

Twenty-Seventh Annual Report

OF THE

ASSESSED VALUATION

OF

Railroad Property

IN THE

STATE OF IOWA,

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE,

MARCH 25, 1898.

Under Provisions of Chapter 1, Title 7, of the Code of Iowa.

COMPILED BY A. E. SHIPLEY,

SECRETARY OF EXECUTIVE COUNCIL.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:

F. R. CONAWAY, STATE PRINTER.

1898.

LIST

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

ALBIA & CENTERVILLE RAILWAY.

President—F. M. Drake, Centerville, Iowa.
Vice-President—Russell Sage, New York.
Secretary and Treasurer—T. I. Wasson, Marshalltown, Iowa.
Assistant Secretary and Treasurer—Geo. R. Morse, New York.
General Solicitor—A. C. Daly, Marshalltown, Iowa.
General Manager—L. M. Martin, Marshalltown, Iowa.
General Superintendent—C. W. Huntington, Marshalltown, Iowa.
General Auditor—T. I. Wasson, Marshalltown, Iowa.

AMES & COLLEGE RAILWAY.

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

BOONE VALLEY COAL & RAILWAY COMPANY.

President—Hamilton Brown, Traer, Iowa.
Vice-President—S. T. Meservoy, Ft. Dodge, Iowa.
Secretary—William A. Kelly, Traer, Iowa.
Treasurer—S. T. Meservoy, Ft. Dodge, Iowa.
General Manager—O. M. Carpenter, Traer, Iowa.

BURLINGTON & NORTHWESTERN RAILWAY.

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

BURLINGTON & WESTERN RAILWAY.

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

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.

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

CHICAGO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—Martin L. Sykes, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sanborn, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Grandon, Chicago.
Superintendent of Iowa Divisions—Peter Hallenbeck, Boone, Iowa.

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY.

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

CHICAGO, BURLINGTON & NORTHERN RAILROAD.

President—George B. Harris, Chicago.
Secretary—W. J. Ladd, Boston.
Treasurer—J. C. Peasley, Chicago.
General Solicitor—J. W. Losey, La Crosse, Wis.
General Superintendent—John R. Hastings, St. Paul, Minn.
Chief Engineer—S. D. Purdy, La Crosse, Wis.
Auditor—N. B. Hinkley, St. Paul, Minn.
Superintendent of Iowa Division—D. Cunningham, La Crosse, Wis.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

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

CHICAGO, FT. MADISON & DES MOINES RAILWAY.

President—E. S. Conway, Chicago.
Vice-President—E. F. Potter, Ft. Madison, Iowa.
Secretary—E. H. Skinner, Birmingham, Iowa.
Treasurer—E. H. Skinner, Birmingham, Iowa.
General Counsel—Jesse A. Baldwin, Chicago.
General Manager—E. F. Potter, Ft. Madison, Iowa.
Auditor—J. P. Irving, Ft. Madison, Iowa.
Superintendent of Iowa Divisions—G. D. Hutchesin, Ft. Madison.

CHICAGO GREAT WESTERN RAILWAY.

President—A. B. Stickney, St. Paul, Minn.
Vice-Presidents—Ansel Oppenheimer, C. W. Benson, A. Kalman.
Secretary—R. C. Wight, St. Paul, Minn.
Treasurer—C. O. Kalman, St. Paul, Minn.
General Solicitor—D. W. Lawler, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—C. Shields, St. Paul, Minn.
Chief Engineer—H. Fernstrom, St. Paul, Minn.
Auditor—W. B. Bend, St. Paul, Minn.
Tax Commissioner—M. C. Woodruff, St. Paul, Minn.
Superintendents of Iowa Divisions—J. C. Ford, Osceola, and B. F. Egan, Des Moines, Iowa.

CHICAGO, IOWA & DAKOTA RAILWAY.

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

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

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

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

President—R. R. Cable, Chicago.
Vice-Presidents—Benj. Brewster, New York; W. G. Purdy, Chicago, and W. H. Truesdale, Chicago.
Assistant to the President—H. A. Parker, Chicago.
Secretary and Treasurer—W. G. Purdy, Chicago.
General Attorneys—Robert Mather, Chicago, and M. A. Law, Topeka, Kan.
General Manager—W. H. Truesdale, Chicago.
General Superintendent—A. J. Hitt, Chicago.
Chief Engineer—H. A. Parker, Chicago.
Auditor—S. C. Mathews, Chicago.
Tax Commissioner—J. L. Drew, Davenport, Iowa.
Superintendents of Iowa Divisions—Harry Fox, Des Moines, Iowa; W. J. Lawrence, Trenton, Mo.; C. N. Gilmore, Des Moines, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

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

CHICAGO, SANTA FE & CALIFORNIA RAILWAY

President—E. P. Ripley, Chicago.
Third Vice-President—Paul Morton, Chicago.
Secretary and Treasurer—D. L. Gallup, Chicago.
General Solicitor—E. D. Kenna, Chicago.
**General Manager*—J. J. Frey, Topeka, Kan.
**General Superintendent*—H. U. Mudge, Topeka.
Chief Engineer—James Dun, Topeka.
Auditor—S. L. Crim, Chicago.
**Tax Commissioner*—E. T. Cartledge, Topeka.
**Superintendent of Iowa Division*—W. F. Nixon, Chicago.

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—Walter C. Wilson, Lehigh, Iowa.
Vice-President—J. Q. Burnham, Milwaukee, Wis.
Secretary—Jacob M. Funk, Lehigh, Iowa.
Treasurer—Jacob M. Funk, Lehigh, Iowa.
General Manager—Walter C. Wilson, Lehigh, Iowa.
Auditor—C. M. Kellogg, Lehigh, Iowa.

DES MOINES & KANSAS CITY RAILWAY.

President—Thomas DeWitt Cuyler, Philadelphia.
Vice-President—A. C. Goodrich, Keokuk, Iowa.
Secretary—J. F. Elder, Keokuk, Iowa.
Treasurer—Benjamin Strong, New York.
General Solicitor—F. T. Hughes, Keokuk, Iowa.
General Manager—A. C. Goodrich, Keokuk, Iowa.
Superintendent—J. P. Boyle, Keokuk, Iowa.
Chief Engineer—A. C. Goodrich, Keokuk, Iowa.
Auditor—T. R. Board, Keokuk, Iowa.
Superintendent of Iowa Divisions—J. P. Boyle, Keokuk, Iowa.

DES MOINES, NORTHERN & WESTERN RAILWAY.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—F. C. Hubbell, Des Moines, Iowa.
Secretary—A. N. Denman, Des Moines, Iowa.
Treasurer and Second Vice-President—H. D. Thompson, Des Moines, Iowa.
General Solicitor—A. B. Cummins, Des Moines, Iowa.
General Superintendent—F. C. Hubbell, Des Moines, Iowa.
Auditor—W. J. Souder, Des Moines, Iowa.

DES MOINES UNION RAILWAY.

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

DUBUQUE & SIOUX CITY RAILROAD.

President—Stuyvesant Fish, New York.
Vice-President—J. C. Welling, Chicago.
Second Vice-President—E. C. Woodruff, Elizabeth, N. J.
Secretary—A. G. Hackstaff, New York.
Treasurer—E. T. H. Gibson, New York.
General Solicitor—James Fentress, Chicago.
General Superintendent—A. W. Sullivan, Chicago.
Chief Engineer—J. F. Wallace, Chicago.
Tax Commissioner—L. P. Morehouse, Chicago.
Superintendents of Iowa Divisions—F. B. Harriman, Dubuque; O. K. Dixon, Cherokee.
**Officers of Atchison, Topeka & Santa Fe.*

HUMBERTON & SHERANDOAH RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
Secretary—W. F. McFarland, Burlington, Iowa.
Treasurer—W. W. Baldwin, Burlington, Iowa.
Auditor and Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.
General Manager—E. C. Murphy, Clarinda, Iowa.

IOWA CENTRAL RAILWAY.

President—Russell Sage, New York.
Vice-President—E. E. Chase, New York.
Secretary and Treasurer—Geo. B. Morse, New York.
Local Treasurer—T. J. Fletcher, Marshalltown, Iowa.
General Solicitor—A. C. Daly, Marshalltown, Iowa.
General Manager—L. M. Martin, Marshalltown, Iowa.
General Superintendent—C. W. Huntington, Marshalltown, Iowa.
Chief Engineer—C. W. McMeekin.
General Auditor—T. I. Wasson, Marshalltown, Iowa.

IOWA NORTHERN RAILWAY.

General Superintendent—Geo. A. Goodrich, Colfax, Iowa.

IOWA RAILWAY, COAL & MANUFACTURING COMPANY.

(Same as Chicago & North-Western.)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD.

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

KEOKUK & WESTERN RAILROAD.

President—F. T. Hughes, Keokuk, Iowa.
Vice-President—T. DeWitt Cuyler, Philadelphia.
Secretary—J. F. Elder, Keokuk, Iowa.
Treasurer—Chas. M. Jesup, New York.
General Solicitor—T. DeWitt Cuyler, Philadelphia.
General Manager—A. C. Goodrich, Keokuk, Iowa.
Superintendent—J. P. Boyle, Keokuk, Iowa.
Chief Engineer—A. C. Goodrich, Keokuk, Iowa.
Auditor—T. R. Board, Keokuk, Iowa.

MASON CITY & FT. DODGE RAILROAD.

President—M. C. Heallon, Room 27 Great Northern Railway Bld'g, St. Paul, Minn.
Secretary—S. T. Meserve, Ft. Dodge, Iowa.
Assistant Treasurer—O. B. Grant, Ft. Dodge, Iowa.
Auditor—David McCoy, Ft. Dodge, Iowa.
Superintendent—O. B. Grant, Ft. Dodge.

MINNEAPOLIS & ST. LOUIS RAILWAY.

President—Edwin Hawley, New York.
Vice-President—John E. Searles, New York.
Secretary—Joseph Gaskell, Minneapolis, Minn.
Treasurer—F. H. Davis, New York.
General Solicitor—Albert E. Clarke, Minneapolis, Minn.
General Manager—A. L. Mohler, Minneapolis, Minn.
Superintendent—T. E. Clarke, Minneapolis, Minn.
Chief Engineer—William Crooks, Minneapolis, Minn.
Auditor—O. C. Post, Minneapolis, Minn.

OMAHA & ST. LOUIS RAILWAY.

Receiver—J. F. Barnard, Council Bluffs, Iowa.
General Solicitor for the Receiver—Theodore Sheldon, Chicago.
Superintendent—A. E. Buchanan, Stanberry, Mo.
Auditor—W. L. Bedison, Council Bluffs, Iowa.

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD.

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

SIOUX CITY & NORTHERN RAILROAD.

Receivers—Warwick Hough, St. Louis, and Samuel J. Beals, Sioux City, Iowa.
Vice-President—E. Haackinson, Sioux City, Iowa.
Secretary—Samuel J. Beals, Sioux City, Iowa.
Treasurer—Samuel J. Beals, Sioux City, Iowa.
General Solicitors—Wright & Hubbard, Sioux City, Iowa.
Auditor—Samuel J. Beals, Sioux City, Iowa.
Tax Commissioner—F. A. Seaman, Sioux City, Iowa.

SIOUX CITY & PACIFIC RAILROAD.

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

SIOUX CITY TERMINAL RAILROAD & WAREHOUSE CO.

President—D. L. Plummer, Warsaw, Wis.
Vice-President—T. A. Stoddard, St. Louis, Mo.

TABOR & NORTHERN RAILWAY.

President—William M. Brooks, Aunburndale, Mass.
Vice-President—R. C. Hughes, Tabor, Iowa.
Secretary—C. A. Barnes, Tabor, Iowa.
Treasurer—J. M. Barbour, Tabor, Iowa.
General Manager—H. T. Woods, Tabor, Iowa.
General Superintendent—A. S. Prouty, Tabor, Iowa.
Auditor—J. C. Tipple, Tabor, Iowa.

TOLEDO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—Martin L. Sykes, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sanborne, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Northern Iowa Division—Richard H. Alshton, Eagle Grove, Iowa.

TOLEDO, PRORIA & WESTERN RAILROAD.

(No report filed.)

UNION PACIFIC RAILROAD.

Receivers—S. H. H. Clark, Oliver W. Mink, E. Ellery Anderson, John W. Doane and Frederic R. Coudert.
President—S. H. H. Clark, Omaha, Neb.
Vice-President—Edwin F. Atkins, Boston.
Secretary—Alex. Millar, Boston.
Treasurer—James G. Harris, Boston.
General Solicitor—W. R. Kelly, Omaha, Neb.
General Manager—E. Dickinson, Omaha, Neb.
General Superintendent—P. J. Nichols, Omaha, Neb.
Chief Engineer—Geo. H. Pegram, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.

WARASH RAILWAY.

President—O. D. Ashley, New York.
Vice-President—Edgar T. Welles, New York.
Secretary—J. C. Otteson, New York.
Treasurer—F. L. O'Leary, St. Louis.
General Solicitor—W. N. Blodgett, St. Louis.
General Manager—James Ramsey, Jr., St. Louis.
General Superintendent—H. L. Magee, St. Louis.
Chief Engineer—W. S. Lincoln, St. Louis.
Auditor—D. B. Howard, St. Louis.
Tax Commissioner—John M. McManus, St. Louis.
Superintendent of Iowa Division—W. A. Garrett, Moberly, Mo.

WINONA & WESTERN RAILWAY.

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

TABLE No. 1.

Length of railroads January 1, 1898, and the assessed value thereof, by roads.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Albia & Centerville Railway Co.	Appanoose	12.44	24.44		\$ 48,880
Albia & Centerville Railway	Monroe	11.00	24.44	\$ 2,000	48,880
Ames & College Railway Co.	Story	1.988	1.988	1,988	1,988
Ames & College Railway	Story	1.988	1.988	1,988	1,988
Boone Valley Coal & Railway Co.	Boone	3.00	3.00	1,000	3,000
Boone Valley Coal & Railway Co.	Boone	3.00	3.00	1,000	3,000
Burlington & Northwestern Ry. Co.	Des Moines	13.381	a 38.733		77,464
Burlington & Northwestern	Henry	9.515			
	Louis	3.146			
	Washington	12.990	b 70.703	2,000	77,434
Burlington & Western Railway Co.	Henry	19.508	b 70.703		104,054
Burlington & Western	Washington	13.862			
	Jefferson	17.816			
	Keokuk	13.447			
	Mahaska	15.010	70.703	1,500	106,054
Burlington, Cedar Rapids & N. Ry. Co.			949.34		4,186,828
Burlington, C. R. & N. - Main line.	Des Moines	21.18			
	Louis	23.15			
	Muscatine	18.01			
	Cedar	8.95			
	Johnson	16.05			
	Linn	21.06			
	Benton	23.01			
	Black Hawk	22.74			
	Bremner	4.18			
	Rutler	21.05			
	Floyd	20.27			
	Cerro Gordo	19.57			
	Worth	7.22	c 226.25	6,500	1,490,125
Milwaukee Division	Linn	21.29			
	Buchanan	25.78			
	Fayette	44.31			
	Winnebago	1.14			
	Allamakee	1.61	94.13	4,000	376,520
Muscatine Division	Muscatine	19.21			
	Johnson	7.06			
	Washington	4.31	30.56	4,000	122,220
Pacific Division	Benton	14.85			
	Tama	19.05			
	Grundy	15.22	48.12	4,500	216,548
Iowa City & Western Railway	Johnson	9.50			
	Washington	20.98			
	Keokuk	31.35			
	Mahaska	4.82			
	Poweshiek	6.75	73.02	2,800	204,456

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Cedar Rapids, I. F. & N. W. Ry.	Grundy	11.13			
	Hardin	17.88			
	Franklin	12.38			
	Wright	45.54			
	Humboldt	25.00			
	Palo Alto	27.24			
	Emmet	15.90			
	Dickinson	25.80			
	Kossuth	28.34			
	Cassida	20.24			
	Lyon	27.79			
	Hancock	31.05			
	Winnebago	21.29	331.81	\$ 8,700	\$ 1,344,287
Cedar Rapids & Clinton Railway	Johnson	22.98			
	Cedar	28.80			
	Scott	25.51			
	Clinton	14.61	81.94	4,500	368,730
Chicago, Decatur & Minn. Ry.	Fayette	21			
	Winnebago	22.92	33.30	2,000	48,600
	Bremner	5.68	5.68	4,000	22,720
Waverly Short Line	Muscatine	7.11			
Davenport, Iowa & Dakota Ry.	Cedar	9.13			
	Scott	15.27	31.21	3,000	94,530
Chicago & Northwestern Ry.	Clinton	40.17	1,151.81		7,440,220
Chicago & Northwestern Ry.	Cedar	24.98			
	Linn	20.38			
	Benton	24.84			
	Tama	25.54			
	Marshall	25.90			
	Story	24.23			
	Boone	27.53			
	Greene	24.14			
	Carroll	25.41			
	Crawford	31.60			
	Harrison	30.33	353.00	11,000	3,971,812
	Pottawattomie	19.06			
	Clinton	33.40			
Iowa Midland Branch	Jackson	14.90			
	Jones	22.98	70.36	2,800	198,744
	Cedar	8.60	8.60	3,000	25,800
Stanwood & Tipton Branch	Benton	2.47			
Ottumwa, Cedar F. & St. P. Br.	Tama	13			
	Poweshiek	27.21			
	Keokuk	16.89			
	Mahaska	17.30	64.00	3,000	192,000
Des Moines & Minneapolis Br.	Polk	24.16			
	Story	35.73			
	Hamilton	7.45	57.34	5,700	326,538
Iowa Southwestern Branch	Carroll	23.43			
	Crawford	1.83			
	Shelby	12.75			
	Audubon	11.99	58.90	3,500	156,050
Maple River Branch	Carroll	24.02			
	Shelby	36.16			
	Woodbury	25.05			
	Plymouth	7.96			
	Monona	24.85	159.49	4,000	637,960
	Tama	22.14			
Toledo & Northwestern Ry.	Grundy	15.79			
	Hardin	24.81			
	Hamilton	45.58			
	Wright	23.85			
	Humboldt	25.14			
	Kossuth	40.51			
	Pocahontas	24.18			
	Buena Vista	23.77			
	Clay	5.70			

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Toledo & Northwestern Ry.....	O'Brien.....	25.30			
	Sioux.....	35.06			
	Webster.....	25.96			
	Calhoun.....	22.84			
	Sac.....	8.57	383.20	\$ 5,000	\$ 1,916,000
	Boone.....	3.25	3.25	7,500	24,375
Iowa Ry., Coal & Manufac'ing Co.			d 77.64		271,740
Chicago, Burlington & K. C. Ry. Co.	Lee.....	16.89			
Chicago, Burlington & K. C. Ry.	Van Buren.....	27.33			
	Davis.....	15.45			
	Appanoose.....	17.97	77.64	3,500	271,740
Chicago, Bur. & Northern R. Co.	Dubuque.....	.532	.532		10,640
Chicago, Bur. & Northern R.		.532	.532	20,000	10,640
Chicago, Bur. & Quincy R. R. Co.			741.365		3,148,181
Chicago, Bur. & Quincy R. R.	Des Moines.....	18,058			
	Henry.....	19,703			
	Jefferson.....	25,735			
	Wapello.....	26,856			
	Monroe.....	27,816			
	Lucas.....	28,820			
	Clarke.....	29,498			
	Union.....	25,797			
	Adams.....	26,475			
	Montgomery.....	27,081			
	Mills.....	29.24			
Keokuk & St. Paul R. R.	Pottawattmie.....	1,566	281,654	11,250	3,168,007
	Des Moines.....	8.98			
Chariton Branch.....	Lee.....	33,296	49,276	7,500	317,079
	Lucas.....	13,741			
	Wayne.....	6,893			
Oreston Branch.....	Decatur.....	15,907	36,541	4,000	146,164
	Union.....	10,742			
	Adams.....	3.93			
Nebraska City Branch.....	Taylor.....	28,008	42,680	4,500	192,060
	Montgomery.....	7,668			
	Page.....	11.80			
	Fremont.....	19,741	82,209	4,000	156,836
Albia, Knoxville & Des Moines and D. M. & Knox. R. R.	Monroe.....	10,772			
	Marion.....	39,204			
	Warren.....	7,666			
Chariton, D. M. & S. R. R.	Polk.....	10,135	67,807	4,000	271,238
	Lucas.....	11,561			
Leon, Mt. Ayr & S. W. R. R.	Warren.....	21,439	33,000	4,000	132,000
	Decatur.....	25,639			
Oreston & Northern R. R.	Ringgold.....	28,642	54,281	4,000	217,124
	Union.....	8,152			
Western Iowa R. R.	Adair.....	19,532	27,704	4,000	110,816
	Adair.....	10.27			
Brownville & Nodaway V. R. R.	Cass.....	10,095	20,365	3,500	71,277
	Montgomery.....	2,418			
Clarke, Col. Spr. & S. W. R. R.	Page.....	22.81	25,228	4,000	100,912
Red Oak & Atlantic R. R.	Page.....	15,844	15,844	4,000	63,376
	Montgomery.....	1,666			
	Pottawattmie.....				
Neb. City, Sidney & N. E. R. R.	Cass.....	3,557	17,902	4,000	71,968
	Mills.....	8,918			
Hastings & Avoca R. R.	Fremont.....	12,129	21,057	3,500	73,699
	Mills.....	10,483			
Chl., Ft. Madison & D. M. Ry. Co.	Pottawattmie.....	5,214	15,727	3,500	55,044
Chl., Ft. Madison & D. M. Ry. Co.			71.30		178,350
	Lee.....	26.31			
	Henry.....	2.67			
	Van Buren.....	14.72			
	Jefferson.....	12.60			
	Wapello.....	15.60	71.30	2,500	178,350

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago Great Western Ry. Co.	Mitchell.....	9.90	463.25		\$ 2,200,121
Main Line.....	Howard.....	13.14			
	Chickasaw.....	25.70			
	Bremer.....	6.03			
	Fayette.....	19.82			
	Ruchanan.....	11.41			
	Delaware.....	25.63			
	Dubuque.....	31.29	142.88	\$ 5,500	785,840
Des Moines & St. Joseph Div ...	Fayette.....	6.83			
	Ruchanan.....	2.90			
	Black Hawk.....	30.49			
	Grundy.....	7.95			
	Tama.....	12.64			
	Marshall.....	31.78			
	Jasper.....	19.02			
	Polk.....	25.96			
	Warren.....	15.79			
	Madison.....	19.48			
	Union.....	22.50			
	Ringgold.....	23.94			
	Taylor.....	5.79	228.12	4,800	1,094,976
Cedar Falls Branch.....	Black Hawk.....	7.48	7.48	3,500	26,150
Waverly Branch.....	Bremer.....	25.52			
	Butler.....	27.81			
	Franklin.....	9.63	63.05	8,500	223,825
Lyle Branch.....	Mitchell.....	5.41			
	Worth.....	14.39	19.80	3,500	69,300
Chicago, Iowa & Dakota Ry. Co.			26.40		52,800
Chicago, Iowa & Dakota.....			26.40	2,000	52,800
Chicago, Milwaukee & St. Paul Ry.			1,546.13		7,521,371
Chicago & Council Bluffs Div.	Jackson.....	13.02			
	Clinton.....	30.06			
	Jones.....	25.57			
	Linn.....	20.94			
	Benton.....	24.08			
	Tama.....	26.32			
	Marshall.....	25.39			
	Story.....	34.79			
	Boone.....	7.83			
	Dallas.....	24.72			
	Guthrie.....	19.53			
	Carroll.....	24.95			
	Crawford.....	15.30			
	Shelby.....	24.81			
	Harrison.....	7.01			
Kansas City Division.....	Pottawattmie.....	29.56	349.17	7,100	2,479,107
	Linn.....	17.54			
	Benton.....	1.78			
	Iowa.....	32.68			
	Keokuk.....	30.76			
	Wapello.....	27.31			
	Monroe.....	10.47			
	Appanoose.....	22.34			
	Wayne.....	14.96	157.84	4,000	631,360
Sioux City Branch.....	Crawford.....	25.78			
	Monroe.....	27.53			
	Woodbury.....	31.96	90.27	3,500	315,945
Dubuque Division.....	Jackson.....	31.04			
	Dubuque.....	32.81			
	Clayton.....	25.32			
	Allamakee.....	33.11	136.18	5,000	680,900
Oascadé Branch.....	Jackson.....	15.12			
	Dubuque.....	19.50	35.62	2,000	71,240
Volga Branch.....	Clayton.....	42.01			
	Fayette.....	16.20	58.21	3,000	174,630
Waukon Branch.....	Allamakee.....	22.81	22.81	2,000	45,620

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Davenport & Northwestern Line	Scott.....	25.54			
	Clinton.....	12.28			
	Cedar.....	3.96			
	Jones.....	27.67			
	Delaware.....	28.96			
	Clayton.....	12.17			
	Fayette.....	37.02			
	Winneshiek.....	2.47	151.07	\$ 3,200	\$ 483,424
Dubuque Southwestern Line....	Linn.....	8.11			
	Jones.....	19.78			
	Delaware.....	7.85			
	Dubuque.....	7.79	43.63	3,500	152,705
Maquoketa Branch.....	Scott.....	7.80			
	Clinton.....	21.50			
	Jackson.....	2.89	32.19	3,000	96,570
Clinton Branch.....	Clinton.....	19.05	10.05	3,500	35,175
Iowa & Minnesota Division.....	Winneshiek.....	16.28			
	Howard.....	24.28	41.34	5,000	306,700
Decorah Branch.....	Winneshiek.....	9.54	9.54	3,000	28,620
Austin Branch.....	Cerro Gordo.....	8.93			
	Worth.....	11.27			
	Mitchell.....	7.75	27.95	3,000	83,850
Iowa & Dakota Division.....	Clayton.....	22.68			
	Allamakee.....	4.02			
	Winneshiek.....	29.75			
	Chickasaw.....	26.33			
	Floyd.....	24.82			
	Cerro Gordo.....	24.22			
	Hancock.....	24.15			
	Kossuth.....	24.35			
	Palo Alto.....	24.34			
	Clay.....	24.31			
	O'Brien.....	24.02			
	Sioux.....	20.06			
	Lyon.....	9.42	291.49	6,000	1,748,940
Elkader Branch.....	Clayton.....	19.20	19.20	3,000	57,600
Spirit Lake Branch.....	Clay.....	7.70			
	Dickinson.....	12.33	20.63	3,000	60,090
Eden Branch.....	Sioux.....	9.99	8.99	3,000	26,970
Sioux City & Dakota Division..	Woodbury.....	5.63			
	Plymouth.....	15.00			
	Sioux.....	16.88			
	Lyon.....	3.04	40.55	3,500	141,925
Chicago, Rock Island & Pacific Ry. Co.			1,061.46		7,351,814
Iowa Division.....	Scott.....	15.75			
	Cedar.....	6.90			
	Muscatine.....	24.85			
	Johnson.....	27.20			
	Iowa.....	35.25			
	Poweshiek.....	25.08			
	Jasper.....	34.33			
	Polk.....	27.73			
	Dallas.....	17.54			
	Madison.....	8.30			
	Guthrie.....	10.30			
	Adair.....	8.52			
	Cass.....	27.04			
	Shelby.....	6.42			
	Pottawattomie.....	45.64			
Southwestern Division.....	Scott.....	12.11	318.11	11,000	3,499,210
	Muscatine.....	22.77			
	Louisia.....	18.99			
	Washington.....	25.64			
	Jefferson.....	29.63			
	Wapello.....	7.72			
	Davis.....	22.89			
	Appanoose.....	29.89			
	Wayne.....	27.75	194.30	7,700	1,496,550

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTRY.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Oakaloosa Division	Washington	14.02			
	Keokuk	25.73			
	Mahaska	20.60			
	Marion	12.65	79.00	4,500	355,500
Wilton Branch	Muscatine	12.04	13.04	3,500	45,140
Wilton & Tipton Branch	Muscatine	1.15			
	Cedar	4.92	6.08	500	3,040
Newton & Monroe Branch	Jasper	17.02	17.02	3,500	59,570
Des Moines, Indianola & W. Br.	Polk	8.71			
	Warren	20.23			
	Madison	12.14	47.08	4,500	211,860
Guthrie Center Branch	Guthrie	14.44	14.44	3,500	50,540
Audubon Branch	Cass	8.15			
	Audubon	16.23	24.41	4,500	87,640
	Cass	14.22	14.22	3,500	49,770
Grissold Branch	Pottawatt'mie	17.73	17.73	3,500	62,055
Carson Branch	Pottawatt'mie	1.73			
Harlan Branch	Shelby	11.83	11.83	3,500	41,580
Keosauqua Branch	Van Buren	4.50	4.50	3,500	15,750
Keokuk & Des Moines Div.	Lee	27.15			
	Van Buren	33.50			
	Davis	.75			
	Wapello	20.60			
	Mahaska	21.34			
	Marion	14.50			
	Jasper	17.40	162.20	4,500	729,900
	Polk	17.56			
	Polk	9.30			
	Dallas	27.09			
	Boone	3.00			
	Greene	22.99			
	Webster	32.55			
	Humboldt	6.33			
	Pocahontas	16.65			
	Palo Alto	20.55			
Chicago, St. Paul, Minn. & O. Ry. Co.			138.35	4,900	676,455
Main Line			74.54		614,564
	Osceola	17.98			
	O'Brien	6.61			
	Sioux	22.06			
	Plymouth	9.48			
	Woodbury	.94	57.10	9,500	542,420
	Lyon	17.44	17.44	4,135	72,114
			19.81		208,005
Chicago, Santa Fe & California Ry. Co.			19.81	10,500	198,100
Chicago, Santa Fe & California Ry. Co.	Lee	19.81	22,412		46,400
Crooked Creek Railroad & Coal Co.	Webster	11.50	11.50	2,000	23,000
Crooked Creek R. R. and Coal Co.	Webster	4.50	4.50	500	2,400
	Hamilton	5.812	5.812	2,000	11,624
			100.17		200,344
Des Moines & Kansas City Ry. Co.	Polk	.25			
Des Moines & Kansas City Ry.	Warren	27.33			
	Madison	13.43			
	Clarke	21.96			
	Decatur	30.75	100.17	2,000	
	h Decatur				
Des Moines, Northern & W. Ry. Co.			146.643		448,308
Des Moines, Northern & W. Ry.	Dallas	36.635			
	Boone	15.234			
	Guthrie	16.722			
	Greene	27.287			
	Calhoun	39.41			
	Pocahontas	1.87	146.643	3,000	440,304
				3.70	129,500
Des Moines Union Ry. Co.				3.70	129,500
Des Moines Union Ry.	Polk	3.70	3.70	35,000	129,500

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Dubuque & Sioux City R.R. Co.</i>	Dubuque.....	29.80	579.21		\$ 2,982,485
Main Line.....	Delaware.....	24.47			
	Buchanan.....	24.53			
	Black Hawk.....	26.72			
	Grundy.....	1.17			
	Butler.....	24.91			
	Franklin.....	1.10			
	Hardin.....	23.72			
	Hamilton.....	23.20			
	Webster.....	26.74			
	Calhoun.....	14.85			
	Pocahontas.....	9.80			
	Buena Vista.....	25.41			
	Cherokee.....	29.80			
	Plymouth.....	31.95			
	Woodbury.....	6.41	326.58	\$ 7,000	2,286,060
Cedar Rapids Branch.....	Delaware.....	14.07			
	Linn.....	27.78	41.85	2,500	104,625
Onawa Branch.....	Monona.....	16.28			
	Woodbury.....	23.04			
	Ida.....	2.22			
	Cherokee.....	14.66	59.10	2,500	147,750
Sioux Falls Branch.....	Cherokee.....	11.40			
	O'Brien.....	27.37			
	Sioux.....	7.08			
	Lyon.....	24.35	70.10	3,100	217,310
Mona Branch.....	Black Hawk.....	7.38			
	Bremer.....	19.47			
	Chickasaw.....	7.05			
	Floyd.....	18.96	75.58	3,000	226,740
	Mitchell.....	22.72	95.45		286,350
<i>Humeston & Shenandoah R. R. Co.</i>					
f Humeston & Shenandoah R.R.	Decatur.....	14.35			
	Ringgold.....	27.12			
	Taylor.....	26.96			
	Page.....	27.02	95.45	3,000	286,350
<i>Iowa Central Railway Company</i>			413.031		1,494,819
Main Line.....	Worth.....	2.009			
	Cerro Gordo.....	24.34			
	Franklin.....	27.09			
	Hardin.....	28.96			
	Marshall.....	29.79			
	Jasper.....	3.98			
	Poweshiek.....	22.81			
	Mahaska.....	23.17			
	Monroe.....	13.692	177.841	5,000	889,205
Belmond Branch.....	Franklin.....	15.70			
	Wright.....	5.503	22.203	2,575	57,173
Story City Branch.....	Marshall.....	15.01			
	Story.....	19.50	34.51	2,575	88,864
State Center Branch.....	Jasper.....	5.928			
	Marshall.....	20.712	36.64	2,575	68,598
Montezuma Branch.....	Poweshiek.....	13.612	13.612	2,575	35,050
Newton Branch.....	Mahaska.....	6.897			
	Poweshiek.....	.07			
	Jasper.....	20.781	27.748	2,575	71,451
Newton Branch—Lynnville Sub	Jasper.....	3.50	2.50	2,575	6,437
Eastern Division.....	Mahaska.....	14.324			
	Keokuk.....	26.414			
	Washington.....	11.361			
	Jefferson.....	1.50			
	Henry.....	18.653			
	Louisia.....	23.845	90.597	2,575	248,737
	Worth.....	11.38	11.38	2,575	29,303
<i>Iowa Northern Railway Co.</i>					
Iowa Northern Railway.....	Jasper.....	7.93			31,730
	Jasper.....	7.93		4,000	31,730

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>K. C. St. J. & C. Bluffs R. R. Co.</i>	Fremont.....	29.780	58.518		\$ 317,971
K. C. St. Jo. & C. Bluffs R. R.	Mills.....	17.963			
	Pottawatt'mie.....	6.714	54.46	\$ 5,500	299,530
	Page.....	4.098		4,500	18,441
Tarkio Valley R. R.....			73.08		255,780
<i>Keokuk & Western Railroad Co.</i>	Appanoose.....	29.30			
Keokuk & Western Railroad.....	Wayne.....	29.80			
	Decatur.....	14.08	73.08	3,500	255,780
<i>Mason City & Ft. Dodge R. R. Co.</i>			91.135		237,837
Mason City & Ft. Dodge R. R.	Cerro Gordo.....	24.894			
	Franklin.....	.326			
	Wright.....	33.506			
	Webster.....	28.933	91.500	3,000	263,703
	Webster.....	3.962		3,000	10,977
Coalville Branch.....			197.89		551,600
<i>Minneapolis & St. Louis Railway Co.</i>					
Minneapolis & St. Louis Ry.....	Worth.....	.40			
	Winneshago.....	20.80			
	Hancock.....	25.71			
	Kossuth.....	7.80			
	Humboldt.....	23.40			
	Webster.....	35.17			
	Boone.....	24.68	137.89	3,500	551,560
<i>Omaha & St. Louis Railway Co.</i>			66.98		301,410
Omaha & St. Louis Railway.....	Page.....	10.801			
	Fremont.....	8.749			
	Mills.....	25.69			
	Pottawatt'mie.....	12.74	66.98	4,500	301,410
<i>St. Louis, Keokuk & North W. R.R. Co.</i>			51.06		153,180
St. Louis, Keokuk & N.-W. R. R.	Lee.....	36.81			
	Henry.....	14.25	51.06	3,000	153,180
<i>Sioux City & Northern R. R. Co.</i>			76.70		276,120
Sioux City & Northern R. R.	Woodbury.....	5.57			
	Plymouth.....	25.37			
	Sioux.....	27.28			
	Lyon.....	18.48	76.70	3,000	276,120
<i>Sioux City & Pacific Railroad Co.</i>			80.47		482,820
Sioux City & Pacific R. R.....	Woodbury.....	22.32			
	Monona.....	25.75			
	Harrison.....	32.40	80.47	6,000	482,820
<i>Sioux C. Terminal Ry. & Warehouse Co.</i>			1.28		69,600
Sioux C. Terminal Ry. & Warehouse Co.	Woodbury.....	1.28			69,600
<i>Tabor & Northern Ry. Co.</i>			8.79		8,790
Tabor & Northern Ry. Co.....	Mills.....	8.79		1,000	8,790
<i>Toledo, Peoria & Western Ry. Co.</i>			.75		27,500
Toledo, Peoria & Western Ry. Co.	Des Moines.....	.75		30,000	22,500
<i>Union Pacific Railroad Co.</i>			2.06		315,880
Union Division.....	Pottawatt'mie.....	2.06		150,000	309,000
Union Avenue Dummy Line.....	Pottawatt'mie.....	1.72		4,000	6,800
<i>Wabash Railway Co.</i>			108.87		326,010
Wabash Railway Co.....	Des Moines & St. Louis R. R.....				
	Monroe.....	11.55			
	Marion.....	39.00			
	Polk.....	15.01	65.56	3,000	196,680
	Davis.....	35.246			
	Appanoose.....	7.261			
	Wapello.....	9.803	43.31	3,000	129,930
<i>Winona & Western Ry. Co.</i>			23.41		51,502
Winona & Western Ry. Co.....	Howard.....	1.51			
	Mitchell.....	21.90	23.41	2,200	51,502
	Mitchell.....	7.93	7.93	2,000	15,860
Total miles railroad in Iowa.....			8,474.072		
Total assessed value of same.....					\$ 44,438,782

(a) The Burlington & Northwestern leases the right to run over the Burlington, Cedar Rapids & Northern between Burlington and Mediapolis, 13.3 miles but has no right to do business between the points named.

(b) The Burlington and Western runs its trains from Winfield to Burlington, 33.8 miles over the Burlington & Northwestern. This includes 13.3 miles over the Burlington, Cedar Rapids & Northern, under its contract with the Burlington & Northwestern. The Burlington & Western is restricted from doing any intermediate business between Winfield and Burlington.

(c) Burlington, Cedar Rapids & Northern runs over 11.39 miles leased from the Iowa Central Railway Company, viz.: From Manly Junction to Northwood.

(d) The Chicago, Burlington & Kansas City run their trains over the Chicago, Burlington & Quincy from Viole to Burlington, 26.06 miles, and over the Wabash from Bloomfield to Moulton, 14.11 miles. This leased mileage is assessed to the respective owners.

(f) The Chicago, Rock Island & Pacific runs trains over the Dubuque & Sioux City Railroad tracks, between Tara and Fort Dodge, a distance of 5.4 miles; and over the Union Pacific tracks, between the Council Bluffs Union Depot and the Missouri river, a distance of 2.16 miles.

(g) The Chicago, St. Paul, Minneapolis & Omaha runs trains over the Dubuque & Sioux City track, between Le Mars and Sioux City, a distance of 27.51 miles.

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

(j) The Humeston & Shenandoah leases the right to run trains on the Keokuk & Western track between Humeston and Van Wert.

(k) The Keokuk & Western Railroad has trackage rights over the St. Louis, Keokuk & Northwestern Railway from Keokuk to the Des Moines river, a distance of 2.893 miles.

CHANGE IN MILEAGE DURING THE YEAR 1897.

NAME OF ROAD.	GAIN.	LOSS.
Chicago & North-Western—Main Line		.28
Chicago & North-Western—Iowa Southwestern Branch	.19	1.1347
Des Moines, Northern & Western		11.477
Chicago, Burlington & Quincy—Moulton & Albia Branch		
Chicago, Milwaukee & St. Paul—Sioux City Branch	10	
Chicago, Rock Island & Pacific—Main Line	.30	
Chicago, Rock Island & Pacific—Southwestern Division	.50	
Chicago, Rock Island & Pacific—Wilton Branch	.16	
Chicago, Rock Island & Pacific—Des Moines, Indianola & Winterset Br.	.01	
Chicago, Rock Island & Pacific—Newton & Monroe Branch	.03	
Chicago, Rock Island & Pacific—Guthrie Center Branch	.14	
Chicago, Rock Island & Pacific—Audubon Branch	.12	
Chicago, Rock Island & Pacific—Griswold Branch	.12	
Chicago, Rock Island & Pacific—Osage Branch	.04	
Chicago, Rock Island & Pacific—Harian Branch	2.00	
Iowa Northern Railway	.122	
Mason City & Ft. Dodge	.3	
Mason City & Ft. Dodge—Coalville Branch	7.93	
Stacyville Railroad		4.53
Southern Iowa Railroad		
	11.735	18.1717
Net loss		6.4167

TABLE No. 2.

Length of railroads January 1, 1898, by counties, and the assessed value thereof.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair	38.312		\$ 207,873
Chicago, Burlington & Quincy—Creston & North R. R.	19.532	4,000	78,064
Chicago, Burlington & Quincy—Western Iowa R. R.	10.27	3,500	35,945
Chicago, Rock Island & Pacific—Iowa Division	8.82	11,000	97,020
Adams	30.402		317,493
Chicago, Burlington & Quincy Railroad	25.475	11,250	286,843
Chicago, Burlington & Quincy—Creston Branch	2.93	5,000	14,650
Allamakee	64.35		256,770
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.61	4,000	6,440
Chicago, Milwaukee & St. Paul—Dubuque Division	36.11	5,000	180,550
Chicago, Milwaukee & St. Paul—Waukon Branch	22.81	2,000	45,620
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	4.02	0,000	24.20
Appanoose	17.110		573,251
Albia & Centerville Railway	17.44	2,000	34,880
Chicago, Burlington & Kansas City Railway	17.97	3,500	62,895
Chicago, Milwaukee & St. Paul—Kansas City Division	22.34	4,000	89,360
Chicago, Rock Island & Pacific—Southwestern Division	29.89	5,700	170,922
Keokuk & Western Railroad	29.30	3,500	102,300
Wabash Railroad	7.261	3,000	21,783
Audubon	25.22		100,800
Chicago & North-Western—Iowa Southwestern Branch	11.99	3,000	35,970
Chicago, Rock Island & Pacific—Audubon Branch	16.23	4,000	64,920
Benton	91.03		681,328
Burlington, Cedar Rapids & Northern—Main Line	22.01	6,500	143,205
Chicago, Cedar Rapids & Northern—Pacific Division	14.85	4,500	66,825
Chicago & North-Western Railway	24.84	11,250	279,440
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	2.47	3,000	7,410
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.	24.08	7,100	170,968
Chicago, Milwaukee & St. Paul—Kansas City Division	7.78	4,000	31,120
Black Hawk	104.74		594,186
Burlington, Cedar Rapids & Northern—Main Line	32.74	6,500	212,810
Chicago Great Western—Des Moines & St. Joe Div.	30.42	4,800	146,016
Chicago Great Western—Cedar Falls Branch	7.48	3,500	26,180
Dubuque & Sioux City—Main Line	20.72	5,000	103,600
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7.38	3,000	22,140
Boone	84.514		550,774
Boone Valley Coal & Railway Co.	3.00	1,000	3,000
Chicago & North-Western Railway	27.53	11,250	309,712
Chicago & North-Western—Iowa R'y, Coal & M'g Co.	3.25	5,500	17,875
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.	7.83	7,100	55,593
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	3.06	4,000	12,240
Des Moines Northern & Western Railway	15.224	3,000	45,672
Minneapolis & St. Louis Railway	24.68	4,000	98,720
Bremer	61.88		234,285
Burlington, Cedar Rapids & Northern—Main Line	4.18	6,500	27,170
Burlington, Cedar Rapids & N.—Waverly Short Line	5.68	4,000	22,720
Chicago Great Western—Main Line	6.03	4,000	24,120
Chicago Great Western—Waverly Branch	21.52	3,500	75,320
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	19.47	3,000	58,410
Buchanan	61.62		351,505
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.78	4,000	103,120
Chicago Great Western—Main Line	11.41	5,000	57,050
Chicago Great Western—Des Moines & St. Joe Division	2.90	4,800	13,920
Dubuque & Sioux City—Main Line	24.53	7,000	171,710

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Buena Vista	49.18		\$ 296,720
Chicago & North-Western—Toledo & North-Western Ry	23.77	\$ 5,000	118,850
Dubuque & Sioux City—Main Line	25.41	7,000	177,780
Butler	73.75		408,595
Burlington, Cedar Rapids & Northern—Main Line	21.16	5,500	116,890
Chicago Great Western—Waverly Branch	27.81	3,500	97,335
Dubuque & Sioux City—Main Line	34.91	7,000	244,370
Calhoun	68.100		311,380
Chicago & North-Western—Toledo & North-Western Ry	23.84	5,000	119,200
Des Moines, Northern & Western Railway	29.410	3,000	88,230
Dubuque & Sioux City—Main Line	14.85	7,000	103,950
Carroll	84.94		576,697
Chicago & North-Western Railway	35.41	11.3-0	393,892
Chicago & North-Western—Iowa Southwestern Branch	35.43	3,000	106,290
Chicago & North-Western—Maple River Branch	9.34	4,000	37,360
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div.	24.35	7,100	172,145
Cass	63.092		429,460
Chicago, Burlington & Quincy—Western Iowa R. R.	10.093	3,500	35,333
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	3.557	4,000	14,228
Chicago, Rock Island & Pacific—Iowa Division	27.04	11,000	297,440
Chicago, Rock Island & Pacific—Audubon Branch	8.18	4,000	32,720
Chicago, Rock Island & Pacific—Griswold Branch	14.22	2,500	35,550
Cedar	95.23		612,590
Burlington, Cedar Rapids & Northern—Main Line	8.95	6,500	58,175
Burlington, Cedar Rapids & Northern—O. R. & C. Ry.	28.86	4,500	129,870
Burlington, Cedar Rapids & Northern—D. I. & Dak. Ry.	9.13	3,000	27,390
Chicago & North-Western Railway	24.08	11,850	284,515
Chicago & North-Western—Stanwood & Tipton Branch	6.50	3,000	19,500
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	3.36	3,300	11,072
Chicago, Rock Island & Pacific—Iowa Division	6.90	11,000	75,880
Chicago, Rock Island & Pacific—Wilton & Tipton Br'ch	4.92	500	2,460
Cerro Gordo	92.664		493,327
Burlington, Cedar Rapids & Northern—Main Line	10.57	6,500	68,805
Chicago, Milwaukee & St. Paul—Austin Branch	5.53	3,000	16,590
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	34.22	6,000	204,320
Iowa Central—Main Line	24.34	5,000	121,700
Mason City & Ft. Dodge Railroad	24.094	3,000	72,312
Cherokee	55.80		280,590
Dubuque & Sioux City—Main Line	29.80	7,000	208,600
Dubuque & Sioux City—Onawa Branch	14.66	2,500	36,650
Dubuque & Sioux City—Sioux Falls Branch	11.40	3,100	35,340
Chickasaw	59.08		329,480
Chicago Great Western—Main Line	25.70	5,500	141,350
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	26.33	6,000	157,980
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7.05	3,000	21,150
Clarke	48.428		345,415
Chicago, Burlington & Quincy Railroad	26.498	11,250	298,100
Des Moines & Kansas City Railway	21.96	2,200	48,312
Clay	37.71		197,490
Chicago & North-Western—Toledo & North-Western Ry	5.70	5,000	28,500
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.81	5,000	124,980
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7.20	3,000	21,100
Clayton	192.28		639,754
Chicago, Milwaukee & St. Paul—Dubuque Division	36.22	5,000	181,100
Chicago, Milwaukee & St. Paul—Volga Branch	42.61	5,000	213,050
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	12.17	3,300	39,944
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	22.68	6,000	136,080
Chicago, Milwaukee & St. Paul—Elkader Branch	19.20	3,000	57,600
Clinton	168.07		1,004,194
Burlington, Cedar Rapids & Northern—C. K. & O. Ry.	14.61	4,500	65,765
Chicago & North-Western Railway	40.17	11,250	451,912
Chicago & North-Western—Iowa Midland Branch	23.40	2,400	56,160
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div.	36.05	7,100	255,026
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	12.28	3,300	39,996
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21.50	3,000	64,500
Chicago, Milwaukee & St. Paul—Clinton Branch	10.05	3,500	35,175
Crawford	70.04		357,470
Chicago & North-Western Railway	31.60	11,250	355,600
Chicago & North-Western—Iowa Southwestern Branch	1.83	3,000	5,400
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div.	12.50	7,100	88,750
Chicago, Milwaukee & St. Paul—Sioux City Branch	30.75	3,500	107,730

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Dallas	105.895		\$ 602,357
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div.	24.72	\$ 7,100	175,512
Chicago, Rock Island & Pacific—Iowa Division	17.54	11,000	192,940
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	27.00	4,000	108,000
Des Moines, Northern & Western Railway	36.635	3,000	109,905
Davis	65.336		313,441
Chicago, Burlington & Kansas City Railway	15.45	3,500	54,075
Chicago, Rock Island & Pacific—Southwestern Division	22.89	7,700	176,213
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	7.75	4,500	34,875
Wabash Railroad	20.266	3,000	60,798
Decatur	100.736		320,034
Chicago, Burlington & Quincy—Chariton Branch	15.007	4,000	60,028
Chicago, Burlington & Quincy—Leon, Mt. Airy & S. W. R. R.	25.639	4,000	102,556
Des Moines & Kansas City Railway	30.78	2,000	61,560
Hunnewell & Shenandoah Railroad	14.35	3,000	43,050
Keokuk & Western Railroad	14.08	3,500	49,280
Delaware	101.07		467,872
Chicago Great Western—Main Line	35.62	5,500	196,910
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	28.96	3,200	92,672
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line	7.95	3,500	27,825
Dubuque & Sioux City—Main Line	24.47	7,000	171,280
Dubuque & Sioux City—Cedar Rapids Branch	14.07	2,500	35,175
Des Moines	62.049		456,935
Burlington & Northwestern Railway	13.081	3,000	39,243
Burlington, Cedar Rapids & Northern—Main Line	31.18	6,500	202,270
Chicago, Burlington & Quincy	18.058	11,350	204,713
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	8.98	7,500	67,350
Toledo, Peoria & Western Railway	7.5	30,000	225,000
Dickinson	42.13		147,250
Burlington, Cedar Rapids & N. C. R. I. F. & N. W. Ry.	29.80	5,000	149,000
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.33	3,000	36,990
Dubuque	121.002		621,485
Chicago, Burlington & Northern	33.2	30,000	996,000
Chicago Great Western—Main Line	31.28	5,500	171,950
Chicago, Milwaukee & St. Paul—Dubuque Division	32.81	5,000	164,050
Chicago, Milwaukee & St. Paul—Cascade Branch	10.50	2,000	21,000
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line	7.79	3,500	27,265
Dubuque & Sioux City—Main Line	29.80	7,000	208,600
Emmet	18.59		68,782
Burlington, Cedar Rapids & N. C. R. I. F. & N. W. Ry.	18.59	3,700	68,782
Fayette	121.49		478,808
Burlington, Cedar Rapids & N. C. R. I. F. & N. W. Ry.	44.31	4,000	177,240
Chicago Great Western—Main Line	31.2	2,000	62,400
Chicago Great Western—Des Moines & St. Jo. Div.	19.43	9,000	174,870
Chicago, Milwaukee & St. Paul—Volga Branch	6.83	4,500	30,735
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	10.20	3,000	30,600
Floyd	37.02		118,444
Chicago, Burlington & Quincy	30.85	6,500	200,325
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.85	6,000	149,100
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	18.36	3,000	55,080
Franklin	66.425		264,669
Burlington, Cedar Rapids & N. C. R. I. F. & N. W. Ry.	12.28	3,700	45,436
Chicago Great Western—Main Line	9.62	3,500	33,670
Dubuque & Sioux City—Main Line	1.19	7,000	8,330
Iowa Central—Main Line	27.09	5,000	135,450
Iowa Central—Belmond Branch	15.70	2,575	40,228
Mason City & Fort Dodge Railroad	5.05	3,000	15,150
Frederick	70.412		320,817
Chicago, Burlington & Quincy—Nebraska City Branch	19.741	3,500	69,095
Chicago, Burlington & Quincy—Neb. City & S. E. R. R.	12.136	4,000	48,544
Kansas City, St. Joseph & Council Bluffs	20.793	5,500	114,367
Omaha & St. Louis Railway	8.749	4,500	39,371
Greene	74.887		457,525
Chicago & North-Western Railway	24.19	11,250	271,138
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	33.09	4,600	152,754
Des Moines, Northern & Western Railway	37.597	3,000	112,791

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Grundy	47.36		\$ 212,327
Burlington, Cedar Rapids & Northern—Pacific Division	15.25	\$ 4,500	68,490
Burlington, Cedar R. & Northern—C. R., I. F. & N. W. Ry.	11.12	3,700	41,181
Chicago & North-Western—Toledo & North-Western Ry.	12.79	5,000	63,950
Chicago Great Western—Des Moines & St. Jo. Div.	7.93	4,900	38,103
Dubuque & Sioux City—Main Line	17	7,000	119,000
Guthrie	70.182		451,599
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	19.33	7,100	138,653
Chicago, Rock Island & Pacific—Iowa Division	19.30	11,000	212,300
Chicago, Rock Island & Pacific—Guthrie Center Branch	14.44	3,500	50,540
Des Moines, Northern & Western Railway	76.729	3,900	300,165
Hamilton	82.042		414,282
Chicago & North-W.—Des Moines & Minneapolis Br.	7.45	5,700	42,465
Chicago & North-Western—Toledo & North-Western Ry.	45.58	5,000	227,900
Crooked Creek Railroad & Coal Company	5.812	2,000	11,624
Dubuque & Sioux City—Main Line	32.20	7,000	225,400
Hancock	80.91		363,625
Burlington, Cedar R. & N.—C. R., I. F. & N. W. Ry.	31.05	3,700	114,895
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.15	6,000	144,900
Minneapolis & St. Louis Railway	25.71	4,000	102,840
Hardin	121.77		553,846
Burlington, Cedar R. & N.—C. R., I. F. & N. W. Ry.	17.88	7,000	125,156
Chicago & North-Western—Toledo & North-Western Ry.	24.81	5,000	124,050
Chicago, Iowa & Dakota Railway	36.40	2,000	72,800
Dubuque & Sioux City—Main Line	25.72	7,000	180,040
Iowa Central—Main Line	28.06	5,000	140,300
Harrison	69.740		585,284
Chicago & North-Western Railway	34.33	14,212	487,812
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	7.01	7,100	49,771
Sioux City & Pacific R. R.	28.40	6,000	170,400
Henry	75.250		333,998
Burlington & Northwestern Railway	9.515	3,000	28,545
Burlington & Western Railway	10.509	1,500	15,763
Chicago, Burlington & Quincy Railroad	19.703	11,750	231,638
Chicago, Ft. Madison & Des Moines Railway	2.67	2,500	6,675
Iowa Central—Eastern Division	18.253	2,575	46,982
St. Louis, Keokuk & North-Western Railroad	14.25	3,000	42,750
Howard	39.03		197,422
Chicago Great Western—Main Line	13.14	5,500	72,220
Chicago, Milwaukee & St. Paul—Iowa and Minn. Div.	24.28	5,000	121,300
Winona & Western Railway	1.51	2,200	3,322
Humboldt	89.86		360,872
Burlington, Cedar R. and N.—C. R., I. F. & N. W. Ry.	25.09	3,700	92,600
Chicago & North-Western—Toledo & North-Western Ry.	35.11	5,000	175,550
Chicago, Rock Island & Pacific—D. M. & Ft. D. Div.	6.22	4,600	28,732
Minneapolis & St. Louis Railway	23.40	4,000	93,600
Ia	40.38		158,190
Chicago & North-Western—Maple River Branch	38.10	4,000	152,400
Dubuque & Sioux City—Onawa Branch	2.28	3,500	8,000
Iowa	57.03		408,470
Chicago, Milwaukee & St. Paul—Kansas City Division	22.24	4,000	89,220
Chicago, Rock Island & Pacific—Iowa Division	25.25	11,000	277,700
Jackson	77.07		289,432
Chicago & North-Western—Iowa Midland Branch	14.61	2,800	40,880
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	13.02	7,100	92,443
Chicago, Milwaukee & St. Paul—Dubuque Division	31.94	3,500	111,890
Chicago, Milwaukee & St. Paul—Cascadia Branch	16.12	2,000	32,240
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.89	3,000	8,670
Jasper	127.030		729,079
Chicago Great Western—Des M. & St. J. Div.	19.02	4,800	91,296
Chicago, Rock Island & Pacific—Iowa Division	31.28	11,000	343,880
Chicago, Rock Island & Pacific—Newton & Monroe Br.	17.40	3,500	60,900
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	17.02	4,500	76,590
Iowa Central—Main Line	3.98	5,000	19,900
Iowa Central—State Center Branch	5.928	2,475	14,682
Iowa Central—Newton Branch	30.781	2,575	79,111
Iowa Central—Newton Branch—Lynnville Sub.	2.50	2,575	6,437
Iowa Northern Railway	6.93	4,000	27,720

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Jefferson	84.241		\$ 556,655
Burlington & Western Railway	17.816	\$ 1,300	23,374
Chicago, Burlington & Quincy Railroad	35.735	5,000	178,675
Chicago, Ft. Madison & Des Moines Railway	15.00	2,500	37,500
Chicago, Rock Island & Pacific—Southwestern Div.	35.61	7,700	274,051
Iowa Central—Eastern Division	1.50	2,575	3,862
Johnson	72.86		516,937
Burlington, Cedar Rapids & Northern—Main Line	18.05	5,000	90,250
Burlington, Cedar Rapids & Northern—Mascoutine Div.	7.00	4,000	28,000
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.	9.59	2,800	26,852
Burlington, Cedar Rapids & Northern—C. R. & O. Ry.	12.96	4,500	58,320
Chicago, Rock Island & Pacific—Iowa Division	27.20	11,000	299,200
Jones	95.00		403,695
Chicago & North-Western—Iowa Midland Branch	32.98	2,800	92,344
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	25.37	7,100	180,117
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	37.67	3,200	120,544
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line	19.78	2,500	49,450
Keokuk	144.593		465,434
Burlington & Western Railway	13.442	1,500	20,163
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.	31.35	2,800	87,780
Chicago & North-Western—Ottumwa, C. F. & St. Paul Br.	16.82	3,500	58,870
Chicago, Rock Island & Pacific—Oskaloosa Division	20.76	4,000	83,040
Iowa Central—Eastern Division	29.44	2,575	75,816
Kossuth	107.00		514,708
Burlington, Cedar Rapids & N.—C. R., I. F. & N. W. Ry.	29.34	3,700	108,558
Chicago & North-Western—Toledo & North-Western Ry.	46.51	5,000	232,550
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	25.35	6,000	152,100
Minneapolis & St. Louis Railway	7.80	4,000	31,200
Lee	100.296		803,315
Chicago, Burlington & Kansas City Railway	18.89	3,500	66,115
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	33.250	7,500	249,375
Chicago, Ft. Madison & Des Moines Railway	20.31	2,500	50,775
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	27.15	4,500	122,175
Chicago, Santa Fe & California Railway	19.81	10,000	198,100
St. Louis, Keokuk & Northwestern Railroad	36.81	3,000	110,430
Linn	151.80		920,351
Burlington, Cedar Rapids & Northern—Main Line	21.66	6,300	136,458
Burlington, Cedar Rapids & Northern—Milwaukee Div.	31.29	4,000	125,160
Chicago & North-Western Railway	29.38	11,200	329,056
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	36.04	7,100	255,884
Chicago, Milwaukee & St. Paul—Kansas City Div.	17.54	4,000	70,160
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line	8.11	3,500	28,385
Dubuque & Sioux City—Cedar Rapids Branch	37.75	2,500	94,375
Louis	67.682		360,605
Burlington & Northwestern Railway	8.146	2,000	16,292
Burlington, Cedar Rapids & Northern—Main Line	23.15	6,500	150,475
Chicago, Rock Island & Pacific—Southwestern Div.	18.02	7,700	138,754
Iowa Central—Eastern Division	22.378	2,575	57,616
Lucas	52.131		404,045
Chicago, Burlington & Quincy Railroad	36.829	11,251	414,829
Chicago, Burlington & Quincy—Chariton Branch	13.741	4,000	54,964
C. B. & Q.—Chariton, D. M. & Southern Railroad	11.561	4,000	46,245
Lyon	110.42		429,560
Burlington, Cedar Rapids & N.—C. R., I. F. & N. W. Ry.	37.79	3,700	139,823
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	9.42	6,000	56,520
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	3.04	3,500	10,640
Chicago, St. Paul, Minneapolis & O.—Rock River Br.	17.44	4,125	72,114
Dubuque & Sioux City—Sioux Falls Branch	24.25	3,100	75,175
Sioux City & Northern Railroad	18.48	2,000	36,960
Madison	81.54		266,484
Chicago Great Western—Des Moines & St. Jo. Div.	19.48	4,800	93,504
Chicago, Rock Island & Pacific—Iowa Division	8.50	11,000	93,500
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br.	12.14	4,500	54,630
Des Moines & Kansas City Railway	12.43	2,000	24,860

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Mahaska	180.961		482,735
Burlington & Western Railway.....	15.01	\$ 1,600	22,515
Burlington, Cedar Rapids & Northern—F. C. & W. Ry.....	4.32	2,800	12,096
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.....	17.30	3,000	51,900
Chicago, Rock Island & Pacific—Oskaloosa Division.....	26.60	4,500	119,700
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.....	21.34	4,500	96,030
Iowa Central—Main Line.....	35.17	5,000	175,850
Iowa Central—Newton Branch.....	6.807	2,575	17,760
Iowa Central—Eastern Division.....	14.324	2,575	36,884
Marion	105.354		395,991
C. R. & Q.—Albia, K. & D. M., and D. M. & K. R. R.....	39.304	4,000	156,816
Chicago, Rock Island & Pacific—Oskaloosa Division.....	12.65	4,500	56,925
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.....	14.50	4,500	65,250
Wabash—Des Moines & St. Louis Railroad.....	39.00	3,000	117,000
Marshall	148.672		8,6134
Chicago & North-Western Railway.....	25.09	11,350	282,287
Chicago Great Western—Des Moines Div.....	31.73	4,800	152,344
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div.....	35.30	7,100	250,359
Iowa Central—Main Line.....	29.79	5,000	148,950
Iowa Central—Story City Branch.....	15.01	2,575	38,651
Iowa Central—State Center Branch.....	20.712	2,575	53,323
Mills	101.084		620,044
Chicago, Burlington & Quincy Railroad.....	39.24	11,350	445,850
Chicago, Burlington & Q.—Neb. City, S. & N. E. R. R.....	8.918	3,500	31,213
Chicago, Burlington & Quincy—Hastings & Avoca R. R.....	10.483	3,500	36,690
Kansas City, St. Joseph & Council Bluffs Railroad.....	17.963	5,500	98,796
Omaha & St. Louis Railway.....	25.69	4,500	115,605
Tabor & Northern Railway.....	8.79	1,000	8,790
Mitchell	67.68		419,467
Chicago Great Western—Main Line.....	9.00	5,500	49,500
Chicago Great Western—Lyle Branch.....	5.41	3,500	18,935
Chicago, Milwaukee & St. Paul—Austin Branch.....	7.75	3,000	23,250
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	22.72	3,000	68,160
Winona & Western Railway.....	21.90	2,200	48,180
Monona	64.91		28,955
Chicago & North-Western—Maple River Branch.....	24.35	4,000	97,400
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	27.53	3,500	96,355
Dubuque & Sioux City—Onawa Branch.....	16.28	2,500	40,700
Sioux City & Pacific Railroad.....	25.73	6,000	154,500
Monroe	95.30		525,008
Albia & Centerville Railway.....	11.60	2,000	23,200
Chicago, Burlington & Quincy Railroad.....	27.416	11,250	307,930
C. B. & Q.—Albia, K. & D. M., & D. M. & K. R. R.....	10.772	4,000	43,088
Chicago, Milwaukee & St. Paul—Kansas City Division.....	10.47	4,000	41,800
Iowa Central—Main Line.....	13.692	5,000	68,460
Wabash—Des Moines & St. Louis Railroad.....	11.55	3,000	34,650
Montgomery	49.600		301,711
Chicago, Burlington & Quincy Railroad.....	27.081	11,250	304,661
Chicago, Burlington & Quincy—Nebraska City Branch.....	7.663	4,000	30,672
Chicago, Burlington & Quincy—Brownville & N. V. R. R.....	2.418	4,000	9,672
Chicago, Burlington & Q.—Red Oak & Atlantic R. R.....	12.433	4,000	49,736
Muscatine	109.05		719,484
Burlington, Cedar Rapids & Northern—Main Line.....	18.91	6,500	122,915
Burlington, Cedar Rapids & Northern—Muscatine Div.....	19.21	4,000	76,840
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.....	7.11	3,000	21,330
Chicago, Rock Island & Pacific—Iowa Division.....	24.85	11,000	273,350
Chicago, Rock Island & Pacific—Southwestern Div.....	17.77	7,000	124,390
Chicago, Rock Island & Pacific—Wilton Branch.....	12.94	9,000	116,460
Chicago, Rock Island & Pacific—Wilton & Tipton Br'ch.....	1.6	500	580
O'Brien	83.30		418,293
Chicago & North-Western—Toledo & North-Western Ry.....	25.30	5,000	126,500
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.02	6,000	144,120
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	5.61	9,500	53,295
Dubuque & Sioux City—Sioux Falls Branch.....	27.37	3,100	84,547
Oceola	44.22		267,808
Burlington, Cedar Rapids & N.—O. R. I. F. & N. W.....	26.24	3,700	97,088
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	17.98	9,500	170,810

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Palo Alto	101.373		390,422
Chicago, Burlington & Quincy—Nebraska City Branch.....	11.80	\$ 4,000	47,200
Chicago, Burlington & Quincy—Brownville & N. V. R. R.....	22.81	4,000	91,240
Chicago, Burlington & Quincy—Clar., C. Sp. & S. W. R. R.....	15.844	4,000	63,376
Hamaston & Shenandoah R. R.....	37.02	3,000	111,060
Kansas City, St. Jo. & Council Bluffs—Tarkio Vally R.R.....	4.008	4,500	18,441
Omaha & St. Louis Railway.....	19.801	4,500	89,105
Plymouth	72.17		341,508
Burlington, Cedar Rapids & N.—O. R. I. F. & N. W.....	27.38	3,700	101,936
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.34	6,000	146,040
Chicago, Rock Island & Pacific—Des M. & Ft. Dodge Div.....	20.55	4,600	94,530
Polk	92.76		510,332
Chicago & North-Western—Maple River Branch.....	7.96	4,000	31,840
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.....	15.00	3,500	52,500
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	9.48	9,500	90,060
Dubuque & Sioux City—Main Line.....	34.95	7,000	244,650
Sioux City & Northern Railroad.....	25.37	3,600	91,332
Pocahontas	50.408		271,694
Chicago & North-Western—Toledo & North-Western Ry.....	24.18	5,000	120,900
Chicago, Rock Island & Pacific—Des M. & Ft. Dodge Div.....	15.05	3,000	45,150
Des Moines, Northern & Western Railway.....	1.868	3,000	5,604
Dubuque & Sioux City—Main Line.....	9.80	7,000	68,600
Pottawattamie	172.105		1,031,099
Chicago & North-Western—Des M. & Minneapolis Br.....	24.16	5,700	137,712
Chl., Bur. & Quincy—A., K. & D. M. and D. M. & K. R. R.....	10.133	4,000	40,540
Chicago Great Western—Des Moines & St. Jo. Division.....	28.99	3,800	109,162
Chicago, Rock Island & Pac.—Iowa Division.....	27.73	11,000	305,030
Chicago, Rock Island & Pac.—Des M., I. & W. Branch.....	8.71	4,500	39,195
Chicago, Rock Island & Pac.—Keokuk & Des M. Div.....	17.56	4,500	79,020
Chicago, Rock Island & Pac.—Des M. & Ft. Dodge Div.....	9.30	4,600	42,780
Des Moines & Kansas City Railway.....	7.29	3,000	21,870
Des Moines, Northern & Western Railway.....	3.70	35,000	129,500
Des Moines Union Railway.....	15.01	8,000	120,080
Wabash—Des Moines & St. Louis Railroad.....	141.57		1,419,402
Pottawatomie	10.06	11,250	113,425
Chicago, Burlington & Quincy.....	1.566	11,350	17,617
Chicago, Burlington & Quincy—Red Oak & Atl. R. R.....	1.966	4,000	7,864
Chicago, Burlington & Quincy—Hastings & Avoca R. R.....	5.944	3,500	20,854
Chicago, Burlington & Quincy—Chicago & C. B. Div.....	26.55	7,100	188,505
Chicago, Rock Island & Pacific—Iowa Division.....	45.04	11,000	495,440
Chicago, Rock Island & Pacific—Carson Branch.....	17.73	3,500	62,055
Chicago, Rock Island & Pacific—Harlan Branch.....	1.15	3,500	4,025
Kansas City, St. Joseph & Council Bluffs Railroad.....	4.714	4,500	21,213
Omaha & St. Louis Railway.....	12.74	4,500	57,330
Union Pacific—Union Division.....	2.05	150,000	307,500
Union Pacific—Union Avenue Dummy Line.....	1.72	4,000	6,880
Pottawatomie	96.132		530,373
Burlington, Cedar Rapids & Northern—F. C. & W. Ry.....	6.78	2,800	18,984
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.....	27.21	3,000	81,630
Chicago, Rock Island & Pacific—Iowa Division.....	25.68	11,000	282,480
Iowa Central—Main Line.....	22.81	5,000	114,050
Iowa Central—Montezuma Branch.....	13.612	2,575	35,051
Iowa Central—Newton Branch.....	6.7	2,575	17,280
Ringgold	79.702		319,840
Chicago, Bur. & Quincy—Leon, Mt. Ayr & S. W. R. R.....	28.642	4,000	114,568
Chicago, Rock Island & Pacific—Des Moines & St. Jo. Division.....	23.94	4,800	114,912
Hamaston & Shenandoah R. R.....	27.12	3,000	81,360
Sac	63.69		226,930
Chicago & North-Western—Maple River Branch.....	54.92	4,000	219,680
Chicago & North-Western—Toledo & North-Western Ry.....	6.77	5,000	33,850
Scott	100.94		519,090
Burlington, Cedar Rapids & Northern—O. R. & C. Ry.....	25.51	4,500	114,795
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.....	15.27	3,000	45,810
Chicago, Mil. & St. Paul—Davenport & N. W. Line.....	26.54	3,800	100,828
Chicago, Mil. & St. Paul—Maquoketa Branch.....	7.80	3,000	23,400
Chicago, Rock Island & Pacific—Iowa Division.....	13.71	11,000	150,810
Chicago, Rock Island & Pacific—Southwestern Division.....	12.11	7,700	93,347

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Shelby	54.71		\$ 822,578
Chicago & North-Western—Iowa South-Western Branch	12.75	\$ 5,000	38,250
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div.	34.81	7,100	179,151
Chicago, Rock Island & Pacific—Iowa Division	6.43	11,000	70,720
Chicago, Rock Island & Pacific—Harian Branch	10.73	3,500	37,555
Sioux	146.46		705,941
Chicago & North-Western—Toledo & North-Western Ry	35.00	5,000	175,500
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	79.08	6,000	174,480
Chicago, Milwaukee & St. Paul—Eden Branch	8.99	3,000	26,970
Chicago, Milwaukee & St. Paul—S. City & Dakota Div.	16.88	3,500	59,000
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.09	9,500	209,855
Dubuque & Sioux City—Sioux Falls Branch	7.08	4,100	21,948
Sioux City & Northern Railroad	27.98	3,000	83,938
Story	56.238		647,570
Ames & College Railway	1.883		1,000
Chicago & North-Western Railway	24.32	11,250	273,598
Chicago & North-Western—Des M. & Minneapolis Br.	23.73	5,700	146,961
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.	24.79	7,100	174,009
Iowa Central—Story City Branch	19.50	2,375	50,213
Tama	104.62		724,934
Burlington, Cedar Rapids & Northern—Pacific Div.	18.05		3,200
Chicago & North-Western Railway	25.34	11,250	285,075
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	13	3,000	390
Chicago & North-Western—Toledo & North-Western Ry	22.14	5,000	110,700
Chicago Great Western—Des Moines & St. Joe Div.	12.61	4,800	60,672
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.	26.22	7,100	186,872
Taylor	60.738		324,708
Chicago, Burlington & Quincy—Creston Branch	28.928	4,500	120,036
Chicago Great Western—Des Moines & St. Joe Div.	3.79	4,800	27,792
Humeston & Shenandoah R. R.	26.95	3,000	80,880
Union	67.281		475,595
Chicago, Burlington & Quincy Railroad	23.797	11,250	268,215
Chicago, Burlington & Quincy—Creston Branch	19.742	4,500	49,349
Chicago, Burlington & Quincy—Creston & North'n R. R.	8.152	4,000	32,608
Chicago Great Western—Des Moines & St. Joe Div.	22.59	4,800	108,432
Van Buren	80.05		299,955
Chicago, Burlington & Kansas City Railway	27.31	3,500	95,055
Chicago, Ft. Madison & Des Moines Railway	14.72	2,500	36,800
Chicago, Rock Island & Pacific—Kossauqua Branch	4.50	3,000	15,750
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.	33.50	4,500	150,750
Wapello	115.689		672,723
Chicago, Burlington & Quincy Railroad	25.856	11,250	293,130
Chicago, Milwaukee & St. Paul—Kansas City Division	27.31	4,000	109,240
Chicago, Ft. Madison & Des Moines Railway	15.90	3,500	55,600
Chicago, Rock Island & Pacific—Southwestern Div.	7.73	7,700	59,444
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	30.00	4,500	135,000
Wabash Railroad	9.803	3,000	29,409
Warren	98.885		363,871
C. B. & Q.—A. R. & D. M. and D. M. & K. R. R.	7.896	4,000	30,784
Chicago, Burlington & Quincy—Chariton, D. M. & S. Ry	21.439	4,000	85,756
Chicago Great Western—Des Moines & St. Joe Div.	15.79	4,800	75,702
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br	26.23	4,500	118,035
Des Moines & Kansas City Railway	27.73	2,000	55,460
Washington	103.963		413,817
Burlington & North-Western Railway	12.99		2,000
Burlington & Western Railway	13.902	1,500	20,799
Burlington, Cedar Rapids & Northern—Muscatine Div.	4.31	4,000	17,340
Burlington, Cedar Rapids & Northern—L. C. & W. R. R.	20.94	2,800	58,744
Chicago, Rock Island & Pacific—Southwestern Div	25.64	7,700	197,428
Chicago, Rock Island & Pacific—Okaloosa Division	14.02	4,500	63,090
Iowa Central—Eastern Division	11.951	2,575	30,542
Wayne	79.433		405,387
Chicago, Burlington & Quincy—Chariton Branch	6.893	4,000	27,572
Chicago, Milwaukee & St. Paul—Kansas City Division	14.95	4,000	59,840
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	7,700	214,075
Keokuk & Western Railroad	29.80	3,500	104,900

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Webster	169.903		\$ 795,385
Chicago & North-Western—Toledo & North-Western Ry	25.06	\$ 5,000	125,500
Chicago, Rock Island & Pacific—D. M. & Ft. Dodge Div	32.65	4,000	130,600
Crooked Creek Railroad & Coal Co	19.69	5,000	98,450
Crooked Creek Railroad & Coal Co	6.09	500	3,000
Dubuque & Sioux City—Main Line	26.74	7,000	187,180
Mason City & Ft. Dodge Railroad	31.015	3,000	93,745
Minneapolis & St. Louis Railway	35.17	4,000	140,680
Winnebago	42.00		161,273
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. Ry	31.29	2,700	78,773
Minneapolis & St. Louis Railway	30.80	4,000	123,000
Winnechick	82.85		330,394
Burlington, Cedar Rapids & Northern—Milwaukee Div	1.14	4,000	4,560
Burlington, Cedar Rapids & Northern—C. D. & M. Ry	23.09	3,000	69,270
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	2.47	3,875	7,904
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div	16.95	5,500	93,400
Chicago, Milwaukee & St. Paul—Des Moines Branch	9.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	6,000	178,500
Woodbury	126.71		596,409
Chicago & North-Western—Maple River Branch	25.06	4,000	102,240
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.98	3,500	111,960
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	3,500	19,705
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.94	9,000	89,460
Dubuque & Sioux City—Main Line	6.41	7,000	44,870
Dubuque & Sioux City—Ogawa Branch	25.94	2,500	64,850
Sioux City & Northern Railroad	5.57	3,600	20,052
Sioux City & Pacific Railroad	22.393	5,000	111,965
Sioux City Terminal Railway & Warehouse Co.	1.26	70,000	88,000
Worth	46.590		171,773
Burlington, Cedar Rapids & Northern—Main Line	7.22	6,500	46,930
Chicago Great Western—Lytle Branch	14.39	3,500	50,365
Chicago, Milwaukee & St. Paul—Austin Branch	11.77	3,000	35,310
Iowa Central—Main Line	3.009	2,400	18,045
Iowa Central—Northwood Branch	11.34	3,575	40,383
Minneapolis & St. Louis Railway	33	4,000	132,000
Wright	108.899		403,161
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W.	45.04	3,700	166,848
Chicago & North-Western—Toledo & North-Western Ry	21.85	5,000	109,250
Iowa Central—Reinold Branch	6.503	2,575	16,745
Mason City & Ft. Dodge Railroad	31.500	3,000	100,518
Total	8,474.072		\$44,498,789

TABLE No. 3.

Length and assessed value of sleeping-car lines.

NAMES OF RAILROADS USING OR OPERATING SLEEPING CARS.	Miles of road on which sleeping-cars are used or operated.	Assessed value per mile for sleeping-cars.	Aggregate assessed value for sleeping-cars.
Burlington, Cedar Rapids & Northern Railway Company.....	626.560	\$ 50	\$ 31,328
Main Line.....	240.630	14	3,369
Pacific Division.....	48.12	14	674
Cedar Rapids, Iowa Falls & North-Western Railway.....	331.81	14	4,645
Chicago & North-Western Railway Company.....	896.74	50	44,837
Main Line.....	353.050	50	17,653
Maple River Branch.....	159.49	14	2,233
Toledo & North-Western Railway.....	383.50	12	4,602
Chicago, Burlington & Quincy Railway Company.....	322.364	70	22,565
Main Line.....	290.085	70	20,306
Keokuk & St. Paul Railway.....	42.270	75	3,171
Chicago Great Western Railway Company.....	484.55	70	33,918
Main Line.....	142.88	70	10,002
Des Moines & St. Joseph Division.....	228.12	70	15,968
Waverly Branch.....	63.95	70	4,478
Chicago, Milwaukee & St. Paul Railway Company.....	27.95	20	559
Austin Branch.....	27.95	20	559
Chicago, Rock Island & Pacific Railway Company.....	602.69	70	42,188
Iowa Division.....	318.11	70	22,268
Southwestern Division.....	194.39	40	7,775
Oskaloosa Division.....	52.19	87	4,540
Des Moines & Ft. Dodge Division.....	38	26	988
Chicago, St. Paul, Minneapolis & Omaha Railway Company.....	57.10	75	4,283
Main Line.....	57.10	75	4,283
Chicago, Santa Fe & California Railway Company.....	19.81	87	1,723
Main Line.....	19.81	87	1,723
Dubuque & Sioux City Railway Company.....	306.68	52	15,942
Main Line.....	326.58	52	16,982
Sioux Falls Branch.....	79.10	22	1,744
Iowa Central Railway Company.....	240.597	90	21,654
Main Line.....	144.70	90	13,023
Eastern Division.....	96.597	88	8,508
Kansas City, St. Joseph & Council Bluffs Railway Company.....	54.45	40	2,178
Kansas City, St. Joseph & Council Bluffs Railroad.....	54.45	79	4,302
Omaha & St. Louis Railway Company.....	66.58	56	3,729
Main Line.....	56.58	56	3,172
Minneapolis & St. Louis Railway Company.....	137.89	26	3,585
Minneapolis & St. Louis Railway.....	137.89	26	3,585
Sioux City & Pacific Railway Company.....	89.47	50	4,474
Sioux City & Pacific Railway.....	89.47	50	4,474
Union Pacific Railway Company.....	2.06	65	134
Main Line.....	2.06	65	134
Wabash Railway Company.....	85.18	39	3,322
Wabash Railroad.....	45.31	39	1,769
Des Moines & St. Louis Railroad.....	41.87	39	1,633
Total.....	4,945.811		\$ 190,108

TABLE No. 4.

Length and assessed value of sleeping-car lines by counties.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair.....	8.52	\$ 70	\$ 596
Chicago, Rock Island & Pacific—Iowa Division.....	8.52	70	596
Adams.....	26.475	70	1,853
Chicago, Burlington & Quincy Railroad.....	26.475	70	1,853
Appanoose.....	37.151	40	1,486
Chicago, Rock Island & Pacific—Southwestern Division.....	37.151	40	1,486
Wabash Railroad.....	29.80	89	2,652
Benton.....	7.301	89	650
Burlington, Cedar Rapids & Northern—Main Line.....	62.70	50	3,135
Burlington, Cedar Rapids & Northern—Pacific Division.....	23.01	50	1,150
Chicago & North-Western Railway.....	14.85	14	208
Black Hawk.....	34.84	80	2,787
Burlington, Cedar Rapids & Northern—Main Line.....	34.84	80	2,787
Chicago Great Western—Des Moines & St. Joe Div.....	32.74	50	1,637
Dubuque & Sioux City—Main Line.....	30.42	70	2,129
Boone.....	36.72	52	1,903
Chicago & North-Western Railway.....	53.91	50	2,696
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	27.53	50	1,376
Minneapolis & St. Louis Railroad.....	1.70	26	44
Bremer.....	24.68	89	2,199
Burlington, Cedar Rapids & Northern—Main Line.....	24.68	89	2,199
Chicago Great Western—Main Line.....	4.18	50	209
Chicago Great Western—Waverly Branch.....	6.03	70	422
Buchanan.....	26.52	70	1,856
Chicago Great Western—Main Line.....	26.52	70	1,856
Chicago Great Western—Des Moines & St. Joe Div.....	11.41	70	799
Dubuque & Sioux City—Main Line.....	9.90	70	693
Buena Vista.....	24.53	52	1,276
Chicago & North-Western—Toledo & North-Western Ry.....	49.18	12	590
Dubuque & Sioux City—Main Line.....	21.77	52	1,132
Butler.....	25.41	52	1,321
Burlington, Cedar Rapids & Northern—Main Line.....	79.78	50	3,989
Chicago Great Western—Waverly Branch.....	21.00	70	1,470
Dubuque & Sioux City—Main Line.....	27.91	52	1,454
Cass.....	21.91	52	1,140
Chicago & North-Western—Toledo & North-Western Ry.....	24.69	12	296
Dubuque & Sioux City—Main Line.....	33.84	52	1,760
Carroll.....	14.85	52	772
Chicago & North-Western Railway.....	24.75	50	1,238
Chicago & North-Western—Maple River Branch.....	23.41	50	1,170
Cedar.....	9.34	14	131
Chicago, Rock Island & Pacific—Iowa Division.....	27.04	70	1,893
Burlington, Cedar Rapids & Northern—Main Line.....	49.83	89	4,441
Chicago & North-Western Railway.....	8.95	89	797
Chicago, Rock Island & Pacific—Iowa Division.....	24.98	50	1,249
Cerro Gordo.....	6.80	79	537
Burlington, Cedar Rapids & Northern—Main Line.....	35.39	60	2,121
Chicago, Milwaukee & St. Paul—Austin Branch.....	10.57	60	634
Iowa Central—Main Line.....	9.04	10	90
Chicago.....	15.70	90	1,413
Dubuque & Sioux City—Main Line.....	41.39	52	2,152
Dubuque & Sioux City—Sioux Falls Branch.....	11.49	52	598

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Chickasaw.	25.70		1,799
Chicago Great Western—Main Line.	25.70	\$ 70	1,799
Clarke.	26.498		1,858
Chicago, Burlington & Quincy Railroad.	26.498		1,858
Clay.	5.70		68
Chicago & North-Western—Toledo & North-Western Ry.	5.70	12	68
Clinton.	40.17		2,009
Chicago & North-Western Railway.	40.17	50	2,009
Crawford.	31.60		1,569
Chicago & North-Western Railway.	31.60	50	1,569
Dallas.	44.54		1,939
Chicago, Rock Island & Pacific—Iowa Division.	17.54	70	1,238
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	27.00	36	702
Davis.	49.136		1,949
Chicago, Rock Island & Pacific—Southwestern Division.	49.136		1,949
Delaware.	50.09		3,065
Chicago Great Western—Main Line.	50.09	70	1,740
Dubuque & Sioux City—Main Line.	24.47	52	1,272
Des Moines.	48.998		2,009
Burlington, Cedar Rapids & Northern—Main Line.	21.19	1,059	
Chicago, Burlington & Quincy Railroad.	18.058	70	1,264
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	9.88	75	673
Dickinson.	29.80		417
Burlington, Cedar Rapids & Northern—O. R., I. F. & N. W. Ry.	29.80	14	417
Dubuque.	31.26		1,798
Chicago Great Western—Main Line.	31.26	70	2,188
Dubuque & Sioux City—Main Line.	29.80	52	1,540
Emmet.	18.59		208
Burlington, Cedar Rapids & Northern—O. R., I. F. & N. W. Ry.	18.59	14	208
Fayette.	26.65		1,845
Chicago Great Western—Main Line.	19.81	70	1,367
Chicago Great Western—Des Moines & St. Joe. Division.	6.83	70	478
Floyd.	20.57		1,028
Burlington, Cedar Rapids & Northern—Main Line.	20.57	50	1,028
Franklin.	50.19		3,241
Chicago Great Western—Waverly Branch.	9.63	70	573
Burlington, Cedar Rapids & Northern—O. R., I. F. & N. W. Ry.	12.38	14	173
Dubuque & Sioux City—Main Line.	1.10	52	57
Iowa Central—Main Line.	27.09	99	2,438
Fremont.	38.532		2,843
Kansas City, St. Joseph & Council Bluffs Railroad.	29.763	79	2,333
Omaha & St. Louis Railway.	8.749	56	490
Greene.	24.19		1,209
Chicago & North-Western Railway.	24.19	50	1,209
Grundy.	47.26		1,067
Burlington, Cedar Rapids & Northern—Pacific Division.	13.22	14	213
Burlington, Cedar Rapids & Northern—O. R., I. F. & N. W. Ry.	11.18	13	166
Chicago & North-Western—Toledo & North-Western Ry.	12.79	12	153
Chicago Great Western—Des Moines & St. Joe Division.	7.98	70	556
Dubuque & Sioux City—Main Line.	1.17	52	9
Guthrie.	19.30		1,351
Chicago, Rock Island & Pacific—Iowa Division.	19.30	70	1,351
Hamilton.	68.78		1,755
Chicago & North-Western—Toledo & North-Western Ry.	45.78	15	547
Dubuque & Sioux City—Main Line.	22.99	52	1,204
Hancock.	25.71		668
Minneapolis & St. Louis Railway.	25.71	26	668
Hardin.	95.37		4,287
Burlington, Cedar Rapids & Northern—O. R., I. F. & N. W. Ry.	17.88	14	250
Chicago & North-Western—Toledo & North-Western Ry.	24.51	12	298
Dubuque & Sioux City—Main Line.	21.72	52	1,133
Iowa Central—Main Line.	28.98	99	2,866
Harrison.	62.73		3,186
Chicago & North-Western Railway.	30.33	50	1,516
Sioux City & Pacific Railroad.	32.40	50	1,670
Henry.	38.336		2,690
Chicago, Burlington & Quincy Railroad.	19.703	70	1,333
Iowa Central—Eastern Division.	18.633	98	1,288

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Howard.	19.14		919
Chicago Great Western—Main Line.	13.14	\$ 70	919
Humboldt.	31.64		1,360
Burlington, Cedar Rapids & Northern—O. R., I. F. & N. W. Ry.	25.00	14	350
Chicago & North-Western—Toledo & North-Western Ry.	26.14	12	429
Minneapolis & St. Louis Railway.	23.40	36	608
Ida.	38.16		534
Chicago & North-Western—Maple River Branch.	38.16	14	534
Iowa.	35.16		1,767
Chicago, Rock Island & Pacific—Iowa Division.	35.16	50	1,767
Jasper.	37.38		4,006
Chicago Great Western—Des Moines & St. Joe Div.	19.02	70	1,331
Chicago, Rock Island & Pacific, Iowa Division.	94.89	70	2,407
Iowa Central—Main Line.	3.26	99	326
Jefferson.	33.805		3,869
Chicago, Burlington & Quincy Railroad.	25.703	70	1,801
Chicago, Rock Island & Pacific—Southwestern Division.	36.63	40	1,065
Iowa Central—Eastern Division.	1.59	98	102
Johnson.	43.23		2,707
Burlington, Cedar Rapids & Northern—Main Line.	16.93	50	843
Chicago, Rock Island & Pacific—Iowa Division.	27.20	70	1,894
Keokuk.	53.144		2,491
Chicago, Rock Island & Pacific—Oskaloosa Division.	25.73	27	696
Iowa Central—Eastern Division.	26.414	68	1,796
Kossuth.	58.01		821
Burlington, Cedar R. & Northern—O. R., I. F. & N. W. Ry.	4.30	14	60
Chicago & North-Western—Toledo & North-Western Ry.	46.51	12	558
Minneapolis & St. Louis Railroad.	7.80	26	203
Lee.	53.106		4,220
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	33.206	75	2,497
Chicago, Santa Fe & California Railway.	19.81	67	1,329
Linn.	51.04		2,552
Burlington, Cedar Rapids & Northern—Main Line.	21.66	50	1,083
Chicago & North-Western Railway.	29.38	80	1,469
Louis.	64.515		2,438
Burlington, Cedar Rapids & Northern—Main Line.	23.15	50	1,157
Chicago, Rock Island & Pacific—Southwestern Division.	18.90	40	760
Iowa Central—Eastern Division.	22.475	68	1,531
Lucas.	36.829		1,878
Chicago, Burlington & Quincy Railroad.	26.829	70	1,878
Lyon.	62.04		1,062
Burlington, Cedar Rapids & Northern—O. R., I. F. & N. W. Ry.	37.79	14	529
Dubuque & Sioux City—Sioux Falls Branch.	24.25	22	533
Madison.	27.98		1,909
Chicago Great Western—Des Moines & St. Joe Division.	19.48	70	1,364
Chicago, Rock Island & Pacific—Iowa Division.	8.50	70	595
Malheur.	54.134		2,047
Chicago, Rock Island & Pacific—Oskaloosa Division.	12.44	27	346
Iowa Central—Main Line.	16.27	90	1,473
Iowa Central—Eastern Division.	14.224	68	968
Martin.	36.86		1,045
Wabash—Des Moines & St. Louis Railroad.	24.89	39	1,445
Marshall.	67.66		6,556
Chicago & North-Western Railway.	25.10	40	1,004
Chicago Great Western—Des Moines & St. Joe Division.	31.78	70	2,225
Iowa Central—Main Line.	29.79	90	2,681
Mills.	71.863		4,005
Chicago, Burlington & Quincy Railroad.	29.24	70	2,047
Kansas City, St. Joseph & Council Bluffs R. R.	17.063	79	1,419
Omaha & St. Louis Railway.	25.69	50	1,285
Mitchell.	17.65		848
Chicago Great Western—Main Line.	9.60	19	603
Chicago, Milwaukee & St. Paul—Austin Branch.	7.75	20	155
Monroe.	50.10		1,829
Chicago & North-Western—Maple River Branch.	24.25	14	346
Sioux City & Pacific Railroad.	25.75	50	1,287
Monroe.	27.818		1,947
Chicago, Burlington & Quincy Railroad.	27.818	70	1,947

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Montgomery	27.081		1,896
Chicago, Burlington & Quincy Railroad	27.081	\$ 70	1,896
Muscatine	66.53		2,595
Burlington, Cedar Rapids & Northern—Main Line	18.91	50	945
Chicago, Rock Island & Pacific—Iowa Division	24.85	70	1,739
Chicago, Rock Island & Pacific—Southwestern Division	22.77	40	911
O'Brien	59.38		1,157
Chicago & North-Western—Toledo & North-Western Ry.	35.30	12	304
Chicago, St. Paul, Minneapolis & Omaha—Main Line	5.61	35	251
Dubuque & Sioux City—Sioux Falls Branch	27.37	23	632
Oceola	44.23		1,051
Burlington, Cedar Rapids & Northern—C. R., I. P. & N. W.	32.54	14	398
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	38	683
Pace	19.801		1,109
Omaha & St. Louis Railway	19.801	56	1,109
Palo Alto	27.38		382
Burlington, Cedar Rapids & N.—C. R., I. P. & N. W. Ry.	27.38	14	382
Plymouth	52.39		2,289
Chicago & North-Western—Maple River Branch	7.96	14	111
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	38	360
Dubuque & Sioux City—Main Line	34.95	52	1,817
Pocahontas	35.48		800
Chicago & North-Western—Toledo & North-Western Ry.	24.15	12	290
Dubuque & Sioux City—Main Line	9.80	52	519
Polk	71.73		4,535
Chicago Great Western—Des Moines & St. Joe Division	28.90	70	2,023
Chicago, Rock Island & Pacific—Iowa Division	27.78	70	1,945
Wabash—Des Moines & St. Louis Railroad	15.01	39	585
Pottawattamie	85.614		5,483
Chicago & North-Western Railway	19.00	50	950
Chicago, Rock Island & Pacific—Iowa Division	45.64	70	3,195
Kansas City, St. Joseph & Council Bluffs Railroad	6.714	29	530
Omaha & St. Louis Railway	12.74	56	713
Union Pacific—Union Division	2.06	65	134
Prairie	48.49		3,351
Chicago, Rock Island & Pacific—Iowa Division	25.68	70	1,798
Iowa Central—Main Line	22.81	90	2,053
Ringgold	23.94		1,676
Chicago Great Western—Des Moines & St. Joe Div.	23.94	70	1,676
Sac	32.56		869
Chicago & North-Western—Maple River Branch	54.02	14	756
Chicago & North-Western—Toledo & North-Western Ry.	8.57	13	103
Scott	25.87		1,447
Chicago, Rock Island & Pacific—Iowa Division	14.76	70	1,033
Chicago, Rock Island & Pacific—Southwestern Division	12.11	40	484
Shelby	6.42		419
Chicago, Rock Island & Pacific—Iowa Division	6.42	70	419
Sinn	64.23		1,416
Chicago & North-Western—Toledo & North-Western Ry.	35.06	12	421
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.00	35	770
Dubuque & Sioux City—Sioux Falls Branch	7.08	32	226
Story	24.73		1,211
Chicago & North-Western Railway	24.73	50	1,211
Tama	78.17		2,671
Burlington, Cedar Rapids & Northern—Pacific Division	18.05	14	253
Chicago & North-Western Railway	22.34	50	1,117
Chicago & North-Western—Toledo & North-Western Ry.	22.14	12	266
Chicago Great Western—Des Moines & St. Joe Division	12.64	70	885
Taylor	5.79		405
Chicago Great Western—Des Moines & St. Joe Division	5.79	70	405
Union	48.387		3,387
Chicago, Burlington & Quincy Railroad	33.797	70	2,366
Chicago Great Western—Des Moines & St. Joe Division	27.59	70	1,931
Wapello	44.979		2,579
Chicago, Burlington & Quincy Railroad	28.856	70	2,019
Chicago, Rock Island & Pacific—Southwestern Division	7.72	40	309
Wabash Railroad	9.803	39	382

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Warren	15.79		1,105
Chicago Great Western—Des Moines & St. Joe Division	15.79	\$ 70	1,105
Washington	51.821		2,471
Chicago, Rock Island & Pacific—Southwestern Division	25.64	40	1,025
Chicago, Rock Island & Pacific—Oskaloosa Division	14.02	27	379
Iowa Central—Eastern Division	11.861	80	949
Wayne	27.75		1,119
Chicago, Rock Island & Pacific—Southwestern Division	27.75	40	1,119
Webster	27.87		2,616
Chicago & North-Western—Toledo & North-Western Ry.	25.86	12	311
Dubuque & Sioux City—Main Line	25.74	52	1,336
Minneapolis & St. Louis Railway	35.17	36	1,266
Wendell	20.80		912
Minneapolis & St. Louis Railway	20.80	56	912
Woodbury	55.33		1,844
Chicago & North-Western—Maple River Branch	35.60	14	509
Chicago, St. Paul, Minneapolis & Omaha—Main Line	94	38	356
Dubuque & Sioux City—Main Line	6.41	52	333
Sioux City & Pacific Railroad	22.32	50	1,116
Worth	18.82		595
Burlington, Cedar Rapids & Northern—Main Line	7.91	50	396
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	20	225
Minneapolis & St. Louis Railway	33	38	1,254
Wright	68.89		917
Burlington, Cedar Rapids & Northern—C. R., I. P. & N. W. Ry.	45.04	14	631
Chicago & North-Western—Toledo & North-Western Ry.	23.85	12	286
Total	4,045.811		\$ 100,103

TABLE NO. 5.

Gross earnings, operating expenses, and net earnings or loss of each railroad in this state for the year 1897, and taxes paid.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS.		LOSS.		Taxes paid in 1897.
	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
Albia & Centerville Railway...	\$ 44,598.72	\$ 1,837.10	\$ 30,803.10	\$ 1,364.44	\$ 13,995.62	\$ 572.66			\$ 1,290.24
Ames & College Railway...	4,491.32	2,313.44	4,952.96	2,265.07	96.56	48.58			46.38
Boone Valley North-Western Co.	421.63	140.54			34,535.29	891.38			1,014.00
Burlington & Western Railway...	83,227.67	2,148.50	48,702.41	1,267.43	22,430.23	317.35			2,283.11
Burlington & Western Railway Burlington, Cedar Rapids & Northern Ry.— Main Line...	1,792,827.23	7,850.40	1,160,415.21	5,051.78	632,412.02	2,798.62			42,081.76
Waverly Short Line...	30,631.31	3,625.79	14,137.93	2,690.07	1,140.72	1,140.72			1,010.34
Milwaukee Division...	79,581.43	1,751.88	118,152.51	1,535.20	46,732.68	496.95			9,032.72
Muscatine Division...	304,802.98	2,494.48	55,417.85	1,512.25	20,863.68	692.32			9,032.72
Chicago & Western Railway...	116,124.13	6,323.53	217,003.19	4,509.62	57,299.79	1,814.21			3,777.53
Cedar Rapids & Western Railway...	984,705.15	1,560.30	117,511.01	1,509.29	1,612.82	21.00	\$ 1,360.88	\$ 18.00	46,475.04
Cedar Rapids & Clinton Railway...	324,496.22	2,967.67	198,596.75	2,282.11	105,899.47	1,654.33			1,290.05
Chicago, Decorah & Minnesota Railway...	25,133.97	1,078.63	19,696.55	1,527.12					1,294.76
Davenport, Iowa & Dakota City Railway...	77,060.83	2,493.68	54,745.99	1,737.41	22,314.96	728.97			1,294.76
Total	\$3,983,120.76	\$ 4,116.67	\$2,416,022.97	\$ 2,757.53	\$1,567,137.78	\$ 1,358.83			\$ 122,851.06
Chicago & North-Western Railway— Chicago & North-Western Branch...	5,943,716.07	15,355.30	3,222,497.17	9,410.84	2,721,218.90	7,424.46			122,107.83
St. Louis & North-Western Branch...	70,245.25	1,812.62	176,735.10	2,410.24	1,490.59	1,490.59			4,690.25
St. Paul & Northern Branch...	113,630.49	811.24	210,464.72	3,257.61	31,043.23	31,043.23			4,742.50
Ottumwa, Cedar Falls & St. Paul Branch...	292,474.15	4,577.50	201,243.63	3,897.86	91,230.52	91,230.52			5,105.97
Iowa Midland Branch...	37,930.01	741.73	87,557.89	1,670.24	50,627.88	50,627.88			15,264.77
Maple River Branch...	296,494.74	1,850.01	194,576.03	1,210.06	101,918.72	101,918.72			60,213.88
Toledo & North-Western Railway...	1,637,075.81	4,246.02	1,230,907.33	3,229.01	406,168.48	406,168.48			905.19
Iowa Railway, Coal & Manufacturing Co.	37,895.06	1,651.69	13,367.33	3,569.21	25,510.89	25,510.89			905.19
Total	\$3,305,620.60	\$ 7,280.32	\$3,008,653.89	\$ 4,890.72	\$3,797,260.50	\$ 2,428.40			\$ 224,547.03

Chicago, Burlington & Kansas City Railway...	\$ 7,110.85	\$ 1,855.70	\$ 108,338.00	\$ 1,083.38	\$ 32,880.39	\$ 44,897.34	\$ 108.43	\$ 1,478.87	\$ 64,331.05
Chicago, Burlington & Quincy Railway— Chicago, Burlington & Quincy Branch...	108,338.00	1,083.38	108,338.00	1,083.38	1,083.38	1,083.38	1,083.38	1,083.38	1,083.38
Keokuk & St. Paul Railroad...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Albia, R. & D. St. & K. Railroad...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Charlottesville Branch...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Lebanon, Mt. Airy & S. W. and St. J. & D. M. Ry...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Creston Branch...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Western Iowa Railroad...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Union Pacific & Valley Railroad...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Grinnell, College Springs & S. W. Railroad...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Nebraska City Branch...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Red Oak & Atlantic Railroad...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Nebraska City, Sidney & N. E. Railroad...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Hastings & Avoca Railroad...	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03	3,544.03
Total...	\$4,253,586.00	\$ 4,682.16	\$3,604,886.00	\$ 4,892.50	\$4,257,781.56	\$ 4,257.78			\$ 107,719.00
Chicago, Ft. Madison & Des Moines Railway...	\$ 8,253.67	\$ 1,333.20	\$ 71,850.07	\$ 1,067.84	\$ 10,864.00	\$ 145.26			\$ 3,642.04
Chicago Great Western Railway— Main line...	1,066,915.18	1,245.93	1,119,341.55	9,253.91	287,576.03	2,012.02			
Des Moines & St. Joe Division...	606,783.00	2,701.45	625,400.39	2,712.44	4,642.01	19.04			
Western Branch...	59,671.30	463.97	53,054.72	1,586.74	53,282.36	84.77			
Lytle Branch...	9,126.64	463.97	9,473.62	475.43					
Total...	\$2,282,412.15	\$ 4,267.83	\$1,367,615.66	\$ 4,256.78	\$ 11,027.00	\$ 436.03			\$ 64,331.05
Chicago, Iowa & Dakota Railway...	\$ 2,738.80	\$ 1,340.10	\$ 21,111.90	\$ 803.47	\$ 11,027.00	\$ 436.03			\$ 1,478.87
Chicago & St. Paul Railway— Chicago & St. Paul Division...	2,738.80	1,340.10	21,111.90	803.47	11,027.00	436.03			60,979.20
Kansas City Division...	790,447.16	8,274.02	660,154.12	4,739.34	1,219,888.45	3,493.08			10,973.10
St. Louis Division...	3,020.85	3,020.85	3,020.85	3,020.85	3,020.85	3,020.85			10,973.10
Dubuque Division...	637,594.80	4,005.70	414,000.30	2,575.47	53,551.60	693.28			10,973.10
Cascade Branch...	15,114.42	484.11	27,258.11	1,049.91	18,000.00	1,318.25			6,065.28
Wells Branch...	14,103.21	618.29	31,230.93	639.25	35,513.70	312.04			5,302.43
Davenport & Northwestern Lines...	250,850.10	1,800.38	251,007.40	1,667.88	35,513.70	312.04			13,942.49
Dubuque Southwestern Lines...	70,548.72	1,781.63	61,005.20	1,066.31	15,900.43	179.90			4,175.74
Maquoketa Branch...	28,066.45	1,192.61	43,860.50	2,001.53	1,066.31	127.46			1,270.56
Clinton Branch...	21,849.24	2,174.05	30,101.44	2,001.53	62,188.02	615.81			5,877.45
Iowa & Minnesota Division...	115,176.32	1,171.58	17,046.45	1,734.72	62,188.02	615.81			715.34
Austin Branch...	115,164.01	4,154.13	73,721.90	2,001.53	1,023,201.25	1,023.20			2,635.83
Iowa & Dakota Division...	1,822,247.77	6,286.58	963,556.52	2,101.15	1,564.58	1,564.58			60,905.20
Elkader Branch...	8,532.86	465.25	80,045.72	1,564.58	1,564.58	1,564.58			2,413.00
Spirit Lake Branch...	17,560.75	876.87	15,738.98	786.77	1,564.58	1,564.58			2,413.00

TABLE No. 5—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1897.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Sioux City & Dakota Division.....	\$ 105,934.89	\$ 2,612.45	\$ 78,991.50	\$ 1,948.00	\$ 26,943.39				\$ 5,316.22
Eden Branch.....	1,934.11	215.14	9,475.84	1,054.04			\$ 7,541.73	\$ 838.90	762.95
Total.....	\$7,407,122.36	\$ 4,790.75	\$4,072,489.99	\$ 3,022.05	\$2,734,633.37				\$ 226,380.27
<i>Chicago, Rock Island & Pacific Railway—</i>									
Iowa Division.....	3,356,305.82	10,550.77	1,797,484.48	5,650.51	1,558,821.34	\$ 4,900.26			117,296.65
Southwestern Division.....	1,334,930.47	6,867.25	791,338.41	4,070.88	543,592.16	2,790.40			38,326.65
Oskaloosa Division.....	107,060.96	1,355.66	77,235.93	977.54	29,825.03	378.12			10,630.81
Wilton Branch.....	13,908.33	1,155.18	11,488.77	954.22	2,420.56	200.95			1,207.57
Wilton & Tipton Branch.....									69.87
Newton & Monroe Branch.....	6,098.45	411.19	11,236.52	860.21			4,298.37	249.02	2,190.59
Des Moines, Indianola & Winterset Branch.....	74,530.32	1,553.05	41,279.19	876.79	33,251.13	706.26			6,738.05
Guthrie Center Branch.....	11,070.76	767.30	11,286.64	781.02			296.88	14.33	1,803.72
Audubon Branch.....	35,404.84	1,454.11	21,129.12	865.22	14,275.72	588.89			3,909.87
Griswold Branch.....	10,982.79	772.35	14,649.59	1,090.21			3,696.79	237.86	2,382.90
Harlan Branch.....	11,500.93	968.85	11,780.84	991.65			270.91	22.80	1,564.87
Carson Branch.....	11,554.62	651.70	13,374.22	754.33			1,819.70	152.63	2,721.49
Keosauqua Branch.....	2,719.74	604.39	9,109.06	2,024.23			6,389.32	1,419.85	456.30
Keokuk & Des Moines Division.....	548,480.07	3,381.53	328,293.00	2,025.82	220,187.07	1,357.71			22,551.52
Des Moines & Fort Dodge Division.....	502,378.50	3,638.18	305,903.11	2,210.92	197,475.39	1,427.26			20,307.56
Total.....	\$6,028,974.00	\$ 5,679.88	\$3,445,540.68	\$ 3,216.03	\$2,583,433.93	\$ 2,433.84			\$ 232,086.54
<i>Chicago, St. Paul, Minneapolis & Omaha Railway</i>									
Main Line.....	642,671.78	11,253.45	327,005.01	5,726.88	315,666.77	5,526.57			15,073.28
Rock River Branch.....	6,508.69	336.14	10,910.08	619.84			3,901.39	223.70	3,268.30
Total.....	\$ 649,180.47	\$ 8,713.13	\$ 337,915.09	\$ 4,531.99	\$ 311,665.88	\$ 4,181.04			\$ 19,341.58
<i>Chicago, Santa Fe & California Railway.....</i>	110,008.46	5,553.17	78,705.97	3,872.08	31,302.49	1,081.09			9,167.51
Crooked Creek Railway & Coal Company.....	11,478.28	512.14	15,294.94	682.43			3,816.35	170.29	1,286.18
Des Moines & Kansas City Railway.....	145,016.37	1,447.70	300,290.16	2,997.89			155,272.80	1,550.19	4,311.80
Des Moines, Northern & Western Railway.....	430,370.92	2,955.02	341,442.73	2,344.30	88,928.19	610.65			12,997.05
Des Moines Union Railway.....									
<i>Dubuque & Sioux City Railroad—</i>									
Main Line.....	\$2,121,379.06	\$ 6,709.78	\$1,116,263.25	\$ 3,418.04	\$1,005,115.81	\$ 3,291.74			\$ 74,034.41
Onawa Branch.....	50,487.73	848.54	85,264.94	1,442.72			35,116.21	594.12	5,590.17
Sioux Falls Branch.....	97,402.31	1,382.47	105,517.33	1,505.24			8,115.22	115.76	8,705.90
Cedar Rapids Branch.....	60,321.80	1,441.45	85,515.09	2,043.87			25,190.29	601.91	2,623.33
Cedar Falls & Minnesota Railroad.....	139,002.91	1,859.15	146,172.21	1,934.01			7,169.30	94.85	6,909.61
Total.....	\$2,538,187.81	\$ 4,427.97	\$1,338,733.02	\$ 2,684.41	\$ 990,424.79	\$ 1,726.11			\$ 97,932.51
<i>Humeston & Shenandoah Railroad.....</i>	124,721.81	1,906.67	127,545.14	1,396.25			2,823.16	29.59	8,485.04
<i>Iowa Central Railway—</i>									
Main Line.....									
Northwood Branch.....									
Belmond Branch.....									
Story City Branch.....	1,350,618.19	3,270.01	969,144.77	2,301.15	441,473.42	1,068.86			46,025.13
State Center Branch.....									
Montezuma Branch.....									
Newton Branch.....									
Eastern Division.....									
Iowa Northern Railway.....	16,208.13	2,055.25	13,426.73	1,603.15	2,871.40	362.00			790.15
<i>Kansas City, St. Joseph & Council Bluffs Railway—</i>									
Kansas City, St. Joe & Council Bluffs R. R.....	211,746.74	3,888.11	149,703.75	2,748.87	62,042.99	1,199.24			8,793.63
Tarkio Valley Railroad.....	7,729.72	1,896.21	6,237.66	1,522.12	1,492.06	364.69			563.33
Total.....	\$ 219,476.46	\$ 3,748.01	\$ 155,941.41	\$ 2,663.02	\$ 63,535.05	\$ 1,084.99			\$ 9,356.96
<i>Keokuk & Western Railroad.....</i>	213,053.46	2,915.34	155,799.05	2,131.89	57,254.40	783.45			6,974.48
Mason City & Ft. Dodge Railroad.....	175,735.20	1,619.34	106,512.44	1,162.30	69,222.76	756.04			6,708.33
Minneapolis & St. Louis Railway.....	423,759.12	3,673.17	399,570.00	3,497.60	24,189.12	175.56			17,424.44
Omaha & St. Louis Railway.....	168,831.57	2,517.94	127,230.70	1,990.87	41,330.97	617.06			9,390.14
St. Louis, Keokuk & Northern Railway.....	104,563.96	2,047.86	68,705.46	1,317.65	40,858.47	809.21			4,017.95
Sioux City & Northern Railway.....	219,019.09	2,855.44	154,431.05	2,018.66	64,588.04	836.78			8,430.78
Sioux City & Pacific Railway.....	363,581.12	4,766.86	289,135.19	3,563.06	74,445.93	1,179.80			14,066.87
Sioux City Terminal Railway & Warehouse Co.....	27,804.80	21,722.50	3,226.25	2,520.58	24,578.55	19,201.92			8,490.00
Tabor & Northern Railway.....	11,364.47	1,292.91	8,537.74	971.30	2,826.73	321.58			148.75
<i>Toledo, Peoria & Western Railway.....</i>									
<i>Union Pacific Railway—</i>									
Main Line.....									
Dummy Line.....	270,305.34	13,536.57	202,596.05	98,348.05	76,608.36	37,188.32			19,820.25
Wabash Railway.....	184,888.32	1,698.24	275,070.57	2,532.10			90,783.25	833.86	8,908.12
Des Moines & St. Louis Railroad.....									
Winona & Western Railway.....	29,360.85	1,254.20	26,289.81	1,084.57	3,971.04	169.63			1,669.79
Stacyville Railroad.....	890.18	112.25	499.94	63.04	390.24	49.21			

APPENDIX.

TABLE No. 1.

*Abstract of assessments of railroad property in the state of Iowa for the years 1874 to 1898 inclusive.

YEARS.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage.
		Total.	Per mile.	Total.	Per mile.	
1874.....	3,728	\$ 31,719,806	\$ 8,523	\$ 15,436,020	\$ 4,139	141
1875.....	3,765	31,996,055	8,540	15,598,938	4,135	141
1876.....	3,823	32,560,683	8,533	18,422,598	4,819	125
1877.....	3,938	32,421,070	8,234	17,321,033	4,373	130
1878.....	4,075	31,619,078	7,760	17,847,738	4,380	121
1879.....	4,323	32,540,904	7,524	21,294,275	4,926	106
1880.....	4,511	34,039,126	7,547	23,250,165	5,154	103
1881.....	5,399	35,742,302	6,618	27,707,143	5,136	93
1882.....	5,732	36,392,384	6,349	28,278,633	4,934	85
1883.....	5,782	38,332,740	6,630	31,153,368	5,372	81
1884.....	7,106	39,895,809	5,613	35,490,335	4,994	84
1885.....	7,445	39,315,535	5,281	34,149,194	4,587	82
1886.....	7,490	35,316,588	4,713	35,492,433	4,739	94
1887.....	7,912	36,370,891	4,597	35,231,206	4,447	109
1888.....	8,291	43,130,575	5,209	37,704,535	4,545	114
1889.....	8,298	43,271,008	5,210	36,365,664	4,381	119
1890.....	8,260	42,856,590	5,193	37,462,779	4,533	114
1891.....	8,377	44,558,095	5,319	37,599,832	4,484	118
1892.....	8,465	44,896,127	5,303	40,416,498	4,778	111
1893.....	8,478	44,809,784	5,285	44,384,033	5,229	101
1894.....	8,477	44,873,686	5,293	42,631,372	5,020	105
1895.....	8,481	44,376,542	5,232	39,874,444	4,700	124
1896.....	8,487	44,361,211	5,226	37,632,443	4,438	118
1897.....	8,481	44,373,915	5,232	39,675,290	4,671	113
1898.....	8,474	44,435,782	5,244	41,335,093	4,877	107

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

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

TABLE No. 2.

Miles of railroad in the state on the 1st of January, from 1887 to 1898, inclusive.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
aAlbia & Centerville					ac24.10	24.10	24.10	24.10	24.44	24.44	24.44	24.44
cCenterville, Moravia & Albia.	284.03	24.051	u	ac24.051	al							
Ames & College							1.988	1.988	1.988	1.988	1.988	1.988
Boone Valley Coal & Railway Co.								3.00	3.00	3.00	3.00	3.00
Burlington & Northwestern	38.77	38.77	38.77	38.77	38.73	38.73	38.73	38.73	38.73	38.73	38.73	38.73
Burlington & Western	70.71	70.71	70.703	70.703	70.703	70.703	70.703	70.703	70.703	70.703	70.703	70.703
Burlington, Cedar Rapids & N'n	872.634	872.61	872.61	872.61	903.70	904.12	950.10	950.10	950.10	960.73	949.34	949.34
Chicago & North-Western	1,139.99	1,139.99	1,139.99	1,139.99	1,159.50	1,159.50	1,159.50	1,159.50	1,154.44	1,151.90	1,151.90	1,151.90
Chicago, Burlington & Kansas C.	77.66	77.66	77.66	77.66	77.66	77.66	77.66	77.66	77.66	77.66	77.66	77.66
Chicago, Burlington & Northern					532	532	532	532	532	532	532	532
Chicago, Burlington & Quincy	753.490	753.213	752.226	752.226	752.833	752.833	752.844	752.844	752.844	752.844	752.844	752.844
Chicago, Ft. Madison & Des Moines					404.97.00	71.30	71.30	71.30	71.30	71.30	71.30	71.30
Pt. Madison & Northwestern	42.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Chicago Great Western												
cChicago, St. Paul & Kansas C.	c144.44	q239.834	q445.43	445.53	am495.835	495.42	495.43	ay495.43	495.43	492.23	492.23	492.23
Minnesota & Northwestern	f189.14	h295.99	u									
Dubuque & Dakota	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
Chicago, Iowa & Dakota	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
Chicago, Milwaukee & St. Paul	1,491.37	1,508.74	1,508.43	q1,545.93	1,545.93	1,545.93	1,545.93	1,545.93	1,545.93	1,546.03	1,546.03	1,546.13
Chicago, Rock Island & Pacific	929.69	1,059.05	1,059.09	1,059.09	1,059.09	1,059.09	1,059.09	1,059.09	1,059.09	1,061.11	1,061.11	1,061.46
Des Moines & Ft. Dodge	137.852	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54
Chicago, St. P., M'apolis & Om'ha	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54
Chicago, Santa Fe & California		19.81	19.81	19.81	19.81	19.81	19.81	19.81	19.81	19.81	19.81	19.81
cClarinda & St. Louis	a11.50	11.50	11.50	af								
amCrooked Creek R'l'd & Coal Co					am23.20	23.20	23.20	23.20	23.20	22.412	22.412	22.412
Webster City & Crooked Creek	b22.00	m										
Crooked Creek	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
Des Moines & Kansas City	210.17	210.17	210.17	210.17	210.17	210.17	210.17	210.17	210.17	210.17	210.17	210.17
Des Moines, Osceola & South'n	100.15	100.15	100.15	100.15	100.17	100.17	100.17	100.17	100.17	100.17	100.17	100.17
Des Moines & North-western		1106.306	106.306	106.306	106.306	106.311	106.311	106.311	106.311	106.311	106.311	106.311
Des Moines & Northern					ap41.38	41.38	41.38	41.38	41.38	41.38	41.38	41.38
St. Louis, Des Moines & Nor'n.	41.38	41.38	41.38	41.38	aq	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Des Moines Union						2.70	2.70	2.70	2.70	2.70	2.70	2.70
Des Moines & Sioux City	n218.17	aq573.18	573.18	573.18	573.21	573.21	573.21	573.21	573.21	573.21	573.21	573.21
nIowa Falls & Sioux City	n183.09	ab										
Illinois Central	402.16	p										
Cedar Rapids & Chicago		41.74	ab									
Cherokee & Dakota		142.42	ab									
Hamstead & Shenandoah	c65.44	95.44	95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45
qIowa Central				aq	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15
Central Iowa	420.621	421.62	421.62	ah								
Iowa Northern	5.99	5.99	5.99	5.99	5.99	5.99	5.99	5.99	5.99	5.99	5.99	5.99
Kansas City, St. Jo. & Council B.	27.415	27.415	27.398	27.415	28.518	28.518	28.518	28.518	28.518	28.518	28.518	28.518
kKrookuk & Western	476.20	76.20	ac100.25	ac73.08	73.08	73.08	73.08	73.08	73.08	73.08	73.08	73.08
Mason City & Ft. Dodge	92.00	92.00	92.00	91.13	91.135	91.135	91.135	91.135	91.135	91.135	91.135	91.50
Minneapolis & St. Louis	139.72	139.72	139.72	139.725	139.72	139.72	139.72	139.72	139.72	141.86	137.80	137.80
qOmaha & St. Louis		66.98	65.98	66.98	66.98	66.98	66.98	66.98	66.98	66.98	66.98	66.98
cCouncil Bluffs & St. Louis	c65.96	p										
Ottumwa & Kirkville	3.553	3.553	3.553	3.553	3.553	3.553	3.553	3.553	3.553	3.553	3.553	3.553
St. Louis, Krookuk & Northwest'n	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89
Sioux City & Northern					77.08	77.08	77.08	77.08	77.08	77.08	77.08	77.08
Sioux City & Pacific	80.613	80.613	80.613	80.613	80.613	80.613	80.613	80.613	80.613	80.613	80.613	80.613
Stacyville Rd												
bbSioux C Ter'l Ky. & Wareh'se Co												
Tabor & Northern					8.79	9.02	8.79	8.79	8.79	8.79	8.79	8.79
St. Louis, Krookuk & Western	6.75	7.75	7.75	7.75	7.75	7.75	7.75	7.75	7.75	7.75	7.75	7.75
Union Pacific	2.57	3.78	3.82	3.79	3.78	3.78	3.78	3.78	3.78	3.78	3.78	3.78
asWabash					ac108.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87
rWabash Western		r111.39	ad108.83	108.87	af							
Wabash, St. Louis & Pacific	220.106											
Winona & Western					23.41	23.41	23.41	23.41	23.41	23.41	23.41	23.41
Winona & South-Western												
Total	7,911,306	8,291,438	8,298,399	8,295,002	8,370,552	8,402,338	8,478,409	8,477,409	8,493,222	8,497,072	8,491,497	8,478,079

a Centerville, Moravia & Albion—Marquette & St. Louis, Cedar Rapids & Western—Formerly operated by the Wabash, St. Louis & Pacific b Webster City & Crooked Creek—Operating the Crooked Creek, Central Iowa, Cedar Rapids & Western—Formerly operated by the Wabash, St. Louis & Pacific c Keokuk & Western—17.08 miles formerly part of Homestead & Shenandoah. e Chicago, St. Paul & Kansas City—Formerly the Wabash, St. Louis & Nebraska. f Minnesota & Northwestern—Includes the Dubuque & Northwestern. g Chicago, St. Paul and Kansas City—25.35 miles from the Minnesota & Northwestern. h Minnesota & Northwestern—Operating the Dubuque & Dakota, 63.29 miles; 55.35 miles detached and operated by the Chicago, St. Paul & Kansas City. i Dubuque & Dakota—Included in the Minnesota & Northwestern. j Des Moines & Northern. k Des Moines & Chicago—Formerly operated by the Chicago, St. Paul & Kansas City. l Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. m Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. n Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. o Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. p Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. q Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. r Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. s Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. t Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. u Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. v Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. w Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. x Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. y Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City. z Dubuque & Dakota—Formerly operated by the Chicago, St. Paul & Kansas City.

TABLE No. 3.

Gross earnings per mile for the years ending January 1, 1887, to January 1, 1898, inclusive.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
Albia & Centerville.....				\$ 415	\$ 650	\$ 1,036	\$ 1,420	\$ 1,535	\$ 1,716	\$ 1,699	\$ 1,792	\$ 1,807
— Centerville, Moravia & Albia.....		\$ 471										
Ames & College.....							3,030	2,846	2,881	2,961	2,725	2,313
Boone Valley Coal & Railway Co.....										98	130	140
Burlington & North-western.....	\$ 1,014	971	\$ 1,073	1,700	1,786	1,919	1,774	1,748	1,921	1,424	1,731	2,148
Burlington & Western.....	606	684	768	818	966	1,050	1,199	985	991	1,038	1,332	1,525
Chicago, Cedar Rapids & Northern.....	3,119	3,126	2,992	3,193	3,604	3,968	4,219	4,066	3,612	4,287	4,240	4,116
Chicago & North-Western.....	6,233	6,061	6,301	6,086	6,120	6,562	7,303	7,302	5,918	6,057	6,732	7,380
Chicago, Burlington & Kansas City.....	2,011	2,183	1,574	1,665	2,292	2,133	2,140	2,194	2,091	2,041	2,462	2,310
Chicago, Burlington & Northern.....					5,696	13,310	10,719	14,151	9,639	70,244	10,000	9,461
Chicago, Burlington & Quincy.....	8,233	7,847	6,777	7,311	7,427	7,784	8,336	7,923	6,039	6,141	6,117	6,682
Chicago, Fort Madison & Des Moines.....					366	676	896	1,078	1,271	1,321	1,175	1,153
— Fort Madison & North-western.....		567	548									
Chicago Great Western.....								4,229	3,508	3,970	4,474	4,937
— Chicago, St. Paul & Kansas City.....	2,141	2,780	3,036	3,448	4,345	4,530	4,795					
— — Minnesota & North-western.....	1,849	3,006										
— — Dubuque & Dakota.....	971											
Chicago, Iowa & Dakota.....	1,078	1,096	1,255	1,764		1,670	1,917	1,492	1,029	1,142	1,293	1,240
Chicago, Milwaukee & St. Paul.....	4,003	3,962	4,066	4,177	4,360	4,569	5,313	5,023	4,263	4,369	4,630	4,790
Chicago, Rock Island & Pacific.....	7,736	7,780	7,224	7,224	5,395	5,672	6,942	6,236	5,417	5,501	5,628	5,679
— Des Moines & Ft. Dodge.....	2,464											
Chicago, St. P., Minneapolis & Omaha.....	4,461	6,871	6,691	7,520	8,148	5,945	8,691	7,974	6,779	6,863	7,946	8,713
Chicago, Santa Fe & California.....			2,066	6,168	9,708	11,739	13,040	5,853	4,481	4,601	5,081	5,555
Clarinda & St. Louis.....	377	936	290									
Crooked Creek Railroad & Coal Co.....	885				466		828	445	491	381	589	512
— Webster City & Crooked Creek.....												
— Crooked Creek.....		1,165	525	421								
Des Moines & Kansas City.....			64	635	841	1,036	1,154	1,008	915	915	1,060	1,447
— Des Moines, Osceola & Southern.....	840											
Des Moines Northern & Western.....							2,864	2,660	2,200	2,676	2,963	2,835
— Des Moines & North-western.....		1,337	1,879	1,768								
— Des Moines & Northern.....					2,193	3,150						
— St. Louis, Des Moines & Northern.....	1,685	1,100	1,290	1,490								
Des Moines Union.....												
Dubuque & Sioux City.....		4,340	3,200	3,297	3,772	4,703	4,571	4,268	3,876	4,330	4,538	4,427
— Cedar Rapids & Chicago.....												
— Cherokee & Dakota.....												
— Iowa Falls & Sioux City.....												
— Illinois Central.....	4,360	3,975										
Humeston & Shenandoah.....	1,685	1,665	1,634	1,659	1,770	1,793	1,528	1,380	1,187	1,138	1,336	1,366

TABLE No. 3—CONTINUED.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
Iowa Northern.....	\$ 2,136	\$ 2,445	\$ 2,246	\$ 1,775	\$ 2,326	\$ 1,792	\$ 2,639	\$ 3,927	\$ 3,457	\$ 2,338	\$ 2,372	\$2,676
Iowa Central.....				2,925	3,224	3,538	3,740	3,740	3,182	3,181	3,171	3,270
— Central Iowa.....	2,718	2,762	2,744									
Kansas City, St. Joe & Council Bluffs.....	4,318	4,192	4,132	3,519	3,669	3,667	3,542	3,612	3,464	3,206	3,116	3,748
Keokuk & Western.....	2,677	2,306	1,703	2,485	2,612	2,914	2,641	2,698	2,537	2,656	2,758	2,915
Mason City & Fort Dodge.....	349	603	884	982	1,112	1,353	1,668	1,507	1,294	1,648	1,849	1,919
Minneapolis & St. Louis.....	1,859	1,787	1,948	2,078	2,088	2,560	2,825	2,655	2,659	2,825	2,863	3,073
Omaha & St. Louis.....		3,241	2,979	3,663	4,335	3,567	4,470	3,708	2,414	2,012	2,235	2,517
— Council Bluffs & St. Louis.....	2,467											
Ottumwa & Kirkville.....	5,065	8,546	2,190	2,121	1,244	1,479	1,539	1,594	1,512	1,722	1,868	2,047
St. Louis, Keokuk & North-western.....	1,794	1,641	1,496	1,379						2,559	2,467	2,835
Sioux City & Northern.....					3,180	4,577	5,229	3,147				
Sioux City & Pacific.....	5,361	5,628	5,961	5,561	5,128	5,194	5,132	4,814	4,720	4,511	4,165	4,766
Sioux City Term'l E' & W' Rehouse Co.....									19,449	11,830	20,049	21,722
Tabor & Northern.....					796	1,106	1,215	1,430	1,130	999	1,698	1,322
Toledo, Peoria & Western.....					23,827	28,386	37,198	38,896	36,778	83,684	97,692	125,536
Union Pacific.....	20,741	18,856	21,150	22,963	1,603	1,736	1,797	1,545	1,286	2,113	2,306	1,698
Wabash.....		1,609	1,796	1,650								
— Wabash, St. Louis & Pacific.....	1,345											
Winona & Western.....									569	1,315	1,842	1,294
— Winona & South-Western.....						221	1,067	1,288				
Average of state.....	\$ 4,691	\$ 4,754	\$ 4,382	\$ 4,536	\$ 4,499	\$ 4,810	\$ 5,222	\$ 5,029	\$ 4,216	\$ 4,438	\$ 4,671	\$4,877

TABLE No. 4.

Assessed value per mile from 1887 to 1898 inclusive.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
Albia & Centerville.....					\$ 1,000	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
— Centerville, Moravia & Albia.....	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,000								
Ames & College.....							500	500	500	500	500	1,000
Boone Valley Coal & Ry. Co.....							2,000	2,000	1,600	1,000	1,000	1,000
Burlington & Northwestern.....	1,500	1,500	1,500	1,500	1,500	2,000	2,500	2,000	1,700	1,700	2,000	2,000
Burlington & Western.....	1,500	1,500	1,500	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,500	1,500
Burlington, Cedar Rapids & N.....	3,432	3,827	3,827	3,827	3,919	3,918	3,968	4,043	4,043	4,280	4,254	4,410
Chicago & North-Western.....	5,560	6,008	6,000	6,000	7,000	6,650	6,650	6,524	6,557	6,281	6,254	6,670
Chicago, Burlington & Kansas C.....	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Chicago, Burlington & Northern.....					20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Chicago, Burlington & Quincy.....	7,986	8,407	8,396	8,402	8,402	8,402	8,170	7,982	7,784	7,881	7,113	6,944
Chicago, Ft. Madison & Des Moines.....					500	1,500	2,000	2,000	2,000	2,000	2,500	2,500
— Fort Madison & Northwestern.....	1,500	1,700	1,900	800								
Chicago Great Western.....								4,297	4,199	4,294	4,605	4,759
— Chicago, St. Paul & Kansas City.....	3,000	3,500	3,500	3,700	4,000	4,000	4,399					
— — Minnesota & Northwestern.....	3,000	3,500										
— — Dubuque & Dakota.....	3,000											
Chicago, Iowa & Dakota.....	1,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,500	1,500	2,000	2,000
Chicago, Milwaukee & St. Paul.....	4,998	4,313	4,393	4,377	4,470	4,470	4,470	4,675	4,675	4,779	4,864	4,864
Chicago, Rock Island & Pacific.....	7,370	7,943	7,949	7,949	7,949	7,941	7,916	7,859	7,712	7,569	7,155	6,920
— Des Moines & Ft. Dodge.....	4,198											
Chicago, St. Paul, Minneapolis & O.....	5,330	7,064	7,064	7,044	7,200	7,200	7,200	7,200	7,200	7,200	8,741	8,241
Chicago, Santa Fe & California.....		8,000	9,000	9,000	10,500	11,000	11,000	11,000	11,000	11,000	10,500	10,100
Clarinda & St. Louis.....	3,000	3,000	3,000									
Crooked Creek Railroad & Coal Co.....					2,500	2,500	2,000	2,000	2,000	1,600	1,000	1,538
— Webster City & Crooked Creek.....	2,000											
— Crooked Creek.....		3,000	3,000	2,500								
Des Moines & Kansas City.....			1,500	1,200	1,200	1,200	1,200	1,200	1,400	1,400	1,825	2,000
Des Moines, Osceola & Southern.....	1,500	1,500					2,200	2,200	2,500	2,500	3,000	3,000
Des Moines, Northern & Western.....												
Des Moines & Northwestern.....		1,500	2,000	1,500	1,500	2,000						
Des Moines & Northern.....		1,500	1,700	1,700	2,000	2,500						
— St. Louis, Des Moines & N.....	1,500											
Des Moines Union.....		10,000	10,000	20,000	20,000	20,000	20,000	40,000	40,000	35,000	35,000	35,000
Dubuque & Sioux City.....	4,808	4,400	4,400	4,775	4,775	4,875	4,875	4,875	5,032	5,032	5,203	5,203
— Cedar Rapids & Chicago.....	3,000											
— Cherokee & Dakota.....	3,000											
— Iowa Falls & Sioux City.....	5,500											
— Illinois Central.....	5,000											

TABLE No. 4—CONTINUED.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
Homestead & Shenandoah.....	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Iowa Northern.....	3,000	4,000	4,000	4,000	4,000	3,683	3,683	3,683	3,055	3,055	3,619	3,619
Iowa Central.....	4,172	4,172	4,172	4,172	3,683							
— Central Iowa.....	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,430
Kansas City, St. Joseph & G. Bluffs.....	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Koekuk & Western.....	3,000	3,000	3,000	3,000	2,000	3,000	2,500	2,500	2,000	2,000	2,500	2,500
Mason City & Ft. Dodge.....	3,500	3,500	3,500	3,500	3,000	3,500	3,500	3,500	3,500	3,500	3,500	4,000
Minneapolis & St. Louis.....		4,000	4,000	4,500	4,500	4,500	4,500	5,000	5,000	5,000	5,000	4,500
Omaha & St. Louis.....	4,000											
— Council Bluffs & St. Louis.....	10,000	10,000	10,000	5,000								
Ottumwa & Knoxville.....	3,000	3,000	3,000	3,000	2,000	2,000	2,000	2,500	2,500	2,500	3,000	3,000
St. Louis, Keokuk & Northwestern.....					4,000	5,000	5,000	5,000	4,000	3,800	3,600	3,600
Sioux City & Northern.....					7,000	7,000	5,500	5,500	5,500	5,500	6,000	6,000
Sioux City & Pacific.....	6,000	6,500	7,000	7,000								
Sioux City Terminal Ry. & W Co.....							3,000	2,500	10,000	10,000	10,000	2,000
Stacyville.....					500	500	500	500	500	500	500	1,000
Tabor & Northern.....												
Toledo, Peoria & Western.....	8,000	8,000	8,000	8,000	8,000	8,000	14,000	15,000	20,000	30,000	30,000	30,000
Union Pacific.....	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Wabash.....				3,000	3,000	3,000	3,000	3,000	2,500	2,500	3,000	3,000
— Wabash Western.....		3,000	3,000									
— Wabash, St. Louis & Pacific.....	2,263								2,500	2,000	2,000	2,500
Winona & Western.....							3,000	3,000				
— Winona & South-Western.....												
Average for state.....	\$ 4,850	\$ 5,198	\$ 5,214	\$ 5,189	\$ 5,319	\$ 5,316	\$ 5,292	\$ 5,268	\$ 5,282	\$ 5,223	\$ 5,205	\$ 5,384

TABLE No. 5.

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

CLASS "A."

Burlington, Cedar Rapids & Northern Railway.
Chicago & North-Western Railway.
Chicago, Burlington & Northern Railroad.
Chicago, Burlington & Quincy Railroad.
Chicago, Milwaukee & St. Paul Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Chicago, Santa Fe & California Railway.
Dubuque & Sioux City Railroad.
Sioux City & Pacific Railroad.
Toledo, Peoria & Western Railway.
Union Pacific Railroad.
Chicago Great Western Railway.

CLASS "B."

Iowa Central Railway.
Kansas City, St. Joseph & Council Bluffs Railroad.
Minneapolis & St. Louis Railway.

CLASS "C."

Ames & College Railway.
Albia & Centerville Railway.
Boone Valley Coal & Railway Company.
Burlington & Northwestern Railway.
Burlington & Western Railway.
Chicago, Burlington & Kansas City Railway.
Chicago, Ft. Madison & Des Moines Railway.
Chicago, Iowa & Dakota Railway.
Crooked Creek Railroad & Coal Company.
Des Moines & Kansas City Railway.
Des Moines, Northern & Western Railway.
Humboldt & Shenandoah Railroad.
Iowa Northern Railway.
Keokuk & Western Railroad.
Mason City & Ft. Dodge Railroad.
Omaha & St. Louis Railway.
St. Louis, Keokuk & Northwestern Railroad.
Sioux City & Northern Railroad.
Tabor & Northern Railway.
Wabash Railway.
Winona & Western Railway.
Stacyville Railway.

LAWS

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 1308. All other property, real or personal, is subject to taxation in the manner prescribed * * *

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

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

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

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

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1234. On the first Monday in March in each year, the executive council shall assess all the property of each railway corporation in the state, excepting the lands, lots and other real estate belonging thereto not used in the operation of any railway.

Its president, vice-president, general manager, general superintendent, receiver or such other officer as the council may designate, shall, on or before the fifteenth day of February in each year, furnish it a verified statement, showing in detail for the year ending December 31st next preceding:

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

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

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

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

48 ASSESSED VALUATION OF RAILROAD PROPERTY.

5. The total number of ties per mile used on all its tracks within the state;
6. The weight of rails per yard in main line, double tracks and side-tracks;
7. The number of miles of telegraph lines owned and used within the state;
8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it, and the number of each class on its line within the state, each class to be valued separately;
9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;
10. The gross earnings of the entire road and the gross earnings in this state;
11. The operating expenses of the entire road and the operating expenses within this state.
12. The net earnings of the entire road and the net earnings within this state;

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

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

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

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

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

SLEEPING AND DINING CARS.

SEC. 1340. In addition to the matters required to be contained in the statement made by the company for the purposes of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number

of miles said cars have been run or operated each month within and without the state.

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

CLASSIFICATION.

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

SEC. 2077. All railroad corporations, according to their classifications as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding 100 pounds in weight, as follows: Class "A," 3 cents; class "B," 3½ cents; class "C," 4 cents, and for children 12 years of age or under, one-half the rate above prescribed; a charge of 10 cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

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