

FORTIETH ANNUAL REPORT

OF THE

ASSESSED VALUATION

OF

Railroad, Equipment and
Express Companies' Property

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 19, 1911

COMPILED BY A. H. DAVISON

SECRETARY OF THE EXECUTIVE COUNCIL

AND

A. U. SWAN

ASSISTANT SECRETARY

PRINTED BY AUTHORITY OF SECTIONS 123 AND 157 OF THE
SUPPLEMENT TO THE CODE, 1907

DES MOINES:
EMORY H. ENGLISH, STATE PRINTER
1911

LIST

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

ATCHISON, TOPEKA & SANTA FE RAILWAY

President—E. P. Ripley, Chicago, Ill.
Vice-President—J. W. Kendrick, Chicago, Ill.
Secretary and Treasurer—E. L. Copeland, Topeka, Kan.
General Solicitor—Gardiner Lathrop, Chicago, Ill.
General Manager—C. W. Kouns, Topeka, Kan.
General Superintendent—R. J. Parker, Topeka, Kan.
Chief Engineer—C. F. W. Felt, Topeka, Kan.
General Auditor—W. E. Bailey, Chicago, Ill.
Tax Commissioner—E. T. Cartlidge, Topeka, Kan.
Superintendent—Iowa Division—T. H. Sears, Marceline, Mo.

ATLANTIC NORTHERN & SOUTHERN RAILWAY

President—H. S. Rattenborg, Atlantic, Iowa.
Vice-President—A. H. Jorgensen, Kimballton, Iowa.
Assistant Secretary—Miss M. B. Dooley, Atlantic, Iowa.
Treasurer—J. E. Bruce, Atlantic, Iowa.
General Solicitor and Auditor—W. A. Follett, Atlantic, Iowa.
Chief Engineer—C. B. Judd, Atlantic, Iowa.

CHICAGO, ANAMOSA & NORTHERN RAILWAY

President—Henry Kiene, Dubuque, Iowa.
Vice-President—D. C. Glasser, Dubuque, Iowa.
Secretary—T. W. Resete, Dubuque.
Treasurer—C. H. Elghmey, Dubuque, Iowa.
Assistant Treasurer—Paul Kiene, Anamosa, Iowa.
General Attorney—H. C. Kenline, Dubuque, Iowa.
General Manager—J. L. Kelsey, Anamosa, Iowa.
Auditor—Clifford L. Niles, Anamosa, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

President—Darius Miller, Chicago, Ill.
Vice-Presidents—C. G. Burnham, H. E. Byram, Chicago, Ill.; W. W. Baldwin, Burlington, Iowa.
Secretary Treasurer—Thomas S. Howland, Chicago, Ill.
General Counsel—C. M. Dawes, Chicago, Ill.
General Manager—Frank E. Ward, Chicago, Ill.
General Superintendent—Iowa District—F. L. Johnson, Burlington, Iowa.
Chief Engineer—T. E. Calvert, Chicago, Ill.
General Auditor—Charles I. Sturgis, Chicago, Ill.
Real Estate and Tax Agent—Alfred E. Patten, Chicago, Ill.
Division Superintendents—Oscar E. Stewart, Burlington, Iowa; W. F. Thiehoff, Ottumwa, Iowa; W. A. Card, Creston, Iowa.

CHICAGO GREAT WESTERN RAILWAY

President—S. M. Felton, Chicago, Ill.
Vice-President—J. W. Blabon, Chicago, Ill.
Secretary-Treasurer—J. F. Coykendale, Chicago, Ill.

General Solicitor—John Barton Payne, Chicago, Ill.
General Manager—H. J. Slifer, Chicago, Ill.
Chief Engineer and Tax Commissioner—L. C. Fritch, Chicago, Ill.
Auditor—Con. F. Krebs, Chicago, Ill.
Superintendents of Iowa Divisions—G. W. Vanderslice, St. Paul, Minn.; W. B. Causey, Des Moines, Iowa; C. E. Carson, Clarion, Iowa; P. B. Vermillion, Oelwein, Iowa; J. A. Gordon, Chicago, Ill.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY

Chairman of Board—Roswell Miller, New York, N. Y.
President—A. J. Earling, Chicago, Ill.
Vice-Presidents—E. W. McKenna, E. S. Keeley, J. H. Hiland, Chicago, Ill.
Secretary—E. W. Adams, Milwaukee, Wis.
Treasurer—F. G. Ranney, Chicago, Ill.
Comptroller—W. N. D. Winne, Chicago, Ill.
General Counsel—Burton Hanson, Chicago, Ill.
General Manager—D. L. Bush, Chicago, Ill.
General Superintendent—H. B. Earling, Chicago, Ill.
Chief Engineer—C. F. Loweth, Chicago, Ill.
Auditor—W. F. Dudley, Chicago, Ill.
Tax Commissioner—A. S. Dudley, Milwaukee, Wis.
Assistant General Superintendents—J. H. Foster, Minneapolis, Minn.; P. C. Eldridge, Milwaukee, Wis.; W. S. Cooper, Chicago, Ill.
Superintendents of Iowa Divisions—B. F. Van Vliet, Marion, Iowa; W. W. Collins, Mason City, Iowa; J. A. McDonald, Ottumwa Junction, Iowa; L. B. Beardsley, Sioux City, Iowa; J. M. Oxley, Des Moines, Iowa; J. W. Stapleton, Dubuque, Iowa; F. H. Myers, Minneapolis, Minn.

CHICAGO & NORTH-WESTERN RAILWAY

President—William A. Gardner, Chicago, Ill.
Vice-President—Samuel A. Lynde, New York, N. Y.
Secretary—John D. Caldwell, Chicago, Ill.
Treasurer—R. H. Williams, New York, N. Y.
General Counsel—Edward M. Hyzer, Chicago, Ill.
General Manager—William D. Cantillon, Chicago, Ill.
General Superintendent—Samuel G. Strickland, Chicago, Ill.
Chief Engineer—Edward C. Carter, Chicago, Ill.
Comptroller—L. A. Robinson.
Tax Commissioner—Frank P. Crandon, Chicago, Ill.
Superintendents of Iowa Divisions—F. H. Hammill, Boone, Iowa; H. E. Dickinson, Mason City, Iowa; S. H. Brown, Sioux City, Iowa; E. E. Smith, Eagle Grove, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY

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

President—H. U. Mudge, Chicago, Ill.
First Vice-President—J. E. Gorman, Chicago, Ill.
Secretary and Treasurer—George H. Crosby, Chicago, Ill.
General Manager—W. S. Tinsman, Chicago, Ill.
General Solicitor—E. B. Pierce, Chicago, Ill.
General Superintendent—C. W. Jones, Davenport, Iowa.
Chief Engineer—J. B. Berry, Chicago, Ill.
Auditor—W. H. Burns, Chicago, Ill.
Real Estate and Tax Agent—Thos. J. Newkirk, Chicago, Ill.
Superintendents of Iowa Divisions—A. T. Abbot, C. L. Brown, Des Moines, Iowa; W. H. Given, G. A. Merrill, Cedar Rapids, Iowa; H. L. Reed, Trenton, Mo.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY

Chairman Executive Committee—Marvin Hughitt, Chicago, Ill.
President—Wm. A. Gardner, Chicago, Ill.

Vice-President—S. A. Lynde, New York, N. Y.
Secretary and Tax Commissioner—Thomas A. Polleys, Hudson, Wis.
Treasurer—Milton B. Van Zandt, New York, N. Y.
General Solicitor—J. B. Sheean, St. Paul, Minn.
General Manager—Arthur W. Trenholm, St. Paul, Minn.
General Superintendent—F. R. Pechin, St. Paul, Minn.
Chief Engineer—Charles W. Johnson, St. Paul, Minn.
General Auditor—Chas. Jensch, St. Paul, Minn.
Superintendent Iowa Division—Louis F. Slacker, St. James, Minn.

COLFAX NORTHERN RAILROAD

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

CROOKED CREEK RAILROAD AND COAL COMPANY

President—George E. Burnham, Milwaukee, Wis.
Vice-President—F. Paul Stone, Oconomowoc, Wis.
Secretary—Chas. L. Burnham, Milwaukee, Wis.
Treasurer—L. A. McMurray, Webster City, Iowa.
General Manager—W. H. Whiteford, Lehigh, Iowa.
Auditor—C. M. Kellogg, Lehigh, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY

President—F. E. Ward, Chicago, Ill.
Vice-President—J. C. Hutchins, Chicago, Ill.
Secretary and Treasurer—P. L. Hinrichs, Davenport, Iowa.
General Manager—O. B. Grant, Davenport, Iowa.
Auditor and Assistant Treasurer—J. H. Ellis, Davenport, Iowa.

DES MOINES TERMINAL RAILWAY

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

DES MOINES UNION RAILWAY

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

DES MOINES WESTERN RAILWAY

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

DUBUQUE & SIOUX CITY RAILROAD

President—J. T. Harahan, Chicago, Ill.
Second Vice-President—W. L. Park, Chicago, Ill.
Secretary—J. F. Merry, Dubuque, Iowa.
Treasurer—E. T. H. Gibson, New York, N. Y.
General Solicitor—Blewitt Lee, Chicago, Ill.
General Superintendent—R. W. Baxter, Chicago, Ill.
Chief Engineer—A. S. Baldwin, Chicago, Ill.
General Auditor—J. W. Newlean, Chicago, Ill.

Tax Commissioner—W. L. Tarbet, Chicago, Ill.
Superintendents of Iowa Division—T. H. Sullivan, Dubuque, Iowa; G. W. Berry, Fort Dodge, Iowa.

GREAT NORTHERN RAILWAY

President—Louis W. Hill, St. Paul, Minn.
Vice-President—R. I. Farrington, St. Paul, Minn.
Treasurer—E. T. Nichols, New York, N. Y.
Secretary—E. Sawyer, St. Paul, Minn.
General Manager—J. M. Gruber, St. Paul, Minn.
General Solicitor—E. C. Lindley, St. Paul, Minn.
General Superintendent—W. D. Scott, St. Paul, Minn.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
Comptroller—J. G. Drew, St. Paul, Minn.
Auditor—F. E. Draper, St. Paul, Minn.
Tax Commissioner—James T. Maher, St. Paul, Minn.
Superintendent of Iowa Divisions—R. L. Knebel, Sioux City, Iowa.

IOWA CENTRAL RAILWAY

President—T. P. Shonts, New York, N. Y.
Vice-President and General Manager—W. G. Bierd, Minneapolis, Minn.
Treasurer—F. H. Davis, New York, N. Y.
Assistant Treasurer—W. W. Cole, Minneapolis, Minn.
Secretary—A. C. Doan, New York, N. Y.
General Counsel—G. W. Seevers, Minneapolis, Minn.
Chief Engineer—R. G. Kenly, Chicago, Ill.
Auditor—L. G. Scott, Minneapolis, Minn.
Superintendent of Iowa Division—H. G. Kruse, Oskaloosa, Iowa.

IOWA TRANSFER RAILWAY

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

MANCHESTER & ONEIDA RAILROAD

President—Jos. Hutchinson, Manchester, Iowa.
Vice-President—R. R. Robinson, Manchester, Iowa.
Secretary—L. Matthews, Manchester, Iowa.
Treasurer—M. F. LeRoy, Manchester, Iowa.
General Solicitor—A. S. Blair, Manchester, Iowa.
Auditor—Chas. J. Seeds, Manchester, Iowa.
Traffic Manager—C. J. Boardway, Manchester, Iowa.
Chairman General Managing Committee—E. M. Carr, Manchester, Iowa.

MINNEAPOLIS & ST. LOUIS RAILWAY

President—T. P. Shonts, New York, N. Y.
Vice-President and General Manager—W. G. Bierd, Minneapolis, Minn.
Secretary—A. C. Doan, New York, N. Y.
Treasurer—F. H. Davis, New York, N. Y.
General Counsel—Geo. W. Seevers, Minneapolis, Minn.
Chief Engineer—R. G. Kenly, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.
Superintendent Iowa Division—C. P. Stembel, Minneapolis, Minn.

MUSCATINE NORTH & SOUTH RAILROAD

President and General Manager—Chas. Howard, Muscatine, Iowa.
Acting Auditor—A. H. Kohlhammer, Muscatine, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY

President—J. T. Harahan, Chicago, Ill.
Vice-President—W. L. Park, Chicago, Ill.
Secretary, Treasurer and General Manager—John R. Webster, Omaha, Neb.
Attorney—William Baird, Omaha, Neb.
Superintendent—L. A. Downs, Fort Dodge, Iowa.

SIOUX CITY BRIDGE COMPANY

President—Marvin Hughitt, Chicago, Ill.
Vice-President—W. A. Gardner, Chicago, Ill.
Secretary—John D. Caldwell, Chicago, Ill.
Treasurer—A. B. Jones, Chicago, Ill.
Auditor—C. D. Brandiff, Chicago, Ill.
Tax Commissioner—Frank P. Crandon, Chicago, Ill.

SIOUX CITY TERMINAL RAILWAY

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

SOUTHERN IOWA TRACTION COMPANY

President—W. A. Boland, New York, N. Y.
Vice-President—J. L. Sawyers, Centerville, Iowa.
Secretary—Romaine H. Crosby, New York, N. Y.
Treasurer—G. M. Barnett, Centerville, Iowa.
General Manager—J. P. Boyle, Centerville, Iowa.

TABOR & NORTHERN RAILWAY COMPANY

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

UNION PACIFIC RAILROAD

President—R. S. Lovett, New York, N. Y.
Vice-President and General Manager—A. L. Mohler, Omaha, Neb.
Secretary—Alex Millar, New York, N. Y.
Treasurer—Frederick V. S. Crosby, New York, N. Y.
General Solicitor—N. H. Loomis, Omaha, Neb.
General Superintendent—Charles Ware, Omaha, Neb.
Chief Engineer—Russell L. Huntley, Omaha, Neb.
Auditor—Harry J. Stirling, Omaha, Neb.
Tax Commissioner—A. W. Schribner, Omaha, Neb.
Superintendent of Iowa Division—W. R. Cahill, Omaha, Neb.

WABASH RAILROAD.

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

INTERURBAN RAILWAY OFFICERS

ALBIA INTERURBAN RAILWAY COMPANY

President—L. T. Richmond, Albia, Iowa.
Vice-President—C. A. Ross, Albia, Iowa.
Secretary—Calvin Manning, Ottumwa, Iowa.
Treasurer—E. C. Manning, Albia, Iowa.

BOONE SUBURBAN RAILWAY COMPANY

President, General Manager and Auditor—John Reynolds, Boone, Iowa.
Vice-President—C. E. Rice, Boone, Iowa.
Secretary and Auditor—S. G. Clarke, Boone, Iowa.
General Solicitor—Dyer & Dyer, Boone, Iowa.
General Superintendent—R. O. Hamill, Boone, Iowa.

CEDAR RAPIDS & IOWA CITY RAILWAY AND LIGHT COMPANY.

President—William G. Dows, Cedar Rapids, Iowa.
Vice-President—Dr. J. H. Smith, Cedar Rapids, Iowa.
Secretary and Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.
Auditor—Chas. S. Woodward, Cedar Rapids, Iowa.
General Solicitor—John A. Reed, Cedar Rapids, Iowa.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY

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

CENTERVILLE LIGHT AND TRACTION COMPANY

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

CHARLES CITY WESTERN RAILWAY COMPANY

President—C. W. Hart, Charles City, Iowa.
Vice-President—E. M. Sherman, Charles City, Iowa.
Secretary and Treasurer—C. H. Parr, Charles City, Iowa.
General Solicitor—J. P. Gregg, Charles City, Iowa.
Chief Engineer—A. J. Grover, Charles City, Iowa.

FORT DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY

President—Homer Loring, Boston, Mass.
Vice-President—Parley Sheldon, Ames, Iowa.
Receivers—Homer Loring, Boston, Mass.; Parley Sheldon, Ames, Iowa.
General Solicitor—S. R. Dyer, Boone, Iowa.
General Manager—J. L. Blake, Boone, Iowa.
Auditor—F. M. Johnston, Boone, Iowa.
Superintendent—Frank Arnold, Boone, Iowa.

INTER-URBAN RAILWAY COMPANY

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

IOWA & ILLINOIS RAILWAY COMPANY

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

MASON CITY & CLEAR LAKE TRACTION COMPANY

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

OSKALOOSA & BUXTON ELECTRIC RAILWAY

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

TAMA & TOLEDO ELECTRIC RAILWAY AND LIGHT COMPANY

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

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY

President—L. S. Cass, Waterloo, Iowa.
Vice-President—J. F. Cass, Waterloo, Iowa.
Secretary—Frank Farwell, Waverly, Iowa.
Treasurer and Auditor—W. H. Burk, Waterloo, Iowa.
General Solicitor—Mullan & Pickett, Waterloo, Iowa.
General Manager—C. D. Cass, Waterloo, Iowa.
Chief Engineer—F. E. Rust, Waterloo, Iowa.

TABLE NO. 1.

Length of Inter-Urban Lines January 1, 1911, and the Assessed Value Thereof.

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Assessed value per mile	Aggregate assessed value
Albia Interurban Railway	Monroe	10.00	10.00	\$2,000	\$ 20,000
Boone Suburban Railway	Boone	4.10	4.10	1,260	5,125
Cedar Rapids & Iowa City Railway and Light Co.			28.35		85,050
	Johnson	18.22			
	Linn	10.03	28.35	3,000	85,050
Cedar Rapids & Marion City Railway	Linn	17.45	17.45	7,500	130,875
Centerville Light & Traction Company	Appanoose	7.84	7.84	2,500	19,600
Charles City Western Railway	Floyd	13.721	13.721	2,000	27,442
Fort Dodge, Des Moines & Southern R. R.			160.31		320,620
	Boone	22.35			
	Calhoun	13.38			
	Green	1.11			
	Jasper	24.35			
	Polk	24.83			
	Story	25.76			
	Webster	38.53	160.31	2,000	320,620
				64.18	
Inter-Urban Railway	Dallas	21.19			
	Jasper	5.49			
	Polk	37.50	64.18	3,000	192,540
Iowa & Illinois Railway			33.072		90,948
	Clinton	10.877			
	Scott	22.195	33.072	2,750	90,948
Mason City & Clear Lake Traction Company	Cerro Gordo	14.62	14.62	3,000	43,860
Oskaloosa & Buxton Electric Railway	Mahaska	2.30	2.30	2,750	6,325
Tama & Toledo Electric Railway	Tama	2.75	2.75	2,500	6,875
Waterloo, Cedar Falls & Northern Railway			50.07		187,763
	Black Hawk	38.31			
	Bremer	11.76	50.07	3,750	187,763
Total			408,763		\$1,137,023

TABLE NO. 2.

Length of Railroads January 1st, 1911, and the Assessed Value Thereof

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Assessed value per mile	Aggregate assessed value
Atchison, Topeka & Santa Fe R'y	Lee	19.76	19.76	20,000	395,200
	Audubon	6.70			
	Cass	27.443	53.553		120,494
Atlantic Northern & Southern R'y	Montgomery	16.440			
	Shelby	2.97	53.553	2,250	120,494
Chicago, Anamosa & Northern R'y	Jones	4.77	17.34		43,350
	Linn	12.57	17.34	2,500	43,350
Chicago, Burlington & Quincy R'y Main Line			1,365,955	7,217	9,859,353
	Adams	25.932			
	Clarke	25.822			
	Des Moines	18,070			
	Henry	19,364			
	Jefferson	24,586			
	Lucas	36,853			
	Mills	37,623			
	Monroe	27,915			
	Montgomery	25,962			
	Union	24,779			
	Wapello	39,723	273,500	16,000	4,377,104
	Ft. Madison Branch	Henry	3,670		
Jefferson		13,900			
Lee		25,640			
Van Buren		14,720	56,030	3,100	173,693
Albia, K. & D. M. and D. M. & K. Branch	Marion	39,204			
	Polk	10,772			
	Monroe	10,135			
	Warren	7,893	67,807	4,600	311,912
Chariton, D. M. & Southern Branch	Lucas	9,051			
	Warren	21,439	30,490	4,100	125,000
Chariton Branch	Decatur	15,907			
	Lucas	13,741			
	Wayne	6,893	36,541	4,600	168,088
Leon, Mt. Ayr & Southwestern Branch	Decatur	25,639			
	Ringgold	28,642	54,281	4,000	249,692
Creston Branch	Adams	3,290			
	Taylor	28,008			
	Union	10,742	42,080	5,100	217,668

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Assessed value per mile	Aggregate assessed value																																																																																																																																																												
Creston & Northern Branch	Adair	18.877	26.799	4,100	109,876																																																																																																																																																												
	Union	7.922				Western Iowa Railroad	Adair	10.270	20.365	4,100	86,496	Cass	10.065			Nebraska City Branch	Fremont	19.741	39.209	6,850	268,581	Montgomery	7.668	Page	11.800	Red Oak & Atlantic Branch	Cass	3.557	17.992	4,100	73,767	Montgomery	12.439	Pottawattamie	1.996	Neb. City, Sidney & North-east	Fremont	12.139	21.057	3,600	75,805	Mills	9.918	Hastings & Avoca Branch	Mills	10.483	15.727	3,600	56,617	Pottawattamie	5.244	Northern Division	Dubuque	.532	.532	20,600	10,959	Burlington & Western R'y	Henry	10.679	83.330	4,100	341,653	Jefferson	17.784	Keokuk	13.443	Mahaska	26.746	Marion	.303	Washington	13.875	Burlington & Northwestern R'y	Des Moines	12.996	38.678	4,100	158,579	Henry	9.520	Louisa	3.148	Washington	13.014	Des Moines & Kansas City R. R.	Clarke	20.568	94.398	4,600	484,230	Decatur	26.636	Madison	12.379	Polk	7.428	Warren	27.357	St. Louis, Keokuk & North-western	Henry	14.250	51.000	3,800	193,800	Lee	36.750	Keokuk & St. Paul R'y	Des Moines	8.980	42.276	11,000	465,036	Lee	33.296	Keokuk & Western R. R.	Appanoose	20.200	73.180	5,350	391,513	Decatur	14.180	Humeston & Shenandoah R. R.	Wayne	29.800	14.350	3,600	344,692	Decatur	27.130	Chicago, Burlington & Kansas City	Ringgold	27.268	95.748	3,600	344,692	Taylor	27.000	Appanoose	17.970	Davis	15.450	Kansas City, St. Joe & Council Bluffs	Lee	16.890	77.640	4,200	326,068	Van Buren	27.330	Fremont	29.783	Mills	17.963	Clarinda, College Springs & Southwestern	Pottawattamie	8.280	56.026	11,000	616,286
Western Iowa Railroad	Adair	10.270	20.365	4,100	86,496																																																																																																																																																												
	Cass	10.065																																																																																																																																																															
Nebraska City Branch	Fremont	19.741	39.209	6,850	268,581																																																																																																																																																												
	Montgomery	7.668																																																																																																																																																															
	Page	11.800																																																																																																																																																															
Red Oak & Atlantic Branch	Cass	3.557	17.992	4,100	73,767																																																																																																																																																												
	Montgomery	12.439																																																																																																																																																															
	Pottawattamie	1.996																																																																																																																																																															
Neb. City, Sidney & North-east	Fremont	12.139	21.057	3,600	75,805																																																																																																																																																												
	Mills	9.918																																																																																																																																																															
Hastings & Avoca Branch	Mills	10.483	15.727	3,600	56,617																																																																																																																																																												
	Pottawattamie	5.244																																																																																																																																																															
Northern Division	Dubuque	.532	.532	20,600	10,959																																																																																																																																																												
Burlington & Western R'y	Henry	10.679	83.330	4,100	341,653																																																																																																																																																												
	Jefferson	17.784																																																																																																																																																															
	Keokuk	13.443																																																																																																																																																															
	Mahaska	26.746																																																																																																																																																															
	Marion	.303																																																																																																																																																															
	Washington	13.875																																																																																																																																																															
Burlington & Northwestern R'y	Des Moines	12.996	38.678	4,100	158,579																																																																																																																																																												
	Henry	9.520																																																																																																																																																															
	Louisa	3.148																																																																																																																																																															
	Washington	13.014																																																																																																																																																															
Des Moines & Kansas City R. R.	Clarke	20.568	94.398	4,600	484,230																																																																																																																																																												
	Decatur	26.636																																																																																																																																																															
	Madison	12.379																																																																																																																																																															
	Polk	7.428																																																																																																																																																															
	Warren	27.357																																																																																																																																																															
St. Louis, Keokuk & North-western	Henry	14.250	51.000	3,800	193,800																																																																																																																																																												
	Lee	36.750																																																																																																																																																															
Keokuk & St. Paul R'y	Des Moines	8.980	42.276	11,000	465,036																																																																																																																																																												
	Lee	33.296																																																																																																																																																															
Keokuk & Western R. R.	Appanoose	20.200	73.180	5,350	391,513																																																																																																																																																												
	Decatur	14.180																																																																																																																																																															
Humeston & Shenandoah R. R.	Wayne	29.800	14.350	3,600	344,692																																																																																																																																																												
	Decatur	27.130																																																																																																																																																															
Chicago, Burlington & Kansas City	Ringgold	27.268	95.748	3,600	344,692																																																																																																																																																												
	Taylor	27.000																																																																																																																																																															
	Appanoose	17.970																																																																																																																																																															
	Davis	15.450																																																																																																																																																															
Kansas City, St. Joe & Council Bluffs	Lee	16.890	77.640	4,200	326,068																																																																																																																																																												
	Van Buren	27.330																																																																																																																																																															
	Fremont	29.783																																																																																																																																																															
	Mills	17.963																																																																																																																																																															
Clarinda, College Springs & Southwestern	Pottawattamie	8.280	56.026	11,000	616,286																																																																																																																																																												
	Page	17.768																																																																																																																																																															

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value				
Brownsville & Nodaway Val.	Montgomery	2.418	22.810	25,228	6,100				
	Page	22.810							
Tarkio Valley R. R.	Page	2.174	2.174	5,100	11,087				
Iowa & St. Louis R. R.	Appanoose	5.430	5.430	3,000	16,290				
Chicago Great Western R'y Main Line			773.200	6,068	4,692,169				
	Bremer	6.014							
	Buchanan	11.413							
	Chickasaw	25.509							
	Delaware	25.620							
	Dubuque	31.210							
	Fayette	19.806							
	Howard	13.030							
	Mitchell	9.903							
	Southwestern Branch	Black Hawk				30.425	228.050	6,500	1,482,353
Buchanan		2.897							
Fayette		6.991							
Grundy		7.970							
Jasper		19.032							
Madison		19.428							
Marshall		31.823							
Polk		29.000							
Ringgold		23.836							
Tama		12.658							
Taylor		5.792							
Union		22.487							
Warren		15.720							
Cedar Falls Branch	Black Hawk	7.480	7.480	3,600	26,928				
Waverly Branch	Bremer	21.940	21.940	3,100	68,014				
M. C. & Ft. D.—Main Line	Calhoun	18.558	234.120	5,250	1,229,130				
	Carroll	35.213							
	Cerro Gordo	31.506							
	Crawford	1.872							
	Franklin	.590							
	Harrison	1.931							
	Mitchell	5.305							
	Pottawattamie	28.364							
	Shelby	32.876							
	Webster	27.843							
	Worth	16.652							
	Wright	33.470							
	M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer				25.399	98.000	4,850	475,736
		Butler				27.742			
Fayette		8.544							
Franklin		24.143							
Wright		12.262							
M. C. & Ft. D.—Lehigh Br.	Webster	15.690	15.690	3,100	48,630				
Coalville Branch	Webster	2.900	2.900	3,100	8,990				
Wisconsin, Minn. & Pacific Branch	Howard	1.500	22.500	3,100	69,750				
	Mitchell	21.000							
Chicago, Milwaukee & St. Paul R'y			1,863.710	6,710	12,506,047				
Chicago & Council Bluffs Division	Benton	24.01							

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value				
	Boone -----	7.83	348.37	11,500	4,006,255				
	Carroll -----	24.93							
	Clinton -----	36.14							
	Crawford -----	12.50							
	Dallas -----	24.72							
	Guthrie -----	19.54							
	Harrison -----	7.01							
	Jackson -----	13.02							
	Jones -----	25.54							
	Linn -----	25.85							
	Marshall -----	25.28							
	Pottawattamie -----	23.59							
	Shelby -----	24.11							
	Story -----	24.79							
	Tama -----	26.45							
Green Island Branch -----	Jackson -----	11.90	11.90	3,000	35,700				
Kansas City Division—Marion to Rutledge -----	Benton -----	1.78	91.63	5,500	504,130				
	Iowa -----	32.08							
	Keokuk -----	30.76							
	Linn -----	17.54							
	Wapello -----	8.90							
Kansas City Division—Rutledge south -----	Annangoose -----	22.34	66.18	6,500	430,170				
	Monroe -----	10.47							
	Wapello -----	18.41							
	Wayne -----	14.96							
Sioux City Branch -----	Crawford -----	30.78	90.27	6,000	541,620				
Monona -----	27.53								
Woodbury -----	31.96								
Dubuque Division -----	Allamakee -----	36.11	136.18	7,500	1,021,350				
	Clayton -----	36.22							
	Dubuque -----	32.81							
	Jackson -----	31.04							
Cascade Branch -----	Dubuque -----	19.50	35.62	3,000	106,860				
	Jackson -----	16.12							
Volga Branch -----	Clayton -----	49.01	58.21	3,500	203,735				
	Fayette -----	16.20							
Waukon Branch -----	Allamakee -----	22.81	22.81	3,000	68,430				
	Davenport & Northwestern Division -----								
	Cedar -----	3.96	151.07	4,000	604,280				
	Clayton -----	12.17							
	Clinton -----	12.28							
	Delaware -----	28.96							
	Fayette -----	37.02							
	Jones -----	27.67							
	Scott -----	26.54							
	Winnishiek -----	2.47							
	Dubuque & Southwestern Division -----	Delaware -----				7.95	43.63	4,000	174,520
		Dubuque -----				7.79			
Jones -----		19.78							
Linn -----		8.11							
Maquoketa Branch -----	Clinton -----	21.50	32.19	3,500	112,665				
	Jackson -----	2.89							
	Scott -----	7.80							
Clinton Branch -----	Clinton -----	10.58	10.58	4,000	42,320				

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value				
Iowa & Minnesota Division -----	Howard -----	24.38	41.34	5,500	227,370				
	Winneshiek -----	16.96							
Decorah Branch -----	Winneshiek -----	9.54	9.54	3,500	33,390				
Austin Branch -----	Cerro Gordo -----	.93	27.96	4,500	125,775				
	Mitchell -----	7.75							
	Worth -----	11.27							
Iowa & Dakota Division -----	Allamakee -----	4.02	291.49	8,300	2,419,367				
	Cerro Gordo -----	24.22							
	Chickasaw -----	26.33							
	Clay -----	24.31							
	Clayton -----	22.68							
	Floyd -----	24.82							
	Hancock -----	24.15							
	Kossuth -----	24.35							
	Lyon -----	9.42							
	O'Brien -----	24.02							
	Palo Alto -----	24.34							
	Sioux -----	29.08							
	Winneshiek -----	29.75							
	Elkader Branch -----	Clayton -----				19.20	19.20	3,500	67,200
Spirit Lake Branch -----	Clay -----	7.70	20.03	3,500	70,105				
	Dickinson -----	12.33							
Eden Branch -----	Sioux -----	8.99	8.99	3,500	31,465				
Sioux City & Dakota Division -----	Lyon -----	3.04	40.55	5,500	223,025				
	Plymouth -----	15.00							
	Sioux -----	16.88							
	Woodbury -----	5.63							
Des Moines Division—Main Line -----	Buena Vista -----	14.92	155.46	4,000	621,840				
	Calhoun -----	29.39							
	Clay -----	19.48							
	Dallas -----	26.71							
	Greene -----	27.96							
	Guthrie -----	16.99							
	Pocahontas -----	11.01							
	Polk -----	9.60							
	Des Moines Division—Roone Line -----	Boone -----				15.34	34.97	3,500	122,395
		Dallas -----				9.62			
Polk -----		10.01							
Des Moines Division—Storm Lake Branch -----	Buena Vista -----	7.73	38.58	3,500	135,060				
	Calhoun -----	11.70							
	Sac -----	19.15							
Muscatine Line -----	Jefferson -----	4.02	76.94	7,500	577,060				
	Keokuk -----	9.38							
	Louisa -----	6.11							
	Muscatine -----	16.72							
	Scott -----	.64							
	Wapello -----	13.87							
	Washington -----	26.20							
	Chicago & North-Western R'y. -----						1,507.37	8,308	13,270,388
		Chicago & North-Western R'y -----							
		Benton -----				24.84			
	Boone -----	24.80							
	Carroll -----	25.41							

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa Midland Branch-----	Cedar -----	24.98	350.32	17,000	5,953,440
	Clinton -----	40.17			
	Crawford -----	31.60			
	Greene -----	24.19			
	Harrison -----	30.33			
	Linn -----	29.38			
	Marshall -----	25.99			
	Pottawattamie -----	19.06			
	Story -----	24.23			
	Tama -----	25.34			
	Stanwood & Tipton Branch-- Ottumwa, Cedar Falls & St. Paul Branch -----	Clinton -----			
Jackson -----		11.60			
Jones -----		22.98			
Moingona Branch -----	Cedar -----	8.50	60.36	4,100	247,476
	Benton -----	2.47			
	Keokuk -----	16.89			
	Mahaska -----	13.66			
	Poweshiek -----	27.21			
Southern Iowa Branch-----	Tama -----	.13	10.00	6,600	66,000
	Boone -----	10.00			
Maple River Branch-----	Mahaska -----	19.15	21.55	3,600	77,580
	Monroe -----	2.40			
Boyer Valley Branch-----	Carroll -----	9.34	179.04	5,600	1,002,624
	Ida -----	28.16			
	Monona -----	24.35			
	Plymouth -----	7.06			
	Sac -----	54.02			
Soldier River Branch-----	Woodbury -----	45.21	24.77	4,300	106,511
	Crawford -----	17.94			
Fox Lake Branch-----	Sac -----	6.83	61.31	4,100	251,371
	Crawford -----	28.44			
	Harrison -----	13.12			
Iowa R'y Coal & Mfg. Co.-- Des Moines & Minneapolis Branch -----	Monona -----	19.75	33.27	4,100	136,407
	Emmet -----	18.78			
	Kossuth -----	11.75			
Iowa-Southwestern Branch--	Palo Alto -----	2.74	57.34	9,000	516,060
	Boone -----	3.25			
	Hamilton -----	7.45			
	Polk -----	24.16			
Iowa-Minnesota & North- western Branch -----	Story -----	25.73	57.63	4,100	236,283
	Audubon -----	11.65			
	Carroll -----	25.43			
	Crawford -----	1.83			
	Shelby -----	18.72			
Wilton Branch -----	Benton -----	.43	79.31	4,200	333,102
	Black Hawk -----	6.27			
	Butler -----	31.11			
	Cerro Gordo -----	29.01			
	Floyd -----	.02			
	Grundy -----	18.47			
	Tama -----	30.31			
Winnebago -----	11.43				

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value				
Sioux City & Pacific Branch--	Worth -----	13.78	140.83	5,100	713,233				
	Harrison -----	32.40							
	Monona -----	25.75							
Alden Branch -----	Woodbury -----	22.32	80.47	10,500	844,935				
	Hardin -----	26.40							
Toledo & Northwestern Br.--	Buena Vista -----	23.77	26.40	4,100	108,240				
	Calhoun -----	23.84							
	Clay -----	5.70							
	Grundy -----	12.79							
	Hamilton -----	45.58							
	Hardin -----	24.81							
	Humboldt -----	35.14							
	Kossuth -----	46.51							
	O'Brien -----	25.30							
	Pocahontas -----	24.18							
	Sac -----	8.57							
	Sioux -----	35.06							
	Tama -----	22.14							
	Webster -----	25.96							
	Wright -----	23.85							
	Sioux City, Dak. & N. W.--	Plymouth -----				20.52	29.15	4,100	115,415
Sioux -----		7.63							
Chicago, Rock Island & Pacific R'y -----			2,135.051	6,316	13,484,786				
Iowa Division -----									
Southwestern Division -----	Adair -----	8.52	318.12	12,000	3,817,440				
	Cass -----	27.04							
	Cedar -----	6.90							
	Dallas -----	17.54							
	Guthrie -----	19.30							
	Iowa -----	25.25							
	Jasper -----	34.38							
	Johnson -----	27.20							
	Madison -----	8.50							
	Muscatine -----	24.85							
	Polk -----	27.73							
	Pottawattamie -----	45.05							
	Poweshiek -----	25.68							
	Scott -----	13.76							
	Shelby -----	6.42							
	Oskaloosa Division -----	Appanoose -----				29.89	192.59	10,500	2,022,195
		Davis -----				22.89			
Jefferson -----		26.31							
Louisna -----		18.99							
Muscatine -----		22.77							
Scott -----		12.11							
Wapello -----		7.72							
Washington -----		24.13							
Wayne -----	27.75								
Wilton Branch -----	Keokuk -----	25.79	79.31	4,200	333,102				
	Mahaska -----	26.71							
	Marion -----	12.77							
	Washington -----	14.04							
Newton & Monroe Branch--	Muscatine -----	12.04	12.04	3,700	44,548				
	Jasper -----	17.02							
Des Moines, Indianola & Winterset Branch -----	Madison -----	12.14	17.02	3,700	62,974				
	Polk -----	8.71							

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value				
Guthrie Center Branch	Warren	26.23	47.08	4,200	197,736				
Audubon Branch	Guthrie	14.44	14.44	3,200	46,208				
Griswold Branch	Audubon	16.22	24.41	4,200	102,522				
	Cass	8.18							
Harlan Branch	Cass	14.22	14.22	3,700	52,614				
Carson Branch	Pottawattamie	1.15	11.88	3,700	43,956				
	Shelby	10.73							
Keosauqua Branch	Pottawattamie	17.73	17.73	3,700	65,601				
Gowrie & Northwestern R'y.	Van Buren	4.50	109.30	3,200	349,760				
	Buena Vista	4.00							
	Calhoun	16.39							
	Clay	25.97							
	O'Brien	13.22							
	Osceola	12.91							
	Pocahontas	29.40							
	Wester	7.41							
Keokuk & Des Moines Division	Davis	.86	162.31	4,500	730,395				
	Jasper	17.52							
	Lee	27.18							
	Mahaska	21.34							
	Marion	14.65							
	Polk	17.14							
	Van Buren	33.65							
	Wapello	29.97							
	Burlington, Cedar Rapids & Northern Main Line	Benton				23.01	228.68	8,000	1,829,440
		Black Hawk				32.73			
		Bremor				4.19			
Butler		21.06							
Cedar		8.94							
Cerro Gordo		10.61							
Des Moines		21.18							
Floyd		20.33							
Johnson		16.05							
Linn		21.67							
Louisia		23.15							
Muscatine		18.91							
Worth		6.80							
Milwaukee Division		Allamakee	1.61	94.12	4,200	395,304			
		Buchanan	25.78						
	Fayette	44.31							
	Linn	21.29							
	Winneshiek	1.13							
Muscatine Division	Johnson	7.06	30.58	4,200	128,436				
	Muscatine	19.21							
	Washington	4.31							
Pacific Division	Benton	14.75	48.12	6,200	298,344				
	Grundy	15.20							
	Tama	18.17							
Iowa City & Western Branch	Johnson	9.54							
	Keokuk	31.39							
	Mahaska	4.37							
	Poweshiek	6.71							

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Cedar Rapids, Iowa Falls & Northwestern Branch	Washington	21.01	311.33	4,700	1,463,251
	Dickinson	29.83			
	Emmet	16.20			
	Franklin	12.43			
	Grundy	11.04			
	Hancock	30.96			
	Hardin	17.89			
	Humboldt	24.99			
	Kossuth	10.25			
	Lyon	37.82			
	Osceola	26.29			
	Palo Alto	27.23			
Cedar Rapids & Clinton Branch	Winnebago	21.29			
	Wright	45.05			
	Cedar	28.83			
	Clinton	14.61			
Chicago, Decorah & Minnesota Branch	Johnson	12.96	81.93	4,200	344,106
	Scott	25.50			
	Fayette	.29			
Davenport, Iowa & Dakota Branch	Winneshiek	22.99	23.28	2,700	62,850
	Cedar	9.14			
Waverly Short Line	Muscatine	7.10	29.89	3,700	110,556
	Scott	13.64			
	Bremor	5.68			
Germania Division	Bremor	5.68	5.68	3,200	18,176
	Emmet	20.02			
	Kossuth	25.93			
Garner Division	Winnebago	4.92	50.87	3,750	190,762
	Hancock	14.79			
	Kossuth	3.61			
St. Paul & Des Moines R'y.	Cerro Gordo	15.821	114.241	4,250	485,524
	Franklin	25.133			
	Hardin	27.23			
	Polk	17.443			
	Story	28.614			
	O'Brien	6.61			
Chicago, St. Paul, Minneapolis & Omaha R'y Main Line	Osceola	17.98	74.54	12,277	915,150
	Plymouth	9.48			
	Stou	22.09			
	Woodbury	.94			
	O'Brien	6.61			
Rock River Branch	Lyon	17.44	17.44	5,000	87,200
Colfax Northern R'y.	Jasper	12.50	12.50	3,500	43,750
Crooked Creek Railroad	Webster	11.800	17.612	3,000	52,836
	Hamilton	5.812			
Davenport, Rock Island & Northwestern R'y	Clinton	9.12	33.91		254,325
	Scott	24.79			
Des Moines Terminal R'y.	Polk	.91	.91	10,000	9,100
Des Moines Union R'y.	Polk	5.15	5.15	105,000	540,750

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
<i>Des Moines Western R'y</i> -----	Polk -----	4.62	4.62	5,000	23,100
<i>Debuque & Sioux City R'y</i> -----			716.99	6,192	4,439,998
Main Line—Dubuque to LeMars and in Sioux City-----	Black Hawk -----	27.58			
	Buchanan -----	24.56			
	Buena Vista -----	25.40			
	Butler -----	24.95			
	Calhoun -----	14.87			
	Cherokee -----	29.80			
	Delaware -----	24.46			
	Dubuque -----	30.42			
	Franklin -----	1.10			
	Hamilton -----	22.60			
	Hardin -----	23.75			
	Pocahontas -----	9.77			
	Plymouth -----	16.33			
	Webster -----	27.34			
	Woodbury -----	.64	303.57	8,270	2,510,523
Main Line—LeMars to Sioux City -----	Plymouth -----	18.54			
	Woodbury -----	5.48	24.02	12,328	296,118
Omaha District -----	Calhoun -----	25.84			
	Crawford -----	33.17			
	Harrison -----	29.42			
	Pottawattamie -----	19.72			
	Sac -----	18.96			
	Webster -----	5.97	133.08	6,000	798,480
Cedar Rapids Branch-----	Delaware -----	14.07			
	Linn -----	27.78	41.85	3,050	127,642
Mona Branch -----	Black Hawk -----	7.59			
	Bremer -----	19.44			
	Cheikasaw -----	7.01			
	Floyd -----	19.18			
	Mitchell -----	22.72	75.94	3,150	239,211
Stacyville Branch -----	Mitchell -----	7.93	7.93	2,600	20,618
Onawa Branch -----	Cherokee -----	16.01			
	Ia -----	2.22			
	Monona -----	16.32			
	Woodbury -----	25.94	60.49	3,050	184,494
Sioux Falls Branch -----	Cherokee -----	11.40			
	Lyon -----	24.26			
	O'Brien -----	27.37			
	Sioux -----	7.08	70.11	3,750	262,912
<i>Great Northern R'y</i> -----			77.86		505,311
	Lyon -----	18.42			
	Plymouth -----	25.29			
	Sioux -----	27.30			
	Woodbury -----	6.85	77.86	6,490	505,311
<i>Iowa Central R'y</i> -----			449.144	4,226	1,898,122
Main Line -----	Cerro Gordo -----	24.351			
	Franklin -----	27.231			
	Hardin -----	28.769			
	Jasper -----	3.991			
	Mahaska -----	25.253			
	Marshall -----	29.868			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
	Monroe -----	13.584			
	Poweshiek -----	22.911			
	Wapello -----	.010			
	Worth -----	13.531	189.499	5,600	1,061,194
Belmond Branch -----	Franklin -----	15.700			
	Wright -----	6.655	22,355	3,000	67,065
Iowa Central & Western Branch -----	Hancock -----	13.066			
	Kossuth -----	14.551			
	Wright -----	8.957	36.594	2,500	91,485
Story City Branch -----	Marshall -----	15.010			
	Story -----	19.476	34.486	3,000	103,458
State Center Branch -----	Jasper -----	5.928			
	Marshall -----	20.659	26.578	3,000	79,734
Montezuma Branch -----	Poweshiek -----	13.610	13.610	3,000	40,830
Newton Branch -----	Jasper -----	23.206			
	Mahaska -----	7.382			
	Poweshiek -----	.072	30.660	3,000	91,980
Eastern Division-----	Henry -----	19.148			
	Jefferson -----	1.792			
	Keokuk -----	26.343			
	Louisa -----	21.919			
	Mahaska -----	14.436			
	Washington -----	11.724	95.362	3,800	362,376
<i>Iowa Transfer R'y</i> -----	Polk -----	.21	.21	23,810	5,000
<i>Manchester & Oneida R'y</i> -----	Delaware -----	8.00	8.00	2,500	20,000
<i>Minneapolis & St. Louis R'y</i> -----			349.21	3,645	1,273,130
Southern Division -----	Boone -----	24.67			
	Hancock -----	25.71			
	Humboldt -----	23.42			
	Kossuth -----	7.80			
	Webster -----	35.21			
	Winnebago -----	20.92			
	Worth -----	.34	188.07	4,000	552,280
Southwestern Division -----	Buena Vista -----	20.12			
	Clay -----	26.55			
	Dickinson -----	7.92			
	Emmet -----	18.93	73.52	3,000	220,560
Des Moines & Ft. Dodge R'y-----					
Des Moines to Angus-----	Boone -----	1.70			
	Dallas -----	26.98			
	Polk -----	8.53	37.24	4,000	148,960
Des Moine & Ft. Dodge R'y-----					
Angus to Ruthven-----	Boone -----	1.28			
	Greene -----	23.06			
	Humboldt -----	6.34			
	Palo Alto -----	20.49			
	Pocahontas -----	16.74			
	Webster -----	32.47	100.38	3,500	351,300
<i>Muscatine North & South R'y</i> -----			28.67		71,675
	Louisa -----	20.05			
	Muscatine -----	7.72	28.67	2,500	71,675
<i>Omaha Bridge & Terminal R'y</i> -----	Pottawattamie -----	.50	.50	10,000	5,000

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Sioux City Bridge Company	Woodbury	1.00	1.00	5,000	5,000
Sioux City Terminal R'y	Woodbury	1.57	1.57	6,000	9,420
Southern Iowa Traction Co	Appanoose	18.40	24.167	2,250	54,376
	Monroe	10.767			
Tabor & Northern R'y	Mills	8.79	8.79	3,000	26,370
Union Pacific R'y	Pottawattamie	2.06	3.78	72,672	274,700
Main Line	Pottawattamie	2.06	2.06	125,000	257,500
Union Avenue Line	Pottawattamie	1.72	1.72	10,000	17,200
Wabash R'y			212.23	4,832	1,025,582
Main Line	Appanoose	7.261	43.31	5,000	216,550
	Davis	26,246			
	Wapello	9.803			
Omaha & St. Louis Line	Fremont	8.74	65.73	5,000	328,650
	Mills	25.94			
	Page	19.83			
	Pottawattamie	11.22			
Des Moines & St. Louis Line	Appanoose	17.88	93.83	5,000	469,150
	Marion	39.00			
	Monroe	21.94			
	Polk	15.01			
Coal Switches	Marion	9.36	9.36	1,200	11,232
Totals			9,857.892	\$6,678	65,824,482

TABLE NO. 3.

Railroads Assessed on account of Sleeping Cars, with Mileage and Assessments, for 1911.

Names of Companies Using or Operating Sleeping Cars not Owned by the Company	Miles on which Sleeping cars are run	Assessed value per mile for Sleeping Cars	Aggregate assessed value of Sleeping Cars
Atchison, Topeka & Santa Fe Railway—Illinois-Iowa State line to Iowa-Missouri state line	19.76	\$140.00	\$ 2,767
Burlington, Cedar Rapids & Northern Railway	507.99	---	17,286
Burlington to Columbus Junction	41.18	35.00	1,483
Columbus Junction to West Liberty	20.06	56.00	1,123
West Liberty to Cedar Rapids	36.59	88.00	3,220
Cedar Rapids to Vinton	23.95	71.00	1,700
Vinton to Manly Junction	102.897	62.00	6,380
Northwood to Iowa-Minnesota state line	4.003	77.00	308
Vinton to Iowa-Minnesota state line and Minnesta-Iowa state line to Iowa-South Dakota state line	279.31	11.00	3,072
Chicago & Northwestern Railway	919.83	---	82,327
Illinois-Iowa state line to Cedar Rapids	83.41	226.00	18,851
Cedar Rapids to Belle Plaine	35.27	208.00	7,336
Belle Plaine to Tama	16.00	199.00	3,184
Tama to Ames	56.25	188.00	10,575
Ames to Maple River	69.84	176.00	12,292
Maple River to Missouri Valley	66.86	169.00	11,290
Missouri Valley to Council Bluffs	22.69	230.00	5,219
Belle Plaine to Mason City	106.42	17.00	1,809
Tama to Jewell Junction	66.02	13.00	884
Maple River to Onawa	81.00	6.00	486
Ames to Des Moines	35.78	18.00	644
Jewell Junction to Eagle Grove	29.00	13.00	377
Eagle Grove to Alton	118.68	12.00	1,424
Alton to Iowa-Nebraska state line	26.81	25.00	670
Missouri Valley to California Junction	5.30	79.00	419
California Junction to Onawa	32.28	86.00	2,776
Onawa to Sioux City	89.07	88.00	3,350
Sioux City to Hawarden	28.15	26.00	732
Chicago, Burlington & Quincy Railway	273.569	---	34,184
Illinois-Iowa state line to Burlington	734	143.00	105
Burlington to Creston	187.605	127.00	23,833
Creston to Pacific Junction	81.826	123.00	10,065
Pacific Junction to Iowa-Nebraska state line	3.344	54.00	181
Chicago Great Western Railway	700.401	---	28,419
Illinois-Iowa state line to Oelwein	73.665	57.00	4,199
Oelwein to Clarion	98.00	12.00	1,177
Clarion to Council Bluffs	102.42	33.00	5,360
Oelwein to Des Moines	130.534	56.00	7,310
Des Moines to Iowa-Missouri state line	95.146	44.00	4,186
Clarion to Iowa-Minnesota state line	71.700	21.00	1,503
Oelwein to Iowa-Minnesota state line	68.846	68.00	4,681
Chicago, Milwaukee & St. Paul Railway	492.15	---	12,592
Illinois-Iowa state line to Council Bluffs	349.03	35.00	12,216
Muscatine to Iowa-Missouri state line	143.12	2.00	286
Chicago, Rock Island & Pacific Railway	519.71	---	54,156
Illinois-Iowa state line to West Liberty	89.07	149.00	5,821
West Liberty to Des Moines	136.59	113.00	15,435
Des Moines to Council Bluffs	142.46	94.00	13,391
Illinois-Iowa state line to Columbus Junction	47.17	98.00	4,623
Columbus Junction to Washington	16.55	113.00	1,870
Washington to Iowa-Missouri state line	128.87	101.00	13,016

TABLE NO. 3—CONTINUED

Names of Companies Using or Operating Sleeping Cars no. Owned by the Company	Miles on which Sleeping cars are run	Assessed value per mile for Sleeping Cars	Aggregate as- sessed value of Sleeping Cars
Chicago, St. Paul, Minneapolis & Omaha.....	57.10		4,794
Minnesota-Iowa state line to Alton.....	40.16	81.00	3,253
Alton to LeMars and in Sioux City.....	16.94	91.00	1,541
Davenport, Rock Island & Northwestern Railway.....	33.91	36.00	1,221
Des Moines Union Railway.....	5.09		252
C. G. W.—Union Station east and south.....	2.43	55.00	134
Wabash—Union Station east.....	2.63	45.00	118
Dubuque & Sioux City Railway.....	606.72		21,299
Illinois-Iowa State Line to Waterloo.....	93.77	63.00	5,908
Waterloo to Mona Junction.....	6.77	64.00	433
Mona Junction to Ft. Dodge.....	92.50	51.00	4,721
Ft. Dodge to Tara Junction.....	5.68	52.00	296
Tara Junction to Cherokee.....	69.93	24.00	1,673
Cherokee to LeMars and in Sioux City.....	34.86	12.00	418
LeMars to Sioux City.....	24.02	107.00	2,570
Tara Junction to Missouri River.....	133.08	27.00	3,593
Cherokee to Iowa-Minnesota state line.....	70.11	11.00	771
Mona Junction to Iowa-Minnesota state line.....	75.94	12.00	911
Iowa Central Railway.....	189.55		3,600
Albia to Manly Junction.....	178.22	16.00	2,852
Manly Junction to Northwood.....	11.33	74.00	838
Kansas City, St. Joe & Council Bluffs Railway.....	56.026		8,462
Missouri-Iowa state line to Pacific Junction.....	37.72	136.00	5,139
Pacific Junction to Council Bluffs.....	18.303	182.00	3,332
Minneapolis & St. Louis Railway.....	170.54		4,824
Minnesota-Iowa state line to Ft. Dodge.....	88.75	35.00	3,106
Ft. Dodge to Des Moines.....	81.79	21.00	1,718
Omaha & St. Louis Railway.....	65.73	15.00	985
Omaha Bridge & Terminal Company.....	.50	25.00	13
St. Louis, Keokuk & Northwestern Railway.....	45.91	60.00	2,755
Union Pacific Railway.....	2.06	529.63	1,090
Wabash Railway.....	101.091		4,347
Missouri-Iowa state line to Albia.....	36.141	52.00	1,879
Albia to Des Moines.....	64.95	38.00	2,468
Totals.....	4,722,466		285,374

TABLE NO. 4.

Assessment of Equipment Car Companies and Amount of Tax Assessed against said Companies by the Executive Council, July 18, 1910, at forty-six and one-tenth (46.1) mills on the dollar of taxable property.

Names of Companies	Actual value of Cars	Assessed or taxable value	Amount of tax
American Cotton Oil Company.....	\$ 5,010	\$ 1,250	\$ 57.32
American Refrigerator Transit Company.....	4,500	1,125	51.86
Armour Car Lines Company.....	151,200	37,800	1,742.58
Arms Palace Horse Car Company.....	800	200	9.22
Cold Blast Transportation Company.....	1,800	450	20.74
The Cudahy Packing Company.....	81,000	20,250	933.52
Chicago, New York & Boston Refrigerator Company.....	15,000	3,750	172.87
Dairy Shippers Dispatch.....	4,800	1,200	55.32
Dold, Jacob Packing Company.....	600	150	6.92
Doud Stock Car Company.....	1,500	375	17.28
General Chemical Company.....	800	200	9.22
F. J. Lewis Mfg. Co.....	1,200	300	14.24
Libby, McNeil & Libby.....	600	150	6.92
Live Poultry Transportation Company.....	12,000	3,000	138.30
Mather Stock Car Company.....	4,000	1,000	46.10
Merchants Dispatch Transportation Company.....	48,000	12,000	553.20
The Milwaukee Ref. Transit Company.....	10,000	2,500	115.25
National Car Company.....	600	150	6.92
National Car Line Company.....	22,000	5,500	253.55
National Roofing Company.....	800	200	9.22
Neison, Morris & Company.....	22,000	5,500	253.55
Rumley, (M) Company.....	400	100	4.61
Streets Western Stable Car Line.....	8,000	2,000	92.20
St. Louis Refrigerator Car Company (Anheuser-Busch).....	10,500	2,625	121.01
St. Louis Refrigerator Car Company (Lemp Series).....			
Swift's Refrigerator Transportation Company.....	112,500	28,125	1,296.56
Santa Fe Transportation Company.....	44,000	11,000	507.10
Union Refrigerator Transit Co. of Wisconsin.....	18,000	4,500	207.40
Union Trunk Line Company.....	150,000	37,500	1,728.70
Total.....	\$ 731,600	\$ 182,915	\$ 8,422.46

TABLE NO. 5.

Length and Assessed Value of Railroads, by Counties.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Adair	37.667		\$ 221,743
Chicago, Burlington & Quincy—Creston & Northern R'y	17.877	4,100	77,896
Chicago, Burlington & Quincy—Western Iowa R. R.	19.870	4,100	82,107
Chicago, Rock Island & Pacific—Iowa Division	8.52	12,000	102,240
Adams	29.892		434,955
Chicago, Burlington & Quincy—Main Line	25.932	16,000	414,912
Chicago, Burlington & Quincy—Creston Branch	3.960	5,100	20,043
Allamakee	64.55		379,383
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.61	4,200	6,762
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	4.02	8,300	33,366
Chicago, Milwaukee & St. Paul—Dubuque Div.	36.11	7,500	270,825
Chicago, Milwaukee & St. Paul—Waukon Branch	22.81	3,000	68,430
Appanoose	151.211		880,142
Southern Iowa Traction Co.	13.40	2,250	30,150
Chicago, Burlington & Quincy—Keokuk & Western	29.20	5,350	156,220
Chicago, Burlington & Quincy—Chicago, Burl. & K. C.	17.97	4,200	75,474
Chicago, Burlington & Quincy—Iowa & St. Louis	5.43	3,000	16,290
Chicago, Rock Island & Pacific—Southwestern Div.	29.89	10,500	313,845
Wabash, Main Line	7.261	5,000	36,305
Wabash—Des Moines & St. Louis	17.88	5,000	89,400
Chicago, Milwaukee & St. Paul—Kansas City Div.	22.34	6,500	145,201
Centerville Light & Traction Company	7.84	2,200	17,248
Audubon	34.92		131,006
Atlantic, Northern & Southern	6.70	2,250	15,075
Chicago, Rock Island & Pacific—Audubon Branch	16.23	4,200	68,166
Chicago & North-Western—Iowa Southwestern Branch	11.65	4,100	47,765
Benton	91.35		996,725
Burlington, Cedar Rapids & Northern—Main Line	23.01	8,000	181,080
Chicago & North-Western—Northern—Pacific Div.	14.75	6,200	91,450
Chicago & North-Western—Main Line	24.84	17,000	422,280
Chicago & North-Western—Ottumwa, C. F. & St. P.	2.47	4,100	10,127
Chicago, Milwaukee & St. Paul—Minn. & Northwestern	.43	5,100	2,193
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.07	11,500	276,805
Chicago, Milwaukee & St. Paul—Kansas City Div.	1.78	5,500	9,790
Black Hawk	148.795		902,695
Burlington, Cedar Rapids & Northern—Main Line	32.73	8,000	261,840
Chicago Great Western—Southwestern Branch	30.425	6,500	197,763
Chicago Great Western—Cedar Falls Branch	7.48	3,600	26,928
Dubuque & Sioux City—Main Line	27.58	8,270	228,057
Dubuque & Sioux City—Mona Branch	7.50	3,150	23,908
Chicago & North-Western—Iowa, Minn. & Northwest	6.27	5,100	31,977
Waterloo, Cedar Falls & Northern Railway	36.72	3,600	132,192

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Boone	125.32		843,945
Ft. Dodge, Des Moines & Southern Railway	32.35	2,000	64,700
Minneapolis & St. Louis—D. M. & Ft. D.—Angus South	1.70	4,000	6,800
Minneapolis & St. Louis—D. M. & Ft. D.—Angus North	1.28	3,500	4,480
Minneapolis & St. Louis—Main Line	24.67	4,000	98,680
Chicago & North-Western—Main Line	24.80	17,000	421,600
Chicago & North-Western—Iowa R'y Coal & Mfg. Co.	3.25	10,100	32,825
Chicago & North-Western—Molingona Branch	10.00	6,600	66,000
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	7.33	11,500	90,045
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	15.34	3,500	53,690
Boone Suburban Railway Company	4.10	1,250	5,125
Bremer	87.293		374,858
Burlington, Cedar Rapids & Northern—Main Line	4.19	8,000	33,520
Burlington, Cedar Rapids & Northern—Waverly Short L.	5.68	3,200	18,176
Chicago Great Western—Main Line	6.014	9,000	54,126
Chicago Great Western—Oelwein-Clarion Branch	25.399	4,850	123,185
Chicago Great Western—Moinona Branch	21.940	3,100	68,014
Dubuque & Sioux City—Mona Branch	19.44	3,150	61,236
Waterloo, Cedar Falls & Northern Railway	4.61	3,600	16,596
Buchanan	64.65		432,935
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.78	4,200	108,276
Chicago Great Western—Main Line	11.413	9,000	102,717
Chicago Great Western—Southwestern Branch	2.897	6,500	18,831
Dubuque & Sioux City—Main Line	24.56	8,270	203,111
Buena Vista	95.94		526,835
Chicago, Rock Island & Pacific—Gowrie & Northwestern	4.00	3,200	12,800
Minneapolis & St. Louis—Storm Lake Branch	20.12	3,000	60,360
Chicago & North-Western—Toledo & Northwestern	23.77	6,600	157,882
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	14.92	4,000	59,680
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Br.	7.73	3,500	27,055
Dubuque & Sioux City—Main Line	25.40	8,270	210,058
Butler	104.832		608,025
Burlington, Cedar Rapids & Northern—Main Line	21.05	8,000	168,400
Chicago Great Western—Oelwein-Clarion Branch	27.742	4,850	134,548
Chicago & North-Western—Iowa, Minn. & Northwestern	31.11	5,100	158,661
Dubuque & Sioux City—Main Line	24.95	8,270	206,336
Calhoun	153.968		770,505
Chicago, Rock Island & Pacific—Gowrie & Northwestern	16.39	3,200	52,448
Dubuque & Sioux City—Main Line	14.87	8,270	122,974
Dubuque & Sioux City—Omaha District	25.84	6,000	155,040
Chicago & North-Western—Toledo & Northwestern	23.81	6,600	157,244
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	29.29	4,000	117,560
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Br.	11.70	3,500	40,950
Chicago Great Western—M. C. & Ft. D.—Main Line	18.558	5,250	97,429
Ft. Dodge, Des Moines & Southern	12.38	2,000	24,760
Carroll	120.222		1,090,100
Chicago & North-Western—Main Line	25.41	17,000	431,970
Chicago & North-Western—Maple River Branch	9.34	5,669	52,904
Chicago & North-Western—Iowa-Southwestern Branch	25.43	4,100	104,262
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	24.03	11,500	276,005
Chicago Great Western—M. C. & Ft. D.—Main Line	35.213	5,250	184,868
Cass	70.422		529,369
Chicago, Burlington & Quincy—Western Iowa R'y	30.095	4,100	124,390
Chicago, Burlington & Quincy—Red Oak & Atlantic	3.577	4,100	14,763
Chicago, Rock Island & Pacific—Iowa Div.	27.04	12,000	324,480
Chicago, Rock Island & Pacific—Audubon Branch	5.19	4,200	21,798
Chicago, Rock Island & Pacific—Griswold Branch	14.22	3,700	52,614
Atlantic, Northern & Southern Railway	27.443	2,950	81,127

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Cedar			
Burlington, Cedar Rapids & Northern—Main Line	91.28		784,700
Burlington, Cedar Rapids & Northern—Cedar R. & Clinton	8.94	8,000	71,520
Burlington, Cedar Rapids & Northern—Dav., Iowa & Dak.	28.86	4,200	121,212
Chicago, Rock Island & Pacific—Iowa Div.	9.14	3,700	33,818
Chicago & North-Western—Main Line	6.90	12,000	82,800
Chicago & North-Western—Stanwood & Tipton Branch	24.98	17,000	424,060
Chicago, Milwaukee & St. Paul—Dav. & N. W.	8.50	4,100	34,850
	3.96	4,000	15,840
Cerro Gordo			
Burlington, Cedar Rapids & Northern—Main Line	159.068		872,292
Chicago Great Western—M. C. & Ft. D.—Main Line	10.61	8,000	84,880
Iowa Central—Main Line	31.506	5,250	165,406
Chicago & North-Western—Iowa, Minn. & N. W.	24.851	5,600	136,365
Chicago, Milwaukee & St. Paul—Austin Branch	29.01	5,100	147,951
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	8.93	4,500	40,185
Mason City & Clear Lake Traction Company	24.22	8,300	201,026
Chicago, Rock Island & Pacific—St. Paul & Des Moines	14.62	2,000	29,240
	15.821	4,250	67,239
Cherokee			
Dubuque & Sioux City—Onawa Branch	57.21		338,023
Dubuque & Sioux City—Sioux Falls Branch	16.01	3,050	48,830
Dubuque & Sioux City—Main Line	11.40	3,750	42,750
	29.80	8,270	246,446
Chickasaw			
Chicago Great Western—Main Line	58.849		470,201
Dubuque & Sioux City—Main Line	25.509	9,000	229,581
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	7.01	3,150	22,081
	29.33	8,300	218,539
Clarke			
Chicago, Burlington & Quincy—Main Line	46.420		507,902
Chicago, Burlington & Quincy—Des Moines & K. C.	25.822	16,000	413,152
	20.598	4,600	94,750
Clay			
Chicago, Rock Island & Pacific—Gowrie & N. W.	109.71		507,017
Minneapolis & St. Louis—Storm Lake Branch	25.97	3,200	83,104
Chicago & North-Western—Toledo & Northwestern	26.55	3,000	79,650
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	5.70	6,600	37,620
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	24.31	8,300	201,773
Chicago, Mil. & St. P.—Des Moines Div.—Main Line	7.70	3,500	26,950
	19.48	4,000	77,920
Clayton			
Chicago, Milwaukee & St. Paul—Dubuque Div.	132.28		722,309
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	36.22	7,500	271,650
Chicago, Milwaukee & St. Paul—Elkader Branch	22.68	8,300	188,244
Chicago, Milwaukee & St. Paul—Volga Branch	19.20	3,500	67,200
Chicago, Milwaukee & St. Paul—Davenport & N. W.	42.01	3,500	147,035
	12.17	4,000	48,680
Clinton			
Davenport, Rock Island & Northwestern	188.677		1,559,084
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	9.12	7,500	68,400
Chicago & North-Western—Main Line	14.61	4,200	61,362
Chicago & North-Western—Iowa Midland Branch	40.17	17,000	682,860
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	33.40	4,100	136,940
Chicago, Milwaukee & St. Paul—Davenport & N.	36.14	11,500	415,610
Chicago, Milwaukee & St. Paul—Maquoketa Branch	12.28	4,000	49,120
Chicago, Milwaukee & St. Paul—Clinton Branch	21.50	3,500	75,250
Iowa & Illinois Railway	10.58	4,000	42,320
	10.877	2,500	27,192
Crawford			
Dubuque & Sioux City—Omaha Dist.	158.132		1,275,727
Chicago & North-Western—Main Line	33.17	6,000	199,020
Chicago & North-Western—Boyer Valley Branch	31.60	17,000	537,200
Chicago & North-Western—Soldier River Branch	17.94	4,300	77,142
Chicago & North-Western—Iowa Southwestern Branch	28.44	4,100	116,604
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	1.83	4,100	7,503
Chicago, Milwaukee & St. Paul—Sioux City Branch	12.50	11,500	143,750
Chicago Great Western—M. C. & Ft. D.—Main Line	30.78	6,000	184,680
	1.872	5,250	9,828

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Dallas			
Interurban Railway	140.08		846,720
Chicago, Rock Island & Pacific—Iowa Div.	34.51	3,000	103,530
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	17.54	12,000	210,480
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	26.98	4,000	107,920
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line	24.72	11,500	284,280
Chicago, Mil. & St. Paul—Des Moines Div.—Boone Line	26.71	4,000	106,840
	9.62	3,500	33,670
Davis			
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	65.446		440,335
Chicago, Rock Island & Pacific—Southwestern Div.	15.45	4,200	64,800
Chi., Rock Island & Pacific—Keokuk & Des Moines Div.	22.89	10,500	240,345
Wabash—Main Line	.86	4,500	3,870
	26.246	5,000	131,230
Decatur			
Chicago, Burlington & Quincy—Chariton Branch	96.712		441,150
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W.	15.907	4,600	73,172
Chicago, Burl. & Quincy—Humeston & Shenandoah	25.639	4,600	117,939
Chicago, Burlington & Quincy—Keokuk & Western	14.35	3,600	51,660
Chicago, Burlington & Quincy—Des Moines & K. C.	14.18	5,350	75,868
	26.636	4,600	122,525
Delaware			
Chicago Great Western—Main Line	109.036		643,471
Dubuque & Sioux City—Main Line	25.626	9,000	230,634
Dubuque & Sioux City—Cedar Rapids Branch	24.46	8,270	202,234
Manchester & Oquida Railway	14.07	3,030	42,913
Chicago, Milwaukee & St. Paul—Davenport & N. W.	8.09	2,500	20,000
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	28.96	4,000	115,840
	7.95	4,000	31,800
Des Moines			
Burlington, Cedar Rapids & Northern—Main Line	61.226		610,623
Chicago, Burlington & Quincy—Main Line	21.18	8,000	169,440
Chicago, Burlington & Quincy—Keokuk & St. P.	18.07	16,000	289,120
Chicago, Burlington & Quincy—Burlington & N. W.	8.98	11,000	98,780
	12.996	4,100	53,283
Dickinson			
Burl., Cedar Rapids & Northern—C. R. I. F. & N. W.	50.08		207,116
Minneapolis & St. Louis—Storm Lake Branch	29.83	4,700	140,201
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7.92	3,000	23,700
	12.33	3,500	43,155
Dubuque			
Chicago, Burlington & Quincy—Northern Div.	122.262		879,157
Chicago Great Western—Main Line	.532	20,000	10,950
Chicago, Milwaukee & St. Paul—Dubuque Div.	31.21	9,000	280,890
Chicago, Milwaukee & St. Paul—Cascade Branch	32.81	7,500	246,075
Dubuque & Sioux City—Main Line	19.50	3,000	58,500
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	30.42	8,270	251,573
	7.70	4,000	31,160
Emmet			
Burl., Cedar Rapids & Northern—Germania Div.	73.93		285,003
Burl., C. R. & Nor.—Cedar Rapids, I. F. & N. W.	20.02	3,750	75,075
Minneapolis & St. Louis—Storm Lake Branch	16.20	4,700	76,140
Chicago, Mil. & St. P.—Fox Lake Branch	18.93	3,000	56,700
	18.78	4,100	76,998
Fayette			
Chicago Great Western—Oelwein-Clarion Branch	133.161		656,768
Burlington, Cedar Rapids & Northern—Milwaukee Div.	8.544	4,850	41,438
Burl., Cedar Rap. & Nor.—Chi., Decorah & Minn.	44.21	4,200	186,102
Chicago Great Western—Main Line	.29	2,700	783
Chicago Great Western—Southwestern Branch	19.806	9,000	178,254
Chicago, Milwaukee & St. Paul—Volga Branch	6.901	6,500	45,411
Chicago, Milwaukee & St. Paul—Davenport & N. W.	16.20	3,500	56,700
	37.02	4,000	148,089

ASSESSSED VALUATION OF RAILROAD PROPERTY

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Floyd			
Burlington, Cedar Rapids & Northern—Main Line	64.40		429,565
Dubuque & Sioux City—Mona Branch	20.38	8,000	163,040
Chicago & North-Western—Iowa, Minnesota & N. W.	19.18	3,150	60,417
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	.02	5,100	102
	24.82	8,300	206,006
Franklin			
Burl., Cedar Rapids & Nor.—Cedar Rap., I. F. & N. W.	106.287		493,802
Chicago Great Western—Mason City & Ft. D.—Main L.	12.43	4,700	58,421
Chicago Great Western—Oelwein-Clarion Branch	.53	5,250	2,782
Dubuque & Sioux City—Main Line	24.143	4,850	117,093
Iowa Central—Main Line	1.10	8,270	9,097
Iowa Central—Belmond Branch	27.231	5,000	152,494
Chicago, Rock Island & Pacific Ry.—St. Paul & Des Moines	15.70	3,000	47,100
	25.153	4,250	106,815
Fromont			
Chicago, Burlington & Quincy—Neb. City Branch	70.403		550,238
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	19.741	6,850	135,225
Chicago, Burlington & Quincy—K. City, St. J. & C. B.	12.139	3,000	43,700
Wabash—Omaha & St. Louis Line	29.783	11,000	327,613
	8.74	5,000	43,700
Greene			
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	75.72		603,000
Chicago & North-Western—Main Line	23.06	3,500	80,710
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	24.19	17,000	411,230
Ft. Dodge, Des Moines & Southern	27.36	4,000	109,440
	1.11	2,000	2,220
Grundy			
Burlington, Cedar Rapids & Northern—Pacific Div.	65.47		376,544
Burl., Cedar Rapids & Nor.—C. R., I. F. & N. W.	15.20	6,200	94,240
Chicago Great Western—Southwestern Branch	11.04	4,700	51,888
Chicago & North-Western—Iowa, Minn. & N. W.	7.97	6,500	51,805
Chicago & North-Western—Toledo & North-Western	18.47	5,100	94,197
	12.79	6,600	84,414
Guthrie			
Chicago, Rock Island & Pacific—Iowa Div.	70.27		570,478
Chicago, Rock Island & Pacific—Guthrie Center Branch	19.30	12,000	231,600
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	14.44	3,200	46,208
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	19.54	11,500	224,710
	16.99	4,000	67,930
Hamilton			
Crooked Creek Railroad & Coal Company	81.442		572,216
Chicago & North-Western—Des Moines & Minneapolis	5.812	3,000	17,436
Chicago & North-Western—Toledo & N. W.	7.45	9,000	67,050
Dubuque & Sioux City—Main Line	45.58	6,600	300,828
	22.60	8,270	186,902
Hancock			
Burlington, C. R. & N.—Garner Div.	108.696		524,403
Burlington, C. R. & N.—C. R., I. F. & N. W.	14.79	2,900	42,891
Iowa Central—Iowa Central & Western	30.96	4,700	145,512
Minneapolis & St. Louis—Main Line	13.086	2,500	32,715
Chicago, M. & St. P.—Iowa & Dakota Div.	25.71	4,000	102,840
	24.15	8,300	200,445
Hardin			
Burlington, C. R. & N.—C. R., I. F. & N. W.	148.840		829,314
Iowa Central—Main Line	17.89	4,700	84,083
Chicago & North-Western—Toledo & N. W.	28.769	5,600	161,106
Chicago & North-Western—Alden Branch	24.81	6,600	163,746
Dubuque & Sioux City—Main Line	26.40	4,100	108,240
Chicago, Rock Island & Pacific Ry.—St. Paul & Des Moines	23.75	8,270	196,412
	27.23	4,250	115,727

ASSESSSED VALUATION OF RAILROAD PROPERTY

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Harrison			
Dubuque & Sioux City—Omaha District	114.211		1,176,778
Chicago & North-Western—Main Line	29.42	6,000	176,520
Chicago & North-Western—Soldier River Branch	30.33	17,000	515,610
Chicago & North-Western—Sioux City Branch	13.12	4,100	53,792
Chicago, M. & St. P.—Chicago & C. B. Div.	32.40	10,500	340,200
Chicago Great Western—Mason City & Ft. D.—Main Line	7.01	11,500	80,615
	1.931	5,200	10,041
Henry			
Chicago, Burlington & Quincy—Main Line	75.631		527,829
Chicago, Burlington & Quincy—Ft. Madison Branch	19.364	16,000	309,824
Chicago, Burlington & Quincy—Burlington & Western	2.670	3,100	8,277
Chicago, Burlington & Quincy—Burl. & Northwestern	10.679	4,100	43,783
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	9.520	4,100	39,032
Iowa Central—Eastern Div.	14.25	3,800	54,150
	19.148	3,800	72,762
Howard			
Chicago Great Western—Main Line	38.91		256,010
Chicago Great Western—Wisconsin, M. & P.	13.03	9,000	117,270
Chicago, Milwaukee & St. P.—Iowa-Minn. Div.	1.50	3,100	4,650
	24.38	5,500	134,090
Humboldt			
Burl., C. R. & N.—Cedar Rapids, I. F. & Northwestern	89.89		465,247
Minneapolis & St. Louis—Des Moines & Ft. D. Div.	24.99	4,700	117,453
Minneapolis & St. Louis—Main Line	6.34	3,500	22,190
Chicago & Northwestern—Toledo & N. W.	23.42	4,000	93,680
	35.14	6,600	231,924
Ida			
Dubuque & Sioux City—Onawa Branch	40.83		220,167
Chicago & North-Western—Maple River Branch	2.22	3,050	6,771
	38.16	5,600	213,696
Iowa			
Chicago, Rock Island & Pacific—Iowa Division	57.93		482,740
Chicago, Milwaukee & St. Paul—Kansas City Division	25.25	12,000	303,000
	32.68	5,500	179,740
Jackson			
Chicago & North-Western—Iowa Midland Branch	89.57		536,565
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	14.60	4,100	59,800
Chicago, Milwaukee & St. Paul—Dubuque Division	13.02	11,500	149,730
Chicago, Milwaukee & St. Paul—Cascade Branch	31.04	7,500	262,800
Chicago, Milwaukee & St. Paul—Maquoketa Branch	16.12	3,000	48,360
Chicago, Milwaukee & St. Paul—Green Island Branch	2.89	3,500	10,115
	11.90	3,000	35,700
Jasper			
Colfax Northern—Main Line	163.417		896,764
Colfax Northern—Seevers Line	6.00	3,500	21,000
Chicago Great Western—Southwestern Branch	6.50	3,500	22,750
Chicago, Rock Island & Pacific—Iowa Division	19.032	6,500	123,708
Chicago, Rock Island & Pacific—Newton & Monroe Br.	34.38	12,000	412,560
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.02	3,700	62,974
Iowa Central—Main Line	17.52	4,500	78,840
Iowa Central—State Center Branch	3.901	5,600	22,350
Iowa Central—Newton Branch	5.928	3,000	17,781
Interurban Railway	23.206	3,000	69,618
Ft. Dodge, Des Moines & Southern Railway	5.49	3,000	16,470
	24.35	2,000	48,700
Jefferson			
Chicago, Burlington & Quincy—Main Line	87.522		820,119
Chicago, Burlington & Quincy—Ft. Madison Branch	24.586	16,000	393,376
Chicago, Burlington & Quincy—Burlington & Western	13.00	3,100	40,300
Chicago, Rock Island & Pacific—Southwestern Division	17.784	4,100	72,914
Iowa Central—Eastern Division	26.34	10,500	276,570
Chicago, Milwaukee & t. P.—Rutledge-Muscataine Div.	1.792	3,800	6,809
	4.02	7,500	30,150

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Johnson			
Burlington, Cedar Rapids & Northern—Main Line	91.13		617,884
Burl., Cedar Rapids & Nor.—Muscatine Div.	16.05	8,000	128,400
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	7.06	4,200	29,652
Burl., Cedar Rapids & Nor.—Iowa City & Western	12.96	4,200	54,432
Chicago, Rock Island & Pacific—Iowa Division	9.54	3,000	28,620
Cedar Rapids & Iowa City R'y and Light Co.	27.20	12,000	326,400
	18.32	2,750	50,380
Jones			
Chicago & North-Western—Iowa Midland Branch	100.74		589,653
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	22.98	4,100	94,218
Chicago, Milwaukee & St. Paul—Davenport & N. W.	25.54	11,500	293,710
Chicago, Milwaukee & St. Paul—Dubuque & Southwestern	27.67	4,000	110,680
Chicago, Anamosa & Northern Railway	19.78	4,000	79,120
	4.77	2,500	11,925
Keokuk			
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	153.966		666,396
Burlington, C. R. & N.—Iowa City & Western	9.38	7,500	70,350
Chicago, Burlington & Quincy—Burlington & Western	31.36	3,000	94,080
Chicago, Rock Island & Pacific—Oskaloosa Div.	13.443	4,100	55,116
Iowa Central—Eastern Div.	25.79	4,200	108,318
Chicago & North-Western—Ottumwa, C. F. & St. Paul	26.343	3,800	100,103
Chicago, Milwaukee & St. P.—Kansas City Div.	16.89	4,100	69,249
	30.76	5,500	169,180
Kossuth			
Burlington, Cedar Rapids & Nor.—Germania Div.	144.751		780,704
Burlington, Cedar Rapids & Nor.—Garner Div.	25.93	3,750	97,237
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	3.61	2,900	10,469
Iowa Central—Iowa Central & Western	10.25	4,700	48,175
Minneapolis & St. Louis—Main Line	14.551	2,500	36,377
Chicago & North-Western—Fox Lake Branch	7.80	4,000	31,200
Chicago & North-Western—Toledo & Northwestern	11.75	4,100	48,175
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	46.51	6,600	306,966
	24.35	8,300	202,105
Lee			
Atchison, Topeka & Santa Fe Railway	159.516		1,173,888
Chicago, Burlington & Quincy—Fort Madison Branch	19.76	20,000	395,200
Chicago, Burlington & Quincy—Chl., B. & K. C.	25.64	3,100	79,484
Chicago, Burlington & Quincy—Keokuk & St. Paul	16.89	4,200	70,938
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	33.296	11,000	366,256
Chicago, Rock Island & Pacific—Keokuk & Des Moines	30.75	3,800	139,650
	37.18	4,500	167,310
Linn			
Cedar Rapids & Iowa City Railway & Light Co.	190.32		1,439,509
Burlington, Cedar Rapids & Nor.—Main Line	9.31	2,750	25,602
Burlington, Cedar Rapids & Nor.—Milwaukee Div.	21.67	8,000	173,360
Dubuque & Sioux City—Cedar Rapids Branch	21.29	4,200	89,418
Chicago & North-Western—Main Line	27.78	3,050	84,729
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.	29.38	17,000	499,460
Chicago, Milwaukee & St. Paul—Kansas City Div.	25.85	11,500	297,275
Chicago, Milwaukee & St. Paul—Dubuque & Southwestern	17.54	5,500	96,470
Cedar Rapids & Marion	8.11	4,000	32,440
Chicago, Anamosa & Northern Railway	16.82	6,500	109,330
	12.57	2,500	31,425
Louisia			
Chicago, Milwaukee & St. Paul—Muscatine Line	95.495		578,938
Muscatine, North & South Ry.	6.11	7,500	45,825
Burlington, Cedar Rapids & Northern—Main Line	20.95	2,500	52,375
Chicago, Burlington & Quincy—Burl. & Northwestern	23.15	8,000	185,200
Chicago, Rock Island & Pacific—Southwestern Div.	3.148	4,100	12,906
Iowa Central—Eastern Division	18.90	10,500	199,395
	21.919	3,800	83,292
Lucas			
Chicago, Burlington & Quincy—Main Line	49.645		529,965
Chicago, Burlington & Quincy—Chariton Branch	26.853	16,000	429,648
Chicago, Burl. & Quincy—Chariton, D. M. & Southern	13.741	4,600	63,208
	9.051	4,100	37,102

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Lyon			
Great Northern Railway	110.40		570,381
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	18.42	6,490	119,546
Chicago, St. P., Minn. & Omaha—Rock River Branch	37.82	4,700	177,754
Dubuque & Sioux City—Sioux Falls Branch	17.44	5,000	87,200
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	24.26	3,750	90,975
Chicago, Milwaukee & St. P.—Sioux City & Dakota Div.	9.42	8,300	78,186
	3.04	5,500	16,720
Madison			
Chicago, Burlington & Quincy—Des Moines & K. C.	52.447		336,213
Chicago Great Western—Southwestern Branch	12.379	4,600	56,943
Chicago, Rock Island & Pacific—Iowa Division	19.428	6,500	126,282
Chicago, Rock Island & Pacific—D. M., Indianola & W.	8.50	12,000	102,000
	12.14	4,200	50,988
Mahaska			
Burlington, Cedar Rapids & Nor.—Iowa City & Western	161.347		680,066
Chicago, Burlington & Quincy—Burlington & Western	4.37	5,000	21,900
Chicago, Rock Island & Pacific—Oskaloosa Division	26.746	4,100	109,658
Chicago, Rock Island & Pacific—Keokuk & Des Moines	26.71	4,200	112,182
Iowa Central—Main Line	21.34	4,500	96,030
Iowa Central—Newton Branch	25.253	5,900	149,417
Iowa Central—Eastern Division	7.382	3,000	22,146
Chicago & North-Western—Ottumwa, C. F. & St. Paul	14.435	3,800	54,857
Chicago & North-Western—Southern Iowa R'y Branch	13.66	4,100	56,006
Oskaloosa & Buxton Electric Railway	19.15	3,600	68,940
	2.30	2,500	5,750
Marion			
Chl., Burl. & Quincy—Albia, Knoxville & Des Moines	15.787		509,421
Chicago, Rock Island & Pacific—Oskaloosa Division	39.204	4,600	180,338
Chicago, Rock Island & Pacific—Keokuk & Des Moines	12.77	4,200	53,634
Wabash—Des Moines & St. Louis	14.65	4,500	65,925
Wabash—Coal Switches	39.00	5,000	195,000
Chicago, Burlington & Quincy—Burlington & Western	9.36	1,200	11,232
	.893	4,100	3,692
Marshall			
Chicago Great Western—Southwestern Branch	148.621		1,213,640
Iowa Central—Main Line	31.823	6,500	206,819
Iowa Central—Story City Branch	29.898	5,600	167,261
Chicago & North-Western—Main Line	15.01	3,000	45,030
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	25.99	17,000	441,830
Iowa Central—State Center Branch	25.28	11,500	290,720
	20.65	9,000	185,950
Mills			
Tabor & Northern Railway	99.717		865,473
Chicago, Burlington & Quincy—Main Line	8.79	3,000	26,370
Chicago, Burlington & Quincy—Neb City, S. & N. E.	27.623	16,000	441,998
Chicago, Burlington & Quincy—Hastings and Avoca	8.918	3,600	32,104
Wabash—Omaha & St. Louis Line	10.483	3,600	37,738
Chicago, Burlington & Quincy—K. C. St. Joe & C. B.	25.94	5,000	129,700
	17.933	11,000	197,563
Mitchell			
Chicago Great Western—Main Line	71.608		309,139
Chicago Great Western—Mason C. & Ft. D.—Main Line	9.903	9,000	89,127
Dubuque & Sioux City—Mona Branch	5.205	5,250	27,851
Dubuque & Sioux City—Stacyville Railroad	22.72	3,150	71,568
Chicago, Milwaukee & St. Paul—Austin Branch	7.93	2,600	20,618
Chicago, Great Western—Wis., Minn. & Pacific	7.75	4,500	34,875
	21.00	3,100	65,100
Monona			
Dubuque & Sioux City—Onawa Branch	113.70		702,666
Chicago & North-Western—Maple River Branch	16.32	3,050	49,776
Chicago & North-Western—Soldier River Branch	24.35	5,600	136,360
Chicago & North-Western—Sioux City Branch	19.75	4,100	80,975
Chicago, Milwaukee & St. Paul—Sioux City Branch	25.75	10,500	270,375
	27.53	6,000	165,180

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Monroe	106.848		800,882
Southern Iowa Traction Co.	10.767	2,250	24,226
Chicago, Burlington & Quincy—Main Line	27.915	16,000	446,640
Chicago, Burlington & Quincy—Albia, Knoxville & D. M.	10.772	4,600	49,551
Wabash—Des Moines & St. Louis Line	21.94	5,000	109,700
Iowa Central—Main Line	13.584	5,800	76,070
Chicago & North-Western—Southern Iowa Branch	2.40	3,600	8,640
Chicago, Milwaukee & St. Paul—K. C. Division	10.47	6,500	68,055
Albia Interurban Railway	9.00	2,000	18,000
Montgomery	54.867		569,695
Chicago, Burlington & Quincy—Main Line	25.902	16,000	414,432
Chicago, Burl. & Quincy—Brownsville & Nodoway V.	2.418	6,100	14,749
Chicago, Burl. & Quincy—Nebraska City Branch	7.668	6,850	52,525
Chicago, Burlington & Quincy—Red Oak & Atlantic	12.439	4,100	50,999
Atlantic Northern & Southern Railway	16.44	2,250	36,990
Muscatine	129.32		948,765
Chicago, Milwaukee & St. Paul—Muscatine Line	16.72	7,500	125,400
Muscatine, North & South Railway	7.72	2,500	19,300
Burlington, Cedar Rapids & Nor.—Main Line	18.91	8,000	151,280
Burlington, Cedar Rapids & Nor.—Muscatine Div.	19.21	4,200	80,682
Chicago, Rock Island & Pacific—Iowa Div.	24.85	12,000	298,200
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dakota	7.10	3,700	26,270
Chicago, Rock Island & Pacific—Southwestern Div.	22.77	10,500	239,085
Chicago, Rock Island & Pacific—Wilton Branch	12.04	3,700	44,548
O'Brien	96.52		607,132
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.22	3,200	42,304
Chicago, St. Paul, Minn. & Omaha—Main Line	6.61	14,500	95,845
Dubuque & Sioux City—Sioux Falls Branch	27.37	3,750	102,637
Chicago & North-Western—Toledo & Northwestern	25.30	6,000	166,980
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.02	8,300	199,366
Osceola	57.18		425,585
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	26.29	4,700	123,563
Chicago, Rock Island & Pacific—Gowrie & Northwestern	12.91	3,200	41,312
Chicago, St. Paul, Minn. & Omaha—Main Line	17.98	14,500	260,710
Pace	101.512		531,818
Chicago, Burlington & Quincy—Neb. City Branch	11.80	6,850	80,830
Chicago, Burl. & Quincy—Brownsville & Nodoway V. Br.	22.81	6,100	139,141
Chi., Burl. & Quincy—Clarinda, College Springs & S. W.	17.768	5,850	103,942
Chicago, Burlington & Quincy—Humeston & Shenandoah	27.13	3,000	97,668
Chicago, Burlington & Quincy—Tarkio Valley R. R.	2.174	5,100	11,087
Wabash—Omaha & St. Louis Line	19.83	5,000	99,150
Palo Alto	74.86		413,234
Burlington, C. R. & Nor.—C. R., Iowa Falls & N. W.	27.29	4,700	128,263
Minneapolis & St. Louis—Des Moines & Ft. Dodge	20.49	3,500	71,715
Chicago & North-Western—Fox Lake Branch	2.74	4,100	11,234
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	24.34	8,300	202,022
Plumouth	92.60		576,410
Great Northern Railway	25.29	6,490	164,132
Chicago, St. P., Minn. & Omaha—Main Line	9.48	14,500	137,400
Chicago & North-Western—Maple River Branch	7.96	5,600	44,576
Chicago, Milwaukee & St. Paul—Sioux City & Dakota	15.00	5,500	82,500
Dubuque & Sioux City—Main Line—LeMars East	16.32	8,270	135,049
Dubuque & Sioux City—Main Line—LeMars West	18.54	12,328	228,561
Chicago & North-Western—Sioux C., Dak. and N. W. Div.	20.52	4,100	84,132

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Pocahontas	91.10		437,006
Minneapolis & St. Louis—Des Moines & Ft. Dodge	16.74	3,500	58,590
Chicago, Rock Island & Pacific—Gowrie & Northwestern	29.40	3,200	94,080
Chicago & North-Western—Toledo & Northwestern	24.18	6,000	159,588
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	11.01	4,000	44,040
Dubuque & Sioux City—Main Line	9.77	8,270	80,798
Polk	262.576		1,960,959
Minneapolis & St. Louis—Des Moines & Ft. Dodge	8.56	4,000	34,240
Wabash—Des Moines & St. Louis Line	15.01	5,000	75,050
Chicago & North-Western—Des Moines & Minn. Branch	24.16	9,000	217,440
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	9.60	4,000	38,400
Chicago, Milwaukee & St. Paul—Des M. Div.—Boone L.	10.01	3,500	35,035
Des Moines, Iowa Falls & Northern Railway	17.50	4,000	70,000
Des Moines Western Railway	4.62	5,000	23,100
Interurban Railway	24.43	3,000	73,200
Des Moines Union Railway	5.15	105,000	540,750
Chi., Burl. & Quincy—Albia, K. & D. M. and D. M. & K.	10.135	4,600	46,621
Chicago, Burl. & Quincy—Des Moines & Kansas City	7.428	4,600	34,168
Chicago Great Western—Southwestern Branch	29.00	6,500	188,500
Chicago, Rock Island & Pacific—Iowa Div.	27.73	12,000	332,760
Chicago, Rock Island & Pacific—D. M., Indianola & W.	8.71	4,200	36,582
Chicago, Rock Island & Pacific—Keokuk & D. M.	17.14	4,500	77,130
Des Moines Terminal Railway	.91	10,000	9,100
Iowa Transfer Railway	.21	23,810	5,000
Fort Dodge, Des Moines & Southern	24.83	2,000	49,660
Chicago, Rock Island & Pacific—St. Paul & Des Moines	17.443	4,250	74,133
Pottawattamie	188.684		1,961,433
Omaha Bridge & Terminal Railway	.50	10,000	5,000
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.096	4,100	8,183
Chicago, Burlington & Quincy—Hastings & Avoca	5.244	3,600	18,878
Chicago, Burlington & Quincy—K. C. St. J. & C. B.	8.280	11,000	91,080
Chicago, Rock Island & Pacific—Iowa Division	45.05	12,000	540,600
Chicago, Rock Island & Pacific—Carson Branch	17.73	3,700	65,601
Chicago, Rock Island & Pacific—Harlan Branch	1.15	3,700	4,255
Wabash—Omaha & St. Louis Line	11.22	5,000	56,100
Dubuque & Sioux City—Omaha District	19.72	6,000	118,320
Union Pacific—Main Line	2.09	125,000	257,500
Union Pacific—Union Avenue Line	1.72	10,000	17,200
Chicago & North-Western—Main Line	19.09	17,000	324,020
Chicago, Milwaukee & St. Paul—Chi. & Council B. Div.	26.59	11,500	305,785
Chicago Great Western—Mason City & Ft. D.—Main Line	28.364	5,250	148,911
Poweshiek	96.193		609,199
Burlington, Cedar Rapids & Nor.—Iowa C. & Western	6.71	3,000	20,130
Chicago, Rock Island & Pacific—Iowa Division	25.68	12,000	308,160
Iowa Central—Main Line	22.911	5,600	128,302
Iowa Central—Montezuma Branch	13.61	3,000	40,830
Iowa Central—Newton Branch	.072	3,000	216
Chicago & North-Western—Ottumwa, C. F. & St. P.	27.21	4,100	111,561
Ringgold	79.746		384,851
Chicago, Burl. & Quincy—Leon, Mt. Ayr & S. Western	28.642	4,600	131,753
Chicago, Burl. & Quincy—Humeston & Shenandoah	27.268	3,600	98,164
Chicago Great Western—Southwestern Branch	23.836	6,500	154,934
Sac	107.53		569,228
Dubuque & Sioux City—Omaha District	18.96	6,000	113,760
Chicago & North-Western—Maple River Branch	54.02	5,600	302,512
Chicago & North-Western—Boyer Valley Branch	6.83	4,300	29,306
Chicago & North-Western—Toledo & Northwestern	8.57	6,600	56,562
Chicago, Mil. & St. P.—Des M. Div.—Storm Lake Br.	19.15	3,500	67,025

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Scott	146.975		820,515
Davenport, Rock Island & Northwestern Ry.	24.79	7,500	185,925
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.50	4,200	107,100
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dakota	13.64	3,700	50,468
Chicago, Rock Island & Pacific—Iowa Division	13.76	12,000	165,120
Chicago, Rock Island & Pacific—Southwestern Div.	12.11	10,500	127,155
Chicago, Milwaukee & St. Paul—Davenport & N. W.	26.54	4,000	106,160
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80	3,500	27,300
Chicago, Milwaukee & St. Paul—Muscatine Line	.64	7,500	4,800
Iowa & Illinois Railway	22.195	2,500	55,487
Shelby	95.826		650,089
Atlantic Northern & Southern Railway	2.97	2,250	6,682
Chicago, Rock Island & Pacific—Iowa Div.	6.42	12,000	77,040
Chicago, Rock Island & Pacific—Harlan Branch	10.73	3,700	39,701
Chicago, North-Western—Iowa Southwestern Branch	18.72	4,100	76,752
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	21.11	11,500	277,265
Chicago Great Western—Mason C. & Ft. D.—Main Line	32.876	5,250	172,590
Stoux	154.11		1,152,350
Great Northern Railway	27.30	6,490	177,177
Chicago, St. Paul, Minn. & Omaha—Main Line	22.09	14,500	320,305
Dubuque & Sioux City—Sioux Falls Branch	7.08	3,750	26,550
Chicago & North-Western—Toledo & N. W.	35.06	6,600	231,396
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.08	8,500	247,304
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	16.88	5,500	92,840
Chicago, Milwaukee & St. Paul—Eden Branch	8.99	3,500	31,465
Chicago North-Western—Sioux City, Dakota & N. W.	7.63	4,100	31,283
Story	148.000		1,160,122
Iowa Central—Story City Branch	19.476	3,000	58,428
Chicago & North-Western—Main Line	21.23	17,000	411,910
Chicago & North-Western—Des Moines & Minneapolis	25.73	9,000	231,570
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.79	11,500	285,083
Fort Dodge, Des Moines & Southern	25.76	2,000	51,520
Chicago, Rock Island & Pac. Ry.—St. Paul & Des Moines	28.614	4,250	121,609
Tama	137.948		1,237,990
Burlington, Cedar Rapids & Nor.—Pacific Div.	18.17	6,200	112,654
Chicago Great Western—Southwestern Branch	12.658	6,500	82,277
Chicago & North-Western—Main Line	25.34	17,000	430,780
Chicago & North-Western—Ottumwa, C. F. & St. Paul	.13	4,100	533
Chicago & North-Western—Iowa, Minn. & N. W.	30.31	5,100	154,581
Chicago & North-Western—Toledo & Northwestern	22.14	6,600	146,124
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.45	11,500	304,175
Tama & Toledo Electric Railway	2.75	2,500	6,875
Taylor	60.890		277,688
Chicago, Burlington & Quincy—Creston Branch	28.088	5,100	142,840
Chicago, Burlington & Quincy—Humeston & Shenandoah	27.090	3,600	97,200
Chicago Great Western—Southwestern Branch	5.792	6,500	37,648
Union	65.930		620,893
Chicago, Burlington & Quincy—Main Line	24.779	16,000	396,464
Chicago, Burlington & Quincy—Creston Branch	10.742	5,100	54,784
Chicago, Burlington & Quincy—Creston & Northern	7.922	4,100	32,480
Chicago Great Western—Southwestern Branch	22.487	6,500	146,165
Van Buren	80.20		328,493
Chicago, Burlington & Quincy—Ft. Madison Branch	14.72	3,100	45,632
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	27.33	4,200	114,786
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	3,700	16,650
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.65	4,500	151,425

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Wapello	115.406		965,204
Chicago, Milwaukee & St. Paul—K. C. Div.—Rutledge N.	8.90	5,500	48,950
Chicago, Mil., & St. P.—K. C. Div.—Rutledge S. W.	18.41	6,500	119,665
Chicago, Milwaukee & St. Paul—Muscatine Line	13.87	7,500	104,025
Chicago, Burlington & Quincy—Main Line	26.723	16,000	427,568
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	10,500	81,060
Chicago Rock Island & Pacific—Keokuk & Des Moines	29.97	4,500	134,865
Wabash—Main Line	9.803	5,000	49,015
Iowa Central Railway—Main Line	.01	5,600	56
Warren	98.442		461,488
Chi., Burl. & Quincy—Albia, K. & D. M. & D. M. & K.	7.696	4,600	35,401
Chicago, Burl. & Quincy—Chariton, D. M. & Southern	21.430	4,100	87,890
Chicago, Burl. & Quincy—Des Moines & K. C.	27.357	4,000	125,842
Chicago Great Western—Southwestern Branch	15.720	6,500	102,180
Chicago, Rock Island & Pacific—D. M., Indianola & W.	26.23	4,200	110,166
Washington	128.303		744,760
Chicago, Milwaukee & St. Paul—Muscatine Line	26.20	7,500	196,500
Burlington, Cedar Rapids & Nor.—Muscatine Div.	4.31	4,200	18,102
Burlington, Cedar Rapids & Nor.—Iowa City & Western	21.01	3,000	63,030
Chicago, Burlington & Quincy—Burlington & Western	13.875	4,100	56,887
Chicago, Burlington & Quincy—Burl. & Northwestern	13.014	4,100	53,357
Chicago, Rock Island & Pacific—Southwestern Div.	24.13	10,500	253,365
Chicago, Rock Island & Pacific—Oskaloosa Div.	14.04	4,200	58,968
Iowa Central—Eastern Division	11.724	3,300	44,551
Wame	79.403		579,752
Chicago, Burlington & Quincy—Chariton Branch	6.893	4,600	31,707
Chicago, Burlington & Quincy—Keokuk & Western	20.80	5,350	150,430
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	10,500	291,375
Chicago, Milwaukee & St. Paul—Kansas City Div.	14.96	6,500	97,210
Webster	231.123		1,027,720
Chicago Great Western—Coalville Branch	2.900	3,100	8,900
Crooked Creek Railroad Company	11.80	3,000	35,400
Chicago Great Western—Mason C. & Ft. D.—Main Line	27.843	5,250	146,178
Minneapolis & St. Louis—Des Moines & Ft. Dodge	32.47	3,500	113,645
Chicago, Rock Island & Pacific—Gowrie & Northwestern	7.41	3,200	23,712
Dubuque & Sioux City—Main Line	27.34	8,270	226,102
Dubuque & Sioux City—Omaha District	5.97	6,000	35,820
Minneapolis & St. Louis—Main Line	35.21	4,000	140,840
Chicago & Northwestern—Toledo & Northwestern	25.96	6,000	171,336
Chicago Great Western—Lehigh Branch	15.69	3,100	48,639
Ft. Dodge, Des Moines & Southern	38.53	2,000	77,060
Winnebago	58.56		260,486
Burlington, C. R. & Nor.—Germania Division	4.92	3,750	18,450
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.29	4,700	100,063
Minneapolis & St. Louis—Main Line	20.92	4,000	83,680
Chicago & Northwestern—Iowa, Minn. & Northwestern	11.43	5,100	58,293
Winneshiek	82.84		450,294
Burlington, Cedar Rapids & Nor.—Milwaukee Division	1.13	4,200	4,716
Burl., Cedar Rapids & Nor.—Chi., Decorah & Minn.	22.99	2,700	62,073
Chicago, Milwaukee & St. Paul—Iowa & Minn. Div.	16.06	5,500	88,280
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	3,500	33,390
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	8,300	246,925
Chicago, Milwaukee & St. Paul—Davenport & N. W.	2.47	4,000	9,880

TABLE NO. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Woodbury	147.54		934,734
Chicago & North-Western—Maple River Branch	45.21	5,600	253,176
Chicago & North-Western—Sioux City & Pac. Branch	22.32	19,500	234,300
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.96	6,000	191,760
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	5,500	30,965
Sioux City Bridge Company	1.00	5,000	5,000
Sioux City Terminal Railway	1.57	6,000	9,420
Great Northern Railway	6.85	6,490	44,456
Chicago, St. Paul, Minn. & Omaha—Main Line	.94	14,500	13,630
Dubuque & Sioux City—Main Line	5.48	12,328	67,557
Dubuque & Sioux City—Main Line (in city)	.64	8,270	5,293
Dubuque & Sioux City—Onawa Branch	25.94	3,050	79,117
Worth	62.373		339,949
Burlington, Cedar Rapids & Nor.—Main Line	6.80	8,000	54,400
Chicago Great Western—Mason C. & Ft. D.—Main Line	16.652	5,250	87,423
Iowa Central—Main Line	13.531	5,600	75,773
Minneapolis & St. Louis—Main Line	.34	4,000	1,360
Chicago & North-Western—Iowa, Minn. & Northwestern	13.78	5,100	70,278
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	4,500	50,715
Wright	130.088		646,689
Iowa Central—Belmond Branch	6.655	3,000	19,965
Iowa Central—Iowa Central & Western Branch	8.957	2,500	22,392
Chicago & North-Western—Toledo & Northwestern	23.85	6,600	157,410
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	45.05	4,700	211,735
Chicago Great Western—Mason City & Ft. D.—Main Line	33.47	5,250	175,717
Chicago Great Western—M. C. & Ft. D.—Oelwein-Clarion	12.262	4,850	59,470

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

TABLE NO. 6.

LENGTH AND ASSESSED VALUE OF SLEEPING CAR LINES BY COUNTIES.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Adair	8.52		\$ 801
Chicago, Rock Island & Pacific	8.52	94	801
Adams	25.932		3,189
Chicago, Burlington & Quincy—Main Line	25.932	123	3,189
Appanoose	75.371		4,266
Chicago, Rock Island & Pacific—Southwestern Div.	29.89	101	3,019
Wabash	23.141	52	1,208
Chicago, Milwaukee & St. Paul—K. C. Division	22.34	2	44
Benton	87.10		7,704
Burlington, Cedar Rapids & Nor.—Main Line—Vinton S.	11.88	71	843
Burlington, Cedar Rapids & Nor.—Main Line—Vinton N.	11.13	62	690
Burlington, Cedar Rapids & Nor.—Pacific Div.	14.75	11	162
Chicago & North-Western—Main Line—Belle Plaine E.	24.15	208	5,023
Chicago & North-Western—Main Line—Belle Plaine W.	.69	199	137
Chicago & North-Western—Iowa, Minn. & Northwestern	.43	17	7
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.07	35	842
Black Hawk	104.595		5,506
Burlington, Cedar Rapids & Nor.—Northern—Main Line	32.73	62	2,029
Chicago Great Western—Southwestern Branch	30.425	59	1,704
Dubuque & Sioux City—Waterloo East	14.33	63	902
Dubuque & Sioux City—Main Line—Waterloo to Mona Jct.	6.77	64	433
Dubuque & Sioux City—Main Line—Mona Jct. West	6.48	51	330
Dubuque & Sioux City—Mona Branch	7.59	12	91
Chicago & North-Western—Iowa, Minn. & Northwestern	6.27	17	107
Boone	35.61		4,702
Minneapolis & St. L.—D. M. & Ft. D.—Tara Jct. to D. M.	2.98	21	63
Chicago & North-Western—Main Line	24.80	176	4,365
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	7.83	85	274
Bremser	55.043		1,206
Burlington, Cedar Rapids & Nor.—Main Line	4.19	62	259
Chicago Great Western—Main Line	6.014	68	409
Chicago, Great Western—Oelwein-Clarion Branch	25.399	12	305
Dubuque & Sioux City—Mona Branch	19.44	12	233
Buchanan	38.97		2,359
Chicago Great Western—Main Line	11.413	57	650
Chicago Great Western—Southwestern Branch	2.897	56	162
Dubuque & Sioux City—Main Line	24.66	68	1,547
Buena Vista	49.17		895
Chicago & North-Western—Toledo & Northwestern	23.77	12	285
Dubuque & Sioux City—Main Line	25.40	24	610
Butler	104.832		3,440
Burlington, Cedar Rapids & Northern—Main Line	21.06	69	1,308
Chicago Great Western—Oelwein-Clarion Branch	27.742	12	383
Chicago, North-Western—Iowa, Minn. & Northwestern	31.11	17	529
Dubuque & Sioux City—Main Line	24.95	51	1,272

TABLE NO. 6—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Calhoun</i>	59.268		1,607
Dubuque & Sioux City—Main Line	14.87	24	357
Dubuque & Sioux City—Omaha District	25.84	27	698
Chicago Great Western—M. C. & Ft. D.—Main Line	18.568	33	612
<i>Carroll</i>	94.893		6,503
Chicago & North-Western—Ames to Maple River	17.01	176	2,993
Chicago & North-Western—Maple River to Missouri Valley	8.40	169	1,420
Chicago & North-Western—Maple River to Onawa	9.34	6	56
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.93	35	872
Chicago Great Western—M. C. & Ft. D.—Main Line	35.213	33	1,162
<i>Cass</i>	27.04		2,542
Chicago, Rock Island & Pacific—Iowa Div.	27.04	94	2,542
<i>Cedar</i>	40.82		7,299
Burlington, Cedar Rapids & Northern—Main Line	8.94	84	750
Chicago, Rock Island & Pacific—West Liberty East	3.46	149	516
Chicago, Rock Island & Pacific—West Liberty West	3.44	113	388
Chicago & North-Western—Main Line	24.98	226	5,645
<i>Cerro Gordo</i>	86.277		2,046
Burlington, Cedar Rapids & Northern—Main Line	10.61	62	658
Chicago Great Western—M. C. & Ft. D.—Main Line	31.506	21	661
Iowa Central—Main Line	24.351	16	390
Chi. & N. W.—Iowa, Minn. & N. W.—Mason City South	19.81	17	337
<i>Cherokee</i>	41.20		625
Dubuque & Sioux City—Main Line—Cherokee East	11.91	24	286
Dubuque & Sioux City—Main Line—Cherokee West	17.89	12	214
Dubuque & Sioux City—Sioux Falls Branch	11.40	11	125
<i>Chickasaw</i>	32.519		1,819
Chicago Great Western—Main Line	25.509	68	1,735
Dubuque & Sioux City—Mona Branch	7.01	12	84
<i>Clarke</i>	25.822		3,279
Chicago, Burlington & Quincy—Main Line	25.822	127	3,279
<i>Clay</i>	5.70		68
Chicago & North-Western—Toledo & Northwestern	5.70	12	68
<i>Clinton</i>	74.17		10,277
Davenport, Rock Island & Northwestern	9.12	36	328
Chicago & North-Western—Main Line	40.17	226	9,078
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.88	35	871
<i>Crawford</i>	79.142		6,734
Dubuque & Sioux City—Omaha District	33.17	27	895
Chicago & North-Western—Main Line	31.60	169	5,340
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	12.50	35	437
Chicago Great Western—Mason City & Ft. D.—Main Line	1.872	33	62
<i>Dallas</i>	69.24		3,079
Chicago, Rock Island & Pacific—Iowa Div.	17.54	94	1,648
M. & St. L.—Des Moines & Ft. Dodge Div.	26.98	21	566
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.72	35	865
<i>Davis</i>	24.80		2,416
Chicago, Rock Island & Pacific—Southwestern Div.	22.89	101	2,312
Wabash—Main Line—Moulton South	2.00	52	104

TABLE NO. 6—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Delaware</i>	50.086		3,001
Chicago Great Western—Main Line	25.626	57	1,460
Dubuque & Sioux City—Main Line	24.46	63	1,541
<i>Des Moines</i>	39.25		3,047
B., C. R. & N.—Main Line	21.18	35	741
C., B. & Q.—Main Line—Burlington East	1.734	143	104
C., B. & Q.—Main Line—Burlington West	17.336	127	2,202
<i>Dickinson</i>	26.83		295
B., C. R. & N.—C. R., I. F. & N. W.—East and West of Lake Park	26.83	11	295
<i>Dubuque</i>	61.63		3,604
Chicago Great Western—Main Line	31.21	57	1,778
Dubuque & Sioux City—Main Line	30.42	63	1,916
<i>Emmet</i>	16.20		178
B., C. R. & N.—Cedar Rapids, Iowa Falls & N. W.	16.20	11	178
<i>Fayette</i>	35.341		1,781
Chicago Great Western—Oelwein-Clarion Branch	8.544	12	103
Chicago Great Western—Main Line—Oelwein Southeast	5.416	57	309
Chicago Great Western—Main Line—Oelwein Northwest	14.39	68	978
Chicago Great Western—Southwestern Branch	6.991	56	391
<i>Floud</i>	29.58		1,494
Burlington, Cedar Rapids & Northern—Main Line	29.38	62	1,264
Dubuque & Sioux City—Mona Branch	19.18	12	230
Chicago & North-Western—Iowa, Minn. & Northwestern	.02	17	
<i>Franklin</i>	65.434		930
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	12.43	11	137
Chicago Great Western—Mason City & Ft. D.—Main Line	.53	21	11
Chi., Great Western—M. C. & Ft. D.—Oelwein-Clarion	24.143	12	290
Dubuque & Sioux City—Main Line	1.10	51	56
Iowa Central—Main Line	27.231	16	436
<i>Fremont</i>	38.523		4,181
Chicago, Burlington & Quincy—K. C., St. Joe and C. B.	29.783	136	4,050
Wabash—Omaha & St. Louis	8.74	15	131
<i>Greene</i>	47.25		4,741
Chicago & North-Western—Main Line	24.19	176	4,257
M. & St. L.—D. M. Ft. D.—Tara Jct. to Des Moines	23.06	21	484
<i>Grundy</i>	65.47		1,214
Burlington, Cedar Rapids & Northern—Pacific Div.	15.20	11	167
Burl., Cedar Rapids & Nor.—C. R., I. F. & N. W.	11.04	11	121
Chicago Great Western—Southwestern Branch	7.97	56	446
Chicago & North-Western—Iowa, Minn. & Northwestern	18.47	17	314
Chicago & North-Western—Toledo & Northwestern	12.79	13	166
<i>Guthrie</i>	38.84		2,497
Chicago, Rock Island & Pacific—Iowa Div.	19.30	94	1,814
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	19.54	35	683
<i>Hamilton</i>	52.19		1,588
C. & N. W.—Toledo & N. W.—Jewell Junction outh	21.31	13	277
C. & N. W.—Toledo & N. W.—Jewell Junction East	8.28	13	108
Dubuque & Sioux City—Main Line	22.60	51	1,153
<i>Hancock</i>	25.71		899
Minneapolis & St. Louis—Main Line	25.71	35	899

TABLE NO. 6—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Hardin</i>	95.219		2,190
B., C. R. & N.—Cedar Rapids, Iowa Falls & N.-W.	17.89	11	197
Iowa Central—Main Line	25.769	16	460
Chicago & North-Western—Toledo & Northwestern	24.81	13	322
Dubuque & Sioux City—Main Line	23.75	51	1,211
<i>Harrison</i>	101.091		8,784
Dubuque & Sioux City—Omaha District	29.42	27	794
C. & N.-W.—Main Line—Missouri Valley East	26.70	169	4,512
C. & N.-W.—Main Line—Missouri Valley South	3.63	230	835
C. & N.-W.—S. C. & P.—East of California Jct.	5.30	79	419
C. & N.-W.—S. C. & P.—North of California Jct.	22.23	86	1,916
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	7.01	35	246
Chicago Great Western—Mason City & Ft. D.—Main Line	1.931	33	63
<i>Henry</i>	19.364		2,450
Chicago, Burlington & Quincy—Main Line	19.364	127	2,450
<i>Howard</i>	13.03		886
Chicago Great Western—Main Line	13.03	68	886
<i>Humboldt</i>	75.55		1,420
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	24.99	11	275
Minneapolis & St. Louis—Main Line	23.42	35	820
C. & N.-W.—Toledo & Northwestern—Hawarden Line	27.14	12	325
<i>Ida</i>	20.86		125
Chicago & N.-W.—Maple River Br.—South Line	20.86	6	125
<i>Iowa</i>	25.25		2,853
Chicago, Rock Island & Pacific—Iowa Div.	25.25	113	2,853
<i>Jackson</i>	24.94		873
Chicago, Milwaukee & St. Paul	24.94	35	873
<i>Jasper</i>	57.403		5,014
Chicago Great Western—Southwestern Branch	19.032	56	1,065
Chicago, Rock Island & Pacific—Iowa Div.	34.33	113	3,885
Iowa Central—Main Line	3.991	16	64
<i>Jefferson</i>	54.946		5,790
Chicago, Burlington & Quincy—Main Line	24.596	127	3,122
Chicago, Rock Island & Pacific—Southwestern Div.	26.34	101	2,660
Chicago, Milwaukee & St. Paul—Muscatine Line	4.02	2	8
<i>Johnson</i>	43.25		4,435
Burlington, Cedar Rapids & Northern—Main Line	16.05	89	1,412
Chicago, Rock Island & Pacific—Iowa Div.	27.20	113	3,073
<i>Jones</i>	25.54		894
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.54	35	894
<i>Keokuk</i>	9.38		18
Chicago, Milwaukee & St. Paul—Muscatine Line	9.38	2	18
<i>Kossuth</i>	12.10		320
B., C. R. & N.—C. R., I. F. & N. W.—South Line	4.30	11	47
Minneapolis & St. Louis—Main Line	7.80	35	273
<i>Lee</i>	56.690		4,981
Atchison, Topeka & Santa Fe	19.75	140	2,766
St. L., K. & N. W.	36.93	60	2,215

TABLE NO. 6—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Linn</i>	76.90		9,045
B., C. R. & N.—Main Line—Cedar Rapids East	9.60	82	845
B., C. R. & N.—Main Line—Cedar Rapids N. W.	12.07	71	853
Chicago & North-Western—Main Line—Cedar Rapids E.	18.26	228	4,127
Chicago & North-Western—Main Line—Cedar Rapids W.	11.12	208	2,312
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.85	35	905
<i>Louisa</i>	48.25		2,849
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	2	12
B., C. R. & N.—Main Line—Columbus Junction North	3.15	56	176
B., C. R. & N.—Main Line—Columbus Junction South	20.00	35	700
C., R. I. & P.—S. W. Div.—From Columbus Jct. East	12.29	98	1,204
C., R. I. & P.—S. W. Div.—From Columbus Jct. West	6.70	113	757
<i>Lucas</i>	26.853		3,410
Chicago, Burlington & Quincy—Main Line	26.853	127	3,410
<i>Lyon</i>	62.08		683
Burl., Cedar Rapids & Nor.—Cedar R., I. F. & N. W.	37.82	11	416
Dubuque & Sioux City—Sioux Falls Branch	24.26	11	267
<i>Madison</i>	27.928		1,653
Chicago Great Western—Southwestern Branch	19.428	44	854
Chicago, Rock Island & Pacific—Iowa Div.	8.50	94	799
<i>Mahaska</i>	25.253		404
Iowa Central—Main Line	25.253	16	404
<i>Marion</i>	39.00		1,482
Wabash—Des Moines & St. Louis	39.00	38	1,482
<i>Marshall</i>	112.961		8,031
Chicago Great Western—Southwestern Branch	31.823	56	1,782
Iowa Central—Main Line	29.868	16	478
Chicago & North-Western—Main Line	25.99	188	4,886
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.28	35	885
<i>Mills</i>	71.520		6,459
C. B. & Q.—Main Line from Pacific Junction East	24.279	123	2,960
C. B. & Q.—Main Line from Pacific Junction to Iowa			
Nebraska State Line	3.344	54	180
C. B. & Q.—K. C., St. Joe & C. B. from Pacific Junction			
South to county line	7.937	136	1,079
C. B. & Q.—K. C., St. Joe & C. B. from Pacific Jct. North	10.026	182	1,825
Wabash—Omaha & St. Louis	25.94	15	389
<i>Mitchell</i>	37.928		1,056
Chicago Great Western—Main Line	9.903	69	673
Chicago Great Western—Mason City & Ft. D.—Main Line	5.305	21	111
Dubuque & Sioux City—Mona Branch	22.72	12	272
<i>Monona</i>	50.10		2,380
Chicago & North-Western—Maple River Branch	24.35	6	146
Chicago & North-Western—Sioux City Branch—California Junction to Onawa	10.00	88	880
Chicago & North-Western—S. C. & P. Br.—Onawa to Sioux City	15.75	86	1,354
<i>Monroe</i>	73.909		4,771
Chicago, Burlington & Quincy—Main Line	27.915	127	3,545
Wabash—Des Moines & St. Louis—Albia South	11.00	52	572
Wabash—Des Moines & St. Louis—Albia North	10.94	38	416
Iowa Central—Main Line	18.584	16	217
Chicago, Milwaukee & St. Paul—Kansas City Div.	10.47	2	21

TABLE NO. 6—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Montgomery</i>	25.902		3,185
Chicago, Burlington & Quincy—Main Line	25.902	123	3,185
<i>Muscatine</i>	83.25		6,981
Chicago, Milwaukee & St. Paul—Muscatine Line	16.72	2	33
B., C. R. & N.—Main Line—West Liberty South	16.91	56	947
B., C. R. & N.—Main Line—West Liberty North	2.00	89	176
C., R. I. & P.—Iowa Div.—West Liberty East	21.85	149	3,255
C., R. I. & P.—Iowa Div.—West Liberty West	3.00	113	339
C., R. I. & P.—Southwestern Div.	22.77	98	2,231
<i>O'Brien</i>	50.28		1,140
Chicago, St. Paul, Minn. & Omaha—Main Line	6.61	81	535
Chicago & North-Western—Toledo & North-Western	25.30	12	304
Dubuque & Sioux City—Sioux Falls Branch	27.37	11	301
<i>Osceola</i>	44.27		1,745
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	26.29	11	289
Chicago, St. Paul, Minn. & Omaha—Main Line	17.98	81	1,456
<i>Page</i>	19.83		297
Wabash—Omaha & St. Louis	19.83	15	297
<i>Palo Alto</i>	27.29		300
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	27.29	11	300
<i>Plymouth</i>	44.35		3,041
Chicago, St. Paul, Minn. & Omaha—Main Line	9.48	91	862
Dubuque & Sioux City—Main Line—LeMars East	16.33	12	195
Dubuque & Sioux City—Main Line—LeMars Southwest	18.54	107	1,984
<i>Pocahontas</i>	33.95		524
Chicago & North-Western—Toledo & Northwestern	24.18	12	200
Dubuque & Sioux City—Main Line	9.77	24	234
<i>Polk</i>	107.141		5,773
Des Moines Union—C. G. W.—E. and S. of Union Station	2.43	56	133
Des Moines Union—Wabash—Union Station East	2.63	45	118
C. G. W.—S. W. Br.—Oelwein to Des Moines	18.738	56	1,049
C. G. W.—S. W. Br.—Des Moines to Iowa-Mo. state line	7.883	44	347
C., R. I. & P.—Iowa Div.—Des Moines East	17.64	113	1,993
C., R. I. & P.—Iowa Div.—Des Moines West	10.09	94	948
M. & St. L.—Des Moines & Ft. Dodge Div.	8.56	21	180
Wabash—Des Moines & St. Louis	15.01	38	570
Chicago & North-Western—D. M. & Minneapolis Branch	24.16	18	435
<i>Pottawattamie</i>	160.844		13,792
Omaha Bridge & Terminal Railway	.50	25	12
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	8.28	182	1,506
Chicago, Rock Island & Pacific—Iowa Div.	45.05	94	4,235
Wabash—Omaha & St. Louis	11.22	15	168
Dubuque & Sioux City—Omaha District	19.72	27	532
Union Pacific—Main Line	2.03	529	1,089
Chicago & North-Western—Main Line	19.06	200	4,383
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	26.59	35	931
Chicago Great Western—Mason City & Ft. D.—Main Line	28.364	33	936
<i>Poweshiek</i>	48.591		3,268
Chicago, Rock Island & Pacific—Iowa Div.	25.68	113	2,901
Iowa Central—Main Line	22.911	16	367
<i>Ringgold</i>	23.836		1,049
Chicago Great Western—Southwestern Branch	23.836	44	1,049

TABLE NO. 6—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Sac</i>	39.41		634
Dubuque & Sioux City—Omaha District	18.96	27	511
C. & N. W.—Maple River Branch—Carnarvon W. and S.	20.45	6	123
<i>Scott</i>	51.30		4,130
Davenport, Rock Island & Northwestern	24.79	36	832
Chicago, Rock Island & Pacific—Iowa Division	13.76	149	2,050
Chicago, Rock Island & Pacific—Southwestern Division	12.11	98	1,187
Chicago, Milwaukee & St. Paul—Muscatine Line	.64	2	1
<i>Shelby</i>	63.406		2,531
Chicago, Rock Island & Pacific—Iowa Div.	6.42	91	603
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.11	35	844
Chicago, Great Western—Mason City & Ft. D.—Main Line	32.876	33	1,084
<i>Sioux</i>	64.23		2,700
C., St. P., M. & O. Ry.—Main Line—Minn.-Iowa state line to Alton	15.57	81	1,261
C., St. P., M. & O. Ry.—Main Line—Alton to Sioux City	6.52	91	593
Chicago & Northwestern—Toledo & Northwestern—Eagle Grove to Alton	8.28	12	99
C. & N. W.—T. & N. W.—Alton to Iowa-S. D. state line	26.78	25	669
Dubuque & Sioux City—Sioux Falls Branch	7.08	11	78
<i>Story</i>	60.64		5,564
Chicago & North-Western—Main Line—Ames East	20.23	189	3,803
Chicago & North-Western—Main Line—Ames West	4.00	176	704
Chi. & N. W.—Des Moines & Minn. Br.—Ames South	11.62	18	209
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.79	35	868
<i>Tama</i>	135.068		7,560
Burlington, Cedar Rapids & Northern—Pacific Div.	18.17	11	200
Chicago Great Western—Southwestern Branch	12.658	56	708
Chicago & North-Western—Main Line—Tama East	15.31	199	3,047
Chicago & North-Western—Main Line—Tama West	10.03	188	1,885
Chicago & North-Western—Iowa, Minn. & Northwestern	30.31	17	515
Chicago & North-Western—Toledo & Northwestern	22.14	13	288
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	26.45	35	926
<i>Taylor</i>	5.792		254
Chicago, Great Western, Southwestern Branch	5.792	44	254
<i>Union</i>	47.266		4,113
Chicago, Burlington & Quincy—Main Line—Creston East	19.066	127	2,421
Chicago, Burlington & Quincy—Main Line—Creston West	5.713	123	703
Chicago Great Western—Southwestern Branch	22.487	44	980
<i>Wapello</i>	60.723		4,237
Chicago, Milwaukee & St. Paul—Muscatine Line	32.28	2	64
Chicago, Burlington & Quincy—Main Line	26.723	127	3,394
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	101	770
<i>Warren</i>	15.72		602
Chicago Great Western—Southwestern Branch	15.72	44	602
<i>Washington</i>	50.33		2,607
Chicago, Milwaukee & St. Paul—Muscatine Line	26.20	2	52
Chicago, Rock Island & Pacific—Southwestern Div.—Washington East	9.85	113	1,113
Chicago, Rock Island & Pacific—Southwestern Div.—Washington Southwest	14.28	101	1,442

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Wayne</i> Chicago, Rock Island & Pacific—Southwestern Div. Chicago, Milwaukee & St. Paul—Kansas City Div.	42.71 27.75 14.96	101 2	2,532 2,892 30
<i>Webster</i> Chicago Great Western—M. C. & Ft. D.—Main Line Dubuque & Sioux City—Main Line—Ft. Dodge East Dubuque & Sioux City—Main Line—Ft. D. to Tara Jct. Dubuque & Sioux City—Main Line—Tara Jct. N. W. Dubuque & Sioux City—Omaha District Minneapolis & St. Louis—D. M. & Ft. D.—Tara Jct. South Minneapolis & St. Louis—Main Line—Ft. Dodge North	97.463 27.843 13.68 5.68 7.88 6.87 55.09 11.22	53 51 52 24 27 21 35	2,133 919 697 295 191 161 527 303
<i>Winnebago</i> Minneapolis & St. Louis—Main Line	30.92	35	732
<i>Woodbury</i> Chicago & North-Western—Maple River Br.—South Line Chicago & North-Western—Sioux City & Pacific Branch Dubuque & Sioux City—Main Line Dubuque & Sioux City—Main Line (in city) adjoining passenger station	35.38 6.00 22.32 5.48	6 88 91 107	2,678 96 1,964 550
<i>Worth</i> Burl., C. R. & N.—Main Line—Manley Junction South Burl., C. R. & N.—Main Line—Northwood South Iowa Central—Main Line—Manly Junction South Minneapolis & St. Louis—Main Line Chicago Great Western—M. C. & Ft. D.—Main Line	37.834 2.797 4.003 2.282 11.33 16.652	62 77 16 74 35 21	1,716 173 308 36 838 349
<i>Wright</i> Burl., C. R. & N.—C. R., I. F. & N. W.—South Line C. G. W.—M. C. & Ft. D.—Main Line from Chaplon S. W. C. G. W.—M. C. & Ft. D.—Main Line from Chaplon N. E. Chicago Great Western—Oelwein-Clinton Branch Chicago & North-Western—F. & N. W.—Engle Grove S. Chicago & North-Western—D. & N. W.—Engle Grove W.	83.842 26.11 15.763 17.707 12.992 7.69 4.31	11 33 21 12 13 12	1,477 287 520 372 147 100 51

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

TABLE NO. 7.

Name	Gross Earnings for Iowa	Operating Expenses for Iowa	Net Earnings or Loss for Iowa				Amount paid in excess	
			Net Earnings		Net Loss			
			Total	Per mile	Total	Per mile		
<i>Atchison, Topeka & Santa Fe Ry</i>	19,760	\$ 491,802.81	\$ 24,888.80	\$ 341,079.36	\$ 17,261.10	\$ 150,723.45	7,627.70	10,873.37
<i>Atlantic Northern & S. Ry.</i>	*54,400	34,210.10	2,012.36	27,469.29	1,615.84	6,740.81	396.52	1,190.29
<i>Chicago, Anamosa & Nor. Ry.</i>	17,340	20,794.84	1,199.24	13,820.25	797.02	6,974.59	402.22	1,655.60
<i>Chicago, Burlington & Q. Ry.—</i>								
(a) Main Line	273,569	7,597,949.93	27,773.43	4,877,912.42	17,830.65	2,720,037.51	9,942.78	171,372.83
(b) Ft. Madison Branch	56,080	60,357.61	1,077.24	85,871.18	1,532.59			5,922.76
(c) Albia, K. & D. M. & D. M. & K.	67,807	331,885.76	4,894.56	314,435.83	4,637.22	17,419.93	257.34	11,241.75
(d) Chariton, D. M. & S.	30,490	46,787.42	1,534.52	64,646.02	2,120.24		17,858.00	4,300.53
(e) Chariton Branch	36,541	86,592.17	2,369.73	124,410.60	3,404.69		37,818.43	7,687.15
(f) Leon, Mt. Ayr & S. W.	54,281	127,638.79	2,351.44	183,384.09	3,378.42		55,745.30	10,906.11
(g) Creston Branch	42,680	105,888.28	2,480.98	105,839.13	2,479.83	49.15	1.15	8,718.91
(h) Creston & Northern	26,799	41,151.50	1,535.56	52,783.40	1,969.60		11,631.96	4,797.12
(i) Western Iowa R. R.	20,365	30,429.06	1,494.18	39,030.18	1,916.53		8,601.12	3,678.05
(j) Nebraska City Branch	39,209	120,603.00	3,075.92	153,602.83	3,919.83		33,068.98	10,503.38
(k) Red Oak & Atlantic R. R.	17,992	27,013.86	1,501.44	34,649.60	1,925.84		7,635.80	2,921.25
(l) Nebraska City, Sidney & N. E.	21,057	31,613.59	1,501.33	40,549.55	1,925.70		8,935.96	2,945.75
(m) Hastings & Avoca R. R.	15,727	23,629.41	1,502.47	30,308.59	1,927.17		6,679.18	2,361.29
(n) Northern Division	532	3,205.32	6,026.92	25,740.29	48,384.00		22,533.97	1,297.00
(o) Burlington & W. R. R.	83,330	137,247.87	1,647.04	167,823.45	2,013.96		30,575.58	11,703.32
(p) Burlington & N. W.	38,678	85,196.01	2,202.70	104,172.77	2,693.33		18,976.76	5,529.60
(q) D. M. & Kansas City	94,308	311,674.53	3,301.71	283,223.05	3,090.31	28,451.48	301.40	17,500.40
(r) St. Louis, Keokuk & N. W.	51,000	44,171.79	836.11	79,173.35	1,552.42		35,001.56	8,142.47
(s) Keokuk & St. Paul R. R.	42,276	639,008.89	15,115.17	543,395.41	12,833.52	95,613.48	2,261.65	20,965.40
(t) Keokuk & Western	73,180	219,745.83	3,002.81	277,299.86	3,789.28		57,554.03	15,685.14
(u) Humeston & Shenandoah	95,748	146,074.23	1,525.61	216,907.61	2,265.40		70,833.28	14,968.60
(v) Chicago, Burl. & K. C.	77,640	166,454.42	2,143.93	219,310.21	2,824.71		52,855.79	13,289.11
(w) K. C., St. Joe & C. B.	56,026	856,644.11	15,290.11	516,175.60	9,213.14	340,468.51	6,076.97	20,212.80
(x) Clarinda, C. S. & S. W.	17,768	32,833.03	1,847.87	50,806.90	2,897.46		17,073.87	3,692.71
(y) Charokuk & Nodaway Val.	25,228	48,863.78	1,936.89	75,613.41	2,970.20		26,749.63	6,130.39
(z) Tarkio Valley R. R.	2,174	4,029.11	1,833.32	6,234.80	2,867.89		2,205.69	266.71
(a1) Iowa & St. Louis R. R.	5,439	4,321.70	795.89	8,405.49	1,547.97		4,083.79	654.60
C. B. & Q. on D.R.I. & N. W.		52,352.81		127,520.18				
Totals and averages	1,365,956	\$11,833,365.71	\$ 8,333.60	\$ 8,809,315.94	\$ 6,449.40	\$ 2,574,049.77	\$ 1,884.20	\$ 389,838.88

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE NO. 7—CONTINUED

Name	Miles main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
Chicago Great Western Ry.—										
(a) Main Line	142.511									
(b) Southwest Branch	223.059									
(c) Cedar Falls Branch	7.480									
(d) Waverly Branch	21.940									
Mason City & Ft. Dodge—										
(e) Main Line	234.120									
(f) Oelwein-Clarion Branch	98.090									
(g) Lehigh Branch	15.690									
(h) Coalville Branch	2.900									
(i) Wis., Minn. & Pac.	22.500									
Totals and averages	773.296	\$ 6,292,665.24	\$ 8,137.52	\$ 5,106,335.44	\$ 6,603.39	\$ 1,186,329.80	\$ 1,534.13			\$ 179,477.64
Chicago, Milwaukee & St. P. Ry.—										
(a) Chi. & C. B. Div.	348.370	\$ 5,435,881.77	\$15,088.36	\$ 4,178,320.95	\$11,507.75	\$ 1,257,560.82	\$ 3,490.61			\$ 188,521.96
(b) Green Island Branch	11.900	a	a	a	a	a	a	a	a	1,289.52
(c) Kansas City Division	137.840	1,137,079.99	7,204.00	988,676.80	6,283.79	148,403.19	a			87,075.50
(d) Muscatine Line	76.940	823,257.01	10,700.38	811,732.03	10,550.20	11,554.08	940.21			15,934.29
(e) Sioux City Branch	90.270	676,775.30	7,497.23	602,791.89	6,677.65	73,983.41	150.18			23,891.53
(f) Dubuque Division	136.180	1,413,117.38	10,376.83	1,212,329.57	8,902.40	200,787.81	1,474.43			35,416.77
(g) Cascade Branch	35.620	30,746.75	833.15	51,920.20	1,457.61					3,642.88
(h) Volga Branch	38.210	40,707.96	609.33	67,962.85	1,167.54					7,610.35
(i) Waukon Branch	22.810	27,871.24	1,221.89	50,031.77	2,193.41					2,250.86
(j) Davenport & N. W. Div.	151,070	512,363.81	3,391.57	466,676.27	3,089.14	45,687.54	302.43			21,979.91
(k) Dubuque & S. W. Div.	43.630	99,586.23	2,282.52	106,010.42	2,429.76					6,338.32
(l) Maquoketa Branch	32.190	45,610.94	1,416.93	86,272.62	2,680.11					1,263.18
(m) Clinton Branch	10.580	35,609.17	3,365.71	87,439.90	8,294.64					4,898.93
Do on D. R. I. & N. W. Ry.		59,914.81	5,663.02	133,125.76	12,582.77					2,413.19
(n) Iowa & Minn. Div.	41.340	250,983.70	6,071.28	188,832.02	4,567.78	62,154.68	1,503.50			8,259.01
(o) Decorah Branch	9.510	22,762.61	2,386.02	35,704.80	3,742.64					1,176.92
(p) Austin Branch	27.950	122,640.97	4,387.87	71,427.52	2,555.55	51,213.45	1,832.39			4,964.77
(q) Iowa & Dakota Division	291.490	2,673,610.45	9,172.22	1,819,593.94	6,242.39	854,016.51	2,929.83			98,413.78
(r) Elkader Branch	19.200	16,161.01	841.72	48,351.80	2,518.32					2,159.40
(s) Spirit Lake Branch	29.030	29,361.79	1,466.04	49,618.46	2,477.20					2,891.72
(t) Sioux C. & Dak. Div.	40.550	266,275.54	6,566.60	249,454.79	6,151.78	16,820.75	414.83			9,978.48
(u) Eden Branch	8.990	26,964.98	2,999.44	8,936.82	991.08	18,028.16	2,005.30			1,062.10
(v) D. M. Division—Main Line	155.460	541,235.76	3,481.51	691,636.81	4,468.65					25,392.85
(w) D. M. Division—Boone Line	34.970	109,787.22	3,139.47	125,541.92	3,589.90					4,919.10
(x) D. M. Div.—Storm L. Br.	33.580	47,724.76	1,237.03	77,922.50	2,019.76					5,556.86
Totals and averages	1,863.710	\$14,446,067.15	\$ 7,751.24	\$12,213,372.41	\$ 6,553.25	\$ 2,232,694.74	\$ 1,197.98			\$ 465,188.30
Chicago & North-Western Ry.—										
(a) Main Line	350.320	\$11,475,721.06	\$32,757.82	\$ 7,527,022.83	\$21,486.13	\$ 3,948,698.23	\$ 11,271.60			\$ 222,163.00
(b) Iowa Midland Branch	70.980	102,654.18	1,446.24	200,992.18	2,831.67					10,950.81
(c) Stanwood & Tipton Br.	8.500	12,883.37	1,515.69	36,783.45	4,327.46					1,158.64
(d) Ottumwa, C. F. & St. P.	69.360	185,147.93	3,037.39	483,337.40	8,037.28					9,678.45
(e) Moingona Branch	10.000	a	a	a	a	a	a	a	a	a
(f) Southern Iowa Branch	21.650	b	b	b	b	b	b	b	b	b
(g) Maple River Branch	179.040	785,260.66	4,385.95	1,052,422.65	5,878.14					58,549.11
(h) Boyer Valley Branch	24.770	c	c	c	c	c	c	c	c	c
(i) Soldier River Branch	61.310	d	d	d	d	d	d	d	d	d
(j) Fox Lake Branch	33.270	e	e	e	e	e	e	e	e	e
(k) Iowa Ry. Coal & Mfg. Co.	3.250	27,351.92	8,415.98	24,932.71	7,671.60					2,661.92
(l) Des M. & Minn. Branch	57.340	502,424.31	8,762.20	453,291.73	7,905.33	49,132.58	856.87			23,285.77
(m) Iowa Southwestern Branch	57.630	61,586.02	1,068.65	203,445.18	3,530.20					9,147.90
(n) Ia., Minn. & N. W. Br.	140.830	691,639.23	4,932.40	814,739.20	5,785.35					29,687.10
(o) Sioux C. & Pac. Branch	89.470	1,132,637.32	14,075.27	766,985.13	9,531.32	365,652.19	4,543.95			39,956.74
(p) Alden Branch	26.460	28,268.92	1,071.93	80,189.42	3,037.48					4,192.43
(q) Toledo & N. W. Branch	283.200	1,960,310.37	5,115.63	2,232,632.57	5,824.72					119,598.86
(r) Sioux City, Dak. & N. W.	28.150	26,060.02	926.82	27,912.51	991.56					324.06
Totals and averages	1,597.370	\$16,994,966.46	\$10,639.36	\$13,907,007.06	\$ 8,705.25	\$ 3,687,898.54	\$ 1,923.11			\$ 512,793.12
Chicago, Rock Island & P. Ry.—										
(a) Iowa Division	218.120	\$ 5,713,827.04	\$17,961.23	\$ 3,988,914.27	\$12,539.03	\$ 1,724,912.77	\$ 5,422.21			\$ 147,581.46
(b) Southwestern Division	192.590	2,918,835.76	15,155.69	1,825,985.26	9,481.20	1,092,850.50	5,674.49			66,769.35
(c) Oskaloosa Division	79.810	235,204.20	2,965.63	182,928.46	2,306.50	52,275.74	659.13			13,904.91
(d) Wilton Branch	12.040	31,692.41	2,873.95	22,518.97	1,870.34	12,083.44	1,003.61			1,575.01
(e) Newton & Monroe Branch	17.020	21,910.90	1,287.36	25,567.50	1,590.96					2,598.84
(f) D. M., I. & W. Branch	47.080	137,177.25	2,913.77	123,578.66	2,624.87	13,598.59	288.84			8,197.21
(g) Guthrie Center Branch	14.440	32,332.31	2,239.08	27,347.01	1,893.84	4,985.30	345.29			1,897.98
(h) Audubon Branch	24.410	74,835.95	3,065.79	48,419.77	1,984.83	26,385.18	1,099.90			3,595.16
(i) Des Moines Branch	14.220	32,245.36	2,267.69	25,976.23	1,828.73	6,269.13	440.87			2,211.26
(j) Carson Branch	17.730	40,962.25	2,312.03	30,833.02	1,739.06	10,158.73	572.97			2,626.77
(k) Harlan Branch	11.880	20,816.50	1,754.76	20,538.06	1,728.80	305.47	25.96			1,702.98
(l) Keosauqua Branch	4.500	8,191.84	1,820.41	11,025.41	2,450.31					770.52
(m) Keokuk & Des Moines	162.310	695,835.73	4,305.56	550,593.98	3,391.68	148,331.75	913.88			31,998.78
(n) Gowrie & Northwestern	109.300	322,301.25	2,948.78	271,562.22	2,484.47	50,749.03	464.31			14,329.90

TABLE NO. 7—CONTINUED

Name	Miles main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1910 in Iowa	
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss			
						Total	Per mile	Total	Per mile		
Burlington, C. R. & N. Ry.—											
(o) Main Line	228.690	2,660,564.28	11,634.44	1,757,179.59	7,684.01	903,381.69	3,950.43				68,180.22
(p) Muscatine Division	30.580	57,449.04	1,878.65	89,700.92	2,933.32			32,251.88	1,054.07		4,155.71
(q) Milwaukee Division	91.120	222,137.60	2,360.15	246,183.45	2,615.63			24,045.85	255.48		14,280.67
(r) Pacific Division	48.120	326,049.27	6,775.75	403,067.06	8,376.27			77,017.79	1,600.54		10,666.82
(s) Iowa City & Western	72.990	119,579.63	1,638.30	173,407.29	2,375.77			53,827.63	737.47		7,578.10
(t) Cedar R., I. F. & N. W.	311.330	1,290,039.55	4,143.64	1,203,145.92	3,864.54	86,893.63	279.10				63,067.82
(u) Cedar R. & Clinton Branch	81.930	120,192.82	1,467.03	160,534.03	1,959.40			40,341.21	492.38		11,724.63
(v) Chicago, Decorah & Minn.	23.280	38,738.63	1,664.03	58,858.54	2,528.29			20,119.91	861.26		2,201.13
(w) Davenport, Iowa & Dakota	29.880	57,498.15	1,924.30	61,197.16	2,048.10			3,699.01	123.90		3,451.31
(x) Germania Division	50.870	102,004.39	2,005.20	105,595.35	2,075.79			3,590.96	70.59		9,079.92
(y) Garner Division	18.400	28,600.27	1,554.36	30,269.98	1,645.11			1,609.71	90.75		2,350.69
(z) Waverly Short Line	5.630	16,754.44	2,949.73	25,742.82	4,532.19			8,988.38	1,582.46		629.66
St. Paul & Des Moines R. R.	114.241	585,719.11	5,127.05	490,151.04	4,290.50	95,568.07	836.55				17,323.81
Totals and averages for C., R. I. & P. System	2,135.051	\$15,917,465.93	\$ 7,455.31	\$11,961,753.50	\$ 5,602.56	\$ 3,955,712.43	\$ 1,852.75				\$ 514,171.35
Chicago, St. P., M. & O. Ry.—											
(a) Main Line	57.100	\$ 1,108,401.27	\$19,411.58	\$ 707,301.06	\$12,387.06	\$ 401,100.21	\$ 7,024.52				\$ 43,387.40
(b) Rock River Branch	17.440	7,482.00	429.01	13,601.94	779.92			6,119.94	350.91		4,234.85
Totals and averages	74.540	\$ 1,115,883.27	\$14,970.26	\$ 720,903.00	\$ 9,671.36	\$ 394,980.27	\$ 5,298.90				\$ 47,622.25
Colfax Northern Ry.											
(a) Main Line	6.000	\$ 17,517.05	\$ 2,919.51	\$ 13,686.94	\$ 2,281.16	\$ 3,830.11	\$ 638.35				\$ 843.42
(b) Seevers Line	6.500	27,078.54	4,258.24	29,221.74	4,495.65			1,543.20	237.41		835.02
Totals and averages	12.500	\$ 45,195.59	\$ 3,615.64	\$ 42,908.68	\$ 3,432.69	\$ 2,286.91	\$ 182.95				\$ 1,678.44
Crooked Creek Ry. & Coal Co.	17.612	\$ 24,736.66	\$ 1,404.53	\$ 22,005.24	\$ 1,249.44	\$ 2,731.42	\$ 155.09				\$ 3,288.27
Davenport, R. I. & N. W.	23.910	\$ 55,950.51	\$ 1,649.97	\$ 43,985.16	\$ 1,207.11	\$ 11,965.35	\$ 352.86				\$ 11,965.35
Des Moines Terminal Co.	.910	\$ 8,481.28	\$ 9,320.09	\$ 3,695.92	\$ 4,061.45	\$ 4,785.39	\$ 5,258.64				\$ 1,649.70

Des Moines Union Ry.	5.150	\$ 341,149.64	\$66,242.65	\$ 267,132.38	\$51,870.37	\$ 74,017.26	\$ 14,372.28				\$ 47,044.85
Des Moines Western Ry.	4.620	\$ 23,012.07	\$ 4,980.97	\$ 18,564.99	\$ 4,018.40	\$ 4,447.08	\$ 962.57				\$ 2,368.05
Dubuque & Sioux City Ry.—											
(a) Main Line	327.590	\$ 4,031,923.68	\$12,907.83	\$ 3,036,514.77	\$ 9,421.88	\$ 915,408.91	\$ 2,885.95				\$ 112,972.33
(b) Omaha Division	133.080	735,996.66	5,530.48	945,138.32	7,102.03			209,142.16	1,571.55		22,848.49
(c) Cedar Rapids Branch	41.850	103,368.19	2,469.96	128,796.09	3,077.56			25,427.90	607.60		5,583.23
(d) Mona Branch	75.940	347,927.08	4,581.00	357,194.21	4,703.63			9,307.13	122.03		9,250.51
(e) Stacyville Branch	7.930	3,362.83	424.06	13,579.47	1,712.41			10,216.64	1,288.35		535.47
(f) Onawa Branch	60.490	60,745.73	1,004.23	112,751.05	1,863.93			52,005.32	859.73		8,223.08
(g) Sioux Falls Branch	70.110	148,882.28	2,123.55	181,572.52	2,632.61			35,690.24	509.06		9,934.75
Totals and averages	716.990	\$ 5,432,206.45	\$ 7,576.40	\$ 4,828,516.93	\$ 6,734.47	\$ 603,659.52	\$ 811.93				\$ 161,436.89
Great Northern Ry.	77.860	\$ 380,804.59	\$ 4,890.89	\$ 459,475.20	\$ 5,901.30			\$ 78,670.61	\$ 1,010.41		\$ 21,953.03
Iowa Central Ry.—											
(a) Main Line	189.499										
(b) Belmont Branch	22.355										
(c) Eastern Division	95.362										
(d) Story City Branch	34.486	\$ 2,465,780.63	\$ 5,959.19	\$ 1,937,395.18	\$ 4,683.42	\$ 527,885.45	\$ 1,275.77				
(e) State Center Branch	26.578										
(f) Montezuma Branch	13.610										
(g) Newton Branch	30.660										
(h) Iowa Cent. & West. Br.	36.594	29,073.99	794.50	50,010.49	1,366.63			20,936.50	572.13		
Totals and averages	449.144	\$ 2,494,851.62	\$ 5,539.54	\$ 1,987,905.67	\$ 4,413.92	\$ 503,948.95	\$ 1,125.62				\$ 80,374.50
Iowa Transfer Ry.	.210	\$ 5,999.62	\$28,569.62	\$ 5,999.62	\$28,569.62						\$ 421.00
Manchester & Oneida Ry.	8.000	\$ 25,358.00	\$ 3,169.75	\$ 16,990.79	\$ 2,123.85	\$ 8,367.21	\$ 1,045.90				\$ 854.87
Minn. & St. Louis Ry.—											
(a) Iowa Division	211.590	\$ 555,364.17	\$ 2,624.72	\$ 509,844.45	\$ 2,409.59	\$ 45,519.72	\$ 215.13				\$ 31,101.03
(b) D. M. & Ft. D. Ry.	137.620	735,331.66	5,313.20	452,517.07	3,288.16	282,814.50	2,055.04				24,096.21
Totals and averages	349.210	\$ 1,290,695.83	\$ 3,606.04	\$ 962,361.52	\$ 2,755.82	\$ 288,334.31	\$ 940.22				\$ 58,197.27
Muscatine North & South Ry.	28.670	\$ 66,427.75	\$ 2,316.98	\$ 67,105.08	\$ 2,340.60			\$ 677.23	\$ 23.62		\$ 2,710.64
Omaha Bridge & Terminal Ry.	.500	\$ 28,709.75	\$57,419.50	\$ 482.36	\$ 965.72	\$ 28,226.89	\$ 56,453.78				\$ 3,379.90
Sioux City Bridge Co.	1.000	\$									
Sioux City Terminal Ry.	1.570	\$ 100,598.59	\$64,075.53	\$ 87,941.42	\$56,013.64	\$ 12,657.17	\$ 8,061.89				\$ 753.60
Southern Iowa Traction Co.	24.167	\$ 23,113.03	\$ 956.39	\$ 30,072.69	\$ 1,244.37			6,959.66	287.08		\$ 2,760.00
Tabor & Northern Ry.	8.790	\$ 23,917.83	\$ 2,721.08	\$ 16,674.20	\$ 1,866.95	\$ 7,243.63	\$ 824.08				\$ 981.54

TABLE NO. 7—CONTINUED

Name	Miles main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1910 in Iowa	
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss			
						Total	Per mile	Total	Per mile		
<i>Union Pacific Ry.—</i>											
** (a) Main Line	2.060										
(b) Union Avenue Line	1.720										
Totals and averages	3.780	\$6,165.23	\$41,827.78	\$112,184.84	\$54,458.66			\$26,019.61	\$12,630.88	\$29,111.55	
<i>Wabash Ry.—</i>											
(a) Main Line	43.310	\$278,505.14	\$6,430.50	\$299,341.92	\$6,911.61			\$20,836.78	\$481.11		
(b) Des Moines & St. Louis	93.830	\$57,010.27	\$5,936.38	\$98,083.84	\$6,380.52			\$41,673.57	\$444.14		
(c) Omaha & St. Louis	65.730	\$45,150.72	\$6,909.34	\$443,081.24	\$6,740.93	\$11,069.48	\$168.41				
† (d) Coal Switches	9.360										
Totals and averages	212.230	\$1,289,666.13	\$6,357.11	\$1,341,107.00	\$6,610.07			\$51,440.87	\$253.56	\$56,850.00	
State totals and averages	9,858.239	\$73,444,294.68	\$7,959.25	\$63,416,287.34	\$6,432.82	\$15,028,007.34	\$1,526.43			\$2,627,500.25	
<i>Interurban Lines—</i>											
Albia Interurban Ry.	10.000	\$31,394.09	\$3,139.40	\$18,349.26	\$1,834.92	\$13,044.83	\$1,304.48			\$1,704.26	
Boone Suburban Ry.	4.100	\$7,033.05	\$1,715.38	\$4,726.38	\$1,152.78	\$2,306.67	\$562.60			\$256.64	
Cedar R. & I. C. Ry. & L. Co.	23.350	\$157,852.30	\$5,567.98	\$103,133.61	\$3,638.05	\$51,713.69	\$1,929.93			\$4,352.19	
Cedar Rapids & Marion Ry.	17.450	\$28,946.84	\$13,120.16	\$154,537.30	\$8,856.01	\$74,409.54	\$4,261.15			\$8,229.54	
Centerville Light & Trac. Co.	7.840	\$8,040.82	\$4,852.14	\$19,000.05	\$2,423.47	\$19,010.77	\$2,428.67			\$423.75	
Charles City West. Ry. Co.	13.721										
* Ft. D. D. M. & So. R. R.	160.310	\$504,048.78	\$4,229.31	\$393,207.11	\$3,299.27	\$110,841.67	\$980.04			\$16,942.90	
Inter-Urban Ry.	64.180	\$269,651.42	\$4,201.48	\$178,334.02	\$2,778.65	\$91,317.40	\$1,422.83			\$7,666.71	
Iowa & Illinois Ry.	33.072	\$162,697.97	\$4,919.51	\$105,570.97	\$3,192.16	\$57,127.00	\$1,727.35			\$3,451.04	
Mason C. & Clear L. Trac. Co.	14.620	\$5,434.97	\$5,843.71	\$49,636.19	\$3,396.46	\$35,778.78	\$2,447.25			\$1,568.61	
Oskaloosa & Buxton E. Ry. Co.	2.300	\$11,383.80	\$4,949.48	\$6,193.74	\$2,692.03	\$5,190.03	\$2,256.55			\$383.04	
Tama & Toledo Elec. Ry.	2.750	\$15,955.96	\$5,802.17	\$14,336.37	\$5,213.23	\$1,619.59	\$588.94			\$503.78	
Waterloo, C. F. & N. Ry.	50.070	\$269,268.21	\$5,377.94	\$118,965.30	\$2,375.98	\$150,302.91	\$3,001.86			\$7,500.00	
Totals for the State	408.763	\$1,731,703.21	\$5,034.33	\$1,166,015.30	\$3,294.65	\$615,692.91	\$1,739.69			\$52,982.49	

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

Note:—17.00 miles in operation was used in computing averages.

a Included with Chicago & Council Bluffs Division.
 † The above figures for Muscatine Branch include earnings of \$224,532.56, and operating expenses of \$223,504.71 on the mileage of the Chicago, Rock Island & Pacific Railway, over which the C., M. & St. P. have trackage rights only.

a Included in the report for the Chicago & North-Western Railway.

b Included in the report for the Ottumwa, Cedar Falls and St. Paul Branch.

c Included in the report for the Maple River Branch.

d Included in the report for the Maple River Branch.

e Included in the report for the Toledo & Northwestern Branch.

The per mile earnings and expenses were computed on mileage reporting earnings viz.: 353,912 miles.

* By order of the court the Ft. Dodge, Des Moines & Southern Railroad has ceased operation of 41.13 miles. Averages are computed on 119.13 miles of operated road.

† Mileage of coal switches not used in computing averages.

§ Not reported.

TABLE NO. 8

Name of Road	Miles of main track in system	Gross Earnings for System		Gross Earnings for System		Net Earnings for System		Taxes paid in 1906
		Total	Per Mile	Total	Per Mile	Total	Per Mile	
Achison, Topeka & Santa Fe Railway	7,546,350	\$8,261,251.80	\$11,828.28	\$8,077,830.52	\$7,006.13	\$1,183,448.28	\$4,132.25	\$3,851,411.77
cChicago, Burlington & Quincy Railway	8,971,750	10,720,160.00	10,111.75	63,555,646.06	7,083.97	27,164,314.00	3,027.78	3,170,947.78
dChicago Great Western Railway	7,289,170	10,700,450.94	9,003.75	10,488,157.13	7,430.11	2,221,313.86	1,573.64	392,382.63
cChicago, Milwaukee & St. Paul Ry.	7,743,800	66,456,635.45	9,117.18	47,430,752.45	6,006.99	19,026,123.00	2,610.19	2,569,246.71
cChicago & North-Western Railway	7,655,261	65,285,704.01	8,529.59	33,559,627.48	6,015.24	22,335,672.98	2,926.08	2,588,921.50
Chicago, Rock Island & Pacific Railway	1,602,200	6,418,749.68	4,015.34	48,377,045.88	6,302.87	17,028,658.13	3,224.12	704,702.56
Chicago, St. Paul, Minneapolis & Omaha Ry.	701,940	16,192,854.12	9,700.39	10,463,035.41	6,267.92	5,729,850.68	3,432.47	174,702.56
Dubuque & Sioux City Railroad	6,431,820	64,351,020.48	10,005.08	15,129,090.00	6,719.82	1,292,650.58	1,606.52	178,328.52
Great Northern Railway	539,874	3,316,778.34	6,147.03	39,684,963.70	6,170.08	24,665,054.60	3,825.00	3,318,131.08
dIowa Central Railway	977,160	5,049,391.50	5,073.77	2,932,717.00	4,644.85	654,601.35	1,212.18	107,608.77
eMinneapolis & St. Louis Railway	3,474,400	63,540,601.21	18,408.64	3,404,650.68	3,614.92	1,454,770.82	1,458.83	229,760.76
Union Pacific Railway	1,991,610	29,826,579.12	14,953.58	28,046,216.23	8,676.01	25,464,445.08	7,332.60	1,769,614.78
Wabash Railway				21,352,330.16	10,830.22	8,244,255.96	4,133.26	903,581.18
Total and averages	58,487,978	\$78,695,574.17		\$302,523,161		\$180,169,739.31		\$19,874,819.94

aThe Chicago, Burlington & Kansas City; Hemston & Shennandoah; Keokuk & Western; St. Louis, Keokuk & Northwestern; Keokuk & St. Paul; Burlington & Western; Burlington & Northwestern; Des Moines & Kansas City; Kansas City, St. Joe & Council Bluffs; Iowa above computations.
 bThe Mason City & Ft. Dodge Railroad and the Wisconsin, Minnesota & Pacific are included in the Chicago Great Western system.
 cThe Toledo & Northwestern Railway is included in Chicago & North-Western System.
 dThe Albia & Centerville is included in Iowa Central Railway.
 eThe Des Moines & Ft. Dodge Railway is included in the Minneapolis & St. Louis System.
 fTaxes not reported.

TABLE NO. 9.

*Comparative Statement of Assessments of Railroad property, Earnings and Taxes Reported in the State of Iowa for the Years 1884 to 1911, Inclusive.

Date Reported	Miles of road	Assessed Value		Gross Earnings		Net Earnings		Percentage of assessment, net earnings	Taxes paid	Taxes per mile of road	Percentage of gross earnings	Taxes on net earnings
		Total	Per mile	Total	Per mile	Total	Per mile					
1884	7,100	\$20,889,800	\$4,200	\$5,490,225	\$4,994	\$4	\$11,121,290	1,987	212	\$704,492.00	10	\$23.064
1885	7,445	31,315,838	4,206	21,149,124	4,587	92	19,154,110	1,767	238	853,738.00	12	\$24.000
1886	7,490	33,216,688	4,435	35,492,423	4,729	94	13,185,337	1,700	232	943,314.00	12	\$28.072
1887	7,912	38,550,861	4,850	35,231,206	4,691	109	13,473,785	1,794	270	987,027.00	13	\$28.075
1888	8,291	43,100,575	5,198	37,792,535	4,755	114	13,671,348	1,725	301	1,013,731.00	18	\$27.077
1889	8,288	43,271,905	5,214	39,365,664	4,730	119	9,515,947	1,147	454	1,134,657.00	14	\$30.083
1890	8,500	42,858,800	5,181	37,469,779	4,536	114	11,885,600	1,439	391	1,292,532.00	17	\$36.137
1891	8,377	44,558,000	5,319	37,689,553	4,522	110	10,966,373	1,312	405	1,245,344.00	15	\$33.105
1892	8,403	44,036,157	5,346	44,416,488	4,810	111	12,625,800	1,503	354	1,246,234.00	14	\$33.114
1893	8,478	44,869,784	5,292	44,284,063	5,223	101	12,739,533	1,532	327	1,232,532.00	17	\$33.104
1894	8,477	44,873,680	5,292	43,634,372	5,057	105	12,467,468	1,470	360	1,403,785.00	16	\$32.111
1895	8,481	44,376,542	5,282	35,874,444	4,230	124	10,965,339	1,292	428	1,355,625.00	10	\$32.109
1896	8,487	44,381,211	5,292	37,033,442	4,438	118	12,575,952	1,481	333	1,377,678.00	16	\$33.153
1897	8,481	44,373,110	5,292	39,629,290	4,671	112	12,429,533	1,495	327	1,283,564.00	16	\$32.110
1898	8,474	44,458,732	5,294	41,233,003	4,877	107	13,408,434	1,582	331	1,383,908.00	16	\$32.110
1899	8,518	44,500,120	5,290	40,262,903	5,424	96	15,532,068	1,833	287	1,404,631.00	16	\$32.105
1900	9,293	46,456,152	4,981	49,549,670	5,364	92.8	15,565,967	1,685	296	1,424,134.00	16	\$32.109
1901	9,299	47,971,838	5,043	43,354,317	5,097	101.4	15,944,072	1,616	318	1,506,370.00	16	\$32.109
1902	9,414	51,307,950	5,149	55,079,932	6,018	91.5	16,460,975	1,736	312	1,535,497.00	16	\$32.104
1903	9,725,8173	56,541,513	5,814	56,466,305	5,955	100.1	17,134,102	1,907	329	1,623,496.00	17	\$32.109
1904	9,799,6363	57,535,130	5,871	58,406,340	6,019	98.4	15,676,128	1,952	331	1,574,419.17	16	\$32.109
1905	9,799,2832	58,190,139	5,971	57,204,848	5,827	101.4	15,545,774	1,740	379	1,514,853.83	16	\$32.142
1906	9,827,0303	63,357,100	6,243	62,729,307	6,038	99.3	19,258,953	1,983	324	1,680,351.74	21	\$36.136
1907	9,824,2303	63,324,130	6,447	60,731,348	7,114	90.6	21,809,793	2,231	389	2,211,682.18	24	\$33.115
1908	9,826,82	63,437,616	6,425	63,081,739	7,457	88.4	18,919,329	1,926	286	2,212,742.68	23	\$33.134
1909	9,828,73	63,663,803	6,445	67,797,032	6,870	88.3	17,939,211	1,819	354	2,112,724.79	24	\$33.131
1910	9,794,327	63,729,447	6,506	72,109,276	7,378	88.3	16,144,503	1,651	304	2,065,375.51	25	\$33.155
1911	9,838,239	65,824,482	6,678	78,444,295	7,959	83.9	15,028,007	1,628	438	2,427,509.25	26	\$33.175

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

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

The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council; e. g., the tax reported in 1906 was levied on 9,799,636 miles of road that being the mileage reported and assessed in 1904, and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

TABLE NO. 10.

CLASSIFICATION.

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July 19, 1911, under the provisions of chapter 75, Acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS.

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

CLASS "B" RAILROADS.

Albia Interurban Railway.
Colfax & Northern Railroad.
Manchester & Onelda Railway.
Minneapolis & St. Louis Railroad.

CLASS "C" RAILROADS.

Atlantic, Northern & Southern Railway.
Boone Suburban Railway.
Chicago, Anamosa & Northern Railway.
Crooked Creek Railroad & Coal Company.
Davenport, Rock Island & Northwestern Railway.
Muscatine North & South Railway.
Southern Iowa Traction Company.
Tabor & Northern Railway.

TABLE NO. 11.

Statement of Assessment of Express Property as Fixed by the Executive Council July 19, 1911, by Counties.

ADAMS EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Adair	29.147	\$ 35.00	\$ 1,020.14
Adams	29.802	35.00	1,045.17
Appaoose	66.00	35.00	2,310.00
Boone	27.65	35.00	967.75
Buena Vista	20.12	35.00	704.20
Cass	13.652	35.00	477.82
Cerro Gordo	24.351	35.00	852.29
Clarke	46.42	35.00	1,624.70
Clay	26.55	35.00	929.25
Clinton	9.12	35.00	319.20
Dallas	26.98	35.00	944.30
Davis	15.45	35.00	540.75
Decatur	967.12	35.00	3,384.92
Des Moines	40.046	35.00	1,401.61
Dickinson	7.02	35.00	277.20
Dubuque	5.52	35.00	193.62
Emmet	18.93	35.00	662.55
Franklin	42.931	35.00	1,502.58
Fremont	61.663	35.00	2,158.21
Greene	23.09	35.00	807.10
Hancock	38.796	35.00	1,357.85
Hardin	28.760	35.00	1,006.61
Henry	75.631	35.00	2,647.09
Humboldt	29.76	35.00	1,041.60
Jasper	33.125	35.00	1,159.37
Jefferson	57.162	35.00	2,000.67
Keokuk	39.786	35.00	1,382.51
Kossuth	22.351	35.00	782.29
Lee	112.576	35.00	3,940.16
Louisa	46.017	35.00	1,610.60
Lucas	49.645	35.00	1,737.58
Madison	12.379	35.00	433.26
Mahaska	73.817	35.00	2,583.59
Marion	40.007	35.00	1,400.25
Marshall	65.528	35.00	2,293.48
Mills	73.777	35.00	2,582.19
Monroe	63.038	35.00	2,206.33
Montgomery	48.427	35.00	1,694.94
Muscatine	7.72	35.00	270.20
Page	81.6823	35.00	2,858.88
Palo Alto	20.49	35.00	717.15
Pocahontas	16.74	35.00	585.90
Polk	31.273	35.00	1,094.55
Pottawattamie	17.58	35.00	615.30
Poweshiek	36.593	35.00	1,280.75
Ringgold	55.91	35.00	1,956.85
Scott	24.79	35.00	867.65
Story	19.476	35.00	681.66
Taylor	55.008	35.00	1,925.28
Union	43.443	35.00	1,520.50
Van Buren	42.05	35.00	1,471.75
Wapello	26.723	35.00	935.30
Warren	56.492	35.00	1,977.22
Washington	38.613	35.00	1,351.46
Wayne	36.693	35.00	1,284.25
Webster	67.68	35.00	2,368.80

TABLE NO. 11—CONTINUED.

County	Miles of road	Assessed value per mile	Total assessed value
Winnebago	20.92	35.00	732.20
Woodbury	2.50	35.00	87.50
Worth	13.871	35.00	485.48
Wright	15.612	35.00	546.42
Totals	2,209.5463		\$ 79,434.09

AMERICAN EXPRESS COMPANY.

Audubon	11.65	\$ 40.00	\$ 466.00
Benton	27.74	40.00	1,109.60
Black Hawk	41.44	40.00	1,657.60
Boone	67.15	40.00	2,686.00
Bremer	19.44	40.00	777.60
Buchanan	24.56	40.00	982.40
Buena Vista	49.17	40.00	1,966.80
Butler	56.06	40.00	2,242.40
Calhoun	77.93	40.00	3,117.20
Carroll	60.18	40.00	2,407.20
Cedar	33.48	40.00	1,339.20
Cerro Gordo	44.831	40.00	1,793.24
Cherokee	57.21	40.00	2,288.40
Chickasaw	7.01	40.00	280.40
Clay	5.70	40.00	228.00
Clinton	84.447	40.00	3,377.88
Crawford	112.08	40.00	4,519.20
Delaware	38.53	40.00	1,541.20
Dubuque	30.42	40.00	1,216.80
Emmet	18.78	40.00	751.20
Floyd	19.20	40.00	768.00
Franklin	26.233	40.00	1,049.32
Greene	25.80	40.00	1,032.00
Grundy	31.26	40.00	1,250.40
Hamilton	81.442	40.00	3,257.68
Hardin	102.19	40.00	4,087.60
Harrison	105.27	40.00	4,210.80
Humboldt	35.14	40.00	1,405.60
Ida	40.38	40.00	1,615.20
Jackson	14.60	40.00	584.00
Jasper	24.35	40.00	974.00
Johnson	18.32	40.00	732.80
Jones	27.75	40.00	1,110.00
Keokuk	16.89	40.00	675.60
Kossuth	58.26	40.00	2,330.40
Linn	79.76	40.00	3,190.40
Lyon	41.70	40.00	1,668.00
Mahaska	32.81	40.00	1,312.40
Marshall	25.99	40.00	1,039.60
Mitchell	30.65	40.00	1,226.00
Monona	86.17	40.00	3,446.80
Monroe	2.40	40.00	96.00
O'Brien	59.28	40.00	2,371.20
Osceola	17.98	40.00	719.20
Palo Alto	2.74	40.00	109.60
Plymouth	72.83	40.00	2,913.20
Pocahontas	33.95	40.00	1,358.00
Polk	90.683	40.00	3,627.32
Pottawattamie	41.34	40.00	1,653.60
Poweshiek	27.23	40.00	1,089.20
Sac	88.18	40.00	3,527.20
Scott	22.195	40.00	887.80
Shelby	18.72	40.00	748.80
Sioux	71.86	40.00	2,874.40

TABLE NO. 11—CONTINUED.

County	Miles of road	Assessed value per mile	Total assessed value
Story	104.334	40.00	4,173.36
Tama	77.90	40.00	3,116.00
Webster	109.09	40.00	4,364.00
Winnebago	11.43	40.00	457.20
Woodbury	100.53	40.00	4,021.20
Worth	13.78	40.00	551.20
Wright	23.85	40.00	954.00
Totals	2,783.385		\$ 111,335.40

GREAT NORTHERN EXPRESS COMPANY.

Lyon	18.42	\$ 35.00	\$ 644.70
Plymouth	25.29	35.00	884.80
Sioux	27.30	35.00	955.50
Woodbury	6.85	35.00	239.75
Totals	77.86		\$ 2,724.75

PACIFIC EXPRESS COMPANY.

Appanoose	25.141	\$ 30.00	\$ 754.23
Davis	26.246	30.00	787.38
Fremont	8.74	30.00	262.20
Marion	39.00	30.00	1,170.00
Mills	25.94	30.00	778.20
Monroe	21.94	30.00	658.20
Page	19.83	30.00	594.90
Polk	17.61	30.00	528.20
Pottawattamie	13.28	30.00	398.40
Wapello	9.803	30.00	294.00
Totals	207.560		\$ 6,226.80

UNITED STATES EXPRESS COMPANY.

Adair	8.52	\$ 35.00	\$ 298.20
Allamakee	1.61	35.00	56.35
Appanoose	29.80	35.00	1,046.15
Audubon	22.03	35.00	771.05
Benton	37.76	35.00	1,321.60
Black Hawk	32.73	35.00	1,145.55
Bremer	9.87	35.00	345.45
Buchanan	25.73	35.00	900.50
Buena Vista	4.00	35.00	140.00
Butler	21.06	35.00	737.10
Calhoun	16.30	35.00	570.45
Cass	76.883	35.00	2,690.90
Cedar	53.81	35.00	1,884.40
Cerro Gordo	10.61	35.00	371.35
Clay	25.97	35.00	908.95
Clinton	14.61	35.00	511.35
Dallas	17.54	35.00	613.90
Davis	23.75	35.00	831.25
Des Moines	21.18	35.00	741.30
Dickinson	29.83	35.00	1,044.05
Emmet	30.22	35.00	1,067.70
Fayette	44.60	35.00	1,561.00

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE NO. 11—CONTINUED.

County	Miles of road	Assessed value per mile	Total assessed value
Floyd	20.38	35.00	713.30
Franklin	12.43	35.00	435.05
Grundy	26.24	35.00	918.40
Guthrie	33.74	35.00	1,180.90
Hancock	45.75	35.00	1,601.25
Hardin	17.89	35.00	626.15
Humboldt	24.96	35.00	874.65
Iowa	25.25	35.00	883.75
Jasper	68.92	35.00	2,412.20
Jefferson	26.34	35.00	921.90
Johnson	72.81	35.00	2,548.35
Keokuk	57.15	35.00	2,000.25
Kossuth	39.79	35.00	1,392.65
Lee	27.18	35.00	951.30
Linn	42.96	35.00	1,503.00
Lyon	42.14	35.00	1,474.90
Madison	37.82	35.00	1,323.70
Mahaska	20.64	35.00	722.40
Marion	52.42	35.00	1,834.70
Marion	27.42	35.00	959.70
Montgomery	16.44	35.00	575.40
Muscatine	104.88	35.00	3,670.80
O'Brien	13.22	35.00	462.70
Osceola	39.20	35.00	1,372.00
Palo Alto	27.29	35.00	955.15
Pocahontas	29.40	35.00	1,029.00
Polk	53.58	35.00	1,875.30
Pottawattamie	65.99	35.00	2,309.65
Poweshiek	32.39	35.00	1,133.65
Scott	65.01	35.00	2,275.35
Shelby	20.12	35.00	704.20
Tama	18.17	35.00	635.95
Van Buren	28.15	35.00	985.25
Wapello	37.69	35.00	1,319.15
Warren	26.23	35.00	918.05
Washington	63.49	35.00	2,222.15
Wayne	27.75	35.00	971.25
Webster	7.41	35.00	259.35
Winnebago	26.21	35.00	917.35
Winneshiek	24.12	35.00	844.20
Worth	6.80	35.00	238.00
Wright	45.05	35.00	1,576.75
Totals	2,076.423		\$ 72,674.80

WELLS FARGO EXPRESS COMPANY.

Allamakee	62.94	\$ 35.00	\$ 2,202.90
Appanoose	22.34	35.00	781.90
Benton	25.85	35.00	904.75
Black Hawk	76.215	35.00	2,667.52
Boone	23.17	35.00	810.95
Bremer	65.113	35.00	2,278.96
Buchanan	14.31	35.00	500.85
Buena Vista	22.65	35.00	792.75
Butler	27.742	35.00	970.97
Calhoun	59.648	35.00	2,087.68
Carroll	60.143	35.00	2,105.00
Cedar	3.96	35.00	138.60
Cerro Gordo	64.656	35.00	2,262.96
Chickasaw	51.839	35.00	1,814.37
Clay	51.49	35.00	1,802.15
Clayton	132.28	35.00	4,629.80

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE NO. 11—CONTINUED.

County	Miles of road	Assessed value per mile	Total assessed value
Clinton	80.62	35.00	3,136.70
Crawford	45.152	35.00	1,580.32
Dallas	22.24	35.00	778.40
Delaware	70.533	35.00	2,468.76
Dickinson	12.33	35.00	431.55
Dubuque	91.31	35.00	3,195.85
Fayette	88.561	35.00	3,099.63
Floyd	24.82	35.00	868.70
Franklin	24.673	35.00	863.56
Greene	27.36	35.00	957.60
Grundy	7.97	35.00	278.95
Guthrie	36.53	35.00	1,278.55
Hancock	24.15	35.00	845.25
Harrison	8.941	35.00	312.93
Howard	38.91	35.00	1,361.85
Iowa	32.68	35.00	1,143.80
Jackson	74.97	35.00	2,623.95
Jasper	30.522	35.00	1,068.27
Jefferson	4.02	35.00	140.70
Jones	72.99	35.00	2,554.65
Keokuk	40.14	35.00	1,404.90
Kossuth	24.35	35.00	852.25
Lee	19.76	35.00	691.60
Linn	51.50	35.00	1,802.50
Louisa	6.11	35.00	213.85
Lyon	12.46	35.00	436.10
Madison	19.428	35.00	679.98
Marshall	57.193	35.00	1,998.61
Mitchell	43.958	35.00	1,538.53
Monona	27.53	35.00	963.55
Monroe	10.47	35.00	366.45
Muscatine	16.72	35.00	585.20
O'Brien	24.02	35.00	840.70
Palo Alto	24.34	35.00	851.90
Plymouth	15.00	35.00	525.00
Pocahontas	11.01	35.00	385.35
Polk	76.30	35.00	2,670.50
Pottawattamie	57.014	35.00	1,995.49
Ringgold	23.836	35.00	834.26
Sac	19.15	35.00	670.25
Scott	59.77	35.00	2,091.95
Shelby	56.983	35.00	1,994.51
Sioux	54.95	35.00	1,923.25
Story	24.79	35.00	867.65
Tama	41.858	35.00	1,465.03
Taylor	5.792	35.00	202.72
Union	22.487	35.00	787.04
Wapello	41.18	35.00	1,441.30
Warren	15.72	35.00	550.20
Washington	26.20	35.00	917.00
Wayne	14.56	35.00	509.60
Webster	46.433	35.00	1,625.16
Winneshiek	58.72	35.00	2,055.20
Woodbury	37.59	35.00	1,315.65
Worth	27.922	35.00	977.27
Wright	45.732	35.00	1,600.62
Totals	2,813.92		\$ 98,150.48

IOWA METHOD OF ACCOUNTING

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

I. WITH RESPECT TO GROSS EARNINGS

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

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

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

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

II. WITH RESPECT TO NET EARNINGS

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

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

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

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

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

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

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

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

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

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

LAWS

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

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

Sec. 1305. All property subject to taxation shall be valued at its actual value, which shall be entered opposite each item, and shall be assessed at twenty-five per cent of such actual value. Such assessed value shall be taken and considered as the taxable value of such property, upon which the levy shall be made. Actual value of property as used in this chapter shall mean its value in the market in the ordinary course of trade. This section shall not apply to special charter cities. [Code, '97.] [27 G. A., ch. 30, § 1.] [31 G. A., ch. 33, § 3.]

Sec. 2033-b. The words railway, railway company, railway corporation, railroad, railroad company and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways, and all companies or corporations constructing, owning or operating such interurban street railways, and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies and railroad corporations, are hereby declared to effect and apply in full force and effect to all interurban railways, and to all interurban railway companies or railway corporations constructing, owning or operating such interurban railways.

RAILROAD ASSESSMENT BY THE EXECUTIVE COUNCIL.

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

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

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

3. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code shall, on or before the 1st day of April, 1905, make to the executive council a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situated, and including the right of way, roadbed, bridges, culverts, depot grounds,

station buildings, yards, section and tool houses, round-houses, machine and repair shops, water-tanks, turn-tables, gravel beds and stone quarries, and for all other purposes with the estimated value thereof in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporations, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the 1st day of April of each subsequent year such corporation shall in like manner, report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

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

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

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

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

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

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

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

10. The gross earnings of the entire road and the gross earnings in this state, (see sec. 1340-a, following);

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

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

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

Sec. 1336. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway within the state, except as otherwise provided, and shall include the right of way, road-bed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property.

If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state.

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

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

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

Sec. 1337-a. That every railroad company owning or operating a line of railroad within this state, shall on or before the first day of August, A. D. 1902, place on file in the office of the county auditor of each county in the state, into which any part of the lines of any said company lies, a plat of the lines of said companies within said county, showing the length of their said lines and the area of the land owned or occupied, by said companies in each government sub-division of land, not included within the platted portion of any town or city, within each of said counties, and the length of the said lines within the platted portion of cities and towns. Companies having on file such plats of part or all of their lines, in any of said counties, shall be required to file plats only of that part of their lines not fully shown as above required on the plats now on file. On the first day of January of each year hereafter, like plats shall be filed of all new lines or extensions of existing lines built or completed within the calendar year preceding. [29 G. A., ch. 60, § 1.]

Sec. 1337-b. In the event of the failure or refusal of any railroad company to file the plats required under the provisions of section one of this act, at the time or according to the conditions named, then the county auditor may cause the same to be prepared by the county surveyor and the cost thereof shall, in the first place, be audited and paid by the board of supervisors out of the county fund, and the amount thereof shall be by said board levied as a special tax against said company and the property of said company which shall be collected as county taxes and when collected be paid into the county fund. [29 G. A., ch. 60, § 2.]

SLEEPING AND DINING CARS.

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

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

Sec. 1340-a. Gross earnings. That for the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state, and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway companies as follows, to-wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating in this state and terminating elsewhere; upon business originating elsewhere and terminating in this state, and upon business neither originating or terminating in this state but carried on or done over the line or lines in this state or over some part thereof, shall be reported; and with respect to all such interstate business the earnings in this state for the purpose of report shall be actually computed upon the basis of the length of haul or carriage in this state as compared with the length of haul or carriage elsewhere. It being hereby declared that for the purpose of making reports looking to the assessment of railway property for taxation the gross earnings or business done or carried partly within this state and partly in another state, or other states, or territories, shall be that proportion of the entire earnings of such business that the haul or carriage in this state bears to the entire haul or carriage. [29 G. A., ch. 61, § 1.]

Sec. 1340-b. Rules. The executive council shall have the power to prescribe such rules and regulations with respect to the keeping of accounts by the railway companies doing business in this state as will insure the accurate division of earnings as aforesaid, and uniformity in reporting the same to the executive council. [29 G. A., ch. 61, § 2.]

Sec. 1340-c. Net Earnings. The executive council shall have the power to prescribe a method for all railway companies doing business in this state, together with the rules and regulations for the ascertainment of the net earnings of the railway lines in this state, to the end that all such railway companies, in ascertaining and making report of net earnings, shall proceed upon the same basis and in a uniform manner. [29 G. A., ch. 61, § 3.]

Sec. 1340-d. The reports herein provided for are not in lieu of, but in addition to, the reports provided for by law, and they shall be made at the time and as a part of the reports already received. [29 G. A., ch. 61, § 4.]

Sec. 1340-e. The rules, regulations, method, and requirements herein provided to be made by the executive council shall be made and communicated in writing or print to the said several railway companies within thirty days from and after the passage and taking effect of this act, and shall be and become binding upon said railway companies from the time they are so communicated; provided, however, that the said executive council shall have the power to prescribe supplemental or additional rules, regulations, and requirements at any time, and communicate them to the several railway companies in the manner aforesaid, and with respect to such additional or supplemental rules, regulations, and requirements, they shall be and become binding upon the said railway companies within thirty days after they are so communicated. [29 G. A., ch. 61, § 5.]

Sec. 1340-f. If any railway company shall fail or refuse to obey or conform to the rules, regulations, method, and requirements so made or prescribed by the executive council under the provisions of this act or to make the reports as herein provided for, the executive council shall proceed and assess the property of such railway company so failing or refusing, according to the best information obtainable, and shall then add to the taxable valuation of such rail-

way company twenty-five per centum thereof, which valuation and penalty shall be separately shown, and together shall constitute the assessment for that year. [29 G. A., ch. 61, § 6.]

Sec. 1342. Real Property of Railways. 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. [C. '78, § 808.]

EQUIPMENT AND FREIGHT LINE COMPANIES.

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

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

First—The name of the company.

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

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

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

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

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

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

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

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

Sec. 1342-c. Upon the filing of such statement the executive council shall examine each of them, and if he (they) shall deem the same insufficient, or if they fail to fully set out the matters required to be reported, it shall require such officer or agent to make such other and further statements as to such

matters as he (they) may deem proper. In case of the failure or refusal of any company to make and deliver to the executive council any statement or statements required by this act, such company shall forfeit and pay to the state of Iowa one hundred dollars each day such report is delayed beyond the first Monday of June, to be sued and recovered in any form of action, in the name of the state of Iowa, and such penalty when collected shall be paid into the general fund of the state.

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

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

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

CLASSIFICATION.

Sec. 2076. All railroads of the state shall be classified in accordance with 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 four thousand dollars or more; class "B" shall include those whose gross annual earnings per mile shall be three thousand dollars or any sum in excess thereof less than four thousand dollars; class "C" shall include those whose gross annual earnings per mile shall be less than three thousand dollars. In determining the classification of any railroad, the entire railroad property owned, or operated by any company shall be considered as a single railroad, and the aggregate gross earnings of the entire railroad within the state shall be divided by the entire mileage owned or operated within the state, to ascertain the gross earnings per mile of such railroad. [32 G. A., ch. 102, § 1.]

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 one hundred and fifty pounds in weight as follows: Class "A," two cents; class "B," two and one-

half cents; class "C," three cents; and for children twelve years of age or under one-half the rate above prescribed, provided, however, that every railroad corporation shall be entitled to charge a fare of not to exceed ten (10) cents for the transportation of each passenger with ordinary baggage for any distance not exceeding five miles. A charge of ten cents may be added to the fare of any passenger when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train, except in those cases where a minimum of ten (10) cents is charged for a distance of less than five miles as above provided. [32 G. A., ch. 102, § 2.]

Sec. 2078. The executive council shall at its regular meeting on the second Monday in July in each year classify the different railways, as provided by section two thousand and seventy-six (2076) of the code, from information as to gross earnings obtained from the annual reports of railways made to the executive council for assessment and taxation, if it shall be satisfied of the correctness of same, or from information obtained by said executive council from any other source, and, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying the class to which they are respectively assigned; any change of rates by any corporation pursuant to any change of classification shall take effect and be in force from and after the date of such certificate. [30 G. A., ch. 75.]