

Thirtieth Annual Report.

OF THE

Assessed Valuation

OF

Railroad Property

IN THE

STATE OF IOWA

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE

MARCH 23, 1901.

COMPILED BY A. H. DAVISON

SECRETARY OF EXECUTIVE COUNCIL

PRINTED BY AUTHORITY OF CHAPTER FOUR, ACTS TWENTY-EIGHTH
GENERAL ASSEMBLY.

DES MOINES
BERNARD MURPHY, STATE PRINTER.
1901.

LIST

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

ATCHISON, TOPEKA & SANTA FE RAILWAY.

President—E. P. Ripley, Chicago.
Second Vice-President—Paul Morton, Chicago.
Third Vice-President—J. M. Barr, Chicago, Ill.
Secretary and Treasurer—E. Wilder, Topeka, Kan.
First Vice-President and General Solicitor—E. D. Kenna, Chicago.
General Manager—H. U. Mudge, Topeka, Kan.
General Superintendent—C. F. Resseguie, Topeka.
Chief Engineer—Wm. B. Story, Jr., Topeka.
General Auditor—H. C. Whitehead, Chicago.
Tax Commissioner—E. T. Cartledge, Topeka.
Superintendent of Iowa Division—F. T. Dolan, Chicago.

ALBIA & CENTERVILLE RAILWAY.

President—F. M. Drake, Centerville, Iowa.
Vice-President and Treasurer—Russell Sage, New York.
Secretary and Assistant Treasurer—T. I. Wasson, Marshalltown, Iowa.
General Manager—L. F. Day.
General Superintendent—C. W. Huntington, Oskaloosa, Iowa.
Auditor—T. I. Wasson, Marshalltown, Iowa.

AMES & COLLEGE RAILWAY.

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

BURLINGTON & NORTHWESTERN RAILWAY.

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

BURLINGTON & WESTERN RAILWAY.

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

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.

President—C. J. Ives, Cedar Rapids, Iowa.
Vice-President—Robert Williams, Cedar Rapids, Iowa.
Secretary—S. S. Dorwart, Cedar Rapids, Iowa.
Treasurer—H. H. Hollister, New York.

Assistant Treasurer—S. S. Dorwart, Cedar Rapids, Iowa.
General Solicitor—S. K. Tracy, Cedar Rapids, Iowa.
General Superintendent—Robert Williams, Cedar Rapids, Iowa.
Chief Engineer—H. F. White, Cedar Rapids, Iowa.
General Auditor—J. C. Broeksmit, Cedar Rapids, Iowa.
Superintendents of Iowa Divisions—Geo. A. Goodell, Cedar Rapids, Iowa, and W. P. Ward, Estherville, Iowa.

CHICAGO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President and Secretary—Martin L. Sykes, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
Treasurer—S. O. Howe, New York.
General Manager—Wm. A. Gardner, Chicago.
General Superintendent—Richard H. Aishton, Chicago.
Chief Engineer—Edward C. Carter, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Divisions—Hiram J. Slifer, Boone, Iowa.

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY.

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

CHICAGO, BURLINGTON & QUINCY RAILROAD.

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

CHICAGO GREAT WESTERN RAILWAY.

President—A. B. Stickney, St. Paul, Minn.
Vice-President—Arson Oppenheimer, St. Paul, Minn.
Secretary—R. C. Wight, St. Paul, Minn.
Treasurer—C. O. Kalman, St. Paul, Minn.
General Solicitor—D. W. Lawler, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—Tracy Lyon, St. Paul, Minn.
Chief Engineer—F. R. Coates, St. Paul, Minn.
Auditor and Vice-President—W. B. Bend, St. Paul, Minn.
Tax Commissioner—M. C. Woodruff, St. Paul, Minn.
Superintendents of Iowa Divisions—C. P. Stembel, Des Moines, Iowa; R. W. Edwards, Dubuque, Iowa; J. A. Kelley, St. Paul, Minn.

CHICAGO, IOWA & DAKOTA RAILWAY

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

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

Chairman of Board—Roswell Miller, New York, N. Y.
President—A. J. Earling, Chicago.
Third Vice-President—A. C. Bird, Chicago, Ill.
Secretary—P. M. Myres, Milwaukee.
Treasurer—F. G. Ranney, Chicago.
General Counsel—Geo. R. Peck, Chicago.
General Solicitor—Burton Hanson, Chicago.
General Manager—H. R. Williams, Chicago.
Assistant General Manager—W. J. Underwood, Chicago, Ill.
General Superintendent—C. A. Goodnow, Chicago, Ill.
Chief Engineer—D. J. Whittemore, Chicago.
General Auditor—W. N. D. Winne, Chicago.
Tax Commissioner—W. S. Milligan, Milwaukee, Wis.
Assistant General Superintendent—D. L. Bush, Milwaukee, Wis.
Assistant General Superintendent—C. A. Cosgrove, Minneapolis, Minn.
Superintendents of Iowa Divisions—E. D. Wright, Kansas City, Mo.; J. W. Stapleton, Dubuque, Iowa; L. B. Beardley, Sioux City, Iowa; E. Clemons, Minneapolis, Minn.; W. W. Collins, Mason City, Iowa; F. Horton, Des Moines, Iowa; H. B. Earling, Marion, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

President—W. G. Purdy, Chicago, Ill.
Vice Presidents—H. A. Parker, Robt. Mather and J. M. Johnson, Chicago, Ill.
Secretary—Geo. H. Crosby, Chicago.
Treasurer—F. E. Hayne, Chicago.
General Attorneys—Robert Mather, Chicago, and M. A. Law, Topeka, Kan.
General Manager—H. A. Parker, Chicago.
Chief Superintendent—A. J. Hitt, Chicago.
Chief Engineer—W. E. Dauchy, Chicago.
Auditor—S. C. Matthews, Chicago.
Tax Commissioner—Wm. La Venture, Davenport, Iowa.
Superintendent—W. M. Hobbs, Davenport, Iowa.
Superintendents of Iowa Divisions—W. J. Lawrence, Des Moines, Iowa; C. N. Gilmore, Des Moines, Iowa; W. H. Given, Trenton, Mo.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President—M. L. Sykes, New York, 52 Wall St.
Secretary—E. E. Woodman, St. Paul, Minn.
General Solicitor—Thomas Wilson, St. Paul, Minn.
General Manager—W. A. Scott, St. Paul, Minn.
Chief Engineer—C. W. Johnson, St. Paul, Minn.
Auditor—L. A. Robinson, St. Paul, Minn.
Tax Commissioner—E. E. Woodman, St. Paul, Minn.
Superintendent of Iowa Divisions—F. Slaker, St. James, Minn.
Treasurer—S. O. Howe, New York City.
General Superintendent—A. W. Trenholm, St. Paul, Minn.

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—Jacob M. Funk, Webster City, Iowa.
Vice-President—J. Q. Burnham, Milwaukee, Wis.
Secretary—F. E. Willson, Webster City, Iowa.
Treasurer—Geo. E. Burnham, Webster City, Iowa.
General Manager—F. E. Willson, Webster City, Iowa.
Auditor—F. A. Ayers, Lehigh, Iowa.

DES MOINES UNION RAILWAY.

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

DUBUQUE & SIOUX CITY RAILROAD.

President—Stuyvesant Fish, New York.
Vice-President—J. C. Welling, Chicago.
Second Vice-President—E. C. Woodruff, Elizabeth, N. J.
Secretary—A. G. Hackstaff, New York.
Treasurer—E. T. H. Gibson, New York.
Assistant Secretary and Assistant Treasurer—J. F. Merry, Dubuque, Iowa.
General Solicitor—J. M. Dickinson, Chicago.
General Superintendent—A. W. Sullivan, Chicago.
Chief Engineer—D. Sloan, Chicago.
Tax Commissioners—W. L. Tarbet, Chicago.
Superintendents of Iowa Divisions—F. B. Harriman, Dubuque; C. K. Dixon, Cherokee; G. A. Clark, Council Bluffs, Iowa.

HUMESTON & SHENANDOAH RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. W. Blythe, Burlington, Iowa.
Secretary and Treasurer—H. E. Jarvis, Burlington, Iowa.
Auditor and Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.
Superintendent—H. S. Nelson, Clarinda, Iowa.

IOWA CENTRAL RAILWAY.

President—Edwin Hawley, New York.
Vice-President—F. H. Davis, New York.
Secretary—S. Seaman Jones, New York.
Treasurer—Geo. R. Morse, New York, N. Y.
General Solicitor—G. W. SeEVERS, Oskaloosa, Iowa.
Vice-President and General Manager—L. F. Day, Marshalltown, Iowa.
General Superintendent—C. W. Huntington, Marshalltown, Iowa.
General Auditor—T. I. Wasson, Marshalltown, Iowa.
Chief Engineer—F. G. Kelley, Marshalltown, Iowa.

IOWA CENTRAL AND WESTERN RAILWAY.

President—E. Hawley, New York, N. Y.
Vice-President—L. F. Day, Marshalltown, Iowa.
Secretary—George W. SeEVERS, Oskaloosa, Iowa.
Treasurer—F. H. Davis, New York, N. Y.
General Solicitor—G. W. SeEVERS, Oskaloosa, Iowa.
General Superintendent—C. W. Huntington, Oskaloosa, Iowa.
Chief Engineer—H. G. Kelley, Marshalltown, Iowa.
Auditor and Assistant Treasurer—T. I. Wasson, Marshalltown, Iowa.

IOWA NORTHERN RAILROAD.

President—J. S. Wylie, Davenport, Iowa.
Vice-President—D. Ryan, Des Moines, Iowa.
Secretary, Treasurer, General Superintendent, etc.—Jno. M. Tapper, Colfax, Iowa.
Solicitor—W. O. McElroy, Newton, Iowa.

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD.

President—C. E. Perkins, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—T. S. Howland, Boston.

Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—Howard Elliott, St. Joseph, Mo.
General Superintendent—S. E. Crance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Auditor—Geo. N. Mills, St. Joseph, Mo.
Superintendent of Iowa Division—G. M. Hohl, St. Joseph, Mo.

KEOKUK & WESTERN RAILROAD.

President—J. W. Blythe, Burlington, Iowa.
Vice-President and General Manager—A. C. Goodrich, Keokuk, Iowa.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Solicitor—J. W. Blythe, Burlington, Iowa.
Superintendent—J. P. Boyle, Keokuk, Iowa.
General Manager and Chief Engineer—A. C. Goodrich, Keokuk, Iowa.
Auditor—T. R. Board, Keokuk, Iowa.

MARSHALLTOWN & DAKOTA RAILWAY COMPANY

President—Hamilton Brown, Boone, Iowa.
Treasurer and Vice-President—S. T. Meservey, Ft. Dodge, Iowa.
Secretary—T. W. Carpenter, Boone, Iowa.
General Manager—M. F. Collins, Fraser, Iowa.

MASON CITY & FT. DODGE RAILROAD.

President—W. C. Toomey, Room 413 Great Northern Railway Building, St. Paul, Minn.
Vice-President—H. Browne, Boone, Iowa.
Secretary and Treasurer—S. T. Meservey, Ft. Dodge, Iowa.
Auditor—J. L. Keough, Ft. Dodge, Iowa.
Superintendent and Assistant Treasurer—O. B. Grant, Ft. Dodge, Iowa.

MINNEAPOLIS & ST. LOUIS RAILWAY.

President—Edwin Hawley, New York.
Vice-President—L. F. Day, Minneapolis, Minn.
Secretary and Assistant Treasurer—Joseph Gaskell, Minneapolis, Minn.
Treasurer—F. H. Davis, New York.
General Solicitor—Albert E. Clarke, Minneapolis, Minn.
General Manager—L. F. Day, Minneapolis, Minn.
Superintendent—A. P. Tanner, Minneapolis, Minn.
Chief Engineer—H. G. Kelley, Minneapolis, Minn.
Auditor—Frank Nay, Minneapolis, Minn.

MUSCATINE NORTH & SOUTH RAILROAD.

President—Walter M. Gorham, Philadelphia, Pa.
Vice-President—H. F. Balch, Minneapolis, Minn.
Secretary and Treasurer—Henry Jayne, Muscatine, Iowa.
General Manager—Charles Howard, Muscatine, Iowa.
Auditor—Geo. Reeder, Muscatine, Iowa.

OMAHA & ST. LOUIS RAILWAY.

Receiver—Chas. H. Chappell, Chicago, Ill.
Secretary and Treasurer—Chas. G. Gates, Chicago.
General Manager—W. G. Brinson, Kansas City, Mo.
Chief Engineer—E. M. Collins, Kansas City, Mo.
Auditor—H. H. Kendrick, Kansas City, Mo.
Superintendent of Iowa Division—W. J. Stoneburner, Stanberry, Mo.
General Solicitor—Max Pam, Chicago, Ill.

OMAHA BRIDGE & TERMINAL RAILWAY.

President—Edward T. Stolesburg, Philadelphia, Pa.
Vice-President—Jno. R. Webster, Omaha, Neb.

Secretary and Treasurer—Jno. H. Daniels, Omaha, Neb.
General Manager—Jno. R. Webster, Omaha, Neb.
General Solicitor—Wm. Baird, Omaha, Neb.

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD.

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

SIOUX CITY & PACIFIC RAILROAD.

President—Marvin Hughitt, Chicago.
Vice-President—M. M. Kirkman, Chicago, Ill.
Secretary—Joseph B. Redfield, Chicago.
General Solicitor—Lloyd W. Bowers, Chicago.
Treasurer—M. M. Kirkman, Chicago, Ill.
General Manager—Geo. F. Bidwell, Omaha, Neb.
General Superintendent—Charles C. Hughes, Omaha, Neb.
Chief Engineer—F. M. Marsh, Omaha, Neb.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Division—Henry C. Mahana, Fremont, Neb.

STACYVILLE RAILROAD COMPANY.

President—W. J. Knight, Dubuque, Iowa.
Vice-President—F. B. Harriman, Dubuque, Iowa.
Secretary—F. E. Couch, Dubuque, Iowa.
Treasurer—J. F. Titus, Chicago, Ill.

TABOR & NORTHERN RAILWAY.

President—Robt. McClelland, Tabor, Iowa.
Vice-President—Thomas McClelland, Galesburg, Ill.
Secretary and Treasurer—H. Claude Dye, Tabor, Iowa
Auditor—D. E. Law, Tabor, Iowa.
General Manager—Robt. McClelland, Tabor, Iowa

TOLEDO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President and Secretary—Martin L. Sykes, New York.
Treasurer—S. O. Howe, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—Wm. A. Gardner, Chicago.
General Superintendent—Richard H. Aishton, Chicago.
Chief Engineer—E. C. Carter, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Northern Iowa Division—Wm. D. Hodge, Eagle Grove, Iowa.

TOLEDO, PEORIA & WESTERN RAILROAD.

(No report filed.)

UNION TERMINAL RAILWAY COMPANY.

President—Sidney L. Wright, Philadelphia, Pa.
Vice-President—John Cadwalder, Philadelphia, Pa.

Secretary—Walter T. Bilyen, Philadelphia, Pa.
Treasurer—Adam A. Stull, Philadelphia, Pa.
General Solicitor—C. H. Jones, Philadelphia, Pa.
General Manager—W. L. Stevenson, Sioux City, Iowa.
Auditor—Walter T. Bilyen, Philadelphia, Pa.

UNION PACIFIC RAILROAD.

President—Horace G. Burt, Omaha, Neb.
Vice-President—William D. Cornish, New York.
Secretary—Alex. Millar, New York.
Treasurer—Frederick V. S. Crosby, New York.
General Solicitor—W. R. Kelly, Omaha, Neb.
General Manager—E. Dickinson, Omaha, Neb.
Chief Engineer—John B. Berry, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.
Superintendent of Iowa Division—R. W. Baxter, Omaha, Neb.

WABASH RAILWAY.

President—O. D. Ashley, New York.
Vice-President—Edgar G. Welles, New York.
Secretary—J. C. Otteson, New York.
Treasurer—F. L. O'Leary, St. Louis.
General Solicitor—W. H. Blodgett, St. Louis.
General Manager—James Ramsey, Jr., St. Louis.
General Superintendent—H. L. Magee, St. Louis.
Chief Engineer—W. S. Lincoln, St. Louis.
Auditor—D. B. Howard, St. Louis.
Tax Commissioner—John M. McManus, Springfield, Ill.
Superintendent of Iowa Division—J. S. Goodrich, Moberly, Mo.

WILMAR & SIOUX FALLS RAILWAY.

President—W. P. Clough, St. Paul, Minn.
Vice-President—J. N. Hill, St. Paul, Minn.
Secretary and Treasurer—E. Sawyer, St. Paul, Minn.
General Solicitor—M. D. Grover, St. Paul, Minn.
General Superintendent—F. E. Ward, St. Paul, Minn.
Chief Engineer—John F. Stevens, St. Paul, Minn.
Auditor—J. L. Cramer, St. Paul, Minn.
Tax Commissioner—R. A. Wilkinson, St. Paul, Minn.
Superintendent of Iowa Divisions—L. B. Allen, Wilmar, Minn.

WINONA & WESTERN RAILWAY.

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

TABLE NO. 1.

Length of Railroads January 1, 1901, and the Assessed Value Thereof.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of Road.	Total Miles of Road.	Assessed Value per Mile.	Aggregate Assessed Value.
<i>Albia & Centerville Railway Co.</i>			24.44	\$ 2,500	\$ 61,100
	Appanoose	13.44			
	Monroe	11.00	24.44	2,500	61,100
<i>Ames & College Railway</i>	Story	1.988	1.988	2,500	4,970
<i>Atchinson, Topeka & Santa Fe</i>	Lee	19.76	19.76	10,000	197,600
<i>Burlington, Cedar Rapids & N. Ry.</i>			998.11		4,345,703
<i>B. C. R. & N.—Main Line</i>	Des Moines	21.18			
	Louisa	23.15			
	Muscatine	18.91			
	Benton	23.01			
	Johnson	10.95			
	Linn	21.66			
	Black Hawk	32.74			
	Bremer	4.18			
	Butler	21.06			
	Floyd	22.57			
	Cerro Gordo	10.57			
	Worth	7.22	229.25	6,500	1,490,125
	Van Buren	21.29			
	Buchanan	25.78			
	Fayette	44.31			
	Winneshek	1.14			
	Allamakee	1.01	94.13	4,000	376,520
	Muscatine	19.21			
	Johnson	7.06			
	Washington	4.31	30.58	4,000	122,320
	Benton	14.85			
	Tama	18.95			
	Grundy	15.22	48.12	4,500	216,540
	Johnson	9.59			
	Washington	29.98			
	Keokuk	31.35			
	Malhaska	4.32			
	Poweshiek	6.78	73.02	2,800	204,456
	Grundy	11.13			
	Franklin	17.88			
	Franklin	12.58			
	Wright	45.94			
	Hancock	31.05			
	Hambold	25.00			
	Winnebago	21.29			
	Kossuth	10.35			
	Palo Alto	27.28			
	Emmet	10.22			
	Dickinson	29.80			
	Oceola	26.24			
	Lyce	37.79	311.45	3,750	1,167,375

TABLE NO. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of Road.	Total Miles of Road.	Assessed Value per Mile.	Aggregate Assessed Value.
<i>Cedar Rapids & Clinton</i>	Johnson	12.96			
	Cedar	28.86			
	Scott	25.51			
	Clinton	14.61	81.94	\$ 4,500	\$ 368,730
	Fayette	.13			
	Winneshek	22.29	23.30	2,500	58,250
	Bremer	5.68	5.68	4,000	22,720
<i>Waverly Short Line</i>	Muscatine	7.11			
<i>Davenport, Iowa & Dakota</i>	Cedar	0.13			
	Scott	15.27	31.51	3,000	94,530
<i>Germania Division</i>	Emmet	20.01			
	Kossuth	25.32			
	Winnebago	4.92	50.75	3,500	177,625
<i>Garner Division</i>	Hancock	14.78			
	Kossuth	3.50	18.28	2,500	45,950
<i>Burlington & Northwestern Ry.</i>	Des Moines	13.081			
	Henry	9.515			
	Louisa	3.146			
	Washington	12.690	38.732	2,500	96,830
<i>Burlington & Western Railway</i>	Henry	10.168			
	Washington	13.802	70.703	2,500	176,758
	Jefferson	17.816			
	Keokuk	13.447			
	Malhaska	15.010	70.703	2,000	141,406
<i>Chicago, Burlington & Quincy R. R.</i>	Des Moines	18.08			
<i>C. B. & Q. R. R.—Main Line</i>	Henry	19.351			
	Jefferson	24.596			
	Wapello	26.856			
	Monroe	27.816			
	Lucas	26.829			
	Clarke	26.408			
	Union	25.797			
	Adams	20.475			
	Montgomery	27.081			
	Mills	29.240			
	Pottawattamie	1.566	280.157	11,250	3,151,766
	Lee	25.640			
	Henry	2.670			
	Van Buren	14.726			
	Jefferson	13.000	56.030	2,500	140,075
	Des Moines	8.986			
<i>Keokuk & St. Paul</i>	Lucas	33.295	42.276	7,000	295,932
<i>Chariton Branch</i>	Lucas	13.741			
	Wayne	6.803			
<i>Creston Branch</i>	Decatur	15.927	36.541	3,500	127,893
	Union	10.212			
	Adams	3.930			
<i>Nebraska City Branch</i>	Taylor	28.028	42.680	4,000	170,720
	Montgomery	7.668			
	Page	11.800			
	Freemont	19.741	39.209	3,500	137,231
<i>A. K. & Des M. & D. M. & K.</i>	Monroe	16.772			
	Marion	39.204			
	Warren	7.966			
	Polk	10.135	67.807	3,500	237,324
<i>Chariton, Des M. & Southern</i>	Lucas	11.561			
	Warren	21.439	33.000	3,500	115,500
<i>Leon, Mt. Ayr & S.W. R. R.</i>	Decatur	45.659			
	Ringgold	28.642	54.281	3,500	189,983
<i>Creston & Northern</i>	Union	8.152			
	Adair	19.551	27.704	3,500	96,964
<i>Western Iowa Railway</i>	Adair	10.270			
	Montgomery	10.095	20.365	3,000	61,095
<i>Brownsville & Nodaway V. R. R.</i>	Montgomery	2.418			
	Page	22.810	25.228	3,500	88,298
<i>Clarinda, College Sp. & S.W.</i>	Page	17.768		3,500	62,188

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of Road.	Total Miles of Road.	Assessed Value per Mile.	Aggregate Assessed Value.
Red Oak & Atlantic R. R.	Montgomery	12.43			
	Pottawattamie	1,996			
	Cass	2,557	17,992	\$ 3,500	\$ 62,972
Neb. City, Sidney & N-E.	Mills	9,918			
	Fremont	12,139		3,000	63,171
Hastings & Avoca	Mills	10,483			
	Pottawattamie	5,244	15,727	3,000	47,181
Northern Division	Dubuque	532			
Chicago, Burlington & Kansas City			77.64	3,500	\$271,740
	Van Buren	27.33			
	Davis	15.45			
	Appanoose	17.97	77.64	3,500	271,740
Chicago Great Western Railway			402.43		2,272,339
Main Line	Mitchell	9.90			
	Howard	13.14			
	Chickasaw	25.79			
	Bremer	6.3			
	Fayette	10.82			
	Buchanan	11.41			
	Delaware	25.62			
Southwestern Branch	Dubuque	31.26	142.88	6,000	857,280
	Fayette	6.89			
	Buchanan	2.90			
	Black Hawk	30.42			
	Grundy	7.95			
	Tama	12.64			
	Marshall	31.78			
	Iasper	19.02			
	Polk	28.99			
	Warren	15.79			
	Madison	19.48			
	Union	22.59			
	Kingold	23.94			
	Taylor	5.70	228.18	4,800	1,095,264
Cedar Falls Branch	Black Hawk	4.8		3,500	28,180
Waverly Branch	Bremer	26.52			
	Butler	27.81			
	Franklin	25.79	64.09	3,500	224,315
Lyle Branch	Mitchell	5.41			
	Worth	14.39	19.80	3,500	69,300
Chicago, Iowa & Dakota Railway	Hardin	26.40	26.40	2,500	66,000
Chicago, Milwaukee & St. Paul Ry.			1,775.14		8,260,776
Chicago & Council B. Division	Jackson	36.00			
	Jones	25.57			
	Linn	26.84			
	Benton	21.08			
	Tama	26.32			
	Marshall	25.79			
	Story	23.79			
	Boone	7.83			
	Dallas	24.74			
	Guthrie	19.53			
	Carroll	24.95			
	Crawford	12.50			
	Shelby	24.81			
	Harrison	7.01			
Kansas City Division	Pottawattamie	26.55	349.17	7,250	2,531,482
	Linn	17.54			
	Benton	1.78			
	Iowa	38.68			
	Keokuk	39.76			
	Wapello	27.31			
	Monroe	10.47			
	Appanoose	22.34			
	Wayne	14.96	157.84	4,000	631,360

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of Road.	Total Miles of Road.	Assessed Value per Mile.	Aggregate Assessed Value.
Sioux City Branch	Crawford	30.78			
	Monona	27.53			
	Woodbury	31.00	90.27	\$ 3,500	\$ 315,945
Dubuque Division	Jackson	31.81			
	Dubuque	32.84			
	Clayton	36.22			
	Allamakee	36.11	136.18	5,000	680,900
	Jackson	16.12			
	Dubuque	19.50			
	Clayton	42.01	35.62	2,000	71,240
	Fayette	16.20			
	Allamakee	22.81	58.21	3,000	174,630
	Scott	26.54	22.61	2,000	45,020
	Clinton	12.23			
	Cedar	3.99			
	Jones	27.67			
	Delaware	28.99			
	Clayton	12.17			
	Fayette	37.02			
	Winneshiek	2.47	151.07	3,200	483,424
Dubuque & Southwestern	Linn	8.11			
	Jones	19.78			
	Delaware	7.95			
	Dubuque	7.79			
	Scott	7.80	43.63	3,500	152,795
	Clinton	21.50			
	Jackson	2.80	32.10	3,000	96,570
Clinton Branch	Clinton	10.05			
Iowa & Minnesota Division	Winneshiek	16.99	10.05	3,500	35,175
	Howard	21.38	41.34	5,000	206,700
	Winneshiek	9.54	9.54	3,000	28,620
Decorah Branch	Cerro Gordo	8.93			
Austin Branch	Worth	11.27			
	Mitchell	7.75	27.95	3,000	83,850
	Clayton	22.68			
	Allamakee	4.02			
	Winneshiek	29.75			
	Chickasaw	26.33			
	Floyd	21.82			
	Cerro Gordo	24.22			
	Hancock	24.15			
	Kossuth	24.35			
	Palo Alto	24.34			
	Clay	24.31			
	O'Brien	24.02			
	Sioux	20.08			
	Lyon	9.42	201.49	6,000	1,248,940
	Clayton	19.20	19.20	3,000	57,600
Elkader Branch	Clay	7.79			
Spirit Lake Branch	Dickinson	12.33	22.63	3,000	60,990
	Sioux	8.99	8.99	3,000	26,970
Eden Branch	Woodbury	5.63			
Sioux City & Dakota Division	Plymouth	15.00			
	Sioux	16.88			
	Lyon	3.04	40.55	3,500	141,925
Des Moines Division—Main Line	Polk	9.60			
	Dallas	26.71			
	Guthrie	16.99			
	Greene	27.36			
	Calhoun	29.39			
	Pocahontas	11.01			
	Buena Vista	14.92			
	Clay	19.48	155.46	3,000	466,380
Des Moines Division—Boone Line	Polk	10.01			
	Dallas	0.62			
	Boone	15.34	34.97	3,000	104,910
Des Moines Div—Storm Lake Br.	Buena Vista	7.73			
	Sac	19.15			
	Calhoun	11.70	38.58	3,000	115,740

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of Road.	Total Miles of Road.	Assessed Value per Mile.	Aggregate Assessed Value.
<i>Chicago & North-Western Railway.</i>					
Main Line.....	Clinton..... Cedar..... Linn..... Benton..... Tama..... Marshall..... Story..... Boone..... Greene..... Carroll..... Crawford..... Harrison..... Pottawattamie.....	40.17 24.98 29.38 24.84 25.34 25.99 24.23 27.53 24.19 25.41 31.60 30.33 19.06	1,439.50		\$ 8,450,000
Iowa Midland Branch.....	Clinton..... Jackson..... Jones.....	33.40 14.60 22.98	353.05	\$11,750	4,148,337
Stanwood & Tipton Branch.....	Cedar.....	8.50	70.98	3,000	212,940
Ottumwa & Cedar Falls Branch.....	Benton..... Tama..... Poweshiek..... Keokuk.....	2.47 .13 27.21 16.89	8.50	3,000	25,500
Ottumwa & C. F. Branch, new line.	Mahaska..... Mahaska.....	17.30 9.14	61.00	3,000	192,000
Des Moines & Minnea. Branch.....	Monroe..... Polk..... Story.....	2.40 24.16 25.73	21.54	2,500	53,850
Iowa Southwestern Branch.....	Hamilton..... Carroll..... Crawford..... Shelby.....	7.45 25.43 1.83 12.75	57.34	5,700	326,838
Maple River Branch.....	Audubon..... Carroll..... Sac..... Ida..... Woodbury..... Plymouth.....	11.99 9.34 54.02 38.16 25.66 7.96	52.00	3,000	156,000
Toledo & Northwestern.....	Monona..... Tama..... Grundy..... Hardin..... Hamilton..... Wright..... Humboldt..... Kossuth..... Pocahontas..... Buena Vista..... Clay..... O'Brien..... Sioux..... Webster..... Calhoun.....	24.35 22.14 12.79 24.81 45.68 2.85 35.14 46.51 24.18 23.77 5.70 25.30 35.06 25.96 23.84	159.49	4,000	637,960
Iowa Ry. Coal & Mfg. Co.....	Sac..... Boone.....	8.57 3.25	383.20	5,000	1,916,000
Minnesota & Iowa.....	Kossuth..... Palo Alto..... Emmet..... Shelby..... Crawford..... Sac..... Harrison..... Monona..... Crawford.....	11.75 2.74 18.78 5.97 17.04 6.83 13.12 19.75 28.44	3.25	7,500	24,375
Harlan & Kirkman Ry.....	Harlan.....	18.78	33.27	3,000	99,810
Boyer Valley Ry.....	Shelby..... Crawford.....	5.97 17.04	5.97	3,000	17,910
Boyer Valley-Soldier River Br.....	Sac..... Harrison..... Monona..... Crawford.....	6.83 13.12 19.75 28.44	24.77	3,000	74,310
			61.31	3,000	183,930

TABLE No. 1.—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of Road.	Total Miles of Road.	Assessed Value per Mile.	Aggregate Assessed Value.
Iowa, Minnesota & N-W.....	Worth..... Winnebago..... Cerro Gordo..... Butler..... Grundy..... Black Hawk..... Tama..... Benton..... Floyd.....	13.78 11.43 29.01 31.11 18.47 6.27 30.31 .43 .02	140.83	\$ 2,700	\$ 380,241
<i>Chicago, Rock Island & Pacific Ry.</i>					
Iowa Division.....	Scott..... Cedar..... Muscatine..... Johnson..... Iowa..... Poweshiek..... Jasper..... Polk..... Dallas..... Madison..... Guthrie..... Adair..... Cass..... Delaware..... Pottawattamie..... Scott..... Muscatine..... Louisa..... Washington..... Jefferson..... Wapello..... Davis..... Appanoose..... Wayne.....	13.76 6.90 24.85 2.20 25.25 25.68 34.38 27.73 17.54 8.50 19.30 8.52 27.04 6.42 45.04 12.11 22.77 18.99 25.64 26.63 7.72 22.89 29.89 27.75	1,171.25		7,394,782
Southwestern Division.....	Washington..... Keokuk..... Mahaska..... Varian..... Webster..... Calhoun..... Pocahontas..... Buena Vista..... Clay..... O'Brien..... Osceola..... Muscatine..... Muscatine..... Cedar..... Jasper..... Polk..... Warren..... Madison..... Guthrie..... Audubon..... Cass..... Audubon..... Cass..... Pottawattamie..... Pottawattamie..... Shelby..... Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	12.11 22.77 18.99 25.64 26.63 7.72 22.89 29.89 27.75 14.04 25.79 26.71 12.77 7.41 16.39 29.39 4.02 25.77 13.43 12.80 12.04 1.16 4.92 17.02 8.71 26.23 12.14 14.44 8.18 16.23 14.22 17.73 1.15 10.73 4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	318.11	11,000	3,499,210
Oskaloosa Division.....	Washington..... Keokuk..... Mahaska..... Varian..... Webster..... Calhoun..... Pocahontas..... Buena Vista..... Clay..... O'Brien..... Osceola..... Muscatine..... Muscatine..... Cedar..... Jasper..... Polk..... Warren..... Madison..... Guthrie..... Audubon..... Cass..... Audubon..... Cass..... Pottawattamie..... Pottawattamie..... Shelby..... Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	14.04 25.79 26.71 12.77 7.41 16.39 29.39 4.02 25.77 13.43 12.80 12.04 1.16 4.92 17.02 8.71 26.23 12.14 14.44 8.18 16.23 14.22 17.73 1.15 10.73 4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	194.39	7,200	1,399,608
Gowrie & Northwestern Division.....	Washington..... Keokuk..... Mahaska..... Varian..... Webster..... Calhoun..... Pocahontas..... Buena Vista..... Clay..... O'Brien..... Osceola..... Muscatine..... Muscatine..... Cedar..... Jasper..... Polk..... Warren..... Madison..... Guthrie..... Audubon..... Cass..... Audubon..... Cass..... Pottawattamie..... Pottawattamie..... Shelby..... Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	14.04 25.79 26.71 12.77 7.41 16.39 29.39 4.02 25.77 13.43 12.80 12.04 1.16 4.92 17.02 8.71 26.23 12.14 14.44 8.18 16.23 14.22 17.73 1.15 10.73 4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	79.31	4,000	317,240
Wilton Branch.....	Osceola.....	13.43	109.30	2,500	273,250
Wilton & Tipton Branch.....	Muscatine..... Muscatine..... Cedar..... Jasper..... Polk..... Warren..... Madison..... Guthrie..... Audubon..... Cass..... Audubon..... Cass..... Pottawattamie..... Pottawattamie..... Shelby..... Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	12.04 1.16 4.92 17.02 8.71 26.23 12.14 14.44 8.18 16.23 14.22 17.73 1.15 10.73 4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	12.04	3,500	42,140
Newton & Monroe.....	Cedar.....	6.08	6.08	500	3,040
Des M., Indianola & Winterset.....	Jasper..... Polk..... Warren..... Madison..... Guthrie..... Audubon..... Cass..... Audubon..... Cass..... Pottawattamie..... Pottawattamie..... Shelby..... Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	17.02 8.71 26.23 12.14 14.44 8.18 16.23 14.22 17.73 1.15 10.73 4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	17.02	3,500	59,570
Guthrie Center Branch.....	Warren..... Madison..... Guthrie..... Audubon..... Cass..... Audubon..... Cass..... Pottawattamie..... Pottawattamie..... Shelby..... Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	26.23 12.14 14.44 8.18 16.23 14.22 17.73 1.15 10.73 4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	47.08	4,000	188,320
Audubon.....	Guthrie..... Cass..... Audubon..... Cass..... Pottawattamie..... Pottawattamie..... Shelby..... Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	14.44 8.18 16.23 14.22 17.73 1.15 10.73 4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	14.44	3,000	43,320
Griswold Branch.....	Audubon..... Cass..... Pottawattamie..... Pottawattamie..... Shelby..... Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	16.23 14.22 17.73 1.15 10.73 4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	24.41	4,000	97,640
Carson Branch.....	Cass..... Pottawattamie..... Pottawattamie..... Shelby..... Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	14.22 17.73 1.15 10.73 4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	14.22	3,500	49,770
Harlan Branch.....	Pottawattamie..... Shelby..... Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	17.73 1.15 10.73 4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	17.73	3,500	62,055
Keosauqua Branch.....	Pottawattamie..... Shelby..... Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	17.73 1.15 10.73 4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	11.88	3,500	41,580
Keokuk & Des Moines Division.....	Van Buren..... Lee..... Van Buren..... Davis..... Wapello..... Mahaska..... Marion..... Jasper..... Polk.....	4.50 27.8 33.50 .75 30.00 21.34 14.50 17.40 17.56	4.50	3,500	15,750
			162.23	4,100	665,143

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of Road	Total Miles of Road.	Assessed Value per Mile	Aggregate Assessed Value.
Des Moines & Ft. Dodge Div....	Polk	9.30			
	Dallas	27.00			
	Boone	3.00			
	Greene	22.99			
	Webster	32.55			
	Humboldt	6.32			
	Pocahontas	16.65			
	Palo Alto	20.70	\$ 138.51	\$ 4.600	637,146
Chicago, St. P., Minn. & Omaha Ry.			\$ 74.54		623,320
Main Line.....	Osceola	17.98			
	O'Brien	6.61			
	Sioux	22.09			
	Plymouth	9.48			
	Woodbury .....	.94	57.10	10.000	571,000
Rock River Branch.....	Lyon	17.44	17.44	3,070	52,320
Crooked Creek & R. R. Coal Co.....			17.612		44,030
	Webster	11.800			
	Hamilton	5.812	17.612	2,500	44,030
Davenport, Rock Island & Northern.			34.64		103,920
	Clinton	9.84			
	Scott	24.80	34.64	3,000	103,920
Des Moines Union Railway.....			3.70		185,000
	Polk	3.70		50,000	185,000
Dubuque & Sioux City.....			704.86		3,466,273
Main Line.....	Dubuque	30.40			
	Delaware	24.47			
	Buchanan	24.53			
	Black Hawk	26.72			
	Grundy .....	.17			
	Butler	24.91			
	Franklin	1.10			
	Hardin	23.72			
	Hamilton	23.20			
	Webster	26.74			
	Calhoun	14.85			
	Pocahontas	9.80			
	Buena Vista	25.41			
	Cherokee	29.80			
	Plymouth	34.95			
	Woodbury	6.41	327.18	7,000	2,290,260
Cedar Rapids Branch.....	Delaware	14.07			
	Linn	27.78	41.85	3,000	125,550
Onawa Branch.....	Monona	16.28			
	Woodbury	25.94			
	Ida	2.22			
	Cherokee	14.66	59.10	2,500	147,750
Sioux Falls Branch.....	Cherokee	11.41			
	O'Brien	27.37			
	Sioux	7.09			
	Lyon	24.26			
	Black Hawk	7.38	70.13	3,100	217,403
Mona Branch.....	Bremer	19.47			
	Chickasaw	7.05			
	Floyd	18.96			
Omaha District.....	Mitchell	22.72	75.58	3,000	226,740
	Webster	5.97			
	Calhoun	25.84			
	Sac	18.90			
	Crawford	33.17			
	Harrison	29.42			
	Pottawattamie	17.66	131.02	3,500	458,570
Humeston & Shenandoah Railway.....			95.45		286,350
	Decatur	14.35			
	Ringgold	27.12			
	Taylor	26.96			
	Page	27.02	95.45	3,000	286,350
Iowa Central.....			448.154		1,709,728
Main Line—Mason City to Manly.	Worth	2.009			
	Cerro Gordo	7.832	9.841	3,000	29,523

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of Road.	Total Miles of Road.	Assessed Value per Mile	Aggregate Assessed Value.
Main Line—Mason City to Albia.....	Cerro Gordo	16.408			
	Franklin	27.090			
	Hardin	28.060			
	Marshall	29.790			
	Jasper	3.980			
	Poweshiek	22.810			
	Mahaska	25.170			
	Monroe	13.602	168.000	\$ 5,000	\$ 840,000
	Worth	11.38	11.38	3,000	34,140
Northwood Branch.....	Franklin	15.700			
Belmond Branch.....	Wright	6.503	22.203	3,000	66,609
Story City Branch.....	Marshall	15.010			
	Story	19.500	34.51	3,000	103,530
State Center Branch.....	Jasper	5.928			
	Marshall	20.712	26.64	3,000	79,920
Montezuma Branch.....	Poweshiek	13.612	13.612	3,000	40,836
Newton Branch.....	Mahaska	0.807			
	Poweshiek .....	.070			
	Jasper	20.781			
	Jasper	25.00	30.248	3,000	90,744
Eastern Division.....	Mahaska	14.324			
	Keokuk	26.414			
	Washington	11.861			
	Jefferson	1.500			
	Henry	19.109			
	Louisa	21.919	95.127	3,500	332,944
Iowa Central & Western.....	Wright	8.956			
	Hancock	13.086			
	Kossuth	14.551	36.593	2,500	91,482
Jasper County Coal Co. R. R.....	Jasper	2.50	2.50	2,000	5,000
Iowa Northern Railway.....	Jasper	5.93	5.93	4,000	23,720
Kansas City, St. Joe & C. B. R. R.....			56.6343		309,314
Main Line.....	Fremont	24.063			
	Mills	17.063			
	Pottawattamie	6.714			
	Fremont	4.820	54.46	5,500	299,530
	Page	2.1743	2.1743	4,500	9,784
Garkio Valley.....			90.069		270,207
Mason City & Ft. Dodge—Main Line.	Cerro Gordo	24.604			
	Franklin	33.535			
	Wright	38.507			
	Webster	28.953	87.598	3,000	262,794
	Webster	2.471	2.471	3,000	7,413
Coalville Branch.....			171.62		489,600
Keokuk & Western.....	Appanoose	29.20			
	Wayne	29.80			
	Decatur	14.18	73.18	4,000	292,720
Des Moines Division.....	Polk	7.29			
	Warren	27.73			
	Madison	12.43			
	Clarke	21.96			
	Decatur	29.03			
Marshalltown & Dakota Railway.....			98.44	2,000	196,880
	Boone	12.90	21.00		52,500
	Webster	8.10	21.00	2,500	52,500
Minneapolis & St. Louis Railway.....			211.57		754,380
	Emmet	18.93			
	Dickinson	7.92			
	Buena Vista	20.12			
	Clay	26.55	73.52	2,750	202,180
	Worth .....	.33			
	Winnebago	20.91			
	Hancock	25.71			
	Kossuth	7.80			
	Humboldt	23.41			
	Webster	35.21			
	Boone	24.68	138.05	4,000	552,200

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of Road	Total Miles of Road	Assessed Value per Mile.	Aggregate Assessed Value.
<i>Muscatine North & South Railway</i>			\$ 28.07		\$ 86,010
Muscatine.....		7.72			
Louisa.....		20.95	28.67	3,000	86,010
Pottawattamie.....		4.84	4.84	5,000	24,120
<i>Omaha Bridge & Terminal Railway</i>			65.73		262,920
<i>Omaha & St. Louis Railway</i>					
Page.....		10.83			
Fremont.....		8.74			
Mills.....		25.94			
Pottawattamie.....		11.22	65.73	4,000	262,920
<i>Sioux City & Pacific Railway</i>			80.47		466,726
Woodbury.....		22.32			
Monona.....		25.75			
Harrison.....		32.40	80.47	5,800	466,726
<i>Sioux City Stock Yards Line</i>			1.50		6,000
Woodbury.....		1.50	1.50	4,000	6,000
<i>Stacyville Railway</i>			7.93		19,825
Mitchell.....		7.93	7.93	2,500	19,825
<i>St. Louis, Keokuk & Northwestern Ry.</i>			51.00		153,000
Lee.....		4.99			
Lee.....		33.76			
Henry.....		14.25	51.00	3,000	153,000
Woodbury.....		1.86	1.86	1,000	1,860
<i>Sioux City Bridge Co</i>			75		18,750
Des Moines.....		75	75	25,000	18,750
<i>Toledo, Peoria & Western Ry.</i>			8.79		13,185
Mills.....		8.79	8.79	1,500	13,185
<i>Union Pacific Railway</i>					212,880
Main Line.....		2.06	2.06	100,000	206,000
Dummy Line.....		1.72	1.72	4,000	6,880
Pottawattamie.....		1.72	1.72	4,000	6,880
<i>Union Terminal Railway Co.</i>			137.14		411,420
Woodbury.....		1.28	1.28	95,000	122,000
Main Line.....		26,246			
Davis.....		7.26			
Wapello.....		9,803	43.310	3,000	129,930
<i>Des Moines & St. Louis Div.</i>					
Appanoose.....		17.88			
Monroe.....		21.94			
Marion.....		39.00			
Polk.....		15.01	93.83	3,000	281,490
<i>Winmar & Sioux Falls Ry.</i>					356,800
Woodbury.....		5.57			
Plymouth.....		25.39			
Sioux.....		25.88			
Lyon.....		18.48	76.70	4,000	306,800
<i>Winona & Western Ry.</i>					51,700
Howard.....		1.54	23.50		51,700
Mitchell.....		21.90	23.50	2,200	51,700
Total miles.....			9,336.65		
Grand total.....					\$ 47,071,258

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

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

(c) Burlington, Cedar Rapids & Northern runs over 11.39 miles jointly with the Iowa Central Railway Company of their line, viz: From Manly Junction to Northwood.

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

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

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

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

(k) The Keokuk & Western Railroad has trackage rights over the St. Louis, Keokuk & Northwestern Railway from Keokuk to the Des Moines river, a distance of 2.833 miles.

TABLE No. 2.

Changes in Mileage reported January, 1900, to January, 1901.

NAME OF RAILROAD COMPANY.	Increase Miles.	Decrease Miles.
Burlington, Cedar Rapids & Northern Ry., including Garner & Northwestern Ry.....	\$ 12.75	
Chicago, Burlington & Quincy R. R., including Chicago, Ft. Madison and Des Moines Ry.....		\$ 16.607
Chicago & Northwestern Ry.....	21.942	
Davenport, Rock Island & Northwestern Ry.....	.54	
Chicago, Rock Island & Pacific Ry., including Gowrie & Northwestern Ry.....	86.70	
Dubuque & Sioux City Ry.....		.393
Iowa Central Ry.....		3,577
Mason City & Ft. Dodge Ry.....		1.471
Keokuk & Western Ry.....		1.63
Minneapolis & St. Louis Ry.....		12
Omaha Bridge & Terminal Ry.....	1.674	
Sioux City Stock Yards Line.....		849
St. Louis, Keokuk & Northwestern Ry.....		.06
Sioux City Bridge Company.....	1.86	
Total changes.....	124,586	23,548
Net increase in mileage.....	23,548	
	101,038	

TABLE No. 3.

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessment.

Names of Railroads using or operating sleeping cars not owned by the company.	Miles on which sleeping cars are operated.	Assessed value per car.	Aggregate assessed value of sleeping cars.
Atchison, Topeka & Santa Fe Ry., Main Line.....	19.76	\$ 85.00	\$ 1,679
Burlington, Cedar Rapids & Northern Ry.....	597.00	.....	18,090
Burlington to West Liberty.....	91.00	25.00	1,525
West Liberty to Cedar Rapids.....	37.00	35.00	3,145
Cedar Rapids to Vinton.....	23.00	70.00	1,610
Vinton to Minnesota State Line.....	108.00	45.00	4,860
Vinton to Granlie.....	278.00	25.00	6,950
Chicago & Northwestern Ry.....	914.00	.....	60,324
Clinton to Cedar Rapids.....	82.00	190.00	15,580
Cedar Rapids to Belle Plaine.....	35.00	175.00	6,125
Belle Plaine to Tama.....	16.00	165.00	2,640
Tama to Ames.....	56.00	140.00	7,840
Ames to Missouri Valley.....	141.00	115.00	16,215
Missouri Valley to Council Bluffs.....	23.00	145.00	3,335
Tama to Jewell Junction.....	69.00	30.00	2,070
Jewell Junction to Onawa.....	141.00	15.00	2,115
Jewell Junction to Hawarden.....	174.00	15.00	2,610
Belle Plaine to Mason City.....	107.00	7.00	749
Mason City to Minnesota State Line.....	33.00	7.00	231
Ames to Des Moines.....	37.00	22.00	814
Chicago, St. Paul, Minneapolis & Omaha Ry.....	.....	.....	.....
Le Mars to Minnesota State Line.....	57.10	70.00	3,997
Chicago, Burlington & Quincy Railroad.....	292.00	.....	27,220
Burlington to Pacific Junction.....	276.00	90.00	24,840
Pacific Junction to Nebraska State Line.....	4.00	70.00	280
Burlington to Missouri State Line.....	.....	50.00	2,100
Chicago Great Western Ry.....	361.00	.....	54,301
Dubuque to Oelwein.....	73.00	180.00	13,140
Oelwein to Minnesota State Line.....	67.00	175.00	11,725
Oelwein to Missouri State Line.....	223.00	134.00	29,476
Chicago, Rock Island & Pacific Ry.....	607.00	.....	34,990
Havenport to West Liberty.....	49.00	175.00	8,575
West Liberty to Des Moines.....	136.00	80.00	10,880
Des Moines to Council Bluffs.....	148.00	60.00	8,880
Des Moines to Angus.....	38.00	25.00	950
Havenport to Washington.....	68.00	55.00	3,740
Washington to Lineville.....	126.00	30.00	3,780
Washington to Evans.....	57.00	39.00	2,223
Dubuque & Sioux City Ry.....	450.00	.....	24,265
Dubuque to Waterloo.....	94.00	60.00	5,640
Waterloo to Ft. Dodge.....	69.00	55.00	3,795
Ft. Dodge to Omaha.....	131.00	80.00	10,480
Ft. Dodge to Sioux City.....	135.00	20.00	2,700
Iowa Central Ry.....	266.00	.....	11,620
Mason City Junction to Oskaloosa.....	144.00	60.00	8,640
Oskaloosa to Albia.....	24.00	40.00	960
Oskaloosa to West Keokuk.....	68.00	20.00	1,360
Kansas City, St. Joseph & Council Bluffs Ry.....	54.00	110.00	5,940

TABLE No. 3—CONTINUED.

Names of Railroads using or operating sleeping cars not owned by the company.	Miles on which sleeping cars are operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value of sleeping cars.
Omaha & St. Louis Ry.....	68.00	\$ 20.00	\$ 1,360
Minneapolis & St. Louis Ry.....	138.00	.....	7,500
Ft. Dodge to Minnesota State Line.....	90.00	70.00	6,300
Ft. Dodge to Angus.....	48.00	25.00	1,200
Sioux City & Pacific Ry.....	81.00	.....	2,075
California Junction to Nebraska State Line.....	5.00	20.00	100
California Junction to Missouri Valley.....	6.00	45.00	270
California to Onawa.....	13.00	35.00	455
Onawa to Sioux City.....	37.00	40.00	1,480
Union Pacific Ry.....	2.06	110.00	226
Wabash Railway.....	104.00	.....	3,140
Albia to Missouri State Line.....	36.00	40.00	1,440
Des Moines to Albia.....	68.00	25.00	1,700
Total.....	3,961.92	.....	\$28,577

TABLE NO. 4.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.		
				\$	%
<i>Adair</i>	38.342	8.00	307,132		
Chicago, Burlington & Quincy—Creston & Northern R. R.	19.552	10.50	205,296		
Chicago, Burlington & Quincy—Western Iowa Railroad	10.27	3.00	30,810		
C. R. I. & P.—Iowa Division	8.52	11.00	93,720		
<i>Adams</i>	30.405	3.00	91,215		
Chicago, Burlington & Quincy Railroad	26.475	11.250	297,813		
Chicago, Burlington & Quincy—Creston Branch	3.93	4.00	15,720		
<i>Allamakee</i>	64.55	2.00	129,100		
Burlington, Cedar Rapids & Northern—Milwaukee Division	1.61	4.00	6,440		
Chicago, Milwaukee & St. Paul—Dubuque Division	36.11	5.00	180,550		
Chicago, Milwaukee & St. Paul—Waukon Branch	22.01	2.00	44,020		
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	4.02	6.00	24,120		
<i>Appanoose</i>	130.72	5.00	653,260		
Albia & Centerville Railroad	13.44	2.50	33,600		
Chicago, Burlington & Kansas City	17.97	3.50	62,895		
Chicago, Milwaukee & St. Paul—Kansas City Division	22.34	4.00	89,360		
Chicago, Rock Island & Pacific—Southwestern Division	29.89	7.200	215,208		
Wabash Railway—Main Line	7.201	3.00	21,783		
Koekuk & Western Railroad	20.20	4.00	116,800		
Wabash—Des Moines & St. Louis	17.88	3.00	53,640		
<i>Audubon</i>	28.22	2.00	56,440		
Chicago & North-Western—Iowa Southwestern Division	11.99	3.00	35,970		
Chicago, Rock Island & Pacific—Audubon Branch	23.84	4.00	95,490		
<i>Benton</i>	10.16	6.00	60,960		
Burlington, Cedar Rapids & Northern—Main Line	23.01	6.50	149,655		
Burlington, Cedar Rapids & Northern—Pacific Division	14.85	4.50	66,825		
Chicago & North-Western Railroad	11.75	2.00	23,500		
Chicago & North-Western—Ottumwa, C. F. & St. P. Br'n	2.47	3.00	7,410		
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	24.08	7.250	174,580		
Chicago, Milwaukee & St. Paul—Kansas City Division	1.73	4.00	7,120		
Iowa, Minnesota & Northwestern Railroad	.43	2.700	1,161		
<i>Black Hawk</i>	111.01	6.00	666,060		
Burlington, Cedar Rapids & Northern—Main Line	37.74	6.50	245,290		
Chicago Great Western—Des Moines & St. Joe Division	30.42	4.800	146,016		
Chicago Great Western—Cedar Falls Branch	7.46	3.500	26,180		
Dubuque & Sioux City—Main Line	19.40	7.000	135,780		
Dubuque & Sioux City—Cedar Falls & Minnesota Branch	7.38	3.000	22,140		
Iowa, Minnesota & Northwestern Railroad	6.27	2.700	16,929		
<i>Boone</i>	94.53	5.00	472,650		
Chicago & North-Western Railroad	27.53	11.755	323,477		
Chicago & North-Western—Iowa R'y. Coal & Mig. Co.	3.25	7.500	24,375		
Chicago, Milwaukee & St. Paul—Des Moines & C. B. Division	7.83	7.250	56,767		
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	3.00	4.600	13,800		
Minneapolis & St. Louis Railroad	24.68	4.000	98,720		
Chicago, Milwaukee & St. Paul—D. M. Div. (Boone Line)	15.34	3.000	46,020		
Marshalltown & Dakota Railroad	12.90	2.500	32,250		
<i>Bremser</i>	61.88	3.00	185,640		
Burlington, Cedar Rapids & Northern—Main Line	4.18	5.500	23,079		
Burlington, Cedar Rapids & N.—Waverly Short Line	6.68	4.000	26,720		
Chicago Great Western—Main Line	6.03	6.000	36,180		
Chicago Great Western—Waverly Branch	15.34	3.500	53,690		
Dubuque & Sioux City—Cedar Falls Branch	19.47	1.000	58,340		
<i>Buchanan</i>	64.02	3.00	192,060		
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.78	4.000	103,120		
Chicago Great Western—Main Line	11.41	4.000	45,640		
Chicago Great Western—Des Moines & St. Joe Division	2.90	4.000	11,600		
Dubuque & Sioux City—Main Line	24.53	7.000	171,710		

TABLE NO. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.		
				\$	%
<i>Buena Vista</i>	91.95	5.00	459,750		
Chicago & North-Western—Chicago & North-Western R'y.	23.77	85.000	202,185		
Dubuque & Sioux City—Main Line	25.41	7.000	177,870		
Chicago, Milwaukee & St. Paul—Storm Lake Branch	7.73	3.000	23,190		
Chicago, Milwaukee & St. Paul—Spencer Branch	14.02	3.000	44,700		
Minneapolis, St. Louis & Omaha Extension	20.12	3.000	60,360		
<i>Butler</i>	104.89	5.00	524,450		
Burlington, Cedar Rapids & Northern—Main Line	21.00	6.500	136,500		
Chicago Great Western—Waverly Branch	97.81	3.500	342,950		
Dubuque & Sioux City—Main Line	24.91	7.000	174,370		
Iowa, Minnesota & Northwestern	31.11	2.700	84,937		
<i>Calhoun</i>	122.01	5.00	610,050		
Chicago & North-Western—Toledo & N-W. R. R.	21.81	5.000	110,200		
Dubuque & Sioux City—Main Line	14.85	7.000	103,950		
Chicago, Milwaukee & St. Paul—Des Moines Division	29.39	3.000	88,170		
Chicago, M. & St. P.—D. M. Div. Storm Lake Branch	11.70	3.000	35,100		
Ft. Dodge & Omaha Railroad	25.84	3.500	90,440		
Gowrie & Northwestern Railway	18.39	12.750	234,750		
<i>Carroll</i>	85.13	5.00	425,650		
Chicago & North-Western Railway	35.41	11.750	415,207		
Chicago & North-Western—Toledo & Northwestern Branch	25.43	5.000	127,200		
Chicago & North-Western—Maple River Branch	9.34	4.000	37,360		
Chicago, Milwaukee & St. P.—Chicago & C. B. Division	24.95	7.250	180,780		
<i>Cass</i>	65.092	5.00	325,460		
Chicago, Burlington & Quincy—Western Iowa Railroad	10.005	3.000	30,215		
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	3.552	3.500	12,449		
Chicago, Rock Island & Pacific—Iowa Division	97.04	11.000	297,440		
Chicago, Rock Island & Pacific—Audubon Branch	8.18	4.000	32,720		
Chicago, Rock Island & Pacific—Gruidwood Branch	14.22	3.500	49,770		
<i>Cedar</i>	628.84	5.00	3,144,200		
Burlington, Cedar Rapids & Northern—Main Line	8.05	6.500	58,175		
Burlington, Cedar Rapids & Northern—C. R. & C.	18.80	4.500	129,720		
Burlington, Cedar Rapids & Northern—D., I. & Dak. R'y.	9.13	3.000	27,390		
Chicago & North-Western Railway	21.98	11.750	253,515		
Chicago & North-Western—Stanwood & Tipton Branch	8.50	3.000	25,500		
Chicago, Milwaukee & St. Paul—Davenport & N-W. Line	3.08	5.000	15,270		
Chicago, Rock Island & Pacific—Iowa Division	6.00	11.000	75,000		
Chicago, Rock Island & Pacific—Wilton & Tip on Branch	4.92	5.00	24,600		
<i>Cerro Gordo</i>	121.67	5.00	608,350		
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.22	12.000	290,640		
Burlington, Cedar Rapids & Northern—Main Line	19.57	6.500	127,200		
Chicago, Milwaukee & St. Paul—Austin Branch	8.93	5.000	44,650		
Iowa Central—Main Line, M. C. Jc., South	10.58	0.000	0.000		
Iowa Central—Main Line, M. C. Jc., North	7.32	3.000	21,940		
Mason City & Ft. Dodge Railroad	24.604	3.000	73,812		
Iowa, Minnesota & Northwestern Railroad	29.01	2.700	78,347		
<i>Cherokee</i>	55.87	5.00	279,325		
Dubuque & Sioux City—Main Line	29.50	7.000	206,500		
Dubuque & Sioux City—Oswayo Branch	14.16	5.500	78,300		
Dubuque & Sioux City—Sioux Falls Branch	11.41	3.100	35,371		
<i>Chicago</i>	59.08	5.00	295,400		
Chicago Great Western—Main Line	25.79	5.000	128,950		
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	20.33	6.000	121,980		
Dubuque & Sioux City—Cedar Falls & Minnesota	7.05	3.000	21,150		
<i>Clarke</i>	45.08	5.00	225,400		
Chicago, Burlington & Quincy Railroad	26.498	11.250	298,120		
Des Moines & Kansas City Railroad	21.90	2.000	43,920		
<i>Clay</i>	109.20	5.00	546,000		
Chicago & North-Western—Toledo & North Western R'y.	5.70	5.000	28,500		
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.31	6.000	145,860		
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	15.40	5.000	77,000		
Chicago, Milwaukee & St. Paul—Des Moines Division	19.48	3.000	58,440		
Minneapolis & St. Louis—Omaha Branch	26.55	2.750	73,012		
Chicago, Rock Island & Pacific	20.41	3.500	71,415		
<i>Clayton</i>	132.28	5.00	661,400		
Chicago, Milwaukee & St. Paul—Dubuque Division	30.22	5.000	151,100		
Chicago, Milwaukee & St. Paul—Des Moines Branch	21.00	6.000	126,000		
Chicago, Milwaukee & St. Paul—Davenport & N-W. Line	12.17	3.200	38,944		
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	22.68	6.000	136,080		
Chicago, Milwaukee & St. Paul—Elkader Branch	19.20	3.000	57,560		

TABLE No. 4.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Clinton</i>	177.37	\$ 1,066,248	
Burlington, Cedar Rapids & Northern—Cedar R. & C.....	14.87	67,744	
Chicago & North-Western Railway.....	40.17	11,750	471,997
Chicago & North-Western—Iowa Midland Branch.....	33.49	3,000	100,200
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	39.43	7,950	312,435
Chicago, Milwaukee & St. Paul—Davenport & N-W. Line.....	12.28	3,200	39,200
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	21.50	3,000	64,500
Chicago, Milwaukee & St. Paul—Clinton Branch.....	10.05	3,000	30,150
Davenport, Rock Island & Northwestern Railway.....	9.30	3,000	27,900
<i>Crawford</i>	156.26		836,360
Chicago & North-Western Railway.....	37.87	11,750	371,300
Chicago & North-Western—Iowa Southwestern Branch.....	1.83	3,000	5,490
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	12.50	7,950	99,525
Chicago, Milwaukee & St. Paul—Sioux City & C. B. Div.....	30.78	3,500	107,730
Chicago, Milwaukee & St. Paul—Des Moines Division.....	33.17	3,500	116,950
Chicago, Milwaukee & St. Paul—Des Moines Division.....	17.04	3,000	51,840
Boyer Valley Railway—Soldier River Branch.....	28.44	3,000	85,320
<i>Dallas</i>	105.59		605,850
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	24.72	7,950	179,220
Chicago, Rock Island & Pacific—Iowa Division.....	17.54	11,000	192,940
Chicago, Rock Island & Pacific—D. M. & Ft. Dodge Div.....	22.00	4,900	121,200
Chicago, Milwaukee & St. Paul—Des Moines Division.....	20.71	3,000	80,130
Chicago, Milwaukee & St. Paul—Des M. & Boone Line.....	9.62	3,000	28,860
<i>Davis</i>	65.339		399,666
Chicago, Burlington & Kansas City Railroad.....	15.45	3,500	54,075
Chicago, Rock Island & Pacific—Southwestern Division.....	22.89	7,200	164,808
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.....	7.5	4,100	30,775
Wabash Railroad.....	26,246	3,000	78,738
<i>Decatur</i>	49,006		322,840
Chicago, Burlington & Quincy—Chariton Branch.....	15,907	3,500	55,674
Chicago, Burlington & Quincy—L., Mt. Ayr. & S.W. R'y.....	25,639	3,500	89,730
Des Moines & Kansas City Railway.....	29.03	2,000	58,000
Hunteman & Shenandoah Railroad.....	14.35	3,000	43,050
Keokuk & Western.....	4.08	4,000	16,320
<i>Delaware</i>	101.07		487,717
Chicago Great Western—Main Line.....	25.00	6,000	150,000
Chicago, Milwaukee & St. Paul—Dav. & N. W. Line.....	28.60	3,500	92,672
Chicago, Milwaukee & St. Paul—Dubuque & S-W. Division.....	7.95	3,000	23,825
Dubuque & Sioux City—Main Line.....	24.47	3,000	73,410
Dubuque & Sioux City—Cedar Rapids Branch.....	14.07	3,000	42,210
<i>Des Moines</i>	62,049		455,134
Burlington & North-Western—Main Line.....	13.23	2,500	33,075
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	6,500	137,670
Chicago, Burlington & Quincy.....	18,083	11,250	203,152
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.....	8.08	7,000	49,860
Toledo, Peoria & Western.....	7.5	25,000	18,750
<i>Dickinson</i>	50.05		170,520
Burlington, Cedar Rapids & N.—C. R. I. F. & N-W. R'y.....	23.00	3,750	111,750
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	12.33	3,000	36,900
Minneapolis & St. Louis—Omaha Branch.....	7.92	2,750	21,780
<i>Dubuque</i>	122,202		641,315
Chicago Great Western—Main Line.....	31.29	6,000	187,800
Chicago, Milwaukee & St. Paul—Dubuque Division.....	32.81	5,000	164,050
Chicago, Milwaukee & St. Paul—Cascade Branch.....	19.50	2,000	39,000
Dubuque & Sioux City—Main Line.....	30.49	7,000	212,800
Chicago, Milwaukee & St. Paul—Dubuque & S-W. Line.....	7.79	3,000	23,265
Chicago, Burlington & Quincy—Northern Division.....	53.20	20,000	10,640
<i>Emmet</i>	73.94		239,257
Burlington, Cedar Rapids & Northern—C. R. I. F. & N-W.....	16.22	3,750	60,825
Burlington, Cedar Rapids & Northern—Germania.....	20.01	7,500	76,035
Minnesota & Iowa Railway.....	18.78	3,000	56,340
Minneapolis & St. Louis—Omaha Branch.....	18.93	2,500	54,057
<i>Fayette</i>	124.55		427,407
Burlington, Cedar Rapids & Northern—Main Line.....	44.23	6,000	177,240
Burlington, Cedar R. & N.—Chicago, Decorah & Minn.....	31	2,500	775
Chicago Great Western—Main Line.....	16.82	6,000	118,920
Chicago Great Western—Des Moines & Ft. Dodge Division.....	10.20	3,000	9,060
Chicago, Milwaukee & St. Paul—Volga Branch.....	10.20	3,000	48,600
Chicago, Milwaukee & St. Paul—Davenport & N-W. Line.....	37.02	3,200	118,464

TABLE No. 4.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Floyd</i>	64.743		204,684
Burlington, Cedar Rapids & Northern—Main Line.....	24.82	\$5,000	124,250
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.82	6,000	148,920
Dubuque & Sioux City—Cedar Falls & Minnesota.....	19,353	3,000	58,050
<i>Franklin</i>	62.616		274,445
Burlington, Cedar Rapids & N.—C. R. I. F. & N-W. R'y.....	12.38	3,750	46,425
Chicago Great Western—Waverly Branch.....	0.76	3,500	34,160
Dubuque & Sioux City—Main Line.....	1.10	7,000	7,700
Iowa Central—Main Line.....	27.09	5,000	135,450
Iowa Central—Belmond Branch.....	15.70	3,000	47,100
Mason City & Ft. Dodge Railroad.....	1.10	3,000	3,300
<i>Fremont</i>	70.403		304,276
Chicago, Burlington & Quincy—Nebraska City Branch.....	19.741	3,500	69,093
Chicago, Burlington & Quincy—Des Moines & N-E. R'y.....	12.39	3,000	36,417
Kansas City, St. Joe & Council Bluffs Railroad.....	24.963	5,000	124,290
Omaha & St. Louis Railway.....	8.74	4,000	34,960
Kansas City, St. Joe & C. B.—Nebraska City & Junction.....	5.50	5,500	29,510
<i>Greene</i>	74.54		472,066
Chicago & North-Western Railway.....	24.19	11,750	284,232
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.....	22.09	4,500	105,750
Chicago, Milwaukee & St. Paul—Des Moines Division.....	27.36	3,000	82,080
<i>Grundy</i>	65.73		203,390
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.22	4,500	68,400
Burlington, Cedar Rapids & N.—C. R. I. F. & N-W. R'y.....	11.43	3,750	41,737
Chicago & North-Western—Toledo & North-West Branch.....	12.79	5,000	63,950
Chicago Great Western—Des Moines & St. Joe Division.....	7.95	4,800	38,160
Dubuque & Sioux City—Main Line.....	17	7,000	1,190
Iowa, Minnesota & Northwestern Railway.....	18,470	2,700	49,869
<i>Guthrie</i>	70.20		448,152
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division.....	19.53	7,500	144,525
Chicago, Rock Island & Pacific—Iowa Division.....	13.30	11,000	212,300
Chicago, Rock Island & Pacific—Guthrie Center Branch.....	14.44	3,000	43,320
Chicago, Milwaukee & St. Paul—Des Moines Division.....	18.99	3,000	56,970
<i>Hamilton</i>	82.042		447,295
Chicago & North-Western—Des M. & Minneapolis Branch.....	7.45	5,700	44,495
Chicago & North-Western—Toledo & North-West Branch.....	45.58	6,000	272,900
Crooked Creek Railroad & Coal Company.....	5.82	2,500	14,330
Dubuque & Sioux City—Main Line.....	23.20	7,000	160,600
<i>Hancock</i>	104.775		433,442
Burlington, Cedar R. & N.—C. R. I. F. & N-W. R'y.....	31.05	3,750	119,417
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	21.15	6,000	144,900
Minneapolis & St. Louis—Main Line.....	25.24	4,200	94,640
Cedar Rapids, Garner & Northwestern Railway.....	14.78	2,500	38,750
Iowa Central—Belmond and Algona Branch.....	13.06	4,500	60,915
<i>Hardin</i>	120.07		597,047
Burlington, Cedar Rapids & N.—C. R. I. F. & N-W. R'y.....	24.81	3,750	69,050
Chicago & North-Western—Toledo & North-West Branch.....	24.81	5,000	124,050
Chicago, Iowa & Dakota Railway.....	25.24	2,500	63,100
Dubuque & Sioux City—Main Line.....	21.72	7,000	196,040
Iowa Central—Main Line.....	28.29	5,000	144,500
<i>Harrison</i>	118.28		732,449
Chicago & North-Western Railway.....	30.33	11,750	355,327
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division.....	7.01	7,250	50,822
Sioux City & Pacific Railway.....	32.40	2,500	67,000
Ft. Dodge & Omaha.....	29.42	3,000	102,970
Boyer Valley—Soldier River Branch.....	13.12	3,000	39,360
<i>Henry</i>	75.463		307,227
Burlington & Northwestern Railway.....	0.515	2,500	23,767
Burlington & Western Railway.....	10,508	2,000	21,130
Chicago, Burlington & Quincy Railroad.....	19,211	11,250	217,608
Chicago & Ft. Madison.....	2.07	2,500	6,675
Iowa Central—Eastern Division.....	19,109	3,500	66,881
St. Louis, Keokuk & Northwestern Railroad.....	14.25	3,000	42,750
<i>Hogard</i>	39.03		204,062
Chicago Great Western—Main Line.....	13.14	6,000	78,840
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Division.....	24.38	6,000	124,200
Winona & Western Railway.....	1.51	2,200	3,322

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per	
		mile.	Total assessed value.
<i>Humboldt</i>			\$
Burlington, Cedar R. & N.—C. R., I. F. & N. W. Railway	89.87	3,170	302,162
Chicago & North-Western—Toledo & North-Western R'y	35.14	5,000	175,700
Chicago, Rock Island & P.—Des Moines & Ft. Dodge Div.	25.64	4,600	29,072
Minneapolis & St. Louis Railway	23.24	2,100	48,840
<i>Ida</i>			
Chicago & North-Western—Maple River Branch	42.38	1,000	158,190
Dubuque & Sioux City—Onawa Branch	38.16	4,000	152,610
	2.22	5,550	12,339
<i>Iowa</i>			
Chicago, Milwaukee & St. Paul—Kansas City Division	57.91	4,000	498,470
Chicago, Rock Island & Pacific—Iowa Division	32.08	4,000	130,720
	15.16	5,000	277,750
<i>Jackson</i>			
Chicago & North-Western—Iowa & Midland Branch	77.97	3,000	334,305
Chicago, Milwaukee & St. Paul—C. B. Div.	14.60	3,000	4,800
Chicago, Milwaukee & St. Paul—Dubuque Division	13.02	7,850	94,385
Chicago, Milwaukee & St. Paul—Maguoketa Branch	31.04	5,000	155,200
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	2,000	32,240
Chicago, Milwaukee & St. Paul—Maguoketa Branch	21.90	3,000	8,570
<i>Jasper</i>			
Chicago Great Western—Des Moines & St. Joe Division	129.439	4,800	736,613
Chicago, Rock Island & Pacific—Iowa Division	19.02	4,800	91,290
Chicago, Rock Island & Pacific—Newton & Monroe Branch	31.38	11,000	121,180
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	17.40	3,500	40,570
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	17.40	4,100	71,340
Iowa Central—Main Line	23.88	5,000	19,900
Iowa Central—State Center Branch	5.928	3,000	17,784
Iowa Central—Newton Branch	20.781	3,000	62,343
Iowa Central—Newton & Lynnville Branch	2.50	3,000	7,500
Iowa Northern Railway	5.03	4,000	23,720
Jasper County Coal Company Railway	2.50	2,000	5,000
<i>Jefferson</i>			
Burlington & Western Railway	83.539	5,100	541,755
Chicago, Burlington & Quincy Railway	17.016	2,000	35,932
Chicago, Ft. Madison & Des Moines Railroad	24.59	11,210	276,637
Chicago, Rock Island & Pacific—Southwestern Div.	13.00	2,500	32,500
Chicago, Rock Island & Pacific—Iowa Division	28.63	7,200	191,739
Iowa Central—Eastern Division	1.50	3,500	5,250
<i>Johnson</i>			
Burlington & Western	78.86	5,100	616,937
Burlington, Cedar Rapids & Northern—Iowa Division	10.9	2,000	40,500
Burlington, Cedar Rapids & Northern—Muscatine Div.	7.06	4,000	28,240
Burlington, Cedar Rapids & Northern—Iowa City & W. R'y	9.59	8,000	26,852
Burlington, Cedar Rapids & Northern—Clinton R'y	12.36	3,300	10,800
Chicago, Rock Island & Pacific—Iowa Division	27.20	11,000	290,200
<i>Jones</i>			
Chicago & North-Western—Iowa & Midland Branch	99.00	4,000	412,090
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	29.08	6,800	98,040
Chicago, Milwaukee & St. Paul—Davenport & N. W. R'y	25.57	7,250	181,382
Chicago, Milwaukee & St. Paul—Dubuque & S. W. Line	27.67	3,000	88,544
Chicago, Milwaukee & St. Paul—Dubuque & S. W. Line	16.78	2,500	59,230
<i>Keokuk</i>			
Burlington & Western	144.651	2,000	481,003
Burlington, Cedar Rapids & Northern—C. & W. R'y	13.447	2,000	26,944
Chicago & North-Western—Ottawa, C. F. & St. P. Brh.	31.375	6,800	87,350
Chicago & North-Western—Ottawa, C. F. & St. P. Brh.	16.80	3,000	50,670
Chicago, Milwaukee & St. Paul—Kansas City Division	30.70	4,000	123,400
Chicago, Rock Island & Pacific—Oskaloosa Division	28.79	4,000	101,160
Iowa Central—Eastern Division	20.48	3,500	92,449
<i>Kossuth</i>			
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W. R'y	144.731	6,150	615,784
B. C. R. & N.—Germania Division	16.35	3,750	38,812
Cedar Rapids, Garner & Northwestern Railway	25.82	2,500	92,370
Chicago & North-Western—Toledo & N. W. Branch	3.60	5,000	9,000
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	46.51	7,000	232,550
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.36	6,000	149,100
Minneapolis & St. Louis Railway	7.80	4,000	31,200
Minnesota & Iowa Railway	11.75	2,500	29,775
Iowa Central—Algona & Belmont	14.51	2,000	26,397
<i>Lee</i>			
Chicago, Burlington & Kansas City Railway	159.516	9,375	775,755
Chicago, Burlington & Quincy—Keokuk & St. P. R. R.	16.80	5,500	59,115
Chicago, Ft. Madison & Des Moines R. R.	12.29	2,500	23,075
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	25.61	3,000	64,100
Chicago, Santa Fe & California Railroad	27.18	4,100	111,438
St. Louis, Keokuk & Northwestern Railroad	27.75	3,000	79,725
	36.75	3,000	116,430

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per	
		mile.	Total assessed value.
<i>Linn</i>			\$
Burlington Cedar Rapids & Northern—Main Line	151.86	2,500	641,840
Burlington Cedar Rapids & Northern—Milwaukee Division	21.66	4,000	140,790
Chicago & North-Western Railway	21.20	4,000	85,150
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	29.38	11,750	345,215
Chicago, Milwaukee & St. Paul—Dubuque & S. W. Line	22.54	7,850	188,790
Dubuque & Sioux City—Cedar Rapids Branch	17.54	4,000	70,160
	8.11	3,500	28,395
	27.78	3,500	83,140
	88.155	2,500	434,614
<i>Louis</i>			
Burlington & Northwestern Railway	3.140	2,500	7,865
Chicago, Rock Island & Pacific—Southwestern Division	21.65	6,000	155,650
Iowa Central—Eastern Division	18.99	7,200	139,728
Muscatine North & South Railway	21.019	3,500	70,710
	20.95	3,000	62,850
<i>Lucas</i>			
Chicago, Burlington & Quincy—Chariton Branch	52.131	11,250	300,382
C. B. & Q.—Chariton, D. M. & Southern Railroad	26.929	11,250	301,820
<i>Lyon</i>			
Burlington Cedar Rapids & Northern—C. R., I. F. & N. W. R'y	11.561	3,500	40,461
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	110.43	2,500	410,318
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	37.99	3,500	127,712
Chicago, St. Paul, Minneapolis & Omaha—Rock River Branch	9.42	6,500	56,520
Dubuque & Sioux City—Sioux Falls Branch	3.04	9,000	10,040
Sioux City & Northern Railroad	17.44	3,000	54,380
	24.20	3,100	75,200
	18.48	4,000	73,220
	52.55	2,000	269,484
<i>Madison</i>			
Chicago Great Western—Des Moines & St. Joe Division	19.48	4,800	93,054
Chicago, Rock Island & Pacific—Iowa Division	8.50	11,000	93,000
Chicago, Rock Island & Pacific—Des Moines, I. & W. Branch	12.14	4,000	48,500
Des Moines & Kansas City Railway	12.43	2,000	24,800
<i>Mahaska</i>			
Burlington & Western Railway	150.211	5,100	534,875
Burlington Cedar Rapids & Northern—I. C. & W. Railway	15.01	2,000	39,200
Chicago & North-Western—Ottawa, C. F. & St. P. Branch	4.32	2,000	12,006
Chicago & North-Western—Ottawa, C. F. & St. P. Branch	17.30	3,000	51,900
Chicago, Rock Island & Pacific—Oskaloosa Division	10.9	4,000	47,540
Chicago, Rock Island & Pacific—Oskaloosa Division	20.71	4,000	106,840
Iowa Central—Main Line	21.34	4,100	87,494
Iowa Central—Newton Branch	17.44	3,000	54,380
Iowa Central—Eastern Division	6.807	3,000	20,601
	14.34	3,500	50,134
<i>Margate</i>			
C. B. & Q.—Albia, K. & D. M. and D. M. & K. R. R.	196.791	3,500	688,526
Chicago, Rock Island & Pacific—Oskaloosa Division	39.204	3,500	137,214
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	12.77	4,000	51,080
Wabash, Des Moines & St. Louis Railroad	12.44	5,000	50,474
	19.00	3,000	117,000
<i>Marshall</i>			
Chicago & North-Western Railway	148.072	2,500	898,119
Chicago Great Western—Des Moines & St. Joe Division	35.99	11,750	395,382
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	31.78	4,000	158,544
Iowa Central—Main Line	25.39	7,250	181,077
Iowa Central—Story City Branch	14.50	5,000	146,950
Iowa Central—Story City Branch	15.01	3,000	45,300
Iowa Central—State Center Branch	80.712	3,000	62,130
<i>Mississippi</i>			
Chicago, Burlington & Quincy Railway	101.334	11,250	602,914
Chicago, Burlington & Quincy—Hastings & Avoca Railroad	8.918	3,000	26,754
Kansas City, St. Joe & Council Bluffs Railroad	10.483	3,000	31,449
O'haia & St. Louis Railway	17.945	5,000	94,540
Tabor & Northern Railway	25.94	4,000	103,790
<i>Mitchell</i>			
Chicago Great Western—Main Line	75.79	1,500	15,180
Chicago Great Western—Lyle Branch	9.90	6,000	59,400
Chicago, Milwaukee & St. Paul—Austin Branch	5.41	3,500	18,935
Dubuque & Sioux City—Cedar Falls & Minnesota Railroad	22.72	3,000	68,160
Stacyville Railroad	7.93	2,500	19,825
Winona & Western Railway	21.99	2,200	48,390

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Monona			\$ 443,055
Chicago & North-Western—Maple River Branch	113.66		97,400
Chicago, Milwaukee & St. Paul—Sioux City Branch	24.25	84,000	3,500
Dubuque & Sioux City—Unawa Branch	16.28	2,500	40,700
Sioux City & Pacific Railroad	25.75	5,800	149,350
Boyer Valley Railway—Soldier Branch	19.75	3,000	59,250
Monroe			554,202
Albia & Centerville Railway	11.00	2,500	27,500
Chicago, Burlington & Quincy Railroad	27.816	11,250	312,930
C. B. & O.—Albia, K. & D. M., and D. M. & K. R. R.	10.772	3,500	37,620
Chicago, Milwaukee & St. Paul—Kansas City Division	10.47	4,000	41,800
Iowa Central—Main Line	15.62	3,000	46,800
Wabash, Des Moines & St. Louis Railroad	21.94	3,000	65,900
Montgomery			383,493
Chicago, Burlington & Quincy Railroad	27.981	11,250	364,661
Chicago, Burlington & Quincy—Nebraska City Branch	7.568	3,500	26,838
Chicago, Burlington & Q.—Brownville & N. V. Ry.	2.418	3,500	8,463
Chicago, Burlington & Q.—Red Oak & Atlantic K. R.	3.500	3,500	12,250
Muscatine			774,259
Chicago, Burlington & Quincy—Main Line	113.77	3,500	402,309
Burlington, Cedar Rapids & Northern—Main Line	18.91	6,500	122,915
Burlington, Cedar Rapids & Northern—Muscatine Div.	10.21	4,000	76,840
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.	7.11	3,000	21,330
Chicago, Rock Island & Pacific—Iowa Division	24.85	11,000	273,350
Chicago, Rock Island & Pacific—Southwestern Division	22.77	7,200	163,944
Chicago, Rock Island & Pacific—Wilton Branch	12.94	3,500	45,140
Chicago, Rock Island & P.—Wilton & Tipton Branch	1.16	500	580
Muscatine North & South Railway	7.72	3,000	23,160
O'Brien			455,142
Chicago & North-Western—Toledo & N. W. Ry.	25.30	5,000	126,500
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.02	6,000	144,120
C. R. I. & P. R. R.—Gowrie & Northwestern	13.23	2,500	33,575
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.61	10,000	66,100
Dubuque & Sioux City—Sioux Falls Branch	27.37	3,100	84,847
Oceola			98,400
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W.	26.24	3,750	98,400
C. R. I. & P. R. R.—Gowrie & Northwestern	12.83	7,500	32,225
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.94	10,000	179,800
Pago			353,486
Chicago, Burlington & Quincy—Clarissa & S. W. Branch	11.80	3,500	41,300
Chicago, Burlington & Quincy—Brownville & N. V. Ry.	22.81	3,500	79,835
Chicago, Burlington & Quincy—C. R. S. P. & S. W. R. R.	17.658	3,500	62,188
Humeston & Shenandoah Railroad	27.02	3,000	81,000
Kansas City, St. Joe & C. B.—R. I. F. & N. W. Ry.	21.174	4,500	97,783
Omaha & St. Louis Railway	19.83	4,000	79,320
Palo Alto			351,780
Burlington, Cedar R. & N. C.—C. R. I. F. & N. W. Ry.	75.00		351,780
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	27.28	8,750	238,300
Chicago, Rock Island & Pacific—D. M. & Ft. D. Div.	34.3	6,000	205,480
Minnesota & Iowa Railway	20.70	4,600	95,220
Plymouth			585,270
Chicago & North-Western—Maple River Branch	7.60	4,000	31,840
Chicago, Milwaukee & S. P.—Sioux City & Dakota Div.	15.00	3,500	52,500
Chicago, St. Paul, Minneapolis & Omaha—Main Line	64.48	10,000	644,800
Dubuque & Sioux City—Main Line	34.95	7,000	244,650
Sioux City & Northern Railway	25.37	4,000	101,800
Pocahontas			372,505
Chicago & North-Western—Toledo & North-W. R. R.	91.03	5,000	455,150
Chicago, Rock Island & Pacific—D. M. & Ft. D. Div.	16.65	4,600	76,590
Dubuque & Sioux City—Main Line	5.65	7,000	39,550
Chicago, Milwaukee & St. Paul—Des Moines Division	11.01	3,000	33,320
Chicago, Rock Island & Pacific—Gowrie & Northwestern	20.39	2,500	50,975

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Polk			\$ 1,070,422
Chicago & North-Western—Des Moines & Minneapolis Br.	172.195	45,700	7,869,765
Chicago, B. & O.—A. K. & D. and D. M. & K. Railroad	24.10	3,500	84,350
Chicago Great Western—Des Moines & St. Joe Division	10.135	3,500	35,472
Chicago, Rock Island & Pacific—Iowa Division	28.99	3,000	86,970
Chicago, Rock Island & Pacific—D. M., I. & W. Branch	8.71	4,000	34,840
Chicago, Rock Island & Pacific—Kokuk & Des Moines	17.56	4,000	70,660
Chicago, Rock Island & Pacific—Des M. & Ft. D. Div.	9.50	4,600	43,760
Des Moines & Kansas City Railway	7.29	2,000	14,580
Des Moines Union Railway	3.70	50,000	185,000
Wabash—Des Moines & St. Louis Railroad	15.01	3,000	45,030
Chicago, Milwaukee & St. Paul—Des Moines Division	9.60	3,000	28,800
Chicago, Milwaukee & St. Paul—D. M. Div., Boone Line	104.534	3,000	313,602
Pottawattamie			283,055
Chicago & North-Western Railway	19.60	11,750	229,375
Chicago, Burlington & Quincy Railroad	1.506	11,250	16,817
Chicago, Burlington & Quincy—Red Oak & Atlantic Branch	1.049	3,500	3,686
Chicago, Burlington & Quincy—Hastings & Avoca Railroad	5.244	3,000	15,732
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	20.55	1,250	25,687
Chicago, Rock Island & Pacific—Iowa Division	45.41	11,000	499,410
Chicago, Rock Island & Pacific—Carson Branch	3.250	2,500	8,125
Chicago, Rock Island & Pacific—Harlan Branch	1.15	5,000	5,750
Kansas City, St. Joe & Council Bluffs Railroad	6.714	3,000	20,142
Omaha Bridge & Terminal Company	4.824	5,000	24,120
Omaha & St. Louis Railway	11.22	4,000	44,880
Union Pacific—Union Division	2.06	10,000	20,600
Union Pacific—Union Avenue Dummy Line	1.72	4,000	6,880
Pt. Dodge & Omaha Railroad	17.66	3,500	61,810
Praweshiek			538,190
Burlington, Cedar Rapids & Northern—I. C. & W. Railway	98.162	8,800	864,456
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	27.21	3,000	81,630
Chicago, Rock Island & Pacific—Iowa Division	11.00	2,000	22,000
Iowa Central—Main Line	22.81	5,000	114,050
Iowa Central—Montezuma Branch	13.612	3,000	40,836
Iowa Central—Newton Branch	6.714	3,000	20,142
Ringgold			79,702
Chicago, Burlington & Q.—Leon, Mt. Airy & S. W. Railroad	28.642	3,500	100,247
Chicago Great Western—Des Moines & St. Joe Division	23.92	3,500	83,720
Humeston & Shenandoah Railroad	27.12	3,000	81,360
Sac			397,165
Chicago & North-Western—Maple River Branch	52.75	7,500	395,625
Chicago & North-Western—Toledo & North-W. Branch	8.57	5,000	42,850
Chicago, Milwaukee & St. Paul—Storm Lake Branch	10.15	3,000	30,450
Pt. Dodge & Omaha Railroad	28.60	3,000	85,800
Boyer Valley Railroad	6.83	3,000	20,490
Scott			581,885
Burlington, Cedar R. & N.—C. R. I. F. & N. W. Ry.	125.79	4,500	566,055
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.	15.27	3,000	45,810
Chicago, Milwaukee & St. Paul—Dav. & N. W. Line	26.54	3,200	84,928
Chicago, Milwaukee & St. Paul—Maconota Branch	7.86	3,000	23,580
Chicago, Rock Island & Pacific—Iowa Division	13.76	11,000	151,400
Chicago, Rock Island & Pacific—Southwestern Division	12.11	7,200	87,192
Davenport, Rock Island & Northwestern Railway	28.26	3,000	84,780
Shelby			344,207
Chicago & North-Western—Iowa Southwestern Branch	12.25	3,000	36,750
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	25.41	7,250	183,772
Chicago, Rock Island & Pacific—Iowa Division	6.42	11,000	70,620
Chicago, Rock Island & Pacific—Harlan Branch	10.73	3,500	37,555
Harlan & Kirksam Railway	5.97	3,000	17,910
Sioux			1,020,400
Chicago & North-Western—Toledo & North-Western Ry.	35.00	6,000	210,000
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	29.08	5,000	145,400
Chicago, Milwaukee & St. Paul—Eden Branch	20.27	3,000	60,810
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	16.88	3,500	59,080
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.09	10,000	220,900
Dubuque & Sioux City—Sioux Falls Branch	21.60	3,000	64,800
Sioux City & Northern Railroad	27.28	4,000	109,120

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Story</i>	96.238		\$ 674,560
Ames & College Railway	1.988	\$4,500	4,970
Chicago & North-Western	24.43	11,750	284,709
Chicago & North-Western—Des M. & Minneapolis Branch.	25.73	5,700	146,661
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	24.70	7,250	179,727
Iowa Central—Story City Branch	19.50	18,500	358,500
<i>Tama</i>	134.93		\$23,389
Burlington, Cedar Rapids & Northern—Pacific Division	18.05	4,500	81,225
Chicago & North-Western Railway	25.34	11,750	297,745
Chicago & North-Western—Ottumwa, Cedar F. & St. P.	—13	3,000	390
Chicago & North-Western—Toledo & North-Western R'y	22.14	5,000	110,700
Chicago Great Western—Des Moines & St. Joe Division	4.80	80,000	384,000
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	26.32	7,250	190,820
Iowa, Minnesota & Northwestern Railway	30.31	2,700	81,837
<i>Taylor</i>	60.758		\$20,794
Chicago, Burlington & Quincy—Creston Branch	28.008	112,700	3,155,316
Chicago Great Western—Des Moines & St. Joe Division	5.79	4,800	27,792
Humeston & Shenandoah Railroad	26.96	80,800	2,178,080
<i>Union</i>	67.281		\$470,118
Chicago, Burlington & Quincy Railroad	25.797	11,250	290,216
Chicago, Burlington & Quincy—Creston Branch	10.742	4,500	48,069
Chicago, Burlington & Quincy—Creston & N. Railroad	8.15	532	4,332
Chicago Great Western—Des Moines & St. Joe Division	22.50	4,800	108,432
<i>Van Buren</i>	80.05		\$285,515
Chicago, Burlington & Quincy—Kansas City Railroad	27.33	3,500	95,655
Chicago, Ft. Madison & Des Moines Railway	14.72	2,500	36,800
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	3,500	15,750
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.50	4,100	137,350
<i>Wapello</i>	101.689		\$161,363
Chicago, Burlington & Quincy Railroad	20.556	11,250	304,130
Chicago, Milwaukee & St. Paul—Kansas City Division	27.31	4,000	109,240
Chicago, Rock Island & Pacific—Southwestern Division	7.72	7,200	55,584
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	30.20	4,100	123,600
Wabash Railroad	9.800	3,000	29,400
<i>Warren</i>	98.885		\$338,144
Chicago, Burlington & Q.—A., K. & D. and D. M. & K. R'y.	7.666	3,500	26,930
Chicago, Burlington & Quincy—Chariton, D. M. & Southern	21.439	5,500	117,775
Chicago, Great Western—Des Moines & St. Joe Division	15.70	4,800	75,792
Chicago, Rock Island & Pacific—Des M., I. & W. Branch.	20.23	4,000	104,960
Des Moines & Kansas City Railway	27.73	55,000	1,526,650
<i>Washington</i>	103.683		\$418,384
Burlington & Northwestern Railroad	12.99	2,500	32,475
Burlington & Western Railway	13.862	2,000	27,724
Burlington, Cedar Rapids & Northern—Muscatine Division	4.31	4,000	17,240
Burlington, Cedar Rapids & N.—Iowa City & W. R. R.	20.09	2,800	56,244
Chicago, Rock Island & Pacific—Southwestern Division	25.64	7,200	184,608
Chicago, Rock Island & Pacific—Oskaloosa Division	14.04	4,000	56,080
Iowa Central—Eastern Division	11.861	3,500	41,513
<i>Wayne</i>	79.403		\$492,995
Chicago, Burlington & Quincy—Chariton Branch	12.59	6,500	81,275
Chicago, Milwaukee & St. Paul—Kansas City Division	14.06	4,000	56,240
Chicago, Rock Island & Pacific—Southwestern Division	27.75	7,200	199,800
Keokuk & Western Railroad	20.00	4,000	80,000
<i>Webster</i>	185.164		\$702,730
Chicago & North-Western—Toledo & North-Western R'y.	25.06	5,000	125,300
Chicago, Rock Island & P.—Des Moines & Ft. Dodge	39.20	6,000	234,600
Dubuque & Sioux City—Main Line	26.74	7,000	187,180
Mason City & Ft. Dodge Railroad	31.424	3,000	94,272
Minneapolis & St. Louis Railway	18.36	1,800	33,048
Marshalltown & Dakota Railroad	8.10	2,000	20,250
Ft. Dodge & Omaha Railroad	5.97	2,000	20,995
Crooked Creek R. R. & Coal Co.	1.50	3,500	5,250
Gowrie & Northwestern Railroad	7.41	3,500	18,500
<i>Winnebago</i>	58.55		\$209,272
Burlington, Cedar R. & N.—C. R. I. F. & N. W.	21.29	4,750	101,375
Burlington, Cedar R. & N. R.—Germania Division	4.92	3,500	17,220
Minneapolis & St. Louis Railway	20.91	4,000	83,640
Iowa, Minnesota & Northwestern Railway	11.43	2,000	28,575

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Winnebago</i>	82.82		\$ 361,859
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.14	\$4,000	4,560
Burlington, Cedar R. & Northern—C. D. & M. Railway	22.92	2,500	57,475
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.	4.47	3,200	7,904
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	16.06	5,000	80,300
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	20.75	6,000	178,500
<i>Woodbury</i>	126.97		\$623,594
Chicago & North-Western—Maple River Branch	25.66	4,000	102,640
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.99	3,500	111,960
Chicago, Milwaukee & St. P.—Sioux City & Dakota Div.	5.63	3,500	19,705
Chicago, St. Paul, Minneapolis & Omaha—Main Line	—04	10,000	4,000
Dubuque & Sioux City—Main Line	25.94	4,000	44,970
Dubuque & Sioux City—Onawa Branch	1.86	2,500	61,860
Sioux City Bridge Company	5.57	5,000	27,850
Sioux City & Northern Railroad	22.38	4,000	89,520
Sioux City & Pacific Railroad	1.28	6,000	7,680
Sioux City Terminal Railway & Warehouse Co.	16.08	5,000	80,400
Stock Yards Line	1.50	4,000	6,000
<i>Worth</i>	60.379		\$209,798
Burlington, Cedar Rapids & Northern—Main Line	7.22	6,500	46,930
Chicago Great Western—Lyle Branch	14.39	3,500	50,995
Chicago, Milwaukee & St. Paul—Austin Branch	11.77	3,000	35,310
Iowa Central—Main Line	2.09	3,000	6,227
Iowa Central—Northwood Branch	11.38	3,000	34,140
Minneapolis & St. Louis Railway	33	4,000	1,320
Iowa, Minnesota & Northwestern Railway	13.78	2,700	37,200
<i>Wright</i>	117.865		\$360,767
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. R'y.	45.04	3,750	168,900
Chicago & North-Western—Toledo & North-Western R'y.	23.80	5,000	119,450
Iowa Central—Belmond Branch	6.503	3,000	19,509
Mason City & Ft. Dodge Railroad	33.50	3,000	100,518
Iowa Central—Algona Extension	8.656	2,500	21,390
Total	936.65		\$ 4,471,258

TABLE No. 5—CONTINUED.

TABLE No. 5.

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

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	8.52	\$ 66	511
Chicago, Rock Island & Pacific—Iowa Division.....	8.52	511	
<i>Adams</i>	20,475	2,382	2,382
Chicago, Burlington & Quincy Railroad.....	20,475	2,382	
<i>Appanoose</i>	13.44	55	739
Albia & Centerville Railway.....	13.44	55	
Chicago, Rock Island & Pacific—Southwestern Division.....	19.84	30	590
Des Moines & St. Louis (Wabash).....	20.80	40	715
Wabash Railway—Main Line.....	7.261	40	290
<i>Benton</i>	62.70	6,049	6,049
Burlington, Cedar Rapids & Northern—Pacific Division.....	14.85	25	371
Chicago & North-Western Railroad—Iowa, Minn. & N. W.....	24.96	175	4,347
Burlington, Cedar R. & N.—Main Line (Vinton South).....	11.88	70	831
Burlington, Cedar R. & N.—Main Line (Vinton North).....	11.13	45	500
<i>Black Hawk</i>	69.15	7,071	7,071
Burlington, Cedar R. & N.—Main Line.....	32.74	45	1,473
Chicago Great Western—Des Moines & St. Joe Division.....	30.42	132	4,015
Chicago & North-Western Railroad—Iowa, Minn. & N. W.....	6.27	7	43
Dubuque & Sioux City—Main Line (Waterloo East).....	14.34	60	860
Dubuque & Sioux City—Main Line (Waterloo West).....	12.38	55	686
<i>Boone</i>	25.549	115	3,095
Chicago & North-Western Railway.....	24.26	28	696
Chicago, Rock Island & P.—D. M. & Ft. D. Div. (Angus S.).....	28.70	42	1,208
<i>Bremer</i>	10.21	1,243	1,243
Burlington, Cedar Rapids & Northern—Main Line.....	4.18	45	188
Chicago Great Western—Main Line.....	11.03	175	1,955
<i>Buchanan</i>	38.84	3,526	3,526
Chicago Great Western—Main Line.....	11.41	180	2,053
Chicago Great Western—Des Moines & St. Joe Division.....	2.90	384	1,108
Dubuque & Sioux City—Main Line.....	24.53	50	871
<i>Buena Vista</i>	49.18	894	894
Chicago & North-Western—Toledo & North-Western Ry.....	23.77	15	356
Dubuque & Sioux City—Main Line.....	25.41	20	508
<i>Butler</i>	87.08	2,533	2,533
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	45	947
Chicago & North-Western Railroad—Iowa, Minn. & N. W.....	31.11	55	1,717
Dubuque & Sioux City—Main Line.....	24.91	55	1,390
<i>Cathon</i>	64.53	2,723	2,723
Chicago & North-Western—Toledo & North-Western Ry.....	23.84	15	357
Dubuque & Sioux City—Main Line.....	14.85	20	297
Dubuque & Sioux City Railway—Omaha District.....	25.84	80	2,090
<i>Carroll</i>	24.99	2,022	2,022
Chicago & North-Western Railway.....	25.41	115	2,922
<i>Cass</i>	27.04	1,622	1,622
Chicago, Rock Island & Pacific—Iowa Division.....	27.04	60	1,622
<i>Cedar</i>	40.83	6,248	6,248
Burlington, Cedar Rapids & Northern—Main Line.....	8.05	85	760
Chicago & North-Western Railway.....	24.99	100	4,746
Chicago, Rock I. & P.—Iowa Div. (West Liberty East).....	3.46	138	467
Chicago, Rock I. & P.—Iowa Div. (West Liberty West).....	3.44	80	275
<i>Cerro Gordo</i>	24.07	1,465	1,465
Burlington, Cedar Rapids & Northern—Main Line.....	10.57	80	475
Iowa Central—Main Line (Mason City South).....	16.50	60	990
<i>Cherokee</i>	20.80	2,596	2,596
Dubuque & Sioux City—Main Line.....	20.80	20	596

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Chickasaw</i>	25.70	\$ 175	4,497
Chicago Great Western—Main Line.....	25.70	175	4,497
<i>Clarke</i>	26,498	90	2,384
Chicago, Burlington & Quincy Railroad.....	26,498	90	2,384
<i>Clay</i>	5.70	15	85
Chicago & North-Western—Toledo & North-Western Ry.....	5.70	15	85
<i>Clinton</i>	40.17	190	7,633
Chicago & North-Western Railway.....	40.17	190	7,633
<i>Crawford</i>	64.79	31	2,007
Chicago & North-Western Railway.....	31.60	115	3,634
Dubuque & Sioux City—Omaha Division.....	33.17	80	2,653
<i>Dallas</i>	44.54	60	1,272
Chicago, Rock Island & Pacific—Iowa Division.....	17.54	60	1,052
Chicago, Rock Island & Pacific—D. M. & Ft. D. Division.....	27.00	25	680
<i>Davis</i>	22.80	30	686
Chicago, Rock Island & Pacific—Southwestern Division.....	22.80	30	686
<i>Delaware</i>	50.09	180	6,079
Chicago Great Western—Main Line.....	25.02	180	4,511
Dubuque & Sioux City—Main Line.....	24.47	60	1,468
<i>Des Moines</i>	48,218	23	7,369
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	25	5,395
Chicago, Burlington & Quincy Railroad.....	18.08	90	1,625
Chicago, Burlington & Quincy—Keokuk & St. P. R. R.....	8.98	50	449
<i>Dickinson</i>	29.80	25	745
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.....	29.80	25	745
<i>Dubuque</i>	61.06	180	7,159
Chicago Great Western—Main Line.....	31.26	180	5,226
Dubuque & Sioux City—Main Line.....	30.40	60	1,824
<i>Emmet</i>	16.22	25	405
B. C. R. & N.—C. R. I. F. & N. W. Ry. (Sioux Falls Line).....	16.22	25	405
<i>Fayette</i>	26.71	132	900
Chicago Great Western—Des Moines & St. Joe Division.....	6.89	132	900
Chicago Great Western—Main Line (Oelwein East).....	5.43	180	977
Chicago Great Western—Main Line (Oelwein North).....	14.39	175	2,518
<i>Floyd</i>	20.57	45	935
Burlington, Cedar Rapids & Northern—Main Line.....	20.57	45	935
<i>Franklin</i>	40.57	26	1,094
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.....	12.38	26	309
Dubuque & Sioux City—Main Line.....	1.10	10	2,745
Iowa Central—Main Line.....	27.09	60	1,625
<i>Fremont</i>	33,793	110	2,919
Kansas City, St. Joe & Council Bluffs.....	24.963	110	2,745
Omaha & St. Louis Railway.....	8.74	20	174
<i>Greene</i>	24.10	115	2,781
Chicago & North-Western Railway.....	24.10	115	2,781
<i>Grundy</i>	65.73	25	2,224
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.22	25	378
Burlington, Cedar R. & N.—C. R. I. F. & N. W. Ry.....	11.13	15	225
Chicago & North-Western—Toledo & North-Western Ry.....	12.79	30	383
Chicago & N. W. Ry—Iowa, Minnesota & N. W.....	18.47	17	199
Chicago Great Western—Des Moines & St. Joe Division.....	17.79	132	1,645
Dubuque & Sioux City—Main Line.....	1.17	55	9
<i>Guilrie</i>	19.30	20	1,158
Chicago, Rock Island & Pacific—Iowa Division.....	19.30	20	1,158
<i>Hamilton</i>	68.03	30	2,071
Chicago & North-Western—Jewell Junction (East).....	8.28	30	248
Chicago & North-Western—Jewell Junction (West).....	11.13	15	225
Chicago & North-Western—Jewell Junction (North).....	21.31	15	319
Dubuque & Sioux City—Main Line.....	23.20	55	1,270
<i>Hancock</i>	25.71	70	1,799
Minneapolis & St. Louis Railway.....	25.71	70	1,799
<i>Hardin</i>	95.38	25	4,352
Burlington, Cedar R. & N.—C. R. I. F. & N. W. Ry.....	46.30	30	714
Chicago & North-Western—Toledo & North-Western Ry.....	24.81	30	744
Dubuque & Sioux City—Main Line.....	23.72	55	1,304
Iowa Central—Main Line.....	28.96	60	1,737

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Harmon</i>	72.73	\$ 4,751	\$ 342,761
Chicago & North-Western Railway	4.751	185	878
Chicago & North-Western—Missouri Valley (South)	3.63	145	526
Sioux City & Pacific—Missouri Valley to California Junction	6.45	270	1,742
Sioux City & Pacific—California to Nebraska Line	5.20	200	1,040
Sioux City & Pacific—California to north line of county	31.40	25	785
<i>Henry</i>	38.814	2,175	84,214
Chicago, Burlington & Quincy railroad	19,763	90	1,773
Iowa Central—Eastern Division	19,109	20	382
<i>Howard</i>	13.14	2,209	29,209
Chicago Great Western—Main Line	13.14	175	2,299
<i>Humboldt</i>	75.55	2,670	203,670
Burlington, Cedar Rapids & N. C. R. I. F. & N-W. R'y.	25.00	65	1,625
Chicago & N-W. —T. & N-W. R'y.—Hawarden Line	27.14	15	407
Minneapolis & St. Louis Railway	23.41	70	1,638
<i>Iida</i>	20.86	312	6,512
Chicago & N-W.—Maple River Branch—Onawa Line	20.86	15	312
<i>Iowa</i>	25.25	2,020	51,020
Chicago, Rock Island & Pacific—Iowa Division	25.25	80	2,020
<i>Jasper</i>	57.38	5,419	311,419
Chicago Great Western—Des Moines & St. Joe Division	19.02	2,510	47,510
Chicago, Rock Island & Pacific—Iowa Division	34.38	80	2,750
Iowa Central—Main Line	3.98	40	159
<i>Jefferson</i>	53.765	3,199	171,199
Chicago, Burlington & Quincy Railroad	25.675	90	2,301
Chicago, Rock Island & Pacific—Southwestern Division	28.090	30	798
Iowa Central—Eastern Division	1.50	20	30
<i>Johnson</i>	43.25	3,540	153,540
Burlington, Cedar Rapids & Northern—Main Line	16.05	85	1,364
Chicago, Rock Island & Pacific—Iowa Division	27.20	80	2,176
<i>Keokuk</i>	52.144	1,299	67,744
Chicago, Rock Island & Pacific—Oskaloosa Division	25.73	30	771
Iowa Central—Eastern Division	26.414	20	528
<i>Kossuth</i>	18.15	804	14,604
Burl. Cedar Rapids & N. R. —C. R. I. F. & N-W	10.35	25	258
Minneapolis & St. Louis Railway	7.80	70	546
<i>Lee</i>	53.059	3,327	176,327
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	33.269	50	1,663
Chicago, Santa Fe & California Railroad	19.79	85	1,679
<i>Linn</i>	51.04	795	40,594
Burlington, Cedar R. & N.—Main Line—Cedar R. East	9.60	85	814
Burlington, Cedar R. & N.—Main Line—Cedar R. North	12.60	70	882
Chicago & North-Western—Cedar Rapids East	3.490	70	246
Chicago & North-Western—Cedar Rapids West	11.12	175	1,946
<i>Louisia</i>	64.059	2,060	132,060
Burlington, Cedar Rapids & Northern—Main Line	18.20	100	1,820
Chicago, Rock Island & Pacific—Southwestern Division	18.09	55	1,044
Iowa Central—Eastern Division	21,919	20	438
<i>Lucas</i>	26.329	2,414	63,629
Chicago, Burlington & Quincy Railroad	26.329	90	2,414
<i>Lyon</i>	37.79	944	35,494
Burlington, Cedar R. & N.—C. R. I. F. & N-W. R'y.	37.79	28	1,060
<i>Madison</i>	27.08	3,080	83,080
Chicago Great Western—Des Moines & St. Joe Division	19.48	132	2,570
Chicago, Rock Island & Pacific—Iowa Division	8.50	110	930
<i>Mahaska</i>	56.054	2,143	120,143
Chicago, Rock I. & P.—Oskaloosa Div.—Evans East	17.46	30	523
Iowa Central—Main Line—Oskaloosa North	18.37	60	1,102
Iowa Central—Main Line—Oskaloosa South	8.80	40	352
Iowa Central—Eastern Division	14.324	20	286
<i>Marion</i>	39.00	975	38,000
Wabash—Des Moines St. Louis Railroad	39.00	25	975
<i>Marshall</i>	87.50	9,619	840,619
Chicago & North-Western Railway	25.90	140	3,626
Chicago Great Western—Des Moines & St. Joe Division	31.78	132	4,192
Iowa Central—Main Line	29.79	60	1,789
<i>Mills</i>	73.143	5,184	380,184
Chicago, Burlington & Quincy Railroad	29.24	90	2,631
Kansas City, St. Joe & Council Bluffs Railroad	17.963	110	1,975
Omaha & St. Louis Railway	25.94	20	518

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Mitchell</i>	9.00	\$ 1,732	\$ 15,588
Chicago Great Western—Main Line	9.00	175	1,575
<i>Monona</i>	50.10	29	1,455
Chicago & North-Western—Maple River Branch	24.35	15	365
Sioux City & Pacific—Onawa North	15.75	40	630
Sioux City & Pacific—Onawa South	10.00	25	250
<i>Monroe</i>	49.750	3,216	160,216
Chicago, Burlington & Quincy Railroad	27.816	90	2,503
Wabash—Des Moines & St. Louis Railroad—Albia North	10.04	25	251
Wabash—Des Moines & St. Louis Railroad—Albia South	11.00	40	440
<i>Montgomery</i>	27.081	27	737
Chicago, Burlington & Quincy Railroad	27.081	90	2,437
<i>Muscatine</i>	66.53	75	5,033
Burlington, C. R. & N.—Main Line—West Liberty South	16.91	25	422
Burlington, C. R. & N.—Main Line—West Liberty North	2.00	85	170
Chicago, Rock I. & P.—Iowa Div.—West Liberty East	21.85	35	2,940
Chicago, Rock I. & P.—Iowa Div.—West Liberty West	3.00	80	240
Chicago, Rock Island & Pacific—Southwestern Div	22.77	55	1,252
<i>O'Brien</i>	31.91	26	841
Chicago and Northwestern—Toledo & N-W. R'y	25.30	15	379
Chicago & St. Paul, Minneapolis & Omaha—Main Line	6.61	70	462
<i>Oscola</i>	44.22	20	1,914
Burlington, Cedar R. & N.—C. R. I. F. & N-W. R'y.	26.24	75	1,968
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	70	1,258
<i>Page</i>	10.83	306	3,306
Omaha & St. Louis Railway	10.83	20	216
<i>Palo Alto</i>	27.28	282	7,682
Burlington, Cedar R. & N.—C. R. I. F. & N-W. R'y.	27.28	25	682
<i>Plymouth</i>	9.48	70	663
Chicago, St. Paul, Minneapolis & Omaha—Main Line	34.05	20	680
Dubuque & Sioux City—Main Line	33.08	15	496
<i>Pocahontas</i>	24.18	15	362
Chicago & North-Western—Toledo & N-W. R'y	9.80	20	196
Dubuque & Sioux City—Main Line	25.38	22	558
<i>Pottawattamie</i>	101.754	145	14,654
Chicago & North-Western—Des M. & Minneapolis Branch	28.09	132	3,820
Chicago Great Western—Des Moines & St. Joe Div	15.25	85	1,295
Wabash—Des Moines & St. Louis Railroad	17.64	80	1,411
Chicago, R. I. & P.—Iowa Div.—Des Moines East	10.09	60	605
Chicago, R. I. & P.—Iowa Div.—Des Moines West	101.754	145	14,654
<i>Pottawattamie</i>	45.04	60	2,702
Chicago, Rock Island & Pacific—Iowa Division	6.714	110	738
Kansas City, St. Joe & Council Bluffs Railroad	2.10	20	420
Omaha & St. Louis Railway	2.60	110	286
Union Pacific—Union Division	17.60	80	1,408
Dubuque & Sioux City—Omaha Div	17.60	80	1,408
<i>Poweshiek</i>	25.68	80	2,054
Chicago, Rock Island & Pacific—Iowa Division	22.81	60	1,368
Iowa Central—Main Line	23.04	132	3,036
<i>Ringgold</i>	23.94	134	3,160
Chicago Great Western—Des Moines & St. Joe Div	44.44	1,807	80,444
<i>Sac</i>	16.91	15	253
Chicago & North-Western—Maple River Branch, from Car-	8.57	15	128
navan to west line of county on line to Onawa	18.06	80	1,446
Chicago & North-Western—Toledo & N-W. Railway	25.87	20	517
Dubuque & Sioux City—Omaha Div	13.76	135	1,857
<i>Scott</i>	23.04	55	1,266
Chicago, Rock Island & Pacific—Iowa Division	6.42	38	245
Chicago, Rock Island & Pacific—Southwestern Division	6.42	60	385
<i>Shelby</i>	57.15	20	1,143
Chicago, Rock Island & Pacific—Iowa Division	35.00	15	525
<i>Sioux</i>	22.89	70	1,602
Chicago & North-Western—Toledo & N-W. Railway	25.90	70	1,813
Chicago, St. Paul, Minneapolis & Omaha—Main Line	20.23	140	2,832
<i>Story</i>	4.00	115	460
Chicago & North-Western Railway—Ames East	11.52	22	255
Chicago & North-Western Railway—Ames West			
Chicago & North-Western Railway—Ames South			

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.		Total assessed value.
		\$	¢	
<i>Tama</i>	78.17			6,713
Burlington, Cedar Rapids & Northern—Pacific Div.	18.05	56	25	451
Chicago & North-Western Railway—Tama East.	15.31	165	25	2,520
Chicago & North-Western Railway—Tama West.	10.03	140	20	1,404
Chicago & North-Western—Toledo & N-W. Railway.	22.14	130	20	664
Chicago Great Western—Des Moines & St. Joe Div.	12.64	132	21	1,668
<i>Taylor</i>	5.79			794
Chicago Great Western—Des Moines & St. Joe Div.	45.39	132	24	2,521
Chicago, Burlington & Quincy Railroad	25,797			5,302
Chicago Great Western—Des Moines & St. Joe Div.	22.59	132	22	2,341
<i>Wapello</i>	34,576			2,445
Chicago, Burlington & Quincy Railroad	20,856	90	20	2,417
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	30	23	235
<i>Warren</i>	15.79			2,084
Chicago Great Western—Des Moines & St. Joe Div.	15.79	132	24	2,084
<i>Washington</i>	51,521			1,691
Chicago, R. I. & P.—S-W Div.—Washington East.	10.60	55	55	583
Chicago, Rock Island & Pacific—Oskaloosa Division.	15.04	30	20	451
Iowa Central—Eastern Division.	14.02	20	20	289
<i>Wayne</i>	11,861			237
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	30	20	832
<i>Webster</i>	27.75			832
Chicago & North-Western—Toledo & N-W. Railway.	93.91			2,042
Dubuque & Sioux City—Main Line Ft. Dodge East.	25.96	15	20	369
Dubuque & Sioux City—Ft. Dodge West.	13.74	55	20	289
Dubuque & Sioux City—Omaha Div.	13.00	20	20	260
Minneapolis & St. Louis Railway—Ft. Dodge North.	4.00	70	20	477
Minneapolis & St. Louis Railway—Ft. Dodge South.	5.97	86	20	280
<i>Winnebago</i>	31.41			791
Minneapolis & St. Louis Railway	20.91	25	25	525
<i>Woodbury</i>	3,642.50			1,493
Chicago & North-Western—Maple River.	35.67	15	9	1,175
Chicago, St. Paul Minneapolis & Omaha—Main	6.00	90	9	606
Dubuque & Sioux City—Main Line	94	20	20	1,822
Sioux City & Pacific Railroad	6.41	40	40	252
<i>Worth</i>	22.32			898
Burlington, Cedar Rapids & Northern—Main Line.	18.63	40	40	756
Iowa Central—Northwood Branch.	7.22	40	40	288
Minneapolis & St. Louis Railway	11.38	33	25	455
<i>Wright</i>	33			832
Burlington, Cedar R. & N.—C. R. I. F. & N-W. Ry	38.11	25	25	662
Chicago & North-Western—Toledo & N-W. Railway	26.11	15	15	180
Total.	3,919.91			258,577

TABLE No. 6. Abstract of Reports of Railway Companies for the year ending January 1, 1901.

NAME OF ROAD.	Miles of road in Iowa.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.		Taxes paid in 1900.
		Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
7 Albia & Centerville Railway	24.44	34,485.51	1,411.03	33,684.21	1,378.21	801.30	32.79	1,438.10
8 Ames & College Railway	1.98	7,241.41	3,642.50	0,252.97	3,145.30	984.47	497.20	179.68
9 Ames, Lehigh, Cedar Rapids & Northern	230.25	4,026,686.95	1,536.53	1,379,966.97	5,836.02	698,775.98	2,948.10	49,120.05
10 Ankeny Short Line	5.68	204,445.73	1,271.74	180,119.90	3,197.21	21,266.41	369.57	11,670.70
11 Ankeny Division	35.38	358,862.15	7,527.73	261,810.62	4,714.06	133,025.53	3,743.67	11,288.95
12 Ankeny Division	48.12	1,002,215.29	1,755.89	112,947.67	1,546.90	18,262.62	378.89	6,554.35
13 Ankeny Division	31.42	1,002,215.29	1,755.89	112,947.67	1,546.90	18,262.62	378.89	6,554.35
14 Ankeny Division	81.94	368,527.85	2,844.47	185,182.25	2,235.57	197,385.60	2,408.90	6,044.94
15 Ankeny Division	16.38	88,579.72	1,876.26	39,377.53	1,390.39	32,045.52	1,916.84	10,276.40
16 Ankeny Division	16.38	8,108.04	469.53	5,863.16	349.61	1,491.07	92.34	1,240.21
17 Ankeny Division	59.75	41,128.03	689.53	29,437.50	486.05	11,690.53	195.06	866.00
Total.	998.11	\$ 4,431,514.34	\$4,439.90	\$3,122,275.88	\$3,128.18	\$1,309,238.46	\$1,311.71	\$ 240,314.59
18 Burlington & Northwestern Ry	38.732	109,418.59	2,825.01	66,594.70	1,719.34	42,823.79	1,105.67	2,463.40
19 Burlington & Western Ry	79.703	121,868.27	1,723.10	159,926.53	2,261.67	37,097.86	461.84	8,996.05
20 Burlington & Kansas City	77.64	4,433.54	57.10	151,538.31	1,951.70	10,254.00	132.00	1,810.00
21 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
22 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
23 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
24 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
25 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
26 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
27 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
28 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
29 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
30 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
31 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
32 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
33 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
34 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
35 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
36 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
37 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
38 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
39 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
40 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
41 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
42 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
43 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
44 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
45 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
46 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
47 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
48 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
49 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
50 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
51 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
52 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
53 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
54 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
55 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
56 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
57 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
58 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
59 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
60 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
61 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
62 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
63 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
64 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
65 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
66 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
67 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
68 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	166,346.00
69 Burlington, Burlington & Quincy	486.157	4,877,923.00	17,412.00	3,243,854.00	11,579.00	1,631,139.00	5,833.00	

TABLE NO. 6.—CONTINUED.

ASSESSED VALUATION OF RAILROAD PROPERTY.

ASSESSED VALUATION OF RAILROAD PROPERTY.

NAME OF ROAD.	Miles of road in Iowa.	GROSS EARNINGS		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in Iowa.
		Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
						Total.	Per mile.	Total.	Per mile.	
<i>n</i> Nebraska City Branch.....	30.20	59,534.00	1,521.00	86,785.00	2,202.00	.....	.....	27,151.00	682.00	5,727.00
<i>n</i> Red Oak & Atlantic.....	17.92	16,907.00	923.00	24,300.00	1,351.00	.....	.....	7,702.00	428.00	2,302.00
<i>n</i> Nebraska City, Sidney & N. E. Ry.....	21.57	6,694.00	318.00	23,605.00	1,121.00	.....	.....	16,911.00	803.00	1,922.00
<i>n</i> Hastings & Avoca Ry.....	15.27	8,494.00	540.00	12,335.00	784.00	.....	.....	3,841.00	244.00	1,576.00
<i>n</i> Northern Division.....	136.24	10,876.00	79.00	29,143.00	54,786.00	.....	.....	33,357.00	43,994.00	5,612.00
<i>n</i> Ft. Madison Branch.....	56.03	87,154.00	1,555.00	77,049.00	1,375.00	.....	.....	10,105.00	180.00	.....
Total.....	708.354	\$ 5,812,852.00	\$7,281.00	\$4,291,353.00	\$5,376.00	\$1,521,489.00	\$1,905.00	.....	.....	\$ 177,507.00
<i>o</i> Chicago Great Western Ry.—										
<i>o</i> Main Line.....	142.88	1,636,524.00	11,453.00	1,335,883.00	9,349.00	300,641.00	2,104.00	.....	.....	.....
<i>o</i> Des Moines & St. Joe Division.....	228.18	1,281,954.00	5,618.00	1,046,450.00	4,586.00	235,504.00	1,032.00	.....	.....	.....
<i>o</i> Cedar Falls Branch.....	7.48	7,557.00	1,010.00	6,169.00	825.00	1,385.00	185.00	.....	.....	.....
<i>o</i> Waverly Branch.....	64.59	79,499.00	1,240.00	64,804.00	1,013.00	14,605.00	227.00	.....	.....	.....
<i>o</i> Lyle Branch.....	19.80	17,430.00	870.00	14,065.00	710.00	3,165.00	160.00	.....	.....	.....
Total.....	462.43	\$ 3,022,764.00	\$6,536.00	\$2,467,461.00	\$5,335.00	\$555,303.00	\$1,201.00	.....	.....	\$ 73,699.00
Chicago, Iowa & Dakota Ry.....	26.4	41,348.49	1,566.23	23,969.04	997.92	17,379.45	658.31	.....	.....	2,031.90
<i>o</i> Chicago & Council Bluffs.....	340.17	4,303,392.62	12,324.63	3,000,714.13	8,503.84	1,302,678.49	3,730.79	.....	.....	75,421.05
<i>o</i> Kansas City Division.....	157.84	1,135,179.85	7,191.96	1,014,434.90	6,427.80	120,744.89	704.90	.....	.....	20,353.86
<i>o</i> Sioux City Branch.....	90.27	375,493.73	4,158.68	378,498.54	4,192.99	.....	.....	3,094.61	34.28	11,281.27
<i>o</i> Dubuque Branch.....	35.62	20,165.32	560.13	27,960.44	784.90	.....	.....	5,445.63	238.75	1,302.10
<i>o</i> Cascade Branch.....	58.21	30,174.78	518.37	47,583.54	817.44	.....	.....	7,795.12	218.83	2,243.92
<i>o</i> Volga Branch.....	22.81	18,529.08	811.13	23,947.71	1,049.68	.....	.....	17,408.79	299.07	6,011.74
<i>o</i> Waukon Branch.....	151.97	327,820.39	2,170.03	374,875.98	2,481.47	.....	.....	47,049.59	311.44	13,525.75
<i>o</i> Dubuque & Southwestern.....	43.03	88,901.73	2,037.63	101,920.12	2,379.01	.....	.....	13,018.38	298.38	1,246.86
<i>o</i> Maquoketa Branch.....	10.05	48,344.89	1,501.86	53,516.87	1,622.53	.....	.....	5,171.98	160.07	2,076.62
<i>o</i> Clinton Branch.....	41.34	26,724.97	643.26	38,975.38	938.15	15,979.76	386.55	.....	.....	5,840.81
<i>o</i> Iowa & Minnesota Division.....	9.54	14,485.14	1,518.35	17,586.15	1,841.21	.....	.....	3,080.01	322.86	758.29
<i>o</i> Decorah Branch.....	27.95	168,743.25	6,037.32	67,282.47	2,407.24	101,460.78	3,630.08	.....	.....	2,624.35
<i>o</i> Austin Branch.....	291.49	2,444,158.38	8,395.03	980,685.90	3,395.26	1,454,472.48	4,989.77	.....	.....	61,700.57
<i>o</i> Iowa & Dakota Division.....	19.20	10,943.10	569.95	20,204.97	1,397.94	.....	.....	15,321.87	797.99	1,573.93
<i>o</i> Elkader Branch.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>o</i> Spirit Lake Branch.....	20.03	26,372.34	1,316.63	24,563.60	1,226.34	.....	1,808.74	90.29	.....	2,312.84
<i>o</i> Eden Branch.....	8.99	2,446.61	272.14	16,507.05	1,842.99	.....	.....	14,121.04	1,570.70	792.40
<i>o</i> Sioux City & Dakota.....	40.55	176,713.61	4,357.91	92,415.01	2,295.66	77,298.63	1,906.25	.....	.....	5,223.52
<i>o</i> Des Moines Division Main Line.....	155.40	437,318.65	2,813.66	418,811.50	2,604.01	18,507.10	119.05	.....	.....	12,380.10
<i>o</i> Des Moines Division Boone Line.....	34.97	68,314.89	1,953.52	66,452.41	1,900.27	1,802.48	53.25	.....	.....	2,907.49
<i>o</i> Des Moines Division Storm Lake.....	38.58	24,238.38	628.20	38,306.95	990.92	.....	.....	14,068.57	364.66	203.85
Total.....	1,775.14	\$ 10,867,934.75	\$ 6,122.29	\$ 7,593,481.06	\$ 4,277.68	\$3,274,453.69	\$1,844.61	.....	.....	\$ 255,351.42
<i>o</i> Chicago & Northwestern Ry.—										
<i>o</i> Chicago & Northwestern.....	353.05	7,443,186.82	21,082.52	4,419,649.19	12,518.47	3,093,536.63	8,564.04	141,041.43	1,987.05	130,844.32
<i>o</i> Iowa Midland Branch.....	79.98	79,388.30	1,118.40	220,439.73	3,105.51	.....	.....	25,794.74	363.349	6,477.74
<i>o</i> Stanwood & Tipton Branch.....	85.50	9,086.35	1,068.08	34,871.90	4,102.48	.....	.....	190,024.14	2,641.01	5,348.90
<i>o</i> Ottumwa, Cedar Falls & St. Paul.....	6.08	120,311.30	1,879.86	289,136.19	4,520.87	.....	.....	.....	.....	9,952.25
<i>o</i> Des Moines & Minneapolis Branch.....	57.34	368,077.94	6,419.21	363,218.80	6,334.47	.....	4,859.05	84.74	.....	5,426.20
<i>o</i> Iowa & Southwestern.....	50.00	56,716.02	1,090.90	117,309.30	2,255.04	.....	.....	60,503.28	1,165.25	2,275.56
<i>o</i> Maple River Branch.....	150.49	425,121.90	2,665.50	442,460.72	2,774.20	606,374.43	1,582.40	.....	.....	64,390.52
<i>o</i> Toledo & Northwestern Ry. Co.....	383.20	2,065,345.40	5,399.73	1,453,971.17	3,767.33	13,887.14	4,272.95	.....	.....	1,007.66
<i>o</i> Iowa Railway Coal and Mfg. Co.....	3.25	28,837.50	8,975.07	14,950.36	4,600.11	.....	.....	.....	.....	.....
<i>o</i> Minnesota & Iowa Railway.....	5.97	.....	.....	.....	.....	.....	.....	71,756.91	509.52	813.76
<i>o</i> Harlan & Kirkman Railway.....	24.77	70,042.04	497.33	141,796.95	1,006.86	.....	.....	.....	.....	.....
<i>o</i> Boyer Valley Railway.....	33.27	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>o</i> Iowa, Minnesota & N. W. Ry.....	61.31	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>o</i> Soldier River Branch.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	1,429.50	\$ 10,666,110.66	\$7,522.80	\$7,502,999.59	\$5,291.40	\$ 3,163,111.07	\$2,231.40	.....	.....	\$ 246,490.19
<i>o</i> Chicago, Rock Island & Pacific—										
<i>o</i> Iowa Division.....	318.11	3,878,837.13	12,193.38	2,250,356.96	7,105.68	1,618,480.17	5,087.80	.....	.....	125,304.52
<i>o</i> Sioux Division.....	194.39	1,719,407.75	8,845.45	1,159,729.11	5,928.63	559,731.64	2,879.42	.....	.....	44,257.21
<i>o</i> Okauchosa Division.....	79.31	152,344.90	1,980.84	132,754.15	1,673.84	.....	.....	.....	.....	6,705.22
<i>o</i> Wilton & Tipton Branch.....	12.04	20,161.19	1,674.52	.....	.....	3,818.50	268.08	.....	.....	1,159.10
<i>o</i> Wilton Branch.....	17.02	14,036.51	824.35	11,632.77	683.47	2,397.74	140.88	.....	.....	1,354.25
<i>o</i> Newton & Monroe Branch.....	47.28	97,492.06	2,070.33	59,843.97	1,271.11	37,616.99	790.66	.....	.....	1,498.75
<i>o</i> D. M., Indianola & Winterset.....	14.44	13,971.53	946.78	12,743.44	961.88	15,340.43	1,065.13	.....	.....	1,805.13
<i>o</i> A Guthrie Center Branch.....	24.41	38,280.02	1,590.33	23,479.50	1,071.82	1,953.40	137.57	.....	.....	1,604.07
<i>o</i> Audubon Branch.....	44.41	17,194.68	1,209.19	15,241.22	1,028.80	.....	.....	.....	.....	1,065.13
<i>o</i> Griswold Branch.....	11.85	13,112.51	1,103.75	12,578.58	1,028.80	.....	.....	.....	.....	1,065.13
<i>o</i> Harlan Branch.....	17.73	15,661.70	900.27	15,467.05	872.37	494.05	27.90	.....	.....	3,650.94
<i>o</i> Carson Branch.....	14.22	3,499.48	757.66	5,423.00	1,205.11	185,185.00	1,141.50	.....	.....	2,511.50
<i>o</i> Moskauqua Branch.....	102.23	634,518.24	3,911.21	449,333.24	2,799.73	313,147.60	2,260.83	.....	.....	17.27
<i>o</i> Keokuk & Des Moines Division.....	138.51	6,067,714.19	4,594.88	383,506.52	2,136.05	.....	.....	.....	.....	20,053.03
<i>o</i> Des Moines & Fort Dodge Division.....	109.30	28,578.35	261.47	24,583.03	224.91	3,995.34	36.50	.....	.....	.....
<i>o</i> Govrie & Northwestern Division.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	1,171.25	\$ 7,284,311.24	\$6,219.25	\$4,523,660.36	\$3,862.25	\$2,760,650.88	\$2,357.00	.....	.....	\$ 244,603.87
Total.....	19.76	136,152.84	6,900.00	77,124.65	3,903.00	59,028.19	2,997.00	.....	.....	5,137.60

Chicago, Santa Fe & California.....

* Included in Toledo & N. W. † Included in Iowa & S. W. Branch. ‡ Included in Maple River Branch. § Included in Maple River Branch.

TABLE No. 6 CONTINUED.

NAME OF ROAD.	Miles of road in Iowa.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1886.	
		Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.			
						Total.	Per mile.	Total.	Per mile.		
<i>Chicago, St. P. M. & Omaha Ry.—</i>											
<i>a</i> Main Line	57.10	808,174.24	14,153.66	401,603.53	7,033.33	406,570.71	7,120.33			18,157.21	3,200.65
<i>b</i> Rock River Branch	17.44	8,993.49	464.88	10,969.44	628.98				\$ 2,875.95	\$ 161.90	
Total	74.54	\$ 816,207.73	\$ 10,950.00	\$ 412,572.97	\$ 5,534.00	\$ 406,694.76	\$ 5,416.00			\$ 21,015.37	\$ 282.55
<i>Crooked Creek Railroad & Coal Co.</i>	17.612	16,200.12	919.84	15,893.00	902.45						1,217.33
<i>Davenport, Rock Island & Northern Des Moines Union Railway</i>	34.64	173,945.94	5,021.53	111,571.00	3,220.87	62,374.94	1,800.66				12,160.28
<i>Dubuque & Sioux City Railway—</i>	3.70	137,574.01	37,152.10	137,574.01	37,152.10						
<i>a</i> Main Line	327.18	2,710,030.19	8,298.21	1,666,691.29	5,103.40	1,043,338.90	3,194.75				76,322.85
<i>b</i> Iowa Branch	59.10	83,344.63	1,410.43	92,775.76	1,569.80				9,431.13	159.57	5,407.41
<i>c</i> Sioux Falls Branch	70.13	142,060.49	2,025.95	106,975.87	1,511.11	35,084.62	504.84				8,783.35
<i>d</i> Cedar Rapids Branch	41.88	83,085.97	1,985.33	68,037.80	1,625.75	15,048.08	359.57				2,897.28
<i>e</i> Cedar Falls & Minnesota	75.58	165,832.26	2,100.10	152,122.63	2,012.73	13,409.63	177.44				6,579.82
<i>f</i> Fort Dodge & Omaha	131.02	330,876.77	2,571.18	563,084.68	3,879.75				166,207.91	1,268.57	865.72
Total	704.86	\$ 3,520,950.31	\$ 4,999.50	\$ 2,580,388.12	\$ 3,676.75	\$ 931,562.19	\$ 1,322.75				\$ 100,686.45
<i>Humeral & Shenandoah Railway</i>	95.45	164,115.01	1,719.38	188,753.67	1,977.51				\$ 24,638.66	\$ 258.13	9,313.85
<i>Iowa Central Railway—</i>											
<i>a</i> Main Line	177.841	1,055,776.78	5,632.44	822,037.21	4,344.32	243,739.57	1,288.12				30,672.10
<i>b</i> Belmont Branch	22.203	37,258.26	1,709.60	44,674.08	2,012.08				6,715.82	302.48	2,110.61
<i>c</i> Story Branch	34.510	68,665.19	1,989.72	60,199.58	1,744.41	8,465.61	245.31				2,748.21
<i>d</i> State Center Branch	26.640	16,014.94	601.13	26,515.34	995.38				10,501.30	394.19	1,798.04
<i>e</i> Montezuma Branch	13.612	11,488.40	843.99	16,571.40	1,217.41				5,083.00	373.42	1,081.87
<i>f</i> Newton Branch	30.248	21,778.54	720.00	54,482.60	1,801.19				32,704.06	1,081.19	2,067.61
<i>g</i> Eastern Branch	95.127	443,994.34	4,596.34	357,707.30	3,703.69	86,285.02	893.65				9,743.82
<i>h</i> Norwalk Branch	11.380	64,160.07	1,753.34	41,090.30	1,122.90	23,069.77	630.44				
<i>i</i> Iowa Central & Western Railway	36.593										
Total	448.154	\$ 1,720,833.60	\$ 1,850.00	\$ 1,423,277.81	\$ 3,175.00	\$ 306,555.79	\$ 684.00				\$ 50,222.26
* Included with Main Line.											
<i>22 Iowa Northern Railway</i>	5.93	13,603.57	\$ 2,294.02	15,145.02	2,554.06			1,541.45	259.93		516.42
<i>Kansas City, St. Joe & C. B. Ry.—</i>											
<i>a</i> Kansas City, St. Joe & C. B. Div.	54.46	210,829.35	3,871.27	108,156.70	3,087.71	42,672.65	783.55				9,930.80
<i>b</i> Tarkio Valley Railroad	2.17	4,374.01	2,011.96	3,642.14	1,675.09		330.87				281.00
Total	56.63	\$ 215,203.96	\$ 3,800.00	\$ 171,798.84	\$ 3,337.00	\$ 43,405.12	\$ 463.00				\$ 10,220.80
<i>Keokuk & Western Railway—</i>											
<i>a</i> Keokuk & Western	73.18	30,278.02	4,239.93	154,876.14	2,116.38	155,401.88	2,123.55				8,247.39
<i>b</i> Des Moines & Kansas City	98.44	159,600.69	1,621.30	148,445.44	1,507.98	11,155.25	113.32				6,905.27
Total	171.62	\$ 469,878.71	\$ 2,738.00	\$ 303,321.58	\$ 1,771.00	166,557.13	971.00				15,142.66
<i>Marshalltown & Dakota Railway</i>	21.00	27,714.67	1,319.74	13,552.42	645.35	14,162.25	674.39				93.88
<i>Mason City & Ft. Dodge Railway</i>	90.069	245,208.68	2,722.45	123,580.41	1,372.13	121,628.27	1,350.32				25,908.60
<i>Minneapolis & St. Louis Railway—</i>	211.57	554,291.30	2,619.89	444,504.23	2,101.26	109,787.07	518.63				1,142.13
<i>Muscatine North & South Railway</i>	28.67	37,240.58	1,299.00	39,410.26	1,374.00				2,169.68		2,086.68
<i>Omaha Bridge & Terminal Company</i>	4.824	50,419.25	10,105.00	22,963.83	4,630.00						7,228.60
<i>Omaha & St. Louis Railway</i>	65.73	210,595.01	3,263.95	224,023.00	3,408.23	197,938.90	2,459.28		13,427.09	204.27	10,022.34
<i>Sioux City & Pacific Railway</i>	80.47	492,798.58	6,123.97	204,857.68	2,664.19	1,105.61	863.70				7,950.52
<i>Sioux City Terminal & Warehouse</i>	1.28	18,318.50	14,311.00	17,212.89	13,447.30						372.73
<i>Sioux City Stock Yards Line</i>	1.50	6,813.75	861.28	6,105.08	777.44		688.67				5,478.99
<i>Staceyville Railway</i>	7.93				1,414.60		510.12				265.18
<i>St. Louis, Keokuk & North-Western</i>	51.00	98,160.79	1,924.72	72,144.57	1,414.60	3,636.52	413.71				1,586.25
<i>St. Louis, Keokuk & North-Western</i>	8.79	17,589.23	1,994.22	13,929.71	1,580.50						
<i>Tabor & Northern Railway</i>	7.75										
<i>Toledo, Peoria & Western Railway—</i>											
<i>a</i> Main Line	2.06	244,550.07	18,713.62	185,907.98	90,246.49	58,612.29	28,407.13				20,771.04
<i>b</i> Dummy Line	1.72										
<i>Wabash Railroad Company—</i>											
<i>a</i> Wabash	43.31										
<i>b</i> Des Moines & St. Louis	93.83										
Total	137.14	\$ 263,817.76	\$ 1,923.71	\$ 331,527.30	\$ 2,417.76	81,219.45	1,058.92		\$ 67,754.54	\$ 494.05	\$ 16,000.00
<i>Wilmar & Sioux Falls Railway</i>	76.70	261,788.71	3,413.15	180,569.26	2,354.23						10,198.47
<i>Winona & Western Railway</i>	43.50	17,022.17	743.49	12,292.07	523.66	4,710.10	200.43				1,040.30
<i>Sioux City Bridge Company</i>	1.86										15,367.44
Grand total	9,336.65	\$ 52,354,847.27		\$ 27,260,745.10		\$ 15,241,681.85					\$ 1,500,370.29

APPENDIX.

TABLE NO. 1.

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

CLASS "A."

Burlington, Cedar Rapids & Northern Railway
 Chicago & North-Western Railway.
 Chicago, Burlington & Quincy Railroad.
 Chicago Great Western Railway.
 Chicago, Milwaukee & St. Paul Railway.
 Chicago, Rock Island & Pacific Railway.
 Chicago, St. Paul, Minneapolis & Omaha Railway.
 Chicago, Santa Fe & California Railway.
 Des Moines Union Railway.
 Davenport, Rock Island & Northern Railroad.
 Dubuque & Sioux City Railroad.
 Iowa Central.
 Omaha Bridge & Terminal Co.
 Sioux City & Pacific Railroad.
 Sioux City Terminal Railway.
 Union Pacific Railroad.

CLASS "B."

Ames & College Railway.
 Kansas City, St. Joseph & Council Bluffs Railroad.
 Omaha & St. Louis Railway.
 Sioux City & Northern Railroad.

CLASS "C."

Albia & Centerville Railway.
 Burlington & Northwestern Railway.
 Burlington & Western Railway.
 Chicago, Burlington & Kansas City Railway.
 Chicago, Iowa & Dakota Railway.
 Crooked Creek Railroad & Coal Co.
 Humeston & Shenandoah Railroad.
 Iowa Northern Railway
 Iowa Central & Western Railway.
 Jasper County Coal Co. Railroad.
 Keokuk & Western Railroad.
 Marshalltown & Dakota Railway.
 Mason City & Ft. Dodge Railroad.
 Minneapolis & St. Louis Railway.
 Muscatine North & South Railway.
 Stacyville Railway.
 St. Louis, Keokuk & Northwestern Railroad.
 Tabor & Northern Railway.
 Wabash Railway.
 Winona & Western Railway.

TABLE No. 2—

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.
bb Sioux City T. Ry. & W. Co.					8.79
Tabor & Northern					75
c Toledo, Peoria & Western	6.75	75	75	75	75
Union Pacific	2.27	8.78	8.82	8.78	8.78
as Wabash		r111.39	ad108.83	108.87	ad108.87
f Wabash Western					
Wabash, St. Louis & Pacific	320.106				
Winona & Western					
Winona & South-Western					
Total	7,911.506	8,201.438	8,298.39	8,259.902	8,376.542

a Centerville, Moravia & Albia, Clarinda & St. Louis, and Toledo, Peoria & Western—Formerly operated by the Wabash, St. Louis & Pacific. b Webster City & Crooked Creek—Operating the Crooked Creek. c Humeston & Shenandoah—17.08 miles incorporated in Keokuk & Western. d Keokuk & Western—17.08 miles formerly part of Humeston & Shenandoah. e Chicago, St. Paul & Kansas City—Formerly the Wisconsin, Iowa & Nebraska. f Minnesota & Northwestern—Includes the Dubuque & Northwestern. g Chicago, St. Paul & Kansas City—26.35 miles from the Minnesota & Northwestern. h Minnesota & Northwestern—Operating the Dubuque & Dakota, 63.20 miles; 26.35 miles detached and operated by the Chicago, St. Paul & Kansas City. i Dubuque & Dakota—Included in the Minnesota & Northwestern. k Des Moines & Ft. Dodge—Included in Chicago, Rock Island & Pacific. l Crooked Creek—Formerly Webster City & Crooked Creek. m Webster City & Crooked Creek—Name changed to Crooked Creek. n Dubuque & Sioux City and Iowa Falls & Sioux City—Formerly operated as the Illinois Central. o Illinois Central—Operated as the Dubuque & Sioux City and Iowa Falls & Sioux City. p Council Bluffs & St. Louis—Name changed to Omaha & St. Louis. q Omaha & St. Louis—Formerly named Council Bluffs & St. Louis. r Wabash Western—Formerly named Wabash, St. Louis & Pacific. s Wabash, St. Louis & Pacific—Name changed to Wabash Western, and Des Moines & Northwestern released. t Des Moines & Northwestern—Formerly operated by the Wabash, St. Louis & Pacific. u Centerville, Moravia & Albia—Operated by Keokuk & Western. v Chicago, St. Paul & Kansas City—Includes the Minnesota & Northwestern. w Minnesota & Northwestern—Made a part of the Chicago, St. Paul & Kansas City. x Des Moines & Kansas City—Formerly named Des Moines, Osceola & Southern. y Des Moines, Osceola & Southern—Name changed to Des Moines & Kansas City. z Des Moines Union—Formerly part of the Wabash Western. aa Dubuque & Sioux City—Includes Cedar Rapids & Chicago, Cherokee & Dakota, and Iowa Falls & Sioux City. ab Iowa Falls & Sioux City, Cedar Rapids & Chicago and Cherokee & Dakota—Made part of the Dubuque & Sioux City. ac Keokuk & Western—Operating the Centerville, Moravia & Albia. ad Wabash & Western—2.70 miles constituting the Des Moines Union. ae Cen-

CONTINUED.

1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.	1900.
9.02	8.79	bd1.28	1.28	1.28	1.28	1.28	1.28	1.28
.75	.75	8.79	8.79	8.79	8.79	8.79	8.79	8.79
103.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87	137.14
23.41	23.41	23.41	bd.	h.23.41	23.41	23.41	23.50	23.50
8,402.538	8,478.40	8,477.49	8,481.02	8,497.073	8,481.487	8,474.073	8,518.155	9,338.492

terville, Moravia & Albia—Operated by Keokuk & Western in 1889. af Estherville Branch of Chicago, Milwaukee & St. Paul, Clarinda & St. Louis and Ottumwa & Kirklville—Tracks taken up. ag Iowa Central—Formerly named Central Iowa. ah Central Iowa—Name changed to Iowa Central. ai Keokuk & Western—Operated the Centerville, Moravia & Albia in 1889. aj Albia & Centerville—Formerly named Centerville, Moravia & Albia. ak Centerville, Moravia & Albia—Name changed to Albia & Centerville. al Chicago, St. Paul & Kansas City—Lyle Branch added from Iowa Central. am Crooked Creek Railroad & Coal Co.—Formerly named Crooked Creek. an Crooked Creek—Name changed to Crooked Creek Railroad & Coal Co. ao Des Moines & Northern—Formerly named St. Louis, Des Moines & Northern. ap Iowa Central—Lyle Branch transferred to Chicago, St. Paul & Kansas City. aq Wabash—Formerly named Wabash Western. ar Wabash Western—Name changed to Wabash. as Chicago, Ft. Madison & Des Moines—Formerly named Ft. Madison & Northwestern. at Ft. Madison & Northwestern—Name changed to Chicago, Ft. Madison & Des Moines. au Des Moines, Northern & Western—Formerly the Des Moines & Northwestern and Des Moines & Northern. av Des Moines & Northwestern and Des Moines & Northern—United under the name of Des Moines, Northern & Western. aw Chicago Great Western—Formerly named Chicago, St. Paul & Kansas City. ax Chicago, St. Paul & Kansas City—Name changed to Chicago Great Western. ay Sioux City & Northern—Sioux City Terminal, 1.28 miles cut off. ba Sioux City Terminal Railway & Warehouse Co.—Formerly a part of Sioux City & Northern. bb Winona & Western—Formerly named Winona & South-Western. bc Winona & South-Western—Name changed to Winona & Western. bd Chicago, Burlington & Northern—Added to Chicago, Burlington & Quincy. be Des Moines & Kansas City—Transferred to Keokuk & Western. bf Des Moines, Northern & Western—Transferred to Chicago, Milwaukee & St. Paul. bh Boone Valley Coal & Railway Co.—Transferred to Marshalltown & Dakota Railway Co. bi Marshalltown & Dakota Railway Co.—Formerly Boone Valley Coal & Railway Co.

TABLE

Gross and net earnings per mile for systems by

NOTE—"L" before net earnings means net loss.

NAME OF ROAD.	1896.			1897.		
	Gross earnings.	Net earnings.	Assessment.	Gross earnings.	Net earnings.	Assessment.
<i>Burlington, Cedar Rapids & Northern Ry.</i>						
•Main Line	.....	\$ 6,500	.....	\$ 6,500	.....	4,000
•Waverly Short Line	.....	4,000	.....	4,000	.....	4,000
•Milwaukee Division	\$ 5,940	\$ 1,910	4,000	\$ 5,988	\$ 2,180	4,000
•Muscatine Division	.....	4,000	.....	4,000	.....	4,000
•Pacific Junction	.....	4,000	.....	4,000	.....	4,000
•Iowa City & Western	1,545	32	2,800	1,441	358	2,800
•Cedar Rapids & Iowa Falls & N. W.	3,270	1,453	3,500	3,319	726	3,500
•Cedar Rapids & Clinton Ry.	2,849	2,142	4,000	3,949	1,507	4,000
•Chicago, Decorah & Minn.	994	168	2,000	951	501	2,000
•Davenport, Iowa & Dakota	2,847	1,444	3,000	2,195	433	3,000
•Cedar Rapids, Garner & N. W.	.....	.....	.....	.....	.....	.....
•Germania Division	.....	.....	.....	.....	.....	.....
<i>Chicago, Burlington & Quincy</i>						
•Chicago, Burlington & Quincy	13,975	4,840	12,500	13,951	4,900	11,000
•Keokuk & St. Paul R.	4,878	2,014	8,500	4,816	1,978	7,000
•Albia, K. & D. M. & D. M. & K. R. R.	1,752	264	5,000	1,723	250	5,000
•Chariton, D. M. & Southern	1,241	118	4,500	1,178	150	4,500
•Chariton Branch	1,232	449	4,500	1,197	453	4,000
•Leon, Mt. Ayr & S. W. Ry.	1,241	462	4,500	1,208	468	4,000
•Creston Branch	1,530	21	5,000	1,509	6	5,000
•Creston & Northern Ry.	1,011	30	4,000	1,000	22	4,000
•Western Iowa Ry.	455	453	4,000	448	359	4,000
•Brownville & Nodaway Valley Ry.	757	395	4,000	754	268	4,000
•Clarinda, College Sp. & S. Ry.	704	365	4,000	702	412	4,000
•Nebraska City Branch	1,232	527	4,000	1,215	514	4,000
•Red Oak & Atlantic Ry.	754	431	4,000	732	391	4,000
•Nebraska City, Sidney & N. E. Ry.	402	182	4,000	267	165	4,000
•Hastings & Avoca Ry.	437	160	4,000	433	155	4,000
•Northern Division	1,321	477	2,000	1,175	380	2,500
•Fort Madison Branch R. R.	.....	.....	.....	.....	.....	.....
<i>Chicago Great Western Railway</i>						
•Main Line	3,970	509	4,500	4,474	600	5,000
•Des Moines & St. Joe Division	.....	4,300	.....	4,800	.....	4,800
•Cedar Falls Branch	.....	3,500	.....	3,500	.....	3,500
•Waverly Branch	.....	3,500	.....	3,500	.....	3,500
•Lyle Branch	.....	3,500	.....	3,500	.....	3,500
<i>Chicago, Milwaukee & St. Paul Railway</i>						
•Chicago & Council Bluffs Division	6,760	2,251	6,720	8,075	3,630	7,100
•Kansas City Division	4,234	1,028	4,000	4,817	1,111	4,000
•Sioux City Branch	2,796	253	3,500	2,983	405	3,500
•Dubuque Branch	5,059	2,131	5,000	4,908	1,343	5,000
•Cascade Branch	468	348	2,000	416	150	2,000
•Volga Branch	439	417	3,000	428	299	3,000
•Waukon Branch	1,970	2,000	3,000	1,116	2,000	3,000
•Davenport & N. W. Branch	1,805	259	3,200	1,764	214	3,200
•Dubuque & Southwestern	1,832	97	3,500	1,729	278	3,500
•Maquoketa Branch	1,150	83	3,000	1,078	92	3,000
•Clinton Branch	1,522	562	2,500	1,168	5,000	.....
•Iowa & Minn. Division	4,134	1,933	5,000	3,879	1,526	5,000
•Decorah Branch	1,112	622	3,000	1,146	814	3,000
•Austin Branch	3,145	753	3,000	3,100	1,068	3,000
•Iowa & Dakota Division	0,253	3,564	6,000	6,336	2,820	6,000
•Elkader Branch	431	442	3,000	374	550	3,000
•Spirit Lake Branch	843	770	3,000	728	91	3,000
•Eden Branch	802	412	3,000	205	526	3,000
•Sioux City & Dakota Division	2,149	478	3,500	2,215	663	3,500
•D. M. Division Main Line	2,575	823	2,500	2,993	916	.....
•D. M. Division Storm Lake Branch	.....	.....	.....	.....	.....	.....
•D. M. Division Boone Line	.....	.....	.....	.....	.....	.....

No. 5.

divisions for the year 1896 to 1900 inclusive.

NAME OF ROAD.	1898.			1899.			1900.			1901.		
	Gross earnings.	Net earnings.	Assessment.	Gross earnings.	Net earnings.	Assessment.	Gross earnings.	Net earnings.	Assessment.	Gross earnings.	Net earnings.	Assessment.
<i>Burlington, Cedar Rapids & Northern Ry.</i>												
•Main Line	7,820	2,758	6,500	8,424	3,265	6,500	8,190	2,820	6,500	8,884	3,048	6,500
•Waverly Short Line	3,938	1,165	4,000	3,923	1,071	4,000	4,000	1,050	4,000	4,000	1,150	4,000
•Milwaukee Division	1,751	496	4,000	1,924	694	4,000	2,058	656	4,000	2,171	800	4,000
•Muscatine Division	2,494	682	4,000	3,041	1,100	4,000	2,944	918	4,000	3,130	1,130	4,000
•Pacific Junction	6,383	1,814	4,500	7,447	2,685	4,500	8,105	2,789	4,500	7,457	2,743	4,500
•Iowa City & Western	1,190	18	2,800	1,172	10	2,800	1,627	166	2,800	1,725	390	2,800
•Cedar Rapids & Iowa Falls & N. W.	2,997	881	3,750	2,768	807	3,750	3,088	716	3,750	3,375	348	3,750
•Cedar Rapids & Clinton Ry.	4,216	1,934	4,500	4,686	1,730	4,500	4,745	2,328	4,500	4,944	2,468	4,500
•Chicago, Decorah & Minn.	1,078	208	2,000	1,100	241	2,000	1,046	186	2,000	1,204	185	2,000
•Davenport, Iowa & Dakota	2,495	728	3,000	2,846	1,028	3,000	2,816	900	3,000	2,816	1,016	3,000
•Cedar Rapids, Garner & N. W.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
•Germania Division	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Chicago, Burlington & Quincy</i>												
•Chicago, Burlington & Quincy	11,564	5,111	11,250	15,847	5,249	11,250	16,610	5,745	11,250	17,412	5,833	11,250
•Keokuk & St. Paul R.	5,148	2,018	7,500	5,462	2,100	7,500	5,725	2,205	7,500	6,031	2,395	7,000
•Albia, K. & D. M. & D. M. & K. R. R.	1,815	414	4,000	1,931	500	4,000	2,029	447	3,500	2,139	494	3,500
•Chariton, D. M. & Southern	1,188	319	4,000	1,299	327	4,000	1,369	391	3,500	1,476	390	3,500
•Chariton Branch	1,246	622	4,000	1,138	700	4,000	1,465	574	3,500	1,500	713	3,500
•Leon, Mt. Ayr & S. W. Ry.	1,255	637	4,000	1,348	1,778	4,000	1,410	601	3,500	1,511	730	3,500
•Creston Branch	1,589	86	4,500	1,500	100	4,500	1,774	58	4,000	1,882	100	4,000
•Creston & Northern Ry.	1,055	86	4,000	1,149	130	4,000	1,181	96	3,500	1,254	100	3,500
•Western Iowa Ry.	460	446	3,500	495	499	3,000	520	492	3,000	558	523	3,000
•Brownville & Nodaway Valley Ry.	806	345	4,000	847	412	4,000	889	397	3,500	927	427	3,500
•Clarinda, College Sp. & S. Ry.	815	456	4,000	802	449	4,000	802	449	4,000	846	527	4,000
•Nebraska City Branch	1,293	615	4,000	1,308	709	4,000	1,434	629	3,500	1,521	682	3,500
•Red Oak & Atlantic Ry.	757	395	4,000	815	427	4,000	856	410	3,500	923	428	3,500
•Nebraska City, Sidney & N. E. Ry.	402	207	4,000	283	168	4,000	268	153	3,500	348	163	3,500
•Hastings & Avoca Ry.	451	206	3,500	480	243	3,000	505	230	3,000	540	244	3,000
•Northern Division	1,153	145	2,500	1,236	65	2,500	1,267	215	2,000	1,355	143	2,000
•Fort Madison Branch R. R.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Chicago Great Western Railway</i>												
•Main Line	11,245	2,012	5,500	9,322	1,999	5,500	10,675	2,157	5,500	11,453	2,104	6,000
•Des Moines & St. Joe Division	2,791	19	4,500	2,839	1,040	4,500	2,899	1,040	4,500	3,012	1,032	4,800
•Cedar Falls Branch	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
•Waverly Branch	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
•Lyle Branch	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Chicago, Milwaukee & St. Paul Railway</i>												
•Chicago & Council Bluffs Division	8,274	3,493	7,100	11,152	4,726	7,100	11,281	3,666	7,100	12,312	3,730	7,250
•Kansas City Division	5,007	1,666	4,000	5,842	971	4,000	6,141	589	4,000	7,191	1,032	4,000
•Sioux City Branch	3,620	593	3,500	3,485	438	3,500	4,153	491	3,500	4,158	344	3,500
•Dubuque Branch	4,424	1,348	5,000	5,707	3,194	5,000	6,125	2,750	5,000	6,894	2,478	5,000
•Cascade Branch	468	348	2,000	416	150	2,000	454	234	1,500	506	160	2,000
•Volga Branch	439	417	3,000	428	299	3,000	422	502	3,000	418	299	3,000
•Waukon Branch	1,970	2,000	3,000	1,116	2,000	3,000	1,181	2,000	3,000	1,181	2,000	3,000
•Davenport & N. W. Branch	1,805	259	3,200	1,764	214	3,200	1,802	222	3,200	1,802	217	3,200
•Dubuque & Southwestern	1,832	97	3,500	1,729	278	3,500	1,802	284	3,500	2,037	290	3,500
•Maquoketa Branch	1,150	83	3,000	1,078	92	3,000	1,100	89	3,000	1,181	91	3,000
•Clinton Branch	1,522	562	2,500	1,168	5,000	.....	.....	.....	.....	.....	.....	.....
•Iowa & Minn. Division	4,134	1,933	5,000	3,879	1,526	5,000	4,161	1,601	5,000	4,372	326	5,000
•Decorah Branch	1,112	622	3,000	1,146	814	3,000	1,172	799	3,000	1,218	807	3,000
•Austin Branch	3,145	753										

TABLE No. 6.

* Abstract of assessments of railroad property, earnings and taxes reported in the State of Iowa for the years 1890 to 1901 inclusive.

DATE REPORTED	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage of gross earnings.	NET EARNINGS.		TAXES PAID.	Taxes per mile of road.	Per cent. of gross earnings on taxes.	Per cent. of net earnings on taxes.
		Total.	Per mile.	Total.	Per mile.		Total.	Per mile.				
1880.....	4,811	\$ 24,039,126	\$ 4,097	\$ 23,256,165	\$ 4,834	103	\$ 8,673,764	\$ 1,803	377	\$ 559,768	\$ 120	0.26
1881.....	5,369	25,742,302	4,807	27,797,143	5,276	93	9,999,085	1,868	258	557,310	116	0.24
1882.....	5,712	26,292,254	4,587	26,278,613	5,108	83	11,412,344	1,991	339	635,127	120	0.64
1883.....	6,799	28,332,740	4,171	31,153,363	4,587	91	11,058,291	1,628	256	573,515	100	0.10
1884.....	7,109	28,886,809	4,206	35,490,225	4,984	84	13,154,199	1,797	238	704,492	104	0.23
1885.....	7,445	31,315,838	4,206	34,149,124	4,587	92	13,185,367	1,760	252	943,314	127	0.28
1886.....	7,490	33,216,688	4,435	35,472,423	4,739	94	13,472,795	1,794	270	987,027	132	0.28
1887.....	7,912	38,379,891	4,850	38,231,200	5,108	114	13,071,348	1,725	301	1,013,271	128	0.27
1888.....	8,291	42,100,575	5,198	37,702,535	5,108	119	11,885,600	1,439	361	1,104,657	144	0.36
1889.....	8,268	43,271,008	5,214	39,365,604	5,399	119	12,736,553	1,470	360	1,302,532	157	0.37
1890.....	8,262	42,858,899	5,189	37,466,779	5,399	105	12,497,668	1,512	405	1,246,224	149	0.33
1891.....	8,377	44,558,666	5,319	37,686,555	5,399	118	10,996,373	1,312	405	1,355,695	160	0.33
1892.....	8,403	44,666,157	5,316	40,416,488	5,823	111	12,625,800	1,503	354	1,322,532	157	0.33
1893.....	8,478	44,869,784	5,292	44,284,053	5,090	105	12,020,503	1,465	357	1,403,785	166	0.34
1894.....	8,477	44,873,686	5,292	42,634,972	4,671	113	12,200,000	1,422	448	1,355,695	160	0.33
1895.....	8,481	44,376,542	5,232	35,874,444	4,230	124	10,365,390	1,258	368	1,377,678	162	0.38
1896.....	8,487	44,356,211	5,229	37,054,442	4,438	118	12,575,952	1,465	353	1,384,554	163	0.37
1897.....	8,481	44,373,010	5,232	39,622,200	4,671	113	13,403,124	1,582	331	1,383,908	163	0.35
1898.....	8,474	44,438,782	5,244	41,335,093	4,877	107	15,532,058	1,823	287	1,404,651	166	0.34
1899.....	8,485	46,008,510	4,981	49,549,679	5,364	92.8	15,060,097	1,665	296	1,474,134	167	0.31
1900.....	9,236	47,071,258	5,042	52,354,817	5,607	89.9	15,094,072	1,610	312	1,509,370	163	0.32

* This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The 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 of the preceding year; e. g., the tax reported in 1880 was levied on 4,233 miles of road, the mileage tax on gross or net earnings it is necessary to take earnings of the preceding year.

TABLE No. 7.

Statement of rates of taxes paid on gross and net earnings and on actual assessments for the years 1890 to 1901, inclusive.

NOTE—In these computations the earnings, taxes and assessments of the date of assessment are compared, e. g., the taxes reported in 1901 were levied in 1899, and earnings reported in 1900 were made in 1899, and hence are compared with the 1899 assessment; likewise all other years.

YEAR OF REPORT.	RATES ON ALL RAILROADS IN IOWA.			CHICAGO, BURLINGTON & QUINCY RAILWAY.			CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.			CHICAGO & NORTH-WESTERN RAILWAY.			CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.			
	On gross earnings.	On net earnings.	On assessment.	ON SYSTEM.		ON MAIN LINE.		ON SYSTEM.		ON MAIN LINE.		ON SYSTEM.		ON C. & C. B. DIV.		
				Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.			
1890.....	.036	.137	.031	.036	.161	.027	.100	.029	.093	.029	.080	.044	.032	.123	.022	.050
1891.....	.033	.105	.029	.033	.113	.020	.073	.020	.029	.029	.072	.019	.037	.028	.031	.029
1892.....	.033	.114	.029	.031	.109	.028	.023	.067	.027	.040	.118	.026	.030	.029	.029	.029
1893.....	.033	.104	.030	.031	.093	.020	.025	.060	.029	.039	.028	.033	.025	.031	.029	.029
1894.....	.032	.111	.031	.033	.120	.032	.026	.082	.033	.036	.121	.027	.028	.030	.029	.029
1895.....	.032	.109	.029	.030	.112	.029	.023	.079	.028	.035	.123	.028	.030	.029	.029	.029
1896.....	.032	.123	.030	.031	.128	.028	.028	.088	.028	.036	.149	.029	.038	.030	.029	.029
1897.....	.037	.110	.031	.038	.132	.030	.027	.079	.029	.040	.107	.029	.036	.029	.031	.029
1898.....	.035	.110	.031	.036	.125	.029	.029	.075	.029	.039	.10	.029	.035	.029	.029	.029
1899.....	.034	.105	.030	.032	.117	.029	.023	.067	.030	.036	.085	.031	.027	.030	.027	.029
1900.....	.031	.092	.032	.034	.123	.032	.033	.070	.032	.036	.086	.031	.029	.032	.024	.031
1901.....	.030	.097	.034	.032	.117	.035	.023	.066	.034	.037	.091	.033	.024	.079	.033	.024

* The reports omit taxes on these lines or include with some other divisions.

NOTE—The first column under each system or main line gives the rate or per cent. the actual taxes paid is of the gross earnings for the year of the assessment of that tax. The second column makes the same comparison with the net earnings of the same year, and the third column gives the rate or number of mills paid on the actual assessment on the whole system or line as the case may be. The rate on gross and net earnings would be modified by an increase or decrease in the number of mills levied on the dollar of assessment, hence the necessity of showing this variation, which in extreme cases shows the levies to vary 20 to 40 per cent. in different parts of the state the same year.

ASSESSMENT VALUATION OF RAILROAD PROPERTY.

TABLE No. 7—CONTINUED.

YEAR OF REPORT.	RATES ON ALL IN IOWA.			DUBUQUE & SIOUX CITY RAILWAY.			CHICAGO, GREAT WESTERN RAILWAY.			BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.			IOWA CENTRAL RAILWAY.		
	On Gross	On net earnings.	On assets.	On Gross	On net earnings.	On assets.	On Gross	On net earnings.	On assets.	On Gross	On net earnings.	On assets.	On Gross	On net earnings.	On assets.
1890	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01
1891	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01
1892	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01
1893	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01
1894	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01
1895	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01
1896	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01
1897	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01
1898	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01
1899	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01
1900	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01
1901	.05	.12	.03	.03	.01	.01	.03	.01	.01	.03	.01	.01	.03	.01	.01

*The reports omit taxes on these lines or include with some other divisions.

LAWS

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

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

SEC. 1352. Each assessor shall enter upon the discharge of the duties of his office immediately after the second Monday in January in each year, and shall, with the assistance of each person assessed, or who may be required by law to list property belonging to another, enter upon the assessment rolls furnished him for that purpose the several items of property required to be entered for assessment. He shall personally affix values to all property assessed by him.

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

SEC. 1355. The assessor shall administer the oath or affirmation printed on the assessment rolls hereinafter prescribed to each person assessed, and require the person taking such oath to subscribe the same, and in case any one refuses so to do, he shall note the fact in the column of remarks opposite such person's name.

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

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

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

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

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1334. On the first Monday in March in each year, the executive council shall assess all the property of each railway corporation in the state, excepting the lands, lots and other real estate belonging thereto not used in the operation of any railway, 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 fifteenth day of February 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. A detailed statement showing the amount of real estate owned or used by said railway in the operation thereof in each county within the state, including the right of way, road-beds, bridges, culverts, depot grounds, station houses, yard, section and tool houses, round houses, machine and repair shops, water tanks, turntables, gravel beds and stone quarries, and for all other purposes, and the estimated value thereof, in such manner as may be required by the council;
4. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed;
5. The total number of ties per mile used on all its tracks within the state;
6. The weight of rails per yard in main line, double tracks and side-tracks;
7. The number of miles of telegraph lines owned and used within the state;
8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it, and the number of each class on its line within the state, each class to be valued separately;
9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;
10. The gross earnings of the entire road and the gross earnings in this state;
11. The operating expenses of the entire road and the operating expenses within this state;
12. The net earnings of the entire road and the net earnings within this state;

SEC. 1335. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks, except needed sidings for raising or lowering tracks above or below crossings at grade in cities or towns, for new equipment, except replacements, for reducing any bonded or permanent debt, nor for any other item of operating expenses not fairly and reasonably chargeable as such in railway accounts. The council may demand, in writing, detailed, explanatory and amended statements of any of the items mentioned in the preceding section, or any other items deemed by it important, to be furnished 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 equipments, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state.

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

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

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

SLEEPING AND DINING CARS.

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

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

CLASSIFICATION.

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

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

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

THIRTY-FIRST ANNUAL REPORT
OF THE
ASSESSED VALUATION
OF
Railroad Property

IN THE
STATE OF IOWA,
AS FIXED BY THE
EXECUTIVE COUNCIL OF THE STATE, JULY 24, 1902.

COMPILED BY A. H. DAVISON,
SECRETARY OF THE EXECUTIVE COUNCIL

PRINTED BY AUTHORITY OF CHAPTER FOUR, ACTS TWENTY-EIGHTH
GENERAL ASSEMBLY.

WITH A STATEMENT OF THE ASSESSMENT OF THE TELE-
GRAPH, TELEPHONE AND EXPRESS PROPERTY
IN THE STATE OF IOWA.

DES MOINES.
BERNARD MURPHY, STATE PRINTER.
1902.

LIST

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

ATCHISON, TOPEKA & SANTA FE RAILWAY.

President—E. P. Ripley, Chicago.
Second Vice-President—Paul Morton, Chicago.
Third Vice-President—J. W. Kendrick, Chicago, Ill.
Secretary and Treasurer—E. Wilder, Topeka, Kan.
First Vice-President and General Solicitor—E. D. Kenna, Chicago.
General Manager—H. U. Mulge, Topeka, Kan.
General Superintendent—C. F. Rosseggie, Topeka.
Chief Engineer—Wm. B. Story, Jr., Topeka.
General Auditor—H. C. Whitehead, Chicago.
Tax Commissioner—E. T. Cartledge, Topeka.
Superintendent of Iowa Division—F. T. Dolan, Ft. Madison, Iowa.

ALBIA & CENTERVILLE RAILWAY.

President—F. M. Drake, Centerville, Iowa.
Vice-President and Treasurer—Russell Sage, New York.
Secretary—J. J. Slocum, New York City.
General Superintendent—C. W. Huntington, Oskaloosa, Iowa.
Auditor—T. I. Wasson, Marshalltown, Iowa.
Treasurer—Russell Sage, New York City.

AMES & COLLEGE RAILWAY.

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

BURLINGTON & NORTHWESTERN RAILWAY.

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

BURLINGTON & WESTERN RAILWAY.

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

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.

President—C. J. Ives, Cedar Rapids, Iowa.
Vice-President—Robert Williams, Cedar Rapids, Iowa.
Secretary—S. S. Dorwart, Cedar Rapids, Iowa.
Treasurer—H. H. Hollister, New York.

Assistant Treasurer—S. S. Dorwart, Cedar Rapids, Iowa.
General Solicitor—S. K. Tracy, Cedar Rapids, Iowa.
General Superintendent—Robert Williams, Cedar Rapids Iowa.
Chief Engineer—H. F. White, Cedar Rapids, Iowa.
General Auditor—J. C. Brooksmitt, Cedar Rapids, Iowa.
Superintendent of Iowa Divisions—Geo. A. Goodell, Cedar Rapids, Iowa.

CHICAGO & NORTH-WESTERN RAILWAY.

President—Marvin Hughtitt, Chicago.
Vice-President and Secretary—Eugene E. Osborn, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
Treasurer—S. O. Howe, New York.
General Manager—Wm. A. Gardner, Chicago.
General Superintendent—Richard H. Ashton, Chicago.
Chief Engineer—Edward C. Carter, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Divisions—Hiram J. Slifer, Boone, Iowa.

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY

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

CHICAGO, BURLINGTON & QUINCY RAILROAD.

President—George B. Harris, Chicago, Ill.
Vice-President—Darius Miller, Chicago, Ill.
Secretary—H. E. Jarvis, Burlington, Iowa.
Assistant Treasurer—Thomas S. Howland, Chicago.
General Counsel—Joseph W. Blythe, Burlington, Iowa.
General Manager—Frederic A. Delano, Chicago.
General Superintendent—J. D. Besler, Chicago.
Chief Engineer—Wm. L. Breckinridge, Chicago.
General Auditor—Charles I. Staras, Chicago.
Real Estate and Tax Agent—A. E. Patten, Chicago.
Superintendents of Iowa Divisions—Charles M. Lovey, Burlington, Iowa; Oscar E. Stewart, Creston, Iowa; John H. Duggan, Burlington, Iowa; George W. Fabens, Ottumwa, Iowa.

CHICAGO GREAT WESTERN RAILWAY.

President—A. B. Stickney, St. Paul, Minn.
Vice-President—Anson Oppenheimer, St. Paul, Minn.
Secretary—R. C. Wight, St. Paul, Minn.
Treasurer—C. O. Kalman, St. Paul, Minn.
General Solicitor—A. G. Briggs, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—Tracy Lyon, St. Paul, Minn.
Chief Engineer—F. B. Coates, St. Paul, Minn.
Auditor and Vice-President—W. B. Bend, St. Paul, Minn.
Tax Commissioner—M. C. Woodruff, St. Paul, Minn.
Superintendents of Iowa Divisions—C. P. Stombel, Des Moines, Iowa; R. W. Edwards, Dubuque, Iowa; J. A. Kelley, St. Paul, Minn.

CHICAGO, IOWA & DAKOTA RAILWAY.

President—Marvin Hughtitt, Chicago, Ill.
Vice-President—Marshall M. Kirkman, Chicago, Ill.

Secretary—J. B. Redfield, Chicago, Ill.
Treasurer—Marshall M. Kirkman, Chicago, Ill.
General Manager—H. C. Stuart, Eldora, Iowa.
Auditor—H. C. Stuart, Eldora, Iowa.
Tax Commissioner—Frank P. Crandon, Chicago, Ill.
General Solicitor—Lloyd W. Bowers, Chicago.
Superintendent Iowa Division—H. C. Stuart, Eldora, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

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

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

President—W. B. Leeds, Chicago, Ill.
Vice-Presidents—H. A. Parker, Root Mather and J. M. Johnson, Chicago, Ill.
Secretary—Geo. H. Crosby, Chicago.
Treasurer—F. E. Hayne, Chicago.
General Attorneys—Robert Mather, Chicago, and M. A. Law, Topeka, Kan.
General Manager—A. J. Eitt, Chicago.
General Superintendent—W. M. Hobbs, Chicago.
Chief Engineer—W. E. Dauchy, Chicago.
Auditor—S. C. Matthews, Chicago.
Tax Commissioner—Wm. La Venture, Davenport, Iowa.
Superintendent—W. H. Stillwater, Davenport, Iowa.
Superintendents of Iowa Divisions—W. J. Lawrence, Des Moines, Iowa; C. N. Giffmore, Des Moines, Iowa; W. H. Given, Trenton, Mo.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

President—Marvin Hughtitt, Chicago.
Vice-President—M. L. Sykes, 32 Wall street, New York.
Secretary—E. E. Woodman, St. Paul, Minn.
General Solicitor—Thomas Wilson, St. Paul, Minn.
General Manager—W. A. Scott, St. Paul, Minn.
Chief Engineer—C. W. Johnson, St. Paul, Minn.
Auditor—L. A. Robinson, St. Paul, Minn.
Tax Commissioner—E. E. Woodman, St. Paul, Minn.
Superintendent of Iowa Divisions—F. Slaker, St. James, Minn.
Treasurer—S. O. Howe, New York City, Ill.
General Superintendent—A. W. Trenholm, St. Paul, Minn.

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—Jacob M. Funk, Webster City, Iowa.
Vice-President—J. Q. Burnham, Milwaukee, Wis.
Secretary—F. E. Willson, Webster City, Iowa.
Treasurer—Geo. E. Burnham, Webster City, Iowa.

General Manager—F. E. Willson, Webster City, Iowa.
Auditor—F. A. Ayers, Lehigh, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY COMPANY.

President—H. R. Williams, Chicago, Ill.
Assistant Treasurer—C. F. Roche, Davenport, Iowa.
General Manager—O. B. Grant, Davenport, Iowa.
Auditor—C. F. Roche, Davenport, Iowa.

DES MOINES UNION RAILWAY.

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

DUBUQUE & SIOUX CITY RAILROAD.

President—Stuyvesant Fish, New York.
Vice-President—J. C. Welling, Chicago.
Second Vice-President—E. C. Woodruff, Elizabeth, N. J.
Secretary—A. G. Hackstaff, New York.
Assistant Secretary—W. G. Bruen, Chicago.
Assistant General Manager—J. F. Wallace, Chicago.
Auditor—F. Fairman, Chicago.
Treasurer—E. T. H. Gibson, New York.
Assistant Secretary and Assistant Treasurer—J. F. Merry, Dubuque, Iowa.
General Counsel—J. M. Dickinson, Chicago.
Chief Engineer—W. J. Harahan, Chicago.
Tax Commissioner—W. L. Tarbot, Chicago.
Superintendents of Iowa Divisions—F. B. Harriman, Dubuque; C. K. Dixon, Cherokee; G. A. Clark, Council Bluffs, Iowa.

HUMESTON & SHENANDOAH RAILROAD.

Same as Keokuk & Western Railroad.

IOWA CENTRAL RAILWAY.

President—Edwin Hawley, New York.
Vice-President—F. H. Davis, New York.
Secretary—S. Seaman Jones, New York.
Treasurer—Geo. R. Morse, New York, N. Y.
General Solicitor—G. W. SeEVERS, Oskaloosa, Iowa.
Vice-President and General Manager—L. F. Day, Marshalltown, Iowa.
General Superintendent—W. Huntington, Marshalltown, Iowa.
General Auditor—T. I. Wasson, Marshalltown, Iowa.
Chief Engineer—F. G. Kelley, Marshalltown, Iowa.

IOWA CENTRAL AND WESTERN RAILWAY.

President—E. Hawley, New York, N. Y.
Vice-President—L. F. Day, Marshalltown, Iowa.
Secretary—George W. SeEVERS, Oskaloosa, Iowa.
Treasurer—F. H. Davis, New York, N. Y.
General Solicitor—G. W. SeEVERS, Oskaloosa, Iowa.
General Superintendent—C. W. Huntington, Oskaloosa, Iowa.
Chief Engineer—H. G. Kelley, Marshalltown, Iowa.
Auditor and Assistant Treasurer—T. I. Wasson, Marshalltown, Iowa.

COLFAX NORTHERN RAILROAD.

President—Thomas N. Hooper Jr., Des Moines, Iowa.
Vice-President—Leland Windsor, Des Moines, Iowa.
Secretary, Treasurer and General Superintendent—Frank B. Hooper, Colfax, Iowa.

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD.

President—C. E. Perkins, Burlington, Iowa.
Vice-President—J. C. Pessley, Chicago.
Secretary—T. S. Howland, Boston.
Treasurer—J. C. Pessley, Chicago.
General Solicitor—O. M. Spencer, St. Joseph, Mo.
General Manager—Howard Elliott, St. Joseph, Mo.
General Superintendent—S. E. Crance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Commissioner—Geo. N. Mills, St. Louis, Mo.
Superintendent of Iowa Division—G. M. Hohl, St. Joseph, Mo.

KROOK & ST. PAUL RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—C. P. Squires, Burlington, Iowa.
Secretary and Treasurer—H. E. Jarvis, Burlington, Iowa.
General Solicitor—O. M. Spencer, St. Joseph, Mo.
General Manager—Howard Elliott, St. Joseph, Mo.
General Superintendent—S. E. Crance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Commissioner—Geo. N. Mills, St. Louis, Mo.
Superintendent of Iowa Division—W. E. Cunningham, Hannibal, Mo.

KROOK & WESTERN RAILROAD.

President—J. W. Blythe, Burlington, Iowa.
Vice-President and General Manager—A. C. Goodrich, Keokuk, Iowa.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—J. C. Pessley, Chicago.
General Solicitor—J. W. Blythe, Burlington, Iowa.
Superintendent—J. P. Boyle, Keokuk, Iowa.
General Manager and Chief Engineer—A. C. Goodrich, Keokuk, Iowa.
Auditor—T. R. Board, Keokuk, Iowa.
Tax Commissioner—W. W. Baldwin, Burlington, Iowa.

MARSHALLTOWN & DAKOTA RAILWAY COMPANY.

President—Hamilton Browne, Boone, Iowa.
Treasurer and Vice-President—S. T. Meservey, Ft. Dodge, Iowa.
Secretary—T. W. Carpenter, Boone, Iowa.
General Manager—T. W. Carpenter, Boone, Iowa.
General Superintendent—Samuel McClure, Fraser, Iowa.
Auditor—Wm. A. Kelly, Fraser, Iowa.

MASON CITY & FT. DODGE RAILROAD.

President—J. W. Colt, Ft. Dodge, Iowa.
Vice-President—A. S. Fairchild, New York City.
Secretary—Homer S. Pace, New York City.
Auditor—J. L. Keough, Ft. Dodge, Iowa.
Treasurer—A. B. Stikney, St. Paul, Minn.
General Superintendent—O. Cornelson, Ft. Dodge, Iowa.

MINNEAPOLIS & ST. LOUIS RAILWAY.

President—Edwin Hawley, New York.
Vice-President—L. F. Day, Minneapolis, Minn.
Secretary and Assistant Treasurer—Joseph Gaskell, Minneapolis, Minn.
Treasurer—F. H. Davis, New York.
General Solicitor—Albert E. Clarke, Minneapolis, Minn.
General Manager—L. F. Day, Minneapolis, Minn.
General Superintendent—M. Sweeney, Minneapolis, Minn.
Chief Engineer—H. G. Kelley, Minneapolis, Minn.
Auditor—Frank Nay, Minneapolis, Minn.

MUSCATINE NORTH & SOUTH RAILROAD.

President—Walter M. Gorham, Philadelphia, Pa.
Vice-President—H. F. Balch, Minneapolis, Minn.
Secretary and Treasurer—Henry Jayne, Muscatine, Iowa.
General Manager—Charles Howard, Muscatine, Iowa.
Auditor—Geo. Reeder, Muscatine, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY.

President—Edward T. Stolesburg, Philadelphia, Pa.
Vice-President—Jno. R. Webster, Omaha, Neb.
Secretary and Treasurer—Jno. H. Daniels, Omaha, Neb.
General Manager—Jno. B. Webster, Omaha, Neb.
General Solicitor—Wm. Baird, Omaha, Neb.

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD.

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

STACTVILLE RAILROAD COMPANY.

President—W. J. Knight, Dubuque, Iowa.
Vice-President—F. B. Harriman, Dubuque, Iowa.
Secretary—F. E. Couch, Dubuque, Iowa.
Treasurer—J. F. Titus, Chicago, Ill.

TABOR & NORTHERN RAILWAY.

President—Robt. McClelland, Tabor, Iowa.
Vice-President—Thomas McClelland, Galesburg, Ill.
Secretary and Treasurer—H. Claude Dye, Tabor, Iowa.
Auditor—D. E. Law, Tabor, Iowa.
General Manager—Robt. McClelland, Tabor, Iowa.

TOLEDO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President and Secretary—Eugene E. Osborn, New York.
Treasurer—S. O. Howe, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—Wm. A. Gardner, Chicago.
General Superintendent—Richard H. Ashton, Chicago.
Chief Engineer—E. C. Carter, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Northern Iowa Division—Frank R. Pechin, Eagle Grove, Iowa.

TOLEDO, PEORIA & WESTERN RAILROAD.

(No report filed.)

UNION TERMINAL RAILWAY COMPANY.

President—Sidney L. Wright, Philadelphia, Pa.
Vice-President—John Cadwalader, Philadelphia, Pa.
Secretary—Walter T. Bilyen, Philadelphia, Pa.
Treasurer—Adam A. Stull, Philadelphia, Pa.
General Solicitor—C. H. Jones, Philadelphia, Pa.

General Manager—W. L. Stevenson, Sioux City, Iowa.
Auditor—Walter T. Bilyen, Philadelphia, Pa.

UNION PACIFIC RAILROAD.

President—Horace G. Burt, Omaha, Neb.
Vice-President—William D. Cornish, New York.
Secretary—Alex. Millar, New York.
Treasurer—Frederick V. S. Crosby, New York.
General Solicitor—W. R. Kelly, Omaha, Neb.
General Manager—E. Dickinson, Omaha, Neb.
Chief Engineer—John B. Berry, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.
Superintendent of Iowa Division—R. W. Baxter, Omaha, Neb.

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

President—J. Ramsey, Jr., St. Louis, Mo.
Vice-President—Edgar G. Welles, New York.
Secretary—J. C. Otteson, New York.
Treasurer—F. L. O'Leary, St. Louis.
General Solicitor—W. H. Blodgett, St. Louis.
General Manager—James Ramsey, Jr., St. Louis.
General Superintendent—H. L. Magee, St. Louis.
Chief Engineer—W. S. Lincoln, St. Louis.
Auditor—D. B. Howard, St. Louis.
Tax Commissioner—John M. McManus, Springfield, Ill.
Superintendent of Iowa Division—J. S. Goodrich, Moberly, Mo.

WILLMAR & SIOUX FALLS RAILWAY.

President—James N. Hill, St. Paul, Minn.
Vice-President—Robert I. Farrington, St. Paul, Minn.
Secretary and Treasurer—E. Sawyer, St. Paul, Minn.
General Solicitor—M. D. Grover, St. Paul, Minn.
General Superintendent—F. E. Ward, St. Paul, Minn.
Chief Engineer—John F. Stevens, St. Paul, Minn.
Auditor—J. L. Cramer, St. Paul, Minn.
Tax Commissioner—R. A. Wilkinson, St. Paul, Minn.
Superintendent of Iowa Divisions—L. B. Allen, Willmar, Minn.

WISCONSIN, MINNESOTA & PACIFIC RAILROAD COMPANY.

President—F. B. Kellogg, St. Paul, Minn.
Vice-President—A. B. Stickney, St. Paul, Minn.
Secretary—G. F. Philleo, St. Paul, Minn.
Treasurer—C. O. Kalman, St. Paul, Minn.

TABLE No. 1.

Length of Railroads January 1, 1902, 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.
1—Albia & Centerville Railway...	Appanoose	13.44	24.44		\$ 61,100
	Monroe	11.10	24.44	\$ 2,500	
2—Ames & College Railway	Henry	1.988	1.988	\$ 2,500	4,970
3—Burlington, Cedar R. & N. Ry.	Benton	23.01	977.61		4,565,720
B. C. R. & N.—Main Line.....	Black Hawk	32.73			
	Bremor	4.19			
	Butler	21.06			
	Cedar	8.94			
	Cerro Gordo	10.61			
	Des Moines	21.18			
	Floyd	20.88			
	Johnson	18.25			
	Linn	21.67			
	Louisa	23.15			
	Muscatine	18.91			
	Worth	6.80	228.68	7,000	1,600,700
Muscatine Division.....	Johnson	7.06			
	Muscatine	19.21			
	Washington	4.81	30.58	4,500	137,610
Milwaukee Division.....	Allamakee	1.61			
	Bachman	25.78			
	Fayette	44.81			
	Linn	21.29			
	Winnebuck	1.12	94.12	4,000	375,480
Pacific Division.....	Benton	14.75			
	Grundy	15.20			
	Tama	18.17	48.12	5,000	240,000
Cedar Rapids & Clinton Ry	Cedar	28.80			
	Clinton	14.61			
	Johnson	12.96			
	Scott	23.50	81.93	4,500	368,685
Chicago, Decorah & Minn.....	Fayette	29			
	Winnebuck	22.99	23.28	2,500	58,200
Davenport, Iowa & Dakota	Cedar	9.14			
	Muscatine	7.10			
	Scott	16.39	31.63	3,500	110,705
	Emmet	23.02			
	Kossuth	23.98			
	Winneshago	4.92	50.87	3,500	180,586
Garner Division.....	Hancock	14.79			
	Kossuth	3.61	18.40	2,700	49,690
Waverly Short Line.....	Bremor	5.68	5.68	4,000	22,730
Iowa City & Western Ry.....	Johnson	9.54			
	Keokuk	31.33			
	Maha ka	4.87			
	Poweshuck	6.71	72.90	2,800	204,372
	Washington	21.01			
	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	27.29			
	Winnebago	21.29			
	Wright	45.05	311.88	4,000	1,245,320

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
4—Chicago, Burlington & Quincy Ry. Co.			1,358.7033		\$ 7,456,643
Main line.....	Adams	23.475			
	Clarke	25.811			
	Des Moines	18.070			
	Henry	19.834			
	Jefferson	24.038			
	Lucas	26.823			
	Monroe	27.833			
	Montgomery	27.681			
	Mills	29.240			
	Pottawattamie	1.598			
	Union	25.145	278.717	\$12,250	3,414,283
	Wapello	23.717			
Ft. Madison Branch.....	Jefferson	13.000			
	Lee	25.740			
	Van Buren	14.720	53.000	2,500	140,075
Chariton Branch.....	Decatur	15.907			
	Lucas	13.711			
	Wayne	8.859	30.541	4,000	149,164
Creighton Branch.....	Adams	3.900			
	Taylor	28.008			
	Union	10.742	42.680	4,500	192,000
Nebraska City Branch.....	Fremont	16.741			
	Montgomery	7.968			
	Page	11.800	39.209	4,250	166,638
A., K. & D. and D. M. & K.....	Marion	39.294			
	Monroe	10.772			
	Polk	10.133			
	Warren	7.695	67.807	3,500	237,324
Chariton, D. M. & Southern.....	Lucas	11.561			
	Warren	21.439	33.000	3,500	115,500
Leon, Mt. Ayr & S-W.....	Decatur	25.639			
	Ringgold	29.642	54.281	4,000	217,124
Creighton & Northern.....	Adair	18.522			
	Union	8.152	27.704	3,500	96,964
Western Iowa R. R.....	Adair	10.270			
	Cass	13.055	20.365	3,000	61,065
Brownsville & N. V. R. R.....	Montgomery	2.418			
	Page	22.810	25.228	4,000	100,912
	Page	17.748	17.708	4,000	71,072
Clarinda College Sp. & S-W.....	Cass	3.557			
Red Oak & Atlantic.....	Montgomery	12.439			
	Pottawattamie	1.946	17.062	3,500	62,972
	Mills	8.918			
	Fremont	12.189	21.067	3,000	63,171
	Mills	10.885			
	Pottawattamie	5.244	15.727	8,000	47,181
	Hastings & Avoca.....	5.62	5.62	20,000	10,640
Northern Division.....	Des Moines	8.48			
Keokuk & St. Paul.....	Lee	33.246	42.276	7,500	317,070
	Decatur	15.12			
	Page	27.13			
	Ringgold	29.27			
	Taylor	27.09	55.52	3,000	286,590
	Henry	10.568			
	Jefferson	17.816			
	Keokuk	13.447			
	Mahaska	13.010			
	Washington	15.822	70.703	2,500	176,757
	Des Moines	13.08			
	Henry	9.516			
	Louisa	3.146			
	Washington	12.900	38.732	3,500	\$ 135,592

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.				
<i>Keokuk & Western—</i> Keokuk & Western Division	Appanoose	23.90	73.18	\$ 4.50	\$ 347,005				
	Decatur	14.18							
	Wayne	23.80							
<i>Keokuk & Western—</i> Des Moines & K. C. Division	Clarke	21.93	98.44	2,500	246,100				
	Decatur	29.08							
	Madison	12.43							
<i>Chicago, Burlington & Kansas City</i>	Polk	7.29	77.64	3,500	271,740				
	Warren	27.73							
	Appanoose	17.97							
	Davis	15.45							
	Lee	16.89							
<i>Kansas City, St. J. & C. R.—</i> Main Line	Van Buren	27.3	54.46	6,500	353,990				
	Fremont	23,783							
Tarkio Valley Branch	Mills	17.9	2.143	4,500	9,784				
	Pottawattamie	6,714							
<i>St. Louis, Keokuk & North-Western</i>	Page	2,1743	51.00	3,300	168,800				
	Henry	20.75							
<i>5—Chicago Great Western Railway</i> Main Line	Lee	14.25	142.83	7,000	969,810				
	Bremer	6.09							
	Buchanan	11.41							
	Chickasaw	25.70							
	Delaware	25.62							
	Dubuque	21.21							
	Fayette	19.2							
	Howard	43.14							
	Mitchell	9.90							
	Black Hawk	10.42							
	Buchanan	2.90							
	Fayette	6.89							
	Grundy	7.95							
	Jasper	19.02							
	Madison	19.48							
<i>Southwestern Branch</i>	Marshall	31.78							
	Polk	28.69							
	Ringgold	3.84							
	Tama	12.64							
	Taylor	5.79							
	Union	22.89							
	Black Hawk	15.79							
	Bremer	7.48							
	Butler	27.81							
	Franklin	9.79							
	Mitchell	5.41							
	Warren	14.46							
	Howard	1.51							
	Mitchell	21.99							
	<i>Mason City & Ft. Dodge</i>	Cerro Gordo	34.94	228.18	5,200	1,186,636			
Franklin		585							
Webster		31,424							
Wright		33,546							
Cerro Gordo		6.96							
Worth		2.59							
Franklin		1.78							
Wright		7.00							
<i>6—Chicago, Milwaukee & St. Paul</i> Tyo. Chicago & Council B. Division		Franklin	13.02				1,787.54	3,100	279,213
		Clinton	36.06						
		Jones	25.37						
		Linn	26.04						
		Benton	24.08						
		Tama	26.32						

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTY.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.							
Chicago & Council B. Division.	Marshall	25.39	349.14	\$ 8,500	\$ 2,967,690							
	Story	24.79										
	Boone	7.88										
	Dallas	24.72										
	Guthrie	19.58										
Green Island Branch	Carroll	24.95	11.90	2,400	29,750							
	Crawford	12.50										
	Shelby	24.81										
	Harrison	7.01										
	Pottawattamie	29.55										
	Jackson	11.90										
	Linn	17.54										
	Benton	1.78										
	Iowa	32.68										
	Keokuk	39.79										
	Wapello	27.81										
	Monroe	10.47										
	Appanoose	22.34										
	Wayne	14.96										
	Crawford	30.78										
Sioux City Branch	Monona	27.58	90.27	3,500	315,945							
	Woodbury	81.98										
	Jackson	31.04										
	Dubuque	31.04										
	Clayton	36.22										
	Allamakee	96.11										
	Jackson	10.12										
	Dubuque	19.50										
	Valga Branch	Clayton				42.01	188.18	5,000	680,900			
	Davenport Branch Davenport & N-W	Fayette				16.29						
		Allamakee				22.81						
		Scott				26.54						
		Clinton				12.58						
		Cedar				3.96						
		Jones				27.67						
Delaware		28.96										
Clayton		22.17										
Fayette		37.02										
Winneshiek		2.47										
Dubuque & Southwestern		Linn	8.11	151.07	3,800	498,531						
		Jones	19.78									
		Delaware	7.95									
		Dubuque	7.79									
		Scott	7.80									
	Clinton	21.50										
	Jackson	2.80										
	Clinton	10.53										
	Iowa & Minnesota Division	Winneshiek	16.99				32.19	3,000	96,870			
		Howard	24.38									
		Winneshiek	41.34									
		Decora Branch	9.54							10.58	3,000	37,650
		Austin Branch	8.05									
		Cerro Gordo	11.27									
		Worth	7.75									
Mitchell		22.08										
Clayton		4.62										
Allamakee		29.75										
Chickasaw		36.59										
Floyd		34.82										
Cerro Gordo		24.22										
Hancock		24.15										
Kossuth		24.53										
Falo Alto	24.34											
Clay	24.02											
O'Brien	29.08											
Lyon	31.42											
Iowa & Dakota Branch	Stout	291.49	7,000	2,040,430								
	Stout	31.42										

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.			
		Total miles of road.	Assessed value per mile.	Aggregate assessed value.	
Elkader Branch	Clayton	19.20	\$ 3,000	\$ 57.	
Spirit Lake Branch.....	Clay	7.70			
Eden Branch	Dickinson	12.35	30.00	3,000	90,000
St. Louis City & Dakota Division	St. Louis	8.99	3,000	3,000	26,970
	Woodbury	5.63			
	Plymouth	15.00			
	St. Louis	16.88			
	Lyon	3.04	40.55	3,500	141,925
Des Moines River—Main Line	Polk	9.90			
	Dallas	28.71			
	Guthrie	16.90			
	Greene	37.38			
	Calhoun	29.39			
	Pocahontas	11.01			
	Buena Vista	14.92			
	Clay	19.48	155.46	3,000	466,380
Des Moines Div.—Boone Line	Polk	10.01			
	Dallas	9.62			
	Boone	15.34	34.97	3,000	104,910
Des Moines Div.—Storm Lake Br.	Buena Vista	7.73			
	Sac	19.15			
	Calhoun	11.70	38.58	3,000	115,740
Chicago & North-Western Ry.			1,564.34		10,138,669
Main Line	Boone	24.84			
	Boone	24.80			
	Carroll	25.41			
	Cedar	24.08			
	Clinton	43.17			
	Crawford	31.60			
	Greene	24.19			
	Harrison	50.33			
	Linn	28.38			
	Marshall	25.96			
	Pottawattamie	19.06			
	Story	24.23			
	Tama	25.34	350.32	13,500	4,729,820
	Clinton	33.40			
	Jackson	14.60			
	Jones	22.08	70.98	3,000	212,940
	Cedar	8.50	8.50	3,000	25,500
Stanwood & Tipton Branch	Benton	2.47			
Ottumwa, C. F. & St. Paul Br.	Keokuk	16.89			
	Mahaska	17.30			
	Poweshiek	27.21			
	Tama	3	64.00	3,000	192,000
Southern Iowa Railway Branch	Mahaska	19.14			
	Monroe	2.40	21.54	3,000	64,620
Maple River Branch	Carroll	0.94			
	Ia	38.16			
	Monona	24.35			
	Plymouth	7.96			
	Sac	54.02			
	Woodbury	46.38	180.19	4,500	810,855
	Crawford	17.94			
	Sac	6.33	24.77	3,200	79,264
Soldier River Branch	Crawford	28.44			
	Harrison	19.12			
	Monona	10.75	61.31	3,000	188,960
	Emmet	18.73			
	Kossuth	11.73			
	Palo Alto	2.74	33.27	3,500	116,445
	Boone	3.25	3.25	7,600	24,375
Iowa Railway Coal & Mfg. Co.	Hamilton	4.48			
Des Moines & Minneapolis Br.	Polk	24.16			
	Story	25.73	57.84	6,500	372,710
	Audubon	11.96			
	Carroll	25.43			
	Crawford	1.83			
	Shelby	13.72	57.97	3,500	202,865

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS	COUNTIES	Miles of road.			
		Total miles of road.	Assessed value per mile.	Aggregate assessed value.	
Iowa, Minnesota & N-W. Br.	Benton	4.49			
	Black Hawk	6.27			
	Butler	31.11			
	Cerro Gordo	29.01			
	Floyd	8.02			
	Grundy	18.47			
	Tama	30.31			
	Winnebago	11.43			
	Worth	13.73			
	Harrison	32.40			
	Monona	23.75	140.83	3,000	422,490
St. Louis City Branch	Woodbury	22.32			
	Buena Vista	23.77			
	Calhoun	29.84	80.47	6,500	523,055
Toledo & North-Western Ry.	Calhoun	5.70			
	Clay	12.7			
	Hamilton	45.38			
	Hardin	24.81			
	Humboldt	35.14			
	Kossuth	46.51			
	O'Brien	25.30			
	Pocahontas	24.18			
	Sac	8.57			
	Sioux	33.06			
	Tama	22.14			
	Wabasha	23.96			
	Wright	23.85	383.20	5,500	2,107,000
	Hardin	20.4	26.40	2,500	66,000
Chicago, Iowa & Dakota Ry.					
s—Chicago, Rock Island & Pacific Ry.			1,171.17		87,686,167
Iowa Division	Adair	8.32			
	Cass	27.04			
	Cedar	6.90			
	Dallas	17.54			
	Guthrie	16.30			
	Iowa	25.25			
	Jasper	34.38			
	Johnson	27.20			
	Madison	8.50			
	Muscatine	24.85			
	Polk	27.73			
	Pottawattamie	45.05			
	Poweshiek	23.68			
	Shelby	6.42			
	Scott	13.73	318.12	11,250	3,378,853
	Appanoose	29.89			
	Davis	28.81			
	Jefferson	20.63			
	Louis	18.99			
	Muscatine	22.77			
	Scott	12.11			
	Wapello	7.72			
	Washington	25.64			
	Wayne	27.75	194.39	8,000	1,555,120
	Keokuk	25.79			
	Mahaska	20.71			
	Marion	12.77			
	Washington	14.04	79.31	4,000	317,240
Wilton Branch	Muscatine	12.04	12.04	3,500	42,140
Wilton & Tipton Branch	Cedar	4.92			
	Muscatine	1.16	6.08	500	3,040
	Jasper	17.02	17.02	3,500	66,570
Newton & Monroe Branch	Madison	12.14			
	Polk	8.71			
Des Moines, Indianola & Winterset Branch	Warren	26.23	47.08	4,000	188,320

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTY.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Guthrie Center Branch.....	Guthrie	14.44	14.44	\$ 3,000	\$ 43,320
Audubon Branch.....	Audubon	16.23	16.23	.....	.....
Griswold.....	Cass	8.18	24.41	4,000	97,640
Carson Branch.....	Cass	14.22	14.22	3, 00	43,770
Harlan Branch.....	Pottawattamie	17.73	17.73	3,500	62,055
Koosauqua Branch.....	Pottawattamie	1.15	11.88	3,500	41,580
Koosauqua Branch.....	Shelby	10.73	10.73	.....	.....
Koosauqua Branch.....	Van Buren	4.50	4.50	3, 00	15,750
Koosauqua Branch.....	Davis .....	.86	.....	.....	.....
Koosauqua Branch.....	Jasper .....	.32	.....	.....	.....
Koosauqua Branch.....	Lee	27.18	.....	.....	.....
Koosauqua Branch.....	Mahaska	21.84	.....	.....	.....
Koosauqua Branch.....	Marion	14.65	.....	.....	.....
Koosauqua Branch.....	Polk	17.14	.....	.....	.....
Koosauqua Branch.....	Van Buren	38.65	.....	.....	.....
Koosauqua Branch.....	Wapello	29.97	162.31	4, 100	665,471
Des Moines & Ft. Dodge Division.....	Boone	2.98	.....	.....	.....
Des Moines & Ft. Dodge Division.....	Dallas	26.08	.....	.....	.....
Des Moines & Ft. Dodge Division.....	Greene	23.06	.....	.....	.....
Des Moines & Ft. Dodge Division.....	Humboldt	6.94	.....	.....	.....
Des Moines & Ft. Dodge Division.....	Palo Alto	20.49	.....	.....	.....
Des Moines & Ft. Dodge Division.....	Pocahontas	16.74	.....	.....	.....
Des Moines & Ft. Dodge Division.....	Polk	8.24	.....	.....	.....
Des Moines & Ft. Dodge Division.....	Webster	32. 1	138.34	4, 680	647,481
Gowrie & Northwestern Division.....	Buena Vista	4. 0	.....	.....	.....
Gowrie & Northwestern Division.....	Calhoun	16.3	.....	.....	.....
Gowrie & Northwestern Division.....	Clay	25.97	.....	.....	.....
Gowrie & Northwestern Division.....	O'Brien	13.22	.....	.....	.....
Gowrie & Northwestern Division.....	Oscola	12.61	.....	.....	.....
Gowrie & Northwestern Division.....	Pocahontas	29.40	.....	.....	.....
Gowrie & Northwestern Division.....	Webster	7.41	100.30	3, 000	327,900
9—Chicago, St. Paul, Minneapolis & Omaha Ry.....	O'Brien	6.61	74.54	.....	840,020
9—Chicago, St. Paul, Minneapolis & Omaha Ry.....	Oscola	17.86	.....	.....	.....
9—Chicago, St. Paul, Minneapolis & Omaha Ry.....	Plymouth	9.48	.....	.....	.....
9—Chicago, St. Paul, Minneapolis & Omaha Ry.....	Sioux	22.69	.....	.....	.....
9—Chicago, St. Paul, Minneapolis & Omaha Ry.....	Woodbury .....	.94	57.10	13,800	787,580
9—Chicago, St. Paul, Minneapolis & Omaha Ry.....	Lyon	17.44	17.44	3,500	61,040
9—Chicago, St. Paul, Minneapolis & Omaha Ry.....	Jasper	6.00	6.00	4, 000	24,000
9—Chicago, St. Paul, Minneapolis & Omaha Ry.....	Webster	17.612	17.612	.....	44,080
10—Crooked Creek R. R. & Coal Co.....	Webster	11.800	.....	.....	.....
10—Crooked Creek R. R. & Coal Co.....	Hamilton	5.812	17,612	2,500	44,000
12—Davenport, Rock Island & N. W. Ry.....	Clinton	9.44	33.73	.....	136,120
12—Davenport, Rock Island & N. W. Ry.....	Scott	24.84	33.73	4, 000	135,120
12—Davenport, Rock Island & N. W. Ry.....	Polk	4.00	4.00	56,250	225,000
12—Davenport, Rock Island & N. W. Ry.....	Hardin	10.00	10.00	\$2,000	20,000
12—Davenport, Rock Island & N. W. Ry.....	Black Hawk	25.72	713.18	.....	3,787,890
12—Davenport, Rock Island & N. W. Ry.....	Buchanan	24.59	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Buena Vista	23.41	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Butler	24.91	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Calhoun	14.85	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Cherokee	29.80	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Delaware	24.47	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Dubuque	30.40	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Franklin	1.10	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Grundy .....	.17	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Hamilton	23.20	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Hardin	23.72	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Plymouth	34.65	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Pocahontas	9.80	.....	.....	.....
12—Davenport, Rock Island & N. W. Ry.....	Webster	23.74	.....	.....	.....

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Omaha Division.....	Woodbury	6.41	227.15	\$ 7,500	\$ 2,453,850
Omaha Division.....	Calhoun	25.84	.....	.....	.....
Omaha Division.....	Crawford	33.17	.....	.....	.....
Omaha Division.....	Harrison	25.42	.....	.....	.....
Omaha Division.....	Pottawattamie	17.60	.....	.....	.....
Omaha Division.....	Sac	18.90	.....	.....	.....
Omaha Division.....	Wesster	5.37	131.02	3,720	487,394
Cedar Rapids Branch.....	Delaware	14.07	.....	.....	.....
Cedar Rapids Branch.....	Linn	27.78	41.85	3, 000	125,550
Omaha Branch.....	Ibs	2.22	.....	.....	.....
Omaha Branch.....	Cherokee	14.93	.....	.....	.....
Omaha Branch.....	Monona	16.28	.....	.....	.....
Omaha Branch.....	Woodbury	25.94	59.10	3, 000	177,300
Sioux Falls Branch.....	Cherokee	11.41	.....	.....	.....
Sioux Falls Branch.....	Lyon	24.20	.....	.....	.....
Sioux Falls Branch.....	O'Brien	37.37	.....	.....	.....
Sioux Falls Branch.....	Sioux	7.09	70.13	3,500	245,455
Mona Branch.....	Black Hawk	7.34	.....	.....	.....
Mona Branch.....	Bremner	13.47	.....	.....	.....
Mona Branch.....	Chickasaw	7.65	.....	.....	.....
Mona Branch.....	Floyd	19.35	.....	.....	.....
Mona Branch.....	Mitchell	22.72	75.97	3, 000	227,910
Mona Branch.....	Mitchell	7.93	7.93	2, 550	30,221
Stacyville Railroad.....	Mitchell	7.93	449.337	.....	1,713,855
16—Jawa Central Ry.....	Cerro Gordo	16,538	.....	.....	.....
16—Jawa Central Ry.....	Main Line—Mason City to Albia	27,090	.....	.....	.....
16—Jawa Central Ry.....	Franklin	24,900	.....	.....	.....
16—Jawa Central Ry.....	Hardin	3,980	.....	.....	.....
16—Jawa Central Ry.....	Jasper	2,173	.....	.....	.....
16—Jawa Central Ry.....	Marshall	29,790	.....	.....	.....
16—Jawa Central Ry.....	Monroe	18,082	198,003	5, 000	840,015
16—Jawa Central Ry.....	Poweshiek	22,810	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Cerro Gordo	7,832	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Worth	13,428	21,200	3, 000	63,780
Main Line—Mason City to Minnesota State Line.....	Franklin	15,700	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Wright	6,500	22,200	3, 000	66,600
Main Line—Mason City to Minnesota State Line.....	Marshall	15,010	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Story	10,500	34,510	3, 000	103,530
Main Line—Mason City to Minnesota State Line.....	Story	5,928	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Marshall	29,712	26,640	3, 000	79,290
Main Line—Mason City to Minnesota State Line.....	Poweshiek	13,610	13,610	3, 000	40,880
Main Line—Mason City to Minnesota State Line.....	Jasper	23,283	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Mahaska	6,897	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Poweshiek .....	.070	30,250	3, 000	90,750
Main Line—Mason City to Minnesota State Line.....	Henry	19,109	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Jefferson	1,500	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Koosauqua	26,414	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Louis	23,063	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Mahaska	14,324	.....	.....	.....
Main Line—Mason City to Minnesota State Line.....	Washington	11,861	96,271	3,500	336,948
Iowa Central & Western.....	Hancock	13,099	.....	.....	.....
Iowa Central & Western.....	Kossuth	14,551	.....	.....	.....
Iowa Central & Western.....	Wright	8,456	36,533	2,500	91,432
Iowa Central & Western.....	Jasper	2.50	2.50	2,000	5,000
Iowa Central & Western.....	Delaware	8.00	8.00	2,500	20,000
Iowa Central & Western.....	.....	.....	21.00	.....	73,500
Iowa Central & Western.....	Boone	12.90	.....	.....	.....
Iowa Central & Western.....	Webster	8.10	21.00	3,500	73,500
Iowa Central & Western.....	.....	.....	211.57	.....	780,112
20—Minneapolis & St. Louis Ry.....	Boone	24.68	.....	.....	.....
20—Minneapolis & St. Louis Ry.....	Hancock	25.71	.....	.....	.....
20—Minneapolis & St. Louis Ry.....	Humboldt	23.41	.....	.....	.....
20—Minneapolis & St. Louis Ry.....	Kossuth	7.80	.....	.....	.....
20—Minneapolis & St. Louis Ry.....	Webster	35.21	.....	.....	.....
20—Minneapolis & St. Louis Ry.....	Winnebago	20.91	.....	.....	.....
20—Minneapolis & St. Louis Ry.....	Worth .....	.33	138.05	4, 000	552,200

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Storm Lake Branch	Buena Vista.....	20.12			
	Clay.....	20.55			
	Dickinson.....	7.92			
	Emmet.....	18.63	73.52	3,100	227,912
21—Muscatine North & South Ry.	.....		282.47		71,675
	Louisia.....	20.55			
22—Omaha Bridge & Terminal Co.	Muscatine.....	7.72	284.67	2,500	71,675
23—Union Terminal Ry. Co.	Pottawattamie ..	4.824	4,824	6,000	28,944
24—Sioux City Bridge Co.	Woodbury.....	1.28	1.28	65,000	83,200
25—Sioux City Stock Yards Line.	Woodbury.....	1.36	1.36	5,000	6,800
26—Tabor & Northern Ry.	Woodbury.....	1.50	1.50	4,000	6,000
27—The Atchison, Topeka & S. Fe.	Mills.....	8.79	8.79	2,500	21,975
28—Toledo, Peoria & Western Ry.	Lea.....	10.73	10.73	10,500	112,500
29—Union Pacific Ry.	Des Moines.....	.75	.75	25,000	18,750
			3.78		161,880
Main line.....	Pottawattamie ..	2.06	2.06	75,000	154,500
Union Avenue Dummy Line.....	Pottawattamie ..	1.72	1.72	4,000	6,880
30—Wabash Railway.....			202.87		674,840
Wabash	Appanoose.....	7.361			
	Davis.....	20.246			
	Wapello.....	0.803	43.31	3,000	129,930
Des Moines & St. Louis Ry....	Appanoose.....	17.88			
	Marion.....	29.00			
	Monroe.....	21.94	93.83	3,000	281,490
Omaha & St. Louis Ry.	Polk.....	15.01			
	Fremont.....	8.74			
	Mills.....	25.94			
	Page.....	19.83			
	Pottawattamie ..	11.22	65.73	4,000	262,920
31—Willmar & Sioux Falls Ry....			76.70		345,150
	Lyon.....	18.48			
	Plymouth.....	25.97			
	Sioux.....	27.28			
	Woodbury.....	5.87	76.70	4,500	345,150
Total miles.....					9415,5033
Grand total.....					51,307,950

TABLE No. 2.

Changes in Mileage reported January, 1901, to January, 1902.

NAME OF COMPANY.	Mileage	
	Increase miles.	Decrease miles.
Burlington, Cedar Rapids & Northern R. R. Co. ....		.50
Chicago Burlington & Quincy Railway Co.		1.88
Chicago Great Western R. R. Co.	31.95	
Chicago, Milwaukee & St. Paul R. R. Co.	12.40	
Chicago & North-Western R. R. Co.	17.97	
Chicago, Rock Island & Pacific R. R. Co. ....		.08
Davenport, Rock Island & N. W. R. R. ....		.86
Des Moines, Iowa Falls & Northern.....	10.00	
Des Moines Union Ry. Co. ....	.30	
Dubuque & Sioux City R. R. Co. ....	.39	
Iowa Central R. R. Co.	1.183	
Colfax Northern R. R. Co. ....	.67	
Total changes.....	73,663	2.83
	2.52	
Net increase in mileage	70,843	

TABLE No. 3.

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessment.

NAMES OF RAILROADS USING OR OPERATING SLEEPING CARS NOT OWNED BY THE COMPANY.	Miles on which sleeping cars are operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value of sleeping cars.
Atchison, Topeka & Santa Fe Ry.....	19.78	\$100.00	\$ 1,978
Burlington, Cedar Rapids & Northern.....	507.00	30.00	15,210
Burlington to West Liberty.....	61.00	20.00	1,220
West Liberty to Cedar Rapids.....	37.00	50.00	2,900
Cedar Rapids to Vinton.....	23.00	50.00	1,150
Vinton to Minnesota State Line.....	108.00	40.00	4,320
Vinton to Granite.....	273.00	20.00	5,500
Chicago & North-Western Railway.....	985.00	.....	64,774
Clinton to Cedar Rapids.....	82.00	182.00	15,744
Cedar Rapids to Belle Plaine.....	35.00	182.00	6,370
Belle Plaine to Tama.....	16.00	182.00	2,912
Tama to Ames.....	58.00	138.00	7,616
Ames to Missouri Valley.....	141.00	122.00	17,202
Missouri Valley to Council Bluffs.....	23.00	140.00	3,220
Tama to Jewel Junction.....	69.00	30.00	2,170
Jewel Junction to Onawa.....	141.00	15.00	2,115
Jewel Junction to Hawarden.....	174.00	15.00	2,610
Belle Plaine to Minnesota State Line.....	140.00	15.00	2,100
Ames to Des Moines.....	37.00	20.00	740
California Junction to Onawa.....	33.00	20.00	660
Onawa to Sioux City.....	37.00	35.00	1,295
Missouri Valley to California Junction.....	6.00	40.00	240
California Junction to Nebraska Line.....	5.00	20.00	100
Chicago, St. Paul, Minneapolis & Omaha.....	37.10	50.00	2,855
Chicago, Burlington & Quincy.....	373.75	.....	34,184
Burlington to Pacific Junction.....	270.00	95.00	26,220
Pacific Junction to Nebraska Line.....	4.00	80.00	320
Burlington to Missouri Line.....	42.27	45.00	1,905
Missouri Line to Pacific Junction.....	37.72	95.00	3,583
Pacific Junction to Council Bluffs.....	16.74	100.00	1,674
Chicago Great Western.....	370.00	.....	24,570
Dubuque to Oelwein.....	74.00	75.00	5,550
Oelwein to Minnesota Line.....	68.00	30.00	2,040
Oelwein to Missouri Line.....	228.00	57.00	12,996
Chicago, Rock Island & Pacific.....	607.00	.....	30,800
Davenport to West Liberty.....	40.00	115.00	4,600
West Liberty to Des Moines.....	133.00	70.00	9,310
Des Moines to Council Bluffs.....	142.00	55.00	7,810
Davenport to Washington.....	68.00	45.00	3,060
Washington to Linnville.....	129.00	30.00	3,870
Washington to Evans.....	57.00	20.00	1,140
Des Moines to Angus.....	38.00	25.00	950
C. & St. Paul, Mason City to Minnesota line.....	28.00	10.00	280
Davenport, Rock Island & North-Western.....	34.81	20.00	696
Dubuque & Sioux City.....	462.00	.....	18,972
Dubuque to Waterloo.....	94.00	35.00	3,290
Waterloo to Fort Dodge.....	97.00	40.00	3,880
Fort Dodge to Tars.....	6.00	75.00	450
Tars to Omaha.....	138.00	35.00	4,830
Tars to Sioux City.....	130.00	15.00	1,950

TABLE No. 3—CONTINUED.

NAMES OF RAILROADS USING OR OPERATING SLEEPING CARS NOT OWNED BY THE COMPANY.	Miles on which sleeping cars are operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value of sleeping cars.
Iowa Central Railway Company.....	179.39	.....	\$ 7,095
Mason City Junction to Oskaloosa.....	144.00	\$ 45.00	6,480
Oskaloosa to Albia.....	24.00	22.00	528
Manly Junction to Northwood.....	11.33	58.00	657
Minneapolis & St. Louis.....	138.00	.....	6,000
Fort Dodge to Minnesota line.....	90.00	60.00	5,400
Fort Dodge to Angus.....	48.00	25.00	1,200
Union Pacific.....	2.05	86.00	176
Wabash.....	172.00	.....	3,800
Omaha & St. Louis.....	68.00	20.00	1,360
Albia to Des Moines.....	65.00	20.00	1,300
Albia to Missouri line.....	30.00	30.00	1,080
Total.....	3,948.59	.....	\$ 212,820

TABLE No. 4.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	38,342	\$	195,022
Chicago, Burlington & Quincy—Creston & North R. R.	19,552		83,500
Chicago, Burlington & Quincy—Western Iowa R. R.	10,27		30,810
Chicago, Rock Island & Pacific—Iowa Division	8,52		45,850
<i>Adams</i>	30,465		322,048
Chicago, Burlington & Quincy Railroad	26,475		314,313
Chicago, Burlington & Quincy—Creston Branch	3,990		17,685
<i>Albion</i>	64,55		290,750
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1,61		6,440
Chicago, Milwaukee & St. Paul—Dubuque Division	36,11		190,550
Chicago, Milwaukee & St. Paul—Waukon Branch	22,81		45,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	4,02		28,140
<i>Appanoose</i>	137,981		661,438
Albia & Centerville R. R.	15,44		35,900
Chicago, Burlington & Kansas City	17,97		62,865
Chicago, Milwaukee & St. Paul—Kansas City Division	2,34		111,700
Chicago, Rock Island & Pacific—Southwestern Division	29,89		250,120
Walach Railway—Main Line	7,261		21,783
Kokuk & Western Railroad	20,20		138,700
Walsh—Des Moines & St. Louis	17,88		55,640
<i>Audubon</i>	26,22		106,885
Chicago & North-Western—Iowa Southwestern Division	11,99		41,905
Chicago, Rock Island & Pacific—Audubon Branch	4,90		64,920
<i>Benton</i>	91,39		792,440
Burlington, Cedar Rapids & Northern—Main Line	23,01		161,070
Burlington, Cedar Rapids & Northern—Pacific Div.	25,00		75,730
Chicago & North-Western R. R.	24,84		135,500
Chicago & North-Western—Ottumwa, C. E. & St. P. Br.	2,47		9,410
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	4,78		29,800
Chicago, Milwaukee & St. Paul—Kansas City Division	1,43		5,000
Iowa, Minnesota & Northwestern R. R.	1,85		8,900
<i>Black Hawk</i>	111,12		603,673
Burlington, Cedar Rapids & Northern—Main Line	32,73		229,110
Chicago Great Western—Des Moines & St. Joe Div.	30,42		198,184
Chicago Great Western—Cedar Falls Branch	7,48		28,130
Dubuque & Sioux City—Main Line	26,72		200,400
Dubuque & Sioux City—Cedar Falls & Minnesota Branch	7,38		22,140
Iowa, Minnesota & Northwestern R. R.	6,27		18,610
<i>Boone</i>	61,78		623,560
Chicago & North-Western R. R.	24,80		133,500
Chicago & North-Western—Iowa R. R. Coal & Mfg. Co.	3,25		7,500
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	7,83		60,555
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	2,98		13,946
Chicago, Milwaukee & St. Paul—Waverly Branch	24,68		98,720
Chicago, Milwaukee & St. Paul—D. M. Div. (Boone Line)	15,34		46,020
Marshalltown & Dakota R. R.	12,90		45,150
<i>Bremer</i>	61,89		245,490
Burlington, Cedar Rapids & Northern—Main Line	4,19		29,830
Burlington, Cedar Rapids & N.—Waverly Short Line	5,68		22,720
Chicago Great Western—Main Line	6,03		42,210
Chicago Great Western—Waverly Branch	3,30		22,820
Dubuque & Sioux City—Cedar Falls Branch	19,47		88,410
<i>Buchanan</i>	64,02		320,035
Burlington, Cedar Rapids & Northern—Milwaukee Div.	33,78		190,120
Chicago Great Western—Main Line	11,41		79,870
Chicago Great Western—Des Moines & St. Joe Division	2,30		15,080
Dubuque & Sioux City—Main Line	24,39		128,965

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total Assessed value.
<i>Buena Vista</i>	65,95	\$	463,682
Chicago & North-Western—Toledo & North-Western Ry.	23,77		130,735
Chicago, Rock Island & Pacific—Gowrie & N. W.	4,00		13,000
Dubuque & Sioux City—Main Line	25,41		100,575
Chicago, Milwaukee & St. Paul—Storm Lake Branch	7,73		25,100
Chicago, Milwaukee & St. Paul—Spencer Branch	14,82		44,700
Minneapolis & St. Louis—Storm Lake Branch	30,12		62,372
<i>Butler</i>	104,89		524,910
Burlington, Cedar Rapids & Northern—Main Line	21,99		7,700
Chicago Great Western—Waverly Branch	27,81		7,355
Dubuque & Sioux City—Main Line	34,91		186,825
Iowa, Minnesota & Northwestern	31,11		3,000
<i>Calhoun</i>	122,01		511,000
Chicago & North-Western—Toledo & N. W. R. R.	23,84		191,120
Dubuque & Sioux City—Main Line	14,85		111,375
Chicago, Milwaukee & St. Paul—Des Moines Division	29,39		88,170
Chicago, M. & St. P.—D. M. Div. Storm Lake Branch	11,70		35,100
Ft. Dodge & Omaha Railroad	28,84		98,125
Gowrie & Northwestern Railway	16,39		3,000
<i>Cass</i>	85,13		680,145
Chicago & North-Western Railway	25,41		13,500
Chicago—North-Western—Iowa & Southwestern Branch	25,43		8,500
Chicago & North-Western—Maple River Branch	9,34		42,000
Chicago, Milwaukee & St. P.—Chicago & C. B. Division	24,95		24,975
<i>Cass</i>	63,092		429,424
Chicago Burlington & Quincy—Western Iowa Railroad	10,095		3,000
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	8,597		3,300
Chicago, Rock Island & Pacific—Iowa Division	27,04		11,250
Chicago, Rock Island & Pacific—Audubon Branch	8,18		32,720
Chicago, Rock Island & Pacific—Grisswold Branch	15,22		69,770
<i>Cedar</i>	96,20		680,823
Burlington, Cedar Rapids & Northern—Main Line	6,34		62,880
Burlington, Cedar Rapids & Northern—C. R. & C.	28,89		129,870
Burlington, Cedar Rapids & Northern—D. I. & Dak. Ry.	24,18		31,900
Chicago & North-Western Railway	9,198		13,500
Chicago & North-Western—Storm Lake Branch	6,69		29,200
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	3,99		13,068
Chicago, Milwaukee & Pacific—Iowa Division	6,00		11,250
Chicago, Rock Island & Pacific—Wilton & Tipton Branch	4,92		7,625
<i>Cerro Gordo</i>	121,714		520,968
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24,22		7,000
Burlington, Cedar Rapids & Northern—Main Line	10,74		60,000
Chicago, Milwaukee & St. Paul—Austin Branch	8,93		3,000
Iowa Central—Main Line, M. C. Jc. South	16,598		82,640
Iowa Central—Main Line, M. C. Jc. North	7,82		3,000
Mason City & Ft. Dodge Railroad	24,034		3,100
Iowa, Minnesota & Northwestern	29,01		30,772
<i>Chester</i>	35,87		67,030
Dubuque & Sioux City—Main Line	29,80		7,500
Dubuque & Sioux City—Owasa Branch	14,05		45,980
Dubuque & Sioux City—Cedar Falls Branch	11,41		3,500
<i>Chickasaw</i>	59,68		385,300
Chicago Great Western—Main Line	25,70		179,900
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	26,97		134,400
Dubuque & Sioux City—Iowa & Minnesota	8,05		21,150
<i>Clarke</i>	47,771		371,984
Chicago, Burlington & Quincy Railroad	25,811		131,250
Des Moines & Kansas City Railroad	21,93		54,900
<i>Clay</i>	106,71		453,275
Chicago & North-Western—Toledo & North-Western Ry.	7,70		31,350
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24,41		170,170
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7,70		23,100
Chicago, Milwaukee & St. Paul—Des Moines Division	19,48		38,440
Minneapolis & St. Louis—Omaha Branch	25,85		3,000
Chicago, Rock Island & P.—Gowrie & Northwestern Div.	28,97		87,910
<i>Clayton</i>	132,28		523,051
Chicago, Milwaukee & St. Paul—Dubuque Division	22,02		8,000
Chicago, Milwaukee & St. Paul—Volga Branch	42,01		136,030
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	12,17		40,161
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	18,89		3,000
Chicago, Milwaukee & St. Paul—Elkader Branch	19,20		57,800

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. 4—CONTINUED

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Clinton</i>	178.04	\$ 1,194,564	
Burlington, Cedar Rapids & Northern—Cedar R. & C.....	14.61	8,746	127,600
Chicago & North-Western Railway.....	40.17	542,295	21,800
Chicago & North-Western—Iowa Midland Branch.....	35.40	100,200	3,500
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	36.06	308,510	11,000
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	13.28	40,824	1,400
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	21.50	64,500	2,200
Chicago, Milwaukee & St. Paul—Clinton Branch.....	10.58	37,000	1,300
Davenport, Rock Island & Northwestern Railway.....	9.44	37,700	1,300
<i>Crawford</i>	156.16	910,225	
Chicago & North-Western Railway.....	31.00	428,600	15,000
Chicago & North-Western—Iowa Southwestern Branch.....	1.89	6,405	220
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	12.50	106,250	3,700
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	30.78	107,730	3,700
Dubuque & S. C. — Omaha District.....	33.17	123,392	4,300
Boyer Valley Railway.....	17.94	94,288	3,200
Boyer Valley Railway—Soldier River Branch.....	28.44	85,320	2,900
<i>Dallas</i>	105.37	642,701	
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	24.72	210,130	7,200
Chicago, Rock Island & Pacific—Iowa Division.....	17.54	107,325	3,600
Chicago, Rock Island & Pacific—D. M. & Ft. Dodge Div.....	18.20	129,290	4,400
Chicago, Milwaukee & St. Paul—Des Moines Division.....	38.71	300,130	10,300
Chicago, Milwaukee & St. Paul—Des M. & Boone Line.....	9.62	28,800	980
<i>David</i>	65.446	319,459	
Chicago, Burlington & Kansas City Railroad.....	15.43	54,073	1,800
Chicago, Rock Island & Pacific—Southwestern Division.....	22.80	183,130	6,200
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.....	8.99	3,323	110
Wabash Railroad.....	28,246	78,738	2,700
<i>Decatur</i>	69.876	351,474	
Chicago, Burlington & Quincy—Chariton Branch.....	15.907	63,628	2,200
Chicago, Burlington & Quincy—L. Mt. Ayr & S. W. Ry	33,639	102,839	3,500
Des Moines & Kansas City Railway.....	19.63	72,875	2,500
Hannston & Shenandoah Railroad.....	24.12	45,980	1,600
Keokuk & Western.....	14.18	47,853	1,600
<i>Delaware</i>	109.07	548,468	
Chicago Great Western—Main Line.....	25.02	179,940	6,100
Chicago, Milwaukee & St. Paul—Day & N. W. Line.....	28.84	95,828	3,300
Chicago, Milwaukee & St. Paul—Dubuque & S. W. Division	7.45	27,825	950
Dubuque & Sioux City—Main Line.....	24.67	183,525	6,300
Dubuque & Sioux City—Cedar Rapids Branch.....	14.07	62,210	2,100
Manchester & Oneida Railway.....	8.00	20,000	700
<i>Des Moines</i>	62.61	501,500	
Burlington & North-Western.....	13,051	84,780	2,900
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	148,200	5,100
Chicago, Burlington & Quincy.....	18.07	121,267	4,200
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	6.18	67,350	2,300
Toledo, Peoria & Western.....	17.25	18,750	650
<i>Dickens</i>	50.08	180,262	
Burlington, Cedar Rapids & N. C. R. I. F. & N. W. Ry.	22.83	119,230	4,100
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	12.33	36,900	1,300
Minneapolis & St. Louis—Omaha Branch.....	7.92	24,562	850
<i>Dubuque</i>	102,949	495,225	
Chicago Great Western—Main Line.....	31.21	218,470	7,400
Chicago, Milwaukee & St. Paul—Dubuque Division.....	32.61	164,050	5,500
Chicago, Milwaukee & St. Paul—Cascado Branch.....	19.50	69,660	2,400
Dubuque & Sioux City—Main Line.....	30.40	228,000	7,800
Chicago, Milwaukee & St. Paul—Dubuque & S. W. Line	7.79	27,265	950
Chicago, Burlington & Quincy—Northern Division.....	10.62	30,000	1,000
<i>Emmet</i>	73.03	290,284	
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W.	10.29	64,800	2,200
Burlington, Cedar Rapids & Northern—Western Division	18.78	71,700	2,500
Chicago & North-Western Railway—Fox Lake Branch.....	18.78	65,790	2,300
Minneapolis & St. Louis—Storm Lake Branch.....	18.03	68,983	2,400
<i>Fayette</i>	120,286	629,286	
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	44.81	177,340	6,000
Burlington, Cedar R. & N.—Chicago, Decatur & Minn.....	29.2	725	25
Chicago Great Western—Main Line.....	138.2	710,000	24,000
Chicago Great Western—Des Moines & St. Joe Division.....	6.89	35,828	1,200
Chicago, Milwaukee & St. Paul—Volga Branch.....	16.20	48,000	1,600
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	37.02	122,616	4,200

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. 4—CONTINUED.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Floyd</i>	64.57	\$ 374,810	
Burlington, Cedar Rapids & Northern—Main Line.....	30.38	87,000	2,900
Chicago, Milwaukee & St. P.—Iowa and Dakota Division.....	24.82	173,740	6,000
Dubuque & Sioux City—Mona Line.....	10.28	68,050	2,300
C. & N. W.—Iowa, Minn. & N. W. Ry.....	9.09	3,000	100
<i>Franklin</i>	66,615	276,338	
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.	12.42	4,000	140
Chicago Great Western—Waverly Branch.....	1.76	5,500	190
Dubuque & Sioux City—Main Line.....	1.10	7,500	250
Iowa Central—Main Line.....	27.00	5,000	135,450
Iowa Central—Belmond Branch.....	15.70	3,000	90,000
Mason City & Ft. Dodge Railroad.....	6.03	3,100	1,050
<i>Fremont</i>	70,463	348,705	
Chicago, Burlington & Quincy—Main Line.....	19,741	4,229	142,800
Chicago, Burlington & Quincy—Neb. C. S. & N. E. Ry	12,139	3,000	98,417
Kansas City, St. Joe & Council Bluffs Railroad.....	20,783	6,500	136,450
Omaha & St. Louis Railway.....	8.74	4,000	140,000
<i>Greene</i>	74.54	516,995	
Chicago & North-Western Railway.....	24.19	18,500	326,050
Chicago, Rock Island & P.—Des Moines & Ft. Dodge Div.	23.86	190,920	6,500
Chicago, Milwaukee & St. Paul—Des Moines Division.....	27.89	3,000	82,080
<i>Grundy</i>	65.62	288,530	
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.20	5,000	70,000
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.	11.04	4,000	44,100
Chicago & North-Western—T. N. W. Branch.....	12.79	5,500	70,945
Chicago Great Western—Des Moines & St. Joe Division.....	7.95	5,200	41,540
Dubuque & Sioux City—Main Line.....	17	7,500	1,275
Iowa, Minnesota & Northwestern Railway.....	18.40	3,000	55,410
<i>Guthrie</i>	70.23	477,420	
C. M. & St. P.—Chicago & C. B. Division.....	19.53	5,500	108,000
Chicago, Rock Island & Pacific—Iowa Division.....	19.30	11,250	217,125
Chicago, Rock Island & Pacific—Guthrie Center Branch.....	14.44	3,000	45,320
Chicago, Milwaukee & St. Paul—Des Moines Division.....	19.82	8,000	80,400
<i>Hamilton</i>	82.02	485,445	
Chicago & N. W.—D. M. & Minneapolis Branch.....	7.45	6,500	47,025
Chicago & N. W.—Toledo & North-Western Branch.....	18.60	6,500	250,600
Crooked Creek Railroad & Coal Company.....	5.812	2,500	14,530
Dubuque & Sioux City—Main Line.....	23.20	7,500	172,500
<i>Hancock</i>	108,096	668,076	
B. C. R. & N.—C. R. I. F. & N. W. Ry.....	30.96	4,000	123,840
C. M. & St. P.—Iowa & Dakota Division.....	24.15	7,000	189,000
Minneapolis & St. Louis Railway.....	25.71	5,000	102,840
Cedar Rapids, Garner & Northwestern Railway.....	14.79	2,700	80,933
Iowa Central—Belmond and Algo a Branch.....	13.083	2,500	32,715
<i>Hardin</i>	131.73	616,735	
Burlington, Cedar R. & N.—C. R. I. F. & N. W. Ry.....	17.89	4,000	71,500
C. & N. W.—T. & N. W. Branch.....	24.81	5,500	136,450
Chicago Iowa & Dakota Railway.....	28.40	6,500	98,000
Des Moines, Iowa Falls & Northern Ry.....	10.00	2,000	30,000
Dubuque & Sioux City—Main Line.....	23.72	7,500	177,900
Iowa Central—Main Line.....	29.63	5,000	144,000
<i>Harrison</i>	112.28	928,442	
Chicago & North-Western Railway.....	30.37	15,500	400,455
Chicago & N. W.—Chicago & C. B. Division.....	10.72	8,500	91,365
C. & N. W.—Sioux City Branch.....	32.40	6,500	210,000
Dubuque & S. C.—Omaha District.....	29.42	3,700	100,442
Boyer Valley—Soldier River Branch.....	12.2	5,000	144,000
<i>Henry</i>	75.476	417,499	
Burlington & North-Western Railway.....	6,515	3,500	333,302
Burlington & North-Western Railway.....	16.28	5,500	90,000
Chicago, Burlington & Quincy Railroad.....	10.384	12,250	237,190
C. B. & Q.—Ft. Madison Branch.....	2.67	2,500	6,075
Iowa Central—Eastern Division.....	19.00	3,000	90,000
St. Louis, Keokuk & Northwestern Railroad.....	14.25	8,300	47,025
<i>Howard</i>	90.06	217,057	
Chicago Great Western—Main Line.....	77.0	7,000	539,000
C. M. & St. P.—Iowa and Minnesota Division.....	24.38	5,000	121,900
Winona & Western Railway.....	1.51	2,500	8,777

TABLE No. 4—CONTINUED.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Humboldt</i>	89.88		\$ 416,181
Burlington, Cedar R. & N. I. F. & N.W. Railway.....	24.49	\$ 4,000	96,980
Chicago & North-Western—Toledo & North-West R'y.....	35.14	5,500	196,270
Chicago, Rock Island & P.—Des Moines & Ft. Dodge Div.....	6.34	4,680	29,671
Minneapolis & St. Louis Railway.....	23.41	2,400	56,184
<i>Ida</i>	40.38		178,880
Chicago & North-Western—Maple River Branch.....	38.16	4,500	171,720
Dubuque & Sioux City—Oswayo Branch.....	2.22	3,000	6,660
<i>Iowa</i>	57.93		447,462
Chicago, Milwaukee & St. Paul—Kansas City Division.....	32.68	5,000	163,400
Chicago, Rock Island & Pacific—Iowa Division.....	25.25	11,250	284,032
<i>Jackson</i>	89.57		380,380
Chicago & North-Western—Iowa & Midland Branch.....	14.00	3,000	42,000
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	19.03	8,500	161,670
Chicago, Milwaukee & St. Paul—Dubuque Division.....	31.04	5,000	155,200
Chicago, Milwaukee & St. Paul—Caselle Branch.....	16.42	2,000	32,840
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	2.83	3.0	8,470
Chicago, Milwaukee & St. Paul—Green Island Branch.....	11.90	2,500	29,750
<i>Jasper</i>	129,681		701,114
Chicago Great Western—S. W. Branch.....	19.05	5,000	95,250
Chicago, Rock Island & Pacific—Iowa Division.....	34.38	11,250	389,775
Chicago, Rock Island & Pacific—Newton & Monroe Br.....	17.02	3,500	59,570
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	32.50	11,825	383,825
Iowa Central—Main Line.....	3.98	5,000	19,900
Iowa Central—State Center Branch.....	5.928	3,000	17,784
Iowa Central—Newton Branch.....	29.283	3,000	86,849
Iowa Central—Newton & Lynnville Branch.....	2.50	3,000	7,500
Colfax Northern Railway.....	6.00	4,000	24,000
Jasper County Coal Company Railway.....	2.50	2,000	5,000
<i>Jefferson</i>	83.549		536,716
Burlington & Western Railway.....	17.816	2,500	44,540
Chicago, Burlington & Quincy Railroad.....	24.003	12,250	301,283
C. B. & Q.—Ft. Madison Branch.....	13.00	2,500	32,500
Chicago, Rock Island & Pacific—Southwestern Div.....	20.63	8,900	213,400
Iowa Central—Eastern Division.....	30.30	3,500	5,250
<i>Johnson</i>	72.81		556,152
Burlington, Cedar Rapids & Northern—Main Line.....	10.05	7,000	112,850
Burlington, Cedar Rapids & Northern—Muscatine Div.....	7.00	4,500	31,770
Burlington, Cedar Rapids & N.—Iowa City & S. W. Div.....	15.54	5,000	77,700
Burlington, Cedar Rapids & N.—Cedar R. & Clinton Ry.....	12.90	4,500	58,320
Chicago, Rock Island & Pacific—Iowa Division.....	37.20	11,250	306,000
<i>Jones</i>	35.97		446,371
Chicago & North-Western—Iowa & Midland Branch.....	22.98	3,000	68,940
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	25.54	8,500	217,600
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	37.93	3,000	91,311
Chicago, Milwaukee & St. P.—Dubuque & S-W Line.....	19.78	3,500	69,230
<i>Keokuk</i>	144,031		521,504
Burlington & Western.....	13.47	2,500	33,675
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.....	31.31	2,800	87,808
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.....	16.80	3,000	50,670
Chicago, Milwaukee & St. Paul—Kansas City Division.....	23.73	10,000	237,400
Chicago, Rock Island & Pacific—Oskaloosa Division.....	25.73	4,000	103,160
Iowa Central—Eastern Division.....	2.44	3,500	8,540
<i>Kossuth</i>	144,751		600,758
Burlington, Cedar R. & N.—C. R. I. F. & N.W. R'y.....	10.25	4,000	41,000
B. C. R. & N.—Germania Division.....	35.83	3,550	126,031
Burlington, Cedar Rapids & Northern—Garnier Division.....	5.41	2,700	14,607
Chicago & North-Western—Toledo & N.W. Branch.....	41.51	5,500	228,805
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.35	7,000	170,450
Minneapolis & St. Louis Railway.....	30.90	3,000	92,700
Minnesota & Iowa Railway.....	11.75	3,000	41,125
Iowa Central—Algona & Belmont Branch.....	14.51	2,500	36,275
<i>Lee</i>	126.06		516,126
Chicago, Burlington & Kansas City Railway.....	16.80	8,500	159,115
Chicago, Burlington & Quincy—Keokuk & St. P. R. R.....	39.26	7,400	291,720
Chicago, Burlington & Quincy—Ft. Madison Branch.....	25.64	4,000	102,560
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	27.18	4,100	111,438
Chicago, Santa Fe & California Railroad.....	19.78	10,300	207,480
St. Louis, Keokuk & Northwestern Railroad.....	36.75	3,900	141,275

TABLE No. 4—CONTINUED.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Linn</i>	151.81		\$ 1,054,245
Burlington, Cedar Rapids & Northern—Main Line.....	21.67	\$ 7,000	151,690
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	21.29	8,500	180,965
Chicago & North-Western Railway.....	28.38	13,500	386,033
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	30.04	8,500	221,340
Chicago, Milwaukee & St. Paul—Kansas City Division.....	17.54	8,000	140,320
Chicago, Milwaukee & St. Paul—Dubuque & S-W Line.....	8.11	3,500	28,385
Dubuque & Sioux City—Cedar Rapids Branch.....	27.78	3,000	83,340
<i>Louis</i>	80,266		488,076
Burlington & Northwestern Railway.....	3.146	3,500	11,011
Burlington, Cedar Rapids & Northern—Main Line.....	23.15	7,000	162,075
Chicago, Rock Island & Pacific—Southwestern Division.....	18.90	8,000	151,120
Iowa Central—Eastern Division.....	28.003	3,000	84,720
Muscataine, North & South Railway.....	20.95	2,500	52,375
<i>Lucas</i>	122.25		424,028
Chicago..... Burlington & Quincy Railroad.....	20.823	12,250	328,551
Chicago, Burlington & Quincy—Chariton Branch.....	13.741	4,000	54,964
C. B. & Q.—Chariton, D. M. & Southern Railroad.....	11.361	3,500	40,463
<i>Lyon</i>	110.46		457,730
Burlington, Cedar Rapids & N.—C. R. I. F. & N.-W. Ry.....	37.82	7,000	264,540
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	8.42	7,000	58,940
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	3.04	5,000	15,640
Chicago, St. Paul, Minneapolis & Omaha—Rock River Br.....	17.44	3,800	66,440
Dubuque & Sioux City—Sioux Falls Branch.....	24.33	3,500	84,910
Willmar & Sioux Falls Railroad.....	18.48	4,500	83,920
<i>Madison</i>	62.55		276,556
Chicago Great Western—Des Moines & St. Joe Division.....	19.48	5,300	103,294
Chicago, Rock Island & Pacific—Iowa Division.....	8.50	11,250	95,625
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br.....	12.14	4,000	48,560
Des Moines & Kansas City Railway.....	12.43	2,500	31,075
<i>Mahaska</i>	150.394		550,105
Burlington & Western Railway.....	15.01	2,500	37,525
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.....	12.77	900	11,493
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.....	17.39	3,000	51,900
Chicago & North-Western—O. C. F. & St. P.—New Line.....	19.14	3,000	57,420
Chicago, Rock Island & Pacific—Keokuk & Des Moines D.....	10.41	4,000	41,640
Chicago, Rock Island & Pacific—Oskaloosa Division.....	21.94	4,100	89,994
Iowa Central—Main Line.....	25.173	4,000	126,856
Iowa Central—Eastern Division.....	14.827	3,000	44,481
Iowa Central—Newton Branch.....	14.244	3,500	50,134
<i>Marion</i>	105,624		395,530
Chicago, Rock Island & Pacific—Iowa Division.....	29.204	3,500	102,214
C. B. & Q.—Albia, E. & D. M. and D. M. & E. R. R.....	12.77	4,000	51,080
Chicago, Rock Island & Pacific—Keokuk & Des Moines D.....	14.05	4,100	58,005
Chicago, Rock Island & Pacific—Keokuk & Des Moines D.....	13.67	3,000	41,010
Wabash, Des Moines & St. Louis Railroad.....	158.073		983,052
<i>Marshall</i>	23.99		13,800
Chicago & North-Western Railway.....	23.99	3,000	71,976
Chicago Great Western—Southwestern Branch.....	31.78	2,500	79,450
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	25.59	8,500	215,815
Chicago..... Main Line.....	23.79	5,000	148,950
Iowa Central—Main Line.....	15.01	3,000	45,030
Iowa Central—Story City Branch.....	29.712	3,000	89,136
Iowa Central—State Center Branch.....	101.594		358,867
<i>Mills</i>	23,100		117,000
Chicago, Burlington & Quincy Railroad.....	8,918	3,000	26,754
Chicago, Burlington & Quincy—City, S. & N. E. R. R.....	10,483	3,000	31,449
Chicago, Burlington & Quincy—Hastings & Avoca Railroad.....	17,793	6,200	110,759
Kansas City, St. Joe & Council Bluffs Railroad.....	25.94	4,000	103,760
Omaha & St. Louis Railway.....	8.79	2,500	21,975
Tabor & Northern Railway.....	8.79	2,500	21,975
<i>Mitchell</i>	75.70		300,800
Chicago Great Western—Main Line.....	4.90	9,000	80,800
Chicago Great Western—Lyle Branch.....	5.41	3,500	18,935
Chicago, Milwaukee & St. Paul—Austin Branch.....	7.78	3,000	23,250
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	22.72	7,000	68,160
Winona & Western Railway.....	7.68	2,500	20,221
Winona & Western Railway.....	21.90	2,500	54,975

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND ROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Monona	113.06		\$ 481,895
Chicago & North-Western—Maple River Branch.....	24.35	\$4,500	109,575
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	27.53	3,500	96,355
Dubuque & Sioux City—Onawa Branch.....	16.28	5,000	81,440
Chicago & North-Western—Sioux City Branch.....	25.75	6,500	167,875
Boyer Valley Railway—Soldier River Branch.....	19.75	3,000	59,250
Monroe	98.107		593,985
Albia & Centerville Railway.....	11.00	2,500	27,500
Chicago, Burlington & Quincy Railroad.....	27.833	12,250	340,954
C. B. & Q.—Albia, K. & D. M., and D. M. & K. R. R.....	12.573	3,000	37,702
Chicago, Milwaukee & St. Paul—Kansas City Division.....	10.47	5,000	52,350
Iowa Central—Main Line.....	13.692	5,000	68,490
Wabash, Des Moines & St. Louis Railroad.....	21.94	3,000	65,820
C. & N. W.—Southern Iowa Branch.....	2.40	3,000	7,200
Montgomery	49.693		417,389
Chicago, Burlington & Quincy Railroad.....	27.681	12,250	338,742
Chicago, Burlington & Quincy—Nebraska City Branch.....	7.698	4,250	32,580
Chicago, Burlington & Quincy—Brownville & N. V. Ry.....	2.418	4,000	9,672
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.....	12.490	3,500	43,598
Muscatine	113.16		767,407
Burlington, Cedar Rapids & Northern—Main Line.....	18.91	7,000	132,370
Burlington, Cedar Rapids & Northern—Muscatine Div.....	19.21	4,500	86,445
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.....	7.10	3,500	24,850
Chicago, Rock Island & Pacific—Iowa Division.....	24.85	11,250	279,562
Chicago, Rock Island & Pacific—Southwestern Division.....	22.77	8,000	182,160
Chicago, Rock Island & Pacific—Wilton Branch.....	12.04	3,500	42,140
Chicago, Rock Island & Pacific—Wilton & Tipton Branch.....	1.16	500	580
Muscatine North & South Railway.....	0.72	2,500	1,800
O'Brien	90.62		533,953
Chicago & North-Western—Toledo & N. W. Ry.....	25.30	5,500	139,150
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.02	7,000	168,140
C. R. I. & P. R.—Gowrie & Northwestern.....	13.22	3,000	39,660
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	6.61	13,800	91,218
Dubuque & Sioux City—Sioux Falls Branch.....	27.97	3,500	96,735
Osceola	37.18		262,014
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W.....	26.29	4,000	105,160
C. R. I. & P. R.—Gowrie & Northwestern.....	12.91	3,000	38,730
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	7.98	13,800	109,134
Pago	101.5123		402,956
Chicago, Burlington & Quincy—Nebraska City Branch.....	11.80	4,250	50,120
Chicago, Burlington & Quincy—Brownville & N. V. R. R.....	2.81	4,500	11,445
Chicago, Burlington & Quincy—Clar. C. Sp. & S. W. R. R.....	17.798	4,000	61,072
Humeston & Shenandoah Railroad.....	27.13	3,000	1,380
Kansas City, St. Joe & C. B.—Tarkio Valley Railway.....	27.49	4,500	9,734
Omaha & St. Louis Railway.....	19.83	4,000	79,320
Pala Alto	74.86		385,023
Burlington, Cedar R. & N.—C. B. I. F. & N. W. Ry.....	27.22	4,000	114,160
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.34	7,000	170,330
Chicago, Rock Island & Pacific—D. M. & Ft. D. Div.....	20.49	4,980	95,808
Minnesota & Iowa Railway.....	17.28	4,500	77,550
Plymouth	92.70		595,484
Chicago & North-Western—Maple River Branch.....	7.96	4,500	35,250
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	27.22	4,500	122,505
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	4.93	13,800	130,824
Dubuque & Sioux City—Main Line.....	34.95	7,500	262,125
Wilmor & St. Louis Railroad.....	0.59	4,500	2,625
Pocahontas	91.13		409,063
Chicago & North-Western—Toledo & North-W. E. R.....	24.18	5,500	132,900
Chicago, Rock Island & Pacific—D. M. & Ft. D. Div.....	16.74	4,680	78,590
Dubuque & Sioux City—Main Line.....	29.49	7,500	220,500
Chicago, Milwaukee & St. Paul—Des Moines Division.....	11.01	3,000	33,000
Chicago, Rock Island & Pacific—Gowrie & Northwestern.....	29.40	3,000	88,200

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Polk	172.015		\$1,150,094
Chicago & North-Western—Des Moines & Minneapolis Br.....	94.60	\$6,500	615,000
Chicago, B. & Q.—A. K. & D. and D. M. & K. R. Railroad.....	10.135	3,500	35,472
Chicago Great Western—Des Moines & St. Joe Division.....	28.89	5,200	150,748
Chicago, Rock Island & Pacific—Iowa Division.....	27.73	11,250	311,462
Chicago, Rock Island & Pacific—D. M., I. & W. Branch.....	8.71	4,400	38,440
Chicago, Rock Island & Pacific—Kookuk & Des Moines.....	17.14	4,100	70,374
Des Moines & Kansas City Railway.....	9.24	4,080	45,248
Chicago, Rock Island & Pacific—Des M. & Ft. D. Div.....	7.29	2,600	18,225
Des Moines Union Railway.....	4.00	56,250	225,000
Wabash—Des Moines & St. Louis Railroad.....	14.00	3,000	42,000
Chicago, Milwaukee & St. Paul—Des Moines Division.....	9.00	3,000	28,800
Chicago, Milwaukee & St. Paul—D. M. Div., Boone Line.....	10.01	3,000	30,000
Pottawattomie	162.544		1,442,388
Chicago & North-Western—Way.....	19.08	13,500	257,310
Chicago, Burlington & Quincy Railroad.....	1,590	12,250	19,183
Chicago, Burlington & Quincy—Rod Oak & Atlantic Branch.....	1,060	3,500	4,686
Chicago, Burlington & Quincy—Hastings & Ayova Railroad.....	5,244	3,000	15,732
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division.....	28.55	8,500	225,675
Chicago, Rock Island & Pacific—Carson Branch.....	45.05	11,250	506,812
Chicago, Rock Island & Pacific—Iowa Division.....	17.73	3,500	62,025
Chicago, Rock Island & Pacific—Harlan Branch.....	1.15	3,500	4,025
Kansas City, St. Joe & Council Bluffs Railroad.....	6,714	6,500	43,641
Omaha Bridge & Terminal Company.....	4,824	6,000	28,944
Omaha & St. Louis Railway.....	11.22	4,000	44,880
Union Pacific—Main Line.....	2,005	75,000	150,500
Union Pacific—Union Avenue Dummy Line.....	1.72	4,000	6,880
Dubuque & S. C.—Omaha District.....	17.66	3,720	65,495
Poweshiek	94.610		544,576
Burlington, Cedar Rapids & Northern—C. & W. Railway.....	6.71	2,800	18,956
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.....	27.21	3,000	81,630
Chicago, Rock Island & Pacific—Iowa Division.....	29.68	11,250	333,480
Iowa Central—Main Line.....	32.81	5,000	114,500
Iowa Central—Montezuma Branch.....	13.61	3,000	40,830
Iowa Central—Newton Branch.....	0.77	3,000	2,310
Ringgold	79.102		320,616
Chicago, Burlington & Q. Leon, Mt. Ayr & S. W. Railroad.....	28.642	4,000	114,568
Chicago Great Western—Des Moines & St. Joe Division.....	29.74	5,200	154,888
Humeston & Shenandoah Railroad.....	20.52	3,000	79,560
Sac	107.53		440,022
Chicago & North-Western—Maple River Branch.....	54.92	4,500	246,900
Chicago & North-Western—Toledo & North-W. Branch.....	8.57	5,500	47,135
Chicago & North-Western—Boyer Valley Railroad.....	6.83	3,300	21,650
Chicago, Milwaukee & St. Paul—Storm Lake Branch.....	21.05	3,000	63,150
Dubuque & Sioux City—Omaha District.....	18.90	3,720	70,531
Scott	126.44		628,657
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.....	22.51	4,500	114,750
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.....	18.39	3,500	64,365
Chicago, Milwaukee & St. Paul—Dav. & N. W. Line.....	20.54	3,300	67,883
Chicago, Milwaukee & St. Paul—Maquokette Branch.....	7.83	3,000	23,490
Chicago, Rock Island & Pacific—Iowa Division.....	13.70	11,250	154,800
Chicago, Rock Island & Pacific—Southwestern Division.....	12.11	3,000	96,880
Chicago, Rock Island & Pacific—Towa Division.....	21.54	4,000	86,160
Davenport, Rock Island & Northwestern Railway.....	60.68		370,285
Shelby	18.72		50,190
Chicago & North-Western—Iowa Southwestern Branch.....	14.67	3,500	50,845
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	6.42	11,250	72,225
Chicago, Rock Island & Pacific—Harlan Branch.....	10.73	3,500	37,565
Sioux	148.47		834,807
Chicago & North-Western—Way.....	85.05	5,500	468,275
Chicago & North-Western—St. Paul—Iowa & Dakota Division.....	26.08	7,000	202,500
Chicago, Milwaukee & St. Paul—Eden Branch.....	36.00	3,000	108,000
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.....	16.88	3,000	50,600
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.....	22.09	18,800	304,842
Dubuque & Sioux City—Sioux Falls Branch.....	7.84	3,000	23,520
Wilmor & St. Louis Railroad.....	27.28	4,800	122,700

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Story.</i>	96.2 8		\$ 768,535
Ames & College Railway	1.688	2,970	5,016
Chicago & North-Western	24.32	13,500	328,105
Chicago & North-Western—Des M. & Minneapolis Branch	25.73	6,500	167,245
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	24.79	8,500	210,715
Iowa Central—Story City Branch	19.75	3,000	59,250
<i>Tama.</i>	155.05		955,478
Burlington, Cedar Rapids & Northern—Pacific Division	18.17	5,900	107,800
Chicago & North-Western Railway	25.94	13,500	349,200
Chicago & North-Western—Ottumwa, Cedar R. & St. Paul .....	.13	3,000	390
Chicago & North-Western—Toledo & North-Western R'y	22.14	5,500	121,770
Chicago Great Western—Des Moines & St. Joe Division	12.44	5,200	64,728
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	20.32	8,500	172,720
Iowa, Minnesota & Northwestern Railway	30.31	3,000	90,900
<i>Taylor.</i>	63.708		237,144
Chicago, Burlington & Quincy—Creston Branch	28.008	4,500	126,036
Chicago Great Western—Des Moines & St. Joe Division	5.79	5,200	30,108
Hannston & Shenandoah Railroad	27.000	3,000	81,000
<i>Union.</i>	69.629		522,395
Chicago, Burlington & Quincy Railroad	25.125	12,250	308,025
Chicago, Burlington & Quincy—Creston Branch	10.743	4,400	47,259
Chicago, Burlington & Quincy—Creston & N. Railroad	8.132	3,500	28,562
Chicago Great Western—Des Moines & St. Joe Division	22.69	5,200	117,968
<i>Van Buren.</i>	80.20		286,170
Chicago, Burlington & Kansas City Railroad	27.33	3,500	95,655
Chicago, Burlington & Quincy—Ft. Madison Branch	14.72	2,500	36,800
Chicago, Rock Island & Pacific—Kosauqua Branch	4.50	3,500	15,750
Chicago, Rock Island & Pacific—Kookuk & Des Moines	39.55	4,100	161,955
<i>Wapello.</i>	101.509		677,744
Chicago, Burlington & Quincy Railroad	29.700	12,250	362,148
Chicago, Milwaukee & St. Paul—Kansas City Division	27.31	5,000	136,148
Chicago, Rock Island & Pacific—Southwestern Division	7.72	8,000	61,790
Chicago, Rock Island & Pacific—Kookuk & Des M. Div	29.67	4,100	122,877
Walsh Railroad	9.816	3,000	29,448
<i>Warren.</i>	98.884		376,321
Chicago, Burlington & Q.—A., K. & D. and D. M. & K. R'y	7.665	3,500	26,982
Chicago, Burlington & Quincy—D. M. & Southern	21.439	2,000	42,878
Chicago Great Western—Des Moines & St. Joe Division	15.79	5,200	82,108
Chicago, Rock Island & Pacific—Des M., I. & W. Branch	26.23	4,000	104,920
Des Moines & Kansas City Railway	27.73	3,000	83,190
<i>Washington.</i>	103.713		461,138
Burlington & Northwestern	12.90	3,500	45,165
Burlington & Western Railway	18.869	2,200	41,553
Burlington, Cedar Rapids & Northern—Muscatine Division	4.31	4,500	19,395
Burlington, Cedar Rapids & N.—Iowa City & W. R. R	21.01	2,500	52,526
Chicago, Rock Island & Pacific—Southwestern Division	25.94	3,000	77,820
Chicago, Rock Island & Pacific—Oskaloosa Division	14.04	4,000	56,160
Iowa Central—Eastern Division	11.861	3,500	41,513
<i>Wayne.</i>	79.468		463,922
Chicago, Burlington & Quincy—Chariton Branch	6.898	4,000	27,572
Chicago, Milwaukee & St. Paul—Kansas City Division	14.96	5,000	74,800
Chicago, Rock Island & Pacific—Southwestern Division	27.75	3,000	83,190
Kookuk & Western Railroad	29.80	4,750	141,550
<i>Webster.</i>	185.124		896,018
Chicago & North-Western—Toledo & North-Western R'y	142.76	5,500	783,160
Chicago, Rock Island & P.—Des Moines & Ft. Dodge Div	32.51	4,980	162,146
Dubuque & Sioux City—Main Line	28.74	7,500	215,550
Mason City & Ft. Dodge Railroad	31.424	3,100	97,414
Minneapolis & St. Louis Railway	25.21	4,000	100,840
Marshalltown & Dakota Railroad	8.10	3,500	28,350
Dubuque & S. C.—Omaha District	5.97	2,730	16,318
Crooked Creek R. R. & Coal Co.	11.90	2,500	29,750
Gowrie & Northwestern Railroad	7.41	3,000	22,230
<i>Winnebago.</i>	58.55		230,555
Burlington, Cedar R. & N.—C. R., I. F. & N. W. R'y	21.29	4,000	85,160
Burlington, Cedar R. & N. R.—Germania Division	4.22	3,550	14,991
Minneapolis & St. Louis Railway	20.61	4,000	82,540
Iowa, Minnesota & Northwestern Railway	11.43	3,000	34,290

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Winnebago.</i>	82.85		\$ 391,855
Burlington, Cedar Rapids & Northern—Milwaukee Div	1.13	34,000	38,540
Burlington, Cedar R. & Northern—C. D. & M. Railway	22.90	2,500	57,475
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	2.47	3,800	9,381
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div	16.90	5,000	84,500
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div	29.75	7,000	208,250
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div	149.77		747,667
<i>Woodbury.</i>	46.39		208,620
Chicago & North-Western—Maple River Branch	31.96	3,500	111,860
Chicago, Milwaukee & St. Paul—Sioux City Branch	5.63	3,500	19,705
Chicago, Milwaukee & St. P.—Sioux City & Dakota Div	9.44	3,800	35,872
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.41	7,600	48,675
Dubuque & Sioux City—Main Line	25.94	3,000	77,820
Dubuque & Sioux City—Onawa Branch	1.89	5,000	9,450
Sioux City Bridge Company	5.67	4,300	24,365
Willmar & Sioux Falls Railroad	22.32	6,500	145,060
Chicago & North-Western—Sioux City Branch	1.28	65,000	83,200
Union Terminal Railway	1.50	4,000	6,000
Sioux City Stock Yards Line	60.008		214,964
<i>Worth.</i>	6.80		47,600
Burlington, Cedar Rapids & Northern—Main Line	4.46	3,500	15,610
Chicago Great Western—Lyle Branch	11.27	3,000	33,810
Chicago, Milwaukee & St. Paul—Austin Branch	13.428	3,000	40,284
Iowa Central—Main Line .....	.33	4,000	1,320
Minneapolis & St. Louis Railway	13.78	3,000	41,340
Iowa, Minnesota & Northwestern Railway	117.892		561,001
<i>Wright.</i>	43.05		180,230
Burlington, Cedar Rapids & N.—C. R., I. F. & N. W. R'y	23.85	5,500	131,175
Chicago & North-Western—Toledo & North-Western R'y	6.500	3,000	19,500
Iowa Central—Belmond Branch	3.666	2,500	9,165
Iowa Central—Iowa Central & Western	33.506	3,100	103,808
Mason City & Ft. Dodge Railroad			
Total	9,415,503 8		\$51,307,950

TABLE No. 5.

Length and Assessed Value of Sleeping Car Lines by Counties.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	8.52	\$ 65	408
Chicago, Rock Island & Pacific—Iowa Division.....	8.52		408
<i>Adams</i>	26.475		2,515
Chicago, Burlington & Quincy.....	26.475		2,515
<i>Appanoose</i>	55.031		1,500
Chicago, Rock Island & Pacific—Southwestern Division.....	29.89	30	896
Des Moines & St. Louis (Wabash).....	17.88	30	536
Wabash Railway—Main Line.....	5.201	30	158
<i>Benton</i>	63.03		5,800
Burlington, Cedar Rapids & Northern—Pacific Division.....	14.75	20	295
Chicago & North-Western Railway—Main Line.....	24.84	182	4,520
Chicago & North-Western—L. M. & N. W.....	1.43	15	6
Burlington, Cedar R. & N.—Main Line (Vinton South).....	11.88	50	594
Burlington, Cedar R. & N.—Main Line (Vinton North).....	11.13	40	445
<i>Black Hawk</i>	96.14		4,420
Burlington, Cedar R. & N.—Main Line.....	32.73	40	1,300
Chicago Great Western—Des Moines & St. Joe Division.....	31.42	57	1,794
Chicago & North-Western—L. M. & N. W.....	6.27	13	94
Dubuque & Sioux City—Main Line (Waterloo East).....	14.34	55	788
Dubuque & Sioux City—Main Line (Waterloo West).....	12.38	40	495
<i>Boone</i>	51.10		3,684
Chicago & North-Western Railway.....	24.80	122	3,025
Minneapolis & St. Louis Railroad.....	24.30	10	617
Chicago, Rock Island & P.—D. M. & Ft. D. Div. (Angus S.).....	1.70	25	42
<i>Bremer</i>	10.22	40	728
Burlington, Cedar Rapids & Northern—Main Line.....	4.19	40	168
Chicago Great Western—Main Line.....	6.03	93	500
<i>Buchanan</i>	38.84		2,300
Chicago Great Western—Main Line.....	11.41	75	858
Chicago Great Western—Des Moines & St. Joe Division.....	2.40	57	329
Dubuque & Sioux City—Main Line.....	24.03	55	1,329
<i>Buena Vista</i>	49.18		787
Chicago & North-Western—Toledo & North-Western Ry.....	37.77	35	1,324
Dubuque & Sioux City—Main Line.....	25.41	15	381
<i>Butler</i>	77.08		2,224
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	40	842
Chicago & North-Western Railroad—Iowa, Minn. & N. W.....	31.11	15	466
Dubuque & Sioux City—Main Line.....	40.91	40	916
<i>Caldwell</i>	64.53		2,001
Chicago & North-Western—Toledo & North-Western Ry.....	23.84	15	357
Dubuque & Sioux City—Main Line.....	14.85	15	223
Chicago & North-Western—Toledo & North-Western Ry.....	25.84	55	1,421
Dubuque & Sioux City Railway—Omaha District.....	25.41		3,100
<i>Carrroll</i>	25.41		3,100
Chicago & North-Western Railway.....	25.41	122	3,100
<i>Cass</i>	27.04		1,487
Chicago, Rock Island & Pacific—Iowa Division.....	27.04	55	1,487
<i>Cedar</i>	40.82		6,181
Burlington, Cedar Rapids & Northern—Main Line.....	8.94	80	716
Chicago & North-Western Railway.....	24.84	192	4,788
Chicago, Rock I. & P.—Iowa Div. (West Liberty East).....	3.46	115	428
Chicago, Rock I. & P.—Iowa Div. (West Liberty West).....	3.44	70	241
<i>Cerro Gordo</i>	61.60		1,660
Burlington, Cedar Rapids & Northern—Main Line.....	10.61	40	424
Chicago & North-Western—L. M. & N. W.....	29.01	15	485
Chicago, Milwaukee & St. Paul—Main Branch.....	8.63	10	89
Iowa Central—Main Line (Mason City South).....	16.30	45	742
<i>Cherokee</i>	29.80		747
Dubuque & Sioux City—Main Line.....	29.80	15	447

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Chickasaw</i>	25.70		2,380
Chicago Great Western—Main Line.....	25.70	\$ 93	2,380
<i>Clarke</i>	26.498		2,241
Chicago, Burlington & Quincy Railroad.....	26.498	95	2,516
<i>Clay</i>	5.70		85
Chicago & North-Western—Toledo & North-Western Ry.....	5.70	15	85
<i>Clinton</i>	40.61		7,001
Chicago & North-Western Railway.....	40.17	192	7,712
Davenport, R. I. & N-W. Ry.....	9.44	20	189
<i>Crawford</i>	64.77		5,679
Chicago & North-Western Railway.....	31.00	122	3,855
Dubuque & Sioux City—Omaha Division.....	33.77	55	1,864
<i>Dallas</i>	44.54		1,640
Chicago, Rock Island & Pacific—Iowa Division.....	17.54	55	965
Chicago, Rock Island & Pacific—L. M. & Ft. D. Division.....	27.00	25	675
<i>Davis</i>	22.80		695
Chicago, Rock Island & Pacific—Southwestern Division.....	22.80	30	686
<i>Delaware</i>	51.09		3,265
Chicago Great Western—Main Line.....	25.02	75	1,921
Dubuque & Sioux City—Main Line.....	24.47	55	1,345
<i>Des Moines</i>	48.23		2,408
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	20	422
Chicago, Burlington & Quincy Railroad.....	18.07	95	1,715
Chicago, Burlington & Quincy—Keokuk & St. P. R. R.....	8.98	48	231
<i>Dickinson</i>	29.81		690
Burlington, Cedar Rapids & N.—C. R., I. F. & N-W. Ry.....	29.80	20	596
<i>Dubuque</i>	61.06		4,016
Chicago Great Western—Main Line.....	31.23	75	2,344
Dubuque & Sioux City—Main Line.....	30.40	55	1,672
<i>Emmet</i>	16.22		324
F. C. R. & I. F. & N-W. Ry. (Sioux N.).....	16.22	20	324
<i>Fayette</i>	28.71		2,127
Chicago Great Western—Des Moines & St. Joe Division.....	6.89	57	397
Chicago Great Western—Main Line (Oldwain East).....	5.43	75	407
Chicago Great Western—Main Line (Oldwain North).....	14.39	98	1,393
<i>Floyd</i>	20.38		815
Burlington, Cedar Rapids & Northern—Main Line.....	20.38	40	815
<i>Franklin</i>	40.62		1,511
Burlington, Cedar Rapids & N.—C. R., I. F. & N-W. Ry.....	12.43	20	248
Dubuque & Sioux City—Main Line.....	28.19	40	1,122
Iowa Central—Main Line.....	27.09	45	1,219
<i>Fremont</i>	38.523		2,103
Kansas City, St. Joe & Council Bluffs Railroad.....	28.793	65	1,929
Omaha & St. Louis Railway.....	8.74	20	174
<i>Greene</i>	24.19		2,051
Chicago & North-Western Railway.....	24.19	122	2,951
<i>Grundy</i>	65.05		1,845
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.20	20	304
Burlington, Cedar R. & N.—C. R., I. F. & N-W. Ry.....	11.04	30	330
Chicago & North-Western—Toledo & North-Western Ry.....	12.70	30	382
Chicago & N-W. Ry.—Iowa, Minnesota & N-W.....	13.45	15	275
Chicago Great Western—Des Moines & St. Joe Division.....	17.15	57	978
Dubuque & Sioux City—Main Line.....	8.17	7	7
<i>Guthrie</i>	19.30		1,082
Chicago, Rock Island & Pacific—Iowa Division.....	19.30	55	1,082
<i>Hamilton</i>	68.03		1,728
Chicago & North-Western—Jewell Junction (East).....	8.28	30	248
Chicago & North-Western—Jewell Junction (West).....	15.24	15	228
Chicago & North-Western—Jewell Junction (North).....	31.31	15	469
Dubuque & Sioux City—Main Line.....	23.20	60	1,389
<i>Hancock</i>	25.71		1,542
Minneapolis & St. Louis Railway.....	25.71	60	1,542
<i>Hardin</i>	65.35		3,351
Burlington, Cedar R. & N.—C. R., I. F. & N-W. Ry.....	17.89	20	367
Chicago & North-Western—Toledo & North-Western Ry.....	24.81	30	744
Dubuque & Sioux City—Main Line.....	23.73	40	948
Iowa Central—Main Line.....	28.90	45	1,302

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Harrison</i>	62.73		4,533
Chicago & North-Western Railway.....	26.70	\$ 122	3,257
Chicago & North-Western—Missouri Valley (South).....	3.63	140	508
Chicago & North-Western—Missouri Valley to Cal. Jet ..	6.00	40	240
Chicago & North-Western—California to Nebraska Line..	5.00	20	100
Chicago & North-Western—Cal. to north line of county..	21.40	20	428
<i>Henry</i>	19.364		1,839
Chicago, Burlington & Quincy railroad.....	19.364	95	1,839
<i>Howard</i>	13.14		1,232
Chicago Great Western—Main Line.....	13.14	93	1,232
<i>Humboldt</i>	75.54		2,312
Burlington, C. Rapids & N.—C. R., I. F. & N-W. R'y..	24.99	20	500
Chicago & N-W.—T. & N-W. R'y.—Hawarden Line.....	27.14	15	407
Minneapolis & St. Louis Railway.....	23.41	60	1,405
<i>Ida</i>	20.86		312
Chicago & N-W.—Maple River Branch—Onawa Line.....	20.86	15	312
<i>Iowa</i>	25.25		1,767
Chicago, Rock Island & Pacific—Iowa Division ..	25.25	70	1,767
<i>Jasper</i>	57.38		3,619
Chicago Great Western—Des Moines & St. Joe Division..	19.02	57	1,084
Chicago, Rock Island & Pacific—Iowa Division.....	34.38	70	2,406
Iowa Central—Main Line.....	3.98	45	179
<i>Jefferson</i>	24.603		3,135
Chicago, Burlington & Quincy Railroad.....	24.603	95	2,337
Chicago, Rock Island & Pacific—Southwestern Division..	26.63	30	798
<i>Johnson</i>	43.25		3,400
Burlington, Cedar Rapids & Northern—Main Line.....	16.05	80	1,284
Chicago, Rock Island & Pacific—Iowa Division.....	27.20	80	2,176
<i>Keokuk</i>	25.79		515
Chicago, Rock Island & Pacific—Oskaloosa Division.....	25.79	20	515
<i>Kossuth</i>	12.10		554
Burl. Cedar Rapids & N. R. R.—C. R., I. F. & N-W.....	4.30	20	86
Minneapolis & St. Louis Railway.....	7.80	60	468
<i>Lee</i>	53.056		3,574
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	33.296	48	1,598
Atchinson, Topeka & Santa Fe.....	19.76	100	1,976
<i>Linn</i>	51.04		6,900
Burlington, Cedar R. & N.—Main Line—Cedar R. East	9.60	80	768
Burlington, Cedar R. & N.—Main Line—Cedar R. North	12.06	50	603
Chicago & North-Western—Cedar Rapids East.....	18.26	192	3,505
Chicago & North-Western—Cedar Rapids West.....	11.12	182	2,024
<i>Louisa</i>	42.14		1,317
Burlington, Cedar Rapids & Northern—Main Line.....	23.15	20	463
Chicago, Rock Island & Pacific—Southwestern Division..	18.99	45	854
<i>Lucas</i>	26.823		2,548
Chicago, Burlington & Quincy Railroad.....	26.823	95	2,548
<i>Lyon</i>	37.82		756
Burlington, Cedar R. & N.—C. R., I. F. & N-W. R'y.....	37.82	20	756
<i>Madison</i>	27.98		1,577
Chicago Great Western—Des Moines & St. Joe Division..	19.48	57	1,110
Chicago, Rock Island & Pacific—Iowa Division.....	8.50	55	467
<i>Mahaska</i>	42.63		1,261
Chicago, R. I. & P.—Oskaloosa Division—Evans East.....	17.46	20	349
Iowa Central—Main Line—Oskaloosa North.....	16.37	45	736
Iowa Central—Main Line—Oskaloosa South.....	8.80	20	176
<i>Marion</i>	39.00		780
Wabash—Des Moines, St. Louis Railroad.....	9.00	20	780
<i>Marshall</i>	87.56		6,686
Chicago & North-Western Railway.....	25.99	136	3,535
Chicago Great Western—Des Moines & St. Joe Division..	31.78	57	1,811
Iowa Central—Main Line.....	29.79	45	1,343
<i>Mills</i>	73.143		5,310
Chicago, Burlington & Quincy Railroad.....	25.24	95	2,398
Chicago, Burlington & Quincy Railroad.....	4.00	60	240
Kansas City, St. Joe & C. B. R. R.—Pacific Jet. South...	7.937	95	854
Kansas City, St. Joe & C. B. R. R.—Pacific Jet. North...	10.026	130	1,303
Omaha & St. Louis Railway.....	25.94	20	518

*CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

Mileage, Gross Earnings, Operating Expenses and Taxes, years ending December 31, 1897, 1898, 1899, 1900 and 1901.

	1897	1898	1899	1900	1901
Miles owned solely.....	6,142.64	6,142.64	6,355.68	6,522.08	6,577.22
Miles owned jointly.....	11.10	11.19	25.60	23.62	23.62
Miles leased.....	37.17	37.17	37.17	34.20	108.38
Total mileage.....	6,191.00	6,191.00	6,419.45	6,579.90	6,709.22
Gross earnings.....	\$2,178,765.46	\$39,089,731.07	\$40,596,633.16	\$41,691,568.35	\$44,392,067.85
Operating expenses.....	\$18,378,008.10	\$20,954,241.58	\$25,349,940.82	\$26,071,001.25	\$27,964,034.82
Taxes paid.....	1,143,318.18	1,171,238.81	1,208,084.70	1,303,385.07	1,323,465.04
Operating expenses and taxes.....	\$19,521,326.28	\$22,127,480.39	\$26,558,025.52	\$27,374,386.32	\$29,287,499.86

* This data was received after this table had gone to press.

TABLE No 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Mitchell</i>	17.65		\$ 697
Chicago Great Western—Main Line.....	9.90	93	920
Chicago, Milwaukee & St. Paul—Austin Branch.....	7.75	10	77
<i>Monona</i>	50.10		1,116
Chicago & North-Western—Maple River Branch.....	24.35	15	365
Chicago & North-Western—Sioux City Branch.....	15.75	35	551
Chicago & North-Western—Sioux City Branch.....	10.00	20	200
<i>Monroe</i>	49.754		3,499
Chicago, Burlington & Quincy Railroad.....	27.833	95	2,644
Wabash—Des Moines & St. Louis Railroad—Albia North.....	10.94	20	218
Wabash—Des Moines & St. Louis Railroad—Albia South.....	11.00	30	330
Iowa Central—Main Line.....	13.662	22	301
<i>Montgomery</i>	27.081		2,572
Chicago, Burlington & Quincy Railroad.....	27.081	95	2,572
<i>Muscatine</i>	66.53		4,244
Burlington, C. R. & N.—Main Line—West Liberty South.....	16.91	20	338
Burlington, C. R. & N.—Main Line—West Liberty North.....	2.00	80	160
Chicago, Rock I. & P.—Iowa Div.—West Liberty East.....	21.85	115	2,512
Chicago, Rock I. & P.—Iowa Div.—West Liberty West.....	3.00	70	210
Chicago, Rock Island & Pacific—Southwestern Div.....	22.77	45	1,024
<i>O'Brien</i>	31.91		799
Chicago & Northwestern—Toledo & N-W. R'y.....	25.30	15	379
Chicago & St. Paul, Minneapolis & Omaha—Main Line.....	6.61	50	330
<i>Osceola</i>	44.22		1,424
Burlington, Cedar R. & N.—C. R., I. F. & N-W. R'y.....	26.29	20	525
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	17.98	50	899
<i>Page</i>	19.83		396
Omaha & St. Louis Railway.....	19.83	20	396
<i>Palo Alto</i>	27.29		545
Burlington, Cedar R. & N.—C. R., I. F. & N-W. R'y.....	27.29	20	545
<i>Plymouth</i>	44.43		998
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	9.48	50	474
Dubuque & Sioux City—Main Line.....	34.95	15	524
<i>Pocahontas</i>	33.98		596
Chicago & North-Western—Toledo & N-W. R'y.....	24.18	15	362
Dubuque & Sioux City—Main Line.....	9.80	15	147
<i>Polk</i>	10.513		4,454
Chicago & North-Western—Des M. & Minneapolis Branch.....	24.16	20	483
Chicago Great Western—Des Moines & St. Joe Div.....	28.99	57	1,552
Wabash—Des Moines & St. Louis Railroad.....	15.01	20	300
Chicago, R. I. & P.—Iowa Div.—Des Moines East.....	17.64	70	1,234
Chicago, R. I. & P.—Iowa Div.—Des Moines West.....	10.09	55	554
Chicago, R. I. & P.—Des Moines & Ft. D.....	9.24	25	231
<i>Pottawattamie</i>	101.764		7,409
Chicago & Northwestern Railway.....	19.06	140	2,668
Chicago, Rock Island & Pacific—Iowa Division.....	45.05	55	2,477
Kansas City, St. Joe & Council Bluffs Railroad.....	6.714	130	872
Omaha & St. Louis Railway.....	11.22	20	224
Union Pacific—Union Division.....	2.06	96	197
Dubuque & Sioux City—Omaha Division.....	17.06	55	971
<i>Poweshiek</i>	48.49		2,823
Chicago, Rock Island & Pacific—Iowa Division.....	25.68	70	1,791
Iowa Central—Main Line.....	22.81	45	1,026
<i>Ringgold</i>	23.94		1,364
Chicago Great Western—Des Moines & St. Joe Div.....	23.94	57	1,364
<i>Sac</i>	44.44		1,423
Chicago & North-Western—Maple River Branch, from Carnavan to west line of county on line to Onawa.....	16.91	15	253
Chicago & North-Western—Toledo & N-W. Railway.....	8.57	15	128
Dubuque & Sioux City—Omaha Division.....	18.96	55	1,042
<i>Scott</i>	50.21		2,612
Chicago, Rock Island & Pacific—Iowa Division.....	13.76	115	1,582
Chicago, Rock Island & Pacific—Southwestern Division.....	32.11	45	544
Davenport, Rock Island & N-W.....	24.34	20	486
<i>Shelby</i>	6.42		353
Chicago, Rock Island & Pacific—Iowa Division.....	6.42	55	353
<i>Stout</i>	57.15		1,629
Chicago & Northwestern—Toledo & N-W. Railway.....	35.06	15	526
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	22.09	50	1,104

TABLE No. 6-CONTINUED.

NAME OF ROAD OR DIVISION.	Miles of main track in Iowa.	GROSS EARNINGS FOR IOWA.		OPERATING EXPENSES FOR IOWA.		NET EARNINGS OR LOSS FOR IOWA.				Taxes paid in 1901 in Iowa.
		Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
						Total.	Per mile.	Total.	Per mile.	
<i>l</i> Nebraska City Branch..	39.209	\$ 194,809.77	\$ 4,956.00	\$ 138,289.62	\$ 3,527.00	\$ 56,020.15	\$1,429.00			\$ 5,404.00
<i>m</i> Red Oak & Atlantic Branch ..	17.992	20,535.87	1,141.00	25,194.97	1,400.00			\$ 4,059.10	\$ 259.00	2,092.00
<i>n</i> Nebraska City, Sidney & N. E. Ry.	21.057	25,270.31	1,200.00	29,476.51	1,400.00			4,206.20	200.00	1,669.00
<i>o</i> Hastings & Avoca Railway.....	15.727	19,803.89	1,259.00	22,462.05	1,428.00			2,658.16	169.00	1,507.00
<i>p</i> Northern Division	532	7,867.01	14,788.00	13,310.68	25,020.00			5,443.67	10,232.00	540.00
<i>q</i> Keokuk & St. Paul Railway	42.276	884,169.28	9,087.17	230,501.57	5,452.30	153,667.71	3,634.87			10,839.75
<i>r</i> Humeston & Shenandoah Railway	95.52	157,403.95	1,647.86	199,211.60	2,085.55			41,807.65	437.69	9,595.65
<i>s</i> Burlington & Western Railway	70.703	133,387.36	1,886.58	152,728.81	2,160.14			19,341.45	273.53	3,453.69
<i>t</i> Burlington & Northwestern Ry..	38.732	109,196.29	2,819.27	66,984.23	1,729.42	42,212.06	1,089.85			2,931.74
<i>u</i> K. & W.—K. & W. Division	73.18	354,269.43	4,841.07	188,338.90	2,573.64	165,930.53	2,267.43			8,482.45
<i>v</i> K. & W.—D. M. & K. C. Div	98.44	210,794.84	2,141.34	165,914.85	1,685.44	44,879.99	455.91			7,098.15
<i>w</i> Chicago, Burlington & K. C.	77.64	143,674.99	1,850.52	173,658.85	2,236.71			29,983.86	386.19	8,241.43
<i>x</i> K. C., St. J. & C. B.—Main Line	54.46	415,825.63	7,645.43	246,332.05	4,523.17	169,493.58	3,112.26			9,930.60
<i>y</i> K. C., St. J. & C. B.—Tarkio V. Br.	2.1743	5,761.65	2,649.89	4,231.88	1,946.09	1,530.27	703.80			315.53
<i>z</i> St. Louis, Keokuk & N. W.	51.000	35,288.59	691.93	32,270.21	632.75	3,018.38	59.18			5,453.20
Totals and averages	1,358.7633	\$7,950,279.10	\$ 5,851.13	\$ 5,789,700.72	\$ 4,261.01	\$2,160,578.38	\$1,590.10			\$ 231,725.58
<i>5</i> —Chicago Great Western Railway..										
<i>a</i> Main Line	142.83	1,771,155.00	12,400.00	1,448,166.00	10,139.00	322,989.00	2,261.00			
<i>b</i> Southwestern Branch.....	228.18	1,387,416.00	6,080.00	1,134,405.00	4,971.00	253,010.00	1,108.00			
<i>c</i> Cedar Falls Branch.....	7.48	8,179.00	1,093.00	6,687.00	894.00	1,492.00	199.00			76,748.00
<i>d</i> Waverly Branch	64.09	86,039.00	1,342.00	70,849.00	1,097.00	15,690.00	245.00			
<i>e</i> Lyle Branch	19.87	18,647.00	939.00	15,247.00	767.00	3,401.00	171.00			
<i>f</i> Winona Branch.....	23.50	34,106.36	1,451.33	24,766.16	1,053.87	9,340.20	397.46			1,866.85
<i>g</i> Mason City & Ft. Dodge Railway	90.069	262,374.26	2,913.00	121,006.94	1,354.00	140,467.32	1,559.00			10,318.24
<i>h</i> Mason City & Ft. D.—Manly Ext.	* 9.55									
<i>i</i> Mason C. & Ft. D.—Clarion Ext. }	† 8.00									
	‡ 13.78									
§Totals and averages	607.349	\$3,567,916.62	\$ 6,194.09	\$ 2,821,527.10	\$ 4,898.32	746,389.52	\$1,295.77			\$ 88,932.59

*Completed in autumn of 1901. Commenced operations November 1, 1901. †Track laid, but not operated December 31, 1901.

‡Grade completed, but track was not laid December 31, 1901.

§NOTE—The mileage of the Manly and Clarion extensions of the Mason City & Ft. Dodge is not included in totals and averages of earnings and operating expenses for Chicago Great Western.

<i>6</i> —Chicago, Milwaukee & St. P. Ry.	349.14	4,143,532.12	11,476.65	3,178,014.63	8,802.33	965,517.49	2,674.26			76,054.07
<i>a</i> Chicago & Council Bluffs Div	11.90									19,666.02
<i>b</i> Green Island Branch*	157.84	1,215,694.97	7,702.07	1,014,561.13	6,427.72	201,133.84	1,274.89			11,411.93
<i>c</i> Kansas City Division	90.27	450,627.74	5,053.46	294,140.42	3,253.45	162,487.32	1,800.23			19,991.84
<i>d</i> Sioux City Branch.....	136.18	1,045,341.53	7,676.10	616,389.00	4,526.28	428,952.53	3,149.89			1,949.16
<i>e</i> Dubuque Branch.....	35.62	21,324.40	59.66	32,973.35	925.69			11,648.95	327.03	5,476.36
<i>f</i> Cascade Branch.....	53.21	29,331.14	503.88	44,735.95	768.52			15,404.8	264.64	1,147.97
<i>g</i> Volga Branch.....	22.81	19,353.16	848.45	27,223.18	1,105.79			7,870.02	345.02	13,133.94
<i>h</i> Waukon Branch.....	151.07	379,779.15	2,513.93	331,579.91	2,194.87	48,199.24	319.05			4,159.14
<i>i</i> Davenport & Northwestern Br..	43.63	89,227.72	2,045.10	90,237.43	2,068.24			1,009.71	23.14	2,661.25
<i>j</i> Dubuque & Southwestern Br....	32.19	43,500.50	1,351.36	63,420.02	1,970.17			19,919.52	618.81	1,424.79
<i>k</i> Maquoketa Branch.....	10.58	33,500.33	3,172.05	67,106.72	6,342.79			33,546.39	3,170.73	6,243.96
<i>l</i> Clinton Branch.....	41.34	194,987.44	4,716.67	151,058.57	3,654.05	43,928.87	1,062.62			728.48
<i>m</i> Iowa & Minnesota Division.....	9.54	15,439.60	1,618.40	17,965.60	1,883.18			2,526.00	264.78	2,947.70
<i>n</i> Decorah Division	27.95	103,915.94	5,864.61	67,625.42	2,419.51	96,290.52	3,445.09			60,189.71
<i>o</i> Austin Branch	291.49	2,471,612.87	8,479.23	1,014,509.16	3,480.42	1,457,103.71	4,968.81			1,589.09
<i>p</i> Iowa & Dakota Division	19.20	12,698.42	659.82	27,368.22	1,425.42			14,699.80	765.61	2,186.86
<i>q</i> Elkader Branch	20.03	33,281.70	1,661.59	45,508.53	2,272.01			12,226.83	610.42	2,186.86
<i>r</i> Spirit Lake Branch.....	8.99	2,474.09	275.20	7,615.02	847.15			5,141.83	571.95	760.06
<i>s</i> Eden Branch	40.55	182,654.64	4,504.43	122,876.21	3,030.23	59,778.43	1,474.19			4,985.85
<i>t</i> Sioux City & Dakota Division	153.46	478,074.56	3,075.22	468,704.71	3,014.95	9,369.85	60.27			15,306.85
<i>u</i> Des Moines Div.—Main Line	383.58	43,743.91	1,133.85	35,661.75	924.36	8,082.16	209.49			3,374.04
<i>v</i> Des Moines Div.—Storm Lake Br.	34.97	74,767.00	2,138.09	84,474.22	2,415.62			9,707.22	277.58	3,268.34
<i>w</i> Des Moines Div.—Boone Line										
Totals and averages.....	1,737.54	\$11,150,392.08	\$ 6,238.12	\$ 7,803,750.05	\$ 4,365.63	\$3,347,142.93	\$1,872.49			\$ 258,856.91
<i>7</i> —Chicago & Northwestern Ry—										
<i>a</i> Chicago & Northwestern Ry....	350.32	7,714,075.65	22,020.08	4,728,052.72	13,496.38	2,986,022.93	8,523.71			135,023.76
<i>b</i> Iowa Midland Branch.....	70.98	79,223.30	1,116.13	235,826.48	3,322.43			156,063.18	2,206.30	5,797.18
<i>c</i> Stanwood & Tipton Branch.....	8.50	9,890.57	1,156.53	37,053.46	4,359.52			27,227.89	3,203.28	642.49
<i>d</i> Ottumwa, Cedar F. & St. Paul Br.	64.00	113,497.91	1,773.40	309,943.42	4,842.86			196,445.51	3,069.46	5,421.89
<i>e</i> Des Moines & Minneapolis Branch	57.34	411,512.05	7,176.70	388,271.49	6,771.39	23,240.56	405.31			10,867.88
<i>f</i> Iowa & Southwestern Branch.....	57.97	60,369.37	1,041.39	125,493.39	2,168.24			65,124.02	1,123.44	5,857.51
<i>g</i> Maple River Branch.....	180.19	503,974.53	2,796.90	473,337.43	2,626.88	30,637.05	170.02			30,202.77
<i>h</i> Southern Iowa Railway Branch†.	21.54									1,413.47
<i>i</i> Iowa Railway Coal & Mfg. Co ..	3.25	31,916.39	9,723.24	15,428.65	4,747.36	16,487.44	5,073.06			
<i>j</i> Fox Lake Branch††.....	33.27	551,771.56	6,844.43	346,136.33	4,301.43	205,635.23	2,555.42			16,743.97
<i>k</i> Sioux City Branch.....	24.77									5,685.93
<i>l</i> Boyer Valley Railway†.....	140.83	421,633.95	2,992.92	391,640.43	2,780.94	29,993.52	212.97			
<i>m</i> Iowa, Minnesota & N. W. Ry....	61.31									65,743.05
<i>n</i> Soldier River Branch††.....	383.20	1,984,212.81	5,178.00	1,560,666.12	4,072.71	423,546.69	1,105.29			2,285.16
<i>o</i> Toledo & Northwestern Ry.....	26.40	44,803.81	1,697.11	32,470.52	1,229.94	12,333.29	467.17			
<i>p</i> Chicago, Iowa & Dakota Ry.....										
Totals and averages.....	1,564.34	\$11,926,821.90	\$ 7,624.18	\$ 8,644,325.79	\$ 5,525.86	\$3,282,496.11	\$2,068.32			\$ 285,668.06

*Included with C. & C. B. division. †Included in report for Ottumwa, Cedar Falls & St. Paul Ry. ††Included in report for Toledo & Northwestern Ry. ‡Included in report for Maple River Branch. ‡‡Included in report for Maple River Branch.

TABLE No. 6—CONTINUED.

NAME OF ROAD OR DIVISION.	Miles of main track in Iowa.	GROSS EARNINGS FOR IOWA.		OPERATING EXPENSES FOR IOWA.		NET EARNINGS OR LOSS FOR IOWA.				Taxes paid in 1901 in Iowa.	
		Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.			
						Total.	Per mile.	Total.	Per mile.		
8—Chicago, Rock Island & Pacific Ry.											
aIowa Division	318.12	\$3,791,859.02	\$11,919.59	\$2,307,769.31	\$7,254.40	\$1,484,089.71	\$4,665.19				\$117,651.18
bSouthwestern Division	194.89	2,148,993.87	11,055.09	1,259,154.87	6,477.47	889,844.90	4,577.62				48,116.51
cOskaloosa Division	79.31	156,497.29	1,972.48	118,408.06	1,492.98	38,029.23	479.50				8,970.74
dWilton Branch	12.04	20,888.73	1,693.42	16,754.16	1,391.54	3,634.57	301.88				1,105.74
eWilton & Tipton Branch	6.08										73.98
fNewton & Monroe Branch	17.02	13,561.49	796.80	16,404.12	963.81			\$2,842.63	\$167.01		1,622.64
gDes Moines, Indianola & W. Br.	47.08	112,133.80	2,381.77	88,994.24	1,465.42	43,139.56	916.30				6,102.37
hGuthrie Center Branch	14.44	13,220.16	915.52	16,153.45	1,118.66			2,963.29	208.14		1,418.70
iAudubon Branch	24.41	39,410.29	1,614.51	23,067.02	944.98	16,343.27	669.53				3,255.21
jGriswold Branch	14.22	18,149.16	1,276.31	14,839.61	1,043.57	3,309.55	232.74				1,852.05
kHarlan Branch	11.88	13,662.53	1,150.05	13,489.7	1,135.45	173.41	14.60				1,530.92
lCarson Branch	17.73	20,462.77	1,154.13	15,397.89	868.46	5,064.88	285.67				2,288.69
mKeosauqua Branch	4.50	3,516.92	781.54	6,932.46	1,540.55			3,415.54	759.01		618.36
nKeokuk & Des Moines Div.	162.31	607,405.39	3,742.25	423,820.79	2,611.18	183,584.60	1,131.07				22,903.72
oDes Moines & Ft. Dodge Div.	133.34	700,199.16	5,061.44	359,854.04	2,601.23	340,345.12	2,460.21				22,453.92
pGowrie & Northwestern Div.	109.30	124,289.73	1,137.14	116,696.61	1,067.67	7,593.12	69.47				1,968.38
Totals and averages	1,171.17	\$7,783,695.36	\$6,646.08	\$4,777,735.50	\$4,079.45	\$3,005,959.86	\$2,566.62				\$241,933.05
9—Chicago, St. P., M. & Omaha Ry—											
aMain Line	57.10	888,208.83	15,555.22	416,008.64	7,285.61	472,195.24	8,269.61				18,101.80
bRock Rapids Branch	17.44	8,321.88	477.17	11,867.12	680.45			3,545.24	203.28		2,906.98
Totals and averages	74.54	\$896,525.76	\$12,027.44	\$427,875.76	\$5,740.21	\$468,650.00	\$6,287.23				\$21,008.18
10—Colfax Northern Ry.	6.000	11,470.04	1,911.67	6,638.86	1,106.48	4,831.18	805.20				617.47
11—Crooked Creek R. R. & Coal Co.	17.612	25,576.92	1,452.41	20,106.30	1,141.75	5,470.62	310.66				1,692.75
12—Davenport, R. I. & N.-W. Ry.	33.78	115,439.00	3,335.42	102,438.00	2,959.78	13,001.00	375.64				5,346.09
13—Des Moines Union Ry.	4.00	166,778.02	41,694.50	166,778.02	41,694.50						13,999.76
14—Des Moines, Iowa Falls & N.	10.00										
15—Dubuque & Sioux City Ry.—											
aMain Line	327.18	2,928,905.96	8,951.97	1,826,164.21	5,581.52	1,102,741.75	3,370.44				77,131.68
bOwasa Branch	59.10	47,401.59	802.06	50,312.75	851.31						6,866.98
cSioux Falls Branch	70.13	154,682.68	2,205.65	125,704.32	1,792.44	28,978.36	413.21	\$2,911.16	\$49.25		8,804.46
dCedar Rapids Branch	41.85	52,530.25	1,255.20	46,323.89	1,107.02	6,201.36	148.18				3,333.34
eMona Branch	75.97	97,041.06	1,277.36	92,033.32	1,211.44	5,007.74	65.92				5,923.88
fOmaha Division	131.02	503,174.55	3,840.44	575,177.36	4,300.00			72,003.31	549.56		12,053.60
gStacyville Railroad	7.93	8,970.95	1,131.25	8,344.75	1,052.30	626.20	78.87				512.00
Totals and averages	713.18	\$3,792,707.04	\$5,318.02	\$2,724,066.10	\$3,819.60	\$1,068,640.94	\$1,498.42				\$114,113.94
16—Iowa Central Ry.—											
aMain Line—Northwood to Albia	163.003										
bMain Line—Northwood to Minn. state line	21.260	1,175,087.48	6,208.75	953,679.89	5,065.33	216,407.59	1,143.42				29,627.37
cBelmond Branch	22.200	46,861.28	2,110.87	36,979.27	1,665.73	9,882.01	445.14				1,750.68
dStory City Branch	34.510	57,731.51	1,672.89	46,875.88	1,353.33	10,855.63	314.56				2,745.27
eState Center Branch	26.640	18,104.94	679.61	25,609.59	961.32			7,504.65	281.71		1,726.17
fMontezuma Branch	13.610	10,887.35	799.22	15,706.31	1,158.44				359.22		962.81
gNewton Branch	30.250	24,970.84	825.48	39,353.74	1,300.95			4,878.96	475.47		1,988.07
hEastern Division	96.271	476,010.59	4,944.49	310,656.50	3,226.90	165,354.09	1,717.59				10,243.60
iIowa Central & Western Ry.	36.593	8,608.10	235.24	6,349.37	173.51	2,258.73	61.73				4,368.56
Totals and averages	449.337	\$1,818,262.09	\$4,046.54	\$1,440,270.55	\$3,205.32	\$377,991.54	\$841.22				\$53,412.53
17—Jasper County Coal Co. & Ry.	2.500										
18—Manchester & Oneida Ry.	8.000										
19—Marshalltown & Dakota Ry.	21.000	31,393.36	1,494.92	16,177.31	770.35	15,216.05	724.57				
20—Minneapolis & St. Louis Ry.	211.57	656,476.97	3,102.88	495,488.37	2,341.96	160,988.60	760.92				25,113.02
21—Muscatine North & South Ry.	28.67	46,988.65	1,638.94	39,944.52	1,393.25	7,044.13	245.69				2,475.51
22—Omaha Bridge & Ter. Ry. Co.	4.824	53,695.07	11,128.50	29,737.45	6,164.48	23,957.62	4,964.02				2,063.31
23—Union Terminal Ry. Co.	1.28										
24—Stout City Bridge Co.	1.86										
25—D. & S. C.; C., St. P., M. & O.; S. C. & Pac. and C., M. & St. P.—											
—Line to stockyards	1.50										
26—Tabor & Northern Ry.	8.79	18,520.74	2,107.02	12,142.64	1,378.00	6,378.10	725.60				390.47
27—The Atchison, Topeka & S. Fe Ry.	19.76	150,740.51	7,700.00	80,670.52	4,121.01	70,070.00	3,579.49				9,239.32
28—Toledo, Peoria & Western Ry.	75										
29—Union Pacific Ry.—											
aMain Line	2.06	162,289.94	78,781.52	200,053.46	97,113.33			37,763.52	18,331.81		18,148.02
bDummy Line	1.72	Not reported		Not reported							
Totals and averages	3.78	\$162,289.94	\$78,781.52	\$200,053.46	\$97,113.33			\$37,763.52	\$18,331.81		\$18,148.02

*NOTE—The earnings and operating expenses given for Iowa Central & Western are for two months only.

TABLE No. 6—CONTINUED.

NAME OF ROAD OR DIVISION.	Miles of 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.		LOSS.			
						Total.	Per mile.	Total.	Per mile.		
30 Wabash Ry.—											
o Wabash Railway.....	43.31	\$ 121,606.51	\$ 2,765.83	\$ 150,064.53	\$ 3,410.56	.....	.....	\$28,908.02	\$ 644.73	\$ 5,621.68	
b Des Moines & St. Louis.....	93	243,393.05	2,516.90	300,120.06	3,103.71	.....	.....	164,738.01	.....	586.72	12,355.13
c Omaha & St. Louis.....	65.73	330,300.00	5,025.10	297,806.34	4,075.70	\$ 62,408.66	\$ 949.40	.....	.....	.....	9,467.85
Totals and averages.....	202.37	\$ 695,389.56	\$ 3,427.75	\$ 718,089.93	\$ 3,539.65	.....	.....	\$22,700.37	\$ 111.90	\$ 27,354.66	
31—Willmar & Sioux Falls Ry.....	76.70	282,000.82	3,677.45	244,736.07	3,190.83	37,323.85	486.62	.....	.....	.....	12,584.00
Totals and averages for state.....	9,415.9083	\$50,079,948.12	\$6,018.13	\$39,618,967.39	\$4,251.64	\$16,490,975.82	\$1,706.49	.....	.....	\$1,863,492.87	

*NOTE.—The averages for state are computed on 8,318.5 miles, that being the mileage reporting earnings and operating expenses.

TABLE No. 7.

Abstract of reports of interstate railway companies doing business in Iowa for the year ending December 31, 1901.

NAME OF ROAD.	Miles of main track in system.	GROSS EARNINGS FOR SYSTEM.		OPERATING EXPENSES FOR SYSTEM.		NET EARNINGS FOR SYSTEM.		Taxes paid in Iowa on system.	
		Total.	Per mile.	Total.	Per mile.	Total.	Per mile.		
Atchison, Topeka & Santa Fe Ry.....	4,774.49	\$ 36,765,981.44	\$ 7,700.50	\$ 10,675,736.61	\$ 2,235.89	\$ 4,121.01	\$ 17,090,244.83	\$ 3,579.49	\$ 1,317,398.44
Burlington, Cedar R. & Northern Ry.....	1,273.47	5,238,823.63	4,113.81	3,340,064.24	2,629.89	1,889,759.39	1,850.92	154,918.64	
Chicago, Burlington & Quincy Ry.....	(a) 3,706.21	30,980,026.73	8,223.77	19,018,719.68	5,049.82	11,961,467.05	3,175.95	928,622.29	
Chicago Great Western Railway.....	(b) 1,056.29	7,860,638.24	7,478.65	5,902,144.04	5,587.56	1,957,554.20	1,891.09	219,632.84	
Chicago, Milwaukee & St. Paul Ry.....	6,700.22	44,902,007.85	6,744.79	27,954,034.52	4,251.62	16,397,073.03	2,493.15	1,329,465.04	
Chicago & Northwestern Railway.....	(c) 6,238.98	47,848,036.61	7,664.73	26,362,300.04	4,208.26	18,262,776.57	2,978.49	1,482,008.26	
Chicago, Rock Island & Pacific Ry.....	(d) 3,626.61	27,988,424.69	7,717.51	17,675,187.20	4,873.73	10,313,287.43	2,843.73	969,247.98	
Chicago, St. P., Minn. & Omaha Ry.....	1,457.68	11,196,403.79	7,526.08	6,592,846.96	4,531.63	4,903,554.83	3,694.45	.....
Dubuque & Sioux City Railway.....	730.54	3,850,847.97	5,307.08	2,771,314.82	3,747.94	1,079,533.15	1,458.74	.....
Iowa Central Railway.....	838.86	2,411,418.10	4,474.98	1,852,160.15	3,447.14	559,257.95	1,037.84	73,065.00	
Minneapolis & St. Louis Railway.....	631.73	3,473,221.35	5,497.46	1,983,538.50	3,108.19	1,509,686.85	2,389.76	110,963.17	
Union Pacific Railway.....	3,623.46	28,471,374.53	8,755.10	14,065,036.04	4,733.43	12,386,318.49	4,004.67	824,344.61	
Wabash Railway.....	(d) 2,423.58	18,282,167.07	7,548.51	13,182,890.25	5,421.24	5,149,267.82	2,130.27	612,412.12	
Willmar & Sioux Falls Railway.....	433.41	1,544,841.53	3,564.38	950,748.20	2,069.04	635,093.33	1,465.34	56,843.14	
Grand total and averages.....	39,728.63	\$ 268,460,477.53	\$ 7,309.30	\$ 164,304,690.61	\$ 4,473.48	\$ 104,155,786.92	\$ 2,835.82	.....

NOTES.—(a) The C. B. & K. C., H. & S. K. & W., S. L. K. & N-W., K. & St. Paul, B. & Western, B. & Northwestern, D. M. & K. C., K. C. St. J. & C. B. and C. B. & Q. east of Missouri river are included and treated as the system in 1902 computations; (b) Mason City & Fort Dodge R. R. and Winona and Western are included in C. G. W. system; (c) Toledo & Northwestern and C. I. & Dakota are included in C. & N-W. system; (d) Including leased lines.

TABLE No. 8.

Statement of the Assessment of Express Property as Fixed by Executive Council July 24, 1902.

ADAMS EXPRESS COMPANY.

COUNTIES.	Miles.	Assessed valuation per mile.	Total assessment.
Adair.....	29.822	\$ 40.00	\$ 1,192.88
Adams.....	30.405	40.00	1,216.20
Appanoose.....	60.61	40.00	2,424.40
Cass.....	13.652	40.00	546.08
Cerro Gordo.....	24.34	40.00	973.60
Clarke.....	47.771	40.00	1,910.84
Davis.....	15.45	40.00	618.00
Decatur.....	99.876	40.00	3,995.04
Des Moines.....	40.881	40.10	1,635.24
Dubuque.....	532	40.00	21,280
Franklin.....	42.79	40.00	1,711.60
Fremont.....	61.663	40.00	2,466.52
Hancock.....	13.086	40.00	523.44
Hardin.....	28.96	40.00	1,158.40
Henry.....	75.476	40.00	3,019.04
Jasper.....	33.191	40.00	1,327.64
Jefferson.....	56.919	40.00	2,276.76
Keokuk.....	39.861	40.00	1,594.44
Kossuth.....	14.551	40.00	582.04
Lee.....	112.576	40.00	4,503.04
Louisia.....	47.159	40.00	1,886.36
Lutas.....	52,125	40.00	2,085.00
Madison.....	12.43	40.00	497.20
Mahaska.....	61.404	40.00	2,456.16
Marion.....	39.204	40.00	1,568.16
Marshall.....	65.512	40.00	2,620.48
Mills.....	75.394	40.00	3,015.76
Monroe.....	63.297	40.00	2,531.88
Montgomery.....	49.606	40.00	1,984.24
Muscatine.....	7.72	40.00	308.80
Page.....	81.6823	40.00	3,267.29
Polk.....	17.425	40.00	697.00
Pottawattamie.....	17.58	40.00	703.20
Poweshiek.....	36.49	40.00	1,459.60
Ringgold.....	55.162	40.00	2,206.48
Story.....	19.50	40.00	780.00
Taylor.....	55.008	40.00	2,200.32
Union.....	44.039	40.00	1,761.56
Van Buren.....	42.05	40.00	1,682.00
Wapello.....	26.706	40.00	1,068.24
Warren.....	56.864	40.00	2,274.56
Washington.....	38.713	40.00	1,548.52
Wayne.....	36.693	40.00	1,467.72
Worth.....	13.428	40.00	537.12
Wright.....	15.456	40.00	618.24
Total.....	1873.0593	.....	\$ 74,922.37

TABLE No. 8—CONTINUED.
AMERICAN EXPRESS COMPANY.

COUNTIES.	Miles.	Assessed valuation per mile.	Total assessment.
Audubon.....	11.99	\$ 40.00	\$ 479.60
Benton.....	27.74	40.00	1,109.60
Black Hawk.....	40.37	40.00	1,614.80
Boone.....	37.70	40.00	1,508.80
Bremer.....	19.47	40.00	778.80
Buchanan.....	24.53	40.00	981.20
Buena Vista.....	49.18	40.00	1,967.20
Butler.....	56.02	40.00	2,240.80
Calhoun.....	64.53	40.00	2,581.20
Carroll.....	60.18	40.00	2,407.20
Cedar.....	53.48	40.00	2,139.20
Cerro Gordo.....	29.01	40.00	1,160.40
Cherokee.....	55.87	40.00	2,234.80
Chickasaw.....	7.05	40.00	282.00
Clay.....	5.70	40.00	228.00
Clinton.....	83.01	40.00	3,320.40
Crawford.....	112.97	40.00	4,518.80
Delaware.....	38.54	40.00	1,541.60
Dubuque.....	30.40	40.00	1,216.00
Emmet.....	18.78	40.00	751.20
Floyd.....	19.37	40.00	774.80
Franklin.....	1.10	40.00	44.00
Greene.....	24.19	40.00	967.60
Grundy.....	31.43	40.00	1,257.20
Hamilton.....	76.23	40.00	3,049.20
Hardin.....	74.93	40.00	2,997.20
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
Jones.....	22.98	40.00	919.20
Keokuk.....	16.89	40.00	675.60
Kossuth.....	58.26	40.00	2,330.40
Linn.....	57.16	40.00	2,286.40
Lyon.....	41.70	40.00	1,668.00
Mahaska.....	36.44	40.00	1,457.60
Marshall.....	25.99	40.00	1,039.60
Mitchell.....	30.65	40.00	1,226.00
Monona.....	86.13	40.00	3,445.20
Monroe.....	2.40	40.00	96.00
O'Brien.....	59.28	40.00	2,371.20
Oscocla.....	17.98	40.00	719.20
Palo Alto.....	2.74	40.00	109.60
Plymouth.....	52.39	40.00	2,095.60
Pocahontas.....	33.98	40.00	1,359.20
Polk.....	24.16	40.00	966.40
Pottawattamie.....	43.604	40.00	1,744.16
Poweshiek.....	27.21	40.00	1,088.40
Sac.....	88.38	40.00	3,535.20
Scott.....	24.34	40.00	973.60
Shelby.....	18.72	40.00	748.80
Sioux.....	64.24	40.00	2,569.60
Story.....	49.96	40.00	1,998.40
Tama.....	77.92	40.00	3,116.80
Webster.....	66.77	40.00	2,670.80
Winnebago.....	11.43	40.00	457.20
Woodbury.....	101.97	40.00	4,078.80
Worth.....	13.78	40.00	551.20
Wright.....	23.85	40.00	954.00
Total.....	2,410.464	.....	\$ 93,418.56

TABLE No. 8—CONTINUED.

GREAT NORTHERN EXPRESS COMPANY.

COUNTIES.	Miles.	Assessed valuation per mile.	Total assessment.
Lyon	18.48	\$ 30.00	\$ 554.40
Plymouth	25.37	30.00	761.10
Sioux	27.28	30.00	818.40
Woodbury	5.57	30.00	167.10
Total	76.70		\$ 2,301.00

PACIFIC EXPRESS COMPANY.

Appanoose	25.14	\$ 30.00	\$ 754.23
Davis	26.246	30.00	787.38
Fremons	8.74	30.00	262.20
Marion	30.00	30.00	1,170.00
Mills	25.94	3.00	778.20
Monroe	21.94	30.00	658.20
Paga	19.33	30.00	584.90
Polk	17.51	30.00	525.30
Portawattamie	18.104	30.00	543.12
Wapello	9.832	30.00	294.96
Total	21,225.40		\$ 6,367.02

UNITED STATES EXPRESS COMPANY.

Adair	8.52	\$40.00	\$ 340.80
Allamore	64.55	40.00	2,582.00
Appanoose	32.29	40.00	1,311.60
Antubon	16.23	40.00	657.20
Benton	6.62	4.00	2,544.80
Black Hawk	32.73	40.00	1,309.20
Boone	50.83	40.00	2,033.20
Bremer	9.87	40.00	394.80
Buchanan	25.78	40.00	1,031.20
Buena Vista	49.77	40.00	1,970.80
Butler	40.00	40.00	842.40
Calhoun	37.43	40.00	2,299.20
Carroll	24.96	40.00	998.00
Cass	49.44	40.00	1,977.00
Cedar	62.72	40.00	2,508.80
Cerro Gordo	45.73	40.00	1,729.40
Chickasaw	36.33	40.00	1,453.20
Clay	104.01	40.00	4,160.40
Clayton	132.28	40.00	5,291.20
Clinton	95.03	40.00	3,801.20
Crawford	43.28	40.00	1,731.20
Dallas	105.57	40.00	4,222.80
Davis	23.75	40.00	950.00
Delaware	36.91	40.00	1,476.40
Des Moines	31.18	40.00	847.20
Dickinson	50.06	40.00	2,002.30
Dubuque	60.10	40.00	2,404.00
Emmet	55.15	40.00	2,206.00
Fayette	97.85	40.00	3,912.30
Floyd	45.20	40.00	1,808.00
Franklin	12.49	40.00	497.20
Greene	50.42	40.00	2,016.30
Grundy	35.24	40.00	1,409.00
Guhrke	70.20	40.00	2,808.40
Hancock	35.61	40.00	1,424.40
Hardin	17.80	40.00	715.00
Harrison	7.01	40.00	280.40

TABLE No. 8—CONTINUED.

UNITED STATES EXPRESS COMPANY.

COUNTIES.	Miles.	Assessed value per mile.	Total assessment.
Howard	24.38	\$ 40.00	\$ 975.20
Humboldt	54.74	40.00	2,189.60
Iowa	57.69	40.00	2,317.20
Jackson	74.87	40.00	2,994.80
Jasper	68.02	40.00	2,720.80
Jefferson	26.63	40.00	1,065.20
Johnson	73.81	40.00	2,952.40
Jones	72.99	40.00	2,919.60
Kookuk	87.91	40.00	3,516.40
Kossuth	71.94	40.00	2,877.60
Lee	37.18	40.00	1,487.20
Linn	94.65	40.00	3,786.00
Louisia	42.14	40.00	1,685.60
Lyon	50.58	40.00	2,011.20
Madison	23.64	40.00	945.60
Mahaska	52.42	40.00	2,096.80
Marion	27.42	40.00	1,096.80
Marshall	25.39	40.00	1,015.60
Mitchell	43.04	40.00	1,721.60
Monona	27.53	40.00	1,101.20
Monroe	10.47	40.00	418.80
Muscatine	103.04	40.00	4,241.60
O'Brien	37.24	40.00	1,489.60
Oceola	39.29	40.00	1,571.60
Palo Alto	72.12	40.00	2,884.80
Plymouth	15.00	40.00	600.00
Pocahontas	57.15	40.00	2,286.00
Polk	83.93	40.00	3,357.20
Portawattamie	62.54	40.00	2,501.60
Poweshiek	32.39	40.00	1,295.60
Sac	19.15	40.00	766.00
Scott	123.44	40.00	4,937.60
Shelby	41.06	40.00	1,642.40
Sioux	54.95	40.00	2,198.00
Story	24.79	40.00	991.60
Tama	44.49	40.00	1,779.00
Van Buren	38.15	40.00	1,526.00
Wapello	65.00	40.00	2,600.00
Warren	28.23	40.00	1,129.20
Washington	65.00	40.00	2,600.00
Wayne	42.71	40.00	1,708.40
Webster	75.13	40.00	3,005.20
Winneshiek	47.12	40.00	1,884.80
Wright	62.84	40.00	2,513.60
Wright	37.59	40.00	1,503.60
Worth	18.40	40.00	736.00
Wright	45.05	40.00	1,802.00
Total	4,156.40		\$ 167,819.00

WELLS FARGO EXPRESS COMPANY.

Black Hawk	37.90	\$ 30.00	\$ 1,137.00
Bremer	62.55	30.00	1,876.50
Buchanan	14.31	30.00	429.30
Butler	37.81	30.00	1,134.30
Cerro Gordo	34,904	30.00	788.12
Chickasaw	25.70	30.00	771.00
Clayton	81.21	30.00	2,436.30
Delaware	33.62	30.00	1,008.60
Dubuque	35.71	30.00	1,071.30
Fayette	10,235	30.00	307.05
Franklin	7.35	30.00	220.50
Grundy	14.65	30.00	439.50
Howard	19.02	30.00	570.60

TABLE No. 8—CONTINUED.

UNITED STATES EXPRESS COMPANY.

COUNTIES.	Miles.	Assessed value per mile.	Total assessment.
Lee	19.76	\$ 30.00	\$ 592.80
Madison	19.48	30.00	584.40
Marshall	31.78	30.00	953.40
Mitchell	37.30	30.00	1,119.00
Folk	31.49	30.00	944.70
Ringgold	23.94	30.00	718.20
Dana	12.64	30.00	379.20
Taylor	5.73	30.00	171.70
Union	22.500	30.00	677.70
Warren	15.79	30.00	473.70
Webster	31.224	30.00	936.72
Worth	14.46	30.00	433.80
Wright	33.506	30.00	1,005.18
Total	606.279		\$ 18,188.97

TABLE No. 9.

Statement of the Assessment of Telegraph and Telephone Property as fixed by the Executive Council on July 31, 1902.

COMPANIES.	Miles.	Assessment per mile.	Total assessment.
Adams Telephone Company	10.00	\$ 12.50	\$ 125.00
Air Light Telephone Company	8.00	10.00	80.00
Afton Mutual Telephone Company	20.00	71.50	1,430.00
Albin Telephone Company	10.00	325.00	3,250.00
Albion Farmers Telephone Company	24.50	17.65	432.50
Alden Telephone Company	3.50	200.00	700.00
Algona Telephone Company	1.00	666.25	666.25
Alice Telephone Company	11.50	10.00	115.00
Allender, Thomas B., Telephone Line .....	.75	13.33	10.00
Alta Telephone Company	1.00	675.00	675.00
Amana Society Telephone Company	24.00	10.00	240.00
American District Telegraph Company of Iowa	43.00	46.51	1,998.23
American Telegraph & Telephone Company of Iowa	370.55	35.00	12,969.00
Amity Telephone Company	10.00	10.00	100.00
Anamosa & Burlington Telephone Company	9.00	10.00	90.00
Antioch Mutual Telephone Company	18.00	10.00	180.00
Audubon & Kimballton Telephone Company	39.00	13.95	543.15
Audubon County Telephone Company	65.00	57.45	3,734.24
Audubon-Manning Telephone Company	20.00	10.00	200.00
Banner Telephone Company	9.00	13.66	122.97
Bateman Telephone Line	5.25	10.00	52.50
Beaman Telephone Company	8.00	28.12	225.00
Bear Creek Valley Farmers Mutual Telephone Company	6.50	27.54	179.00
Belle Plaine Telephone Line	7.00	442.85	3,100.00
Belle Plaine & Davton Farmers Line	8.25	12.60	104.00
Bellevue Telephone Company	9.66	43.21	417.50
Benton Telephone Company	7.40	14.55	107.50
Benton Township Telephone Company	9.00	12.28	110.50
Bertram & Big Creek Telephone Company	14.00	9.29	130.00
Biddle-Stanton Telephone Company	4.00	15.00	60.00
Big Four Telephone Company	4.00	15.00	60.00
Big Four Telephone Company	4.00	15.00	60.00
Blairstown Telephone Company	7.50	7.80	58.25
Bland & O'Connell Telephone Company	7.50	9.00	67.50
Bloomfield Telephone Company	7.25	9.60	70.00
Boone & Marshalltown Telephone Company	51.62	36.51	1,883.54
Boone County Telephone Company	162.00	73.17	11,833.54
Boone Telephone Company	7.00	10.39	72.50
Bowser Telephone Line	8.00	6.39	51.00
Beacon Telephone Company	6.00	7.27	43.75
Bishop Telephone Company	263.29	15.00	3,948.90
Bridge Line Telephone Company	9.49	8.43	79.93
Brighton Telephone Company	57.00	25.79	1,470.63
Brooklyn and Malcom Telephone Line Company	8.00	10.94	87.50
Brookside Telephone Association	16.875	15.85	267.35
Buckeye Telephone Company	7.50	10.84	81.25
Buffalo Center Telephone Company	1.00	400.00	400.00
Bunker Hill Telephone Association	7.00	10.00	70.00
Burke Telephone Company	7.25	12.86	93.00
Bussey Mutual Telephone Company	1.00	210.00	210.00

TABLE No. 9—CONTINUED.

COMPANIES.	Miles.	Assessment per mile.	Total Assessment.
Butterville Telephone Line.....	5.00	\$ 10.00	\$ 50.00
Canton Co-operative Telephone Company.....	1.50	16.66	25.00
Canton Telephone Company.....	14.00	9.82	137.48
Carroll County Telephone Company.....	30.00	10.00	300.00
Carrollton Independent Telephone Company.....	25.00	10.00	250.00
Carson Telephone Company.....	47.50	26.89	1,277.50
Cedar Rapids and Marion Telephone Company.....	100.250	142.75	14,311.98
Cedar Valley Telephone Company.....	668.60	36.09	24,129.75
Centerdale and Union Valley Telephone Company.....	7.25	11.03	80.00
Cedar Point and Toddville Telephone Company.....	12.00	10.00	120.00
Center Point and Urbana Mutual Telephone Company.....	9.00	13.05	117.45
Center Point, Green's Grove and Toddville Mut. Telephone Co.....	12.00	10.00	120.00
Centerville Telephone Company.....	47.00	70.10	3,295.00
Central Telephone Company.....	11.00	10.00	110.00
Central Telephone Company.....	176.50	24.78	4,373.67
Chamberlain Independent Telephone Company.....	59.50	75.63	4,499.98
Chariton and Cambria Telephone Company.....	17.00	7.79	132.50
Chariton and Newbern Telephone Company.....	50.75	8.85	449.50
Chariton Telephone Company.....	21.00	88.81	1,865.00
Chester and Grinnell Telephone Company.....	10.50	14.05	147.00
Chester and Newburg Telephone Line.....	15.00	5.33	80.00
Chicago Milwaukee & St. Paul Railway Company.....	149.44	62.50	9,340.00
Clarinda and Shambaugh Rural Mutual Telephone Co.....	11.00	12.73	140.00
Clarion and Northwestern Telephone Company.....	2.25	502.22	1,130.00
Clear Creek Center Telephone Company.....	10.60	10.65	115.00
Clear Lake Independent Telephone Company.....	2.00	411.25	822.50
Corning Telephone Company.....	130.50	28.50	3,719.25
Coakley, J. W., Telephone Line.....	28.00	1.43	40.00
Coal Creek and What Cheer Telephone Company.....	10.00	14.75	147.50
Coal Glen Mutual Telephone Company.....	20.00	5.00	100.00
Coggon and Prairiesburg Telephone Line.....	10.00	10.50	105.00
Columbia Center Telephone Company.....	7.50	18.00	135.00
Columbus City and Coffey Telephone Company.....	10.25	12.44	127.50
Columbus Junction Telephone Company.....	55.50	28.89	1,603.40
Commercial Telephone Company.....	43.33	64.17	2,783.69
Confidence and Griffinville Telephone Company.....	12.00	11.75	141.00
Cono Telephone Company.....	22.00	5.00	110.00
Covington and Northwestern Telephone Company.....	10.00	17.50	175.00
Coon Rapids—Carrollton Telephone Company.....	22.00	10.25	225.50
Conrad Telephone and Telegraph Company.....	2.25	256.66	577.50
Corydon and Humeston Telephone Company.....	16.00	7.19	115.00
Corydon Township Telephone Company.....	12.50	14.00	175.00
Crabapple, Marion and Springville Telephone Company.....	11.50	15.00	172.50
Crow and Beoney Telephone Line.....	13.00	23.07	299.91
Cottage Hill Telephone Company.....	6.75	10.00	67.50
Crawfordsville Telephone Company.....	1.00	90.00	90.00
Cresco and Kandallville Telephone Company.....	9.75	10.00	97.50
Creston Mutual Telephone Company.....	45.00	154.16	6,937.50
Crow, Fred H., Telephone Line.....	54.25	22.12	1,200.00
Davis, W. T., Private Telephone Line.....	5.00	10.00	50.00
Dedham and Viola Center Mutual Telephone Company.....	15.00	19.00	285.00
Delphos and Allendale Telephone Co.....	9.50	8.70	82.50
Denmark Independent Telephone Company.....	16.00	6.25	100.00
Dennison Telephone Company.....	25.00	10.00	250.00
Danville Mutual Telephone Company.....	30.00	23.62	708.50
Diagonal, Benton and Maloy Mutual Telephone Company.....	12.75	11.77	150.00
Diagonal Telephone Company.....	7.00	8.59	60.00
Dixon Telephone Company.....	1.50	250.00	375.00
Doe Branch Telephone Company.....	8.00	16.56	132.50
Dubuque Telephone Company.....	10.90	1,605.50	17,500.00
Early Telephone Company.....			750.00
Early Farmers Mutual Telephone Company—Division "A".....	15.00	13.33	200.00
East Highland and Columbia Telephone Company.....	13.00	10.56	190.00
East Kelley Farmers Telephone Company.....	4.00	11.25	45.00
East Union Mutual Telephone Company.....	2.50	40.00	100.00
Eddyville Telephone Exchange.....	22.00	49.43	1,087.46
Ehler Telephone Company.....	3.50	7.50	45.00
Eldon Telephone Company.....	30.00	58.16	1,744.80

TABLE No. 9—CONTINUED.

COMPANIES.	Miles.	Assessment per mile.	Total assessment.
Eldora and Owasa Telephone Company.....	11.00	15.90	175.00
Eldora and Providence Telephone Company.....	11.50	11.30	130.00
Eldora and Whitten Mutual Telephone Company.....	13.50	13.33	180.00
Eldora Center Mutual Telephone Company.....	10.00	15.00	150.00
Eldora, Pleasant View and Steamboat Mutual Telephone Co.....	7.75	25.81	200.00
Eldora, Rough Woods and Pleasant Telephone Company.....	13.00	10.00	130.00
Elk Run Mutual Telephone Company.....	8.75	12.29	107.50
Elm Grove and North Star Line.....	5.75	15.65	90.00
Elm Grove Telephone Company.....	.75	20.00	15.00
Elwood Telephone Company.....	20.00	90.00	1,800.00
Emmetsburg Telephone Company.....	3.00	396.66	1,100.00
English Telephone Company.....	20.00	13.00	260.00
Epworth Telephone Company.....	36.77	24.61	905.00
Eureka Farmers Mutual Telephone Company.....	16.00	10.00	160.00
Fairfax and Eldora Farmers Mutual Telephone Company.....	9.00	7.50	67.50
Fairfax Telephone Line.....	8.00	13.28	106.25
Fairmont Telephone Company.....	10.50	12.50	131.25
Fairview Independent Telephone Company.....	9.50	12.90	122.50
Fairview Telephone Company.....	8.00	10.63	85.00
Fairview Rural Telephone Company.....	12.50	24.80	310.00
Farmers and Business Men's Mutual Telephone Company.....	44.50	12.50	556.25
Farmers and Merchants Bank Private Telephone Line.....	14.50	17.24	250.00
Farmers and Merchants Mutual Telephone Company.....	15.75	14.44	228.00
Farmers and Merchants Mutual Telephone Company.....	40.00	7.50	300.00
Farmers and Traders Telephone Company.....	22.00	22.73	500.00
Farmers Co-operative Telephone Company.....	18.00	10.00	180.00
Farmers Free Telephone Line.....	5.50	10.00	55.00
Farmers Friend Telephone Company.....	8.50	10.00	85.00
Farmers Line, or County Line No. 3.....	8.00	15.62	125.00
Farmers Mutual Independent Telephone Company.....	59.00	12.32	690.00
Farmers Mutual Telephone Company of Adair County.....	27.00	17.41	400.00
Farmers Mutual Telephone Company No. 1.....	15.50	10.00	155.00
Farmers Mutual Telephone Company (Adams).....	4.50	6.66	30.00
Farmers Mutual Telephone Company (Sac).....	11.00	13.41	147.50
Farmers Mutual Telephone Company (Lyon).....	15.00	10.66	160.00
Farmers Mutual Telephone Company (Dallas).....	37.00	11.55	427.50
Farmers Mutual Telephone Company (Carroll).....	15.50	7.66	118.75
Farmers Mutual Telephone Company (Grundy).....	18.00	14.58	262.50
Farmers Mutual Telephone Company (Wayne).....	11.00	11.14	122.50
Farmers Mut. of Iowa Falls and Franklin Co. Telephone Co.....	5.75	13.03	75.00
Farmers Telephone Association of Linn Grove.....	15.00	9.66	145.00
Farmers Telephone Company (Dallas).....	57.00	28.07	1,600.00
Farmers Telephone Company (Harrison).....	13.00	10.77	140.00
Farmer Telephone Association of Otter Creek, Jackson Co.....	14.00	12.50	175.00
Farmers Telephone Company—Division "C".....			325.00
Felix Mutual Telephone Company.....	12.00	16.25	195.00
Ferry Telephone Company or "I" Rural.....	9.00	10.00	90.00
Forest Hill Telephone Association.....	10.00	12.50	125.00
Fort Dodge Telephone Company.....	108.00	101.85	10,999.80
Four Corners Telephone Company.....	8.00	12.50	100.00
Fowler Telephone Exchange.....	4.00	150.00	600.00
Frankfort and Stratton Telephone Company.....	9.00	11.64	105.00
Franklin Mutual Telephone Company.....	7.00	12.84	90.00
Franklin Short Line.....	20.00	15.63	312.50
Fremont Farmers Telephone Company.....	4.50	18.94	180.00
Fremont Telephone Company.....	9.00	11.11	100.00
Galva Telephone Exchange Company.....	38.00	30.55	1,099.80
Garner Electric, Power and Telephone Company.....	3.00	206.66	620.00
Garnaville Telephone Company.....	47.25	10.00	472.50
Garwin, Monticello and Toledo Telephone Company.....	13.00	9.42	122.50
Geneva and Farmers Mutual Telephone Company.....	8.00	12.50	100.00
Geneva Telephone Company.....	8.00	11.25	90.00
German-American Telephone Company.....	40.00	17.50	700.00
German Center "B" Telephone Line.....	9.50	8.68	82.50
German Independent Telephone Association.....	8.00	14.38	115.00
German Island Farmers Mutual Telephone Company.....	14.25	15.44	220.00
German Stub Mutual Telephone Company.....	6.50	10.00	65.00
German Township Pioneer Telephone Company.....	13.25	12.00	160.00
German Telephone Company.....	12.50	12.20	140.00

TABLE No. 9—CONTINUED.

COMPANIES.	Miles.	Assessment per mile.	Total assessment.
Gilman and South Highland Telephone Line	15.00	\$ 14.50	\$ 217.50
Gilman-Newburg Telephone Company	10.00	10.00	100.00
Gladbrook Telephone Company	2.50	360.00	900.00
Glenwood Farmers Telephone Company	75.00	10.83	812.25
Hidden and Richland Center Telephone Company	14.00	17.59	246.25
Globe Telephone Company	20.00	14.50	290.00
Goeldner Telephone Company	8.00	13.12	105.00
Graff Brothers (Private) Line	.33	30.00	10.00
Grand River Mutual Telephone Company	7.50	6.66	50.00
Grand View and Port Louisa Township Rural Telephone Co.	6.00	16.66	100.00
Granger Telephone Company	8.00	8.75	70.00
Grant District Telephone Association	5.00	13.50	67.50
Gravity and Bedford Mutual Telephone Company	8.00	11.56	92.50
Great Western Telephone Company	5.00	30.00	150.00
Great Western Telephone Company	12.00	10.00	120.00
Greene and Western Telephone Company	326.00	49.08	16,000.08
Green Valley and Wellman Telephone Line	10.00	7.50	75.00
Greenville and Russell Telephone Company	9.75	7.95	77.50
Gritter Mutual Telephone Company	6.75	14.97	100.00
Grinnell and Lynnville Telephone Company	19.50	14.87	290.00
Grinnell and Turner Rural Telephone Company	9.00	22.22	200.00
Grundy Center Mutual Telephone Company	7.00	178.57	1,250.00
Guernsey and Victor Mutual Telephone Company	11.50	15.21	175.00
Guernsey-Northwestern Telephone Company	8.25	21.82	180.00
Guernsey and Deep River Telephone Association	14.00	7.50	105.00
Guthrie Center and Northwestern Telephone Company	42.00	13.15	552.55
Hall Line Telephone Company	6.00	9.17	55.00
Hall, E. T., Private Telephone Line	.08	62.50	5.00
Hanamo Toll Line Company	27.50	10.18	279.95
Hardin County Telephone Company	86.25	25.00	2,156.25
Hardin-Franklin Telephone Company	22.25	13.49	300.00
Harlan and Avoca Telephone and Telegraph Company	51.72	126.88	6,562.22
Harmony Telephone Company	3.30	13.70	45.21
Harmony and Kendallville Farmers Mutual Telephone Co	5.50	28.18	155.00
Harper Mutual Telephone Company, No. 1	8.50	12.94	110.00
Harper Mutual Telephone Line, No. 2	12.00	14.58	175.00
Harrison Telephone Company	6.25	9.60	60.00
Hartley Telephone Exchange	2.00	400.00	800.00
Hartwick-Belle Plaine Mutual Telephone Company	13.00	10.73	139.50
Hatfield and Watterson Telephone Company	3.00	17.50	52.50
Haven and Tama Telephone Company	16.00	10.94	175.00
Hawarden Telephone Exchange	3.00	346.66	1,040.00
Hawkeye Mutual Telephone Company	12.50	11.20	140.00
Hawkeye Telephone Company (Lucas)	5.50	9.82	50.00
Hawkeye Telephone Company (Franklin)	126.00	87.60	11,087.60
Hawkeye Telephone Company (Adair)	179.25	48.06	8,614.75
Hedrick Telephone Company	34.25	33.00	1,130.25
Heiny's, W. A., Private Line	2.75	7.27	20.00
Henderson Telephone Line	6.00	10.00	60.00
Henry County Telephone Company	58.00	21.54	1,249.32
Hickory Grove Central Telephone Company	10.75	113.75	1,223.75
Hickory Grove Farmers Mutual Telephone Company	9.00	11.11	100.00
Highland Telephone Company	13.00	8.85	115.00
Hillside Mutual Telephone Company	16.00	10.79	172.50
"H" Line, Telephone Company	6.88	13.08	90.00
Holstein Telephone Company	2.30	342.39	787.50
Holstein Telephone Company	.40	175.00	70.00
Hart, Homer E., Telephone Line	15.00	20.60	309.00
Hopkins Telephone Company	20.00	6.25	125.00
Hotchkiss and Stokesberry Telephone Line	14.75	12.20	180.00
Howard Farmers Telephone Company	8.50	7.50	63.75
Independent-Fayette Township Telephone Line	56.50	74.71	4,221.25
Ida County Telephone Company	16.00	15.63	250.00
Independent Telephone Company of Morey Township	23.25	25.00	581.25
Independent Telephone Company	1.00	10.00	10.00
Independent Telephone Company	40.00	46.25	1,850.00
Independent Telephone Exchange	10.00	7.50	75.00
Industry Telephone Line	20.00	300.00	6,000.00
Interior Telephone Company	186.08	40.82	7,500.72
Interstate Telephone Company			

TABLE No. 9—CONTINUED.

COMPANIES.	Miles.	Assessment per mile.	Total assessment.
Inter-urban Telephone Company	6.60	\$179.54	\$ 1,175.00
Iowa and Hilton Township Telephone Company	33.00	13.61	450.00
Iowa and Missouri Telephone Company	12.00	7.08	85.00
Iowa County Mutual Telephone Company	45.00	21.91	986.25
Iowa River Road Rural Telephone Company	.25	150.00	37.50
Iowa Telephone Company, Madison	6,271.88	40.00	250,875.20
Ireton Mutual Telephone Company	2.00	18.75	37.50
Jack Oak Telephone Company	2.00	8.00	16.00
Jacob Telephone Company	22.00	18.75	412.50
Jasper County Telephone Company	166.25	36.99	6,149.58
Jefferson County Telephone Company	79.00	48.86	3,859.93
Jefferson Telephone Company	53.00	52.83	2,800.00
Johnson County Mutual Telephone Company	78.25	13.73	1,074.37
Johnson County Telephone Company	75.75	94.34	7,148.26
Johnson, Oliver S., Telephone Line	1.25	9.00	12.00
Jordon's Grove Telephone Company	11.00	9.09	100.00
Juvenal Private Telephone Line	.81	12.345	10.00
Kellerton and Mt. Ayr Mutual Telephone Company	11.00	7.27	80.00
Kelley Farmers Telephone Company	5.00	15.00	75.00
Kellogg and Turner Telephone Company	7.00	11.43	80.00
Kennel, J. E., Telephone Company	4.50	7.04	31.67
Keota Telephone Company	24.75	62.22	1,539.94
Keswick, Ambrose and Aramah Telephone Company	7.50	13.33	100.00
Keswick-Northwestern Mutual Telephone Company	1.75	5.71	10.00
Keswick and Northwestern Telephone Company	8.00	18.75	150.00
Keswick and Webster Mutual Telephone Company	5.00	11.00	55.00
Keswick and Webster Mutual Telephone Company	5.00	16.00	80.00
Keswick Southwestern Mutual Telephone Company	7.00	12.14	85.00
Keswick, Thornburg and Northern Telephone Company	8.50	9.41	80.00
Keystone-Luzerne Mutual Telephone Company	14.00	15.71	220.00
Keystone-Monmouth Telephone Company	5.00	23.00	115.00
Kniffin and Promise City Mutual Telephone Company	13.12	9.52	125.00
Knoxville Electric Company	147.25	35.73	5,261.25
Kossuth Telephone Company	104.00	16.82	1,750.00
Kosza and Belle Plaine Telephone Company	4.00	19.38	77.50
Kosza-Luzerne Telephone Company	8.50	15.58	132.42
Ladora and Northern Telephone Company	48.75	14.50	707.00
La Fayette and Center Point Telephone Line	9.00	17.22	155.00
La Fayette and Spring Valley Telephone Company	5.50	20.00	110.00
La Grange Telephone Company	7.50	9.00	67.50
Lake Mills Telephone Company	1.50	32.08	48.125
Lake Side Telephone Company	13.00	14.23	185.99
Lake View Farmers Telephone Line, Division "A"	1.25	100.00	125.00
Lake View Farmers Telephone Line, Division "F"	12.50	11.20	140.00
La Konta Telephone Company	12.00	7.29	87.50
Lamoni Telephone Company	40.50	42.96	1,739.88
Laurel Hill Mutual Telephone Line	7.00	7.86	55.00
Leclere Telephone Company	8.00	12.50	100.00
Lenox and Clearfield Telephone Company	33.50	18.18	606.03
Lenox and Kent Farmers Mutual Telephone Company	13.62	11.93	162.48
Lenox Farmers Mutual Telephone Line	9.00	8.89	80.00
Leon Telephone Company	82.00	9.46	776.25
Liberty Telephone Company (Lucas)	7.50	5.66	42.45
Liberty Telephone Company (Booue)	6.00	13.33	80.00
Lime Springs and Bristol Telephone Company	5.50	20.00	110.00
Lincoln Mutual Telephone Company	15.00	14.00	210.00
Lincoln Telephone Company	7.00	10.71	75.00
Linden Rural Telephone Company	10.50	11.90	125.00
Linn County Telephone Company	110.00	50.99	5,609.00
Linn-Franklin Telephone Company	9.00	22.22	200.00
Lineville Telephone Company	222.75	17.79	3,962.72
Linn Grove Telephone Line, No. 1	9.00	11.11	100.00
Linn Mutual Telephone Line	8.00	10.31	82.50
Lisbon Telephone Company	53.00	27.36	1,450.08
Locust Grove Telephone Line	11.00	9.09	100.00
Locust Grove Mutual Telephone Company	11.62	19.27	225.00
Lombardy Grove Telephone Line	11.50	10.44	120.00
Lorimer and Macksburg Telephone Company	16.00	10.93	17.87
Lotts Creek and Riley Telephone Company	22.00	7.73	170.00

TABLE No. 9—CONTINUED.

COMPANIES.	Miles.	Assessment per mile.	Total assessment.
Luzerne and Blairstown Farmers Mutual Telephone Company	12.25	\$ 11.02	\$ 145.00
Macy and Gore Telephone Company	8.00	12.81	102.50
Madrid Ice and Telephone Company	9.25	92.02	851.18
Mackey and Gilbert Telephone Line	12.00	10.00	120.00
Magoon, George, Telephone Line	375	66.66	25.00
Mahaska Center Telephone Company	9.00	6.39	57.50
Maloy and Blockton Telephone Company	7.00	19.28	134.06
Malcom, Sheridan and Madison Township Telephone Line	9.00	15.55	140.00
Maloy, Clearfield and Mt. Ayr Telephone Company	30.00	10.83	325.00
Manchester Telephone Company	2.50	590.00	1,400.00
Maple Grove Telephone Line	3.50	12.50	43.75
Maple Grove Mutual Telephone Company	6.00	16.00	96.00
Maple Grove Telephone Company	7.50	10.66	80.00
Maple Leaf Mutual Telephone Company	4.50	13.33	60.00
Maquoketa Telephone Company	80.40	55.97	4,499.98
Marathon Telephone Company	14.00	35.71	499.94
Marengo Telephone System	5.00	180.00	900.00
Marion and Big Head Rural Telephone Company	10.50	11.43	120.00
Marion and Northern Telephone Company	7.00	15.00	105.00
Marion and Prairie Chapel Telephone Company	17.00	8.97	152.50
Marion, Concord and Crabapple Telephone Company	6.00	16.33	98.00
Marshall Telephone Company	49.00	138.98	6,810.00
Martin, E. H., Telephone Company	165.01	37.88	6,250.55
Maxwell Telephone Company	4.00	200.00	800.00
May Telephone Company (Lucas)	13.00	11.92	155.00
May Telephone Company (Mahaska)	10.00	10.00	100.00
McEnany Telephone Company	8.00	8.12	65.00
McNaughton Family Telephone Line	1.00	20.00	20.00
Maed Telephone Company	6.50	6.15	40.00
Mechanicsville Telephone Company	24.00	26.29	875.00
Melrose and Confidence Telephone Company	10.00	6.00	60.00
Melrose Mutual Telephone Company	10.50	10.90	124.94
Midland Telephone Company	9.25	7.03	65.00
Midland Rural Telephone Company	9.00	11.66	105.00
Midway Telephone Company	12.00	14.58	175.00
Miller and Marsh Telephone Line	48.00	22.13	1,062.50
Millersburg and Genoa Bluff Telephone Company	10.00	11.00	110.00
Millersburg and Parnell Mutual Telephone Company	17.00	14.70	250.00
Millville and Turkey River Line, Farmers Telephone Co.	3.00	10.00	30.00
Mine Host Telephone Company	7.00	10.71	75.00
Mineral Branch Telephone Company	3.00	10.83	32.50
Missing Link, Line and Branch Telephone Company	8.25	14.55	120.00
Mississippi Valley Telephone Company	273.00	54.27	14,815.61
Missouri Valley Telephone Company	4.00	400.00	1,600.00
Monroe Telephone Company	8.00	12.50	100.00
Monmouth-Canton Telephone Company	10.00	5.00	50.00
Monona Telephone Company	67.00	14.93	1,000.00
Montour and Garwin Telephone Company	9.00	8.33	75.00
Montour Telephone Company	10.50	14.52	152.50
Moravia Telephone Company	38.00	20.85	792.30
Morning Sun Telephone Company	44.75	25.13	1,124.65
Moulton, M. W., Telephone Company	26.00	5.77	150.00
Mt. Ayr and Diagonal Farmers Mutual Telephone Company	16.00	6.25	100.00
Mt. Ayr and Ellston Telephone Company	15.00	9.33	140.00
Mt. Ayr-Caledonia Farmers Telephone Line	12.00	14.38	172.50
Mt. Vernon Telephone Company	3.50	534.28	1,870.00
Muscatine and Louisa Counties Telephone Company	43.75	9.15	400.31
Musson Brothers Company	87.50	52.07	4,556.10
Mutual Independent Telephone Company	59.75	12.05	720.00
Mutual Telephone Company (Linn)	4.50	15.55	70.00
Mutual Telephone Company (Lucas)	4.50	7.77	35.00
Mutual Telephone Company (Polk)	19.00	1,147.50	21,802.50
Nebraska Telephone Company	95.70	107.08	10,247.55
Nemaha Mutual Telephone Association	21.00	13.75	288.75
Newberg and Grinnell Telephone Company	15.00	17.83	267.45
Newburg Short Line Telephone Company	3.50	18.57	65.00
Newport Telephone Company	10.50	19.05	200.00
New Sharon Telephone Company	27.00	74.07	1,999.89
New State Telephone and Telegraph Company	312.16	24.03	7,501.18

TABLE No. 9—CONTINUED.

COMPANIES.	Miles.	Assessment per mile.	Total assessment.
New Virginia Telephone Company	29.00	\$ 4.31	\$ 124.90
Nevada Mutual Telephone Company	57.25	59.17	3,387.50
Nodaway and Guss Mutual Telephone Company	14.00	11.79	165.00
Nodaway Valley Telephone Company	26.25	9.33	244.90
Noll, William, Telephone Company	1.00	125.00	125.50
North Branch Telephone Company	6.00	8.85	57.00
North Coon Telephone Line	26.84	8.52	220.00
North English and Green Valley Telephone Company	8.00	6.25	50.00
North English-Aramah Mutual Telephone Company	10.00	8.50	85.00
Northern Iowa Telephone Company	131.00	38.17	5,000.26
Northern Telephone Company	170.35	29.61	5,044.07
North Kellogg Telephone Company	12.00	9.17	110.00
North Liberty and Iowa City Telephone Company	8.00	7.81	62.50
North Liberty Mutual Telephone Company	26.00	19.19	500.00
North Linn and Springville Mutual Telephone Company	12.00	13.65	163.80
Northwest Missouri Telephone Company	7.00	10.00	70.00
Northwestern Telephone Company (Lee)	46.30	8.21	380.00
Northwestern Telephone Company (Lucas)	4.75	15.80	75.00
Northwestern Telephone Company (Linn)	6.00	18.33	110.00
Northwestern Telephone Exchange Company	41.00	68.00	2,788.00
Norwegian Mutual Telephone Company	6.50	7.31	47.50
Northwood Telephone Company	2.75	363.63	1,000.00
Nyman and Red Oak Mutual Telephone Company	14.75	37.28	550.00
Oakland Farmers Telephone Company	30.00	16.66	500.00
Oakley Telephone Company	9.05	7.73	70.00
Oak Ridge Mutual Telephone Company	8.00	12.50	100.00
Oak Ridge Telephone Line No. 2	4.50	13.89	62.50
Oakville Telephone Company	66.00	5.68	374.88
Odessa Mutual Telephone Company	8.00	12.50	100.00
Ogden Telephone Company	3.33	285.28	950.00
Ola Mutual Telephone Company	14.00	10.00	140.00
Old Clifton Telephone Company	5.00	12.50	62.50
Olds Telephone Company	36.00	28.36	1,020.96
Olin and Morley Telephone Company	7.00	128.57	900.00
Onawa Telephone Company	6.00	175.00	1,050.00
Oregon and Highland Telephone Company	12.00	16.66	200.00
Osceola and Southern Telephone Company	17.00	5.59	95.00
Oskaloosa Home Telephone Company	48.25	137.82	6,650.00
Otter Creek Telephone Company	7.00	11.45	80.00
Ottumwa Telephone Company	43.75	303.64	13,284.25
Palermo Mutual Telephone Company	12.50	10.00	125.00
Palestine Center Telephone Line	5.00	12.00	60.00
Panora and Guthrie Center Farm Mutual Telephone Co.	74.00	8.93	125.00
Panora and Jefferson Road Mutual Telephone Company	7.50	11.00	82.50
Paris Telephone Association	11.00	15.34	168.75
Parker, Robt., Telephone Line	9.00	16.66	150.00
Patton Telephone Company	8.00	7.19	57.50
Penn-Clay Telephone Company	9.00	8.33	75.00
Peoples Telephone Company (Keokuk)	60.00	26.70	1,602.50
Peoples Telephone Company (Boone)	44.52	17.96	799.57
Peoples Telephone Company "M" Line	3.50	13.28	46.50
Perlee and Fairfield Telephone Company	5.50	12.05	66.25
Pittsburg and Kilbourn Telephone Company	4.50	8.89	40.00
Pleasant Center Mutual Telephone Company	8.00	12.50	100.00
Pleasant Grove Telephone Company	10.00	9.50	95.00
Pleasant Run Rural Telephone Company	5.50	11.82	65.00
Pleasant Valley Telephone Line	10.75	10.00	107.50
Pleasant Valley and Springville Telephone Line	9.50	10.52	100.00
Plymouth Telephone Company	23.00	11.73	269.79
Plymouth Rock Telephone Company	14.00	10.72	150.08
Pocahontas Telephone Company	2.00	378.75	757.50
Poe Center and Caledonia Telephone Company	13.00	8.08	115.00
Post, C. G., Party Telephone Line	5.00	8.00	40.00
Portland Heights Telephone Company	3.50	22.14	77.50
Postal Telegraph Cable Company	995.52	75.00	74,634.00
Prairie Farmer Telephone Company	6.25	24.00	150.00
Primrose and Northwestern Telephone Company	6.00	5.41	32.50
Promise City and Confidence Telephone Company	10.75	10.00	107.50
Pumpkin Vine Mutual Telephone Company	7.75	9.67	75.00

TABLE No. 9—CONTINUED.

COMPANIES.	Miles.	Assessment per mile.	Total assessment.
Reeves Brothers Telephone Company	18.00	5.83	105.00
Rice Telephone Company	9.75	10.77	105.00
Richardson Telephone Company	13.00	8.27	107.50
Richards, H. B., Telephone Line	12.00	8.33	100.00
Richland Telephone Company	21.75	25.17	547.45
Ringgold Mutual Telephone Company	8.50	10.00	85.00
Robinson Telephone Company	7.00	17.86	125.00
Robins Telephone Company	11.00	9.00	99.00
Rock Rapids Telephone Company	2.00	675.00	1,350.00
Rock Valley Telephone Company	3.25	92.30	300.00
Rolfe Telephone Company	38.75	46.56	1,804.20
Round Prairie Farmers Telephone Company	9.50	8.74	83.00
'R' Telephone Company	6.00	13.33	80.00
Rural Telephone Company	25.75	29.13	750.00
Rural Telephone Company 'A'	10.00	9.30	93.00
Rural Telephone Company 'H'	4.50	22.22	100.00
Rural Telephone Company 'M'	6.00	20.83	125.00
Russell and Adams Telephone Company	4.00	11.25	45.00
Russell and Bethlehem	10.00	7.00	70.00
Russell and New York Telephone Company	20.00	8.44	168.75
Russell Telephone Company	12.00	43.75	525.00
Ruthven Telephone Exchange Company	2.00	200.00	400.00
Ryan, T. J., Telephone Line	13.00	5.77	75.00
St. Ansgar Telephone Company	34.00	31.15	1,059.10
Salem Telegraph and Telephone Company	21.30	35.68	759.98
Saltzman and Wilson Mutual Telephone Company	7.75	8.00	62.00
Sanborn Telephone Company	1.40	643.75	901.25
Sandyville and Motor Telephone Line	5.00	7.50	37.50
Schaller Telephone Company	8.00	63.75	510.00
Scotch Grove Telephone Company	8.75	10.00	87.50
Scotland Mutual Telephone Company	8.00	11.25	90.00
Scott Township Telephone Company	6.25	18.4	117.50
Scranton Telephone Company	43.00	18.72	804.94
Seven Mile Telephone Company	20.00	7.12	142.50
Sewal and Miller Telephone Company	9.00	10.00	90.00
Sewal and Medicineville Telephone Company	7.75	10.00	77.50
Sewal and St. John Telephone Company	14.00	13.57	145.00
Sewal and Seymour Telephone Line	8.00	10.00	80.00
Sewal-Powersville Telephone Company	6.50	11.15	72.50
Seymour Telephone Company	149.71	26.48	3,965.00
Shady Side Independent Telephone Company	7.50	10.33	77.50
Shane Hill Telephone Company	6.75	11.66	78.75
Sharon Farmers Mutual Telephone Company	60.00	12.39	743.75
Sheridan and Malcom Telephone Company	13.00	10.29	135.00
Sheridan-Grinnell Telephone Company	22.00	10.23	225.00
Sheridan-Tama Telephone Company	17.00	14.71	250.07
Short Line Telephone Company (Lucas)	4.00	12.00	48.00
Short Line Telephone Company (Wayne)	11.00	7.27	80.00
Silver Creek Telephone Company	13.50	10.00	135.00
Sioux Rapids Telephone Company	1.25	546.00	682.50
Sisley's Grove Telephone Company	7.50	20.00	150.00
Skewis, B. O., Telephone Company	11.00	10.45	115.00
'S' Telephone Line	8.75	9.44	82.50
Smith, A. D., Telephone Line	4.00	1.87	7.50
Smoky Ridge Telephone Company	8.00	11.25	90.00
Shell Rock Valley Telephone Company	26.00	63.07	1,639.82
Sonora Telephone Company	14.00	13.22	185.00
South Cotter Telephone Association	9.00	6.44	58.00
South English Mutual Telephone Company	2.00	40.00	80.00
South English Telephone Company No. 1	7.00	25.71	180.00
South English Towns Mutual Telephone Line No. 15	1.50	30.00	45.00
Southern Division of Aramut and Millersburg Telephone Co.	3.00	12.50	37.50
Southern Iowa Telephone Company	170.00	22.79	3,874.31
South Side Rural Telephone Company	1.75	40.00	70.00
Southwestern Rural Telephone Company	6.00	12.50	75.00
South West Malcom Telephone Company	7.875	15.55	122.50
Spencer Telephone Company	45.00	54.44	1,550.00
Spring Creek Telephone	7.00	10.00	70.00
Spring Valley and Lincoln Township Telephone Company	10.00	18.00	180.00

TABLE No. 9—CONTINUED.

COMPANIES.	Miles.	Assessment per mile.	Total assessment.
Springville Telephone Company	1.00	262.50	262.50
Stafford Telephone Company	15.00	12.00	180.00
Standard Telephone Company	454.10	44.04	19,998.56
Stanley Telephone Company	7.00	15.00	105.00
Stanton and Bethesda Telephone Line	17.00	9.00	153.00
Stanton and Eastern Telephone Company	7.00	13.50	94.50
Stanton and Northern Mutual Telephone Company	10.00	10.25	102.50
Stanton and Spring Valley Telephone Company	10.00	10.75	107.50
Stanton Wallin Mutual Telephone Company	10.00	11.25	112.50
Stanton-Villisca Mutual Telephone Company	17.00	9.00	153.00
State Road Independent Telephone Company	3.50	17.86	62.50
Story City Telephone Company	2.00	315.00	630.00
Sugar Creek Telephone Company	12.00	17.50	210.00
Sumner Telephone Company	125.875	42.88	5,393.28
Sunny Side Telephone Company	5.50	10.00	55.00
Sunset Telephone Company	9.00	10.50	94.50
Superior Telephone Company	12.00	10.00	120.00
Sylvia Telephone Company	6.00	16.25	97.50
Three Wing Telephone Company	8.25	8.48	70.00
Thurman Telephone Company	58.50	17.09	999.74
Thornburg and Tilton Telephone Line	11.50	10.55	121.32
Tiffin-Northwestern Telephone Company	7.00	17.00	119.00
Tingley and Mt. Ayr Telephone Company	12.00	12.91	155.00
Tipton Telephone Company	5.50	354.55	1,950.00
Township Line Mutual Telephone Company	5.00	14.50	72.50
Township Line Telephone Company	5.00	15.00	75.00
Tri-City Telephone Company	52.06	81.03	4,218.75
Troy Mills Mutual Telephone Exchange Company	61.50	16.08	988.92
Truro and St. Mary's Telephone Company	16.00	5.50	87.50
Union Dale Telephone Company	40.00	28.25	1,130.00
Union Mutual Telephone Company (Hardin)	12.50	67.20	840.00
Union Mutual Telephone Company (Keokuk)	11.50	14.13	162.50
Union Telephone Company (Cerro Gordo)	3.00	10.00	30.00
Union Telephone Company (Page)	15.00	8.33	125.00
Union Telephone Company (Linn)	12.00	9.79	117.50
Union Telephone Company (Linn)	9.00	16.00	144.00
Union Telephone Company (Van Buren)	125.00	28.00	3,500.00
Union Telephone Company (Mahaska)	25.00	26.25	656.25
'U' Telephone Line	9.00	13.88	124.92
Vernon Springs Farmers Telephone Company	4.25	10.00	42.50
Vetter Telephone Line Company	10.00	6.25	62.50
Victor and Ladora Independent Telephone Line	9.50	9.23	88.00
Victor and Southeastern Telephone Company	8.00	10.94	87.50
Victor and Summit Telephone Association	11.25	14.00	157.50
Victor Telephone Company	9.00	8.61	77.50
Victor-Hardwick Mutual Independent Telephone Association	11.00	12.00	132.00
Victor-North Lincoln Independent Telephone Association	10.00	10.00	100.00
Victor Rural Telephone Company	15.00	11.00	165.00
Villisca and Pleasant Ridge Mutual Telephone Company	14.00	10.36	145.00
Villisca and Pleasant Valley Mutual Telephone Company	11.00	9.32	102.50
Vinton and Benton County Telephone Company	269.75	35.18	8,751.22
Viola and Anamosa Telephone Company	3.00	12.50	37.50
Viola and Buffalo Telephone Company	9.00	25.50	202.50
Viola and Springville Telephone Company	12.00	12.54	150.50
Viola and Stone City Telephone Line	4.00	13.75	55.00
Viola Township Farmers Telephone Company	8.00	14.95	119.50
Walden Mutual Telephone Company	10.50	10.33	108.00
Walker-Troy Mills Telephone Company	7.00	14.33	100.00
Wapello and Northwestern Telephone Company	7.50	14.33	107.50
Wapsa Valley Telephone Company	5.00	7.50	37.50
Wapsa Valley Telephone Company	5.00	9.50	47.50
Warren Center Telephone Company	10.80	10.00	108.00
Washington Center Telephone Company	8.50	8.52	72.50
Washington Telephone Company	102.50	58.54	6,000.00
Waybeck Telephone Company	12.50	15.40	192.50
Wayland Telephone Company	25.00	22.00	550.00
Wayne County Telephone Company	22.50	13.33	300.00
Weaver Independent Telephone Company	8.00	23.12	185.00
Webster and Aramah Mutual Telephone Company	7.50	9.60	72.00

TABLE No. 9—CONTINUED.

COMPANIES.	Miles.	Assessment per mile.	Total assessment.
Webster and South English Telephone Company	7.50	\$ 14.00	\$ 105.00
Wellman Mutual Telephone Exchange	67.50	16.96	1,145.00
Western Electric Telephone Company	654.00	22.24	14,622.24
Western Union Telegraph Company	7,743.15	75.00	580,736.25
Western Union Telegraph Company and Chicago Burlington & Quincy Railway Company	772,888	75.00	57,966.60
Western Union Telephone Company	19.25	7.00	134.75
West Branch Telephone Company	33.00	26.52	875.00
West Chester and Northwestern Telephone Line	12.00	10.00	120.00
West Chester Telephone Company	19.00	10.31	194.00
West La Fayette Telephone Company	9.00	10.00	90.00
West Liberty and Springdale Mutual Telephone Company	10.50	10.24	107.50
West Liberty Telephone Exchange	15.00	141.66	2,125.00
West Malcom and Sheridan Telephone Company	18.00	16.66	300.00
West Side Telephone Company	9.00	8.33	75.00
West Toledo Telephone Company	7.00	20.00	140.00
West Union Telephone Company	9.00	9.17	82.50
West Union Telephone Company	10.00	8.10	81.00
West Wapello Telephone Company	4.50	15.00	67.50
What, Thornburg and Nassau Telephone Company	14.00	25.00	350.00
White & Sons Telephone Line	625	40.00	25,000.00
White Cloud Telephone Company	9.00	17.50	157.50
White Oak Mutual Telephone Line	8.00	10.00	80.00
White Oak Telephone Company	11.00	9.09	100.00
White Oak Telephone Company No. 2	8.00	11.25	90.00
White Pigeon Telephone Company	6.00	20.00	120.00
Whitten Mutual Telephone Line	3.00	33.33	100.00
Whitten and County Home Telephone Line	3.50	18.50	64.75
Whittier and Southern Telephone Company	3.00	10.00	30.00
Whittier and Southern Telephone Company	2.25	15.50	35.00
Whittier and Western Mutual Telephone Company	3.25	16.00	52.00
Wild Cat and Cambria Telephone Company	20.00	8.12	162.50
Williamsburg Telephone Company	100.00	17.50	1,750.00
Willow Telephone Company	7.50	10.00	75.00
Willow Grove Mutual Telephone Company	7.00	21.43	150.00
Willow Grove Telephone Company	15.00	6.50	97.50
Willey Telephone Company	5.00	10.00	50.00
Winnebago Telephone Company	2.00	825.00	1,650.00
Wire Corner Telephone Line	5.50	15.00	82.50
Wire Corner Telephone Company	5.50	14.00	77.00
Wiscosh, Minnesota & Pacific Railroad Company	23.50	20.00	470.00
Wayne, Lucas and Decatur Telephone Company	50.00	6.00	300.00
"W" Line Telephone Company	2.75	16.82	46.25
Woodbine Telephone Company	132.98	34.77	4,622.50
"X" Line Telephone Company	4.50	20.00	90.00
Yale Mutual Telephone Line	9.25	10.13	93.75
Yankee Point Mutual Telephone Company	112.50	8.80	1,000.00
Young America Telephone Company	9.00	16.00	144.00
Zinnel Electric Light and Power Company	7.50	28.77	215.80
Zinnel Telephone Company	4.00	25.00	100.00
Total	31,920.077		\$1,548,027.44

APPENDIX.

TABLE No. 1.

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

CLASS "A."

Ames & College Railway.
 Atchison, Topeka & Santa Fe Railway.
 Burlington, Cedar Rapids & Northern Railway.
 Chicago & Northwestern Railway.
 Chicago, Burlington & Quincy Railway.
 Chicago Great Western Railway.
 Chicago, Milwaukee & St. Paul Railway.
 Chicago, Rock Island & Pacific Railway.
 Chicago, St. Paul, Minneapolis & Omaha Railway.
 Des Moines Union Railway.
 Dubuque & Sioux City Railroad.
 Iowa Central Railway.
 Union Terminal Railway.
 Union Pacific Railway.

CLASS "B."

Davenport, Rock Island & Northwestern Railway.
 Keokuk & Western.
 Minneapolis & St. Louis Railway.
 Omaha Bridge & Terminal Railway.
 Wabash Railway Company & St. Louis.
 Willmar & Sioux Falls Railway.

CLASS "C."

Albia & Centerville Railway.
 Burlington & Northwestern Railway.
 Burlington & Western Railway.
 Chicago, Iowa & Dakota Railway.
 Colfax Northern Railway.
 Crooked Creek Railroad & Coal Company.
 Humeston & Shenandoah Railway.
 Jasper County Coal Company Railroad.
 Marshalltown & Dakota Railway.
 Mason City & Ft. Dodge Railroad.
 Muscatine North & South Railway.
 Tabor & Northern Railway.

TABLE No. 2.

* Comparative statement of assessments of railroad property, earnings and taxes reported in the state of Iowa for the years 1890 to 1902 inclusive.

DATE REPORTED.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.			NET EARNINGS.			TAXES PAID.	Taxes per mile of road.	Per cent. of taxes on gross earnings.	Per cent. of taxes on net earnings.
		Total.	Per mile.	Total.	Per mile.	Percentage of assessment to gross earnings.	Total.	Per mile.	Per cent. of assessment to net earnings.				
1880..	4,811	\$24,039,126	\$ 4,997	\$23,256,165	\$ 4,834	103	\$ 8,673,764	\$ 1,803	277	\$ 559,768.00	\$ 129	.026	.087
1881..	5,269	25,742,302	4,886	27,797,143	5,276	93	9,999,085	1,898	258	557,336.00	116	.024	.064
1882..	5,732	26,292,284	4,587	29,278,633	5,108	83	11,412,344	1,991	230	635,127.00	121	.023	.064
1883..	6,792	28,332,740	4,171	31,153,363	4,587	91	11,058,291	1,628	253	573,515.00	100	.019	.050
1884..	7,106	29,886,809	4,206	35,490,225	4,904	84	14,121,209	1,957	212	704,492.00	104	.023	.064
1885..	7,445	31,315,838	4,206	34,149,124	4,587	92	13,154,199	1,767	238	853,758.00	120	.024	.060
1886..	7,490	33,216,688	4,435	35,492,423	4,739	94	13,185,367	1,760	232	943,314.00	127	.028	.072
1887..	7,912	38,370,891	4,850	35,231,203	4,691	109	13,472,785	1,794	270	987,027.00	132	.028	.075
1888..	8,291	42,100,575	5,198	37,702,535	4,755	114	13,671,348	1,725	301	1,013,731.00	128	.027	.071
1889..	8,298	43,271,008	5,214	36,365,664	4,390	119	9,515,957	1,147	454	1,194,657.00	144	.030	.083
1890..	8,260	42,858,890	5,189	37,462,779	4,596	114	11,885,600	1,439	361	1,302,532.00	157	.036	.137
1891..	8,377	44,558,606	5,319	37,689,553	4,522	118	10,986,373	1,312	405	1,245,344.00	151	.033	.105
1892..	8,403	44,666,157	5,316	40,416,488	4,810	111	12,625,800	1,503	354	1,246,224.00	149	.033	.114
1893..	8,478	44,869,784	5,292	44,284,053	5,223	101	12,736,553	1,562	352	1,322,532.00	157	.033	.104
1894..	8,477	44,873,686	5,292	42,634,972	5,029	105	12,467,668	1,470	360	1,403,785.00	166	.032	.111
1895..	8,481	44,376,542	5,232	35,874,444	4,230	124	10,365,330	1,222	428	1,355,625.00	160	.032	.109
1896..	8,487	44,381,211	5,229	37,652,442	4,438	118	12,575,952	1,481	353	1,377,678.00	162	.032	.133
1897..	8,481	44,373,916	5,232	39,622,290	4,671	113	12,420,593	1,465	357	1,382,564.00	163	.037	.110
1898..	8,474	44,438,782	5,244	41,335,063	4,877	107	13,403,424	1,582	331	1,383,908.00	163	.035	.110
1899..	8,518	44,550,129	5,230	46,202,903	5,424	96.4	15,532,068	1,823	287	1,404,651.00	166	.034	.105
1900..	9,236	46,008,510	4,981	49,549,679	5,364	92.8	15,530,967	1,685	295	1,424,134.00	167	.031	.092
1901..	9,336	47,071,253	5,042	52,354,817	5,607	89.9	15,094,072	1,616	312	1,509,370.00	163	.030	.097
1902..	9,415	51,307,950	5,449	53,079,943	6,018	91.5	16,460,975	1,766	312	1,533,492.87	169	.030	.104

* This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The 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 of the preceding year; e. g., the tax reported in 1880 was levied on 4,323 miles of road, the mileage reported in 1879. Hence, in determining tax paid per mile, it is necessary to use mileage reported for the preceding year and in determining the per cent. of tax on gross or net earnings it is necessary to take earnings of the preceding year.

TABLE No. 3.

Number of miles of railroad in the State on the 31st Day of December previous to 1862, as reported to the Secretary of State under provisions of chapter 1, section 15, of the extra session of the Fifth General Assembly, and the number of miles for the years 1862 to 1870, as reported to the Treasurer of State under the provisions of chapter 173, section 16, Laws of the Ninth General Assembly.

NAME OF ROAD.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
a Mississippi & Missouri River	67	95	95					143	17	157	165	181	a			
Burlington & Missouri River		23	35	51	75	75	75	75	75	75	100	130	180	279	349	60
Chicago, Iowa & Nebraska				81	81	80	97	97	97	131	143	143	143	143	143	84
b Dubuque & Sioux City							45	70	83	98	122	248	272	272	272	19
Cedar Rapids & Missouri River								44	c							
Dubuque, Marion & Western								90	90	d						
Keokuk, Fort Des Moines & Minnesota								18	18	8	18	18	18	18	e	
Keokuk, Mt. Pleasant & Muscatine								7	f							
Iowa Southern									44	44	54	54	54	54	54	76
g Dubuque Southwestern									7	7	7	7	7	7	e	
h Fort Madison & Keokuk										144	129	163	163	163	243	49
i Des Moines Valley										35	50	50	84	84	k	
McGregor Western											14	14	14	42	75	56
Cedar Falls & Minnesota												224	277	369	369	82
l Chicago, Rock Island & Pacific												37	74	80	80	00
Sioux City & Pacific													52	52	52	88
Council Bluffs & St. Joseph														42	42	03
m Keokuk & St. Paul														160	160	00
n McGregor & Sioux City														55	55	37
Burlington, Cedar Rapids & Minnesota														22	22	37
St. Louis & Cedar Rapids														43	43	00
Central Railroad of Iowa														101	101	64
Iowa Falls & Sioux City																00
p Milwaukee & St. Paul																84
Chicago & Southwestern																00
Davenport & St. Paul																05
Sabula, Ackley & Dakota																00
Iowa Midland																00
Total	67	123	130	227	255	331	333	626	653	727	847	1,000	1,228	1,448	2,081	2,683.81

a First operated as Mississippi & Missouri—name changed in 1867 to Chicago, Rock Island & Pacific. b First operated as Dubuque & Pacific. c Name changed to Dubuque Southwestern. d Name changed to Des Moines Valley. e Name changed to Keokuk & St. Paul. f Name changed to Fort Madison & Keokuk. g Formerly Dubuque, Marion & Western. h Formerly Iowa Southern. i Formerly Keokuk, Des Moines & Minnesota. k Name changed to McGregor & Sioux City. l Formerly Mississippi & Missouri River. m Formerly Keokuk, Mt. Pleasant & Muscatine, and Fort Madison & Keokuk. n Formerly McGregor Western. o Name changed to Milwaukee & St. Paul. p Formerly McGregor & Sioux City. q Operated by Chicago & North Western in 1871. r Operated by Illinois Central in 1871. s Name changed to Kansas City, St. Joseph & Council Bluffs in 1871. t Operated by Chicago, Rock Island & Pacific in 1871. u Operated by Milwaukee & St. Paul in 1871.

TABLE No. 3—CONTINUED.

Miles of railroad in the State on the first of January from 1872 to 1879 inclusive.

NAME OF ROAD.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
Burlington & Missouri River	365.75	416.36	416.70	416.842	n	79.60	79.60	79.60
Burlington & Southwestern	59.65	74.60	79.60	79.60	79.60	79.60	79.60	79.60
Burlington, Cedar Rapids & Minnesota	219.00	303.93	308.85	308.85	369.66	p	202.515	202.515
Central Railroad of Iowa	189.14	189.14	189.14	189.14	189.14	202.515	202.515	aq189.05
Chicago & North-Western	a423.81	426.81	435.31	435.31	435.31	432.31	492.46	492.47
Chicago, Dubuque and Minnesota	56.76	109.00	109.00	109.00	109.00	109.00	ab	600.26
Chicago, Rock Island & Pacific	520.01	573.66	574.66	574.66	574.46	623.88	623.88	600.26
Davenport & St. Paul	43.00	145.00	156.46	156.46	156.46	q	156.46	156.46
Des Moines Valley	248.49	248.00	248.49	l	54.76	54.76	54.76	ah
Dubuque Southwestern	54.76	55.00	54.76	54.76	54.76	54.76	54.76	ah
Illinois Central	b 402.11	402.16	402.16	402.16	402.16	402.16	402.16	402.16
cKansas City, St. Joseph & Council Bluffs	51.50	52.00	52.145	52.145	53.836	53.836	52.90	53.09
Keokuk & St. Paul	42.46	42.03	42.466	42.466	n			
Milwaukee & St. Paul	297.45	332.45	d					
St. Louis & Cedar Rapids	41.37	43.00	43.314	43.314	43.314	r	79.86	79.86
Sioux City & Pacific	79.80	79.86	79.86	79.86	79.86	79.86	79.86	80.47
Chicago, Clinton & Dubuque		45.20	45.20	45.20	45.20	45.20	ac	19.10
Iowa Eastern		16.00	16.00	16.00	19.50	20.00		19.10
Missouri, Iowa & Nebraska		14.91	14.91	14.79	14.79	14.79	14.79	14.79
Newton Plug		3.00	e					
Sioux City & Pembina		5.30	f					
Sioux City & St. Paul		53.25	57.25	57.25	57.25	57.25	57.25	57.25
Stanwood & Tipton		9.00	g					
hChicago, Milwaukee & St. Paul			332.64	333.83	333.83	335.59	334.33	483.49
iChicago, Newton & Southwestern			3.75	3.75	3.75	s		
kDakota Southern			5.30	5.30	5.70	17.60	17.60	ai 17.60
Mississippi Valley & Western			.173	.25	.25	t		
Des Moines & Ft. Dodge				87.19	87.19	87.19	87.19	87.89
Des Moines & Minnesota				36.00	37.00	37.00	ad	
mKeokuk & Des Moines				161.30	162.20	162.20	ak162.20	
Central, Grinnell & Montezuma					13.375	u		
Chicago, Burlington & Quincy					o492.524	492.524	492.524	550.993
Iowa Ry., Coal and Mfg. Co.					3.25	3.25	3.25	3.00
Burlington & Northwestern						33.93	33.93	34.13
vBurlington, Cedar Rapids & Northwestern						369.66	403.05	414.51
wDavenport & Northwestern						160.53	160.53	al 160.53
xIowa, Minnesota & North Pacific						17.00	17.00	ak17.00
ySt. Louis, Keokuk & Northwestern						.25	.25	
zSt. Louis, Ottumwa & Cedar Rapids						43.31	43.31	43.31
aaToledo & North-Western						3.00	3.00	am 3.00
Chicago, Clinton & Western							9.75	an

aeClinton & Dubuque							46.50	ao
Crooked Creek							8.00	8.50
a/Des Moines & Minneapolis							37.00	am 56.73
agDubuque & Minnesota							136.66	ao
apChicago, Clinton, Dubuque & Minnesota								183.20
Des Moines, Adel & Western								7.00
Ft. Dodge & Ft. Ridgely								9.00
agGrinnell & Montezuma								13.375
Waukon & Mississippi								23.00
Total	3,095.12	3,642.66	3,728.108	3,765.421	3,823.365	3,938.195	4,075.349	4,323.95

a Chicago & North-Western—Operates Chicago, Iowa & Nebraska, 81.30 miles; Cedar Rapids & Missouri River, 273.71 miles, and Iowa Midland, 68.80 miles. b Illinois Central—Operates Dubuque & Sioux City, 143.87 miles; Iowa Falls & Sioux City, 183.68 miles, and Cedar Falls & Minnesota, 75.56 miles. c Kansas City, St. Joseph & Council Bluffs—Formerly Council Bluffs & St. Joseph. d Milwaukee & St. Paul—Name changed to Chicago, Milwaukee & St. Paul. e Newton Plug—Name changed to Chicago, Newton & Southwestern. f Sioux City & Pembina—Name changed to Dakota Southern. g Stanwood & Tipton—Operated by Chicago & North-Western. h Chicago, Milwaukee & St. Paul—Formerly Milwaukee & St. Paul. i Chicago, Newton & Southwestern—Formerly Newton Plug. k Dakota Southern—Formerly Sioux City & Pembina. l Des Moines Valley—Name changed to Keokuk & Des Moines. m Keokuk & Des Moines—Formerly Des Moines Valley. n Burlington & Missouri River and Keokuk & St. Paul—Operated by the Chicago, Burlington & Quincy. o Chicago, Burlington & Quincy—Operates the Burlington & Missouri River and Keokuk & St. Paul. p Burlington, Cedar Rapids & Minnesota—Name changed to Burlington, Cedar Rapids & Northern. q Davenport & St. Paul—Name changed to Davenport & Northwestern. r St. Louis & Cedar Rapids—Name changed to St. Louis, Ottumwa & Cedar Rapids. s Chicago, Newton & Southwestern—Name changed to Iowa, Minnesota & North Pacific. t Mississippi Valley & Western—Name changed to St. Louis, Keokuk & Northwestern. u Central, Grinnell & Montezuma—Operated by Central Railroad of Iowa. v Burlington, Cedar Rapids & Northern—Formerly Burlington, Cedar Rapids & Minnesota. w Davenport & Northwestern—Formerly Davenport & St. Paul. x Iowa, Minnesota & North Pacific—Formerly Chicago, Newton & Southwestern. y St. Louis, Keokuk & Northwestern—Formerly Mississippi Valley & Western. z St. Louis, Ottumwa & Cedar Rapids—Formerly St. Louis & Cedar Rapids. aa Toledo & North-Western—Formerly operated by Chicago & North-Western. ab Chicago, Dubuque & Minnesota—Name changed to Dubuque & Minnesota. ac Chicago, Clinton & Dubuque—Name changed to Clinton & Dubuque. ad Des Moines & Minnesota—Name changed to Des Moines & Minneapolis. ae Clinton & Dubuque—Formerly Chicago, Clinton & Dubuque. af Des Moines & Minneapolis—Formerly Des Moines & Minnesota. ag Dubuque & Minnesota—Formerly Chicago, Dubuque & Minnesota. ah Dubuque Southwestern—Operated by the Chicago Milwaukee & St. Paul. ai Dakota Southern—Name changed to Sioux City & Dakota in 1879. ak Keokuk & Des Moines and Iowa, Minnesota & North Pacific—Operated by the Chicago, Rock Island & Pacific in 1879. al Davenport & Northwestern—Operated by the Chicago, Milwaukee & St. Paul in 1879. am Toledo & North-Western and Des Moines & Minneapolis—Operated by the Chicago & North-Western in 1879. an Chicago, Clinton & Western—Operated by the Burlington, Cedar Rapids & Northern. ao Clinton & Dubuque and Dubuque & Minnesota—Made Chicago, Clinton, Dubuque & Minnesota. ap Chicago, Clinton, Dubuque & Minnesota—Formerly Clinton & Dubuque and Dubuque & Minnesota. aq Grinnell & Montezuma—Formerly a part of the Central Railroad of Iowa—Name changed to Central Iowa in 1879.

TABLE No. 3—

Miles of Railroad in the State January 1, 1902.

NAME OF ROAD.	1891.	1892.	1893.	1894.
<i>ak</i> Albia & Centerville.....	<i>ak</i> 24.10	24.10	24.10	24.10
Ames & College.....	.....	.....	1.988	1.988
Atchison, Topeka & Santa Fe.....	38,732	38,732	38,732	38,732
Burlington & Northwestern.....	70,703	70,703	70,703	70,703
Burlington & Western.....	903.70	904.12	950.10	950.10
Burlington, Cedar Rapids & Northern.....	.....	.....	.....	.....
Cedar Rapids, Garner & Northwestern.....	1,159.50	1,159.50	1,157.50	1,159.50
Chicago & North Western.....	77.06	77.06	77.64	77.64
Chicago, Burlington & Kansas City.....	752,832	752,832	752,842	752,842
Chicago, Burlington & Quincy.....	40.52	40.52	532	532
Chicago, Burlington & Northern.....	40.52	40.52	71.30	71.30
Chicago, Ft. Madison & Des Moines.....	.....	.....	405.49	405.49
<i>ai</i> Chicago Great Western.....	405,825	405.43	405.43	405.43
<i>aj</i> Chicago, St. Paul & Kansas City.....	28.40	28.40	28.50	28.50
Chicago, Iowa & Dakota.....	1,545.93	1,545.93	1,546.03	1,546.03
Chicago, Milwaukee & St. Paul.....	<i>ap</i> 147,636	147,691	<i>ap</i> 147,696	147,696
<i>au</i> Des Moines Northern & Western.....	1,000.00	1,000.07	1,000.31	1,000.31
Chicago, Rock Island & Pacific.....	74.54	74.54	74.54	74.54
Chicago, St. Paul, Minneapolis & Omaha.....	19.81	19.81	19.81	19.81
Chicago, Santa Fe & California.....	.....	.....	.....	.....
Colfax Northern Railway.....	23.20	23.20	23.20	23.20
<i>av</i> Crooked Creek R. & Coal Co.....	2.70	2.70	2.70	2.70
Davenport, Rock Island & North.....	.....	.....	.....	.....
<i>d</i> Des Moines.....	.....	.....	.....	.....
<i>e</i> Des Moines, Iowa Falls & Northern.....	573.21	573.21	573.21	573.21
Sioux City Stock Yards Line.....	.....	.....	.....	.....
Dubuque & Sioux City.....	<i>aa</i> 573.21	573.21	573.21	573.21
Howie & North Western.....	95.45	95.45	95.45	95.45
Humboldt & Shenandoah.....	<i>ar</i> 401,295	401,181	401,181	401,651
<i>ag</i> Iowa Central.....	5.93	5.93	5.93	5.93
Iowa Northern.....	58,518	58,518	58,518	58,518
Jasper Condit Coal Co. Railroad.....	73.08	73.08	73.08	73.08
Kansas City, St. Joe & Council Bluffs.....	2100.17	100.17	100.17	100.17
<i>k</i> Keokuk & Western.....	58,518	58,518	58,558	58,558
<i>l</i> Des Moines & Kansas City.....	73.08	73.08	73.08	73.08
<i>bi</i> Marshalltown & Dakota R'y Co.....	100.17	100.17	100.17	100.17
Mason City & Ft. Dodge.....	3.00	3.00	3.00	3.00
Manchester & Oquendo.....	91.135	91.135	91.135	91.135
Minneapolis & St. Louis.....	137.63	137.63	137.63	137.63
Muscatie North & South R'y.....	68.98	68.98	68.98	68.98
Omaha Bridge & R'y.....	51.08	51.08	51.08	51.08
<i>o</i> Omaha & St. Louis.....	68.98	68.98	68.98	68.98
St. Louis, Keokuk & Northwestern.....	51.08	51.08	51.08	51.08
Sioux City Bridge Co.....	77.08	77.08	77.98	<i>ba</i> 76.70
Sioux City & Northern, (Willmar & S. F.).....	80.613	80.613	80.613	80.613
Sioux City & Pacific.....	.....	.....	.....	.....
Stacyville Railroad.....	.....	.....	1.28	1.28
<i>ba</i> Sioux City, Ft. W. & W. Co.....	8.79	9.62	8.79	8.79
Tabor & Northern.....	(<i>a</i>) 75	75	75	75
<i>o</i> Toledo, Peoria & Western.....	3.78	3.78	3.78	3.78
Union Pacific.....	<i>aa</i> 108.87	108.87	108.87	108.87
<i>as</i> Wabash.....	23.41	23.41	23.41	23.41
Winona & Western, (Winona & S. W.).....	.....	.....	.....	.....
Total.....	8,376,552	8,402,538	8,478,49	8,477,49

a Toledo, Peoria & Western—Formerly operated by the Wabash, St. Louis & Pacific.
b Des Moines & Ft. Dodge—Included in Chicago, Rock Island & Pacific. *g* Omaha & St. Louis—Formerly named Council Bluffs & St. Louis. *s* Wabash, St. Louis & Pacific—Name changed to Wabash Western, and Des Moines & Northwestern released. *v* Chicago, St. Paul & Kansas City—Includes the Minnesota & Northwestern. *w* Minnesota & Northwestern—Made a part of the Chicago, St. Paul & Kansas City. *x* Des Moines & Kansas City—Formerly named Des Moines, Osceola & Southern. *y* Des Moines Union—Formerly part of the Wabash Western. *aa* Dubuque & Sioux City—Includes Cedar Rapids & Chicago, Cherokee & Dakota, and Iowa Falls & Sioux City. *ab* Iowa Falls & Sioux City, Cedar Rapids & Chicago and Cherokee & Dakota—Made part of the Duluth & Sioux City. *ac* Keokuk & Western—Formerly named Keokuk & Western. *ad* Iowa Central—Formerly named Central Iowa. *ae* Central Iowa—Name changed to Iowa Central. *af* Albia & Centerville—Formerly named Centerville, Moravia & Albia. *ag* Centerville, Moravia & Albia—Name changed to Albia & Centerville. *ah* Centerville, Moravia & Albia—Lyle Branch added from Iowa Central. *ai* Crooked Creek Railroad & Coal Co.—Formerly named Crooked Creek. *aj* Crooked Creek—Name changed to Crooked Creek Railroad & Coal Co. *ak* Des Moines & Northern—Formerly named St. Louis, Des Moines & Northern. *al* St. Louis, Des Moines & Northern—Name changed to Des Moines & Northern. *am* Iowa Central—Lyle Branch transferred to Chicago, St. Paul & Kansas City. *an* Wabash

CONTINUED.

1, 1891, to January 1, 1902, inclusive.

1895	1896	1897	1898	1899	1900	1901	1902
24.44	24.44	24.44	24.44	24.44	24.44	24.44	24.44
1.988	1.988	1.988	1.988	1.988	1.988	1.988	1.988
38,732	38,732	38,732	38,732	38,732	38,732	38,732	38,732
70,703	70,703	70,703	70,703	70,703	70,703	70,703	70,703
903.70	903.70	940.34	940.34	940.34	940.34	968.11	967.61
1,159.50	1,159.50	1,151.00	1,151.00	1,151.00	1,151.00	1,150.50	1,150.50
77.64	77.64	77.64	77.64	77.64	77.64	77.64	77.64
752,832	752,842	752,842	752,842	752,842	752,842	752,842	752,842
40.52	40.52	532	532	532	532	532	532
40.52	40.52	71.30	71.30	71.30	71.30	71.30	71.30
405.43	405.43	402.23	402.23	402.23	402.23	402.43	402.43
28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
1,546.03	1,546.03	1,546.03	1,546.03	1,546.03	1,546.03	1,546.03	1,546.03
147,696	147,696	147,696	147,696	147,696	147,696	147,696	147,696
1,001.11	1,001.11	1,001.11	1,001.46	1,001.46	1,001.61	1,001.61	1,001.61
74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54
19.81	19.81	19.81	19.81	19.81	19.81	19.81	19.81
23.20	22.412	22.412	22.412	17.612	17.612	17.612	17.612
2.70	2.70	3.70	3.70	3.70	3.70	3.70	3.70
573.21	573.21	573.21	573.21	573.21	573.21	573.21	573.21
95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45
401,651	401,651	413,031	413,031	413,031	413,031	448,154	448,154
5.93	5.93	5.93	5.93	6.93	6.93	5.93	5.93
58,518	58,518	58,558	58,558	58,558	58,558	58,558	58,558
73.08	73.08	73.08	73.08	73.08	73.08	73.08	73.08
100.17	100.17	100.17	100.17	100.17	100.17	100.17	100.17
3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
91.135	91.135	91.135	91.56	91.56	91.56	91.56	91.56
137.63	141.86	137.89	137.89	137.89	211.45	211.57	211.57
68.98	68.98	68.98	68.98	68.98	3.15	3.15	4.824
51.08	51.08	51.08	51.08	51.08	51.08	51.08	51.08
77.08	77.08	77.08	77.08	77.08	77.08	77.08	77.08
80.613	80.613	80.47	80.47	80.47	80.47	80.47	80.47
1.28	1.28	1.28	7.93	7.93	7.93	7.93	7.93
8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79
(<i>a</i>) 75	75	75	75	75	75	75	75
3.78	3.78	3.78	3.78	3.78	3.78	3.78	3.78
<i>aa</i> 108.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87
23.41	23.41	23.41	23.41	23.41	23.41	23.41	23.41
8,481.02	8,497.02	8,441.487	8,474.072	8,518.155	9,236.492	9,386.05	9,415.5023

—Formerly named Wabash Western. *ai* Wabash Western—Name changed to Wabash. *aj* Chicago, Ft. Madison & Des Moines—Formerly named Ft. Madison & Northwestern. *ak* Des Moines, Northern & Western—Formerly the Des Moines & Northwestern and Des Moines & Northern. *al* Chicago Great Western—Formerly named Chicago, St. Paul & Kansas City. *am* Chicago, St. Paul & Kansas City—Name changed to Chicago Great Western. *an* Sioux City & Northern—Sioux City Terminal, 1.28 miles out of. *ao* Sioux City Terminal Railway & Warehouse Co.—Formerly a part of Sioux City & Northern. *ap* Winona & Western—Formerly named Winona & South Western. *aq* Chicago, Burlington & Northern—Added to Chicago, Burlington & Quincy. *ar* Des Moines & Kansas City—Transferred to Keokuk & Western. *as* Des Moines, Northern & Western—Transferred to Chicago, Milwaukee & St. Paul. *at* Boone Valley Coal & Railway Co.—Transferred to Marshalltown & Dakota Railway Co. *au* Marshalltown & Dakota Railway Co.—Formerly Boone Valley Coal & Railway Co. *av* Included in Burlington, Cedar Rapids & Northern. *aw* Included in Chicago, Burlington & Quincy. *ax* Included in Chicago, Rock Island & Pacific. *ay* Included in Chicago, Burlington & Quincy. *az* Included in Chicago & Northwestern. *ba* Chicago & Northwestern. *bb* Chicago & Northwestern. *bc* Chicago & Northwestern. *bd* Chicago & Northwestern. *be* Chicago & Northwestern. *bf* Chicago & Northwestern. *bg* Chicago & Northwestern. *bh* Chicago & Northwestern. *bi* Chicago & Northwestern. *bj* Chicago & Northwestern. *bk* Chicago & Northwestern. *bl* Chicago & Northwestern. *bm* Chicago & Northwestern. *bn* Chicago & Northwestern. *bo* Chicago & Northwestern. *bp* Chicago & Northwestern. *bq* Chicago & Northwestern. *br* Chicago & Northwestern. *bs* Chicago & Northwestern. *bt* Chicago & Northwestern. *bu* Chicago & Northwestern. *bv* Chicago & Northwestern. *bw* Chicago & Northwestern. *bx* Chicago & Northwestern. *by* Chicago & Northwestern. *bz* Chicago & Northwestern. *ca* Chicago & Northwestern. *cb* Chicago & Northwestern. *cc* Chicago & Northwestern. *cd* Chicago & Northwestern. *ce* 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TABLE No. 4—CONTINUED.

Gross earnings per mile for the year ending January 1, 1886 to 1898 inclusive.

NAME OF ROAD.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
Albia & Centerville						\$ 650	\$ 1,036	\$ 1,420	\$ 1,535	\$ 1,716	\$ 1,699	\$ 1,792	\$ 1,867
Ames & College								3,050	2,546	2,681	2,661	2,725	2,813
Burlington & Northwestern	\$ 1,046	\$ 1,014	\$ 971	\$ 1,073	\$ 1,700	1,786	1,916	1,774	1,748	1,391	1,424	1,732	2,148
Burlington & Western	739	695	684	708	848	966	1,050	1,109	985	901	1,008	1,332	1,525
Burlington, Cedar Rapids & Northern	6,453	8,119	8,126	2,962	3,193	3,604	3,968	4,219	4,066	3,642	4,257	4,250	4,116
Cedar Rapids & Chicago													
Centerville, Moravia & Albia			471		415								
Central Iowa	2,620	2,718	2,762	2,744									
Cherokee & Dakota													
Chicago & North-Western	5,042	6,263	6,661	6,304	6,083	6,120	6,562	7,363	7,992	5,918	6,057	6,732	7,280
Chicago, Burlington & Kansas City	1,955	2,011	2,183	1,574	1,965	2,292	2,153	2,140	2,104	2,061	2,081	2,292	2,419
Chicago, Burlington & Quincy	9,381	8,253	7,847	6,777	7,311	7,427	7,784	8,391	7,923	6,630	10,204	10,640	9,442
Chicago, Iowa & Dakota	880	1,078	1,000	1,255	1,704				1,462	1,028	1,142	1,293	1,240
Chicago, Milwaukee & St. Paul	3,822	4,003	3,902	4,006	4,177	4,300	4,209	5,315	5,023	4,293	4,939	4,630	4,790
Chicago, Rock Island & Pacific	8,075	7,738	7,780	7,224	7,224	5,365	5,672	6,022	6,256	5,417	5,304	5,628	5,679
Chicago, St. Paul & Kansas City		2,141	2,789	3,030	3,448	3,445	4,330	4,790					
Chicago, St. Paul, Minneapolis & Omaha	5,002	4,461	6,871	6,691	7,539	8,148	8,945	8,691	7,974	6,779	6,263	7,246	8,713
Chicago, Santa Fe & California				2,566	6,168	6,708	11,736	13,000	5,855	4,481	4,493	5,081	5,333
Chicago, Burlington & Northern						5,693	13,910	10,719	14,452	6,029	6,141	6,117	6,682
Chicago Great Western									4,229	3,508	3,970	4,474	4,937
Chicago, Ft. Madison & Des Moines						305	678	895	1,078	1,271	1,321	1,175	1,153
Charlinda & St. Louis		377	359	250									
Council Bluffs & St. Louis		2,467	1,165	925	421								
Crooked Creek	1,405	885			495			828	445	494	381	593	512
Crooked Creek R. & Coal Co													
Des Moines & Ft. Dodge	2,774	2,464											
Des Moines & Northwestern			1,537	1,879	1,708	2,080	2,002						
Des Moines, Osceola & Southern		840								915	915	1,069	1,147
Des Moines, Northern & Western						3,163	3,159	2,864	2,693	2,200	2,375	2,963	2,955
Des Moines & Northern													
Des Moines & Kansas City				64	635			1,154	1,008				
Des Moines Union											98	120	140
Des Moines & Kansas City	1,064	971											
Dubuque & Dakota													
Dubuque & Sioux City			4,340	3,200	3,297	3,772	4,763	4,571	4,298	3,876	4,380	4,338	4,427
Ft. Madison & Northwestern			507	548									
Hanneston & Shenandoah	2,301	1,685	1,905	1,630	1,770	1,793	1,558	1,580	1,187	1,188	1,328	1,306	
Illinois Central	4,173	4,300											
Iowa Central					2,925	3,224	3,783	3,740	3,740	3,182	3,181	3,171	3,270
Iowa Falls & Sioux City			3,975										
Iowa Northern	3,477	2,130	2,445	2,246	1,775	2,520	1,792	3,039	3,927	3,457	2,338	2,372	2,055
Kansas City, St. Joe & Council Bluffs	4,294	4,318	4,192	4,122	3,519	3,009	3,007	3,542	3,612	3,404	3,396	3,116	3,748
Keokuk & Western		2,077	2,300	1,793	2,485	2,642	2,914	2,841	2,698	2,537	2,656	2,738	2,915
Mason City & Ft. Dodge		349	613	884	982	1,112	1,353	1,608	1,367	1,394	1,648	1,849	1,916
Minneapolis & St. Louis	2,277	1,859	1,787	1,948	2,078	2,088	2,055	2,655	2,650	2,650	2,825	2,893	3,073
Minnesota & Northwestern		1,849	3,006										
Omaha & St. Louis	8,066	5,065	8,346	2,979	3,673	4,335	3,567	4,470	3,708	2,414	2,612	2,935	2,517
Ottumwa & Kirksville			2,190	2,121									
Sioux City & Pacific	5,023	5,161	5,628	5,961	5,561	5,128	5,164	5,132	4,814	4,720	4,511	4,165	4,799
Sioux City & Northern			1,641	1,403		3,180	4,577	5,229	3,147	2,067	2,520	2,447	2,855
Sioux City Terminal Ry. & Warehouse Co.													
St. Louis, Des Moines & Northern	1,175	1,005	1,100	1,296	1,400								
St. Louis, Keokuk & Northwestern	1,677	1,754	1,641	1,403	1,279	1,344	1,479	1,539	1,564	1,512	1,722	1,908	2,047
Toledo, Peoria & Western													
Tabor & Northern					796	1,106	1,215	1,430	1,130	960	1,068	1,068	1,282
Union Pacific		20,741	18,856	21,150	22,903	23,887	28,399	37,108	38,508	36,779	33,684	37,602	155,530
Wabash						1,083	1,796	1,797	1,545	1,380	2,113	2,306	1,608
Wabash Western	1,726	1,345	1,090	1,706	1,650								
Winona & South-Western							221	1,047	1,288				
Wisconsin, Iowa & Nebraska	2,040												
Winona & Western										500	1,315	1,342	1,254
Average for state	\$ 4,739	\$ 4,691	\$ 4,754	\$ 4,382	\$ 4,536	\$ 4,499	\$ 4,810	\$ 5,223	\$ 5,029	\$ 4,230	\$ 4,438	\$ 4,671	\$ 4,877

ASSESSED VALUATION OF RAILROAD PROPERTY.

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. 4—CONTINUED.

Cross earnings per mile for the years ending January 1, 1889, to January 1, 1902, inclusive.

NAME OF ROAD.	1899.	1900.	1901.	1902.
Albia & Centerville.....	\$ 1,653	\$ 1,506	\$ 1,411	\$ 1,265
Ames & College.....	2,622	2,647	3,642	4,457
Atchison, Topeka & Santa Fe.....	.....	.....	.....	7,700
Burlington & Northwestern.....	2,487	2,288	2,825	.....
Burlington & Western.....	1,550	1,460	1,723	.....
Burlington, Cedar Rapids & Northern.....	4,334	4,677	4,439	4,785
Cedar Rapids, Garner & Northwestern.....	.....	1,873	.....	.....
Chicago & North-Western.....	8,465	9,064	7,523	7,624
Chicago, Burlington & Kansas City.....	2,203	2,342	2,433	.....
Chicago, Burlington & Quincy.....	7,023	7,367	7,281	5,851
Chicago, Burlington & Northern.....	7,023	7,367	.....	.....
Chicago, Ft. Madison & Des Moines.....	1,236	1,207	.....	.....
Chicago Great Western.....	5,338	6,094	6,536	6,194
Chicago, Iowa & Dakota.....	1,362	1,367	1,566	.....
Chicago, Milwaukee & St. Paul.....	5,858	6,681	6,122	6,238
Chicago, Rock Island & Pacific.....	6,236	6,228	6,219	6,646
Chicago, St. Paul, Minneapolis & Omaha.....	9,627	11,538	10,950	12,027
Chicago, Santa Fe & California.....	5,916	6,158	6,890	.....
Colfax Northern.....	.....	.....	.....	1,912
Crooked Creek Railroad & Coal Co.....	640	880	920	1,452
Davenport, Rock Island & Northwestern.....	.....	.....	5,022	3,335
Des Moines, Northern & Western.....	3,659	.....	.....	.....
Des Moines Union.....	.....	.....	37,182	43,694
Dubuque & Sioux City.....	4,719	5,218	4,999	5,318
Humeston & Shenandoah.....	1,431	1,648	1,719	.....
Iowa Northern.....	2,557	2,331	2,294	.....
Iowa Central.....	3,653	4,146	3,859	4,046
Kansas City, St. Joe & Council Bluffs.....	3,334	3,713	3,800	.....
Keokuk & Western.....	3,390	1,840	2,738	.....
Des Moines & Kansas City.....	230	.....	.....	.....
—Des Moines, Osceola & Southern.....	1,449	.....	.....	.....
Marshalltown & Dakota Railway Co.....	.....	793	1,320	1,495
Mason City & Ft. Dodge.....	1,991	2,510	2,722	.....
Minneapolis & St. Louis.....	3,202	3,600	2,619	3,102
Muscatine North & South.....	.....	1,181	1,269	1,639
Omaha Bridge & Terminal Co.....	.....	5,656	10,165	11,128
Omaha & St. Louis.....	3,337	3,259	3,205	.....
St. Louis, Keokuk & Northwestern.....	1,742	1,839	1,924	.....
Sioux City & Northern.....	3,018	3,453	.....	.....
Sioux City & Pacific.....	5,421	5,773	6,123	.....
Sioux City Terminal Railway & Warehouse Co.....	14,165	14,273	14,311	.....
Stacyville Railroad.....	787	859	864	.....
Tabor & Northern.....	1,334	1,654	1,994	2,107
Union Pacific.....	103,307	109,719	118,714	73,781
—Wabash.....	2,825	1,552	1,924	3,427
Willmar & Sioux Falls.....	.....	.....	3,413	3,677
Winona & Western.....	1,613	1,684	723	.....
Average of state.....	\$5,455	\$5,304	\$5,607	\$6,018

TABLE No. 5.

Assessed value per mile from 1872 to 1885 inclusive.

NAME OF ROAD,	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.
Burlington & Missouri River.....	\$ 8,507	\$ 8,397	\$ 9,433	\$ 9,578	\$.	\$.	\$.	\$.	\$.	\$.	\$.	\$.	\$.	\$.
Burlington & Western.....							1,000	800	600	1,000	1,500	1,500	800	800
Burlington & Northwestern.....							3,689	3,653	3,621	3,440	3,567	3,584	3,660	3,633
Burlington, Cedar Rapids & Northern.....							3,000	2,500	2,300	2,500	2,500	2,200		
Burlington & Southwestern.....	2,700	2,500	3,000	3,000	3,000									
Burlington, Cedar Rapids & Minnesota.....	3,800	3,800	3,800	3,800	3,820									
Central Railroad of Iowa.....	3,500	4,200	4,550	4,300	3,700	3,538	3,574	4,000	4,000	3,806	3,608	3,925	3,557	3,549
Chicago & North-Western.....	8,196	7,619	8,950	8,943	9,354	9,247	8,132	8,028	7,088	9,600	5,490	4,835	4,076	3,885
Chicago, Dubuque & Minnesota.....	2,500	3,100	4,100	3,700	3,300	3,100			3,300					
Chicago, Rock Island & Pacific.....	7,539	6,585	7,680	7,979	8,406	7,900	7,711	7,929	7,182	7,170	7,073	6,748	6,635	6,883
Chicago, Milwaukee & St. Paul.....			3,370	4,071	4,020	3,672	3,511	3,242	3,330	2,936	2,870	3,507	3,387	
Chicago, Newton & Southwestern.....			2,000	1,500	1,500									
Central, Grinnell & Montezuma.....					2,000									
Chicago, Burlington & Quincy.....				8,580	8,587	8,112	7,438	6,652	6,440	6,430	6,121	6,293	6,668	
Chicago, Clinton & Dubuque.....	2,500	3,750	5,000	4,000	4,000									
Chicago, Clinton & Western.....							2,000							
Clinton & Dubuque.....							3,500							
Chicago, Clinton, Dubuque & Minnesota.....								3,300						
Clarksdale & St. Louis.....									2,000	2,000				
Council Bluffs & St. Louis.....									2,000	4,000				
Crooked Creek.....							800	600	600	2,000	1,200	1,200	1,000	1,000
Centerville, Moravia & Albia.....										2,000				
Chicago, St. Paul, Minneapolis & Omaha.....											3,300	4,290	3,474	3,722
Chicago, Burlington & Kansas City.....												2,000	2,000	2,200
Chicago, Burlington & Pacific.....												2,000		
Chicago, Iowa & Dakota.....														1,000
Davenport & St. Paul.....	2,500	2,500	3,000	3,000	3,000									
Des Moines Valley.....	5,000	4,000	4,400											
Dubuque & Southwestern.....	4,700	3,300	3,000	3,000	3,000	3,000	2,500							
Des Moines & Ft. Dodge.....				3,000	3,200	3,200	3,000	3,000	3,000	3,200	4,500	4,000	3,020	3,020
Des Moines & Minnesota.....			1,500	1,500	1,500									
Dakota Southern.....			3,000	3,000	3,000	3,000	2,500	2,500						
Davenport & Northwestern.....						3,000	2,700	2,500						
Des Moines, Adel & Western.....								800	1,000					
Des Moines & Minneapolis.....							1,500	1,300						
Dubuque & Minnesota.....							3,000							
Des Moines & Northwestern.....										1,500		1,200		
Des Moines, Osceola & Southern.....												800	1,200	1,200
Dubuque & Dakota.....									2,000	2,600	2,000	2,600	2,000	2,000
Fort Dodge & Fort Ridgley.....								1,000	2,000					
Ft. Madison & Northwestern.....								2,200	800	1,000	1,000	800	1,040	800
Grinnell & Montezuma.....											2,000	2,000	2,500	2,500
Humeston & Shenandoah.....					3,000	3,000	3,000	3,000	3,000					
Iowa Railway, Coal & Manufacturing Co.....					1,500	1,500	2,000	2,000						
Iowa, Minnesota & North Pacific.....		1,500	1,500	1,800	1,500	1,200	800	900	700	800	800		2,000	2,500
Iowa Eastern.....														
Iowa Northern.....														
Illinois Central.....	5,030	4,300	5,274	5,124	5,436	5,030	4,868	4,868	4,868	4,868	4,808	5,030	5,030	5,030
Kansas City, St. Joseph & Council Bluffs.....	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,500	3,000	4,000	4,200	4,500	
Keokuk & St. Paul.....	5,500	5,200	5,300	5,000	5,000									
Keokuk & Des Moines.....				5,300	5,500	5,200	3,700	3,500						
Milwaukee & St. Paul.....	4,400	3,684												
Mississippi Valley & Western.....			3,000	3,000	3,000				2,000					
Minnesota & Iowa Southern.....										2,000	2,000	2,000	2,500	2,500
Minneapolis & St. Louis.....		2,500	3,000	3,000	3,000	3,000	2,200	2,200	2,200	2,200				
Missouri, Iowa & Nebraska.....		2,000										2,000	2,000	3,000
Newton Plug.....														
Ottumwa & Kirksville.....														
St. Louis & Cedar Rapids.....	4,000	3,500	3,000	4,000	3,500	3,300	3,000	3,500	3,500	4,000	4,000	4,000	5,000	5,000
Sioux City & Pacific.....	3,850	3,000	4,500	3,500	3,200									
Sioux City & Pembina.....		2,500												
Sioux City & St. Paul.....		2,500	3,000	3,000	3,000	3,300	3,300	3,300	3,500	3,133				
Stanwood & Tipton.....		2,500												
St. Louis, Keokuk & Northwestern.....						3,000	3,000	3,000	3,000	2,012	2,005	2,055	2,000	2,000
St. Louis, Ottumwa & Cedar Rapids.....						3,300	3,000	3,000	2,500	2,200				
Sioux City & Dakota.....									2,500			1,000	1,300	1,000
St. Louis, Des Moines & Northern.....										3,000				
Toledo, Peoria & Western.....														
Toledo & North-Western.....						2,000	2,000	2,000	1,000					
Waukon & Mississippi.....								900	2,000					
Worthington & Sioux Falls.....											2,372	2,363	2,010	1,925
Wabash, St. Louis & Pacific.....													2,000	2,000
Wisconsin, Iowa & Nebraska.....														
Average for state.....	\$ 5,932	\$ 5,173	\$ 5,823	\$ 5,840	\$ 5,903	\$ 5,694	\$ 5,306	\$ 5,214	\$ 4,997	\$ 4,886	\$ 4,587	\$ 4,171	\$ 4,200	\$ 4,435

TABLE No. 5—CONTINUED.

Assessed value per mile from 1888 to 1894 inclusive.

NAME OF ROAD.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
Albia & Centerville.....						\$ 1,000	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Ames & College.....								500	500	500	500	500	1,000
Burlington & Northwestern.....	\$ 1,300	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	1,500	2,000	2,500	2,000	1,700	1,700	2,000	2,000
Burlington & Western.....	1,000	1,500	1,500	1,500	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,500	1,500
Burlington, Cedar Rapids & Northern.....	3,474	3,432	3,827	3,827	3,827	3,919	3,918	3,993	4,043	4,043	4,280	4,254	4,410
Boone Valley Coal & Ry. Co.....										1,000	1,000	1,000	1,000
Cedar Rapids & Chicago.....			3,000										
Centerville, Moravia & Albia.....		3,000	3,000	3,000	2,000								
Central Iowa.....	3,710	4,172	4,172	4,172									
Cherokee & Dakota.....	4,710	5,560	3,000										
Chicago & North-Western.....			6,008	6,000	6,000	7,000	6,650	6,650	6,523	6,357	6,281	6,234	6,467
Chicago, Burlington & Kansas City.....	3,000	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Chicago, Burlington & Quincy.....	6,984	7,986	8,407	8,396	8,402	8,402	8,402	8,170	7,982	7,784	7,681	7,113	6,944
Chicago, Iowa & Dakota.....	1,000	1,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,500	1,500	2,000	2,000
Chicago, Milwaukee & St. Paul.....	3,787	4,098	4,363	4,363	4,377	4,470	4,470	4,470	4,675	4,675	4,779	4,894	4,600
Chicago, Rock Island & Pacific.....	7,063	7,370	7,943	7,949	7,949	7,949	7,941	7,916	7,859	7,712	7,539	7,155	6,928
Chicago, St. Paul & Kansas City.....		3,000	3,500	3,500	3,700	4,000	4,000	4,399					
Chicago, St. Paul, Minneapolis & Omaha.....	5,064	5,300	7,064	7,064	7,064	7,200	7,200	7,200	7,200	7,200	7,200	8,244	8,244
Chicago, Santa Fe & California.....			8,000	9,000	9,000	10,500	11,000	11,000	11,000	11,000	11,000	10,500	10,000
Clarinda & St. Louis.....		3,000	3,000	3,000									
Crooked Creek.....	1,000	2,000	3,000	3,000	2,500								
Chicago Great Western.....									4,297	4,119	4,204	4,005	4,760
Council Bluffs & St. Louis.....		4,000											
Chicago, Burlington & Northern.....						20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Crooked Creek R. R. & Coal Co.....						2,500	2,500	2,000	2,000	2,000	1,000	1,600	1,598
Chicago, Ft. Madison & Des Moines.....						500	1,500	2,000	2,000	2,000	2,000	2,500	2,500
Des Moines & Ft. Dodge.....	3,618	4,198											
Dubuque & Dakota.....	2,000	3,000											
Des Moines & Kansas City.....			1,500	2,000	1,500	1,500	2,000			1,400	1,400	1,825	2,000
Des Moines & Northwestern.....													
Des Moines, Osceola & Southern.....	1,200	1,500	1,500										
Dubuque & Sioux City.....			4,808	4,490	4,490	4,775	4,875	4,875	4,875	4,875	5,032	5,204	5,204
Dummy Line.....			150,000	150,000	5,000	5,000	5,000	5,000	5,000	5,000			
Des Moines & Kansas City.....				1,500	1,200	1,200	1,200	1,200	1,200				
Dubuque & Northwestern.....	2,000												
Des Moines Union.....				10,000	10,000	20,000	20,000	20,000	20,000	40,000	40,000	35,000	35,000
Des Moines & Northern.....						2,000	2,000						
Des Moines, Northern & Western.....								2,200	2,200	2,500	2,500	3,000	3,000
Fort Madison & Northwestern.....	800	1,500	1,000	1,000	800								
Humeston & Shenandoah.....	2,800	3,000	3,500	3,500	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000

Iowa Falls & Sioux City.....			5,500										
Iowa Northern.....	3,500	3,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Illinois Central.....	4,936	5,030											
Iowa Central.....					4,176	3,683	3,683	3,655	3,655	3,655	3,619	3,619	3,619
Kansas City, St. Jo. & Council Bluffs.....	4,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,430
Keokuk & Western.....		3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Mason City & Ft. Dodge.....		3,000	3,000	3,000	3,000	3,000	3,000	2,500	2,500	2,000	2,000	2,500	3,000
Minneapolis & St. Louis.....	2,800	3,500	3,500	3,500	3,500	3,000	3,500	3,500	3,500	3,500	3,500	3,500	4,000
Minnesota & Northwestern.....		3,000	3,500										
Omaha & St. Louis.....			4,000	4,000	4,500	4,500	4,500	4,500	5,000	5,000	5,000	5,000	4,500
Ottumwa & Kirksville.....	6,000	10,000	10,000	10,000	5,000								
St. Louis, Des Moines & Northern.....	1,200	1,500	1,500	1,700	1,700								
St. Louis, Keokuk & Northwestern.....	2,500	3,000	3,000	3,000	3,000	2,000	2,000	2,000	2,500	2,500	2,500	3,000	3,000
Sioux City & Pacific.....	5,500	6,000	6,500	7,000	7,000	7,000	7,000	5,500	5,500	5,500	5,500	6,000	6,000
Sioux City & Northern.....						4,000	5,000	5,000	5,000	4,000	3,800	3,600	3,600
Southern Iowa.....								5,000	5,000				
Sioux City Terminal Ry. & W. Co.....													
Stacyville.....									5,000	80,000	80,000	80,000	70,000
Taber & Northern.....						500	500						2,000
Toledo, Peoria & Western.....		8,000	8,000	8,000	8,000	8,000	8,000	14,000	15,000	20,000	30,000	30,000	30,000
Union Pacific.....	100,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Wabash.....					3,000	3,000	3,000	3,000	3,000	2,500	2,500	3,000	3,000
Wabash Western.....	2,040	2,283	3,000	3,000									
Wisconsin, Iowa & Nebraska.....	2,300												
Winona & South-Western.....							3,000	3,000					
Winona & Western.....									3,000				
Average for state.....	\$ 4,435	\$ 4,850	\$ 5,198	\$ 5,214	\$ 5,183	\$ 5,319	\$ 5,316	\$ 5,292	\$ 5,292	\$ 5,232	\$ 5,223	\$ 5,232	\$ 5,214

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. 5—CONTINUED.

Classified value per mile 1899 to 1902.

NAME OF ROAD.	1899.	1900.	1901.	1902.
Albia & Centerville	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
Atchison, Topeka & Santa Fe	.....	.....	10,000	10,500
Ames & College	1,500	2,000	2,500	2,500
Burlington & Northwestern	2,000	2,500	2,500	.....
Burlington & Western	1,500	2,000	2,000	.....
Burlington, Cedar Rapids & Northern	4,410	4,410	4,553	4,607
Boone Valley Coal & Ry. Co	1,000	.....	.....	.....
Cedar Rapids, Garner & Northwestern	1,200	2,000	.....	.....
Chicago & North-Western	6,467	5,672	5,808	6,473
Chicago, Burlington & Kansas City	3,500	3,500	.....	.....
Chicago, Burlington & Northern	20,000	.....	.....	.....
Chicago, Burlington & Quincy	6,898	6,020	5,004	5,488
Chicago, Ft. Madison & Des Moines	2,500	2,000	.....	.....
Chicago Great Western	4,760	4,760	4,508	4,794
Chicago, Iowa & Dakota	2,000	2,500	.....	.....
Chicago, Milwaukee & St. Paul	4,864	4,600	4,653	5,143
Chicago, Rock Island & Pacific	6,926	6,706	6,313	6,570
Chicago, St. Paul, Minneapolis & Omaha	8,244	8,142	8,362	11,390
Chicago, Santa Fe & California	10,000	10,000	.....	.....
Crooked Creek Railroad & Coal Co.	2,000	2,500	2,500	2,500
Colfax Northern	.....	.....	.....	4,000
Des Moines Northern & Western	3,000	.....	.....	.....
Davenport, Rock Island & Northern	.....	2,500	3,000	4,000
Des Moines Union	50,000	50,000	50,000	56,250
Des Moines & Kansas City	2,000	.....	.....	2,000
Des Moines, Iowa Falls & Northern	.....	.....	.....	.....
Dubuque & Sioux City	5,204	4,702	4,890	5,241
Gowrie & North-Western	.....	2,500	.....	.....
Humeston & Shenandoah	3,000	3,000	.....	.....
Iowa Northern	4,000	4,000	4,000	.....
Iowa Central	3,612	3,805	3,815	3,815
Jasper County Coal Company Railroad	.....	2,000	2,000	2,000
Kansas City, St. Joe & Council Bluffs	5,463	5,461	.....	.....
Keokuk & Western	3,500	2,632	.....	.....
Marshalltown & Dakota Railway Company	.....	2,500	2,500	3,500
Mason City & Ft. Dodge	3,000	3,000	3,000	.....
Minneapolis & St. Louis	4,000	3,355	3,565	3,687
Muscataine North & South Railway	1,200	2,500	3,000	2,500
Manchester & Onida	.....	.....	.....	2,500
Omaha Bridge & Terminal Railway	3,000	3,000	5,000	6,000
Omaha & St. Louis	4,500	4,500	4,000	.....
St. Louis, Keokuk & Northwestern	3,000	3,000	.....	.....
Sioux City & Northern	3,600	4,000	.....	.....
Sioux City & Pacific	6,000	5,800	.....	.....
Sioux City Terminal Railway & Warehouse Co.	70,000	65,000	.....	.....
Stacyville	2,000	2,500	.....	.....
Sioux City Stock Yards Line	.....	4,000	4,000	4,000
Sioux City Bridge Co	.....	.....	5,000	5,000
Tabor & Northern	1,000	1,500	1,500	2,500
Toledo, Peoria & Western	30,000	25,000	25,000	25,000
Union Pacific	150,000	120,000	100,000	75,000
Union Terminal Co	.....	.....	65,000	65,000
Wabash	3,000	3,000	3,324	3,324
Winona & Western	2,200	2,200	.....	.....
Willmar & Sioux Falls	.....	.....	4,000	4,500
Average for state	\$ 5,239	\$ 4,981	\$ 5,042	\$ 5,449

TABLE

Gross and net earnings per mile for divisions

NOTE—"L" before earnings means net loss.

NAME OF ROAD.	18 6.			1 97.		
	Gross earnings.	Net earnings.	Assessment.	Gross earnings.	Net earnings.	Assessment.
Burl., Cedar Rapids & Northern Ry.—						
a>Main Line.....			\$ 5,500			\$ 6,500
b>Waverly Short Line.....			4,000			4,000
c>Hawkeee Division.....	\$ 5,940	\$ 1,910	4,000	\$ 5,988	\$ 2,180	4,000
d>Muskegon Division.....			4,000			4,000
e>Pacific Division.....			4,000			4,000
f>Iowa City & Western.....	1,545	22	2,800	1,441	358	2,800
gCedar Rapids, Iowa Falls & N. W.....	3,276	1,300	3,319	729	3,500	3,500
hCedar Rapids & Clinton Ry.....	2,849	2,12	3,949	1,507	3,500	3,500
iChicago, Decorah & Minn.....	984	108	2,000	851	23	3,000
jDavenport, Iowa & Dakota.....	2,867	1,444	3,000	2,106	523	3,000
kCedar Rapids, Garner & N. W.....						
lGermania Division.....						
Chicago, Burlington & Quincy.....	13,975	4,840	12,500	13,951	4,900	11,000
a>Keokuk & St. Paul R. R.....	4,878	2,014	3,500	4,810	1,978	7,500
b>Albia, K. & D. M. & D. M. & K. R. R.....	1,732	1,294	5,000	1,722	1,293	5,000
c>Chariton, D. M. & Southern.....	1,241	118	4,500	1,178	109	4,500
d>Chariton Branch.....	1,232	149	4,500	1,167	453	4,000
e>Union, Mt. Ayr & S. W.....	1,241	472	4,500	1,206	466	4,000
f>Creston Branch.....	1,536	21	5,000	1,509	6	5,000
g>Creston & Northern Ry.....	1,011	31	4,000	1,000	22	4,000
h>Western Iowa Ry.....	433	433	4,000	448	399	4,000
i>Brownville & Nodaway Valley Ry.....	757	283	4,000	754	298	4,000
j>Clarinda, Colfax Springs & S. Ry.....	754	395	4,000	702	412	4,000
k>Nebraska City Branch.....	1,232	137	4,000	1,218	514	4,000
l>Red Oak & Atlantic Ry.....	754	281	4,000	732	291	4,000
m>Nebraska City, Sidney & N. E. Ry.....	392	132	4,000	370	155	4,000
n>Hastings & Avesen Ry.....	1,037	160	4,000	1,136	155	4,000
oNorthern Division.....						2,500
p>Fort Madison Branch R. R.....	1,221	477	2,000	1,175	390	2,500
q>Hannston & Shenandoah.....	1,221	1,255	1,000	1,221	59	3,000
r>Des Moines & Kansas City.....	915	297	1,400	1,070	11,229	2,000
s>Keokuk & Western.....	2,056	971	3,500	2,783	551	3,500
t>St. Louis, Keokuk & Northwestern.....	1,229	292	1,500	1,285	60	3,500
u>Burlington & Western.....	1,067	21	1,200	1,353	138	1,500
v>Burlington & Northwestern.....	1,423	361	1,700	1,732	629	2,000
w>Burlington, St. Joe & Council Bluffs.....	2,081	710	2,500	1,818	90	3,000
x>Chicago, Burlington & Kansas City.....	2,081	710	3,500	2,262	800	3,500
Chicago Great Western Railway—	3,970	569	4,000	4,474	000	5,000
a>Main Line.....			4,300			4,800
b>Des Moines & St. Joe Division.....			3,500			3,500
c>Cedar Falls Branch.....			3,500			3,500
d>Waverly Branch.....			3,500			3,500
e>Elroy Branch.....			3,500			3,500
f>Mason City & Fort Dodge.....	1,648	375	2,000	1,840	804	2,500
g>Winnona & Wadena.....	1,315	310	2,000	1,242	91	2,500
Chicago, Milwaukee & St. Paul Railway—						
a>Chicago & Council Bluffs Division.....	6,790	2,751	6,720	8,075	3,690	7,100
b>Kansas City Division.....	4,234	1,028	4,000	4,817	1,111	4,000
c>St. Louis City Branch.....	2,796	250	3,500	2,842	367	3,500
d>Dubuque Branch.....	5,069	2,131	5,000	4,098	1,543	5,000
e>Des Moines Branch.....	468	348	3,500	416	360	3,500
f>Cascade Branch.....	439	417	3,000	425	299	3,000
g>Waukon Branch.....	900	170	2,000	588	116	2,000
h>Davenport & N. W. Branch.....	865	259	3,500	414	314	3,000
i>Dubuque & Northwestern.....	1,829	97	3,500	1,729	278	3,500
j>Maquoketa Branch.....	1,150	180	3,000	1,078	90	3,000
k>Clinton Branch.....	2,822	863	3,000	2,156	110	3,000
l>Iowa & Minn. Division.....	4,134	1,963	3,000	3,870	1,826	5,000
m>Decorah Branch.....	1,112	642	3,000	1,146	814	3,000
n>Austin Branch.....	1,134	753	3,000	1,468	800	3,000
o>Iowa & Dakota Division.....	6,230	3,564	6,000	6,230	3,600	6,000
p>Bellevue Branch.....	431	442	3,000	374	35	3,000
q>Spirit Lake Branch.....	829	37	3,000	729	35	3,000
r>Eden Branch.....	302	142	3,000	305	128	3,000

No. 6.

of systems for the years 1896 to 1900, inclusive.

	1898.			1899.			1900.			1901.		
	Gross earnings.	Net earnings.	Assessment.	Gross earnings.	Net earnings.	Assessment.	Gross earnings.	Net earnings.	Assessment.	Gross earnings.	Net earnings.	Assessment.
\$7,820	\$ 2,728	\$0,500	\$8,424	\$2,805	\$ 6,500	\$ 9,190	\$ 2,829	\$ 6,500	\$8,884	\$ 3,048	\$ 6,500	
3,625	1,146	4,000	3,333	1,107	4,000	3,323	1,056	4,000	3,153	1,000	4,000	
1,751	406	4,000	1,921	694	4,000	2,058	656	4,000	2,171	800	4,000	
2,444	682	4,000	3,041	1,100	4,000	2,943	918	4,000	3,130	1,130	4,000	
6,323	1,814	4,500	7,447	2,085	4,500	8,108	2,780	4,500	7,457	2,743	4,500	
1,500	18	2,800	1,372	104	2,800	1,657	394	2,800	1,753	369	2,800	
2,967	881	3,750	2,708	807	3,750	3,108	710	3,750	3,175	948	3,750	
4,216	1,934	4,500	4,496	2,730	4,500	4,745	2,326	4,500	4,644	2,408	4,500	
1,078	208	2,000	1,160	241	2,000	1,095	186	2,000	1,294	185	2,000	
2,465	728	3,000	2,846	1,023	3,000	2,816	900	3,000	2,816	1,016	3,000	
										440	120	2,500
										839	289	3,500
1,564	5,111	11,250	13,847	5,229	11,250	16,610	5,745	11,250	17,412	5,823	11,250	
5,148	2,018	7,500	5,462	1,100	7,500	5,725	2,25	7,500	6,031	2,305	7,500	
1,915	414	4,000	1,931	500	4,000	2,026	447	3,500	2,139	494	3,500	
1,185	319	4,000	1,269	1,227	4,000	1,369	291	3,500	1,478	260	3,500	
1,246	622	4,000	1,388	700	4,000	1,403	674	3,500	1,500	713	3,500	
1,255	637	4,000	1,348	1,178	4,000	1,416	601	3,500	1,511	730	3,500	
1,589	78	4,000	1,690	1,000	4,000	1,774	58	4,000	1,882	48	4,000	
1,075	86	4,000	1,126	113	4,000	1,181	96	3,500	1,252	169	3,500	
469	446	3,500	465	469	3,000	520	462	3,000	555	523	3,000	
806	345	4,000	847	412	4,000	889	387	3,500	932	428	3,500	
815	463	4,000	754	438	4,000	802	443	3,000	840	467	3,500	
1,263	635	4,000	1,318	709	4,000	1,434	629	3,500	1,521	682	3,500	
757	385	4,000	815	227	4,000	856	410	3,500	928	428	3,500	
207	670	3,500	282	750	298	732	500	318	783	318	3,000	
465	206	3,500	480	243	3,000	505	230	3,000	444	244	3,000	
						6,556	229,975	20,000	1,876	743,904	20,000	
1,153	145	2,500	1,239	80	2,500	1,305	100	2,500	1,371	100	2,500	
307	90	3,000	1,431	183	3,000	1,648	35	3,000	1,719	258	3,000	
1,448	1,350	2,000	1,449	38	2,000	1,478	273	2,000	1,621	113	2,000	
2,048	2,000	2,000	2,000	804	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
1,048	800	3,000	1,743	320	3,000	1,846	312	3,000	1,924	510	3,000	
1,325	317	1,500	1,531	190	1,500	1,490	273	2,000	1,723	538	2,500	
1,048	801	2,000	1,048	90	2,000	1,048	90	2,000	1,048	90	2,000	
2,748	1,065	4,500	3,380	644	4,500	3,410	398	4,500	3,800	465	4,500	
2,320	908	3,500	2,264	418	3,500	2,243	780	3,500	2,434	760	3,500	
11,245	2,012	5,500	9,322	1,059	5,500	10,675	2,157	5,500	11,458	2,104	6,000	
2,701	19	4,800	4,336	827	4,800	5,239	1,056	4,800	5,618	1,032	4,800	
		3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
	884	3,500	1,013	184	3,500	1,156	223	3,000	1,240	227	3,000	
	461	17	3,500	765	184	3,500	811	163	3,500	870	160	3,500
	1,019	759	3,000	1,042	821	3,000	1,050	1,050	1,050	2,722	1,350	3,000
	464	179	4,000	1,013	470	4,000	1,084	470	1,254	500	4,000	
8,374	3,493	7,100	11,732	4,729	7,100	11,281	3,053	7,100	12,313	3,730	7,250	
5,007	1,088	5,000	5,842	971	5,000	6,411	560	5,000	7,191	594	5,000	
3,020	593	3,500	3,455	438	3,500	4,138	491	3,500	4,158	434	3,500	
4,005	1,348	5,000	6,787	3,194	5,000	7,023	2,746	5,000	6,994	2,478	5,000	
	655	3,000	655	474	3,000	655	474	3,000	655	474	3,000	
	427	3,000	501	729	3,000	522	702	3,000	518	258	3,000	
	618	312	3,000	689	340	2,000	748	265	2,000	81		

TABLE No.

NAME OF ROAD.	1896.			1897.		
	Gross earn-ings.	Net earn-ings.	Assessment.	Gross earn-ings.	Net earn-ings.	Assessment.
sSioux City & Dakota Division	\$ 2,149	\$ 478	\$ 3,500	\$ 2,215	\$ 603	\$ 3,500
dD. M. Division Main Line	2,575	893	2,500	2,993	910	3,000
uD. M. Division Storm Lake Branch						
vD. M. Division Boone Line						
Chicago & North-Western Railway—						
aChicago & North-Western Railway	13,295	5,634	11,000	15,073	6,568	11,000
bIowa Mildand Branch	1,040	1,031	2,800	972	1,278	2,800
cStanwood & Tipton Branch	829	1,907	3,000	835	1,219	3,000
dOttumwa, Cedar Falls & St. P. Branch	1,245	2,074	3,000	1,354	2,182	3,000
eDes Moines & Minneapolis Branch	4,025	706	5,200	4,163	445	5,200
fIowa & Southwestern Branch	633	764	3,000	660	873	3,000
gMaple River Branch	1,635	580	3,800	1,718	445	3,800
hToledo & North-Western Railway	4,074	1,279	4,700	4,396	1,032	4,700
iIowa Railway Coal & Mfg. Co	6,731	3,635	5,500	10,592	7,147	5,500
jMinn. & Iowa Railway						
kHarlan & Kirkman Railway						
lBoyer Valley Railway						
mIowa, Minn. & North-Western Ry						
nSoldier River Branch						
oChicago, Iowa & Dakota	1,142	48	1,500	1,203	303	2,000
pSioux City & Pacific	4,511	1,592	5,500	4,165	1,324	6,000
Chicago, Rock Island & Pacific—						
aIowa Division	10,276	4,228	12,000	10,512	4,063	11,000
bSouthwestern Division	6,642	2,246	8,000	6,835	2,420	7,700
cOskaloosa	1,339	296	5,400	1,352	298	5,400
dWilton & Tipton Branch						500
eWilton Branch	1,192	188	4,000	1,168	135	4,000
fNewton & Monroe Branch	434	275	5,000	422	290	4,000
gD. M., Indianola & Winterset Branch	1,623	673	5,000	1,609	659	5,000
hGuthrie Center Branch	781	49	4,000	767	64	4,000
iAudubon Branch	1,423	516	5,000	1,441	511	5,000
jGriswold Branch	786	249	5,000	780	290	4,000
kHarlan Branch	995	51	4,000	1,000	65	4,000
lCarson Branch	659	135	4,000	670	147	4,000
mKeosauqua Branch	573	1,641	4,000	608	1,628	4,000
nKeokuk & Des Moines Division	3,281	1,067	5,000	3,341	1,101	5,000
oDes Moines & Ft. Dodge Division	3,373	1,478	4,600	3,442	1,537	4,600
pGowrie & Northwestern Division						
Chicago, St. Paul, Minn. & Omaha Ry.—						
aMain Line	8,438	2,345	8,135	9,330	3,823	9,500
bRock River Branch	425	165	4,135	422	143	4,135
Dubuque & Sioux City Railway—						
aMain Line	6,593	3,144	6,700	6,953	3,096	7,000
bOnawa Branch	645	611	2,500	644	772	2,500
cSioux Falls Branch	1,596	350	3,100	1,607	4	3,100
dCedar Rapids Branch	1,310	227	2,500	1,355	473	2,500
eCedar Falls & Minnesota	1,638	4	3,000	1,565	275	3,000
fFt. Dodge & Omaha Railway						
gStacyville						
Iowa Central Railway—						
aMain Line	3,180	1,127	5,000	3,171	1,076	5,000
bBelmond Branch			2,750			2,575
cStory City Branch			2,750			2,575
dState Center Branch			2,750			2,575
eMontezuma Branch			2,750			2,575
fNewton Branch			2,750			2,575
gEastern Division			2,600			2,575
hNorthwood Branch						
iIowa Central & Western						
Wabash Railway—						
aWabash			2,500	2,306	311	3,000
bDes Moines & St. Louis			2,500			3,000
cOmaha & St. Louis	2,012	235	5,000	2,236	259	5,000

6—CONTINUED.

Gross earn-ings.	Net earn-ings.	Assessment.	1898.			1899.			1900.			1901.			
			Gross earn-ings.	Net earn-ings.	Assessment.	Gross earn-ings.	Net earn-ings.	Assessment.	Gross earn-ings.	Net earn-ings.	Assessment.	Gross earn-ings.	Net earn-ings.	Assessment.	
\$2,612	\$ 672	\$3,500	\$ 3,002	\$ 956	\$ 3,500	\$ 4,253	\$ 2,139	\$ 3,500	\$ 4,357	\$ 1,906	\$ 3,500	\$ 2,813	\$ 1,119	\$ 3,000	
2,955	610	3,000	3,659	1,248	3,000	3,032	600	3,000	2,813	119	3,000	2,500	384	3,000	
									1,953	53					
16,835	7,424	11,000	19,979	8,651	11,250	20,352	8,158	11,500	21,082	8,564	11,750	21,082	8,564	11,750	
989	1,500	2,800	1,173	1,723	2,800	1,068	1,118	2,800	1,118	1,087	3,000	1,118	1,087	3,000	
811	2,476	3,000	1,165	2,658	3,000	900	1,879	3,000	1,068	1,879	3,000	1,068	1,879	3,000	
1,775	2,122	3,000	1,690	2,843	3,000	2,109	2,794	3,000	2,109	2,794	3,000	2,109	2,794	3,000	
4,577	501	5,700	4,924	998	5,700	5,894	487	5,700	6,419	84	5,700	6,419	84	5,700	
721	962	3,000	715	1,249	3,000	774	1,125	3,000	774	1,125	3,000	774	1,125	3,000	
1,859	639	4,000	2,092	759	4,000	1,661	247	4,000	2,065	108	4,000	2,065	108	4,000	
4,246	1,020	5,000	4,704	1,156	5,000	5,270	1,746	5,000	5,389	1,532	5,000	5,389	1,532	5,000	
11,651	7,849	7,500	12,408	8,027	7,500	11,696	7,034	7,500	12,408	8,027	7,500	12,408	8,027	7,500	
									with T.	& N-W.		with T.	& N-W.		
									with M.	S-W.		with M.	S-W.		
									with M.	R. B.		with M.	R. B.		
									500	407	500	500	407	500	
									500	407	500	500	407	500	
									500	407	500	500	407	500	
1,240	437	2,000	1,362	492	2,000	1,368	563	2,000	1,368	563	2,000	1,368	563	2,000	
4,767	1,174	6,000	5,421	2,293	6,000	5,774	2,011	6,000	6,124	2,460	6,000	6,124	2,460	6,000	
10,550	4,900	11,000	12,119	5,714	11,000	12,063	5,518	11,000	12,193	5,087	11,000	12,193	5,087	11,000	
6,867	2,796	7,700	6,974	2,233	7,700	6,952	2,112	7,700	8,845	2,879	7,700	8,845	2,879	7,700	
1,355	378	4,500	1,266	306	4,500	1,207	335	4,500	1,920	247	4,500	1,920	247	4,500	
		500			500			500			500			500	
	1,155	200	3,500	1,497	840	3,500	1,497	840	3,500	1,497	840	3,500	1,497	840	
	1,249	3,500	565	1,123	3,500	563	1,141	3,500	563	1,141	3,500	563	1,141	3,500	
	1,583	706	4,500	1,484	522	4,500	1,477	498	4,000	2,070	790	4,000	2,070	790	
	767	14	3,500	754	153	3,500	753	181	3,000	946	64	3,000	946	64	
	1,454	588	4,500	1,230	187	4,000	1,227	160	4,000	1,590	628	4,000	1,590	628	
	772	257	3,500	787	27	3,500	790	30	3,500	1,209	137	3,500	1,209	137	
	968	22	3,500	965	56	3,500	964	38	3,500	1,103	44	3,500	1,103	44	
	651	102	3,500	659	826	3,500	623	3,500	623	3,500	757	447	3,500	757	
	1,419	3,500	3,469	1,052	4,500	3,545	1,357	4,100	3,911	1,141	4,100	3,911	1,141	4,100	
	3,381	1,357	4,500	3,469	1,052	4,500	3,545	1,357	4,100	3,911	1,141	4,100	3,911	1,141	
	3,638	1,427	4,600	3,625	1,590	4,600	4,107	4,600	4,596	2,260	4,600	4,596	2,260	4,600	
									261	36		261	36		
11,253	5,527	9,500	12,424	6,252	9,500	14,903	5,089	9,500	14,154	7,120	10,000	14,154	7,120	10,000	
	396	4,135	471	154	4,135	520	113	3,750	464	165	3,000	464	165	3,000	
6,709	3,291	7,000	7,174	3,712	7,000	7,943	3,375	7,000	8,298	3,194	7,000	8,298	3,194	7,000	
848	1,594	2,500	814	696	2,500	862	588	2,500	1,410	150	2,500	1,410	150	2,500	
1,389	115	3,100	1,429	273	3,100	1,633	278	3,100	2,025	504	3,100	2,025	504	3,100	
1,441	601	2,500	1,534	82	2,500	1,564	63	2,500	1,985	359	3,000	1,985	359	3,000	
1,839	94	3,000	1,982	326	3,000	2,201	323	3,000	2,190	177	3,000	2,190	177	3,000	
								2,500	2,571	1,208	3,500	2,500	2,571	1,208	3,500
								859	73	87	2,500	859	73	87	2,500
3,270	1,068	5,000	5,148	1,700	5,000	5,805	2,269	5,000	5,632	1,288	5,000	5,632	1,288	5,000	
		2,575	470	226	2,575	1,041	1,523	2,600	1,709	302	3,000	1,709	302	3,000	
		2,575	1,393	533	2,575	1,465	553	2,600	1,980	245	3,000	1,980	245	3,000	
		2,575	427	272	2,575	521	233	2,600	601	394	3,000	601	394		

TABLE No. 7.

Statement of rates of taxes paid on gross and net earnings and on actual assessments for years 1890 to 1901, inclusive.

NOTE—In these computations the earnings, taxes and assessments of the date of assessments are compared, e. g. : the taxes reported in 1901 were levied in 1899, and earnings reported in 1900 were made in 1899, and hence are compared with the 1899 assessment; likewise all other years.

Table with columns for Year of Report, Rates on All Railroads in Iowa, Chicago, Burlington & Quincy Railway, Chicago, Rock Island & Pacific Railway, Chicago & North-Western Railway, and Chicago, Milwaukee & St. Paul Railway. Sub-columns include On gross earnings, On net earnings, On assessments, Gross, Net, and Assessment for On System and On Main Line.

*The reports omit taxes on these lines or include with some other divisions.

NOTE—The first column under each system or main line gives the rate of per cent., the actual taxes paid is of the gross earnings for the year of the assessment of that tax. The second column makes the same comparison with the net earnings of the same year, and the third column gives the rate or number of mills paid on the actual assessment on the whole system, or line, as the case may be. The rate on gross and net earnings would be modified by an increase or decrease in the number of mills levied on the dollar of assessment, hence the necessity of showing this variation, which, in extreme cases, shows the levies to vary 20 to 40 per cent. in different parts of the state the same year.

TABLE No. 7—CONTINUED.

Continuation of Table No. 7 with columns for Year of Report, Rates on All Railroads in Iowa, Dubuque & Sioux City Railway, Chicago Great Western Railway, Burlington, Cedar Rapids & Northern Railway, and Iowa Central Railway. Sub-columns include On gross earnings, On net earnings, On assessments, Gross, Net, and Assessment for On System and On Main Line.

*The reports omit taxes on these lines or include with some other divisions.

TABLE No. 8.

Abstract of reported earnings, operating expenses and taxes paid by inter-state railways doing business within the state of Iowa.

NAMES OF SYSTEMS.	Year.	MILEAGE.		TOTAL GROSS EARNINGS.		TOTAL OPERATING EXPENSES.		TAXES PAID.	
		Entire system.	Within Iowa.	For entire system.	In state of Iowa.	For entire system.	In state of Iowa.	On system.	In Iowa.
Burlington, Cedar Rapids & Northern Ry	1897	1199.	949.	\$ 4,450,099	\$ 4,093,347	\$ 3,237,165	\$ 2,830,610	\$ 129,597	\$ 117,005
	1898	1198.	940.	4,292,162	3,908,120	2,912,772	2,610,063	139,090	122,582
	1899	1199.	949.	4,545,643	4,114,747	2,967,392	2,695,754	147,430	134,437
	1900	1171.	967.	4,629,933	4,454,467	3,474,137	3,111,391	118,430	153,194
	1901	1277.	969.	4,848,278	4,431,514	3,443,439	3,122,275	153,996	140,312
	1902	1273.	948.	5,238,824	4,775,690	3,349,094	3,020,376	158,918	145,262
Chicago, Burlington & Quincy Railway	1897	2201.	732.	10,645,926	4,603,733	9,740,718	3,265,925	965,161	174,559
	1898	2189.	741.	17,904,550	4,633,636	10,838,174	3,604,305	624,122	167,719
	1899	2184.	743.	18,850,722	5,220,767	11,002,380	3,859,786	612,153	157,612
	1900	2293.	744.	21,112,383	5,473,867	12,538,357	3,901,909	677,190	167,901
	1901	2393.	738.	22,780,931	5,812,852	13,984,384	4,291,393	695,284	177,467
	1902	2392.	773.	24,006,377	6,000,507	14,612,733	4,329,624	754,901	164,833
Chicago Great Western Railway	1897	(b) 3796.	1539.	30,180,027	7,950,270	19,018,730	5,798,700	928,622	231,726
	1898	3811.	462.	4,032,167	2,608,208	3,946,091	1,790,094	337,439	64,380
	1899	3811.	462.	5,078,392	2,282,412	4,001,659	1,967,615	156,000	64,332
	1898	3811.	462.	5,536,511	2,408,589	4,259,719	2,018,516	107,000	71,419
	1900	3811.	462.	6,180,347	2,718,483	4,718,012	2,314,576	204,000	72,680
	1901	3811.	462.	6,832,020	3,022,704	5,108,282	2,467,461	204,000	73,690
	1902	3815.	462.	7,421,259	3,271,493	5,624,350	2,674,854	231,327	70,748
Chicago, Milwaukee & St. Paul Railway	1897	(c) 1056.	407.	7,869,608	3,917,917	5,362,144	2,321,527	219,033	88,853
	1897	1540.	407.	7,158,911	3,158,911	4,676,332	2,076,332	229,476	88,853
	1898	1546.	407.	7,407,122	3,407,122	4,672,489	2,076,489	229,476	88,853
	1899	1546.	407.	8,058,220	3,658,220	5,288,500	2,328,500	230,280	90,000
	1900	1546.	407.	8,540,121	3,946,091	5,282,304	2,328,304	242,847	94,843
	1901	1546.	407.	10,331,229	4,407,122	6,024,107	2,674,854	242,847	94,843
	1902	1546.	407.	11,150,822	4,800,000	6,650,822	2,828,500	242,847	94,843
Chicago, St. Paul, Minneapolis & Omaha Ry.	1897	6322.	1773.	41,691,508	10,807,955	26,671,901	7,543,481	1,308,285	255,351
	1898	6577.	1788.	44,392,008	11,150,822	27,984,035	8,043,750	1,308,285	255,351
	1899	6633.	1788.	47,945,033	11,829,822	29,392,220	8,614,325	1,308,285	255,351
	1900	6633.	1788.	51,406,011	12,606,110	30,719,611	9,197,287	1,308,285	255,351
	1901	6633.	1788.	54,951,088	13,400,000	32,551,088	9,786,000	1,308,285	255,351
	1902	6633.	1788.	58,400,000	14,200,000	34,200,000	10,300,000	1,308,285	255,351
Chicago & Northwestern Railway	1897	5031.	1152.	32,177,153	7,754,827	20,084,502	5,264,316	1,142,422	231,851
	1898	5077.	1152.	33,571,172	8,395,920	20,394,474	5,598,634	1,145,100	241,547
	1899	5077.	1151.	37,496,980	9,751,670	23,247,402	6,357,589	1,212,208	222,550
	1900	5030.	1418.	41,806,761	10,440,014	25,776,088	7,129,467	1,412,746	271,740
	1901	5555.	1440.	43,051,088	10,668,110	26,719,611	7,502,999	1,347,492	246,480
Chicago, Rock Island & Pacific Railway	1897	6238.	1534.	47,945,033	11,829,822	29,392,220	8,614,325	1,892,098	285,088
	1898	3571.	1061.	17,331,832	3,972,346	10,908,733	3,645,549	862,388	235,921
	1899	3572.	1061.	18,899,935	4,028,975	11,487,530	3,445,540	842,925	232,066
	1900	3568.	1062.	20,776,019	4,383,048	13,132,248	3,931,414	885,161	219,088
	1901	3573.	1061.	21,794,723	4,612,357	13,895,516	3,920,710	907,946	226,858
	1902	3573.	1171.	24,279,387	7,284,311	15,420,522	4,525,600	907,217	244,004
Dubuque & Sioux City Railway	1897	573.	573.	2,901,731	2,901,731	1,677,031	1,677,031	96,248	241,933
	1898	573.	573.	2,901,731	2,901,731	1,677,031	1,677,031	96,248	241,933
	1899	573.	573.	2,901,731	2,901,731	1,677,031	1,677,031	96,248	241,933
	1900	573.	573.	2,901,731	2,901,731	1,677,031	1,677,031	96,248	241,933
	1901	573.	573.	2,901,731	2,901,731	1,677,031	1,677,031	96,248	241,933
	1902	573.	573.	2,901,731	2,901,731	1,677,031	1,677,031	96,248	241,933
Iowa Central Railway	1897	740.	713.	3,850,848	3,792,707	2,177,315	2,724,096	114,113	45,830
	1897	503.	413.	1,735,404	1,309,741	1,147,413	865,115	63,211	46,425
	1898	413.	413.	1,735,404	1,309,741	1,147,413	865,115	63,211	46,425
	1899	503.	413.	2,017,941	1,503,131	1,439,003	1,023,898	64,124	46,763
	1900	510.	422.	2,296,090	1,729,463	1,552,496	1,129,073	68,170	50,222
	1901	507.	448.	2,323,629	1,729,834	1,858,448	1,423,378	68,170	50,222
	1902	530.	440.	2,411,418	1,818,282	1,852,160	1,440,270	70,005	53,413
Minneapolis & St. Louis Railway	1897	370.	138.	1,998,822	394,907	1,126,165	352,542	64,598	17,459
	1898	370.	138.	2,152,985	423,539	1,244,270	398,880	67,116	19,000
	1899	370.	137.	2,243,830	441,690	7,267,612	319,332	52,985	17,370
	1900	307.	211.	2,800,522	497,033	1,097,933	346,599	56,000	19,632
	1901	312.	211.	3,971,106	554,291	1,638,037	444,354	59,000	25,900
	1902	312.	211.	3,473,828	495,417	1,963,538	405,828	116,063	35,103
Chicago, Santa Fe & California	1897	617.	30.	2,539,079	101,658	2,067,626	66,794	10,380	10,380
	1898	516.	30.	2,829,645	110,098	2,191,001	76,790	164,548	9,167
	1900	516.	30.	3,004,819	121,684	2,189,574	70,081	137,319	8,248
	1901	515.	30.	3,167,884	121,084	2,078,067	71,952	198,837	8,828
	1902	474.	30.	33,398,011	136,153	18,810,889	77,125	1,233,074	5,128
Atchison, Topeka & Santa Fe	1897	474.	30.	38,795,981	156,740	19,673,730	80,670	215,945	38,408
	1898	474.	30.	10,754,532	201,000	6,464,784	174,309	354,004	20,074
	1899	474.	30.	12,243,007	279,205	7,463,500	202,507	371,700	19,820
	1900	2700.	2.	10,338,396	228,022	10,300,412	228,734	315,045	38,408
	1901	2654.	2.	11,779,800	228,022	11,923,388	178,599	317,064	35,280
	1902	3024.	2.	20,445,901	244,550	13,500,270	183,908	729,463	20,771
	1902	3024.	2.	20,471,575	162,290	14,083,059	200,033	824,505	18,145

* Not reported in this office.

a Includes Toledo & Northwestern and Chicago, Iowa & Dakota.

b Includes all Burlington lines east of Missouri river.

d For the year ending June 30.

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. 8—CONTINUED.
Abstract of reported earnings, operating expenses and taxes paid by inter-state railways doing business within the state of Iowa.

NAMES OF SYSTEMS.	Year.	MILEAGE.		TOTAL GROSS EARNINGS.		TOTAL OPERATING EXPENSES.		TAXES PAID.	
		Entire system.	Within Iowa.	For entire system.	In state of Iowa.	For entire system.	In state of Iowa.	On system.	In Iowa.
Wabash Railway.....	1897	.....	103.	12,048,089	251,110	8,732,975	217,244	525,290	10,800
	1898	.....	106.	12,155,673	184,888	8,325,904	275,670	512,204	8,998
	1899	.....	103.	13,627,023	193,751	10,130,007	235,978	554,061	12,400
	1900	.....	137.	15,435,885	193,581	11,164,359	234,136	561,144	13,003
	1901	.....	137.	16,805,707	263,818	12,217,171	331,527	579,189	16,000
	1902	.....	203.	18,332,167	685,390	13,182,889	718,000	612,412	27,355
Sioux City & Northern.....	1897	.....	80.	236,116	185,271	172,782	138,502	.....	10,439
	1898	.....	80.	287,072	219,012	193,53	154,831	.....	8,490
	1899	.....	93.	299,712	231,516	199,207	159,684	.....	8,014
	1900	.....	77.	334,640	294,879	216,377	173,447	.....	9,500
Willmar & Sioux Falls.....	1901	.....	77.	1,457,758	251,789	853,683	180,569	60,067	10,108
	1902	.....	433.	1,544,842	232,000	909,748	244,736	65,543	12,584

* Not reported to this office.

L A W S

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

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

SEC. 1352. Each assessor shall enter upon the discharge of the duties of his office immediately after the second Monday in January in each year, and shall, with the assistance of each person assessed, or who may be required by law to list property belonging to another, enter upon the assessment rolls furnished him for that purpose the several items of property required to be entered for assessment. He shall personally affix values to all property assessed by him.

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

SEC. 1355. The assessor shall administer the oath or affirmation printed on the assessment rolls hereinafter prescribed to each person assessed, and require the person taking such oath to subscribe the same, and in case any one refuses to do so, he shall note the fact in the column of remarks opposite such person's name.

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

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

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

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

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1334. On the second Monday in July in each year, the executive council shall assess all the property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, 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 ending December 31st next preceding:

1. The whole number of miles of railway owned, operated or leased by such corporation or company within and without the state;
2. The whole number of miles of railway owned, operated or leased within the state, including double tracks and side-tracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county;
3. A detailed statement showing the amount of real estate owned or used by said railway in the operation thereof in each county within the state, including the right of way, road-beds, bridges, culverts, depot grounds, station houses, yard, section and tool houses, round houses, machine and repair shops, water tanks, turntables, gravel beds and stone quarries, and for all other purposes, and the estimated value thereof, in such manner as may be required by the council;
4. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed;
5. The total number of ties per mile used on all its tracks within the state;
6. The weight of rails per yard in main line, double tracks and side-tracks;
7. The number of miles of telegraph lines owned and used within the state;
8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in construction and repairing such railway, in use on its whole line, and the sleeping cars owned by it, and the number of each class on its line within the state, each class to be valued separately;
9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;
10. The gross earnings of the entire road and the gross earnings in this state;
11. The operating expenses of the entire road and the operating expenses within this state;
12. The net earnings of the entire road and the net earnings within this state;

Sec. 135. 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. 136. 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 equipments, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state.

Sec. 137. 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. 138. 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. 139. All such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purpose as the property of individuals within such counties, cities, towns, townships and lesser taxing districts.

SLEEPING AND DINING CARS.

Sec. 140. In addition to the matters required to be contained in the statement made by the company for the purpose of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage.

Sec. 141. The council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof that the monthly average number of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state. Such valuation shall be in the same ratio as that of the property of individuals and shall be added to the assessed valuation of the corporation, fixed under the preceding sections.

CLASSIFICATION.

Sec. 3076. All railway corporations doing business in this state, their trustees, receivers, or lessees, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight herein prescribed. All railroads in the state shall be classified according to the gross amount of their several earnings within the state, per mile, for the preceding year, as follows: Class "A" shall include those whose gross annual earnings, per mile, shall be \$4,000, or more. Class "B" shall include those whose gross annual earnings, per mile, shall be \$3,000, or any sum in excess thereof less than \$4,000. Class "C" shall include those whose gross annual earnings, per mile, shall be less than \$3,000.

Sec. 3077. All railroad corporations, according to their classifications as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding 100 pounds in weight, as follows: Class "A," 3 cents; class "B," 3½ cents; class "C," 4 cents, and for children 12 years of age or under, one-half the rate above prescribed; a charge of 10 cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

Sec. 3078. Each railway corporation operating a railroad in the state shall annually, during the month of January, make and return to the governor, a statement, verified by its president and superintendent, showing the gross receipts on its entire road within the state for the preceding year, ending with the thirty-first day of December, and a detailed exhibit of the entire receipts for transporting freight and passengers and all other sources of income of the road. A failure to comply with this section shall subject the corporation to a penalty of \$100 per day for each and every day after the report is due until it is made. If recovered in an action in the name of the state for the benefit of the school fund. If the executive council, upon examination, shall be satisfied of its correctness, it shall be the duty of the council to classify the different railroads as hereinbefore provided, and the governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying the class to which they are respectively assigned; and any change of rates by any railroad corporation, pursuant to any change of classification, shall take effect and be in force from and after the fourth day of July following such changes.