\$ 2,622	\$ 2,882	\$ 3,088	\$ 3,412	\$ 3,285	\$ 3,109	\$ 3,416	\$ 3,785	\$ 3,861
Gross Earnings Per Mile in Iowa	\$ 2,692	\$ 3,355	\$ 3,545	\$ 3,730	\$ 4,032	\$ 3,711	\$ 3,630	\$ 4,000	\$ 4,541	\$ 4,740
Operating Expense Per Mile for System	\$ 1,535	\$ 1,819	\$ 1,613	\$ 2,553	\$ 2,708	\$ 2,503	\$ 2,611	\$ 2,650	\$ 2,535	\$ 2,580
Operating Expense Per Mile for Iowa	\$ 1,874	\$ 2,273	\$ 2,016	\$ 3,080	\$ 3,285	\$ 2,975	\$ 3,117	\$ 3,053	\$ 3,143	\$ 3,308
% Per Cent of Gross Earnings	\$ 1,830	\$ 2,313	\$ 2,105	\$ 2,536	\$ 2,755	\$ 2,523	\$ 2,511	\$ 2,700	\$ 3,087	\$ 3,227
Net Earnings or Loss Per Mile, System	\$ 818	\$ 982	\$ 1,173	\$ 712	\$ 924	\$ 780	\$ 773	\$ 1,301	\$ 1,740	\$ 1,824
Net Earnings or Loss Per Mile, Iowa	\$ 818	\$ 982	\$ 1,080	\$ 650	\$ 814	\$ 730	\$ 570	\$ 975	\$ 1,398	\$ 1,478
% Per Cent of Gross Earnings	\$ 820	\$ 1,042	\$ 911	\$ 1,194	\$ 1,297	\$ 1,188	\$ 1,182	\$ 1,300	\$ 1,454	\$ 1,519
Assessment Per Mile, Iowa	\$ 3,613	\$ 3,330	\$ 3,500	\$ 3,714	\$ 4,100	\$ 4,105	\$ 4,105	\$ 4,105	\$ 4,220	\$ 4,163
Per Cent of Assessment to Gross Earnings	134	108	114	100	105	110	111	101	93	88
Per Cent of Assessment to Net Earnings	441	359	329	379	492	557	712	421	309	282
Taxes Paid Per Mile of System	\$ 113	\$ 112	\$ 120	\$ 132	\$ 141	\$ 163	\$ 162	\$ 166	\$ 161	\$ 161
Taxes Paid Per Mile in Iowa	\$ 104	\$ 99	\$ 108	\$ 118	\$ 121	\$ 153	\$ 147	\$ 151	\$ 146	\$ 151
Rate of Taxation on Net Assessment .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Average Rate of Taxation for Iowa	\$ 19,028	\$ 11,829	\$ 12,012	\$ 14,508	\$ 21,677	\$ 22,702	\$ 23,883	\$ 24,050	\$ 23,073	\$ 23,073
Debt Per Mile, System .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bonded Debt Per Mile, Iowa .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stock or Shares Per Mile, System	\$ 20,167	\$ 20,536	\$ 27,975	\$ 2,754	\$ 27,504	\$ 27,504	\$ 27,504	\$ 27,504	\$ 25,321	\$ 25,321

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

TABLE J
IOWA & GREAT NORTHERN RAILWAY SYSTEM.

	1891	1896	1901	1905	1908	1904	1905	1906	1907	1908
Mileage of System	96	96	423	423	423	423	423	423	423	423
Mileage in Iowa	77	77	77	77	77	77	77	77	77	77
Main Line Mileage	77	77	77	77	77	77	77	77	77	77
Gross Earnings, Iowa	\$ 248,038	\$ 128,291	\$ 361,789	\$ 282,000	\$ 201,715	\$ 332,838	\$ 200,107	\$ 415,015	\$ 408,635	\$ 446,077
Operating Expense, Iowa	\$ 141,118	\$ 138,022	\$ 180,569	\$ 241,777	\$ 192,354	\$ 207,091	\$ 220,822	\$ 245,053	\$ 251,844	\$ 262,702
Net Earnings, Iowa	\$ 106,918	\$ 65,109	\$ 181,220	\$ 37,223	\$ 69,361	\$ 125,747	\$ 79,285	\$ 169,962	\$ 156,791	\$ 183,375
Gross Earnings Per Mile for System	\$ 2,573	\$ 2,500	\$ 3,568	\$ 3,568	\$ 3,568	\$ 3,568	\$ 3,568	\$ 3,568	\$ 3,568	\$ 3,568
Gross Earnings Per Mile in Iowa	\$ 3,180	\$ 2,500	\$ 3,568	\$ 3,568	\$ 3,568	\$ 3,568	\$ 3,568	\$ 3,568	\$ 3,568	\$ 3,568
Operating Expense Per Mile for System	\$ 1,526	\$ 1,437	\$ 1,868	\$ 2,500	\$ 2,000	\$ 2,198	\$ 2,198	\$ 2,500	\$ 2,500	\$ 2,500
Operating Expense Per Mile for Iowa	\$ 1,899	\$ 1,670	\$ 2,354	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
% Per Cent of Gross Earnings	\$ 1,394	\$ 859	\$ 1,330	\$ 1,405	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523
Net Earnings or Loss Per Mile, System	\$ 1,371	\$ 850	\$ 1,650	\$ 497	\$ 905	\$ 1,277	\$ 665	\$ 1,531	\$ 1,490	\$ 1,490
Net Earnings or Loss Per Mile, Iowa	\$ 1,371	\$ 850	\$ 1,650	\$ 497	\$ 905	\$ 1,277	\$ 665	\$ 1,531	\$ 1,490	\$ 1,490
Assessment Per Mile, Iowa	\$ 4,000	\$ 3,800	\$ 4,000	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Per Cent of Assessment to Gross Earnings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Taxes Paid Per Mile of System .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Taxes Paid Per Mile in Iowa .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rate of Taxation on Net Assessment .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Average Rate of Taxation for Iowa	\$ 20,000	\$ 20,000	\$ 11,984	\$ 11,984	\$ 11,984	\$ 11,984	\$ 11,984	\$ 11,984	\$ 11,984	\$ 11,984
Bonded Debt Per Mile, System	\$ 15,000	\$ 15,000	\$ 16,150	\$ 16,150	\$ 16,150	\$ 16,150	\$ 16,150	\$ 16,150	\$ 16,150	\$ 16,150
Stock Per Mile, System .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

\$Paid and accrued.

*Not reported.

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

TABLE K
MINNEAPOLIS & ST. LOUIS RAILWAY SYSTEM.

	1889	1891	1896	1901	1903	1904	1905	1906	1907	1908
Mileage of System	493	368	368	770	770	770	770	768	768	1000
Mileage in Iowa	270	270	270	250	250	250	250	249	249	349
Main Line Mileage	198	158	157	137	137	137	170	170	170	170
Branch Line Mileage	141	141	142	213	213	213	174	173	173	173
Gross Earnings, Iowa	\$ 704,012	\$ 221,081	\$ 867,497	\$ 1,191,005	\$ 1,291,302	\$ 1,011,138	\$ 920,016	\$ 1,037,654	\$ 1,231,791	\$ 1,227,893
Operating Expense, Iowa	\$ 481,943	\$ 205,451	\$ 574,350	\$ 785,131	\$ 795,303	\$ 705,047	\$ 646,210	\$ 636,090	\$ 707,330	\$ 738,729
Net Earnings, Iowa	\$ 214,071	\$ 81,027	\$ 288,137	\$ 422,874	\$ 495,999	\$ 297,501	\$ 224,400	\$ 421,004	\$ 524,461	\$ 489,164
Gross Earnings Per Mile for System	\$ 4,219	\$ 4,101	\$ 4,785	\$ 4,855	\$ 5,496	\$ 4,835	\$ 4,338	\$ 4,578	\$ 4,801	\$ 4,004
Gross Earnings Per Mile in Iowa	\$ 2,533	\$ 2,083	\$ 3,058	\$ 3,402	\$ 3,880	\$ 3,601	\$ 2,631	\$ 3,027	\$ 3,534	\$ 3,518
Operating Expense Per Mile for System	\$ 2,640	\$ 2,643	\$ 2,610	\$ 2,507	\$ 2,800	\$ 3,710	\$ 2,600	\$ 2,925	\$ 2,941	\$ 2,506
Operating Expense Per Mile for Iowa	\$ 1,716	\$ 1,420	\$ 2,107	\$ 2,312	\$ 2,508	\$ 2,901	\$ 1,783	\$ 2,058	\$ 2,463	\$ 2,302
Net Earnings or Loss Per Mile, System	\$ 1,703	\$ 1,472	\$ 2,009	\$ 2,191	\$ 2,273	\$ 2,181	\$ 1,900	\$ 1,830	\$ 2,029	\$ 2,117
Net Earnings or Loss Per Mile, Iowa	\$ 1,009	\$ 1,358	\$ 2,170	\$ 2,118	\$ 2,605	\$ 1,857	\$ 1,033	\$ 1,950	\$ 1,900	\$ 1,450
Assessment Per Mile, Iowa	\$ 707	\$ 616	\$ 1,029	\$ 1,308	\$ 1,417	\$ 859	\$ 641	\$ 1,207	\$ 1,503	\$ 1,400
Per Cent of Assessment to Gross Earnings	\$ 5,096	\$ 3,090	\$ 4,046	\$ 3,975	\$ 4,228	\$ 4,228	\$ 4,081	\$ 3,800	\$ 3,800	\$ 3,800
Taxes Paid Per Mile of System	\$ 122	\$ 191	\$ 130	\$ 116	\$ 115	\$ 130	\$ 155	\$ 175	\$ 196	\$ 108
Taxes Paid Per Mile in Iowa	\$ 138	\$ 130	\$ 130	\$ 133	\$ 148	\$ 173	\$ 166	\$ 202	\$ 195	\$ 210
Rate of Taxation on Net Assessment, Iowa					.0072	.0087	.0081	.0057	.0041	.0038
Average Rate of Taxation for Iowa					.0082	.01	.0185	.0115	.0117	.0088
Debt Per Mile, System*	\$ 21,000	\$ 25,028	\$ 23,826	\$ 28,149	\$ 29,273	\$ 30,473	\$ 30,985			
Stock Per Mile, System*	\$ 25,487	\$ 25,540	\$ 31,616	\$ 15,508	\$ 15,800	\$ 15,830	\$ 15,838			

*Debt and stock of Des Moines & Fort Dodge not included.

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE L
UNION PACIFIC.

	1890*	1891	1896	1901	1903	1904	1905	1906	1907	1908
Mileage of System				2954	2956.70	2956.70	2955.70	2955.49	2958	3020
Mileage in Iowa	227	278	278	278	278	278	278	278	278	278
Main Line Mileage	227	206	205	206	200	200	200	200	200	200
Branch Line Mileage**		172	173	172	172	172	172	172	172	172
Gross Earnings, Iowa	\$ 90,105	\$ 172,281	\$ 244,560	\$ 164,752	\$ 181,124	\$ 215,320	\$ 217,058	\$ 227,005	\$ 227,005	\$ 157,006
Operating Expense, Iowa	\$ 27,033	\$ 160,170	\$ 185,908	\$ 204,546	\$ 237,000	\$ 233,981	\$ 250,442	\$ 268,753	\$ 268,753	\$ 441,075
Net Earnings, Iowa	\$ 52,472	\$ 12,213	\$ 58,652	\$ 16,206	\$ 19,620	\$ 11,400	\$ 15,706	\$ 14,807	\$ 15,252	\$ 15,252
Gross Earnings Per Mile for System	\$ 43,740	\$ 83,684	\$ 118,714	\$ 89,000	\$ 89,281	\$ 105,015	\$ 105,645	\$ 110,645	\$ 110,645	\$ 75,260
Gross Earnings Per Mile in Iowa*	\$ 5,238	\$ 6,200	\$ 6,200	\$ 5,238	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200
Operating Expense Per Mile for System	\$ 16,899	\$ 56,905	\$ 80,725	\$ 29,637	\$ 80,771	\$ 71,410	\$ 71,410	\$ 71,410	\$ 71,410	\$ 214,405
Operating Expense Per Mile for Iowa*	\$ 18,270	\$ 77,755	\$ 90,846	\$ 77,838	\$ 115,070	\$ 113,583	\$ 121,574	\$ 149,880	\$ 149,880	\$ 6,162
Net Earnings or Loss Per Mile, System	\$ 25,470	\$ 5,909	\$ 28,408	\$ 17,363	\$ 15,670	\$ 25,506	\$ 115,009	\$ 139,239	\$ 139,239	\$ 139,239
Net Earnings or Loss Per Mile, Iowa	\$ 100,000	\$ 154,175	\$ 108,200	\$ 85,107	\$ 87,752	\$ 118,500	\$ 133,350	\$ 133,350	\$ 133,350	\$ 72,072
Assessment Per Mile, Iowa		352	184	87	108	90	112	130	130	95
Per Cent of Assessment to Gross Earnings		308	227	207	207	207	207	207	207	207
Taxes Paid Per Mile of System	\$ 14,550	\$ 10,385	\$ 10,385	\$ 6,862	\$ 7,205	\$ 5,777	\$ 5,407	\$ 11,400	\$ 12,468	\$ 12,468
Taxes Paid Per Mile in Iowa		.003	.003	.003	.003	.003	.003	.003	.003	.003
Rate of Taxation on Net Assessment				.0082	.01	.0185	.0115	.0117	.0117	.0088
Average Rate of Taxation for Iowa										

*Earnings and expenses not reported.

**Loss.

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

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE M
WAHASH RAILWAY SYSTEM.

	1891	1890	1901	1902	1903	1904	1905	1906	1907	1908
Mileage of System	1,800	1,450	1,206	2,047	2,044	1,823	1,930	1,905	1,904	1,905
Mileage in Iowa	1,175	1,170	808	2,047	2,044	1,823	1,930	1,905	1,904	1,905
Mileage in Illinois	43	143	43	43	43	43	43	43	43	43
Branch Line Mileage	488,075	384,827	474,450	505,100	505,100	505,100	505,100	505,100	505,100	505,100
Gross Earnings, Iowa	501,060	330,043	555,550	715,000	733,830	832,357	900,467	896,177	1,143,591	1,122,465
Net Earnings, Iowa	172,500	134,784	181,126	128,700	135,000	130,750	13,550	11,810	18,200	13,765
Gross Earnings Per Mile in Iowa	427,560	2,073	6,724	3,420	3,738	4,603	4,597	4,587	5,990	5,459
Operating Expense Per Mile for System	5,002	4,835	5,253	5,440	5,440	5,440	5,440	5,440	5,440	5,440
Operating Expense Per Mile for Iowa	3,395	1,873	2,720	2,531	2,531	2,531	2,531	2,531	2,531	2,531
Gross Earnings or Loss Per Mile, System	1,808	1,812	1,473	1,889	1,900	1,900	1,900	1,900	1,900	1,900
Net Earnings or Loss Per Mile, System	3,203	2,407	1,523	2,510	2,510	2,510	2,510	2,510	2,510	2,510
Assessment Per Mile, Iowa	5,201	5,133	5,133	5,133	5,133	5,133	5,133	5,133	5,133	5,133
Per Cent of Assessment to Gross Earnings	27	267	267	267	267	267	267	267	267	267
Rate of Taxation on Net Earnings	87	111	111	111	111	111	111	111	111	111
Rate of Taxation on Net Assessment	48,400	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000
Rate of Taxation on Net Earnings	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Rate of Taxation on Net Assessment	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Stock Per Mile, System	1,905	1,905	1,905	1,905	1,905	1,905	1,905	1,905	1,905	1,905

Iowa.
Omaha & St. Louis not included.

IOWA METHOD OF ACCOUNTING.

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

I. WITH RESPECT TO GROSS EARNINGS.

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

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

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

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

II. WITH RESPECT TO NET EARNINGS.

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

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

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

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

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

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

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

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

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

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

LAWS

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 1308. 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 to do so, he shall note the fact in the column of remarks opposite such person's name.

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

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

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

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

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

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

Sec. 2023-b. The words railway, railway company, railway corporation, railroad, railroad company and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways, and all companies or corporations constructing, owning or operating such interurban street railways, and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies and railroad corporations, are hereby declared to affect and apply in full force and effect to all interurban railways, and to all interurban railway companies or railway corporations constructing, owning or operating such interurban railways.

ASSESSMENT BY THE EXECUTIVE COUNCIL.

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

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

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

3. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code shall, on or before the 1st day of April, 1905, make to the executive council a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situated, and including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, round-houses, machine and repair shops, water-tanks, turn-tables, gravel beds and stone quarries, and for all other purposes with the estimated value thereof, in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporation, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the 1st day of April of each subsequent year such corporation shall in like manner, report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SLEEPING AND DINING CARS.

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

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

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

Sec. 1342-b. Every freight line and every equipment company, as designated in the preceding section, doing business, or owning cars which are operated in this state, shall, annually, on or before the first Monday in June, in each year, commencing with the year 1903, make out and deliver to the executive council a statement, verified by oath of an officer or agent of such company making such statement, with reference to the first day of January next preceding showing:

First.—The name of the company.

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 2077. All railroad corporations, according to their classification as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding 100 pounds in weight as follows: Class "A," 3 cents; class "B," $3\frac{1}{4}$ cents; class "C," 4 cents, and for children 12 years of age or under, one-half the rate above prescribed; a charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been purchased within a reasonable time before the departure of the train.

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

THIRTY-EIGHTH ANNUAL REPORT

OF THE

ASSESSED VALUATION

OF

Railroad, Equipment and Express Companies' Property

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 21, 1909

COMPILED BY A. H. DAVISON

SECRETARY OF THE EXECUTIVE COUNCIL

AND

A. U. SWAN

ASSISTANT SECRETARY

PRINTED BY AUTHORITY OF SECTIONS 125 AND 157 OF THE CODE
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