

STATE OF IOWA

1916

FORTY-FIFTH ANNUAL REPORT

OF THE

TAXABLE VALUATION

OF

RAILROAD PROPERTY

INCLUDING

Railroads, Steam and Electric; Equipment Car Lines,
Sleeping Car Lines, Electric Transmission
Lines and Express Companies

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 12, 1916

Compiled under Direction of

A. H. DAVISON

Secretary of Executive Council

By

A. U. SWAN

and

ELSIE SWAN

Assistants

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DES MOINES

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1916

PRINCIPAL RAILROAD OFFICIALS.

List of the Principal Officers of the Railroads of the State, with Postoffice Address.

ATCHISON, TOPEKA & SANTA FE RAILWAY.

President—E. P. Ripley, Chicago, Ill.
Vice-Presidents—W. B. Storey, Edward Chambers, W. E. Hodges, Chicago, Ill.
Secretary and Treasurer—E. L. Copeland, Topeka, Kan.
General Solicitor—Gardiner Lathrop, Chicago, Ill.
General Manager—C. W. Kouns, Topeka, Kan.
General Superintendent—R. J. Parker, Topeka, Kan.
Chief Engineer—R. A. Rutledge, Topeka, Kan.
General Auditor—W. E. Bailey, Chicago, Ill.
Tax Commissioner—E. T. Cartledge, Topeka, Kan.
Superintendents—Iowa Division—R. H. Allison, Marceline, Mo.; G. E. Ayer, Chillicothe, Ill.

ATLANTIC NORTHERN RAILWAY.

President—S. C. Pedersen, Elk Horn, Iowa.
Vice-President—John Peterson, Elk Horn, Iowa.
Secretary-General Manager—C. E. Spar, Atlantic, Iowa.
Treasurer—Jorgen Marcusen, Kimballton, Iowa.
General Solicitor—W. A. Follett, Atlantic, Iowa.

ATLANTIC SOUTHERN RAILROAD.

Owner—Robert Abeles, St. Louis, Mo.

CENTERVILLE, ALBIA & SOUTHERN RAILWAY CO.

President—D. C. Bradley, Centerville, Iowa.
Vice-President and General Manager—Frank S. Payne, Centerville, Iowa.
Secretary—G. D. Payne, Centerville, Iowa.
Treasurer—C. M. Bradley, Centerville, Iowa.
Auditor—G. E. Peck, Centerville, Iowa.

CHICAGO, ANAMOSA & NORTHERN RAILWAY.

President—L. E. Meyers, Chicago, Ill.
Vice-President—W. J. Gorman, Chicago, Ill.
Treasurer—C. L. Niles, Anamosa, Iowa.
Secretary and Auditor—G. E. Farmer, Anamosa, Iowa.
Attorney—C. J. Cash, Anamosa, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

President—Hale Holden, Chicago, Ill.
Vice-Presidents—C. G. Burnham, H. E. Byram, Elmer A. Howard, Chicago, Ill.; W. W. Baldwin, Burlington, Iowa.
Secretary-Treasurer—Thomas S. Howland, Chicago, Ill.
General Counsel—C. M. Dawes, Chicago, Ill.
General Manager—E. P. Bracken, Chicago, Ill.
General Superintendent—Iowa District—Robt. Rice, 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—L. N. Howard, Burlington, Iowa; J. P. Cummings, Ottumwa, Iowa; N. C. Allen, Creston, Iowa; H. W. Hamm, Centerville, Iowa.

CHICAGO GREAT WESTERN RAILWAY.

President—S. M. Felton, Chicago, Ill.
Vice-President—J. W. Blabon, Chicago, Ill.
Secretary-Treasurer—J. F. Coykendall, Chicago, Ill.
General Solicitor—John Barton Payne, Chicago, Ill.
General Manager—J. A. Gordon, Chicago, Ill.
Chief Engineer—C. G. Delo, Chicago, Ill.
Auditor—Con F. Krebs, Chicago, Ill.
Superintendents of Iowa Divisions—C. A. Shoemaker, Des Moines, Iowa; W. L. Derr, Clarion, Iowa; F. Kinsey, Oelwein, Iowa; T. A. Sweeney, Chicago, Ill.; J. W. Mulhern, St. Paul, Minn.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

President—A. J. Earling, Chicago, Ill.
Vice-President—H. R. Williams, New York, N. Y.
Secretary—E. W. Adams, Milwaukee, Wis.
Treasurer—F. G. Ranney, Chicago, Ill.
General Counsel—Burton Hanson, Chicago, Ill.
General Manager—P. C. Hart, Chicago, Ill.
Chief Engineer—C. F. Loweth, Chicago, Ill.
General Auditor—G. J. Bunting, Chicago, Ill.
Tax Commissioner—A. S. Dudley, Milwaukee, Wis.
General Superintendents—J. H. Foster, Minneapolis, Minn.; P. C. Eldridge, Milwaukee, Wis.; W. S. Cooper, Chicago, Ill.; W. B. Foster, Seattle, Wash.
Superintendents of Iowa Divisions—C. H. Marshall, Marion, Iowa; B. F. Van Vliet, Mason City, Iowa; J. M. Oxley, Ottumwa, Iowa; L. B. Beardsley, Sioux City, Iowa; R. P. Edson, Des Moines, Iowa; J. W. Stapleton, Dubuque, Iowa; W. J. Thiele, Minneapolis, Minn.

CHICAGO & NORTHWESTERN RAILWAY.

President—William A. Gardner, Chicago, Ill.
Vice-President—Samuel A. Lynde, New York, N. Y.
Secretary—John D. Caldwell, Chicago, Ill.
Treasurer—Arthur S. Pierce, New York, N. Y.
General Counsel—Edward M. Hyzer, Chicago, Ill.
General Manager—Samuel G. Strickland, Chicago, Ill.
General Superintendent—George B. Villas, Chicago, Ill.
Chief Engineer—William H. Finley, Chicago, Ill.
Comptroller—L. A. Robinson, Chicago, Ill.
Tax Commissioner—Thomas A. Polleys, Chicago, Ill.
Superintendents of Iowa Divisions—F. J. Byington, Boone, Iowa; R. F. Armstrong, Mason City, Iowa; E. B. McClure, Sioux City, Iowa; J. P. Cantillon, Eagle Grove, Iowa; B. E. Terpnig, Belle Plaine, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

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

Receiver—Jacob M. Dickinson, Chicago, Ill.
Chief Executive Officer—J. E. Gorman, Chicago, Ill.
Chief Operating Officer—A. C. Ridgway, Chicago, Ill.
Treasurer—George H. Crosby, Chicago, Ill.
General Manager—C. W. Jones, Des Moines, Iowa.
General Solicitor—M. L. Bell, Chicago, Ill.
Chief Engineer—C. A. Morse, Chicago, Ill.
Auditor—W. H. Burns, Chicago, Ill.
Real Estate and Tax Agent—Thos. J. Newkirk, Chicago, Ill.
Superintendents of Iowa Divisions—A. T. Abbott, E. J. Gibson, Des Moines, Iowa; G. A. Merrill, Cedar Rapids, Iowa; D. Doughlin, Trenton, Mo.; A. E. Wallace, Manly, Iowa; F. W. Rosser, Estherville, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

Chairman Executive Committee—Marvin Hughitt, Chicago, Ill.
President—Wm. A. Gardner, Chicago, Ill.
Vice-President—S. A. Lynde, New York, N. Y.
Secretary—J. D. Caldwell, Chicago, Ill.
Treasurer—Arthur S. Pierce, New York, N. Y.
General Solicitor—J. B. Sheean, St. Paul, Minn.
General Manager—Arthur W. Trenholm, St. Paul, Minn.
General Superintendent—F. R. Pechin, St. Paul, Minn.
Chief Engineer—H. Rettinghouse, St. Paul, Minn.
General Auditor—Chas. Jensch, St. Paul, Minn.
Tax Commissioner—T. A. Polleys, Chicago, Ill.
Superintendent Iowa Division—J. R. Welch, St. James, Minn.

COLFAX NORTHERN RAILROAD.

President—Thos. W. Griggs, Davenport, Iowa.
Vice-President-Treasurer—Marion B. Seevers, Des Moines, Iowa.
Secretary—W. Blakely, Colfax, Iowa.
General Solicitor—W. Blakely, Colfax, Iowa.

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—George E. Burnham, Milwaukee, Wis.
Secretary—Chas. L. Burnham, Milwaukee, Wis.
Treasurer—F. M. Johnston, Boone, Iowa.
General Superintendent and Auditor—Roy W. Clark, Webster City, Iowa.

CRESTON, WINTERSET & DES MOINES RAILWAY.

President—R. Brown, Creston, Iowa.
Vice-President and Receiver—C. E. Wilson, Macksburg, Iowa.
Secretary—A. S. Lynn, Orient, Iowa.
Treasurer—W. W. Walker, Macksburg, Iowa.
General Manager—E. L. Hughes, Macksburg, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY.

President—D. L. Bush, 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 TERMINAL RAILWAY.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—H. D. Thompson, Des Moines, Iowa.
Secretary-Treasurer—C. Huttenlocher, Des Moines, Iowa.
General Superintendent—C. H. Hueston, 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—J. L. Parrish, Des Moines, Iowa.
General Superintendent—J. A. Wagner, Des Moines, Iowa.
Chief Engineer—A. L. Morgan, Des Moines, Iowa.
Auditor—Geo. W. Barns, Des Moines, Iowa.

DES MOINES WESTERN RAILWAY.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—O. P. Thompson, Des Moines, Iowa.
Secretary and Treasurer—H. D. Thompson, Des Moines, Iowa.
General Superintendent and Auditor—C. H. Hueston, Des Moines, Iowa.

DUBUQUE & SIOUX CITY RAILROAD.

President—C. H. Markham, Chicago, Ill.
Vice-President—W. L. Park, Chicago, Ill.
Secretary—F. E. Couch, Dubuque, Iowa.
Treasurer—A. J. Wykes, New York, N. Y.
General Solicitor—Blewett Lee, Chicago, Ill.
General Superintendent—A. E. Chitt, Chicago, Ill.
General Manager—T. J. Foley, Chicago, Ill.
Chief Engineer—A. S. Baldwin, Chicago, Ill.
General Auditor—W. C. Parker, Chicago, Ill.
Tax Commissioner—W. L. Tarbet, Chicago, Ill.
Superintendents of Iowa Division—W. Atwill, Dubuque, Iowa; T. H. Sullivan, Fort Dodge, Iowa.

DUNLEITH & DUBUQUE BRIDGE COMPANY.

President—C. H. Markham, Chicago, Ill.
Vice-President—W. L. Park, Chicago, Ill.
Secretary—F. E. Couch, Dubuque, Iowa.
Treasurer—O. F. Nau, Chicago, Ill.
General Manager—T. J. Foley, Chicago, Ill.
Comptroller—M. P. Blauvelt, Chicago, Ill.
Tax Commissioner—W. L. Tarbet, Chicago, Ill.
Superintendent Iowa Division—W. Atwill, Dubuque, Iowa.

GREAT NORTHERN RAILROAD.

President—L. W. Hill, St. Paul, Minn.
Vice-Presidents—R. A. Jackson, J. M. Gruber, W. P. Kinney, St. Paul, Minn.; E. T. Nichols, New York, N. Y.
Assistant Secretary—E. T. Nichols, New York, N. Y.
Secretary and Treasurer—L. E. Katzenback, St. Paul, Minn.
General Manager—G. H. Emerson, St. Paul, Minn.
General Solicitor—E. C. Lindley, St. Paul, Minn.
General Counsel—R. A. Jackson, St. Paul, Minn.
General Superintendent—F. Bell, St. Paul, Minn.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
Comptroller—G. R. Martin, St. Paul, Minn.
Tax Commissioner—James T. Maher, St. Paul, Minn.
Superintendent of Iowa Divisions—J. A. MacKinnon, Sioux City, Iowa.

IOWA NORTHERN RAILWAY.

President—S. G. Durant, Dyersville, Iowa.
Vice-President—John D. Dennison, Dubuque, Iowa.
Secretary-Treasurer—Geo. T. Lyon, Dubuque, Iowa.

IOWA & OMAHA SHORT LINE RAILWAY.

President—Geo. W. Adams, Council Bluffs, Iowa.
Vice-President—G. L. Kirkwood, Guthrie Center, Iowa.
Secretary—Peter Kathmann, Treynor, Iowa.
General Manager—Aug. Dammrow, Treynor, Iowa.
General Solicitor—J. J. Hess, Council Bluffs, Iowa.
General Manager—Aug. Dammrow, Treynor, Iowa.
Auditor—A. E. Smith, Council Bluffs, Iowa.

IOWA & SOUTHWESTERN RAILROAD.

President—W. S. Farquhar, Clarinda, Iowa.
General Manager—A. F. Galloway, Clarinda, Iowa.

IOWA TRANSFER RAILWAY.

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—Robert Rice, Burlington, Iowa.
Secretary and Treasurer—J. A. Wagner, Des Moines, Iowa.
Auditor—W. A. Hahnen, Des Moines, Iowa.

MANCHESTER & ONEIDA RAILROAD.

President—Jos. Hutchinson, Manchester, Iowa.
Vice-President—E. H. Hoyt, Manchester, Iowa.
Secretary—L. Matthews, Manchester, Iowa.
Treasurer—A. R. LeRoy, Manchester, Iowa.
General Solicitor—A. S. Blair, Manchester, Iowa.
Auditor—Chas. J. Seeds, Manchester, Iowa.
Traffic Manager—W. F. Grosman, Manchester, Iowa.
Chairman General Managing Committee—E. M. Carr, Manchester, Iowa.
Superintendent Iowa Division—J. S. Jones, Manchester, Iowa.

MINNEAPOLIS & ST. LOUIS RAILROAD.

President—Newman Erb, New York, N. Y.
Vice-President and General Manager—C. W. Huntington, Minneapolis, Minn.
Secretary—A. C. Doan, New York, N. Y.
Treasurer—F. H. Davis, New York, N. Y.
General Solicitor—W. H. Bremner, Minneapolis, Minn.
General Superintendent—E. E. Kerwin, Minneapolis, Minn.
Chief Engineer—R. G. Kenly, Minneapolis, Minn.
Auditor—A. E. Smith, Minneapolis, Minn.
Tax Agent—C. F. Foote, Minneapolis, Minn.
Superintendent Iowa Divisions—C. P. Stembel, Minneapolis, Minn; J. P. Houston, Oskaloosa, Iowa.

MISSOURI IRON CO. RAILROAD SWITCH.

President—Edward F. Goltra, St. Louis, Mo.
Vice-President—Thomas S. Maffitt, St. Louis, Mo.
Secretary—Jesse D. Dana, St. Louis, Mo.
General Superintendent—R. W. Erwin, Waukon, Iowa.
Auditor—F. K. Jones, St. Louis, Mo.

MUSCATINE NORTH & SOUTH RAILROAD.

Receiver—M. Dalley, Muscatine, Iowa.
President—E. H. Ryan, Davenport, Iowa.
Vice-President and Treasurer—C. N. Voss, Davenport, Iowa.
Secretary and Auditor—B. C. Hightower, Muscatine, Iowa.
General Manager—M. Dalley, Muscatine, Iowa.
General Solicitor—T. W. Krein, Muscatine, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY.

President—C. H. Markham, Chicago, Ill.
Vice-President—W. L. Park, Chicago, Ill.
Secretary—John R. Webster, Omaha, Neb.
Treasurer—O. F. Nau, Chicago, Ill.
Attorney—William Baird, Omaha, Neb.
Superintendent—T. H. Sullivan, Fort Dodge, Iowa.
General Manager—T. J. Foley, Chicago, Ill.
Tax Commissioner—Wm. L. Tarbet, Chicago, Ill.

SIOUX CITY BRIDGE COMPANY.

President—Marvin Hughitt, Chicago, Ill.
Vice-President—W. A. Gardner, Chicago, Ill.
Secretary—John D. Caldwell, Chicago, Ill.
Treasurer—A. B. Jones, Chicago, Ill.
Comptroller—Lewis A. Robinson, Chicago, Ill.
Tax Commissioner—Thos. A. Polleys, Chicago, Ill.

SIOUX CITY TERMINAL RAILWAY.

President—F. L. Eaton, Sioux City, Iowa.
Vice-President—Wm. Milchrist, Sioux City, Iowa.
Secretary and Treasurer—Geo. E. Burdick, Sioux City, Iowa.
Superintendent—C. F. Morrison, Sioux City, Iowa.

ST. PAUL & KANSAS CITY SHORT LINE RAILROAD CO.

President—J. E. Gorman, Chicago, Ill.
Vice-Presidents—Geo. H. Crosby, A. C. Ridgway, H. M. Sloan, Chicago, Ill.
Secretary—F. W. Sargent, Des Moines, Iowa.
Treasurer—Geo. H. Crosby, Chicago, Ill.
General Solicitor—M. L. Bell, Chicago, Ill.
General Manager—C. W. Jones, Des Moines, Iowa.
General Superintendent—F. J. Easley, Des Moines, Iowa.
Chief Engineer—C. A. Morse, Chicago, Ill.
Auditor—W. H. Burns, Chicago, Ill.
Tax Commissioner—Thos. J. Newkirk, Chicago, Ill.
Superintendent Iowa Divisions—A. E. Wallace, Manly, Iowa; A. T. Abbott, Des Moines, Iowa.

TABOR & NORTHERN RAILWAY COMPANY.

President and General Manager—Robert McClelland, Tabor, Iowa.
Vice-President—Thomas McClelland, Galesburg, Ill.
Secretary—E. N. Stopper, Tabor, Iowa.
Superintendent—M. A. Chantry, Tabor, Iowa.
Treasurer and Auditor—Myra McClelland, Tabor, Iowa.

UNION PACIFIC RAILROAD.

President—A. L. Mohler, Omaha, Neb.
Vice-President—W. A. Harriman, 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—Charles Ware, 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—G. O. Brophy, Omaha, Neb.

WABASH RAILROAD.

President—Edward F. Kearney, St. Louis, Mo.
Vice-Presidents—H. R. Winthrop, O. S. Herring, New York, N. Y.; James L. Minnis, W. C. Maxwell, 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—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. W. Jones, Moberly, Mo.

INTERURBAN RAILROAD OFFICERS.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

President—Glenn M. Averill, Cedar Rapids, Iowa.
Vice-President—Richard Schaddelee, Grand Rapids, Mich.
Secretary and General Manager—E. C. Allen, Cedar Rapids, Iowa.
Treasurer—C. M. Hurd, Grand Rapids, Mich.
General Solicitor—Barnes & Chamberlain, Cedar Rapids, Iowa.
General Superintendent—J. C. Marquardt, Cedar Rapids, Iowa.
Auditor—C. Fred Meyer, Cedar Rapids, Iowa.

CENTERVILLE LIGHT AND TRACTION COMPANY.

President, General Manager, General Solicitor and Tax Commissioner—Frank S. Payne, Centerville, Iowa.
Vice-President—C. M. Bradley, Centerville, Iowa.
Secretary—G. D. Payne, Centerville, Iowa.
Treasurer—D. C. Bradley, Centerville, Iowa.
General Superintendent—H. R. Longonecker, Centerville, Iowa.
Chief Engineer—F. E. Holbrook, Centerville, Iowa.
Auditor—G. E. Peck, Centerville, Iowa.

CHARLES CITY WESTERN RAILWAY COMPANY.

President—C. W. Hart, Charles City, Iowa.
Vice-President—E. M. Sherman, Charles City, Iowa.
Secretary and Treasurer—C. H. Parr, Charles City, Iowa.
Treasurer—M. W. Ellis, Charles City, Iowa.
General Manager—E. R. Ernsberger, Charles City, Iowa.

DAVENPORT & MUSCATINE RAILWAY COMPANY.

President—J. F. Porter, Davenport, Iowa.
Vice-President and General Manager—J. G. Huntoon, Davenport, Iowa.
Secretary-Treasurer and Auditor—H. E. Weeks, Davenport, Iowa.
General Solicitor—Joe R. Lane, Davenport, Iowa.
General Superintendent—Clark G. Anderson, Davenport, Iowa.

FT. DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY.

President—Homer Loring, Boston, Mass.
Secretary—Geo. G. Beals, Boston, Mass.
General Solicitor—S. R. Dyer, Boone, Iowa.
General Manager—C. H. Crooks, Boone, Iowa.
Treasurer and Auditor—F. M. Johnston, Boone, Iowa.
Superintendent Iowa Division—C. E. Carson, Boone, Iowa.

INTER-URBAN RAILWAY COMPANY.

President—Emil G. Schmidt, Des Moines, Iowa.
Vice-President—Edw. P. Smith, Chicago, Ill.
Secretary and Auditor—O. H. Bernd, Des Moines, Iowa.
Treasurer—F. M. Harris, Des Moines, Iowa.
General Solicitors—Parker, Parrish and Miller, Des Moines, Iowa.
Chief Engineer—J. R. Sterling, Des Moines, Iowa.

IOWA & ILLINOIS RAILWAY COMPANY.

President—B. J. Denman, Davenport, Iowa.

Vice-Presidents—L. H. Heinke, Grand Rapids, Mich.; Clark G. Anderson, Davenport, Iowa.

Secretary-Treasurer—H. E. Littig, Davenport, Iowa.

Auditor—H. E. Weeks, Davenport, Iowa.

General Manager—J. G. Huntoon, Davenport, Iowa.

IOWA RAILWAY AND LIGHT COMPANY.

President and General Manager—William G. Dows, Cedar Rapids, Iowa.

Vice-President and Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.

Secretary and Auditor—Chas. S. Woodward, Cedar Rapids, Iowa.

Vice-President and General Solicitor—John A. Reed, Cedar Rapids, Iowa.

MASON CITY & CLEAR LAKE RAILROAD COMPANY.

President—R. Schaddelee, Grand Rapids, Mich.

Vice-Presidents—W. E. Brice and C. H. McNider, Mason City, Iowa.

Secretary and General Manager—F. J. Hanlon, Mason City, Iowa.

Treasurer—L. H. Heinke, Grand Rapids, Mich.

General Solicitor—Earl Smith, Mason City, Iowa.

General Superintendent—J. H. Siesseger, Mason City, Iowa.

Auditor—F. E. Wells, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY.

President—W. B. McKinley, Champaign, Ill.

Vice-President and Treasurer—G. M. Mattis, Champaign, Ill.

General Manager—A. H. R. Jackson, Oskaloosa, Iowa.

Auditor—C. Barnhart, Oskaloosa, Iowa.

SOUTHERN IOWA RAILWAY & LIGHT COMPANY.

President—C. B. Judd, Summerville, N. J.

Secretary-Treasurer—E. C. Manning, Ottumwa, Iowa.

General Manager—Ralph W. Boyce, Albia, Iowa.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY.

President—L. S. Cass, Waterloo, Iowa.

Vice-President—J. F. Cass, Waterloo, Iowa.

Secretary—Frank Farwell, Waverly, Iowa.

Treasurer and Auditor—W. H. Burk, Waterloo, Iowa.

General Solicitors—Pickett, Swisher & Farwell, Waterloo, Iowa.

General Manager—C. D. Cass, Waterloo, Iowa.

Chief Engineer—T. E. Rust, Waterloo, Iowa.

TAXABLE VALUATIONS FOR 1916.

Railroad property	\$ 78,865,593
Interurbans	2,005,163
Sleeping cars	430,186
Equipment Companies	235,800
Transmission lines	308,075
Express property	311,655
Totals	\$ 82,156,470

TABLE NO. 1.—INTERURBANS.

Length of Inter-Urban Lines January 1, 1916, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Cedar Rapids & Marion City Ry.	Linn	21.94	21.94	\$ 8,500	\$ 186,490
Centerville Light & Traction Co.	Appanoose	7.84	7.84	3,500	27,440
Charles City Western Railway	Floyd	23.35	23.35	3,500	81,725
Davenport & Muscatine Ry.	Muscatine	16.40			
	Scott	8.87	25.27	3,500	88,445
Fort Dodge, Des Moines & Southern R. R.	Boone	32.35			
	Calhoun	13.33			
	Greene	1.11			
	Polk	14.99			
	Story	17.61			
	Webster	38.53	117.97	3,500	412,895
Inter-Urban Railway	Dallas	21.20			
	Wasson	5.45			
	Polk	37.55	64.20	3,500	224,700
Iowa & Illinois Railway	Clinton	10.86			
	Scott	22.19	33.05	3,700	122,285
Iowa Railway & Light Co.	Boone	6.00			
	Johnson	18.37			
	Linn	27.77			
	Tama	2.95	55.09	3,700	203,833
Mason City & Clear Lake Railroad Company	Cerro Gordo	14.62	14.62	4,500	65,790
Oskaloosa & Buxton Electric Ry.	Mahaska	2.30	2.30	3,700	8,510
Southern Iowa Ry. & Light Co.	Monroe	10.00	10.00	3,000	30,000
Waterloo, Cedar Falls & Northern Railway	Benton	9.96			
	Black Hawk	63.32			
	Bremer	10.89			
	Buchanan	5.73			
	Linn	20.71	110.61	5,000	553,050
Total			486.24		\$2,005,163

TABLE NO. 2.—RAILROADS.

Length of Railroads January 1, 1916, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Atchison, Topeka & Santa Fe R'y</i>	Lee	19.89	19.89	\$26,000	\$ 517,140
Account sleeping cars				208	4,187
<i>Atlantic Northern R'y</i>	Audubon	6.70	17.00	2,000	34,000
	Cass	7.33			
	Shelby	2.97	17.00		
<i>Atlantic Southern R. R.</i>	Cass	21.000	36.600	2,000	73,200
	Montgomery	15.000	36.600		
<i>Centerville, Albia & Southern R'y</i>	Appanoose	13.27	24.10	2,500	60,250
	Monroe	10.83	24.10		
<i>Chicago, Anamosa & Northern R'y</i>	Buchanan	9.04	31.90	2,500	79,750
	Delaware	5.52			
	Jones	4.77			
	Linn	12.57	31.90		
<i>Chicago, Burlington & Quincy R'y</i>			1,365.602	8,500	11,607,617
Account sleeping cars				47	64,183
Main Line	Adams	25.932			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.864			
	Jefferson	24.586			
	Lucas	26.853			
	Mills	27.623			
	Monroe	27.915			
	Montgomery	25.902			
	Union	24.779			
	Wapello	26.723	273.569		
<i>Ft. Madison Branch</i>	Henry	2.670			
	Jefferson	13.000			
	Lee	25.640			
	Van Buren	14.720	56.030		
<i>Albia, K. & D. M. and D. M. & K. Branch</i>	Marion	39.204			
	Polk	10.135			
	Monroe	10.772			
	Warren	7.696	67.807		
<i>Chariton, D. M. & Southern Branch</i>	Lucas	9.051			
	Warren	21.439	30.490		
<i>Chariton Branch</i>	Decatur	15.907			
	Lucas	13.741			
	Wayne	6.893	36.541		
<i>Leon, Mt. Ayr & Southwestern Branch</i>	Decatur	25.639			
	Ringgold	28.642	54.281		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Creston Branch</i>	Adams	3.930			
	Taylor	28.008			
	Union	10.742	42.680		
<i>Creston & Northern Branch</i>	Adair	18.414			
	Union	7.922	26.336		
<i>Western Iowa Railroad</i>	Adair	10.270			
	Cass	10.095	20.365		
<i>Nebraska City, Branch</i>	Fremont	19.741			
	Montgomery	7.668			
	Page	11.800	39.209		
<i>Red Oak & Atlantic Branch</i>	Cass	3.557			
	Montgomery	12.439			
	Pottawattamie	1.906	17.992		
<i>Neb. City, Sidney & North-east</i>	Fremont	12.139			
	Mills	8.918	21.057		
<i>Hastings & Avoca Branch</i>	Mills	10.483			
	Pottawattamie	5.244	15.727		
<i>Northern Division</i>	Dubuque	.532	.532		
<i>Burlington & Western Ry.</i>	Henry	10.679			
	Jefferson	17.784			
	Keokuk	13.443			
	Mahaska	26.746			
	Marion	.803			
	Washington	13.875	83.330		
<i>Burlington & Northwestern Ry.</i>	Des Moines	12.966			
	Henry	9.520			
	Louisa	3.148			
	Washington	13.014	38.678		
<i>Des Moines & Kansas City R. R.</i>	Clarke	20.508			
	Decatur	26.636			
	Madison	12.379			
	Polk	7.428			
	Warren	27.357	94.398		
<i>St. Louis, Keokuk & North-western</i>	Henry	14.250			
	Lee	36.750	51.000		
<i>Keokuk & St. Paul R'y</i>	Des Moines	8.960			
	Lee	33.346	42.326		
<i>Keokuk & Western R. R.</i>	Appanoose	29.200			
	Decatur	14.180			
	Wayne	29.860	73.240		
<i>Humeston & Shenandoah R. R.</i>	Decatur	14.350			
	Page	27.130			
	Ringgold	27.268			
	Taylor	27.000	95.748		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	ies	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Chicago, Burlington & Kansas City	Appanoose ----- Davis ----- Lee ----- Van Buren -----	17.970 15.450 16.890 27.330	77.640		
Kansas City, St. Joe & Council Bluffs	Fremont ----- Mills ----- Pottawattamie -----	29.783 17.963 8.280	56.026		
Clarinda, College Springs & Southwestern	Page -----	17.768	17.768		
Brownsville & Nodaway Valley	Montgomery ----- Page -----	2.418 22.810	25.228		
Tarkio Valley R. R.	Page -----	2.174	2.174		
Iowa & St. Louis R. R.	Appanoose -----	5.430	5.430		
Chicago Great Western R'y			769.176	7,500	5,768,820
Account sleeping cars				66	50,766
Main Line	Bremer ----- Buchanan ----- Chickasaw ----- Delaware ----- Dubuque ----- Fayette ----- Howard ----- Mitchell -----	6.008 11.374 25.526 25.624 31.204 19.841 13.030 9.886	142.493		
Southwestern Branch	Black Hawk ----- Buchanan ----- Fayette ----- Grundy ----- Jasper ----- Madison ----- Marshall ----- Polk ----- Ringgold ----- Tama ----- Taylor ----- Union ----- Warren -----	30.357 2.899 6.991 7.922 19.022 19.406 31.818 29.032 28.899 12.626 5.779 22.596 15.787	223.194		
Cedar Falls Branch	Black Hawk -----	7.526	7.526		
Waverly Branch	Bremer -----	21.871	21.871		
M. C. & Ft. D.—Main Line	Calhoun ----- Carroll ----- Cerro Gordo ----- Crawford ----- Franklin ----- Harrison ----- Mitchell ----- Pottawattamie ----- Shelby ----- Webster ----- Worth ----- Wright -----	18.568 35.226 31.484 1.872 5.535 1.949 5.305 28.373 32.814 27.731 16.657 33.426	233.940		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer ----- Butler ----- Fayette ----- Franklin ----- Wright -----	25.398 27.743 7.349 24.144 12.262	96.896		
M. C. & Ft. D.—Lehigh Br.	Webster -----	15.751	15.751		
Wisconsin, Minn. & Pacific Branch	Howard ----- Mitchell -----	1.511 20.994	22.505		
Chicago, Milwaukee & St. Paul R'y			1,867.340	8,150	15,218,821
Account sleeping cars				17	31,745
Chicago & Council Bluffs Division	Benton ----- Boone ----- Carroll ----- Clinton ----- Crawford ----- Dallas ----- Guthrie ----- Harrison ----- Jackson ----- Jones ----- Linn ----- Marshall ----- Pottawattamie ----- Shelby ----- Story ----- Tama -----	24.08 9.92 23.82 35.31 12.99 20.51 19.56 7.01 12.92 25.47 25.80 24.99 26.59 24.07 24.66 26.41	344.11		
Phildia Branch	Boone ----- Dallas -----	.82 5.87	6.69		
Green Island Branch	Clinton ----- Jackson -----	.76 12.14	12.90		
Kansas City Division	Appanoose ----- Benton ----- Iowa ----- Keokuk ----- Linn ----- Monroe ----- Wapello ----- Wayne -----	22.34 1.78 32.68 30.76 16.73 10.47 27.31 14.96	157.03		
Sioux City Branch	Crawford ----- Monona ----- Woodbury -----	30.78 27.53 31.96	90.27		
Dubuque Division	Allamakee ----- Clayton ----- Dubuque ----- Jackson -----	36.11 36.22 32.81 31.04	136.18		
Cascade Branch	Dubuque ----- Jackson -----	19.50 16.12	35.62		
Volga Branch	Clayton ----- Fayette -----	42.01 16.20	58.21		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Waukon Branch	Allamakee	22.81	22.81		
Davenport & Northwestern Division	Cedar	3.96			
	Clayton	12.17			
	Clinton	12.28			
	Delaware	28.96			
	Fayette	37.02			
	Jones	27.67			
	Scott	26.54			
	Winneshiek	2.47	151.07		
Dubuque & Southwestern Division	Delaware	7.95			
	Dubuque	7.79			
	Jones	19.78			
	Linn	8.11	43.63		
Maquoketa Branch	Clinton	21.50			
	Jackson	2.80			
	Scott	7.80	32.19		
Clinton Branch	Clinton	10.58	10.58		
Iowa & Minnesota Division	Howard	24.38			
	Winneshiek	16.96	41.34		
Decorah Branch	Winneshiek	9.54	9.54		
Austin Branch	Cerro Gordo	8.93			
	Mitchell	7.75			
	Worth	11.27	27.95		
Iowa & Dakota Division	Allamakee	4.02			
	Cerro Gordo	24.22			
	Chickasaw	26.33			
	Clay	24.31			
	Clayton	22.68			
	Floyd	24.82			
	Hancock	24.15			
	Kossuth	24.35			
	Lyon	9.42			
	O'Brien	24.02			
	Palo Alto	24.34			
	Sioux	29.08			
	Winneshiek	29.75	291.49		
Elkader Branch	Clayton	19.20	19.20		
Spirit Lake Branch	Clay	7.70			
	Dickinson	12.33	20.03		
Eden Branch	Sioux	8.99	8.99		
Sioux City & Dakota Division	Lyon	3.04			
	Plymouth	15.00			
	Sioux	16.88			
	Woodbury	5.63	40.55		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Des Moines Division—Main Line	Buena Vista	14.92			
	Calhoun	29.39			
	Clay	19.48			
	Dallas	26.71			
	Greene	27.36			
	Guthrie	16.90			
	Pocahontas	11.01			
	Polk	10.57	156.43		
Des Moines Division—Boone Line	Boone	15.38			
	Dallas	9.62			
	Polk	10.01	35.01		
Des Moines Division—Storm Lake Branch	Buena Vista	7.73			
	Calhoun	11.70			
	Sac	19.15	38.58		
Muscatine Line	Jefferson	4.02			
	Keokuk	9.38			
	Louisa	6.11			
	Muscatine	16.72			
	Scott	.64			
	Wapello	13.87			
	Washington	26.20	76.94		
Chicago & North-Western R'y Account sleeping cars			1,610.63	9,700 72	15,623,111 115,965
Chicago & North-Western R'y	Benton	24.84			
	Boone	24.80			
	Carroll	25.41			
	Cedar	24.98			
	Clinton	40.17			
	Crawford	31.60			
	Greene	24.19			
	Harrison	30.83			
	Linn	29.38			
	Marshall	25.99			
	Pottawattamie	19.06			
	Story	24.23			
	Tama	25.34	350.32		
Iowa Midland Branch	Clinton	33.40			
	Jackson	14.00			
	Jones	22.98	70.98		
Stanwood & Tipton Branch	Cedar	8.50	8.50		
Ottumwa, Cedar Falls & St. Paul Branch	Benton	2.47			
	Keokuk	16.89			
	Mahaska	13.66			
	Poweshiek	27.23			
	Tama	.11	60.96		
Molingona Branch	Boone	10.00	10.00		
Southern Iowa Branch	Mahaska	19.15			
	Monroe	2.40	21.55		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Maple River Branch.....	Carroll Ida Monona Plymouth Sac Woodbury	9.34 33.16 24.35 7.96 54.02 45.21	179.04		
Boyer Valley Branch.....	Crawford Sac	17.94 6.83	24.77		
Soldier River Branch.....	Crawford Harrison Monona	28.44 13.12 19.75	61.31		
Fox Lake Branch.....	Emmet Kossuth Palo Alto	18.78 11.75 2.74	33.27		
Iowa R'y Coal & Mfg. Co....	Boone	3.25	3.25		
Des Moines & Minneapolis Branch	Hamilton Polk Story	7.45 24.16 25.73	57.34		
Iowa-Southwestern Branch	Audubon Carroll Crawford Shelby	11.65 25.43 1.83 18.72	57.63		
Iowa-Minnesota & Northwestern Branch	Benton Black Hawk Butler Cerro Gordo Floyd Grundy Tama Winnebago Worth	.43 6.27 31.11 29.01 .02 18.47 30.31 11.43 13.78	140.83		
Sioux City & Pacific Branch.....	Harrison Monona Woodbury	32.40 25.75 22.32	80.47		
Alden Branch	Hardin	26.40	26.40		
Toledo & Northwestern Br....	Buena Vista Calhoun Clay Grundy Hamilton Hardin Humboldt Kossuth O'Brien Pocahontas Sac Sioux Tama Webster Wright	23.77 23.84 5.70 12.79 45.58 24.81 35.14 46.51 25.30 24.18 8.57 35.06 22.14 25.96 23.85	383.20		
Iowa Southern Branch.....	Monroe	13.26	13.26		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Hawarden Branch	Plymouth Sioux	30.52 7.63	28.15		
Hawarden Branch (on C., St. P., M. & O. tracks).....	Woodbury	1.56	1.56		
Hawarden Branch (on right of way of T. & N.W.).....	Sioux	2.37	2.37		
Chicago, Rock Island & Pacific R'y			2,008.125	7.750	16,260.492
Account sleeping cars.....				49	102,808
Iowa Division	Adair Cass Cedar Dallas Guthrie Iowa Jasper Johnson Madison Muscatine Polk Pottawattamie Poweshiek Scott Shelby	8.52 27.04 6.89 17.54 19.30 25.25 34.38 27.20 8.50 24.85 27.73 45.29 25.69 13.77 6.42	318.37		
Southwestern Division	Appanoose Davis Jefferson Louisa Muscatine Scott Wapello Washington Wayne	29.89 22.89 26.37 18.99 22.77 12.10 7.72 24.10 27.76	192.59		
Oskaloosa Division	Keokuk Mahaska Marion Washington	25.79 26.87 12.52 14.25	79.43		
Wilton Branch	Muscatine	11.97	11.97		
Newton & Monroe Branch.....	Jasper	17.02	17.02		
Des Moines, Indianola & Winterset Branch	Madison Polk Warren	12.90 7.06 26.52	47.08		
Guthrie Center Branch.....	Guthrie	14.51	14.51		
Audubon Branch	Audubon Cass	16.34 8.89	25.23		
Griswold Branch	Cass	14.24	14.24		
Harlan Branch	Pottawattamie Shelby	1.16 10.73	11.89		
Carson Branch	Pottawattamie	17.73	17.73		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Keosauqua Branch	Van Buren	4.50	4.50		
Gowrie & Northwestern R'y	Buena Vista	4.00			
	Calhoun	16.39			
	Clay	25.97			
	O'Brien	13.22			
	Osceola	13.33			
	Pocahontas	29.40			
	Webster	7.41	109.72		
Keokuk & Des Moines Division	Davis	.86			
	Jasper	17.52			
	Lee	27.13			
	Mahaska	21.35			
	Marion	14.65			
	Polk	17.14			
	Van Buren	33.65			
	Wapello	29.97	162.32		
Burlington, Cedar Rapids & North'n (C. R. I. & P. lessee)					
Main Line	Benton	23.01			
	Black Hawk	32.73			
	Bremer	4.19			
	Butler	21.06			
	Cedar	8.94			
	Cerro Gordo	10.61			
	Des Moines	21.13			
	Floyd	20.38			
	Johnson	16.05			
	Linn	21.67			
	Louis	23.15			
	Muscatine	18.91			
	Worth	6.80	228.68		
Milwaukee Division	Allamakee	1.72			
	Buchanan	25.83			
	Fayette	44.45			
	Linn	21.09			
	Winneshiek	1.06	94.15		
Pacific Division	Benton	14.75			
	Grundy	14.85			
	Tama	18.17	47.77		
Cedar Rapids, Iowa Falls & Northwestern Branch	Dickinson	29.82			
	Emmet	16.20			
	Franklin	12.43			
	Grundy	11.39			
	Hancock	24.66			
	Hardin	17.89			
	Humboldt	24.99			
	Kossuth	10.27			
	Lyon	37.82			
	Osceola	26.29			
	Palo Alto	27.29			
	Winneshiek	21.29			
	Wright	45.04	305.38		
Cedar Rapids & Clinton Br.	Cedar	26.13			
	Clinton	14.50			
	Johnson	12.15			
	Scott	25.64	78.42		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Chicago, Decorah & Minnesota Branch	Fayette	.31			
	Winneshiek	22.94	23.25		
Davenport, Iowa & Dakota Branch	Cedar	9.15			
	Muscatine	7.12			
	Scott	13.65	29.92		
Waverly Short Line	Bremer	5.68	5.68		
Germania Division	Emmet	20.02			
	Kossuth	25.82			
	Winneshiek	4.92	50.76		
Garner Division	Hancock	21.09			
	Kossuth	3.61	24.70		
St. Paul & Kansas City Short Line	Cerro Gordo	15.856			
	Franklin	25.108			
	Hardin	27.234			
	Lucas	20.31			
	Marion	16.37			
	Polk	21.304			
	Story	28.613			
	Warren	13.36			
	Wayne	14.66	182.815		
Chicago, St. Paul, Minneapolis & Omaha R'y			74.41	13,970	1,089,508
Account sleeping cars				82	6,102
Main Line	O'Brien	6.61			
	Osceola	17.98			
	Plymouth	9.48			
	Sioux	22.09			
	Woodbury	.81	56.97		
Rock River Branch	Lyon	17.44	17.44		
Colfax Northern R'y	Jasper	12.50	12.50	2,000	25,000
Creston, Winterset & Des Moines R'y			20.55	500	10,275
	Adair	9.72			
	Madison	3.38			
	Union	7.45	20.55		
Crooked Creek Railroad			17,612	2,000	35,224
	Webster	11.800			
	Hamilton	5.812	17,612		
Davenport, Rock Island & Northwestern R'y			33.91	6,540	221,771
Account sleeping cars				44	1,492
	Clinton	9.12			
	Scott	24.79	33.91		
Des Moines Terminal R'y	Polk	.91	.91	11,000	10,010
Des Moines Union R'y	Polk	4.175	4.175	105,000	438,375
Account sleeping cars				63	263

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Des Moines Western R'y</i>	Polk	1.47	1.47	15,000	22,650
<i>Dubuque & Sioux City R'y</i>			716.99	7,350	5,289,877
Account sleeping cars.....				40	23,680
Main Line	Black Hawk	27.58			
	Buchanan	24.56			
	Buena Vista	25.40			
	Butler	24.95			
	Calhoun	14.87			
	Cherokee	29.80			
	Delaware	24.46			
	Dubuque	30.42			
	Franklin	1.10			
	Hamilton	22.60			
	Hardin	23.75			
	Pocahontas	9.77			
	Plymouth	34.87			
	Webster	27.34			
	Woodbury	6.12	327.59		
Omaha District	Calhoun	25.84			
	Crawford	33.17			
	Harrison	29.42			
	Pottawattamie	19.72			
	Sac	18.96			
	Webster	5.97	133.08		
Cedar Rapids Branch.....	Delaware	14.07			
	Linn	27.78	41.85		
Mona Branch	Black Hawk	7.59			
	Bremer	19.44			
	Chickasaw	7.01			
	Floyd	19.18			
	Mitchell	22.72	75.94		
Stacyville Branch	Mitchell	7.93	7.93		
Onawa Branch	Cherokee	16.01			
	Ida	2.22			
	Monona	16.32			
	Woodbury	25.94	60.49		
Sioux Falls Branch.....	Cherokee	11.40			
	Lyon	24.26			
	O'Brien	27.37			
	Sioux	7.08	70.11		
<i>Dunleith & Dubuque Bridge Co.</i>	Dubuque	1.01	1.01	7,600	7,676
<i>Great Northern R'y</i>			77.86	6,490	505,311
	Lyon	18.42			
	Plymouth	25.29			
	Sioux	27.30			
	Woodbury	6.85	77.86		
<i>Iowa Northern R'y</i>	Dubuque	5.00	5.00	2,000	10,000
<i>Iowa & Omaha Short Line R'y</i>	Pottawattamie	12.13	12.13	2,000	24,260
<i>Iowa & Southwestern R'y</i>	Page	17.15	17.15	2,250	33,655
<i>Iowa Transfer R'y</i>	Polk	.21	.21	30,000	6,300
<i>Manchester & Oneida R'y</i>	Delaware	8.42	8.42	2,500	21,050

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Minneapolis & St. Louis R'y</i>			799.703	4,600	3,678,634
Account sleeping cars.....				16	12,795
Southern Division	Boone	24.67			
	Hancock	25.71			
	Humboldt	23.42			
	Kossuth	7.80			
	Webster	35.21			
	Winnebago	20.92			
	Worth	.34	138.07		
Southwestern Division	Buena Vista	20.12			
	Clay	26.55			
	Dickinson	7.92			
	Emmet	18.93	73.52		
Des Moines & Ft. Dodge R'y.	Boone	2.98			
	Dallas	26.98			
	Greene	23.06			
	Humboldt	6.34			
	Palo Alto	20.49			
	Pocahontas	16.74			
	Polk	8.56			
	Webster	32.47	137.02		
Iowa Central—Main Line.....	Cerro Gordo	24.351			
	Franklin	27.231			
	Hardin	28.769			
	Jasper	3.991			
	Mahaska	25.253			
	Marshall	29.898			
	Monroe	13.584			
	Poweshiek	22.911			
	Wapello	.010			
	Worth	13.531	180.499		
Belmond Branch	Franklin	15.774			
	Wright	6.655	22.429		
Iowa Central & Western Branch	Hancock	13.086			
	Kossuth	14.551			
	Wright	8.957	36.594		
Story City Branch.....	Marshall	15.010			
	Story	19.476	34.486		
State Center Branch.....	Jasper	5.928			
	Marshall	29.650	26.578		
Montezuma Branch	Poweshiek	13.610	13.610		
Newton Branch	Jasper	23.253			
	Mahaska	7.382			
	Poweshiek	.072	30.707		
Eastern Division	Henry	19.148			
	Jefferson	1.792			
	Keokuk	26.343			
	Louisa	21.919			
	Mahaska	14.436			
	Washington	11.724	95.562		
<i>Missouri Iron Co. R. R. switch</i>	Allamakee	3.14	3.14	1,500	4,710

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Muscatine & Iowa City R'y and Chicago, Rock Island & Pacific R'y</i>			104.21	7,750	807,627
Account sleeping cars				49	5,106
<i>Muscatine Division</i>	Johnson	7.06			
	Muscatine	19.21			
	Washington	4.31	30.58		
<i>Iowa City & Western Branch</i>	Johnson	10.39			
	Keokuk	31.36			
	Mahaska	4.37			
	Poweshiek	6.50			
	Washington	21.01	73.63		
<i>Muscatine North & South R'y</i>			47.80	2,000	95,600
	Des Moines	16.75			
	Louisa	23.33			
	Muscatine	7.72	47.80		
<i>Omaha Bridge & Terminal R'y</i>	Pottawattamie	.50	.50	14,000	7,000
Account sleeping cars				24	12
<i>Sioux City Bridge Company</i>	Woodbury	1.00	1.00	7,500	7,500
<i>Sioux City Terminal R'y</i>	Woodbury	1.57	1.57	10,000	15,700
<i>Tabor & Northern R'y</i>	Mills	10.75	10.75	2,500	26,875
<i>Union Pacific R'y</i>			3.78	72,672	274,700
Account sleeping cars				443	1,675
<i>Main Line</i>	Pottawattamie	2.06			
<i>Union Avenue Line</i>	Pottawattamie	1.72			
<i>Wabash R'y</i>			212.23	4,800	1,018,704
Account sleeping cars				21	4,457
<i>Main Line</i>	Appanoose	7.261			
	Davis	26.246			
	Wapello	9.803	43.31		
<i>Omaha & St. Louis Line</i>	Fremont	8.74			
	Mills	25.94			
	Page	19.83			
	Pottawattamie	11.22	65.73		
<i>Des Moines & St. Louis Line</i>	Appanoose	17.88			
	Marion	39.00			
	Monroe	21.94			
	Polk	15.01	93.83		
<i>Coal switches</i>	Marion	9.36	9.36		
Totals			10,029.383	7,863	78,865,563
Totals for Sleeping Cars					430,186

TABLE NO. 3.—SLEEPING CARS.

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments for 1916.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company.	Miles on which assessments are placed	Taxable value per mile of sleeping cars	Aggregate taxable value of sleeping cars
Atchison, Topeka & Santa Fe Railway	19,800	\$ 268.00	\$ 4,137.00
Chicago, Burlington & Quincy	1,365.602	47.00	64,183.00
Chicago, Great Western Railway	769.176	66.00	50,766.00
Chicago, Milwaukee & St. Paul Railway	1,867.340	17.00	31,745.00
Chicago & North-Western Railway	1,610.630	72.00	115,965.00
Chicago, Rock Island & Pacific Railway	2,068.125	49.00	102,808.00
Chicago, St. Paul, Minneapolis & Omaha Ry.	74.410	82.00	6,102.00
Davenport, Rock Island & Northwestern Ry.	33.910	44.00	1,492.00
Des Moines Union Railway	4.175	63.00	263.00
Dubuque & Sioux City Railroad	716.900	40.00	28,680.00
Minneapolis & St. Louis Railway	799.703	16.00	12,795.00
Muscatine & Iowa City Railway and the Chicago, Rock Island & Pacific Railway	104.210	49.00	5,106.00
Omaha Bridge & Terminal Railway	.500	24.00	12.00
Union Pacific Railway	3.780	445.00	1,675.00
Wabash Railway	212.230	21.00	4,457.00
Totals	9,680.671		\$ 430,186.00

TABLE NO. 4.—EQUIPMENT CARS.

Assessment of Equipment Car Companies and Amount of Tax Assessed against said Companies by the Executive Council, July 12, 1916, at forty-nine and 36-100 (.4936) Mills on the Dollar of Taxable Property.

Names of Companies.	Actual value of cars	Taxable value	Amount of tax
American Cotton Oil Company	\$ 800.00	\$ 200.00	\$ 9.87
American Refrigerator Transit Co.	38,400.00	9,600.00	473.85
Armour & Company	72,600.00	18,150.00	895.88
Arms Palace Horse Car Company	6,400.00	1,600.00	78.97
Chicago, New York & Boston Refrigerator Co.	24,000.00	6,000.00	296.16
Cold Blast Transportation Company	4,800.00	1,200.00	59.23
Cudahy Packing Company	90,000.00	22,500.00	1,110.60
Dairy Shippers Despatch Company			
Jacob Dold Packing Co.—Refrigerator Car Co.	1,200.00	300.00	14.80
Doud Stock Car Company	1,200.00	300.00	14.80
Fruit Growers Express Company	18,000.00	4,500.00	229.52
General Chemical Company	6,400.00	1,600.00	78.97
Kansas Oil Refining Company	6,400.00	1,600.00	78.97
Libby, McNeill & Libby Company	1,000.00	250.00	12.34
Liquids Despatch Line	12,000.00	3,000.00	148.08
Live Poultry Transportation Company	7,200.00	1,800.00	88.81
Mather Stock Car Company	9,600.00	2,400.00	118.53
Milwaukee Refrigerator & Transit Co.	8,000.00	2,000.00	98.72
Nelson, Morris & Company	42,000.00	10,500.00	518.28
Pacific Fruit Express	115,200.00	28,800.00	1,421.57
Santa Fe Refrigerator & Despatch	34,800.00	8,700.00	429.43
Streets Western Stable Car Company	6,000.00	1,500.00	74.04
St. Louis Refrigerator Car. Co.	16,000.00	4,000.00	197.44
Swift Refrigerator Transportation Company	139,600.00	34,900.00	1,685.64
Union Refrigerator Transit Company	44,000.00	11,000.00	542.96
Union Tank Line Company	240,000.00	60,000.00	2,961.90
Totals	\$ 943,200.00	\$ 235,800.00	\$ 11,639.00

TABLE NO. 5—TRANSMISSION LINES.

	Mileage	Taxable value per mile	Total taxable value
Adel Light & Power Company—			
Dallas	15.75	\$ 75.00	\$ 1,181.25
Anita Electric Light & Power Company—			
Adair	4.00	150.00	600.00
Cass	4.00		600.00
Total	8.00	150.00	1,200.00
Audubon County Electric Company—			
Audubon	9.00	100.00	900.00
Avoca Electric Light & Power Company—			
Pottawattamie	22.60	150.00	3,390.00
Shelby	1.00		150.00
Total	23.60	150.00	3,540.00
Burlington Railway & Light Company—			
Keokuk	27.00	100.00	2,700.00
Mahaska	1.00		100.00
Total	28.00	100.00	2,800.00
Cass County Light & Power Company—			
Cass	5.75	125.00	718.75
Montgomery	.75		93.75
Total	6.50	125.00	802.50
Cedar Valley Hydraulic Company—			
Black Hawk	11.71	240.00	2,810.40
Bremer	21.91		5,258.40
Butler	39.37		9,448.80
Chickasaw	2.00		480.00
Floyd	8.87		2,128.80
Franklin	9.00		2,160.00
Total	92.86	240.00	22,286.40
Cedar Valley Electric Company—			
Butler	4.50	158.00	711.00
Floyd	1.00		158.00
Franklin	1.00		158.00
Total	6.50	158.00	1,027.00
Centerville Light & Traction Company—			
Appanoose	13.40	150.00	2,010.00
Citizens Gas & Electric Company, Omaha, Neb.—			
Pottawattamie	2.62	400.00	1,055.20
Citizens Gas & Electric Company, Waterloo, Iowa—			
Black Hawk	5.78	240.00	1,387.20
Citizens Light, Heat & Power Company—			
Wright	3.25	90.00	292.50
Colfax Electric Light Company—			
Jasper	4.50	200.00	900.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Creston Mutual Electric Light, Heat & Power Company— Union	7.00	200.00	1,400.00
Des Moines Electric Company— Jasper	5.86	320.00	1,875.20
Polk	14.41		4,611.20
Total	20.27	320.00	6,486.40
Eastern Iowa Electric Company— Dubuque	33.50	370.00	12,395.00
Estherville, Iowa, City of— Emmet	.375	125.00	48.00
Farmers Electric Company No. 1— Grundy	7.25	55.00	397.75
Farmers Electric Company No. 3— Grundy	8.25	55.00	453.75
Fitzsimmons, Thos. A., Line— Henry	12.00	275.00	3,300.00
Jefferson	14.00		3,850.00
Total	26.00	275.00	7,150.00
Fonda, Iowa, Town of— Pocahontas	8.00	125.00	1,000.00
Fort Dodge, Des Moines & Southern R. R. Company— Boone	1.80	260.00	468.00
Polk	4.60		1,196.00
Webster	14.40		3,744.00
Total	20.80	260.00	5,408.00
Garwin Electric Company— Tama	2.00	125.00	250.00
Grundy Center Electric Company— Grundy	2.25	90.00	202.50
Interstate Power Company— Allamakee	38.625	200.00	7,725.00
Howard	1.25		250.00
Jefferson	4.50		900.00
Winneshiek	49.00		9,800.00
Total	93.375	200.00	18,675.00
Iowa Gas & Electric Company— Washington	.4375	450.00	196.87
Iowa City Light & Power Company— Johnson	.54	1,050.00	567.00
Iowa & Illinois Railway Company— Clinton	.31	560.00	173.60
Iowa Electric Company— Cedar	8.50	200.00	1,700.00
Clinton	25.00		5,000.00
Iowa	12.00		2,400.00
Jones	65.00		13,000.00
Total	110.50	200.00	22,100.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Iowa Railway & Light Company— Benton	3.50	325.00	1,137.50
Boone	32.75		10,643.75
Dallas	12.50		4,062.50
Greene	23.00		7,475.00
Grundy	7.00		2,275.00
Iowa	4.50		1,462.50
Johnson	12.00		3,900.00
Jones	1.00		325.00
Linn	15.00		4,875.00
Marshall	18.00		5,850.00
Tama	28.00		9,100.00
Total	157.25	325.00	51,106.50
Kimballton & Elk Horn Electric Light & Power Co.— Audubon	8.50	90.00	765.00
Shelby	1.00		90.00
Total	9.50	90.00	855.00
Lamoni Electric Company— Decatur	14.25	92.00	1,311.00
Ringgold	2.25		207.00
Total	16.50	92.00	1,518.00
Lee Light & Power Company— Adams	5.75	220.00	1,265.00
Page	27.50		6,050.00
Taylor	25.50		5,610.00
Total	58.75	220.00	12,925.00
Leon Electric Company— Decatur	27.50	75.00	2,062.50
Wayne	3.00		225.00
Total	30.50	75.00	2,287.50
Laurens, Town of— Pocahontas	22.75	200.00	4,550.00
Lockridge Light & Power Company— Jefferson	.50	240.00	120.00
McGregor Electric Light & Power Company— Clayton	12.00	100.00	1,200.00
Maher Light & Power Company— Clinton	18.00	125.00	2,250.00
Jackson	5.00		625.00
Total	23.00	125.00	2,875.00
Muscatine Lighting Company— Muscatine	6.20	275.00	1,705.00
Scott	5.20		1,430.00
Total	11.40	275.00	3,135.00
Malvern Light & Power Company— Mills	29.00	80.00	2,320.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Maquoketa Light & Power Company—			
Clinton	3.30	320.00	1,056.00
Jackson	2.50		800.00
Total	5.80	320.00	1,856.00
Miller, C., & Sons—			
Fayette	39.75	100.00	3,975.00
Mississippi River Power Company—			
Des Moines	8.56	650.00	5,564.00
Lee	10.78		7,097.00
Total	19.34	650.00	12,571.00
The above assessment reduced from \$930.00 per mile to \$650.00 by an order entered July 27, 1916.			
Nora Springs Light & Power Company—			
Cerro Gordo	7.50	210.00	1,575.00
North Star Electric Company—			
Story	2.87	148.00	426.76
Nott, Fred (Private Line)—			
O'Brien	3.50	100.00	350.00
Northern Iowa Power Company and Northern Iowa Gas & Electric Company—			
Calhoun	2.00	200.00	400.00
Humboldt	21.00		4,200.00
Pocahontas	49.87		9,974.00
Wright, O'Brien and Sioux	45.50		9,100.00
Total	118.37	200.00	23,674.00
Osceola Light & Power Company—			
Clarke	9.00	40.00	360.00
Oskaloosa Traction & Light Company—			
Mahaska	23.14	250.00	5,785.00
Poweshiek	5.20		1,300.00
Total	28.34	250.00	7,085.00
Ocheyedan, Lake Park & Harris Electric Company (1/2 each)—			
Dickinson	8.00	400.00	1,440.00
Osceola	22.00		8,800.00
Total	25.00	400.00	10,240.00
Peterson Power & Milling Company—			
Buena Vista	1.50	375.00	562.50
Clay	22.50		8,437.50
O'Brien	5.00		1,875.00
Total	29.00	375.00	10,875.00
Redfield Power & Milling Company—			
Dallas	3.90	60.00	234.00
Red Oak Electric Company—			
Mills	34.00	200.00	6,800.00
Montgomery	20.75		4,150.00
Pottawattamie	12.60		2,520.00
Total	67.35	200.00	13,470.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Iowa Light, Heat & Power Company (Rock Valley Electric Company)—			
Lyon	6.00	100.00	600.00
Sioux	6.00		600.00
Total	12.00	100.00	1,200.00
Sanborn Electric Light Plant—			
O'Brien	11.25	100.00	1,125.00
Sheffield Electric Light & Power Company—			
Cerro Gordo	3.50	60.00	210.00
Sioux Valley Milling Company—			
Lyon	2.50	140.00	350.00
Sioux	10.50		1,470.00
Total	13.00	140.00	1,820.00
Union Electric Company—			
Dubuque	3.40	375.00	1,275.00
Union Service Company of Chariton, Iowa—			
Clarke	23.00	180.00	4,140.00
Lucas	22.25		4,005.00
Total	45.25	180.00	8,145.00
Van Der Schaaf, D. J., Line—			
Sioux	8.00	100.00	800.00
Wapsie Power & Light Company—			
Cedar	28.00	250.00	7,000.00
Linn	2.00		500.00
Total	30.00	250.00	7,500.00
Totals for State	1,408.4875		\$ 308,074.68

TABLE NO. 6.—ASSESSMENT BY COUNTIES.

Length and Taxable Value of Railroads, by Counties, including Sleeping

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Adair	46.924		\$ 316,469
Chicago, Burlington & Quincy—Creston & Northern Ry.	18.414	8,547	157,334
Chicago, Burlington & Quincy—Western Iowa R. R.	10.270	8,547	87,778
Chicago, Rock Island & Pacific—Iowa Division	8.52	7,799	66,447
Orbston, Winterset & Des Moines—Iowa Division	9.72	500	4,860
Adams	29.682		255,231
Chicago, Burlington & Quincy—Main Line	25.982	8,547	221,641
Chicago, Burlington & Quincy—Creston Branch	3.930	8,547	33,590
Allamakee	67.80		532,154
Burlington, Cedar Rapids & Northern—Milwaukee Division	1.72	7,799	13,414
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	4.02	8,167	32,831
Chicago, Milwaukee & St. Paul—Dubuque Division	36.11	8,167	294,919
Chicago, Milwaukee & St. Paul—Waukon Branch	22.81	8,167	186,280
Missouri Iron Co.	3.14	1,500	4,710
Appanoose	151.081		1,046,954
Centerville, Albia & Southern R'y	13.27	2,500	33,175
Chicago, Burlington & Quincy—Keokuk & Western	29.20	8,547	249,572
Chicago, Burlington & Quincy—Chicago, Burl. & K. C.	17.97	8,547	153,590
Chicago, Burlington & Quincy—Iowa & St. Louis	5.43	8,547	46,410
Chicago, Rock Island & Pacific—Southwestern Division	29.89	7,799	233,112
Wabash—Main Line	7.261	4,821	35,005
Wabash—Des Moines & St. Louis	17.88	4,821	86,199
Chicago, Milwaukee & St. Paul—Kansas City Div.	22.34	8,167	182,451
Centerville Light & Traction Company	7.84	3,500	27,440
Audubon	34.69		254,680
Atlantic Northern	6.70	2,000	13,400
Chicago, Rock Island & Pacific—Audubon Branch	16.34	7,799	127,436
Chicago & North-Western—Iowa Southwestern Branch	11.65	9,772	113,844
Benton	161.32		826,563
Burlington, Cedar Rapids & Northern—Main Line	23.61	7,799	179,455
Burlington, Cedar Rapids & Northern—Pacific Div.	14.75	7,799	115,065
Chicago & North-Western—Main Line	24.84	9,772	242,736
Chicago & North-Western—Ottumwa, O. F. & St. P.	2.47	9,772	24,137
Chicago & North-Western—Iowa, Minn. & Northwestern	.43	9,772	4,202
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.08	8,167	196,661
Chicago, Milwaukee & St. Paul—Kansas City Div.	1.78	8,167	14,537
Waterloo, Cedar Falls & Northern R'y	9.96	5,000	49,800
Black Hawk	175.373		1,179,660
Burlington, Cedar Rapids & Northern—Main Line	32.73	7,799	255,231
Chicago Great Western—Southwestern Branch	30.357	7,566	229,681
Chicago Great Western—Cedar Falls Branch	7.526	7,566	56,942
Dubuque & Sioux City—Main Line	27.58	7,390	203,816
Dubuque & Sioux City—Mona Branch	7.50	7,390	56,090
Chicago & North-Western—Iowa, Minn. & Northwestern	6.27	9,772	61,270
Waterloo, Cedar Falls & Northern Railway	63.32	5,000	316,600

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Boone	130.170		848,205
Ft. Dodge, Des Moines & Southern Railway	32.35	3,500	113,225
Minneapolis & St. Louis—D. M. & Ft. D.	2.98	4,616	13,756
Minneapolis & St. Louis—Main Line	24.67	4,616	113,877
Chicago & North-Western—Main Line	24.86	9,772	242,346
Chicago & North-Western—Iowa R'y Coal & Mfg. Co.	3.25	9,772	31,759
Chicago & North-Western—Molingona Branch	10.00	9,772	97,720
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	9.92	8,167	81,017
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	15.38	8,167	125,608
Chicago, Milwaukee & St. Paul—Phildia Line	.82	8,167	6,697
Iowa Railway & Light Co.	6.90	3,700	22,900
Bremer	93.477		678,182
Burlington, Cedar Rapids & Northern—Main Line	4.19	7,799	32,678
Burlington, Cedar Rapids & Northern—Waverly Short Line	5.68	7,799	44,298
Chicago Great Western—Main Line	6.908	7,566	45,457
Chicago Great Western—Oelwein Clarion Branch	25.398	7,566	192,161
Chicago Great Western—Waverly Branch	21.871	7,566	165,476
Dubuque & Sioux City—Mona Branch	19.44	7,390	143,692
Waterloo, Cedar Falls & Northern Railway	10.80	5,000	54,450
Buchanan	79.433		542,186
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.83	7,799	201,449
Chicago Great Western—Main Line	11.374	7,566	86,056
Chicago Great Western—Southwestern Branch	2.899	7,566	21,934
Dubuque & Sioux City—Main Line	24.56	7,390	181,498
Waterloo, Cedar Falls & Northern Railway	5.73	5,000	28,650
Chicago, Anamosa & Northern Railway	9.04	2,500	22,600
Buena Vista	95.94		729,039
Chicago, Rock Island & Pacific—Gowrie & Northwestern	4.90	7,799	31,196
Minneapolis & St. Louis—Storm Lake Branch	20.12	4,616	92,874
Chicago & North-Western—Toledo & Northwestern	23.77	9,772	232,280
Chicago, Milwaukee & St. P.—Des Moines Div.—Main Line	14.92	8,167	121,852
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Branch	7.75	8,167	63,131
Dubuque & Sioux City—Main Line	25.40	7,390	187,706
Butler	104.893		862,538
Burlington, Cedar Rapids & Northern—Main Line	21.06	7,799	164,247
Chicago Great Western—Oelwein—Clarion Branch	27.743	7,566	209,904
Chicago & North-Western—Iowa, Minn. & Northwestern	31.11	9,772	304,007
Dubuque & Sioux City—Main Line	24.95	7,390	184,380
Calhoun	153.978		1,184,534
Chicago, Rock Island & Pacific—Gowrie & Northwestern	16.39	7,799	127,826
Dubuque & Sioux City—Main Line	14.87	7,390	109,889
Dubuque & Sioux City—Omaha District	25.84	7,390	190,958
Chicago & North-Western—Toledo & Northwestern	23.84	9,772	232,964
Chicago, Milwaukee & St. Paul—Des Moines Div.—Main Line	29.39	8,167	240,028
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Branch	11.70	8,167	96,554
Chicago Great Western—M. C. & Ft. D.—Main Line	18.568	7,566	140,485
Ft. Dodge, Des Moines & Southern	13.58	3,500	46,830
Carroll	119.226		1,049,137
Chicago & North-Western—Main Line	25.41	9,772	248,307
Chicago & North-Western—Maple River Branch	9.34	9,772	91,270
Chicago & North-Western—Iowa—Southwestern Branch	25.43	9,772	248,502
Chicago, Milwaukee & St. P.—Chi. & C. B. Division	23.82	8,167	194,538
Chicago Great Western—M. C. & Ft. Dodge—Main Line	35.226	7,566	266,520

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Cass	92.152		564,000
Chicago, Burlington & Quincy—Western Iowa R'y.	10.095	8,547	86,282
Chicago, Burlington & Quincy—Red Oak & Atlantic	3.557	8,547	30,402
Chicago, Rock Island & Pacific—Iowa Division	27.04	7,799	210,885
Chicago, Rock Island & Pacific—Audubon Branch	8.89	7,799	69,333
Chicago, Rock Island & Pacific—Griswold Branch	14.24	7,799	111,056
Atlantic Northern Railway	7.33	2,000	14,600
Atlantic Southern Railway	21.00	2,000	42,000
Cedar	88.55		758,115
Burlington, Cedar Rapids & Northern—Main Line	8.94	7,799	69,723
Burlington, Cedar Rapids & Northern—Cedar R. & Clinton	26.13	7,799	203,788
Burlington, Cedar Rapids & Northern—Dav., Iowa & Dakota	9.15	7,799	71,361
Chicago, Rock Island & Pacific—Iowa Div.	6.89	7,799	53,735
Chicago & North-Western—Main Line	24.98	9,772	244,106
Chicago & North-Western—Stanwood & Tipton Branch	8.50	9,772	83,062
Chicago, Milwaukee & St. Paul—Dav. & N. W.	3.96	8,167	32,341
Cerro Gordo	159.081		1,177,082
Burlington, Cedar Rapids & Northern—Main Line	10.61	7,799	82,747
Chicago Great Western—M. C. & Ft. D.—Main Line	31.484	7,506	236,206
M. & St. L. Ry.—Iowa Central—Main Line	24.351	4,616	112,404
Chicago & North-Western—Iowa, Minn. & N. W.	29.91	9,772	292,486
Chicago, Milwaukee & St. Paul—Austin Branch	8.93	8,167	72,961
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.22	8,167	197,806
Mason City & Clear Lake Railroad Company	14.62	4,500	65,700
Chicago, Rock Island & Pacific—St. Paul & K. C. Short Line	15.856	7,799	123,601
Cherokee	57.21		422,782
Dubuque & Sioux City—Onawa Branch	16.01	7,390	118,314
Dubuque & Sioux City—Sioux Falls Branch	11.40	7,390	84,246
Dubuque & Sioux City—Main Line	29.80	7,390	220,222
Chickasaw	58.806		459,971
Chicago Great Western—Main Line	25.526	7,506	191,130
Dubuque & Sioux City—Main Line	7.01	7,390	51,804
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	26.33	8,167	215,037
Clarke	46.420		396,752
Chicago, Burlington & Quincy—Main Line	25.822	8,547	220,701
Chicago, Burlington & Quincy—Des Moines & K. C.	20.598	8,547	176,051
Clay	109.71		801,314
Chicago, Rock Island & Pacific—Gowrie & N. W.	25.97	7,799	202,540
Minneapolis & St. Louis—Storm Lake Branch	26.55	4,616	122,555
Chicago & North-Western—Toledo & Northwestern	5.70	9,772	55,700
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.31	8,167	198,540
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7.70	8,167	62,886
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line	19.48	8,167	159,069
Clayton	132.28		1,080,331
Chicago, Milwaukee & St. Paul—Dubuque Div.	36.22	8,167	295,839
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	22.68	8,167	185,228
Chicago, Milwaukee & St. Paul—Elkader Branch	19.20	8,167	156,806
Chicago, Milwaukee & St. Paul—Volga Branch	42.61	8,167	348,006
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.17	8,167	99,392
Clinton	188.48		1,589,111
Davenport, Rock Island & Northwestern	9.12	6,584	60,046
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	14.50	7,799	113,085
Chicago & North-Western—Main Line	40.17	9,772	392,541
Chicago & North-Western—Iowa Midland Branch	33.40	9,772	326,385
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	35.31	8,167	288,377
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.28	8,167	100,321
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21.50	8,167	175,500
Chicago, Milwaukee & St. Paul—Clinton Branch	10.58	8,167	86,407
Chicago, Milwaukee & St. Paul—Green Island Branch	.76	8,167	6,207
Iowa & Illinois Railway	10.80	3,700	40,180

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Crawford	158.622		1,396,263
Dubuque & Sioux City—Omaha Dist.	33.17	7,390	245,126
Chicago & North-Western—Main Line	31.60	9,772	308,795
Chicago & North-Western—Boyer Valley Branch	17.94	9,772	175,310
Chicago & North-Western—Soldier River Branch	28.44	9,772	277,516
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	1.83	9,772	17,883
Chicago, Milwaukee & St. Paul—Sioux City Branch	12.99	8,167	106,089
Chicago Great Western—M. C. & Ft. D.—Main Line	30.78	8,167	251,380
	1.872	7,506	14,164
Dallas	128.43		847,687
Interurban Railway	21.20	3,500	74,200
Chicago, Rock Island & Pacific—Iowa Division	17.54	7,799	136,794
Minneapolis & St. Louis—Des Moines & Ft. Dodge Division	26.98	4,616	124,640
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	20.51	8,167	167,505
Chicago, Mil. & St. Paul—Des Moines Div.—Boone Line	26.71	8,167	218,141
Chicago, Milwaukee & St. Paul—Phildia Line	9.62	8,167	78,567
	5.87	8,167	47,940
Davis	65.446		443,806
Chicago, Burlington & Quincy—Chi., Burl. & K. O.	15.45	8,547	132,051
Chicago, Rock Island & Pacific—Southwestern Division	22.89	7,799	178,519
Chi., Rock Island & Pacific—Keokuk & Des Moines Division	.86	7,799	6,707
Wabash—Main Line	26.246	4,821	126,532
Decatur	96.712		826,597
Chicago, Burlington & Quincy—Chariton Branch	15.907	8,547	135,957
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W.	25.639	8,547	219,137
Chicago, Burlington & Quincy—Humboldt & Shenandoah	14.35	8,547	122,649
Chicago, Burlington & Quincy—Keokuk & Western	14.18	8,547	121,196
Chicago, Burlington & Quincy—Des Moines & K. O.	26.636	8,547	227,058
Delaware	115.004		814,901
Chicago Great Western—Main Line	35.024	7,506	263,871
Dubuque & Sioux City—Main Line	24.46	7,390	180,759
Dubuque & Sioux City—Cedar Rapids Branch	14.07	7,390	103,977
Manchester & Oneida Railway	8.42	2,500	21,050
Chicago, Milwaukee & St. Paul—Davenport & N. W.	28.96	8,167	236,516
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.95	8,167	64,928
Chicago, Anamosa & Northern Railway	5.52	2,500	13,800
Des Moines	77.976		540,956
Burlington, Cedar Rapids & Northern—Main Line	21.18	7,799	165,183
Chicago, Burlington & Quincy—Main Line	18.07	8,547	154,444
Chicago, Burlington & Quincy—Keokuk & St. P.	8.98	8,547	76,732
Chicago, Burlington & Quincy—Burlington & N. W.	12.996	8,547	111,077
Muscatine North & South R. R.	16.75	2,000	33,500
Dickinson	50.07		369,824
Burlington, Cedar Rapids & Northern—C., R. I. F. & N. W.	29.82	7,799	232,556
Minneapolis & St. Louis—Storm Lake Branch	7.92	4,616	36,559
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.33	8,167	100,699
Dubuque	128.266		973,952
Chicago, Burlington & Quincy—Northern Division	.532	8,547	4,547
Chicago Great Western—Main Line	31.204	7,506	233,680
Chicago, Milwaukee & St. Paul—Dubuque Division	32.81	8,167	267,959
Dubuque & Sioux City—Main Line	19.50	8,167	159,256
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	30.42	7,390	224,804
Dunleith & Dubuque Bridge Co.	7.79	8,167	63,621
Iowa Northern R'y	1.01	7,000	7,076
	5.00	2,000	10,000

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Emmet.	73.93		553,379
Burl., Cedar Rapids & Northern—Germania Division	20.02	7,799	156,136
Burl., Cedar Rapids & Nor.—Cedar Rapids, I. F. & N. W.	16.20	7,799	126,344
Minneapolis & St. Louis—Storm Lake Branch	18.93	4,616	87,381
Chicago & North-Western—Fox Lake Branch	18.78	9,772	183,518
Fayette	132.161		1,042,349
Chicago Great Western—Oelwein-Clarion Branch	7.349	7,566	55,603
Burlington, Cedar Rapids & Northern—Milwaukee Division	44.45	7,799	346,666
Burl., Cedar Rapids & Northern—Chl., Decorah & Minn.	.31	7,799	2,418
Chicago Great Western—Main Line	19.841	7,566	150,117
Chicago Great Western—Southwestern Branch	6.991	7,566	52,868
Chicago, Milwaukee & St. Paul—Volga Branch	16.20	8,167	132,305
Chicago, Milwaukee & St. Paul—Davenport & N. W.	37.02	8,167	302,342
Floyd	87.75		585,309
Burlington, Cedar Rapids & Northern—Main Line	20.38	7,799	158,944
Dubuque & Sioux City—Mona Branch	19.18	7,300	141,740
Chicago & North-Western—Iowa, Minnesota & N. W.	.02	9,772	195
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.82	8,167	202,705
Charles City Western R'y	23.35	3,500	81,725
Franklin	106.322		686,120
Burl., Cedar Rapids & Nor.—Cedar Rap., I. F. & N. W.	12.43	7,799	96,942
Chicago Great Western—Mason City & Ft. D.—Main Line	.535	7,566	4,048
Chicago Great Western—Oelwein-Clarion Branch	24.144	7,566	182,673
Dubuque & Sioux City—Main Line	1.10	7,300	8,129
M. & St. L. Ry.—Iowa Central—Main Line	27.231	4,616	125,698
M. & St. L. Ry.—Belmond Branch	15.774	4,616	72,513
Chicago, R. I. & P. Ry.—St. Paul & K. O. Short Line	25.108	7,799	195,817
Fremont	70.403		569,189
Chicago, Burlington & Quincy—Neb. City Branch	19.741	8,547	168,726
Chicago, Burlington & Quincy—Neb. City, S. & N., E.	12.139	8,547	103,752
Chicago, Burlington & Quincy—K. City, St. J. & C. B.	29.783	8,547	254,555
Wabash—Omaha & St. Louis Line	8.74	4,821	42,138
Greene	75.72		570,164
Minneapolis & St. Louis—Des Moines & Ft. Dodge Division	23.06	4,616	106,445
Chicago & North-Western—Main Line	24.19	9,772	236,385
Chicago, Milwaukee & St. Paul—Des Moines Div.—Main Line	27.36	8,167	223,449
Ft. Dodge, Des Moines & Southern	1.11	3,500	3,885
Grundy	65.422		570,057
Burlington, Cedar Rapids & Northern—Pacific Div.	14.85	7,799	115,815
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W.	11.39	7,799	88,831
Chicago Great Western—Southwestern Branch	7.922	7,566	59,938
Chicago & North-Western—Iowa, Minn. & N. W.	18.47	9,772	180,489
Chicago & North-Western—Toledo & Northwestern	12.79	9,772	124,984
Guthrie	70.36		562,185
Chicago, Rock Island & Pacific—Iowa Div.	19.30	7,799	150,621
Chicago, Rock Island & Pacific—Guthrie Center Branch	14.51	7,799	113,163
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	19.56	8,167	159,747
Chicago, Milwaukee & St. Paul—Des Moines Div.—Main Line	16.99	8,167	138,757
Hamilton	81.442		696,847
Crooked Creek Railroad & Coal Company	5.812	2,000	11,624
Chicago & North-Western—Des Moines & Minneapolis	7.45	9,772	72,801
Chicago & North-Western—Toledo & N. W.	45.58	9,772	445,408
Dubuque & Sioux City—Main Line	22.60	7,300	167,014

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Hancock	108.666		733,119
Burlington, O. R. & N.—Garner Div.	21.09	7,799	164,481
Burlington, O. R. & N.—C. R., I. F. & N. W.	24.66	7,799	192,323
M. & St. L. Ry.—Iowa Central & Western	13.086	4,616	60,405
Minneapolis & St. Louis—Main Line	25.71	4,616	118,677
Chicago, M. & St. P.—Iowa & Dakota Div.	24.15	8,167	197,233
Hardin	148.853		1,160,657
Burlington, C. R. & N.—C. R., I. F. & N. W.	17.80	7,799	139,524
M. & St. L. Ry.—Iowa Central—Main Line	28.709	4,616	132,798
Chicago & North-Western—Toledo & N. W.	24.81	9,772	242,443
Chicago & North-Western—Alden Branch	26.40	9,772	257,981
Dubuque & Sioux City—Main Line	23.75	7,300	175,513
Chicago, R. I. & P. Ry.—St. Paul & K. O. Short Line	27.234	7,799	212,398
Harrison	114.229		1,030,618
Dubuque & Sioux City—Omaha District	29.42	7,300	217,414
Chicago & North-Western—Main Line	30.33	9,772	296,385
Chicago & North-Western—Soldier River Branch	13.12	9,772	128,209
Chicago & North-Western—Sioux City Branch	32.40	9,772	316,613
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	7.01	8,167	57,251
Chicago Great Western—Mason City & Ft. D.—Main Line	1.949	7,566	14,746
Henry	75.631		571,146
Chicago, Burlington & Quincy—Main Line	19.394	8,547	165,504
Chicago, Burlington & Quincy—Ft. Madison Branch	2.670	8,547	22,820
Chicago, Burlington & Quincy—Burlington & Western	10.679	8,547	91,273
Chicago, Burlington & Quincy—Burlington & Northwestern	9.520	8,547	81,367
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	14.25	8,547	121,795
M. & St. L.—Eastern Division	19.148	4,616	88,387
Howard	38.921		309,128
Chicago Great Western—Main Line	13.03	7,566	98,585
Chicago Great Western—Wisconsin, M. & P.	1.511	7,566	11,432
Chicago, Milwaukee & St. P.—Iowa-Minn. Div.	24.38	8,167	199,111
Humboldt	89.89		675,657
Burl., C. R. & N.—Cedar Rapids, I. F. & Northwestern	24.99	7,799	194,897
Minneapolis & St. Louis—Des Moines & Ft. D. Div.	6.34	4,616	29,265
Minneapolis & St. Louis—Main Line	23.42	4,616	108,107
Chicago & North-Western—Toledo & N. W.	35.14	9,772	343,388
Ida	40.38		389,395
Dubuque & Sioux City—Onawa Branch	2.22	7,300	16,406
Chicago & North-Western—Maple River Branch	38.16	9,772	372,899
Iowa	57.93		463,823
Chicago, Rock Island & Pacific—Iowa Division	25.25	7,799	196,925
Chicago, Milwaukee & St. Paul—Kansas City Division	32.68	8,167	266,898
Jackson	89.71		756,095
Chicago & North-Western—Iowa Midland Branch	14.60	9,772	142,671
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	12.92	8,167	105,518
Chicago, Milwaukee & St. Paul—Dubuque Division	31.34	8,167	255,504
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	8,167	131,652
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.50	8,167	20,603
Chicago, Milwaukee & St. Paul—Green Island Branch	12.14	8,167	99,147

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Jasper	139.064		578,024
Colfax Northern—Main Line	6.00	2,000	12,000
Colfax Northern—Seevers Line	6.50	2,000	13,000
Chicago Great Western—Southwestern Branch	19.092	7,566	145,920
Chicago, Rock Island & Pacific—Iowa Division	34.38	7,799	268,130
Chicago, Rock Island & Pacific—Newton & Monroe Branch	17.02	7,799	132,739
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.32	7,799	136,638
M. & St. L. Ry.—Iowa Central—Main Line	3.991	4,616	18,422
M. & St. L. Ry.—State Center Branch	5.928	4,616	27,364
M. & St. L.—Newton Branch	23.253	4,616	107,330
Interurban Railway	5.45	3,500	19,075
Jefferson	87.552		720,011
Chicago, Burlington & Quincy—Main Line	24.556	8,547	210,137
Chicago, Burlington & Quincy—Ft. Madison Branch	13.00	8,547	111,111
Chicago, Burlington & Quincy—Burlington & Western	17.784	8,547	152,000
Chicago, Rock Island & Pacific—Southwestern Division	26.37	7,799	205,690
M. & St. L. Ry.—Eastern Division	1.792	4,616	8,272
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	4.02	8,167	32,831
Johnson	91.22		636,127
Burlington, Cedar Rapids & Northern—Main Line	16.05	7,799	125,174
Muscatine & Iowa City Ry. and B., C. R. & N.—Muscatine Division	7.06	7,799	55,061
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	12.15	7,799	94,758
Muscatine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	10.36	7,799	81,032
Chicago, Rock Island & Pacific—Iowa Division	27.20	7,799	212,133
Iowa R'y & Light Co.	18.37	3,700	67,960
Jones	100.670		882,023
Chicago & North-Western—Iowa Midland Branch	22.98	9,772	224,561
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	25.47	8,167	208,013
Chicago, Milwaukee & St. Paul—Davenport & N. W.	27.07	8,167	222,981
Chicago, Milwaukee & St. Paul—Dubuque & Southwestern	19.78	8,167	161,543
Chicago, Anamosa & Northern Railway	4.77	2,500	11,925
Keokuk	153.966		1,175,081
Chicago, Milwaukee & St. Paul—Rutledge-Muscatine Div.	9.38	8,167	76,606
Muscatine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	31.36	7,799	244,577
Chicago, Burlington & Quincy—Burlington & Western	13.443	8,547	114,867
Chicago, Rock Island & Pacific—Oskaloosa Div.	25.79	7,799	201,196
M. & St. L.—Eastern Div.	26.343	4,616	121,909
Chicago & North-Western—Ottumwa, C. F. & St. Paul	16.89	9,772	165,049
Chicago, Milwaukee & St. P.—Kansas City Div.	30.76	8,167	251,217
Kossuth	144.661		1,180,975
Burlington, Cedar Rapids & Nor.—Germania Div.	25.82	7,799	201,570
Burlington, Cedar Rapids & Nor.—Garner Div.	3.61	7,799	28,154
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	10.27	7,799	80,006
M. & St. L.—Iowa Central & Western	14.551	4,616	67,167
Minneapolis & St. Louis—Main Line	7.80	4,616	36,035
Chicago & North-Western—Fox Lake Branch	11.75	9,772	114,821
Chicago & North-Western—Toledo & Northwestern	46.51	9,772	454,496
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	24.55	8,167	198,866
Lee	150.636		1,095,808
Aetehison, Topeka & Santa Fe Railway	19.89	26,908	534,277
Chicago, Burlington & Quincy—Fort Madison Branch	25.64	8,547	219,145
Chicago, Burlington & Quincy—Chl., B. & K. C.	16.89	8,547	144,339
Chicago, Burlington & Quincy—Keokuk & St. Paul	33.346	8,547	285,008
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	36.75	8,547	314,102
Chicago, Rock Island & Pacific—Keokuk & Des Moines	27.18	7,799	211,977

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Linn	233.55		1,663,670
Iowa Railway & Light Co.	27.77	3,700	102,749
Burlington, Cedar Rapids & Nor.—Main Line	21.67	7,799	169,004
Burlington, Cedar Rapids & Nor.—Milwaukee Div.	21.09	7,799	164,480
Dubuque & Sioux City—Cedar Rapids Branch	27.78	7,390	205,294
Chicago & North-Western—Main Line	29.38	9,772	287,101
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.	25.80	8,167	210,709
Chicago, Milwaukee & St. Paul—Kansas City Div.	16.73	8,167	136,634
Chicago, Milwaukee & St. Paul—Dubuque & Southwestern	8.11	8,167	66,234
Cedar Rapids & Marion	21.94	8,500	186,490
Chicago, Anamosa & Northern Railway	12.57	2,500	31,425
Waterloo, Cedar Falls & Nor. R'y	20.71	5,000	103,500
Louisa	96.647		553,294
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	8,167	49,900
Muscatine, North & South	23.33	2,000	46,660
Burlington, Cedar Rapids & Northern—Main Line	23.15	7,799	180,547
Chicago, Burlington & Quincy—Burl. & Northwestern	3.148	8,547	26,906
Chicago, Rock Island & Pacific—Southwestern Div.	18.99	7,799	148,103
M. & St. L.—Eastern Division	21.919	4,616	101,178
Lucas	69.955		582,714
Chicago, Burlington & Quincy—Main Line	26.853	8,547	229,513
Chicago, Burlington & Quincy—Chariton Branch	13.741	8,547	117,444
Chicago, Burlington & Quincy—Chariton, D. M. & Southern	9.051	8,547	77,339
C. R. I. & P.—St. P. & K. C. Short Line	20.31	7,799	158,398
Lyon	110.40		940,613
Great Northern Railway	18.42	6,490	119,546
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	37.82	7,799	294,958
Chicago, St. P., Minn. & Omaha—Rock River Branch	17.44	14,052	245,067
Dubuque & Sioux City—Sioux Falls Branch	24.76	7,390	179,281
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	9.42	8,167	76,933
Chicago, Milwaukee & St. P.—Sioux City & Dak. Div.	3.04	8,167	24,828
Madison	56.625		421,671
Chicago, Burlington & Quincy—Des Moines & K. C.	12.379	8,547	105,803
Chicago Great Western—Southwestern Branch	19.466	7,566	147,280
Chicago, Rock Island & Pacific—Iowa Division	8.50	7,799	66,291
Chicago, Rock Island & Pacific—D. M., Indianola & W.	12.90	7,799	100,607
Creston, Winterset & D. M. Ry.	3.38	500	1,690
Mahaska	161.517		1,185,158
Muscatine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	4.37	7,799	34,082
Chicago, Burlington & Quincy—Burlington & Western	26.746	8,547	228,508
Chicago, Rock Island & Pacific—Oskaloosa Division	26.87	7,799	209,559
Chicago, Rock Island & Pacific—Keokuk & Des Moines	21.35	7,799	166,590
M. & St. L. Ry.—Iowa Central—Main Line	25.253	4,616	116,508
M. & St. L.—Newton Branch	7.382	4,616	34,075
M. & St. L.—Eastern Division	14.136	4,616	66,637
Chicago & North-Western—Ottumwa, C. F. & St. Paul	13.66	9,772	133,486
Chicago & North-Western—Southern Iowa R'y Branch	19.15	9,772	187,134
Oskaloosa & Buxton Electric Railway	2.30	3,700	8,510
Marion	122.547		869,527
Chl., Burl. & Quincy—Albia, Knoxville & Des Moines	39.204	8,547	335,077
Chicago, Rock Island & Pacific—Oskaloosa Division	12.52	7,799	97,643
Chicago, Rock Island & Pacific—Keokuk & Des Moines	14.65	7,799	114,255
Wabash—Des Moines & St. Louis	39.00	4,821	188,019
Chicago, Burlington & Quincy—Burlington & Western	8.93	8,547	76,263
C. R. I. & P.—St. Paul & K. C. Short Line	16.37	7,799	127,670

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Marshall	148.326		1,001,279
Chicago Great Western—Southwestern Branch	31.818	7,566	240,735
M. & St. L. Ry.—Iowa Central—Main Line	29.868	4,616	137,871
M. & St. L.—Story City Branch	15.01	4,616	69,286
Chicago & North-Western—Main Line	25.99	9,772	253,974
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.99	8,167	204,093
M. & St. L.—State Center Branch	20.65	4,616	95,820
Mills	101.677		707,376
Tabor & Northern Railway	10.75	2,500	26,875
Chicago, Burlington & Quincy—Main Line	27.623	8,547	236,094
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	8.918	8,547	76,222
Chicago, Burlington & Quincy—Hastings & Avoca	10.483	8,547	89,598
Wabash—Omaha & St. Louis Line	25.94	4,821	125,057
Chicago, Burlington & Quincy—K. C., St. Joe & O. B.	17.963	8,547	153,530
Mitchell	74.585		563,574
Chicago Great Western—Main Line	9.886	7,566	74,797
Chicago Great Western—Mason C. & Ft. D.—Main Line	5.305	7,566	40,138
Dubuque & Sioux City—Mona Branch	22.72	7,300	167,901
Dubuque & Sioux City—Stacyville Railroad	7.93	7,300	58,003
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	8,167	63,294
Chicago Great Western—Wis., Minn. & Pacific	20.994	7,566	158,841
Monona	113.70		1,028,017
Dubuque & Sioux City—Onawa Branch	16.32	7,300	120,635
Chicago & North-Western—Maple River Branch	24.35	9,772	237,948
Chicago & North-Western—Soldier River Branch	19.75	9,772	192,997
Chicago & North-Western—Sioux City Branch	25.75	9,772	251,629
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.53	8,167	224,838
Monroe	128.171		794,747
Centerville, Albia & Southern Ry.	10.83	2,500	27,075
Chicago, Burlington & Quincy—Main Line	27.915	8,547	238,580
Chicago, Burlington & Quincy—Albia, Knoxville & D. M.	10.772	8,547	92,068
Wabash—Des Moines & St. Louis Line	21.94	4,821	105,773
M. & St. L. Ry.—Iowa Central—Main Line	13.584	4,616	62,704
Chicago & North-Western—Southern Iowa Branch	2.40	9,772	23,453
Chicago & North-Western—Iowa Southern Branch	13.26	9,772	129,577
Chicago, Milwaukee & St. Paul—K. C. Division	10.47	8,167	85,508
Southern Iowa Ry. & Light Co.	10.00	3,000	30,000
Montgomery	64.027		445,105
Chicago, Burlington & Quincy—Main Line	25.902	8,547	221,483
Chicago, Burl. & Quincy—Brownsville & Nodaway Valley	2.418	8,547	20,667
Chicago, Burl. & Quincy—Nebraska City Branch	7.668	8,547	65,538
Chicago, Burl. & Quincy—Red Oak & Atlantic	12.439	8,547	106,316
Atlantic Southern Railway	15.60	2,000	31,200
Muscataine	145.67		1,026,961
Chicago, Milwaukee & St. Paul—Muscataine Line	16.72	8,167	136,552
Muscataine, North & South Railway	7.72	2,000	15,440
Burlington, Cedar Rapids & Nor.—Main Line	18.91	7,799	147,479
Burlington, Cedar Rapids & Nor.—Muscataine Division	19.21	7,799	149,819
Muscataine & Iowa City Railway and Burlington, Cedar Rapids and Nor.—Muscataine Division	19.21	7,799	149,819
Chicago, Rock Island & Pacific—Iowa Division	24.85	7,799	193,805
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dakota	7.12	7,799	55,329
Chicago, Rock Island & Pacific—Southwestern Division	22.77	7,799	177,583
Chicago, Rock Island & Pacific—Wilton Branch	11.97	7,799	93,354
Davenport & Muscatine Ry.	16.40	3,500	57,400

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
O'Brien	96.52		841,654
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.22	7,799	103,103
Chicago, St. Paul, Minn. & Omaha—Main Line	6.61	14,062	92,884
Dubuque & Sioux City—Sioux Falls Branch	27.37	7,300	202,264
Chicago & North-Western—Toledo & Northwestern	25.30	9,772	247,322
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.02	8,167	196,171
Osceola	57.60		561,652
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	26.29	7,799	205,036
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.33	7,799	103,961
Chicago, St. Paul, Minn. & Omaha—Main Line	17.98	14,062	252,655
Page	118.692		832,391
Chicago, Burlington & Quincy—Neb. City Branch	11.80	8,547	100,855
Chicago, Burl. & Quincy—Brownsville & Nodaway V. Branch	22.81	8,547	194,957
Chi., Burl. & Quincy—Clarinda, College Springs & S. W.	17.768	8,547	151,863
Chicago, Burlington & Quincy—Humboldt & Shenandoah	27.13	8,547	231,880
Chicago, Burlington & Quincy—Tarkio Valley R. R.	2.174	8,547	18,581
Wabash—Omaha & St. Louis Line	19.83	4,821	95,600
Iowa & Southwestern Railway	17.18	2,250	38,655
Palo Alto	74.86		532,977
Burlington, C. R. & Nor.—C. R., Iowa Falls & N. W.	27.29	7,799	212,835
Minneapolis & St. Louis—Des Moines & Ft. Dodge	20.49	4,616	94,582
Chicago & North-Western—Fox Lake Branch	2.74	9,772	26,775
Chicago, Milwaukee & St. P.—Iowa & Dakota Division	24.34	8,167	198,785
Plymouth	113.12		955,845
Great Northern Railway	25.29	6,490	164,132
Chicago, St. P., Minn. & Omaha—Main Line	9.48	14,062	133,213
Chicago & North-Western—Maple River Branch	7.96	9,772	77,785
Chicago, Milwaukee & St. Paul—Sioux City & Dakota	15.00	8,167	122,505
Dubuque & Sioux City—Main Line	34.87	7,300	257,689
Chicago & North-Western—Hawarden Branch	20.52	9,772	200,521
Pocahontas	91.10		764,970
Minneapolis & St. Louis—Des Moines & Ft. Dodge	16.74	4,616	77,272
Chicago, Rock Island & Pacific—Gowrie & Northwestern	29.40	7,799	229,292
Chicago & North-Western—Toledo & Northwestern	24.18	9,772	236,257
Chicago, Milwaukee & St. Paul—Des Moines Div.—Main Line	11.01	8,167	89,919
Dubuque & Sioux City—Main Line	9.77	7,300	72,200
Polk	248.044		2,122,531
Minneapolis & St. Louis—Des Moines & Ft. Dodge	8.56	4,616	39,513
Wabash—Des Moines & St. Louis Line	15.01	4,821	72,363
Chicago & Northwestern—Des Moines & Minn. Branch	24.16	9,772	236,092
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	19.57	8,167	160,325
Chicago, Milwaukee & St. Paul—Des Moines Div.—Boone Line	10.01	8,167	81,752
Des Moines Western Railway	1.47	15,000	22,050
Interurban Railway	37.55	3,500	131,425
Des Moines Union Railway	4.175	105,063	438,638
Chi., Burl. & Quincy—Albia, K. & D. M. and D. M. & K.	10.135	8,547	86,624
Chicago, Burl. & Quincy—Des Moines & Kansas City	7.428	8,547	63,487
Chicago Great Western—Southwestern Branch	29.032	7,566	219,656
Chicago, Rock Island & Pacific—Iowa Division	27.73	7,799	216,206
Chicago, Rock Island & Pacific—D. M., Indianola & W.	7.66	7,799	59,740
Chicago, Rock Island & Pacific—Keokuk & D. M.	17.14	7,799	133,675
Des Moines Terminal Railway	.91	11,000	10,010
Iowa Transfer Railway	.21	30,000	6,300
Fort Dodge, Des Moines & Southern	14.99	3,500	52,465
Chicago, Rock Island & Pacific—St. Paul & K. C. Short Line	21.304	7,799	166,150

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Pottawattamie	201.073		1,738,744
Omaha Bridge & Terminal Railway	.50	14,024	7,012
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.906	8,547	17,000
Chicago, Burlington & Quincy—Hastings & Avoca	5.244	8,547	44,836
Chicago, Burlington & Quincy—K. C., St. J. & C.B.	8.280	8,547	70,769
Chicago, Rock Island & Pacific—Iowa Division	45.29	7,799	353,217
Chicago, Rock Island & Pacific—Carson Branch	17.73	7,799	138,276
Chicago, Rock Island & Pacific—Harian Branch	1.16	7,799	9,047
Wabash—Omaha & St. Louis Line	11.22	4,821	54,092
Dubuque & Sioux City—Omaha District	10.72	7,390	145,731
Union Pacific—Main Line	2.06	73,115	150,617
Union Pacific—Union Avenue Line	1.72	73,115	125,738
Chicago & North-Western—Main Line	19.06	9,772	186,254
Chicago, Milwaukee & St. Paul—Chi. & Council Bl. Div.	26.59	8,167	217,161
Chicago Great Western—Mason City & Ft. D.—Main Line	28.373	7,566	214,670
Iowa & Omaha Short Line	12.13	2,000	24,260
Poweshiek	96.013		686,054
Muscatine & Iowa City Ry. Co. and Burlington, Cedar Rapids & Northern—Iowa City & Western	6.50	7,799	50,692
Chicago, Rock Island & Pacific—Iowa Division	25.69	7,799	200,256
M. & St. L. Ry.—Iowa Central—Main Line	22.911	4,616	105,737
M. & St. L. Ry.—Montezuma Branch	13.61	4,616	62,824
M. & St. L. Ry.—Newton Branch	.072	4,616	332
Chicago & North-Western—Ottumwa, C. F. & St. P.	27.23	9,772	266,092
Ringgold	79.809		658,682
Chicago, Burl. & Quincy—Leon, Mt. Ayr & S. Western	28.642	8,547	244,803
Chicago, Burl. & Quincy—Humboldt & Shenandoah	27.268	8,547	233,090
Chicago, Great Western—Southwestern Branch	23.899	7,566	180,819
Sac	107.53		974,884
Dubuque & Sioux City—Omaha District	18.96	7,390	140,114
Chicago & North-Western—Maple River Branch	54.02	9,772	527,883
Chicago & North-Western—Boyer Valley Branch	6.88	9,772	66,743
Chicago & Northwestern—Toledo & Northwestern	8.57	9,772	83,746
Chicago, Milwaukee & St. P.—Des M. Div.—Storm Lake Br.	19.15	8,167	156,398
Scott	155.99		1,070,229
Davenport, Rock Island & North-Western Ry.	24.79	6,584	163,217
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.64	7,799	199,905
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dakota	13.65	7,799	106,436
Chicago, Rock Island & Pacific—Iowa Division	13.77	7,799	107,392
Chicago, Rock Island & Pacific—Southwestern Div.	12.10	7,799	94,368
Chicago, Milwaukee & St. Paul—Davenport & N. W.	26.54	8,167	216,732
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80	8,167	63,703
Chicago, Milwaukee & St. Paul—Muscatine Line	.64	8,167	5,237
Iowa & Illinois Railway	22.19	3,700	82,108
Davenport & Muscatine Railway	8.87	3,500	31,045
Shelby	95.724		787,476
Atlantic Northern Railway	2.97	2,000	5,940
Chicago, Rock Island & Pacific—Iowa Division	6.42	7,799	50,070
Chicago, Rock Island & Pacific—Harian Branch	10.73	7,799	83,683
Chicago & North-Western—Iowa Southwestern Branch	18.72	9,772	182,932
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.07	8,167	196,580
Chicago Great Western—Mason City & Ft. D.—Main Line	32.814	7,566	248,271
Sioux	156.48		1,429,000
Great Northern Railway	27.30	6,400	177,177
Chicago, St. Paul, Minn. & Omaha—Main Line	22.69	14,052	319,409
Dubuque & Sioux City—Sioux Falls Branch	7.08	7,390	52,321
Chicago & North-Western—Toledo & N. W.	35.06	9,772	342,608
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	29.08	8,167	237,496
Chicago, Milwaukee & St. P.—Sioux City & Dakota Div.	16.88	8,167	137,860
Chicago, Milwaukee & St. Paul—Eden Branch	8.99	8,167	73,421
Chicago & North-Western—Hawarden Branch	7.63	9,772	74,560
Chicago & North-Western—Hawarden Branch on T. & N. W.	2.37	9,772	23,160

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Story	140.319		1,064,297
Minneapolis & St. Louis—Story City Branch	19.476	4,616	89,901
Chicago & North-Western—Main Line	24.23	9,772	236,776
Chicago & North-Western—Des Moines & Minneapolis	25.73	9,772	251,434
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	24.66	8,167	201,388
Fort Dodge, Des Moines & Southern	17.61	3,500	61,635
Chicago, Rock Island & Pac. Ry.—S. P. & K. C. Short Line	28.613	7,799	223,153
Tama	138.056		1,225,079
Burlington, Cedar Rapids & Nor.—Pacific Division	18.17	7,799	141,798
Chicago Great Western—Southwestern Branch	12.626	7,566	95,528
Chicago & North-Western—Main Line	25.84	9,772	247,622
Chicago & North-Western—Ottumwa, C. F. & St. P.	.11	9,772	1,073
Chicago & North-Western—Iowa, Minn. & N. W.	30.31	9,772	296,189
Chicago & North-Western—Toledo & Northwestern	22.14	9,772	216,332
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	26.41	8,167	215,600
Iowa Railway & Light Company	2.95	3,700	10,915
Taylor	60.787		513,877
Chicago, Burlington & Quincy—Creston Branch	28.008	8,547	239,384
Chicago, Burlington & Quincy—Humboldt & Shenandoah	27.000	8,547	230,769
Chicago Great Western—Southwestern Branch	5.770	7,566	43,724
Union	73.489		545,993
Chicago, Burlington & Quincy—Main Line	24.779	8,547	211,783
Chicago, Burlington & Quincy—Creston Branch	10.742	8,547	91,812
Chicago, Burlington & Quincy—Creston & Northern	7.922	8,547	67,709
Chicago Great Western—Southwestern Branch	22.596	7,566	170,961
Creston, Winterset & D. M. Ry.	7.45	500	3,725
Van Buren	80.20		656,933
Chicago, Burlington & Quincy—Ft. Madison Branch	14.72	8,547	125,812
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	27.33	8,547	233,590
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	7,799	35,095
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.65	7,799	262,436
Wapello	115.406		905,968
Chicago, Mil. & St. P.—K. C. Division	27.31	8,167	223,041
Chicago, Milwaukee & St. Paul—Muscatine Line	13.87	8,167	113,276
Chicago, Burlington & Quincy—Main Line	26.723	8,547	228,401
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	7,799	60,208
Chicago, Rock Island & Pacific—Keokuk & Des Moines	29.67	7,799	233,736
Wabash—Main Line	9.803	4,821	47,260
M. & St. L. Ry.—Iowa Central—Main Line	.01	4,616	46
Warren	112.159		907,126
Chi., Burl. & Quincy—Albia, K. & D. M. & D. M. & K.	7.656	8,547	65,778
Chicago, Burl. & Quincy—Chariton, D. M. & Southern	21.439	8,547	183,239
Chicago, Burl. & Quincy—Des Moines & K. C.	27.357	8,547	233,820
Chicago Great Western—Southwestern Branch	15.787	7,566	119,444
Chicago, Rock Island & Pacific—D. M., Indianola & W.	26.52	7,566	200,670
C., R. I. & P. Ry.—St. P. & K. C. Short Line	13.36	7,799	104,196
Washington	128.483		994,477
Chicago, Milwaukee & St. Paul—Muscatine Line	26.26	8,167	213,975
Muscatine & Iowa City Ry. Co. and Burlington, Cedar Rapids & Northern—Muscatine Division	4.31	7,799	33,614
Muscatine & Iowa City Ry. Co. and Burlington, Cedar Rapids & Northern—Iowa City & Western	21.01	7,799	163,857
Chicago, Burlington & Quincy—Burlington & Western	13.975	8,547	118,590
Chicago, Burlington & Quincy—Burlington & Northwestern	13.014	8,547	111,231
Chicago, Rock Island & Pacific—Southwestern Div.	24.10	7,799	187,966
Chicago, Rock Island & Pacific—Oskaloosa Division	14.95	7,799	111,136
Minneapolis & St. Louis—Eastern Division	11.724	4,616	54,118

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Wayne	94.123		767,128
Chicago, Burlington & Quincy—Chariton Branch	6.893	8,547	58,914
Chicago, Burlington & Quincy—Keokuk & Western	29.86	8,547	255,213
Chicago, Rock Island & Pacific—Southwestern Division	27.76	7,709	216,500
Chicago, Milwaukee & St. Paul—Kansas City Division	14.96	8,167	122,178
C., R. I. & P. Ry.—St. P. & K. O. Short Line	14.66	7,709	114,333
Webster	228.172		1,357,484
Crooked Creek Railroad Company	11.80	2,000	23,600
Chicago Great Western—Mason C. & Ft. D.—Main Line	27.731	7,566	209,813
Minneapolis & St. Louis—Des Moines & Ft. Dodge	32.47	4,616	149,882
Chicago, Rock Island & Pacific—Gowrie & Northwestern	7.41	7,709	57,791
Dubuque & Sioux City—Main Line	27.34	7,300	202,043
Dubuque & Sioux City—Omaha District	5.97	7,300	44,118
Minneapolis & St. Louis—Main Line	35.21	4,616	162,529
Chicago & North-Western—Toledo & Northwestern	25.06	9,772	245,681
Chicago Great Western—Lehigh Branch	15.751	7,566	119,172
Ft. Dodge, Des Moines & Southern	38.53	3,500	134,855
Winnebago	38.56		412,673
Burlington, C. R. & Nor.—Germania Division	4.92	7,709	38,371
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.29	7,709	166,041
Minneapolis & St. Louis—Main Line	20.92	4,616	96,567
Chicago & North-Western—Iowa, Minn. & Northwestern	11.43	9,772	111,694
Winnebago	82.72		666,741
Burlington, Cedar Rapids & Nor.—Milwaukee Division	1.06	7,709	8,267
Burl., Cedar Rapids & Nor.—Chi., Decorah & Minn.	22.94	7,709	178,909
Chicago, Milwaukee & St. Paul—Iowa & Minn. Division	16.96	8,167	138,512
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	8,167	77,913
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	8,167	242,968
Chicago, Milwaukee & St. Paul—Davenport & N. W.	2.47	8,167	20,172
Woodbury	148.97		1,298,107
Chicago & North-Western—Maple River Branch	45.21	9,772	441,792
Chicago & North-Western—Sioux City & Pac. Branch	22.92	9,772	218,111
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.96	8,167	261,017
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	5.63	8,167	45,980
Sioux City Bridge Company	1.00	7,500	7,500
Sioux City Terminal Railway	1.57	10,000	15,700
Great Northern Railway	6.85	6,490	44,457
Chicago, St. Paul, Minn. & Omaha—Main Line	.81	14,052	11,382
Dubuque & Sioux City—Main Line	6.12	7,300	45,227
Dubuque & Sioux City—Onawa Branch	25.94	7,300	191,697
C. & N. W. (on C., St. P., M. & O. tracks)	1.56	9,772	15,244
Worth	62.378		469,788
Burlington, Cedar Rapids & Nor.—Main Line	6.80	7,709	53,033
Chicago Great Western—Mason C. & Ft. D.—Main Line	16.657	7,566	126,027
M. & St. L. Ry.—Iowa Central—Main Line	13.531	4,616	62,450
Minneapolis & St. Louis—Main Line	.34	4,616	1,560
Chicago & North-Western—Iowa, Minn. & Northwestern	13.78	9,772	134,638
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	8,167	92,042
Wright	130.190		1,092,670
Minneapolis & St. Louis—Belmond Branch	6.655	4,616	30,729
Minneapolis & St. Louis—Iowa Central & Western Branch	8.957	4,616	41,346
Chicago & North-Western—Toledo & Northwestern	23.85	9,772	233,093
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	45.94	7,709	351,297
Chicago Great Western—Mason City & Ft. D.—Main Line	33.426	7,566	252,901
Chicago Great Western—M. C. & Ft. D.—Oelwein—Clarion	12.262	7,566	92,774

Note.—For total railway assessments see Tables No.'s 1 and 2.

TABLE NO. 7.—RAILWAY EARNINGS AND TAXES.

Abstract of Reports of Railway Companies for the Year Ending December 31, 1915, by Divisions.

Name of Road	Miles main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa		Taxes paid in 1915 in Iowa
		Total	Per mile	Total	Per mile	Net Loss		
						Total	Per mile	
Atchison, Topeka & Santa Fe R'y.	19,800	\$ 638,661.90	\$22,100.70	\$ 440,966.82	\$22,170.28	\$ 197,695.08	\$ 9,930.42	\$ 29,630.21
Atlantic Northern Railway Co.	17,000	38,452.40	2,261.91	34,602.74	2,035.45	3,849.75	226.46	1,375.45
Atlantic Southern Railway Co.	**							
Centerville, Albia & Southern R'y.	24,100	77,923.57	3,196.00	56,378.08	2,339.34	20,645.49	856.66	3,048.26
Chicago, Anamosa & Northern R'y	†							
Chicago, Burlington & Quincy R'y.								
(a) Main Line	273,569							
(b) Ft. Madison Branch	56,000							
(c) Albia, K. & D. M. & D. M. & K.	67,807							
(d) Chariton, D. M. & S.	30,400							
(e) Chariton Branch	36,541							
(f) Leon, Mt. Airy & S. W.	54,281							
(g) Creston Branch	42,680							
(h) Creston & Northern	26,336							
(i) Western Iowa R. R.	20,395							
(j) Nebraska City Branch	30,300							
(k) Red Oak & Atlantic R. R.	17,962							
(l) Nebraska City, Sidney & N. E.	21,657							
(m) Hastings & Avoca R. R.	15,727							
(n) Northern Division	582							
(o) Burlington & Western R. R.	83,330							
(p) Burlington & N. W.	38,678							
(q) Des Moines & Kansas City	94,398							
(r) St. Louis, Keokuk & N. W.	51,000							
(s) Keokuk & St. Paul R. R.	42,326							
(t) Keokuk & Western	73,240							
(u) Humeston & Shenandoah	96,748							
(v) Chicago, Burlington & K. C.	77,610							

**Not in operation

†Not reported.

TABLE NO. 7.—CONTINUED.

Name of Road	Miles main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1915 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
(w) K. C., St. Joe & C. B.-----	50.026									
(x) Clarinda, C. S. & S. W.-----	17.768									
(y) Brownsville & Nodaway Valley.-----	25.228									
(z) Tarkio Valley R. R.-----	2.174									
(a ¹) Iowa & St. Louis R. R.-----	5.430									
(a ²) C., B. & Q. on D., R. I. & N. W.-----		59,758.58		114,388.57						
Totals and averages-----	1,365.602	\$12,056,881.66	\$ 8,828.99	\$ 8,194,002.95	\$ 6,000.29	\$ 3,862,878.71	\$ 2,828.70			\$ 541,081.04
Chicago Great Western R'y—										
(a) Main Line-----	142.493									
(b) Southwest Branch-----	228.194									
(c) Cedar Falls Branch-----	7.526									
(d) Waverly Branch-----	21.871									
Mason City & Ft. Dodge.										
(e) Main Line-----	233.940									
(f) Oelwein-Clarion Branch-----	96.896									
(g) Lehigh Branch-----	15.751									
(h) Wisconsin, Minn. & Pacific-----	22.506									
Totals and averages-----	769.176	\$ 7,211,090.57	\$ 9,375.87	\$ 5,940,591.10	\$ 7,723.32	\$ 1,271,009.47	\$ 1,652.55			\$ 255,165.08
Note.—The Chicago Great Western Railway Co. reports dividends on various securities amounting to \$74,220.81, which is not included in the gross earnings above.										
Chicago, Milwaukee & St. P. R'y—										
(a) Chicago & Council Bluffs Div.-----	344.110									
(b) Green Island Branch-----	12.900									
(c) Kansas City Division-----	157.030									
(d) Sioux City Branch-----	90.270									
(e) Dubuque Division-----	136.180									
(f) Cascade Branch-----	35.620									
(g) Volga Branch-----	58.316									
(h) Waukon Branch-----	22.810									
(i) Davenport & Northwestern-----	151.070									
(j) Dubuque & Southwestern-----	43.630									
(k) Maquoketa Branch-----	32.190									
(l) Clinton Branch-----	10.580									
(m) Iowa & Minnesota Div.-----	41.340									
(n) Decorah Branch-----	9.540									
(o) Austin Branch-----	27.950									
(p) Iowa & Dakota Div.-----	291.490									
(q) Elkader Branch-----	19.300									
(r) Spirit Lake Branch-----	20.030									
(s) Eden Branch-----	8.990									
(t) Sioux City & Dakota Div.-----	40.550									
(u) D. M. Division—Main Line-----	156.430									
(v) D. M. Division—Boone Line-----	35.010									
(w) D. M. Div.—Storm Lake Br.-----	38.580									
(x) Muscatine Line-----	76.940									
(y) Philidia Line-----	6.600									
Totals and averages-----	1,867.340	\$16,640,872.22	\$ 8,911.54	\$11,765,624.36	\$ 6,300.74	\$ 4,875,247.86	\$ 2,610.80			\$ 658,816.48
Chicago & North-Western R'y—										
(a) Main Line-----	350.320									
(b) Iowa Midland Branch-----	70.980									
(c) Stanwood & Tipton Branch-----	8.500									
(d) Ottumwa, C. F. & St. P.-----	90.360									
(e) Moingona Branch-----	10.000									
(f) Southern Iowa Branch-----	21.550									
(g) Maple River Branch-----	179.040									
(h) Boyer Valley Branch-----	24.770									
(i) Soldier River Branch-----	61.310									
(j) Fox Lake Branch-----	33.270									
(k) Iowa Ry. Coal & Mfg. Co.-----	3.250									
(l) Des Moines & Minneapolis Br.-----	57.340									
(m) Iowa Southwestern Branch-----	57.630									
(n) Iowa, Minn. & N. W. Branch-----	140.830									
(o) Sioux City & Pacific Branch-----	80.470									
(p) Alden Branch-----	26.400									
(q) Toledo & N. W. Branch-----	383.200									
(r) Hawarden Branch-----	28.150									
(s) Iowa Southern Branch-----	13.260									
Totals and averages-----	1,610.630	\$19,444,664.68	\$12,072.72	\$14,071,631.01	\$ 8,736.72	\$ 5,373,063.67	\$ 3,336.00			\$ 679,637.14

*The above figures for Clinton Branch include earnings of \$75,027.44 and operating expenses of \$129,421.87 reported for the Davenport, Rock Island & North Western Railway.

†The above figures for Muscatine Branch include earnings of \$282,550.16 and operating expenses of \$223,546.86 on the mileage of the Chicago, Rock Island & Pacific Railway, over which the C., M. & St. P. have trackage rights only.

TABLE NO. 7.—CONTINUED.

Name of Road	Miles main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in Iowa 1916
		Total	Per mile	Total	Per mile	Total	Per mile	Total	Per mile	
Chicago, Rock Island & Pac. R'y—										
(a) Iowa Division	318.370	\$ 6,131,578.95	\$19,259.29	\$ 4,199,795.53	\$13,191.50	\$ 1,931,783.42	\$ 6,067.73			
(b) Southwestern Division	192.590	3,155,644.71	16,385.30	2,373,584.30	12,324.55	782,060.41	4,060.75			
(c) Oskaloosa Division	79.430	247,488.43	3,115.80	236,317.06	2,975.16	11,171.37	140.64			
(d) Wilton Branch	11.970	36,909.56	3,083.51	21,563.91	1,801.50	15,345.65	1,282.01			
(e) Newton & Monroe Branch	17.020	22,975.78	1,349.93	25,060.15	1,472.39			\$ 2,084.37	\$ 122.46	
(f) Des Moines, I. & W. Branch	47.080	161,765.36	3,435.97	184,686.20	3,922.82			22,920.84	486.85	
(g) Guthrie Center Branch	14.510	33,782.01	2,328.19	37,627.37	2,596.20			3,845.36	265.01	382,110.25
(h) Audubon Branch	25.230	78,291.25	3,103.10	67,599.64	2,679.31	10,691.61	423.76			
(i) Griswold Branch	14.420	33,119.30	2,325.79	33,010.60	2,318.16	108.70	7.63			
(j) Carson Branch	17.730	43,183.80	2,435.63	40,359.28	2,276.33	2,824.52	159.30			
(k) Harlan Branch	11.890	21,629.19	1,819.11	24,944.76	2,097.99			3,315.57	278.85	
(l) Keosauqua Branch	4.500	8,644.96	1,921.10	13,430.73	2,984.60			4,785.77	1,063.50	
(m) Keokuk & Des Moines	162.320	700,057.92	4,312.83	562,083.35	3,003.17	197,974.57	1,219.66			
(n) Gowrie & Northwestern	109.720	346,955.84	3,162.19	280,920.40	2,560.34	66,035.44	601.85			
Burlington, Cedar Rapids & N. R'y—										
(o) Main Line	228.680	2,792,129.37	12,209.77	1,912,030.35	8,361.17	880,099.02	3,848.60			
(p) Muscatine Division	30.580	59,492.77	1,945.48	73,463.28	2,400.37			13,910.51	454.89	
(q) Milwaukee Division	94.150	221,628.93	2,354.00	279,957.02	2,973.52			58,328.09	619.52	
(r) Pacific Division	47.770	342,308.03	7,167.01	257,216.09	5,384.47	85,151.94	1,782.54			
(s) Iowa City & Western	73.630	122,979.31	1,670.23	227,983.15	3,096.34			105,003.84	1,426.11	
(t) Cedar Rapids & Clinton Br.	78.420	120,616.24	1,538.08	200,227.46	2,553.27			79,611.22	1,015.19	386,030.77
(u) Chicago, Decorah & Minn.	23.250	39,228.50	1,687.25	63,495.70	2,731.00			24,267.20	1,043.75	
(v) Davenport, Iowa & Dakota	29.920	59,498.15	1,988.57	51,584.28	1,724.07	7,913.87	264.50			
(w) Germania Division	50.760	105,949.46	2,087.26	116,817.97	2,301.33			10,868.51	214.12	
(x) Garner Division	24.700	29,776.27	1,205.51	42,236.38	1,709.97			12,400.11	504.46	
(y) Waverly Short Line	5.680	16,998.53	2,992.70	29,010.25	5,107.44			12,011.72	2,114.74	
(z) Cedar Rapids, I. F. & N. W.	305.380	1,350,102.37	4,421.06	1,255,641.99	4,111.74	94,460.38	309.32			
St. Paul & Kansas City Short Line	182.815	1,474,711.67	8,066.68	1,311,755.10	7,175.31	162,956.57	891.37			63,613.65
Totals and averages for system—	2,202.335	\$17,757,506.66	\$ 8,063.05	\$12,562,342.30	\$ 6,294.38	\$ 3,805,164.36	\$ 1,768.65			\$ 811,754.67

Chicago, St. Paul, M. & O. R'y—

(a) Main Line	58.530	\$ 1,181,112.64	\$20,732.19	\$ 790,733.74	\$13,879.83	\$ 390,378.90	\$ 6,852.36			\$ 39,861.10
(b) Rock River Branch	17.440	7,086.86	406.26	16,961.60	972.57			9,874.74	566.21	10,183.07
Totals and averages—	75.970	\$ 1,188,199.50	\$15,968.28	\$ 807,695.34	\$10,854.06	\$ 380,504.16	\$ 5,113.62			\$ 50,044.17

Note.—Of the main track mileage listed above to the C., St. P., M. & O. Ry. 1.56 miles main line is reported as being used by that company as side track only, but is used by the C. & N. W. Ry. as main track. This mileage is not used in computing per mile earnings and expenses of the C., St. P., M. & O. Ry.

Colfax Northern R'y—

(a) Main Line	6.000	\$ 2,196.17	\$ 366.03	\$ 7,811.43	\$ 1,301.91			\$ 5,615.26	\$ 935.88	\$ 535.31
(b) Seevers Line	6.500	30,607.80	4,708.89	28,503.71	4,385.18	2,104.09	323.71			603.91
Totals and averages—	12.500	\$ 32,803.97	\$ 2,624.32	\$ 36,315.14	\$ 2,905.21			\$ 3,511.17	\$ 280.89	\$ 1,139.22

Creston, Winterset & Des M. R'y—

(a) Main Line	20.550	\$ 13,769.03	\$ 670.03	\$ 22,976.45	\$ 1,118.05			\$ 9,207.42	\$ 448.05	
(b) Crooked Creek Ry. & Coal Co.	17.612	33,219.88	1,886.21	42,424.73	2,408.85			9,204.85	522.64	1,293.41
(c) Davenport, R. I. & N. W. R'y	33.916	53,652.07	1,582.19	40,439.88	1,192.56	13,212.19	389.63			13,212.19
(d) Des Moines Terminal Co.	9.910	19,580.66	1,957.21	7,911.44	8,668.89	11,660.22	12,823.32			2,228.16
(e) Des Moines Union R'y	4.175	506,424.51	121,299.28	299,259.91	71,679.02	207,164.60	49,620.26			40,637.40
(f) Des Moines Western R'y	1.470	7,674.18	5,230.53	728.23	495.35	6,945.95	4,735.14			2,799.92

Note.—In addition to the above the C., B. & Q. Ry. Co. reported earnings of \$50,758.58 and operating expenses of \$114,388.57 and the C., M. & St. P. Ry. Co. reported earnings of \$75,027.44 and operating expenses of \$129,421.87 for mileage of D., R. I. & N. W. Ry. in Iowa.

Dubuque & Sioux City R. R.—

(a) Main Line	327.500									
(b) Omaha Division	133.080									
(c) Cedar Rapids Branch	41.850									
(d) Onawa Branch	60.490									
(e) Sioux Falls Branch	70.110									
(f) Mona Branch	75.940									
(g) Stacyville Branch	7.930									
Totals and averages—	716.900	\$ 6,188,123.93	\$ 8,630.70	\$ 5,281,027.32	\$ 7,365.55	\$ 907,096.61	\$ 1,265.15			\$ 244,824.60

Dunleith & Dubuque Bridge Co.

(a) Main Line	1.010	\$ 487,968.64	\$ 6,266.87	\$ 352,466.47	\$ 4,526.93	\$ 135,472.17	\$ 1,739.94			\$ 27,332.65
(b) Great Northern R'y	77.860									
(c) Iowa Northern R'y	†									
(d) Iowa & Omaha Short Line R'y	†									
(e) Iowa & Southwestern R'y	†									
(f) Iowa Transfer R'y	210	14,006.63	66,608.24	10,509.16	50,043.62	3,497.47	16,654.62			551.05
(g) Manchester & Oneida R'y	8.420	25,776.15	3,061.30	20,027.98	2,378.62	5,748.17	682.68			994.41

†Not reported.

‡Included in report of Dubuque & Sioux City R. R. Co.

TABLE NO. 7.—CONTINUED.

Name of Road	Miles main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1915 in Iowa
		Total	Per mile	Total	Per mile	Total	Per mile	Total	Per mile	
Minneapolis & St. Louis R. R.—										
(a) Iowa Division	211.500									
(b) Iowa Central Ry.	450.493									
(c) Des Moines & Ft. D. Division	137.620									
Totals and averages	799.703	\$ 4,862,748.19	\$ 6,080.60	\$ 3,445,753.23	\$ 4,308.79	\$ 1,416,994.96	\$ 1,771.90			\$ 188,015.15
Muscatine North & South R'y.	47.800	\$ 149,881.96	\$ 3,135.61	\$ 115,821.84	\$ 2,423.05	\$ 34,060.12	\$ 712.56			\$ 4,506.97
Omaha Bridge & Terminal R'y.	.500	†								3,001.93
Sioux City Bridge Co.	1.000									
Sioux City Terminal R'y.	1.570	152,888.18	97,002.53	138,572.74	88,202.89	13,815.44	8,799.64			1,370.44
Tabor & Northern R'y.	10.750	24,634.66	2,291.59	22,002.88	2,046.77	2,631.83	244.82			1,422.74
Union Pacific R'y—										
(a) Main Line	2.060									
(b) Union Avenue Line	1.720									
Totals and averages	3.780	\$ 96,387.19	\$ 46,789.90	\$ 116,321.21	\$ 56,466.61			\$ 19,934.02	\$ 9,676.71	\$ 37,523.90
Note.—The earnings per mile are computed on the mileage producing earnings, viz.: 2.06 miles.										
Wabash Railroad—										
(a) Main Line	43.310	\$ 287,643.80	\$ 6,641.51	\$ 263,985.45	\$ 6,095.25	\$ 23,658.35	\$ 546.26			
(b) Des Moines & St. Louis	93.830	639,492.66	6,815.44	586,895.17	6,254.88	52,597.49	560.56			
(c) Omaha & St. Louis	65.730	405,295.19	6,166.06	405,683.56	6,171.97			\$ 383.37	\$ 5.91	
(d) Coal switches	9.360									
Totals and averages	212.230	\$ 1,332,431.65	\$ 6,567.91	\$ 1,256,564.18	\$ 6,193.94	\$ 75,867.47	\$ 373.97			\$ 52,626.20
Note.—Mileage of coal switches not used in computing averages.										
Interurban Lines—										
Cedar Rapids & Marion C. Ry. Co.	21.940	\$ 306,428.31	\$ 13,966.65	\$ 196,959.02	\$ 8,977.16	\$ 109,469.32	\$ 4,989.49			\$ 19,549.04
Centerville Light & Traction Co.	7.840	48,686.02	6,209.95	38,330.70	4,889.12	10,355.32	1,320.83			1,919.50
Charles City Western Ry. Co.	23.350	48,306.97	2,068.82	34,213.84	1,465.26	14,093.13	603.56			2,009.12
Davenport & Muscatine Ry. Co.	25.270	104,584.49	4,138.68	67,735.61	2,680.47	36,848.88	1,458.21			2,592.87
†Not reported.										
‡Included in report of Dubuque & Sioux City R. R. Co.										
Ft. D., Des M. & So., R. R. Co.	117.970	995,077.12	8,435.00	737,446.91	6,251.14	257,630.21	2,183.86			21,819.15
Inter-Urban Railway Company	64.200	341,332.46	5,316.70	237,733.34	3,703.01	103,599.12	1,613.09			12,693.00
Iowa & Illinois Railway Company	33.050	172,453.22	5,217.95	136,220.60	4,121.65	36,232.62	1,066.30			5,600.09
Iowa Railway & Light Company	55.000	338,562.92	6,145.68	225,241.89	4,088.62	113,321.03	2,057.01			10,428.55
Mason C. & Clear Lake R. R. Co.	14.620	123,034.52	8,415.49	76,169.16	5,209.93	46,865.36	3,205.56			5,167.09
Oskaloosa & Buxton Electric Ry. Co.	2.300	7,481.90	3,253.00	5,968.59	2,590.69	1,523.31	662.31			700.00
Southern Iowa Ry. & Light Co.	10.000	27,598.91	2,759.89	17,251.06	1,725.10	10,347.85	1,034.78			2,068.54
Waterloo, C. F. & Northern Ry.	110.610	736,386.63	6,667.51	330,268.08	2,985.88	406,118.55	3,671.63			19,038.74
Totals for the State	486.240	\$ 3,249,933.50	\$ 6,683.80	\$ 2,103,528.80	\$ 4,329.11	\$ 1,146,404.70	\$ 2,357.09			\$ 108,584.09
State Totals and Averages	9,924.993	\$89,055,424.73	\$ 8,984.28	\$66,382,957.44	\$ 6,696.99	\$22,672,467.29	\$ 2,287.29			\$3,654,122.93

TABLE NO. 8.—RAILROAD BUSINESS.

Abstract of Reports of Railway Companies for Entire System for the Year Ending December 31, 1915.

Name of Road	Miles of main track system	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes paid in 1915
		Total	Per mile	Total	Per mile	Total	Per mile	
Atchison, Topeka & Santa Fe Ry.	11,620.610	\$ 103,440,807.70	8,901.49	62,539,707.50	\$ 5,381.79	\$ 40,901,100.20	\$ 3,519.70	\$ 4,964,700.01
a Chicago, Burlington & Quincy Ry.	9,015.810	93,589,722.43	10,380.62	60,267,159.95	6,684.61	33,322,562.48	3,696.01	4,202,309.00
b Chicago Great Western Railway	1,407.576	14,299,948.86	10,159.27	11,405,383.22	8,102.85	2,894,565.64	2,056.42	504,515.96
Chicago, Milwaukee & St. Paul Ry.	9,719.400	97,048,050.50	9,984.98	62,171,532.85	6,396.64	34,876,517.65	3,588.34	4,950,521.63
c Chicago & North-Western Ry.	8,107.890	83,754,447.10	10,330.08	57,062,575.08	7,037.97	26,691,872.02	3,292.11	4,370,280.17
Chicago, Rock Island & Pacific Ry.	7,208.715	69,137,814.77	9,590.86	52,115,616.50	7,229.53	17,022,198.27	2,361.33	2,980,209.16
Chicago, St. Paul, Minneapolis & Omaha Ry.	1,683.090	18,300,614.48	10,813.81	12,256,378.44	7,282.07	5,944,236.04	3,531.74	980,209.16
Dubuque & Sioux City R. R.	761.940	7,186,951.58	9,432.44	5,677,496.46	7,451.37	1,509,455.12	1,981.07	4,900,750.60
Great Northern Ry.	7,130.650	72,211,324.99	10,126.89	37,757,964.42	5,295.16	34,453,360.57	4,831.73	2,265.91
d Minneapolis & St. Louis Railway	1,537.408	10,319,200.65	6,712.08	6,850,959.34	4,456.17	3,468,250.31	2,265.91	2,403,188.96
Union Pacific Railway	3,616.310	54,175,280.71	14,980.81	31,438,164.80	8,693.43	22,737,115.91	6,287.38	975,121.88
Wabash Railway	1,994.790	30,687,317.69	15,383.73	23,376,389.61	11,718.72	7,310,928.08	3,665.01	
Totals	63,804.119	\$ 654,051,400.52		\$ 422,919,858.17		\$ 231,132,132.35		\$ 28,320,667.06

a The Chicago, Burlington & Kansas City; Humeston & Shenandoah; Keokuk & Western; St. Louis, Keokuk & North-Western; 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 & 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 Iowa Central and The Des Moines & Ft. Dodge Railway are included in the Minneapolis & St. Louis system.

TABLE NO. 9.—REPORTS BY YEARS.

Comparative Statement of Assessments of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1889 to 1916, Inclusive.

Date Reported	Miles of road	Assessed Value		Gross Earnings		Per cent of assessment to gross earnings	Net Earnings		Per cent of assessment, net earnings	Taxes paid	Taxes per mile of road	Per cent of taxes on gross earnings	Per cent of taxes on net earnings
		Total	Per mile	Total	Per mile		Total	Per mile					
1889	8,298	\$ 43,271,008	\$ 5,214	\$ 36,365,604	\$ 4,390	119	\$ 9,515,947	\$ 1,147	454	\$ 1,194,657.00	144	.030	.083
1890	8,200	42,858,890	5,180	37,462,779	4,566	114	11,885,600	1,439	331	1,302,532.00	157	.036	.137
1891	8,377	44,558,606	5,319	37,689,553	4,522	118	10,986,373	1,312	405	1,245,344.00	151	.033	.105
1892	8,403	44,666,157	5,316	44,416,488	5,210	111	12,625,800	1,503	354	1,246,224.00	149	.033	.111
1893	8,478	44,869,784	5,292	44,284,053	5,223	101	12,736,553	1,502	352	1,322,532.00	157	.033	.104
1894	8,477	44,873,686	5,292	42,634,972	5,029	105	12,467,668	1,470	360	1,403,785.00	166	.032	.111
1895	8,481	44,376,542	5,232	35,874,444	4,230	124	10,365,390	1,222	428	1,355,625.00	160	.032	.109
1896	8,487	44,381,211	5,229	37,652,442	4,438	118	12,575,952	1,481	353	1,377,678.00	162	.033	.113
1897	8,481	44,373,916	5,232	39,622,290	4,671	112	12,420,503	1,465	357	1,382,564.00	163	.033	.110
1898	8,474	44,438,782	5,244	41,335,093	4,877	107	13,403,424	1,582	331	1,383,908.00	163	.035	.110
1899	8,518	44,550,129	5,230	46,202,906	5,424	96.4	15,532,008	1,823	287	1,404,651.00	166	.034	.105
1900	9,236	46,008,510	4,981	49,549,679	5,364	92.8	15,506,967	1,685	296	1,424,134.00	167	.031	.092
1901	9,336	47,071,258	5,042	52,354,817	5,607	89.9	15,094,072	1,616	312	1,609,370.00	163	.030	.097
1902	9,414	51,907,950	5,449	56,079,943	6,018	91.5	16,460,975	1,766	312	1,569,492.87	160	.030	.104
1903	9,725.8173	56,541,513	5,814	56,466,305	5,955	100.1	17,134,102	1,807	329	1,623,496.46	174	.029	.090
1904	9,799.6363	57,535,160	5,871	58,469,340	6,019	98.4	15,076,163	1,552	381	1,874,419.17	199	.033	.109
1905	9,799.2283	58,190,189	5,937	57,396,848	5,857	101.4	15,345,574	1,596	379	2,141,863.83	220	.036	.142
1906	9,827.0303	62,337,199	6,343	62,732,307	6,403	99.3	19,258,953	1,964	324	2,089,351.74	213	.036	.136
1907	9,824.2203	63,334,120	6,447	60,751,348	7,114	90.6	21,890,793	2,231	289	2,211,682.18	225	.035	.115
1908	9,876.82	63,457,616	6,425	73,081,792	7,451	86.4	18,919,330	1,966	325	2,312,742.68	236	.033	.106
1909	9,878.73	63,663,805	6,445	67,767,032	7,378	88.3	16,144,503	1,651	394	2,412,724.79	244	.036	.134
1910	9,794.257	63,729,447	6,506	72,189,276	7,378	88.3	17,939,211	1,819	354	2,505,375.51	255	.035	.155
1911	9,858.239	65,824,482	6,678	78,444,295	7,959	83.9	15,028,007	1,526	438	2,627,509.25	267	.033	.175
1912	9,868.962	65,961,446	6,671	77,984,583	7,913	84.6	16,986,505	1,724	388	2,721,391.95	276	.035	.160
1913	9,946.181	78,509,298	7,879	81,097,971	8,325	95.8	17,282,849	1,761	455	2,862,488.00	287	.035	.165
1914	9,973.231	78,009,112	7,868	87,815,833	8,819	89.6	20,663,997	2,075	381	3,138,504.27	315	.036	.152
1915	9,998.456	78,880,376	7,875	89,950,216	8,999	87.7	23,092,491	2,310	342	3,506,436.26	360	.040	.156
1916	10,029.383	78,865,563	7,863	89,365,425	8,879	88.6	22,672,467	2,261	348	3,654,123.00	364	.041	.161

*This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March or the second Monday of July of the respective years named in the left hand column. The items, preceding, "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last year, likewise of net earnings.

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

Note.—The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council e. g., the tax reported in 1906 was levied on 9,799.6363 miles of road that being the mileage reported and assessed in 1904, and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

TABLE NO. 10.—CLASSIFICATION.

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July 17, 1916, under the provisions of chapter 75, Acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS.

Atchison, Topeka & Santa Fe Railway.
Cedar Rapids & Marion City Railway.
Centerville Light and Traction Co.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago & North-Western Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Davenport & Muscatine Ry.
Des Moines Terminal Company.
Des Moines Union Railway.
Des Moines Western Railway.
Dubuque & Sioux City Railroad.
Dunleith & Dubuque Bridge Co.
Fort Dodge, Des Moines & Southern Railway.
Great Northern Railway.
Inter-Urban Railway.
Iowa & Illinois Railway.
Iowa Railway and Light Co.
Iowa Transfer Railway.
Mason City & Clear Lake Railroad Company.
Minneapolis & St. Louis Railroad.
Omaha Bridge & Terminal Railway.
Sioux City Bridge Company.
Sioux City Terminal Railway.
Union Pacific Railroad.
Wabash Railroad.
Waterloo, Cedar Falls & Northern Railway.

CLASS "B" RAILROADS.

Centerville, Albia & Southern Ry.
Muscatine North & South Railway.
Oskaloosa & Buxton Electric Ry.

CLASS "C" RAILROADS.

Atlantic Northern Railway.
Atlantic Southern Railway.
Charles City Western Railway.
Chicago, Anamosa & Northern Railway.
Colfax Northern Railway.
Creston, Winterset & Des Moines Ry.
Crooked Creek Railroad & Coal Company.
Davenport, Rock Island & Northwestern Railway.
Iowa Northern Railway.
Iowa & Omaha Short Line Railway.
Iowa & Southwestern Railway.
Manchester & Oneida Railway.
Southern Iowa Railway & Light Company.
Tabor & Northern Railway.

TABLE NO. 11.—EXPRESS COMPANIES.

Statement of Assessment of Express Property as Fixed by the Executive Council, July 2, 1916.

Counties	Adams		American		Wells Fargo	
	Miles	Value	Miles	Value	Miles	Value
Adair	28.684	\$ 803.15	8.520	\$ 272.64		
Adams	29.802	836.13				
Allamakee			1.720	55.04	62.940	\$ 1,762.32
Appanoose	65.870	1,844.36	29.890	956.48	55.321	1,548.99
Audubon			34.600	1,110.08		
Benton			65.500	2,096.00	35.820	1,022.56
Black Hawk			74.170	2,373.44	101.203	2,833.63
Boone	27.650	774.20	67.150	2,148.80	25.300	708.40
Bremer			29.310	937.02	64.167	1,796.63
Buchanan			59.430	1,901.76	20.003	590.01
Buena Vista	20.120	563.36	53.170	1,701.44	22.650	634.20
Butler			77.120	2,467.84	27.743	776.80
Calhoun			94.320	3,018.24	59.658	1,670.42
Carroll			60.180	1,925.76	59.046	1,653.29
Cass	13.652	382.26	57.50	1,840.00		
Cedar			84.500	2,706.88	3.900	110.88
Cerro Gordo	24.351	681.83	55.476	1,775.23	64.634	1,809.75
Cherokee			57.210	1,890.72		
Chickasaw			7.010	224.32	51.866	1,451.97
Clarke	46.420	1,299.76				
Clay	26.550	743.40	31.670	1,013.44	51.490	1,441.72
Clayton					132.280	3,703.84
Clinton	9.120	255.36	98.930	3,165.76	89.550	2,507.40
Crawford			112.980	3,615.36	45.642	1,217.93
Dallas	26.980	755.44			78.040	2,185.12
Davis	15.450	432.60	23.750	760.00	26.246	734.89
Decatur	96.712	2,707.94				
Delaware			44.050	1,400.60	70.954	1,986.71
Des Moines	56.796	1,590.29	21.180	677.76		
Dickinson	7.920	221.76	29.820	954.24	12.330	345.24
Dubuque	.532	14.80	31.430	1,005.76	91.304	2,566.51
Emmet	18.930	530.04	55.000	1,760.00		
Fayette			44.760	1,432.32	87.401	2,447.93
Floyd			39.580	1,266.56	24.820	694.96
Franklin	43.005	1,204.14	38.638	1,236.42	24.679	691.01
Fremont	61.663	1,726.56			8.740	244.72
Greene	23.060	645.68	25.300	809.60	27.300	766.08
Grundy			57.500	1,840.00	7.922	221.82
Guthrie			33.810	1,081.92	36.550	1,023.40
Hamilton			81.442	2,606.14		
Hancock	38.796	1,066.29	45.750	1,464.00	24.150	676.20
Hardin	29.769	805.53	120.084	3,842.68		
Harrison			105.270	3,268.64	8.959	250.85
Henry	75.631	2,117.67				
Howard					38.921	1,089.79
Humboldt	29.760	833.28	60.130	1,924.16		
Ida			40.380	1,232.16		
Iowa	25.250	808.00	25.250	808.00	32.680	915.04
Jackson			14.600	467.20	75.110	2,103.08
Jasper	33.172	928.81	68.020	2,205.44	30.472	853.22
Jefferson	57.162	1,600.54	26.370	843.84	4.020	112.56
Johnson			91.220	2,919.04		
Jones			27.750	888.00	72.920	2,041.76
Keokuk	39.786	1,114.00	74.040	2,369.29	40.140	1,123.92
Kossuth	22.351	625.83	97.960	3,134.72	24.350	681.80

TABLE NO. 11—CONTINUED.

Counties	Adams		American		Wells Fargo	
	Miles	Value	Miles	Value	Miles	Value
Lee	112.626	3,153.53	27.180	869.76	19.890	556.92
Linn			140.260	4,488.32	71.350	1,997.80
Louisa	48.397	1,355.11	42.140	1,348.48	6.110	171.08
Lucas	49.645	1,390.06	20.310	649.92		
Lyon			79.520	2,544.64	12.460	348.88
Madison	12.379	346.61	21.400	684.80	19.466	545.05
Mahaska	73.817	2,066.88	85.400	2,732.80		
Marion	40.007	1,120.20	43.540	1,393.28	29.000	1,002.00
Marshall	65.528	1,834.78	25.990	831.68	56.803	1,590.62
Mills	75.737	2,120.64			25.940	726.32
Mitchell			30.650	980.80	43.935	1,230.18
Monona			86.170	2,757.44	27.530	770.84
Monroe	63.101	1,766.83	15.660	501.12	32.410	907.43
Montgomery	48.427	1,355.96	15.600	499.20		
Muscatine	7.720	216.16	121.230	3,879.36	33.780	945.84
O'Brien			72.500	2,320.00	24.020	672.56
Osceola			57.600	1,843.20		
Page	81.682	2,287.09			37.010	1,066.28
Palo Alto	20.490	573.72	30.030	960.96	24.340	681.52
Plymouth			72.830	2,330.56	15.000	420.00
Pocahontas	16.740	468.72	63.350	2,027.20	11.010	308.28
Polk	30.298	848.34	112.984	3,615.48	106.347	2,977.72
Pottawattamie	17.580	492.24	105.520	3,376.64	80.373	2,250.44
Poweshiek	36.593	1,024.61	59.420	1,901.44		
Ringgold	55.910	1,565.48			23.899	669.17
Sac			88.380	2,828.16	19.150	536.26
Scott	24.790	694.12	96.220	3,079.04	70.650	1,978.20
Shelby			38.840	1,242.88	56.884	1,592.75
Sioux			74.230	2,375.36	54.950	1,538.60
Story	19.476	545.33	96.183	3,077.86	24.660	690.48
Tama			96.070	3,074.24	41.986	1,175.61
Taylor	55.008	1,540.22			5.779	161.81
Union	43.443	1,216.40			22.596	632.60
Van Buren	42.050	1,177.40	38.150	1,230.80		
Wapello	26.723	748.25	37.090	1,206.08	50.183	1,427.52
Warren	56.492	1,581.78	39.880	1,276.16	15.787	442.04
Washington	38.613	1,081.16	63.670	2,037.44	26.200	733.60
Wayne	36.753	1,029.08	42.420	1,357.44	14.960	418.83
Webster	67.680	1,895.04	117.010	3,744.32	43.482	1,217.50
Winnebago	20.920	585.76	37.640	1,204.48		
Winnebush			24.000	768.00	58.720	1,644.16
Woodbury	2.500	70.00	100.400	3,212.80	37.590	1,032.52
Worth	13.871	388.39	20.580	658.56	27.927	781.95
Wright	15.612	437.14	68.890	2,204.48	45.688	1,279.26
Totals	3,289.302	\$ 64,102.13	4,911.597	\$157,171.10	3,150.001	\$ 88,200.02

GREAT NORTHERN.

Lyon	18.420	\$ 515.76
Plymouth	25.290	708.12
Sioux	27.300	794.40
Woodbury	6.850	191.80
Totals	77.860	\$ 2,180.08

The taxable value per mile was fixed as follows: Adams Express Company, \$28.00; American Express Company, \$32.00; Great Northern Express Company, \$28.00; Wells Fargo & Company, Express, \$28.00.

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 shipment, 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 cannot 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 renewal 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" or "operation."