

STATE OF IOWA
1918

FORTY-SEVENTH 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 19, 1918

Compiled under Direction of

R. E. BALES

Secretary of Executive Council

By

A. U. SWAN

and

DELLA M. KELTNER

Assistants

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PRINCIPAL RAILROAD OFFICIALS.

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

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—F. C. Fox, Topeka, Kan.
General Superintendent—E. Raymond, Topeka, Kan.
Chief Engineer—H. W. Wagner, Topeka, Kan.
General Auditor—W. E. Bailey, Chicago, Ill.
Commissioner of Taxes—Geo. G. Tunell, Chicago, Ill.
Superintendents—Missouri Division—R. H. Allison, Marcelline, Mo.; Illinois Division, 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.
General Manager—C. E. Spar, Atlantic, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

President—Hale Holden, Chicago, Ill.
Vice Presidents—C. G. Burnham, C. E. Spens, E. P. Bracken, Thos. S. Howland, Elmer A. Howard, Chicago, Ill.; W. W. Baldwin, Burlington, Iowa.
Secretary-Treasurer—Thomas S. Howland, Chicago, Ill.
General Counsel—Oliver M. Spencer, Chicago, Ill.
General Manager—L. B. Allen, Chicago, Ill.
General Superintendent—Iowa District—F. H. Ustick, Burlington, Iowa.
Chief Engineer—A. W. Newton, Chicago, Ill.
General Auditor—Charles I. Sturgis, Chicago, Ill.
Tax Agent—Alfred E. Patten, Chicago, Ill.
Division Superintendents—J. P. Cummings, Ottumwa, Iowa; H. W. Hamm, Centerville, Iowa; W. H. Young, Burlington, Iowa; W. T. Sadler, Creston, Iowa.

CHICAGO GREAT WESTERN RAILWAY.

President—S. M. Felton, Chicago, Ill.
Vice-President—W. L. Park, Chicago, Ill.
Secretary-Treasurer—J. F. Coykendall, Chicago, Ill.
General Solicitor—Ralph M. Shaw, 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. E. Palmer, St. Paul, Minn.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

Chairman of the Board—A. J. Earling, Chicago, Ill.
President—H. E. Byram, Chicago, Ill.
Vice-President—H. R. Williams, New York, N. Y.
Secretary—E. W. Adams, Milwaukee, Wis.
Treasurer—A. G. Loomis, Chicago, Ill.

TAXABLE VALUATION OF RAILROAD PROPERTY

General Counsel—Burton Hanson, Chicago, Ill.
General Manager—J. T. Gillick, Chicago, Ill.
Chief Engineer—C. F. Loweth, Chicago, Ill.
Comptroller—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; E. G. Atkins, 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—Richard H. Aishton, 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—J. W. Layden, Boone, Iowa; R. F. Armstrong, Mason City, Iowa; E. B. McClure, Sioux City, Iowa; J. P. Cantillon, Eagle Grove, Iowa; B. E. Terpling, Belle Plaine, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

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

President—J. E. Gorman, Chicago, Ill.
Vice-President—A. C. Ridgway, Chicago, Ill.
Treasurer and Secretary—George H. Crosby, Chicago, Ill.
General Manager—C. W. Jones, Des Moines, Iowa.
General Counsel—M. L. Bell, Chicago, Ill.
Chief Engineer—C. A. Morse, Chicago, Ill.
Auditor—W. H. Burns, Chicago, Ill.
Tax Commissioner—Thos. J. Newkirk, Chicago, Ill.
Superintendents of Divisions—A. T. Abbott, E. J. Gibson, Des Moines, Iowa; G. A. Merrill, Cedar Rapids, Iowa; C. L. Ruppert, Trenton, Mo.; A. L. Halldeman, Manly, Iowa; C. E. Green, Estherville, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

Chairman of the Board—Marvin Huggitt, Chicago, Ill.
President—James T. Clark, St. Paul, Minn.
Vice-President and Assistant Secretary—S. A. Lynde, New York, N. Y.
Secretary—J. D. Caldwell, Chicago, Ill.
Assistant Secretary—C. A. Leggs, Hudson, Wis.
Treasurer—Arthur S. Pierce, New York, N. Y.
General Solicitor—J. B. Sheehan, St. Paul, Minn.
Vice-President and General Counsel—Edw. M. Hyzer, Chicago, Ill.
Vice-President and General Manager—A. W. Trenholm, St. Paul, Minn.
General Superintendent—F. R. Pechin, St. Paul, Minn.
Chief Engineer—H. Rettinghouse, St. Paul, Minn.
Comptroller—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 E. SeEVERS, Des Moines, Iowa.
Secretary—W. Blakeley, Colfax, Iowa.
General Manager—W. Blakeley, Colfax, Iowa.

TAXABLE VALUATION OF RAILROAD PROPERTY

CRESTON, WINTERSET & DES MOINES RAILWAY.

Vice-President and Receiver—C. E. Wilson, Macksburg, Iowa.
Auditor and 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—J. C. Mobley, 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.
Auditor and General Superintendent—C. H. Hueston, Des Moines, Iowa.

DUBUQUE & SIOUX CITY RAILROAD.

President—C. H. Markham, Chicago, Ill.
Vice-Presidents—C. M. Kittle, W. L. Park, Chicago, Ill.; T. J. Foley, Chicago, Ill.; F. B. Bowes, Chicago, Ill.
Secretary and Assistant Treasurer—F. E. Couch, Dubuque, Iowa.
Treasurer—A. J. Wykes, New York, N. Y.
General Solicitor—Blewett Lee, Chicago, Ill.
General Manager—A. E. Clift, Chicago, Ill.
General Superintendent—W. S. Williams, Waterloo, Iowa.
Chief Engineer—A. S. Baldwin, Chicago, Ill.
Comptroller—W. D. Beymer, Chicago, Ill.
Land and Tax Commissioner—W. L. Tarbet, Chicago, Ill.
Superintendents of Iowa Divisions—L. E. McCabe, Dubuque, Iowa; T. H. Sullivan, Fort Dodge, Iowa.

DUNLEITH & DUBUQUE BRIDGE COMPANY.

President—C. H. Markham, Chicago, Ill.
Vice-President—C. M. Kittle, Chicago, Ill.
Secretary—F. E. Couch, Dubuque, Iowa.
Treasurer—O. F. Nau, Chicago, Ill.
General Manager—A. E. Clift, Chicago, Ill.
Comptroller—W. D. Beymer, Chicago, Ill.
Land and Tax Commissioner—W. L. Tarbet, Chicago, Ill.
Superintendent Iowa Division—L. E. McCabe, Dubuque, Iowa.

GREAT NORTHERN RAILROAD.

President—L. W. Hill, St. Paul, Minn.
Vice-Presidents—G. R. Martin, J. M. Gruber, W. P. Kinney, E. C. Lindley, 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—J. M. Graber, St. Paul, Minn.
General Counsel—E. C. Lindley, St. Paul, Minn.
General Superintendent—Eastern District—F. Bell, St. Paul, Minn.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
Comptroller—G. R. Martin, St. Paul, Minn.
Right of Way Land and Tax Commissioner—James T. Maher, St. Paul, Minn.
Superintendent of Iowa Division—J. A. MacKinnon, Sioux City, Iowa.

IOWA & OMAHA SHORT LINE RAILWAY.

(Officers last reported. No report for 1918.)

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.

(Officers last reported. No report for 1918.)

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—F. H. Ustick, Burlington, Iowa.
Secretary and Treasurer—J. A. Wagner, Des Moines, Iowa.
Auditor—H. R. Brown, 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. Blalr, Manchester, Iowa.
Auditor—Chas. J. Seeds, Manchester, Iowa.
Traffic Manager—C. J. Boardway, Manchester, Iowa.
Chairman General Managing Committee—E. M. Carr, Manchester, Iowa.
Superintendent Iowa Division—J. S. Jones, Manchester, Iowa.

MINNEAPOLIS & ST. LOUIS RAILROAD.

President—W. H. Bremner, Minneapolis, Minn.
Vice-President—F. B. Townsend, Minneapolis, Minn.
Secretary—A. C. Doan, New York, N. Y.
Treasurer—F. H. Davis, New York, N. Y.
General Counsel—F. M. Miner, Minneapolis, Minn.
General Manager—R. G. Kenly, Minneapolis, Minn.
Chief Engineer—J. H. Reinholdt, Minneapolis, Minn.
Comptroller—A. E. Smith, Minneapolis, Minn.
Tax Commissioner—C. F. Foote, Minneapolis, Minn.
Superintendents Iowa Divisions—R. E. Ryan, Minneapolis, Minn.; J. P. Houston, Oskaloosa, Iowa.

MISSOURI IRON CO. RAILROAD SWITCH.

President—Edward F. Goltra, St. Louis, Mo.
Vice-President—Thomas S. Maflitt, St. Louis, Mo.
Secretary and Treasurer—Jesse D. Dana, St. Louis, Mo.
General Superintendent—R. W. Erwin, Waukon, Iowa.

MUSCATINE, BURLINGTON & SOUTHERN RAILROAD COMPANY.

Vice-President—E. H. Ryan, Davenport, Iowa.
Secretary—T. W. Krein, Muscatine, Iowa.
Treasurer—C. N. Voss, Davenport, Iowa.
Auditor—S. E. Schweitzer, Muscatine, Iowa.
General Manager—T. W. Krein, Muscatine, Iowa.
General Superintendent—H. C. Bundick, Muscatine, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY.

President—C. H. Markham, Chicago, Ill.
Vice-President—C. M. Kittle, 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—A. E. Chft, Chicago, Ill.
Comptroller—W. D. Beymer, Chicago, Ill.
Land and Tax Commissioner—Wm. L. Tarbet, Chicago, Ill.

SIOUX CITY BRIDGE COMPANY.

President—Jas. T. Clark, St. Paul, Minn.
Vice-President—Richard H. Ashton, 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-Presidents—Wm. Milchrist, Sioux City, Iowa; F. S. Brooks, Chicago, Ill.
Secretary—R. F. Murray, Sioux City, Iowa.
Treasurer—Geo. S. Parker, Sioux City, Iowa.
General 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 Counsel—M. L. Bell, Chicago, Ill.
General Manager—C. W. Jones, 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. L. Haldeman, 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.
Treasurer and Auditor—Myra McClelland, Tabor, Iowa.

TAXABLE VALUATION OF RAILROAD PROPERTY

UNION PACIFIC RAILROAD.

President—E. E. Calvin, Omaha, Neb.
Vice-Presidents—W. A. Harriman, C. C. Stillman, C. B. Seger, New York, N. Y.
Secretary—Thos. Price, New York, N. Y.
Treasurer—Frederick V. S. Crosby, New York, N. Y.
General Solicitor—N. H. Loomis, Omaha, Neb.
General Manager—W. M. Jeffers, 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—J. C. Otteson, J. E. Taussig, 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.
General Superintendent—T. J. Jones, 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.
Superintendents of Iowa Divisions—L. W. Karnes, W. H. Eckard, Moberly, Mo.

INTERURBAN RAILROAD OFFICERS.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

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

IOWA SOUTHERN UTILITIES COMPANY.

President—D. C. Bradley, Centerville, Iowa.
Vice-President—John C. Meiners, Milwaukee, Wis.
Secretary—Lyman C. Bernhard, Milwaukee, Wis.
Treasurer, General Solicitor, General Manager and Tax Commissioner—Frank S. Payne, Centerville, Iowa.
General Superintendent—H. R. Longonecker, 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—C. H. Parr, Charles City, Iowa.
Treasurer—M. W. Ellis, Charles City, Iowa.
General Manager—E. R. Ernsberger, Charles City, Iowa.

CLINTON, DAVENPORT & MUSCATINE RAILWAY COMPANY.

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

DES MOINES CITY RAILWAY COMPANY.

President—Emil G. Schmidt, Des Moines, Iowa.
Vice-President—W. H. McHenry, Des Moines, Iowa.
Secretary—O. H. Bernd, Des Moines, Iowa.
Treasurer—F. M. Harris, Des Moines, Iowa.
Auditor—O. H. Bernd, Des Moines, Iowa.
Chief Engineer—W. L. Wilson, Des Moines, 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.
Chief Engineer—E. L. Cooper, Boone, Iowa.
Treasurer and Auditor—F. M. Johnston, Boone, Iowa.
Superintendent Iowa Division—C. M. Kelly, Boone, Iowa.

INTER-URBAN RAILWAY COMPANY.

President—Emil G. Schmidt, Des Moines, Iowa.
Vice-President—W. H. McHenry, Des Moines, Iowa.
Secretary and Auditor—O. H. Bernd, Des Moines, Iowa.

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Treasurer—F. M. Harris, Des Moines, Iowa.
 General Solicitor—W. H. McHenry, Des Moines, Iowa.
 Chief Engineer—W. L. Wilson, Des Moines, Iowa.

CEDAR RAPIDS & IOWA CITY RAILWAY.

President and General Manager—William G. Dows, Cedar Rapids, Iowa.
 Vice-Presidents—Isaac B. Smith, John A. Reed, Cedar Rapids, Iowa.
 Secretary and Auditor—Chas. S. Woodward, Cedar Rapids, Iowa.
 Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.
 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. Slesseger, Mason City, Iowa.
 Auditor—F. E. Wells, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY.

President—W. B. McKinley, Champaign, Ill.
 Vice-Presidents—W. H. Carnahan, Champaign, Ill.
 Secretary—M. G. Linn, Des Moines, Iowa.
 Treasurer—Geo. M. Mattis, Champaign, Ill.
 General Manager—H. E. Chubbuck, Peoria, Ill.
 General Superintendent—J. W. Porter, Oskaloosa, Iowa.
 Auditor—C. Barnhart, Oskaloosa, Iowa.

ALBIA LIGHT & RAILWAY COMPANY.

President—A. L. Fowle, New York, N. Y.
 Vice-President—Merle R. Walker, New York, N. Y.
 Secretary—A. S. Leland, New York, N. Y.
 Treasurer and General Manager—Ralph W. Boyer, 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.

TAMA & TOLEDO RAILWAY COMPANY.

President—W. C. Walters, Toledo, Iowa.
 Vice-President—Wm. G. Dows, Cedar Rapids, Iowa.
 Secretary—C. S. Woodward, Cedar Rapids, Iowa.
 Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.
 General Manager—J. P. Walters, Toledo, Iowa.

TAXABLE VALUATIONS FOR 1918.

Railroad property	\$ 78,735,962
Interurbans	2,178,588
Sleeping cars	418,970
Equipment companies	832,510
Transmission lines	651,721
Express property	218,622
Totals	\$ 82,835,663

TABLE NO. 1—INTERURBANS.

Length of Inter-Urban Lines January 1, 1918, 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
Charles City Western Railway	Floyd	23.35	23.35	3,500	81,725
Clinton, Davenport & Muscatine Ry.	Muscatine	18.17			
	Scott	31.06			
	Clinton	10.86	60.09	3,700	223,333
Des Moines City Ry. Co.	Polk	3.91	3.91	3,500	13,685
Fort Dodge, Des Moines & Southern R. R.	Boone	31.70			
	Calhoun	13.31			
	Greene	1.18			
	Polk	20.45			
	Story	19.22			
	Webster	57.31			
	Hamilton	5.76	149.12	3,700	546,675
Inter-Urban Railway	Dallas	21.20			
	Jasper	5.45			
	Polk	32.91	59.56	3,500	208,460
Iowa Southern Utilities Co.	Appanoose	21.11			
	Monroe	10.83	31.94	2,500	79,850
C. R. & Iowa City Ry. Co.	Johnson	18.37			
	Linn	26.28	44.65	3,700	165,205
Mason City & Clear Lake Railroad Company	Cerro Gordo	14.02	14.02	4,500	65,700
Oskaloosa & Buxton Electric Ry.	Mahaska	2.30	2.30	3,700	8,510
Albia Light & Ry. Co.	Monroe	10.00	10.00	3,000	30,000
Waterloo, Cedar Falls & Northern Railway	Benton	9.95			
	Black Hawk	64.50			
	Bremer	19.80			
	Buchanan	5.73			
	Linn	20.71	111.79	5,000	558,950
Tama & Toledo Ry. Co.	Tama	2.95	2.95	3,700	10,915
Total			536.22		\$2,178,588

TABLE NO. 2—RAILROADS.

Length of Railroads January 1, 1918, 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>Utchison, Topeka & Santa Fe R'y</i>	Lee	19.80	19.80	828,000	\$ 517,140
Account sleeping cars				222	4,614
<i>Atlantic Northern R'y</i>			17.00	1,500	25,500
	Audubon	5.70			
	Cass	7.33			
	Shelby	3.97			
<i>Chicago, Burlington & Quincy R'y</i>			1,365.602	8,500	11,097,617
Account sleeping cars				49	62,818
Main Line	Adams	25,932			
	Clarke	25,822			
	Des Moines	18,070			
	Henry	19,394			
	Jefferson	24,586			
	Lucas	26,853			
	Mills	37,023			
	Monroe	27,915			
	Montgomery	35,932			
	Union	24,779			
	Wapello	39,723	273.509		
<i>Ft. Madison Branch</i>	Henry	3,670			
	Jefferson	13,060			
	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	7,606	67.807		
<i>Chariton, D. M. & Southern Branch</i>	Lucas	9,651			
	Warren	21,439	30.490		
<i>Chariton Branch</i>	Decatur	15,007			
	Lucas	13,741			
	Wayne	6,893	36.541		
<i>Leon, Mt. Ayr & Southwestern Branch</i>	Decatur	35,439			
	Ringgold	38,642	54.281		
<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	10,370			
	Cass	10,065	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	3,357			
	Montgomery	12,439			
	Pottawattamie	1,996	17.922		

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>Neb. City, Sidney & North-east</i>	Fremont	12.139			
	Mills	8.918	21.057		
<i>Hastings & Avoca Branch</i>	Pottawattamie	5.244			
	Mills	10.483	15.727		
<i>Northern Division</i>	Dubuque	.532	.532		
<i>Burlington & Western R'y</i>	Henry	10.679			
	Jefferson	17.784			
	Keokuk	13.443			
	Mahaska	26.746			
	Marion	.803			
	Washington	13.875	83.339		
<i>Burlington & Northwestern R'y</i>	Des Moines	12.966			
	Henry	9.320			
	Louisa	3.148			
	Washington	13.014	38.678		
<i>Des Moines & Kansas City R. R.</i>	Clarke	20.598			
	Decatur	26.636			
	Madison	12.379			
	Polk	7.428			
	Warren	27.357	94.208		
<i>St. Louis, Keokuk & North-western</i>	Henry	14.250			
	Lee	36.750	51.000		
<i>Keokuk & St. Paul R'y</i>	Des Moines	8.880			
	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	27.208			
	Taylor	27.000	96.748		
<i>Chicago, Burlington & Kansas City</i>	Appanoose	17.970			
	Davis	15.450			
	Lee	16.800			
	Van Buren	27.330	77.640		
<i>Kansas City, St. Joe & Council Bluffs</i>	Fremont	29.783			
	Mills	17.063			
	Pottawattamie	8.280	56.926		
<i>Clarinda, College Springs & Southwestern</i>	Page	17.768	17.768		
<i>Brownsville & Nodaway Valley</i>	Montgomery	2.418			
	Page	22.810	25.228		
<i>Tarkio Valley R. R.</i>	Page	2.174	2.174		
<i>Iowa & St. Louis R. R.</i>	Appanoose	5.430	5.430		

TAXABLE VALUATION OF RAILROAD PROPERTY

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>Chicago Great Western R'y</i>			769.176	7,500	5,768,830
Account sleeping cars.....				67	51,536
Main line	Bremer	6.008			
	Buchanan	11.374			
	Chickasaw	35.526			
	Delaware	25.624			
	Dubuque	31.204			
	Fayette	19.841			
	Howard	13.030			
	Mitchell	9.886	142.468		
Southern Branch	Black Hawk	30.357			
	Buchanan	2.809			
	Fayette	6.561			
	Grundy	7.922			
	Jasper	19.022			
	Madison	19.466			
	Marshall	31.818			
	Polk	29.032			
	Ringgold	23.800			
	Tama	12.626			
	Taylor	5.779			
	Union	22.696			
	Warren	15.787	228.194		
Cedar Falls Branch.....	Black Hawk	7.526	7.526		
Waverly Branch	Bremer	21.871	21.871		
M. C. & Ft. D.—Main Line..	Calhoun	18.568			
	Carroll	35.226			
	Cerro Gordo	31.484			
	Crawford	1.872			
	Franklin .....	.535			
	Harrison	1.949			
	Mitchell	5.305			
	Pottawattamie	28.373			
	Shelby	32.814			
	Webster	27.731			
	Worth	16.657			
	Wright	33.426	233.940		
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer	25.308			
	Butler	27.743			
	Fayette	7.349			
	Franklin	24.144			
	Wright	12.262	96.896		
M. C. & Ft. D.—Lehigh Br...	Webster	15.751	15.751		
Wisconsin, Minn. & Pacific Branch	Howard	1.511			
	Mitchell	20.994	22.505		

TAXABLE VALUATION OF RAILROAD PROPERTY

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>Chicago, Milwaukee & St. Paul R'y</i>			1,868.400	8,150	15,227,949
Account sleeping cars.....				12	22,422
Iowa Division	Benton	24.08			
	Boone	9.92			
	Carroll	23.82			
	Clinton	35.31			
	Crawford	12.96			
	Dallas	20.51			
	Guthrie	19.56			
	Harrison	7.01			
	Jackson	12.92			
	Jones	25.47			
	Linn	25.80			
	Marshall	24.99			
	Pottawattamie	26.59			
	Shelby	24.07			
	Story	24.66			
	Tama	26.41	344.11		
Phildia Branch	Boone .....	.82			
	Dallas	5.87	6.69		
Green Island Branch.....	Clinton .....	.76			
	Jackson	12.14	12.90		
Kansas City Division.....	Appanoose	22.34			
	Benton	1.78			
	Iowa	32.59			
	Keokuk	39.70			
	Linn	17.37			
	Monroe	10.47			
	Wapello	27.94			
	Wayne	14.96	158.15		
Sioux City Branch.....	Crawford	30.78			
	Monona	27.53			
	Woodbury	31.96	90.27		
Dubuque Division	Allamakee	36.11			
	Clayton	36.22			
	Dubuque	32.81			
	Jackson	31.04	136.18		
Cascade Branch	Dubuque	19.50			
	Jackson	16.12	35.62		
Volga Branch	Clayton	42.01			
	Fayette	16.20	58.21		
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	27.07			
	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	24.30		
	Scott	7.80	32.19		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value		
Clinton Branch	Clinton	10.58	10.58				
Iowa & Minnesota Division	Howard	24.88	41.34				
	Winneshiek	16.99					
Decorah Branch	Winneshiek	9.54	9.54				
Austin Branch	Cerro Gordo	8.93	27.95				
	Mitchell	7.75					
	Worth	11.27					
Iowa & Dakota Division	Allamakee	4.02	291.49				
	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					
	Elkader Branch	Clayton		19.20	19.20		
Spirit Lake Branch	Clay	7.70	20.03				
	Dickinson	12.33					
Eden Branch	Sioux	8.99	8.99				
Sioux City & Dakota Division	Lyon	3.04	40.55				
	Plymouth	15.90					
	Sioux	14.83					
	Woodbury	5.63					
Des Moines Division—Main Line	Buena Vista	14.02	156.43				
	Calhoun	29.30					
	Clay	19.48					
	Dallas	26.71					
	Greene	27.36					
	Guthrie	16.59					
	Pocahontas	11.01					
	Polk	10.57					
	Des Moines Division—Boone Line	Boone		15.38	35.01		
		Dallas		9.62			
Polk		10.01					
Des Moines Division—Storm Lake Branch	Buena Vista	7.73	38.58				
	Calhoun	11.70					
	Sac	19.15					
Muscatine Line	Jefferson	4.02	76.94				
	Keokuk	9.38					
	Louisa	6.11					
	Muscatine	16.72					
	Scott	.64					
	Wapello	13.87					
	Washington	26.20					

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 & North-Western R'y Account sleeping cars			1,615.070	9,700 75	15,686,179 121,130
Chicago & North-Western R'y	Benton	24.84	350.32		
	Boone	24.80			
	Carroll	25.41			
	Cedar	24.98			
	Clinton	40.17			
	Crawford	31.60			
	Greene	24.19			
	Harrison	30.33			
	Linn	23.38			
	Marshall	35.59			
	Pottawattamie	19.06			
	Story	24.23			
	Tama	25.34			
Iowa Midland Branch	Clinton	33.40	70.98		
	Jackson	14.60			
	Jones	22.98			
Stanwood & Tipton Branch	Cedar	8.50	8.50		
Ottumwa, Cedar Falls & St. Paul Branch	Benton	2.47	60.36		
	Keokuk	16.89			
	Mahaska	13.66			
	Poweshiek	27.23			
	Tama	.11			
Moingona Branch	Boone	10.00	10.00		
Southern Iowa Branch	Mahaska	19.15	21.55		
	Monroe	2.40			
Maple River Branch	Carroll	9.34	179.04		
	Ida	38.16			
	Monona	24.35			
	Plymouth	7.96			
	Sac	54.02			
Woodbury	45.21				
Boyer Valley Branch	Crawford	17.94	24.77		
	Sac	6.83			
Soldier River Branch	Crawford	28.44	61.31		
	Harrison	13.12			
	Monona	19.75			
Fox Lake Branch	Emmet	18.78	33.27		
	Kossuth	11.75			
	Palo Alto	2.74			
Iowa R'y Coal & Mfg. Co.	Boone	3.25	3.25		
Des Moines & Minneapolis Br.	Hamilton	7.45	57.34		
	Polk	24.16			
	Story	25.73			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Iowa-Southwestern Branch	Audubon	11.65	57.63		
	Carroll	25.43			
	Crawford	1.83			
	Shelby	18.72			
Iowa-Minnesota & Northwestern Branch	Benton	.43	140.83		
	Black Hawk	6.27			
	Butler	31.11			
	Cerro Gordo	29.01			
	Floyd	.02			
	Grundy	18.47			
	Tama	30.51			
	Winnebago	11.43			
	Worth	13.78			
Sioux City & Pacific Branch	Harrison	32.40	80.47		
	Monona	25.75			
	Woodbury	22.32			
Alden Branch	Hardin	26.40	26.40		
Toledo & Northwestern Br	Buena Vista	23.77	383.20		
	Calhoun	23.84			
	Clay	5.70			
	Grundy	12.79			
	Hamilton	45.58			
	Hardin	24.81			
	Humboldt	35.14			
	Kossuth	46.51			
	O'Brien	25.30			
	Pocahontas	24.18			
	Sac	8.57			
	Sioux	35.06			
	Tama	22.14			
	Webster	25.96			
Wright	23.85				
Iowa Southern Branch	Monroe	13.77	13.77		
Hawarden Branch	Plymouth	20.52	28.15		
	Sioux	7.63			
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			2,202.335	7,750	17,068,096
Account sleeping cars				45	99,105
Iowa Division	Adair	8.52	318.37		
	Cass	27.04			
	Cedar	6.89			
	Dallas	17.54			
	Guthrie	19.30			
	Iowa	25.25			
	Jasper	34.38			
	Johnson	37.50			
	Madison	8.50			
	Muscatine	24.85			
	Polk	27.73			
	Pottawattamie	45.29			
	Poweshiek	25.69			
	Scott	13.77			
	Shelby	6.42			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Southwestern Division	Appanoose	29.89	192.59		
	Davis	22.89			
	Jefferson	26.37			
	Louisa	18.39			
	Muscatine	22.77			
	Scott	12.10			
	Wapello	7.72			
	Washington	24.10			
Wayne	27.76				
Oskaloosa Division	Keokuk	25.79	79.43		
	Mahaska	26.87			
	Washington	14.25			
Wilton Branch	Muscatine	11.97	11.97		
Newton & Monroe Branch	Jasper	17.02	17.02		
Des Moines, Indianola & Winterset Branch	Madison	12.96	47.08		
	Polk	7.66			
	Warren	26.52			
Guthrie Center Branch	Guthrie	14.51	14.51		
Audubon Branch	Audubon	16.34	25.23		
	Cass	8.89			
Griswold Branch	Cass	14.24	14.24		
Harlan Branch	Pottawattamie	1.16	11.89		
	Shelby	10.73			
Carson Branch	Pottawattamie	17.73	17.73		
Keosauqua Branch	Van Buren	4.50	4.50		
Gowrie & Northwestern R'y	Buena Vista	4.00	109.72		
	Calhoun	16.39			
	Clay	25.97			
	O'Brien	13.23			
	Osceola	13.33			
	Pocahontas	29.40			
	Webster	7.41			
Keokuk & Des Moines Division	Davis	.86	162.82		
	Jasper	17.52			
	Lee	27.18			
	Mahaska	21.35			
	Marion	14.65			
	Polk	17.14			
	Van Buren	33.65			
	Wapello	29.97			

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>Burlington, Cedar Rapids & North'n (C. R. I. & P. lessee)</i> Main Line -----	Benton	23.01	228.68						
	Black Hawk	32.73							
	Bremer	4.19							
	Butler	21.06							
	Cedar	8.94							
	Cerro Gordo	10.61							
	Des Moines	31.18							
	Floyd	20.38							
	Johnson	10.05							
	Linn	21.07							
	Louis	25.15							
	Muscatine	18.91							
	Worth	6.80							
Muscatine Division -----	Johnson	7.06	30.58						
	Muscatine	19.21							
	Washington	4.31							
Milwaukee Division -----	Allamakee	1.72	94.15						
	Buchanan	25.83							
	Fayette	44.45							
	Linn	21.09							
	Winneblesh	1.06							
Pacific Division -----	Benton	14.75	47.77						
	Grundy	14.85							
	Tama	18.17							
Iowa City & Western Branch.	Johnson	10.29	73.63						
	Keokuk	31.39							
	Mahaska	4.37							
	Poweshiek	6.50							
	Washington	21.01							
<i>Cedar Rapids, Iowa Falls & Northern Branch</i> -----	Dickinson	29.82	305.38						
	Emmet	16.39							
	Franklin	12.43							
	Grundy	11.39							
	Hancock	24.03							
	Hardin	17.80							
	Humboldt	24.99							
	Kossuth	10.37							
	Lyon	37.82							
	Oseola	26.29							
	Palo Alto	27.29							
	Winnebago	21.29							
	Wright	45.04							
	Cedar Rapids & Clinton Br...	Cedar				26.13	78.42		
		Clinton				14.50			
Johnson		19.15							
Scott		25.64							
Chicago, Decorah & Minnesota Branch -----	Fayette31	23.25						
	Winneblesh	22.94							
Davenport, Iowa & Dakota Branch -----	Cedar	9.15	29.92						
	Muscatine	7.12							
	Scott	13.65							
Waverly Short Line -----	Bremer	5.68	5.68						

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Germania Division -----	Emmet	20.02	50.70		
	Kossuth	25.32			
	Winnebago	4.92			
Garner Division -----	Hancock	21.09	24.70		
	Kossuth	3.61			
St. Paul & Kansas City Short Line -----	Cerro Gordo	15.856	182.815		
	Franklin	25.108			
	Hardin	27.234			
	Lucas	20.31			
	Marion	16.37			
	Polk	21.394			
	Story	28.613			
	Warren	12.36			
	Wayne	14.66			
	<i>Chicago, St. Paul, Minneapolis & Omaha R'y</i> Account sleeping cars. -----						74.41	18,970 90	1,059,508 6,097
Main Line -----		O'Brien	6.51	56.97	
	Oseola	17.38			
	Plymouth	9.48			
	Sioux	22.09			
	Woodbury .....	.81		
Rock River Branch. -----	Lyon	17.44	17.44		
<i>Colfax Northern R'y</i> -----	Jasper	7.414	7.414	2,000	14,828
<i>Creston, Winterset & Des Moines R'y</i> -----			20.55	500	10,275
<i>Davenport, Rock Island & North-western R'y</i> Account sleeping cars. -----	Adair	9.72	33.01	6,540 45	221,771 1,526
	Madison	3.38			
	Union	7.45			
<i>Des Moines Terminal R'y</i> -----	Polk91	.91	11,060	10,610
	<i>Des Moines Union R'y</i> Account sleeping cars. -----	Polk	4.22	4.22	105,000 65	443,100 274
<i>Dubuque & Sioux City R'y</i> Account sleeping cars. -----			716.99	7,500 41	5,877,425 29,397
Main Line -----	Black Hawk	27.58	327.59		
	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				

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Omaha District -----	Calhoun -----	25.84	133.08		
	Crawford -----	33.17			
	Harrison -----	29.42			
	Pottawattamie --	19.72			
	Sac -----	15.93			
	Webster -----	5.97			
Cedar Rapids Branch -----	Delaware -----	14.07	41.85		
	Linn -----	27.78			
Mona Branch -----	Black Hawk ----	7.59	75.94		
	Bremer -----	19.44			
	Chickasaw -----	7.01			
	Floyd -----	19.18			
	Mitchell -----	22.72			
Stacyville Branch -----	Mitchell -----	7.93	7.93		
Onawa Branch -----	Charokey -----	16.01	60.49		
	Ida -----	2.22			
	Monona -----	16.32			
	Woodbury -----	25.94			
Sioux Falls Branch -----	Cherokee -----	11.40	70.11		
	Lyon -----	24.26			
	O'Brien -----	27.37			
	Sioux -----	7.08			
Dunleith & Dubuque Bridge Co	Dubuque -----	1.01	1.01	7,600	7,676
Great Northern R'y -----			77.86	6,490	505,311
	Lyon -----	18.42	77.86		
	Plymouth -----	25.29			
	Sioux -----	27.30			
	Woodbury -----	6.85			
Iowa & Omaha Short Line R'y	Pottawattamie --	12.13	12.13	2,000	24,260
Iowa & Southwestern R'y	Page -----	17.18	17.18	2,250	38,655
Iowa Transfer R'y	Polk -----	.21	.21	30,000	6,300
Manchester & Oneida R'y	Delaware -----	8.028	8.028	2,500	20,070
Minneapolis & St. Louis R'y Account sleeping cars -----			798.692	4,600	3,673,983
				17	13,578
Southern Division -----	Boone -----	24.67	128.07		
	Hancock -----	25.71			
	Humboldt -----	23.42			
	Kossuth -----	7.80			
	Webster -----	33.21			
	Winnabago -----	20.92			
	Worth -----	.34			
Southwestern Division -----	Boona Vista -----	20.12	73.52		
	Clay -----	26.55			
	Dickinson -----	7.92			
	Emmet -----	18.93			

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 & Ft. Dodge R'y..	Boone -----	2.93	137.62		
	Dallas -----	26.38			
	Greene -----	23.06			
	Humboldt -----	6.34			
	Palo Alto -----	20.49			
	Pocahontas -----	16.74			
	Polk -----	8.56			
	Webster -----	32.47			
Iowa Central—Main Line -----	Cerro Gordo ----	24.351	189.499		
	Franklin -----	27.231			
	Hardin -----	28.769			
	Jasper -----	3.591			
	Mahaska -----	25.253			
	Marshall -----	29.808			
	Monroe -----	13.584			
	Poweshiek -----	22.911			
	Wapello -----	.010			
	Worth -----	13.531			
Belmond Branch -----	Franklin -----	15.774	22.429		
	Wright -----	6.655			
Iowa Central & Western Br..	Hancock -----	13.086	26.594		
	Kossuth -----	14.551			
	Wright -----	8.957			
Story City Branch -----	Marshall -----	15.227	34.763		
	Story -----	19.476			
State Center Branch -----	Jasper -----	5.928	26.578		
	Marshall -----	20.650			
Monteruma Branch -----	Poweshiek -----	13.610	13.610		
Newton Branch -----	Jasper -----	23.253	30.707		
	Mahaska -----	7.332			
	Poweshiek -----	.072			
Eastern Division -----	Henry -----	19.148	95.262		
	Jefferson -----	1.792			
	Keokuk -----	25.343			
	Louisia -----	21.919			
	Mahaska -----	14.436			
	Washington -----	11.724			
Missouri Iron Co. R. R. switch	Allamakee -----	3.14	3.14	1,500	4,710
Muscatine, Burlington & South- ern R. R. -----			47.80	2,000	95,600
	Des Moines -----	16.75	47.80		
	Louisia -----	23.33			
Muscatine -----	7.72				
Omaha Bridge & Terminal R'y Account sleeping cars -----	Pottawattamie --	.50	.50	14,000	7,000
				24	12
Sioux City Bridge Company	Woodbury -----	1.00	1.00	7,500	7,500

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>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				428	1,618
Main Line	Pottawattamie .. 2.66				
Union Avenue Line	Pottawattamie .. 1.72				
<i>Wabash R'y</i>			212.23	4,800	1,018,704
Account sleeping cars				20	4,244
Main Line	Appanoose	7.361			
	Davis	26.246			
	Wapello	9.865	43.31		
<i>Omaha & St. Louis Line</i>	Fremont	8.74			
	Mills	35.94			
	Page	19.83			
	Pottawattamie .. 11.22		65.73		
<i>Des Moines & St. Louis Line</i> ..	Appanoose	17.88			
	Marion	39.60			
	Monroe	21.94			
	Polk	19.61	98.83		
Coal switches	Marion	9.36	9.36		
Totals			9,911.817	\$ 7,943	\$8,725,262
Totals for Sleeping Cars					418,970

TABLE NO. 3—SLEEPING CARS.

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments for 1918.

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	\$ 232.00	\$ 4,614.00
Chicago Burlington & Quincy	1,305,002	46.00	62,818.90
Chicago Great Western Railway	769,176	67.00	51,535.90
Chicago, Milwaukee & St. Paul Railway	1,868,400	12.00	22,422.00
Chicago & North-Western Railway	1,615,070	75.00	121,130.20
Chicago, Rock Island & Pacific Railway	2,202,335	45.00	99,105.00
Chicago, St. Paul, Minneapolis & Omaha Ry.	74,41	90.00	6,697.00
Davenport, Rock Island & Northwestern Ry.	33,910	45.00	1,526.00
Des Moines Union Railway	4.22	65.00	274.00
Dubuque & Sioux City Railroad	716,990	41.00	29,397.00
Minneapolis & St. Louis Railway	708,662	17.00	13,578.00
Omaha Bridge & Terminal Railway	590	24.00	12.00
Union Pacific Railway	3,780	428.00	1,618.00
Wabash Railway	212,230	20.00	4,244.00
Totals	9,685,293		\$ 418,970.00

TABLE NO. 4.—EQUIPMENT CARS.

Assessment of Equipment Car Companies and Amount of Tax Assessed against said Companies by the Executive Council, July 19, 1913, at fifty-one and 98-100 (51.98) Mills on the Dollar of Taxable Property.

Names of Companies	Actual value of cars	Taxable value	Amount of tax
Actna Explosive Company, Inc., 120 Broadway, New York City			
American Cotton Oil Company, West New York, New Jersey	\$ 2,300.00	\$ 575.00	\$ 29.80
American Linseed Co., Woolworth Building, New York	800.00	200.00	10.40
American Refrigerator Transit Co., St. Louis, Mo.	5,000.00	2,000.00	103.96
American Tar Products Co., 208 S. LaSalle St., Chicago, Ill.	40,800.00	10,200.00	530.20
Archer-Daniels Linseed Co., Minneapolis, Minnesota	3,200.00	800.00	41.58
Armour & Co., Union Stock Yards, Chicago, Ill.	5,600.00	1,400.00	72.77
Arms Palace, Hotel Car, Room 614, 332 So. Michigan Ave., Chicago, Ill.	40,800.00	10,200.00	530.20
Associated Oil Co., 55 New Montgomery St., San Francisco, Calif.	1,600.00	400.00	20.79
Barratt Company, Philadelphia, Pa.	600.00	150.00	7.79
California Dispatch Line, 216 Pine St., San Francisco, Calif.	4,800.00	1,200.00	62.38
Capitol Refining Co., South Washington, Virginia	1,600.00	400.00	20.79
Cass, J. I., Threshing Co., Racine, Wisconsin	2,800.00	700.00	36.39
Central Commercial Co., Chicago, Ill.	800.00	200.00	10.40
Chicago, New York & Boston Refrigerator Co., 112 W. Adams St., Chicago, Ill.	1,000.00	250.00	13.00
Commonwealth Oil & Refining Co., 200 Dwight Bldg., Kansas City, Mo.	15,200.00	3,800.00	197.52
Conewago Refining Co., Market St., Warren, Pa.	800.00	200.00	10.40
Crew-Levick Co., Philadelphia, Pa.	1,600.00	400.00	20.79
Crystal Car Line Co., 213 E. Illinois St., Chicago, Ill.	800.00	200.00	10.40
Cudahy Milwaukee Refrigerator Line, Cudahy, Wis.	1,840.00	460.00	23.91
Cudahy Packing Co., Chicago, Ill.	1,900.00	475.00	24.69
Doid Refrigerator Car Line, Buffalo, N. Y.	105,600.00	26,400.00	1,372.27
Doud Stock Car Co., 2801 S. Morgan St., Chicago, Ill.	300.00	75.00	3.90
DuPont, E. J., de Nemours & Co., Wilmington, Del.	800.00	200.00	10.40
Fleischmann Transportation Co., 419 Plum St., Cincinnati, Ohio	3,300.00	800.00	41.58
Frisco Refrigerator Line, Frisco Bldg., St. Louis, Mo.	880.00	220.00	11.44
Frut Growers Express, Inc., Union Stock Yards, Chicago, Ill.	31,200.00	7,800.00	405.44
General Chemical Co., 25 Broad St., New York City	29,400.00	7,350.00	382.05
Glenn-Pool Tank Line, Kansas City, Mo.	6,000.00	1,500.00	77.97
Graver, Wm., Tank Works, E. Chicago, Ind.	200.00	50.00	2.60
Gulf Refining Co., Frick Bldg., Annex, Pittsburgh, Pa.	1,400.00	350.00	18.19
Hatsby Brothers, 341 W. Jackson St., Chicago, Ill.	4,600.00	1,150.00	59.78
Helz Co., H. J., Pittsburgh, Pa.	1,800.00	450.00	23.23
Hercules Powder Co., Wilmington, Delaware	3,200.00	800.00	41.58
Illinois Oil Co. of Rock Island, 1517-19 Second Ave., Rock Island, Ill.	1,000.00	250.00	13.00
Imperial Oil Co. Ltd., Sarnia, Ontario	4,640.00	1,160.00	60.30
Independent Refining Co., Oil City, Pa.	600.00	150.00	7.79
Independent Refrigerator Car Co., 41st & Holsted St., Chicago, Ill.	80.00	20.00	1.04
Jap Ross Tank Line, Chicago, Ill.	200.00	50.00	2.60
Kansas Co-operative Refining Co., Kansas City, Mo.	2,000.00	500.00	25.99
Keith Railway Equipment, Chicago, Ill.	800.00	125.00	6.50
Lease Carriers, Chicago, Ill.	4,000.00	1,000.00	51.28
Libby, McNeill & Libby, Union Stock Yards, Chicago, Illinois	400.00	100.00	5.20
Liquids Despatch Line, 2513 S. Robey St., Chicago, Ill.	600.00	150.00	7.79
Live Poultry Transit Co., Chicago, Ill.	2,960.00	740.00	38.47
	2,980.00	770.00	40.02

TABLE NO. 4—CONTINUED.

Names of Companies	Actual value of cars	Taxable value	Amount of tax
Louisville Soap Co., Louisville, Ky.	500.00	125.00	6.50
Mineral Point Zinc Co., 140 S. Dearborn St., Chicago, Illinois	2,880.00	720.00	37.43
Minnesota Linseed Oil Co., Minneapolis, Minnesota	400.00	100.00	5.20
Midwest Refining Co.	3,200.00	800.00	41.58
Magnolia Petroleum Co., Dallas, Texas	1,600.00	400.00	20.79
Mather Stock Car Co., Chicago, Illinois	2,340.00	585.00	29.11
Menasha Wooden Ware Co., Menasha, Wisconsin	800.00	200.00	10.40
Marsh Refrigerator Service Co., Milwaukee, Wisconsin	6,600.00	1,650.00	85.77
Morris & Co., U. S. Yards, Chicago, Ill.	51,600.00	12,900.00	670.54
Mutual Oil Co., Kansas City, Mo.	2,000.00	500.00	25.99
National Refining Co., Cleveland, Ohio	1,300.00	325.00	16.50
National Zinc Co., 61 Broadway, New York City	880.00	220.00	11.44
Northern Linseed Oil Co., Minneapolis, Minn.	4,800.00	1,200.00	62.38
Pacific Fruit Express Co., 65 Market St., San Francisco, Calif.	133,200.00	33,300.00	1,730.93
Penn American Refining Co., Oil City, Pa.	800.00	200.00	10.40
Pennsylvania Tank Line, Sharon, Pa.	26,400.00	6,600.00	343.07
Pensacola Tar & Turpentine Co., Gull Point, Fla.	1,600.00	400.00	20.79
Phoenix Cotton Oil Co., Memphis, Tenn.	4,000.00	1,000.00	51.98
Phoenix Refining Co., 509 Palace Bldg., Tulsa, Okla.	5,000.00	1,250.00	64.98
Philadelphia Quartz Co., 121 S. Third St., Philadelphia, Pa.	800.00	200.00	10.40
Pierce Fordyce Oil Association, Dallas, Texas	1,800.00	450.00	23.23
Pittsburgh Oil Refining Co., 714 Bessemer Bldg., Pittsburgh, Pa.	1,600.00	400.00	20.79
Proctor & Gamble Transportation Co., Cincinnati, O.	6,000.00	1,500.00	77.97
Riverside Western Oil Co., 223 4th Ave., Pittsburgh, Pa.	3,000.00	750.00	38.90
Santa Fe Refrigerator Despatch Co., Railway Exchange Bldg., Chicago, Illinois	60,000.00	15,000.00	806.95
Sapulpa Refining Co., Sapulpa, Okla.	18,000.00	4,500.00	170.73
Seaboard Refining Co., Ltd., 907 Title Guarantee Bldg., New Orleans, La.	2,400.00	600.00	31.19
Semet-Solvay Co., Solvay, New York	300.00	75.00	3.90
Sensac Oil Works, Warren, Pennsylvania	1,600.00	400.00	20.79
Southern Cotton Oil Co., 130 Broadway, New York, N. Y.	7,200.00	1,800.00	93.56
Standard Car Equipment Co., 328 Chestnut St., Philadelphia, Pa.	11,000.00	2,750.00	142.95
Streets Co., W. 45th & S. Morgan Sts., Chicago, Ill.	1,600.00	400.00	20.79
Swift Refrigerator Transportation Co., Union Stock Yards, Chicago, Ill.	91,800.00	22,950.00	1,192.94
Taylor, Lowenstein & Co., Mobile, Alabama	600.00	125.00	6.50
Texas Co., Houston, Texas	14,400.00	3,600.00	187.13
Union Refrigerator Transit Co., Milwaukee, Wisconsin	57,000.00	14,250.00	749.72
Union Tank Line Co., Jersey City, New Jersey	441,600.00	110,400.00	5,738.59
United Refining Co., Warren, Pa.	2,400.00	600.00	31.19
Wadhams Oil Co., Milwaukee, Wis.	400.00	100.00	5.20
Warren Refining Co., Warren, Pa.	400.00	100.00	5.20
Wheeler Car Lines, Chicago, Illinois	4,800.00	1,200.00	64.46
Wood Products Co., Buffalo, New York	400.00	100.00	5.19
Western Chemical Manufacturing Co., Denver, Colo.	1,600.00	400.00	20.79
Totals	\$1,330,040.00	\$332,510.00	\$17,288.87

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
A. P. Anderson Line—			
O'Brien	8.00	100.00	800.00
Bigelow, Minnesota, Municipal Transmission Co.—			
Osceola	7.75	140.00	1,085.00
Bondurant Municipal Electric Transmission Line—			
Polk	2.00	200.00	520.00
Burlington Railway & Light Company—			
Keokuk	27.00	140.00	3,780.00
Mahaska	1.00	140.00	140.00
Total	28.00	140.00	3,920.00
Cass County Light & Power Company—			
Cass	5.75	125.00	718.75
Montgomery .....	.75	98.75	98.75
Total	6.50	125.00	812.50
Clinton, Davenport & Muscatine Transmission Co.—			
Clinton .....	.31	500.00	173.60
Citizens Gas and Electric Company of Council Bluffs—			
Pottawattamie	2.62	400.00	1,205.20
Citizens Gas & Electric Company, Waterloo, Iowa—			
Black Hawk	49.37	240.00	11,848.00
Bremer	37.75	9,000.00	9,000.00
Buchanan .....	.70	168.00	168.00
Butler	45.49	10,917.00	10,917.00
Chickasaw	2.60	480.00	480.00
Floyd	25.25	6,000.00	6,000.00
Franklin	37.25	8,940.00	8,940.00
Total	197.81	240.00	47,473.00
Colfax Electric Light Company—			
Jasper	4.50	200.00	900.00
Commonwealth Utilities Company—			
Kossuth	30.50	275.00	10,037.50
Winnebago	1.00	275.00	275.00
Total	37.50	275.00	10,312.50
Creston Mutual Electric Light, Heat & Power Company—			
Union	12.00	200.00	2,400.00
Des Moines Electric Company—			
Jasper	5.86	320.00	1,875.20
Polk	23.25	7,440.00	7,440.00
Total	29.11	320.00	9,315.20
Dubuque Electric Co.—			
Dubuque	3.40	375.00	1,275.00
Duncombe Light & Power Co.—			
Hamilton	7.00	90.00	630.00
Eastern Iowa Electric Company—			
Dubuque	25.00	370.00	9,250.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Estherville, Iowa, City of—			
Emmet .....	.375	128.00	48.00
Fayette County Utilities Co.—			
Buchanan	10.00	300.00	3,180.00
Fayette	1.40	300.00	420.00
Total	12.00	300.00	3,600.00
Farmers Electric Line No. 1—			
Henry	4.00	150.00	600.00
Farmers Electric Company No. 1—			
Grundy	7.25	55.00	397.75
Farmers Electric Company No. 3—			
Grundy	8.50	55.00	467.50
Fitzshamons, Thos. A., Line—			
Henry	12.00	275.00	3,300.00
Jefferson	14.00	275.00	3,800.00
Total	26.00	275.00	7,150.00
Fonda, Incorporated, Town of—			
Pocahontas	7.00	125.00	875.00
Fort Dodge, Des Moines & Southern R. R. Company—			
Boone	1.80	260.00	468.00
Polk	4.60	260.00	1,196.00
Webster	4.50	260.00	1,170.00
Total	10.90	260.00	2,834.00
Garwin Electric Company—			
Tama	2.00	125.00	250.00
Grundy Center Electric Company—			
Grundy	2.25	90.00	202.50
Hansen Electric Line—			
Audubon	2.00	90.00	180.00
Shelby .....	.50	90.00	45.00
Total	2.50	90.00	225.00
Hull Electric Light & Power Company—			
Sioux	8.00	100.00	800.00
Incorporated Town of Pomeroy—			
Pocahontas	12.00	160.00	1,920.00
Interstate Power Company—			
Allamakee	38.625	200.00	7,725.00
Howard	1.25	250.00	250.00
Winnebago	49.00	250.00	9,800.00
Total	88.875	200.00	17,775.00
Iowa Gas & Electric Company—			
Washington	50.125	250.00	14,781.25
Henry	7.750	250.00	1,937.50
Jefferson	2.000	250.00	500.00
Keokuk	11.000	250.00	2,750.00
Total	79.875	250.00	19,968.75
Iowa City Light & Power Company—			
Johnson .....	.54	1,050.00	567.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Iowa Electric Company—			
Adair	4.50	200.00	900.00
Buchanan	6.40	-----	1,280.00
Cass	4.50	-----	900.00
Cedar	11.90	-----	2,380.00
Clinton	30.85	-----	6,170.00
Delaware	47.90	-----	9,580.00
Dubuque	30.00	-----	6,000.00
Guthrie	30.50	-----	6,100.00
Iowa	42.55	-----	8,510.00
Jackson	12.35	-----	2,470.00
Jefferson	33.85	-----	6,770.00
Jones	123.05	-----	24,610.00
Johnson	15.55	-----	3,110.00
Muscatine	3.35	-----	670.00
Van Buren	1.10	-----	220.00
Washington	17.90	-----	3,580.00
Total	386.55	200.00	77,310.00
Iowa Railway & Light Company—			
Benton	58.25	325.00	18,931.25
Boone	26.45	-----	8,595.25
Cedar	3.00	-----	975.00
Dallas	12.05	-----	3,915.25
Green	23.75	-----	7,718.75
Grundy	14.95	-----	4,868.75
Iowa	4.00	-----	1,405.00
Jasper	3.25	-----	1,050.25
Johnson	54.25	-----	17,738.75
Jones	4.40	-----	1,430.00
Linn	56.00	-----	18,200.00
Marshall	72.00	-----	23,595.00
Muscatine	2.05	-----	661.25
Story	32.70	-----	7,377.50
Tama	53.35	-----	17,338.75
Total	412.05	325.00	134,078.75
Iowa Falls Electric Company—			
Franklin	25.95	200.00	5,190.00
Grundy	4.12	-----	824.00
Hancock	11.50	-----	2,300.00
Hamilton	23.12	-----	4,624.00
Hardin	43.62	-----	8,724.00
Wright	22.75	-----	4,550.00
Total	131.06	200.00	26,212.00
Iowa Light, Heat & Power Company—			
Audubon	9.00	100.00	900.00
Buena Vista	5.00	-----	900.00
Calhoun	32.00	-----	3,200.00
Cerroll	19.00	-----	1,900.00
Jasper	17.00	-----	1,700.00
Lyon	3.50	-----	350.00
Poweshiek	20.00	-----	2,000.00
Sac	13.00	-----	1,300.00
Sioux	12.25	-----	1,225.00
Total	134.25	100.00	13,425.00
Iowa River Light & Power Company—			
Grundy	14.51	200.00	2,902.00
Hardin	32.00	-----	6,400.00
Total	46.51	200.00	9,302.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Incorporated Town of Woodstock Electric Company—			
Hamilton	6.50	150.00	975.00
Wright	1.00	-----	150.00
Total	7.50	150.00	1,125.00
Iowa Gas & Electric Company—			
Harrison	37.50	175.00	6,562.50
Iowa Southern Utilities Company—			
Appanoose	41.00	150.00	6,150.00
Decatur	31.00	-----	4,650.00
Lucas	2.00	-----	300.00
Ringgold	33.00	-----	5,250.00
Taylor	9.50	-----	1,425.00
Wayne	23.75	-----	3,562.50
Total	142.25	150.00	21,337.50
Keokuk Electric Company—			
Lee	2.40	100.00	240.00
Lamoni Electric Company—			
Decatur	25.00	92.00	2,300.00
Ringgold	2.25	-----	207.00
Total	27.25	92.00	2,507.00
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
Laurens, Town of—			
Pocahontas	22.75	200.00	4,550.00
Maxwell Electric Light & Power Company—			
Story	10.42	350.00	3,647.00
Mid-Continental Utilities Company—			
Clayton	23.70	100.00	2,370.00
Maher Light & Power Company—			
Clinton	23.00	125.00	2,875.00
Jackson	5.00	-----	625.00
Total	28.00	125.00	3,500.00
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	30.50	80.00	2,440.00
Northern-Eastern Iowa Power Co.—			
Buchanan	13.25	100.00	1,325.00
Chickasaw	6.50	-----	650.00
Clayton	18.50	-----	1,850.00
Delaware	3.00	-----	300.00
Fayette	66.50	-----	9,650.00
Total	127.75	100.00	13,775.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Mississippi River Power Company—			
Des Moines	8.56	650.00	5,564.00
Lee	19.38		12,597.00
Total	27.94	650.00	18,161.00
Nora Springs Light & Power Company—			
Cerro Gordo	7.50	210.00	1,575.00
Floyd	4.58		961.80
Total	12.08	210.00	2,536.80
North Star Electric Company—			
Story	2.87	148.00	424.76
Nott, Fred (Transmission Line)—			
O'Brien	3.50	100.00	350.00
Northern Iowa Gas & Electric Company—			
Calhoun	2.00	200.00	400.00
Dickinson	7.00		1,400.00
Hancock	7.90		1,580.00
Humboldt	49.75		9,950.00
Kossuth	10.00		2,000.00
Palo Alto	18.50		3,700.00
Pocahontas	49.87		9,974.00
Wright	52.87		10,574.00
Total	197.89	200.00	30,578.00
Ocheyedan Electric Company—			
Dickinson	3.163	150.00	474.45
Osceola	19.776		2,966.40
Total	22.939	150.00	3,440.85
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
Ottumwa Railway & Light Company—			
Jefferson	.25	500.00	130.00
Wapello	10.21		5,105.00
Total	10.47	500.00	5,235.00
Peterson Power & Milling Company—			
Buena Vista	20.00	375.00	7,500.00
Clay	22.00		8,250.00
O'Brien	5.50		2,062.50
Total	47.50	375.00	17,812.50
Redfield Power & Milling Company—			
Dallas	9.50	60.00	570.00
Guthrie	1.50		90.00
Total	11.00	60.00	660.00
Red Oak Electric Company—			
Fremont	11.50	200.00	2,300.00
Mills	34.00		6,800.00
Montgomery	39.75		7,950.00
Pottawattamie	34.30		6,840.00
Shelby	1.00		200.00
Total	120.45	200.00	24,090.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Schmidt Bros. & Company—			
Clayton	52.50	250.00	13,125.00
Delaware	1.00		250.00
Total	53.50	250.00	13,375.00
Shenandoah Artificial Ice, Power, Heat & Light Co.—			
Fremont	13.00	100.00	1,300.00
Page	38.00		3,800.00
Total	51.00	100.00	5,100.00
Sioux Valley Power Company—			
Lyon	10.75	140.00	1,505.00
Sioux	2.50		350.00
Total	13.25	140.00	1,855.00
Southern Iowa Electric Company—			
Clarke	20.71	180.00	3,727.80
Lucas	20.75		3,735.00
Total	41.46	180.00	7,462.80
Tegtmeler Bros.—			
Fayette	11.25	130.00	1,463.00
Town of Irwin—			
Shelby	6.75	125.00	843.75
Van Wert Electric Company—			
Decatur	5.37	125.00	671.25
W. A. Curtis Line—			
Story	4.50	100.00	450.00
Wapsie Power & Light Company—			
Cedar	49.75	250.00	12,437.50
Linn	5.25		1,312.50
Total	55.00	250.00	13,750.00
Totals for State	3,038.073		651,720.81

TABLE NO. 6—ASSESSMENT BY COUNTIES.

Length and Taxable Value of Railroads, By Counties, including Sleeping Cars.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Adair	46.924		\$ 316,405
Chicago, Burlington & Quincy—Creston & Northern Ry.	18.414	8,546	157,366
Chicago, Burlington & Quincy—Western Iowa R. R.	10.370	8,546	87,766
Chicago, Rock Island & Pacific—Iowa Division	8.52	7,795	66,413
Creston, Winterset & Des Moines—Iowa Division	9.72	500	4,860
Adams	29.682		235,199
Chicago, Burlington & Quincy—Main Line	25.262	8,546	221,615
Chicago, Burlington & Quincy—Creston Branch	3.420	8,546	33,584
Allamakee	67.80		531,832
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.72	7,795	13,407
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	4.02	8,162	32,811
Chicago, Milwaukee & St. Paul—Dubuque Division	36.11	8,162	294,723
Chicago, Milwaukee & St. Paul—Waukon Branch	22.81	8,162	186,175
Missouri Iron Co.	3.14	1,500	4,719
Appanoose	151.081		1,058,805
Iowa Southern Utilities Co.	21.11	2,590	62,775
Chicago, Burlington & Quincy—Keokuk & Western	29.20	8,546	249,543
Chicago, Burlington & Quincy—Chicago, Buri. & K. C.	17.97	8,546	153,972
Chicago, Burlington & Quincy—Iowa & St. Louis	5.43	8,546	46,495
Chicago, Rock Island & Pacific—Southwestern Division	29.29	7,795	227,692
Wabash—Main Line	7.291	4,320	34,998
Wabash—Des Moines & St. Louis	17.88	4,320	86,181
Chicago, Milwaukee & St. Paul—Kansas City Division	23.34	8,162	182,330
Audubon	84.09		251,287
Atlantic Northern Railway	6.70	1,500	10,050
Chicago, Rock Island & Pacific—Audubon Branch	16.34	7,795	127,370
Chicago & North-Western—Iowa Southwestern Branch	11.65	9,775	113,867
Benton	101.32		826,265
Burlington, Cedar Rapids & Northern—Main Line	23.01	7,795	179,362
Burlington, Cedar Rapids & Northern—Pacific Div.	14.75	7,795	114,976
Chicago & North-Western—Main Line	24.84	9,775	242,511
Chicago & North-Western—Ottumwa, C. F. & St. P.	2.47	9,775	24,144
Chicago & North-Western—Iowa, Minn. & Northwestern	4.43	9,775	43,032
Chicago, Milwaukee & St. Paul—Iowa Division	24.08	8,162	196,541
Chicago, Milwaukee & St. Paul—Kansas City Div.	1.78	8,162	14,528
Waterloo, Cedar Falls & Northern Ry.	9.95	5,000	49,500
Black Hawk	176.553		1,100,796
Burlington, Cedar Rapids & Northern—Main Line	32.73	7,795	255,139
Chicago Great Western—Southern Branch	30.357	7,567	229,711
Chicago Great Western—Cedar Falls Branch	7.536	7,567	56,949
Dubuque & Sioux City—Main Line	37.58	7,541	282,981
Dubuque & Sioux City—Mona Branch	7.59	7,541	57,236
Chicago & North-Western—Iowa, Minn. & Northwestern	6.27	9,775	61,289
Waterloo, Cedar Falls & Northern Railway	64.59	5,000	322,500
Boone	123.61		830,414
Ft. Dodge, Des Moines & Southern Railway	31.79	3,700	117,623
Minneapolis & St. Louis—D. M. & Ft. D.	2.98	4,617	13,759
Chicago & North-Western—Main Line	24.57	4,617	113,593
Chicago & North-Western—Main Line	24.80	9,775	242,420
Chicago & North-Western—Iowa R'y Coal & Mfg. Co.	3.25	9,775	31,789
Chicago & North-Western—Moltinga Branch	10.90	9,775	97,750
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.	9.92	8,162	80,997
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	15.38	8,162	125,332
Chicago, Milwaukee & St. Paul—Phildia Line	.82	8,162	6,693

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Bremer	93.477		681,131
Burlington, Cedar Rapids & Northern—Main Line	4.19	7,795	32,601
Burlington, Cedar Rapids & Northern—Waverly Short L.	5.68	7,795	44,275
Chicago Great Western—Main Line	6.668	7,567	50,453
Chicago Great Western—Oelwein Clarion Branch	25.898	7,567	192,187
Chicago Great Western—Waverly Branch	21.871	7,567	165,498
Dubuque & Sioux City—Mona Branch	19.44	7,541	146,597
Waterloo, Cedar Falls & Northern Railway	10.80	5,000	54,450
Buchanan	70.393		533,295
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.33	7,795	201,344
Chicago Great Western—Main Line	11.374	7,567	86,067
Chicago Great Western—Southern Branch	2.800	7,567	21,337
Dubuque & Sioux City—Main Line	24.56	7,541	185,297
Waterloo, Cedar Falls & Northern Railway	5.73	5,000	28,650
Buena Vista	95.94		732,830
Chicago, Rock Island & Pacific—Gowrie & Northwestern	4.00	7,795	31,180
Minneapolis & St. Louis—Southwestern Div.	20.12	4,617	92,894
Chicago & North-Western—Toledo & Northwestern	23.77	9,775	232,322
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	14.92	8,162	121,777
Chicago, M. & St. P.—D. M. Div.—Storm Lake Branch	7.73	8,162	63,022
Dubuque & Sioux City—Main Line	25.49	7,541	191,541
Butler	104.393		866,341
Burlington, Cedar Rapids & Northern—Main Line	21.99	7,795	164,162
Chicago Great Western—Oelwein-Clarion Branch	27.743	7,567	209,321
Chicago & North-Western—Iowa, Minn. & Northwestern	31.11	9,775	304,100
Dubuque & Sioux City—Main Line	24.95	7,541	188,148
Calhoun	153.968		1,192,917
Chicago, Rock Island & Pacific—Gowrie & Northwestern	16.29	7,795	127,790
Dubuque & Sioux City—Main Line	14.87	7,541	111,185
Dubuque & Sioux City—Omaha District	25.84	7,541	194,859
Chicago & North-Western—Toledo & Northwestern	23.84	9,775	233,030
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	29.20	8,162	239,884
Chicago, M. & St. P.—D. M. Div.—Storm Lake Branch	11.70	8,162	95,495
Chicago Great Western—M. C. & Ft. Dodge—Main Line	18.968	7,567	142,504
Ft. Dodge, Des Moines & Southern	13.31	3,700	49,247
Carroll	119.226		1,050,311
Chicago & North-Western—Main Line	25.41	9,775	248,383
Chicago & North-Western—Maple River Branch	9.34	9,775	92,270
Chicago & North-Western—Iowa-Southwestern Branch	25.43	9,775	248,578
Chicago, Milwaukee & St. P.—Iowa Division	23.82	8,162	194,410
Chicago Great Western—M. C. & Ft. Dodge—Main Line	35.229	7,567	266,565
Cass	71.152		518,729
Chicago, Burlington & Quincy—Western Iowa Ry.	10.655	8,546	90,272
Chicago, Burlington & Quincy—Hed Oak & Atlantic	3.357	8,546	28,626
Chicago, Rock Island & Pacific—Iowa Division	27.04	7,795	210,776
Chicago, Rock Island & Pacific—Audubon Branch	8.89	7,795	69,297
Chicago, Rock Island & Pacific—Griswold Branch	14.24	7,795	111,161
Atlantic Northern Railway	7.33	1,500	10,995
Cedar	88.55		737,989
Burlington, Cedar Rapids & Northern—Main Line	8.94	7,795	69,687
Burlington, Cedar Rapids & Northern—C. R. & Clinton	26.13	7,795	203,683
Burlington, Cedar Rapids & Northern—Dix., I. & D.	9.15	7,795	71,234
Chicago, Rock Island & Pacific—Iowa Div.	6.89	7,795	53,707
Chicago & North-Western—Main Line	24.98	9,775	244,170
Chicago & North-Western—Stanwood & Tipton Branch	8.50	9,775	83,087
Chicago, Milwaukee & St. Paul—Dav. & N. W.	3.96	8,162	32,322

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Cerro Gordo	159.681		1,178,193
Burlington, Cedar Rapids & Northern—Main Line	19.61	7,795	82,704
Chicago Great Western—M. C. & Ft. D.—Main Line	31.484	7,567	238,239
M. & St. L. Ry.—Iowa Central—Main Line	24,351	4,617	113,429
Chicago & North-Western—Iowa, Minn. & N. W.	29.01	9,775	285,573
Chicago, Milwaukee & St. Paul—Austin Branch	8.93	8,162	72,887
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.22	8,162	197,684
Mason City & Clear Lake Railroad Company	14.62	4,590	65,790
Chicago, Rock Island & Pacific—St. P. & K. C. Short L.	15.850	7,795	124,817
Cherokee	57.21		431,420
Dubuque & Sioux City—Onawa Branch	16.01	7,541	120,731
Dubuque & Sioux City—Sioux Falls Branch	11.40	7,541	85,967
Dubuque & Sioux City—Main Line	29.80	7,541	224,722
Chickasaw	58.866		460,922
Chicago Great Western—Main Line	25.526	7,567	193,155
Dubuque & Sioux City—Mona Branch	7.01	7,541	52,962
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	26.33	8,162	214,905
Clarke	46.420		396,705
Chicago, Burlington & Quincy—Main Line	25.822	8,546	220,675
Chicago, Burlington & Quincy—Des Moines & K. C.	20.598	8,546	176,030
Clay	109.71		806,996
Chicago, Rock Island & Pacific—Gowrie & N. W.	25.97	7,795	202,430
Minneapolis & St. Louis—Southwestern Div.	26.35	4,617	122,581
Chicago & North-Western—Toledo & Northwestern	5.70	9,775	55,718
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	24.31	8,162	198,418
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7.70	8,162	62,847
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	19.48	8,162	158,990
Clayton	132.28		1,079,670
Chicago, Milwaukee & St. Paul—Dubuque Div.	36.22	8,162	256,628
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	22.68	8,162	185,114
Chicago, Milwaukee & St. Paul—Elkader Branch	19.29	8,162	156,710
Chicago, Milwaukee & St. Paul—Volga Branch	5.31	8,162	43,488
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.17	8,162	99,532
Clinton	188.48		1,588,880
Davenport, Rock Island & Northwestern	9.12	6,585	60,055
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	14.50	7,795	113,027
Chicago & North-Western—Main Line	40.17	9,775	392,662
Chicago & North-Western—Iowa Midland Branch	33.40	9,775	326,485
Chicago, Milwaukee & St. Paul—Iowa Division	35.31	8,162	288,299
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.28	8,162	100,929
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21.50	8,162	175,483
Chicago, Milwaukee & St. Paul—Clinton Branch	10.58	8,162	86,354
Chicago, Milwaukee & St. Paul—Green Island Branch	.76	8,162	6,203
Clinton, Dubuque & Muscatine Ry.	10.80	3,700	40,182
Crawford	158.638		1,401,692
Dubuque & Sioux City—Omaha Dist.	33.17	7,541	250,135
Chicago & North-Western—Main Line	31.00	9,775	308,890
Chicago & North-Western—Royce Valley Branch	17.94	9,775	175,363
Chicago & North-Western—Soldier River Branch	28.44	9,775	278,001
Chicago & North-Western—Iowa Southwestern Branch	1.83	9,775	17,888
Chicago, Milwaukee & St. Paul—Iowa Division	12.99	8,162	106,024
Chicago, Milwaukee & St. Paul—Sioux City Branch	30.78	8,162	251,226
Chicago Great Western—M. C. & Ft. D.—Main Line	1.872	7,567	14,163
Dallas	128.43		847,339
Interurban Railway	21.29	3,560	74,299
Chicago, Rock Island & Pacific—Iowa Division	17.54	7,795	136,734
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	26.98	4,617	124,567
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	20.51	8,162	167,403
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	26.71	8,162	218,097
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	1.62	8,162	13,314
Chicago, Milwaukee & St. Paul—Phildia Line	5.87	8,162	47,911

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Davis	65.446		443,671
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	15.45	8,546	132,086
Chicago, Rock Island & Pacific—Southwestern Div.	22.89	7,795	178,427
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.	.86	7,795	6,703
Wabash—Main Line	26.246	4,820	126,506
Decatur	96.712		826,500
Chicago, Burlington & Quincy—Chariton Branch	15.907	8,546	135,941
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W.	25.639	8,546	219,111
Chicago, Burlington & Quincy—Humboldt & Shenandoah	14.35	8,546	122,633
Chicago, Burlington & Quincy—Keokuk & Western	14.18	8,546	121,182
Chicago, Burlington & Quincy—Des Moines & K. C.	26.630	8,546	227,631
Delaware	109.022		805,783
Chicago Great Western—Main Line	25.624	7,567	192,897
Dubuque & Sioux City—Main Line	24.46	7,541	184,453
Dubuque & Sioux City—Cedar Rapids Branch	14.07	7,541	106,102
Manchester & Onedia Railway	8.023	2,590	20,970
Chicago, Milwaukee & St. Paul—Davenport & N. W.	28.39	8,162	232,372
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.95	8,162	64,888
Des Moines	77.076		649,881
Burlington, Cedar Rapids & Northern—Main Line	21.18	7,795	165,088
Chicago, Burlington & Quincy—Main Line	18.07	8,546	154,426
Chicago, Burlington & Quincy—Keokuk & St. P.	8.98	8,546	76,743
Chicago, Burlington & Quincy—Burlington & N. W.	12.969	8,546	111,094
Muscatine, Burlington & Southern Ry.	16.75	3,600	33,500
Dickinson	50.07		369,650
Burl., Cedar Rapids & Northern—O. R. I. F. & N. W.	29.82	7,795	233,446
Minneapolis & St. Louis—Southwestern Div.	7.92	4,617	36,567
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.33	8,162	100,637
Dubuque	123.296		968,276
Chicago, Burlington & Quincy—Northern Division	.532	8,546	4,546
Chicago Great Western—Main Line	31.294	7,567	236,121
Chicago, Milwaukee & St. Paul—Dubuque Division	32.81	8,546	281,735
Chicago, Milwaukee & St. Paul—Cascade Branch	19.59	8,162	159,159
Dubuque & Sioux City—Main Line	30.42	7,541	229,397
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.79	8,162	63,582
Dunleith & Dubuque Bridge Co.	1.01	7,690	7,676
Emmet	78.93		553,398
Burl., Cedar Rapids & Northern—Germania Division	20.02	7,795	156,055
Burl., Cedar Rapids & Nor.—C. B. I. F. & N. W.	16.29	7,795	126,279
Minneapolis & St. Louis—Southwestern Div.	18.33	4,617	84,660
Chicago & North-Western—Fox Lake Branch	18.78	9,775	183,574
Esayette	132.161		1,041,933
Chicago Great Western—Oelwein-Clarion Branch	7.349	7,567	55,610
Burlington, Cedar Rapids & Northern—Milwaukee Div.	44.43	7,795	346,487
Burl., Cedar Rapids & Northern—Chi., Decatur & Minn.	.31	7,795	2,416
Chicago Great Western—Main Line	19.841	7,567	150,137
Chicago Great Western—Southern Branch	6.991	7,567	52,901
Chicago, Milwaukee & St. Paul—Volca Branch	16.29	8,162	133,224
Chicago, Milwaukee & St. Paul—Davenport & N. W.	37.02	8,162	302,157
Floyd	87.75		587,999
Burlington, Cedar Rapids & Northern—Main Line	29.38	7,795	228,622
Dubuque & Sioux City—Mona Branch	19.18	7,541	144,692
Chicago & North-Western—Iowa, Minnesota & N. W.	.02	9,775	196
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	24.82	8,162	202,581
Charles City Western Railway	23.35	3,560	81,725

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Franklin	106,322		686,203
Burl., Cedar Rapids & Nor.—Cedar Rap., I. F. & N. W.	12.43	7,795	97,831
Chicago Great Western—Mason City & Ft. D.—Main Line	1,353	7,567	10,248
Chicago Great Western—Oelwein-Clarion Branch	24.144	7,567	182,698
Dubuque & Sioux City—Main Line	1.10	7,541	8,295
M. & St. L. Ry.—Iowa Central—Main Line	27.231	4,617	125,726
M. & St. L. Ry.—Belmond Branch	15.774	4,617	72,829
C., R. I. & P. Ry.—St. P. & K. C. Short Line	25.198	7,795	195,716
Fremont	70,403		569,099
Chicago, Burlington & Quincy—Neb. City Branch	19.743	8,546	168,707
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	12.129	8,546	103,746
Chicago, Burlington & Quincy—K. City, St. J. & C. B.	29.783	8,546	254,226
Wabash-Omaha & St. Louis Line	8.74	4,839	42,120
Greene	75.79		570,344
Minn. & St. Louis—Des Moines & Ft. Dodge Div.	33.06	4,617	166,468
Chicago & North-Western—Main Line	24.19	9,775	236,457
Chicago, Milwaukee & St. Paul—Des Moines Div.—M. L.	27.36	8,162	223,312
Ft. Dodge, Des Moines & Southern	1.18	3,700	4,107
Grundy	65,423		570,052
Burlington, Cedar Rapids & Northern—Pacific Div.	14.85	7,795	115,755
Bur., Cedar Rap. & Nor.—C., R., I. F. & N. W.	11.29	7,795	88,785
Chicago Great Western—Southern Branch	7.923	7,967	63,946
Chicago & North-Western—Iowa, Minn. & N. W.	15.47	9,775	150,544
Chicago & North-Western—Toledo & Northwestern	12.79	7,967	102,022
Guthrie	70.36		561,869
Chicago, Rock Island & Pacific—Iowa Div.	19.39	7,795	150,442
Chicago, Rock Island & Pacific—Guthrie Center Branch	14.31	7,795	111,195
Chicago, Milwaukee & St. Paul—Iowa Division	19.36	8,162	159,649
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	16.99	8,162	138,672
Hamilton	81.29		719,167
Ft. Dodge, Des Moines & Southern R'y	5.70	3,700	21,312
Chicago & North-Western—Des Moines & Minneapolis	7.45	9,775	72,824
Chicago & North-Western—Toledo & N. W.	45.38	9,775	445,544
Dubuque & Sioux City—Main Line	22.69	7,541	170,427
Hancock	168,696		723,853
Burlington, C. R. & N.—Garner Div.	21.09	7,795	164,396
Burlington, C. R. & N.—C. R., I. F. & N. W.	24.06	7,795	192,224
M. & St. L. Ry.—Iowa Central & Western	13.66	6,617	90,416
Minneapolis & St. Louis—Southern Div.	25.71	4,617	118,793
Chicago, M. & St. P.—Iowa & Dakota Div.	24.15	8,162	197,112
Hardin	148,853		1,104,244
Burlington, Cedar Rapids & Northern—Main Line	17.89	7,795	139,452
M. & St. L. Ry.—Iowa Central—Main Line	28.769	4,617	132,826
Chicago & North-Western—Toledo & N. W.	24.81	9,775	242,548
Chicago & North-Western—Alden Branch	36.49	9,775	358,069
Dubuque & Sioux City—Main Line	22.75	7,541	173,029
Chicago, R. I. & P. Ry.—St. Paul & K. C. Short Line	27.234	7,795	212,289
Harrison	114,229		1,035,254
Dubuque & Sioux City—Omaha District	29.42	7,541	221,896
Chicago & North-Western—Main Line	39.53	9,775	386,476
Chicago & North-Western—Soldier River Branch	13.12	9,775	128,248
Chicago & North-Western—Sioux City Branch	32.40	9,775	316,710
Chicago, Milwaukee & St. P.—Chicago & O. B. Div.	7.01	8,162	57,216
Chicago Great Western—Mason City & Ft. D.—Main Line	1,919	7,567	14,748
Henry	75,631		571,110
Chicago, Burlington & Quincy—Main Line	19.364	8,546	165,485
Chicago, Burlington & Quincy—Ft. Madison Branch	2.670	8,546	22,818
Chicago, Burlington & Quincy—Burlington & Western	10.679	8,546	91,362
Chicago, Burlington & Quincy—Burlington & Northwestern	9.520	8,546	81,338
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	14.25	8,546	121,789
M. & St. L.—Eastern Division	19.148	4,617	88,495

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Howard	38,921		390,022
Chicago Great Western—Main Line	12.02	7,567	90,858
Chicago Great Western—Wiscoon, M. & P.	1,511	7,567	11,434
Chicago, Milwaukee & St. P.—Iowa-Minn. Div.	24.38	8,162	198,990
Humboldt	89.39		675,692
Burl., C. R. & N.—Cedar Rapids, I. F. & Northwestern	24.09	7,795	194,797
Minneapolis & St. Louis—Des Moines, M. & P. Div.	6.34	4,617	29,272
Minneapolis & St. Louis—Main Line	23.42	4,617	108,130
Chicago & North-Western—Toledo & N. W.	35.14	9,775	343,493
Ia	40.28		389,755
Dubuque & Sioux City—Onawa Branch	2.22	7,541	16,741
Chicago & North-Western—Maple River Branch	38.16	9,775	373,014
Iowa	57.84		462,823
Chicago, Rock Island & Pacific—Iowa Division	25.25	7,795	196,853
Chicago, Milwaukee & St. Paul—Kansas City Division	32.59	8,162	266,000
Jackson	89.71		735,702
Chicago & North-Western—Iowa Midland Branch	14.60	9,775	143,715
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	12.92	8,162	105,454
Chicago, Milwaukee & St. Paul—Dubuque Div.	31.94	8,162	263,848
Chicago, Milwaukee & St. Paul—Casside Branch	16.12	8,162	131,571
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.89	8,162	23,588
Chicago, Milwaukee & St. Paul—Green Island Branch	12.14	8,162	99,987
Jasper	133,078		898,227
Collax Northern R'y	7.414	2,900	14,828
Chicago Great Western—Southern Branch	19,632	7,567	147,929
Chicago, Rock Island & Pacific—Iowa Division	34.28	7,795	267,922
Chi., Rock Island & Pac.—Newton & Monroe Branch	17.02	7,795	132,679
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.52	7,795	136,968
M. & St. L. Ry.—Iowa Central—Main Line	3,991	4,617	18,426
M. & St. L. Ry.—State Center Branch	5,928	4,617	27,370
M. & St. L.—Newton Branch	23,253	4,617	107,359
Interurban Railway	5.43	3,590	19,075
Jefferson	87,552		719,831
Chicago, Burlington & Quincy—Main Line	21,096	8,546	180,112
Chicago, Burlington & Quincy—Ft. Madison Branch	13.00	8,546	111,098
Chicago, Burlington & Quincy—Burlington & Western	17,784	8,546	151,982
Chicago, Rock Island & Pacific—Southwestern Div.	26.37	7,795	205,654
M. & St. L.—Eastern Division	1,792	4,617	8,274
Chicago, Milwaukee & St. P.—Hutledge-Muscataine Div.	4.62	8,162	37,811
Johnson	91.23		695,831
Burlington, Cedar Rapids & Northern—Main Line	16.03	7,795	125,109
Muscataine & Iowa City Ry. and B., C. R. & N.—Musca. line Division	7.96	7,795	55,903
Burl., Cedar Rapids & Nor. & Cedar Rapids & Clinton	12.15	7,795	94,709
Muscataine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	10.29	7,795	80,599
Chicago, Rock Island & Pacific—Iowa Division	27.29	7,795	212,021
Cedar Rapids & Iowa City Railway	18.37	3,700	67,969
Jones	95.69		819,802
Chicago & North-Western—Iowa Midland Branch	22.98	9,775	224,629
Chicago, Milwaukee & St. Paul—Iowa Division	25.47	8,162	207,886
Chicago, Milwaukee & St. Paul—Dubuque & N. W.	27.67	8,162	225,943
Chicago, Milwaukee & St. Paul—Davenport & Southwestern	19.78	8,162	161,444
Keokuk	153,966		1,174,227
Chicago, Milwaukee & St. Paul—Hutledge-Muscataine Div.	9.28	8,162	76,509
Muscataine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	31.26	7,795	244,451
Chicago, Burlington & Quincy—Burlington & Western	13.443	8,546	114,884
Chicago, Rock Island & Pacific—Okaloosa Div.	23.79	7,795	201,683
M. & St. L.—Eastern Div.	38,343	4,617	175,629
Chicago & North-Western—Ottumwa, C. F. & St. Paul	16.89	9,775	165,109
Chicago, Milwaukee & St. P.—Kansas City Div.	29.70	8,162	259,874

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Kossuth	144.601		1,180,800
Burlington, Cedar Rapids & Nor.—Germania Div.	25.82	7,795	201,296
Burlington, Cedar Rapids & Nor.—Garnier Div.	3.01	7,795	23,139
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	10.27	7,795	80,354
M. & St. L.—Iowa Central & Western.	14.551	4,617	67,182
Minneapolis & St. Louis—Southern Div.	7.80	4,617	36,013
Chicago & North-Western—Fox Lake Branch.	11.75	9,775	114,860
Chicago & North-Western—Toledo & Northwestern.	46.51	9,775	454,635
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division.	24.35	8,162	198,745
Lee	159.096		1,606,123
Athens, Topeka & Santa Fe Railway	19.80	26,232	521,754
Chicago, Burlington & Quincy—Fort Madison Branch.	23.54	8,546	219,219
Chicago, Burlington & Quincy—Chi., B. & K. C.	16.89	8,546	144,342
Chicago, Burlington & Quincy—Keokuk & St. Paul.	33.246	8,546	284,975
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	26.75	8,546	214,065
Chicago, Rock Island & Pacific—Keokuk & Des Moines.	27.18	7,795	211,698
Linn	220.13		1,635,815
Cedar Rapids—Iowa City Ry.	26.28	3,700	97,236
Burlington, Cedar Rapids & Nor.—Main Line	21.67	7,795	168,917
Burlington, Cedar Rapids & Nor.—Milwaukee Div.	21.93	7,735	164,246
Dubuque & Sioux City—Cedar Rapids Branch.	27.78	7,541	209,489
Chicago & North-Western—Main Line	29.38	9,775	287,189
Chicago, Milwaukee & St. Paul—Iowa Division	25.80	8,162	210,580
Chicago, Milwaukee & St. Paul—Kansas City Div.	17.37	8,162	141,774
Chicago, Milwaukee & St. Paul—Dubuque & Southern.	8.11	8,162	66,194
Chicago, Milwaukee & St. Paul—Dubuque & Southern.	21.94	8,540	186,420
Waterloo, Cedar Falls & Nor. Ry.	20.71	5,000	103,550
Louis	96.647		533,114
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	8,162	49,870
Muscatine, Burlington & Southern Ry.	23.33	40,600	946,600
Burlington, Cedar Rapids & Northern—Main Line	23.15	7,795	180,454
Chicago, Burlington & Quincy—Burl. & Northwestern.	3.148	8,546	26,962
Chicago, Rock Island & Pacific—Southwestern Div.	28.59	7,795	148,027
M. & St. L.—Eastern Division	21.919	4,617	101,200
Lucas	69.955		582,583
Chicago, Burlington & Quincy—Main Line	39.853	8,546	339,486
Chicago, Burlington & Quincy—Chariton Branch.	13.741	13,546	185,431
Chicago, Burlington & Quincy—C. D. M. & Southern.	9.051	8,546	77,250
C., R. I. & P.—St. P. & K. C. Short Line.	20.31	7,795	158,318
Lyon	110.40		944,230
Great Northern Railway	18.42	6,400	119,545
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	37.82	7,795	294,860
Chicago, St. P., Minn. & Omaha—Rock River Branch.	17.44	14,000	244,200
Dubuque & Sioux City—Sioux Falls Branch.	34.26	7,541	257,945
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	9.42	8,162	76,880
Chicago, Milwaukee & St. P.—Sioux City & Dak. Div.	3.04	8,162	24,812
Madison	56.625		421,592
Chicago, Burlington & Quincy—Des Moines & K. C.	12.570	8,546	107,291
Chicago Great Western—Southern Branch	19.460	7,567	147,299
Chicago, Rock Island & Pacific—Iowa Division	8.50	7,795	66,257
Chicago, Rock Island & Pacific—D. M., Indiana & W.	12.90	7,795	100,565
Creston, Waterent & D. M. Ry.	3.38	500	1,690
Maxbaska	161.517		1,185,063
Muscatine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	4.37	7,795	34,064
Chicago, Burlington & Quincy—Burlington & Western.	26.746	8,546	228,571
Chicago, Rock Island & Pacific—Oskaloosa Division.	29.87	7,795	232,481
Chicago, Rock Island & Pacific—Keokuk & Des Moines.	31.35	7,795	243,223
M. & St. L. Ry.—Iowa Central—Main Line	25.253	4,617	116,283
M. & St. L.—Newly Branch	7.282	4,617	34,083
M. & St. L.—Eastern Branch	14.430	9,631	138,611
Chicago & North-Western—Ottumwa, C. F. & St. Paul	13.66	9,775	132,526
Chicago & North-Western—Southern Iowa Ry Branch.	19.15	9,775	187,191
Oskaloosa & Buxton Electric Railway	2.30	3,700	8,510

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Marion	131.007		914,287
Chi., Burl. & Quincy—Albia, Knoxville & Des Moines.	39.204	8,546	335,037
Chicago, Rock Island & Pacific—Oskaloosa Division.	12.52	7,795	97,693
Chicago, Rock Island & Pacific—Keokuk & Des Moines.	14.65	7,795	114,190
Wabash—Des Moines & St. Louis	39.00	4,820	187,080
Chicago, Burlington & Quincy—Burlington & Western.	8.03	8,546	68,662
C., R. I. & P.—St. Paul & K. C. Short Line.	16.37	7,795	127,604
Wabash—Coal Switches	9.300	4,820	45,115
Marshall	149.543		1,092,231
Chicago Great Western—Southern Branch	31.818	7,567	240,767
M. & St. L. Ry.—Iowa Central—Main Line	29.868	4,617	137,900
M. & St. L.—Story City Branch	15.227	4,617	70,303
Chicago & North-Western—Main Line	25.99	9,775	254,052
Chicago, Milwaukee & St. Paul—Iowa Division.	24.59	8,162	200,268
M. & St. L.—State Center Branch.	39.65	4,617	182,341
Mills	161.677		707,284
Tabor & Northern Railway	10.775	3,900	42,075
Chicago, Burlington & Quincy—Main Line	37.633	8,546	321,666
Chicago, Burlington & Quincy—Seb. City, S. & N. E.	8.918	8,546	76,213
Chicago, Burlington & Quincy—Hastings & Avoca.	19.483	8,546	166,588
Wabash—Omaha & St. Louis Line	25.94	4,820	125,039
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	17.063	8,546	145,512
Mitchell	74.585		508,199
Chicago Great Western—Main Line	9.886	7,567	74,807
Chicago Great Western—Mason City & Ft. D.—Main Line	5.306	7,567	40,143
Dubuque & Sioux City—Mona Branch	22.73	7,541	171,332
Dubuque & Sioux City—Stacyville Railroad	7.93	7,541	59,860
Chicago, Milwaukee & St. Paul—Austin Branch.	7.75	8,162	63,252
Chicago Great Western—Wis., Minn. & Pacific.	20.954	7,567	158,802
Monona	113.70		1,000,522
Dubuque & Sioux City—Onawa Branch.	16.32	7,541	123,069
Chicago & North-Western—Maple River Branch.	24.35	9,775	238,021
Chicago & North-Western—Soldier River Branch.	19.75	9,775	193,056
Chicago & North-Western—Sioux City & Pac. Branch.	25.75	9,775	251,795
Chicago, Milwaukee & St. Paul—Sioux City Branch.	27.53	8,162	224,679
Monroe	121.681		709,681
Iowa Southern Utilities Co.	16.83	2,500	42,075
Chicago, Burlington & Quincy—Main Line	27.913	8,546	238,568
Chicago, Burlington & Quincy—Albia, K. & D. M.	10.772	8,546	92,058
Wabash—Des Moines & St. Louis Line	21.94	4,820	105,750
M. & St. L. Ry.—Iowa Central—Main Line	13.584	4,617	62,718
Chicago & North-Western—Southern Iowa Branch.	2.40	9,775	23,490
Chicago & North-Western—Iowa Southern Branch.	13.77	9,775	134,092
Chicago, Milwaukee & St. Paul—K. C. Division.	10.47	8,162	85,456
Albia Ry. and Light Co.	10.00	3,900	39,000
Montgomery	48.427		413,876
Chicago, Burlington & Quincy—Main Line	25.002	8,546	213,358
Chicago, Burl. & Quincy—Brownsville & Nodaway Valley	2.418	8,546	20,664
Chicago, Burl. & Quincy—Nebraska City Branch.	7.098	8,546	60,530
Chicago, Burl. & Quincy—Red Oak & Atlantic.	12.430	8,546	106,304
Muscatine	145.67		1,029,736
Chicago, Milwaukee & St. Paul—Muscatine Line	16.72	8,162	136,460
Muscatine, Burlington & Southern Ry.	7.72	2,000	15,440
Burlington, Cedar Rapids & Nor.—Main Line	18.91	7,795	147,408
C., R. I. & P.—Burlington, Cedar Rapids & Nor.—Muscatine Division	19.21	7,795	149,741
Chicago, Rock Island & Pacific—Iowa Division	24.85	7,795	193,705
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dak.	7.12	7,795	55,590
Chicago, Rock Island & Pacific—Southwestern Division.	22.77	7,795	177,622
Chicago, Rock Island & Pacific—Wilton Branch.	11.97	7,795	93,306
Clinton, Davenport & Muscatine Ry.	16.40	3,700	60,680

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
O'Brien	06.52		845,741
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.22	7,795	103,049
Chicago, St. Paul, Minn., & Omaha—Main Line	6.61	14,000	92,067
Dubuque & Sioux City—Sioux Falls Branch	27.37	7,541	206,397
Chicago & North-Western—Toledo & Northwestern	25.30	9,775	247,307
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.02	8,162	196,051
Oseola			
Burlington, Cedar Rapids & N.—C. R., I. F. & N. W.	57.60		561,633
Chicago, Rock Island & Pacific—Gowrie & Northwestern	26.29	7,795	204,930
Chicago, St. Paul, Minn., & Omaha—Main Line	13.33	7,735	103,967
Chicago, St. Paul, Minn., & Omaha—Main Line	17.98	14,000	252,729
Page			
Chicago, Burlington & Quincy—Neb. City Branch	118.092		832,280
C., B. & Q.—Brounsville & Nodaway V. Branch	22.81	8,546	196,843
C., B. & Q.—Clarinda, College Springs & S. W.	17.708	8,546	151,845
Chicago, Burlington & Quincy—Humeaton & Shenandoah	27.13	8,546	231,853
C., B. & Q.—K. C., St. J. & C. B., Tarkio Valley R. R.	2.174	8,546	18,579
Wabash—Omaha & St. Louis Line	19.83	4,829	95,580
Iowa & Southwestern Railway	17.18	2,250	38,555
Palo Alto			
Burlington, C. B. & Nor.—C. R., Iowa Falls & N. W.	74.86		532,775
Minneapolis & St. Louis—Des Moines & Ft. Dodge	27.29	7,795	212,725
Chicago & North-Western—Fox Lake Branch	20.49	4,617	94,692
Chicago, Milwaukee & St. P.—Iowa & Dakota Division	2.74	9,775	26,783
Chicago, Milwaukee & St. P.—Iowa & Dakota Division	24.34	8,162	198,063
Plymouth			
Great Northern Railway	113.12		961,198
Chicago, St. P., Minn., & Omaha—Main Line	25.29	6,499	164,132
Chicago & North-Western—Maple River Branch	9.48	14,000	133,280
Chicago, Milwaukee & St. Paul—Sioux City & Dakota	7.96	9,775	77,809
Dubuque & Sioux City—Main Line	15.00	8,162	122,430
Chicago & North-Western—Hawarden Branch	34.87	7,541	262,955
Chicago & North-Western—Hawarden Branch	20.52	9,775	200,385
Pocahontas			
Minneapolis & St. Louis—Des Moines & Ft. Dodge	91.10		705,361
Chicago, Rock Island & Pacific—Gowrie & Northwestern	16.74	4,617	77,280
Chicago & North-Western—Toledo & Northwestern	29.40	7,795	229,373
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	24.18	9,775	236,359
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	11.01	8,162	89,894
Dubuque & Sioux City—Main Line	9.77	7,541	73,676
Polk			
Minneapolis & St. Louis—Des Moines & Ft. Dodge	251.304		2,163,708
Wabash—Des Moines & St. Louis Line	8.56	4,617	39,522
Chicago & North-Western—Des Moines & Minn. Branch	15.01	4,820	72,348
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	24.16	9,775	236,164
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	16.67	8,162	136,372
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	10.61	8,162	81,702
Interurban Railway	34.91	3,500	122,185
Des Moines Union Railway	4.175	106,065	438,646
C., B. & Q.—Albia, K. & D. M. and D. M. & K.	10.125	8,546	86,614
Chicago, Burl. & Quincy—Des Moines & Kansas City	8,546	63,480	540,000
Chicago Great Western—Southern Branch	29.022	7,567	219,685
Chicago, Rock Island & Pacific—Iowa Division	27.73	7,795	216,155
Chicago, Rock Island & Pacific—D. M., I. & W.	7.66	7,795	59,709
Chicago, Rock Island & Pacific—Keokuk & D. M.	17.14	7,795	132,692
Des Moines Terminal Railway	.91	11,000	10,010
Iowa Transfer Railway	.21	30,000	6,300
Fort Dodge, Des Moines & Southern	19.08	3,700	70,500
C., R. I. & P.—St. Paul & K. C. Short Line	21.304	7,735	166,064
Des Moines City Railway	3.91	14,600	54,740

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Pottawattamie	301.073		1,761,800
Omaha Bridge & Terminal Railway	.50	14,024	7,012
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.096	8,546	17,058
Chicago, Burlington & Quincy—Hastings & Avoca	5.244	8,546	44,815
Chicago, Burlington & Quincy—K. C., St. J. & C. B.	8.380	8,546	70,761
Chicago, Rock Island & Pacific—Iowa Division	45.29	7,795	352,635
Chicago, Rock Island & Pacific—Carson Branch	17.73	7,795	138,205
Chicago, Rock Island & Pacific—Harlan Branch	1.16	7,795	9,042
Wabash—Omaha & St. Louis Line	11.22	4,820	54,080
Dubuque & Sioux City—Omaha District	19.72	7,541	148,767
Union Pacific—Main Line	2.06	73,100	150,580
Union Pacific—Union Avenue Line	1.72	73,100	125,782
Chicago & North-Western—Main Line	19.06	9,775	186,311
Chicago, Milwaukee & St. Paul—Iowa Division	36.50	8,162	297,628
Chicago Great Western—Mason City & Ft. D.—Main Line	28.373	7,567	214,698
Iowa & Omaha Short Line	12.13	2,000	24,200
Poweshiek			
Muscatine & Iowa City Ry. Co., C., R. I. & P., and Burlington, Cedar Rapids & Northern—Iowa City & Western	96.013		686,042
Chicago, Rock Island & Pacific—Iowa Division	6.50	7,795	50,667
M. & St. L. Ry.—Iowa Central—Main Line	25.69	7,795	200,253
M. & St. L.—Montezuma Branch	22.01	4,617	101,780
M. & St. L.—Newton Branch	13.91	4,617	63,827
Chicago & North-Western—Ottumwa, C. F. & St. P.	.072	9,775	332
Chicago & North-Western—Ottumwa, C. F. & St. P.	27.23	9,775	266,173
Ringold			
Chicago, Burl. & Quincy—Leon, Mt. Ayr & S. Western	79.809		658,651
Chicago, Burl. & Quincy—Humeaton & Shenandoah	28.642	8,540	244,775
Chicago Great Western—Southern Branch	27.298	8,546	233,022
Chicago Great Western—Southern Branch	23.809	7,967	189,844
Sac			
Dubuque & Sioux City—Omaha District	107.53		977,859
Chicago & North-Western—Maple River Branch	18.96	7,541	142,977
Chicago & North-Western—Boyer Valley Branch	54.02	9,775	528,045
Chicago & North-Western—Boyer Valley Branch	6.83	9,775	66,793
Chicago & North-Western—Toledo & Northwestern	8.57	9,775	83,772
C., M. & St. P.—Des M. Div.—Storm Lake Branch	19.15	8,162	156,392
Scott			
Davenport, Rock Island & North-Western Ry.	155.99		1,071,589
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	24.79	6,085	149,242
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.64	7,793	199,863
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dak.	13.65	7,795	106,401
Chicago, Rock Island & Pacific—Iowa Division	13.77	7,795	107,337
Chicago, Rock Island & Pacific—Southwestern Div.	12.10	7,795	94,314
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.10	8,162	98,619
Chicago, Milwaukee & St. Paul—Maquoketa Branch	30.54	7.80	239,662
Chicago, Milwaukee & St. Paul—Muscatine Line	7.60	8,162	63,664
Clinton, Davenport & Muscatine Railway	.64	5,224	3,334
Clinton, Davenport & Muscatine Railway	31.06	3,700	114,922
Shelby			
Atlantic Northern Railway	65.724		765,888
Chicago, Rock Island & Pacific—Iowa Division	2.97	1,500	4,455
Chicago, Rock Island & Pacific—Iowa Division	6.42	7,795	50,043
Chicago, Rock Island & Pacific—Harlan Branch	10.73	7,795	83,640
Chicago & North-Western—Iowa Southwestern Branch	18.72	9,775	182,988
Chicago, Milwaukee & St. Paul—Iowa Division	24.07	8,162	196,459
Chicago Great Western—Mason City & Ft. D.—Main Line	32.814	7,567	248,303
Sioux			
Great Northern Railway	156.48		1,430,115
Chicago, St. Paul, Minn., & Omaha—Main Line	27.39	6,490	177,177
Chicago, St. Paul, Minn., & Omaha—Main Line	22.09	14,600	319,585
Dubuque & Sioux City—Sioux Falls Branch	7.08	7,541	53,290
Chicago & North-Western—Foido & N. W.	35.06	9,775	342,711
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	39.08	8,162	319,351
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	16.88	8,162	137,775
Chicago, Milwaukee & St. Paul—Eden Branch	8.99	8,162	73,876
Chicago & North-Western—S. C., Dak.	7.63	9,775	74,583
Chicago & N.-W.—Hawarden Branch on T. & N. W.	2.37	9,775	23,167

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Story	142.029	4,617	1,074,077
Minneapolis & St. Louis—Iowa Cent., Story City Branch	19.470	24,253	80,921
Chicago & North-Western—Main Line	24.253	9,775	236,848
Chicago & North-Western—Des Moines & Minneapolis	25.73	9,775	251,611
Chicago, Milwaukee & St. Paul—Iowa Division	24.06	8,162	201,275
Port Dodge, Des Moines & Southern	19.32	3,700	71,484
C., R. I. & P. Ry.—S. P. & K. C. Short Line	28.613	7,795	223,088
Tama	138.056		1,225,120
Burlington, Cedar Rapids & Nor.—Pacific Division	18.17	7,795	141,635
Chicago Great Western—Southern Branch	13.026	7,567	98,541
Chicago & North-Western—Main Line	25.34	9,775	247,066
Chicago & North-Western—Ottumwa, C. P. & St. P.	11	9,775	1,075
Chicago & North-Western—Iowa, Minn. & N. W.	20.31	9,775	200,289
Chicago & North-Western—Toledo & Northwestern	22.14	9,775	216,418
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.41	8,162	215,528
Tama & Toledo Ry.	2.55	3,700	10,915
Taylor	60.787		513,828
Chicago, Burlington & Quincy—Creston Branch	28.668	8,546	239,356
Chicago, Burlington & Quincy—Humboldt & Shenandoah	27.000	8,546	230,742
Chicago Great Western—Southern Branch	5.779	7,567	43,720
Union	73.489		545,972
Chicago, Burlington & Quincy—Main Line	24.779	8,546	211,761
Chicago, Burlington & Quincy—Creston Branch	10.742	8,546	91,801
Chicago, Burlington & Quincy—Creston & Northern	7.922	8,546	67,701
Chicago Great Western—Southern Branch	23.506	7,567	170,984
Creston, Winterset & D. M. Ry.	7.45	500	3,725
Van Buren	80.29		656,737
Chicago, Burlington & Quincy—Ft. Madison Branch	14.72	8,546	125,797
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	27.33	8,546	233,562
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	7,795	35,077
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.65	7,795	262,301
Wapello	116.056		910,717
Chicago, Mil. & St. P.—K. C. Division	27.94	8,162	228,046
Chicago, Milwaukee & St. Paul—Muscatine Line	15.87	8,162	131,207
Chicago, Burlington & Quincy—Main Line	26.723	8,546	228,376
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	7,795	60,177
Chicago, Rock Island & Pacific—Keokuk & Des Moines	20.97	7,795	163,616
Wabash—Main Line	9.843	4,820	47,259
M. & St. L. Ry.—Iowa Central—Main Line	.01	4,617	46
Warren	112.129		913,105
Chi., Burl. & Quincy—Albia, K. & D. M. & D. M. & K.	7.606	8,546	65,779
Chicago, Burlington & Quincy—Chariton, D. M. & South.	21.429	8,546	183,218
Chicago, Burl. & Quincy—Des Moines & K. C.	27.257	8,546	232,793
Chicago Great Western—Southern Branch	15.787	7,567	119,460
Chicago, Rock Island & Pacific—D. M., Indianola & W. C.	26.52	7,795	206,723
C., R. I. & P. Ry.—St. P. & K. C. Short Line	13.96	7,795	104,141
Washington	128.483		994,073
Chicago, Milwaukee & St. Paul—Muscatine Line	26.20	8,162	213,844
Muscatine & Iowa City Ry. Co. and Burlington, Cedar Rapids & Northern—Muscatine Division	4.31	7,795	33,596
Muscatine & Iowa City Ry. Co. and Burlington, Cedar Rapids & Northern—Iowa City & Western	21.01	7,795	163,772
Chicago, Burlington & Quincy—Burlington & Western	13.875	8,546	118,676
Chicago, Burlington & Quincy—Burlington & Northwtrn	34.10	8,546	291,216
Chicago, Rock Island & Pacific—Southwestern Div.	14.25	7,795	111,078
Chicago, Rock Island & Pacific—Oskaloosa Division	14.25	7,795	111,078
Minneapolis & St. Louis—Iowa Cent., Eastern Division	11.724	4,617	54,130
Wayne	94.133		796,859
Chicago, Burlington & Quincy—Chariton Branch	6.803	8,546	58,006
Chicago, Burlington & Quincy—Keokuk & Western	29.86	8,546	255,184
Chicago, Rock Island & Pacific—Southwestern Division	27.76	7,795	216,289
Chicago, Milwaukee & St. Paul—Kansas Div.	11.96	8,162	97,604
C., R. I. & P. Ry.—St. P. & K. C. Short Line	14.66	7,795	114,274

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Webster	235.152		1,416,261
Chicago Great Western—Mason C. & Ft. D.—Main Line	27.731	7,567	209,840
Minneapolis & St. Louis—Des Moines & Ft. Dodge	32.47	4,617	149,914
Chicago, Rock Island & Pacific—Gowrie & Northwestern	7.41	7,795	57,790
Dubuque & Sioux City—Main Line	27.34	7,541	204,171
Dubuque & Sioux City—Omaha District	5.97	7,541	45,020
Minneapolis & St. Louis—Main Line	35.21	4,617	162,565
Chicago & North-Western—Toledo & Northwestern	25.96	9,775	253,759
Chicago Great Western—Lehigh Branch	15.751	7,567	119,188
Ft. Dodge, Des Moines & Southern	57.31	3,700	212,047
Winnebago	58.50		412,622
Burlington, C. R. & Nor.—Germania Division	4.92	7,795	38,351
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.29	7,795	165,955
Minneapolis & St. Louis—Main Line	29.92	4,617	94,588
Chicago & North-Western—Iowa, Minn. & Northwestern	11.43	9,775	111,728
Winnebuck	82.72		696,351
Burlington, Cedar Rapids & Nor.—Milwaukee Division	1.99	7,795	8,292
Burl., Cedar Rapids & Nor.—Chicago, Decorah & Minn.	22.94	7,795	178,817
Chicago, Milwaukee & St. Paul—Decorah Branch	16.96	8,162	138,428
Chicago, Milwaukee & St. Paul—Decorah Branch	9.51	8,162	77,865
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	8,162	242,819
Chicago, Milwaukee & St. Paul—Davenport & N. W.	2.47	8,162	20,160
Woodbury	148.97		1,302,976
Chicago & North-Western—Maple River Branch	45.21	9,775	441,928
Chicago & North-Western—Sioux City & Pac. Branch	22.32	9,775	218,178
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.96	8,162	260,858
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	8,162	45,932
Sioux City Bridge Company	1.90	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	14,660	1,188,800
Dubuque & Sioux City—Main Line	6.15	7,541	46,131
Dubuque & Sioux City—Onawa Branch	25.94	7,541	195,614
C. & N. W.—Hawarden Branch (on C., St. P., M. & O. tracks)	1.56	9,775	15,249
Worth	62.378		469,778
Burlington, Cedar Rapids & Nor.—Main Line	6.80	7,795	53,006
Chicago Great Western—Mason C. & Ft. D.—Main Line	16.657	7,567	126,044
M. & St. L. Ry.—Iowa Central—Main Line	13.531	4,617	62,473
Minneapolis & St. Louis—Main Line	34	4,617	1,570
Chicago & North-Western—Iowa, Minn. & N. W.	13.78	9,775	134,659
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	8,162	91,980
Wright	139.190		1,602,023
Minneapolis & St. Louis—Belmond Branch	15.612	4,617	72,081
Chicago & North-Western—Toledo & Northwestern	23.85	9,775	233,134
C. R. I. & P., B. C. R. & N.—C. R., I. F. & N. W.	45.04	7,795	351,086
Chicago Great Western—Mason City & Ft. D.—Main L.	31.246	7,567	235,925
Chicago Great Western—M. C. & Ft. D.—Oelwein-Charlon	12.592	7,567	95,787

Note.—For total railway assessment see Tables Nos. 1 and 2.

TABLE NO. 7—RAILWAY EARNINGS AND TAXES.

Abstract of Reports of Railway Companies for the Year Ending December 31, 1917. (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 1917 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
<i>Atchison, Topeka & Santa Fe Ry.</i>	19,800	\$ 967,979.90	\$ 48,006.60	\$ 813,245.37	\$ 40,887.30	\$ 154,731.50	\$ 7,779.36			\$ 39,486.36
<i>Atlantic Northern Railway Co.</i>	17,000	39,663.77	2,333.16	33,621.08	1,977.71	6,042.69	335.45			1,322.88
<i>Chicago, Burlington & Quincy Ry.</i>	273,599	56,430								
(a) Main Line	273,599									
(b) Ft. Madison Branch	56,430									
(c) A. K. & D. M. & D. M. & K.	67,807									
(d) Chariton, D. M. & S.	30,489									
(e) Chariton Branch	29,541									
(f) Leon, Mt. Ayr & S. W.	54,281									
(g) Creston Branch	42,650									
(h) Creston & Northern	26,336									
(i) Western Iowa R. R.	29,265									
(j) Nebraska City Branch	39,359									
(k) Red Oak & Atlantic R. R.	17,993									
(l) Nebraska City, Sidney & N. E.	21,457									
(m) Hastings & Avoca R. R.	15,737									
(n) Northern Division	532									
(o) Burlington & Western R. R.	83,329									
(p) Burlington & N. W.	38,678									
(q) D. M. & Kansas City	94,298									
(r) St. Louis, Keokuk & N. W.	51,000									
(s) Keokuk & St. Paul R. R.	42,326									
(t) Keokuk & Western	73,249									
(u) Humeston & Shenandoah	65,748									
(v) Chicago, Burlington & K. C.	77,640									
(w) K. C., St. Joe & C. B.	56,925									
(x) Clarinda, C. S. & S. W.	17,768									
(y) Brownsville & Nodaway Valley	25,228									
(z) Tarkio Valley R. R.	4,174									
(a1) Iowa & St. Louis R. E.	5,430									
(a2) C. B. & Q. on D. R. I. & N. W.										
Totals and averages	1,365,092	\$ 13,309,691.00	\$ 9,958.75	\$ 9,316,928.55	\$ 6,822.58	\$ 4,282,763.08	\$ 3,136.17			\$ 615,536.77

<i>Chicago Great Western Ry.</i>										
(a) Main Line	142,405									
(b) Southern Branch	238,194									
(c) Cedar Falls Branch	7,529									
(d) Waverly Branch	21,871									
Mason City & Fort Dodge										
(e) Main Line	223,944									
(f) Oelslein-Clarion Branch	96,366									
(g) Lehigh Branch	13,751									
(h) Wisconsin, Minn. & Pacific	22,562									
Totals and averages	769,176	\$ 8,630,843.32	\$ 11,229.90	\$ 6,770,011.79	\$ 8,801.61	\$ 1,860,831.53	\$ 2,419.20			\$ 285,898.58
<i>Chicago, Milwaukee & St. P. Ry.</i>										
(a) Iowa Division	344,110									
(b) Green Island Branch	12,000									
(c) Kansas City Division	158,150									
(d) Sioux City Branch	96,270									
(e) Dubuque Division	136,183									
(f) Cascade Branch	35,629									
(g) Volga Branch	58,210									
(h) Waukon Branch	22,810									
(i) Davenport & Northwestern	151,079									
(j) Dubuque & Northwestern	43,639									
(k) Maquoketa Branch	31,193									
(l) Clinton Branch	19,280									
(m) Iowa & Minnesota Division	41,340									
(n) Decorah Branch	9,540									
(o) Austin Branch	27,650									
(p) Iowa & Dakota Division	291,490									
(q) Elkader Branch	19,200									
(r) Spirit Lake Branch	39,630									
(s) Eden Branch	8,996									
(t) Sioux City & Dakota Div.	40,520									
(u) D. M. Division—Main Line	156,428									
(v) D. M. Division—Boone Line	38,911									
(w) D. M. Div.—Storm Lake Br	38,580									
(x) Muscatine Line	76,944									
(y) Phyllis Line	6,666									
Totals and averages	1,868,461	\$ 18,637,492.85	\$ 9,974.79	\$ 15,025,248.30	\$ 8,041.52	\$ 3,612,244.57	\$ 1,933.27			\$ 813,756.10
<i>Chicago & Northwestern Ry.</i>										
(a) Main Line	350.33									
(b) Iowa Midland Branch	79.98									

*The above figures for Clinton Branch include earnings of \$84,016.38 and operating expenses of \$152,729.54 reported for the Davenport, Rock Island & North Western Ry.

†The above figures for Muscatine line include earnings of \$315,719.02 and operating expenses of \$284,855.97 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 1917 in Iowa	
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss			
						Total	Per mile	Total	Per mile		
(e) Stanwood & Tipton Branch.....	8.65										
(d) Ottumwa, C. F. & St. P.....	10.000										
(e) Molinegan Branch.....	21.55										
(f) Southern Iowa Branch.....	179.940										
(h) Boyer Valley Branch.....	21.770										
(i) Soddler River Branch.....	61.310										
(j) Fox Lake Branch.....	33.376										
(k) Iowa Ry. Coal & Mtg. Co.....	3.250										
(l) Des Moines & Minneapolis Br.....	57.340										
(m) Iowa Southwestern Branch.....	57.639										
(n) Iowa, Minn. & N. W. Branch.....	80.470										
(o) Sioux City & Pacific Branch.....	36.400										
(p) Alden Branch.....	383.200										
(q) Toledo & N. W. Branch.....	28.150										
(r) Hawarden Branch.....	13.770										
(s) Iowa Southern Branch.....											
Totals and averages	1,611.140	\$ 24,835,566.70	\$ 15,309.99	\$19,597,397.31	\$ 12,151.92	\$ 5,238,169.39	\$ 3,218.07				\$ 798,885.10
Chicago, Rock Island & Pacific Ry.											
(a) Iowa Division.....	318.370	7,271,985.29	22,811.30	4,801,876.58	15,022.09	2,470,108.71	7,738.61				
(b) Southwestern Division.....	192.500	3,772,338.29	19,637.51	2,708,238.13	14,062.30	1,064,100.16	5,565.21				
(c) Okaloosa Division.....	79.430	295,433.45	3,719.42	226,632.40	4,112.21			\$31,198.95	\$ 392.79		
(d) Wilton Branch.....	11.970	44,135.83	3,687.21	30,348.44	2,535.38	13,787.39	1,151.80				
(e) Newton & Monroe Branch.....	17.020	27,088.58	1,626.83	43,869.42	2,567.54			16,010.84	940.71		
(f) Des Moines, I. & W. Branch.....	147.080	223,892.67	4,755.58	292,449.57	4,724.93	1,443.10	30.65				
(g) Guthrie Center Branch.....	14.510	49,633.35	2,750.16	55,150.20	3,800.85			\$15,114.85	\$ 1,041.00	\$ 451,363.00	
(h) Audubon Branch.....	25.230	93,600.66	3,711.09	85,422.11	3,355.74	8,208.55	325.35				
(i) Griswold Branch.....	14.240	39,503.91	2,774.15	45,496.38	3,194.97			5,022.47	430.82		
(j) Carson Branch.....	17.730	51,566.39	2,928.43	65,157.53	3,674.99			13,501.19	766.57		
(k) Harlan Branch.....	11.800	25,354.46	2,182.88	31,594.58	2,649.67			5,550.12	466.79		
(l) Keosauqua Branch.....	4.500	9,238.09	2,046.24	14,569.69	3,233.36			5,791.00	1,287.02		
(m) Keokuk & Des Moines.....	162.230	418,138.36	3,810.96	350,290.21	3,274.61	58,848.15	636.35				
(n) Gowrie & Northwestern.....	109.720	737,070.33	4,540.85	749,694.82	4,618.02			12,034.49	77.77		
Burlington, Cedar Rapids & N. Ry.											
(a) Main Line.....	228.680	3,392,199.35	14,440.00	2,908,773.13	11,407.06	668,366.22	3,032.04				
(b) Muscatine Division.....	30.280	70,637.37	2,369.92	169,593.43	3,400.70			33,356.16	1,099.78		
(c) Milwaukee Division.....	94.150	361,783.12	2,780.49	332,804.34	3,534.83			71,021.22	754.34		
(f) Pacific Division.....	47.770	406,316.46	8,505.68	373,499.64	7,818.52	33,825.82	687.16				
(s) Iowa City & Western.....	73.630	146,940.29	1,995.60	233,356.75	3,196.47			88,415.49	1,200.81		
(t) Cedar Rapids & Clinton Br.....	78.420	137,771.16	1,756.84	191,778.75	2,445.54			34,067.59	688.70	433,593.92	
(u) Chicago, Decatur & Minnesota.....	21.350	47,453.03	2,240.99	110,560.22	4,773.77			65,537.19	2,732.78		
(v) Davenport, Iowa & Dakota.....	29.920	71,537.37	2,390.95	61,463.77	2,654.52	10,073.60	336.05				
(w) Germania Division.....	56.760	120,437.44	4,490.89	133,653.88	3,057.07			27,216.44	596.18		
(x) Garner Division.....	24.700	35,254.64	1,427.32	70,004.57	2,834.20			34,749.93	1,406.88		
(y) Waverly Short Line.....	5.080	20,497.12	3,698.65	25,343.77	4,461.93			4,846.65	853.28		
(z) Cedar Rapids, I. F. & N. W.....	305.380	1,604,457.54	5,233.97	1,485,142.19	4,803.26	119,315.15	290.71				
St. Paul & K. C. Short Line.....	182.815	1,765,566.68	9,518.47	1,465,945.61	8,182.84	397,611.07	1,135.63				79,530.72
Totals and averages	2,292.335	\$ 20,985,382.87	\$ 9,328.70	\$16,788,729.13	\$ 7,623.15	\$ 4,196,692.74	\$ 1,905.55				\$ 964,493.70
Chicago, St. Paul, M. & O. Ry.											
(a) Main Line.....	58.330										
(b) Rock River Branch.....	17.440										
Totals and averages	75.770	\$ 1,331,867.33	\$ 17,860.04	\$ 1,063,703.50	\$ 14,281.73	\$ 269,163.74	\$ 3,617.31				\$ 54,733.18
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.											
Collis Northern Ry.											
(a) Cedar Rapids & Des Moines.....	7.414	34,898.26	4,707.07	37,898.22	5,111.71			2,969.96	404.64	1,243.11	
(b) Chicago, Decatur & Minnesota.....	30.530	9,335.60	454.29	16,387.23	797.43			7,051.53	343.14	14,231.80	
(c) Davenport, R. I. & N. W.....	33.910	69,810.09	2,638.57	55,584.65	1,639.18	14,231.44	419.69				
Totals and averages	71.854	\$ 113,043.95	\$ 1,594.93	\$ 109,869.00	\$ 1,528.33	\$ 21,212.84	\$ 577.46				\$ 14,231.80
Note.—In addition to the above the C., H. & Q. Ry. Co. reported earnings of \$99,040.10 and operating expenses of \$150,308.68 and the C., M. & St. P. Ry. Co. reported earnings of \$84,016.58 and operating expenses of \$152,729.54 for mileage of D., R. I. & N. W. Ry. in Iowa.											
Des Moines Terminal Co.											
(a) Main Line.....	.916	16,159.53	17,757.73	6,413.59	7,047.90	9,745.94	10,769.83				2,708.65
Des Moines Union Ry.	4.230	322,350.90	123,779.83	266,233.74	63,657.28	127,117.16	30,123.55				49,347.40
Dubuque & Sioux City R. R.											
(a) Main Line.....	327.590										
(b) Omaha Division.....	133.060										
(c) Cedar Rapids Branch.....	41.850										
(d) Onawa Branch.....	60.490										
(e) Sioux Falls Branch.....	70.110										
(f) Mona Branch.....	73.940										
(g) Stacyville Branch.....	7.300										
Totals and averages	716.000	\$ 7,377,687.40	\$ 10,289.81	\$ 6,339,352.00	\$ 8,841.62	\$ 1,638,335.40	\$ 1,448.19				\$ 271,334.77
**Dunleith & Dubuque Bridge Co.											
(a) Great Northern Ry.....	1.010										
(b) Iowa & Omaha Short Line Ry.....	77.800	550,508.14	7,070.49	619,537.76	6,672.72	30,970.38	397.77				31,980.66
Iowa & Southwestern Ry.											
**Included in report of Dubuque & Sioux City R. R. Co.											
†Not reported.											

TABLE NO. 7—CONTINUED.

Name of Road	Miles Main Trunk in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1917 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
Iowa Transfer Ry.	.216	16,483.79	78,563.76	13,713.42	65,392.00	2,772.37	13,201.76			587.54
Manchester & Oneida Ry.	8.028	21,769.31	2,711.67	19,979.42	2,488.72	1,789.88	222.95			1,302.00
Minneapolis & St. Louis R. R.	211.500									
(a) Iowa Division	449.482									
(c) Des Moines & Ft. Dodge Div.	137.620									
Totals and averages.....	708.692	\$ 5,308,388.52	\$ 6,646.35	\$ 2,553,826.00	\$ 4,950.40	\$ 1,354,492.52	\$ 1,695.89			\$ 223,153.57
Missouri Iron Co.	3.140									
Muscatine, Burlington & Southern Ry.	47.800	151,367.50	3,166.47	142,646.74	2,684.24	8,710.76	182.25			4,882.11
**Omaha Bridge & Terminal Ry.	1.000									4,980.59
Sioux City Bridge Co.	1.376	186,265.68	136,634.19	301,121.66	128,102.93			\$11,725.92	\$ 7,468.74	1,948.50
Sioux City Terminal Ry.	10.750	26,563.70	2,473.84	25,063.68	2,334.30	1,950.98	139.54			908.59
Tabor & Northern Ry.	2.000									
Union Pacific Ry.	1.730									
(a) Main Line										
(b) Union Avenue Line										
Totals and averages.....	3.780	127,946.49	62,107.03	188,754.66	80,301.29			\$55,814.17	\$27,094.26	\$ 44,740.36

Note.—The earnings per mile are computed on the mileage producing earnings, viz: 2.06 miles.

Name of Road	Miles Main Trunk in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1917 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
Wabash Railroad	43.210									
(a) Main Line	83.830									
(b) Des Moines & St. Louis	65.730									
(c) Omaha & St. Louis	9.300									
(d) Coal Switches										
Totals and averages.....	212.230	\$ 1,155,514.68	\$ 5,005.84	\$ 1,209,148.25	\$ 5,909.21			\$53,633.57	\$ 294.37	\$ 53,709.96
State totals and averages.....	9,880.137	\$104,006,090.17	\$ 10,603.91	\$82,527,640.08	\$ 8,305.77	\$22,079,050.09	\$ 2,238.14			\$4,271,351.43

**Included in report of Dubuque & Sioux City R. R. Co.
†Not reported.
Note.—Mileage of coal switches not used in computing averages.

TABLE NO. 8—RAILROAD BUSINESS.

Abstract of Reports of Railway Companies for Entire System for the Year Ending December 31, 1917.

Name of Road	Miles of main track system	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes paid in 1917
		Total	Per mile	Total	Per mile	Total	Per mile	
Atholson, Topeka & Santa Fe Ry.	8,642.330	\$141,524,221.40	\$16,375.72	\$ 90,296,248.53	\$10,448.16	\$ 51,227,972.87	\$ 5,927.56	\$10,586,159.13
Chicago, Burlington & Quincy Ry.	9,084.772	122,342,706.60	13,566.32	79,192,815.10	8,775.05	43,149,891.50	4,781.27	5,422,944.49
Chicago Great Western Railway	1,407.576	16,749,042.47	11,809.21	13,212,790.83	9,386.91	3,536,251.64	2,512.30	676,546.47
Chicago, Milwaukee & St. Paul Ry.	9,942.220	115,789,591.66	11,440.02	89,195,963.74	8,989.11	28,543,237.92	2,870.91	6,071,233.17
Chicago & North-Western Ry.	8,090.510	108,291,983.32	13,371.81	78,758,988.73	9,727.52	29,505,994.59	3,644.29	5,048,465.44
Chicago, Rock Island & Pacific Ry.	7,298.715	86,557,031.40	12,007.28	64,292,379.60	8,914.54	22,294,661.31	3,092.74	3,977,511.73
Chicago, St. Paul, Minneapolis & Omaha Ry.	1,679.470	21,476,909.07	12,787.67	15,841,312.84	9,432.33	5,635,196.23	3,355.34	1,214,483.33
Dubuque & Sioux City R. R.								
Great Northern Ry.	8,255.980	88,537,232.87	10,724.01	59,246,855.13	7,176.23	29,290,377.74	3,547.78	6,297,188.85
Minneapolis & St. Louis Railway	1,536.460	11,005,962.65	7,162.61	7,869,191.32	5,121.64	3,135,871.33	2,040.97	527,846.60
Union Pacific Railway	3,630.370	76,988,423.18	21,206.77	45,038,666.01	12,633.90	31,949,757.17	8,563.78	5,320,256.83
Wabash Railway	1,964.690	40,471,968.90	20,289.87	28,468,886.12	14,372.34	12,003,102.78	6,017.53	1,237,293.85
Totals and averages.....	61,419.083	\$827,656,413.52		\$608,284,198.44		\$259,372,215.08		\$46,478,573.89

†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.
‡The Mason City & Ft. Dodge Railroad and the Wisconsin, Minnesota & Pacific are included in the Chicago Great Western System.
§The Toledo & Northwestern Railway is included in Chicago & North-Western system.
¶Not reported separately.
‡The Iowa Central and the Des Moines & Ft. Dodge Railways 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 1918, Inclusive.

Date Reported	Miles of road	Assessed Value		Gross Earnings		Percentage of assessment to gross earnings	Net Earnings		Per cent of assessment, net earnings	Taxes paid	Taxes per mile of road	Per cent of 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	\$ 30,365,664	\$ 4,290	119	\$ 9,515,947	\$ 1,147	454	\$ 1,194,637.00	144	.030	.088
1890	8,299	42,838,890	5,189	37,462,779	4,536	114	11,885,600	1,439	301	1,302,532.00	157	.030	.137
1891	8,577	44,558,606	5,199	37,989,553	4,522	118	10,986,375	1,312	408	1,245,344.00	151	.033	.105
1892	8,463	44,666,157	5,216	44,416,488	4,810	111	12,625,800	1,503	354	1,246,224.00	149	.033	.174
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	.164
1894	8,477	44,873,686	5,292	42,634,972	5,029	105	12,467,698	1,479	369	1,469,785.00	166	.032	.111
1895	8,481	44,376,542	5,232	25,874,444	4,230	124	10,365,890	1,222	428	1,355,625.00	169	.032	.169
1896	8,487	44,381,311	5,239	37,655,442	4,438	118	17,575,952	1,481	333	1,377,678.00	162	.032	.133
1897	8,481	44,373,916	5,232	39,652,590	4,571	112	12,430,362	1,465	337	1,388,564.00	163	.031	.110
1898	8,474	44,438,782	5,244	41,335,093	4,877	107	13,403,424	1,582	321	1,388,908.00	163	.032	.110
1899	8,518	44,250,129	5,230	46,302,903	5,424	96.4	15,332,068	1,823	287	1,404,651.00	166	.034	.165
1900	9,236	46,008,510	4,981	49,549,679	5,364	92.8	15,566,667	1,685	296	1,421,124.00	167	.031	.092
1901	9,359	47,071,258	5,043	52,354,817	5,967	89.9	15,994,672	1,616	312	1,569,370.00	168	.030	.097
1902	9,414	51,307,955	5,449	56,079,943	6,018	91.5	16,469,973	1,766	312	1,563,492.87	169	.030	.204
1903	9,725-8173	56,541,513	5,814	56,466,365	5,955	100.1	17,134,192	1,807	329	1,623,496.46	174	.029	.099
1904	9,799-6393	57,335,100	5,871	58,666,340	6,019	98.4	15,676,163	1,532	381	1,874,419.17	199	.033	.109
1905	9,799-2283	58,190,189	5,937	57,396,848	5,857	101.4	15,345,674	1,566	379	2,141,863.33	220	.030	.142
1906	9,827-0303	62,537,190	6,343	62,792,367	6,463	99.3	19,258,953	1,964	324	2,089,351.74	213	.030	.135
1907	9,824-2300	63,234,120	6,447	69,791,348	7,114	90.6	21,899,793	2,311	389	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	329	2,312,742.68	236	.033	.106
1909	9,878-73	63,663,806	6,446	67,767,632	6,870	93.8	17,939,211	1,819	354	2,412,734.79	244	.030	.134
1910	9,794-257	63,729,447	6,506	72,109,270	7,878	88.3	16,144,593	1,631	384	2,935,375.51	255	.033	.153
1911	9,858-229	65,834,482	6,678	78,444,296	7,959	83.9	15,028,097	1,529	438	2,627,569.25	297	.033	.175
1912	9,898-962	65,951,446	6,671	77,984,583	7,313	84.6	16,996,595	1,724	388	2,721,391.05	270	.035	.160
1913	9,946-181	78,699,336	7,979	81,697,971	8,325	95.8	17,382,849	1,761	455	2,825,488.00	287	.035	.165
1914	9,973-251	78,669,112	7,868	87,815,833	8,819	89.6	20,603,997	2,075	381	3,138,504.27	315	.030	.152
1915	9,998-456	78,880,376	7,875	89,950,216	8,999	87.7	23,092,491	2,310	342	3,596,436.26	300	.040	.156
1916	10,029-383	78,865,503	7,163	89,055,425	8,879	88.6	22,672,467	2,301	348	3,654,123.00	304	.041	.161
1917	9,980-89	78,791,879	7,885	99,818,653	10,001	78.8	27,445,953	2,750	387	3,948,030.00	306	.040	.144
1918	9,911-817	78,753,362	7,943	104,606,690	10,354	75.3	22,979,050	2,327	357	4,271,351.00	431	.041	.169

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 "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The following column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year, likewise of net earnings.

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

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 9,799,693 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 19, 1918, under the provisions of Chapter 75, Acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS.

Atchison, Topeka & Santa Fe Railway.
Cedar Rapids & Iowa City Ry. Co.
Cedar Rapids & Marlon City Railway.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago & North-Western Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Clinton, Davenport & Muscatine Ry.
Colfax Northern Railway.
Des Moines Terminal Company.
Des Moines City Railway Co.
Des Moines Union Railway.
Dubuque & Sioux City Railroad.
Fort Dodge, Des Moines & Southern Railway.
Great Northern Railway.
Inter-Urban Railway.
Iowa Southern Utilities Company.
Iowa Transfer Railway Company.
Mason City & Clear Lake Railroad Company.
Minneapolis & St. Louis Railroad.
Sioux City Terminal Railway.
Tama & Toledo Railway Company.
Union Pacific Railroad.
Wabash Railroad.
Waterloo, Cedar Falls & Northern Railway.

CLASS "B" RAILROADS.

Charles City Western Railway Company.
Muscatine, Burlington & Southern Ry. Co.
Oskaloosa & Buxton Electric Ry.

CLASS "C" RAILROADS.

Albia Light & Railway Co.
Atlantic Northern Railway.
Creston, Winterset & Des Moines Railway.
Davenport, Rock Island & Northwestern Railway.
Manchester & Oneida Railway.
Tabor & Northern Railway.

TABLE NO. 11—EXPRESS COMPANIES.

Statement of Assessment of Express Property as Fixed by the Executive Council, July 19, 1918.

Counties	Adams		American		Wells Fargo	
	Miles	Value	Miles	Value	Miles	Value
Adair	28.684	\$ 803.15	8.520	\$ 272.64		
Adams	29.862	826.13				
Allamakee			1,778	55.04	62,919	\$ 1,782.32
Appanoose	65.870	1,844.39	29,890	951.48	55,495	1,553.86
Audubon			34,690	1,110.08		
Benton			65,500	2,096.00	35,820	1,002.96
Black Hawk			74,170	2,373.44	81,083	2,287.12
Boone	27.650	774.20	67,150	2,148.80	26,120	731.86
Bremer			29,310	917.92	64,167	1,796.98
Buchanan			50,390	1,612.48	20,003	569.08
Buena Vista	20.120	653.30	53,170	1,701.44	22,650	634.29
Butler			77,120	2,467.84	27,743	776.80
Calhoun			94,250	3,016.00	59,858	1,670.42
Carroll			60,189	1,925.76	59,010	1,633.29
Cass	13.652	382.26	57.50	1,840.00		
Cedar			84,590	2,706.88	3,960	110.88
Cerro Gordo	24.351	681.83	55,476	1,775.23	64,634	1,809.75
Cherokee			57,210	1,830.72		
Chickasaw			7,010	224.32	51,850	1,451.97
Clarke	46.430	1,299.76				
Clay	26.550	743.40	31,670	1,013.44	51,490	1,441.73
Clayton					132,290	3,763.84
Clinton	9.130	255.80	98,983	3,155.76	91,210	2,553.86
Crawford			112,980	3,615.36	45,642	1,277.98
Dallas	26.980	755.44	17,540	561.28	83,910	2,319.48
Davis	15.450	432.60	23,750	760.00	25,250	707.00
Decatur	96.712	2,707.94				
Delaware			83,530	1,232.93	70,680	1,979.04
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	14.89	31,430	1,005.76	91,974	2,575.27
Emmet	18.930	530.04	55,090	1,760.00		
Fayette			44,760	1,432.32	87,401	2,447.23
Floyd			29,580	1,266.56	24,820	694.00
Franklin	43.005	1,204.14	38,638	1,236.42	34,679	981.01
Fremont	61.663	1,736.56			8,700	245.28
Greene	23.000	645.63	25,390	819.60	27,330	761.78
Grundy			57,500	1,840.00	7,922	221.82
Guthrie			33,810	1,081.92	30,530	1,023.40
Hamilton			81.44	2,606.08		
Hancock	38.796	1,086.29	45,750	1,464.90	24,150	676.80
Hardin	28.760	805.53	129,084	3,832.08		
Harrison			105,270	3,328.64	8,959	250.86
Henry	75.631	2,117.67				
Howard					38,921	1,069.79
Humboldt	29.760	822.28	60,130	1,924.16		
Ida			40,380	1,292.16		
Iowa			25,250	808.00	32,680	915.04
Jackson			14,690	467.20	75,110	2,103.68
Jasper	23,172	628.81	68,920	2,205.44	34,423	983.81
Jefferson	27,162	1,630.54	25,370	843.84	4,620	112.56
Johnson			91,230	2,919.04		
Jones			22.98	735.36	72,920	2,041.76
Keokuk	39.786	1,114.00	74,640	2,309.29	40,140	1,123.92
Kossuth	22.551	625.82	67,960	2,134.72	61,850	1,811.50
Lee	112.636	3,153.53	27,180	869.76	29,290	568.12
Linn			129,290	4,041.28	72,890	2,036.92
Louisa	49.625	1,389.59	42,140	1,348.48	6,110	171.08
Lucas	49.645	1,390.66	20,310	649.62		
Lyon			79,520	2,544.64	12,460	349.88

TABLE NO. 11—CONTINUED.

Counties	Adams		American		Wells Fargo	
	Miles	Value	Miles	Value	Miles	Value
Madison	12.379	346.61	21.400	684.80	19.466	545.05
Mathaska	73.817	2,066.88	85.400	2,732.80		
Marion	49.607	1,130.29	43.540	1,859.28	29.800	1,022.00
Marshall	65.745	1,840.86	35.990	831.68	56.808	1,390.62
Mills	75.737	2,120.04			25.960	726.88
Mitchell			30.650	980.80	43.935	1,230.18
Monona			86.170	2,757.44	27.530	770.84
Monroe	63.191	1,766.83	15.660	501.12	33.111	927.68
Montgomery	48.427	1,355.96				
Muscatine	7.720	216.16	121.230	3,879.26	32.510	911.12
O'Brien			72.500	2,320.00	24.023	672.56
Osceola			57.900	1,843.20		
Page		2,287.09			27.010	1,680.25
Palo Alto	20.490	573.72	20.030	600.90	24.340	681.52
Plymouth	16.740	468.72	72.830	2,330.55	15.000	420.00
Pocahontas	16.740	468.72	63.350	2,027.20	11.010	308.28
Polk	30.258	848.34	116.994	3,740.33	106.242	2,974.77
Pottawattamie	17.590	492.24	105.520	3,276.64	72.533	2,030.92
Poweshiek	36.593	1,024.61	59.420	1,901.44		
Ringgold	55.910	1,505.48			23.899	669.17
Sac			88.380	2,825.16	19.150	536.20
Scott	24.700	694.12	96.220	3,079.04	70.050	1,978.20
Shelby			38.84	1,242.88	56.884	1,592.75
Sioux			74.23	2,375.36	54.950	1,538.00
Story	19.470	545.33	96.183	3,077.86	24.060	690.48
Tama			96.070	3,074.24	41.980	1,175.01
Taylor					5.779	161.81
Union	43.443	1,216.40			22.506	632.60
Van Buren	42.050	1,177.40	38.150	1,220.80		
Wapello	20.723	748.25	37.090	1,206.08	50.070	1,427.16
Warren	56.492	1,561.76	39.890	1,276.16	15.787	443.04
Washington	38.618	1,081.16	63.670	2,037.44	22.200	723.60
Wayne	36.733	1,029.08	42.420	1,337.44	14.900	418.88
Webster	67.680	1,805.04	117.010	3,744.32	43.482	1,217.50
Winnebago	20.920	585.76	37.640	1,204.48		
Winnebuck			24.000	768.00	38.720	1,044.16
Woodbury	2.500	70.00	100.400	3,212.80	29.050	1,092.40
Worth	13.871	388.39	20.580	658.56	27.927	781.05
Wright	15.612	437.14	68.800	2,204.48	45.688	1,279.26
Totals	2,290.867	\$ 64,142.69	4,866.545	\$155,729.45	3,126.795	\$ 96,556.29

GREAT NORTHERN.

Lyon		18.420	\$ 515.76
Plymouth		25.290	708.12
Sioux		27.300	764.40
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.

State of Iowa

1918

REPORT OF THE STATE

Fish and Game Warden

FOR THE

Biennial Period, Ending June 30, 1918

E. C. HINSHAW, WARDEN

SPIRIT LAKE

PUBLISHED BY
THE STATE OF IOWA
DES MOINES