REPORT

OF THE

COMMISSIONERS

OF THE

IOWA SOLDIERS' HOME

TO THE

Twenty-sixth General Assembly,

WITH

REPORT OF THE COMMANDANT.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

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REPORT.

To the General Assembly of Iowa:

The main building of the Iowa Soldiers' Home was completed and opened for admission in 1887.

The average number of members on the rolls each year, ending June 30th, since that time is as follows:

For	1888	14
For	1889	25
For	1890	349
For	1891	432
	1892	
For	1893 (including four women)	376
For	1894 (including seven women)	40
For	1895 (including twelve women)	516

The act establishing the home provided that it should accommodate not less than 150 and no more than 300 inmates.

Including those away on furlough there are at present 585 members. This includes those occupying the ten cottages and woman's dormitory.

It is quite probable that the most sanguine advocates of this institution did not anticipate so large a membership as it now has. During last winter the demand for admission was so heavy that all of the available space of the main building was used, including the attic, which, though unfinished and poorly ventilated, was used for a dormitory.

At the time of writing this report there are more than 200 applicants for admission for whom we are unable to furnish accommodations. These applications are made by men whose services and disabilities bring them within the spirit of the law establishing the Home. The men who fought the battles of 1861–5 are rapidly being disabled by age and disease, and each

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year materially increases the number of those who are unable to earn their livelihood. Those so disabled, if without other means of support than their labor, naturally seek a place in the home.

From the best information obtainable, it is our opinion that the demand for institutions of this character will steadily increase for the next eight or ten years.

For want of room, we have for some months past felt constrained to admit only those whose pecuniary and physical conditions call most loudly for recognition.

Such information as we receive leads us to believe that, as a rule, those who can by any means support themselves prefer to remain with their friends and old associates, and that in most cases they do not seek a place here until their disability makes it impracticable for them to support themselves. No doubt there are exceptions to this rule.

If appropriations were made for a new hospital building and cottages for the commandant and surgeon as herein suggested, it would enable us to add quite a large number to our present membership.

THE HOSPITAL.

There is a constantly growing demand for additional hospital facilities. A majority of the members are afflicted with diseases contracted while in the service. Many of them are broken in health, and special provisions are essential to their comfort. With the present facilities, they cannot be furnished with such care as a grateful people desire to provide for those who have offered their lives in defense of their country, and whose disabilities require hospital care and treatment.

There are at all times members whose diseases are of such a character as to make it desirable that they be isolated from other hospital patients. This is now impracticable.

After canvassing the matter in all its bearings, we are united in the opinion that the most practical and economical plan for providing for the present and prospective needs of the Home would be to erect a new hospital building and use the present one for older and feebler inmates.

BUILDING FOR OLD MEN.

We are advised that all of the national homes have separate apartments for old and feeble members who do not require hospital treatment, but who by reason of old age and physical infirmities, demand more care and attention than the average inmate.

By using the present hospital building for men of this character, the comforts of a home could be given to a large number who are now applicants for admission and for whom there are no accommodations. It would also secure much better hospital conveniences than can be had with the present buildings.

General Averill, secretary of the board of managers of the national homes, who is thoroughly familiar with the workings and conveniences of all of the state homes, endorsed this plan as a wise and economical means of providing for the increasing applications for membership, and for more modern and better hospital facilities.

For further suggestions and details upon this subject, we respectfully refer to the report of the surgeon attached to this report.

WOMAN'S BUILDING.

The General Assembly in 1892 appropriated \$5,000 for the erection of a building for soldiers', sailors' and marines' widows. The commissioners, after thorough consideration were of the opinion that the amount thus provided for could not be judiciously or economically used. We therefore did not draw the money from the treasury and reported our conclusions to the last General Assembly, without any recommendation.

An additional appropriation of \$3,000 was made, and the \$8,000 was used in the constructing of a two-story brick building, in which there are fourteen sleeping rooms, a dining room, parlor, reception room, and two bath rooms. It affords accommodations for about twenty-eight women. The attic is unplastered, and if the demand requires it, we could finish it and provide comfortable sleeping rooms there for about twelve.

The cooking for the occupants is done in the kitchen of the main building, and the food carried to the dining room of the woman's building. It gives all of the comforts and conveniences of a home to the fourteen women who have accepted its benefits and are now occupying it.

When the building was completed, the commandant addressed a circular letter to each county auditor and to each of the woman's relief corps of the state, calling attention to the completion of the building and advising them that applications would be received. We incline to the belief that the coming winter will bring increased demand for places in this building.

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PENSIONS.

The law establishing the home provides that its object "shall be to provide a home and subsistence for all honorably discharged soldiers, sailors and marines who have served in the army or navy of the United States and who are disabled by disease, wounds, or otherwise." It also provides that the board shall have power "to make rules and regulations not inconsistent with the laws and constitution of the state for the management and government of said Home, including such rules as they may deem necessary for the preserving of order, enforcing discipline, and preserving the health of its inmates."

Applications were made from time to time by honorably discharged soldiers who were disabled by disease or wounds and who were receiving large pensions—in some instances sufficient to give them a comfortable support. These men were under the law entitled to an unqualified right of admission to the home unless the board were given power to exclude them or make conditions upon which they could be admitted.

In the report which we made in 1891, we called the attention of the General Assembly to this subject in the following language:

"The members of the Home are supplied with the necessary clothing, with an abundant supply of wholesome food, beds and bedding and with medicine and medical attendance when required. Tobacco is also furnished to those who use and desire it. They are at all times supplied with all that is essential to their health and comfort. Under the law, if an applicant is disabled and draws a pension of from \$10 to \$24 per month and his condition is such that he cannot properly support and provide for himself, we admit him. In such instances, should the state furnish him with all the necessities of life and allow him to keep the whole of his pension money? If he has relatives dependent upon him should he be required to give a portion to them, and if no such relatives, should he pay a part of it to the state which furnishes him with all that is essential to his personal welfare?

We cannot believe that the legislature intended to provide for those who by reason of a pension or other income have the means to provide for themselves; nor can we believe it was intended to exclude those whose pension is insufficient to support them. It is believed that nearly all of the members whose income is not sufficient to support them would prefer to remain in the Home and pay to the State all of their pension in excess of \$24 or \$36 per year, rather than leave it. In our judgment, if at the time of making his application for admission, the applicant has or afterwards receives a pension sufficient in amount to provide for his wants, he should not be allowed a place in the home. We have accordingly adopted the following rule:

Persons who have property or means for their support, or who draw a a pension sufficient therefor, will not be admitted to the Home, and if, after admission, an inmate of the Home shall receive a pension, or other means sufficient for his support, or shall recover his health so as to enable him to support himself, he will be discharged from the Home.

We are also of the opinion that the members' pension in excess of \$3 per month should be given to his dependent relatives, or to the State.

In this connection the proceedings of the superintendents of state soldiers' homes, at a meeting held in Dayton, Ohio, may prove of interest.

After a thorough discussion of the matter they adopted the following resolutions:

WHEREAS, The pensions of ex-soldiers are granted by the United States government which is primarily responsible for the maintenance of its disabled defenders as a total or partial means of support for the recipients and their families, proportionate to the degree of disability; and,

WHEREAS, The obligation of the state government to care for the disabled veterans of the war is only secondary in its nature, extending to the men whom the general government has failed to provide for, yet whom humanity and patriotism forbid should be allowed to suffer therefor.

Resolved, That when an ex-soldier becomes a charge on any state government, it should be the privilege of the state authorities to require the pension of such ex-soldier, if he be in receipt of a pension, to be applied to the support of his family, or dependent relatives, or, in the absence of such dependents, to be turned into the treasury of the state institution caring for him

Resolved, That this meeting recommends to the managing authorities of all state soldiers' homes that the surrender of a fair proportion of the pension of members for the benefit of dependents or of the home, be made a condition of the admission and retention of pensioners in such home.

So far as we are advised there was no expression by the Legislature upon this subject in its session of 1892."

In our report of 1893 we again referred to the subject as follows:

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Home in certain cases, to pay a portion of their pensions to the State. Accordingly on the 11th of February, 1892, the following rules were adopted:

First.—From and after this date no person shall be admitted to the Home as an inmate who has an income of \$24 per month or more, whether by pension or otherwise, provided, however, that if the applicant is physically so incapacitated as to require treatment in the hospital he may be admitted, though his income exceeds the amount herein named; but an inmate so admitted may be summarily and honorably discharged, at the discretion of the commandant, whenever the surgeon in charge shall certify in writing that such inmate no longer requires hospital treatment; and provided further, that if the applicant is mentally so incapacitated as to be unable to make a proper use of his income for his personal comfort and welfare, he may be admitted, though his income exceeds \$24 per month.

Second, Rule 25.—Any person admitted to the home having a pension exceeding \$6 per month shall surrender all of said pension in excess of \$6 per month to the commandant, and if the person so surrendering his pension has dependent relatives, the money so surrendered shall be paid to such dependent relatives by the commandant; and in case such pensioner shall have no dependent relatives, the excess of his pension over \$6 per month shall be credited by the commandant to the support fund. This rule shall take effect from and after the 10th of April, 1892.

Third.—If any member of the home shall fail or refuse to surrender to the commandant the portion of his pension as herein required, such refusal or failure shall be deemed a violation of the rules, and the commandant shall give such offending member an honorable discharge.

Some of the inmates took their discharges rather than comply with the provisions of these rules, while others very cheerfully accepted them."

Last February we adopted additional rules one of which in substance defines the words "dependent relatives" as used in the rules to mean wife, parents and minor children. Another, that those having no pension or pension not exceeding \$4.00 per month will be furnished tobacco at the expense of the state; and another as follows: "All members of the home who shall hereafter be charged and found guilty of violating the rules of the home and who have a pension, shall surrender the entire amount of their pension to the commandant who may in his discretion pay the same to the pensioner or to his dependent relatives (under rule 25), or turn the same over to the State as in his judgment may seem for the best interests of the Home." This last rule was adopted as a purely disciplinary measure and no pension has ever been retained under it.

Sometime after the adoption of these rules Hon. T. Brown, of Marshalltown, appeared before the board and on behalf of the members of the home made an argument against them and asked that they be repealed. The board declined to modify or repeal them.

In March, 1895, we asked for the opinion of the attorneygeneral of the state as to whether the act establishing the home authorized us to require the pensioner as a condition to his admission to the home to agree to turn over a portion of his pension for the use of his dependent relatives, or the State. That officer furnished us an exhaustive opinion to the effect that the law authorized the adoption of rules requiring the surrender of a portion of the pension of the member and in case of his refusal to surrender it, his discharge from the home.

On the 8th of May, 1895, Messrs. J. L. Carney and J. M. Parker appeared before the board and on behalf of some of the members asked a repeal or modification of the rules. They made arguments insisting that the law does not authorize the enforcement of the rules, and intimating that unless the board would take some action in the matter, they should feel constrained to take legal steps to enjoin the enforcement of the rules. After a full and frank discussion of the question, we suggested that we would make a full report to the general assembly of our action upon the pension matter, together with a statement of their demands. We understood the attorneys to acquiesce in this arrangement, provided their clients were satisfied with it. We infer it was unsatisfactory to them, for on the — day of June, 1895, we were served with a notice of filing of a petition in the district court of Marshall county asking that we be restrained from enforcing the pension rules, and that we be enjoined from discharging any member because of his refusal to obey such rules. A temporary writ of injunction was issued, and since that time the pensions in excess of \$6 per month have been held by the commandant, subject to the final decision of the court; except that where members have requested that their pensions might be sent to their dependent relatives, the same have been promptly forwarded to them. The case was heard at the October term of court, the attorney-general of the state and Mr. Russell appearing on behalf of the defendants. At the time of writing this report, November 15th, no decision has been announced.

In this connection we here give a synopsis of pension rules in some of the homes in other states:

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VERMONT SOLDIERS' HOME.

All pensions to be surrendered to the commandant, who may transmit a part, or the whole, of any pension to dependent relatives of the pensioner, as their necessities require. Each pensioner shall receive \$1 per month out of his pension for his own use so long as he makes proper use thereof; but whenever he shall make improper use thereof, such payment shall cease. The sum of \$1 additional shall be set apart each month from the pension of those not having dependents, to be retained by the commandant, and be paid on approval to the pensioner when he shall be granted a furlough or discharge.

PENNSYLVANIA SOLDIERS' HOME.

Members of the home who are pensioners shall, upon receipt of a pension or within ten days thereafter, pay over to the commander a sum of money equal to the amount which each pensioner may have drawn in excess of \$4 per month; and in case of arrearages, either accrued or original claim or from increase of pension, this rule shall apply to such arrearages for the time the pensioner may have been a member of the home. In special cases a portion of the money paid by any member can be expended for the support of his wife or minor children to such an amount as the board shall deem expedient. Failure or refusal to make payment as herein provided shall be considered violation of the rules and the offender discharged from the home—in which case he cannot be readmitted within six months.

MINNESOTA SOLDIERS' HOME.

All members who receive United States pensions exceeding \$4 permonth, shall pay over such excess to the commandant quarterly on receipt thereof. *Provided*, that members absent with leave during thirty or more consecutive days, may retain pension for time so absent. In case any member has a wife or child in dependence or want, the pension money received from such member may be paid to such relatives; or they may receive at least an equal sum from the State Soldiers' Relief Fund.

WASHINGTON STATE SOLDIERS' HOME.

Members having dependent families or relatives and drawing pensions, shall pay the same to the commandant for the use of such dependent families; but the commandant may, at his discretion, allow such pensioner to retain not to exceed one-tenth of such pension. Members having no dependent relatives and drawing pensions shall turn the same over to the home, but may be allowed a portion thereof in the discretion of the commandant

MASSACHUSETTS SOLDIERS' HOME.

The rule of this home is not published, but the report of the treasurer shows that all pension money is turned over to the home officials, and that out of \$11,400 so turned over in 1894, \$6,453 was paid to the pensioners and their families, and \$4,947 was credited to the use of the home.

It will be seen that the rules of the Iowa Soldiers' Home are much more liberal than those of some of the other state homes. This frank statement of the action of the board in its dealings.

with the pension question is made to the General Assembly so that they may be fully advised of all the facts in relation thereto. Our action has been deliberate and the rule of taking all in excess of \$6 per month has received the hearty approval of every member of the board.

In our opinion it would be a mistake to retain the pension with the expectation that the member after a time would take his discharge and care for himself. Many of them are broken in health and it cannot be expected that they will exhibit the considerate judgment of middle age and good health in their efforts to care for themselves. With our experience we should expect that of the members who might leave the Home with accumulated pensions of one or two years a very large majority would in a brief time be asking for readmission. In either case we fear the pensions would not be used for the benefit of the member, or society.

It has seemed to us, that it was never contemplated that pensioners, having pensions sufficient to support themselves, should have a place in the Home and be furnished with every necessity of life, at the expense of the state, and retain their pensions. For reasons which will suggest themselves it would be unwise and detrimental to the government of the Home to permit all who have pensions to retain and use them without restraint while inmates of the Home.

COTTAGES FOR COMMANDANT AND SURGEON.

The rooms now occupied by the commandant and his family, in the main building are needed for dormitory purposes, for members.

They do not afford such accommodations as should be furnished the commandant of an institution of this character.

The surgeon is now compelled to live in the hospital building, and the room occupied by him should be given to members.

By the erection of two cottages for the commandant and surgeon, we could add to the membership of the Home, and to the comfort and welfare of its members and give the commandant and surgeon accommodations appropriate to their position.

AN ADDITIONAL BUILDING.

During the last few months there have been many inquiries as to whether we could provide for disabled soldiers and their wives who were unable to support themselves.

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The ten cottages which were erected for people of this character are all occupied; and we are unable to furnish accommodations to those who are now making applications for them.

If it is the policy of the State to provide for these people, we are of the opinion that what is known as the cottage plan is not so economical as the dormitory or one building plan.

These people would be very comfortable in a large building with small bed rooms, and the cost of supporting them would be much less than in cottages.

The main building and ten cottages should be painted and additional new floors are a necessity in the former building.

We ask for an appropriation to purchase a tract of land of about ten acres adjoining, and near the northeast corner of the present grounds, the same to be used for cemetery purposes.

An institution of this character should have a contingent fund to be used, if required, in emergencies.

On the 22d day of September, 1894, J. H. Keatley resigned his position as commandant. His accounts were carefully examined by a committee and everything due the state was accounted for.

J. R. Ratekin, then one of the commissioners, was at once appointed as his successor.

We earnestly recommend appropriations as follows:

For furnishing attic in woman's building	\$ 400.00
For new boiler	1,000 00
For new dynamo	1,000.00
For automatic boiler cleaner	400.00
For completion of improvement of grounds	4,000.00
For residence for commandant	3,500.00
For residence for surgeon	3,000.00
For new floors	1,600.00
For painting main building and ten cottages	1,000.00
For purchase of ten acres of land	2,000.00
For new hospital building	40,000.00
For old people's building	30,000.00
For furniture for hospital and old people's building	5,000.00
For contingent fund	2,000.00
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We attach hereto the reports of the commandant, adjutant, treasurer and surgeon.

All of which is respectfully submitted.

S. B. EVANS, N. A. MERRELL, A. T. BIRCHARD, J. W. MORTON, C. L. DAVIDSON, J. J. Russell, Board of Commissioners.

Dated November 14, 1895.

COMMANDANT'S REPORT.

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J. J. RUSSELL,
Board of Commissioners.

Dated November 14, 1895.

COMMANDANT'S REPORT.

COMMANDANT'S REPORT.

IOWA SOLDIERS' HOME, MARSHALLTOWN, IOWA, August 15, 1895.

To Captain S. B. Evans, President Board of Commissioners:

DEAR SIR-I have the honor to submit herewith a report of the condition and management of the Iowa Soldiers' Home for the biennial period ending June 30, 1895. In so doing no small disadvantage has arisen from the fact that during the first fourteen months of that period the Home was under the supervision of another, and that the records were not found so complete and systematic as could have been desired. In order, however, to give the fullest practicable presentation of all matters connected with the internal affairs of the Home, I have requested the Adjutant to report in detail all statistics of seeming interest or importance, and the Surgeon to make a special report in regard to the Hospital. The reports of both officers named are appended hereto, and will necessarily be made the subject of quite frequent reference. That of the Adjutant is an exhibit of the internal affairs of the Home, both as to status, methods and expenditures. Statistics are proverbially dry; but those here given are all of importance to any one who is really interested in this Home, and who cares to know what it has been and is doing and how it is managed.

MEMBERSHIP.

In noting the striking features shown by the Adjutant's report under this head, attention will be arrested by the very apparent and rapid increase of the demand for the benefits of the Home. Not only did the percentage of gain in membership increase from 16 during the year ending June 30, 1894, to 25 during the year ending June \$0, 1895, but for the first time in

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the history of the Home the admission of needy and deserving applicants, except in the most extreme cases, was necessarily refused for lack of room. The gain in membership, therefore, does not nearly indicate the real pressure for participation in the shelter of the Home. This will be emphasized when it is known that forty-nine applications have been rejected during the past year; and that more than double this number have been prevented from making formal application by being advised, orally or by letter, of the crowded condition of the Home—the present membership exceeding its rated capacity, including the ten cottages and the Woman's Building, by fully a hundred.

Those who may be surprised at this condition of affairs will need only to be reminded that the total membership of the Home is only one in eighty-five of the number of ex-soldiers now resident in Iowa, that fully 80 per cent of the ex-soldiers now living are over 50 years of age—the average probably being not far from 55—an age at which the man dependent upon manual labor will naturally be supplanted in an overstocked market by more youthful competitors, and, if he has not accumulated a competence, must come to want. In this view it will readily be seen that the strongest pressure on the Home is fairly beginning; that the maximum need not be expected within from six to ten years; and that, if the people of Iowa intend to make good their promises, the facilities of the Home should be materially increased, and that with the least possible delay.

SUBSISTENCE.

The most important single item in the maintenance of the Home is the food supply. It has been the policy of this Home to make this ample, and, while plain in character, to use none but the best. This will be demonstrated by reference to the detailed list of articles purchased and issued, as well as to the current bill of fare. The expense involved appears to have been somewhat variable—the average net cost of the ration per man per day for six years last past having been as follows:

Year ending June : 0.	189016.33	cents.
Year ending June 30,	189116.66	cents.
Year ending June 30,	189214.09	cents.
Year ending June 30,	189319 18	cents.
Year ending June 30,	189418.91	cents.
Year ending June 30.	1895 17.67	cents.

In connection with the figures for the last year, it should be taken into account that, for the first time, the cost of kitchen

and dining room service and utensils was included as a part of the cost of subsistence; also the unusually large per capita cost that attended the support of the first arrivals after the opening of the Woman's Building last January; and finally, that the average as here given is without consideration of \$256.44 received by the Commandant from cash sales of commisary supplies, and by him turned over to the treasurer of the Home. The last item decreases the given average per capita cost of ration .16 of a cent, and makes it seventeen and fifty-one onehundredths cents. In this connection it is also worthy of attention that, with the pressure for admission, the number of destitute ex-soldiers who have temporarily received food and lodging, pending action upon application and otherwise, has been considerably increased. From close calculation it is estimated that during the year last past, fourteen thousand two hundred and thirty five meals have been thus furnished, and a very considerable number provided with lodging for a few nights each.

Considering the difficulties that always attend efforts at retrenchment, the approach toward the economical record made by Colonel Smith in 1891 and previously, should not pass unnoticed. It is doubtless largely attributable to the inauguration of such a system of reports a stended to complete accountability, which went into effect January 1, 1895. The statistics furnished by the Adjutant under this head strengthen such conclusion by a comparison on several leading articles of food of the average amount issued per hundred men per day for six months prior to January 1, 1895, with the same averages for the six months immediately subsequent to that date.

CLOTHING.

Following the same general policy as with regard to food, the aim has been to furnish clothing of respectable appearance, durable and comfortable, rather than cheap. As has been the case for some time, all members are now supplied with clothing regardless of the amount of pension received. The uniform is of standard, all wool material, and consists of black slouch hat, sack coat, vest and trousers—the latter being light blue in color. The total issues of clothing for each year, with the gross and average cost, are set forth in appended report. No account is there made for the sum of \$90.78 turned over to the treasurer of the home from clothing sold during the last year;

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this would reduce the average per capita cost eighteen cents—making it \$16.76 instead of as given. It is also true that the very large number of admissions, each at once requiring an entire outfit costing \$14, operated to increase the average to a considerable degree.

HOSPITAL.

While the general health in the Home throughout the term has been quite as good as could have been expected, still, as Dr. Duffield says in his excellent report, to which attention is especially directed, the hospital has been and is, and is likely to continue, very much overcrowded so far as present facilities are concerned. I desire to most fully endorse what the Home Surgeon says in regard to the great and growing need for more room, and especially for the care of contagious diseases, and for the proper and humane treatment and necessary restraint of the insane and imbecile members of the Home, whose number seems constantly increasing. I also desire to approve, and with emphasis, what the Surgeon says relating to the imperative need for trained nurses.

TOTAL MAINTENANCE.

The words "total maintenance" have in the past been used to designate the entire expense connected with the conduct of the Home and the care of its membership—only excepting new buildings and such betterments as can be called permanent improvements, both of which are by the usage of the national homes, classified as "construction." In passing, and in connection with the reference just made, I beg to call attention to the complete and well-considered classification of expenditures prescribed for national homes, and especially to the obvious fact that, as this Home is required to make quarterly and annual reports in accordance with that classification, great advantage would result from conforming the books and usage here to those of the national homes, instead of being compelled to make and keep three differing classifications, as at present. Returning to the subject the entire cost of maintenance for the year ending June 30, 1894, appears to have been \$57,099.81, not including the expenses of the board of commissioners, nor taking into account the edible products of the farm. Based upon the average membership during the year, this is a total average annual cost of maintenance per capita of \$143.83.

For the year ending June 30, 1895, the gross expenditures of same character, but *including* \$673.01, expenses of commissioners, was \$69,322.11, equivalent to annual average cost of maintenance per capita of \$137. This is without consideration of the following sums, collected by the Commandant from sources indicated and turned over to the treasurer of the board, viz:

From estates of decedents for funeral expenses	\$519.13
From cash sales, clothing	90.79
From cash sales, subsistence supplies	256.44
From freight rebates	176.44
From miscellaneous items	22.00

This aggregate of \$1,067.05, as will readily appear, decreases the average per capita cost of total maintenance \$2.10—making it \$134.90, instead of as given above. It should also be noted that the large increase of membership beyond what had been considered the capacity of the Home, necessitated the purchase of additional beds and bedding and other furnishings—constituting an unusual item of expense aggregating nearly \$2,000.

PENSIONS.

The number and grade of pensioners in the Home is very fully set forth in the report of Adjutant Longley. Also the practical effect of changing the rule requiring the payment of all sums in excess of \$6 per month into the hands of the Commandant to be paid to dependent relatives, or turned into the Home contingent fund where the pensioner is without dependents. A similar rule is in force in almost every state soldiers' home-few, if any, of them being so liberal to the pensioner as here. It found its motive first and foremost in the needs of families at home, with consideration for misuse of funds not required for any necessity here. Both my predecessors have strongly endorsed the wisdom of the measure, and my own observation and experience leads me to believe it is a beneficent one. But as it is a matter solely within the determination of the board, under the possible instruction of a future General Assembly, I have no desire to offer either argument or recommendation.

DISCIPLINE.

The conduct of an institution of this character must obviously depend in no small degree upon the way in which the authority of the Commandant is recognized by the membership. No magisterial functions having been conferred upon him, the ultimate and almost only resource in asserting the rules and for 20

the punishment of offenses is the discharge of the offender. In many cases, and especially in those growing out of the drink habit (which is the basis of almost all serious difficulty), the penalty must fall upon those most needing the shelter of the Home, and whose need is only increased by the weakness indicated. For this reason, discharge as a penalty for intoxication has been used reluctantly, and as a last resort, and usually in cases disclosing viciousness, as well as weakness, of character. Under this policy but one member has been summarily discharged to three thus discharged under previous administrations; or one to five as reported from other state homes. I believe this to be the true policy; but it is not unlikely to prove essential to the maintainance of discipline that the discharge for cause be used more frequently, or else that the Commandant be provided with some other effective penalty—such, for instance, as the right of removal to an offender's ward, with the addition of a certain number of hours' labor daily in case the conditions should warrant it.

IOWA SOLDIERS' HOME.

WOMAN'S BUILDING AND COTTAGES.

During the two years covered by this report, the only building constructed was that intended for the mothers and widows of ex-soldiers and sailors and pensionable army nurses. The Twenty-fourth General Assembly appropriated \$5,000 for this purpose which was not drawn from the state treasury because the board of commissioners deemed the amount insufficient for the purpose contemplated. Upon the addition of \$3,000 to the former appropriation by the last General Assembly, plans were obtained and a handsome brick, 42 feet 6 inches by 63 feet 4 inches, with dormitory capacity for twenty-eight persons, besides other necessary appartments, was completed November last. In extreme cold weather the present plant, intended for the main building and hospital for heating and lighting purposes, especially the heating capacity, is found inadequate to the total demand. Four hundred dollars was generously donated from the funds of the Woman's Relief Corps, Department of Iowa, for furnishing the building.

The building was opened for occupancy January 1, 1895, under the supervision of Mrs. M. A. Read, who has striven to make it truly a home for those coming under her care. Up to June 30th six women had been admitted under the rules of the Home, two as "mothers," three as "widows," and one as an "army nurse." The latter was 92 years of age, and died two months after admission, and now lies in the Home cemetery. In addition temporary admission and quarters have been given to the wives of three old soldiers who are inmates of the Home. One, however, has been discharged, leaving on the 30th of June seven inmates in the Dormitory. The demand, however, for participation in this beneficent charity has not been up to the known necessity throughout the state. One, however, has been admitted since the close of the year and several applications are now pending.

The ten cottages, erected in 1892, for the care of dependent old soldiers with their wives, are certainly the ideal provision for that class of need. Every one of them has been occupied since last October, and applications have been made for thrice as many more. Covering the sand about them last spring with sod, at comparatively small expense, made a wonderful improvement, and stimulated the ambition of the occupants so that during the summer they have been made a garden of flowers—really the most attractive place on the Home grounds. It has been demonstrated by experience, however, that with people of the advanced age found here, there are many things in favor of the dormitory plan, where all necessities can be supplied under one roof, including a constant and even heat. Especially is this true in case of sickness.

There is certainly an obvious and pressing demand for a building of this character if the praiseworthy attempt to care for dependent ex-soldiers and their wives is to be persisted in.

PERMANENT IMPROVEMENTS.

In addition to the woman's building, a number of minor but very important improvements have been accomplished. Among them, changing the sewer so as to discharge below the city water works, for which an appropriation of \$4,500 was made by the Twenty-fourth General Assembly. Roomy and excellent cold storage was also provided, new hardwood floors were laid in the lower halls of the main building, and are sadly needed throughout. Fire escapes have been placed on both wings of the main building, connecting with each floor on each wing. These improvements were provided for by special appropriations.

VISITS AND VISITORS.

Although unable to speak authoritatively with regard to the first year of the period herein considered, observation during 22

1895.]

the last one shows the number of interested visitors to the Home is steadily increasing. Including those brought by the excursions to the Home, which have become frequent during the summer months, it is not probable that one-half our visitors have left their names on the register provided for that purpose; nevertheless 8,853 were so registered during the year ending June 30, 1895. While the life and stir brought by the visitors makes a very desirable break in the monotony of Home life, and is welcomed by all, yet it has been found necessary to limit the opening to the public of the hospital and woman's building to certain days and hours in the day—an indispensable regulation but one that is usually modified in the case of relatives and large companies from a distance, unless severe illness prevents. The main building is always open, as also the attractive park on the wooded bank of the Iowa River, which during the last year has been cleared and fitted up largely by the exertions of some of the members themselves.

Among numerous distinguished visitors may be noted Gov. Frank D. Jackson, who spent an entire day here carefully acquainting himself with the facilities and internal workings of the Home, and greatly pleased both officers and members by yielding to repeated solicitations to meet them all in the chapel, where he made a few appropriate remarks, and took each one by the hand. Precisely the same thing, so far as the welcome and helpful speeches and the informal reception were concerned, was done at different times by Senator William B. Allison, Hon. D. B. Henderson, and the late ex-Gov. Ira J. Chase, of Indiana. All these visits were greatly enjoyed and highly appreciated by the entire Home population, as was also that of Comrade George A. Newman, then Commander of the Department of Iowa, G. A. R., and the special committee appointed by him to visit and report on the Home, which consisted of Comrades D. J. Palmer, William Dean, and J. H. Lothrop. The report of the committee is published in the journal of the last Department Encampment, G. A. R., and deserves the thanks of all who care for the best interests of the Home.

MISCELLANEOUS.

Through the kindness and liberality of a number of railway companies, and after considerable correspondence and effort, an arrangement has been effected by which for the first time, the members of the Home, or those about to become such, are carried

to and from any county in the state at one-half the regular fare. Tickets of this kind are now sold, upon certificate from the Commandant, at all stations on some lines, and at necessary junction points at others, by the following railways: Iowa Central, Chicago & Northwestern, Chicago Great Western, Chicago, Rock Island & Pacific, Chicago, Burlington & Quincy, Chicago, Milwaukee & St. Paul, Illinois Central and the Burlington, Cedar Rapids & Northern. By this means many of the veteran members of the Home are enabled to visit their families who otherwise could not do so, and a very considerable saving of expense to them is effected. Such acts go far to disprove the old saying that corporations have no souls.

I take pleasure, also, in gratefully acknowledging the considerate and helpful kindness of the Woman's Relief Corps, Department of Iowa, recently manifested through an official call by the president, Mrs. Helen R. Griffith, for contributions from the various local corps, of jellies and other delicacies for the hospital and dormitory, and also for money with which to purchase a piano for the Home chapel. The first part of the request has already borne fruit, and the other will no doubt do likewise. In both cases a great favor will be conferred which cannot fail to be most highly appreciated. The Ladies of the Grand Army of the Republic have also manifested sympathy and interest by sending both bedding and hospital stores which contributed materially to the comfort of those for whom they were intended.

Both my predecessors have animadverted upon the insufficiency and undesirability of the room in the main building now as heretofore used for all chapel purposes. I desire emphatically to add my protest to theirs. Not only is it wholly undesirable, from its character and situation, but it is greatly needed for dormitory purposes—it having been found necessary during the last winter to set up eighteen beds in the unfinished attic.

For religious services the Home continues to be dependent upon the Marshalltown clergymen who come Sabbath afternoons in succession, and officiate at funerals in the same way, receiving the sum of \$5 for each occasion. As each pastor usually brings his choir with him, as well as some members of his congregation, the Home is obviously the gainer by the arrangement. It cannot, however, be denied that one who exactly appreciated and fitted the situation would find many opportunities for helpfulness as a resident chaplain.

As has been the case since the opening of the Home, the one place where edibles or nicknacks can be bought is the sutler's store in the basement of the main building—conducted by one of the members of the Home wholly for his own benefit—except that he is required to perform janitor services in the room occupied by him and one other room near by. It occurs to me to at least suggest that this business might now be made a source of some considerable revenue to a library or entertainment fund, if reorganized for that purpose. At least this is successfully done in other homes.

In conclusion, I desire to return my thanks to the board of commissioners for kindness and consideration shown, to Adjutant Chas. L. Longley for faithful and unselfish services; to Surgeon H. P. Duffield for his efficient and reliable assistance in his important department; to the matron, Mrs. M. A. Read, for her untiring efforts in the new and somewhat difficult field assigned her; and also to the chief engineer for faithful attention to his duties, as well as to the stewards and all the subordinate officers of the Home who have labored to make its present administration a success.

Respectfully submitted,

J. R. RATEKIN,

Commandant Iowa Soldiers' Home.

ADJUTANT'S REPORT.

ADJUTANT'S REPORT.

To Col. J. R. Ratekin, Commandant Iowa Soldiers' Home:

SIR—In conformity with your request, I herewith submit the following statistics from the records and reports of the Iowa Soldiers' Home for the biennial period ending June 30, 1895:

MEMBERSHIP.

		GAIN.		er		LO	SSES		AGG	REG	ATE	AN	NUA	LAV	'GS.
YEAR ENDING.	By admission.	By readmission.	Total.	Whole number cared for.	By dis- charge.	By dropped from roll.	By death.	Total.	Present.	Absent.	Pres'nt and absent.	Av. sick.	Av. absent.	Av. pres'nt.	Av. present and abs'nt.
June 30, 1888 (from Dec. 1, 1887) June 30, 1889 June 30, 1890 June 30, 1891 June 30, 1892 June 30, 1893—	190 205 174 174 140	1 10 13 35 32	191 215 187 209 172	191 385 461 581 618	15 76 62 88 209	16 18	4 25 11 29 31	21 111 89 135 270	146 232 280 324 267	24 42 92 122 81	170 274 372 446 348	6 8 13 30 44	11 35 59 79 84	129 223 290 353 342	140 258 349 432 426
Women	131	74	205	553	144	21	22	187	276	90	1000000	50	64	308	372
Women	5 151	66	217	583	105	15	31 31	151	331	101	432		w iii	339	
Women Men	211 211	108	319	19 751	126	20	37	183	19 447	121	19 565		82	12 412	12 494
Total women. Total men	$\frac{20}{1,376}$	339	20 1,715	20 1,715	832	132	1 190	1 1,147							

The foregoing table furnishes a complete exhibit of the movement of population, as well as the various averages, from the opening of the home, including the biennial term just closed.

POPULATION FOR YEAR ENDING JUNE 30, 1894.

Present June 30, 1894 (men). Present June 30, 1894 (women).	336
Total	33
Absent June 30, 1894 (men). Aggregate present and absent. Aggregate last report.	101 440 370
Gain	70

[B6

Gain by admission (men). Gain by admission (women).	151 5
Gain by readmission (men)	66
Total gain	222
*Loss by discharge (men)	105
Loss by dropped (men) Loss by death, including 1 woman.	15 32
Total loss	152
Net gain during the year	70
Per cent of gain during year.	.16
Whole number cared for during year, including 9 women	592
Average number present during year, including 7 women	346
Average number absent during year	58 397
Average number present and absent during year	51
Average age of members admitted during year	58.4
Average age of all living members June 30, 1894	61.1
Average age of deceased members (31) at the time of death	64.2
Average term of service, in months, of 151 new members	127
YEAR ENDING JUNE 30, 1895.	
Present June 30, 1895 (men)	447
Present June 30, 1895 (women)	19
Total	466
Absent June 30, 1895	121
Aggregate present and absent	587
Aggregate last report	440
Gain during year	147
Gain by admission (men)	211
Gain by admission (women)	11
Gain by readmission (men)	108
Total gain	330
‡Loss by discharge (men)	126
Loss by dropped (men)	20 37
Loss by died (men)	
Total loss	183
Net gain during year Per cent of gain	147
Whole number cared for during year.	776
Average number present during year, including 12 women	424
Average number absent during year	82
Average number present and absent during year	506
Average age of members admitted during year.	58.1
Average age of living members June 30, 1895	61
Average age of 37 deceased members	69.3
Average term of service, in months, of 211 new members	26
ENLISTMENTS FROM DATE OF ORGANIZATION.	
WHAT WAR. WHAT SERVICE.	
Mexican war (3 also in civil)	57 22
——— U. S. C. T	10
Total	1,287
Total	1,376
*Of this number fifty-one were discharged summarily or dishonorably, for co	ontinued

*Of this number fifty-one were discharged summarily or dishonorably, for continued or repeated intoxication in almost every case.

†Plus

† Of this number, 16 were discharged summarily or dishonorably, including those discharged for intoxication, most of whom were subsequently readmitted on good behavior.

REPRESENTATION FROM COUNTIES.

Of the 1,396 original admissions to the Home, including twenty women, up to July 1, 1895, 1,350 gave a residence in some Iowa county. The remainder came from other states by virtue of having been accredited to the state of Iowa at enlistment. This is an average of fourteen to each county. One county (Lyon) has never been represented; while others, in which are located the larger cities, furnish a number above the average, from twenty-eight from Woodbury to 105 from Polk. The present membership is distributed among the counties named in substantially the same proportion as the total number admitted, which is as follows:

dair dams dams llamakee udubon ppanoose enton ack Hawk one emer ichanan ena Vista itler llhoun urroll ss dar rro Gordo	2 6 7 9 13 24 110 9 4 8 5 5 5 4 8 6 6 7 9	Jefferson Johnson Jones Keokuk Kossuth Lee Linn Louisa Lucas Madison Mahaska Marion Marshall Mills Mitchell Monona Montgomery Monroe	1
llamakee udubon ppanoose enton ack Hawk oone emer cchanan ena Vista ttler llhoun rroil ss dar rro Gordo	26 77 9 13 24 14 10 9 4 8 5 5 5 4 8 6 7	Jones Keokuk Kossuth Lee Linn Louisa Lucas Madison Mahaska Marion Marshall Mills Mitchell Monona Montgomery Monroe	3 5 1 1 3 5 1 1 5 1
udubon ppanoose enton ack Hawk one emer ichanan iena Vista itler ilhoun irroll ss dar irro Gordo	67 9 13 13 14 10 10 10 10 10 10 10 10 10 10 10 10 10	Jones Keokuk Kossuth Lee Linn Louisa Lucas Madison Mahaska Marion Marshall Mills Mitchell Monona Montgomery Monroe	3 5 1 1 3 5 1 1 5 1
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aton ack Hawk one eemer achanan tena Vista ttler lihoun urroil ss dar	13 24 14 10 9 4 8 5 5 4 8 6 7	Lee Linn Louisa Lucas Madison Mahaska Marion Marshall Mills Mitchell Monona Montgomery Monroe	3 5 1 3 1: 5: 1
ack Hawk oone emer chanan ena Vista ttler lhoun rroll ss dar rro Gordo	24 14 10 9 4 8 5 5 4 8 6 7	Lee Linn Louisa. Lucas Madison. Mahaska Marion Marshall Mills Mitchell Monona Montgomery Monroe	3 1 1 5 1 5 1 1
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cemer nchanan nena Vista ttler Jihoun rroil ss dar rro Gordo	10 9 4 8 5 5 4 8 6 7	Lucas. Madison. Mahaska Marion Marshall Mills Mitchell Monona Montgomery Monroe	3 1 5 1
ichanan iena Vista itler Ilhoun irroll ss dar irro Gordo	9 4 8 5 5 4 8 6 7	Lucas Madison Mahaska Marion Marshall Mills Mitchell Monona Montgomery Monroe	3 1: 5: 1
lena Vista. Liboun Broil Ss dar Tro Gordo	4 8 5 5 4 8 6 7	Matison. Mahaska Marion Marshall Mills Mitchell Monona Montgomery Monroe	3 1: 5: 1
lileun Irroll Ss dar rro Gordo	8 5 5 4 8 6 7	Marion Marshall Mills Mitchell Monona Montgomery Monroe	3 1 5 1
lhoun proll ss dar rro Gordo	. 5 5 4 . 8 . 6 . 7	Marion Marshall Mills Mitchell Monona Montgomery Monroe	1: 5: 1:
rroll ss dar rro Gordo	. 5 . 4 . 8 . 6 . 7	Mils Mitchell Monona Montgomery Monroe	51
darrro Gordo	. 4 . 8 . 6 . 7	Mils. Mitchell. Monona Montgomery. Monroe.	1
rro Gordo	. 8 6 7	Monona Montgomery Monroe	1
rro Gordo	. 8 6 7	Montgomery. Monroe	4
rro Gordo	6 7	Monroe	
	. 7	II MORFOE	1 10
Ickasaw	0		
егокее	. 0	Muscostina	1
arke	. 6	Muscatine	2
ау	. 3	O'Brien	
ayton	10	Osceola	
nton	. 16	rage	
awford	. 50	Faio Aito	
llag	. 14	Plymouth	
ilas		Poconontas	
vis	. 3	FOIK	10
catur	4	Pottawattamie	38
laware	9	Poweshiek	14
s Moines	36	Ringgold	
ouque	53	Sac	
Kinson	1	Scott	.6
met	1	Shelby	51
verre	21	Siony	t
0 V Q	7	Sioux	10
thkiin	4	Story	15
emont	5	Tama	19
eene	7	Taylor	4
andy	9	Union	12
thrie	8	van Buren	15
milton		wapeno	47
ncock	7	warren	8
rdin	1	washington	8
rdin	14	wayne	3
rrison	15	webster	17
nry	16	Winnebago	2
ward	2	Willibeshiek	6
mpoldt	6	WOODDHTV	28
*	7	Worth	48
A	6	Wright	2
KSOII	31		3
per	27	Total	1.350

1895.]

STATES FROM WHICH ENLISTED-FROM DATE OF ORGANIZATION.

STATES.	No.	STATES.	No
Arkansas California	1 9	MississippiMissouri	
Colorado		Nebraska	9
Connecticut District of Columbia	. 6	New Hampshire	
District of Columbia	1 1	New Jersey	77.77
Georgia Illinois	193	Nebraska New Hampshire New Jersey New York Ohio	7
Indiana	. 53	Uregon	
lowa	. 707	Pennsylvania	4
Kansas Kentucky	8 7 3	Rhode Island Tennessee.	• • •
Louisiana	. 3	Vermont	
Maine	. 2	Virginia	
Maryland	10	West Virginia Wisconsin	6
Michigan	19		
Minnesota	. 13	Total	1,37
NATIVITY OF MEMBERS-ADM	ISSIO	NS TWO YEARS ENDING JUNE 30	, 1895.
Native born			27
		•••••	
m-4-1			110
		ODV. WHERE	36
		ORN—WHERE.	
Wales		Germany	
Canada		Ireland	
Denmark		Norway	
England	5	Switzerland	
The state of the s			
Scotland	6		6
		Total	69
SOCI	AL C	Total	
SOCI	AL C	Total	14
SOCI Married Widowers	AL C	Total	14
SOCI Married Widowers	AL C	Total	14
SOCI Married	AL C	Total	14
Married	AL C	Total	14
Married	AL CO	Total ONDITION. TENCE.	14
Married	UBSIS	Total ONDITION. TENCE. T—YEAR ENDING JUNE 30, 1894.	14 11: 10: 36:
Married	UBSIS	Total ONDITION. TENCE. T-YEAR ENDING JUNE 30, 1894.	14 11 10 36
Married	UBSIS	Total ONDITION. TENCE. T-YEAR ENDING JUNE 30, 1894.	14 10 36 346 869.89
Married. Widowers. Single. Total. GROSS AND PER CAPITA Average number present during year Gross cost of provisions, first quarter Gross cost of provisions, second quar	UBSIS	Total	14 11 10 36 346 869.89 635.36
Married. Widowers. Single. Total. SU GROSS AND PER CAPITA Average number present during yea Gross cost of provisions, first quarter Gross cost of provisions, third quart	UBSIS	Total	14 11 10 36 346 .869.89 .635.36 .955 43
Married. Widowers. Single. Total. GROSS AND PER CAPITA Average number present during year Gross cost of provisions, first quarter Gross cost of provisions, second quar	UBSIS	Total	14 11 10 36 346 869.89 635.36
Married. Widowers. Single. Total. GROSS AND PER CAPITA Average number present during year Gross cost of provisions, first quarter Gross cost of provisions, second quart Gross cost of provisions, third quart Gross cost of provisions, fourth quart	UBSIS A COST	Total	14 10 36 346 .869.89 .635.36 .955 43 .768 88
Married. Widowers. Single. Total. GROSS AND PER CAPITA Average number present during year Gross cost of provisions, first quarter Gross cost of provisions, second quart Gross cost of provisions, third quart Gross cost of provisions, fourth quart	UBSIS COST	Total ONDITION. TENCE. T—YEAR ENDING JUNE 30, 1894.	14 10 36 346 .869.89 .635.36 .955 43 .768 88
Married	UBSIS COST	Total	14 11 10 36 36 36 36 869.89 635.36 955 43 768 88 768 88 229.56 17 03
Married	UBSIS A COST	Total	14 10 36 346 869.89 635.36 955 43 768 88 229.56 17 03 19.57
Married	UBSIS A COST	Total	14 10 36 346 .869.89 .635.36 .955 43 .768 88 229.56 17 03 19.57 15 27
Married	UBSIS A COST	Total ONDITION. TENCE.	14 10 36 346 .869.89 .635.36 .955.43 .768.88 229.56 17.03 19.57 15.27 17.07
Married	UBSIS A COST r	Total	14 10 36 346 .869.89 .635.36 .955.43 .768.88 229.56 17.03 19.57 15.27 17.07
Married	UBSIS A COST r	Total	14 10 36 346 .869.89 .635.36 .955.43 .768.88 229.56 17.03 19.57 15.27 17.07
Married Widowers Single Total. SU GROSS AND PER CAPITA Average number present during yea Gross cost of provisions, first quarter Gross cost of provisions, second quar Gross cost of provisions, fourth quar Total Average cost per capita, first quarter Average cost per capita, second quar Average cost per capita, third quarter Average cost per capita, fourth quar Total average per capita cost per Average cost of ration per man per deverage cost per capita, fourth quarents per deverage cost of ration per man per deverage cost of ration per man per deverage cost per capita, fourth quarents per deverage cost of ration per man per deverage cost of ration per man per deverage cost per capita, fourth quarents per deverage cost of ration per man per deverage cost per capita, fourth quarents per deverage per capita, fourth quaren	UBSIS A COST. r. er. er. er. er. er. er. er. er. er.	Total	14 10 36 346 .869.89 .635.36 .955.43 .768.88 229.56 17.03 19.57 15.27 17.07
Married Widowers Single Total. SU GROSS AND PER CAPITA Average number present during yea Gross cost of provisions, first quarter Gross cost of provisions, second quar Gross cost of provisions, fourth quar Total Average cost per capita, first quarter Average cost per capita, second quar Average cost per capita, third quarter Average cost per capita, fourth quar Total average per capita cost per Average cost of ration per man per deverage cost per capita, fourth quarents per deverage cost of ration per man per deverage cost of ration per man per deverage cost per capita, fourth quarents per deverage cost of ration per man per deverage cost of ration per man per deverage cost per capita, fourth quarents per deverage cost of ration per man per deverage cost per capita, fourth quarents per deverage per capita, fourth quaren	UBSIS A COST r. er. er. eter. eter. eter. eter. eter. other	Total ONDITION. TENCE. T-YEAR ENDING JUNE 30, 1894. \$ 4 5. 5 \$ 23. \$ 3 \$ JUNE 30, 1895.	14 10 36 346 .869.89 .635.36 .955.43 .768.88 229.56 17.03 19.57 15.27 17.07
GROSS AND PER CAPITA Average number present during yea Fross cost of provisions, first quarter Gross cost of provisions, second quar Gross cost of provisions, fourth quar Total Average cost per capita, first quarter Average cost per capita, first quarter Average cost per capita, third quarter Average cost per capita, third quarter Average cost per capita, fourth quar Total average per capita cost per Average cost per capita fourth quar Total average per capita cost per Average cost of ration per man per of Average number present.	UBSIS A COST. r. er. er. er. er. er. er. year lay NDING	Total ONDITION. TENCE. T-YEAR ENDING JUNE 30, 1894. \$ 4 5. 5 \$ 23. \$ 3 \$ JUNE 30, 1895.	14 10 36 346 .869.89 .635.36 .955.43 .768.88 229.56 17.03 19.57 15.27 17.07 68.94 .189
GROSS AND PER CAPITA Average number present during yea Fross cost of provisions, first quarter Gross cost of provisions, second quar Gross cost of provisions, fourth quar Total Average cost per capita, first quarter Average cost per capita, first quarter Average cost per capita, third quarter Average cost per capita, third quarter Average cost per capita, fourth quar Total average per capita cost per Average cost per capita fourth quar Total average per capita cost per Average cost of ration per man per of Average number present.	UBSIS A COST THE	Total	14 10 36 346 .869.89 .635.36 .955.43 .768.88 229.56 17.03 19.57 15.27 17.07 68.94 .189
Married	UBSIS A COST Therefore The	Total	14 10 36 346 .869.89 .635.36 .955.43 .768.88 229.56 17.03 19.57 15.27 17.07 68.94 .189
GROSS AND PER CAPITA Average number present during yea Fross cost of provisions, first quarter Gross cost of provisions, third quart Gross cost of provisions, fourth quart Gross cost of provisions, fourth quart Gross cost of provisions, third quart Gross cost of provisions, fourth quart Average cost per capita, first quarter Average cost per capita, third quarter Average cost per capita, fourth quart Gross cost of ration per man per control of the cost per capita and per cost per capita fourth quarter Average cost of ration per man per cost per capita fourth quarter Gross cost of provisions, first quarter Gross cost of provisions, first quarter	UBSIS A COST reter	Total	14 10 36 346 .869.89 .635.36 .955.43 .768.88 229.56 17.03 19.57 15.27 17.07 68.94 .189 424 736.77 ,158.30

Average cost per capita, first quarter	17.70
Average cost per capita, second quarter	16 77
Average cost per capita, third quarter	15 74
Average cost per capita, fourth quarter	14 53
Total average per capita cost for year	64 74
Average cost of ration per man per day	.1767

AMOUNT OF PROV

Year ending June 30, 1894.	Year ending June 30, 1895.
Fresh meats—	Fresh meats—
Beef (lbs.)	6 Beef (lbs.)
Veal (lbs.)	06 Veal (lbs.)
Pork (lbs.)	
Sausage (lbs.)	
Mutton (lbs.) 44	
Liver (lbs.)	
Turkeys and chickens (lbs.) 79	
Salt meats—	Salt meats—
Beef (lbs)	
Pork (lbs.)	
Bacon (lbs.)	
Ham (lbs.)	The state of the s
Salt fish (lbs.)	
Butter (lbs.)	
Cheese (lbs)	
Breadstuffs—	Butter (lbs.)
Wheat flour (lbs.) 64,5	
Graham flour (lbs.)	The contract of the contract o
The state of the s	
The state of the s	
Corn (cans)	
Milk (gals)	The second value of the contract of the second of the seco
Coffee (lbs.)	
	24 Rice (lbs.)
Sugar, white granulated (lbs.) 27,7	
	21 Coffee (lbs.)
Eggs (doz.)	
	Sugar, white granulated (lbs.) 32,24
Peaches, dried (lbs.) 1.9	Ejiup (Bulb)
Prunes (lbs)	rippie batter (188)
Potatoes (bu.)	Touches, arrea (ross), triting the same
	48 Prunes (lbs.)
Tomatoes (cans)	
	53 Turnips (bu.)
	48 Onions (bu.) 7
	13 String beans (bu.) 1
	36 Cabbage (heads)
Vinegar (gals.)	10 Tomatoes (cans) 2,53
Also, canned goods, condiments an	nd Vinegar (gals.) 26
minor supplies.	Also minor supplies, condiments, etc.
	and minor supplies, continuos, con

1	VISIONS ISSUED.	
	Year ending June 30, 1895.	
	Fresh meats—	
	Beef (lbs.)	35,193
	Veal (lbs.)	15,981
١	Pork (lbs.)	12,802
ı	Sausage (lbs.)	8,572
	Liver (lbs.)	1,525
	Mutton (lbs.)	100
	Turkeys and chickens (lbs.)	1,617
	Salt meats—	hir .
ı	Beef (lbs.)	23,819
	Pork (lbs.)	6,553
-	acon (lbs.)	10,333
١	Ham (lbs.)	2,347
I	Salt fish—	
	Codfish (lbs.)	1.739
١	Whitefish (lbs.)	1,637
١	Butter (lbs.)	16,401
١	Cheese (lbs.)	4.972
1	Eggs (doz.)	2,898
١	Milk (gals.)	31,596
-	Breadstuffs—	02,000
1	Wheat flour (lbs.)	85,160
I	Graham flour (lbs.)	3,150
1	Corn meal (lbs.)	1,900
١	Oat meal (lbs.)	8,242
١	Crackers (lbs.)	3,671
1	Beans (lbs.)	3,967
	Hominy (lbs)	1.018
1	Rice (lbs.)	1,702
1	Corn, sweet (cans)	2,830
١	Coffee (lbs.)	8,749
١	Tea (lbs.)	478
	Sugar, white granulated (lbs.)	32,243
	Syrup (gals.)	220
	Apple butter (lbs)	857
	Peaches, dried (lbs.)	3,058
١	Prunes (lbs.)	2,426
	Potatoes (bu.)	1,937
		116
	Turnips (bu.)	73
	Onions (bu.)	18
j	String beans (bu.)	
	Cabbage (heads)	2,992 2,534
		265
۱	Vinegar (gals.)	

[B6

CLOTHING.

33

PER CAPITA CONSUMPTION.

YEAR ENDING JUNE 30, 1894.

The same of the sa	FIRST S	IX MO	NTHS.	SECOND SIX MONTHS.					
ARTICLES.	Gross am'unt.	Av. number.	Av. amount to 100 men per day.	Gross am'unt.	Av. number.	Av. amount to 100 men per day.			
Meats. Breadstuffs Butter Milk Coffee Sugar.	47,574 lbs. 38,319 lbs. 6.051 lbs. 11,181 gals. 3,791 lbs. 13,428 lbs.	318 318 318 318 318 318	81.2 lbs. 65.4 lbs. 10.3 lbs. 19.1 gals. 6.4 lbs. 22.9 lbs.	55,949 lbs. 39,541 lbs. 6,606 lbs. 12,897 gals. 4,128 lbs. 14,332 lbs.	374 374 374 374 374 374	81.1 lbs 58 lbs 9.7 lbs 19 1 gals 6.1 lbs 21.1 lbs			

YEAR ENDING JUNE 30, 1895.

Meats	57,075	lbs.	389	79.7	lbs.	62.767	lbs.	459	75.5	lbs.
Breadstuffs			389	67.3	lbs.	50.332	lbs.	459	60.6	lbs.
Butter			389	10.9	lbs.	8,630	lbs.	459	10.4	lbs.
Milk			389	21.8	gals.	15,979	gals.	459	19	gals.
Coffee			389		lbs.			459		lbs.
Sugar	16,375	lbs.	389	22.9	lbs.	15,868	lbs.	459	19.1	lbs.

BILL OF FARE-GENERAL DINING ROOM.

SUNDAY-

Breakfast: Oat meal, liver and bacon, potatoes, bread and butter.

Dinner: Roast beef, potatoes, onions, tomatoes or cabbage, pie, bread and butter.

Supper: Bread, butter, cake or cookies, cheese or sauce.

MONDAY-

Breakfast: Oat meal, beef steak, potatoes, bread and butter.

Dinner: Bean soup, pickled pork, baked beans, potatoes, bread and butter.

Supper: Bread and butter, cheese or sauce.

TUESDAY-

Breakfast: Oat meal, hash, potatoes, bread and butter.

Dinner: Corned beef, cabbage and turnips, potatoes, bread and butter.

Supper: Rice, bread and butter, cheese or sauce.

WEDNESDAY-

Breakfast: Oat meal, bacon (r ham, potatoes, bread and butter.

Dinner: Veal pot pie, potatoes, bread and butter.

Supper: Cold meat, bread and butter.

THURSDAY-

Breakfast: Oat meal, Irish stew, bread and butter.

Dinner: Vegetable soup, fresh beef, boiled potatoes, bread and butter.

Supper: Cold meat, sliced onions, biscuit, bread and butter.

Breakfast: Oat meal, cod or white fish, bacon, potatoes, bread and butter.

Dinner: Corned beef, cabbage or corn, potatoes, bread and butter.

Supper: Bread and butter, ginger cake or cookies, sauce or cheese.

SATURDAY-

Breakfast: Oat meal, bacon, potatoes, bread and butter.

Dinner: Fresh pork roast, potatoes, tomatoes, lima beans or other vegetables.

Supper: Cold meat, hominy or rice, bread and butter.

Milk and coffee each day with breakfast and dinner, milk, coffee and tea with supper. Syrup each meal every day.

Changes are made in the regular dining hall bill of fare when ordered by the quartermaster.

The hospital bill of fare is prescribed by the surgeon in charge.

The dining room in the woman's building is supplied from main kitchen with some additions to specified fare.

Hats, straw 423	T-YEAR ENDING JUN Boots, pairs		
Hats, fur 453	Overcoats		
Vests 578	Coats		5
Overshirts	Suspenders, pairs		4
ndershirts 744	Trousers, pairs		7
Drawers, pairs 894	Slippers, pairs		
Socks, pairs 1,558 Shoes, pairs 412	Overalls, pairs		
Fotal cost of clothingAverage cost per capitaYEAR ENDIN	G JUNE 30, 1895.		\$ 7,507. 18.
	1000		
Hats, straw		NEW.	REISSUE
		201	
Vests		519 593	
Indershirts knit		75	
Prawers, pairs	***************************************	815 1,029	
hoes naire		575	
vershirts, cheviot ocks, pairs. uspenders, pairs		450	
OCKS, pairs		1,058 2,030	1:
rousers pairs	***************************************	572	
		845	:
vercoals			
otal costverage cost per capita		38	
	IONS.	38	
otal cost verage cost per capita PENS PENSIONERS	IONS. JUNE 30, 1894.	38	\$ 8,570.1 16.5
PENS PENSIONERS t \$ 2.00 per month	IONS. JUNE 30, 1894. At \$16.00 per month.	38	\$ 8,570.: 16.:
PENS PENSIONERS \$\frac{1}{2}.00 \text{ per month} \	IONS. JUNE 30, 1894. At \$16.00 per month At 13.00 per month	38	\$ 8,570.1
PENS PENSIONERS t \$ 2.00 per month 11 t 4 00 per month 24 t 6.00 per month 64 t 8.00 per month 88	IONS. JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month	38	\$ 8,570.1 16.9
PENS PENSIONERS t \$ 2.00 per month 11 t 4 00 per month 24 t 6.00 per month 64 t 8.00 per month 88 t 10.00 per month 88	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month	38	\$ 8,570.1 16.5
PENS PENSIONERS t \$ 2.00 per month 11 t 4 00 per month 24 t 6.00 per month 64 t 8.00 per month 88 t 10.00 per month 24 t 11.25 per month 1	IONS. JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month At 24.00 per month	38	\$ 8,570.1 16.5
PENS PENSIONERS t \$ 2.00 per month 11 t 4 00 per month 24 t 6.00 per month 64 t 8.00 per month 88 t 10.00 per month 24 t 11.25 per month 1 t 12.00 per month 1	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month At 24.00 per month Total number pen	38	\$ 8,570.1 16.5
PENS PENSIONERS t \$ 2.00 per month 11 t 4 00 per month 24 t 6.00 per month 64 t 8.00 per month 88 t 10.00 per month 24 t 11.25 per month 1 t 12.00 per month 121 t 14.00 per month 38	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month Total number pen	38	\$ 8,570.1 16.5 35 \$9.1
PENS PENSIONERS t \$ 2.00 per month 11 t 4 00 per month 64 t 8.00 per month 88 t 10.00 per month 24 t 11.25 per month 1 t 14.00 per month 24 t 11.25 per month 38 t 10.00 per month 38 mount to dependent relatives during year	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month Total number pen. Average rate of pension	38 sioners	\$ 8,570.1 16.5 35 \$9.1
PENS PENSIONERS \$\frac{1}{2}\$ PENSIONERS	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month At 24.00 per month Total number pen Average rate of pension	38	\$ 8,570.1 16.5 35 \$9.1
PENSIONERS \$\frac{1}{2}\$ PENSIONERS \$\frac{1}{2}\$ PENSIONERS \$\frac{1}{2}\$ PENSIONERS \$\frac{1}{2}\$ PENSIONERS \$\frac{1}{2}\$ \$\frac{1}{2}	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month Total number pen Average rate of pension JUNE 30, 1895.	38	35 \$2,766.00 3,666.00
PENSIONERS t \$ 2.00 per month 11 t 4 00 per month 64 t 8.00 per month 64 t 8.00 per month 12 t 11.25 per month 121 t 14.00 per month 121 t 14.00 per month 131 t 14.00 per month 131 t 14.00 per month 131 t 14.00 per month 101 mount to dependent relatives during year mount retained by home 132 E \$ 6.00 per month 132 E \$ 6.00 per month 132 E \$ 6.00 per month 100	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month Total number pen. Average rate of pension JUNE 30, 1895. At \$16.00 per month	sioners.	35
PENSIONERS \$\frac{1}{2}\$ \$2.00 per month	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month Total number pen. Average rate of pension JUNE 30, 1895. At \$16.00 per month At 17.00 per month	38	35
PENSIONERS \$\frac{1}{2}\$ \$2.00 per month	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month Total number pen. Average rate of pension JUNE 30, 1895. At \$16.00 per month At 17.00 per month At 12.00 per month	38	\$ 8,570.7 16.5 16.5 35 \$9.1 \$ 2,766.00 3,666.00
PENS PENSIONERS \$\frac{1}{2}\$ \$2.00 per month	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month Total number pen. Average rate of pension JUNE 30, 1895. At \$16.00 per month At 17.00 per month At 22 00 per month At 22 00 per month At 24 00 per month	38	\$ 8,570.1
PENS PENSIONERS t \$ 2.00 per month 11 t 4 00 per month 24 t 6.00 per month 64 t 8.00 per month 88 t 10.00 per month 24 t 11.25 per month 121 t 14.00 per month 121 t 14.00 per month 121 t 14.00 per month 132 mount to dependent relatives during year mount retained by home PENSIONERS \$ 6.00 per month 132 \$ 8 00 per month 100 \$ 10 00 per month 25 \$ 11.25 per month 121 \$ 12.00 per month 121 \$ 12.00 per month 121 \$ 13.00 per month 121 \$ 13.00 per month 121	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month Total number pension JUNE 30, 1895. At \$16.00 per month At 17.00 per month At 22.00 per month Total number pension	sioners	35 \$ 2,766.00 3,666.00
PENS PENSIONERS t \$ 2.00 per month 11 t 4 00 per month 24 t 6.00 per month 64 t 8.00 per month 88 t 10.00 per month 24 t 11.25 per month 121 t 14.00 per month 3 mount to dependent relatives during year mount retained by home PENSIONERS \$ 6.00 per month 132 8 8 00 per month 100 5 10 00 per month 25 5 11.25 per month 121 12.00 per month 121 13.00 per month 132 15 11.25 per month 110 16 10.00 per month 121 18 11.25 per month 110 18 11.25 per month 110 19 11.25 per month 110 10 11.25 per month 111 11 12.00 per month 111 11 13.00 per month 111 11 13.00 per month 111 11 14.00 per month 11	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month Total number pen. Average rate of pension JUNE 30, 1895. At \$16.00 per month At 17.00 per month At 24.00 per month At 24.00 per month At 7.00 per month At 24.00 per month Total number pens	sioners	35 \$ 2,766.00 3,666.00
PENSIONERS \$\frac{1}{2}\$ \$2.00 per month	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month Total number pensor JUNE 30, 1895. At \$16.00 per month At 17.00 per month At 24.00 per month Total number pensor JUNE 30, 1895.	sioners	\$8,570 16.9
PENS PENSIONERS \$\frac{1}{2}\$ 2.00 per month	JUNE 30, 1894. At \$16.00 per month At 13.00 per month At 17.00 per month At 22.00 per month Total number pen Average rate of pension JUNE 30, 1895. At \$16.00 per month At 17.00 per month At 22 00 per month At 17.00 per month At 24 00 per month At 24 00 per month Total number pens Average rate of pension Total number pens Average rate of pension	sioners	35 \$ 2,766.00 3,666.00

MISCELLANEOUS.

EMPLOYES, CIVILIANS, JUNE 30, 1895.

Cooks 2 Baker 1 Engineer and steam fitter 1	Teamster 1 Fireman 1 Total 6
Amount paid	
EMPLOYES, ME	
Barbers 1 Bath room 1 Bugler 1 Carpenter 1 Clerks 2 Cooks 3 Farm hands 9 Fireman 1 Florist 1 Gardener 1 Gate keeper 1 Amount paid	Guides 2 Hall cleaners 2 Laundrymen 4 Librarian 1 Nurses 4 Park keeper 1 Teamsters 3 Waiters 19 Watchmen 2 Total 60 \$2,976.00
PRODUCT OF	
18 bu. beans. \$ 18.50 1,176 hds. cabbage. 27.44 162 lbs. chicken. 16.20 60 bu. corn. 24.00 22 bu. cucumbers. 18.00 396 bu. potatoes. 245.30 15 bu. turnips. 6.00	1,800 doz. onions \$ 67.50 20 bu. onions 20.00 24 bu. peas 24.00 370 doz. radishes 11.10 205 doz. eggs 23.60 40 bu. lettuce 19.20
1,300 melons 92.00	Total value \$612.84
READING ROOM AND	ENTERTAINMENTS.
Number of volumes in library. Number of books read. Magazines. Newspapers, including 11 dallies. Concerts, etc., in chapel, 1894-5. Band concerts, 1894-5. Billiard tables. Excursions to home, 1894-5. Number of visitors registered, 1894-5.	2,450 7 90 18 22 2 6

All of which is respectfully submitted,

CHAS. L. LONGLEY,

Adjutant.

TREASURER'S REPORT.

REPORT OF THE TREASURER.

Marshalltown, Iowa, July 1, 1895.

To the Board of Commissioners of the Iowa Soldiers' Home:

Gentlemen—Herewith find treasurer's report from the date of last report, June 30, 1893, to July 1, 1895, showing all moneys received and all disbursements made, with vouchers for same.

During the two years just closed this office has been administered by three persons. From July 1, 1893, to May 11, 1894, by C. W. Burdick; from May 11, to September 28, 1894, by J. R. Ratekin; from the last named date to the present time by myself.

Respectfully submitted,

A. T. BIRCHARD,

Treasurer.

SUPPORT FUND.

RECEIPTS.

1000.			
July	1.	On hand last report	4,741.48
July	11.	State warrant	3,690.00
August	7.	State warrant	3,680.00
Sept.	6.	State warrant	3,660.00
October	16.	State warrant	3,650.00
Nov.	10.	State warrant	3,680.00
Dec.	8.	State warrant	3,740.00
1894.			
Januar	y 8.	State warrant	3,880.00
Feb.	5.	State warrant	4,040.00
March	6.	State warrant	4,220.00
May	11.	A. T. Birchard, on gas machine	74.00
May	26.	State warrant	4,320.00
June	8.	State warrant	4,310.00
July	11.	State warrant	4,310.00
August	10.	State warrant	4,330.00
Sept.	10.	State warrant	4,310.00
October	r 6.	J. R. Ratekin, commandant, clothing sold	175.66
October		J. R. Ratekin, commandant, groceries sold	135.99
Octobe	r 6.	J. R. Ratekin, commandant, freight rebate	55.79
October	r 9.	State warrant	4,380.00
Nov.	5.	State warrant	4,490.00
Nov.	5.	J. R. Ratekin, commandant, freight rebate	1.5

38	IOWA SOLDIERS' HOME.	[B6	1895.]		REPORT OF THE TREASURER.	39
1894.			1894.			
	. J. R. Ratekin, commandant, clothing sold	4.20	Sept.	7.	August disbursements	2 200 74
	J. R. Ratekin, commandant, hogs sold	20 00	Oct.	1.		3,392.74 4,489.42
	. J. R. Ratekin, commandant, funeral expenses refunded	36.00	Oct.	9.		1,500.00
Dec.	. State warrant	4,670.00	Nov.	5.	October disbursements	5,731.06
Dec.	. To H. Jones, old scales sold	25.00	Dec.	26.	November diabangements	7,441.91
	Transfer from barn account	.40	1895.			
	J. R. Ratekin, commandant, groceries sold	14.47	Jan.	7.	December disbursements	5,599.06
	J. R. Ratekin, commandant, clothing sold	6.00	Feb.	28.	January disbursements	4.980.95
	J. R. Ratekin, commandant, freight rebate	3.29	March	21.	February disbursements.	4,773.13
1895.	. J. R. Ratekin, commandant, freight rebate	23 89	April	5.	March disbursements	4,395 65
		3.15	May May	7.	April disbursements	3,776.75
	J. R. Ratekin, commandant, clothing sold	111.20	June	0	Transferred to entertainment fund	200.00
	J. R. Ratekin, commandant, runeral expenses refunded	16.17		30	May disbursements	4,724.77
	State warrant	4,810.00	June	30.	June disbursements	4,205.60
	J. R. Ratekin, commandant, clothing sold	14 39	June	30.	Exchange by Treasurer Ratekin	44.09
	J. R. Ratekin, commandant, freight rebate	39.19	June	30.	Error charging gas machine, money not received	22.02
	State warrant	4,990.00	June	30	Error forwarded balance April, 1894.	167.32
	. Transfer account estates of deceased	327.68		00.		27.00
March 4		5,180 00			Total \$107	7,156.82
	. J. R. Ratekin, commandant, clothing sold	41.80			CAT ADV DUAD	
	. J. R. Ratekin, commandant, groceries sold	12.88			SALARY FUND.	
March 8	. J. R. Ratekin, commandant, freight rebate	30.51			RECEIPTS.	
March 8	. J. R. Ratekin, commandant, funeral expenses refunded	15.00	1893.			
April 13	. J. R. Ratekin, commandant, rent of pasture	50.00	July	1.	Balance on hand last report	576.12
April 13	. J. R. Ratekin, commandant, groceries sold	28 69	July	11.	State warrant	1,050.00
April 13	J. R. Ratekin, commandant, clothing sold	18.45	August	7.	State warrant	1,050.00
April 18	. State warrant	5,410.00	Sept.	6.	State warrant	1,050 00
May 14	State warrant	5,430.00	Oct.	16.	State warrant	1,050.00
June 6	State warrant	5,450.00	Nov.	10.	State warrant	1,750.00
	. J. R. Ratekin, commandant, clothing sold	1.40	Dec. 1894.	8.	State warrant	1,050,00
	Error in credit of voucher No. 422	12.00		0	State manual	
	J. R. Ratekin, commandant, groceries sold	45.24	Feb.	5	State warrant	1,050.00
	J. R. Ratekin, commandant, hogs sold	120 60	March	6	State we room	1,050.00
	J. R. Ratekin, commandant, old house sold	5,00	April	9.	State we went	1,050.00
	J. R. Ratekin, commandant, kitchen refuse sold	4 00	April 1	16.	Transformed from continuent	1,050.00
	J. R. Ratekin, commandant, freight rebate	24 51	May	14.	State we may mt	1,000.00
June 11	J. R. Ratekin, commandant, rent of pasture	30,00	June	8.	State We mont	1,050.00
	Total receipts	107,099.54	July 1	11.		,250.00 ,250.00
	Balance	57.28	August 1	10.		,250.00
	Grand total	107 156 82	Sept. 1	10.		,250.00
	Grand total	101,100104	Oct.	6.	State warrant	.250.00
	DISBURSEMENTS.		Nov.	5.	State warrant	,250.00
1893.			Dec.	6.	State mement	,250.00
August 10	July disbursements		1895.			1100
Sept. 14		2,689.57	Jan. 1	17.	State warrant	,250.00
Oct. 18		3,488.02	Feb.	8.	State warrant	,250.00
	October disbursements	4,421.26	March	4.	State warrant	,250.00
	November disbursements	4,150.60	April 1	13.	State warrant	,250 00
1894.	THE COURT OF STREET STREET, ST		May 1	4.	State warrant	250.00
The state of the s	. December disbursements	4,178.05	June	6.	State warrant	,250.00
	January disbursements	4,188.10			Error on April pay roll	3.25
March 13		4,223.36			Balance on hand	987.53
April 16		3,259.56			Total 8 30,	366 90
The second secon	. April disbursements	3,390.68				,000.00
	May disbursements	3,769.27	1893.		DISBURSEMENTS.	
	Refunded state treasurer	2,816.29 3,469.90		10.	July disbursements \$ 1,	200 00
June 25 July 18		800.00	Sept. 1	4.		,263,30
July 26		3,359.82	Oct. 1	3.	Contombon dighamagements	249.80
The same of the sa	Refunded state treasurer	791.96	Nov. 1	0.	October disbursements	244.00
Langua I			Dec. 1	4.	November dichargements	230.40

40	IOWA SOLDIERS' HOME.	[B6		1895.]		REPORT OF THE TREASURER.	41
1004			A CONTRACTOR OF THE PARTY OF TH	1895.			
1894. Jan. 12.	December disbursements	1.180.28	A Committee of the Comm		Q I	Pensions retained	111.50
Feb. 13.		1,174 60	A SHEET STATE			Pensions retained	1,408.00
March 13.		1,123.75	THE REAL PROPERTY.			Pensions retained	48.25
April 16.		1,122.31				Accounts of deceased members	57.45
May 7.		1,155.46				Rent of farm house three months	25.00
May 26.		1,240.70		April 30	30. A	Accounts of deceased members	62.58
June 25.	June disbursements	1,221.93		April 30	30. I	Pensions retained	97.20
July 26.	July disbursements	1,192.60		May 4	4. I	Pensions retained	1,359.15
Sept. 3.	August disbursements	1,250.56		June 11	11. I	Pensions retained	50.15
Oct. 1.		1,141.67				Total\$	10 787 22
Nov. 5.		1,266.31					10,101.52
Dec. 6.	November disbursements	906.92		1893.		DISBURSEMENTS.	
1895.		1 001 00			10 7	Fransferred to salary fund\$	200.00
	December disbursements	1,261.30				Fransferred to salary fund.	200.00
Feb. 1.		1,233.10		1894.	10. 1	transferred to safary rund	200.00
March 1.		1,214 50 1,253.25		_	10 Т	Cransferred to salary fund	200.00
	March disbursements	2,029.67				Cransferred to salary fund	200.00
	April disbursements	1,834.77				Transferred to salary fund	200.00
	May disbursements	1,363.12				Cransferred to sewerage	2,156.22
June 30	June disbursements Exchange by Treasurer Ratekin, five months	6 00				Fransferred to sewerage	300.00
						October disbursements	49.69
	Total\$	30.366,90				Error in settlement with Keatley	10.06
				1895.			
	FIRE ESCAPE.			Feb. 14	14. T	Cransferred to improvements of grounds	175.34
	RECEIPTS.			Feb. 14	14. T	Transferred to new floor	15.66
1894.				Feb. 14	14. T	Fransferred to woman's dormitory	1,422.53
July 25	State warrant \$	75.00		Feb.	5. I	Herrick Refrigerator Co., for refrigerators	300.00
Oct. 23	State warrant	75.00		May 31	31. F	Remittance to state treasurer	4,500 00
1895.				May 31	31. F	Repairs in hospital	297.54
April 19	State warrant	75.00	Maria Control			Transferred to improvement of grounds	125.00
	Total 8	225.00				Transferred to new floor	150.00
				June 30	30. I	Balance on hand	265 28
	DISBURSEMENTS.					Total \$	10.767.32
1894.	To do not be more possible	.08					20,101101
July 25	Exchange by Treasurer Ratekin	.00				WOMEN'S DORMITORY.	
1 895.	Tarray Maskins assures agree wondhon	220.00				RECEIPTS.	
April 26	Lennox Machine company, as per voucher Balance on hand	4.92		1894.		RECEIT IS.	
	Balance on hand			July 26	26. S	tate warrant	2,500.00
	Total 8	225.00		August 13	13. S	tate warrant	2.500.00
				Sept. 16	16. S	tate warrant	3,000.00
	CONTINGENT FUND.			Dec. 12	12. V	Nomen's relief corps	400.00
	RECEIPTS.			1895.			
1893.	INDUSTI 100			Feb. 14	14. T	ransferred from contingent fund	1,422.53
August 3	Pensions retained	739.75				Total	0.000.50
	9. Pensions retained	838.00					9,822.00
Dec. 3). Pensions retained	901.00		1894.		DISBURSEMENTS.	
1894.					oe T	Syshangs by Theorem Patalda	
	Pensions retained	1,185.00				Exchange by Treasurer Ratekin	2.50
August 1	5. Sale of hogs	520.07				Advertising for proposals	18.00
	l. Pensions retained	724.00				Frank Fiedler, architect	125.00
	3. Sale of hogs	211.02					1,500 00
	5. Sale of hogs	49.50	The state of the s			J. Padden, contractor.	700.00
THE PERSON NAMED IN COLUMN 1	6. Sale of farm products	40.50		Sept. 11	11. T	J. Padden, contractor	35.00
	8. Rent of pasture	80.00			16 T	. J. Padden, contractor	1,000 00
	8. Pensions retained	766.75	The second second	Sept. 28	28. I	J. Padden, contractor.	3.00
	5. Pensions retained	1,000.00				J. Padden, contractor.	313.41
	5. Pensions retained	354.25			24. T	J. Padden, contractor	200.00
	7. Pensions retained	103.20		Nov. 15	15. J	J. Padden, contractor, extras.	3,328.24 382.20
Dec.	7. Sale of farm products	35.00			15. J	J. Padden, contractor, balance on contract	
				Dec. 6	6. A	L. E. Shorthill, steam pipe fittings	1,019.34 19.74
				-	6. C	entral Railroad company, freight	28.05

6. Central Railroad company, freight....

28.05

42	IOWA SOLDIERS' HOME.	[B6
1895. Jan. Jan. Jan. Jan. Feb.	7. D. C. Wilbur, furniture. 7. John Schobert, carpets, etc. 7. Kreutzer & Wassem, tables. 7. Dean-Moneuse company, tea urns. 1. Marshalltown Electric company, fixtures.	621.95 350 35 23.00 49.65 103.10
	Total	
	BARNS, HOUSES, ETC.	
	RECEIPTS.	10.01
1893. July	1. Balance on hand last report\$ DISBURSEMENTS.	42.81
1894.	8	42.41
Sept.	17. Disbursements as per vouchers. 17. Transferred to support fund. Total	42.81
	COAL HOUSE.	2.09
1893.	1. Balance on hand last report\$	2.97
July 1895.	30. Balance on hand	2.97
June	30. Balance on hand	
	TEN COTTAGES FOR SOLDIERS AND THEIR WIVES.	
	RECEIPTS.	44.57
July		44.57
July	26. State warrant	4.5
1894 Oct.	- dd to contingent Illiu	.15
Oct.	15. Transferred to contangent the state of t	89.29
	DISBURSEMENTS.	
1894	11. Refunded state treasurer	44.57
June	11. Refunded state treasurer 26. Exchange by Treasurer Ratekin.	.05 44.67
July Augu		
	Total	00
	ESTATES OF DECEASED.	
	RECEIPTS.	
189		126.28
July 189	1. Balance on hand last reperturb	201.40
Feb.	. 7 D Detelvin commandant	\$ 327.68
	Total	
	DISBURSEMENTS.	8 327.68
Feb.		
	IMPROVEMENTS OF GROUNDS.	
	RECEIPTS.	
	993. 7 1. Balance on hand last report	8 183.21 80.00
July Oct.	16. Rent of pasture	
	189 4 .	80.00 125.00
Apr	il 5. Rent of pasturegust 13. State warrant	
Oct	as Ot to manner the second sec	

	1895.]		REPORT OF THE TREASURER.	43
	1895.			
1	Feb.	14.	Transfer from contingent fund 8	175.34
	April	19.	State warrant	125.00
	June	30.	Transfer from contingent fund (temporary)	125.00
			Total \$	1,018.55
			DISBURSEMENTS.	
	1894.		March dishursaments	19.50
	April Sept.	4.	March disbursements \$ August disbursements	12.50 133.29
	Oct.	1.	The state of the s	35.00
	Nov.	1.	October disbursements	279.34
1	Dec.	6.	November disbursements	537.30
	1895. Jan.	7.	February disbursements	21.12
			Total	1,018.55
			NEW FLOOR.	
	1894.		RECEIPTS.	
	June	25.	State warrant	150.00
(Oct.	23.	State warrant	150.00
1	1895. Feb.	14.	Transferred from contingent fund	15.66
	April	19.	State warrant.	150.00
	June	30.	Transfer from contingent fund (temporary)	150.00
			Total\$	615.66
			DISBURSEMENTS.	
	1894.			
	June		Exchange by Treasurer Ratekin\$.15
	Oct. Dec.	1. 6.	September disbursements. October disbursements.	106 50 509.01
	000.	0.	Total \$	615.66
	1894.		RECEIPTS.	
J	uly	25.	State warrant \$	93.75
(October	23.	State warrant	93.75
,	1895. April	19.	State warrant.	93.75
-	aprii	10.		
			Total\$	281.25
	1894.		DISBURSEMENTS.	
J	uly	25.	Exchange by Treasurer Ratekin	.09
	August		F. W. Stewart, as per voucher	92.81
	October		F. W. Stewart, as per voucher	33.84
1	Dec. 1895.	6.	October voucher	18.84
J	an.	7.	F. W. Stewart, as per voucher	41.92
1	May	31.	F. W. Stewart, as per voucher	93.75
			Total\$	281 25
			SEWERAGE FUND.	
	40-1		RECEIPTS.	
	1894. Tuly	05	Ctate manual	1 10" 00
	lugust	25. 8.	State warrant\$ Transfer from contingent fund	1,125.00 2,157.34
	ept	22.	Transfer from contingent fund.	300.00
	October		State warrant	1,125.00
			Total	4,707.34
				10000

44		IOWA SOLDIERS' HOME.		[B6
1894.		DISBURSEMENTS.	*	
1894. May	16.	Advertising for bids on sewer	2	10.00
July	25.	Exchange by Treasurer Ratekin	40	1.12
August		C. A. Olson, contractor		3,321.72
August		William Bremner, engineer		158 00
Nov. 1895.	1.	October disbursements		93.50
Jan.	7.	February disbursements		26.25
June	30.	June disbursements		302.30
		Balance on hand		794.45
		Total	\$	4,707.34
		COLD STORAGE FUND.		
Address # 1		RECEIPTS.		
1894.				
March		State warrant	\$	200.00
October		Transfer to contingent fund		.20
October		State warrant		200.00
April	19.	State warrant		200.00
		Total	8	600.20
1894.		DISBURSEMENTS.		
May	26.	Exchange by Treasurer Ratekin	•	.20
May	28.	May disbursements	Ф	200.00
Nov.	1.	October disbursements		200.00
1895.	1.	October dispursements		200.00
May	5.	April disbursements		200.00
		Total	8	600.20
		ENTERTAINMENT FUND.		
1895.		RECEIPTS.		
May	31.	Transfer from support fund	\$	200.00
1895.		DISBURSEMENTS.		
May	31.	May disbursements	\$	12.00
June	30.	June disbursements		44.00
		Balance on hand		144.00
		Total	\$	200.00

SURGEON'S REPORT.

REPORT OF THE SURGEON.

J. R. Ratekin, Commandant Iowa Soldiers' Home.

Dear Sir—The duty devolves upon me to make report of the medical department of the Iowa Soldiers' Home embracing the period from June 30, 1893, to June 30, 1895, inclusive. My connection with the home commencing August 2, 1894, I shall have to depend upon the meagre records kept for the time preceding August 2d covering thirteen months of the time for me to make report. This requires an amount of labor unnecessary where the proper books are used and correctly kept. For some unknown reason to me I did not meet the surgeon who preceded me and from whom I might have gained valuable information. I acknowledge my indebtedness to Dr. A. J. Cole, the then assistant surgeon, for information and assistance and for courtesies received. To him and the general help about the hospital I return my thanks through you.

The sanitary condition of the hospital has been greatly improved by a thorough whitening of the walls and ceiling, and painting and varnishing the entire wood work as well as oiling the floors. The further screening of the hospital has added much to the comfort and convenience of the old and feeble inmates. The good work of the commissioners could be continued to the saving of fuel and adding much to the comfort of the inmates by placing storm windows throughout the building.

We are dependent upon the inmates of the home for nurses and in the past have succeeded far better than we had hoped for. But in my judgment we ought to have trained nurses for both the upper and lower floors day and night. While the inmate does what he can and to the best of his ability, yet the improvement which would be apparent with trained nurses would be incomparable.

The hospital has been constantly overcrowded—three patients occupying the space allotted to one by all hospital architects and observers. There is a great need for more hospital room so arranged that all cases, especially of an infectious nature, should be isolated. Also wards for the care of the insane and imbecile inmates who are constantly crowding upon us. There ought to be in the same connection a surgical ward and operating room which should be as nearly aseptic as possible. The morgue is entirely inadequate and ought to be enlarged to meet the growing demands. The whole home is speedily approaching a general hospital. From present indications we will be more crowded the coming winter than ever before and with a class of patients which will be compelled to remain for some time to come. During the past winter there were several severe cases of pneumonia and erysipelas, all of whom recovered save one, which was a complication with la grippe. During the winter and spring we were visited with an epidemic of la grippe in which nearly two-thirds of the inmates were attacked.

In submitting this report I make it in two divisions; the first covering the thirteen months prior to my connection with the home; the second, the eleven months I have been in charge.

FIRST DIVISION.

FIRST DIVISION.	
Number treated in the hospital the first 13 months. Number treated at sick call (each case counted but once).	157 255
Total	412
Number of deaths during the 13 months. Number impaired cerebration (not classed as insane). Number totally blind. Number partially blind.	29 12 2 1
Total	3
Number of deaths per 1,000, whole number cared for Number of graves in home cemetery August 1. 1894. Number cared for Average number present. Amount of drugs purchased for 13 months, \$865.25.	51.2 92 566 306
SECOND DIVISION.	
Number of sick in hospital August 1, 1894, when I took charge	52 136
Total	188
Number treated in convalescent camp	100 1,828
Total	2,116

Number responding to sick call	5,79
Number prescriptions compounded	17,28
Number cared for	75
Number deaths	3
Number died away from home	
Number examinations made for admission and re-admission	31
Average number present	46
Number returned to quarters or discharged from home	11
Number remaining in hospital June 30, 1895	4
Number deaths per 1,000 of whole number cared for	41.2
Number graves in home cemetery June 30, 1895, including 1 woman	12:
Amount of drugs and instruments purchased, hospital, dormitory, barn and bar-	
ber supplies, \$1,356.49.	

Comparing the reports you will readily see the necessity of immediate action to increase the capacity for caring for those who are eligible and are knocking at the door for admission. For courteous treatment received from all the officers I hereby tender my thanks.

Respectfully submitted,

HAMILTON P. DUFFIELD,

Surgeon