

State of Iowa

1918

REPORT OF THE

AUDITOR OF STATE

FOR THE

Biennial Period Ended June 30, 1918

PART I—Finances of the State
PART II—County Auditing Department
PART III—Building and Loan Department

FRANK S. SHAW
Auditor

Published by
THE STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL.

Hon. W. L. Harding, Governor of Iowa:

Sir: I have the honor to transmit herewith, in accordance with the provisions of law, my report as Auditor of State for the biennial period July 1, 1916, to June 30, 1918.

Frank S. Shaw,
Auditor of State.

Des Moines, November 1, 1918.

AUDITOR OF STATE'S DEPARTMENT.

Frank S. Shaw, Auditor of State.....	Tama County
E. S. Gose, Deputy.....	Greene County
H. K. Deaton, Chief Clerk Revenue Department.....	Polk County
George Gallarno, Chief Clerk Municipal Department.....	Polk County
James Merritt, General Clerk.....	Appanoose County
J. F. Wall, Chief County Examiner.....	Ringgold County
B. F. Rehkopf, County Examiner.....	Warren County
A. S. Lawrence, County Examiner.....	Muscatine County
J. I. Israel, County Examiner.....	Lee County
C. C. Colelo, County Examiner.....	Carroll County
F. G. Luke, County Examiner.....	Franklin County
J. V. Lemley, County Examiner.....	Decatur County
C. E. Carlson, County Examiner.....	Wapello County
T. C. Meader, County Examiner.....	Hardin County
A. J. Hunter, County Examiner.....	Calhoun County
C. H. Bleakley, County Examiner.....	Linn County
Miss Lillian Williamson, Warrant Clerk.....	Buena Vista County
Miss Dorothy Booth, Assistant Warrant Clerk.....	Van Buren County
Mrs. H. E. Stedman, Stenographer and Clerk.....	Palo Alto County
Fred Porter, Clerk and Janitor.....	Polk County

AUDITORS OF IOWA.

Name	County	Terms	
Jesse Williams, Territorial.....	Jefferson.....	Jan. 14, 1840, to Jan. 23, 1843	1843
William L. Gilbert, Territorial.....		Jan. 23, 1843, to	1845
Robert M. Seacrest, Territorial.....		1845, to Dec. 4, 1846	1846
Joseph T. False, State.....	Des Moines.....	Dec. 4, 1846, to Dec. 2, 1850	1850
William Pattee.....	Bremer.....	Dec. 2, 1850, to Dec. 4, 1854	1854
Andrew J. Stevens.....	Polk.....	Dec. 4, 1854, to Sept. 22, 1855	1855
John Pattee.....	Bremer.....	Sept. 22, 1855, to Jan. 3, 1859	1859
Jonathan W. Cattell.....	Cedar.....	Jan. 3, 1859, to Jan. 2, 1865	1865
John A. Elliott.....	Mitchell.....	Jan. 2, 1865, to Jan., 1871	1871
John Russell.....	Jones.....	Jan., 1871, to Jan., 1875	1875
Buren K. Sherman.....	Benton.....	Jan., 1875, to Jan., 1881	1881
William V. Lucas.....	Cerro Gordo.....	Jan., 1881, to Jan., 1883	1883
John L. Brown.....	Lucas.....	Jan., 1883, to Mar. 19, 1885	1885
Jonathan W. Cattell.....	Polk.....	Mar. 19, 1885, to Jan. 23, 1886	1886
John L. Brown.....	Lucas.....	Jan. 23, 1886, to Apr. 13, 1886	1886
Charles Beardsley.....	Des Moines.....	Apr. 13, 1886, to July 14, 1886	1886
John L. Brown.....	Lucas.....	July 14, 1886, to Jan. 3, 1887	1887
James A. Lyons.....	Guthrie.....	Jan. 3, 1887, to Jan. 3, 1893	1893
Cornelius G. McCarthy.....	Story.....	Jan. 3, 1893, to Jan. 2, 1899	1899
Frank F. Merriam.....	Delaware.....	Jan. 2, 1899, to Jan. 5, 1903	1903
B. F. Carroll.....	Davis.....	Jan. 5, 1903, to Jan. 4, 1909	1909
John L. Bleakley.....	Ida.....	Jan. 4, 1909, to Jan. 1, 1915	1915
Frank S. Shaw.....	Tama.....	Jan. 1, 1915, to	

REPORT OF THE AUDITOR OF STATE

FINANCES OF THE STATE

The financial transactions of the State of Iowa, as shown by the volume of money received and disbursed each year, is continuously on the increase. The income of the State from sources other than direct taxation, is also on the increase, actually as compared with previous years, and relatively as compared with the receipts from all sources and for all purposes.

The information contained in this report relating to the biennial period just closed makes it clear that the State derives from the state tax levy for general revenue almost one half of its total receipts. The major part of that which is needed for the various activities of the State, both at the state capitol and throughout every part of the State, including the upkeep of the various state institutions, is derived from fees and licenses, insurance and other corporation taxes, inheritance taxes, federal aid for various purposes, payments by counties for maintenance of their insane or other unfortunates in state institutions, and minor items.

The following shows the receipts of the State from all sources for the years indicated, with the receipts from the state tax levies and the percentages derived therefrom:

RECEIPTS OF THE STATE EACH YEAR.

Year	From state tax levy	All other sources	Total all sources	Per cent state levy to total
1906	\$ 1,980,387.50	\$ 1,485,763.16	\$ 3,466,150.66	57.1
1907	1,968,107.72	1,615,815.62	3,583,923.34	54.9
1908	2,086,768.63	1,576,386.04	3,663,154.67	56.9
1909	2,322,845.49	1,717,907.12	4,040,752.71	57.4
1910	2,633,728.27	1,968,799.95	4,602,528.22	53.9
1911	2,297,291.21	1,989,585.58	4,286,876.79	53.6
1912	2,397,163.51	2,586,284.59	4,983,448.10	48.1
1913	2,506,167.08	2,916,943.84	5,423,110.92	46.2
1914	2,621,966.72	3,479,663.16	6,101,659.88	42.9
1915	2,728,631.66	3,977,852.77	6,706,484.43	40.7
1916	3,549,788.33	5,030,257.55	8,580,045.93	41.3
1917	4,243,062.53	4,993,756.09	9,236,818.53	45.9
1918	5,961,711.04	5,607,947.16	11,569,658.20	51.5

The increase in per cent shown for the last three years is due to the change made by the Thirty-sixth General Assembly as to the method of securing funds for the support of the state educational and other institutions. For a number of years the general assembly had directed the levy of a special tax for these institutions, the proceeds of which were kept in a separate fund and turned over to the institutions. The Thirty-sixth General Assembly repealed these special millage taxes and practically merged them all into the tax levy for general state revenue.

The Thirty-seventh General Assembly designated and fixed the amount to be raised by levy for state purposes at seven million dollars for the year 1917, and six million dollars for the year 1918. This was done by the Executive Council, which gave a levy for general revenue of 7.25 mills for the year 1917 and 6.25 mills for the year 1918. The increase in the levy of 1917 is due to the appropriation made by the last General Assembly of one million dollars, this sum to be expended for providing, equipping and raising for the benefit of any military organization of the State of Iowa, for service in the armies of the United States. As this went into effect immediately, it was very necessary to include this in the first levy made after the passage of the act.

VOLUME OF BUSINESS.

The increase in the volume of business transacted by the state is very noticeable, and, to a large extent, it reflects the increase in the general business affairs of the people of the state. The receipts by the state for the last biennial period aggregated \$21,352,564.16, and the warrants issued amounted to \$20,517,230.71. Included in this aggregate is a large sum which represents collections and disbursements but not income and expense of the state itself. The funds for the support of unfortunates at the state institutions are handled through the state treasury and warrants are issued by the state auditor for these sums, but the funds go direct to the support of county wards and patients. The state merely acts as the agent for the county in these financial transactions. The automobile fund and the hunter's license fund pass through the hands of state officials, but do not become a part of the income of the state.

The figures given here show the regular receipts and disbursements of the various funds of the state in each biennial period since 1844.

RECEIPTS AND DISBURSEMENTS.

Year	Receipts	Disbursements	Total
1845-6	\$ 7,973.79	\$ 20,718.25	\$ 28,692.04
1847-8	32,294.49	29,616.91	61,911.40
1849-50	72,063.20	75,409.90	147,473.10
1851-2	139,681.69	131,631.49	271,313.18
1853-4	134,065.45	118,542.90	252,608.35
1855-6	274,377.63	249,150.80	523,528.43
1857-1 year	255,327.75	371,007.03	627,234.78
1858-9	577,033.87	551,403.13	1,128,437.00
1860-1	604,390.65	599,825.19	1,204,215.84
1862-3	866,816.62	696,097.51	1,562,914.13
1864-5	977,827.10	952,739.42	1,930,566.52
1866-7	1,412,395.19	1,314,654.74	2,727,049.93
1868-9	2,257,429.63	2,051,971.22	4,309,400.85
1870-1	2,206,357.33	2,413,586.93	4,619,944.26
1872-3	2,407,938.86	2,446,680.08	4,854,618.94
1874-5	2,118,642.43	2,117,344.70	4,235,987.13
1876-7	2,137,682.40	2,122,470.78	4,260,153.18
1878-9	2,290,336.54	2,259,886.56	4,550,223.10
1880-1	2,514,292.68	2,409,897.71	4,924,190.39
1882-3	2,499,260.40	2,286,738.19	4,785,998.59
1884-5	2,627,725.98	2,587,831.98	5,215,557.96
1886-7	3,327,981.33	3,511,499.76	6,839,481.09
1888-9	3,450,811.60	3,422,406.74	6,873,218.34
1890-1	3,962,654.45	3,415,173.04	7,377,826.49
1892-3	4,030,464.56	4,018,004.17	8,048,468.73
1894-5	3,704,888.85	3,758,051.15	7,462,940.00
1896-7	4,193,517.91	4,440,148.50	8,633,666.41
1898-9	5,299,831.34	4,795,103.43	10,094,934.77
1900-1	5,808,304.36	5,040,713.72	10,849,018.08
1902-3	6,762,204.81	6,308,966.42	13,071,171.23
1904-5	7,449,516.63	7,611,089.34	15,060,605.97
1906-1 year	3,895,715.67	4,165,639.81	8,061,355.48
1907-8	8,087,653.56	8,533,551.37	16,621,204.93
1909-10	9,211,652.31	8,682,888.30	17,894,540.61
1911-2	10,026,340.48	9,982,754.20	20,009,094.68
1913-4	13,907,605.26	13,546,607.56	27,454,212.82
1915-6	18,012,042.52	17,818,100.33	35,830,142.85
1917-8	21,852,564.16	*20,517,230.71	41,869,794.87

*Includes \$25,592.61 interest paid on unredeemed warrants account insufficient funds.

ESTIMATE OF FINANCIAL TRANSACTIONS.

It becomes my duty under the law to estimate the receipts and expenditures for the next two years, that is, the fiscal years ending June 30, 1919, and June 30, 1921. Table No. I and II give this information in detail, the amounts shown being such only as are contemplated by existing laws and exclusive of any extraordinary appropriations that may be made by the Thirty-eighth General Assembly. These tables show the estimated receipts to be \$17,136,100.00, and the estimated expenditures to be \$16,591,380.00.

During the past few years it has occurred repeatedly that the warrants issued by the state auditor, for legitimate purposes and in exact accordance with the appropriations made, have been in excess of the ability of the state treasurer to redeem the same and as a consequence they have been stamped "Not paid account insufficient funds," and interest of 5 per cent paid on these warrants until such time as there was sufficient money in the state treasury to redeem them. There has not been a sufficient work-

ing balance on hand in the general revenue fund so that at all seasons of the year the financial affairs of the state can be transacted in a satisfactory manner.

In the biennial period just closed there has been paid from the General Revenue Fund the sum of \$25,592.61, which amount represents interest on warrants unredeemed account insufficient funds. This is due to the fact that the legislatures have fallen into the habit of making appropriations and authorizing expenditures without providing for the funds needed. The result has been a working balance insufficient to tide the treasury over the periods when the warrants issued are in excess of the receipts. With the government drawing heavily upon the resources of the banks it will, no doubt, cause considerable embarrassment to the state treasurer if this condition is allowed to continue, as the banks are rather reluctant about accepting warrants at the 5 per cent rate of interest. It is wholly within the power of the general assembly to either continue this dangerous practice or to guard against it.

The estimates for the biennial period coming under the authority of the Thirty-eighth General Assembly show an excess of receipts over expenditures of \$544,720.00. I would respectfully urge that this sum or a larger one be maintained in the treasury as a permanent working balance. This takes into account only the receipts and expenditures as they are now fixed by law or will be required to carry on the business of the state as at present. It does not take into account any extraordinary expenditures. If there is no increase in the expenses of the state there will be no occasion for increase of the general revenue. Whatever is added to the existing obligations of the state by the Thirty-eighth General Assembly will call for just that much additional increase in the general revenue of the state from some source.

COUNTY ACCOUNTING DEPARTMENT.

The county accounting department, created by the Thirty-fifth General Assembly, has made commendable progress in the work laid out for it by the legislature. A comprehensive statement of this work is fully set forth in Part II of this report.

BUILDING AND LOAN ASSOCIATIONS.

I will not comment at length here on matters pertaining to banks and building and loan associations as Part III of this report gives a detailed statement of the condition of these various

institutions operating under the authority from the auditor of state.

MUNICIPAL DEPARTMENT.

Now in the twelfth year of its existence as a department of state government, the Municipal Accounting Department of the office of the Auditor of State, is continuing to demonstrate the wisdom of the legislators in enacting the law. The law was adopted by the Thirty-first General Assembly, at the request of the officers and members of the Iowa League of Municipalities. It has not been materially changed from its original provisions, though the officers of the league and those having the operation of the law in charge are of the opinion that the authority given under it should be enlarged so as to put the department more closely in touch with all the municipalities of the state. The law provides for the establishment of a uniform system of accounting for all cities and towns. It extends to the department, however, authority to personally examine the accounts of cities of 5,000 or more population, only.

Under the supervision of the Auditor of State, when the law became effective a commission was created to prepare a series of blank forms for uniform use in the cities and towns. This commission performed its work with zeal and interest, and the forms thus prepared were mailed to all city and town clerks. There is no authority in law to compel the use of these forms and, outside of the cities personally examined, but little headway has been made in securing their adoption. It seems it would be wise to extend the examination provisions of the law, so as to include at least all of the 105 cities of the state. The reporting part of the law, calling for reports annually from the clerks of all cities and towns, has been well complied with, and all of the 105 cities of the state are included in the annual report published by the auditor for the year ending March 31, 1918. Of the 789 towns, 719 have made reports to the auditor, as called for.

Nine Iowa cities are now operating under the law providing for the commission form of government. They are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Keokuk, Mason City and Marshalltown.

Seven Iowa cities are operating under the general manager form of government as provided for in laws adopted by the Thirty-sixth General Assembly. They are: Webster City, Iowa Falls, Clarinda, New Hampton, Sac City, Manchester and Grinnell.

PART I
FINANCES OF THE STATE

TABLE NO. 1—GENERAL REVENUE RECEIPTS.

Receipts in General State Revenue During Biennial Period Ending June 30, 1918, and Estimate of Receipts from July 1, 1919, to June 30, 1921.

Items	Actual receipts during biennial period ending June 30, 1918	Estimated receipts for fiscal period ending June 30, 1921
General state tax from counties	\$10,170,331.08	\$11,000,000.00
Interest on delinquent state tax from counties	27,763.99	28,000.00
Sale of laws by county auditors	6,678.50	5,000.00
From counties for support of insane	1,546,979.76	1,500,000.00
From counties for support of inebriates	35,635.49	10,000.00
From counties for support of epileptics	3,945.00	100,000.00
From counties for clothing for blind	581.49	500.00
From counties for clothing for deaf	952.90	900.00
From counties for clothing for feeble-minded	64,892.45	50,000.00
From counties for support of orphan's home	78,265.93	75,000.00
From counties for support of tuberculosis patients	201,760.21	190,000.00
Fees from auditor of state	43,000.43	10,000.00
Fees from superintendent of banking	20,419.40	70,000.00
Fees from clerk of supreme court	7,729.65	7,000.00
Fees from commissioner of insurance	297,160.85	200,000.00
Fees from dairy and food commission	118,942.13	110,000.00
Fees from governor, notary certificates	30,757.00	30,000.00
Fees from oil inspector	89,785.62	85,000.00
Fees from pharmacy commission	72,579.00	40,000.00
Fees from secretary of state	313,592.06	275,000.00
Fees from superintendent of public instruction	33,441.50	30,000.00
Fees from commission of animal health	4,167.00	3,800.00
Fees from hotel inspector	15,083.00	15,000.00
Fees from board of dental examiners	5,403.00	2,500.00
Fees from board of health and medical examiners	17,829.55	5,000.00
Fees from itinerant physicians	2,750.00	2,000.00
From automobile license	4,180,005.46	330,000.00
From banks for interest on deposits	20,618.09	20,000.00
From collateral inheritance tax	873,394.28	800,000.00
From hunters' licenses	193,510.16	75,000.00
From federal aid to soldiers' home	113,369.29	100,000.00
From insurance tax	1,220,816.85	1,000,000.00
From tax on freight line and transportation companies	29,282.62	25,000.00
From sales and refunds by state institutions	934,245.11	700,000.00
From contract labor and support of patients state institutions	50,870.06	40,000.00
From transfer from temporary school fund	1,442.28	1,400.00
From miscellaneous sources	62,186.24	50,000.00
Total receipts	\$20,806,476.73	\$17,130,100.00
Balance on hand July 1, 1916	717,825.26	
Total to be accounted for	\$21,524,301.99	
Disbursements—		
Auditor's warrants redeemed	\$19,398,657.27	
Balance on hand June 30, 1918	2,125,644.72	
Total	\$21,524,301.99	

TABLE NO. 2.—GENERAL REVENUE EXPENDITURES.

Warrants Issued During Biennial Period Ending June 30, 1918, and Estimate of Expenditures July 1, 1919, to June 30, 1921.

Items	Warrants Issued During Biennial Period Ending June 30, 1918		Total for period	Estimated Expenditures for Fiscal Period July 1, 1919, to June 30, 1921	Temporary appropriations that expire July 1, 1919
	First year	Second year			
Adjutant General, salary	5,481.67	3,250.00	8,731.67	6,000.00	
Adjutant General, assistant salary	1,375.00	1,125.00	2,500.00	3,000.00	
Adjutant General, record clerk salary	1,200.00	1,100.00	2,300.00	2,400.00	
Adjutant General, temporary arsenal	165.00		165.00		2,000.00
Total	8,221.67	5,475.00	13,696.67	11,400.00	2,000.00
Attorney General, salary	5,000.00	5,000.00	10,000.00	10,000.00	
Attorney General, assistant salary	2,500.00		2,500.00		
Attorney General, additional assistants and clerks	8,208.35	15,091.66	23,300.01		
Attorney General, contingent fund	10,303.58	4,245.01	14,548.59		31,000.00
Attorney General, traveling expense	1,594.30	1,841.81	3,436.11	5,000.00	
Attorney General, special agents	4,345.33	25,638.40	30,000.73		55,000.00
Attorney General, cement trust investigation		217.02	217.02		5,000.00
Total	31,951.46	52,063.90	84,015.36	15,000.00	108,000.00
Auditor of State, salary	3,690.00	3,600.00	7,290.00	7,200.00	
Auditor of State, deputy	1,800.00	3,690.00	5,490.00	3,600.00	
Auditor of State, clerks	11,242.50	8,247.50	19,490.00		17,000.00
Auditor of State, contingent	348.51	119.33	467.84		800.00
Auditor of State, bank examination	22,766.87	7,250.52	29,766.87	40,000.00	
Auditor of State, county examination	7,450.01	14,709.53	22,159.54	10,000.00	
Auditor of State, municipal examination	4,770.66	4,533.62	9,304.28		
Total	51,987.58	25,570.97	77,558.55	60,800.00	17,800.00

GENERAL ACCOUNTS.

Items	Warrants Issued During Biennial Period Ending June 30, 1918			Estimated Expenditures for Fiscal Period July 1, 1919, to June 30, 1921	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1919
Automobile Tax, county fund	\$ 1,415,256.00	\$ 1,218,080.00	\$ 2,633,336.00		
Automobile Tax, expense fund	38,063.45	44,214.00	82,277.45	\$ 200,000.00	
Automobile Tax, Highway Commission fund	89,786.84	113,488.51	203,275.35	200,000.00	
Automobile Tax, Federal aid road fund		18,100.62	18,100.62	400,000.00	
Automobile Tax, Federal engineering fund		19,796.12	19,796.12	60,000.00	
Total	\$ 1,543,706.29	\$ 1,413,679.25	\$ 2,957,385.54	\$ 860,000.00	
Board of Control, members' and secretary's salaries	\$ 11,288.90	\$ 11,500.00	\$ 22,788.90	\$ 23,000.00	
Board of Control, architect's salary	3,000.00	3,000.00	6,000.00	6,000.00	\$ 32,400.00
Board of Control, clerks	12,080.01	15,484.03	27,564.04		4,000.00
Board of Control, extra clerks	1,941.21		1,941.21		
Board of Control, expense	3,133.98	3,455.97	6,589.95	11,000.00	
Board of Control, assistant architect and expense	1,110.39	428.30	1,538.69		2,000.00
Board of Control, consulting architect	1,375.00	1,125.00	2,500.00	3,000.00	
Board of Control, state agents	7,154.19	8,969.48	16,123.67	18,000.00	
Board of Control, transportation of patients	52.90	19.28	72.18	100.00	
Board of Control, inspection of hospitals	1,858.23	2,074.51	3,932.74	5,000.00	
Board of Control, quarterly conference	153.96	21.36	175.32	500.00	
Board of Control, investigation of tuberculosis	4,935.82	4,254.82	9,190.64	10,000.00	
Board of Control, state aid for girl's homes	1,795.10	1,854.00	3,649.10		
Board of Control, expense in cases against reformatory inmates		136.25	136.25	200.00	
Board of Control, state roads	47,641.17	27,796.74	75,437.91	60,000.00	
Total	\$ 97,520.86	\$ 80,119.74	\$ 177,640.60	\$ 137,400.00	\$ 38,400.00
Board of Health, members' salaries	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 7,200.00	
Board of Health, sanitary engineer	2,500.00	2,500.00	5,000.00	5,000.00	
Board of Health, clerks	3,900.00	3,900.00	7,800.00		\$ 7,800.00
Board of Health, extra help	876.67	884.42	1,761.09		1,800.00
Board of Health, antitoxin account	1,375.41	1,253.12	2,628.53	4,000.00	
Board of Health, bacteriological laboratory account	6,000.00	7,208.89	13,208.89	16,000.00	
Board of Health, embalmers' account	1,615.81	1,051.10	2,666.91	3,500.00	
Board of Health, nurses' account	1,896.27	732.84	2,629.11	3,000.00	
Board of Health, vital statistics account	1,692.36	3,316.67	5,009.03	6,000.00	
Board of Health, expense account	4,113.02	4,799.21	8,912.23	10,000.00	
Board of Optometry	345.00	535.28	880.28	1,500.00	
Board of Medical Examiners	1,213.16	731.82	1,944.98	4,000.00	
Total	\$ 29,127.70	\$ 30,513.35	\$ 59,641.05	\$ 48,000.00	\$ 9,600.00
Board of Parole, secretary's salary	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	
Board of Parole, members' and clerks' salaries and expenses	18,984.84	19,900.58	38,885.42	40,000.00	
Total	\$ 20,984.84	\$ 21,900.58	\$ 42,885.42	\$ 44,000.00	
Clerk of Supreme Court, salary	\$ 2,700.00	\$ 2,700.00	\$ 5,400.00	\$ 5,400.00	
Clerk of Supreme Court, deputy	1,800.00	1,800.00	3,600.00	3,600.00	
Clerk of Supreme Court, clerks	2,940.00	2,890.00	5,830.00		\$ 5,880.00
Clerk of Supreme Court, extra help	20.00	69.75	89.75		200.00
Total	\$ 7,460.00	\$ 7,449.75	\$ 14,909.75	\$ 9,000.00	\$ 6,080.00
Collateral Inheritance Tax, enforcement fund	\$ 15,348.18	\$ 19,575.99	\$ 34,924.17	\$ 40,000.00	
Collateral Inheritance Tax, refunds	2,276.03	1,395.57	3,671.60		
Collateral Inheritance Tax, court costs	9.50	178.65	188.15		
Total	\$ 17,633.71	\$ 21,150.21	\$ 38,783.92	\$ 40,000.00	
Commission of Insurance, salaries	\$ 20,828.51	\$ 21,009.95	\$ 41,838.46	\$ 50,000.00	
Commission of Insurance, contingent	714.28	464.32	1,178.60	2,000.00	
Commission of Insurance, examinations	8,102.37	11,260.18	19,362.55	25,000.00	
Total	\$ 29,645.16	\$ 32,734.45	\$ 62,379.61	\$ 77,000.00	
Commission of Labor, salaries	\$ 9,083.34	\$ 9,044.29	\$ 18,127.63	\$ 18,200.00	
Commission of Labor, clerk	916.68	1,200.00	2,116.68		\$ 2,400.00
Commission of Labor, expense	2,672.70	3,102.36	5,775.06	8,000.00	
Total	\$ 12,672.72	\$ 13,346.65	\$ 26,019.37	\$ 26,200.00	\$ 2,400.00
Custodian, employes	\$ 30,352.55	\$ 36,357.01	\$ 66,709.56		\$ 78,320.00
Custodian, extra help and shoveling snow fund	343.80	466.05	809.85		1,000.00
Custodian, laundry fund	514.64	28.06	542.70		600.00
Total	\$ 31,210.99	\$ 36,851.12	\$ 68,062.11		\$ 79,920.00
Department of Agriculture, support	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	\$ 4,800.00	
Department of Agriculture, insurance	1,000.00	1,000.00	2,000.00	2,000.00	
Department of Agriculture, purchase of land	12,332.25		12,332.25		12,500.00
Department of Agriculture, paving and improvements	4,600.00	16,000.00	20,600.00		20,000.00
Total	\$ 10,732.25	\$ 19,400.00	\$ 39,132.25	\$ 6,800.00	\$ 32,500.00
Department of G. A. R., support	748.40	749.06	1,497.46	1,500.00	
Department of G. A. R., Vicksburg celebration		24,138.69	24,138.69		40,000.00
Total	\$ 748.40	\$ 24,887.75	\$ 25,636.15	\$ 1,500.00	\$ 40,000.00

Items	Warrants Issued During Biennial Period Ending June 30, 1918			Estimated Expenditures for Fiscal Period July 1, 1919, to June 30, 1921	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1919
Document Editor, salary	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	
Document Editor, assistants	1,457.04	3,025.00	4,482.04	6,200.00	
Total	\$ 3,457.04	\$ 5,025.00	\$ 8,482.04	\$ 10,200.00	
District Court, judges' salaries	\$ 208,805.18	\$ 223,214.51	\$ 432,019.69	\$ 450,000.00	
District Court, judges' expenses	9,247.51	8,512.50	17,760.01	25,200.00	
District Court, expense outside of district	80.00	283.79	363.79	500.00	
Total	\$ 218,132.69	\$ 232,010.80	\$ 450,143.49	\$ 475,700.00	
Dairy and Food Commission, salaries	\$ 42,595.95	\$ 42,345.56	\$ 84,941.51	\$ 90,000.00	
Dairy and Food Commission, clerks	3,476.38	5,286.52	8,762.90		\$ 11,080.00
Dairy and Food Commission, extra clerks	12.00		12.00		1,000.00
Dairy and Food Commission, expense	30,808.26	32,637.42	63,535.68	68,000.00	
Total	\$ 76,882.59	\$ 80,269.50	\$ 157,252.09	\$ 158,000.00	\$ 12,080.00
Executive Council, salaries	\$ 14,069.89	\$ 12,217.87	\$ 26,287.76		\$ 24,700.00
Executive Council, expert accountant	747.35	908.43	1,655.78	1,500.00	
Executive Council, extra accountant		807.36	807.36		2,000.00
Executive Council, voucher clerk	771.00	921.00	1,692.00	2,000.00	
Executive Council, contingent expense	855.48	1,403.91	2,259.39		3,000.00
Executive Council, expense of investigations	1,253.48	1,069.08	2,322.56	10,000.00	
Executive Council, extraordinary expense	889.57	3,811.78	4,701.35		
Executive Council, costs in state cases	9,404.36	3,049.78	12,454.14	3,000.00	
Executive Council, survey of lake beds	12,022.03	7,153.17	19,175.20	30,000.00	
Executive Council, survey of abandoned islands	130.12	88.75	218.87	1,000.00	
Executive Council, lake bed refunds		37,945.04	37,945.04		
Executive Council, census	692.00		692.00		
Executive Council, expense securing special election returns		163.20	163.20		
Executive Council, street improvements	49,836.71	14.76	49,851.47	50,000.00	
Total	\$ 90,671.09	\$ 69,644.13	\$ 160,315.22	\$ 97,500.00	\$ 29,700.00
Fish and Game, public park fund		\$ 6,540.67	6,540.67		
Fish and Game, boundary waters' license fund	\$ 1,537.16	3,383.14	4,920.30		
Fish and Game, hunters' license fund	108,617.15	107,354.12	215,971.27		
Total	\$ 110,154.31	\$ 117,277.93	\$ 227,432.24		
General Assembly—Thirty-seventh, members' salaries	\$ 158,000.00		\$ 158,000.00	\$ 158,000.00	
General Assembly—Thirty-seventh, members' mileage	2,087.60		2,087.60	2,200.00	
General Assembly—Thirty-seventh, employes' salaries	58,768.54		58,768.54	59,000.00	
General Assembly—Thirty-seventh, chaplains	730.00		730.00		
General Assembly—Thirty-seventh, sundry appropriations	8,314.86	\$ 528.78	8,843.64		
General Assembly—Thirty-seventh, inaugural expense	426.46		426.46		
General Assembly—Thirty-seventh, legislative index expense	165.90		165.90		
General Assembly—Thirty-seventh, compiling laws 36 G. A.	22.00	508.80	530.80	200.00	
General Assembly—Thirty-seventh, compiling laws 37 G. A.	710.16		710.16	600.00	
Total	\$ 229,225.52	\$ 1,037.58	\$ 230,263.10	\$ 221,200.00	
Geological Survey, clerk	\$ 900.00	\$ 1,000.00	\$ 1,900.00		\$ 2,000.00
Geological Survey, expense	6,481.27	6,860.71	13,341.98	16,000.00	
Total	\$ 7,381.27	\$ 7,860.71	\$ 15,241.98	\$ 16,000.00	\$ 2,000.00
Governor, salary and house rent	\$ 6,904.08	\$ 6,800.00	\$ 13,704.08	\$ 11,200.00	\$ 2,400.00
Governor, secretary	1,800.00	1,800.00	3,600.00	3,600.00	
Governor, clerks	4,395.49	4,400.00	8,795.49		8,800.00
Governor, contingent	311.11	1,072.23	1,383.34		3,000.00
Governor, counsel contingent		1,606.10	1,606.10		2,500.00
Governor, state agents salaries and expenses	13,290.25	13,742.72	27,032.97	30,000.00	
Governor, return of fugitives	4,706.50	4,334.64	9,041.14	10,000.00	
Governor, defense of patents	3,688.96	4,510.00	8,198.96	8,000.00	
Governor, publishing notices of pardons	54.50	110.50	165.00		800.00
Governor, rewards for arrest of murderers	200.00		200.00	200.00	
Governor, railroad valuation expense	632.75	1,120.95	1,753.70	40,000.00	
Governor, census of resources		9,383.18	9,383.18	15,000.00	
Total	\$ 35,963.73	\$ 49,480.32	\$ 85,444.05	\$ 118,000.00	\$ 17,500.00
Historical Department, curator's salary	\$ 1,800.00	\$ 2,400.00	\$ 4,200.00	\$ 4,800.00	
Historical Department, employes	19,800.42	23,474.79	43,335.21		\$ 50,700.00
Historical Department, marking sites		489.94	489.94		600.00
Historical Department, loss of collections loaned		190.41	190.41		300.00
Historical Department, donation expense	230.95	68.83	299.78		250.00
Historical Department, archives expense		167.50	167.50		1,750.00
Historical Department, motion picture expense		751.76	751.76		1,200.00
Historical Department, traveling expense	97.92	293.38	391.30		500.00
Total	\$ 21,989.29	\$ 27,836.61	\$ 49,825.90	\$ 4,800.00	\$ 55,360.00

Items	Warrants Issued During Biennial Period Ending June 30, 1918			Estimated Expenditures for Fiscal Period July 1, 1919, to June 30, 1921	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1919
Industrial Commission, salaries and expenses	\$ 10,791.76	\$ 12,876.80	\$ 23,668.56	\$ 40,000.00	
Industrial Commission, reimbursements for injury state employes	2,440.67	5,673.72	8,114.39	10,000.00	
Total	\$ 13,232.43	\$ 18,550.52	\$ 31,782.95	\$ 50,000.00	
Inebriate, return of escaped	\$ 460.73	\$ 309.15	\$ 769.88	\$ 1,500.00	
Insane, return of escaped	489.39	701.46	1,190.85	1,500.00	
Insane, commission of inquiry		29.40	29.40	100.00	
Insane, non-resident	1,125.81	1,047.06	2,172.87	3,000.00	
Total	\$ 2,075.93	\$ 2,087.07	\$ 4,163.00	\$ 6,100.00	
Iowa Library Commission, salaries	\$ 8,184.23	\$ 8,579.46	\$ 16,763.69	\$ 18,000.00	
Iowa Library Commission, expense	5,368.22	5,571.04	10,939.26	12,000.00	
Total	\$ 13,552.45	\$ 14,150.50	\$ 27,702.95	\$ 30,000.00	
Militia, National Guard expense	\$ 126,812.23	\$ 115,533.38	\$ 242,345.61	\$ 530,000.00	
Militia, purchase of camp grounds		57,384.78	57,384.78	75,000.00	
Militia, secret service expense		23,652.94	23,652.94	50,000.00	
Militia, military organization	13,003.25	276,130.18	289,133.43	950,000.00	
Total	\$ 139,815.48	\$ 472,701.28	\$ 612,516.76	\$ 1,605,000.00	
Mine Inspection, inspectors' salaries	\$ 5,400.00	\$ 5,400.00	\$ 10,800.00	\$ 10,800.00	
Mine Inspection, secretary's salary	1,200.00	1,500.00	2,700.00		\$ 3,000.00
Mine Inspection, expense District No. 1	742.39	746.26	1,488.65	1,500.00	
Mine Inspection, expense District No. 2	738.50	808.29	1,546.79	1,500.00	
Mine Inspection, expense District No. 3	327.14	518.55	845.69	1,500.00	
Mine Inspection, board of examiners	2,622.18	1,663.29	4,285.47	6,000.00	
Total	\$ 11,030.30	\$ 10,631.39	\$ 21,661.69	\$ 21,300.00	\$ 3,000.00
Miscellaneous Code 165, supplies, etc.	\$ 58,472.39	\$ 71,604.32	\$ 130,076.71		\$ 200,000.00
Miscellaneous Code 165, fuel	11,835.02	29,579.98	41,415.00		25,000.00
Miscellaneous Code 164, water, telephone, etc.	11,971.57	20,022.12	31,993.69		25,000.00
Total	\$ 82,279.98	\$ 112,206.42	\$ 194,485.40		\$ 250,000.00
Pharmacy Commission, members' and secretary's salaries	\$ 6,037.50	\$ 6,300.00	\$ 12,337.50	\$ 12,600.00	
Pharmacy Commission, extra help	300.00	392.60	692.60		
Pharmacy Commission, expense	1,829.94	2,385.01	4,214.95	8,000.00	
Total	\$ 8,167.44	\$ 9,077.61	\$ 17,245.05	\$ 20,600.00	
Publishing Constitutional Amendments					
Publishing laws and census returns	\$ 956.25		\$ 956.25		
	490.00		490.00	1,300.00	
Total	\$ 1,446.25		\$ 1,446.25	\$ 1,300.00	
Railroad Commission, members' and secretary's salaries	\$ 10,604.03	\$ 11,200.00	\$ 21,804.03	\$ 22,400.00	
Railroad Commission, clerks	6,400.00				
Railroad Commission, traveling expense	1,542.07				
Railroad Commission, other salaries and general expenses	23,905.26	32,280.13	64,127.46		\$ 113,900.00
Railroad Commission, commerce counsel's salary	5,000.00	5,000.00	10,000.00	10,000.00	
Railroad Commission, maps		4,500.00	4,500.00		4,800.00
Total	\$ 47,451.36	\$ 52,980.13	\$ 100,431.49	\$ 32,400.00	\$ 118,700.00
Relief of Bruner	\$ 500.00	\$ 500.00	\$ 1,000.00		
Relief of Jopling, Clyde	120.00	120.00	240.00	240.00	
Relief of Jopling, Etta	60.00	60.00	120.00	120.00	
Relief of Jopling, Faye	120.00	120.00	240.00	240.00	
Relief of Hull	240.00	240.00	480.00	480.00	
Relief of Metz	240.00	240.00	480.00	480.00	
Relief of Northern Border Brigade		10,488.00	10,488.00	19,200.00	
Relief of Spirit Lake Expedition	1,600.00	1,440.00	3,100.00	2,880.00	
Total	\$ 2,940.00	\$ 13,208.00	\$ 16,148.00	\$ 23,640.00	
Retrenchment and Reform, employes' fund	\$ 2,652.29	\$ 1,064.79	\$ 3,717.08		\$ 20,000.00
Retrenchment and Reform, secretary's salary	200.00		200.00		
Retrenchment and Reform, committee's expense	94.00	231.88	325.88	400.00	
Total	\$ 2,946.29	\$ 1,296.67	\$ 4,242.96	\$ 400.00	\$ 20,000.00
Secretary of State, salary	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 7,200.00	
Secretary of State, deputy	1,800.00	1,800.00	3,600.00	3,600.00	
Secretary of State, land clerk salary	1,500.00	1,500.00	3,000.00	3,000.00	
Secretary of State, clerk	10,137.17	8,404.28	18,541.45		\$ 18,080.00
Secretary of State, motor vehicle department clerks	7,599.99	15,998.33	23,598.32		33,440.00
Secretary of State, motor vehicle department extra clerks	3,416.33	3,649.94	7,066.27	8,800.00	
Secretary of State, bond and investment clerks	9,562.20	4,015.29	13,577.49		8,030.00
Total	\$ 37,615.09	\$ 38,967.84	\$ 76,582.93	\$ 22,600.00	\$ 59,550.00

Items	Warrants Issued During Biennial Period Ending June 30, 1918			Estimated Expenditures for Fiscal Period July 1, 1919, to June 30, 1921	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1919
State Board of Education, finance committee	\$ 10,500.00	\$ 10,500.00	\$ 21,000.00	\$ 21,000.00	
State Board of Education, members' and clerks' salaries and expenses	11,969.17	10,880.51	22,789.68	30,000.00	
State Board of Education, telephone, telegraph, etc.	248.59	180.02	428.61		\$ 500.00
Total	\$ 22,657.76	\$ 21,560.53	\$ 44,218.29	\$ 51,000.00	\$ 500.00
State Binding	\$ 18,074.46	\$ 23,485.47	\$ 41,559.93	\$ 50,000.00	
State Printing	54,615.82	37,871.06	92,487.78	100,000.00	
State Engraving	657.05	1,279.35	1,936.40	3,000.00	
Total	\$ 73,347.33	\$ 62,636.78	\$ 135,984.11	\$ 153,000.00	
State Library, librarian and assistants salaries	\$ 7,200.00	\$ 7,400.00	\$ 14,600.00	\$ 10,800.00	
State Library, cataloguers and janitors	6,960.00	7,735.00	14,695.00	20,240.00	
State Library, extra help and apprentices	577.50	1,083.28	1,660.78		\$ 2,400.00
State Library, Historical Department expense	6,361.97	5,756.71	12,118.68	12,000.00	
State Library, Law Department expense	7,009.27	5,295.09	12,304.36	12,000.00	
State Library, miscellaneous expense	7,294.85	5,187.87	12,482.72	12,000.00	
Total	\$ 35,408.59	\$ 32,457.95	\$ 67,866.54	\$ 67,040.00	\$ 2,400.00
Superintendent of Public Instruction, salary	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	\$ 8,000.00	
Superintendent of Public Instruction, deputy and inspectors	10,000.00	10,000.00	20,000.00	20,000.00	
Superintendent of Public Instruction, clerks	3,442.50	3,295.94	6,838.44		\$ 7,080.00
Superintendent of Public Instruction, contingent	611.62	583.80	1,195.42		1,600.00
Superintendent of Public Instruction, expense	2,424.80	1,989.31	4,414.11	6,000.00	
Superintendent of Public Instruction, Board of Educational Examiners	17,558.87	15,307.85	32,866.72	40,000.00	
Superintendent of Public Instruction, consolidated schools	91,900.00	99,999.07	191,899.07	200,000.00	
Superintendent of Public Instruction, normal training	183,476.28	63,990.59	247,466.87	250,000.00	
Superintendent of Public Instruction, teachers institutes	5,000.00	4,850.00	9,850.00	10,000.00	
Superintendent of Public Instruction, vocational education board		884.97	884.97	5,000.00	
Total	\$ 318,414.07	\$ 205,001.53	\$ 523,415.60	\$ 539,000.00	\$ 8,680.00
Supreme Court, judges' salaries	\$ 40,950.00	\$ 42,000.00	\$ 82,950.00	\$ 84,000.00	
Supreme Court, stenographers	8,507.00	8,380.00	16,977.00		\$ 21,000.00
Supreme Court, bailiff	1,300.00	1,037.00	2,337.00		2,400.00
Supreme Court, contingent	674.19	542.12	1,216.31		2,400.00
Supreme Court, reporter and assistants	6,736.80	6,957.10	13,693.90	16,000.00	
Total	\$ 58,147.00	\$ 58,916.22	\$ 117,064.21	\$ 100,000.00	\$ 25,800.00
Treasurer of State, salary	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 7,200.00	
Treasurer of State, deputy	2,400.00	2,400.00	4,800.00	3,600.00	\$ 1,200.00
Treasurer of State, clerks	6,300.00	6,696.50	12,996.50		13,200.00
Treasurer of State, contingent	22.78	387.14	409.92		1,200.00
Treasurer of State, bond account	2,000.00	2,225.00	4,225.00	4,500.00	
Total	\$ 14,322.78	\$ 15,278.64	\$ 29,601.42	\$ 15,300.00	\$ 15,600.00
Veterinary Surgeon, salary	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	\$ 3,600.00	
Veterinary Surgeon, clerks	2,100.00	2,000.00	4,100.00	4,200.00	
Veterinary Surgeon, assistants and expense	10,029.07	8,750.48	18,779.55	22,000.00	
Veterinary Surgeon, expense, hoof-and-mouth disease	823.96		823.96		
Veterinary Surgeon, Commission of Animal Health	1,724.82	1,623.74	3,348.56	5,000.00	
Total	\$ 16,477.85	\$ 14,174.22	\$ 30,652.07	\$ 34,800.00	
OTHER GENERAL ACCOUNTS.					
Agricultural Industries, agricultural societies	\$ 56,871.32	\$ 54,817.24	\$ 111,688.56	\$ 120,000.00	
Agricultural Industries, farmers' institutes	7,336.18	4,407.01	11,743.19	12,000.00	
Agricultural Industries, beef growing industry	4,072.21	3,987.83	8,060.04	7,500.00	
Agricultural Industries, dairy industry	4,738.51	4,070.85	8,809.36	7,500.00	
Agricultural Industries, grain growing industry		1,648.87	1,648.87	5,000.00	
Agricultural Industries, county poultry associations		3,275.83	3,275.83	6,000.00	
Agricultural Industries, state poultry show		500.00	500.00	500.00	
Total	\$ 73,018.22	\$ 72,657.63	\$ 145,675.85	\$ 158,500.00	
Arbitration expense		\$ 249.36	\$ 249.36		
Banking Department, salaries and expense		31,955.95	31,955.95	60,000.00	
Board of Accountancy		42.19	323.37	400.00	
Board of Dental Examiners	\$ 281.18	2,152.83	3,998.61	4,000.00	
Express, freight and cartage	1,845.78	2,026.62	4,281.86		\$ 10,000.00
Historical Society, support	2,026.62	2,255.24	4,281.86		
Horticultural Society, support	20,000.00	24,000.00	44,000.00	48,000.00	
Hotel inspection	4,000.00	4,000.00	8,000.00	8,000.00	
Iowa Weather and Crop Service	7,039.36	7,308.51	14,347.87	15,000.00	
Indexing Code Supplement	2,658.45	2,610.58	5,269.03	5,400.00	
Indemnities and reimbursements allowed by 37 G. A.	1,402.50	1,402.50	2,805.00		
Monuments, Allison	2,552.50	6,043.50	8,596.00		
Oil Inspection, salaries and expenses	10,000.00		10,000.00	10,000.00	
Permanent School Fund, interest on state bonds	30,653.40	32,022.75	62,676.15	64,000.00	
Pioneer Law Makers	702.29	739.99	1,442.28	1,400.00	
Presidential Election, expense	63.00		63.00		
Providential Contingent Fund	336.20		336.20		
Total	\$ 2,423.27	\$ 1,352.11	\$ 3,775.38		

Items	Warrants Issued During Biennial Period Ending June 30, 1918			Estimated Expenditures for Fiscal Period July 1, 1919, to June 30, 1921	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1919
Refunds to counties	214.37	2,730.91	2,945.28		
Rewards for return of escaped prisoners	275.00	1,200.00	1,475.00	1,500.00	
Sale of camp grounds	1,994.63		1,994.63		
State Bee Inspection, salaries and expenses	1,375.02	391.77	1,766.79		
State Entomologist, salaries and expense	4,998.35	4,090.12	9,088.47	8,000.00	
State Fire Marshal, salaries and expense	13,662.22	13,519.42	27,181.64	27,000.00	
State University, treatment of indigent children	74,223.99	102,003.02	176,227.01	125,000.00	
National Guard, election expense	1,269.00		1,269.00		
Removal from office, expense		100.43	100.43		
Total	\$ 183,997.73	\$ 238,768.68	\$ 422,766.41	\$ 377,700.00	\$ 10,000.00

STATE EDUCATIONAL INSTITUTIONS.

Agricultural College, support	\$ 505,000.00	\$ 603,000.00	\$ 1,108,000.00	\$ 1,206,000.00	
Agricultural College, Home Economics	20,000.00	20,000.00	40,000.00	40,000.00	
Agricultural College, Home and Agricultural Economics	54,000.00	57,000.00	111,000.00	114,000.00	
Agricultural College, Contingent and Repair	46,000.00	50,000.00	96,000.00	100,000.00	
Agricultural College, Library	5,000.00	15,000.00	20,000.00	30,000.00	
Agricultural College, Public Grounds	10,000.00	15,000.00	25,000.00	30,000.00	
Agricultural College, Extension of Experimental Work	115,500.00	115,500.00	231,000.00	231,000.00	
Agricultural College, Agricultural and Home Economics Extension	90,000.00	90,000.00	180,000.00	180,000.00	
Agricultural College, Trade Schools	25,000.00	25,000.00	50,000.00	50,000.00	
Agricultural College, Engineering Experiment Station	15,000.00	15,000.00	30,000.00	30,000.00	
Agricultural College, Good Roads	10,000.00	10,000.00	20,000.00	20,000.00	
Agricultural College, Veterinary Investigations	7,291.66	20,833.36	28,125.02	25,000.00	
Agricultural College, Veterinary Practitioner's Courses	2,083.32	3,541.69	5,625.01	5,000.00	
Agricultural College, Apiarist		1,500.00	1,500.00	3,000.00	
Agricultural College, Summer Term	20,000.00	25,000.00	45,000.00	50,000.00	
Agricultural College, Winter Term	9,500.00	9,500.00	19,000.00	19,000.00	
Agricultural College, Soil Survey		50,000.00	50,000.00	100,000.00	
Agricultural College, Heating Plant	217.00	4,183.00	4,400.00	25,000.00	
Agricultural College, Repair and Improvement of Buildings	9,500.00	9,500.00	19,000.00	5,000.00	
Agricultural College, Home Economics Laboratory	500.00		500.00		
Agricultural College, Enlargement and Erection of Buildings		1,100.00	1,100.00	15,000.00	
Agricultural College, Equipping and Furnishing Buildings and Fuel	46,000.00	42,000.00	88,000.00	175,000.00	
Agricultural College, Sewer		12,500.00	12,500.00	30,000.00	

Agricultural College, Patten Property		10,000.00	10,000.00	10,000.00	
Agricultural College, Building Fund	100,000.00	100,000.00	200,000.00	200,000.00	

Total \$ 1,090,591.98 \$ 1,305,158.05 \$ 2,395,750.03 \$ 2,793,000.00

College for the Blind, Support	\$ 40,271.98	\$ 45,436.75	\$ 85,708.73	\$ 90,000.00
College for the Blind, Contingent and Repair	1,500.00	2,000.00	3,500.00	4,000.00
College for the Blind, Oculist Fund	100.00	100.00	200.00	200.00
College for the Blind, Industrial Building		20,000.00	20,000.00	20,000.00

Total \$ 41,871.98 \$ 67,536.75 \$ 109,408.73 \$ 114,200.00

School for the Deaf, Support		\$ 66,578.55	\$ 66,578.55	\$ 135,000.00
School for the Deaf, Contingent and Repairs		4,141.89	4,141.89	8,000.00
School for the Deaf, Physical Equipment		250.00	250.00	500.00
School for the Deaf, Reservoir		1,250.00	1,250.00	2,500.00
School for the Deaf, Bookbinding Fund		250.00	250.00	500.00
School for the Deaf, addition to coal bins		1,000.00	1,000.00	2,000.00

Total \$ 73,470.44 \$ 73,470.44 \$ 148,500.00

State Teachers College, Support	\$ 139,500.00	\$ 179,500.00	\$ 319,000.00	\$ 359,000.00
State Teachers College, Contingent and Repairs	70,000.00	109,500.00	179,500.00	219,000.00
State Teachers College, Library and Salary	13,500.00	15,500.00	29,000.00	31,000.00
State Teachers College, Hospital Fund	2,250.00	3,250.00	5,500.00	6,500.00
State Teachers College, Extension Service	19,750.00	22,750.00	42,500.00	50,500.00
State Teachers College, Summer Session	40,000.00	42,000.00	82,000.00	84,000.00
State Teachers College, Summer School Extension		10,000.00	10,000.00	20,000.00
State Teachers College, Furniture Women's Dormitory		25,000.00	25,000.00	25,000.00
State Teachers College, Vocational Building Equipment		10,000.00	10,000.00	10,000.00
State Teachers College, Training School Equipment		2,000.00	2,000.00	4,700.00
State Teachers College, Building Fund	130,000.00		130,000.00	130,000.00

Total \$ 415,000.00 \$ 426,500.00 \$ 841,500.00 \$ 948,700.00

State University, Support	\$ 454,700.00	\$ 454,700.00	\$ 909,400.00	\$ 909,400.00
State University, College of Art and Law	68,350.00	168,350.00	236,700.00	336,700.00
State University, College of Dentistry	23,725.00	33,725.00	57,450.00	67,450.00
State University, College of Education	20,000.00	30,000.00	50,000.00	60,000.00
State University, Graduate College	9,000.00	29,000.00	38,000.00	58,000.00
State University, College of Fine Arts	3,000.00	8,000.00	11,000.00	16,000.00
State University, Extension	17,000.00	22,000.00	39,000.00	44,000.00
State University, Equipment and Supplies	12,500.00	16,000.00	28,500.00	32,000.00
State University, Contingent and Repairs	35,000.00	43,500.00	78,500.00	87,000.00
State University, Building and Grounds	12,000.00	20,500.00	32,500.00	41,000.00
State University, Administration	6,225.00	14,225.00	20,450.00	28,450.00
State University, Library and Librarian's salary	17,500.00	30,000.00	47,500.00	60,000.00
State University, Epidemiology Laboratory	5,000.00	5,000.00	10,000.00	10,000.00
State University, School of Commerce		25,000.00	25,000.00	50,000.00
State University, Child Welfare Research Station		25,000.00	25,000.00	50,000.00

Items	Warrants Issued During Biennial Period Ending June 30, 1918			Estimated Expenditures for Fiscal Period July 1, 1919, to June 30, 1921	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1919
State University, Summer Session.....	16,000.00	20,000.00	36,000.00	40,000.00	
State University, Equipment of Buildings.....	22,500.00	150,000.00	172,500.00	150,000.00	
State University, Electrical Equipment.....	5,000.00		5,000.00	5,000.00	
State University, Purchase of Land.....		50,000.00	50,000.00	100,000.00	
State University, Paving.....	3,000.00	10,000.00	13,000.00	20,000.00	
State University, Hospital for Crippled Children.....		65,000.00	65,000.00	150,000.00	
State University, Building Fund.....	125,000.00	50,000.00	175,000.00	290,000.00	
Total.....	\$ 855,500.00	\$ 1,270,000.00	\$ 2,125,500.00	\$ 2,005,000.00	
STATE INSTITUTION ACCOUNTS.					
State Institution Special Appropriation.....	\$ 5,179.00	\$ 33,301.05	\$ 38,380.05	\$ 50,000.00	
Anamosa Reformatory, Support.....	203,502.44	214,503.25	418,005.69	600,000.00	
Anamosa Reformatory, Establishing Industries.....	140,092.95	165,302.44	305,395.39		
Anamosa Reformatory, Buildings and Improvements.....	22,232.00	8,832.08	31,064.08		
Cherokee Hospital for Insane, Support.....	216,475.54	234,168.12	450,643.66	500,000.00	
Cherokee Hospital for Insane, Buildings and Improvements.....	17,629.57	22,012.79	39,642.36		
Clarinda Hospital for Insane, Support.....	227,909.39	248,318.59	476,317.98	500,000.00	
Clarinda Hospital for Insane, Buildings and Improvements.....	6,921.31	22,352.59	29,273.90		
Council Bluffs School for Deaf, Support.....	61,770.49		61,770.49		
Council Bluffs School for Deaf, Buildings and Improvements.....	2,833.91		2,833.91		
Davenport Soldiers' Orphans' Home, Support.....	85,547.39	115,618.34	201,165.73	250,000.00	
Davenport Soldiers' Orphans' Home, Buildings and Improvements.....	1,756.25	10,152.55	11,908.80		
Des Moines Custodial Farm, Support and Sales.....	617.65		617.65		
Eldora Industrial School for Boys, Support.....	94,127.08	119,963.83	214,090.91	250,000.00	
Eldora Industrial School for Boys, Buildings and Improvements.....	45,533.78	17,294.01	62,847.79		
Ft. Madison Penitentiary, Support.....	183,067.03	210,878.57	394,545.60	500,000.00	
Ft. Madison Penitentiary, Establishing and Maintaining Industries.....	175,853.87	235,705.78	411,559.65		
Ft. Madison Penitentiary, Buildings and Improvements.....	18,226.59	14,703.11	32,929.70		
Glenwood Institution for Feeble-minded, Support.....	200,622.59	289,682.39	550,304.98	600,000.00	
Glenwood Institution for Feeble-minded, Buildings and Improvements.....	30,607.36	32,048.59	62,715.95		
Independence Hospital for Insane, Support.....	214,726.09	247,047.82	461,773.91	500,000.00	
Independence Hospital for Insane, Buildings and Improvements.....	12,102.83	25,072.39	37,775.22		
Knoxville Hospital for Inebriates, Support.....	49,614.99	41,646.17	91,261.16	100,000.00	
Knoxville Hospital for Inebriates, Establishing Industries.....	12,157.74	15,800.58	28,048.32		
Knoxville Hospital for Inebriates, Building and Improvements.....	5,752.75	416.58	6,169.33		
Total.....	\$ 2,904,322.87	\$ 3,508,662.21	\$ 6,412,985.08	\$ 5,610,000.00	
Grand total warrants issued July 1, 1916, to July 1, 1918.....	\$ 9,162,186.90	\$ 10,494,212.36	\$ 19,656,399.26	\$ 15,623,680.00	\$ 967,700.00
Accrued interest on outstanding warrants during above period.....	3,709.26	21,883.35	25,592.61		
Warrants outstanding July 1, 1916.....	280,475.80	338,570.82	280,475.80		
Total.....	\$ 9,446,371.96	\$ 10,854,666.53	\$ 19,962,467.67		
Warrants redeemed from July 1, 1916, to July 1, 1918.....	\$ 9,104,091.88	\$ 10,268,972.78	\$ 19,373,064.66		
Interest paid on outstanding warrants during above period.....	3,709.26	21,883.35	25,592.61		
Warrants outstanding July 1, 1918.....	338,570.82	563,810.40	563,810.40		
Total.....	\$ 9,446,371.96	\$ 10,854,666.53	\$ 19,962,467.67		

TABLE NO. 3—SPECIAL FUNDS.

Warrants issued and redeemed in the various Special Tax Funds during the biennial period ending June 30, 1918.

CAPITOL EXTENSION.

Warrants outstanding July 1, 1916.....	\$ 1,285.79
Warrants issued during biennium.....	322,154.47
Total	\$ 323,440.26
Warrants redeemed during biennium.....	\$ 320,403.04
Warrants outstanding June 30, 1918.....	3,037.22
Total	\$ 323,440.26

STATE INSTITUTION.

Warrants issued during biennium.....	\$ 232,117.40
Warrants redeemed during biennium.....	232,117.40

TABLE NO. 4—PROVIDENTIAL CONTINGENT FUND.

Itemized Statement of Disbursements of Providential Contingent Fund, Appropriated by the Thirty-sixth and Thirty-seventh General Assemblies.

THE REFORMATORY, ANAMOSA.

Oct. 11, 1916, The Barrett Company.....	\$ 234.10
Oct. 11, 1916, The Barrett Company.....	84.66
Oct. 11, 1916, American Tar Products Co.....	22.50
Oct. 11, 1916, C. C. McClaughry, Warden.....	183.15
Oct. 11, 1916, C. C. McClaughry, Warden.....	285.00
Oct. 11, 1916, American Tar Products Co.....	112.68
Oct. 12, 1916, Des Moines Bridge & Iron Works.....	872.00
Oct. 18, 1916, The Gutta Percha & Rubber Mfg. Co.....	75.00
Oct. 18, 1916, Lovell-Schofield Lumber Co.....	1.00
Apr. 16, 1917, Wesco Supply Co.....	23.85
June 18, 1917, Globe Machinery & Supply Co.....	84.47
June 18, 1917, Wesco Supply Co.....	62.36
Total	\$ 2,030.77

PENITENTIARY, FT. MADISON.

Nov. 12, 1917, Adel Clay Products Co.....	\$ 750.00
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HOSPITAL FOR INEBRIATES, KNOXVILLE.

Aug. 8, 1917, Pauls Lumber Co.....	\$ 350.44
June 25, 1918, The Tabor Co.....	139.67
Total	\$ 490.11

HOSPITAL FOR INSANE, MT. PLEASANT.

Feb. 3, 1917, Mt. Pleasant State Hospital.....	\$ 392.50
Sept. 17, 1917, Mt. Pleasant State Hospital.....	112.00
Total	\$ 504.50

TABLE NO. 5—UNEXPENDED APPROPRIATIONS.

Showing Extraordinary Appropriations of Former General Assemblies Undrawn at the Close of Business, June 30, 1918.

Attorney General, cement investigation.....	\$ 4,783.00
Board of Control, aid to homes for friendless girls.....	3,428.00
Dept. G. A. R., Vicksburg celebration.....	15,883.00
Executive Council, extraordinary expense.....	21,191.00
Encouragement of Dairy Industry.....	2,589.00
Encouragement of Beef Industry.....	3,798.00
Encouragement of Grain Industry.....	3,351.00
Governor's Department, census of resources.....	5,021.00
Historical Department, marking sites.....	110.00
Historical Department, acquiring titles to sites.....	200.00
Historical Department, losses of collections loaned.....	109.00
Historical Department, donation expense.....	181.00
Historical Department, archives expense.....	1,582.00
Historical Department, motion picture expense.....	448.00
Militia, purchase of camp grounds.....	22,465.00
Militia, military organization fund.....	661,522.00
Militia, secret service fund.....	26,347.00
Provisional Contingent Fund.....	48,647.00
Railroad Commission, departmental salaries and expenses.....	82,634.00
State College, specials.....	609,400.00
State University, specials.....	475,000.00
State Teachers College, specials.....	3,700.00
College for the Blind, specials.....	4,500.00
Superintendent of Public Instruction, normal training.....	87,509.00
Superintendent of Public Instruction, consolidated schools.....	100,000.00
Anamosa, specials.....	21,000.00
Cherokee, specials.....	69,216.00
Clarinda, specials.....	60,212.00
Davenport, specials.....	41,947.00
Eldora, specials.....	57,404.00
Ft. Madison, specials.....	9,542.00
Glenwood, specials.....	42,000.00
Independence, specials.....	105,000.00
Knoxville.....	25,021.00
Marshalltown, specials.....	32,048.00
Mitchellville, specials.....	16,072.00
Mt. Pleasant, specials.....	76,387.00
Oakdale, specials.....	55,594.00
Rockwell City, specials.....	78,490.00
Woodward, specials.....	178,800.00
State Institutions Special Fund.....	11,619.00
Total	\$ 3,065,950.00

TABLE NO. 6—TAXES UNCOLLECTED.

Taxes Uncollected by Counties after being in hands of the Treasurers One Year and Balances Due the State June 30, 1918.

COUNTIES	Taxes Uncollected Jan. 1, 1917, and Jan. 1, 1918				Tax Uncollected June 30, 1918	
	General revenue tax of 1915 and previous years uncollected Jan. 1, 1917	General revenue tax of 1916 and previous years uncollected Jan. 1, 1918.	Capitol Extension tax of 1915 and previous years uncollected Jan. 1, 1917	Capitol Extension tax of 1916 and previous years uncollected Jan. 1, 1918	General revenue tax of 1917 and previous years	Capitol Extension tax of 1917 and previous years
Adair.....	\$ 2,225.18	\$ 2,229.29	\$ 73.55	\$ 65.84	\$ 23,855.35	\$ 569.10
Adams.....	2,533.15	2,337.43	100.81	101.13	19,234.82	499.36
Allamakee.....	1,090.13	944.79	70.73	61.49	22,628.89	567.70
Appanoose.....	1,003.11	1,480.75	2.05	44.69	19,443.61	464.03
Audubon.....	1,099.87	708.86	45.60	37.27	23,522.72	572.40
Benton.....	755.37	1,028.84	40.37	51.09	39,604.08	952.29
Black Hawk.....	3,538.99	3,905.38	116.29	123.21	61,586.02	1,466.32
Boone.....	6,510.74	7,106.65	137.75	160.01	39,226.11	908.59
Bremer.....	691.25	1,085.07	40.29	43.82	26,604.85	648.57
Buchanan.....	802.58	1,009.71	52.90	60.65	28,699.39	706.63
Buena Vista.....	2,995.14	3,151.40	57.87	63.90	36,418.99	841.25
Butler.....		3,177.91		678.49	34,187.05	794.46
Calhoun.....	5,804.17	5,882.36	43.78	44.99	37,235.89	778.85
Carroll.....	2,061.17	2,060.69	87.98	82.74	33,617.43	819.73
Cass.....	1,197.64	578.07	51.10	23.08	29,167.60	698.85
Cedar.....	3,529.63	4,662.56	113.82	152.71	40,051.69	978.02
Cerro Gordo.....		1,207.55		88.65	41,137.25	1,016.37
Cherokee.....	2,344.97	2,364.47	32.37	28.81	32,107.70	606.40
Chickasaw.....	1,842.84	1,786.34	92.03	90.92	24,620.68	625.27
Clarke.....	1,131.89	994.01	68.43	67.11	15,505.21	408.79
Clay.....	1,145.86	1,305.53	33.68	39.83	30,080.06	165.02
Clayton.....	544.04	550.98	24.16	24.77	29,504.12	700.82
Clinton.....	706.14	919.67	36.61	45.07	47,883.80	1,142.96
Crawford.....	2,848.54	2,827.93	24.65	24.21	42,413.86	945.87
Dallas.....	1,569.02	1,788.66	51.77	104.78	35,319.35	874.46
Davis.....	1,690.56	1,674.30	70.81	83.43	17,698.57	453.23
Decatur.....	5,833.99	5,905.13	469.81	478.01	25,244.07	924.54
Delaware.....	446.91	763.89	23.97	41.46	28,415.01	686.41
Des Moines.....	1,506.85	765.19	68.14	53.58	35,840.36	904.53
Dickinson.....	1,017.10	3,630.53	92.35	141.28	20,250.21	550.17
Dubuque.....	10,605.89	9,144.71	692.85	604.46	53,237.10	1,565.14
Emmet.....	885.25	663.22	32.44	29.57	19,605.13	459.23
Fayette.....	1,080.44	619.70	63.95	65.35	35,976.00	873.94
Floyd.....	2,866.60	2,589.40	46.22	35.35	31,452.93	712.77
Franklin.....	815.32	2,765.20	35.36	89.60	30,198.76	744.14
Fremont.....	336.41	1,724.29	30.09	64.82	24,358.93	618.59
Greene.....	1,804.37	2,212.02	34.81	28.61	30,470.39	727.93
Grundy.....	796.29	672.00	36.75	54.91	29,264.22	678.60
Guthrie.....	2,597.13	2,611.44	85.20	104.17	37,142.28	808.01
Hamilton.....	3,287.55	5,104.06		57.94	22,856.15	556.19
Hancock.....		1,246.24		68.40	34,214.70	833.40
Hardin.....	1,276.91	1,421.85	64.09	53.81	30,485.42	734.25
Harrison.....	1,610.35	1,545.44	65.48	23.50	24,106.23	579.25
Henry.....	314.94	371.63	13.01	20.65	20,831.12	492.30
Howard.....	584.79	519.81	29.66	51.20	25,050.32	613.33
Humboldt.....	745.08	1,141.31	39.60	19.97	27,623.47	619.63
Ia.....	1,583.04	2,315.69		135.65	31,872.82	892.96
Iowa.....	2,115.85	1,325.91	162.69	20.72	25,821.21	601.83
Jackson.....	828.72	1,039.78	12.50	421.90	41,787.19	1,171.65
Jasper.....	2,730.50	2,944.50	298.34	36.71	20,802.49	522.60
Jefferson.....	353.47	323.28	39.11			

COUNTIES	Taxes Uncollected Jan. 1, 1917, and Jan. 1, 1918				Tax Uncollected June 30, 1918	
	General revenue tax of 1915 and previous years uncollected Jan. 1, 1917	General revenue tax of 1916 and previous years uncollected Jan. 1, 1918	Capitol Extension tax of 1915 and previous years uncollected Jan. 1, 1917	Capitol Extension tax of 1916 and previous years uncollected Jan. 1, 1918	General revenue tax of 1917 and previous years	Capitol Extension tax of 1917 and previous years
Johnson	5,382.63	5,732.27	95.65	109.11	45,385.74	1,039.04
Jones	1,365.51	1,520.46	24.13	24.43	28,047.89	645.47
Keokuk	804.87	285.97	14.55	4.34	29,876.03	756.40
Kossuth	4,354.57	5,441.22	120.94	167.80	43,987.27	1,052.93
Lee	5,061.15	5,041.25	82.53	92.20	45,065.88	1,024.18
Linn	7,189.72	6,108.74	328.73	299.51	75,882.01	1,873.32
Louisa	2,453.06	2,113.93	170.60	149.70	23,869.36	651.06
Lucas	1,843.29	2,276.50	367.27	76.59	19,266.05	476.86
Lyon	2,473.38	319.13		4.17	27,620.07	641.42
Madison	1,112.49	3,259.05	35.17	35.15	24,633.95	580.25
Mahaska	2,513.51	2,887.71	589.99	373.85	39,151.98	1,222.00
Marion	11,955.46	12,040.74	1,144.24	1,142.53	39,359.87	1,773.58
Marshall	1,250.33	1,588.33	21.71	53.59	41,148.79	967.27
Mills	844.66	2,026.08	53.87	97.73	23,061.91	585.47
Mitchell	558.14	734.40	32.49	40.12	25,876.48	628.19
Monona	3,366.69	3,337.68	109.52	109.96	31,580.07	764.36
Monroe	1,910.94	1,890.81	97.87	100.31	17,643.20	467.97
Montgomery	1,592.09	1,428.10	49.57	43.69	24,615.25	564.17
Muscatine	623.11	699.94	25.53	28.45	35,549.58	844.10
O'Brien	5,541.87	7,142.94	336.39	385.68	40,566.45	1,173.28
Oscola	703.11	548.12	27.35	15.88	19,545.58	460.96
Page	7,438.93	6,796.48	85.83	60.83	40,592.27	850.80
Palo Alto	3,153.15	4,151.73	113.53	100.50	29,129.10	798.50
Plymouth	2,953.80	1,994.84	134.71	49.67	41,421.28	970.30
Pocahontas	3,555.45	3,113.03	103.05	82.36	31,821.11	752.85
Polk	27,575.69	26,385.54	419.02	370.97	181,825.40	3,990.58
Pottawattamie	6,065.30	5,618.72	158.09	115.64	68,619.93	1,574.21
Poweshiek	439.12	609.64	61.53	63.52	34,569.86	894.75
Ringgold	493.73				20,302.48	532.90
Sac	2,079.17	2,165.13	68.72	51.40	36,184.96	846.35
Scott	1,883.17	1,575.39	124.99	127.67	52,543.07	1,320.06
Shelby	359.85	362.14	21.71	21.95	29,470.81	705.96
Sioux	1,066.30	2,023.45	52.93	101.12	36,001.82	887.07
Story	2,171.93	2,877.18	192.81	192.81	41,312.17	1,079.59
Tama	1,477.81	1,218.54	56.12	48.42	41,063.13	979.18
Taylor	1,120.13	1,058.78	40.05	45.69	23,888.73	580.13
Union	746.84	1,150.57	46.05	42.25	23,188.66	560.19
Van Buren	1,848.29	1,681.23	51.12	42.28	18,625.74	437.73
Wapello	5,702.17	5,761.73	178.73	168.21	38,080.14	919.30
Warren	1,828.52	6.60			25,157.12	556.12
Washington	315.97	488.40	12.31	14.21	32,770.45	776.56
Wayne					22,761.81	539.90
Webster	5,739.10	2,230.00	249.42	91.29	53,638.00	1,289.40
Winnebago	973.27	971.63	57.80	16.77	19,066.80	437.76
Winneshiek	425.24	496.79	19.21	19.92	25,782.95	613.92
Woodbury	5,334.84	5,746.44	811.23	961.87	91,133.12	2,992.57
Worth	1,255.17	1,670.54	58.44	75.06	17,336.18	434.76
Wright	2,205.77	2,864.39	61.88	87.74	31,524.73	734.82
Total	\$ 246,765.02	\$ 259,541.55	\$ 10,655.44	\$ 11,501.87	\$3,377,191.91	\$82,995.57
Total amount levied	\$4,192,117.28	\$4,242,938.67	\$167,860.56	\$166,350.38		
Total amount collected	4,173,387.75	4,225,910.24	167,552.37	166,645.22		
Per cent collected	99 per cent	99 per cent	99 per cent	99 per cent		

TABLE NO. 7—PERMANENT SCHOOL FUND.

Statement of Condition of the Permanent School Fund and Transactions July 1, 1916, to June 30, 1918.

Permanent School Fund held by counties June 30, 1918.....	\$ 4,802,489.04
State Bonds drawing 6 per cent interest.....	10,937.18
Total	\$ 4,813,426.22

ADDITIONS TO FUND FROM SALE OF SCHOOL LAND.

Jan. 1, 1918—Clarke County.....	\$ 100.00
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ADDITIONS TO FUND ON ACCOUNT OF ESCHEAT ESTATES.

Oct. 11, 1916—O'Brien County, Fred Witte Estate.....	\$ 1,040.23
Oct. 12, 1916—Scott County, Heinrich Kaiser Estate.....	212.30
Jan. 16, 1917—Clinton County, Michael Moran Estate.....	438.36
Aug. 1, 1917—Clinton County, Thomas Scally Estate.....	41.03
Dec. 4, 1917—Jackson County, Geo. Miller Estate.....	7,550.31
June 17, 1918—Lee County, Jose Romioes Estate.....	235.75
Total	\$ 9,517.92

DEDUCTIONS FROM FUND BECAUSE OF REFUNDS AND REALES.

Nov., 1916—Refund of Heinrich Kaiser Estate.....	\$ 212.30
Jan., 1917—Resale, Mahaska County.....	200.00
Jan., 1917—Resale, Wright County.....	225.00
Total	\$ 637.30

Note—There has been no change since the last report in regard to the property of various kinds held by the State for the benefit of the Permanent School Fund, on account of old judgments, notes and mortgages. The estimated total value of the land held is \$3,985.00, and the amount unpaid on notes and mortgages is \$35,834.05.

There has been an increase in the Permanent School Fund from the sale of land, as shown above, of \$100.00, and from escheat estate, \$9,517.92; total, \$9,617.92. A refund on account of the Heinrich Kaiser estate in Scott County resulted in a decrease of \$212.30, and resales in Mahaska and Wright Counties amounting to \$425.00.

TABLE NO. 8—PERMANENT SCHOOL FUND.

The semi-annual apportionment of the interest of the Permanent School Fund to be made by the Auditor of State on the first Monday of March and the first Monday of September, 1917, on the basis of fifteen and nine hundred seventy-two thousandths cents for each youth in the county.

COUNTY	Number of youths	Amount of Permanent Fund held by Counties and State Jan. 1, 1917	Semi-annual interest due and apportioned as per Sec. 2855, Supp. to Code of 1913	Amount of interest to be apportioned by County Auditors	Deficiency to be transferred from General State Revenue to School Fund interest account	Excess to be transferred from School Fund interest acct. to gen. state revenue
Adair	4,424	\$ 36,836.71	\$ 828.82	\$ 706.60		\$ 122.22
Adams	3,260	36,690.74	825.54	520.68		304.86
Allamakee	5,348	62,430.70	1,404.69	854.18		550.51
Appanoose	9,940	44,199.38	964.49	1,587.60	\$ 593.11	
Audubon	3,803	40,615.37	913.85	607.40		306.45
Benton	6,706	30,000.00	675.00	1,071.82	\$ 396.82	
Black Hawk	13,908	18,255.54	410.75	2,221.38	1,810.63	
Boone	8,191	90,183.88	2,028.01	1,308.26		719.75
Bremer	5,152	52,599.69	1,183.49	822.87		360.62
Buchanan	5,525	13,529.16	304.41	882.45	\$ 578.04	
Buena Vista	5,220	64,773.36	1,457.40	833.73		623.67
Butler	5,300	12,475.49	280.00	846.50	\$ 566.50	
Calhoun	5,110	51,715.75	1,163.60	816.16		347.44
Carroll	6,583	16,708.01	375.93	1,046.64	\$ 670.71	
Cass	5,702	57,762.70	1,299.66	910.73		388.94
Cedar	4,804			767.29		767.29
Cerro Gordo	8,158	22,695.79	510.65	1,302.90		792.24
Cherokee	4,686	63,623.91	1,431.54	748.44		683.10
Chickasaw	5,069	32,838.52	738.87	809.60		70.73
Clarke	3,179	46,372.19	1,043.38	507.74		535.64
Clay	4,458	67,524.44	1,619.30	712.00		807.30
Clayton	7,391	42,470.00	955.58	1,180.49	\$ 224.91	
Clinton	11,975			1,912.64	1,912.64	
Crawford	6,280	15,500.00	348.75	1,003.04		654.29
Dallas	6,813	48,933.74	1,101.01	1,088.17		12.84
Davis	2,856	30,882.81	694.86	456.16		238.70
Decatur	5,478	107,336.43	2,415.07	874.94		1,540.13
Delaware	5,683	13,914.36	304.69	907.68	\$ 602.99	
Des Moines	9,246	500.00	19.47	1,476.77	1,457.30	
Dickinson	3,326	85,137.83	1,915.60	531.22		1,384.38
Dubuque	17,626			2,815.22	2,815.22	
Emmet	3,617	63,037.47	1,418.34	577.70		840.64
Fayette	8,086	69,509.47	1,563.96	1,387.32		176.64
Floyd	4,844	23,705.46	533.37	773.68	\$ 240.31	
Franklin	4,717	30,749.11	691.85	753.39	\$ 61.54	
Fremont	4,676	63,324.96	1,424.81	746.85		677.96
Greene	4,300	36,404.58	819.10	696.37		122.73
Grundy	4,202	22,443.45	504.98	671.14	\$ 166.16	
Guthrie	5,213	48,755.07	1,097.00	832.60		264.40
Hamilton	5,803	50,733.53	1,141.50	926.85		214.65
Hancock	4,779	48,330.42	1,087.43	763.30		324.13
Hardin	6,076	42,909.90	965.47	970.45	\$ 4.98	
Harrison	7,544	51,156.04	1,151.01	1,204.92	\$ 53.91	
Henry	4,910	11,220.07	252.45	784.22	\$ 531.77	
Howard	4,536	41,568.40	935.29	724.48		210.81
Humboldt	3,933	31,791.46	715.31	628.17		87.14
Ida	3,363	20,972.00	606.87	537.13		69.74
Iowa	5,684	70,361.73	1,583.14	907.84		675.30
Jackson	6,000	25,160.84	566.12	953.32	\$ 392.20	

COUNTIES	Number of youths	Amount of Permanent Fund held by Counties and State Jan. 1, 1917	Semi-annual interest due and apportioned as per Sec. 2855, Supp. to Code of 1913	Amount of interest to be apportioned by County Auditors	Deficiency to be transferred from General State Revenue to School Fund interest account	Excess to be transferred from School Fund interest acct. to gen. state revenue
Jasper	7,883	62,549.08	1,407.35	1,259.07		148.28
Jefferson	4,644	27,993.33	629.85	741.73	\$ 111.88	
Johnson	6,879	36,778.00	827.50	1,098.70		271.20
Jones	5,715	17,393.00	391.34	912.79		521.45
Keokuk	6,486	23,207.19	523.51	1,035.94		512.43
Kossuth	8,261	106,647.69	2,399.57	1,319.44		1,080.13
Lee	9,764	4,590.00	103.28	1,559.50	\$ 1,456.22	
Linn	19,540			3,120.90	3,120.90	
Louisa	3,781	32,242.61	725.45	603.90		121.55
Loras	4,722	31,847.47	716.57	754.19	\$ 37.62	
Lyon	4,925	122,534.86	2,757.03	786.62		1,970.41
Madison	4,487	60,863.22	1,369.42	716.66		652.76
Mahaska	8,601	29,396.79	661.43	1,373.75	\$ 712.32	
Marion	7,345	73,545.24	1,654.77	1,173.14		481.63
Marshall	8,699	30,645.92	689.54	1,389.40	\$ 699.86	
Mills	4,455	46,318.85	1,042.17	711.55		330.62
Mitchell	4,244	13,332.49	299.98	677.85	\$ 377.87	
Monona	5,555	44,692.60	1,005.58	887.24		118.34
Monroe	7,630	6,912.14	1,370.52	1,217.06		153.46
Montgomery	4,631	49,582.13	1,115.60	739.66		375.94
Muscatine	7,583			1,211.15	1,211.15	
O'Brien	5,640	102,540.23	2,285.95	900.80		1,385.15
Oswego	3,021	99,145.25	2,230.77	512.70		1,718.07
Page	6,701	77,519.44	1,744.19	1,070.28		673.91
Palo Alto	4,662	48,102.38	1,082.30	744.60		337.70
Plymouth	7,076	117,458.24	2,642.81	1,130.17		1,512.64
Pocahontas	4,749	91,518.33	2,059.16	738.50		1,300.66
Polk	34,148	50.00	1.67	5,454.11	\$ 5,452.44	
Pottawattamie	16,597	84,445.69	1,900.03	2,650.87	\$ 750.84	
Poweshiek	5,626	54,996.66	1,237.43	898.54		338.89
Ringgold	4,169	134,602.28	3,028.55	665.87		2,362.68
Sac	4,964	20,042.43	450.95	792.85		341.90
Scott	16,976			2,711.40	2,711.40	
Shelby	5,056	26,019.40	585.44	897.54	\$ 222.10	
Sioux	8,446	129,452.84	2,912.69	1,348.99		1,563.70
Story	7,344	43,835.97	986.31	1,172.98		186.67
Tama	6,268	38,367.45	863.29	1,001.12		137.83
Taylor	4,728	54,092.61	1,217.08	755.15		461.93
Union	4,611	43,618.46	981.42	736.46		244.96
Van Buren	4,283	34,793.83	782.86	684.08		98.78
Wapello	11,444	58,411.26	1,314.25	1,827.83	\$ 513.58	
Warren	5,284	39,252.18	883.17	843.96		39.21
Washington	5,710	39,737.03	894.08	912.00	\$ 17.92	
Wayne	5,101	126,073.31	2,836.65	814.73		2,021.92
Webster	10,741	55,670.92	1,252.60	1,715.55	\$ 462.95	
Winnebago	4,527	215,276.51	4,843.72	723.05		4,120.67
Winnesiek	6,571	31,499.52	708.74	1,049.50	\$ 340.76	
Woodbury	23,449	99,713.00	2,243.54	3,745.27	1,501.73	
Worth	3,516	36,850.53	829.13	561.57		267.56
Wright	6,020	51,739.83	1,164.10	961.50		202.60
State Bonds		10,937.18	361.87			361.87
Totals	677,361	\$4,806,485.83	\$108,218.32	\$108,218.32	\$ 37,036.71	\$ 37,036.71

TABLE NO. 9—PERMANENT SCHOOL FUND.

The semi-annual apportionment of the interest of the Permanent School Fund to be made by the Auditor of the State on the first Monday of March and the first Monday of September, 1918, on the basis of fifteen and eight hundred five thousandths cents for each youth in the county.

COUNTIES	Number of youths	Amount of Permanent Fund held by Counties and State Jan. 1, 1918	Semi-annual interest due and apportioned as per Sec. 2885, Supp. to Code of 1913	Amount of interest to be apportioned by County Auditors	Deficiency to be transferred from General State Revenue to School Fund interest account	Excess to be transferred from School Fund interest to gen. state revenue
Adair	4,465	\$ 36,836.71	\$ 828.82	\$ 705.69		\$ 123.12
Adams	3,235	36,690.74	825.54	511.29		314.25
Allamakee	5,223	62,430.70	1,404.69	825.50		579.19
Appanoose	9,867	44,199.38	994.49	1,559.50	\$ 565.01	
Audubon	3,822	40,615.37	913.85	604.07		309.78
Benton	7,135	30,000.00	675.00	1,127.68	452.68	
Black Hawk	13,950	18,255.54	410.75	2,204.80	1,794.05	
Boone	8,335	90,133.88	2,028.01	1,317.35		710.66
Bremer	5,078	52,599.69	1,183.49	802.58		380.91
Buchanan	5,566	13,529.16	304.41	870.22	565.81	
Buena Vista	5,060	64,773.36	1,457.40	799.73		657.67
Butler	5,317	12,475.49	280.70	840.35	559.65	
Calhoun	5,007	51,715.75	1,163.60	791.36		372.24
Carroll	6,651	16,708.01	375.93	1,051.19	675.26	
Cass	5,779	57,762.70	1,299.66	930.76		368.90
Cedar	4,726			746.94	746.94	
Cerro Gordo	5,182	22,695.79	510.65	1,293.17	782.52	
Cherokee	4,600	63,623.91	1,431.54	727.03		704.51
Chickasaw	4,879	32,838.52	738.87	771.13	32.20	
Clarke	3,239	46,372.19	1,043.38	511.92		531.46
Clay	4,539	67,524.44	1,519.30	717.39		801.91
Clayton	7,316	40,470.00	923.33	1,156.29	232.96	
Clinton	12,745			2,014.35	2,014.35	
Crawford	6,388	15,500.00	348.75	1,069.62	660.87	
Dallas	6,838	48,933.74	1,161.01	1,089.75		20.26
Davis	4,162	30,882.81	694.86	648.32		46.54
Decatur	5,413	107,336.43	2,415.07	855.52		1,559.55
Delaware	5,679	16,393.69	365.16	897.57	542.41	
Des Moines	9,579	500.00	11.25	1,513.96	1,502.71	
Dickinson	3,488	85,137.83	1,915.60	551.28		1,364.32
Dubuque	17,797			2,812.82	2,812.82	
Emmet	3,679	63,037.47	1,418.34	581.47		836.87
Fayette	8,695	69,509.47	1,563.96	1,374.24		189.72
Floyd	5,126	23,705.46	533.37	810.16	276.79	
Franklin	4,773	30,749.11	691.85	754.37	62.52	
Fremont	4,874	63,324.96	1,424.81	769.70		655.11
Greene	4,535	36,404.58	819.10	716.76		102.34
Grundy	4,238	22,443.45	504.98	669.82	164.84	
Guthrie	5,125	48,755.07	1,067.00	810.00		257.00
Hamilton	5,961	50,733.53	1,141.50	942.14		199.36
Hancock	4,826	48,330.42	1,087.43	799.73		287.70
Hardin	6,171	42,909.90	965.47	975.33	9.86	
Harrison	7,811	51,156.04	1,151.01	1,234.53	83.52	
Henry	4,795	11,220.07	252.45	757.85	505.40	
Howard	4,290	41,568.40	935.29	678.03		257.26
Humboldt	3,955	31,791.46	715.31	625.09		90.22
Ida	3,316	26,972.00	606.87	524.09		82.78
Iowa	5,554	70,361.73	1,583.14	877.81		705.33
Jackson	5,875	32,711.15	678.68	928.54	349.86	

COUNTIES	Number of youths	Amount of Permanent Fund held by Counties and State Jan. 1, 1917	Semi-annual interest due and apportioned as per Sec. 2885, Supp. to Code of 1913	Amount of interest to be apportioned by County Auditors	Deficiency to be transferred from General State Revenue to School Fund interest account	Excess to be transferred from School Fund interest to gen. state revenue
Jasper	8,241	62,549.08	1,407.35	1,302.49		104.86
Jefferson	4,639	27,993.33	629.85	733.19	103.34	
Johnson	7,402	36,778.00	827.50	1,169.87	342.37	
Jones	5,677	17,393.00	391.34	897.25	505.91	
Kiokuk	6,493	23,267.19	523.51	1,026.22	502.71	
Kossuth	8,368	106,647.69	2,399.57	1,322.56		1,077.01
Lee	9,678	4,590.00	103.28	1,529.61	1,426.33	
Linn	19,907			3,146.30	3,146.30	
Louis	3,699	32,242.61	725.45	584.63		140.82
Loras	4,943	31,847.47	716.57	781.24	64.67	
Lyon	4,982	122,534.86	2,757.03	787.41		1,969.62
Madison	4,737	60,863.22	1,369.42	748.68		620.74
Mahaska	8,347	29,196.79	656.93	1,319.24	662.31	
Marion	9,869	73,545.24	1,654.77	1,559.80		94.97
Marshall	8,906	30,645.92	689.54	1,407.59	718.05	
Mills	4,509	46,318.85	1,042.17	712.65		329.52
Mitchell	4,202	13,332.49	299.98	664.13	364.15	
Monona	5,333	44,692.60	1,005.58	842.88		162.70
Monroe	7,391	60,912.14	1,370.52	1,168.15		202.37
Montgomery	4,785	49,582.13	1,115.60	756.27		359.33
Muscatine	7,881			1,245.60	1,245.60	
O'Brien	5,560	102,540.23	2,307.15	878.76		1,428.39
Oseola	3,666	99,145.25	2,230.77	484.58		1,746.19
Page	6,851	77,519.44	1,744.19	1,082.80		661.39
Palo Alto	4,556	48,102.38	1,082.30	730.08		352.22
Plymouth	7,430	117,458.24	2,642.81	1,174.31		1,468.50
Pocahontas	4,834	91,518.33	2,059.16	764.01		1,295.15
Polk	34,196	50.00	1.12	5,404.68	5,403.56	
Pottawattamie	15,723	84,445.69	1,900.03	2,485.02	584.99	
Poveshiek	5,692	54,996.66	1,237.43	899.62		337.81
Ringgold	4,163	134,692.28	3,028.55	657.96		2,370.59
Sac	4,851	20,042.43	450.95	766.70	315.75	
Scott	17,368			2,745.01	2,745.01	
Shelby	5,137	26,019.40	585.44	811.90	226.46	
Sioux	8,470	129,452.84	2,912.69	1,338.68		1,574.01
Story	7,567	43,835.97	986.31	1,195.96	209.65	
Tama	6,165	38,367.45	863.27	974.88	111.11	
Taylor	4,720	54,092.61	1,217.08	746.00		471.08
Union	4,823	43,618.46	981.42	762.28		219.14
Van Buren	4,159	34,793.83	782.86	657.33		125.53
Wapello	10,879	58,411.26	1,314.25	1,719.43	405.18	
Warren	5,069	39,252.18	883.17	805.90		77.27
Washington	5,719	39,737.03	894.08	903.80	9.81	
Wayne	4,902	125,848.31	2,831.59	774.76		2,056.83
Webster	10,560	55,670.92	1,252.60	1,669.00	416.40	
Winnebago	4,496	215,276.51	4,843.72	710.59		4,133.13
Winnesiek	6,398	31,499.52	708.74	1,011.20	302.46	
Woodbury	24,122	99,713.00	2,345.64	3,812.48	1,538.94	
Worth	3,721	36,850.53	829.13	588.10		241.03
Wright	5,930	51,739.83	1,164.10	937.24		226.86
State Bonds		10,937.18	378.12			378.12
Totals	684,685	\$1,813,000.47	\$108,268.20	\$108,268.20	\$ 36,774.15	\$ 36,774.15

TABLE NO. 10—ASSESSMENT OF PROPERTY, 1917.

COUNTIES	Acres of land assessed		Value per Acre		Assessed Actual Value of Land		Reported actual Value of town lots	Increase—per cent	Decrease—per cent	
	Reported	Adjusted	Reported	Adjusted	Reported	Adjusted				
Adair.....	355,851	\$57.36	\$57.65	\$	20,412,316	\$	20,515,512	\$	2,083,705	15
Adams.....	266,213	63.59	66.23		16,929,556		17,632,358		1,207,214	7
Allamakee.....	406,063	40.10	42.05		16,313,487		17,318,586		2,810,334	17
Appanoose.....	310,630	47.32	48.10		14,699,750		14,941,303		4,541,766	31
Audubon.....	275,539	84.49	76.26		23,282,608		21,012,614		1,974,604	9
Benton.....	439,050	76.87	76.87		33,751,476		33,751,476		5,629,752	17
Black Hawk.....	348,330	74.23	73.84		25,856,611		25,546,422		26,606,597	104
Boone.....	350,739	76.40	76.66		26,796,404		26,884,089		6,215,864	23
Bremer.....	264,683	70.52	68.49		18,064,220		18,229,108		5,062,180	28
Buchanan.....	348,286	63.06	62.50		21,062,892		21,767,875		3,862,684	18
Buena Vista.....	353,901	78.28	78.56		27,704,448		27,804,540		4,425,600	16
Butler.....	355,242	75.63	75.63		26,868,096		26,868,096		3,332,860	12
Calhoun.....	350,628	77.83	74.91		27,287,252		26,265,643		3,721,840	14
Carroll.....	353,868	77.03	77.15		27,257,662		27,300,126		4,403,048	16
Cass.....	350,672	73.90	73.90		25,914,400		25,914,400		4,637,722	18
Cedar.....	356,066	80.08	79.89		28,516,392		28,445,400		4,082,788	14
Cerro Gordo.....	346,109	65.33	67.03		22,611,475		23,511,388		14,399,174	64
Cherokee.....	364,732	79.25	79.32		28,907,883		28,933,614		8,535,172	29
Chickasaw.....	267,075	63.37	62.16		19,727,547		19,348,854		2,749,360	14
Clarke.....	391,292	49.62	49.62		13,247,189		13,247,189		1,915,712	15
Clay.....	443,828	67.70	67.73		23,241,477		23,241,477		2,854,545	12
Clayton.....	376,389	42.07	55.43		20,043,815		26,406,242		3,734,634	19
Clinton.....	423,688	71.83	74.56		30,437,316		31,690,177		14,423,768	47
Crawford.....	440,539	80.69	80.45		35,551,328		35,441,328		4,057,940	11
Dallas.....	364,589	76.06	74.70		27,731,176		27,234,798		5,685,072	21
Davis.....	315,908	45.47	44.51		14,061,005		14,061,005		1,331,840	10
Decatur.....	328,580	37.51	45.97		12,324,092		15,104,822		2,314,560	19
Delaware.....	359,661	66.59	66.96		23,942,404		24,082,900		2,968,136	12
Des Moines.....	251,855	72.73	72.96		18,317,929		18,375,955		15,331,960	84
Dickinson.....	232,363	52.98	57.38		12,311,202		13,332,988		3,395,501	28
Dubuque.....	376,209	58.33	58.72		21,944,187		22,090,900		28,347,218	131
Emmet.....	238,615	61.23	57.73		14,621,884		13,787,175		2,764,632	19
Fayette.....	449,221	68.15	67.09		30,611,020		30,079,838		5,741,824	19
Floyd.....	312,143	48.90	67.65		15,265,502		21,116,473		5,527,428	36
Franklin.....	356,325	75.68	74.88		26,967,166		26,998,654		2,829,316	11
Fremont.....	311,082	51.54	60.96		16,034,090		18,963,558		2,251,132	14
Greene.....	355,282	76.35	76.63		27,124,618		27,214,618		2,784,976	10
Grundy.....	312,036	84.70	84.33		26,429,744		26,314,750		2,429,172	9
Guthrie.....	371,719	63.96	63.71		23,763,848		23,673,800		2,232,980	10
Hamilton.....	364,841	73.26	73.57		26,739,966		26,839,966		4,421,300	16
Hancock.....	354,539	52.76	54.93		18,707,568		19,474,827		2,066,164	11
Hardin.....	345,913	74.71	74.50		25,844,973		25,775,950		5,551,010	22
Harrison.....	425,369	61.30	63.17		26,078,463		26,870,560		4,406,604	17
Henry.....	359,954	73.81	73.81		19,187,348		19,187,348		3,783,488	20
Howard.....	291,595	56.47	56.43		16,468,298		16,468,298		2,677,696	16
Humboldt.....	270,371	72.23	71.61		19,598,428		19,361,307		2,333,620	12
Ida.....	267,169	91.26	84.00		24,381,274		22,441,440		2,914,501	12
Iowa.....	363,000	77.10	76.40		27,989,784		27,753,200		2,633,884	10
Jackson.....	393,632	54.68	54.68		21,513,864		21,513,864		3,891,276	18
Jasper.....	441,054	77.24	76.00		34,067,494		33,320,104		5,970,250	17
Jefferson.....	358,433	56.60	62.99		15,209,102		16,911,270		3,661,246	24
Johnson.....	380,729	64.60	75.05		24,595,276		28,577,518		9,790,569	40
Jones.....	353,318	62.92	64.02		22,233,752		22,619,413		3,451,248	15
Keokuk.....	356,643	68.99	68.70		24,575,954		24,501,374		3,796,014	15
Kossuth.....	602,836	53.93	53.81		32,512,128		32,470,125		3,575,176	11
Lee.....	312,221	54.32	66.45		16,960,850		20,747,085		14,406,962	85
Linn.....	444,656	73.37	72.51		32,628,206		32,242,000		44,359,739	139
Louisia.....	249,862	73.68	74.00		18,411,433		18,491,433		2,143,272	12

COUNTIES	Acres of land assessed		Value per Acre		Assessed Actual Value of Land		Reported actual value of town lots	Increase—per cent	Decrease—per cent	
	Reported	Adjusted	Reported	Adjusted	Reported	Adjusted				
Lucas.....	376,442		47.71	44.88	13,189,370		12,406,717		2,914,426	22
Lyon.....	360,700		85.73	77.31	30,929,992		27,890,355		2,354,716	8
Madison.....	351,825		62.35	62.22	21,933,600		21,893,600		2,188,152	1
Mahaska.....	354,298		74.60	73.60	26,436,626		26,082,328		6,198,188	23
Marion.....	308,928		63.21	63.21	19,527,333		19,527,333		4,143,594	21
Marshall.....	346,959		81.22	80.44	28,179,712		27,909,381		9,514,356	34
Mills.....	261,973		58.76	60.25	15,392,928		18,141,630		1,993,704	13
Mitchell.....	294,829		71.71	71.89	21,144,498		21,202,498		3,067,248	14
Monona.....	422,560		54.95	60.77	23,221,356		25,678,971		2,229,240	10
Monroe.....	262,004		45.11	45.16	11,829,768		11,833,768		2,410,388	20
Montgomery.....	360,747		75.70	76.15	19,739,074		19,752,000		4,461,432	23
Muscatine.....	265,654		74.36	74.36	19,754,964		19,754,964		10,180,254	51
O'Brien.....	352,010		83.96	82.52	29,557,656		29,047,865		3,820,036	13
Oswego.....	245,962		67.24	67.01	16,540,569		16,480,569		1,742,995	11
Page.....	326,684		77.72	75.61	25,390,760		24,732,577		5,541,752	22
Palo Alto.....	351,046		57.84	55.93	20,307,487		19,634,000		2,337,328	12
Plymouth.....	531,446		65.70	79.00	34,910,952		41,984,234		3,890,404	9
Poeshontas.....	357,090		78.97	72.00	28,198,468		25,708,320		2,318,460	8
Polk.....	340,027		109.38	89.79	34,133,183		30,531,024		115,712,714	347
Pottawattamie.....	576,761		66.11	68.57	38,139,436		39,548,509		17,496,112	45
Poweshiek.....	368,558		75.87	76.25	27,904,699		28,102,547		5,675,664	20
Ringold.....	337,274		47.00	49.12	15,786,134		16,506,898		1,698,990	11
Sac.....	355,181		79.09	78.97	28,091,896		28,049,896		3,644,384	13
Scott.....	273,930		80.03	85.00	21,923,424		23,284,050		46,048,144	214
Shelby.....	369,916		75.81	76.43	28,071,488		29,772,679		2,714,700	10
Sioux.....	464,565		85.00	85.00	39,583,236		39,583,236		3,290,244	8
Story.....	347,709		80.51	82.14	27,997,220		28,500,817		8,044,432	29
Tama.....	442,965		72.45	75.76	32,051,338		33,523,672		5,094,256	15
Taylor.....	329,808		63.36	62.28	20,895,812		20,540,442		2,698,548	13
Union.....	270,410		53.35	59.61	14,426,996		16,119,140		4,251,868	29
Van Buren.....	303,518		34.35	48.25	10,428,316		14,644,743		1,707,464	16
Wapello.....	261,918		61.74	60.92	16,172,576		15,956,045		11,693,196	74
Warren.....	351,136		66.05	63.87	23,193,472		22,427,066		3,662,712	16
Washington.....	347,237		75.08	75.83	26,068,888		26,325,888		5,189,140	20
Wayne.....	322,254		47.75	54.13	15,386,886		17,443,609		3,093,814	20
Webster.....	440,954		74.28	72.62	32,754,965		32,022,079		15,021,672	46
Winnebago.....	247,045		55.00	54.63	13,946,981		13,861,980		2,304,272	17
Winnechick.....	429,021		50.39	49.87	21,612,736		21,397,730		3,547,584	16
Woodbury.....	529,393		68.33	67.24	36,174,180		35,594,180		42,371,604	116
Worth.....										

TABLE NO. 10—ASSESSMENT OF PROPERTY, 1917.

PART II—REAL ESTATE.

Table with 7 columns: COUNTY, Adjusted actual value of town lots, Adjusted actual value of land and town lots, Exemptions for roads, homesteads and soldiers, Net adjusted actual value of lands and town lots, Net adjusted taxable value of lands and town lots, Taxable value of forest and fruit trees, Net adjusted taxable value of all realty. Lists counties from Adair to Lee with corresponding values.

Table with 8 columns: COUNTY, Adjusted actual value of town lots, Adjusted actual value of land and town lots, Exemptions for roads, homesteads and soldiers, Net adjusted actual value of lands and town lots, Net adjusted taxable value of lands and town lots, Taxable value of forest and fruit trees, Net adjusted taxable value of all realty. Lists counties from Linn to Wright with corresponding values.

TABLE NO. 10—ASSESSMENT OF PROPERTY, 1917.

PART III—PERSONAL PROPERTY OTHER THAN LIVESTOCK.

COUNTIES	Vehicles	Household furniture	Merchandise	80 per cent bank stock
Adair	7,443	300	450,673	218,820
Adams	2,532	5,756	249,256	130,122
Allamakee	20,723	7,072	478,692	460,616
Appanoose	10,325	5,452	729,883	87,442
Audubon	5,424	2,320	526,230	328,308
Benton	36,060	11,460	871,324	514,924
Black Hawk	38,954	44,440	2,911,350	2,481,898
Boone	17,878	13,480	848,512	538,034
Bremer	22,197	10,478	735,134	454,792
Buchanan	14,010	5,350	645,804	622,368
Buena Vista	20,746	14,276	803,534	642,544
Butler	24,608	19,052	692,948	535,024
Calhoun	11,806	54,468	664,756	550,562
Carroll	19,818	14,118	892,740	434,680
Cass	8,391	3,532	822,818	392,824
Cedar	28,296	8,884	630,068	737,662
Cerro Gordo	25,684	23,226	1,488,730	759,694
Cherokee	17,300	12,552	578,001	557,451
Chickasaw	14,960	2,960	524,220	344,374
Clarke	3,934	1,400	302,258	188,168
Clay	9,173	24,593	589,348	219,670
Clayton	38,678	8,920	736,000	591,484
Clinton	27,412	85,940	1,288,121	1,467,884
Crawford	28,075	17,290	785,296	463,032
Dallas	9,368	10,208	834,660	527,944
Davis	23,222	3,716	299,483	36,204
Decatur	6,792	7,320	505,172	350,548
Delaware	4,406	7,480	459,004	503,772
Des Moines	51,954	94,449	2,664,755	1,112,809
Dickinson	162,455	16,563	446,810	271,539
Dubuque	183,618	614,065	3,803,478	4,169,400
Emmet	6,690	19,709	494,080	406,740
Payette	12,244	7,980	987,056	691,652
Floyd	7,634	25,690	708,376	666,786
Franklin	20,451	12,468	487,424	378,675
Fremont	37,976	2,044	544,232	461,608
Greene	9,108	2,500	477,451	277,184
Grundy	15,664	2,840	566,136	541,544
Guthrie	8,064	5,236	614,904	539,546
Hamilton	8,755	1,600	623,109	609,414
Hancock	3,622	2,932	502,330	310,844
Hardin	14,051	8,632	906,252	639,387
Harrison	16,552	12,830	836,124	588,360
Henry	24,572	5,684	481,472	814,156
Howard	8,340	3,680	585,980	353,064
Humboldt	12,198	12,704	485,132	603,540
Ida	2,260	1,200	464,504	353,806
Iowa	28,700	3,004	572,704	684,068
Jackson	16,026	59,186	705,460	553,256
Jasper	20,729	9,188	1,159,609	584,268
Jefferson	12,400	2,540	652,652	505,178
Johnson	18,094	28,329	1,250,576	540,180
Jones	17,908	10,872	418,014	1,012,229
Keokuk	30,456	2,348	730,572	754,516
Kossuth	6,120	7,380	808,744	718,888
Lee	34,972	76,806	2,145,936	1,067,882
Linn	60,385	591,068	3,382,842	1,796,229
Louisa	14,078	9,936	374,276	397,180

COUNTIES	Vehicles	Household furniture	Merchandise	80 per cent bank stock
Lucas	13,480	5,532	401,744	300,756
Lyon	22,412	11,200	553,912	554,380
Madison	5,940	832	395,280	537,304
Mahaska	21,262	43,504	1,035,512	806,852
Marion	12,322	2,000	875,799	494,833
Marshall	23,249	103,344	1,182,120	615,923
Mills	15,372	2,216	364,012	410,352
Mitchell	6,540	2,088	487,442	503,628
Monona	10,624	4,476	563,292	430,020
Monroe	10,467	3,200	448,493	194,849
Montgomery	4,088	3,000	611,642	495,458
Muscatine	17,042	13,852	1,492,592	1,025,068
O'Brien	25,726	6,868	746,214	666,740
Osceola	15,968	2,992	372,824	269,088
Page	23,845	3,556	940,460	909,736
Palo Alto	13,301	5,732	542,466	412,886
Plymouth	27,852	35,268	721,240	528,968
Pocahontas	11,593	7,052	542,328	173,364
Polk	89,669	1,340,908	9,938,935	271,413
Pottawattamie	38,024	20,556	4,677,684	1,223,352
Poweshiek	18,464	6,657	681,930	647,428
Ringgold	8,817	1,874	312,781	309,950
Saunders	11,864	6,852	764,568	689,424
Scott	46,515	259,320	6,383,520	3,292,640
Shelby	12,586	6,288	576,816	319,889
Sioux	57,676	65,396	858,228	520,392
Story	22,058	20,832	1,097,732	910,864
Tama	19,058	6,612	834,232	906,500
Taylor	10,964	1,500	514,920	396,552
Union	7,216	16,524	709,800	383,576
Van Buren	5,084	4,292	407,052	314,896
Wapello	145,614	60,064	2,187,110	1,202,796
Warren	7,671	1,792	584,666	294,684
Washington	16,133	11,212	779,337	535,844
Wayne	2,096	5,372	581,116	518,778
Webster	8,233	43,804	2,162,166	1,142,369
Winnebago	9,980	7,388	498,196	292,344
Winneshieck	13,464	9,400	623,560	394,640
Woodbury	84,772	130,168	8,748,636	2,306,544
Worth	10,857	13,524	357,706	228,376
Wright	8,750	16,871	630,232	462,292
Total	\$ 2,306,944	\$ 4,396,013	\$ 107,333,906	\$ 64,593,450

TABLE NO. 10—ASSESSMENT OF PROPERTY, 1917.

PART IV—PERSONAL PROPERTY.

COUNTY	Other corpora- tion stock	Capital em- ployed in manufacture	Other personal property	Buildings on leased land	Total value of personal property
Adair	\$ 240	\$ 6,972	\$ 116,151	\$ 33,054	\$ 83,653
Adams	5,300	200	88,252	9,148	490,566
Allamakee	8,588	12,504	185,332	12,972	1,185,899
Appanoose		9,160	116,679	14,265	975,206
Audubon	17,132	5,652	112,998	65,964	1,003,904
Benton	44,500	39,980	269,592	62,552	2,130,392
Black Hawk	94,288	25,830	592,315	82,940	6,272,015
Boone	12,406	18,380	261,728	60,920	1,771,338
Bremer	4,000	12,308	125,154	31,630	1,395,092
Buchanan	40,100	28,160	133,271	46,520	1,535,583
Buena Vista	18,900	4,600	215,232	130,248	1,850,080
Butler	27,356	18,760	114,812	94,240	1,526,800
Calhoun	19,064	10,672	177,412	100,574	1,589,704
Carroll	20,028		236,794		1,618,173
Cass	3,160	18,020	136,296	40,244	1,425,255
Cedar	44,110	18,376	144,624	27,770	1,639,780
Cerro Gordo	21,716	16,118	108,080	99,882	2,543,130
Cherokee	300	800	117,652	81,600	1,365,656
Chickasaw	100	1,493	95,005	32,168	1,015,880
Clarke	4,672	24,000	60,012	16,384	600,828
Clay		12,115	123,581	76,101	1,054,590
Clayton	10,188	17,880	216,627	34,638	1,639,415
Clinton	14,340	136,580	315,367	30,818	3,366,461
Crawford	4,800	6,200	160,582	59,012	1,524,287
Dallas	149,524	49,316	177,040	119,304	1,876,464
Davis	900	2,328	85,895	3,940	445,688
Decatur	100	3,520	89,432	26,476	989,300
Delaware	54,800	7,848	62,290	29,922	1,129,522
Des Moines	13,574	30,240	366,829	239,816	4,574,486
Dickinson	7,100	544	179,965	108,014	1,192,990
Dubuque	256,460	9,700	1,988,493	122,688	11,148,502
Emmet	274	4,324	96,673	67,306	1,096,396
Fayette	4,208	19,940	155,480	49,446	1,928,606
Floyd	9,752	278,104	86,800	43,310	1,826,452
Franklin	36,448	19,618	117,065	77,066	1,149,155
Fremont	2,228	4,396	237,160	30,332	1,319,976
Greene	15,932	9,600	153,583	51,262	996,680
Grundy	8,480	25,948	182,632	58,044	1,401,288
Guthrie	16,660	20,632	143,297	77,330	1,425,069
Hamilton			272,837		1,515,715
Hancock	8,684	35,300	94,086	71,912	1,029,960
Hardin	2,636	72,128	117,720	95,102	1,854,008
Harrison	2,672	7,320	194,302	401,832	2,059,092
Henry	355,108	16,348	119,228	26,688	1,843,256
Howard		11,476	84,396	37,120	1,084,056
Humboldt	25,132	24,740	138,226	66,964	1,368,666
Ida			180,716	12,908	1,015,454
Iowa	38,248	176,832	114,428	27,672	1,645,656
Jackson	2,000	1,500	98,686	20,700	1,451,814
Jasper	148,332	10,900	584,568	49,604	2,567,498
Jefferson		26,264	84,392	14,410	1,297,836
Johnson	135,155	36,276	197,723	41,726	2,248,059
Jones	93,132	19,516	128,648	21,886	1,723,205
Keokuk	13,300	3,700	241,152	42,068	1,824,112
Kossuth	500	20,532	202,804	117,764	1,882,732
Lee	7,848	163,332	286,927	145,832	3,929,484
Linn	237,431		411,855	59,292	6,449,819
Louisa		11,448	305,972		1,172,132

COUNTIES	Other corpora- tion stock	Capital em- ployed in manufacture	Other personal property	Buildings on leased land	Total value of personal property
Locust	8,000		104,016	52,740	886,268
Lyon	3,600	9,320	135,432	113,120	1,403,376
Madison	27,160	6,148	110,448	19,224	1,192,336
Mahaska	29,400	62,768	381,206	32,396	2,412,900
Marion	182,980	14,900	114,632	51,136	1,748,602
Marshall	47,708	52,852	271,792	79,404	2,376,392
Mills	19,232	31,760	299,552	35,084	1,177,580
Mitchell	61,814	4,532	107,840	59,232	1,233,116
Monona			154,960	72,872	1,176,244
Monroe	211,216	29,610	133,050	88,786	1,119,671
Montgomery	41,152	42,536	92,384	24,068	1,314,328
Muscatine	572,500	10,000	223,980	73,432	3,428,466
O'Brien	21,000	1,900	177,162	135,198	1,780,808
Oswega			101,128	67,764	829,764
Page	27,068	35,796	185,963	39,512	2,167,936
Palo Alto	33,092	5,980	79,154	69,214	1,161,815
Plymouth	61,748	4,800	174,016	114,124	1,668,016
Pocahontas	184,300	46,500	210,042	87,448	1,262,632
Polk	9,935,344	210,455	2,731,602		24,518,326
Pottawattamie	76,276	20,464	1,638,144	212,136	7,905,636
Poweshiek	30,664	97,520	152,685	49,702	1,685,050
Ringgold	37,500		79,495	20,942	771,859
Rice	74,364	26,516	128,516	72,116	1,771,220
Scott	13,400	18,140	1,547,705	189,045	11,745,285
Shelby		19,060	162,200	49,700	1,146,539
Sioux	86,556	32,172	132,960	151,956	1,905,336
Story	79,012	10,390	203,532	104,018	2,448,438
Tama	35,420	30,732	171,550	94,896	2,069,000
Taylor	25,000	500	121,804	15,224	1,086,464
Union	75,300	119,350	114,010	3,580	1,422,356
Van Buren	7,052	4,304	71,028	11,444	825,152
Wapello	34,000	3,760	445,468	35,424	4,114,236
Warren	11,160	8,952	160,984	16,483	1,086,392
Washington	22,176	40,896	165,798	47,083	1,638,481
Wayne	2,800	10,660	82,796	30,944	1,254,562
Webster	32,080	56,972	191,730	226,396	3,863,656
Winnebago	99,784	76	89,604	61,400	968,772
Winneshek	24,516	24,818	69,976	16,884	1,177,558
Woodbury	303,668		816,612	353,100	12,802,500
Worth	1,520	20,696	82,662	47,570	762,911
Wright	145,225	47,762	168,285	62,480	1,541,897
Total	\$ 14,807,293	\$ 2,726,789	\$ 24,785,671	\$ 6,678,687	\$ 227,628,753

TABLE NO. 10—ASSESSMENT OF PROPERTY, 1917.

PART V—PERSONAL PROPERTY.

COUNTIES	Reported actual value of all live stock	Adjusted actual value of all live stock	Grand total of all personal property except moneys and credits	Less soldiers' exemptions on personal property	Net actual value of personal property except moneys and credits
Adair	\$ 2,901,479	\$ 3,009,462	\$ 3,843,115		\$ 3,843,115
Adams	1,987,068	2,247,872	2,738,438	1,438	2,737,000
Allamakee	1,971,749	2,348,505	3,534,404	3,540	3,530,864
Appanoose	1,794,956	1,984,024	2,957,230		2,957,230
Audubon	2,923,874	3,114,134	4,118,068	2,630	4,115,438
Benton	3,953,212	4,194,710	6,345,102		6,345,102
Black Hawk	2,782,100	2,946,297	9,218,312		9,218,312
Boone	2,725,713	2,775,029	4,546,367	2,684	4,543,683
Bremer	2,042,491	2,479,307	3,875,000		3,875,000
Buchanan	2,334,093	2,573,352	4,108,935		4,108,935
Buena Vista	2,569,356	3,110,071	4,960,151	2,020	4,958,131
Butler	2,641,244	2,767,164	4,298,964		4,298,964
Calhoun	2,221,148	2,363,334	3,953,038	3,552	3,949,486
Carroll	2,756,520	3,014,142	4,632,320		4,632,320
Cass	3,246,261	3,467,993	4,893,248	3,212	4,890,036
Cedar	4,225,708	4,235,104	5,874,884	3,630	5,871,254
Cerro Gordo	2,052,719	2,580,232	5,123,262		5,123,262
Cherokee	2,940,909	3,351,686	4,717,342	1,724	4,715,618
Chickasaw	1,989,619	2,141,792	3,157,672	2,172	3,155,500
Clarke	1,050,024	1,810,205	2,411,033	4,556	2,406,477
Clay	2,672,043	2,880,565	3,935,155		3,935,155
Clayton	2,926,418	3,290,012	4,929,427		4,929,427
Clinton	3,480,900	3,953,526	7,319,988	100	7,319,888
Crawford	4,747,621	4,790,609	6,314,896		6,314,896
Dallas	2,877,776	3,114,591	4,991,055		4,991,055
Davis	2,122,732	2,149,096	2,595,684		2,595,684
Decatur	1,731,020	2,116,036	3,105,296	2,572	3,102,724
Delaware	2,349,506	2,619,401	3,748,923	2,296	3,746,627
Des Moines	1,995,364	2,028,927	2,606,413	68,158	2,538,255
Dickinson	1,475,075	1,615,969	2,838,989		2,838,989
Dubuque	2,365,428	2,561,169	15,769,671	2,764	15,766,907
Emmet	1,520,968	1,610,264	2,706,960		2,706,960
Fayette	2,081,026	3,252,600	5,181,206		5,181,206
Floyd	1,757,058	2,208,432	4,124,884		4,124,884
Franklin	3,689,572	3,079,618	4,228,773	2,024	4,226,749
Fremont	1,971,784	2,543,196	3,663,172		3,663,172
Greene	2,172,348	2,582,293	3,578,973	3,612	3,575,361
Grundy	2,503,520	2,757,517	4,158,806		4,158,806
Guthrie	2,471,947	2,849,684	4,274,753	712	4,274,041
Hamilton	2,524,229	2,900,260	4,415,975		4,415,975
Hancock	1,812,252	2,325,413	3,355,373		3,355,373
Hardin	2,271,466	2,739,799	4,594,707		4,594,707
Harrison	2,024,665	3,319,626	5,379,618	8,221	5,371,397
Henry	2,319,808	2,336,910	4,180,166	4,500	4,175,666
Howard	1,558,196	1,983,246	3,067,302	340	3,066,962
Humboldt	1,898,522	2,142,429	3,511,695	248	3,511,447
Ia	2,090,616	3,001,722	4,017,206		4,017,206
Iowa	2,881,644	3,243,672	4,889,328		4,889,328
Jackson	2,605,698	2,683,960	4,135,774		4,135,774
Jasper	3,951,950	4,246,258	6,813,756		6,813,756
Jefferson	1,497,471	1,878,410	3,176,246	22,780	3,153,466
Johnson	3,421,060	3,530,288	5,778,347	38,478	5,739,869
Jones	2,795,831	3,023,887	4,747,092		4,747,092
Keokuk	3,207,894	3,228,682	5,052,794	7,842	5,044,952
Kossuth	3,733,140	4,062,226	5,944,958		5,944,958
Lee	1,645,260	1,880,148	5,809,632		5,809,632
Linn	3,800,407	3,906,533	10,356,343		10,356,343
Louisia	2,038,146	2,053,814	3,225,996	5,488	3,220,508

COUNTIES	Reported actual value of all live stock	Adjusted actual value of all live stock	Grand total of all personal property except moneys and credits	Less soldiers' exemptions on personal property	Net actual value of personal property except moneys and credits
Lucas	1,636,676	1,862,517	2,748,785		2,748,785
Lyon	2,432,340	2,836,072	4,239,448		4,239,448
Madison	2,954,221	4,202,706	4,195,358	7,368	4,188,000
Mahaska	2,879,608	2,953,600	5,366,500		5,366,500
Marion	2,261,364	2,355,257	4,103,859	1,194	4,102,665
Marshall	3,122,168	3,276,973	5,653,365		5,653,365
Mills	2,102,652	2,436,639	3,614,213	3,016	3,611,203
Mitchell	1,978,242	2,333,906	3,567,022	562	3,566,460
Monona	2,452,932	2,458,917	4,158,917		4,158,917
Monroe	1,469,641	1,528,472	2,648,143	12,494	2,635,649
Montgomery	2,265,472	2,667,684	3,982,012	6,208	3,975,744
Muscatine	2,107,178	2,337,088	5,765,554		5,765,554
O'Brien	2,710,916	2,989,637	4,770,445		4,770,445
Oswego	1,592,857	1,855,357	2,685,121		2,685,121
Page	3,147,168	3,213,960	5,381,922		5,381,922
Palo Alto	1,973,041	2,185,158	3,346,973		3,346,973
Plymouth	3,879,244	5,070,134	6,738,150	55,881	6,682,270
Pocahontas	2,345,113	2,553,930	3,816,502	185	3,816,317
Polk	3,021,586	3,112,770	27,631,096		27,631,096
Pottawattamie	5,766,344	6,170,486	14,076,122	15,600	14,060,522
Pottawshiek	2,832,355	3,443,275	5,128,325		5,128,325
Ringgold	2,148,635	2,367,793	3,139,152	1,934	3,137,218
Sac	3,028,776	3,300,814	5,072,034	156	5,071,878
Scott	2,601,675	2,685,697	14,430,982	80	14,430,182
Shelby	3,317,840	3,852,880	4,999,419	2,372	4,997,047
Sioux	4,064,728	4,716,893	6,622,229		6,622,229
Story	2,244,588	2,799,329	5,247,767	1,322	5,246,445
Tama	4,138,756	4,238,442	6,337,442	1,740	6,335,702
Taylor	2,772,692	2,919,261	4,005,725		4,005,725
Union	1,090,608	2,034,224	3,456,580	480	3,456,100
Van Buren	1,746,708	1,854,892	2,680,044	6,856	2,673,188
Wapello	1,676,040	1,812,169	5,926,465		5,926,465
Warren	2,623,604	2,755,054	3,841,446	81,620	3,759,826
Washington	2,893,447	3,246,085	4,884,566	1,000	4,883,566
Wayne	2,137,394	2,418,531	3,673,693	7,392	3,666,301
Webster	2,531,049	2,765,411	6,629,061		6,629,061
Winneshago	1,890,876	1,949,908	2,918,710		2,918,710
Winneshiek	2,857,442	3,164,620	4,342,178		4,342,178
Woodbury	3,343,760	4,379,280	17,181,789		17,181,789
Worth	1,838,585	1,967,271	2,730,152		2,730,152
Wright	1,991,211	2,575,859	4,117,756	1,580	4,116,176
Total	\$254,545,844	\$281,966,560	\$509,595,313	\$ 411,184	\$509,184,129

TABLE NO. 10—ASSESSMENT OF PROPERTY, 1917.

PART VI—GENERAL PROPERTY.

COUNTIES	Net adjusted taxable value of personal property except moneys and credits	Assessed by the Executive Council			Net total taxable value of all property except moneys and credits	Net assessed actual value of moneys and credits
		Railroad property	Telegraph and telephones	Express property		
Adair	\$ 990,779	\$ 316,348	\$ 58,445	\$ 1,075	\$ 6,947,070	\$ 2,599,247
Adams	684,250	255,140	20,589	836	5,670,708	1,758,085
Allamakee	882,716	531,895	26,536	1,817	6,459,679	2,282,078
Appanoose	739,307	1,038,719	41,288	4,349	6,607,664	2,183,784
Audubon	1,028,858	251,287	42,972	1,110	7,050,692	2,922,211
Benton	1,586,275	826,362	54,059	3,098	12,246,611	5,645,436
Black Hawk	2,504,578	1,191,079	60,146	5,241	16,302,447	6,471,061
Boone	1,135,921	832,443	84,257	3,631	10,272,962	3,373,659
Bremer	958,750	681,027	44,837	2,734	7,578,592	4,111,955
Buchanan	1,027,234	545,834	49,212	2,461	8,042,823	3,107,516
Buena Vista	1,239,533	732,888	93,484	2,899	10,099,660	2,943,206
Butler	1,073,491	866,301	50,119	3,244	9,471,532	4,342,811
Calhoun	967,372	1,250,882	58,565	4,688	9,767,301	1,898,243
Carroll	1,158,080	1,049,088	52,900	3,579	10,189,441	1,935,723
Cass	1,222,509	543,848	56,507	2,222	9,403,097	3,391,556
Cedar	1,467,812	757,959	45,377	2,817	10,371,893	5,589,987
Cerro Gordo	1,280,840	1,178,004	49,320	4,266	11,936,065	2,617,001
Cherokee	1,178,905	431,591	34,474	1,830	9,556,224	1,759,632
Chickasaw	788,875	460,892	37,991	1,676	6,776,078	2,230,619
Clarke	601,619	396,612	29,670	1,299	4,780,215	1,778,838
Clay	983,789	801,013	39,974	3,198	8,242,979	1,731,487
Clayton	1,232,357	1,079,789	60,461	3,703	9,878,889	4,758,882
Clinton	1,829,957	1,588,864	93,673	5,928	15,010,556	4,739,740
Crawford	1,578,724	1,401,748	60,119	4,893	12,920,301	2,377,775
Dallas	1,247,794	847,363	101,269	3,501	10,340,652	2,883,988
Davis	648,921	443,639	27,860	1,927	4,976,562	1,080,922
Decatur	775,706	826,254	33,596	2,707	5,935,781	1,837,341
Delaware	936,657	819,154	46,258	3,385	8,469,605	2,902,160
Des Moines	1,633,814	540,750	59,556	2,268	10,636,461	4,549,135
Dickinson	702,247	369,653	33,281	1,521	5,288,824	946,431
Dubuque	3,426,727	978,331	89,004	3,577	17,135,791	1,846,322
Emmet	676,665	553,269	15,334	2,290	5,389,510	956,470
Fayette	1,205,302	1,041,880	65,158	3,879	11,290,817	3,629,121
Floyd	1,031,221	588,080	40,220	1,961	8,186,366	2,798,732
Franklin	1,036,687	686,087	47,710	3,131	9,188,412	2,131,792
Fremont	915,793	568,973	56,878	1,971	6,798,454	1,823,858
Greene	893,840	570,323	43,657	2,221	8,970,733	2,671,626
Grundy	1,039,701	569,996	38,225	2,061	8,814,425	2,534,761
Guthrie	1,068,510	561,905	44,338	2,105	8,355,156	3,022,198
Hamilton	1,103,994	710,305	78,931	2,606	9,518,300	2,738,375
Hancock	838,843	732,837	33,093	3,220	6,980,525	1,915,089
Hardin	1,148,677	1,164,234	52,544	4,648	10,201,843	4,745,645
Harrison	1,342,849	1,035,264	61,129	3,619	10,245,820	2,661,841
Henry	1,043,016	570,976	46,737	2,117	7,340,555	4,708,606
Howard	766,740	309,000	26,446	1,089	5,868,624	1,847,802
Humboldt	877,712	675,627	87,427	2,757	7,059,355	1,633,675
Ida	1,004,302	389,722	33,746	1,292	7,612,620	1,513,397
Iowa	1,223,332	463,589	35,179	1,723	9,299,725	4,777,848
Jackson	1,033,944	755,820	43,760	2,570	8,123,979	3,515,664
Jasper	1,708,439	808,137	84,132	4,027	12,532,323	6,022,356
Jefferson	788,396	719,721	42,805	2,553	6,685,617	2,355,840
Jones	1,434,967	635,833	44,578	2,919	11,093,199	4,244,306
Knox	1,180,773	831,776	70,175	2,929	8,562,106	4,146,612
Keokuk	1,201,238	1,174,682	48,771	4,607	9,639,565	4,963,643

COUNTIES	Net adjusted taxable value of personal property except moneys and credits	Assessed by the Executive Council			Net total taxable value of all property except moneys and credits	Net assessed actual value of moneys and credits
		Railroad property	Telegraph and telephones	Express property		
Kossuth	1,456,239	1,180,832	44,185	4,442	11,732,117	2,830,665
Lee	1,452,408	1,696,015	59,626	4,580	11,888,915	4,423,872
Linn	2,589,086	1,664,930	90,231	6,060	21,410,646	7,260,979
Lodis	805,127	558,758	35,078	2,909	6,500,663	1,951,618
Lucas	687,196	582,482	25,542	2,039	5,071,591	1,633,826
Lyon	1,059,862	944,214	32,428	3,409	9,609,362	1,363,471
Madison	1,048,835	421,568	85,719	1,576	7,539,478	3,245,943
Mahaska	1,341,625	1,184,929	65,143	4,799	10,606,306	4,227,593
Marion	1,025,666	914,306	44,453	3,605	7,836,059	4,430,291
Marshall	1,413,341	1,002,168	86,812	4,293	11,764,484	4,654,569
Mills	902,801	707,151	76,394	2,846	6,690,161	2,693,516
Mitchell	891,615	568,187	41,598	2,210	7,445,868	4,185,798
Monona	1,039,729	1,016,873	36,931	3,528	9,052,800	808,025
Monroe	658,912	794,694	29,490	3,175	5,005,062	1,187,106
Montgomery	993,936	434,308	28,395	1,882	7,444,003	2,783,930
Muscatine	1,441,388	1,029,752	56,729	5,041	9,988,707	4,957,225
O'Brien	1,192,611	845,795	40,680	2,922	10,299,653	2,117,184
Oceola	671,280	561,653	20,764	1,843	5,791,561	516,478
Page	1,345,489	832,123	45,509	3,323	9,857,131	5,321,231
Palo Alto	836,743	532,783	37,834	2,216	6,891,563	1,380,222
Plymouth	1,670,567	961,249	107,676	3,458	14,308,869	2,328,823
Pocahontas	954,094	706,358	69,193	2,804	8,718,541	1,258,542
Polk	6,907,774	2,107,633	151,705	7,483	42,832,870	12,652,077
Pottawattamie	3,515,130	1,761,274	175,443	5,779	19,650,992	4,237,105
Poweshiek	1,282,081	685,979	52,999	2,926	10,412,493	5,773,186
Ringgold	784,305	658,466	32,334	2,234	6,001,098	1,340,050
Sac	1,267,969	977,965	59,272	3,364	10,289,978	2,276,406
Scott	3,607,545	1,071,570	71,977	5,751	22,024,751	11,879,619
Shelby	1,249,202	765,795	46,618	2,835	10,066,662	2,851,153
Sioux	1,655,557	1,430,056	94,017	4,678	13,910,903	2,852,113
Story	1,311,611	1,067,704	53,402	4,313	11,513,947	5,186,149
Tama	1,583,925	1,225,032	53,781	4,249	12,516,060	3,854,150
Taylor	1,001,431	513,700	27,838	1,702	7,296,195	3,218,998
Union	864,025	545,816	43,710	1,849	6,394,172	1,669,997
Van Buren	668,297	656,652	33,622	2,398	5,411,317	2,010,354
Wapello	1,481,601	906,561	60,663	3,381	9,305,291	3,231,574
Warren	939,957	912,942	72,774	3,299	8,390,197	4,065,574
Washington	1,230,892	994,632	58,017	3,852	10,071,731	5,599,275
Wayne	916,425	766,797	38,658	2,805	6,799,079	2,543,008
Webster	1,657,265	1,384,761	96,735	6,808	14,893,120	3,318,892
Winnebago	729,677	412,589	22,746	1,790	5,119,035	1,811,589
Winnesiek	1,085,545	666,409	37,428	2,412	8,001,402	3,475,105
Worth	4,295,445	1,303,032	158,756	4,527	25,066,624	6,263,659
Wright	682,546	469,709	25,836	1,828	5,009,227	1,765,659
Wright	1,029,044	1,001,842	68,006	3,920	9,500,766	1,997,584
Total	\$127,296,028	\$81,438,477	\$5,467,958	\$310,961	\$972,866,549	\$319,374,329

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

Assessed Actual and Taxable Value of Various Classes of Live Stock in Detail, as Reported and as Adjusted, for the Year 1917.

PART I—COLTS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair	1,682	\$ 36.71	\$ 50.00	37	\$ 61,744	\$ 84,100
Adams	1,407	33.60	50.00	49	47,280	70,350
Allamakee	1,166	49.00	50.00	5	57,154	58,300
Appanoose	1,524	45.00	50.00	12	68,404	76,200
Audubon	1,336	53.34	53.34		71,268	71,268
Benton	2,162	47.40	50.00	6	102,420	108,100
Black Hawk	1,538	50.31	50.31		76,280	76,280
Boone	1,626	50.29	50.29		81,768	81,768
Bremer	1,083	42.55	50.00	18	46,077	54,150
Buchanan	1,622	49.87	50.00	5	80,884	81,100
Buena Vista	1,180	44.60	50.00	13	53,026	59,450
Butler	1,650	42.54	50.00	18	70,200	82,500
Calhoun	1,596	52.27	52.27		83,424	83,424
Carroll	1,503	70.27	70.27		74,410	74,410
Cass	1,668	48.25	50.00	5	81,937	84,900
Cedar	1,604	52.72	52.72		84,568	84,568
Cerro Gordo	1,332	45.29	50.00	11	60,320	66,000
Cherokee	1,448	48.61	50.00	5	70,420	72,400
Chickasaw	1,606	47.91	50.00	5	76,956	80,300
Clarke	1,301	45.23	50.00	11	58,836	65,000
Clay	1,305	50.04	50.04		68,317	68,317
Clayton	1,708	57.57	57.57		98,342	98,342
Clinton	1,762	46.75	50.00	7	82,371	88,100
Crawford	1,418	53.96	53.96		76,547	76,547
Dallas	1,850	44.63	50.00	13	82,572	92,500
Davis	1,510	41.05	50.00	22	76,376	75,500
Decatur	1,646	34.18	50.00	47	53,756	82,500
Delaware	1,328	44.75	50.00	12	59,429	66,400
Des Moines	1,010	52.95	52.95		53,478	53,478
Dickinson	798	46.72	50.00	8	37,290	39,900
Dubuque	1,163	50.52	50.52		58,700	58,700
Emmet	936	46.87	50.00	7	43,408	46,300
Payette	1,818	48.36	50.00	5	87,922	90,500
Floyd	1,204	40.20	50.00	25	48,410	60,300
Franklin	1,569	39.74	50.00	26	61,996	78,000
Fremont	940	42.83	50.00	17	40,600	47,000
Greene	1,741	43.91	50.00	14	76,448	87,600
Grundy	1,411	49.72	50.00	5	70,160	76,500
Guthrie	1,722	43.46	50.00	16	74,898	86,100
Hamilton	1,813	44.23	50.00	14	80,190	90,600
Hancock	1,475	44.13	50.00	14	65,104	73,700
Hardin	1,562	40.02	50.00	25	62,518	78,100
Harrison	1,145	44.21	50.00	14	50,720	57,200
Henry	1,428	45.93	50.00	9	65,592	71,400
Howard	1,314	44.00	50.00	14	58,428	69,700
Humboldt	930	47.32	50.00	6	44,612	46,500
Ida	950	48.00	50.00	5	45,912	47,600
Iowa	1,428	55.49	55.49		79,252	79,252
Jackson	1,229	47.58	50.00	6	58,476	61,400
Jasper	2,192	45.80	50.00	9	100,587	109,600
Jefferson	1,255	32.25	50.00	56	40,497	62,700
Johnson	1,768	45.38	50.00	11	77,514	85,400
Jones	1,482	50.23	50.33		74,595	74,595
Keokuk	1,968	53.63	53.63		104,368	104,368
Kossuth	2,435	47.90	50.00	5	116,784	121,700

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lee	1,172	46.48	50.00	8	54,472	58,600
Lincoln	1,664	47.78	50.00	5	79,517	83,300
Louis	1,069	46.78	50.00	8	50,004	53,450
Lyon	1,311	39.30	50.00	28	51,524	65,550
Lyon	1,288	48.20	50.00	5	62,084	64,400
Madison	1,656	45.64	50.00	10	75,572	82,800
Madaska	1,906	52.60	52.60		100,316	100,316
Marion	1,579	44.96	50.00	12	69,593	78,050
Marshall	1,792	48.11	50.00	5	86,220	89,000
Mills	965	42.13	50.00	19	40,656	48,250
Mitchell	1,072	47.66	50.00	5	51,092	53,600
Monona	1,131	44.03	50.00	14	49,800	56,550
Monroe	1,184	50.19	50.19		59,427	59,427
Montgomery	982	47.78	50.00	5	46,930	49,100
Muscatine	961	44.94	50.00	12	43,188	48,050
O'Brien	1,584	48.00	50.00	5	76,208	79,200
Oscola	967	47.75	50.00	5	46,188	48,350
Page	1,710	49.84	50.00	5	85,230	85,500
Palo Alto	1,302	50.38	50.38		65,652	65,652
Plymouth	1,995	40.70	50.00	23	81,208	99,750
Pocahontas	1,419	47.80	50.00	5	67,726	70,950
Polk	1,505	49.78	50.00	5	74,919	75,050
Pottawattamie	1,680	50.40	50.40		84,688	84,688
Poweshiek	1,932	40.06	50.00	25	77,398	96,000
Ringgold	1,923	40.60	50.00	23	78,176	96,150
Sac	1,467	48.07	50.00	5	70,524	73,350
Scott	786	49.94	50.00	5	39,255	39,300
Shelby	1,537	48.04	50.00	5	73,832	76,850
Sioux	2,002	40.05	50.00	25	80,176	100,100
Story	1,822	36.54	50.00	37	66,584	91,100
Tama	1,937	54.81	54.81		106,178	106,178
Taylor	2,051	45.42	50.00	16	89,068	102,550
Union	1,475	38.44	50.00	31	56,702	73,750
Van Buren	1,339	46.53	50.00	8	62,304	66,950
Wapello	1,027	42.90	50.00	17	44,072	51,350
Warren	1,835	48.43	50.00	5	88,864	91,750
Washington	1,476	41.51	50.00	21	61,274	73,800
Wayne	2,906	29.81	50.00	26	79,858	100,300
Webster	1,597	50.05	50.05		79,936	79,936
Winneshiek	915	50.00	50.00		45,750	45,750
Woodbury	1,694	48.30	50.00	5	81,836	84,700
Worth	1,751	40.33	50.00	24	70,624	87,550
Wright	781	44.44	50.00	13	34,706	39,050
Wright	1,643	39.82	50.00	26	65,435	82,150
Total	146,066				\$ 6,732,231	\$ 7,367,124

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART II—COLTS TWO YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,774	\$ 61.51	\$ 75.00	22	\$ 109,236	\$ 132,050
Adams	1,370	56.07	75.00	34	76,810	102,750
Allamore	1,405	73.52	75.00	5	103,299	105,373
Appanoose	1,479	64.00	75.00	18	94,627	110,925
Arden	1,322	79.59	79.59		105,188	105,188
Benton	2,186	55.27	75.27		164,544	164,544
Black Hawk	1,513	78.86	78.86		119,319	119,319
Boone	1,640	72.14	75.00	5	118,954	123,675
Bremer	1,273	69.85	75.00	24	77,459	95,475
Buchanan	1,480	75.02	75.02		112,038	112,038
Buena Vista	1,107	71.39	75.00	6	79,020	83,025
Butler	1,197	65.73	75.00	15	118,156	131,775
Ca'houn	1,370	74.12	75.00	5	110,810	115,300
Carroll	1,530	70.27	75.00	7	108,147	115,425
Cass	1,504	72.01	75.00	5	108,308	112,800
Cedar	1,670	89.63	89.63		134,660	134,660
Cerro Gordo	1,324	64.01	75.00	18	84,742	90,300
Cherokee	1,408	72.22	75.00	5	106,244	109,100
Chickasaw	1,461	75.63	75.63		111,221	111,221
Clarke	1,401	68.33	75.00	10	95,730	105,675
Clay	1,332	74.62	75.00	5	100,894	101,400
Clayton	1,964	79.20	79.20		155,545	155,545
Clinton	1,802	72.14	75.00	5	129,997	135,190
Crawford	1,364	82.54	82.54		112,368	112,368
Dallas	1,761	72.63	75.00	5	127,949	132,075
Davis	1,502	61.25	75.00	22	108,208	112,650
Decatur	1,658	52.16	75.00	44	86,480	124,350
Delaware	1,295	72.30	75.00	5	93,640	97,125
Des Moines	1,090	80.46	80.46		85,290	85,290
Dickinson	845	77.37	77.37		65,378	65,378
Dubuque	1,284	75.36	75.36		96,738	96,738
Emmet	921	68.24	75.00	10	62,856	69,675
Fayette	2,022	76.68	76.68		155,816	155,816
Floyd	1,304	67.30	75.00	12	87,764	97,800
Franklin	1,640	69.29	75.00	25	98,714	121,000
Fremont	906	61.22	75.00	22	59,432	72,690
Greene	1,835	71.55	75.00	5	131,302	137,625
Grundy	1,349	74.97	75.00	5	101,144	101,175
Guthrie	1,816	59.50	75.00	26	108,945	136,290
Hamilton	1,752	67.87	75.00	11	118,998	124,600
Hancock	1,500	70.89	75.00	6	106,280	113,125
Hardin	1,430	60.00	75.00	25	85,610	107,525
Harrison	1,171	68.29	75.00	10	79,492	87,825
Henry	1,310	72.91	75.00	5	95,508	98,250
Howard	1,224	64.78	75.00	16	79,292	91,800
Humboldt	912	71.57	75.00	5	65,342	68,675
Ida	972	80.00	80.00		77,688	77,688
Iowa	1,372	62.26	75.00	21	86,692	117,900
Jackson	1,413	69.73	75.00	8	98,530	105,975
Jasper	2,284	69.24	75.00	9	158,125	171,300
Jefferson	1,376	49.00	75.00	55	67,594	98,250
Johnson	1,663	74.80	75.00	5	124,399	124,725
Jones	1,480	74.67	75.00	5	110,214	111,000
Keeokuk	2,207	75.11	75.11		168,628	168,628
Kossuth	2,392	74.41	75.00	5	178,400	179,400
Lee	1,624	64.65	75.00	17	104,900	121,800
Linn	1,754	78.53	78.53		139,752	139,752

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	1,148	75.46	75.46		86,636	86,636
Lucas	1,292	64.55	75.00	17	83,494	96,900
Lyon	1,329	68.49	75.00	10	91,592	100,424
Madison	1,648	65.26	75.00	15	107,544	123,600
Mahaska	1,894	75.69	75.69		143,275	143,275
Marion	1,534	62.51	75.00	20	100,288	114,300
Marshall	1,908	73.65	75.00	5	139,322	143,100
Mills	866	58.51	75.00	29	51,364	67,125
Mitchell	1,113	71.29	75.00	6	79,345	83,475
Monona	1,121	67.28	75.00	12	75,536	84,075
Monroe	1,146	68.49	75.00	10	78,490	85,560
Montgomery	946	71.27	75.00	6	67,289	70,950
Muscatine	988	65.18	75.00	16	65,048	74,690
O'Brien	1,091	72.04	75.00	5	121,816	126,825
Oceola	985	71.90	75.00	5	70,832	78,875
Page	1,591	78.89	78.89		125,554	125,554
Palo Alto	1,396	73.73	75.00	5	87,716	90,450
Plymouth	1,944	65.86	75.00	18	123,796	145,800
Pocahontas	1,370	70.12	75.00	7	96,057	105,750
Polk	1,465	74.41	75.00	5	109,013	109,875
Pottawattamie	1,818	74.76	75.00	5	135,920	136,350
Poweshiek	1,821	64.90	75.00	16	118,179	136,575
Ringgold	1,738	61.45	75.00	23	106,190	129,000
Sac	1,600	75.85	75.85		113,020	113,020
Scott	784	71.54	75.00		56,085	68,800
Shelby	1,650	68.27	75.00	10	112,640	123,750
Sioux	1,840	60.06	75.00	25	111,652	138,675
Story	1,748	52.27	75.00	44	92,370	131,100
Tama	2,058	77.45	77.45		159,400	159,400
Taylor	1,885	63.65	75.00	18	128,388	148,575
Union	1,312	59.22	75.00	24	73,894	96,400
Van Buren	1,318	67.09	75.00	12	88,424	98,800
Wapello	1,173	59.00	75.00	28	69,224	87,915
Warren	1,927	69.62	75.00	8	134,154	144,525
Washington	1,656	61.39	75.00	23	101,678	124,200
Wayne	1,831	69.13	75.00	25	119,100	137,225
Webster	1,880	74.07	74.07		117,487	117,487
Winnebago	1,022	75.00	75.00		76,650	76,650
Winneshek	1,888	68.18	75.00	11	128,724	141,600
Woodbury	1,500	64.24	75.00	17	100,380	117,000
Worth	823	72.44	75.00	5	69,619	61,725
Wright	1,545	59.57	75.00	26	92,041	115,875
Total	147,692				\$ 10,249,369	\$ 11,149,628

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART III—HORSES THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair.....	8,306	\$ 97.32	\$ 97.32	—	\$ 808,383	\$ 808,383
Adams.....	6,210	75.60	96.00	27	469,482	599,160
Allamakee.....	6,946	81.55	96.00	18	566,478	666,816
Appanoose.....	6,746	82.00	96.00	18	555,352	647,016
Audubon.....	7,993	94.67	96.00	5	748,248	758,688
Benton.....	13,075	100.47	100.47	—	1,313,650	1,313,650
Black Hawk.....	8,708	99.30	99.30	—	864,625	864,625
Boone.....	9,744	98.58	98.58	—	960,549	960,549
Bremer.....	8,133	80.89	96.00	19	657,876	780,738
Buchanan.....	8,160	98.63	98.63	—	804,910	804,910
Buena Vista.....	10,294	86.53	96.00	11	890,754	988,404
Butler.....	9,688	95.28	96.00	5	923,136	930,048
Calhoun.....	10,173	95.44	96.00	5	973,910	976,688
Carroll.....	9,465	86.05	96.00	12	814,491	908,640
Cass.....	9,201	88.35	96.00	9	812,061	880,256
Cedar.....	10,318	106.49	106.49	—	1,068,812	1,068,812
Cerro Gordo.....	8,656	79.31	96.00	22	686,532	800,976
Cherokee.....	9,068	88.69	96.00	9	803,446	870,528
Chickasaw.....	7,080	95.74	96.00	5	677,865	679,680
Clarke.....	5,518	86.41	96.00	12	476,789	529,728
Clay.....	9,601	95.69	96.00	5	961,373	964,066
Clayton.....	10,433	92.37	96.00	5	963,733	1,001,568
Clinton.....	11,495	85.17	96.00	13	979,010	1,103,530
Crawford.....	11,640	98.36	98.36	—	1,144,955	1,144,955
Dallas.....	6,757	98.43	98.43	—	665,020	665,020
Davis.....	9,317	88.01	96.00	9	825,344	912,432
Decatur.....	7,025	72.08	96.00	34	506,380	674,400
Delaware.....	7,968	85.22	96.00	13	679,046	764,928
Des Moines.....	7,912	93.54	96.00	5	740,096	759,352
Dickinson.....	5,491	83.42	96.00	16	458,063	527,666
Dubuque.....	8,177	95.32	96.00	5	779,426	784,992
Emmet.....	5,744	93.69	96.00	5	548,176	551,424
Fayette.....	9,440	97.54	97.54	—	920,764	920,764
Floyd.....	7,871	80.94	96.00	19	637,927	756,336
Franklin.....	9,600	86.92	96.00	11	839,671	927,360
Fremont.....	7,486	77.40	96.00	25	579,428	718,656
Greene.....	9,303	87.85	96.00	10	817,288	863,988
Grundy.....	8,604	96.69	96.69	—	831,956	831,956
Guthrie.....	9,236	87.70	96.00	10	810,438	886,656
Hamilton.....	10,770	88.22	96.00	9	950,770	1,034,096
Hancock.....	8,694	83.50	96.00	15	725,942	834,624
Hardin.....	9,080	80.00	96.00	20	730,418	872,256
Harrison.....	11,464	85.87	96.00	12	957,063	1,100,544
Henry.....	6,773	107.60	107.60	—	728,790	728,790
Howard.....	6,541	76.02	96.00	27	497,268	627,606
Humboldt.....	7,325	91.17	96.00	6	666,862	703,200
Ida.....	7,319	104.00	104.00	—	761,280	761,280
Iowa.....	9,445	93.59	96.00	5	883,956	906,720
Jackson.....	7,061	90.45	96.00	7	687,333	739,696
Jasper.....	13,433	80.35	96.00	8	1,200,245	1,282,568
Jefferson.....	6,751	77.89	96.00	24	526,196	648,696
Johnson.....	10,540	93.25	96.00	5	982,870	1,011,840
Jones.....	7,888	97.42	97.42	—	768,466	768,466
Keokuk.....	10,173	98.21	98.21	—	999,148	999,148
Kossuth.....	15,147	90.29	96.00	7	1,367,696	1,454,112
Lee.....	6,949	85.52	96.00	13	594,313	667,104
Linn.....	13,184	89.28	96.00	8	1,177,122	1,305,624

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Louis.....	6,783	96.46	96.46	—	654,328	654,328
Lucas.....	5,652	80.77	96.00	19	456,552	542,592
Lyon.....	9,835	88.19	96.00	9	867,384	954,160
Madison.....	8,067	87.37	96.00	10	757,238	832,032
Mahaska.....	9,463	96.00	96.00	—	908,846	908,846
Marion.....	8,460	88.41	96.00	10	770,876	812,160
Marshall.....	10,064	93.66	96.00	5	942,596	966,144
Mills.....	8,179	79.18	96.00	22	640,760	785,184
Mitchell.....	7,259	83.38	96.00	16	603,644	694,944
Monona.....	10,320	88.20	96.00	9	910,232	980,720
Monroe.....	5,110	97.03	97.03	—	495,858	495,858
Montgomery.....	6,717	78.54	96.00	23	527,594	644,882
Muscataine.....	7,641	90.77	96.00	6	693,556	733,536
O'Brien.....	9,368	92.09	96.00	5	862,658	899,328
Oceola.....	6,409	88.10	96.00	9	564,674	615,264
Pack.....	8,766	101.07	101.07	—	886,026	886,026
Palo Alto.....	8,338	90.02	96.00	7	750,611	800,448
Plymouth.....	14,638	82.16	96.00	17	1,202,788	1,405,248
Pocahontas.....	10,140	86.79	96.00	11	879,662	973,440
Polk.....	11,878	91.94	96.00	5	1,092,064	1,140,288
Pottawattamie.....	15,930	98.99	98.99	—	1,575,388	1,575,388
Poweshiek.....	10,379	82.26	96.00	17	853,822	996,384
Ringgold.....	7,493	84.14	96.00	15	627,458	719,328
Sac.....	9,660	96.03	96.03	—	927,712	927,712
Scott.....	9,060	96.44	96.44	—	873,704	873,704
Shelby.....	10,059	87.82	96.00	10	883,392	965,664
Sioux.....	14,260	80.13	96.00	20	1,142,700	1,368,970
Story.....	10,727	78.70	96.00	22	804,964	981,792
Tama.....	11,799	105.62	105.62	—	1,246,259	1,246,259
Taylor.....	8,806	90.03	96.00	7	792,696	845,280
Union.....	6,085	76.28	96.00	26	464,152	584,160
Van Buren.....	6,204	94.12	96.00	5	583,956	595,584
Wapello.....	6,437	83.70	96.00	15	538,720	617,652
Warren.....	9,095	93.07	96.00	5	846,434	873,120
Washington.....	9,726	71.25	96.00	35	693,049	933,696
Wayne.....	8,054	82.14	96.00	17	661,564	773,184
Weaver.....	12,024	93.40	96.00	5	1,123,071	1,154,304
Winnebago.....	6,721	91.00	96.00	6	611,611	645,216
Winnehoek.....	9,744	88.68	96.00	9	864,132	937,424
Woodbury.....	14,732	80.13	96.00	20	1,180,552	1,414,272
Worth.....	6,681	85.31	96.00	13	569,963	641,376
Wright.....	10,003	71.10	96.00	26	713,388	960,288
Total.....	591,896	—	—	—	\$ 79,749,007	\$ 86,347,861

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART IV—STALLIONS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair.....	41	\$441.61	\$441.61	—	\$ 18,106	\$ 18,106
Adams.....	72	228.45	400.00	76	15,448	28,800
Allamakee.....	54	277.85	400.00	44	15,080	31,600
Appanoose.....	80	259.00	400.00	55	20,695	32,000
Audubon.....	47	345.70	400.00	16	16,248	18,800
Benton.....	56	486.80	486.80	—	27,200	27,200
Black Hawk.....	52	366.40	400.00	10	19,054	20,800
Boone.....	85	294.99	400.00	33	25,074	34,000
Bremer.....	40	267.65	400.00	50	10,706	16,000
Buchanan.....	61	300.20	400.00	34	18,418	24,400
Buena Vista.....	47	250.47	400.00	60	11,772	18,800
Butler.....	59	324.27	400.00	24	19,132	23,600
Calhoun.....	90	350.34	400.00	15	29,420	36,000
Carroll.....	64	253.65	400.00	57	16,399	25,600
Cass.....	97	250.75	400.00	60	24,274	38,800
Cedar.....	70	280.05	400.00	43	19,604	28,000
Cerro Gordo.....	63	243.88	400.00	65	15,364	25,200
Cherokee.....	76	330.39	400.00	22	25,110	30,400
Chickasaw.....	52	420.11	420.11	—	21,846	21,846
Clarke.....	60	269.85	400.00	49	16,191	24,000
Clay.....	58	270.48	400.00	48	15,688	23,200
Clayton.....	68	283.94	400.00	41	19,310	27,200
Clinton.....	59	268.40	400.00	50	15,836	23,600
Crawford.....	71	280.81	400.00	43	19,938	28,400
Dallas.....	114	244.95	400.00	64	27,924	45,600
Davis.....	75	276.20	400.00	45	20,722	30,000
Decatur.....	82	321.61	400.00	81	18,172	32,800
Delaware.....	89	545.25	545.25	—	48,528	48,528
Des Moines.....	54	249.52	400.00	61	13,474	21,600
Dickinson.....	76	228.00	400.00	76	17,328	30,400
Dubuque.....	39	350.51	400.00	15	13,670	15,600
Emmet.....	41	242.63	400.00	65	9,948	16,400
Fayette.....	62	245.70	400.00	63	15,232	24,800
Floyd.....	52	259.88	400.00	54	13,514	20,800
Franklin.....	70	225.40	400.00	78	15,778	28,000
Fremont.....	60	171.93	400.00	46	10,316	24,000
Greene.....	71	301.69	400.00	33	21,420	28,400
Grundy.....	62	297.16	400.00	35	18,424	24,800
Guthrie.....	65	273.80	400.00	47	17,736	26,000
Hamilton.....	45	301.20	400.00	33	13,554	18,000
Hancock.....	56	339.25	400.00	18	18,988	22,400
Hardin.....	85	224.60	400.00	79	19,100	34,000
Harrison.....	60	213.43	400.00	88	12,800	24,000
Henry.....	62	262.07	400.00	53	16,248	24,800
Howard.....	35	237.48	400.00	69	8,312	14,000
Humboldt.....	43	335.81	400.00	20	14,440	17,200
Ida.....	43	420.00	420.00	—	18,100	18,100
Iowa.....	79	252.45	400.00	59	19,944	31,000
Jackson.....	50	290.12	400.00	38	14,506	20,000
Jasper.....	109	334.33	400.00	20	36,396	43,600
Jefferson.....	67	244.50	400.00	64	16,402	26,800
Johnson.....	134	230.44	400.00	70	31,683	53,000
Jones.....	57	293.34	400.00	37	16,720	22,800
Keokuk.....	123	301.73	400.00	33	37,112	49,200
Kossuth.....	90	266.80	400.00	50	24,012	36,000

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lee.....	57	223.54	400.00	79	12,742	22,800
Linn.....	110	398.38	400.00	5	43,052	44,000
Louisa.....	70	269.60	400.00	49	18,872	28,000
Lucas.....	108	281.91	400.00	42	30,448	43,200
Lyon.....	48	314.83	400.00	28	15,112	19,200
Madison.....	84	220.72	400.00	82	18,540	33,600
Mahaska.....	118	331.50	400.00	21	39,112	47,200
Marion.....	69	243.57	400.00	65	16,344	27,600
Marshall.....	60	284.00	400.00	41	17,010	24,000
Mills.....	71	236.70	400.00	70	16,804	28,400
Mitchell.....	46	259.96	400.00	54	11,958	18,400
Monona.....	39	319.00	400.00	26	12,432	15,600
Monroe.....	39	225.79	400.00	78	8,800	15,600
Montgomery.....	55	270.98	400.00	48	14,904	22,000
Muscataine.....	45	260.27	400.00	54	11,712	18,000
O'Brien.....	44	408.00	408.00	—	17,952	17,952
Oseola.....	39	264.20	400.00	62	10,392	15,600
Page.....	63	339.17	400.00	18	21,368	25,200
Palo Alto.....	45	347.68	400.00	16	14,568	18,000
Plymouth.....	71	237.22	400.00	77	16,140	28,400
Pocahontas.....	98	220.50	400.00	82	21,612	39,200
Polk.....	104	265.10	400.00	51	27,580	41,600
Pottawattamie.....	96	232.83	400.00	72	22,352	38,400
Poweshiek.....	65	258.60	400.00	55	16,808	26,000
Ringgold.....	95	231.78	400.00	73	23,063	38,000
Sac.....	83	349.01	400.00	15	28,968	33,200
Scott.....	32	303.60	400.00	32	9,715	12,800
Shelby.....	69	286.90	400.00	40	19,796	27,600
Sioux.....	73	301.60	400.00	33	22,020	29,200
Story.....	102	276.31	400.00	45	28,184	40,800
Tama.....	99	357.13	400.00	13	35,356	39,600
Taylor.....	118	223.52	400.00	79	26,376	47,200
Union.....	88	208.52	400.00	92	18,452	35,200
Van Buren.....	63	242.67	400.00	65	15,288	25,200
Wapello.....	58	213.60	400.00	88	12,392	23,200
Warren.....	94	254.30	400.00	58	23,904	37,600
Washington.....	93	188.43	400.00	113	17,524	37,200
Wayne.....	59	244.23	400.00	64	14,410	23,600
Webster.....	61	247.78	400.00	62	15,115	24,400
Winnebago.....	47	272.94	400.00	47	12,828	18,800
Winneshek.....	47	369.88	400.00	30	14,564	18,800
Woodbury.....	74	333.50	400.00	20	24,688	29,600
Worth.....	29	276.24	400.00	45	8,011	11,600
Wright.....	68	202.94	400.00	98	13,800	27,200
Total.....	6,708	—	—	—	\$ 1,898,427	\$ 2,728,992

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART V—HORSES OF ALL AGES.

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair	11,803	\$ 84.00	\$ 88.00	\$ 997,409	\$ 1,042,639
Adams	9,059	67.00	88.00	610,020	798,000
Allamakee	9,571	77.00	89.00	742,011	852,091
Appanoose	9,829	76.00	88.00	739,078	866,741
Audubon	10,608	89.00	89.00	940,952	953,944
Benton	17,479	92.00	92.00	1,607,880	1,613,560
Black Hawk	11,811	92.00	91.00	1,079,278	1,081,024
Boone	13,104	91.00	91.00	1,186,345	1,199,992
Bremer	10,529	75.00	90.00	792,118	946,303
Buchanan	11,323	90.00	90.00	1,016,248	1,022,446
Buena Vista	12,637	82.00	91.00	1,034,578	1,149,679
Butler	13,194	86.00	89.00	1,130,604	1,170,923
Calhoun	13,435	90.00	91.00	1,203,564	1,214,232
Carroll	12,571	81.00	89.00	1,013,408	1,124,075
Cass	12,500	82.00	89.00	1,027,450	1,119,706
Cedar	13,662	98.00	90.00	1,337,644	1,346,946
Cerro Gordo	11,375	74.00	90.00	846,958	1,022,076
Cherokee	12,060	83.00	89.00	1,005,220	1,073,428
Chickasaw	10,231	88.00	87.00	889,588	894,747
Clarke	8,280	78.00	87.00	647,546	723,853
Clay	11,776	88.00	90.00	1,046,272	1,057,013
Clayton	14,173	87.00	90.00	1,236,930	1,282,655
Clinton	15,118	80.00	89.00	1,207,214	1,350,370
Crawford	14,493	96.00	94.00	1,354,028	1,362,490
Dallas	13,042	81.00	91.00	1,063,980	1,182,007
Davis	9,844	88.00	90.00	871,026	883,170
Decatur	10,411	64.00	88.00	664,788	913,850
Delaware	10,680	82.00	91.00	880,643	976,961
Des Moines	10,036	89.00	91.00	892,308	919,920
Dickinson	7,210	80.00	92.00	578,069	662,734
Dubuque	10,063	89.00	90.00	948,614	956,110
Emmet	7,632	87.00	89.00	664,382	683,199
Fayette	13,352	88.00	89.00	1,179,734	1,192,280
Floyd	10,441	75.00	90.00	787,615	935,378
Franklin	12,980	79.00	89.00	1,016,159	1,156,360
Fremont	9,452	73.00	91.00	689,236	862,106
Greene	12,950	81.00	89.00	1,046,458	1,146,163
Grundy	11,426	89.00	90.00	1,021,684	1,028,481
Guthrie	12,839	89.00	88.00	1,012,017	1,124,956
Hamilton	14,386	81.00	88.00	1,163,420	1,267,546
Hancock	11,734	79.00	89.00	917,014	1,045,949
Hardin	12,163	74.00	90.00	897,646	1,091,606
Harrison	13,840	80.00	92.00	1,096,991	1,269,619
Henry	9,573	95.00	96.00	906,144	923,246
Howard	9,014	70.00	88.00	628,300	794,436
Humboldt	9,211	86.00	91.00	799,656	885,375
Ida	9,293	97.00	97.00	902,980	905,018
Iowa	12,524	86.00	91.00	1,081,244	1,135,472
Jackson	10,293	83.00	89.00	859,045	917,121
Jasper	18,018	83.00	90.00	1,495,363	1,614,068
Jefferson	9,449	69.00	89.00	659,659	840,846
Johnson	14,045	87.00	91.00	1,216,466	1,275,565
Jones	10,907	90.00	90.00	970,295	976,861
Keokuk	14,501	90.00	91.00	1,308,656	1,320,744
Kossuth	20,064	84.00	89.00	1,686,492	1,791,262
Lee	9,802	79.00	89.00	766,517	870,294
Linn	16,712	85.00	91.00	1,430,443	1,523,616
Louisa	9,070	89.00	91.00	809,830	822,404

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Lucas	8,363	74.00	89.00	621,928	748,242
Lyon	12,510	83.00	91.00	1,036,172	1,138,184
Madison	12,055	79.00	89.00	958,894	1,072,032
Mahaska	13,381	89.00	90.00	1,191,650	1,199,638
Marion	11,632	82.00	89.00	957,069	1,033,010
Marshall	13,824	86.00	88.00	1,185,158	1,222,844
Mills	10,114	74.00	92.00	750,584	928,959
Mitchell	9,470	79.00	90.00	746,039	850,419
Monona	12,611	85.00	90.00	1,048,000	1,136,945
Monroe	7,479	86.00	88.00	642,581	656,835
Montgomery	8,700	76.00	90.00	656,718	786,882
Muscatine	9,645	84.00	91.00	813,504	874,516
O'Brien	12,687	84.00	88.00	1,078,634	1,123,306
Osceola	8,400	82.00	90.00	691,996	753,080
Page	12,130	92.00	93.00	1,118,178	1,122,280
Palo Alto	10,891	84.00	90.00	918,547	974,550
Plymouth	18,648	76.00	90.00	1,423,932	1,679,198
Pocahontas	13,027	82.00	91.00	1,065,057	1,186,340
Polk	14,952	87.00	91.00	1,303,516	1,366,813
Pottawattamie	19,524	93.00	94.00	1,818,348	1,834,826
Potosi	14,197	75.00	88.00	1,066,207	1,255,560
Ringgold	11,239	74.00	87.00	834,887	983,078
Sac	12,700	90.00	90.00	1,140,224	1,147,282
Scott	10,662	92.00	92.00	978,759	984,604
Shelby	13,315	82.00	90.00	1,089,660	1,193,864
Sioux	18,184	74.00	90.00	1,355,948	1,636,935
Story	13,899	71.00	90.00	992,102	1,244,792
Tama	15,893	97.00	98.00	1,547,193	1,551,437
Taylor	12,959	80.00	88.00	1,035,048	1,143,905
Union	8,960	68.00	88.00	613,200	791,510
Van Buren	8,924	84.00	88.00	749,972	786,584
Wapello	8,695	76.00	90.00	664,408	780,477
Warren	12,951	84.00	89.00	1,093,356	1,146,965
Washington	12,951	67.00	90.00	873,525	1,168,896
Wayne	11,950	72.00	87.00	865,932	1,034,409
Webster	15,268	87.00	90.00	1,335,609	1,376,127
Winnebago	8,705	86.00	90.00	746,839	786,416
Winnesiek	13,373	81.00	88.00	1,089,256	1,182,524
Woodbury	18,117	76.00	91.00	1,376,244	1,648,422
Worth	8,314	81.00	91.00	672,299	753,751
Wright	13,259	67.00	89.00	884,664	1,185,513
Total	1,192,682			\$ 98,629,634	\$ 107,593,605

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART VI—MULES.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair.....	1,161	\$ 95.11	\$100.00	6	\$ 104,721	\$ 110,100
Adams.....	1,071	77.17	100.00	30	82,656	107,100
Allamakee.....	133	81.13	100.00	24	10,791	13,300
Appanoose.....	951	74.00	100.00	36	73,060	95,100
Audubon.....	353	99.63	100.00	5	35,172	35,300
Benton.....	568	106.10	106.10	-----	60,224	60,224
Black Hawk.....	260	89.36	100.00	12	23,233	26,000
Boone.....	788	90.75	100.00	11	66,975	73,800
Bremer.....	144	73.73	100.00	36	10,618	14,400
Buchanan.....	456	86.50	100.00	16	39,446	45,900
Buena Vista.....	547	86.49	100.00	16	47,310	54,700
Butler.....	303	94.12	100.00	7	28,520	30,300
Calhoun.....	630	98.17	100.00	5	61,852	63,000
Carroll.....	558	83.43	100.00	20	46,556	55,800
Cass.....	1,236	98.05	100.00	5	121,196	123,600
Cedar.....	810	98.76	100.00	5	80,000	81,000
Cerro Gordo.....	269	82.82	100.00	21	22,278	26,900
Cherokee.....	353	84.30	100.00	19	29,766	35,300
Chickasaw.....	101	97.76	100.00	5	9,874	10,100
Clarke.....	646	88.15	100.00	14	56,944	64,600
Clay.....	291	89.18	100.00	13	26,054	29,100
Clayton.....	87	71.58	100.00	40	6,228	8,700
Clinton.....	289	81.95	100.00	23	23,684	28,900
Crawford.....	820	105.20	105.20	-----	86,267	86,267
Dallas.....	856	88.10	100.00	14	75,416	85,600
Davis.....	641	94.82	100.00	6	60,790	64,100
Decatur.....	903	65.14	100.00	54	58,820	90,300
Delaware.....	198	85.34	100.00	18	16,898	19,800
Des Moines.....	397	97.77	100.00	5	38,813	39,700
Dickinson.....	264	94.12	100.00	7	24,850	26,400
Dubuque.....	150	100.13	100.13	-----	15,020	15,020
Emmet.....	283	85.18	100.00	18	24,106	28,300
Fayette.....	250	84.20	100.00	15	21,050	25,000
Floyd.....	193	74.25	100.00	35	14,330	19,300
Franklin.....	274	85.85	100.00	17	23,522	27,400
Fremont.....	1,895	90.03	100.00	10	172,516	189,500
Greene.....	525	87.64	100.00	15	46,010	52,500
Grundy.....	312	98.78	100.00	5	30,820	31,200
Guthrie.....	716	83.50	100.00	20	59,529	71,600
Hamilton.....	614	86.04	100.00	17	52,832	61,400
Hancock.....	225	81.48	100.00	23	18,532	22,500
Hardin.....	412	79.60	100.00	26	32,790	41,200
Harrison.....	1,094	85.45	100.00	18	144,758	169,400
Henry.....	555	107.62	107.62	-----	59,728	59,728
Howard.....	123	74.90	100.00	34	9,212	12,300
Humboldt.....	421	80.50	100.00	25	33,892	42,100
Ida.....	556	103.00	103.00	-----	57,164	57,164
Iowa.....	977	92.44	100.00	9	90,452	97,700
Jackson.....	243	89.10	100.00	13	21,650	24,300
Jasper.....	797	92.60	100.00	8	73,800	79,700
Jefferson.....	316	70.00	100.00	43	22,219	31,600
Johnson.....	997	95.88	100.00	5	95,596	99,700
Jones.....	402	80.94	100.00	24	32,538	40,200
Keokuk.....	1,059	98.77	100.00	5	106,712	105,000
Kossuth.....	585	91.98	100.00	9	53,808	58,500

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lee.....	661	80.47	100.00	25	53,193	66,100
Linn.....	673	97.59	100.00	5	64,782	67,300
Louisia.....	334	100.09	100.09	-----	38,434	38,434
Lucas.....	811	75.00	100.00	34	60,828	81,100
Lyon.....	106	90.34	100.00	11	9,576	10,600
Madison.....	896	78.15	100.00	28	70,022	89,600
Mahaska.....	1,040	98.40	100.00	9	102,420	104,000
Marion.....	700	92.03	100.00	9	63,434	70,000
Marshall.....	639	98.35	100.00	5	62,848	63,900
Mills.....	1,202	88.19	100.00	14	106,600	120,200
Mitchell.....	149	87.93	100.00	14	13,102	14,900
Monona.....	1,419	86.00	100.00	17	122,176	141,900
Monroe.....	630	99.30	100.00	5	62,536	63,000
Montgomery.....	1,153	85.55	100.00	17	98,656	115,300
Muscatine.....	603	90.68	100.00	11	54,680	60,300
O'Brien.....	309	91.61	100.00	10	28,308	30,900
Osceola.....	146	86.70	100.00	16	12,658	14,600
Page.....	1,473	100.92	100.92	-----	148,719	148,719
Palo Alto.....	348	79.63	100.00	26	27,712	34,800
Plymouth.....	572	81.53	100.00	23	46,636	57,200
Pocahontas.....	569	88.30	100.00	14	52,886	59,900
Polk.....	1,152	98.10	100.00	5	113,110	115,200
Pottawattamie.....	2,581	108.71	108.71	-----	280,592	280,592
Poweshiek.....	840	79.64	100.00	26	66,896	84,000
Ringgold.....	1,378	81.34	100.00	23	112,083	137,800
Sac.....	663	99.67	100.00	5	66,084	66,300
Scott.....	491	97.49	100.00	5	47,868	49,100
Shelby.....	371	86.83	100.00	16	49,580	57,100
Sioux.....	359	80.25	100.00	25	28,808	35,900
Story.....	819	69.15	100.00	45	56,636	81,900
Tama.....	519	94.47	100.00	6	49,020	51,900
Taylor.....	1,284	86.26	100.00	16	110,756	128,400
Union.....	744	66.93	100.00	50	49,796	74,400
Van Buren.....	649	76.86	100.00	31	49,880	64,900
Wapello.....	692	87.25	100.00	15	52,528	60,200
Warren.....	652	89.12	100.00	13	58,104	65,200
Washington.....	974	83.25	100.00	21	81,194	97,400
Wayne.....	1,175	82.32	100.00	22	96,728	117,500
Webster.....	697	87.49	100.00	15	60,937	69,700
Winnebago.....	163	90.00	100.00	12	14,670	16,300
Winneshek.....	109	82.15	100.00	22	8,954	10,900
Woodbury.....	1,245	86.00	100.00	17	107,172	124,500
Worth.....	140	88.28	100.00	14	12,359	14,000
Wright.....	486	66.81	100.00	50	32,474	48,600
Total.....	63,345	-----	-----	-----	\$ 5,638,993	\$ 6,371,948

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART VII—CATTLE IN FEEDING.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair.....	543	\$ 59.72	\$ 60.00	5	32,432	32,580
Adams.....	646	61.89	61.89		39,980	39,980
Allamakee.....	34	20.58	60.00	193	700	2,040
Appanoose.....	230	58.00	60.00	5	12,789	13,200
Audubon.....	1,611	59.77	60.00	5	96,304	96,660
Benton.....	2,709	55.76	60.00	8	151,056	162,340
Black Hawk.....	1,235	47.79	60.00	26	59,019	74,106
Boone.....	1,033	49.55	60.00	22	51,187	61,980
Bremer.....	66	46.73	60.00	29	3,084	3,960
Buchanan.....	742	52.94	60.00	14	39,386	44,320
Buena Vista.....	1,984	46.11	60.00	31	91,473	119,040
Butler.....	492	68.45	68.45		33,680	33,680
Calhoun.....	676	58.78	60.00	5	39,734	40,560
Carroll.....	1,172	43.52	60.00	38	51,002	70,320
Cass.....	3,266	48.07	60.00	25	157,008	195,960
Cedar.....	2,535	69.67	69.67		176,616	176,616
Cerro Gordo.....	2,461	42.69	60.00	41	105,061	147,660
Cherokee.....	3,297	49.23	60.00	22	162,325	197,820
Chickasaw.....	27	48.00	60.00	25	1,296	1,620
Clarke.....	452	61.94	61.94		27,968	27,968
Clay.....	2,584	38.78	60.00	55	100,232	155,040
Clayton.....	151	45.39	60.00	33	6,864	9,060
Clinton.....	6,186	42.51	60.00	42	262,966	361,160
Crawford.....	7,356	66.10	66.10		486,270	486,270
Dallas.....	4,112	52.33	60.00	15	215,216	246,720
Davis.....	132	51.10	60.00	18	7,960	7,920
Decatur.....	547	52.65	60.00	14	28,800	32,820
Delaware.....	296	44.67	60.00	35	13,224	17,760
Des Moines.....	1,022	72.80	72.80		75,133	75,133
Dickinson.....	543	34.93	60.00	72	18,972	32,580
Dubuque.....	317	48.01	60.00	25	15,220	19,020
Emmet.....	274	56.38	60.00	7	15,446	16,440
Fayette.....	326	55.70	60.00	8	18,236	19,560
Floyd.....	1,331	47.49	60.00	27	63,212	79,860
Franklin.....	2,557	50.80	60.00	19	129,911	153,420
Fremont.....	2,751	48.05	60.00	25	134,180	165,060
Greene.....	1,929	46.64	60.00	29	89,964	115,740
Grundy.....	1,181	50.96	60.00	18	60,184	70,860
Guthrie.....	1,252	47.40	60.00	27	59,356	75,120
Hamilton.....	1,178	44.70	60.00	35	52,666	70,680
Hancock.....	684	42.87	60.00	40	29,322	41,040
Hardin.....	1,551	33.35	60.00	80	61,630	93,000
Harrison.....	4,830	54.73	60.00	10	264,372	249,800
Henry.....	1,032	60.73	60.73		62,672	62,672
Howard.....						
Humboldt.....	2,500	47.83	60.00	26	122,452	153,600
Ida.....	4,939	44.00	60.00	37	216,824	296,340
Iowa.....	1,944	52.01	60.00	16	111,136	116,640
Jackson.....	846	53.69	60.00	12	45,423	50,760
Jasper.....	3,952	59.88	60.00	5	236,651	237,120
Jefferson.....	463	55.60	60.00	8	25,883	27,780
Johnson.....	2,535	63.84	63.84		161,839	161,839
Jones.....	1,130	47.09	60.00	28	53,218	67,800
Keokuk.....	1,624	78.08	78.08		116,828	116,828
Kossuth.....	1,432	55.45	60.00	9	78,904	85,380
Lee.....	477	43.81	60.00	37	20,896	28,620
Linn.....	1,076	63.42	63.42		68,244	68,244

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Louisa.....	1,502	72.26	72.26		108,546	108,546
Lucas.....	542	58.95	60.00	5	31,952	32,520
Lyon.....	422	33.92	60.00	77	14,316	25,320
Madison.....	1,555	56.97	60.00	6	88,584	93,300
Mahaska.....	1,658	47.50	60.00	27	78,766	99,480
Marion.....	833	54.97	60.00	10	41,572	49,980
Marshall.....	3,676	60.38	60.38		221,942	221,942
Mills.....	3,472	61.45	61.45		213,352	213,352
Mitchell.....	2,390	43.27	60.00	39	99,527	138,000
Monona.....	4,516	37.50	60.00	60	169,396	270,960
Monroe.....	239	59.80	60.00	5	13,294	14,340
Montgomery.....	3,690	49.48	60.00	22	182,614	221,400
Muscatine.....	2,237	60.01	60.01		134,240	134,240
O'Brien.....	1,466	47.37	60.00	27	69,450	87,960
Oceola.....	627	46.06	60.00	31	28,878	37,620
Page.....	2,407	61.97	61.97		149,174	149,174
Palo Alto.....	1,034	42.34	60.00	42	43,783	62,040
Plymouth.....	4,602	37.31	60.00	61	171,704	276,120
Pocahontas.....	1,776	51.30	60.00	17	91,188	106,560
Polk.....	1,940	62.23	62.23		120,730	120,730
Pottawattamie.....	11,591	53.13	60.00	13	616,896	695,460
Poweshiek.....	2,685	53.21	60.00	13	142,887	161,100
Ringgold.....	240	62.90	62.90		15,068	15,068
Sac.....	3,616	49.11	60.00	23	177,592	216,960
Scott.....	1,698	53.20	60.00	13	90,328	101,880
Shelby.....	4,278	44.20	60.00	36	189,082	256,680
Sioux.....	3,421	45.30	60.00	33	154,964	205,260
Story.....	2,579	49.87	60.00	21	128,624	154,740
Tama.....	2,572	48.39	60.00	24	124,463	154,320
Taylor.....	653	68.31	68.31		44,608	44,608
Union.....	427	68.82	68.82		29,388	29,388
Van Buren.....	174	48.81	60.00	23	8,492	10,440
Wapello.....	326	68.20	68.20		22,232	22,232
Warren.....	675	57.84	60.00	5	39,040	40,500
Washington.....	2,325	58.96	60.00	5	137,068	139,500
Wayne.....	383	48.72	60.00	24	18,662	22,980
Weber.....	735	41.02	60.00	47	30,150	44,100
Winnebago.....	242	54.71	60.00	10	13,240	14,520
Winneshek.....	108	46.74	60.00	29	5,048	6,480
Woodbury.....	6,852	30.24	60.00	99	207,080	401,120
Worth.....	665	53.18	60.00	13	35,362	39,900
Wright.....	1,171	35.36	60.00	70	42,729	70,260
Total.....	180,212				\$ 9,208,507	\$ 10,927,690

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART VIII—HEIFERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair.....	6,197	24.61	24.61		152,497	152,497
Adams.....	4,396	27.73	27.73		121,068	121,068
Allamakee.....	6,112	20.01	24.00	20	123,250	146,088
Appanoose.....	3,607	28.00	28.00		99,218	99,218
Audubon.....	5,437	28.74	28.74		156,280	156,280
Benton.....	7,328	23.63	24.00	5	173,132	175,872
Black Hawk.....	5,659	23.91	24.00	5	135,346	135,816
Boone.....	3,887	24.47	24.47		95,121	95,121
Bremer.....	4,623	21.21	24.00	14	98,082	110,952
Buehanan.....	5,093	24.13	24.13		122,992	122,992
Buena Vista.....	5,103	20.21	24.00	19	103,107	122,472
Butler.....	5,599	20.78	24.00	16	111,636	134,376
Calhoun.....	2,900	24.40	24.40		70,764	70,764
Carroll.....	5,278	24.34	24.34		128,445	128,445
Cass.....	5,384	27.29	27.29		146,943	146,943
Cedar.....	5,799	31.87	31.87		184,536	184,536
Cerro Gordo.....	4,516	20.65	24.00	17	93,248	108,284
Cherokee.....	5,180	20.17	24.00	19	104,480	124,320
Chickasaw.....	4,943	22.00	24.00	10	108,898	118,632
Clarke.....	3,340	24.61	24.61		82,206	82,206
Clay.....	4,942	22.18	24.00	9	109,620	118,608
Clayton.....	7,750	20.10	24.00	20	155,776	186,000
Clinton.....	6,346	23.63	24.00	5	149,981	152,304
Crawford.....	7,108	31.04	31.04		220,637	220,637
Dallas.....	3,711	24.42	24.42		90,632	90,632
Davis.....	3,631	27.76	27.76		100,797	100,797
Decatur.....	3,823	23.90	24.00	5	91,320	91,752
Delaware.....	5,677	24.98	24.98		141,744	141,744
Des Moines.....	2,713	26.86	26.86		72,876	72,876
Dickinson.....	3,093	24.05	24.05		74,388	74,388
Dubuque.....	6,072	22.23	24.00	8	135,000	145,728
Emmet.....	2,806	21.10	24.00	14	59,227	67,344
Fayette.....	7,763	24.26	24.26		188,360	188,360
Floyd.....	4,373	16.93	24.00	42	74,036	104,952
Franklin.....	5,299	20.50	24.00	18	108,654	127,176
Fremont.....	2,645	24.00	24.00		63,480	63,480
Greene.....	3,738	20.25	24.00	19	75,710	89,712
Grundy.....	4,980	23.61	24.00	5	117,612	119,520
Guthrie.....	5,071	24.20	24.20		123,126	123,126
Hamilton.....	3,984	20.25	24.00	19	80,662	95,616
Hancock.....	4,319	20.09	24.00	20	86,804	103,656
Hardin.....	4,875	20.00	24.00	20	97,774	117,000
Harrison.....	3,872	20.19	24.00	19	78,190	92,928
Henry.....	3,173	30.82	30.82		97,796	97,796
Howard.....	4,784	20.13	24.00	20	96,340	114,816
Humboldt.....	3,020	24.21	24.21		73,118	73,118
Ida.....	4,683	24.00	24.00		113,040	113,040
Iowa.....	5,755	20.72	24.00	16	119,316	138,120
Jackson.....	5,734	26.19	26.19		150,145	150,145
Jasper.....	5,913	27.13	27.13		160,422	160,422
Jefferson.....	3,282	20.70	24.00	16	67,583	78,768
Johnson.....	5,397	27.24	27.24		147,025	147,025
Jones.....	6,247	22.14	24.00	9	138,370	149,928
Keokuk.....	4,361	31.25	31.25		139,268	139,268
Kossuth.....	6,405	20.47	24.00	18	131,084	153,720
Lee.....	3,460	22.07	24.00	9	76,366	83,040
Linn.....	6,543	26.92	26.92		176,200	176,200
Louisa.....	2,103	30.36	30.36		63,848	63,848

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lucas.....	3,427	25.28	25.28		86,640	86,640
Lyon.....	4,864	20.21	24.00	19	98,300	116,736
Madison.....	5,009	29.99	29.99		150,223	150,223
Mahaska.....	4,766	24.30	24.30		116,046	116,046
Marion.....	3,587	25.94	25.94		89,725	89,725
Marshall.....	5,199	25.06	25.06		130,295	130,295
Mills.....	2,693	20.72	24.00	16	55,792	64,632
Mitchell.....	4,826	20.42	24.00	18	98,555	115,824
Monona.....	3,635	20.24	24.00	19	73,604	87,240
Monroe.....	3,061	24.60	24.60		75,605	75,605
Montgomery.....	3,862	25.46	25.46		98,356	98,356
Muscatine.....	3,151	21.97	24.00	10	69,890	76,344
O'Brien.....	5,679	24.02	24.02		136,392	136,392
Osceola.....	3,354	20.10	24.00	20	67,414	80,496
Page.....	4,835	28.57	28.57		138,166	138,166
Palo Alto.....	3,745	20.68	24.00	17	78,470	89,880
Plymouth.....	8,362	20.36	24.00	18	170,480	200,688
Pocahontas.....	3,385	25.00	25.00		84,835	84,835
Polk.....	4,663	25.48	25.48		103,262	103,262
Pottawattamie.....	7,745	25.34	25.34		196,308	196,308
Poweshiek.....	5,416	20.45	24.00	18	110,770	129,984
Ringgold.....	4,316	25.28	25.28		109,112	109,112
Sac.....	5,600	24.09	24.09		134,920	134,920
Scott.....	4,566	22.30	24.00	8	101,845	109,584
Shelby.....	6,416	20.16	24.00	20	129,356	153,984
Sioux.....	7,546	24.04	24.04		181,416	181,416
Story.....	3,681	16.82	24.00	43	61,936	88,344
Tama.....	7,963	23.31	24.00	5	185,617	191,112
Taylor.....	4,778	30.60	30.60		146,200	146,200
Union.....	4,014	21.67	24.00	11	86,080	96,336
Van Buren.....	3,418	24.60	24.60		84,076	84,076
Wapello.....	3,228	27.70	27.70		89,434	89,434
Warren.....	4,933	27.79	27.79		137,072	137,072
Washington.....	4,122	22.69	24.00	6	93,566	98,928
Wayne.....	4,250	22.05	24.00	9	93,718	112,000
Webster.....	4,050	22.39	24.00	8	90,695	97,200
Winnebago.....	3,669	21.62	24.00	11	79,322	88,056
Winnebuck.....	7,729	22.23	24.00	8	171,820	185,496
Woodbury.....	5,518	20.11	24.00	20	110,952	132,432
Worth.....	3,701	25.16	25.16		93,109	93,109
Wright.....	3,774	20.20	24.00	19	76,254	89,480
Total.....	471,758				\$ 11,144,404	\$ 11,810,440

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART IX—HEIFERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	4,244	\$ 31.53	\$ 32.00	5	133,819	135,808
Adams.....	3,105	33.92	33.92		108,384	108,384
Allamakee.....	4,365	29.13	32.00	10	127,262	139,680
Appanoose.....	2,368	38.00	32.00		89,664	89,664
Audubon.....	3,765	33.04	33.04		124,416	124,416
Benton.....	4,482	31.43	32.00	5	140,804	143,424
Black Hawk.....	3,979	30.91	32.00	5	122,997	127,338
Boone.....	2,731	33.05	33.05		90,267	90,267
Bremer.....	4,096	25.93	32.00	24	106,297	131,072
Buchanan.....	3,611	29.62	32.00	9	106,992	115,532
Buena Vista.....	3,172	28.27	32.00	14	89,682	101,504
Butler.....	3,716	27.18	32.00	18	101,024	118,912
Calhoun.....	2,034	28.42	32.00	13	57,892	65,688
Carroll.....	3,611	32.35	32.35		116,680	116,680
Cass.....	4,139	33.21	33.21		146,472	146,472
Cedar.....	3,399	41.04	41.04		139,520	139,520
Cerro Gordo.....	3,161	27.96	32.00	15	88,478	101,152
Cherokee.....	3,763	28.17	32.00	14	106,003	120,416
Chickasaw.....	3,536	28.13	32.00	14	99,486	113,152
Clarke.....	2,299	32.06	32.06		73,707	73,707
Clay.....	3,429	28.22	32.00	14	96,768	109,728
Clayton.....	5,436	25.83	32.00	24	140,453	173,661
Clinton.....	3,420	30.20	32.00	6	103,300	109,440
Crawford.....	4,824	40.29	40.29		194,402	194,402
Dallas.....	2,669	32.06	32.06		85,560	85,560
Davis.....	2,175	34.15	34.15		74,209	74,209
Decatur.....	2,707	28.47	32.00	13	77,064	86,624
Delaware.....	4,151	29.04	32.00	11	121,434	133,792
Des Moines.....	1,572	34.87	34.87		54,916	54,916
Dickinson.....	2,248	32.20	32.20		72,390	72,390
Dubuque.....	4,490	28.20	32.00	14	127,028	143,680
Emmet.....	2,016	28.28	32.00	14	57,014	64,512
Fayette.....	5,540	28.37	32.00	13	157,140	177,280
Floyd.....	3,044	23.60	32.00	36	71,846	97,408
Franklin.....	3,539	31.95	32.00	5	113,070	113,348
Fremont.....	1,810	36.00	36.00		65,384	65,384
Greene.....	2,794	28.04	32.00	15	78,352	91,468
Grundy.....	3,269	28.20	32.00	14	92,216	104,608
Guthrie.....	3,453	26.20	32.00	23	100,791	110,496
Hamilton.....	2,522	28.11	32.00	14	70,896	80,704
Hancock.....	2,516	28.19	32.00	14	70,936	80,512
Hardin.....	3,071	28.45	32.00	13	87,374	98,272
Harrison.....	2,626	25.34	32.00	27	66,552	84,662
Henry.....	2,205	39.43	39.43		86,940	86,940
Howard.....	3,168	27.82	32.00	16	88,272	101,376
Humboldt.....	1,886	28.15	32.00	14	53,056	60,352
Ida.....	3,493	28.00	32.00	15	98,192	111,776
Iowa.....	4,244	28.33	32.00	13	120,272	135,808
Jackson.....	3,566	35.17	35.17		125,445	125,445
Jasper.....	4,000	32.85	32.85		131,414	131,414
Jefferson.....	2,094	28.00	32.00	15	58,874	67,848
Johnson.....	3,250	33.18	33.18		107,845	107,845
Jones.....	3,971	28.64	32.00	12	113,758	127,072
Keokuk.....	3,069	37.30	37.30		112,252	112,252
Kossuth.....	4,043	28.32	32.00	13	114,512	129,376
Lee.....	2,029	27.95	32.00	15	56,710	64,228
Linn.....	3,981	37.61	37.61		149,906	149,906

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lewis.....	1,457	37.92	37.92		55,260	55,260
Lucas.....	2,470	34.17	34.17		84,412	84,412
Lyon.....	3,481	29.95	32.00	7	104,284	111,392
Madison.....	3,128	35.00	35.00		109,498	109,498
Mahaska.....	3,124	32.00	32.00		99,988	99,988
Marion.....	3,404	32.28	32.28		77,365	77,365
Marshall.....	3,765	29.12	32.00	10	109,620	120,480
Mills.....	2,062	28.12	32.00	14	57,980	65,984
Mitchell.....	3,473	28.40	32.00	13	98,652	111,136
Monona.....	2,586	24.72	32.00	30	63,932	82,732
Monroe.....	1,682	31.77	32.00	5	53,443	53,824
Montgomery.....	2,859	28.43	32.00	13	81,306	91,488
Muscatine.....	2,137	29.03	32.00	11	62,688	68,384
O'Brien.....	3,758	28.08	32.00	14	105,532	120,206
Osceola.....	2,555	28.20	32.00	14	72,021	81,760
Page.....	3,224	32.83	32.83		105,865	105,865
Palo Alto.....	2,562	27.67	32.00	16	70,910	81,984
Plymouth.....	6,597	24.24	32.00	33	159,946	221,104
Pocahontas.....	2,137	35.00	35.00		74,803	74,803
Polk.....	2,923	40.60	40.60		118,735	118,735
Pottawattamie.....	5,524	35.22	35.22		194,652	194,652
Poweshiek.....	3,556	28.06	32.00	15	99,786	113,792
Ringgold.....	2,963	32.41	32.41		96,052	96,052
Sac.....	3,746	28.29	32.00	14	106,016	119,872
Scott.....	3,104	30.25	32.00	6	93,881	99,328
Shelby.....	4,811	28.07	32.00	15	135,034	154,152
Sioux.....	4,958	28.81	32.00	12	142,852	158,656
Story.....	2,377	28.14	32.00	14	66,898	76,064
Tama.....	5,711	32.05	32.05		182,874	182,874
Taylor.....	3,029	30.62	30.62		120,020	120,020
Union.....	3,313	28.03	32.00	15	92,876	100,016
Van Buren.....	2,230	31.78	32.00	5	70,876	71,860
Wapello.....	1,908	35.20	35.20		67,270	67,270
Warren.....	3,320	33.00	33.00		109,528	109,528
Washington.....	2,736	20.69	32.00	8	51,254	87,552
Wayne.....	3,051	28.24	32.00	14	86,172	97,632
Webster.....	2,577	28.51	32.00	13	73,488	82,464
Winnebago.....	2,471	28.25	32.00	14	69,796	79,072
Wineshiek.....	5,385	28.03	32.00	15	150,736	172,320
Woodbury.....	3,917	28.92	32.00	15	109,760	125,344
Worth.....	2,721	34.15	34.15		92,923	92,923
Wright.....	2,279	27.85	32.00	15	63,470	72,928
Total.....	322,027				\$ 9,828,043	\$ 10,654,586

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART X—COWS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	15,441	\$ 40.08	\$ 40.08	---	\$ 618,984	\$ 618,984
Adams.....	11,060	37.64	40.00	7	416,288	442,400
Allamakee.....	15,595	34.89	40.00	15	544,216	623,800
Appanoose.....	10,300	39.00	40.00	5	406,091	412,000
Audubon.....	13,932	41.07	41.07	---	572,296	572,296
Benton.....	17,923	37.95	40.00	6	716,920	716,920
Black Hawk.....	15,932	39.50	40.00	5	629,297	637,280
Boone.....	12,945	43.03	43.03	---	556,953	556,953
Bremer.....	19,084	34.60	40.00	16	660,346	765,390
Buchanan.....	13,308	36.07	40.00	11	501,087	556,320
Buena Vista.....	13,943	36.00	40.00	12	501,999	557,720
Butler.....	15,473	40.23	40.23	---	622,468	622,468
Calhoun.....	9,950	36.43	40.00	10	362,474	368,000
Carroll.....	15,351	40.64	40.64	---	623,802	623,802
Cass.....	14,589	45.70	45.70	---	666,763	666,763
Cedar.....	18,398	53.45	53.45	---	983,494	983,494
Cerro Gordo.....	14,517	38.89	40.00	22	570,821	586,080
Cherokee.....	13,146	36.04	40.00	11	473,732	525,840
Chickasaw.....	14,852	37.07	40.00	12	554,017	594,050
Clarke.....	9,170	40.40	40.40	---	370,844	370,844
Clay.....	12,879	40.53	40.53	---	522,078	522,078
Clayton.....	23,481	33.23	40.00	21	779,657	939,240
Clinton.....	18,536	38.70	40.00	5	718,751	741,040
Crawford.....	10,143	49.54	49.54	---	948,312	948,312
Dallas.....	11,635	40.85	40.85	---	475,300	475,300
Davis.....	9,615	42.84	42.84	---	411,950	411,950
Decatur.....	10,994	37.16	40.00	8	409,832	439,760
Delaware.....	18,511	35.92	40.00	12	665,158	740,440
Des Moines.....	8,992	42.38	42.38	---	381,068	381,068
Dickinson.....	8,389	40.01	40.01	---	335,068	335,068
Dubuque.....	17,664	36.17	40.00	11	635,293	702,560
Emmet.....	8,289	41.17	41.17	---	339,184	339,184
Fayette.....	22,576	38.27	40.00	11	818,980	906,940
Floyd.....	11,444	28.59	40.00	40	327,149	457,760
Franklin.....	14,207	40.00	40.00	---	567,789	567,789
Fremont.....	7,958	35.37	40.00	14	281,468	317,320
Greene.....	11,576	36.44	40.00	10	421,880	463,040
Grundy.....	13,620	35.88	40.00	12	488,704	544,800
Guthrie.....	13,780	36.80	40.00	9	507,642	551,200
Hamilton.....	11,745	36.00	40.00	12	425,316	469,800
Hancock.....	12,847	32.36	40.00	24	415,840	513,880
Hardin.....	13,942	40.05	40.05	---	558,345	558,345
Harrison.....	13,252	36.17	40.00	11	479,362	529,080
Henry.....	8,799	49.40	49.40	---	435,172	435,172
Howard.....	13,605	32.09	40.00	25	436,624	544,320
Humboldt.....	8,892	36.30	40.00	11	322,292	355,080
Ia.....	10,763	36.00	40.00	12	387,544	430,520
Iowa.....	16,041	36.54	40.00	10	586,232	641,640
Jackson.....	17,009	40.54	40.54	---	689,444	689,444
Jasper.....	16,313	40.48	40.48	---	660,342	660,342
Jefferson.....	8,600	36.40	40.00	10	314,937	347,600
Johnson.....	17,800	43.19	43.19	---	768,855	768,855
Jones.....	16,952	38.48	40.00	5	652,412	678,080
Kosciusko.....	14,121	44.63	44.63	---	630,516	630,516
Kossuth.....	19,770	38.82	40.00	9	727,952	790,800
Lee.....	10,127	36.12	40.00	11	365,742	405,080
Linn.....	19,233	45.65	45.65	---	878,044	878,044

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Louisia.....	7,298	48.26	48.26	---	352,264	352,264
Lucas.....	9,873	37.10	40.00	8	366,344	394,920
Lyon.....	13,734	36.17	40.00	11	496,864	549,360
Madison.....	13,325	45.03	45.03	---	600,347	600,347
Mahaska.....	12,905	40.50	40.50	---	523,276	523,276
Marion.....	10,542	40.75	40.75	---	421,545	421,545
Marshall.....	14,149	37.27	40.00	8	527,397	565,960
Mills.....	8,432	38.23	40.00	5	322,712	337,280
Mitchell.....	12,168	36.42	40.00	10	443,251	486,720
Monona.....	11,188	31.90	40.00	26	357,352	447,520
Monroe.....	8,551	38.85	40.00	5	332,270	342,040
Montgomery.....	9,889	34.43	40.00	17	340,558	385,560
Muscatine.....	10,492	36.89	40.00	9	387,082	419,080
O'Brien.....	15,088	35.90	40.00	12	541,680	608,520
Osceola.....	9,117	36.00	40.00	12	328,161	364,080
Page.....	13,225	40.30	40.30	---	538,154	538,154
Palo Alto.....	11,289	35.21	40.00	14	400,259	451,200
Plymouth.....	20,851	32.08	40.00	25	678,912	824,040
Pocahontas.....	10,539	42.00	42.00	---	443,043	443,043
Polk.....	12,052	60.00	60.00	---	722,416	722,416
Pottawattamie.....	24,359	43.39	43.39	---	1,067,094	1,067,094
Poweshiek.....	15,149	36.38	40.00	10	551,193	605,960
Ringgold.....	11,845	38.23	40.00	5	452,801	473,800
Sac.....	15,440	36.19	40.00	11	558,776	617,600
Scott.....	15,573	41.04	41.04	---	630,603	630,603
Shelby.....	15,931	38.14	40.00	11	684,000	757,240
Sioux.....	21,244	40.67	40.67	---	864,072	864,072
Story.....	11,442	33.41	40.00	20	382,286	457,080
Tama.....	19,141	40.99	40.99	---	784,027	784,027
Taylor.....	12,153	46.61	46.61	---	566,492	566,492
Union.....	10,681	35.73	40.00	12	382,100	427,200
Van Buren.....	9,245	39.92	40.00	5	369,116	369,800
Wapello.....	9,483	44.50	44.50	---	422,014	422,014
Warren.....	12,641	40.40	40.40	---	510,676	510,676
Washington.....	13,225	37.64	40.00	7	498,971	539,200
Wayne.....	12,644	40.78	40.78	---	515,725	515,725
Webster.....	13,275	36.40	40.00	10	484,453	530,520
Winnebago.....	11,901	40.00	40.00	---	476,040	476,040
Winneshek.....	21,225	35.89	40.00	12	761,658	849,000
Woodbury.....	15,433	32.33	40.00	24	498,348	616,520
Worth.....	11,663	43.07	43.07	---	503,588	503,588
Wright.....	11,395	36.24	40.00	11	411,966	454,050
Total.....	1,351,201	---	---	---	\$ 52,488,104	\$ 56,742,587

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART XI—STEERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	5,838	\$ 30.47	\$ 32.00	6	177,877	186,516
Adams.....	3,993	31.79	32.00	5	125,916	129,956
Allamakee.....	6,989	24.56	32.00	31	149,590	224,838
Appanoose.....	3,404	33.00	33.00	-----	119,974	119,974
Audubon.....	3,945	32.45	32.46	-----	128,060	128,060
Benton.....	7,275	30.75	32.00	5	223,724	232,800
Black Hawk.....	4,310	28.71	32.00	12	123,770	137,920
Boone.....	3,361	32.07	32.07	-----	107,800	107,800
Bremer.....	1,362	24.77	32.00	30	38,453	49,664
Buchanan.....	4,717	27.97	32.00	15	132,034	159,944
Buena Vista.....	4,325	28.43	32.00	13	128,651	145,800
Butler.....	3,887	30.29	32.00	6	117,764	124,284
Calhoun.....	2,281	28.16	32.00	14	64,228	75,912
Carroll.....	4,062	38.82	32.00	12	117,064	129,884
Cass.....	5,473	32.47	32.47	-----	177,678	177,678
Cedar.....	6,169	40.80	40.80	-----	249,532	249,532
Cerro Gordo.....	5,728	24.86	32.00	29	142,694	179,560
Cherokee.....	7,425	28.04	32.00	15	199,756	228,460
Chickasaw.....	3,211	28.12	32.00	14	90,313	102,752
Clarke.....	3,229	28.94	32.00	15	99,541	106,328
Clay.....	5,292	29.67	32.00	8	157,025	169,344
Clayton.....	4,484	24.44	32.00	31	109,613	146,488
Clinton.....	8,470	27.60	32.00	16	233,798	271,940
Crawford.....	6,930	38.85	38.85	-----	239,967	239,967
Dallas.....	4,735	28.69	32.00	12	136,708	152,480
Davis.....	3,563	30.54	32.00	5	106,982	113,066
Decatur.....	3,386	29.18	32.00	10	98,804	106,332
Delaware.....	3,373	28.49	32.00	13	96,107	107,369
Des Moines.....	2,737	33.76	33.76	-----	92,080	92,080
Dekinson.....	3,436	27.63	32.00	16	67,314	77,362
Dubuque.....	3,965	28.24	32.00	13	112,542	127,810
Emmet.....	2,324	29.95	32.00	11	73,419	74,368
Fayette.....	6,328	28.45	32.00	13	180,350	202,516
Floyd.....	4,250	20.42	32.00	57	86,772	136,000
Franklin.....	5,063	24.38	32.00	32	123,225	161,096
Fremont.....	4,728	28.28	32.00	14	133,736	151,296
Greene.....	3,160	24.41	32.00	32	77,124	101,135
Grundy.....	5,519	27.87	32.00	15	152,848	176,698
Guthrie.....	4,125	24.30	32.00	32	102,881	132,023
Hamilton.....	4,199	27.84	32.00	15	116,888	134,280
Hancock.....	3,363	23.86	32.00	35	80,242	107,616
Hardin.....	3,861	24.69	32.00	30	95,340	123,572
Harrison.....	2,811	25.73	32.00	25	71,666	89,662
Henry.....	3,730	41.03	41.03	-----	155,636	155,636
Howard.....	4,773	24.87	32.00	29	88,480	113,030
Humboldt.....	2,845	28.40	32.00	13	80,786	91,040
Ida.....	3,692	28.00	32.00	15	102,832	118,144
Iowa.....	4,648	28.40	32.00	13	132,028	148,736
Jackson.....	6,385	32.00	32.00	-----	214,705	214,715
Jasper.....	7,546	31.81	32.00	5	240,918	241,472
Jefferson.....	4,197	24.00	32.00	34	69,501	91,204
Johnson.....	4,773	32.90	32.90	-----	157,822	157,822
Jones.....	7,395	27.73	32.00	18	199,862	230,560
Keokuk.....	4,309	36.06	36.06	-----	155,394	155,394
Kossuth.....	5,889	27.87	32.00	15	164,100	188,448
Lee.....	2,562	36.47	32.00	21	67,825	81,684
Linn.....	5,684	32.09	32.09	-----	187,516	187,516

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Louisia.....	3,160	39.48	39.48	-----	124,788	124,788
Lucas.....	3,174	34.42	34.42	-----	109,300	109,300
Lyon.....	3,693	27.97	32.00	15	108,280	118,176
Madison.....	6,147	34.27	34.27	-----	211,241	211,241
Mahaaka.....	3,643	28.20	32.00	14	103,370	116,806
Marion.....	4,302	31.37	32.00	5	127,194	131,254
Marshall.....	4,901	28.64	32.00	12	140,348	156,832
Mills.....	4,305	27.17	32.00	18	114,252	134,500
Mitchell.....	4,434	28.29	32.00	23	116,178	141,888
Monona.....	3,497	24.31	32.00	32	85,082	111,904
Monroe.....	3,362	31.80	32.00	5	106,506	107,364
Montgomery.....	5,595	28.94	32.00	15	155,994	176,832
Muscatine.....	3,639	27.49	32.00	17	99,788	116,128
O'Brien.....	4,617	27.97	32.00	15	129,156	147,744
Osceola.....	3,672	28.13	32.00	14	75,158	85,504
Page.....	6,307	30.14	32.00	7	190,101	201,824
Palo Alto.....	3,129	26.88	32.00	20	84,396	100,448
Plymouth.....	7,533	24.00	32.00	34	181,298	241,656
Pocahontas.....	2,814	34.20	34.20	-----	96,734	96,734
Polk.....	2,599	39.40	32.00	6	95,874	95,879
Pottawattamie.....	7,525	35.60	35.60	-----	267,888	267,888
Poweshiek.....	5,999	35.21	32.00	27	151,440	189,968
Ringgold.....	4,597	26.76	32.00	20	133,052	147,104
Sac.....	4,219	28.20	32.00	13	119,680	135,056
Scott.....	3,467	25.64	32.00	25	88,896	110,944
Shelby.....	4,195	27.89	32.00	15	125,332	145,840
Sioux.....	4,821	28.21	32.00	14	136,468	154,272
Story.....	4,074	24.43	32.00	50	97,836	130,368
Tama.....	8,271	30.66	32.00	5	253,510	264,672
Taylor.....	4,831	29.72	32.00	8	143,504	154,032
Union.....	3,711	36.56	32.00	21	98,456	118,752
Van Buren.....	3,088	28.87	32.00	11	89,136	98,816
Wapello.....	2,265	31.69	32.00	5	71,594	72,459
Warren.....	5,619	22.67	32.00	41	126,562	183,502
Washington.....	4,582	28.88	32.00	11	143,884	159,424
Wayne.....	3,893	28.24	32.00	14	109,672	124,256
Webster.....	2,781	27.54	32.00	17	76,697	88,962
Winnebago.....	2,561	27.02	32.00	19	69,188	81,662
Winnechik.....	5,569	28.10	32.00	15	154,022	176,050
Woodbury.....	5,843	24.21	32.00	33	141,452	189,676
Worth.....	3,175	25.30	32.00	27	80,312	101,000
Wright.....	3,712	33.94	32.00	34	88,896	123,784
Total.....	66,451	-----	-----	-----	\$ 12,988,686	\$ 14,221,055

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART XII—STEERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	1,000	\$ 41.53	\$ 44.00	6	66,450	79,400
Adams.....	1,331	40.68	44.00	9	78,556	84,904
Allamore.....	1,193	35.03	44.00	24	42,512	52,492
Appanoose.....	1,937	40.00	44.00	10	76,922	85,228
Audubon.....	1,188	43.58	44.00	5	51,776	52,272
Benton.....	2,812	39.80	44.00	11	111,916	123,728
Black Hawk.....	2,233	40.13	44.00	10	89,620	98,252
Boone.....	1,100	42.19	44.00	5	48,400	49,400
Bremor.....	624	30.74	44.00	44	19,184	27,456
Buchanan.....	2,161	38.83	44.00	14	83,930	95,084
Buena Vista.....	1,167	39.19	44.00	13	45,624	51,348
Butler.....	1,276	34.66	44.00	27	44,232	56,144
Calhoun.....	440	38.59	44.00	15	16,982	19,360
Carroll.....	1,116	36.40	44.00	21	40,627	49,104
Cass.....	1,162	43.57	44.00	5	50,633	51,128
Cedar.....	3,031	57.21	57.21	—	115,628	115,628
Cerro Gordo.....	1,315	32.08	44.00	38	42,182	57,800
Cherokee.....	2,115	39.77	44.00	11	80,144	88,662
Chickasaw.....	923	39.74	44.00	11	36,686	49,612
Clarke.....	2,638	39.75	44.00	11	111,013	89,672
Clay.....	2,152	40.97	44.00	8	88,169	94,888
Clayton.....	1,125	33.74	44.00	31	37,963	49,500
Clinton.....	3,067	37.05	44.00	17	115,458	134,948
Crawford.....	1,802	52.93	52.93	—	95,384	95,384
Dallas.....	3,006	41.73	44.00	6	125,332	132,230
Davis.....	1,831	45.13	45.13	—	74,640	74,640
Decatur.....	1,052	36.32	44.00	22	70,880	85,888
Delaware.....	1,174	39.89	44.00	11	46,840	51,656
Des Moines.....	1,308	52.83	52.83	—	69,106	69,106
Dickinson.....	1,987	39.50	44.00	12	38,992	43,428
Dubuque.....	1,998	39.91	44.00	11	67,774	74,712
Emmet.....	1,218	39.50	44.00	12	48,116	53,396
Fayette.....	1,989	36.25	44.00	22	72,116	85,516
Floyd.....	1,509	30.97	44.00	43	48,326	68,649
Franklin.....	2,636	38.00	44.00	16	100,144	115,984
Fremont.....	1,628	36.70	44.00	20	59,732	71,632
Greene.....	769	35.96	44.00	23	27,656	33,836
Grundy.....	2,494	39.84	44.00	11	99,372	109,736
Guthrie.....	1,477	32.60	44.00	35	48,268	64,888
Hamilton.....	1,706	35.92	44.00	23	61,288	75,934
Hancock.....	828	35.45	44.00	25	29,356	36,432
Hardin.....	1,261	36.15	44.00	22	45,580	55,484
Harrison.....	746	32.92	44.00	30	25,308	32,824
Henry.....	1,857	54.41	54.41	—	101,632	101,632
Howard.....	1,949	31.65	44.00	42	29,472	41,756
Humboldt.....	1,140	32.62	44.00	32	45,164	59,160
Ida.....	760	32.00	44.00	38	27,628	35,440
Iowa.....	1,711	41.13	44.00	7	70,388	75,264
Jackson.....	3,297	43.86	44.00	5	148,995	149,468
Jasper.....	3,801	37.99	44.00	16	144,336	167,244
Jefferson.....	1,555	32.95	44.00	34	51,117	68,439
Johnson.....	1,337	41.25	44.00	7	55,162	58,828
Jones.....	1,051	44.00	44.00	—	124,416	178,244
Keokuk.....	1,662	50.00	50.00	—	83,108	83,108
Kossuth.....	2,139	39.12	44.00	13	83,680	94,116
Lee.....	674	79.29	79.29	—	29,408	29,408
Linn.....	3,049	49.53	49.53	—	150,026	150,026

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Louisia.....	1,935	46.14	46.14	—	89,300	89,300
Luce.....	1,208	44.90	44.00	—	56,940	56,940
Lyon.....	1,078	35.84	44.00	23	38,490	47,212
Madison.....	2,984	49.98	49.98	—	149,128	149,128
Mahaska.....	1,180	40.00	44.00	10	47,304	51,920
Marion.....	2,432	38.00	44.00	15	92,768	107,008
Marshall.....	1,313	39.42	44.00	12	51,756	57,772
Mills.....	1,133	38.25	44.00	16	42,336	49,852
Mitchell.....	1,530	37.35	44.00	18	59,701	69,960
Monona.....	1,229	32.00	44.00	38	39,364	54,516
Monroe.....	1,244	45.39	44.00	5	55,979	54,736
Montgomery.....	2,095	39.39	44.00	13	79,432	45,144
Muscatine.....	2,232	42.39	44.00	5	95,026	99,028
O'Brien.....	1,097	35.06	44.00	26	36,328	45,264
Osceola.....	597	40.00	44.00	10	23,862	26,268
Paga.....	1,429	39.50	44.00	12	56,844	63,116
Palo Alto.....	1,066	27.66	44.00	68	38,232	44,264
Plymouth.....	2,038	31.70	44.00	39	64,616	89,672
Pocahontas.....	525	45.90	45.00	—	24,179	24,179
Polk.....	1,467	40.00	44.00	10	59,136	65,428
Pottawattamie.....	2,044	44.29	44.29	—	90,544	90,544
Poweshiek.....	2,711	36.36	44.00	22	98,577	119,284
Ringgold.....	1,022	39.89	44.00	11	75,710	83,688
Sac.....	959	39.28	44.00	13	37,672	42,196
Scott.....	1,353	34.00	44.00	30	40,898	52,932
Shelby.....	878	36.09	44.00	23	31,698	38,672
Sioux.....	1,399	35.86	44.00	23	50,198	61,556
Story.....	1,193	32.53	44.00	36	38,776	52,712
Tama.....	3,719	39.98	44.00	11	124,398	136,840
Taylor.....	1,529	41.64	44.00	6	62,828	66,280
Union.....	1,914	35.83	44.00	23	68,580	84,216
Van Buren.....	1,069	37.24	44.00	19	40,928	48,326
Wapello.....	625	45.40	44.00	5	27,562	27,940
Warren.....	2,848	46.11	46.11	—	131,318	131,318
Washington.....	2,835	35.28	44.00	25	100,022	124,740
Wayne.....	2,172	42.29	44.00	5	91,703	95,612
Webster.....	713	39.16	44.00	13	27,533	30,932
Winnebago.....	575	38.49	44.00	15	22,132	25,300
Winneshek.....	964	39.28	44.00	13	36,694	41,096
Woodbury.....	2,180	36.12	44.00	22	114,864	129,920
Worth.....	1,329	43.83	44.00	5	58,250	58,476
Wright.....	919	32.45	44.00	36	29,810	40,436
Total.....	162,522	—	—	—	\$ 6,480,903	\$ 7,233,633

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART XIII—STEERS THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	27	\$ 48.88	\$ 56.00	15	\$ 1,320	\$ 1,512
Adams.....	1	60.00	60.00		60	60
Allamakee.....	35	45.00	56.00	25	1,571	1,960
Appanoose.....	121	49.00	56.00	15	5,884	6,770
Audubon.....	10	60.00	60.00		600	600
Black Hawk.....	16	54.20	56.00	4	868	896
Boone.....	15	36.00	56.00	56	540	840
Bremer.....	85	37.46	56.00	50	3,184	4,760
Buchanan.....	31	44.00	56.00	26	1,360	1,736
Buena Vista.....	40	48.00	56.00	17	1,920	2,240
Butler.....	13	44.82	56.00	25	2,376	3,088
Calhoun.....	39	48.80	56.00	15	1,464	1,680
Carroll.....	23	44.18	56.00	27	1,016	1,288
Cass.....	15	49.07	56.00	15	736	840
Cedar.....	2	70.00	70.00		140	140
Cerro Gordo.....	35	39.35	56.00	43	2,164	3,080
Cherokee.....	43	41.07	56.00	35	1,792	2,408
Chickasaw.....	48	47.83	56.00	18	2,496	2,888
Clarke.....	132	47.38	56.00	18	6,281	7,392
Clay.....	59	59.32	59.32		3,500	3,500
Clayton.....	21	46.00	56.00	21	859	1,176
Clinton.....	57	30.74	56.00	83	1,752	3,192
Crawford.....	46	50.08	56.00	12	2,304	2,576
Dallas.....	8	41.50	56.00	35	332	448
Decatur.....	15	44.33	56.00	26	666	848
Delaware.....	54	56.37	56.37		3,044	3,044
Des Moines.....	7	57.71	57.71		404	404
Dickinson.....	119	30.09	56.00	81	3,588	6,646
Dubuque.....	88	48.03	56.00	17	4,227	4,928
Emmet.....	49	49.24	56.00	14	2,412	2,714
Fayette.....	141	49.25	56.00	14	6,944	7,896
Floyd.....	37	35.37	56.00	59	2,015	3,132
Franklin.....	23	48.52	56.00	16	1,116	1,288
Fremont.....	39	35.00	56.00	60	790	1,120
Greene.....						
Grundy.....	42	48.38	56.00	16	2,032	2,332
Guthrie.....						
Hamilton.....	77	47.88	56.00	17	3,688	4,312
Hancock.....	34	44.00	56.00	26	1,056	1,244
Hardin.....	34	38.90	56.00	44	2,104	3,024
Harrison.....						
Henry.....	22	62.55	62.55		1,376	1,376
Howard.....	46	40.83	56.00	38	1,876	2,576
Humboldt.....	31	59.03	59.03		2,028	2,028
Ida.....						
Iowa.....	176	49.32	56.00	14	8,716	9,856
Jackson.....	87	59.30	59.30		5,184	5,184
Jasper.....						
Jefferson.....	9	50.00	56.00	12	452	504
Johnson.....	34	52.70	56.00	7	1,796	1,904
Jones.....	185	43.07	56.00	28	8,134	10,360
Keokuk.....	6	38.00	38.00		348	348
Kossuth.....	180	48.61	56.00	16	9,188	10,384
Lee.....	11	49.45	56.00	14	544	716
Linn.....						

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Louis.....	2	70.00	70.00		140	140
Lucas.....	42	39.52	56.00	42	1,660	2,352
Lyon.....	39	41.80	56.00	34	836	1,120
Madison.....	2	38.00	56.00	48	76	112
Mahaska.....	15	45.00	56.00	25	680	840
Marion.....	32	48.71	56.00	15	1,560	1,792
Marshall.....	12	53.70	56.00	5	644	772
Mills.....	45	44.00	56.00	26	1,980	2,430
Mitchell.....	55	43.56	56.00	29	2,396	3,080
Monona.....	6	38.00	56.00	45	236	336
Monroe.....	22	49.78	56.00	12	1,145	888
Montgomery.....	7	44.57	56.00	26	312	392
Muscatine.....						
O'Brien.....	7	40.00	56.00	40	280	392
Osceola.....	72	48.00	56.00	17	3,474	4,032
Page.....	39	39.74	56.00	57	1,432	2,184
Palo Alto.....	2	32.00	56.00	75	64	112
Plymouth.....	48	39.25	56.00	43	1,884	2,088
Pocahontas.....	58	57.65	57.65		3,344	3,344
Polk.....	39	57.33	57.33		1,736	1,736
Pottawattamie.....	147	53.40	56.00	5	7,848	8,232
Poweshiek.....	43	46.00	56.00	22	1,976	2,408
Ringgold.....	43	53.02	56.00	6	2,280	2,408
Sac.....	49	44.97	56.00	25	2,204	2,744
Scott.....	30	50.00	50.00		1,500	1,680
Shelby.....						
Sioux.....	15	49.00	56.00	15	736	840
Story.....	9	39.44	56.00	10	328	504
Tama.....	38	51.00	56.00	10	1,936	2,128
Taylor.....	4	45.00	56.00	31	172	224
Union.....	46	44.20	56.00	27	1,724	2,576
Van Buren.....	19	45.66	56.00	29	2,576	3,304
Wapello.....	8	68.50	68.50		548	548
Warren.....	30	50.00	56.00	12	1,000	1,120
Washington.....	182	49.61	56.00	38	7,392	10,192
Wayne.....	71	54.03	56.00	5	3,836	3,976
Webster.....	31	45.50	56.00	24	1,547	1,904
Winnebago.....	22	47.00	56.00	20	1,054	1,232
Winneshek.....	39	48.00	56.00	17	1,440	1,680
Woodbury.....						
Worth.....	69	55.42	56.00	5	3,824	3,864
Wright.....	69	39.07	56.00	44	2,696	3,864
Total.....	4,166				\$ 195,347	\$ 235,864

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART XIV—BULLS.						
COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	849	\$ 55.24	\$ 60.00	9	\$ 46,898	\$ 50,940
Adams	650	48.00	60.00	23	31,828	39,000
Allamakee	927	42.48	60.00	42	39,379	55,623
Appanoose	542	42.00	60.00	43	22,789	32,520
Audubon	984	58.11	60.00	5	57,180	59,040
Benton	1,134	53.58	60.00	19	56,848	67,440
Black Hawk	1,111	49.82	60.00	21	55,342	66,660
Boone	888	44.00	60.00	34	39,000	53,280
Bremer	1,369	36.40	60.00	65	46,136	76,100
Buchanan	944	49.35	60.00	49	38,104	56,600
Buena Vista	1,003	48.32	60.00	25	48,409	60,180
Butler	1,158	48.69	60.00	24	54,924	67,680
Calhoun	603	48.58	60.00	23	35,876	41,950
Carroll	1,060	46.58	60.00	28	50,056	63,900
Cass	971	50.74	60.00	19	49,265	58,260
Cedar	1,075	68.60	68.60	-----	73,752	73,752
Cerro Gordo	587	61.21	61.21	-----	35,802	35,802
Cherokee	881	52.13	60.00	16	45,926	52,880
Chickasaw	854	48.03	60.00	25	41,018	51,240
Clarke	465	48.75	60.00	24	22,600	29,100
Clay	858	51.53	60.00	17	46,889	58,280
Clayton	1,522	49.45	60.00	49	61,571	91,220
Clinton	1,179	47.07	60.00	28	55,492	70,740
Crawford	1,334	63.66	63.66	-----	84,290	84,290
Dallas	718	51.33	60.00	17	36,890	43,000
Davis	497	46.77	60.00	29	23,246	28,820
Decatur	383	43.19	60.00	39	23,104	32,100
Delaware	1,101	46.64	60.00	29	51,355	66,900
Des Moines	400	48.91	60.00	23	19,564	24,000
Dickinson	517	69.21	69.21	-----	31,131	31,131
Dubuque	1,095	44.17	60.00	36	47,660	64,900
Emmet	495	49.00	60.00	23	24,203	29,700
Fayette	1,308	38.07	60.00	58	50,082	82,080
Floyd	858	38.54	60.00	56	31,092	49,280
Franklin	975	35.27	60.00	53	44,151	68,260
Fremont	437	48.46	60.00	24	21,159	26,220
Greene	680	41.36	60.00	46	28,128	40,800
Grundy	944	51.85	60.00	16	48,952	56,640
Guthrie	864	47.49	60.00	27	40,909	51,840
Hamilton	978	41.01	60.00	47	37,849	55,080
Hancock	809	46.59	60.00	29	39,784	51,500
Hardin	929	43.53	60.00	38	40,465	55,710
Harrison	797	46.25	60.00	29	36,947	47,820
Henry	416	63.39	63.39	-----	26,332	26,332
Howard	785	49.33	60.00	49	31,664	47,100
Humboldt	903	46.02	60.00	31	27,778	36,180
Ia	767	60.00	60.00	-----	46,780	46,780
Iowa	938	31.64	60.00	11	48,444	58,280
Jackson	901	46.59	60.00	28	42,334	54,060
Jasper	1,075	58.81	60.00	12	57,842	64,532
Jefferson	412	41.80	60.00	44	17,300	24,720
Johnson	1,175	58.94	60.00	12	63,381	70,500
Jones	995	49.37	60.00	22	49,067	60,800
Keokuk	742	49.97	60.00	21	37,082	44,530
Kossuth	1,296	49.74	60.00	21	64,464	77,760
Lee	447	37.83	60.00	59	16,969	26,820
Linn	1,162	51.01	60.00	18	59,287	69,720
Louisia	398	52.22	60.00	15	30,788	37,880

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Loess	579	41.94	60.00	44	24,284	34,740
Lyon	979	51.58	60.00	17	50,594	58,740
Madison	796	50.00	60.00	20	39,800	47,700
Madhaska	636	50.00	60.00	20	31,318	37,560
Marion	528	42.36	60.00	49	22,180	31,680
Marshall	982	51.04	60.00	18	50,122	58,220
Mills	317	52.66	60.00	15	27,132	31,910
Mitchell	848	49.77	60.00	48	34,582	50,880
Monona	642	49.00	60.00	48	36,000	52,520
Monroe	342	46.10	60.00	31	15,799	20,520
Montgomery	850	37.28	60.00	61	31,696	51,000
Muscataine	612	56.35	60.00	7	34,466	36,720
O'Brien	1,030	58.09	60.00	5	60,474	61,800
Oreoch	627	56.65	60.00	6	35,520	37,420
Page	800	48.77	60.00	24	39,575	48,640
Palo Alto	606	39.17	60.00	54	27,229	41,700
Plymouth	1,216	46.00	60.00	29	61,318	78,500
Pocahontas	791	44.73	60.00	35	35,380	47,460
Polk	678	50.70	60.00	19	34,372	40,680
Pottawattamie	1,375	53.37	60.00	13	84,656	94,500
Poweshiek	969	33.75	60.00	12	52,089	58,140
Ringgold	659	56.72	60.00	6	37,381	39,540
Sac	1,047	48.32	60.00	25	50,600	62,820
Scott	1,009	51.78	60.00	16	54,891	63,600
Shelby	1,321	54.72	60.00	10	72,288	79,280
Sioux	1,531	52.15	60.00	16	79,844	91,860
Story	794	47.65	60.00	26	37,881	47,640
Tama	1,328	58.88	60.00	5	78,196	79,680
Taylor	710	52.37	60.00	15	37,180	42,600
Union	506	46.03	60.00	28	27,908	35,700
Van Buren	429	43.37	60.00	39	19,040	26,340
Wapello	458	45.00	60.00	34	29,570	37,480
Warren	666	45.72	60.00	32	31,776	41,750
Washington	721	44.75	60.00	35	32,296	43,500
Wayne	669	50.32	60.00	20	33,636	40,140
Webster	870	45.04	60.00	34	39,187	52,200
Winebag	829	45.00	60.00	34	37,305	49,740
Winnebago	1,419	43.88	60.00	37	62,294	85,140
Woodbury	967	44.91	60.00	34	42,684	56,220
Worth	871	44.91	60.00	34	39,119	52,380
Wright	824	39.28	60.00	53	32,574	49,440
Total	84,553	-----	-----	-----	\$ 4,111,082	\$ 5,089,927

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART XV—CATTLE OF ALL AGES.

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair	34,739	\$ 35.00	\$ 36.00	\$ 1,230,277	\$ 1,249,537
Adams	25,782	35.00	37.00	921,180	955,812
Allamakee	34,350	30.00	35.00	1,028,480	1,217,128
Appanoose	22,409	36.00	37.00	824,931	849,580
Audubon	30,872	38.00	38.00	1,180,912	1,189,024
Benton	45,669	35.00	37.00	1,538,628	1,623,020
Black Hawk	34,524	35.00	37.00	1,218,551	1,280,966
Boone	25,960	39.00	40.00	988,170	1,014,641
Bremer	31,399	31.00	37.00	974,732	1,167,394
Buchanan	31,207	33.00	36.00	1,026,455	1,143,788
Buena Vista	30,937	32.00	37.00	1,010,925	1,160,394
Butler	31,624	34.00	36.00	1,088,104	1,160,032
Calhoun	19,004	34.00	37.00	647,324	716,044
Carroll	31,679	35.00	36.00	1,128,682	1,182,483
Cass	34,968	40.00	41.00	1,395,498	1,444,044
Cedar	39,331	49.00	49.00	1,923,518	1,923,518
Cerro Gordo	30,340	31.00	38.00	935,980	1,154,044
Cerro	35,450	33.00	37.00	1,174,158	1,340,324
Chickasaw	28,394	32.00	36.00	914,010	1,024,776
Clarke	21,154	36.00	37.00	756,250	784,247
Clay	32,235	35.00	38.00	1,123,781	1,226,866
Clayton	43,070	29.00	36.00	1,292,756	1,596,736
Clinton	47,251	35.00	39.00	1,641,493	1,843,864
Crawford	47,679	50.00	50.00	2,267,666	2,267,666
Dallas	30,623	38.00	40.00	1,165,940	1,236,440
Davis	21,399	37.00	38.00	800,452	812,272
Decatur	24,027	33.00	36.00	794,488	861,944
Delaware	34,367	33.00	37.00	1,138,906	1,262,432
Des Moines	18,781	41.00	41.00	766,117	770,532
Dickinson	18,332	35.00	37.00	642,543	674,183
Dubuque	35,289	32.00	36.00	1,144,824	1,282,368
Emmet	17,471	35.00	37.00	619,281	647,584
Fayette	46,041	32.00	36.00	1,494,210	1,660,548
Floyd	26,887	26.00	37.00	705,349	997,492
Franklin	34,289	35.00	38.00	1,188,070	1,299,101
Fremont	21,977	34.00	38.00	749,880	851,512
Greene	24,646	32.00	38.00	798,814	963,666
Grundy	32,049	33.00	37.00	1,062,920	1,185,124
Guthrie	30,023	33.00	37.00	983,042	1,108,802
Hamilton	26,320	32.00	37.00	846,053	985,336
Hancock	25,431	30.00	37.00	753,340	935,980
Hardin	29,544	33.00	37.00	988,618	1,104,477
Harrison	28,934	35.00	38.00	1,021,787	1,126,436
Henry	21,234	45.00	45.00	964,356	964,356
Howard	26,813	29.00	37.00	770,728	973,066
Humboldt	20,980	35.00	39.00	727,692	822,158
Ida	29,097	34.00	39.00	992,840	1,150,940
Iowa	35,457	34.00	38.00	1,196,532	1,322,364
Jackson	38,125	37.00	38.00	1,421,675	1,439,211
Jasper	42,600	38.00	39.00	1,631,082	1,662,564
Jefferson	20,702	31.00	36.00	635,547	749,104
Johnson	36,301	40.00	40.00	1,453,224	1,474,118
Jones	40,736	33.00	36.00	1,369,207	1,491,544
Keokuk	29,884	43.00	43.00	1,274,506	1,282,064
Kossuth	41,154	33.00	39.00	1,373,944	1,530,184
Lee	19,687	32.00	35.00	625,400	711,566
Linn	40,728	41.00	41.00	1,669,222	1,679,666
Louisa	17,855	45.00	45.00	814,932	818,036

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Lucas	21,375	36.00	38.00	761,492	801,784
Lyon	28,266	32.00	36.00	906,844	1,028,056
Madison	32,946	42.00	42.00	1,348,897	1,361,600
Mahaska	27,927	35.00	36.00	1,000,748	1,045,908
Marion	24,460	35.00	36.00	873,819	910,359
Marshall	32,997	36.00	38.00	1,232,124	1,312,973
Mills	22,559	37.00	40.00	835,556	899,060
Mitchell	29,694	32.00	38.00	952,842	1,117,488
Monona	27,309	30.00	40.00	814,872	1,093,748
Monroe	18,494	34.00	35.00	652,101	669,217
Montgomery	28,709	34.00	38.00	969,278	1,080,172
Muscatine	24,540	36.00	38.00	882,530	950,584
O'Brien	32,681	33.00	37.00	1,079,292	1,203,648
Osceola	19,621	32.00	36.00	634,478	717,980
Page	32,295	38.00	39.00	1,214,311	1,242,223
Palo Alto	23,463	32.00	37.00	743,344	871,628
Plymouth	51,367	29.00	38.00	1,480,128	1,944,968
Pocahontas	22,026	38.00	39.00	853,506	880,958
Polk	26,153	48.00	48.00	1,251,251	1,268,657
Pottawattamie	60,510	41.00	42.00	2,515,196	2,604,588
Poweshiek	36,528	33.00	38.00	1,208,688	1,380,636
Ringgold	26,565	34.00	36.00	921,576	966,802
Sac	34,676	34.00	38.00	1,187,460	1,332,120
Scott	30,501	36.00	38.00	1,106,142	1,170,851
Shelby	41,130	33.00	38.00	1,366,720	1,583,788
Sioux	44,935	36.00	38.00	1,610,520	1,717,932
Story	26,154	31.00	38.00	804,020	1,008,052
Tama	48,134	36.00	37.00	1,735,593	1,796,253
Taylor	27,667	40.00	40.00	1,121,064	1,141,132
Union	24,701	32.00	37.00	788,072	900,244
Van Buren	19,752	35.00	36.00	684,240	712,492
Wapello	18,311	40.00	40.00	721,214	729,398
Warren	30,751	37.00	37.00	1,143,972	1,155,526
Washington	31,158	35.00	38.00	1,094,463	1,193,796
Wayne	27,124	35.00	37.00	953,155	1,012,321
Webster	25,023	33.00	37.00	823,650	928,712
Winneshiek	22,270	34.00	36.00	768,057	815,912
Winnebago	42,330	32.00	36.00	1,343,682	1,517,212
Woodbury	41,660	29.00	40.00	1,224,540	1,658,532
Worth	24,224	37.00	38.00	906,490	945,720
Wright	24,113	31.00	36.00	748,135	865,792
Total	5,012,879			\$ 106,065,166	\$ 115,907,732

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

XVI—SWINE OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair.....	44,764	8 11.20	8 12.00	8	501,540	537,198
Adams.....	26,508	11.52	12.00	5	305,308	318,096
Allamakee.....	19,705	8.67	12.00	39	171,030	236,400
Appanoose.....	5,641	13.00	13.00	—	71,923	71,923
Audubon.....	53,874	13.79	13.79	—	743,398	743,398
Benton.....	72,718	10.00	12.00	20	726,672	872,616
Black Hawk.....	45,378	9.91	12.00	22	449,659	544,536
Boone.....	33,276	14.19	14.19	—	472,282	472,282
Bremer.....	28,613	9.05	12.00	33	259,091	343,356
Buchanan.....	28,118	8.37	12.00	44	235,550	337,416
Buena Vista.....	60,876	7.67	12.00	57	467,133	730,512
Butler.....	31,862	11.65	12.00	5	370,512	381,624
Calhoun.....	29,886	10.00	12.00	20	298,832	358,632
Carroll.....	53,410	10.48	12.00	15	559,844	640,992
Cass.....	56,106	10.77	12.00	12	604,029	673,272
Cedar.....	65,458	12.63	12.63	—	826,804	826,804
Cerro Gordo.....	39,305	7.74	12.00	56	234,451	363,660
Cherokee.....	73,671	9.76	12.00	23	719,383	884,652
Chickasaw.....	16,639	10.02	12.00	20	166,727	199,668
Clarke.....	16,620	9.10	12.00	32	151,232	199,440
Clay.....	45,649	9.33	12.00	29	456,138	547,788
Clayton.....	31,309	11.42	12.00	6	367,617	375,708
Clinton.....	59,133	10.02	12.00	20	592,663	709,596
Crawford.....	87,670	11.62	12.00	5	1,019,240	1,062,400
Dallas.....	48,526	11.02	12.00	9	534,808	582,312
Davis.....	9,145	12.36	12.36	—	113,202	113,202
Decatur.....	13,576	12.77	12.77	—	173,356	173,356
Delaware.....	28,276	10.42	12.00	16	294,618	339,312
Des Moines.....	23,281	12.00	12.00	—	279,527	279,527
Dickinson.....	19,086	10.79	12.00	12	205,973	229,692
Dubuque.....	23,983	10.08	12.00	20	241,916	287,796
Emmet.....	19,908	10.11	12.00	19	201,214	238,896
Fayette.....	28,729	9.38	12.00	28	269,266	344,640
Floyd.....	26,781	8.42	12.00	43	225,630	321,372
Franklin.....	46,288	9.10	12.00	32	420,520	555,456
Fremont.....	35,890	9.84	12.00	22	353,160	430,680
Greene.....	33,324	8.03	12.00	50	267,486	399,888
Grundy.....	42,016	10.46	12.00	15	439,892	504,192
Hamilton.....	40,941	9.16	12.00	32	375,329	491,292
Hancock.....	47,982	9.41	12.00	28	451,730	575,784
Hardin.....	26,066	4.46	12.00	170	116,462	312,792
Harrison.....	40,647	8.36	12.00	44	340,988	487,764
Henry.....	58,316	10.97	12.00	10	639,943	699,792
Howard.....	22,254	13.69	13.69	—	304,636	304,636
Humboldt.....	15,481	7.92	12.00	52	122,812	185,772
Ida.....	36,325	9.37	12.00	29	340,312	435,960
Iowa.....	71,326	10.00	12.00	20	714,032	865,900
Jackson.....	55,901	8.93	12.00	35	499,812	671,532
Jasper.....	21,734	12.57	12.57	—	273,204	273,204
Jefferson.....	70,415	10.08	12.00	20	710,414	844,980
Johnson.....	16,499	9.00	12.00	34	150,214	197,988
Jones.....	53,180	11.15	12.00	8	603,035	638,160
Keokuk.....	41,532	9.85	12.00	22	409,305	498,384
Kossuth.....	39,558	12.07	12.07	—	477,058	477,058
Lee.....	55,474	10.86	12.00	11	602,304	665,688
Linn.....	10,161	11.36	12.00	7	114,432	121,932
Louisia.....	41,464	14.25	14.25	—	591,172	591,172
Lucas.....	27,351	13.11	13.11	—	358,756	358,756
Lyon.....	11,097	8.77	12.00	37	105,224	143,964
Madison.....	53,180	8.62	12.00	40	458,748	638,232

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Mahaska.....	39,145	11.99	12.00	5	469,117	469,740
Marion.....	42,814	11.50	12.00	5	495,054	514,128
Marshall.....	28,089	11.92	12.00	—	290,802	337,068
Mills.....	52,721	11.33	12.00	6	597,434	632,652
Mitchell.....	37,558	10.34	12.00	17	388,640	450,696
Monroe.....	28,211	8.99	12.00	34	253,692	338,532
Monroe.....	50,217	9.16	12.00	32	460,452	602,604
Montgomery.....	7,752	9.83	12.00	23	76,275	93,024
Muscatine.....	54,797	9.43	12.00	28	516,946	657,564
O'Brien.....	36,689	9.43	12.00	28	345,878	440,268
Osceola.....	51,887	9.97	12.00	21	517,102	622,644
Page.....	29,705	8.24	12.00	46	244,727	356,460
Palo Alto.....	55,135	11.37	12.00	6	626,988	661,620
Plymouth.....	24,355	11.21	12.00	8	272,877	292,260
Pocahontas.....	113,213	8.02	12.00	50	907,988	1,358,556
Polk.....	34,673	10.51	12.00	15	364,702	416,076
Pottawattamie.....	28,148	11.84	12.00	5	333,383	337,776
Poweshiek.....	117,242	9.50	12.00	27	1,114,548	1,406,904
Ringgold.....	58,209	8.00	12.00	50	466,077	698,508
Sac.....	18,163	12.00	12.00	—	218,057	218,057
Scott.....	60,901	10.12	12.00	19	616,672	730,812
Shelby.....	39,549	11.78	12.00	5	465,978	474,588
Sioux.....	82,955	9.52	12.00	27	789,350	995,460
Story.....	108,868	9.68	12.00	24	1,054,064	1,306,416
Tama.....	37,617	10.06	12.00	20	378,726	451,404
Taylor.....	66,296	11.51	12.00	5	763,640	795,552
Union.....	30,572	12.74	12.74	—	389,452	389,452
Van Buren.....	19,737	10.55	12.00	14	208,316	236,844
Wapello.....	10,459	10.09	12.00	19	104,260	125,508
Warren.....	15,195	11.81	12.00	5	179,568	182,340
Washington.....	27,749	10.09	12.00	19	279,876	332,988
Wayne.....	55,936	13.20	13.20	—	738,687	738,687
Webster.....	15,062	10.29	12.00	17	154,992	187,744
Winnebago.....	32,066	9.53	12.00	26	305,822	384,792
Winneshek.....	22,936	14.00	14.00	—	321,104	321,104
Woodbury.....	35,001	10.90	12.00	11	381,578	420,012
Worth.....	75,026	8.05	12.00	50	603,956	900,312
Wright.....	20,665	11.69	12.00	5	241,623	247,980
Total.....	3,977,595	8.21	12.00	47	\$ 40,806,040	\$ 48,290,118

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART XVII—SHEEP OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair.....	11,539	5.78	6.00	5	66,740	69,234
Adams.....	9,890	6.88	6.88		68,652	68,652
Allamakee.....	4,778	3.97	6.00	52	18,963	28,668
Appanoose.....	16,780	5.00	6.00	20	85,964	100,680
Audubon.....	3,194	5.38	6.00	12	17,212	191,640
Benton.....	4,113	4.81	6.00	25	19,796	24,678
Black Hawk.....	2,256	4.95	6.00	22	11,174	13,536
Boone.....	2,383	5.00	6.00	20	11,925	14,258
Bremer.....	1,299	4.56	6.00	32	5,931	7,794
Buchanan.....	4,007	4.02	6.00	50	17,234	24,042
Buena Vista.....	2,470	3.79	6.00	59	9,354	14,829
Butler.....	2,955	7.81	7.81		23,104	23,104
Calhoun.....	1,883	5.01	6.00	20	9,448	11,258
Carroll.....	1,632	4.92	6.00	22	8,030	9,792
Cass.....	17,852	5.49	6.00	10	97,924	107,112
Cedar.....	6,560	8.67	8.67		56,886	56,886
Cerro Gordo.....	2,244	5.78	6.00	5	12,964	13,464
Cherokee.....	3,097	4.00	6.00	50	12,382	18,582
Chickasaw.....	2,080	4.51	6.00	34	9,390	12,480
Clarke.....	5,694	6.63	6.63		37,700	37,700
Clay.....	2,838	7.00	7.00		19,722	19,722
Clayton.....	4,861	4.70	6.00	28	22,851	29,166
Clinton.....	3,466	4.57	6.00	32	15,936	20,766
Crawford.....	3,631	5.60	6.00	8	20,340	21,786
Dallas.....	5,881	6.34	6.34		37,300	37,300
Davis.....	45,005	6.15	6.15		277,188	277,188
Decatur.....	9,431	4.20	6.00	43	39,568	56,586
Delaware.....	3,406	5.31	6.00	13	18,093	20,436
Des Moines.....	3,149	5.82	6.00	5	18,348	18,894
Dickinson.....	2,881	8.19	8.19		23,598	23,598
Dubuque.....	3,310	4.54	6.00	33	15,039	19,890
Emmet.....	1,319	9.06	9.06		11,957	11,957
Fayette.....	4,016	4.17	6.00	44	16,730	24,066
Floyd.....	4,144	5.96	6.00	5	24,706	24,864
Franklin.....	6,805	6.05	6.05		41,203	41,203
Fremont.....	1,531	4.55	6.00	32	6,980	9,186
Greene.....	3,335	4.05	6.00	49	13,504	20,010
Grundy.....	1,429	5.78	6.00	5	8,204	8,520
Guthrie.....	7,139	5.81	6.00	5	41,530	42,834
Hamilton.....	1,635	6.14	6.14		10,038	10,038
Hancock.....	1,680	4.16	6.00	45	6,992	10,080
Hardin.....	2,624	4.35	6.00	38	11,416	14,744
Harrison.....	9,047	2.33	6.00	158	21,116	54,282
Henry.....	12,610	6.74	6.74		84,944	84,944
Howard.....	2,947	5.81	6.00	5	17,144	17,682
Humboldt.....	1,130	5.21	6.00	16	5,884	6,780
Ida.....	2,910	8.00	8.00		23,280	23,280
Iowa.....	2,318	7.04	7.04		16,324	16,324
Jackson.....	3,875	7.22	7.22		29,924	29,924
Jasper.....	7,491	5.51	6.00	9	41,291	44,946
Jefferson.....	9,812	4.00	6.00	50	38,832	58,872
Johnson.....	6,158	6.89	6.89		42,479	42,479
Jones.....	2,765	5.21	6.00	16	14,418	16,590
Keokuk.....	7,365	5.88	6.00	5	43,216	43,190
Kossuth.....	2,606	6.32	6.32		16,468	16,468
Lee.....	18,274	4.66	6.00	29	85,220	109,644
Linn.....	5,435	8.24	8.24		44,787	44,787
Louisa.....	2,321	6.92	6.92		16,066	16,066
Lucas.....	13,210	6.56	6.56		86,736	86,736

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lyon.....	3,416	6.14	6.14		21,000	21,000
Madison.....	13,651	7.83	7.83		106,879	106,879
Mahaska.....	14,018	6.40	6.40		89,836	89,836
Marion.....	742	5.79	6.00	5	75,782	4,452
Marshall.....	6,943	6.34	6.34		44,052	44,052
Mills.....	6,211	4.32	6.00	39	26,844	37,296
Mitchell.....	2,007	6.26	6.26		12,567	12,567
Monona.....	936	7.77	7.77		7,276	7,276
Monroe.....	7,523	4.66	6.00	29	35,202	45,138
Montgomery.....	4,533	4.92	6.00	22	23,306	27,198
Muscataine.....	1,850	5.55	6.00	9	10,296	11,160
O'Brien.....	1,508	4.97	6.00	21	7,488	9,048
Oscola.....	2,198	4.08	6.00	48	8,958	13,188
Page.....	5,772	6.70	6.70		38,824	38,824
Palo Alto.....	1,850	5.58	6.00	8	10,341	11,700
Plymouth.....	4,988	4.07	6.00	48	20,276	29,928
Pocahontas.....	1,776	5.04	6.00	20	8,962	10,656
Polk.....	4,054	5.01	6.00	20	20,826	24,324
Pottawattamie.....	7,196	5.17	6.00	17	37,290	43,176
Poweshiek.....	4,092	5.98	6.00	5	24,467	24,552
Ringgold.....	7,491	8.18	8.18		61,306	61,306
Sac.....	4,048	4.52	6.00	33	18,324	24,288
Scott.....	1,090	5.42	6.00	11	5,914	6,540
Shelby.....	3,778	5.96	6.00	5	22,530	22,668
Sioux.....	3,267	4.68	6.00	29	15,280	19,692
Story.....	2,594	6.13	6.13		12,848	12,848
Tama.....	5,311	8.10	8.10		43,046	43,046
Taylor.....	15,363	7.52	7.52		115,504	115,504
Union.....	4,404	7.09	7.09		31,212	31,212
Van Buren.....	27,568	5.75	6.00	5	158,416	165,408
Wapello.....	9,929	5.86	6.00	5	58,194	59,574
Warren.....	9,012	5.33	6.00	13	45,044	54,072
Washington.....	7,845	5.77	6.00	5	45,342	47,070
Wayne.....	10,404	6.34	6.34		66,517	66,517
Webster.....	1,003	4.90	6.00	23	4,919	6,018
Winnebago.....	1,458	7.00	7.00		10,106	10,106
Winneshiek.....	5,642	6.02	6.02		33,944	33,944
Woodbury.....	7,919	4.02	6.00	50	31,848	47,514
Worth.....	970	5.99	6.00	5	5,814	5,820
Wright.....	2,383	4.13	6.00	46	9,857	14,298
Total.....	566,820				\$ 3,358,491	\$ 3,783,293

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART XVIII—GOATS OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair	285	2.57	2.75	8	732	784
Adams	100	7.52	7.52		752	752
Allamakee	312	1.52	2.75	81	474	858
Appanoose						
Audubon	71	3.21	3.21		228	228
Benton	4	3.00	3.00		12	12
Black Hawk	51	4.02	4.02		205	205
Boone	4	4.00	4.00		16	16
Bremer						
Buchanan	12	5.00	5.00		60	60
Buena Vista	14	4.00	4.00		56	56
Butler	204	1.96	2.75	41	400	561
Calhoun	20	6.40	6.40		128	128
Carroll						
Cass	98	2.69	2.75	5	264	169
Cedar	94	9.10	9.10		856	856
Cerro Gordo	8	11.00	11.00		88	88
Cherokee						
Chickasaw	5	4.20	4.20		21	21
Clarke	111	2.63	2.75	5	292	305
Clay	18	4.22	4.22		76	76
Clayton	17	2.11	2.75	31	36	47
Clinton						
Crawford	32	2.50	2.75	10	80	88
Dallas	79	4.20	4.20		332	332
Davis	18	3.55	3.55		64	64
Decatur						
Delaware	83	5.30	5.30		440	440
Des Moines	121	2.07	2.75	33	251	333
Dickinson	9	5.77	5.77		52	52
Dubuque	5	3.00	3.00		15	15
Emmet	1	28.00	28.00		28	28
Fayette	9	4.00	4.00		36	36
Floyd	7	4.00	4.00		28	28
Franklin	20	4.90	4.90		98	98
Fremont	59	3.60	3.60		212	212
Greene	19	4.00	4.00		76	76
Grundy						
Guthrie	48	4.16	4.16		200	200
Hamilton	26	6.00	6.00		156	156
Hancock	28	4.00	4.00		112	112
Hardin	2	4.00	4.00		8	8
Harrison	35	2.00	2.75	38	70	97
Henry						
Howard						
Humboldt	27	4.29	4.29		116	116
Ida	40	8.00	8.00		320	320
Iowa	86	3.25	3.25		280	280
Jackson	68	2.99	2.99		200	200
Jasper						
Jefferson			2.75			
Johnson	84	3.16	3.16		266	266
Jones	2	4.00	4.00		8	8
Keokuk	232	2.83	2.83		656	656
Kossuth	30	4.00	4.00		124	124
Lee	240	2.08	2.75	33	498	572
Linn						
Louisa	36	3.55	3.55		128	128
Lucas	252	1.85	2.75	49	468	691

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lyon						
Madison	186	2.22	2.75	24	412	510
Mahaska						
Marion	176	3.08	3.08		368	368
Marshall	92	6.00	6.00		552	552
Mills	131	3.27	3.27		428	428
Mitchell						
Monona	76	2.00	2.75	38	156	200
Monroe	458	2.06	2.75	34	946	1,258
Montgomery	115	4.93	4.93		568	568
Muscatine	99	3.23	3.23		320	320
O'Brien	22	4.18	4.18		92	92
Oseeola	10	4.00	4.00		40	40
Page	80	1.85	2.75	49	148	320
Palo Alto	30	7.33	7.33		220	220
Plymouth	72	4.00	4.00		284	284
Pocahontas						
Polk						
Pottawattamie	72	5.55	5.55		400	400
Poweshiek	4	5.00	5.00		20	20
Ringgold	273	2.62	2.75	5	726	750
Sac	3	4.00	4.00		12	12
Scott	4	3.50	3.50		14	14
Shelby						
Sioux	21	5.15	5.15		108	108
Story	122	2.10	2.75	31	256	335
Tama	69	3.68	3.68		254	254
Taylor	220	3.95	3.95		868	868
Union	5	2.40	2.75	15	12	14
Van Buren						
Wapello	66	1.94	2.75	42	128	180
Warren	99	2.55	2.75	8	252	273
Washington	77	3.06	3.06		236	236
Wayne	10	4.00	4.00		40	40
Waukesha	18	3.44	3.44		62	62
Winnebago	25	4.00	4.00		100	100
Winneshiek	5	5.60	5.60		28	28
Woodbury						
Worth						
Wright	14	3.71	3.71		52	52
Total	5,780				\$ 18,120	\$ 19,864

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1918.

Assessed Actual and Taxable Value of Various Classes of Property, Reported and as Adjusted, for the Year 1918.

PART I—REAL ESTATE, 1918.

COUNTIES	Acres of land assessed	Value per acre		Assessed actual value of land		Value new buildings outside cities and towns	Assessed actual value of town lots
		Reported	Adjusted	Reported	Adjusted		
Adair.....	358,735	\$57.67	\$57.65	\$ 20,691,224	\$ 20,691,224	\$ 65,820	\$ 2,400,046
Adams.....	266,213	63.60	60.23	16,929,556	17,632,358	51,924	1,207,212
Allamakee.....	406,063	42.90	42.65	17,339,300	17,339,300	83,488	2,798,576
Appanoose.....	310,630	47.00	48.10	14,699,750	14,699,750	7,264	4,541,766
Audubon.....	275,539	76.27	76.26	21,016,528	21,016,528	79,316	1,974,212
Benton.....	439,050	76.87	76.87	33,761,476	33,761,476	166,820	5,620,792
Black Hawk.....	348,330	74.23	73.34	25,856,611	25,546,422	146,454	26,006,597
Boone.....	350,739	76.40	76.66	26,796,404	26,884,069	68,400	6,215,864
Bremer.....	264,683	69.04	68.49	18,274,648	18,229,108	61,080	5,299,062
Buchanan.....	348,286	63.06	62.50	21,908,292	21,767,875	60,880	3,944,568
Buena Vista.....	353,887	78.50	78.56	27,790,744	27,804,540	83,436	4,291,176
Butler.....	356,242	75.63	75.63	26,868,066	26,868,066	110,644	3,332,890
Calhoun.....	350,628	74.90	74.91	26,263,389	26,263,389	127,536	3,721,860
Carroll.....	353,584	77.08	77.15	27,252,856	27,252,856	150,920	4,331,120
Cass.....	350,672	73.90	73.90	25,914,400	25,914,400	93,108	4,637,724
Cedar.....	356,666	80.08	79.89	28,516,392	28,516,392	89,364	4,082,788
Cerro Gordo.....	346,109	65.33	67.93	22,611,475	23,511,358	671,472	14,390,172
Cherokee.....	364,732	79.53	79.32	28,907,883	28,933,614	96,580	3,635,174
Chickasaw.....	311,275	63.37	62.16	19,727,547	19,348,854	39,426	2,749,360
Clarke.....	297,520	49.62	49.62	13,271,276	13,271,276	77,212	1,915,712
Clay.....	343,328	67.70	67.73	23,281,591	23,281,591	130,222	3,854,545
Clayton.....	476,389	42.07	55.43	20,043,815	26,406,242	86,000	3,734,634
Clinton.....	423,606	74.22	74.56	31,437,964	31,690,177	52,480	14,614,440
Crawford.....	440,539	80.68	80.45	35,551,328	35,551,328	126,356	4,656,332
Dallas.....	363,781	74.56	74.70	27,123,272	27,123,272	72,300	5,685,972
Davis.....	315,908	45.47	44.51	14,465,351	14,465,351	29,040	1,331,840
Decatur.....	328,580	37.20	45.97	12,324,692	15,104,822	4,064	2,314,560
Delaware.....	359,661	66.59	66.96	23,941,836	24,082,900	52,230	3,269,020
Des Moines.....	251,856	72.73	72.96	18,317,929	18,375,955	23,497	15,342,880
Dickinson.....	232,354	56.00	57.88	13,006,656	13,332,988	103,436	3,395,501
Dubuque.....	376,209	58.33	58.72	21,944,187	22,060,900	35,080	28,347,218
Emmet.....	238,615	61.28	57.78	14,621,884	13,787,175	86,580	2,764,632
Fayette.....	449,221	68.15	66.96	30,611,020	30,079,838	47,792	5,741,424
Floyd.....	312,143	67.08	67.65	21,219,040	21,116,473	35,756	5,527,428
Franklin.....	356,325	76.00	74.88	26,967,162	26,938,654	109,516	2,829,316
Frederick.....	311,082	60.82	60.96	18,920,176	18,920,176	55,352	2,251,132
Greene.....	355,282	76.35	76.63	27,124,618	27,214,618	100,544	2,784,976
Grundy.....	312,006	81.70	84.33	26,429,744	26,314,750	54,420	2,429,172
Guthrie.....	371,657	63.50	63.71	23,623,249	23,673,800	100,176	3,190,184
Hamilton.....	364,841	73.29	73.67	26,730,998	26,839,966	105,576	4,421,300
Hancock.....	354,539	52.76	54.93	18,707,568	19,474,827	26,568	2,096,164
Hardin.....	345,913	74.51	74.50	25,775,000	25,775,000	38,650	5,551,010
Harrison.....	425,309	63.31	63.17	26,932,694	26,870,560	89,514	4,406,604
Henry.....	259,964	73.81	73.81	19,187,348	19,187,348	42,160	3,783,488
Howard.....	291,595	56.51	56.43	16,476,720	16,468,268	52,060	2,670,492
Humboldt.....	270,371	72.33	71.61	19,538,428	19,361,367	112,884	2,333,620
Ida.....	367,160	91.30	84.00	34,831,274	22,441,440	22,441,440	2,914,501
Iowa.....	363,000	76.40	76.40	27,735,684	27,735,684	103,648	2,623,384
Jackson.....	393,632	54.08	54.68	21,513,864	21,513,864	20,396	3,891,276
Jasper.....	441,054	77.24	76.00	34,067,494	33,520,104	131,712	5,970,250
Jefferson.....	268,433	61.43	62.99	16,491,800	16,911,270	47,876	3,601,246
Johnson.....	380,729	78.48	75.06	29,880,290	28,577,518	122,656	0,760,960
Jones.....	353,318	62.92	64.02	22,233,752	22,619,418	70,774	3,451,248
Keokuk.....	356,643	68.99	68.76	24,576,112	24,501,374	111,496	4,124,384
Kossuth.....	696,005	53.98	53.81	37,094,072	37,470,125	191,516	3,771,228
Lee.....	311,291	63.39	66.45	19,733,367	20,747,065	18,152	15,324,428

COUNTIES	Acres of land assessed	Value per acre		Assessed actual value of land		Value new buildings outside cities and towns	Assessed actual value of town lots
		Reported	Adjusted	Reported	Adjusted		
Linn.....	444,659	73.34	72.51	\$2,614,339	\$2,242,000	106,447	\$4,480,211
Louisia.....	249,235	73.59	74.00	18,290,332	18,494,433	50,456	2,264,864
Lucas.....	276,442	47.71	44.88	13,189,370	12,406,717	25,784	2,914,426
Lyon.....	361,071	77.56	77.31	28,004,488	27,890,356	35,252	2,325,784
Madison.....	351,825	62.30	62.22	21,933,600	21,893,600	138,142	2,188,152
Mahaska.....	354,298	74.60	73.60	26,436,626	26,436,626	152	6,198,188
Marion.....	308,928	63.21	63.21	19,527,333	19,527,333	40,020	4,143,594
Marshall.....	346,959	81.22	80.44	28,179,712	27,909,381	123,404	9,514,356
Mills.....	282,018	66.21	69.25	17,360,684	17,360,684	81,904	1,929,792
Mitchell.....	294,829	71.90	71.89	21,198,457	21,198,457	48,496	3,152,544
Monona.....	420,625	61.20	60.77	25,776,066	25,678,971	83,496	2,212,728
Monroe.....	262,004	45.11	45.16	11,820,768	11,833,768	116,940	2,410,388
Montgomery.....	260,752	75.02	76.15	19,561,132	19,752,000	50,368	4,471,008
Muscatine.....	265,654	74.36	74.36	19,754,964	19,754,964	39,712	10,383,850
O'Brien.....	352,010	83.96	82.52	29,557,656	29,047,865	94,256	3,820,036
Osceola.....	245,962	67.25	67.01	16,540,569	16,480,569	13,500	1,742,965
Page.....	326,684	77.72	75.61	25,390,760	24,732,577	107,066	5,541,752
Palo Alto.....	351,046	55.92	55.93	19,637,385	19,637,385	2,331,660	2,331,660
Plymouth.....	531,157	78.69	79.00	41,797,452	41,984,234	122,972	4,300,808
Pocahontas.....	358,060	72.00	72.00	25,694,561	25,694,561	365,968	2,312,696
Polk.....	340,027	100.38	89.79	34,133,183	30,531,024	138,472	115,712,714
Pottawattamie.....	576,051	68.89	68.57	39,687,200	39,687,200	249,890	16,713,700
Poweshiek.....	364,874	77.03	76.25	28,106,620	28,106,620	81,286	5,725,042
Ringgold.....	337,274	48.80	49.12	16,465,623	16,465,623	46,123	1,714,881
Sac.....	355,181	79.09	78.97	28,091,806	28,049,806	121,784	3,644,384
Scott.....	273,936	85.00	85.00	23,298,456	23,298,456	76,260	46,041,764
Shelby.....	369,916	75.81	76.43	28,071,488	29,772,679	138,678	2,714,700
Sioux.....	464,565	85.11	85.00	39,583,236	39,583,236	135,408	3,290,244
Story.....	347,709	83.09	82.14	28,871,484	28,569,817	173,228	8,044,432
Tama.....	442,366	76.31	75.76	33,501,586	33,523,672	120,050	5,298,022
Taylor.....	332,327	62.88	62.28	20,895,866	20,540,442	61,698	2,683,104
Union.....	271,410	59.60	59.61	16,167,576	16,167,576	25,600	4,251,768
Van Buren.....	303,518	67.25	48.25	14,338,792	14,338,792	17,460	2,005,964
Wapello.....	261,858	60.94	60.92	15,959,386	15,959,386	74,376	11,812,121
Warren.....	351,136	66.65	63.87	23,193,472	22,427,056	82,416	3,662,712
Washington.....	347,237	75.08	75.83	26,068,888	26,325,888	102,716	5,189,140
Wayne.....	322,254	47.70	54.13	15,386,880	17,443,609	26,660	3,100,314
Webster.....	440,954	74.28	72.62	32,754,995	32,022,079	140,731	15,021,672
Winnebago.....	247,045	55.00	54.62	13,946,981	13,861,980	2,304,272	2,304,272
Winneshek.....	429,021	50.39	49.87	21,612,736	21,397,730	68,288	3,547,584
Woodbury.....	529,393	67.25	67.24	35,606,496	35,606,496	56,584	43,042,792
Worth.....	247,603	56.15	55.37	13,903,782	13,718,780	80,324	1,598,450
Wright.....	352,432	71.30	71.70	25,104,928	25,444,425	48,004	4,351,998
Total.....	\$4,382,695	\$68.02	\$68.15	\$2,338,917,633	\$2,342,598,970	\$8,622,503	\$730,877,270

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1918.

COUNTIES	PART II—REAL ESTATE.						
	Actual value new buildings in cities and towns	Adjusted actual value of town lots and town lots	Total actual value new buildings	Adjusted actual value of land, town lots and new buildings	Exemptions for roads, soldiers and homesteads	Net adjusted value of realty and new buildings	
						Taxable	Actual
Adair	\$ 65,044	\$ 20,071,270	\$ 130,864	\$ 33,222,134	\$ 234,518	\$ 2,287,616	\$ 5,766,94
Adams	54,824	18,829,570	106,748	18,946,318	—	18,946,318	4,736,570
Alamogordo	99,044	29,137,662	182,332	29,320,008	91,512	29,228,496	5,097,224
Appanoose	51,501	19,341,516	68,465	19,409,981	347,065	19,062,916	4,738,229
Arbuton	80,680	22,560,748	150,296	22,711,044	101,296	22,609,748	5,762,129
Benton	137,624	29,372,228	324,448	29,696,676	994,990	29,601,712	9,857,929
Black Hawk	630,730	52,153,019	77,184	52,230,203	1,321,333	51,908,870	12,949,278
Boone	73,992	25,069,953	142,332	25,212,285	533,112	25,079,173	8,252,290
Bremer	45,906	23,528,160	107,076	23,635,236	—	23,635,236	5,968,893
Buchanan	67,840	25,712,443	128,720	25,841,163	—	25,841,163	6,400,391
Buena Vista	159,960	32,065,716	237,426	32,303,142	134,102	32,169,040	8,040,740
Butler	65,444	30,300,666	170,688	30,471,354	287,684	30,183,670	7,323,340
Calhoun	182,420	29,360,226	310,664	29,670,890	37,184	29,633,706	7,394,770
Carroll	80,428	31,083,970	340,350	31,424,320	—	31,424,320	7,956,038
Cass	96,826	30,652,124	189,464	30,841,588	946,428	30,695,160	7,633,790
Center	85,100	32,669,180	174,464	32,843,644	196,454	32,647,190	8,150,295
Cerro Gordo	392,190	37,910,530	1,063,668	38,974,198	315,988	38,758,210	9,690,002
Cherokee	91,260	32,468,788	187,940	32,656,728	651,097	32,591,631	7,261,488
Chickasaw	51,246	22,668,914	91,296	22,760,210	173,066	22,617,144	5,526,466
Clarke	46,380	15,113,280	122,332	15,235,612	182,390	15,153,222	3,782,608
Clay	119,800	36,130,136	240,022	36,370,158	—	36,370,158	8,994,630
Clayton	85,284	30,140,876	171,284	30,312,160	176,520	30,135,640	7,343,914
Clinton	76,940	46,304,617	129,420	46,434,037	280,648	46,153,389	11,530,067
Crawford	179,784	30,607,660	306,140	30,913,800	10,284	30,903,516	9,975,714
Dallas	76,132	32,868,744	148,332	33,017,076	320,412	32,696,664	8,150,060
Davis	35,416	15,757,191	67,456	15,824,647	211,956	15,612,691	3,911,914
De Witt	22,944	17,419,832	27,028	17,446,860	332,450	17,114,410	4,298,688
Delaware	45,280	27,921,020	57,600	27,978,620	684,096	27,794,524	6,475,338
Des Moines	83,093	33,718,835	160,590	33,879,425	471,037	33,608,388	8,331,827
Dickinson	94,768	16,728,480	108,204	16,836,684	10,800	16,825,884	4,228,973
Dubuque	378,228	50,438,118	413,908	50,852,026	408,327	50,383,699	12,506,005
Emmet	140,394	16,351,807	326,844	16,778,651	22,200	16,756,451	4,189,113
Fayette	90,644	35,821,662	134,436	35,956,098	359,456	35,596,642	8,800,180
Franklin	66,884	26,643,161	96,356	26,740,517	738,400	26,402,117	6,488,034
Franklin	181,708	36,767,970	291,234	36,959,204	189,104	36,870,100	7,467,025
Fremont	31,860	21,171,936	97,212	21,269,148	30,152	21,238,996	5,309,862
Greene	80,280	29,969,594	180,224	30,149,818	168,726	30,011,092	7,502,923
Grundy	64,680	28,743,922	119,080	28,863,002	80,156	28,782,846	7,194,211
Guthrie	106,160	26,863,984	306,332	27,069,316	126,388	26,942,928	6,718,923
Hamilton	80,140	31,331,397	158,716	31,490,113	850,828	31,139,285	7,646,786
Hancock	69,784	21,670,991	96,332	21,767,323	90,864	21,676,459	5,306,603
Hardin	131,680	31,826,012	270,830	31,996,842	—	31,996,842	7,474,986
Harrison	62,860	31,277,164	152,410	31,429,574	71,468	31,358,106	7,889,547
Iberville	39,118	22,070,836	81,278	22,062,114	293,000	22,788,514	5,697,128
Howard	44,522	19,138,760	96,692	19,235,452	105,532	19,129,920	4,785,465
Humboldt	79,476	21,664,887	192,360	21,857,247	78,232	21,869,015	5,455,254
Ida	97,540	25,353,943	97,240	25,451,183	621,707	25,229,476	6,367,864
Iowa	68,660	29,329,638	172,398	29,502,036	—	29,502,036	7,323,060
Jackson	39,648	25,465,140	90,644	25,555,784	253,600	25,312,184	6,302,960
Jasper	307,440	39,490,354	329,132	39,819,486	—	39,819,486	9,367,327
Jefferson	76,900	30,672,516	124,776	30,797,292	44,820	30,652,472	8,169,118
Johnson	205,020	38,388,987	327,678	38,667,665	38,087	38,629,578	9,636,919
Jones	25,660	29,670,961	83,870	29,754,831	188,548	29,566,283	6,469,923
Keokuk	94,650	28,635,738	146,118	28,781,856	—	28,781,856	7,192,267
Kossuth	187,836	39,241,533	379,326	39,620,859	121,370	39,509,489	9,114,883
Lee	496,298	36,071,268	514,450	36,585,718	404,064	36,181,654	9,654,222
Linn	1,196,472	76,722,211	1,301,919	78,024,130	8,817,469	69,206,661	17,303,668
Louisia	15,208	20,730,297	65,636	20,795,933	243,740	20,552,193	5,145,300
Lucas	40,372	15,321,143	66,156	15,387,299	210,404	15,176,895	3,794,254
Lyon	81,744	30,210,139	116,996	30,327,135	—	30,327,135	7,581,938

COUNTIES	Actual value new buildings in cities and towns	Adjusted actual value of town lots and town lots	Total actual value new buildings	Adjusted actual value of land, town lots and new buildings	Exemptions for roads, soldiers and homesteads	Net adjusted value of realty and new buildings	
						Actual	Taxable
	Madison	67,306	24,861,752	316,450	25,178,202	—	25,178,202	6,071,801
Mahaska	101,632	22,534,514	101,804	22,736,318	305,238	22,431,080	5,889,920
Marion	123,972	23,670,927	162,962	23,833,889	278,812	23,555,077	9,320,644
Marshall	127,570	37,423,737	250,974	37,674,711	392,136	37,282,575	9,811,883
Mills	57,692	19,290,470	138,956	19,429,426	177,900	19,251,526	5,936,260
Mitchell	50,668	24,351,001	98,964	24,449,965	627,709	24,022,256	6,088,198
Monona	70,512	27,891,890	154,008	28,045,898	95,676	27,950,222	3,555,400
Monroe	29,370	14,244,130	140,310	14,384,440	168,636	14,215,804	6,031,764
Montgomery	142,560	34,223,008	129,868	34,412,876	388,830	34,124,046	7,514,888
Muscatine	194,000	30,138,814	234,372	30,373,186	315,634	30,057,552	8,248,968
O'Brien	155,456	22,807,901	249,712	23,057,613	121,620	22,936,093	4,590,959
Oswalo	70,252	18,228,564	83,762	18,312,326	70,479	18,241,847	4,599,488
Page	103,392	30,274,329	210,488	30,484,817	366,864	30,117,953	7,629,488
Palo Alto	300	21,968,745	300	21,969,045	33,041	21,936,004	5,483,976
Plymouth	115,764	46,855,042	255,720	47,110,762	75,408	46,935,354	11,611,342
Pocahontas	84,368	28,607,257	450,274	28,957,531	90,866	28,866,665	7,091,802
Polk	3,778,038	166,245,788	3,916,510	170,162,298	1,194,064	168,968,234	37,244,528
Pottawatomie	887,230	56,600,900	1,137,110	57,738,010	561,804	57,176,206	14,244,020
Poweshiek	180,688	33,831,692	270,374	34,102,066	275,000	33,827,066	8,456,759
Ringgold	43,980	18,180,594	80,100	18,260,694	307,010	17,953,684	4,515,424
Sage	161,448	31,694,290	285,252	31,979,542	35,868	31,943,674	7,987,911
Scott	736,440	69,340,220	863,700	70,143,920	900,730	69,243,190	17,308,285
Shelby	86,644	23,487,379	227,332	23,714,711	718,892	31,995,800	7,998,052
Sioux	150,484	42,873,480	385,892	43,459,372	—	43,459,372	10,780,848
Story	225,272	36,065,249	308,800	36,374,049	297,580	36,076,469	9,176,617
Tama	141,180	38,821,004	201,230	39,022,234	209,828	38,812,406	9,703,275
Taylor	58,788	32,223,540	120,456	32,344,000	—	32,344,000	8,890,160
Union	137,580	26,419,344	163,180	26,582,524	608,464	26,174,060	6,494,765
Van Buren	25,662	16,644,756	11,412	16,656,168	—	16,656,168	4,030,512
Wasson	138,212	36,868,768	290,328	37,159,096	364,800	36,794,296	6,911,877
Washington	146,428	31,515,098	249,144	31,764,242	344,880	31,419,362	6,513,657
Wayne	47,908	20,545,222	74,308	20,619,530	239,628	20,379,902	5,094,641
Webster	300,732	47,643,731	344,460	47,988,191	53,556	47,934,635	11,833,967
Winnebago	66,132	16,192,252	131,440	16,323,692	16,192,252	16,192,252	3,738,719
Winnechek	1,682,736	75,649,328	1,740,880	76,390,208	746,328	75,643,880	19,910,826
Woodbury	78,800	15,817,320	159,184	15,976,504	—	15,976,504	4,869,165
Wright	81,308	29,790,423	129,212	29,919,635	189,962	29,729,673	7,433,918
Total	\$18,539,200	\$3,073,476,240	\$27,161,700	\$3,100,638,000	\$83,293,300	\$3,017,344,700	\$706,830,162

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1918.

PART III—PERSONAL PROPERTY.

COUNTIES	Vehicles, including bicycles	Houseshold furniture, including hotel and board ing house	Merchandise	Eighty per cent of bank stock and other non-voted capital	Other corporations	Capital employed in manufacture
Adair	3,448	290	537,246	237,944	2,564	800
Adam	5,672	8,900	302,592	132,004	1,640	9,098
Allamakee	19,153	4,734	290,546	365,071	10,436	9,000
Appanoose	6,556	19,072	773,741	61,099		
Audubon	4,952	1,000	613,624	396,572	23,020	23,680
Benton	28,420	15,052	1,048,028	864,508	30,480	15,200
Black Hawk	29,925	5,188	2,589,731	2,058,003	2,337,503	4,880
Boone	9,613	33,612	998,504	573,008	64,144	18,468
Bromet	12,382	3,388	870,066	367,100	22,210	11,783
Buchanan	19,800	3,096	659,004	832,870	5,300	32,571
Buena Vista	19,885	23,002	971,815	675,052	47,432	9,084
Butler	23,173	17,460	835,494	584,967	2,976	21,600
Calhoun	9,004	47,352	813,188	495,130		49,506
Carroll	14,080	30,028	902,904	577,756	37,420	11,700
Cass	12,615	5,220	941,808	473,948	1,000	6,350
Cedar	27,600	11,348	685,096	754,500	39,664	22,800
Cerro Gordo	39,604	33,446	2,106,645	794,308	52,224	16,200
Cherokee	15,414	4,608	719,570	552,700	4,900	
Chickasaw	11,684	3,608	639,303	502,161	300	1,722
Clarke	1,800	3,000	337,344	77,000	3,616	2,020
Clay	10,380	51,800	789,346	411,634	15,800	9,300
Clayton	31,809	7,194	811,033	579,557	4,256	4,000
Clinton	39,305	79,880	1,400,112	1,621,638	16,200	250,600
Crawford	11,074	19,806	999,212	428,900	5,940	9,400
Dallas	19,372	15,444	1,034,384	636,508	104,100	39,720
Davis	14,170	4,502	389,308	30,730		100
Decatur	6,784	4,608	609,416	307,528	2,800	3,756
Delaware	24,906	10,408	649,646	696,848	53,600	11,600
Des Moines	21,589	76,500	2,645,256	1,191,872	9,800	11,338
Dickinson	1,895	19,807	490,890	289,948	6,804	
Dubuque	162,409	605,335	4,301,817	2,678,698	345,704	15,200
Emmet	7,887	17,611	735,816	345,580	375	5,460
Fayette	10,130	9,012	1,022,000	780,000	21,828	41,384
Floyd	5,750	17,419	819,335	711,332	221,308	114,800
Franklin	18,617	14,502	640,482	415,683	24,946	78,114
Fremont	47,632	1,704	568,432	524,888	19,400	7,320
Greene	4,032	1,806	423,000	156,540	19,192	4,300
Grundy	15,740	3,040	648,216	614,152	18,820	32,700
Guthrie	11,464	4,374	737,034	543,498	11,580	16,064
Hamilton	7,822	35,588	714,384	613,234	24,080	5,800
Hancock	5,904	12,312	592,244	322,344	15,960	30,792
Hardin	9,974	8,144	1,057,648	841,076	12,356	72,096
Harrison	19,381	5,136	899,084	673,976	2,606	100
Henry	31,172	3,460	674,904	309,216	286,084	5,648
Howard	4,564	5,872	675,152	370,392		18,832
Humboldt	11,464	4,888	560,632	580,740	30,328	19,200
Ia	5,134	1,200	535,378	530,420	140	
Iowa	24,484	11,212	787,412	806,772	44,648	129,532
Jackson	15,591	52,748	741,176	691,220	4,300	5,600
Jasper	16,192	22,000	1,349,254	436,316	167,524	19,564
Jefferson	7,216	350	737,734	548,028	3,500	66,112
Johnson	11,704	29,546	1,282,000	557,000	115,540	34,302
Jones	5,092	5,092	560,372	842,856	14,550	36,942
Keokuk	39,997	5,000	794,970	832,356	59,550	41,492
Keosauh	3,902	5,916	995,232	882,108	600	18,580
Lee	24,304	77,612	2,378,812	1,090,332	17,800	101,744
Linn	46,805	627,154	4,108,495	1,802,197	305,897	3,200
Louis	6,814	11,572	426,513	443,052	40	6,800
Lucas	9,336	7,984	391,476	340,428	8,000	9,200
Lyon	22,112	12,432	642,512	370,330	6,400	25,812

COUNTIES	Vehicles, including bicycles	Houseshold furniture, including hotel and board ing house	Merchandise	Eighty per cent of bank stock and other non-voted capital	Other corporations	Capital employed in manufacture
Madison	388	540	496,894	513,456	24,000	31,172
Mahaska	18,028	54,410	1,194,540	802,316	9,700	105,404
Marion	11,278	1,948	1,974,864	559,657	50,250	165,200
Marshall	17,960	91,850	1,739,276	472,139	62,230	12,306
Mills	11,588	1,652	413,520	319,064	28,572	17,672
Mitchell	5,941	2,338	545,301	513,964	88,660	2,000
Monona	7,126	2,520	524,796	506,831		
Morose	6,045	5,644	535,357	219,200	233,506	46,788
Montgomery	1,670	3,460	705,007	586,158	112,322	31,544
Muscatine	8,260	12,700	1,007,440	1,181,900	570,300	1,740
O'Brien	21,068	9,928	976,240	739,248	39,239	
Oscola	14,750	18,368	447,081	58,476	8,000	
Paga	18,642	9,302	1,139,612	862,569	54,780	43,894
Palo Alto	8,704	6,228	636,540	451,064	32,648	10,564
Plymouth	21,706	43,092	761,240	756,500	53,600	14,880
Pocahontas	9,207	15,568	723,929	499,428	39,168	37,712
Polk	67,296	1,547,516	2,332,006	6,328,490	7,391,886	77,451
Pottawattamie	37,764	21,232	3,792,112	1,355,808	45,632	21,153
Poweshiek	11,908	5,660	736,414	618,888	25,071	79,500
Ringgold	6,572	2,968	387,944	307,271		
Sac	7,884	8,940	891,852	739,682	66,948	33,792
Sassafraz	49,394	290,100	6,678,380	2,464,180	15,800	37,100
Shelby	558	9,064	675,701	346,628		23,308
Story	50,180	80,460	682,330	639,884	167,064	21,900
Story	18,068	19,756	1,273,896	954,199	99,240	70,384
Tama	15,839	7,832	885,331	93,128	44,460	31,000
Taylor	7,304	1,844	576,502	379,660		
Union	5,162	18,036	831,000	433,672	190,800	8,200
Van Buren	3,464	5,332	436,280	331,672	8,802	900
Wapello	39,816	79,852	2,623,664	1,588,072	31,000	16,168
Warren	6,772	1,992	240,000	712,096	5,439	7,960
Washington	12,218	12,484	605,002	707,488	19,532	18,510
Wayne	1,234	45,464	630,792	591,588	25,230	23,000
Webster	7,444	42,164	2,354,101	1,417,969	22,870	32,850
Winnebago	6,420	11,708	637,792	77,236	8,000	
Winneshek	11,022	6,636	713,639	392,264	16,612	41,924
Woodbury	67,004	143,492	10,178,006	2,791,316	1,010,884	
Worth	9,745	2,518	412,979	291,892	12,476	23,080
Wright	8,291	8,972	736,765	623,462	135,396	40,496
Total	81,665,768	84,799,800	813,388,622	873,029,505	815,386,880	82,865,417

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1918.

PART IV—PERSONAL PROPERTY.

COUNTIES	Other personal property	Buildings on leased land	Total value of personal property other than buildings and credits	Reported actual value of all live stock	Adjusted actual value of all live stock
Adair	139,387	32,378	941,357	3,822,223	3,954,752
Adams	77,832	6,712	533,962	2,432,150	2,754,894
Allamakee	222,615	27,969	1,245,942	2,701,274	2,925,431
Appanoose	148,531		1,010,976	1,912,246	2,302,112
Audubon	141,848	40,016	1,147,612	2,732,380	3,855,490
Benton	369,240	65,604	2,418,092	5,254,052	5,387,700
Black Hawk	357,887	108,907	8,787,114	3,350,726	3,567,605
Boone	232,262	62,180	2,081,851	3,408,415	3,545,479
Bremer	158,154	45,800	1,490,918	2,421,862	2,890,465
Buchanan	145,168	37,804	1,745,340	2,918,378	3,104,963
Buena Vista	241,117	125,323	2,006,454	3,096,383	4,053,548
Butler	140,802	106,098	1,724,100	3,707,164	3,807,985
Calhoun	293,916	119,792	1,797,888	2,774,901	2,904,215
Carroll	200,072	71,788	1,806,648	4,067,476	4,227,704
Cass	186,070	40,420	1,668,291	4,320,789	4,440,455
Cedar	178,048	40,772	1,701,748	5,588,550	5,584,835
Cerro Gordo	270,128	113,922	3,407,388	2,780,838	3,303,475
Cherokee	180,812	83,469	1,531,028	4,321,918	4,527,667
Chickasaw	98,568	38,100	1,315,356	2,270,280	2,571,513
Clarke	59,656	11,360	402,856	2,039,009	2,250,722
Clay	134,712	50,212	1,516,189	3,302,733	3,587,086
Clayton	232,667	36,757	1,727,433	3,837,363	3,978,322
Clinton	410,390	32,528	3,831,592	4,314,312	4,800,641
Crawford	212,568	37,763	1,737,667	6,485,669	6,514,967
Dallas	229,025	110,316	2,148,456	1,024,922	4,004,333
Davis	83,968	62,456	485,254	2,329,642	2,628,689
Decatur	116,508	24,504	1,135,904	2,275,344	2,674,592
Delaware	55,438	109,236	1,611,332	2,764,020	3,088,997
Des Moines	687,923	220,130	4,860,488	2,479,117	2,565,317
Dickinson	229,133	134,232	1,174,756	2,195,622	2,257,487
Dubuque	2,439,179	115,802	10,640,614	2,732,139	2,986,479
Emmet	186,569	76,638	1,397,580	2,667,662	2,173,614
Fayette	367,132	88,824	2,130,380	4,141,964	4,322,582
Floyd	139,458	55,600	2,066,142	2,466,941	2,900,303
Franklin	164,490	80,818	1,441,722	4,398,662	4,471,446
Fremont	237,148	62,968	1,479,332	2,369,512	3,241,445
Greene	140,122	60,116	800,792	2,371,295	3,201,329
Grundy	321,716	64,080	1,618,464	2,247,900	3,574,599
Hathaway	182,798	70,544	1,725,290	3,282,980	4,046,422
Hamilton	230,700		1,971,799	3,317,416	3,796,422
Hancock	112,440	72,112	1,161,114	2,079,496	2,127,371
Hardin	117,130	82,550	2,301,964	2,770,650	3,437,659
Harrison	350,065	47,376	1,807,734	4,073,928	4,738,219
Henry	186,024	21,156	2,007,664	2,946,708	2,979,881
Howard	85,798	38,608	1,197,158	1,940,476	2,284,164
Humboldt	198,000	174,384	1,337,016	2,648,012	2,901,704
Ia	136,700	76,638	1,331,414	2,933,648	4,142,652
Iowa	152,772	27,544	1,975,378	3,655,380	4,057,372
Jackson	90,326	37,094	1,548,215	3,108,025	3,217,840
Jasper	384,604	86,962	2,481,856	5,770,040	5,506,198
Jefferson	92,512	16,180	1,469,222	1,948,840	2,288,180
Johnson	140,980	32,602	2,204,754	4,840,280	4,877,752
Jones	145,180	27,714	1,643,060	3,365,717	3,638,769
Koosauk	254,100	35,128	2,053,223	3,871,913	3,948,599
Kossuth	311,988	66,080	2,314,396	5,284,784	5,013,245
Lee	692,500	146,560	4,479,630	2,089,317	2,338,476
Linn	483,363	7,467,111	4,706,137	4,706,137	4,841,453
Louisa	129,507	47,912	1,072,370	2,506,618	2,539,149
Lucas	112,944	73,384	952,624	2,210,900	2,370,534

COUNTIES	Other personal property	Buildings on leased land	Total value of personal property other than buildings and credits	Reported actual value of all live stock	Adjusted actual value of all live stock
Lyon	300,298	108,602	1,588,838	3,567,302	3,542,549
Madison	27,032	14,426	1,197,888	4,125,867	4,344,123
Mahaska	643,988	40,562	2,808,948	3,415,948	3,656,903
Marion	149,170	53,190	2,056,787	3,490,962	3,660,530
Marshall	294,927	73,148	2,684,676	4,201,758	4,468,619
Mills	317,081	36,064	1,172,988	2,880,840	3,150,758
Mitchell	127,024	62,966	1,346,274	2,478,426	2,639,535
Monona	391,241	65,202	1,298,625	3,171,151	3,066,179
Monroe	146,372	78,512	1,244,094	1,767,137	1,841,460
Montgomery	110,195	39,694	1,568,454	3,077,270	3,465,971
Muscatine	252,128	69,364	2,703,732	2,500,616	2,968,756
O'Brien	254,960	152,064	2,173,908	3,888,634	3,692,890
Osceola	117,551	63,548	729,523	2,210,419	2,416,786
Palo Alto	361,378	43,662	2,524,800	3,965,160	4,106,279
Plymouth	112,903	87,666	1,309,797	2,708,463	2,656,755
Pocahontas	214,330	109,292	1,965,656	4,354,976	4,301,332
Polk	235,698	91,466	1,825,196	2,988,624	3,239,114
Pottawattamie	3,407,714		21,149,329	3,548,343	3,615,303
Poweshiek	1,421,000	220,264	6,988,124	8,614,200	8,873,346
Ringgold	172,448	60,042	1,758,201	3,707,080	4,222,674
Saginaw	92,243	29,812	816,734	2,708,222	2,894,465
Sac	154,672	74,302	1,967,472	3,688,636	4,135,447
Scott	1,615,623	140,360	12,311,913	3,483,279	3,549,459
Shelby	300,244	75,752	1,331,245	4,601,070	4,829,463
Sioux	165,700	161,076	2,269,550	5,243,176	5,845,280
Story	279,468	145,212	2,860,800	3,178,756	3,771,410
Tama	273,422	86,644	2,335,446	4,944,014	5,170,793
Taylor	130,348	12,444	1,108,192	3,801,280	3,915,510
Union	123,544	9,496	1,605,440	2,050,896	2,261,945
Van Buren	68,130	4,988	358,224	2,135,168	2,334,112
Wapello	417,666	33,148	4,823,088	2,632,746	2,328,422
Warren	211,144	30,603	1,314,976	3,729,466	3,790,632
Washington	204,222	52,650	1,902,706	4,055,806	4,324,865
Wayne	86,539	24,340	1,434,184	2,606,200	2,824,180
Webster	293,471	192,331	4,254,200	3,253,739	3,431,467
Winnebago	113,404	38,790	915,456	2,386,196	2,442,090
Winneshek	86,565	16,768	1,178,450	3,604,838	3,848,206
Woodbury	964,452	382,464	15,523,308	4,633,130	4,633,370
Worth	106,240	46,812	965,642	2,302,538	2,430,661
Wright	204,355	59,882	1,791,600	2,722,002	3,633,925
Total	\$ 28,821,343	\$ 6,841,635	\$ 247,941,877	\$ 335,259,146	\$ 361,816,512

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1918.

PART V—OTHER PROPERTY.

COUNTIES	Adjusted actual value of all personal property except moneys and credits	Less soldiers' exemptions on personal property	Net adjusted actual value of personal property by except moneys and credits	Adjusted taxable value of personal property except moneys and credits
Adair	\$ 4,896,169	\$ 19,566	\$ 4,876,603	\$ 1,219,128
Adams	5,288,856	8,540	5,280,316	820,159
Allamakee	4,170,676	5,200	4,165,476	1,041,346
Appanoose	3,213,088		3,213,088	808,272
Audubon	5,006,102	17,412	4,988,690	1,246,423
Benton	7,865,792	31,840	7,773,952	1,945,488
Black Hawk	12,354,719	15,320	12,339,399	3,084,840
Boone	5,027,320		5,027,320	1,492,460
Bremer	4,211,262		4,211,262	1,077,881
Buchanan	4,889,242	7,050	4,882,192	1,220,548
Buena Vista	6,154,997	12,520	6,142,477	1,535,619
Butler	5,022,086	5,840	5,016,246	1,404,061
Calhoun	4,792,493		4,792,493	1,198,101
Carroll	6,194,352		6,124,352	1,531,088
Cass	6,108,749	43,280	6,065,469	1,544,824
Cedar	7,246,583	7,088	7,239,547	1,834,887
Cerro Gordo	6,711,063	896	6,710,167	1,677,542
Cherokee	6,107,495	5,112	6,102,383	1,625,256
Chickasaw	3,886,829	5,820	3,881,009	970,257
Clarke	2,744,578	5,774	2,738,804	684,701
Clay	5,109,275		5,103,275	1,270,819
Clayton	5,795,753		5,716,735	1,426,469
Clinton	8,632,252	900	8,631,352	2,157,818
Crawford	8,252,620	2,400	8,250,220	2,092,557
Dallas	6,242,901	7,012	6,235,889	1,558,935
Davis	3,113,943	1,554	3,112,389	778,097
Decatur	3,810,496		3,810,496	962,624
Delaware	4,750,329	2,798	4,697,621	1,174,495
Des Moines	7,459,000	17,024	7,441,976	1,891,495
Dickinson	2,432,243		2,432,243	608,061
Dubuque	13,628,068	4,300	13,623,768	3,465,433
Emmet	3,441,454		3,441,454	869,394
Fayette	6,943,306	16,292	6,927,014	1,581,728
Floyd	4,966,445	2,538	4,963,907	1,249,977
Franklin	5,911,168	24,872	5,886,296	1,472,074
Fremont	4,729,797	1,612	4,718,185	1,179,796
Greene	4,932,121	4,880	4,927,241	1,251,813
Grundy	5,126,224	7,284	5,118,940	1,296,510
Guthrie	5,768,658	17,196	5,751,462	1,437,895
Hamilton	5,458,158		5,458,158	1,364,589
Hancock	4,288,285		4,288,285	1,072,096
Hardin	5,629,623	7,220	5,622,403	1,408,098
Harrison	6,685,973	10,500	6,675,473	1,698,868
Henry	4,987,545	11,328	4,976,217	1,244,094
Howard	3,481,292	6,972	3,474,320	885,580
Humboldt	4,428,720		4,428,720	1,119,860
Ida	5,374,096		5,374,096	1,343,516
Iowa	6,012,748		6,012,748	1,508,187
Jackson	4,765,695	15,348	4,750,347	1,187,387
Jasper	7,088,054		7,088,054	1,697,013
Jefferson	3,780,411	69,780	3,710,631	929,408
Johnson	7,082,596	37,080	7,045,516	1,761,130
Jones	5,281,829	14,220	5,267,609	1,316,942
Keokuk	5,061,792	27,066	5,034,726	1,483,524
Kossuth	7,927,641		7,927,641	1,981,910
Lee	6,818,106	11,824	6,806,282	1,701,571
Linn	12,308,594		12,308,594	3,077,141
Louisia	3,011,419	6,898	3,004,521	801,133
Lucas	3,225,158	15,620	3,209,538	801,881

COUNTIES	Adjusted actual value of all personal property except moneys and credits	Less soldiers' exemptions on personal property	Net adjusted actual value of personal property by except moneys and credits	Adjusted taxable value of all personal property except moneys and credits
Lyon	5,131,377		5,131,377	1,282,844
Madison	5,332,015		5,332,015	1,350,985
Mahaska	6,564,951	31,968	6,564,951	1,641,228
Marion	5,717,377	7,949	5,709,427	1,427,369
Marshall	7,093,295	9,450	7,083,845	1,770,961
Mills	4,222,746		4,222,746	1,078,427
Mitchell	3,985,869		3,973,065	993,260
Monona	4,964,894	5,436	4,959,458	1,239,827
Monroe	5,085,354	14,200	5,071,154	1,267,838
Montgomery	5,969,425		5,969,425	1,391,071
Muscatine	6,472,488	960	6,471,528	1,637,882
O'Brien	6,196,858	2,744	6,164,114	1,541,028
Oceola	5,146,208		5,146,208	1,286,977
Page	6,628,088		6,628,088	1,637,022
Palo Alto	4,289,522	9,238	4,280,284	1,070,046
Plymouth	5,297,256		5,297,256	1,306,814
Pocahontas	5,122,280	6,028	5,116,252	1,272,290
Polk	24,764,326		24,764,326	6,191,090
Pottawattamie	15,961,370	41,680	15,819,690	3,954,923
Poweshiek	5,980,035	8,824	5,971,211	1,492,028
Ringgold	3,711,130	1,699	3,709,431	927,361
Sac	6,009,919		6,007,833	1,524,334
Scott	19,838,972	407,719	19,431,253	3,862,664
Shelby	6,299,808	15,818	6,284,000	1,563,022
Sioux	8,105,826		8,105,826	2,026,450
Story	6,632,210	10,984	6,621,226	1,655,307
Tama	7,315,232	5,344	7,309,888	1,877,474
Taylor	5,023,720		5,023,720	1,255,925
Union	3,464,485	9,000	3,445,485	886,371
Van Buren	3,063,036	5,116	3,057,920	771,980
Wapello	7,032,109		7,032,109	1,758,027
Warren	5,105,608		5,102,694	1,272,901
Washington	6,287,601	1,000	6,286,601	1,571,650
Wayne	4,226,291	38,120	4,218,171	1,044,643
Webster	7,785,683		7,785,683	1,946,420
Winnebago	3,335,476	4,610	3,330,866	837,715
Winneshiek	5,120,656	6,439	5,114,217	1,280,669
Woodbury	29,889,673		29,889,673	7,522,419
Worth	3,344,794		3,344,794	836,176
Wright	5,335,618	1,128	5,334,490	1,330,623
Total	809,758,282	\$ 1,247,517	808,510,765	210,217,713

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1918.

PART VI—OTHER PROPERTY.

COUNTIES	Adjusted taxable road property including logging car and in-terurban	Adjusted taxable value of tele-phonograph property	Adjusted taxable value of express property	Total adjusted value of all property ex-cept money and credits	Not actual value (actual value minus and plus)
Adair	\$ 316,405	\$ 60,866	\$ 1,076	\$ 7,344,379	\$ 3,186,561
Adams	255,199	21,198	836	5,885,941	2,394,40
Alamogordo	531,832	28,759	1,117	6,660,978	2,867,82
Apache	1,038,805	43,489	4,354	6,627,749	2,813,76
Audubon	251,287	45,032	1,810	7,306,092	3,498,88
Benton	826,365	56,741	3,099	15,687,621	6,282,66
Black Hawk	1,196,796	73,472	4,061	17,255,596	6,273,86
Boone	889,414	84,879	3,054	10,573,795	4,462,62
Bremer	681,131	37,677	2,735	7,798,183	4,077,96
Buchanan	523,905	53,989	2,173	8,259,692	3,948,39
Buena Vista	797,836	95,383	3,899	10,414,481	5,299,96
Butler	806,341	52,990	3,245	9,848,347	5,177,87
Calhoun	1,192,917	56,595	4,687	10,017,050	5,279,32
Carroll	1,090,211	54,951	3,579	10,595,912	3,282,26
Cass	518,739	56,562	2,222	9,717,747	6,053,17
Cedar	757,989	45,700	3,818	10,800,749	7,137,29
Cerro Gordo	1,178,123	47,138	4,297	15,596,622	4,977,46
Cherokee	431,420	55,635	1,859	9,945,059	3,667,79
Chickasaw	499,622	38,794	1,676	6,975,455	2,798,04
Clarke	396,705	30,401	1,300	4,896,162	2,323,92
Clay	809,496	39,285	3,199	5,794,338	1,996,49
Clayton	1,079,670	61,160	3,794	10,194,887	5,497,29
Clinton	1,658,889	97,032	5,975	15,386,962	6,686,61
Crawford	1,401,692	64,694	4,863	10,663,474	4,699,61
Dallas	847,330	94,415	3,096	10,663,474	4,377,12
Davis	442,671	1,900	1,000	4,165,725	4,002,32
Deaatur	836,560	35,378	2,708	6,115,388	2,399,76
Delaware	895,782	49,639	3,212	8,799,394	3,719,23
Des Moines	61,549,821	1,040,821	5,818	10,816,972	5,779,97
Dickinson	390,600	30,564	1,321	5,488,709	1,399,15
Dubuque	968,276	92,390	3,596	17,065,400	4,596,85
Emmet	558,908	19,863	1,290	5,524,478	1,467,03
Fayette	1,041,532	65,834	3,880	11,592,534	3,081,29
Floyd	587,969	39,185	1,962	8,358,137	3,399,69
Franklin	686,203	41,396	2,132	6,670,338	2,796,16
Fremont	569,049	56,193	1,672	7,115,221	3,662,29
Greene	579,344	40,841	2,221	9,137,642	4,422,03
Grundy	579,652	39,385	2,062	9,102,430	3,569,93
Guthrie	561,899	36,722	2,195	8,757,494	4,392,29
Hamilton	719,197	81,721	3,606	9,816,769	3,449,89
Hancock	733,853	31,863	3,227	7,230,658	1,461,49
Hardin	1,164,244	56,579	4,648	10,597,754	6,433,89
Harrison	61,464	6,629	3,629	10,698,748	3,868,25
Henry	571,110	49,181	3,118	7,563,541	5,448,43
Howard	309,622	27,383	1,090	5,988,539	2,193,91
Humboldt	675,026	86,629	3,738	9,227,913	3,994,57
Ia	389,755	33,852	1,292	7,976,309	2,353,64
Iowa	462,822	35,354	1,723	9,696,956	5,830,29
Jackson	765,702	44,688	2,579	8,236,433	4,213,61
Jasper	898,237	87,132	3,818	12,013,628	5,894,56
Jefferson	719,871	42,972	2,537	6,857,886	3,789,24
Johnson	635,833	45,619	2,919	12,192,311	6,639,74
Jones	819,892	69,136	3,777	8,792,538	4,699,19
Kearney	1,174,227	52,699	4,697	9,907,944	6,355,68
Kossuth	1,180,890	57,289	4,442	12,349,384	3,228,25
Lee	1,096,123	59,174	4,392	12,499,983	2,796,70
Lincoln	1,685,815	83,831	4,668	22,114,335	9,456,08
Louisia	553,114	38,168	3,909	6,640,947	2,965,06
Lucas	582,583	26,709	2,040	5,297,437	1,858,29

COUNTIES

COUNTIES	Adjusted taxable value of rail road property including logging car and in-terurban	Adjusted taxable value of tele-phonograph property	Adjusted taxable value of express property	Total adjusted value of all property ex-cept money and credits	Not actual value (actual value minus and plus)
Lyon	944,390	31,639	8,410	9,845,377	2,392,941
Madison	421,562	85,719	1,577	7,910,779	3,998,934
Mahaska	1,188,063	68,355	4,800	10,992,471	4,969,872
Marion	914,387	44,892	2,666	8,279,273	5,433,829
Marshall	1,902,331	86,809	4,363	12,185,029	5,773,823
Mills	707,284	56,178	2,848	6,637,639	3,381,499
Mitchell	568,199	39,940	2,211	7,558,180	5,399,437
Monona	1,630,352	38,465	3,528	9,900,650	1,392,221
Monroe	799,681	30,692	3,195	5,156,776	1,282,143
Montgomery	413,856	29,296	1,456	7,787,943	4,771,933
Muscatine	1,029,736	57,374	5,007	10,274,387	5,618,892
O'Brien	845,741	45,473	2,962	10,681,233	5,351,335
Oceola	561,636	31,175	1,843	5,928,190	811,685
Pace	832,289	55,646	3,323	10,075,768	6,491,049
Palo Alto	582,773	39,292	2,315	7,128,302	4,244,278
Plymouth	961,198	108,430	3,459	14,751,243	3,718,561
Pocahontas	796,361	68,647	2,894	9,148,973	2,007,643
Polk	2,163,798	157,919	5,944	45,761,918	17,147,514
Pottawattamie	1,761,300	180,029	5,990	20,146,271	5,660,729
Poweshiek	968,942	59,394	2,926	10,068,689	7,100,628
Ringgold	938,651	31,588	2,255	6,138,290	2,040,099
Saunders	977,859	60,473	3,284	10,333,941	5,291,668
Scott	1,071,589	74,005	8,791	22,282,291	11,540,097
Shelby	765,888	48,351	2,836	19,479,649	3,903,411
Sioux	1,439,115	92,382	4,077	11,945,025	4,334,256
Story	1,974,077	55,449	4,313	11,965,754	6,777,323
Tama	1,225,129	58,134	4,250	12,868,253	5,433,425
Taylor	513,828	31,209	1,792	7,638,694	3,746,399
Union	845,972	49,494	1,849	6,974,431	2,469,074
Van Buren	656,727	34,398	2,298	5,496,025	2,536,299
Wapello	919,717	61,723	3,581	9,645,735	2,602,744
Warren	918,165	74,093	3,890	8,777,884	5,499,893
Washington	964,673	63,299	3,882	10,480,852	7,132,386
Wayne	796,859	49,413	2,805	6,969,399	3,149,114
Webster	1,416,294	115,294	6,857	15,318,392	5,794,110
Winnebago	415,622	29,294	1,799	5,928,579	2,857,296
Winneshek	966,351	39,199	2,412	8,231,459	4,364,894
Woodbury	1,392,975	184,446	4,568	29,035,244	6,645,977
Worth	1,002,023	60,887	3,829	5,838,189	2,566,154
Wright	1,002,023	60,887	3,829	9,840,371	3,929,223

Total.

881,361,473 \$82,620,694 \$309,092 \$1,006,235,664 \$419,732,500

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

Assessed Actual and Taxable Value of Live Stock in Detail as Reported and as Adjusted, for the Year 1918.

PART I—COLTS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,658	\$ 35.46	50.00	41	58,780	82,000
Adams	1,257	32.63	50.00	53	41,028	62,850
Allamakee	1,197	51.72	51.72	---	61,910	61,910
Appanoose	1,225	42.26	50.00	18	51,771	61,250
Audubon	1,299	52.60	52.60	---	68,328	68,328
Benton	1,799	48.52	50.00	5	87,292	89,950
Black Hawk	1,311	49.02	49.02	---	65,053	65,053
Boone	1,035	50.71	50.71	---	77,895	77,895
Bremer	1,034	46.74	50.00	7	48,324	51,700
Buchanan	1,384	40.00	50.00	25	56,232	69,200
Buena Vista	1,184	44.14	50.00	14	52,258	59,200
Butler	1,736	43.20	50.00	16	75,000	86,800
Calhoun	1,584	48.04	50.00	5	76,097	79,200
Carroll	1,310	44.57	50.00	13	58,392	65,500
Cass	1,590	52.87	52.87	---	84,066	84,066
Cedar	1,384	43.17	50.00	16	59,748	69,200
Cerro Gordo	1,430	43.92	50.00	15	62,636	71,300
Cherokee	1,412	48.57	50.00	5	68,588	70,600
Chickasaw	1,482	50.46	50.46	---	74,788	74,788
Clarke	1,213	44.23	50.00	14	53,650	60,650
Clay	1,288	40.00	50.00	25	51,316	64,400
Clayton	1,644	57.83	57.83	---	95,075	95,075
Clinton	1,537	43.22	50.00	16	66,583	76,850
Crawford	1,401	52.62	52.62	---	73,733	73,733
Dallas	1,063	48.23	50.00	5	80,212	83,150
Davis	1,226	49.05	49.05	---	59,644	59,644
Decatur	1,438	33.95	50.00	47	48,812	71,900
Delaware	1,259	44.43	50.00	14	55,940	62,350
Des Moines	902	44.97	50.00	14	43,391	48,100
Dickinson	794	47.75	50.00	5	37,913	39,700
Dubuque	1,070	51.12	51.12	---	54,710	54,710
Emmet	879	50.54	50.54	---	43,953	43,953
Fayette	1,821	51.75	51.75	---	94,234	94,234
Floyd	1,183	43.84	50.00	14	51,864	59,150
Franklin	1,531	40.64	50.00	24	62,221	76,550
Fremont	1,807	43.46	50.00	16	37,788	43,350
Greene	1,829	40.01	50.00	25	73,818	91,000
Grundy	1,255	51.87	51.87	---	65,092	65,092
Guthrie	1,627	46.00	50.00	11	74,624	81,350
Hamilton	1,744	44.00	50.00	14	76,698	87,200
Hancock	1,497	43.88	50.00	16	65,740	74,850
Hardin	1,398	32.20	50.00	53	45,018	69,900
Harrison	1,209	51.13	51.13	---	61,821	61,821
Henry	1,198	41.84	50.00	22	50,124	59,900
Howard	1,051	43.67	50.00	19	45,888	52,550
Humboldt	1,026	48.18	50.00	5	49,458	51,300
Ida	1,026	52.00	52.00	---	53,356	53,356
Iowa	1,229	39.92	50.00	32	49,068	61,450
Jackson	1,168	47.65	50.00	5	55,509	58,300
Jasper	2,029	45.60	50.00	11	92,291	101,000
Jefferson	1,265	25.75	50.00	98	32,482	63,250
Johnson	1,593	47.27	50.00	6	75,315	79,650
Jones	1,298	48.10	50.00	5	63,611	64,900
Keokuk	1,835	49.60	49.60	---	90,972	90,972
Kossuth	2,452	40.90	50.00	24	100,524	122,000
Lee	1,110	42.82	50.00	18	47,532	56,500

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	1,811	43.58	50.00	16	78,090	90,550
Louis	1,134	42.88	50.00	16	48,060	59,700
Lucas	1,110	48.12	50.00	5	53,416	55,500
Lyon	1,456	50.43	50.43	---	73,432	73,432
Madison	1,547	50.00	50.00	---	72,368	72,368
Mahaska	1,593	52.25	52.25	---	83,230	83,230
Marion	1,714	45.36	50.00	8	79,300	85,700
Marshall	1,506	47.80	50.00	5	66,714	79,800
Mills	939	42.82	50.00	17	40,212	46,050
Mitchell	1,127	51.53	51.53	---	58,072	58,072
Monona	1,245	47.13	50.00	7	59,672	62,250
Monroe	921	47.03	50.00	7	43,318	46,050
Montgomery	916	48.63	50.00	5	44,578	45,800
Muscatine	881	40.01	50.00	25	36,044	44,050
O'Brien	1,485	52.00	52.00	---	77,232	77,232
Osceola	972	49.39	49.39	---	47,980	47,980
Page	1,480	47.55	49.55	---	73,338	73,338
Palo Alto	1,320	51.35	51.35	---	67,772	67,772
Plymouth	1,821	50.95	50.00	26	72,760	91,050
Pocahontas	1,594	45.48	50.00	10	71,290	78,200
Polk	1,516	50.00	50.00	---	75,800	75,800
Pottawattamie	1,752	60.40	60.40	---	105,940	105,940
Poweshiek	1,647	49.33	49.33	---	81,248	81,248
Ringgold	1,790	30.00	50.00	30	69,911	89,600
Sac	1,533	52.34	52.34	---	69,772	69,772
Scott	714	52.57	52.57	---	37,538	37,538
Shelby	1,022	48.18	50.00	5	78,150	81,100
Sioux	1,952	40.05	50.00	25	78,172	97,000
Story	1,779	35.30	50.00	45	62,812	88,050
Tama	1,850	45.16	50.00	9	85,819	92,950
Taylor	1,950	44.67	50.00	12	87,104	97,900
Union	1,194	34.21	50.00	47	40,845	50,700
Van Buren	1,089	39.57	50.00	27	43,096	54,490
Wapello	1,805	39.15	50.00	28	35,046	44,750
Warren	1,045	49.27	50.00	9	76,108	82,550
Washington	1,343	49.02	50.00	9	61,810	67,150
Wayne	1,622	40.00	50.00	25	64,872	81,100
Webster	1,548	48.63	50.00	5	75,282	77,400
Winnebago	977	48.27	50.00	5	47,064	48,850
Winneshiek	1,716	51.81	51.81	---	88,912	88,912
Woodbury	1,729	48.48	50.00	5	83,048	86,300
Worth	732	38.68	50.00	40	29,848	36,600
Wright	1,560	42.11	50.00	19	65,696	78,000
Total	137,986				\$ 6,294,512	\$ 6,964,164

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART II—COLTS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	1,535	\$ 62.35	\$ 75.00	21	\$ 93,706	\$ 115,125
Adams.....	1,295	56.29	75.00	35	72,902	97,125
Allamakee.....	1,167	76.79	76.79	---	88,616	88,616
Appanoose.....	1,301	54.23	75.00	38	70,558	97,525
Audubon.....	1,194	79.82	79.82	---	95,188	95,188
Benton.....	1,990	74.00	75.00	---	147,168	147,168
Black Hawk.....	1,319	79.82	79.82	---	106,286	106,286
Boone.....	1,559	70.85	75.00	7	110,448	116,925
Bremer.....	1,072	72.99	75.00	5	78,252	80,400
Buchanan.....	1,571	63.00	75.00	19	98,618	117,825
Buena Vista.....	1,195	64.42	75.00	18	76,984	89,625
Butler.....	1,624	70.29	75.00	7	114,152	121,800
Calhoun.....	1,631	76.00	76.00	---	123,957	123,957
Carroll.....	1,473	69.45	75.00	9	102,296	110,475
Cass.....	1,676	73.22	75.00	5	122,717	125,700
Cedar.....	1,468	68.88	75.00	10	101,116	110,100
Cerro Gordo.....	1,449	64.62	75.00	18	92,768	108,675
Cherokee.....	1,400	76.48	76.48	---	107,068	107,068
Chickasaw.....	1,488	75.96	75.96	---	113,026	113,026
Clarke.....	1,127	65.34	75.00	16	73,644	84,525
Clay.....	1,448	72.00	75.00	5	90,012	108,600
Clayton.....	1,606	80.42	80.42	---	129,161	129,161
Clinton.....	2,527	44.91	75.00	70	113,499	180,525
Crawford.....	1,388	77.94	77.94	---	108,184	108,184
Dallas.....	1,624	73.70	73.70	---	119,692	119,692
Davis.....	1,294	74.23	74.23	---	95,846	95,846
Decatur.....	1,647	53.62	75.00	45	87,320	123,525
Delaware.....	1,240	71.91	75.00	5	89,214	96,000
Des Moines.....	995	68.99	75.00	13	66,578	72,375
Dickinson.....	816	79.66	79.66	---	65,002	65,002
Dubuque.....	1,112	75.81	75.81	---	84,314	84,314
Emmet.....	897	78.86	78.86	---	70,744	70,744
Fayette.....	1,780	76.44	76.44	---	136,100	136,100
Floyd.....	1,151	67.08	75.00	13	77,212	86,325
Franklin.....	1,656	60.22	75.00	25	99,731	124,300
Fremont.....	918	61.91	75.00	23	56,840	68,850
Greene.....	1,627	71.06	75.00	6	115,616	122,625
Grundy.....	1,370	76.69	76.69	---	105,050	105,050
Guthrie.....	1,721	69.00	75.00	9	118,568	129,675
Hamilton.....	1,707	67.87	75.00	13	115,892	128,625
Hancock.....	1,534	71.98	75.00	5	110,416	115,600
Hardin.....	1,453	48.27	75.00	60	70,150	108,975
Harrison.....	1,077	69.66	75.00	8	75,032	80,775
Henry.....	1,263	68.73	75.00	10	86,816	94,725
Howard.....	1,123	64.21	75.00	17	72,116	84,325
Humboldt.....	914	71.05	75.00	6	64,938	68,525
Ida.....	952	84.00	84.00	---	79,856	79,856
Iowa.....	1,481	59.94	75.00	28	88,776	111,075
Jackson.....	1,176	67.44	75.00	13	79,321	88,200
Jasper.....	2,095	70.68	75.00	7	143,835	152,625
Jefferson.....	1,151	42.25	75.00	79	48,604	86,325
Johnson.....	1,549	74.14	74.14	---	114,848	114,848
Jones.....	1,451	71.90	75.00	5	104,413	108,825
Keokuk.....	1,836	75.24	75.24	---	138,150	138,150
Kossuth.....	2,673	71.45	75.00	6	190,986	200,475
Lee.....	1,109	60.89	75.00	24	67,527	83,175
Linn.....	1,808	67.55	75.00	13	122,128	135,600
Louisa.....	1,022	70.78	75.00	6	72,346	76,650
Lucas.....	1,171	74.67	74.67	---	87,432	87,432

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	1,263	76.61	76.61	---	96,764	96,764
Madison.....	1,503	75.00	75.00	---	112,730	112,730
Mahaska.....	1,781	75.15	75.15	---	133,854	133,854
Marion.....	1,578	63.67	75.00	20	100,463	118,354
Marshall.....	1,621	72.01	75.00	5	116,730	121,575
Mills.....	989	66.13	75.00	14	65,408	74,175
Mitchell.....	1,048	71.71	75.00	5	75,155	78,600
Monona.....	1,086	71.00	75.00	6	77,084	81,450
Monroe.....	985	66.12	75.00	14	65,132	73,875
Montgomery.....	972	67.72	75.00	12	65,896	72,900
Muscatine.....	942	61.15	75.00	23	57,608	70,650
O'Brien.....	1,546	75.85	75.85	---	117,264	117,264
Osceola.....	958	71.25	75.00	7	68,169	71,850
Page.....	1,498	78.58	78.58	---	117,708	117,708
Palo Alto.....	1,331	73.59	75.00	5	97,944	99,825
Plymouth.....	1,851	59.99	75.00	26	111,044	138,825
Pocahontas.....	1,426	66.57	75.00	13	94,932	106,950
Polk.....	1,476	75.00	75.00	---	110,700	110,700
Pottawattamie.....	1,765	80.61	80.61	---	142,288	142,288
Poweshiek.....	1,744	75.82	75.82	---	132,238	132,238
Ringgold.....	1,746	59.45	75.00	27	103,811	130,950
Sac.....	1,463	76.09	76.09	---	111,320	111,320
Scott.....	722	72.94	75.00	5	52,666	54,150
Shelby.....	1,510	72.15	75.00	5	108,944	113,250
Sioux.....	19,60	60.19	75.00	25	117,968	147,000
Story.....	1,701	58.08	75.00	30	88,596	127,550
Tama.....	1,904	73.71	75.00	5	140,353	142,800
Taylor.....	1,937	68.96	75.00	10	133,572	145,275
Union.....	1,266	50.86	75.00	75	64,387	94,950
Van Buren.....	1,291	58.94	75.00	29	76,096	96,825
Wapello.....	1,213	45.22	75.00	70	54,850	90,975
Warren.....	1,774	68.17	75.00	11	120,940	133,050
Washington.....	1,354	68.15	75.00	11	92,276	101,550
Wayne.....	1,782	64.78	75.00	18	115,460	133,650
Webster.....	1,595	75.78	75.78	---	115,870	115,870
Winnebago.....	910	73.31	75.00	5	66,716	68,250
Winneshiek.....	1,734	75.63	75.63	---	131,132	131,132
Woodbury.....	1,762	74.73	74.73	---	127,196	127,196
Worth.....	813	72.57	75.00	5	59,000	60,975
Wright.....	1,657	58.95	75.00	29	97,674	124,275
Total.....	141,203	---	---	---	\$ 9,678,658	\$ 10,654,867

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART III—HORSES THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	8,800	\$ 99.00	\$ 99.00		\$ 880,185	\$ 880,185
Adams.....	6,527	75.13	96.00	28	490,504	626,592
Allamakee.....	7,149	82.55	96.00	16	590,219	686,304
Appanoose.....	6,676	74.81	96.00	28	499,454	640,996
Audubon.....	8,042	99.20	99.20		797,818	797,818
Benton.....	13,274	100.19	100.19		1,329,928	1,329,928
Black Hawk.....	8,904	99.26	99.26		883,798	883,798
Boone.....	10,218	96.12	96.12		982,098	982,098
Bremer.....	7,679	90.86	96.00	5	424,000	737,184
Buchanan.....	8,587	81.00	96.00	18	698,400	824,352
Buena Vista.....	10,749	80.82	96.00	20	868,784	1,031,964
Butler.....	9,586	97.01	97.01		929,972	929,972
Calhoun.....	10,618	100.16	100.16		1,063,568	1,063,568
Carroll.....	9,815	89.22	96.00	8	875,696	942,240
Cass.....	9,908	93.99	93.93		930,665	930,665
Cedar.....	10,456	95.50	95.50		968,632	968,632
Cerro Gordo.....	9,253	78.95	96.00	22	730,520	888,255
Cherokee.....	9,393	97.05	97.05		911,592	911,592
Chickasaw.....	7,184	99.88	99.88		717,526	717,526
Clarke.....	5,722	86.89	96.00	11	497,175	549,312
Clay.....	9,324	91.00	96.00	6	845,119	895,104
Clayton.....	10,457	98.04	98.04		1,025,235	1,025,235
Clinton.....	11,472	83.58	96.00	15	970,277	1,101,312
Crawford.....	12,318	101.71	101.71		1,252,933	1,252,933
Dallas.....	9,796	92.21	96.00	5	903,268	940,416
Davis.....	6,608	101.97	101.97		673,832	673,832
Decatur.....	7,343	76.08	96.00	26	558,680	704,928
Delaware.....	7,932	85.29	96.00	13	676,566	761,462
Des Moines.....	7,798	90.50	96.00	6	705,710	748,668
Dickinson.....	5,809	91.12	96.00	5	534,783	563,324
Dubuque.....	8,145	101.87	101.87		829,769	829,769
Emmet.....	6,039	102.40	102.40		618,402	618,402
Fayette.....	10,179	96.30	96.30		980,192	980,192
Floyd.....	8,166	80.00	96.00	20	653,692	783,536
Franklin.....	10,505	80.96	96.00	19	964,502	1,068,480
Freemont.....	8,289	80.85	96.00	19	670,212	795,744
Greene.....	9,878	87.85	96.00	9	867,800	948,288
Grundy.....	8,754	97.20	97.20		850,852	850,852
Guthrie.....	10,012	94.00	94.00		937,570	937,570
Hamilton.....	10,762	87.87	96.00	9	945,704	1,033,152
Hancock.....	9,275	82.16	96.00	17	762,080	890,400
Hardin.....	9,103	64.79	96.00	48	584,338	873,888
Harrison.....	14,182	76.52	96.00	25	1,085,319	1,361,472
Henry.....	7,264	102.15	102.15		742,054	742,054
Howard.....	6,732	76.18	96.00	26	512,856	646,272
Humboldt.....	7,519	91.15	96.00	5	685,338	721,894
Ida.....	7,633	120.00	120.00		919,024	919,024
Iowa.....	9,456	90.47	96.00	6	855,528	907,776
Jackson.....	7,491	89.28	96.00	8	668,807	719,136
Jasper.....	13,641	91.11	96.00	5	1,241,971	1,309,536
Jefferson.....	6,800	76.80	96.00	25	522,534	652,800
Johnson.....	10,836	93.78	93.78		1,016,203	1,016,203
Jones.....	8,127	95.09	95.09		772,850	772,850
Keokuk.....	10,658	95.78	95.78		1,020,869	1,020,869
Kossuth.....	16,908	87.34	96.00	10	1,424,294	1,565,568
Lee.....	7,473	83.27	96.00	15	622,342	717,468
Linn.....	12,769	92.42	92.42		1,180,064	1,180,064
Louisa.....	6,708	93.13	93.13		624,778	624,778
Lucas.....	5,580	95.37	95.37		532,128	532,128

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	10,085	96.15	96.15		969,756	969,756
Madison.....	8,878	95.00	95.00		843,402	843,402
Mahaska.....	9,674	95.00	95.00		929,712	929,712
Marion.....	9,327	91.44	96.00	5	852,821	865,802
Marshall.....	10,049	87.21	96.00	10	876,422	964,704
Mills.....	7,726	92.72	92.72		697,544	697,544
Mitchell.....	7,106	95.00	95.00		675,128	675,128
Monona.....	10,797	87.05	96.00	10	940,199	1,086,512
Monroe.....	5,386	96.03	96.03		517,237	517,237
Montgomery.....	6,746	84.13	96.00	14	567,486	647,616
Muscatine.....	7,051	89.56	96.00	8	685,274	734,496
O'Brien.....	9,924	96.14	96.14		954,096	954,096
Osceola.....	6,812	87.90	96.00	9	598,050	653,952
Page.....	9,041	103.05	103.05		931,700	931,700
Palo Alto.....	8,824	95.97	95.97		846,934	846,934
Plymouth.....	15,977	80.00	96.00	20	1,261,144	1,533,792
Pocahontas.....	10,191	85.30	96.00	13	869,274	978,326
Polk.....	10,093	95.00	95.00		958,835	958,835
Pottawattamie.....	16,428	121.70	121.70		1,969,340	1,969,340
Poweshiek.....	9,871	94.92	94.92		936,948	936,948
Ringgold.....	7,051	88.63	96.00	9	677,846	734,496
Roe.....	10,104	96.07	96.07		970,752	970,752
Scott.....	8,706	96.27	96.27		838,095	838,095
Shelby.....	10,461	95.95	95.95		1,004,084	1,004,084
Sioux.....	14,677	79.72	96.00	21	1,169,928	1,468,992
Story.....	11,280	71.29	96.00	35	804,152	1,082,880
Tama.....	11,720	107.17	107.17		1,256,046	1,256,046
Taylor.....	8,581	94.77	94.77		813,200	813,200
Union.....	5,978	76.59	96.00	26	457,872	573,888
Van Buren.....	6,289	93.14	93.14		585,768	585,768
Wapello.....	6,392	85.84	96.00	12	548,720	613,632
Warren.....	9,498	94.22	94.22		894,436	894,436
Washington.....	9,551	82.62	96.00	16	789,176	916,896
Wayne.....	8,047	87.29	96.00	10	702,496	772,512
Webster.....	12,274	98.71	98.71		1,211,599	1,211,599
Winnebago.....	6,936	92.13	96.00	5	639,054	665,856
Winnesiek.....	9,691	96.19	96.19		932,236	932,236
Woodbury.....	15,441	95.83	95.83		1,479,704	1,479,704
Worth.....	6,696	81.66	96.00	18	538,758	634,176
Wright.....	10,381	71.11	96.00	35	738,152	996,576
Total.....	916,676				\$ 83,291,884	\$ 89,071,898

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART IV—STALLIONS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	32	\$410.00	\$410.00	—	13,148	13,148
Adams.....	53	248.78	400.00	61	13,184	21,200
Allamakee.....	54	227.50	400.00	76	12,285	21,600
Appanoose.....	41	207.68	400.00	93	10,592	20,400
Audubon.....	47	330.12	400.00	21	15,516	18,800
Benton.....	58	510.40	510.40	—	29,600	29,600
Black Hawk.....	37	398.90	398.90	—	14,759	14,759
Boone.....	76	317.91	400.00	27	24,161	30,400
Bremer.....	34	312.00	400.00	28	10,628	13,600
Buchanan.....	53	313.00	400.00	28	16,568	21,200
Buena Vista.....	43	333.54	400.00	20	14,342	17,200
Butler.....	65	279.81	400.00	43	18,188	26,000
Calhoun.....	61	433.64	433.64	—	26,452	26,452
Carroll.....	53	292.37	400.00	37	15,496	21,200
Cass.....	70	247.50	400.00	62	18,818	30,400
Cedar.....	55	259.78	400.00	54	14,288	22,000
Cerro Gordo.....	96	186.67	400.00	115	17,734	38,400
Cherokee.....	47	318.73	400.00	26	14,980	18,800
Chickasaw.....	42	413.00	413.00	—	17,346	17,346
Clarke.....	41	282.30	400.00	42	11,574	16,400
Clay.....	50	270.00	400.00	48	13,415	20,000
Clayton.....	61	316.95	400.00	26	19,334	24,400
Clinton.....	56	229.78	400.00	74	12,868	22,400
Crawford.....	51	310.90	400.00	29	15,856	20,400
Dallas.....	83	293.30	400.00	37	24,344	33,200
Davis.....	47	250.29	400.00	60	11,764	18,800
Decatur.....	71	191.27	400.00	109	13,580	28,400
Delaware.....	100	546.96	546.96	—	54,696	54,696
Des Moines.....	49	251.67	400.00	59	12,332	19,600
Dickinson.....	44	252.25	400.00	59	11,099	17,600
Dubuque.....	31	407.62	407.62	—	12,630	12,630
Emmet.....	31	332.32	400.00	21	10,302	12,400
Fayette.....	61	207.11	400.00	93	12,636	24,400
Floyd.....	40	291.40	400.00	38	11,656	16,000
Franklin.....	71	233.56	400.00	68	16,938	28,400
Fremont.....	65	165.47	400.00	142	10,756	26,000
Greene.....	55	272.11	400.00	47	14,966	22,000
Grundy.....	43	300.74	400.00	33	12,932	17,200
Guthrie.....	57	332.00	400.00	21	18,904	22,800
Hamilton.....	57	228.77	400.00	75	13,040	22,800
Hancock.....	50	330.09	400.00	21	16,604	20,000
Hardin.....	56	213.28	400.00	88	11,944	22,400
Harrison.....	61	209.70	400.00	91	12,792	24,400
Henry.....	55	248.30	400.00	61	13,656	22,000
Howard.....	28	262.66	400.00	52	7,356	11,200
Humboldt.....	47	346.40	400.00	16	16,280	18,800
Ida.....	56	521.00	521.00	—	29,200	29,200
Iowa.....	51	263.50	400.00	52	14,064	20,400
Jackson.....	40	223.55	400.00	79	9,342	16,000
Jasper.....	107	340.57	400.00	18	36,441	42,800
Jefferson.....	63	237.00	400.00	79	14,958	25,900
Johnson.....	192	299.80	400.00	34	30,578	40,800
Jones.....	62	286.50	400.00	40	17,766	24,800
Keokuk.....	81	317.44	400.00	26	25,872	32,400
Kossuth.....	95	311.95	400.00	28	29,636	38,000
Lee.....	60	185.72	400.00	115	11,144	24,000
Linn.....	100	468.40	468.40	—	46,840	46,840
Louisa.....	63	310.92	400.00	29	19,588	25,200
Lucas.....	64	385.79	385.79	—	24,980	24,980

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	51	257.16	400.00	56	13,116	20,400
Madison.....	85	420.00	420.00	—	35,700	35,700
Mahaska.....	99	320.00	400.00	25	31,732	39,600
Marion.....	46	305.39	400.00	31	140,48	18,400
Marshall.....	40	359.00	400.00	11	14,364	16,000
Mills.....	65	235.68	400.00	70	15,320	26,000
Mitchell.....	48	298.63	400.00	34	14,334	19,200
Monona.....	39	377.13	400.00	6	14,708	15,600
Monroe.....	42	190.95	400.00	110	8,020	16,800
Montgomery.....	51	191.60	400.00	109	9,772	20,400
Muscatine.....	44	240.91	400.00	66	10,600	17,600
O'Brien.....	42	422.19	422.19	—	17,732	17,732
Oscola.....	34	251.00	400.00	59	8,536	13,600
Page.....	58	381.00	400.00	5	22,104	23,200
Palo Alto.....	49	303.00	400.00	32	14,860	19,600
Plymouth.....	55	225.00	400.00	78	12,428	22,000
Pocahontas.....	82	225.75	400.00	77	18,512	32,800
Polk.....	87	260.96	400.00	53	22,686	34,800
Pottawattamie.....	92	255.01	400.00	57	23,476	36,800
Poweshiek.....	97	270.67	400.00	48	15,428	22,800
Ringgold.....	91	196.00	400.00	104	17,462	36,400
Sac.....	63	359.49	400.00	11	22,648	25,200
Scott.....	25	341.60	400.00	17	8,540	10,000
Shelby.....	74	283.30	400.00	41	20,966	29,600
Sioux.....	85	366.11	400.00	9	23,980	26,000
Story.....	84	251.90	400.00	73	19,480	33,600
Tama.....	65	431.70	431.70	—	28,000	28,000
Taylor.....	91	305.02	400.00	31	27,848	36,400
Union.....	73	171.83	400.00	133	12,544	29,200
Van Buren.....	45	244.26	400.00	64	10,992	18,000
Wapello.....	40	211.40	400.00	89	8,856	16,000
Warren.....	76	224.37	400.00	79	17,052	30,400
Washington.....	67	214.45	400.00	87	14,368	26,800
Wayne.....	52	282.54	400.00	42	14,692	20,800
Webster.....	53	320.60	400.00	25	16,992	21,200
Winnebago.....	39	265.84	400.00	51	10,368	15,000
Winneshek.....	35	335.00	400.00	20	11,712	14,000
Woodbury.....	64	407.87	407.87	—	26,104	26,104
Worth.....	18	392.22	400.00	10	6,520	7,200
Wright.....	59	287.72	400.00	39	16,975	23,600
Total.....	5,783				\$ 1,716,383	\$ 2,355,647

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART V—ALL HORSES OVER ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair.....	12,115	\$ 85.00	\$ 90.00	\$ 1,045,828	\$ 1,091,358
Adams.....	9,132	68.00	90.00	617,618	807,707
Allamakee.....	9,567	80.00	90.00	753,030	858,430
Appanoose.....	9,253	69.00	90.00	632,375	820,171
Audubon.....	10,582	67.00	97.00	976,850	980,134
Benton.....	17,121	95.00	95.00	1,593,988	1,596,646
Black Hawk.....	11,571	92.00	92.00	1,068,896	1,068,896
Boone.....	13,388	89.00	90.00	1,194,543	1,207,259
Bremer.....	9,819	85.00	90.00	561,214	882,884
Buchanan.....	11,595	75.00	90.00	809,818	1,032,577
Buena Vista.....	13,171	77.00	90.00	1,012,368	1,197,929
Butler.....	13,011	87.00	90.00	1,137,312	1,164,572
Calhoun.....	13,894	93.00	93.00	1,290,074	1,293,177
Carroll.....	12,651	83.00	90.00	1,051,880	1,139,415
Cass.....	13,250	87.00	90.00	1,156,296	1,170,861
Cedar.....	13,363	88.00	90.00	1,173,784	1,199,932
Cerro Gordo.....	12,224	74.00	90.00	903,658	1,196,693
Cherokee.....	12,252	90.00	90.00	1,102,228	1,108,090
Chickasaw.....	10,196	90.00	90.00	922,686	922,686
Clarke.....	8,103	78.00	90.00	636,043	710,887
Clay.....	12,110	83.00	90.00	999,862	1,088,104
Clayton.....	13,768	92.00	92.00	1,268,806	1,273,871
Clinton.....	15,592	75.00	90.00	1,163,227	1,390,067
Crawford.....	15,158	95.00	95.00	1,450,706	1,455,250
Dallas.....	13,166	86.00	90.00	1,127,516	1,176,458
Davis.....	9,175	92.00	92.00	841,086	848,122
Decatur.....	10,499	67.00	90.00	708,392	928,753
Delaware.....	10,531	83.00	92.00	876,416	972,108
Des Moines.....	9,774	85.00	90.00	827,011	888,683
Dickinson.....	7,523	86.00	90.00	648,797	685,626
Dubuque.....	10,358	94.00	94.00	981,423	981,423
Emmet.....	7,837	95.00	95.00	743,401	745,499
Fayette.....	15,841	88.00	90.00	1,223,162	1,234,926
Floyd.....	10,540	75.00	90.00	793,824	945,411
Franklin.....	15,763	82.00	90.00	1,133,392	1,237,639
Fremont.....	10,139	76.00	91.00	775,596	933,944
Greene.....	13,380	89.00	90.00	1,071,200	1,183,313
Grundy.....	11,422	91.00	91.00	1,033,932	1,038,200
Guthrie.....	13,417	86.00	87.00	1,149,696	1,170,795
Hamilton.....	14,270	81.00	88.00	1,151,394	1,271,177
Hancock.....	12,356	77.00	90.00	954,840	1,100,300
Hardin.....	12,010	59.00	90.00	711,450	1,075,163
Harrison.....	16,529	75.00	92.00	1,234,964	1,528,468
Henry.....	9,780	91.00	94.00	892,650	918,679
Howard.....	8,934	71.00	90.00	638,216	794,247
Humboldt.....	9,566	86.00	90.00	816,014	860,474
Ida.....	9,667	112.00	112.00	1,081,436	1,081,436
Iowa.....	12,217	82.00	90.00	1,007,436	1,100,701
Jackson.....	9,873	83.00	90.00	813,039	881,696
Jasper.....	17,803	85.00	90.00	1,514,538	1,665,961
Jefferson.....	9,279	67.00	89.00	618,578	827,575
Johnson.....	14,080	88.00	90.00	1,236,944	1,251,591
Jones.....	10,938	88.00	89.00	958,649	971,384
Keokuk.....	14,410	89.00	89.00	1,275,863	1,282,391
Kossuth.....	21,528	81.00	90.00	1,745,440	1,926,643
Lee.....	9,752	77.00	90.00	748,545	880,083
Linn.....	16,488	87.00	88.00	1,427,962	1,453,054
Louisa.....	8,927	86.00	88.00	764,772	783,328
Lucas.....	7,925	88.00	89.00	697,956	700,040

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Lyon.....	12,855	90.00	90.00	1,153,068	1,160,352
Madison.....	12,013	88.00	89.00	1,064,209	1,064,209
Mahaska.....	13,147	90.00	90.00	1,178,528	1,186,396
Marion.....	12,665	83.00	89.00	1,046,692	1,117,842
Marshall.....	13,396	81.00	89.00	1,074,230	1,182,079
Mills.....	9,719	84.00	87.00	818,484	844,669
Mitchell.....	9,329	88.00	89.00	822,689	831,000
Monona.....	13,167	83.00	90.00	1,091,663	1,195,812
Monroe.....	7,334	86.00	90.00	633,707	653,962
Montgomery.....	8,685	79.00	90.00	687,732	786,716
Muscataine.....	9,518	83.00	90.00	789,526	866,795
O'Brien.....	12,997	89.00	89.00	1,166,324	1,166,324
Osceola.....	8,776	82.00	90.00	722,744	787,391
Page.....	12,077	95.00	95.00	1,144,850	1,145,916
Palo Alto.....	11,524	89.00	90.00	1,027,510	1,034,131
Plymouth.....	19,704	74.00	90.00	1,457,376	1,785,667
Pocahontas.....	13,263	79.00	90.00	1,053,954	1,196,226
Polk.....	13,172	88.00	90.00	1,168,021	1,180,135
Pottawattamie.....	20,037	113.00	113.00	2,270,144	2,283,468
Poweshiek.....	13,319	88.00	90.00	1,165,862	1,173,234
Ringgold.....	11,278	77.00	89.00	869,699	991,346
Sac.....	12,963	97.00	97.00	1,174,492	1,177,044
Scott.....	10,167	92.00	92.00	936,839	939,783
Shelby.....	13,667	89.00	90.00	1,212,144	1,228,034
Sioux.....	18,654	75.00	90.00	1,390,948	1,679,592
Story.....	14,844	66.00	90.00	975,940	1,332,980
Tama.....	15,548	98.00	98.00	1,510,278	1,519,856
Taylor.....	12,559	84.00	87.00	1,061,784	1,092,435
Union.....	8,511	67.00	89.00	575,648	757,738
Van Buren.....	8,714	82.00	86.00	715,952	755,043
Wapello.....	8,540	76.00	90.00	647,472	765,357
Warren.....	12,988	85.00	88.00	1,108,536	1,140,136
Washington.....	12,315	78.00	90.00	957,630	1,112,396
Wayne.....	11,563	78.00	88.00	897,529	1,008,062
Webster.....	15,470	99.00	90.00	1,419,743	1,426,069
Winnebago.....	8,862	86.00	90.00	763,202	798,556
Winneshek.....	13,176	88.00	89.00	1,163,992	1,166,280
Woodbury.....	18,933	90.00	90.00	1,716,652	1,719,304
Worth.....	8,169	77.00	90.00	631,126	735,951
Wright.....	13,657	67.00	90.00	918,497	1,222,451
Total.....	1,201,648			\$ 100,991,437	\$ 109,046,576

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART VI—MULES.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	986	\$106.50	\$125.00	18	105,007	123,660
Adams.....	974	82.80	125.00	51	89,672	121,750
Allamakee.....	120	90.10	125.00	39	10,812	15,000
Appanoose.....	902	75.74	125.00	65	68,327	112,750
Audubon.....	302	100.79	125.00	24	30,440	37,750
Benton.....	566	102.83	125.00	22	58,204	70,750
Black Hawk.....	221	100.82	125.00	24	22,282	27,625
Boone.....	794	97.78	125.00	28	77,638	99,250
Bremer.....	131	91.54	125.00	37	11,992	16,375
Buchanan.....	361	85.00	125.00	47	30,648	45,125
Buena Vista.....	471	94.78	125.00	32	44,640	58,875
Butler.....	245	88.05	125.00	42	21,572	30,625
Calloun.....	608	110.54	125.00	14	67,181	76,125
Carroll.....	619	85.32	125.00	48	52,816	77,375
Cass.....	1,273	111.89	125.00	12	142,434	159,125
Cedar.....	821	100.80	125.00	24	82,760	102,625
Cerro Gordo.....	271	82.78	125.00	51	22,432	33,875
Cherokee.....	327	100.01	125.00	25	32,704	40,875
Chickasaw.....	72	102.90	125.00	22	7,400	9,000
Clarke.....	633	90.84	125.00	38	57,500	79,125
Clay.....	351	82.00	125.00	53	28,524	43,875
Clayton.....	109	75.83	125.00	65	8,267	13,625
Clinton.....	267	75.95	125.00	65	20,279	33,375
Crawford.....	912	108.03	125.00	16	98,532	114,000
Dallas.....	839	103.53	125.00	21	86,868	104,875
Davis.....	596	99.50	125.00	26	56,636	74,500
Decatur.....	951	71.26	125.00	76	67,764	118,875
Delaware.....	166	83.92	125.00	50	13,932	20,750
Des Moines.....	312	97.06	125.00	29	30,282	39,000
Dickinson.....	269	91.26	125.00	37	24,548	33,625
Dubuque.....	133	100.80	125.00	24	13,404	16,625
Emmet.....	225	105.95	125.00	18	23,841	28,125
Fayette.....	231	92.54	125.00	36	21,376	28,875
Floyd.....	115	81.25	125.00	54	9,344	14,375
Franklin.....	243	89.75	125.00	40	21,816	30,375
Fremont.....	2,162	98.56	125.00	27	213,096	270,250
Greene.....	492	94.75	125.00	32	46,616	61,500
Grundy.....	287	100.67	125.00	25	28,892	35,875
Guthrie.....	817	90.00	125.00	39	73,032	102,125
Hamilton.....	529	87.21	125.00	44	46,136	66,125
Hancock.....	204	80.74	125.00	56	16,472	25,500
Hardin.....	430	64.54	125.00	94	27,752	53,750
Harrison.....	1,829	100.19	125.00	25	183,253	228,625
Henry.....	502	110.76	125.00	12	55,606	62,750
Howard.....	109	78.97	125.00	59	8,608	13,625
Humboldt.....	384	85.20	125.00	47	32,716	48,000
Ida.....	523	130.00	130.00	-----	67,504	67,504
Iowa.....	983	90.24	125.00	39	88,714	122,875
Jackson.....	234	80.38	125.00	40	20,917	29,250
Jasper.....	868	96.50	125.00	30	463,765	168,500
Jefferson.....	357	81.50	125.00	54	29,116	44,625
Johnson.....	987	102.00	125.00	22	100,859	123,375
Jones.....	308	88.78	125.00	41	27,349	38,500
Keokuk.....	1,138	101.42	125.00	24	115,420	142,250
Kossuth.....	528	84.09	125.00	49	44,402	66,000
Lee.....	627	82.66	125.00	52	51,828	78,375
Linn.....	610	96.90	125.00	29	59,109	76,250
Louisa.....	389	97.86	125.00	28	38,070	48,625
Lucas.....	824	93.11	125.00	35	76,724	103,900

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	105	101.15	125.00	24	10,516	13,125
Madison.....	954	120.00	120.00	-----	114,240	114,240
Mahaska.....	1,009	103.00	125.00	22	104,459	126,125
Marion.....	746	95.50	125.00	31	71,256	93,250
Marshall.....	616	95.80	125.00	31	59,010	77,000
Mills.....	1,135	95.49	125.00	31	108,388	141,875
Mitchell.....	109	103.80	125.00	21	11,314	13,625
Monona.....	1,336	96.00	125.00	31	128,482	167,000
Monroe.....	720	102.29	125.00	23	73,652	90,000
Montgomery.....	1,173	97.70	125.00	28	114,604	146,625
Muscatine.....	599	90.40	125.00	39	54,140	79,875
O'Brien.....	282	99.78	125.00	26	28,140	35,250
Osceola.....	147	84.50	125.00	49	12,434	18,375
Page.....	1,448	114.30	125.00	10	165,568	181,000
Palo Alto.....	278	98.89	125.00	27	27,492	34,750
Plymouth.....	622	78.23	125.00	60	48,676	77,750
Pocahontas.....	582	85.74	125.00	46	49,808	72,750
Polk.....	1,043	105.10	125.00	19	109,697	130,375
Pottawattamie.....	2,378	107.60	125.00	17	255,920	297,250
Poweshiek.....	851	91.96	125.00	36	78,456	106,375
Ringgold.....	1,222	90.00	125.00	39	110,038	152,750
Sac.....	696	103.54	125.00	21	72,064	87,000
Scott.....	492	93.82	125.00	34	46,160	61,500
Shelby.....	615	95.63	125.00	31	58,810	76,875
Sioux.....	299	80.27	125.00	56	24,000	37,375
Story.....	905	68.60	125.00	83	62,084	113,125
Tama.....	550	91.96	125.00	36	50,579	68,750
Taylor.....	1,057	103.08	125.00	22	108,960	132,125
Union.....	628	70.84	125.00	77	44,486	78,500
Van Buren.....	673	87.30	125.00	44	58,752	84,125
Wapello.....	614	83.58	125.00	50	51,320	76,750
Warren.....	764	94.03	125.00	33	71,840	95,500
Washington.....	935	91.65	125.00	37	85,694	116,875
Wayne.....	1,129	83.78	125.00	50	94,596	141,125
Webster.....	643	89.30	125.00	40	57,425	80,375
Winnebago.....	167	92.98	125.00	35	15,528	20,875
Winnesiek.....	120	103.00	125.00	22	12,260	15,000
Woodbury.....	1,325	96.80	125.00	30	128,216	165,625
Worth.....	128	75.53	125.00	66	9,668	16,000
Wright.....	482	65.63	125.00	91	31,632	60,250
Total.....	62,115	-----	-----	-----	\$ 6,280,053	\$ 7,766,294

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART VII—CATTLE IN FEEDING.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	2,231	72.69	72.69		162,188	162,188
Adams.....	780	71.14	71.14		55,492	55,492
Allamakee.....	51	58.66	70.00	20	2,996	3,570
Appanoose.....	344	46.73	70.00	50	16,076	24,086
Audubon.....	3,456	67.40	70.00	5	232,988	241,929
Benton.....	6,436	57.48	70.00	22	369,900	450,526
Black Hawk.....	2,368	50.25	70.00	39	119,019	165,760
Boone.....	2,448	46.92	70.00	49	114,884	171,369
Bremer.....	147	65.17	70.00	8	9,580	10,299
Buchanan.....	1,727	70.00	70.00		120,982	120,982
Buena Vista.....	4,524	50.88	70.00	39	230,020	319,680
Butler.....	930	70.79	70.79		65,836	65,836
Calhoun.....	1,989	54.18	70.00	29	107,660	139,236
Carroll.....	2,776	56.54	70.00	24	156,952	194,326
Cass.....	5,207	56.44	70.00	24	293,874	364,496
Cedar.....	4,924	73.77	73.77		363,276	363,276
Cerro Gordo.....	4,939	51.72	70.00	36	208,902	282,730
Cherokee.....	7,359	61.48	70.00	13	452,432	515,120
Chickasaw.....	89	60.33	70.00	15	5,370	6,230
Clarke.....	744	72.35	72.35		53,832	53,832
Clay.....	3,729	46.00	70.00	52	169,014	261,030
Clayton.....	191	51.93	70.00	35	9,920	13,770
Clinton.....	8,237	51.43	70.00	35	423,626	576,590
Crawford.....	11,877	70.76	70.76		840,429	840,429
Dallas.....	5,872	79.12	79.12		464,604	464,604
Davis.....	446	59.92	70.00	14	56,728	61,220
Decatur.....	896	65.25	70.00	7	55,848	59,920
Delaware.....	1,042	53.08	70.00	32	55,316	72,946
Des Moines.....	2,150	75.34	75.34		161,984	161,984
Dickinson.....	817	80.00	80.00		65,361	65,361
Dubuque.....	374	60.31	70.00	16	22,557	26,180
Emmet.....	1,344	56.81	70.00	23	76,365	94,085
Fayette.....	414	74.00	74.00		30,632	30,632
Floyd.....	2,070	62.36	70.00	12	129,092	144,900
Franklin.....	6,377	65.71	70.00	7	419,087	446,200
Fremont.....	6,565	56.31	70.00	25	369,700	459,559
Greene.....	3,200	52.96	70.00	33	169,476	224,000
Grundy.....	4,002	57.01	70.00	23	229,180	280,140
Guthrie.....	2,664	72.00	72.00		193,128	193,128
Hamilton.....	3,926	54.78	70.00	29	215,100	274,820
Hancock.....	1,773	42.34	70.00	66	75,080	124,110
Hardin.....	3,656	52.50	70.00	34	191,966	255,920
Harrison.....	8,639	48.49	70.00	47	418,950	604,730
Henry.....	2,083	76.66	76.66		159,696	159,696
Howard.....	170	90.96	90.96		15,464	15,464
Humboldt.....	5,251	53.45	70.00	32	280,592	367,570
Ida.....	8,646	48.00	70.00	47	410,558	605,220
Iowa.....	4,751	64.99	70.00	8	308,788	325,570
Jackson.....	1,585	58.14	70.00	21	92,156	110,959
Jasper.....	6,801	68.14	70.00		463,398	463,398
Jefferson.....	855	83.00	83.00		70,920	70,920
Johnson.....	4,771	67.96	70.00		322,260	322,260
Jones.....	2,442	54.08	70.00	29	133,924	170,940
Keokuk.....	3,210	73.73	73.73		236,692	236,692
Kossuth.....	4,080	64.55	70.00	9	263,364	285,600
Lee.....	555	52.33	70.00	35	29,046	38,650
Linn.....	1,957	78.62	78.62		156,300	156,300
Louisa.....	3,052	76.40	76.40		233,168	233,168
Lucas.....	929	73.16	73.16		67,964	67,964

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	973	50.07	70.00	40	46,912	68,110
Madison.....	3,179	75.00	75.00		238,408	238,408
Mahaska.....	3,501	56.00	70.00	26	195,090	245,070
Marion.....	3,143	58.20	70.00	21	182,032	220,010
Marshall.....	7,894	62.16	70.00	13	459,834	517,580
Mills.....	6,415	52.35	70.00	35	335,864	449,050
Mitchell.....	1,739	58.60	70.00	20	101,914	121,730
Monona.....	6,791	53.50	70.00	32	363,416	475,370
Monroe.....	455	79.08	79.08		36,312	36,312
Montgomery.....	6,157	45.07	70.00	55	281,672	430,990
Muscatine.....	3,276	76.00	76.00		248,968	248,968
O'Brien.....	3,240	59.92	70.00	14	194,156	226,800
Osceola.....	1,701	51.40	70.00	36	87,446	119,070
Page.....	4,762	63.47	70.00	12	302,172	333,340
Palo Alto.....	3,211	60.70	70.00	16	194,925	224,770
Plymouth.....	8,143	36.33	70.00	93	295,860	570,010
Pocahontas.....	3,858	51.09	70.00	37	197,128	270,060
Polk.....	3,044	65.00	70.00	8	197,860	213,080
Pottawattamie.....	19,426	63.20	70.00	11	1,227,712	1,359,820
Poweshiek.....	6,516	53.28	70.00	32	347,169	456,120
Ringgold.....	502	80.23	80.23		40,278	40,278
Sac.....	6,386	48.82	70.00	45	311,820	447,020
Scott.....	3,082	63.60	70.00	10	196,063	215,740
Shelby.....	6,454	49.76	70.00	42	321,158	451,780
Sioux.....	6,153	53.42	70.00	32	328,684	430,710
Story.....	5,973	67.11	70.00	5	400,904	418,110
Tama.....	5,571	53.33	70.00	32	297,122	389,070
Taylor.....	1,763	81.33	81.33		143,380	143,380
Union.....	751	73.58	73.58		55,261	55,261
Van Buren.....	272	80.01	80.01		21,764	21,764
Wapello.....	1,026	61.53	70.00	32	63,132	71,820
Warren.....	2,385	74.91	74.91		178,448	178,448
Washington.....	4,037	74.62	74.62		301,242	301,242
Wayne.....	854	50.58	70.00	39	43,196	59,780
Webster.....	1,916	58.85	70.00	20	112,823	134,120
Winnebago.....	917	54.52	70.00	29	50,000	64,190
Winneshek.....	140	71.57	71.57		7,443	7,443
Woodbury.....	8,296	38.31	70.00	85	317,872	580,720
Worth.....	683	72.67	72.67		49,636	49,636
Wright.....	4,101	51.02	70.00	37	209,233	287,070
Total.....	342,114				\$ 20,185,081	\$ 24,217,913

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART VIII—HEIFERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	6,412	\$ 28.56	\$ 28.56		\$ 183,124	\$ 183,124
Adams	4,515	29.08	29.08		131,292	131,292
Allamakee	7,340	23.42	28.00	20	171,952	206,520
Appanoose	3,318	30.07	30.07		99,784	99,784
Audubon	5,953	28.95	28.95		172,332	172,332
Benton	7,306	28.00	28.00		204,484	204,484
Black Hawk	6,550	25.28	28.00	10	165,599	183,400
Boone	4,444	25.57	28.00	10	113,024	124,432
Bremer	5,285	24.12	28.00	17	127,512	147,980
Buchanan	5,729	28.00	28.00		162,908	162,908
Buena Vista	5,782	20.02	28.00	40	115,778	161,806
Butler	6,621	24.36	28.00	14	161,328	185,888
Calhoun	3,350	24.38	28.00	14	81,686	93,800
Carroll	5,864	30.20	30.20		177,132	177,132
Cass	5,499	30.73	30.73		169,012	169,012
Cedar	5,646	35.50	35.50		200,468	200,468
Cerro Gordo	5,491	23.69	28.00	20	130,072	152,748
Cherokee	5,766	24.12	28.00	16	139,070	161,448
Chickasaw	5,905	24.24	28.00	16	143,192	165,340
Clarke	3,518	25.07	28.00	11	88,201	98,504
Clay	5,426	25.00	28.00	12	143,300	151,928
Clayton	8,432	24.69	28.00	14	208,213	236,096
Clinton	6,557	27.02	28.00	5	177,199	188,596
Crawford	7,062	35.67	35.67		273,350	273,350
Dallas	4,291	28.88	28.88		123,906	123,906
Davis	3,813	35.03	35.03		133,572	133,572
Decatur	4,144	25.52	28.00	10	105,768	116,032
Delaware	6,174	24.28	28.00	16	149,904	172,872
Des Moines	2,842	28.56	28.56		81,179	81,179
Dickinson	3,614	32.18	32.18		116,298	116,298
Dubuque	6,727	24.02	28.00	17	162,671	188,350
Emmet	4,132	24.77	28.00	13	102,368	115,086
Fayette	8,832	28.65	28.65		253,056	253,056
Floyd	5,561	20.14	28.00	40	112,017	155,708
Franklin	5,720	25.23	28.00	11	144,350	160,160
Fremont	3,465	29.63	29.63		101,000	101,000
Greene	4,863	24.02	28.00	17	116,832	136,164
Grundy	5,743	23.99	28.00	20	137,792	160,804
Guthrie	6,370	29.00	29.00		182,168	182,168
Hamilton	4,590	20.11	28.00	40	92,324	128,520
Hancock	5,141	29.05	28.00	40	103,088	143,948
Hardin	5,216	24.09	28.00	17	125,748	146,048
Harrison	4,732	30.63	30.63		144,951	144,951
Henry	3,147	33.05	33.05		104,000	104,000
Howard	5,709	24.01	28.00	17	137,092	159,832
Humboldt	3,606	24.37	28.00	16	87,900	100,968
Ida	4,773	28.00	28.00		134,400	134,400
Iowa	5,580	24.35	28.00	15	136,142	156,492
Jackson	5,978	30.64	30.64		183,222	183,222
Jasper	6,056	33.59	33.59		203,425	203,425
Jefferson	2,937	25.50	28.00	10	74,974	82,124
Johnson	5,782	33.50	33.50		193,747	193,747
Jones	6,466	21.37	28.00	31	138,208	181,048
Keokuk	4,292	33.54	33.54		143,950	143,950
Kossuth	7,975	24.31	28.00	16	193,912	223,300
Lee	3,636	28.25	28.25		102,727	102,727
Linn	6,794	30.27	30.27		205,682	205,682
Louisa	2,165	32.51	32.51		70,378	70,378
Lucas	3,441	29.15	29.15		100,296	100,296

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon	6,204	28.20	28.20		174,920	174,920
Madison	4,853	37.00	37.00		179,500	179,500
Mahaska	4,443	24.60	28.00	14	109,424	124,404
Marion	4,280	28.47	28.47		121,892	121,892
Marshall	5,305	24.61	28.00	14	130,561	148,540
Mills	2,808	23.24	28.00	26	61,632	78,624
Mitchell	5,885	24.48	28.00	15	144,041	164,780
Monona	4,692	24.29	28.00	16	113,662	131,376
Monroe	2,879	23.08	28.00	22	78,794	80,612
Montgomery	4,085	27.80	28.00		113,936	113,936
Muscatine	3,697	24.30	28.00	15	89,770	103,516
O'Brien	6,925	24.46	28.00	15	169,392	193,900
Osceola	4,002	24.30	28.00	15	97,297	112,056
Page	5,156	29.30	29.30		151,050	151,050
Palo Alto	4,495	24.62	28.00	14	110,987	125,890
Plymouth	8,028	20.16	28.00	39	180,024	249,984
Pocahontas	3,760	27.06	28.00	5	101,740	105,280
Polk	4,256	30.00	30.00		130,680	130,680
Pottawattamie	8,055	35.65	35.65		287,184	287,184
Poweshiek	5,464	24.14	28.00	16	131,900	152,992
Ringgold	4,827	28.73	28.73		138,681	138,681
Sae	5,631	24.24	28.00	16	136,496	157,668
Scott	4,807	27.36	28.00		131,505	131,505
Shelby	6,931	24.11	28.00	17	167,102	194,068
Sioux	8,533	24.48	28.00	15	208,806	238,924
Story	4,219	21.16	28.00	33	89,292	118,132
Tama	7,821	22.98	28.00	22	179,743	218,988
Taylor	4,958	35.91	35.91		178,076	178,076
Union	4,245	20.75	28.00	35	88,140	118,944
Van Buren	3,439	32.21	32.21		110,784	110,784
Wapello	3,177	29.24	29.24		92,890	92,890
Warren	5,133	33.75	33.75		173,238	173,238
Washington	4,132	26.27	28.00	7	108,566	115,696
Wayne	4,373	26.14	28.00	8	114,316	122,446
Webster	4,778	24.29	28.00	16	115,644	118,784
Winneshago	4,270	24.33	28.00	15	103,882	119,560
Winnebuck	8,784	24.10	28.00	16	211,066	245,952
Woodbury	6,123	24.97	24.00	13	152,944	171,444
Worth	4,604	31.15	31.15		143,434	143,434
Wright	4,712	24.00	28.00	17	113,084	131,936
Total	518,459				\$ 13,866,516	\$ 15,090,351

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.
PART IX—HEIFERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	4,370	\$ 24.64	\$ 36.00	5	\$ 151,386	\$ 157,320
Adams.....	2,691	40.02	36.00		107,710	107,710
Allamakee.....	5,347	29.22	36.00	25	156,285	192,492
Appanoose.....	2,294	37.73	37.73		86,562	86,562
Audubon.....	3,733	32.95	36.00	12	123,016	134,388
Benton.....	4,622	35.66	35.66		164,848	164,848
Black Hawk.....	4,176	36.31	36.31		151,635	151,635
Boone.....	2,699	32.76	36.00	12	88,432	97,164
Bremer.....	4,456	32.14	36.00	13	143,244	160,416
Buchanan.....	3,496	33.00	36.00	11	115,838	135,856
Buena Vista.....	3,504	30.16	36.00	20	105,682	126,144
Butler.....	4,003	36.78	36.78		147,230	147,230
Calhoun.....	2,112	32.03	36.00	13	67,645	76,632
Carroll.....	4,038	38.29	38.29		154,640	154,640
Cass.....	3,788	36.37	36.37		137,758	137,758
Cedar.....	3,298	44.26	44.26		144,652	144,652
Cerro Gordo.....	3,441	31.34	36.00	15	107,848	123,676
Cherokee.....	3,667	32.00	36.00	13	117,358	132,012
Chickasaw.....	4,074	32.07	36.00	13	130,692	146,664
Clarke.....	2,453	32.66	36.00	12	80,115	88,308
Clay.....	3,590	33.00	36.00	11	116,066	129,240
Clayton.....	6,046	32.91	36.00	11	199,038	217,456
Clinton.....	3,533	35.49	35.49		124,337	124,337
Crawford.....	4,865	45.48	45.48		221,288	221,288
Dallas.....	2,691	36.61	36.61		98,516	98,516
Davis.....	2,169	44.46	44.46		96,443	96,443
Decatur.....	2,627	33.09	36.00	11	86,908	94,572
Delaware.....	4,424	32.21	36.00	12	142,510	150,264
Des Moines.....	1,576	36.50	36.50		57,519	57,519
Dickinson.....	2,728	39.98	39.98		109,065	109,065
Dubuque.....	4,698	30.69	36.00	19	144,223	169,128
Emmet.....	2,357	32.54	36.00	11	76,588	94,832
Fayette.....	5,790	36.88	36.88		213,542	213,542
Floyd.....	3,130	29.93	36.00	23	93,687	112,680
Franklin.....	3,708	36.20	36.20		134,257	134,257
Fremont.....	2,203	35.89	35.89		79,248	79,248
Greene.....	3,058	31.82	36.00	14	97,292	110,088
Grundy.....	3,271	32.03	36.00	13	104,788	117,756
Guthrie.....	4,484	35.00	35.00		158,510	158,510
Hamilton.....	2,808	32.20	36.00	12	90,406	101,688
Hancock.....	3,042	27.86	36.00	32	84,784	109,512
Hardin.....	3,149	32.13	36.00	13	101,180	113,304
Harrison.....	2,891	38.10	38.10		110,170	110,170
Henry.....	1,937	42.64	42.64		82,608	82,608
Howard.....	3,918	31.86	36.00	14	124,828	141,048
Humboldt.....	2,689	32.10	36.00	13	67,072	75,204
Ida.....	3,453	32.00	36.00	13	110,708	124,308
Iowa.....	3,800	31.92	36.00	13	121,322	136,800
Jackson.....	3,839	38.00	38.00		145,808	145,808
Jasper.....	3,959	40.26	40.26		159,406	159,406
Jefferson.....	2,151	31.75	36.00	14	68,486	77,436
Johnson.....	3,363	40.96	40.96		136,757	136,757
Jones.....	4,085	28.93	36.00	25	118,210	147,060
Keokuk.....	3,033	40.46	40.46		122,718	122,718
Kossuth.....	5,138	32.41	36.00	12	166,552	184,968
Lee.....	2,243	33.70	36.00	9	75,597	80,748
Linn.....	4,051	39.66	39.66		160,656	160,656
Louisa.....	1,566	41.32	41.32		64,704	64,704
Lucas.....	2,651	39.86	39.86		105,676	105,676

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	3,920	36.14	36.14		141,676	141,676
Madison.....	3,315	45.00	45.00		149,172	149,172
Mahaaka.....	2,981	32.50	36.00	12	97,114	107,316
Marion.....	2,751	35.87	35.87		98,674	98,674
Marshall.....	3,264	38.81	38.81		112,682	112,682
Mills.....	2,299	33.59	36.00	9	77,216	82,764
Mitchell.....	3,858	32.40	36.00	12	125,017	138,888
Monona.....	2,792	31.75	36.00	14	88,780	100,508
Monroe.....	2,006	36.04	36.04		73,093	73,093
Montgomery.....	2,789	32.03	36.00	13	89,358	100,404
Muscatine.....	2,105	31.51	36.00	15	66,308	75,780
O'Brien.....	4,323	32.39	36.00	12	140,040	155,628
Oceola.....	2,501	31.75	36.00	14	81,414	92,196
Page.....	3,498	32.55	36.00	11	113,892	125,928
Palo Alto.....	2,916	32.18	36.00	12	93,839	104,976
Plymouth.....	6,783	24.09	36.00	50	163,440	244,188
Pocahontas.....	2,333	34.53	36.00	5	81,246	84,708
Polk.....	2,936	40.00	40.00		117,440	117,440
Pottawattamie.....	5,351	45.75	45.75		244,776	244,776
Poweshiek.....	3,437	32.24	36.00	12	110,804	123,732
Ringgold.....	3,090	36.11	36.11		111,590	111,590
Sac.....	3,552	32.20	36.00	12	114,376	127,812
Scott.....	3,292	34.68	36.00	5	114,168	118,512
Shelby.....	4,694	32.13	36.00	13	150,826	168,984
Sioux.....	5,897	35.34	36.00	5	208,400	212,292
Story.....	2,490	33.21	36.00	9	82,712	89,640
Tama.....	5,251	33.12	36.00	9	173,942	189,036
Taylor.....	3,259	50.95	50.95		166,044	166,044
Union.....	3,003	31.61	36.00	14	94,910	108,108
Van Buren.....	2,649	46.02	46.02		82,068	82,068
Wapello.....	1,930	36.72	36.72		70,876	70,876
Warren.....	3,363	41.13	41.13		138,304	138,304
Washington.....	2,546	35.46	36.00	5	90,296	91,656
Wayne.....	2,878	32.15	36.00	12	92,540	103,608
Webster.....	2,840	31.21	36.00	15	90,651	102,240
Winnebago.....	2,711	32.12	36.00	13	87,072	97,596
Winneshek.....	6,137	32.02	36.00	13	196,532	220,932
Woodbury.....	4,621	32.02	36.00	13	147,972	166,356
Worth.....	2,967	42.34	42.34		125,632	125,632
Wright.....	2,754	31.86	36.00	13	87,741	99,144
Total.....	337,884				\$ 11,746,718	\$ 12,608,762

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART X—COWS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	15,328	\$ 50.92	\$ 50.92	-----	\$ 780,644	\$ 780,644
Adams.....	11,455	41.77	45.00	10	478,500	515,025
Allamakee.....	17,165	44.10	44.10	-----	756,981	756,981
Appanoose.....	10,301	45.48	45.48	-----	468,559	468,559
Audubon.....	14,710	40.68	45.00	11	598,232	661,950
Benton.....	17,115	49.70	49.70	-----	850,520	850,520
Black Hawk.....	16,166	49.62	49.62	-----	802,298	802,298
Boone.....	14,060	44.53	44.53	-----	626,092	626,092
Bremer.....	19,242	44.23	44.23	-----	851,096	851,096
Buchanan.....	14,227	48.00	48.00	-----	684,194	684,194
Buena Vista.....	14,231	40.41	45.00	12	573,758	640,395
Butler.....	15,941	60.23	60.23	-----	960,176	960,176
Calhoun.....	10,658	40.40	45.00	12	430,590	479,710
Carroll.....	16,218	48.12	48.12	-----	780,376	780,376
Cass.....	15,191	49.24	49.24	-----	747,984	747,984
Cedar.....	17,768	58.79	58.79	-----	1,044,744	1,044,744
Cerro Gordo.....	14,366	40.02	45.00	11	584,744	647,275
Cherokee.....	14,254	40.08	45.00	13	571,362	641,439
Chickasaw.....	15,707	40.05	45.00	13	629,191	706,813
Clarke.....	9,266	40.28	45.00	12	373,097	428,979
Clay.....	13,372	41.00	45.00	10	545,584	601,749
Clayton.....	24,320	45.79	45.79	-----	1,113,627	1,113,627
Clinton.....	17,892	45.82	45.82	-----	819,778	819,778
Crawford.....	20,305	58.84	58.84	-----	1,194,872	1,194,872
Dallas.....	12,375	52.70	52.70	-----	652,124	652,124
Davis.....	9,371	50.82	50.82	-----	476,390	476,390
Decatur.....	12,300	41.00	45.00	10	504,350	553,500
Delaware.....	18,391	40.08	45.00	13	737,262	827,565
Des Moines.....	8,944	48.38	48.38	-----	432,754	432,754
Dickinson.....	9,036	50.14	50.14	-----	453,965	453,965
Dubuque.....	18,139	40.70	45.00	11	734,330	816,255
Emmet.....	8,869	48.25	48.25	-----	427,980	427,980
Fayette.....	23,315	48.84	48.84	-----	1,138,736	1,138,736
Floyd.....	11,561	36.27	45.00	25	419,386	530,245
Franklin.....	14,879	48.78	48.78	-----	725,872	725,872
Fremont.....	8,961	43.17	45.00	5	386,892	403,245
Greene.....	12,530	40.12	45.00	13	502,760	563,850
Grundy.....	13,789	40.09	45.00	13	552,916	630,000
Guthrie.....	15,993	43.00	45.00	5	781,028	890,000
Hamilton.....	12,244	40.04	45.00	13	490,164	550,990
Hancock.....	13,611	31.96	45.00	44	435,008	713,495
Hardin.....	13,201	44.13	44.13	-----	582,578	582,578
Harrison.....	13,837	57.71	57.71	-----	699,579	699,579
Henry.....	9,055	53.30	53.30	-----	509,012	509,012
Howard.....	14,364	40.08	45.00	13	575,760	646,380
Humboldt.....	9,242	47.84	47.84	-----	442,178	442,178
Ida.....	11,139	44.00	44.00	-----	492,584	492,584
Iowa.....	15,430	40.54	45.00	12	625,644	694,350
Jackson.....	16,757	46.47	46.47	-----	778,785	778,785
Jasper.....	16,856	48.80	48.80	-----	822,628	822,628
Jefferson.....	8,843	40.50	45.00	12	357,836	397,035
Johnson.....	17,280	51.92	51.92	-----	897,290	897,290
Jones.....	16,511	41.07	45.00	10	678,321	742,065
Keokuk.....	13,817	49.10	49.10	-----	678,440	678,440
Kossuth.....	20,194	46.01	46.01	-----	929,148	929,148
Lee.....	10,447	44.66	44.66	-----	466,632	466,632
Linn.....	18,771	53.66	53.66	-----	1,007,334	1,007,334
Louisa.....	7,694	52.05	52.05	-----	400,444	400,444
Lucas.....	9,495	48.79	48.79	-----	463,324	463,324

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	14,725	44.22	44.22	-----	651,100	651,100
Madison.....	13,266	60.00	60.00	-----	795,960	795,960
Mahaska.....	13,104	40.85	45.00	11	535,402	589,680
Marion.....	12,272	44.21	44.21	-----	542,578	542,578
Marshall.....	14,444	48.71	48.71	-----	703,571	703,571
Mills.....	9,062	47.60	47.60	-----	428,540	428,540
Mitchell.....	12,663	40.47	45.00	12	512,111	569,885
Monona.....	11,965	40.10	45.00	13	480,654	539,775
Monroe.....	8,474	44.12	44.12	-----	373,931	373,931
Montgomery.....	10,712	39.89	45.00	14	427,340	482,040
Muscatine.....	10,708	40.23	45.00	12	430,832	481,860
O'Brien.....	15,971	44.17	44.17	-----	705,448	705,448
Oceola.....	10,129	40.00	40.00	13	407,008	455,805
Page.....	13,805	41.61	45.00	9	574,446	621,225
Palo Alto.....	12,473	42.21	45.00	8	536,514	561,285
Plymouth.....	22,659	30.92	45.00	50	720,832	1,019,655
Pocahontas.....	10,936	45.70	45.70	-----	500,026	500,026
Polk.....	12,405	60.00	60.00	-----	744,300	744,300
Pottawattamie.....	24,067	60.53	60.53	-----	1,458,604	1,458,604
Poweshiek.....	14,840	41.13	45.00	10	610,374	667,800
Ringgold.....	12,097	45.70	45.70	-----	553,702	553,702
Sac.....	16,227	40.06	45.00	13	650,192	730,215
Scott.....	14,905	48.07	48.07	-----	716,551	716,551
Shelby.....	20,476	40.00	45.00	13	819,252	921,420
Sioux.....	22,027	40.68	45.00	12	896,060	991,215
Story.....	11,895	41.41	45.00	9	492,616	535,275
Tama.....	18,880	43.51	45.00	5	821,592	859,600
Taylor.....	12,587	56.46	56.46	-----	710,712	710,712
Union.....	11,058	44.56	44.56	-----	492,377	492,377
Van Buren.....	9,166	47.54	47.54	-----	435,784	435,784
Wapello.....	9,128	45.80	45.80	-----	418,032	418,032
Warren.....	12,974	52.00	52.00	-----	674,588	674,588
Washington.....	13,340	41.55	45.00	9	554,306	600,300
Wayne.....	12,535	45.28	45.28	-----	567,620	567,620
Webster.....	13,810	41.76	45.00	9	576,818	621,450
Winnebago.....	12,273	41.03	45.00	10	503,668	552,285
Winneshek.....	22,875	40.07	45.00	13	916,614	1,029,375
Woodbury.....	16,459	41.03	45.00	10	675,380	740,655
Worth.....	12,184	52.44	52.44	-----	638,950	638,950
Wright.....	11,890	41.26	45.00	10	479,322	533,700
Total.....	1,391,954	-----	-----	-----	\$ 63,259,146	\$ 66,367,232

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART XI—STEERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	5,136	\$ 31.47	\$ 36.00	15	\$ 161,649	\$ 184,806
Adams.....	3,799	31.11	36.00	16	118,198	136,794
Allamakee.....	7,357	31.52	36.00	15	231,943	263,744
Appanoose.....	3,344	33.90	36.00	9	113,594	129,384
Audubon.....	4,411	36.23	36.23		159,816	159,816
Benton.....	6,436	31.58	36.00	15	203,212	231,606
Black Hawk.....	4,881	30.15	36.00	20	147,196	174,716
Boone.....	3,816	32.42	36.00	12	123,712	137,376
Bremer.....	1,921	31.18	36.00	16	59,912	69,156
Buchanan.....	4,700	35.00	35.00		164,323	164,323
Buena Vista.....	4,883	24.22	36.00	50	118,290	175,788
Butler.....	5,503	32.49	36.00	12	178,820	198,108
Calhoun.....	2,552	31.23	36.00	16	81,508	91,872
Carroll.....	4,065	35.56	35.56		165,912	165,912
Cass.....	4,542	35.23	35.23		160,014	160,014
Cedar.....	5,755	44.52	44.52		256,240	256,240
Cerro Gordo.....	5,479	28.11	36.00	30	154,014	197,244
Cherokee.....	5,896	31.79	36.00	15	187,460	212,256
Chickasaw.....	4,388	32.06	36.00	13	140,700	158,168
Clarke.....	3,339	31.98	36.00	13	106,757	129,294
Clay.....	6,424	35.00	35.00		229,870	229,870
Clayton.....	4,925	31.69	36.00	15	155,643	177,300
Clinton.....	7,329	31.01	36.00	17	227,248	273,841
Crawford.....	5,446	42.29	42.29		230,342	230,342
Dallas.....	4,173	36.70	36.70		153,140	153,140
Davis.....	3,167	37.79	37.79		119,689	119,689
Decatur.....	3,354	32.32	36.00	12	108,388	129,744
Delaware.....	4,039	32.10	36.00	13	129,664	145,454
Des Moines.....	2,396	34.64	36.00	5	83,002	89,256
Dickinson.....	2,852	32.43	36.00	12	92,490	102,672
Dubuque.....	4,432	31.21	36.00	16	140,423	159,552
Emmet.....	3,004	32.01	36.00	13	96,159	108,144
Fayette.....	7,090	36.00	36.00		259,446	259,446
Floyd.....	6,177	31.49	36.00	15	194,581	222,372
Franklin.....	5,847	28.93	36.00	27	168,276	219,462
Fremont.....	2,875	34.21	36.00	6	98,356	102,739
Greene.....	3,489	28.44	36.00	29	99,244	128,604
Grundy.....	5,752	31.88	36.00	15	183,384	207,672
Guthrie.....	4,752	29.00	36.00	26	136,348	171,072
Hamilton.....	5,810	31.73	36.00	14	184,740	209,169
Hancock.....	4,387	23.76	36.00	55	104,236	157,632
Hardin.....	4,701	28.05	36.00	30	132,096	169,336
Harrison.....	3,128	34.18	36.00	6	106,926	112,698
Henry.....	3,305	45.78	45.78		151,322	151,322
Howard.....	4,835	27.96	36.00	30	135,192	168,600
Humboldt.....	3,384	28.31	36.00	30	95,828	121,834
Ida.....	3,613	40.00	40.00		144,320	144,320
Iowa.....	4,927	31.54	36.00	15	155,428	177,372
Jackson.....	6,630	36.55	36.55		242,124	242,124
Jasper.....	6,372	40.38	40.38		253,249	253,249
Jefferson.....	4,045	29.25	36.00	26	118,298	145,620
Johnson.....	4,537	39.83	39.83		180,749	180,749
Jones.....	6,705	29.63	36.00	24	198,711	241,380
Keokuk.....	3,283	36.95	36.95		121,348	121,348
Kossuth.....	7,995	31.76	36.00	14	253,952	287,839
Lee.....	2,850	31.32	36.00	15	89,262	102,600
Linn.....	6,651	39.82	39.82		264,816	264,816
Louisa.....	2,294	40.11	40.11		92,026	92,026
Lucas.....	3,239	39.78	39.78		128,852	128,852

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	4,108	36.05	36.05		148,100	148,100
Madison.....	6,051	43.00	43.00		260,190	260,190
Mahaska.....	2,999	32.00	36.00	13	96,164	107,964
Marion.....	3,726	32.63	36.00	10	121,616	134,116
Marshall.....	4,415	34.80	36.00	5	153,663	158,940
Mills.....	3,651	29.98	36.00	23	109,468	131,436
Mitchell.....	5,672	32.29	36.00	12	183,190	204,192
Monona.....	3,202	27.90	36.00	30	90,224	115,272
Monroe.....	3,292	35.54	35.54		117,014	117,014
Montgomery.....	4,144	29.20	36.00	25	121,016	149,184
Muscataine.....	3,117	29.36	36.00	24	91,526	112,211
O'Brien.....	5,089	32.09	36.00	13	163,356	183,204
Osceola.....	3,320	32.00	36.00	13	106,357	119,520
Page.....	4,905	32.70	36.00	12	160,376	176,580
Palo Alto.....	3,838	31.16	36.00	16	119,704	138,168
Plymouth.....	6,468	24.21	36.00	25	156,620	232,848
Pocahontas.....	3,837	30.40	30.40	20	116,618	138,132
Polk.....	3,026	35.00	35.00		105,910	105,910
Pottawattamie.....	5,414	44.85	44.85		242,976	242,976
Poweshiek.....	4,990	32.54	36.00	12	162,374	179,640
Ringgold.....	4,513	32.86	36.00	11	148,333	162,468
Sac.....	4,314	32.03	36.00	13	138,196	155,304
Scott.....	3,234	31.28	36.00	16	101,166	116,424
Shelby.....	3,996	31.87	36.00	14	127,356	143,856
Sioux.....	5,143	28.57	36.00	39	146,940	185,148
Story.....	4,447	27.66	36.00	31	123,012	160,092
Tama.....	6,722	33.47	36.00	10	225,048	241,992
Taylor.....	3,692	39.77	39.77		146,836	146,836
Union.....	3,728	30.11	36.00	20	112,250	134,208
Van Buren.....	2,426	32.66	36.00	11	79,244	87,336
Wapello.....	2,116	32.62	36.00	11	69,030	76,176
Warren.....	4,796	38.71	38.71		185,592	185,592
Washington.....	4,473	32.76	36.00	11	146,546	161,028
Wayne.....	3,925	32.42	36.00	11	127,260	141,300
Webster.....	3,870	31.34	36.00	15	121,286	139,320
Winnebago.....	3,556	31.30	36.00	16	111,280	128,016
Winnesiek.....	7,015	32.08	36.00	12	225,064	252,540
Woodbury.....	5,638	32.07	36.00	12	180,820	202,096
Worth.....	4,268	33.48	36.00	10	142,906	153,648
Wright.....	4,541	28.19	36.00	30	128,018	163,476
Total.....	444,596				\$ 14,704,963	\$ 16,350,236

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART XII—STEERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	1,508	\$ 45.65	\$ 48.00	6	\$ 68,875	\$ 72,384
Adams.....	1,520	43.06	48.00	12	65,456	72,960
Allamakee.....	1,565	50.62	50.62	---	79,306	79,306
Appanoose.....	1,622	46.34	48.00	5	75,179	77,556
Audubon.....	416	47.31	47.31	---	19,684	19,684
Benton.....	2,392	45.45	48.00	6	108,712	114,816
Black Hawk.....	1,883	40.05	48.00	20	73,405	90,384
Boone.....	1,406	45.39	48.00	6	63,820	67,488
Bremer.....	831	43.96	48.00	11	35,532	39,888
Buchanan.....	1,809	41.00	48.00	18	73,660	86,832
Buena Vista.....	1,091	40.35	48.00	20	44,022	52,366
Butler.....	1,569	41.03	48.00	18	64,380	75,272
Calhoun.....	921	47.93	47.93	---	44,151	44,151
Carroll.....	1,015	48.71	48.71	---	49,448	49,448
Cass.....	738	46.69	48.00	5	34,460	35,424
Cedar.....	1,596	62.96	62.96	---	100,492	100,492
Cerro Gordo.....	1,191	35.50	48.00	36	42,276	57,168
Cherokee.....	1,003	44.10	48.00	10	44,220	48,144
Chickasaw.....	1,608	43.73	48.00	11	70,316	78,144
Clarke.....	1,833	41.05	48.00	18	75,252	87,984
Clay.....	1,977	43.00	48.00	12	85,152	94,966
Clayton.....	1,597	45.50	48.00	6	72,679	76,656
Clinton.....	2,759	45.70	48.00	6	126,089	132,432
Crawford.....	1,193	59.22	59.22	---	70,656	70,656
Dallas.....	2,214	49.46	49.46	---	109,504	109,504
Davis.....	1,102	49.60	49.60	---	54,572	54,572
Decatur.....	1,288	40.50	48.00	20	52,172	61,824
Delaware.....	908	45.68	48.00	6	44,220	46,464
Des Moines.....	819	50.26	50.26	---	41,166	41,166
Dickinson.....	1,419	43.95	48.00	11	62,365	68,112
Dubuque.....	1,062	44.58	48.00	9	47,095	50,976
Emmet.....	1,194	43.13	48.00	12	51,502	57,312
Fayette.....	2,641	47.60	47.60	---	125,712	125,712
Floyd.....	2,331	28.22	48.00	72	67,186	111,888
Franklin.....	2,371	48.32	48.32	---	114,575	114,575
Fremont.....	864	40.79	48.00	19	35,248	41,472
Greene.....	1,394	40.48	48.00	19	56,436	66,912
Grundy.....	2,001	42.24	48.00	13	84,520	96,048
Guthrie.....	1,397	40.00	48.00	20	55,480	67,056
Hamilton.....	2,259	40.08	48.00	20	90,544	108,432
Hancock.....	1,087	35.99	48.00	35	39,124	52,176
Hardin.....	1,158	36.17	48.00	34	41,886	55,584
Harrison.....	437	45.81	48.00	6	20,020	20,976
Henry.....	1,080	62.78	62.78	---	67,800	67,800
Howard.....	1,112	36.00	48.00	34	40,100	53,376
Humboldt.....	1,269	43.43	48.00	11	55,136	60,912
Ida.....	294	44.00	48.00	10	13,176	14,112
Iowa.....	1,323	43.42	48.00	11	57,456	63,504
Jackson.....	3,373	50.60	50.60	---	170,618	170,618
Jasper.....	2,449	47.24	47.24	---	115,695	115,695
Jefferson.....	877	39.00	48.00	24	34,240	42,066
Johnson.....	785	50.75	50.75	---	39,842	39,842
Jones.....	3,922	40.87	48.00	19	160,296	188,236
Keokuk.....	1,091	51.45	51.45	---	56,132	56,132
Kossuth.....	2,431	42.67	48.00	13	103,736	116,688
Lee.....	689	40.97	48.00	19	28,234	33,072
Linn.....	2,121	60.28	60.28	---	127,852	127,852
Louisa.....	913	63.37	63.37	---	57,854	57,854
Lucas.....	695	48.73	48.73	---	33,868	33,868

COUNTIES	Number	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value	Reported average value
Lyon.....	1,612	48.32	48.32	---	77,896	77,896
Madison.....	2,325	60.00	60.00	---	139,500	139,500
Mahaska.....	639	42.00	48.00	14	27,188	30,672
Marion.....	1,952	39.50	48.00	24	77,110	93,696
Marshall.....	1,307	47.45	47.45	---	62,020	62,020
Mills.....	612	37.16	48.00	30	22,744	29,376
Mitchell.....	1,894	44.08	48.00	9	83,484	90,912
Monona.....	546	38.20	48.00	26	20,712	26,208
Monroe.....	1,418	49.82	49.82	---	70,056	70,056
Montgomery.....	934	39.05	48.00	24	36,476	41,232
Muscatine.....	1,738	51.29	51.29	---	89,148	89,148
O'Brien.....	1,002	48.27	48.27	---	48,372	48,372
Osceola.....	605	44.00	48.00	10	26,712	29,040
Page.....	1,073	43.55	48.00	11	46,728	51,504
Palo Alto.....	1,208	57.04	57.04	---	72,323	72,323
Plymouth.....	1,944	31.63	48.00	35	61,500	93,312
Pocahontas.....	691	38.08	48.00	27	26,314	33,168
Polk.....	958	45.00	48.00	7	43,110	45,984
Pottawattamie.....	1,359	60.78	60.78	---	82,604	82,604
Poweshiek.....	2,488	43.50	48.00	12	108,216	119,424
Ringgold.....	1,549	44.00	48.00	10	68,718	74,352
Sac.....	887	40.01	48.00	20	35,496	42,576
Scott.....	884	42.42	48.00	14	37,503	42,432
Shelby.....	427	39.93	48.00	22	17,048	20,396
Sioux.....	1,358	41.36	48.00	16	56,168	65,184
Story.....	1,364	39.75	48.00	22	54,220	65,472
Tama.....	1,858	44.37	48.00	9	83,551	89,184
Taylor.....	1,033	58.13	58.13	---	60,052	60,052
Union.....	1,456	41.34	48.00	16	60,190	69,888
Van Buren.....	732	44.27	48.00	9	32,408	35,136
Wapello.....	413	47.67	47.67	---	19,686	19,686
Warren.....	2,191	59.09	59.09	---	129,468	129,468
Washington.....	1,473	50.38	50.38	---	74,216	74,216
Wayne.....	1,616	41.60	48.00	16	67,248	77,568
Webster.....	1,129	44.45	48.00	8	50,184	54,192
Winnebago.....	933	43.87	48.00	10	40,940	44,784
Winneshek.....	1,547	43.90	48.00	10	67,912	74,256
Woodbury.....	2,585	44.11	48.00	9	114,024	124,080
Worth.....	1,796	51.62	51.62	---	92,716	92,716
Wright.....	1,165	36.85	48.00	31	42,924	176,880
Total.....	140,834	---	---	---	\$ 6,397,069	\$ 7,095,954

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART XIII—STEERS THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	46	\$ 78.00	\$ 78.00		\$ 3,584	\$ 3,584
Adams	34	36.00	60.00	67	1,216	2,040
Allamakee	104	56.51	60.00	7	5,878	6,240
Appanoose	32	35.56	60.00	69	1,138	1,920
Audubon	18	59.55	59.55		1,072	1,072
Benton	18	54.23	60.00	11	976	1,080
Black Hawk	40	47.15	60.00	28	1,886	2,400
Boone	11	51.27	60.00	17	564	660
Bremer	23	56.00	60.00	8	1,288	1,380
Buchanan	36	54.00	60.00	12	1,936	2,160
Buena Vista	18	48.90	60.00	23	880	1,080
Butler	15	59.20	59.20		888	888
Calhoun	24	56.00	60.00	8	1,334	1,440
Carroll	42	53.52	60.00	12	2,248	2,520
Cass						
Cedar	12	65.00	65.00		780	780
Cerro Gordo	22	43.64	60.00	38	960	1,320
Cherokee	6	45.40	60.00	32	272	360
Chickasaw	46	56.52	60.00	6	2,600	2,760
Clarke	42	52.19	60.00	15	2,192	2,520
Clay	303	50.00	60.00	20	15,189	18,180
Clayton	60	59.93	59.93		3,596	3,596
Clinton	14	51.43	60.00	17	720	840
Crawford	4	66.00	66.00		264	264
Dallas	45	80.00	80.00		3,600	3,600
Davis	40	51.50	60.00	17	2,060	2,400
Decatur	112	44.86	60.00	34	5,024	6,720
Delaware	16	50.12	60.00	20	832	960
Des Moines	2	54.00	60.00	12	108	120
Dickinson	36	80.76	80.76		2,907	2,907
Dubuque	58	50.32	60.00	20	2,919	3,480
Emmet	9	65.77	65.00		592	592
Fayette	60	59.31	59.31		3,588	3,588
Floyd	17	47.29	60.00	27	804	1,020
Franklin	56	53.71	60.00	12	3,008	3,360
Fremont	39	52.30	60.00	15	2,040	2,340
Greene	3	32.00	60.00	88	96	180
Grundy	24	60.67	60.67		1,456	1,456
Guthrie	13	52.00	60.00	16	672	780
Hamilton	140	55.74	60.00	8	7,804	8,400
Hancock	162	38.29	60.00	57	6,204	9,720
Hardin	123	40.00	60.00	50	4,922	7,380
Harrison	39	46.76	60.00	29	1,824	2,340
Henry	39	95.64	95.64		3,512	3,512
Howard	42	52.37	60.00	15	2,200	2,520
Humboldt	51	55.92	60.00	8	2,852	3,060
Ida	2	52.00	60.00	16	104	120
Iowa	216	58.44	58.44		12,624	12,624
Jackson	44	114.81	114.81		5,052	5,052
Jasper	15	58.00	58.00		870	870
Jefferson	8	53.50	60.00	12	428	480
Johnson	5	59.00	59.00		295	295
Jones	100	50.00	60.00	20	5,004	6,000
Keokuk	30	41.00	60.00	47	1,230	1,800
Kossuth	159	60.02	60.02		9,544	9,544
Lee	14	55.72	60.00	8	780	840
Linn						
Louisa	1	72.00	72.00		72	72
Lucas	3	56.00	60.00	8	168	180

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon	72	68.10	68.10		4,904	4,904
Madison	85	70.00	70.00		5,748	5,748
Mahaska	2	60.00	60.00		120	120
Marion	29	47.59	60.00	26	1,380	1,740
Marshall	4	55.00	60.00	9	220	240
Mills	7	41.71	60.00	44	288	420
Mitchell	54	55.52	60.00	8	2,998	3,240
Monona	43	51.75	60.00	16	2,228	2,580
Monroe	22	53.08	60.00	13	1,186	1,320
Montgomery	5	44.00	60.00	37	220	300
Muscatine	92	55.09	60.00	9	5,068	5,520
O'Brien	11	60.00	60.00		660	660
Oscola	1	60.00	60.00		60	60
Page	10	42.00	60.00	43	420	600
Palo Alto	27	73.11	73.11		1,984	1,984
Plymouth	132	40.12	60.00	50	5,296	7,920
Pocahontas	23	54.26	60.00	11	1,248	1,350
Polk	53	50.36	60.00	20	2,669	3,150
Pottawattamie	74	86.48	86.48		6,400	6,400
Poweshiek	69	55.52	60.00	8	3,830	4,140
Ringgold	105	57.35	60.00	5	5,822	6,300
Sac	41	48.00	60.00	25	1,968	2,460
Scott	11	50.00	60.00	20	550	600
Shelby	1	60.00	60.00		60	60
Sioux	59	50.51	60.00	19	2,980	3,540
Story	14	56.28	60.00	7	788	840
Tama	3	69.33	69.33		208	208
Taylor	12	78.00	78.00		936	936
Union	112	43.96	60.00	37	4,924	6,720
Van Buren	12	54.67	60.00	10	656	720
Wapello	5	45.00	60.00	34	224	300
Warren	187	39.04	59.04		11,040	11,040
Washington	39	47.80	60.00	26	1,864	2,340
Wayne	43	48.46	60.00	24	2,084	2,580
Webster	23	56.35	60.00	7	1,296	1,380
Winnebago	19	45.25	60.00	33	860	1,140
Winneshek	127	60.24	60.24		7,650	7,650
Woodbury	20	59.60	59.60		1,192	1,192
Worth	105	68.22	68.00		7,163	7,163
Wright	22	40.37	60.00	49	888	1,320
Total	4,508				\$ 251,336	\$ 277,101

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART XIV—BULLS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	1,107	\$ 57.92	\$ 64.00	11	\$ 64,118	\$ 70,848
Adams.....	745	53.15	64.00	21	39,582	47,680
Allamakee.....	1,028	52.55	64.00	22	54,052	65,792
Appanoose.....	563	49.33	64.00	30	27,776	36,082
Audubon.....	1,099	72.84	72.84	---	80,058	80,058
Benton.....	1,224	61.45	64.00	5	75,212	78,336
Black Hawk.....	1,172	53.14	64.00	21	62,274	75,008
Boone.....	915	60.16	64.00	7	55,042	58,560
Bremer.....	1,403	49.38	64.00	30	69,284	90,792
Buchanan.....	1,036	52.00	64.00	23	54,330	66,304
Buena Vista.....	1,128	51.92	64.00	24	58,559	72,192
Butler.....	1,314	56.12	64.00	15	73,748	83,896
Calhoun.....	662	60.64	64.00	6	40,144	42,308
Carroll.....	1,216	56.50	64.00	14	68,600	77,824
Cass.....	1,226	55.74	64.00	15	68,340	78,464
Cedar.....	1,200	79.90	79.90	---	95,884	95,884
Cerro Gordo.....	1,003	50.81	64.00	26	50,982	64,192
Cherokee.....	976	61.71	61.71	---	60,230	60,230
Chickasaw.....	907	60.24	64.00	7	54,628	58,048
Clarke.....	554	59.86	64.00	7	33,160	35,456
Clay.....	947	60.00	64.00	7	56,881	60,008
Clayton.....	1,606	49.20	64.00	30	79,029	102,784
Clinton.....	1,251	53.37	64.00	20	66,762	80,064
Crawford.....	1,471	76.60	76.60	---	112,688	112,688
Dallas.....	769	60.96	64.00	5	46,876	49,216
Davis.....	490	55.34	64.00	16	27,119	31,360
Decatur.....	615	59.00	64.00	9	36,228	39,360
Delaware.....	1,262	48.46	64.00	32	61,193	80,768
Des Moines.....	465	53.30	64.00	20	24,784	29,790
Dickinson.....	600	67.27	67.27	---	40,362	40,362
Dubuque.....	1,126	57.17	64.00	12	64,425	72,064
Emmet.....	622	60.06	64.00	7	37,361	39,808
Fayette.....	1,547	52.07	64.00	23	80,554	99,008
Floyd.....	889	51.11	64.00	26	45,464	56,896
Franklin.....	1,058	59.37	64.00	8	62,818	67,712
Fremont.....	598	54.53	64.00	18	32,612	38,272
Greene.....	756	51.00	64.00	26	38,556	48,384
Grundy.....	1,007	64.50	64.50	---	64,952	64,952
Guthrie.....	1,143	66.00	66.00	---	75,560	75,560
Hamilton.....	968	48.10	64.00	33	46,554	61,652
Hancock.....	1,006	45.58	64.00	41	45,846	64,384
Hardin.....	1,127	53.90	64.00	19	55,356	72,128
Harrison.....	892	57.79	64.00	11	51,552	56,988
Henry.....	497	74.08	74.08	---	36,820	36,820
Howard.....	908	42.85	64.00	50	38,960	58,112
Humboldt.....	714	57.41	64.00	12	41,020	45,666
Iowa.....	845	64.00	64.00	---	53,508	53,508
Jackson.....	976	57.17	64.00	12	55,904	62,464
Jasper.....	940	58.34	64.00	10	54,841	60,160
Jefferson.....	1,120	65.23	65.23	---	73,057	73,057
Johnson.....	495	49.00	64.00	31	24,260	31,680
Jones.....	1,140	64.74	64.74	---	73,803	73,803
Keokuk.....	1,034	54.44	64.00	18	56,297	66,176
Kossuth.....	828	60.81	64.00	6	50,356	52,992
Lee.....	1,364	66.42	66.42	---	90,508	90,508
Linn.....	487	47.88	64.00	34	23,319	31,168
Louisa.....	1,220	61.47	61.47	---	74,997	78,080
Lucas.....	414	55.95	64.00	15	23,162	26,406
Lucas.....	56	56.35	64.00	14	34,484	40,484

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	1,051	75.44	75.44	---	79,288	79,288
Madison.....	819	75.00	75.00	---	61,424	61,424
Mahaska.....	763	57.40	64.00	12	43,818	48,832
Marion.....	664	49.16	64.00	31	32,644	42,496
Marshall.....	9,884	65.67	65.67	---	64,906	64,906
Mills.....	697	57.23	64.00	12	38,596	44,608
Mitchell.....	910	58.99	64.00	9	53,669	58,240
Monona.....	774	55.50	64.00	16	42,980	49,536
Monroe.....	441	52.08	64.00	23	23,317	28,024
Montgomery.....	1,205	32.77	64.00	96	39,492	77,120
Muscatine.....	709	63.23	63.23	---	44,830	44,830
O'Brien.....	1,103	65.51	65.51	---	72,260	72,260
Osceola.....	760	65.90	65.90	---	50,112	50,112
Page.....	949	59.27	64.00	8	56,282	60,736
Palo Alto.....	788	57.20	64.00	12	45,086	50,432
Plymouth.....	1,502	50.74	64.00	27	76,220	96,128
Pocahontas.....	883	48.77	64.00	32	43,066	56,512
Polk.....	713	56.98	64.00	13	40,624	45,632
Pottawattamie.....	1,539	72.00	72.00	---	110,692	110,692
Poweshiek.....	1,077	63.00	63.00	---	67,845	67,845
Ringgold.....	778	64.21	64.21	---	49,804	49,804
Sac.....	1,080	62.65	62.65	---	67,664	67,664
Scott.....	1,093	61.55	61.55	---	67,276	67,276
Shelby.....	1,453	66.07	66.07	---	96,004	96,004
Sioux.....	1,990	72.76	72.76	---	144,792	144,792
Story.....	908	53.80	64.00	19	48,608	57,792
Tama.....	1,444	70.00	70.00	---	100,053	100,053
Taylor.....	839	63.81	63.81	---	53,544	53,544
Union.....	667	51.92	64.00	24	34,631	42,688
Van Buren.....	494	50.90	64.00	26	25,144	28,616
Wapello.....	580	49.54	64.00	30	28,730	37,120
Warren.....	799	57.09	64.00	12	45,616	51,136
Washington.....	929	49.62	64.00	29	46,100	59,456
Wayne.....	814	55.12	64.00	17	44,872	52,096
Webster.....	1,033	54.85	64.00	17	56,668	66,112
Winnebago.....	911	54.98	64.00	17	50,090	58,304
Winneshieck.....	1,562	52.93	64.00	21	82,685	99,968
Woodbury.....	1,147	51.52	64.00	25	59,104	73,408
Worth.....	915	53.34	64.00	20	48,809	58,560
Wright.....	982	45.19	64.00	42	44,377	62,848
Total.....	103,375	---	---	---	\$ 5,526,713	\$ 6,200,130

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART XV—CATTLE OF ALL AGES.

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair.....	36,138	\$ 43.00	\$ 44.00	\$ 1,575,568	\$ 1,614,988
Adams.....	25,539	39.00	42.00	997,446	1,068,963
Allamakee.....	39,957	37.00	40.00	1,459,393	1,573,645
Appanoose.....	21,818	47.00	42.00	888,668	915,177
Audubon.....	33,796	41.00	43.00	1,387,198	1,471,220
Benton.....	45,550	43.00	46.00	1,977,864	2,066,300
Black Hawk.....	37,236	40.96	44.00	1,523,312	1,645,601
Boone.....	29,799	40.00	43.00	1,186,170	1,283,132
Bremer.....	33,308	39.00	41.00	1,297,448	1,369,998
Buchanan.....	32,766	43.00	43.00	1,378,171	1,423,459
Buena Vista.....	35,161	35.00	43.00	1,246,989	1,546,541
Butler.....	35,806	46.00	47.00	1,652,412	1,716,800
Calhoun.....	22,268	38.00	43.00	854,718	968,603
Carroll.....	35,834	43.00	44.00	1,555,308	1,602,172
Cass.....	36,191	44.00	46.00	1,611,442	1,693,146
Cedar.....	40,169	55.00	55.00	2,206,536	2,206,536
Cerro Gordo.....	35,061	36.00	43.00	1,279,798	1,528,053
Cherokee.....	38,927	40.00	45.00	1,572,404	1,771,610
Chickasaw.....	32,724	36.00	40.00	1,176,689	1,321,309
Clarke.....	21,749	37.00	42.00	812,666	913,778
Clay.....	35,768	38.00	43.00	1,351,006	1,547,592
Clayton.....	47,177	39.00	41.00	1,841,745	1,941,686
Clinton.....	47,542	41.00	46.00	1,965,759	2,191,481
Crawford.....	52,823	56.00	56.00	2,943,889	2,943,889
Dallas.....	32,430	51.00	51.00	1,654,272	1,654,272
Davis.....	20,598	45.00	45.00	936,483	945,556
Decatur.....	25,296	37.00	41.00	954,692	1,052,672
Delaware.....	36,316	36.00	41.00	1,320,901	1,506,207
Des Moines.....	19,194	46.00	46.00	882,496	890,738
Dickinson.....	21,102	44.00	45.00	941,913	967,842
Dubuque.....	37,216	36.00	40.00	1,345,643	1,505,921
Emmet.....	21,531	40.00	43.00	868,915	938,464
Fayette.....	49,689	42.00	42.00	2,105,256	2,123,710
Floyd.....	31,736	33.00	41.00	1,062,217	1,325,769
Franklin.....	40,016	44.00	46.00	1,772,248	1,862,818
Fremont.....	25,575	43.00	48.00	1,105,096	1,227,827
Greene.....	29,293	37.00	43.00	1,089,692	1,275,182
Grundy.....	35,589	32.00	43.00	1,158,988	1,548,733
Guthrie.....	36,816	43.00	45.00	1,582,894	1,668,374
Hamilton.....	32,745	37.00	44.00	1,217,636	1,443,352
Hancock.....	30,309	30.00	45.00	895,370	1,374,277
Hardin.....	32,331	38.00	43.00	1,235,642	1,402,328
Harrison.....	34,595	45.00	50.00	1,553,972	1,752,342
Henry.....	21,193	53.00	53.00	1,119,770	1,119,770
Howard.....	31,058	34.00	40.00	1,069,596	1,244,812
Humboldt.....	25,606	42.00	47.00	1,072,578	1,217,412
Ida.....	32,765	41.00	48.00	1,359,358	1,568,572
Iowa.....	37,012	39.00	44.00	1,473,308	1,639,809
Jackson.....	39,146	43.00	43.00	1,672,696	1,696,869
Jasper.....	43,528	48.00	48.00	2,091,728	2,091,728
Jefferson.....	20,211	38.00	42.00	749,442	848,368
Johnson.....	37,663	49.00	49.00	1,844,743	1,844,743
Jones.....	41,265	36.00	42.00	1,488,971	1,738,135
Keokuk.....	29,574	48.00	48.00	1,410,456	1,413,472
Kossuth.....	49,336	41.00	43.00	2,010,806	2,127,666
Lee.....	20,921	39.00	41.00	815,597	856,637
Linn.....	41,565	48.00	48.00	1,997,697	2,000,780
Louisa.....	18,099	52.00	52.00	941,808	945,142
Lucas.....	20,509	46.00	46.00	934,632	940,644

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Lyon.....	32,665	41.00	41.00	1,324,796	1,345,994
Madison.....	33,893	54.00	54.00	1,829,962	1,829,962
Mahaska.....	28,432	39.00	44.00	1,105,220	1,254,058
Marion.....	28,817	41.00	44.00	1,178,826	1,255,202
Marshall.....	46,017	37.00	40.00	1,687,457	1,768,479
Mills.....	25,491	42.00	48.00	1,074,408	1,244,818
Mitchell.....	32,665	36.00	40.00	1,206,424	1,351,367
Monona.....	30,835	39.00	46.00	1,202,656	1,440,625
Monroe.....	18,987	41.00	41.00	774,303	780,962
Montgomery.....	30,031	34.00	46.00	1,109,510	1,395,296
Muscatine.....	25,442	41.00	45.00	1,066,450	1,161,833
O'Brien.....	37,664	40.00	42.00	1,493,684	1,586,272
Osceola.....	23,079	37.00	42.00	856,406	977,859
Page.....	34,158	41.00	44.00	1,405,366	1,520,903
Paio Alto.....	29,016	41.00	44.00	1,175,362	1,279,798
Plymouth.....	56,559	29.00	44.00	1,659,792	2,514,045
Pocahontas.....	26,341	41.00	45.00	1,067,386	1,189,266
Polk.....	27,491	50.00	51.00	1,382,593	1,406,206
Pottawattamie.....	65,315	56.00	58.00	3,660,948	3,793,056
Poweshiek.....	38,881	40.00	45.00	1,542,512	1,771,693
Ringgold.....	27,461	41.00	41.00	1,116,928	1,137,175
Sac.....	38,118	38.00	45.00	1,456,298	1,730,779
Scott.....	31,308	44.00	45.00	1,364,722	1,409,100
Shelby.....	44,432	38.00	45.00	1,698,806	1,906,568
Sioux.....	51,160	39.00	44.00	1,992,920	2,271,805
Story.....	31,305	41.00	46.00	1,292,212	1,445,353
Tama.....	47,550	40.00	43.00	1,881,239	2,089,031
Taylor.....	28,143	51.00	51.00	1,459,580	1,459,580
Union.....	25,023	37.00	41.00	942,683	1,028,194
Van Buren.....	18,590	42.00	43.00	787,792	802,148
Wapello.....	18,375	42.00	43.00	762,600	786,900
Warren.....	31,827	48.00	48.00	1,536,494	1,542,014
Washington.....	30,969	42.00	45.00	1,323,136	1,405,934
Wayne.....	27,035	39.00	41.00	1,059,136	1,116,998
Webster.....	29,399	39.00	42.00	1,125,370	1,232,598
Winnebago.....	25,590	37.00	41.00	947,792	1,065,875
Winneshek.....	48,187	36.00	40.00	1,715,566	1,938,116
Woodbury.....	44,889	36.00	46.00	1,649,308	2,060,823
Worth.....	27,522	45.00	46.00	1,249,246	1,269,739
Wright.....	30,137	36.00	48.00	1,105,587	1,456,374
Total.....	3,283,724			\$ 137,938,472	\$ 148,207,681

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART XVI—SWINE OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	62,505	\$ 15.18	\$ 15.18		\$ 949,294	\$ 949,294
Adams.....	38,164	15.59	15.59		594,946	594,946
Allamakee.....	22,240	18.46	18.46		410,705	410,705
Appanoose.....	9,752	17.35	17.35		169,234	169,234
Audubon.....	69,461	18.44	18.44		1,286,184	1,286,184
Benton.....	88,557	17.60	17.60		1,558,652	1,558,652
Black Hawk.....	56,608	12.51	14.00	12	708,378	792,512
Boone.....	50,925	18.16	18.16		924,508	924,508
Bremer.....	36,462	14.59	14.59		532,114	532,114
Buchanan.....	37,605	16.00	16.00		578,808	578,808
Buena Vista.....	85,898	8.76	14.00	60	751,572	1,301,312
Butler.....	49,244	18.85	18.85		928,492	928,492
Calhoun.....	45,241	12.10	14.00	16	547,464	633,374
Carroll.....	74,415	18.65	18.65		1,387,788	1,387,788
Cass.....	77,544	15.57	15.57		1,207,030	1,207,030
Cedar.....	98,761	19.99	19.99		1,974,988	1,974,988
Cerro Gordo.....	42,481	12.76	14.00	11	542,264	594,734
Cherokee.....	94,562	16.71	16.71		1,580,306	1,580,306
Chickasaw.....	20,245	11.95	14.00	15	241,970	283,430
Clarke.....	23,339	19.21	19.21		448,304	448,304
Clay.....	62,162	13.00	14.00	9	786,094	870,298
Clayton.....	40,258	17.01	17.01		684,855	684,855
Clinton.....	76,160	14.83	14.83		1,129,753	1,129,753
Crawford.....	116,262	16.86	16.86		1,960,582	1,960,582
Dallas.....	64,886	16.02	16.02		1,039,252	1,039,252
Davis.....	13,818	17.92	17.92		247,599	247,599
Decatur.....	22,148	20.03	20.03		443,732	443,732
Delaware.....	38,820	13.34	14.00	6	518,183	543,480
Des Moines.....	35,898	19.63	19.63		703,004	703,004
Dickinson.....	27,584	18.70	18.70		515,821	515,821
Dubuque.....	31,455	12.28	14.00	15	386,410	440,370
Emmet.....	31,336	12.73	14.00	11	399,041	438,704
Fayette.....	38,055	19.20	19.20		730,706	730,706
Floyd.....	36,004	15.32	15.32		551,940	551,940
Franklin.....	71,334	16.14	16.14		1,148,826	1,148,826
Fremont.....	49,500	15.84	15.84		785,128	785,128
Greene.....	52,245	12.41	14.00	13	648,612	731,430
Grundy.....	64,230	12.04	14.00	17	773,116	869,080
Guthrie.....	60,861	15.00	15.00		929,638	929,638
Hamilton.....	70,166	12.65	14.00	11	887,768	982,324
Hancock.....	42,412	4.68	14.00	200	198,860	596,768
Hardin.....	69,194	12.34	14.00	14	743,020	842,716
Harrison.....	79,902	12.78	14.00	11	1,021,502	1,118,628
Henry.....	33,387	20.97	20.97		700,366	700,366
Howard.....	13,447	14.36	14.36		193,184	193,184
Humboldt.....	54,134	13.21	14.00	7	715,610	757,876
Ida.....	85,067	16.00	16.00		1,361,150	1,361,150
Iowa.....	80,986	12.68	14.00	12	1,027,028	1,133,804
Jackson.....	31,729	18.02	18.02		571,825	571,825
Jasper.....	94,423	16.54	16.54		1,561,935	1,561,935
Jefferson.....	26,760	17.00	17.00		452,516	452,516
Johnson.....	76,825	20.42	20.42		1,569,093	1,569,093
Jones.....	53,299	16.00	16.00		851,344	851,344
Keokuk.....	54,604	17.41	17.41		950,906	950,906
Kossuth.....	89,994	16.00	16.00		1,439,022	1,439,022
Lee.....	16,259	18.34	18.34		298,257	298,257
Linn.....	59,608	20.71	20.71		1,234,441	1,234,441
Louisia.....	37,672	19.46	19.46		733,104	733,104
Lucas.....	19,145	17.43	17.43		333,732	333,732

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	71,814	14.28	14.28		1,002,548	1,002,548
Madison.....	51,819	20.00	20.00		1,036,380	1,036,380
Mahaska.....	66,456	13.20	14.00	10	876,577	930,384
Marion.....	48,268	17.16	17.16		828,134	828,134
Marshall.....	80,800	16.00	16.00		1,287,764	1,287,764
Mills.....	52,780	15.74	15.74		831,112	831,112
Mitchell.....	26,689	15.49	15.49		413,413	413,413
Monona.....	61,032	12.20	14.00	15	743,628	854,448
Monroe.....	11,331	16.08	16.08		190,485	190,485
Montgomery.....	71,373	15.04	15.04		1,104,884	1,104,884
Muscataine.....	59,908	13.09	14.00	10	666,132	838,712
O'Brien.....	73,682	16.04	16.04		1,182,142	1,182,142
Osceola.....	42,016	13.80	14.00	5	582,700	588,224
Page.....	72,562	16.18	16.18		1,174,046	1,174,046
Palo Alto.....	41,292	12.51	14.00	12	514,463	576,838
Plymouth.....	131,957	10.06	14.00	40	1,327,760	1,847,398
Pocahontas.....	53,701	14.49	14.49		778,222	778,222
Polk.....	42,335	20.00	20.00		846,700	846,700
Pottawattamie.....	142,396	16.08	16.08		2,290,916	2,290,916
Poweshiek.....	79,673	12.26	14.00	15	976,965	1,115,422
Ringgold.....	27,805	18.24	18.24		507,071	507,071
Sac.....	78,519	12.16	14.00	16	954,860	1,099,266
Scott.....	62,343	18.03	18.03		1,124,026	1,124,026
Shelby.....	105,722	15.18	15.18		1,604,886	1,604,886
Sioux.....	128,683	14.07	14.07		1,810,764	1,810,764
Story.....	60,567	13.52	14.00	5	819,372	847,938
Tama.....	89,168	15.95	15.95		1,422,647	1,422,647
Taylor.....	47,210	20.33	20.33		959,568	959,568
Union.....	38,259	14.88	14.88		420,607	420,607
Van Buren.....	15,509	17.29	17.29		268,172	268,172
Wapello.....	22,776	19.95	19.95		454,280	454,280
Warren.....	43,626	19.83	19.83		865,270	865,270
Washington.....	78,249	20.22	20.22		1,582,734	1,582,734
Wayne.....	25,414	15.75	15.75		400,188	400,188
Webster.....	48,135	13.29	14.00	6	640,117	673,890
Winnebago.....	32,901	16.34	16.34		537,680	537,680
Winneshiek.....	37,720	17.53	17.53		661,170	661,170
Woodbury.....	94,862	12.07	14.00	16	1,145,128	1,328,168
Worth.....	24,872	16.16	16.16		402,022	402,022
Wright.....	61,375	10.40	14.00	40	638,160	859,250
Total.....	5,492,237				\$ 84,423,595	\$ 88,058,633

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART XVII—SHEEP OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	17,458	8.34	10.00	20	145,660	174,580
Adams.....	15,350	10.38	10.38		159,344	159,344
Allamakee.....	6,454	10.34	10.34		66,778	66,778
Appanoose.....	18,478	8.31	10.00	21	153,642	184,780
Audubon.....	7,872	6.48	10.00	55	51,024	78,720
Benton.....	5,381	12.13	12.13		65,256	65,256
Black Hawk.....	3,262	8.43	10.00	20	27,507	32,620
Boone.....	3,130	8.16	10.00	23	25,540	31,300
Bremer.....	1,654	11.50	11.50		19,034	19,034
Buchanan.....	4,998	12.00	12.00		59,941	59,941
Buena Vista.....	5,382	5.75	10.00	74	30,969	53,820
Butler.....	5,250	10.88	10.88		57,124	57,124
Calhoun.....	2,320	6.65	10.00	55	15,440	23,200
Carroll.....	2,093	9.40	10.00	7	19,664	20,930
Cass.....	20,960	9.69	10.00	5	203,075	209,600
Cedar.....	8,306	12.05	12.05		100,124	100,124
Cerro Gordo.....	4,005	8.15	10.00	23	32,636	40,050
Cherokee.....	5,621	6.10	10.00	65	34,272	56,210
Chickasaw.....	3,517	6.11	10.00	65	21,498	35,170
Clarke.....	9,837	8.58	10.00	19	84,448	98,370
Clay.....	2,653	14.00	14.00		36,941	36,941
Clayton.....	6,458	8.31	10.00	22	53,691	64,580
Clinton.....	5,588	6.30	10.00	60	35,229	55,880
Crawford.....	4,118	7.74	10.00	31	31,912	41,180
Dallas.....	9,925	11.86	11.86		118,636	118,636
Davis.....	51,278	8.63	10.00	18	447,174	512,780
Decatur.....	13,056	7.72	10.00	31	100,764	130,560
Delaware.....	4,635	7.58	10.00	33	35,160	46,350
Des Moines.....	4,321	8.27	10.00	22	35,754	43,210
Dickinson.....	5,053	12.75	12.75		64,425	64,425
Dubuque.....	4,101	6.12	10.00	64	25,204	41,010
Emmet.....	2,278	9.97	10.00	5	23,716	22,780
Fayette.....	7,452	8.23	10.00	22	61,340	74,520
Floyd.....	6,279	7.89	10.00	28	49,564	63,790
Franklin.....	19,030	10.07	10.07		191,707	191,707
Fremont.....	2,420	8.48	10.00	19	20,532	24,200
Greene.....	3,983	6.05	10.00	65	24,092	39,830
Grundy.....	3,881	13.65	13.65		52,972	52,972
Guthrie.....	17,496	8.00	10.00	25	147,120	174,960
Hamilton.....	2,327	6.19	10.00	63	14,404	23,270
Hancock.....	3,333	4.74	10.00	135	15,800	33,330
Hardin.....	6,356	8.19	10.00	23	52,082	63,560
Harrison.....	15,997	5.00	10.00	100	80,133	159,970
Henry.....	15,710	11.35	11.35		178,316	178,316
Howard.....	3,780	8.08	10.00	24	30,376	37,800
Humboldt.....	1,772	6.17	10.00	62	10,942	17,730
Ida.....	5,316	12.00	12.00		63,792	63,792
Iowa.....	5,036	7.66	10.00	31	38,618	50,360
Jackson.....	3,730	7.83	10.00	30	29,108	37,300
Jasper.....	13,288	10.37	10.37		137,840	137,840
Jefferson.....	11,517	8.15	10.00	23	94,188	115,170
Johnson.....	8,132	10.86	10.86		88,224	88,224
Jones.....	3,940	10.00	10.00		39,400	39,400
Keokuk.....	9,947	11.95	11.95		118,836	118,836
Kossuth.....	5,374	8.18	10.00	23	45,978	53,740
Lee.....	22,438	7.78	10.00	29	174,648	224,380
Linn.....	6,883	11.18	11.18		76,928	76,928
Louisa.....	2,751	10.45	10.45		28,752	28,752
Lucas.....	19,160	8.72	10.00	15	167,092	191,600

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	2,653	8.02	10.00	25	16,464	20,530
Madison.....	19,904	10.00	10.00		199,040	199,040
Mahaska.....	19,027	7.90	10.00	27	151,164	190,040
Marion.....	29,704	12.28	12.28		364,933	364,933
Marshall.....	9,009	10.34	10.34		93,121	93,121
Mills.....	8,784	5.43	10.00	85	48,220	87,840
Mitchell.....	3,013	8.16	10.00	23	24,586	30,130
Monona.....	824	5.70	10.00	76	4,702	8,240
Monroe.....	9,966	12.03	12.03		123,225	123,225
Montgomery.....	7,990	20.00	20.00		60,508	60,508
Muscatine.....	2,121	6.67	10.00	50	14,152	21,210
O'Brien.....	2,277	8.00	10.00	25	18,212	22,770
Osceola.....	4,487	8.00	10.00	25	36,101	44,870
Page.....	8,025	9.34	10.00	8	74,062	80,250
Palo Alto.....	2,717	8.08	10.00	16	23,584	27,170
Plymouth.....	7,604	7.99	10.00	26	60,804	76,040
Pocahontas.....	2,356	8.12	10.00	24	19,144	23,560
Polk.....	5,138	8.00	10.00	25	41,104	51,380
Pottawattamie.....	20,813	6.53	10.00	54	135,948	208,130
Poweshiek.....	5,571	6.01	10.00	67	33,486	55,710
Ringgold.....	10,121	10.34	10.34		104,689	104,689
Sac.....	3,762	8.11	10.00	24	30,520	37,620
Scott.....	1,204	9.57	10.00	5	11,522	12,040
Shelby.....	3,210	8.23	10.00	22	26,424	32,100
Sioux.....	4,558	5.33	10.00	88	24,280	45,580
Story.....	3,118	9.48	10.00	6	29,564	31,180
Tama.....	7,745	10.20	10.20		79,047	79,047
Taylor.....	17,815	15.17	15.17		270,236	270,236
Union.....	6,440	11.78	11.78		75,904	75,904
Van Buren.....	32,938	9.87	9.87		324,444	324,444
Wapello.....	12,414	9.40	10.00	7	116,618	124,140
Warren.....	14,674	10.01	10.01		146,836	146,836
Washington.....	9,203	11.52	11.52		106,044	106,044
Wayne.....	16,571	9.33	10.00	8	154,748	165,710
Webster.....	1,829	5.92	10.00	70	10,838	18,290
Winnebago.....	1,930	9.79	9.79		18,926	18,926
Winnesiek.....	6,716	7.97	10.00	26	53,530	67,160
Woodbury.....	8,745	6.15	10.00	63	53,832	87,456
Worth.....	1,235	8.48	10.00	19	10,476	12,350
Wright.....	3,554	7.90	10.00	27	28,086	35,540
Total.....	826,281				\$ 7,631,395	\$ 8,699,538

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART XVIII—GOATS OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent.	Reported actual value	Adjusted actual value
Adair	247	\$ 3.50	\$ 6.00	72	\$ 866	\$ 1,482
Adams	308	7.00	7.00		2,124	2,124
Allamakee	146	3.80	6.00	58	556	876
Appanoose						
Audubon	247	2.76	6.00	118	684	1,482
Benton	16	5.50	6.00	10	88	96
Black Hawk	44	7.98	7.98		351	351
Boone	5	3.20	6.00	88	16	30
Bremer						
Buchanan	135	7.00	7.00		992	992
Buena Vista	11	4.37	6.00	39	48	66
Butler	62	4.06	6.00	50	252	372
Calhoun	6	4.00	6.00	50	24	36
Carroll	4	5.00	6.00	20	20	24
Cass	116	4.41	6.00	38	512	696
Cedar	105	3.46	6.00	75	364	630
Cerro Gordo	10	10.00	10.00		100	100
Cherokee	1	4.00	6.00	50	4	6
Chickasaw	3	4.00	6.00	50	12	18
Clarke	43	2.51	6.00	140	108	258
Clay	42	7.00	7.00		306	306
Clayton	51	3.92	6.00	54	200	306
Clinton	4	16.25	16.25		65	65
Crawford	11	4.36	6.00	38	48	66
Dallas	117	4.00	6.00	50	448	702
Davis	23	2.99	6.00	101	64	132
Decatur						
Delaware	7	4.00	6.00	50	28	42
Des Moines	147	4.00	6.00	50	570	882
Dickinson	12	12.33	12.33		148	148
Dubuque	10	5.55	6.00	9	55	60
Emmet	7	5.41	6.00	11	38	42
Fayette	31	4.00	6.00	50	124	186
Floyd	13	4.00	6.00	50	52	78
Franklin	15	5.20	6.00	16	78	90
Fremont	16	4.00	6.00	50	64	96
Greene	14	6.00	6.00		84	84
Grundy						
Guthrie	74	9.00	9.00		630	630
Hamilton	29	5.80	6.00	5	168	174
Hancock	16	4.00	6.00	50	64	96
Hardin	22	4.72	6.00	30	104	132
Harrison	36	2.88	6.00	109	104	216
Henry						
Howard	65	7.63	7.63		496	496
Humboldt	37	4.10	6.00	47	152	222
Ida	33	12.00	12.00		408	408
Iowa	76	3.63	6.00	66	276	456
Jackson	110	4.00	6.00	50	440	660
Jasper	39	6.00	6.00		234	234
Jefferson						
Johnson	136	3.06	6.00	97	417	816
Jones	1	4.00	6.00	50	4	6
Keokuk	119	3.63	6.00	66	432	714
Kossuth	29	4.68	6.00	29	136	174
Lee	124	3.80	6.00	59	472	744
Linn						
Louisa	33	3.40	6.00	77	112	198
Lucas	253	3.02	6.00	99	764	1,518
Lyon						

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Madison	44	2.18	6.00	176	96	264
Mahaska						
Marion	204	4.00	6.00	50	816	1,224
Marshall	23	7.67	7.67		176	176
Mills	74	3.08	6.00	97	228	444
Mitchell						
Monona	9	2.22	6.00	174	20	54
Monroe	471	3.07	6.00	98	1,765	2,826
Montgomery	4	8.00	8.00		32	32
Muscatine	55	3.93	6.00	53	216	330
O'Brien	16	8.25	8.25		132	132
Osceola	11	4.00	6.00	50	44	66
Page	179	2.05	6.00	193	368	1,074
Palo Alto	13	4.00	6.00	50	52	78
Plymouth	67	4.00	6.00	50	268	402
Pocahontas	5	4.00	6.00	50	20	30
Polk	40	5.67	6.00	6	227	240
Pottawattamie	71	5.40	6.00	12	384	426
Poweshiek	40	1.75	6.00	244	68	240
Ringgold	229	2.17	6.00	177	496	1,374
Sac	123	4.00	6.00	50	492	738
Scott	1	10.00	10.00		10	10
Shelby						
Sioux	22	7.45	7.45		164	164
Story	139	3.48	6.00	73	484	834
Tama	77	2.91	6.00	107	224	462
Taylor	261	4.41	6.00	37	1,152	1,506
Union	17	4.00	6.00	50	68	102
Van Buren	30	1.87	6.00	221	56	180
Wapello	166	2.74	6.00	190	456	696
Warren	146	3.56	6.00	69	520	876
Washington	152	3.74	6.00	61	568	912
Wayne	4	3.00	6.00	100	12	24
Webster	43	5.72	6.00	5	246	258
Winnebago	18	3.22	6.00	87	68	108
Winneshek	80	4.00	6.00	50	320	480
Woodbury						
Worth						
Wright	10	4.00	6.00	50	40	60
Total	6,104				\$ 25,194	\$ 37,790

TABLE NO. 14—TAXABLE VALUE OF PROPERTY, 1916.

Tax Lists of the Several Counties for the Year 1916, Showing Taxable Value of Property After Final Adjustments; Also Total for Previous Years.

PART I.

COUNTIES	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value of personal property	Taxable value of express property
Adair	5,070,160		441,270	974,782	1,076
Adams	4,383,454		307,640	634,826	836
Allamakee	4,317,432	274	690,304	861,405	1,619
Appanoose	3,802,061		1,061,007	808,007	4,348
Audubon	5,206,436		411,474	900,909	1,110
Benton	8,330,173	1,241	1,286,836	1,537,117	3,096
Black Hawk	6,316,608	420	6,391,434	2,114,403	5,176
Boone	6,822,444		1,424,725	1,170,634	12,875
Bremer	4,500,707		1,221,766	944,322	2,735
Buchanan	5,402,074		871,060	1,036,038	2,461
Buena Vista	6,002,016		987,321	1,182,067	2,807
Butler	6,859,568	87	759,180	900,204	3,245
Oaiboun	6,637,813		831,922	1,004,732	5,088
Carroll	6,821,060		966,609	1,118,446	3,582
Cass	6,479,930		1,081,762	1,182,707	2,222
Cedar	7,041,414	787	909,276	1,377,674	2,816
Cerro Gordo	5,270,078		3,532,898	1,206,044	4,265
Cherokee	6,077,478		836,423	1,118,745	1,831
Chickasaw	4,808,468		506,364	777,580	1,678
Clarke	3,301,043		429,188	674,609	1,300
Clay	5,032,949		637,216	934,303	3,198
Clayton	6,445,304		840,547	1,198,937	3,704
Clinton	7,021,149	255	3,438,959	1,807,983	5,927
Crawford	8,068,684		926,770	1,446,048	4,893
Dallas	6,808,027		1,303,924	1,241,948	3,501
Davis	3,546,241		372,015	692,648	2,330
Decatur	3,789,921	66	524,327	744,517	2,649
Delaware	5,805,325		710,636	909,698	3,220
Des Moines	4,028,122		3,731,529	1,589,772	2,298
Dickinson	3,194,184		718,302	648,244	1,321
Dubuque	5,442,887	976	7,095,624	3,245,218	2,564
Emmet	3,520,387		640,134	630,324	2,200
Fayette	7,501,117	1,126	1,333,691	1,225,494	3,880
Floyd	5,145,730	27	1,338,081	985,504	1,902
Franklin	6,725,488		637,175	959,037	3,131
Fremont	4,763,556		528,647	863,027	2,234
Greene	6,843,765		613,045	806,370	2,210
Grundy	6,530,376		547,360	1,039,445	2,906
Guthrie	5,883,172		790,209	972,605	2,105
Hamilton	6,512,873		1,053,860	1,110,269	2,608
Hancock	4,923,882		421,411	791,783	3,221
Hardin	6,473,723		1,324,977	1,143,742	4,640
Harrison	6,370,865		1,033,306	1,320,894	3,620
Henry	4,830,137	49	674,749	971,085	2,118
Howard	4,132,833	374	613,109	733,183	1,039
Humboldt	4,802,704		584,348	853,320	2,757
Ida	5,473,737		572,709	908,048	1,283
Iowa	7,051,228		560,968	1,253,537	1,735
Jackson	6,449,640		923,995	988,989	2,570
Jasper	8,070,858		1,404,701	1,575,844	3,387
Jefferson	4,132,365		807,375	738,866	2,353
Johnson	7,214,002	1,702	2,167,269	1,442,488	2,918
Jones	5,383,775		709,813	1,133,125	2,329
Keokuk	6,115,371		805,917	1,290,232	4,636
Kossuth	8,033,338	96	843,619	1,404,316	4,433

PART I—Continued.

COUNTIES	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value of personal property	Taxable value of express property
Lee	5,021,720		3,474,147	1,872,450	4,581
Linn	8,165,882		8,576,729	2,532,600	6,486
Louisa	4,577,666		482,817	761,285	2,873
Lucas	3,074,010	40	514,721	566,305	2,077
Lyon	6,907,904		547,604	942,088	6,094
Madison	5,448,504		489,911	944,885	1,579
Mahaska	6,409,307		1,542,080	1,306,947	4,800
Marion	5,425,000	90	944,422	1,208,884	3,656
Marshall	7,083,359		2,124,490	1,418,413	4,268
Mills	4,415,807	280	449,769	837,778	2,846
Mitchell	5,226,240	163	676,695	845,723	2,210
Monona	6,354,387		515,826	945,053	3,628
Monroe	2,971,448		589,764	713,773	3,175
Montgomery	4,880,027		1,077,181	914,701	1,864
Muscataine	5,271,610		2,164,140	1,350,540	5,040
O'Brien	7,201,040		874,338	1,111,709	2,903
Oseola	4,114,149		300,733	606,200	1,843
Page	6,007,254		1,236,479	1,198,907	3,270
Palo Alto	4,928,290		540,969	645,698	2,155
Plymouth	10,545,915		961,438	1,509,946	3,468
Pocahontas	6,381,222		598,761	962,429	2,803
Polk	7,888,540	274	23,572,135	5,611,260	7,455
Pottawattamie	9,900,459		4,143,797	2,640,382	5,778
Poweshiek	6,903,626		1,287,688	1,257,881	2,929
Ringgold	3,806,627	125	410,170	711,021	2,237
Sac	7,011,319		794,303	1,186,309	3,307
Scott	6,000,615	45	10,907,730	3,574,308	5,751
Shelby	6,975,303		615,432	1,154,308	2,844
Sioux	9,607,406		868,615	1,501,286	4,678
Story	7,213,462		7,213,462	1,204,803	4,313
Tama	3,016,912	160	1,161,733	1,500,354	4,250
Taylor	5,128,621		601,482	882,982	1,667
Union	3,849,178		997,497	792,719	1,849
Van Buren	3,302,488		463,145	642,217	2,307
Wapello	4,044,988		2,817,890	1,482,741	3,380
Warren	5,746,173		778,448	948,395	3,886
Washington	6,559,487		1,264,416	1,183,306	4,078
Wayne	4,208,838		689,223	895,037	2,805
Webster	8,003,095	80	3,569,575	1,661,380	6,856
Winnebago	3,367,647	13	365,191	691,165	1,685
Winneshek	5,256,888	1,134	980,273	1,011,811	2,480
Woodbury	8,884,394		9,423,826	4,233,343	4,528
Worth	5,407,985		548,004	673,309	1,772
Wright	6,407,006	234	955,777	983,811	3,921
Total	\$ 583,087,303	\$ 10,118	\$ 164,250,083	\$ 120,941,259	\$ 324,780
Totals for year 1915	\$ 578,325,984	\$ 13,053	\$ 164,197,309	\$ 115,506,427	\$ 317,103
Totals for year 1914	\$ 570,142,082	\$ 15,034	\$ 162,365,604	\$ 112,126,407	\$ 303,335
Totals for year 1913	\$ 569,027,029	\$ 11,400	\$ 157,077,542	\$ 104,548,634	\$ 424,779
Totals for year 1912	\$ 419,561,227	\$ 14,224	\$ 130,306,636	\$ 95,786,890	\$ 374,884
Totals for year 1910	\$ 306,961,106	\$ 14,392	\$ 122,232,733	\$ 134,485,201	\$ 308,337
Totals for year 1908	\$ 338,414,540	\$ 11,141	\$ 115,809,975	\$ 124,423,141	\$ 302,254
Totals for year 1906	\$ 346,634,127		\$ 107,713,309	\$ 114,097,732	\$ 356,309
Totals for year 1905	\$ 345,311,402		\$ 107,041,816	\$ 108,606,055	\$ 422,493

TABLE NO. 14—TAXABLE VALUE OF PROPERTY, 1916.

PART II.

COUNTIES	Taxable value of telephone and telegraph property	Taxable value of railroad, interurban and sleeping car property	Net taxable value of all property except moneys and credits	Actual value of moneys and credits
Adair	61,450	316,484	5,865,222	2,370,224
Adams	19,720	255,219	5,001,005	1,715,742
Allamakee	33,007	532,064	6,436,365	2,161,413
Appanoose	42,442	1,048,806	6,827,421	2,210,112
Audubon	44,318	254,677	6,878,094	2,519,038
Benton	32,381	826,564	12,046,410	5,301,970
Black Hawk	74,573	1,179,608	16,082,282	6,337,547
Boone	84,788	817,254	10,332,718	3,138,535
Bremer	44,781	677,687	7,451,988	4,031,047
Buchanan	53,640	7,967,390	7,967,390	3,302,638
Buena Vista	44,919	729,039	9,938,859	2,506,896
Butler	53,217	862,538	9,528,119	3,866,305
Calhoun	48,904	1,184,535	9,713,054	1,967,770
Carroll	52,791	1,049,130	10,011,647	1,682,554
Cass	57,108	562,540	9,906,619	3,320,904
Cedar	54,896	758,113	10,195,275	5,382,764
Cerro Gordo	45,506	1,177,032	11,285,823	2,949,332
Cherokee	33,417	422,782	9,390,676	1,618,674
Chickasaw	37,269	450,967	6,621,306	2,250,400
Clarke	20,254	306,750	4,723,204	1,765,856
Clay	34,570	801,314	8,363,040	1,623,946
Clayton	61,869	1,080,333	9,630,084	4,955,802
Clinton	95,283	1,590,111	14,909,667	5,734,734
Crawford	57,769	1,306,663	12,790,827	1,967,972
Dallas	104,073	847,687	10,309,160	2,941,931
Davis	17,337	543,718	5,071,289	1,896,981
Decatur	33,806	809,022	6,904,397	1,881,311
Delaware	45,876	814,913	8,377,638	2,905,900
Des Moines	60,679	546,956	10,533,339	4,751,801
Dickinson	26,706	369,823	4,968,780	778,690
Dubuque	86,959	981,891	16,837,119	1,423,103
Emmet	16,951	553,376	6,363,962	718,947
Fayette	69,790	1,042,346	11,177,444	3,916,705
Floyd	42,677	585,309	8,080,290	2,879,600
Franklin	57,124	685,740	9,067,605	2,037,897
Fremont	49,020	572,162	6,779,216	2,029,330
Greene	49,050	570,145	8,975,185	2,200,910
Grundy	21,933	570,056	8,731,379	2,514,999
Guthrie	40,837	562,188	8,251,176	2,905,798
Hamilton	50,957	696,945	9,427,413	2,575,133
Hancock	35,910	733,134	6,909,341	1,102,903
Hardin	50,729	1,160,650	10,164,470	4,600,440
Harrison	56,778	1,030,615	9,846,068	2,479,430
Henry	48,287	571,050	7,298,375	4,508,456
Howard	26,548	309,126	5,816,292	1,835,066
Humboldt	41,825	675,644	6,090,598	1,813,241
Ida	34,549	389,272	7,374,608	1,301,238
Iowa	34,474	464,236	9,306,193	4,736,762
Jackson	22,673	756,094	8,152,961	3,309,877
Jasper	81,044	877,624	12,514,058	5,784,282
Jefferson	40,306	719,999	6,441,524	3,032,170
Johnson	45,433	636,123	11,509,935	5,133,788
Jones	69,754	832,889	8,422,285	3,883,730
Keokuk	47,525	1,184,970	9,544,021	4,811,724
Kossuth	46,703	1,180,969	11,514,094	2,462,066
Lee	56,223	1,635,814	11,927,935	2,660,905
Linn	98,689	1,668,671	21,043,717	6,994,432
Louis	35,802	553,305	6,413,837	1,832,674
Lucas	25,828	382,754	4,765,635	1,436,784
Lyon	25,035	936,181	9,455,056	1,215,785
Madison	82,909	421,671	7,396,459	2,861,970

PART II—Continued.

COUNTIES	Taxable value of telephone and telegraph property	Taxable value of railroad, interurban and sleeping car property	Net taxable value of all property except moneys and credits	Actual value of moneys and credits
Mahaska	62,781	1,191,048	10,516,963	4,232,005
Marion	51,100	914,068	8,607,830	4,279,747
Marshall	85,099	1,007,129	11,722,748	4,615,101
Mills	62,742	707,373	6,476,695	2,420,090
Mitchell	31,684	603,570	7,346,288	3,943,046
Monona	36,828	1,028,015	8,883,660	797,098
Monroe	27,959	791,484	6,097,603	1,195,146
Montgomery	30,782	445,104	7,358,599	2,806,322
Muscatine	59,695	1,028,670	9,879,695	4,399,180
O'Brien	39,053	841,654	10,070,787	2,009,694
Osceola	20,554	561,650	5,665,131	463,603
Page	49,730	839,611	9,425,348	4,611,844
Palo Alto	38,112	516,062	6,871,292	1,441,977
Plymouth	87,461	955,847	14,064,065	1,949,756
Pocahontas	46,371	704,906	8,606,549	1,375,718
Polk	169,820	2,122,530	39,362,014	10,323,290
Pottawattamie	155,624	1,758,743	18,643,783	4,616,900
Poweshiek	54,311	687,193	10,193,628	5,588,846
Ringgold	38,174	632,801	6,701,155	1,457,616
Sae	47,757	974,884	10,018,029	2,066,508
Scott	72,725	1,070,230	21,321,364	10,867,189
Shelby	49,048	767,480	9,564,505	2,565,254
Sioux	50,012	1,429,010	13,621,007	2,517,688
Story	54,500	1,064,296	11,153,963	4,827,800
Tama	53,409	1,225,077	12,021,915	3,578,494
Taylor	28,213	471,749	7,114,614	3,137,106
Union	42,468	545,193	6,228,004	1,407,082
Van Buren	33,779	656,929	5,390,955	1,951,263
Wapello	61,968	905,968	9,316,665	3,020,217
Warren	71,290	913,306	8,461,468	3,802,204
Washington	67,347	994,460	10,062,994	5,432,750
Wayne	39,412	766,633	6,691,948	2,589,950
Webster	96,055	1,367,480	14,644,520	2,953,142
Winneshago	22,338	412,675	5,060,614	1,392,894
Winneshiek	36,929	666,741	7,955,836	3,472,168
Woodbury	156,027	1,298,106	23,989,224	4,586,019
Worth	25,062	452,298	4,970,520	1,757,641
Wright	63,690	1,002,355	9,416,883	1,906,700
Total	\$ 5,194,247	\$ 81,335,779	\$ 955,143,629	\$ 307,258,690
Totals for year 1915	\$ 5,169,591	\$ 81,631,948	\$ 945,061,505	\$ 276,361,750
Totals for year 1914	\$ 4,736,711	\$ 80,796,449	\$ 932,476,812	\$ 251,828,587
Totals for year 1913	\$ 4,554,328	\$ 79,937,444	\$ 917,181,156	\$ 210,712,518
Totals for year 1912	\$ 4,243,248	\$ 67,794,123	\$ 718,673,202	\$ 169,199,168
Totals for year 1910	\$ 3,962,840	\$ 65,106,568	\$ 693,211,177	-----
Totals for year 1908	\$ 3,362,840	\$ 64,542,323	\$ 606,926,216	-----
Totals for year 1906	\$ 2,640,965	\$ 63,144,987	\$ 634,587,379	-----
Totals for year 1905	\$ 2,408,133	\$ 68,888,776	\$ 622,738,675	-----

TABLE NO. 15—TAXES LEVIED, 1916.

Amount of Taxes Levied in the Several Counties for the Year 1916 as Reported by the County Auditors; Also Total for Previous Years.

PART I.

COUNTIES	General state levy	General state tax	General state tax on moneys and credits	Capitol extension levy	Capitol extension tax	Capitol extension tax on moneys and credits
Adair	4.33	29,726.41	716.28	.17	1,167.09	28.06
Adams	4.33	24,255.83	331.07	.17	932.27	19.67
Allamakee	4.33	37,821.20	720.00	.17	1,090.33	30.25
Appanoose	4.33	20,592.73	885.29	.17	1,100.06	28.28
Audubon	4.33	29,735.75	860.43	.17	1,160.94	34.97
Benton	4.33	32,100.91	1,941.27	.17	2,047.39	75.13
Black Hawk	4.33	69,636.28	1,876.24	.17	2,733.99	73.69
Boone	4.33	44,740.67	994.81	.17	1,756.69	38.95
Bremser	4.33	32,367.19	1,245.87	.17	1,396.82	45.87
Buchanan	4.33	34,436.80	1,047.87	.17	1,334.46	41.06
Buena Vista	4.33	43,025.19	816.48	.17	1,059.68	32.06
Butler	4.33	45,842.07	1,618.61	.17	1,682.06	63.50
Calhoun	4.33	45,057.43	572.44	.17	1,651.31	42.92
Carroll	4.33	43,350.43	737.13	.17	1,701.68	38.94
Cass	4.33	40,657.59	1,059.17	.17	1,592.28	45.02
Cedar	4.33	44,145.64	2,188.21	.17	1,733.17	85.89
Corro Gordo	4.33	48,897.00	754.43	.17	1,917.77	29.65
Cherokee	4.33	40,661.61	662.07	.17	1,366.40	22.07
Chickasaw	4.33	28,638.20	737.33	.17	1,125.39	29.63
Clarke	4.33	20,451.47	551.94	.17	802.94	21.67
Clay	4.33	36,214.59	571.56	.17	1,421.82	22.44
Clayton	4.33	41,700.88	2,135.04	.17	1,657.22	53.24
Clinton	4.33	64,358.89	1,678.21	.17	2,034.64	61.97
Crawford	4.33	66,384.28	574.85	.17	2,174.44	22.56
Dallas	4.33	44,638.06	934.40	.17	1,752.56	37.88
Davis	4.33	31,280.43	769.81	.17	835.49	30.22
Decatur	4.33	35,585.65	361.22	.17	1,002.28	22.04
Delaware	4.33	35,991.00	960.94	.17	1,413.00	39.07
Des Moines	4.33	46,695.92	1,676.46	.17	1,794.15	61.90
Dickinson	4.33	21,471.32	203.80	.17	842.99	8.00
Dubuque	4.33	73,336.24	487.49	.17	2,847.44	18.97
Emmett	4.33	23,225.95	220.21	.17	911.87	8.76
Fayette	4.33	48,368.34	1,340.73	.17	1,906.16	58.33
Floyd	4.33	64,387.69	870.71	.17	1,373.69	34.43
Franklin	4.33	39,365.12	745.89	.17	1,541.51	22.08
Fremont	4.33	29,358.73	1,676.74	.17	1,152.19	77.57
Greene	4.33	38,892.33	716.29	.17	1,325.73	28.25
Grundy	4.33	37,892.88	1,003.13	.17	1,487.71	39.66
Guthrie	4.33	35,727.59	966.98	.17	1,402.70	37.00
Hamilton	4.33	40,816.93	822.90	.17	1,602.61	33.45
Hancock	4.33	29,617.45	317.37	.17	1,174.59	12.45
Hardin	4.33	44,016.96	1,227.47	.17	1,728.16	48.20
Harrison	4.33	47,633.47	967.30	.17	1,612.93	99.16
Henry	4.33	31,661.33	1,606.00	.17	1,340.70	59.69
Howard	4.33	35,134.39	865.62	.17	1,688.79	25.13
Humboldt	4.33	30,130.38	634.39	.17	1,183.90	55.68
Ida	4.33	31,932.05	457.71	.17	1,228.68	16.44
Iowa	4.33	40,556.62	1,872.74	.17	1,592.25	76.44
Jackson	4.33	35,332.33	1,230.27	.17	1,886.60	48.50
Jasper	4.33	64,185.87	1,914.06	.17	2,127.38	72.20
Jefferson	4.33	37,861.80	1,309.01	.17	1,095.05	48.62
Johnson	4.33	49,538.01	2,138.15	.17	1,066.69	82.88
Jones	4.33	36,472.81	1,612.68	.17	1,431.56	63.32
Keokuk	4.33	41,338.21	1,636.51	.17	1,622.58	76.02
Kossuth	4.33	49,830.87	732.63	.17	1,066.78	38.66
Lee	4.33	51,647.96	860.47	.17	2,027.76	33.70

PART I—Continued.

COUNTIES	General state levy	General state tax	General state tax on moneys and credits	Capitol extension levy	Capitol extension tax	Capitol extension tax on moneys and credits
Linn	4.33	91,119.29	2,208.66	.17	3,577.43	89.09
Louisa	4.33	27,771.84	924.34	.17	1,090.35	30.79
Luce	4.33	29,479.56	674.71	.17	806.74	20.46
Lyon	4.33	40,940.32	291.24	.17	1,607.37	11.94
Madison	4.33	25,626.08	1,110.87	.17	1,257.33	43.65
Mahaska	4.33	45,398.90	1,787.87	.17	1,561.85	61.34
Marion	4.33	37,271.47	641.98	.17	1,463.31	25.65
Marshall	4.33	60,759.54	1,515.92	.17	1,992.90	59.43
Mills	4.33	38,043.43	862.92	.17	1,101.00	33.78
Mitchell	4.33	31,869.45	1,504.05	.17	1,248.97	59.05
Monona	4.33	38,464.06	292.64	.17	1,510.11	13.00
Monroe	4.33	22,072.02	433.00	.17	866.69	17.00
Montgomery	4.33	31,868.73	862.35	.17	1,250.69	33.46
Muscataine	4.33	43,779.08	1,603.62	.17	1,089.55	53.03
O'Brien	4.33	43,690.51	2,499.94	.17	1,712.63	96.97
Oceola	4.33	24,380.13	367.41	.17	963.08	6.25
Page	4.33	41,184.51	1,713.10	.17	1,616.94	67.21
Palo Alto	4.33	29,752.78	365.81	.17	1,108.09	18.41
Plymouth	4.33	60,897.38	768.05	.17	2,390.88	30.15
Pocahontas	4.33	37,666.06	468.89	.17	1,478.41	19.39
Polk	4.33	170,430.36	2,630.65	.17	6,661.47	103.38
Pottawattamie	4.33	80,727.59	1,322.88	.17	3,169.44	52.00
Poweshiek	4.33	44,189.21	1,943.98	.17	1,732.98	75.34
Ringgold	4.33	24,684.62	321.43	.17	969.12	15.74
Sac	4.33	42,278.06	791.29	.17	1,702.92	26.69
Scott	4.33	66,981.56	3,454.14	.17	3,624.63	135.56
Shelby	4.33	41,414.49	1,342.75	.17	1,653.97	44.87
Sioux	4.33	58,645.90	1,090.59	.17	2,298.07	46.83
Story	4.33	48,236.66	1,466.63	.17	1,806.13	57.69
Tama	4.33	52,004.89	1,252.90	.17	2,043.72	50.74
Taylor	4.33	30,806.28	986.90	.17	1,306.48	38.74
Union	4.33	26,974.62	423.40	.17	1,656.06	16.66
Van Buren	4.33	23,342.83	412.44	.17	916.46	16.38
Wapello	4.33	49,344.92	882.50	.17	1,578.49	34.69
Warren	4.33	39,638.34	1,482.68	.17	1,438.48	38.19
Washington	4.33	43,270.59	2,112.86	.17	1,698.89	82.95
Wayne	4.33	28,846.23	776.48	.17	1,132.33	31.12
Webster	4.33	68,410.78	862.99	.17	2,489.57	84.91
Winnebago	4.33	21,912.44	496.47	.17	860.19	18.32
Winneshek	4.33	34,448.87	1,500.00	.17	1,332.49	69.00
Woodbury	4.33	108,873.33	1,022.59	.17	4,078.17	39.82
Worth	4.33	21,623.85	706.51	.17	844.99	27.99
Wright	4.33	46,776.07	512.69	.17	1,900.98	30.12
Total	4.33	\$4,136,666.03	\$107,243.64	.17	\$162,056.27	\$ 4,355.11
Totals for year 1915	4.33	\$4,090,606.00	\$102,111.28	.17	\$163,721.62	\$ 4,138.94
Totals for year 1914	4.4	\$4,106,340.46	\$ 97,783.88	.0	\$466,327.67	\$11,096.14
Totals for year 1913	4.4	\$4,046,042.58	\$ 88,653.52	.5	\$459,746.03	\$10,048.89
Totals for year 1912	3.9	\$2,802,765.68	\$ 77,379.20			
Totals for year 1910	3.8	\$2,634,230.87				
Totals for year 1908	4.	\$2,007,805.64				
Totals for year 1906	3.5	\$2,221,556.00				
Totals for year 1905	3.7	\$2,304,541.00				

TABLE NO. 15—TAXES LEVIED, 1916.

PART II.

COUNTIES	General county tax	Court expense tax	County drainage tax	Poor tax	Soldiers' relief tax
Adair	\$ 35,162.11			\$ 8,436.51	\$ 2,812.17
Adams	22,867.33			5,724.33	1,744.24
Alamakee	20,649.62	13,182.29	\$ 6,724.23	13,182.29	1,647.91
Annapoosa	93,274.21	20,482.29		15,624.84	1,305.45
Andubon	43,508.27			7,084.69	708.61
Benton	67,471.49			1,249.34	
Black Hawk	60,124.14	24,778.41	5,605.85	33,031.19	3,303.15
Boone	61,696.30	10,332.72		15,499.06	3,096.81
Bremer	34,836.63			7,739.23	2,321.63
Buchanan	49,291.68		8,209.37	5,209.37	1,641.85
Buena Vista	65,700.71		3,038.19		1,012.74
Butler	49,470.69			14,841.29	4,947.12
Calhoun	70,647.49		9,718.19	4,859.65	1,942.73
Carroll	68,218.63		5,000.94	10,151.59	2,036.38
Cass	48,680.33			9,675.25	9,617.25
Cedar	58,833.37			10,790.57	
Cerro Gordo	74,289.64	22,929.00	11,459.98	22,929.01	5,729.98
Cherokee	60,681.15		3,808.20		1,694.02
Chickasaw	37,340.85			4,792.28	
Clarke	26,678.74			2,425.37	
Clay	49,271.71		8,405.64	4,247.82	
Clayton	70,846.97			10,120.97	
Clinton	61,066.61	38,185.37	15,867.13	30,546.29	7,637.08
Crawford	86,235.43		6,461.80	12,923.56	12,923.56
Dallas	37,934.57		5,159.56	21,063.87	2,196.43
Davis	40,740.73	5,692.43	6,092.43	8,147.59	1,018.48
Decatur	38,677.94			11,826.41	1,189.80
Delaware	37,555.48		5,542.08	17,084.20	2,592.92
Des Moines	78,616.74	10,917.41	50,175.54	19,651.39	2,183.32
Dickinson	37,545.82			10,611.68	1,001.15
Dubouque	95,998.84	28,474.50	24.50	33,499.42	6,699.88
Empet	37,688.33			10,729.63	636.96
Fayette	88,449.84			11,487.04	5,743.46
Floyd	66,322.65		8,282.74	15,595.51	908.92
Franklin	46,197.73		9,284.56	7,391.50	1,847.87
Fremont	33,902.13			13,366.79	678.32
Greene	44,875.99			8,975.21	897.62
Grundy	36,934.85				
Guthrie	37,139.29			9,901.39	2,475.25
Hamilton	67,741.23		101,165.89	15,350.58	964.35
Hancock	41,806.04		6,982.65	2,094.81	
Hardin	67,470.66		5,234.96		2,689.83
Harrison	80,558.49			20,129.04	1,006.87
Henry	61,806.13			14,556.69	729.81
Howard	22,689.24			5,970.05	
Humboldt	28,446.79		7,111.70	10,697.54	1,422.33
Ia	26,878.04			3,687.31	
Iowa	61,614.66			15,732.33	1,873.24
Jackson	65,939.30			10,998.22	1,687.42
Jasper	73,084.24			20,796.71	2,592.81
Jefferson	47,045.85	3,284.28		6,774.88	2,178.90
Johnson	48,014.74			24,007.39	1,209.33
Jones	48,376.95				1,759.15
Keokuk	29,942.21			3,894.20	1,996.80
Kossuth	78,332.61		11,091.30		3,507.49
Lee	108,692.31	20,822.63		23,858.39	3,578.75
Linn	86,270.64	43,135.32		43,135.32	
Louisa	37,300.15			12,827.63	1,606.46
Lucas	36,044.00	4,797.56		9,625.29	2,318.85
Lyon	36,730.04				9,455.00
Madison	45,152.78			17,028.55	1,639.55
Mahaaka	54,387.89	19,731.68		16,516.43	5,268.31

PART II—Continued.

COUNTIES	General county tax	Court expense tax	County drainage tax	Poor tax	Soldiers' relief tax
Marion	68,861.84	8,607.73		17,215.46	2,443.69
Marshall	68,810.58			24,149.50	2,030.57
Mills	45,161.88			9,714.81	2,335.58
Monona	49,231.75				2,694.58
Monroe	33,286.11	15,302.82		16,202.82	2,968.32
Montgomery	62,888.17			7,055.46	
Muscatine	36,377.78				1,925.05
O'Brien	31,923.70			7,448.87	
Oceola	34,217.86		5,702.92		
Page	69,423.48	9,511.44	4,765.72	9,811.44	6,838.69
Palo Alto	41,778.30		6,992.75	6,902.75	2,784.52
Plymouth	49,845.02			9,969.00	2,848.38
Pocahontas	30,437.93		6,987.56		800.65
Polk	165,319.29	85,595.82		43,297.89	11,898.42
Pottawattamie	75,802.32	12,354.56	6,979.41	37,898.07	1,894.90
Poweshiek	61,728.06			2,125.26	
Ringgold	39,906.59			1,769.53	5,790.84
Sac	41,804.77		5,098.66	5,098.66	5,059.14
Scott	88,476.35	66,357.27		44,238.21	4,425.84
Shelby	29,486.94			5,897.00	4,914.78
Sioux	65,620.76			13,765.17	
Story	65,933.75	11,158.91	11,158.91	22,397.90	
Tama	49,282.02				3,682.50
Taylor	46,884.02			11,013.85	7,342.50
Union	50,619.85	6,327.45		5,091.39	682.63
Van Buren	40,959.28	2,136.63		9,144.62	2,156.63
Wapello	82,783.27	19,028.02		18,978.02	7,561.21
Warren	37,622.70			13,205.68	4,401.33
Washington	32,466.29			5,249.63	5,249.63
Wayne	29,971.99	6,691.95		5,061.96	1,322.39
Webster	30,002.94	22,296.80		29,987.67	4,453.28
Winnebago	28,425.96		6,768.21	5,168.53	
Winneshek	47,735.74		7,955.83	11,128.23	1,661.17
Woodbury	150,587.66	19,380.29	10,467.79	33,915.48	4,845.06
Worth	30,800.68			3,556.72	1,023.63
Wright	47,676.55		9,533.31	9,535.28	938.49
Total	\$5,417,876.39	\$522,941.52	\$308,578.98	\$1,178,382.74	\$ 244,207.83
Totals for year 1915	\$4,912,642.37	\$364,476.79	\$206,149.44	\$1,008,121.81	\$ 301,005.93
Totals for year 1914	\$4,040,855.46	\$482,225.11	\$423,020.98	\$ 885,710.36	\$ 175,817.39
Totals for year 1913	\$3,834,354.21	\$440,300.00	\$335,307.05	\$ 872,594.99	\$ 181,405.40
Totals for year 1912	\$3,563,015.57	\$291,982.96	\$197,639.02	\$ 797,735.00	\$ 178,465.63
Totals for year 1911	\$3,420,304.24		\$ 47,544.44	\$ 710,773.02	\$ 135,896.14
Totals for year 1910	\$3,094,151.78			\$ 565,294.33	\$ 144,709.09
Totals for year 1909	\$2,776,603.43			\$ 618,722.29	\$ 302,660.10
Totals for year 1908	\$2,765,496.24			\$ 552,688.12	\$ 151,469.64

TABLE NO. 15—TAXES LEVIED, 1916.

PART III.

COUNTIES	Bridge tax	City tax	Court house tax	Insane tax state hospital	Insane tax county hospital
Adair	\$ 35,162.11	\$ 27,081.82		\$ 5,624.33	
Adams	28,021.15	16,908.25	\$ 22,807.33		\$ 5,724.23
Allamakee	44,463.67	29,034.81		9,857.46	
Appanoose	34,137.19	40,079.14		10,241.13	
Audubon	44,632.33	25,634.73		5,842.33	
Benton	62,473.77	72,469.04		6,247.33	
Black Hawk	47,003.02	568,635.70		8,237.82	9,009.93
Boone	51,693.59	60,283.94	16,532.34	10,332.72	10,332.72
Bremer	38,606.46	45,137.14		6,191.39	
Buchanan	41,102.12	34,741.97		8,206.99	
Buena Vista	50,637.14	48,547.15		4,050.93	
Butler	40,470.83	34,920.09			4,947.08
Calhoun	48,605.13	22,180.58			
Carroll	50,009.43	62,020.47		15,272.63	
Cass	48,086.36	50,907.49		9,617.29	
Cedar	33,503.17	40,570.39			6,350.29
Cerro Gordo	38,974.90	44,704.83		5,729.98	5,729.98
Cherokee	47,602.45	41,863.66		4,700.20	
Chickasaw	33,947.16	29,445.70		5,431.00	
Clarke	24,253.37	18,015.13		2,425.37	
Clay	38,230.33	28,297.68		6,796.51	
Clayton	50,604.97	45,438.53		10,120.97	4,048.43
Clinton	66,008.30	250,378.75		21,383.81	6,109.00
Crawford	64,618.10	62,407.46		7,764.14	
Dallas	32,659.95	58,029.22		10,532.00	5,206.00
Davis	25,402.53	19,029.50	1,013.48	7,633.65	
Decatur	29,521.01	29,119.55		5,994.14	
Delaware	42,710.45	34,897.15		4,271.09	
Des Moines	24,173.03	259,010.39		9,733.94	4,396.96
Dickinson	25,023.21	27,034.38			2,502.92
Dubuque	40,177.27	22,891.43		16,749.72	16,749.72
Emmet	16,109.33	34,201.78		7,517.73	
Fayette	67,435.32	62,902.06			6,743.46
Floyd	34,139.85	59,001.44		8,282.74	
Franklin	46,197.70	36,970.26			6,467.63
Fremont	33,902.12	23,946.92		6,780.38	
Greene	36,003.29	9,805.35	22,437.95	4,487.59	
Grundy	44,914.03	32,149.35		4,491.03	
Guthrie	41,253.94	32,394.81		8,321.13	
Hamilton	48,117.09	42,195.13		9,867.41	2,308.00
Hancock	34,913.13	28,882.07			6,023.45
Hardin	52,245.72	81,207.71		8,359.19	
Harrison	50,347.45	48,921.42		4,027.70	
Henry	36,491.96	41,320.00		7,295.49	
Howard	20,850.30	36,433.31		7,164.04	
Humboldt	36,568.40	30,876.87		7,111.70	
Ida	36,873.04	36,135.35		7,374.61	
Iowa	46,830.90	22,382.02		9,366.19	
Jackson	42,185.45	38,419.91		10,124.31	
Jasper	62,570.29	74,577.72	30,022.49	16,268.27	
Jefferson	32,746.32	12,535.07		2,333.15	
Johnson	60,621.28	112,989.51		3,001.09	
Jones	43,975.02	50,084.08		7,085.56	4,397.80
Keokuk	49,913.26	48,830.67	19,905.29	1,997.20	3,904.20
Kossuth	58,465.68	14,082.50		11,691.35	
Lee	32,959.01	302,997.59		21,472.02	9,543.24
Linn	68,090.16	484,775.41		21,567.05	21,567.05
Louisa	29,824.26	20,024.42		6,131.05	
Lucas	23,083.31	33,124.48		2,316.80	
Lyon	47,275.28	40,372.24	37,820.22	9,455.09	
Madison	34,438.36	24,304.00		7,022.95	

PART III—Continued.

COUNTIES	Bridge tax	City tax	Court house tax	Insane tax state hospital	Insane tax county hospital
Mahaska	54,387.01	91,121.83		7,769.38	
Marion	43,035.65	83,307.54	6,025.41	7,746.96	
Marshall	55,679.19	110,167.92			6,044.00
Mills	31,300.38	25,842.20		6,476.55	
Mitchell	38,463.22	39,973.43			3,846.83
Monona	44,753.48	32,395.97		6,265.87	805.14
Monroe	25,004.70	33,073.33		6,778.55	
Montgomery	37,777.37	52,066.36		7,555.45	
Muscatine	83,779.11	145,801.98	4,100.21	5,125.27	
O'Brien	55,200.15	56,447.71	21,282.47		
Oseola	30,225.63	18,294.69		3,421.74	
Page	47,557.18	66,171.55		9,511.44	
Palo Alto	34,812.63	9,939.71			6,092.75
Plymouth	71,207.28	33,405.16		5,695.56	
Pocahontas	49,570.33	28,665.69		2,908.96	1,739.31
Polk	70,486.97	1,088,757.08	30,361.82	27,553.17	35,425.54
Pottawattamie	69,794.71	233,157.59		28,423.85	9,474.58
Poweshiek	53,213.67	73,151.94		5,321.43	
Ringgold	28,594.23	23,093.23		1,140.12	
Sac	50,986.09	46,779.89		5,068.65	
Scott	43,077.16	549,642.18		17,695.25	13,271.58
Shelby	49,145.61	36,738.43		9,528.43	
Sioux	55,029.76	47,015.22		6,377.53	
Story	39,033.84	80,867.31		5,576.94	
Tama	55,442.38	71,954.69		6,137.18	2,454.74
Taylor	36,712.81	34,162.21		2,392.73	5,873.95
Union	28,473.79	46,337.45		6,327.48	
Van Buren	26,994.77	15,709.32		7,547.33	534.00
Wapello	22,907.80	161,285.72		14,233.52	9,489.01
Warren	44,018.88	40,139.18		4,401.93	
Washington	62,406.28	62,180.68			
Wayne	33,309.74	33,294.89			
Webster	43,591.57	219,335.37	7,421.93	19,224.91	
Winnebago	15,005.07	31,616.78		7,732.49	
Winnesiek	50,917.48	38,214.96	11,933.79		
Woodbury	62,338.80	609,548.58		29,070.43	9,690.13
Worth	20,533.79	16,743.76		7,700.18	
Wright	64,840.05	62,332.73		3,814.00	
Total	\$4,245,929.97	\$8,319,614.02	\$230,820.70	\$716,720.57	\$ 248,325.08
Totals for year 1915	\$4,114,964.80	\$7,537,159.88	\$327,038.27	\$718,573.03	\$ 267,830.96
Totals for year 1914	\$3,851,238.20	\$7,200,074.90	\$194,567.69	\$607,220.19	\$ 246,619.52
Totals for year 1913	\$3,750,165.50	\$6,477,554.24	\$205,733.94	\$725,366.29	\$ 228,015.80
Totals for year 1912	\$3,082,969.02	\$5,967,638.42	\$169,498.27	\$617,665.40	\$ 231,904.42
Totals for year 1910	\$3,756,650.45	\$5,376,162.05	\$209,922.01	\$608,643.13	\$ 143,048.77
Totals for year 1908	\$2,180,331.45	\$3,176,080.19	\$300,303.69	\$701,033.49	
Totals for year 1906	\$1,967,546.02	\$4,622,333.75	\$285,513.06	\$720,070.88	
Totals for year 1905	\$1,023,431.80	\$4,233,391.00	\$235,075.64	\$675,853.00	

TABLE NO. 15—TAXES LEVIED, 1916.

PART IV—Continued.

COUNTIES	PART IV.					
	County school tax	District school tax	County road or permanent road tax	County road building tax	Township road tax	Road dragging tax
Adair	\$ 7,080.43	\$ 137,220.79	\$ 6,168.69	\$ 12,337.37	\$ 23,648.15	\$ 6,168.69
Adams	5,724.33	86,855.91	5,724.33	10,475.54	17,558.63	5,245.81
Allamakee	6,591.64	113,777.81	6,362.35	12,432.42	20,328.21	5,082.05
Appanoose	6,827.42	181,369.51	6,827.42	10,507.19	20,195.79	5,298.55
Audubon	7,084.60	95,455.92	7,084.59	12,505.06	22,427.40	6,709.88
Benton	12,495.63	303,190.00	11,403.16	20,633.04	36,383.64	10,247.57
Black Hawk	16,515.63	416,338.47	12,384.95	16,038.39	29,832.72	16,038.31
Boone	10,332.73	221,776.32	10,332.72	16,430.49	27,229.03	8,764.19
Bremner	7,739.23	125,474.28	5,116.82	12,497.28	21,956.38	5,937.14
Buchanan	8,290.41	180,286.79	8,290.39	13,830.94	26,744.79	6,686.19
Buena Vista	10,127.43	218,872.72	10,127.43	16,308.13	30,337.83	9,302.18
Butler	9,804.21	194,383.90	9,804.16	16,722.97	27,660.15	9,203.05
Calhoun	9,713.19	175,954.21	9,713.19	16,674.62	28,329.62	8,972.73
Carroll	10,181.59	163,944.83	10,181.59	17,097.78	28,394.71	8,406.08
Cass	9,617.25	171,878.78	9,617.25	15,862.44	25,769.77	7,908.75
Cedar	10,700.37	162,709.30	10,430.77	9,330.51	29,062.35	9,467.73
Cerro Gordo	11,450.98	285,234.74	11,400.02	13,789.75	25,068.32	7,210.14
Cherokee	9,620.40	144,800.96	9,620.40	16,283.48	31,780.88	7,440.20
Chickasaw	6,788.98	105,094.96	6,788.93	11,427.41	22,485.81	5,713.72
Clarke	4,850.71	87,618.69	4,850.67	8,217.43	15,333.51	4,842.26
Clay	8,455.94	153,985.29	4,247.32	14,901.29	23,767.98	7,450.63
Clayton	10,130.57	173,821.50	10,130.57	16,775.88	28,939.33	7,716.44
Clinton	15,374.15	294,062.44	12,736.49	20,597.60	36,882.73	10,238.67
Crawford	12,923.66	290,058.41	12,923.56	22,628.62	43,214.77	12,806.00
Dallas	10,252.00	225,806.21	10,625.00	16,397.04	27,767.60	8,406.31
Davis	5,092.43	74,394.23	5,092.43	9,625.91	22,365.90	3,111.39
Decatur	5,904.15	135,712.63	5,904.14	9,974.11	20,105.45	5,641.97
Delaware	8,542.14	193,590.64	8,549.09	14,408.53	26,440.57	8,221.64
Des Moines	10,917.41	240,908.03	10,917.41	11,227.92	20,440.10	5,110.03
Dickinson	5,005.84	154,545.87	5,005.84	8,026.23	24,649.77	4,012.70
Dubuque	16,749.73	367,230.95	16,740.72	16,670.91	28,857.83	6,976.62
Emmet	5,299.84	134,089.19	5,415.94	8,749.60	16,621.71	4,471.93
Fayette	31,487.04	221,866.11	11,487.04	18,671.90	38,622.55	9,672.76
Floyd	6,882.74	182,484.83	6,953.51	12,253.60	24,034.42	6,123.53
Franklin	9,239.86	163,849.31	9,239.83	16,623.96	28,196.74	8,734.49
Fremons	6,780.28	125,727.86	6,780.28	11,806.67	26,331.35	2,925.70
Greene	8,975.16	148,739.97	8,975.19	15,400.97	27,104.28	8,516.66
Grundy	8,692.79	133,111.27	8,692.72	15,658.85	24,846.31	8,362.75
Guthrie	8,291.13	144,406.12	8,291.13	14,195.34	26,423.53	7,097.60
Hamilton	9,623.64	171,050.87	9,623.64	12,500.73	22,249.69	9,623.64
Hancock	6,982.65	142,490.54	6,982.65	12,196.94	22,361.18	6,098.50
Hardin	10,449.13	206,083.43	10,440.13	16,340.54	30,487.30	8,611.97
Harrison	10,099.62	234,091.63	10,099.52	17,006.32	33,905.00	8,461.62
Henry	7,396.49	119,497.75	7,396.52	15,873.48	27,195.24	7,195.24
Howard	5,970.65	90,158.27	5,970.65	9,799.29	16,380.32	4,869.89
Humboldt	7,111.70	146,032.50	7,111.70	11,728.64	16,994.37	9,062.32
Ida	7,374.61	114,791.89	7,374.61	12,677.82	25,695.68	7,290.55
Iowa	9,396.19	150,275.37	9,396.19	16,283.39	30,692.80	9,396.19
Jackson	8,437.00	185,772.51	8,437.00	13,692.88	25,492.95	7,603.13
Jasper	12,514.00	242,671.30	12,514.00	23,455.29	37,185.84	9,936.83
Jefferson	6,774.95	157,481.94	6,774.95	10,785.46	20,433.21	6,543.16
Johnson	12,003.68	199,387.97	12,003.68	18,132.28	31,832.42	8,907.68
Jones	8,706.72	148,769.19	8,706.72	14,765.45	27,196.21	7,372.99
Keokuk	9,983.65	194,163.31	9,983.65	10,375.44	29,322.41	8,443.24
Kossuth	11,601.37	229,391.04	11,601.35	20,371.25	39,787.70	10,748.64
Lee	11,601.37	229,391.04	11,601.35	14,111.59	22,507.50	7,014.43
Lincoln	21,597.66	601,623.17	21,597.66	19,382.04	37,794.92	9,384.10
Louis	6,413.83	102,805.25	6,413.83	11,072.03	19,348.46	5,538.57
Lucas	4,739.65	110,744.84	4,739.65	8,174.12	16,173.89	4,043.44
Lyon	9,455.06	121,871.30	9,455.06	16,485.43	19,321.32	8,452.71
Madison	7,693.63	111,086.63	7,693.63	14,370.64	25,970.80	7,426.27

COUNTIES	PART IV—Continued.					
	County school tax	District school tax	County road or permanent road tax	County road building tax	Township road tax	Road dragging tax
Mahaska	10,877.63	216,378.17	10,877.64	17,075.84	31,420.20	8,405.90
Marion	8,607.73	185,655.43	8,607.73	17,215.45	29,586.01	7,398.10
Marshall	12,006.69	317,053.30	12,072.39	17,849.36	30,908.24	9,032.45
Mills	6,476.55	115,467.69	6,476.55	11,512.88	21,537.76	5,905.99
Mitchell	7,693.66	118,566.94	7,693.64	11,909.30	14,454.24	5,797.98
Monona	8,951.66	166,625.97	8,951.66	15,842.51	31,695.27	8,234.37
Monroe	5,130.94	131,552.05	4,099.56	8,139.72	16,279.49	4,009.69
Montgomery	7,056.45	144,947.39	7,056.45	12,005.40	22,422.93	6,037.47
Muscatine	10,250.51	185,308.22	7,560.52	13,002.52	18,072.61	6,732.33
O'Brien	10,641.24	166,436.23	10,641.24	17,668.50	24,581.12	8,680.14
Oceola	5,702.62	86,707.11	5,702.62	10,098.04	17,801.63	5,349.47
Page	9,511.44	201,754.00	9,511.44	15,425.85	25,799.43	7,711.93
Palo Alto	6,402.75	140,373.72	6,392.75	11,510.21	20,846.90	5,965.90
Plymouth	14,241.44	179,504.92	1,424.14	25,277.93	39,397.28	13,366.86
Pocahontas	8,696.55	197,650.94	8,696.55	17,359.10	24,696.85	8,696.55
Polk	39,361.79	1,125,496.37	39,361.82	17,117.25	32,212.67	8,645.77
Pottawattamie	18,949.22	467,182.05	18,949.32	25,696.74	45,450.23	12,803.42
Poweshiek	10,642.76	168,597.03	10,642.76	17,271.97	32,508.24	8,635.90
Ringgold	5,700.90	128,092.31	5,700.90	10,197.34	17,169.54	4,053.06
Sac	10,197.34	157,529.28	10,197.34	17,334.41	28,710.98	8,677.32
Scott	22,119.00	465,364.19	6,635.75	18,908.39	23,688.23	6,090.19
Shelby	9,828.49	144,884.12	9,828.49	17,356.02	23,688.23	7,734.67
Sioux	13,735.17	189,937.69	1,375.15	24,387.67	37,709.10	12,196.00
Story	11,153.91	245,728.68	16,730.01	10,228.48	18,479.32	10,632.33
Tama	22,374.59	327,654.22	18,339.45	30,235.23	37,175.70	11,909.10
Taylor	7,342.66	124,721.97	7,342.58	12,578.79	23,216.82	6,284.91
Union	6,327.48	131,373.91	6,327.48	9,798.30	18,027.31	4,682.43
Van Buren	5,300.95	168,826.82	5,299.95	9,234.62	17,355.51	5,299.95
Wapello	9,489.01	207,009.00	4,744.52	16,581.90	19,333.64	4,838.41
Warren	8,800.70	142,275.89	8,800.70	14,868.44	26,983.94	7,420.74
Washington	10,481.29	154,294.61	10,481.29	17,139.76	31,091.74	7,339.00
Wayne	6,091.93	121,736.24	6,091.93	8,127.45	24,382.63	4,903.74
Webster	14,843.73	295,705.42	7,421.89	19,634.08	58,640.69	10,190.13
Winnebago	5,168.21	120,981.03	5,168.21	8,168.70	16,109.92	4,468.41
Winneshiek	7,055.83	121,087.61	7,055.83	15,185.18	29,250.97	6,594.74
Woodbury	24,225.59	304,767.07	24,225.59	19,000.20	46,430.59	9,786.48
Worth	5,133.46	116,576.99	5,133.46	8,656.39	15,443.03	4,332.30
Wright	9,635.31	124,036.43	9,635.31	15,334.18	26,636.41	7,030.57
Total	\$973,285.09	\$ 19,215,792.07	\$921,980.05	\$1,440,016.40	\$3,635,054.50	\$ 729,580.00
Totals for year 1915	\$974,250.00	\$ 17,730,662.80	\$ 886,180.70	\$1,423,325.90	\$3,474,814.31	\$ 718,627.90
Totals for year 1914	\$949,787.63	\$ 16,322,605.00	\$1,044,350.43	-----	\$3,023,138.57	\$ 596,399.10
Totals for year 1913	\$948,500.76	\$ 15,032,875.00	\$1,801,400.36	-----	\$2,812,479.41	\$ 653,190.00
Totals for year 1912	\$725,081.80	\$ 15,333,630.74	\$ 788,553.43	-----	\$2,163,754.16	\$ 419,166.17
Totals for year 1910	\$606,461.10	\$ 11,598,963.62	\$ 618,696.50	-----	\$2,029,096.47	-----
Totals for year 1908	\$609,872.35	\$ 10,517,154.74	\$ 575,574.29	-----	\$1,890,573.04	-----
Totals for year 1906	\$630,265.10	\$ 9,422,704.43	\$ 620,779.54	-----	\$1,804,483.83	-----
Totals for year 1905	\$612,904.25	\$ 9,633,174.76	\$ 618,036.71	-----	\$1,775,304.08	-----

TABLE NO. 15—TAXES LEVIED, 1916.

PART V.

COUNTIES	Miscellaneous tax	Total amount tax levied	Poll tax	Dog tax	Delinquent road tax	Grand total of all taxes
Adair	4,118.50	812,983.57	1,921.50	3,011.00	\$ 848.40	\$ 247,964.47
Adams	514.49	206,408.04	1,608.50	1,257.00	780.00	229,289.54
Allamakee	376.85	845,984.93	2,347.00	1,071.00	1,179.95	351,085.88
Appanoose	1,303.44	462,518.40	3,806.50	1,791.00	1,791.00	470,331.96
Audubon	997.87	806,367.30	1,508.00	1,510.00	1,262.00	310,632.30
Benton	725.11	601,444.30	3,198.00	2,092.00	1,594.85	508,259.15
Black Hawk	10,180.14	1,141,180.31	6,421.30	2,305.00	11,781.70	1,161,688.51
Boone	568,903.23	568,903.23	3,094.50	1,947.00	1,287.50	601,848.03
Bremer	475.89	844,878.19	2,328.00	1,591.00	889.35	349,551.54
Buchanan	4,253.44	439,339.50	2,401.00	1,580.00	242.00	440,371.50
Buena Vista	14,879.42	515,305.30	2,375.50	1,612.00	1,694.70	289,397.50
Butler	432,705.80	2,809.50	2,031.50	1,134.30	438,101.10	438,101.10
Calhoun	24,173.74	494,949.37	2,221.00	1,099.00	499,904.37	499,904.37
Carroll	10,494.36	488,200.57	2,314.50	2,014.00	418.00	492,047.07
Cass	1,531.10	461,606.65	2,022.50	2,117.00	1,383.50	467,579.56
Cedar	1,794.83	440,974.86	2,891.00	1,753.00	1,745.00	446,863.86
Cerro Gordo	159,903.23	840,130.10	4,008.00	2,833.00	6,001.90	852,463.70
Cherokee	565.04	418,313.46	1,937.00	1,042.00	296.80	417,189.70
Clacksonaw	404.28	801,131.72	2,014.00	1,075.00	923.00	304,743.72
Clarke	8,791.60	229,300.93	1,456.50	1,194.00	1,271.00	234,162.42
Clay	4,574.25	430,025.91	1,650.00	1,355.00	429,898.41	429,898.41
Clayton	1,837.86	489,801.08	3,308.00	2,910.00	1,091.24	492,301.32
Clinton	714.39	497,289.79	4,631.50	2,322.00	1,156.00	955,396.23
Crawford	1,176.82	605,580.73	2,605.50	2,007.00	2,129.00	612,107.23
Dallas	1,297.64	670,881.74	3,800.00	2,519.00	1,928.50	778,131.24
Davis	24.10	255,063.30	1,797.00	1,888.00	1,170.10	299,778.40
Decatur	2,851.51	829,244.73	2,114.50	1,812.00	1,241.25	334,413.48
Delaware	404,688.02	2,944.00	1,790.25	1,601.25	410,243.37	410,243.37
Des Moines	4,877.18	830,480.35	2,900.00	2,107.00	480.90	836,063.25
Dickinson	1,791.87	828,817.71	1,278.00	1,127.00	1,008.00	832,225.71
Dubuque	32,184.08	692,765.50	8,878.00	2,805.00	750.00	704,868.50
Emmet	11,083.15	316,258.06	1,335.00	911.00	422.50	318,926.56
Fayette	1,301.03	606,981.16	3,858.50	2,394.00	602,368.66	602,368.66
Floyd	5,230.51	472,807.51	2,386.50	1,596.00	2,015.00	479,966.01
Franklin	114,795.54	545,383.07	1,915.50	1,776.00	492.90	549,995.57
Fremont	67,673.50	393,449.77	2,061.00	1,408.50	1,029.40	397,548.17
Greene	46,964.80	436,889.83	2,181.00	1,125.00	3,000.48	443,570.83
Grundy	666.51	862,634.97	1,819.00	1,473.00	2,098.30	868,016.27
Guthrie	15,110.21	399,297.84	2,251.00	2,226.00	674.05	404,330.49
Hamilton	15,304.10	609,823.58	2,377.50	1,728.00	1,509.50	606,438.58
Hancock	39,597.74	371,343.41	1,697.00	1,467.00	714.75	375,222.14
Hardin	6,218.90	342,808.36	3,854.50	2,025.00	700.25	348,435.11
Harrison	63,827.82	696,744.39	2,959.50	2,169.00	1,341.75	702,214.55
Henry	39,500.27	396,704.66	3,276.50	1,600.00	1,168.70	400,189.98
Howard	82.83	291,639.33	1,792.50	1,309.00	114.00	294,856.53
Howard	15,684.38	862,577.15	1,467.50	1,130.00	376.50	865,541.75
Humboldt	25,168.70	356,639.94	1,449.50	1,121.00	355.00	359,790.44
Ida	1,269.04	411,424.72	2,330.00	1,968.00	455,263.23	455,263.23
Jackson	441.23	407,068.59	2,923.50	1,948.00	1,422.00	412,992.08
Jasper	29,874.41	701,074.53	3,600.00	2,929.00	4,383.00	712,671.53
Jefferson	40,667.53	357,919.34	2,280.00	1,562.00	2,502.08	364,260.42
Johnson	582.77	697,392.22	2,911.50	2,196.00	1,265.50	698,695.22
Jones	6,791.56	418,512.75	2,324.50	1,806.00	468.50	425,106.76
Keokuk	5,964.08	469,737.87	2,984.00	2,341.00	2,300.05	475,312.92
Kossuth	17,494.37	631,057.83	3,091.50	2,679.00	2,041.00	639,779.33
Lee	25,319.65	706,905.56	2,971.00	2,219.00	354.80	710,450.36
Linn	2,883.49	1,364,224.35	9,650.00	4,404.00	6,096.28	1,384,875.58
Louisia	5,293.49	391,082.81	1,678.00	1,398.00	1,612.00	394,591.41
Lucas	7,290.57	289,594.05	1,804.00	1,311.00	1,894.00	294,599.05
Lyon	19,306.30	448,905.11	1,450.00	1,470.00	411,821.01	411,821.01
Madison	1,434.22	341,051.23	2,108.50	2,097.50	245,237.23	245,237.23
Mahaska	3,062.47	684,805.30	3,730.00	2,754.00	3,569.95	694,859.35

PART V—Continued.

COUNTIES	Miscellaneous tax	Total amount tax levied	Poll tax	Dog tax	Delinquent road tax	Grand total of all taxes
Marion	416.85	536,534.85	3,491.50	1,847.00	2,886.50	544,749.85
Marshall	1,796.71	723,439.45	2,965.00	2,286.00	2,435.43	731,125.88
Mills	25,502.11	342,955.40	1,786.00	1,423.00	1,679.50	348,743.00
Mitchell	317,806.71	2,099.00	1,481.00	949.50	322,375.21	322,375.21
Monroe	148,329.51	595,397.91	2,130.00	1,093.00	299.00	600,208.41
Monroe	6,134.49	321,812.27	3,008.00	2,030.00	2,538.00	329,488.37
Montgomery	4,235.49	367,011.97	1,167.50	1,001.00	617.00	370,327.47
Muscatine	25,285.71	559,945.05	1,716.00	1,475.00	461,844.00	461,844.00
O'Brien	279.60	457,043.90	2,384.50	2,022.00	514.50	462,362.50
Oswego	35,442.82	284,229.59	1,254.20	1,191.00	704.00	287,370.00
Pace	98,507.09	638,972.15	2,942.00	2,124.00	2,704.99	646,843.14
Palo Alto	35,235.23	379,251.73	1,591.50	1,448.00	640.00	382,911.23
Plymouth	431.11	821,011.42	2,207.00	2,076.00	2,982.00	829,377.02
Pocahontas	15,022.22	411,176.96	3,069.50	1,599.00	791.50	416,571.96
Polk	160,828.21	2,161,485.64	15,235.50	10,910.00	4,884.50	2,192,515.64
Pottawattamie	39,570.89	1,222,475.20	3,821.50	3,736.00	1,478.50	1,231,584.20
Poweshiek	4,236.06	496,722.09	2,360.50	1,827.00	1,538.25	499,042.84
Ringgold	300.90	299,295.56	1,642.00	1,417.00	320.80	302,021.36
Sac	7,126.33	443,611.33	2,090.00	1,721.00	1,818.50	448,969.88
Scioto	24,520.93	1,489,833.36	4,384.50	2,426.00	1,638.50	1,498,922.36
Scott	5,097.67	303,297.01	1,112.60	1,806.00	912.00	306,214.51
Shelby	579.58	599,619.05	2,651.00	2,736.00	317.10	603,022.15
Sioux	37,422.80	807,516.22	3,262.00	1,994.00	970.50	813,702.72
Story	87.50	546,175.79	2,782.00	2,300.00	1,692.00	552,019.79
Taylor	3,713.91	303,941.98	1,937.00	1,673.00	868.08	307,304.06
Union	84.75	348,325.36	1,944.00	985.00	254.10	351,708.46
Van Buren	10,091.08	291,495.88	1,946.50	1,501.00	294,943.30	294,943.30
Wapello	5,454.19	709,692.81	6,431.50	2,323.00	3,942.25	718,389.56
Warren	633.23	308,236.06	725.75	1,980.00	3,718.00	405,122.35
Washington	11,361.59	456,896.83	2,639.50	1,967.00	420.00	461,823.33
Wayne	45.00	329,051.56	2,334.50	1,417.00	601.50	333,399.90
Webster	30,751.37	619,737.09	4,038.50	2,028.00	891.50	627,399.90
Winnebago	16,114.33	328,098.16	1,634.50	1,174.00	644.00	331,056.83
Winneskeo	15,913.43	405,792.62	2,766.50	2,177.00	1,391.36	412,657.27
Woodbury	7,654.02	2,014,949.21	8,469.00	4,047.00	2,027,492.21	2,027,492.21
Worth	3,373.13	238,549.79	1,515.50	1,347.00	602.60	241,814.89
Wright	115,746.63	608,077.05	1,032.50	1,479.00	99.50	611,368.05
Total	\$1,771,786.50	\$3,946,556.09	\$379,476.25	\$397,022.99	\$144,571.10	\$3,987,025.44
Totals for year 1916	\$1,634,257.06	\$3,609,164.58	\$375,073.23	\$193,046.75	\$167,748.74	\$3,976,925.28
Totals for year 1914	\$1,826,041.99	\$4,475,206.31	\$397,687.80	\$198,048.00	\$130,500.76	\$4,752,966.27
Totals for year 1913	\$2,516,986.80	\$5,445,792.82	\$353,838.14	\$198,487.98	\$103,899.73	\$5,042,006.63
Totals for year 1912	\$1,432,270.17	\$3,369,794.99	\$336,000.95	\$339,728.50	\$109,662.47	\$3,748,160.91
Totals for year 1910	\$ 870,248.64	\$3,809,228.07	\$247,167.59	\$191,926.00	\$101,622.72	\$3,950,945.88
Totals for year 1908	\$ 487,748.18	\$3,281,527.94	\$240,481.67	\$196,396.00	-----	\$3,524,625.54
Totals for year 1906	\$ 488,469.51	\$3,562,908.65	\$240,682.70	\$ 99,971.95	-----	\$3,813,124.21
Totals for year 1905	\$ 366,330.64	\$3,734,181.03	\$242,234.00	\$ 95,461.60	-----	\$3,974,027.24

TABLE NO. 16—TAXABLE VALUE OF PROPERTY, 1917.

Tax Lists of the Several Counties for the Year 1917, Showing Taxable Value of Property After Final Adjustments; Also Total for Previous Years.

PART I

COUNTIES	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value of personal property	Taxable value of express property
Adair	\$ 5,197,920		\$ 900,288	\$ 902,348	\$ 1,076
Adams	4,215,932		329,162	712,111	836
Allamakee	4,374,432	798	909,544	908,186	1,880
Appanoose	2,944,507		1,048,872	847,084	4,297
Audubon	5,229,268		497,035	594,775	1,110
Benton	8,411,436	1,760	1,352,487	1,588,249	3,608
Black Hawk	6,244,100	294	6,572,116	2,297,448	5,255
Boone	6,718,114		1,549,497	1,139,758	3,648
Bremer	4,508,660		1,324,768	689,961	2,734
Buchanan	5,477,073		986,142	1,061,440	2,162
Buena Vista	6,946,766		1,085,284	1,245,389	2,899
Butler	6,717,024	15	883,215	1,003,939	3,245
Calhoun	6,544,251		806,589	1,000,179	4,688
Carroll	6,798,507		1,045,354	1,150,391	3,576
Cass	6,478,646		1,708,822	1,235,884	2,282
Cedar	7,132,948	787	985,484	1,490,790	2,816
Cerro Gordo	5,752,790		3,674,829	1,378,587	4,287
Cherokee	6,999,322		809,326	1,184,999	1,821
Chickasaw	4,994,935		652,322	802,989	1,678
Clarke	3,312,250		437,361	601,109	1,210
Clay	6,906,303		711,822	1,022,326	3,198
Clayton	6,631,501		861,687	1,229,889	3,794
Clinton	7,899,491		3,653,610	1,700,980	6,213
Crawford	8,900,650		992,997	1,571,715	4,806
Dallas	7,900,735		1,414,784	1,394,048	3,601
Decatur	3,544,011		332,961	642,166	2,947
Delaware	3,871,132	94	547,167	780,167	2,708
Des Moines	4,480,096		764,288	951,206	8,200
Dickinson	3,721,790		3,839,692	1,075,138	2,328
Dubuque	5,484,332	992	677,161	646,887	1,776
Emmet	3,672,661		7,231,143	3,451,939	3,589
Fayette	7,694,286	1,394	679,284	688,354	2,323
Floyd	5,015,312	20	1,373,310	1,298,220	3,881
Franklin	6,639,745		1,488,635	1,123,285	1,961
Fremont	4,606,183		727,545	1,046,152	3,121
Greene	6,810,305		543,242	887,741	1,970
Grundy	6,304,815		690,500	897,735	2,215
Guthrie	6,295,709		589,559	1,048,313	2,692
Hamilton	6,312,832		808,245	283,118	2,105
Hancock	4,809,271		1,070,577	1,114,936	2,606
Hardin	6,494,730		563,361	842,199	3,438
Harrison	6,493,739		1,387,732	1,155,659	4,682
Henry	4,791,181	15	1,062,171	1,244,109	3,620
Howard	4,114,106	593	884,810	1,041,840	2,119
Humboldt	4,842,624		948,278	764,634	1,089
Ida	5,921,977		634,947	820,688	2,765
Iowa	6,983,769		754,612	1,005,190	1,298
Jackson	5,291,794		609,671	1,231,672	1,723
Jasper	8,227,328		961,468	1,039,270	2,579
Jefferson	4,122,650		1,487,945	1,306,190	4,927
Johnson	7,450,815	1,689	829,256	795,334	5,354
Jones	5,548,034		2,359,637	1,409,139	2,910
Keokuk	6,139,390		825,504	1,251,284	2,926
Kossuth	8,174,930		1,036,687	1,306,092	4,609
			919,384	1,487,573	4,442

PART I—Continued.

COUNTIES	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value of personal property	Taxable value of express property
Lee	5,025,399	40	3,594,801	1,497,397	4,581
Linn	8,230,425		8,020,536	2,634,942	6,061
Louisia	4,391,772		486,092	808,687	2,907
Lucas	3,294,534	40	679,758	900,011	2,077
Lyon	7,001,117	5	581,446	1,068,979	3,508
Madison	5,470,991	96	662,525	1,090,983	1,412
Mahaska	6,378,463		1,329,597	1,386,045	4,801
Marion	5,395,615		973,355	1,191,921	5,621
Marshall	7,069,078		2,317,682	1,411,640	4,301
Mills	4,322,373	211	439,806	334,194	2,846
Mitchell	5,171,570	206	739,439	894,648	2,210
Monona	6,433,892		641,997	1,016,073	3,323
Monroe	2,913,035		502,597	644,799	3,175
Montgomery	4,392,546		1,049,138	906,198	1,834
Muscatine	5,173,150		2,278,610	1,442,775	5,040
O'Brien	7,491,491		952,583	1,186,396	2,992
Osceola	4,141,069		495,423	681,899	1,843
Pago	6,390,095		1,474,526	1,947,692	3,323
Palo Alto	4,851,671		631,961	820,436	2,218
Plymouth	10,458,338		1,074,293	1,739,272	8,458
Pocahontas	6,341,236		679,615	908,016	2,903
Polk	8,533,295	270	25,031,799	7,301,183	7,030
Pottawattamie	9,897,353	29	4,327,500	3,465,031	5,778
Poweshiek	7,012,138		1,384,105	1,275,760	2,878
Ringgold	4,059,743	142	425,171	779,621	2,217
Sac	7,029,445		954,447	1,377,454	3,367
Scott	5,817,779	34	11,451,726	3,612,889	5,761
Shelby	6,976,994		638,949	1,234,625	2,834
Sioux	9,831,794		935,471	1,635,566	4,678
Story	7,490,379		1,689,150	1,836,547	4,312
Tama	8,434,299	226	1,374,779	1,556,432	4,238
Taylor	6,152,776		655,363	967,138	1,704
Union	3,902,949		1,035,936	867,316	1,840
Van Buren	3,363,600	44	450,252	606,368	2,367
Wapello	3,947,058		2,874,001	1,550,250	3,381
Warren	6,701,476		806,806	979,709	3,338
Washington	6,597,493		1,235,825	1,272,397	4,078
Wayne	4,344,251		791,767	921,277	2,906
Webster	8,158,799		3,734,610	1,092,460	6,810
Winnebago	3,235,534		576,008	736,463	1,788
Winnesiek	5,238,252	1,294	965,434	1,098,732	2,412
Woodbury	8,591,624		10,374,116	4,216,991	4,338
Worth	3,513,700		348,904	679,660	1,829
Wright	6,351,364	142	1,040,968	1,061,266	3,921
Total	\$ 587,093,049	\$ 10,933	\$ 174,991,370	\$ 127,596,361	\$ 311,297
Totals for year 1916	\$ 583,087,363	\$ 10,119	\$ 164,250,082	\$ 120,941,159	\$ 324,789
Totals for year 1915	\$ 578,325,984	\$ 19,063	\$ 164,197,309	\$ 115,596,427	\$ 317,103
Totals for year 1914	\$ 579,142,582	\$ 15,634	\$ 162,355,694	\$ 112,126,607	\$ 360,335
Totals for year 1913	\$ 569,027,029	\$ 11,400	\$ 157,677,542	\$ 104,548,634	\$ 424,779
Totals for year 1912	\$ 419,361,227	\$ 14,224	\$ 130,908,656	\$ 95,786,880	\$ 374,884
Totals for year 1910	\$ 369,991,196	\$ 14,309	\$ 122,322,723	\$ 124,485,391	\$ 308,337
Totals for year 1908	\$ 338,414,540	\$ 11,141	\$ 115,809,975	\$ 124,423,141	\$ 302,254
Totals for year 1906	\$ 246,634,127		\$ 107,713,309	\$ 114,047,792	\$ 336,209
Totals for year 1905	\$ 345,311,402		\$ 107,041,816	\$ 108,666,065	\$ 422,436

TABLE NO. 16—TAXABLE VALUE OF PROPERTY, 1917.

PART II				
COUNTIES	Taxable value of telephone and telegraph property	Taxable value of railroad, interurban and car property	Net taxable value of all property except money and credits	Actual value of money and credits
Adair	58,434	316,304	7,956,430	2,036,684
Adams	20,087	255,140	5,212,733	1,745,402
Allamakee	33,007	531,853	6,350,433	2,250,222
Appanoos	44,321	1,049,053	5,969,027	2,175,342
Audubon	44,510	251,287	7,017,969	2,916,711
Benton	65,138	826,895	12,349,605	5,698,023
Black Hawk	78,365	1,191,022	16,389,538	6,813,633
Boone	84,592	843,855	10,339,374	3,504,393
Bremer	39,513	673,929	7,599,595	4,077,366
Buchanan	53,682	546,036	5,125,535	3,297,350
Buena Vista	65,205	732,322	10,106,236	2,949,106
Butler	59,722	813,498	9,469,648	4,342,391
Calhoun	64,179	1,133,251	9,732,134	2,129,695
Carroll	62,328	1,049,090	10,148,640	1,965,221
Cass	57,179	543,222	9,424,275	3,300,658
Cedar	59,941	797,960	10,399,636	5,617,465
Cerro Gordo	52,785	1,199,958	12,092,217	2,805,281
Cherokee	34,871	481,592	9,548,841	1,771,882
Chickasaw	37,928	460,894	6,885,697	2,217,167
Clarks	29,571	306,612	4,778,213	1,843,334
Clay	41,725	801,015	8,645,950	1,729,769
Clayton	66,302	1,079,805	9,873,088	5,052,560
Clinton	95,491	1,088,929	14,906,384	5,032,050
Crawford	59,483	1,491,732	13,030,370	2,412,022
Dallas	102,843	847,390	10,353,277	2,036,143
Davis	34,861	529,242	5,685,525	1,660,620
Decatur	33,690	896,308	6,991,135	1,876,725
Delaware	46,750	882,131	8,499,100	2,895,970
Des Moines	59,494	540,750	19,588,338	4,714,683
Dickinson	33,182	369,602	5,497,664	930,282
Dubuque	97,165	960,917	17,179,007	1,872,282
Emmet	18,471	533,339	5,614,232	965,870
Payette	65,578	1,041,129	11,417,998	3,892,008
Floyd	49,213	388,082	8,267,098	2,842,672
Franklin	67,519	685,798	9,209,800	2,233,533
Fremont	54,715	568,973	6,751,829	2,164,372
Greene	49,600	570,300	8,950,715	2,602,118
Grundy	38,757	569,997	8,553,508	2,576,799
Guthrie	40,837	561,000	8,504,917	3,109,474
Hamilton	79,186	710,305	9,400,102	2,999,605
Hancock	31,990	740,988	6,985,588	1,053,300
Hardin	65,560	1,174,363	10,285,736	4,397,030
Harrison	66,334	1,035,262	9,906,325	2,664,841
Henry	49,154	670,974	7,349,199	4,674,364
Howard	30,368	309,000	5,864,240	1,844,668
Humboldt	94,692	675,636	7,109,642	1,684,265
Ida	34,543	389,734	8,107,339	1,460,630
Iowa	39,574	467,788	9,333,790	4,786,677
Jackson	43,433	793,823	8,154,328	3,076,234
Jasper	88,817	897,135	12,695,542	6,041,230
Jefferson	42,812	719,703	6,543,100	2,949,932
Johnson	45,028	635,837	11,831,448	5,523,176
Jones	70,030	819,892	8,488,130	4,134,264
Keokuk	47,914	1,174,740	9,666,751	4,991,681
Kossuth	53,300	1,180,827	11,820,743	2,836,736
Lee	60,732	1,695,799	11,877,319	2,478,659
Linn	39,633	1,694,933	21,596,530	7,481,593
Louisia	34,463	658,758	6,482,708	1,929,394
Lucas	39,045	582,795	5,279,390	1,546,490
Lyon	32,331	944,318	9,631,394	1,429,171
Madison	84,316	309,999	7,539,733	3,283,077

PART II—Continued.

COUNTIES	Taxable value of telephone and telegraph property	Taxable value of railroad, interurban and sleeping car property	Net taxable value of all property except money and credits	Actual value of money and credits
Mahaska	70,532	1,300,857	10,719,258	4,326,328
Marion	66,889	914,333	8,435,544	4,087,727
Marshall	96,007	1,011,100	11,009,472	5,035,231
Mills	65,543	707,155	6,442,878	2,682,740
Mitchell	41,817	568,197	7,438,097	4,224,532
Monona	30,835	1,030,500	9,091,398	860,684
Monroe	37,039	731,484	4,982,455	1,871,106
Montgomery	32,633	445,104	7,524,495	2,870,491
Muscatine	56,450	1,031,455	9,980,985	4,661,370
O'Brien	41,888	845,730	10,431,576	2,344,834
Oscola	20,804	560,505	5,816,117	497,410
Page	44,678	831,908	10,022,353	5,250,487
Palo Alto	28,705	532,727	6,895,770	1,381,611
Plymouth	78,135	960,391	14,315,077	2,323,892
Pocahontas	77,488	711,194	8,060,342	1,268,542
Polk	152,500	1,364,720	42,369,730	15,967,894
Pottawattamie	176,510	1,761,384	12,924,385	5,594,056
Poweshiek	31,079	685,730	10,413,093	5,928,391
Ringgold	30,204	625,499	5,946,907	1,566,732
Sac	60,773	977,385	10,363,361	3,327,150
Scott	73,106	1,071,578	22,032,293	11,882,800
Shelby	46,911	765,770	9,646,063	2,863,249
Sioux	96,609	1,430,407	13,944,607	2,907,880
Story	64,830	1,067,794	11,099,130	5,236,840
Tama	66,664	1,225,033	12,099,371	3,709,078
Taylor	39,798	513,793	7,345,900	3,359,097
Union	43,233	546,299	6,398,454	1,671,669
Van Buren	30,527	659,633	5,375,556	2,009,104
Wapello	64,039	685,507	9,344,296	3,381,651
Warren	74,347	912,583	8,610,548	4,067,084
Washington	57,765	994,095	10,071,353	5,768,679
Wayne	39,779	796,797	6,776,697	2,327,714
Webster	100,956	1,384,756	15,108,350	3,296,812
Winnebago	23,461	412,500	5,145,383	1,345,672
Winnebuck	38,119	660,414	8,004,648	3,014,004
Woodbury	169,523	1,393,032	25,169,354	6,131,134
Worth	25,796	469,712	5,688,094	1,068,512
Wright	68,022	1,091,845	9,937,648	3,014,684
Total	\$ 5,970,304	\$ 80,704,132	\$ 975,387,872	\$ 329,954,615
Totals for year 1916	\$ 5,194,247	\$ 81,335,779	\$ 906,143,629	\$ 307,356,600
Totals for year 1915	\$ 5,169,591	\$ 81,531,948	\$ 945,061,505	\$ 275,361,750
Totals for year 1914	\$ 4,736,711	\$ 80,790,449	\$ 932,476,812	\$ 251,828,587
Totals for year 1913	\$ 4,564,328	\$ 79,937,444	\$ 917,151,156	\$ 230,712,513
Totals for year 1912	\$ 4,243,545	\$ 67,754,123	\$ 718,673,302	\$ 189,199,198
Totals for year 1910	\$ 3,992,840	\$ 65,190,568	\$ 683,311,177	-----
Totals for year 1908	\$ 3,392,840	\$ 64,542,325	\$ 606,936,216	-----
Totals for year 1906	\$ 2,640,095	\$ 63,144,987	\$ 634,587,379	-----
Totals for year 1905	\$ 2,406,133	\$ 58,888,770	\$ 622,738,675	-----

TABLE NO. 17.—TAXES LEVIED, 1917.

Amount of Taxes Levied in the Several Counties for the Year 1917
as Reported by the County Auditors; Also Total for
Previous Years.

COUNTIES	PART I.					
	General state levy	General state tax	General state tax on money and credits	Capitol extension levy	Capitol extension tax	Capitol extension tax on money and credits
Aldair	7.25	\$ 51,150.12	\$ 1,105.18	.17	\$ 1,199.50	\$ 7.31
Adams	7.25	39,992.30	741.29	.17	357.00	19.19
Affanekas	7.25	46,106.90	1,717.50	.17	1,081.13	46.27
Appanoos	7.25	43,637.95	813.73	.17	1,023.23	18.83
Audubon	7.25	50,579.59	1,439.79	.17	1,193.01	33.74
Benton	7.25	88,809.62	3,049.74	.17	2,982.40	71.24
Black Hawk	7.25	118,824.15	2,845.73	.17	2,780.78	62.65
Boone	7.25	74,900.74	1,034.53	.17	1,707.63	35.88
Bramer	7.25	50,007.05	2,980.11	.17	1,201.92	50.02
Buchanan	7.25	68,917.38	1,449.87	.17	1,384.51	33.09
Burns Vista	7.25	73,471.59	1,470.73	.17	1,718.94	34.49
Butler	7.25	68,417.41	1,370.31	.17	1,004.24	82.15
Calhoun	7.25	69,383.33	808.21	.17	1,631.80	71.06
Carroll	7.25	79,377.75	1,346.18	.17	1,725.28	31.45
Chan	7.25	68,208.63	1,900.40	.17	1,922.15	39.99
Cedar	7.25	79,397.79	2,638.74	.17	1,707.95	82.31
Cerro Gordo	7.25	87,491.73	1,116.67	.17	2,000.50	30.20
Cherokee	7.25	69,229.07	807.23	.17	1,023.29	21.92
Chickasaw	7.25	49,921.71	1,139.41	.17	1,179.61	36.09
Clarke	7.25	34,643.04	872.73	.17	812.30	39.46
Clay	7.25	65,683.20	850.49	.17	1,469.81	36.08
Clayton	7.25	71,579.89	2,475.71	.17	1,678.42	20.06
Clinton	7.25	108,007.66	2,289.60	.17	2,284.00	65.07
Clayton	7.25	94,469.46	1,030.90	.17	2,216.14	34.18
Dallas	7.25	74,916.32	1,488.05	.17	1,756.60	34.42
Davis	7.25	36,233.13	1,005.93	.17	849.00	23.61
Deauntr	7.25	43,943.23	1,004.63	.17	1,030.39	23.62
Delaware	7.25	61,493.43	1,918.13	.17	1,439.76	31.92
Des Moines	7.25	76,794.38	2,820.68	.17	1,900.01	59.11
Dickinson	7.25	39,826.44	371.10	.17	934.57	8.70
Dubaque	7.25	123,234.37	638.07	.17	2,888.93	24.86
Emmet	7.25	40,707.74	414.61	.17	964.63	9.85
Fayette	7.25	85,778.09	2,101.30	.17	1,941.01	39.23
Floyd	7.25	59,897.98	1,343.89	.17	1,463.80	21.86
Franklin	7.25	66,771.65	1,191.48	.17	1,565.65	25.68
Fremont	7.25	48,946.64	2,015.59	.17	1,147.70	78.70
Greene	7.25	64,892.72	1,195.60	.17	1,521.59	30.09
Grundy	7.25	64,137.10	1,540.61	.17	1,595.10	24.75
Guthrie	7.25	61,693.07	1,439.62	.17	1,453.34	24.93
Hamilton	7.25	68,866.24	1,918.14	.17	1,013.32	28.50
Hancock	7.25	69,646.51	467.12	.17	1,187.54	11.75
Hardin	7.25	84,992.72	1,921.13	.17	1,748.56	45.01
Harrison	7.25	71,813.61	3,880.57	.17	1,683.88	90.35
Henry	7.25	53,216.33	2,355.96	.17	1,247.80	54.76
Howard	7.25	42,516.03	968.94	.17	906.93	22.48
Humboldt	7.25	61,544.90	814.00	.17	1,208.64	39.09
Ia	7.25	68,779.24	62.96	.17	1,578.25	72.42
Iowa	7.25	67,699.97	1,893.60	.17	1,588.74	38.20
Jackson	7.25	59,118.84	2,009.96	.17	1,386.23	47.13
Jasper	7.25	61,109.18	3,262.11	.17	2,136.14	76.64
Jessup	7.25	47,457.35	1,542.67	.17	1,715.30	36.43
Jefferson	7.25	86,140.50	3,216.27	.17	3,019.82	78.92
Johnson	7.25	61,508.90	2,363.12	.17	1,442.98	50.86
Jones	7.25	79,683.94	2,897.00	.17	1,643.35	67.92
Keeok	7.25	85,849.99	1,258.68	.17	2,010.98	39.96

PART I—Continued.

COUNTIES	PART I—Continued.					
	General state levy	General state tax	General state tax on money and credits	Capitol extension levy	Capitol extension tax	Capitol extension tax on money and credits
Ia	7.25	86,116.39	1,408.60	.17	2,015.28	39.03
Ia	7.25	106,284.84	2,636.34	.17	2,064.61	85.26
Ia	7.25	46,999.63	1,100.64	.17	1,109.66	28.35
Ia	7.25	39,274.31	794.57	.17	897.48	18.27
Ia	7.25	69,808.65	284.50	.17	1,037.32	6.67
Ia	7.25	54,949.15	1,944.71	.17	1,283.46	46.60
Ia	7.25	77,714.02	2,230.15	.17	1,822.27	60.23
Ia	7.25	61,137.69	987.48	.17	1,454.04	17.53
Ia	7.25	80,245.64	2,388.68	.17	2,023.60	59.60
Ia	7.25	46,713.75	1,409.89	.17	1,065.28	33.08
Ia	7.25	66,920.20	3,474.10	.17	1,251.44	56.02
Ia	7.25	36,125.79	723.96	.17	1,540.47	12.48
Ia	7.25	65,696.47	507.27	.17	1,097.79	54.15
Ia	7.25	26,125.79	2,306.55	.17	1,771.57	24.13
Ia	7.25	72,654.64	1,028.72	.17	888.81	6.70
Ia	7.25	42,190.83	2,855.41	.17	1,473.69	17.48
Ia	7.25	73,951.33	2,833.82	.17	1,710.58	66.82
Ia	7.25	49,094.30	505.04	.17	1,172.25	13.90
Ia	7.25	103,784.21	1,365.85	.17	2,435.01	23.63
Ia	7.25	87,351.67	5,471.50	.17	1,236.58	137.68
Ia	7.25	62,692.82	731.47	.17	3,327.38	64.76
Ia	7.25	74,701.98	1,285.35	.17	1,010.38	81.43
Ia	7.25	142,336.03	2,375.67	.17	1,770.39	70.53
Ia	7.25	15,496.94	2,008.33	.17	1,010.38	81.43
Ia	7.25	45,117.85	549.17	.17	1,751.90	29.70
Ia	7.25	129,738.69	5,752.30	.17	3,743.60	134.61
Ia	7.25	69,290.70	1,475.85	.17	1,629.60	39.14
Ia	7.25	101,998.40	1,903.70	.17	2,370.58	42.96
Ia	7.25	91,831.00	2,361.76	.17	1,845.29	85.36
Ia	7.25	81,831.00	2,144.74	.17	2,142.04	60.04
Ia	7.25	53,292.60	1,636.10	.17	1,248.92	38.11
Ia	7.25	46,388.79	739.88	.17	1,067.74	17.12
Ia	7.25	39,394.53	677.63	.17	914.35	15.80
Ia	7.25	67,700.48	1,827.29	.17	1,588.13	42.19
Ia	7.25	62,403.84	2,407.87	.17	1,464.88	76.49
Ia	7.25	73,015.03	3,347.21	.17	1,712.08	88.45
Ia	7.25	108,882.64	2,130.04	.17	1,122.05	20.48
Ia	7.25	37,397.59	624.75	.17	874.70	14.06
Ia	7.25	58,408.70	2,330.00	.17	1,470.99	55.00
Ia	7.25	182,415.97	2,392.94	.17	4,377.34	56.39
Ia	7.25	39,530.53	1,861.45	.17	866.96	20.48
Ia	7.25	69,975.39	849.89	.17	1,619.50	19.89
Total	7.25	87,068,066.08	1,907,883.40	.17	1,619,768.12	\$ 4,019.47
Total for year 1916	4.33	84,135,066.03	1,907,243.64	.17	1,612,096.27	\$ 4,266.71
Total for year 1915	4.33	84,000,000.00	1,903,111.28	.17	1,610,721.02	\$ 4,128.94
Total for year 1914	4.4	84,106,340.46	97,783.88	.5	1,606,927.57	\$11,096.14
Total for year 1913	4.4	84,046,042.08	88,003.52	.5	1,609,746.03	\$10,045.50
Total for year 1912	4.9	82,902,763.68	77,370.30			
Total for year 1910	3.8	85,634,329.87				
Total for year 1908	4.	85,067,895.64				
Total for year 1906	3.5	86,221,366.06				
Total for year 1900	3.7	87,304,341.00				

TABLE NO. 17—TAXES LEVIED, 1917.

PART II.					
COUNTIES	General county tax	Court expense tax	County drainage tax	Poor tax	Soldiers' relief tax
Adair	\$ 13,302.96		\$ 7,217.22	\$ 10,855.75	\$ 3,008.58
Adams	10,882.70		5,687.92	2,813.02	
Allamakee	29,577.99	9,894.50		13,192.66	1,649.08
Appanoose	61,319.74	18,363.34		13,362.50	1,236.08
Audubon	43,300.54		7,216.44	7,216.45	3,608.26
Benton	53,360.09				1,265.89
Black Hawk	67,171.49	25,172.48	9,879.28	21,533.29	5,031.52
Boone	63,200.43	10,649.92	2,169.35	21,059.81	2,169.35
Brammer	42,963.03			7,956.47	2,382.40
Buchanan	54,122.31		8,326.46		832.59
Buena Vista	13,816.28		7,216.57		1,856.60
Butler	51,514.66		9,617.17	14,438.75	2,406.52
Calhoun	76,006.28		9,721.69	19,443.31	3,888.60
Carroll	74,353.19		5,074.32	10,148.07	2,029.74
Cass	64,704.61				9,057.45
Cedar	60,749.29			10,887.63	
Cerro Gordo	85,514.48	24,422.72	12,216.33	24,432.82	12,216.33
Cherokee	32,872.11		3,869.03	5,010.11	3,869.03
Chickasaw	49,300.73				
Clarke	29,780.40		2,449.25		700.86
Clay	59,524.40		8,765.88	4,331.84	
Clayton	58,733.05			15,321.73	6,945.96
Clinton	60,886.44	22,822.41		20,442.22	7,610.80
Crawford	97,449.70		6,584.44	13,168.55	2,633.74
Dallas	63,015.29		3,160.71	21,071.48	3,160.71
Davis	41,092.83	5,136.56	5,136.56	8,629.53	1,027.31
Decatur	37,229.61			12,413.20	1,241.31
Delaware	43,462.82		8,023.04	17,385.14	3,303.29
Des Moines	56,775.47	10,925.87	67,061.90	21,633.00	1,098.61
Dickinson	47,715.39			11,097.59	1,109.73
Dubuque	136,613.70	28,549.52	48.84	33,087.00	6,797.51
Egan	49,333.46			5,014.77	561.47
Fayette	59,145.54			23,415.04	5,852.76
Floyd	91,214.88		8,443.47	16,886.88	2,110.84
Franklin	76,179.08		9,361.69	9,361.69	1,872.26
Fremont	40,597.57			12,502.32	675.12
Greene	44,753.61		4,475.42	10,749.87	894.27
Grundy	39,800.25				
Guthrie	51,029.36			12,757.25	2,551.42
Hamilton	38,196.86		9,699.48	16,291.25	969.99
Hancock	41,927.22		7,051.14		2,894.65
Hardin	78,371.46		5,275.57		2,110.23
Harrison	82,328.97			15,660.66	1,044.00
Henry	61,879.81			15,025.27	753.84
Howard	34,180.39			5,000.50	309.64
Humboldt	28,887.71		7,221.52	10,832.89	1,444.39
Ida	40,539.72			4,702.26	
Iowa	56,002.74			14,000.68	1,866.75
Jackson	42,157.68			16,863.04	1,686.30
Jasper	24,646.03			24,742.86	2,604.51
Jefferson	62,822.10	6,763.48		10,159.02	3,386.07
Johnson	96,372.25			24,077.64	1,233.85
Jones	53,041.72				4,420.15
Keokuk	56,320.10			10,064.01	2,012.82
Kossuth	92,549.53		11,899.33		3,551.77
Lee	94,176.23			13,828.37	23,726.24
Linn	88,232.83		11,001.59	44,116.19	
Louisia	44,730.66	6,482.70		12,905.41	1,620.68
Lucas	44,873.62	5,701.54		10,468.52	1,319.81
Lyon	57,787.89			9,631.30	1,626.20

PART II—Continued.

COUNTIES	General county tax	Court expense tax	County drainage tax	Poor tax	Soldiers' relief tax
Madison	59,219.99			15,694.80	1,500.45
Mahaska	75,070.14	11,023.87		22,063.75	3,207.90
Marion	75,919.99	8,433.54	8,435.54	16,871.08	8,435.54
Marshall	67,388.06			15,317.27	1,838.12
Mills	55,304.17		40,572.19	13,274.65	6,637.37
Mitchell	42,630.88				913.05
Monona	50,221.60				3,886.31
Monroe	37,368.41	9,964.91	4,082.45	9,964.91	76.09
Montgomery	46,337.30		307.87	15,394.42	2,061.11
Muscatine	61,833.26				
Muskegon	42,268.88			19,573.47	
O'Brien	41,573.91		5,825.43	5,825.43	
Oswego	62,187.05	10,455.95	5,226.96	10,445.96	6,222.06
Paga	47,272.92		6,972.47	6,972.47	2,788.97
Plymouth	53,662.76			14,565.46	4,330.07
Pocahontas	34,721.57		8,680.34		
Polk	224,669.76	110,215.35		76,302.94	12,717.12
Pottawattamie	89,823.24	12,071.84	1,408.02	29,029.13	3,601.86
Poweshiek	71,467.04			1,189.48	2,165.67
Ringgold	41,631.06			5,239.16	1,605.26
Saunders	45,057.00		10,478.27	45,052.95	4,565.28
Scott	91,305.88	68,479.46		7,900.86	
Shelby	49,379.47			14,136.41	7,006.78
Sioux	56,773.65			23,129.31	
Story	80,620.95	11,560.13		19,275.19	3,854.06
Tama	70,929.03		6,448.68	15,141.72	7,670.59
Taylor	52,006.90	5,200.70		6,500.87	660.31
Union	38,175.25	2,146.00		10,747.75	1,587.56
Van Buren	85,102.63	19,170.94		19,179.94	4,474.28
Wapello	29,246.89			14,138.66	8,439.17
Warren	22,664.01			15,799.59	5,966.40
Washington	44,048.37	3,388.34		10,195.61	1,335.33
Wayne	91,809.71	22,096.10		30,623.26	4,603.24
Webster	31,400.60	5,233.28	5,232.40	7,550.00	3,035.33
Winnebago	48,987.89		8,064.65	8,064.65	1,613.03
Winnesiek	169,761.01	37,730.30		23,132.70	5,097.34
Woodbury	31,047.74		2,587.23	2,587.23	
Worth	48,224.49		9,659.75	9,644.88	2,863.41
Wright					
Total	\$5,988,143.73	\$306,792.55	\$430,146.42	\$1,321,408.14	\$ 566,862.09
Totals for year 1916	\$5,417,876.39	\$322,841.52	\$306,578.98	\$1,178,282.74	\$ 244,207.83
Totals for year 1915	\$4,912,642.37	\$264,476.79	\$206,149.44	\$1,098,121.81	\$ 201,686.95
Totals for year 1914	\$4,049,855.46	\$482,225.11	\$422,630.98	\$ 885,719.26	\$ 175,817.09
Totals for year 1913	\$3,534,254.21	\$440,200.69	\$325,207.95	\$ 872,204.98	\$ 181,405.40
Totals for year 1912	\$3,503,013.57	\$394,282.96	\$197,929.02	\$ 797,735.09	\$ 178,468.63
Totals for year 1911	\$3,400,101.34		\$ 47,944.44	\$ 710,773.02	\$ 158,876.14
Totals for year 1908	\$3,004,181.78			\$ 555,264.23	\$ 144,799.69
Totals for year 1906	\$2,776,603.43			\$ 518,732.29	\$ 122,660.10
Totals for year 1905	\$2,763,496.24			\$ 532,883.12	\$ 151,469.64

TABLE NO. 17—TAXES LEVIED, 1917.

PART III

COUNTIES	Bridge tax	City tax	Court house tax	Insane tax state hospital	Insane tax county hospital
Adair	\$ 30,085.81	\$ 30,861.05		\$ 7,317.21	
Adams	28,137.30	17,346.78		5,627.02	
Allamakee	46,702.02	29,941.85		6,306.34	\$ 4,947.22
Appanoose	30,653.67	49,010.43		9,196.41	
Audubon	36,023.43	28,986.95		3,608.23	
Benton	63,344.95	71,275.99		6,334.46	
Black Hawk	44,627.70	381,357.08		3,356.30	6,712.66
Boone	52,749.61	21,845.19	\$ 16,879.53	10,549.92	10,549.92
Bremer	39,781.67	40,137.62			6,209.01
Buchanan	43,351.09	43,170.67		8,335.46	
Busa Vista	39,618.05	54,321.13		4,123.77	
Butler	48,129.03	36,707.15			4,812.90
Calhoun	48,608.31	30,100.71		2,910.41	
Carroll	59,743.32	48,807.71			10,148.69
Cass	48,286.98	55,055.28		6,700.26	
Cedar	54,434.91	46,092.23			
Cerro Gordo	42,067.26	45,881.61		6,108.22	
Cherokee	48,363.15	50,680.24		6,770.76	
Chickasaw	35,214.80	31,024.83		7,043.07	
Clats	24,492.35	34,426.30			
Clay	30,438.26	31,911.91		7,011.11	
Clayton	31,672.85	36,507.63		5,107.26	7,600.84
Clinton	66,494.92	235,822.39		21,310.25	7,610.80
Crawford	65,844.34	65,778.57		7,901.27	
Dallas	35,679.11	61,723.25		5,367.88	5,267.88
Davis	31,033.01	39,136.48	1,027.31	7,704.85	
Decatur	33,402.89	34,845.89		4,346.18	
Delaware	23,687.19	228,890.60		6,561.52	4,874.30
Des Moines	27,743.25	35,036.74		3,229.19	
Dickinson	40,283.34	400,730.07		16,933.77	10,923.77
Dubuque	29,450.05	42,148.51		5,614.77	
Fayette	56,537.91	65,663.79			11,707.60
Floyd	334,489.33	22,638.51		8,443.47	
Franklin	46,868.30	37,617.35			3,557.38
Freemont	31,756.31	34,844.23	22,379.98	5,270.41	6,731.26
Gene	35,805.45	10,933.43		4,532.54	
Greene	45,229.88	27,944.72		8,504.87	
Grundy	42,525.22	46,094.15		2,909.92	1,909.87
Guthrie	48,467.67	30,805.63			7,051.14
Hamilton	35,259.85	28,088.26		10,261.27	
Hancock	32,755.94	68,890.62		10,440.65	
Hardin	62,233.44	50,084.57		7,239.98	
Harrison	36,700.91	42,992.98		7,786.46	
Henry	29,982.88	30,346.36		11,450.64	
Howard	36,169.63	25,073.72		9,107.24	
Humboldt	40,536.72	44,228.62		9,233.79	
Ida	46,669.92	25,638.40		6,276.58	
Iowa	43,137.58	40,323.00		19,533.84	19,533.84
Jackson	65,112.50	14,067.50			3,887.05
Jasper	33,673.12	44,013.20		3,701.72	
Jefferson	61,094.61	112,046.10		11,492.37	6,806.41
Johnson	44,901.42	47,305.46		10,868.90	4,025.62
Jones	70,220.10	58,600.48		12,023.33	
Keokuk	50,107.06	14,082.54		15,441.56	8,314.68
Kossuth	31,609.94	172,225.20		34,831.79	22,058.09
Lee	30,067.96	938,985.01		6,482.71	
Linn	35,391.09	30,094.30		1,319.81	
Louis	36,800.38	36,744.90		4,815.65	
Lucas	48,150.02	48,000.29			
Lyon					

PART III—Continued.

COUNTIES	Bridge tax	City tax	Court house tax	Insane tax state hospital	Insane tax county hospital
Madison	25,312.00	25,717.71		2,923.64	
Mahaska	55,134.22	65,029.49		7,718.77	
Marion	42,177.72	81,772.00	5,904.88	7,501.99	
Marshall	48,927.16	136,667.43		6,126.05	4,635.06
Mills	21,960.10	31,222.78		9,823.30	
Missile	38,896.79	31,554.88		3,889.68	
Monona	45,655.55	9,700.69		9,131.15	913.07
Monroe	24,912.27	36,015.34		5,908.41	7,473.68
Montgomery	38,496.38	66,037.11		7,487.11	
Muscatine	37,565.23	148,486.42	14,221.65	6,183.23	4,122.22
O'Brien	32,267.35	126,771.52		5,288.73	
Oceola	36,349.61	84,125.31		4,008.79	
Pago	32,229.75	32,942.79		10,455.96	
Palo Alto	24,822.19	61,736.09		6,972.47	
Plymouth	72,517.87	61,736.09		10,152.35	
Pocahontas	52,682.65	37,173.11		2,004.10	
Polk	153,944.31	1,198,006.85	42,300.02	63,585.79	29,673.34
Pottawattamie	70,334.97	289,330.14		25,947.50	
Poweshiek	54,141.58	81,970.39		8,446.09	
Ringold	29,730.45	27,568.34		594.75	
Sac	55,391.45	51,902.09		5,239.10	
Scott	45,538.02	668,833.32		29,674.42	18,605.80
Shelby	49,379.47	32,025.67		9,573.78	
Sioux	70,967.15	107,806.63		7,095.78	
Story	49,240.57	85,174.90		11,500.13	
Tama	60,480.28	85,174.90		4,424.99	3,508.02
Taylor	37,854.42	37,718.31		2,271.24	3,785.47
Union	29,252.00	47,840.43		6,509.87	
Van Buren	26,892.78	15,100.90		3,227.13	
Wapello	24,521.19	185,106.79		14,884.95	9,680.97
Warren	35,704.73	22,307.03	8,948.76	4,474.58	
Washington	52,004.01	67,585.28		2,105.57	10,532.80
Wayne	33,883.27	34,788.23		3,920.47	
Webster	30,044.42	107,232.98		19,308.85	
Winneshago	26,167.65	32,446.05		7,050.00	
Winneshiek	58,065.46	44,345.65	12,656.97	13,548.61	
Woodbury	33,988.50	611,588.60		33,132.70	7,646.00
Worth	20,658.50	17,130.74		7,761.98	
Wright	65,651.17	62,015.72		3,857.85	
Total	\$ 4,416,031.38	\$ 40,307,224.31	\$ 164,527.18	\$ 809,326.29	\$ 266,823.77
Totals for year 1916	\$ 4,245,229.97	\$ 38,319,614.02	\$ 139,820.76	\$ 716,720.57	\$ 248,328.08
Totals for year 1915	\$ 4,114,964.80	\$ 37,367,150.88	\$ 132,058.27	\$ 715,573.68	\$ 267,820.86
Totals for year 1914	\$ 3,831,228.39	\$ 37,300,074.90	\$ 124,557.69	\$ 687,220.19	\$ 246,619.52
Totals for year 1913	\$ 3,750,165.50	\$ 6,477,554.24	\$ 206,738.94	\$ 225,326.29	\$ 228,015.80
Totals for year 1912	\$ 3,522,950.02	\$ 5,907,538.42	\$ 159,488.27	\$ 617,665.46	\$ 221,904.42
Totals for year 1910	\$ 2,756,639.45	\$ 5,756,152.65	\$ 99,922.01	\$ 568,643.13	\$ 143,048.77
Totals for year 1908	\$ 2,180,381.45	\$ 5,176,080.19	\$ 300,303.69	\$ 751,033.49	
Totals for year 1906	\$ 1,967,246.02	\$ 4,522,332.78	\$ 285,513.00	\$ 720,270.88	
Totals for year 1905	\$ 1,923,431.51	\$ 4,223,291.00	\$ 285,076.64	\$ 675,833.00	

TABLE NO. 17—TAXES LEVIED, 1917.

COUNTIES	PART IV.					
	County school tax	District school tax	County road or permanent road tax	County road building tax	Township road tax	Road dragging tax
Adair	7,217.21	154,998.82	6,242.63	15,485.21	24,401.12	6,322.78
Adams	5,227.92	96,728.45	5,627.92	10,270.60	17,485.07	5,140.90
Allamakee	6,596.34	130,874.09	6,066.24	13,122.66	21,000.24	5,577.49
Appanoose	6,131.05	187,671.90	6,130.91	12,332.97	19,813.80	6,076.46
Audubon	7,216.47	108,657.58	7,216.44	25,769.80	25,679.87	6,534.00
Benton	12,669.02	229,788.38	11,289.96	30,746.09	25,654.94	10,533.96
Black Hawk	16,781.62	568,880.99	12,419.39	16,114.15	30,325.52	7,960.39
Boone	10,549.92	203,291.01	10,549.92	16,541.98	29,284.72	9,911.40
Bremer	7,566.47	135,611.22	3,977.77	11,091.92	20,260.20	5,990.24
Buchanan	5,326.46	222,638.84	8,238.46	13,444.19	28,520.90	6,714.90
Buena Vista	10,309.37	294,805.77	10,309.42	16,951.89	28,695.56	9,784.05
Butler	9,825.98	172,183.91	9,823.18	16,101.00	27,342.25	9,113.71
Calhoun	9,721.69	206,964.78	9,721.69	16,600.00	28,322.01	8,955.23
Carroll	10,148.00	180,658.56	10,148.49	16,742.95	28,170.20	8,271.51
Cass	9,637.45	170,150.80	9,637.45	15,881.91	25,589.66	7,941.45
Cedar	10,887.08	190,706.43	10,887.03	9,877.12	23,713.46	9,667.27
Cerro Gordo	12,216.32	304,450.70	12,216.32	15,016.07	29,434.59	8,022.94
Cherokee	9,672.58	166,091.90	9,672.58	16,406.14	26,667.16	8,228.41
Chickasaw	7,943.07	118,700.63	7,943.07	11,779.00	23,558.17	5,889.49
Clarke	4,398.63	66,941.53	4,398.63	5,279.79	16,230.29	4,889.43
Clay	5,793.88	210,095.33	4,831.84	14,960.64	26,308.78	7,499.78
Clayton	10,254.56	388,459.94	10,215.11	16,886.49	29,329.44	8,749.91
Clinton	12,281.61	238,093.12	12,700.75	20,529.88	37,775.99	8,610.26
Crawford	14,968.85	290,149.14	13,168.85	22,957.74	44,662.73	19,869.22
Dallas	10,535.86	255,463.53	10,535.80	16,838.30	43,685.17	8,416.83
Davis	5,139.90	88,325.78	5,138.56	10,273.13	22,800.00	5,672.70
Deaatur	6,396.61	174,808.17	6,206.61	10,418.96	21,111.17	5,268.92
Delaware	8,963.00	194,292.61	8,692.96	14,622.59	23,347.56	7,066.29
Des Moines	10,985.87	334,923.02	10,971.15	19,613.04	41,616.03	6,232.40
Dickinson	5,548.63	184,025.71	5,548.63	8,914.44	20,365.08	4,819.66
Dubuque	16,968.77	285,744.23	16,968.77	13,982.94	29,691.78	6,982.76
Emmet	5,614.77	164,505.14	5,614.77	8,537.20	17,415.07	4,822.75
Fayette	11,767.60	218,688.67	11,767.50	19,698.74	38,914.69	10,870.70
Floyd	8,445.47	191,993.96	16,830.38	13,346.89	29,632.32	4,844.52
Franklin	9,361.60	189,638.56	9,361.60	15,039.23	28,334.12	8,845.40
Frederick	6,261.30	128,730.32	11,771.02	11,771.02	21,872.78	5,278.57
Greene	8,559.60	155,706.56	8,559.79	15,377.89	25,630.44	5,817.04
Grundy	9,066.07	145,092.08	9,066.02	15,634.50	25,540.32	9,022.37
Guthrie	8,594.87	168,436.27	8,594.87	14,570.48	28,026.24	7,227.92
Hamilton	9,699.48	187,142.71	9,699.48	15,621.02	46,489.59	7,759.63
Ianicoek	7,661.14	170,707.61	7,661.14	12,227.57	24,301.21	6,961.50
Hardin	10,561.37	233,089.78	10,561.36	16,370.93	31,183.77	8,175.23
Harrison	10,440.63	233,116.39	10,440.65	17,542.96	37,465.09	8,754.14
Henry	7,329.96	141,981.09	7,340.12	11,975.62	17,504.88	7,765.29
Howard	6,996.56	101,846.36	5,996.56	9,834.36	16,421.71	4,917.52
Humboldt	7,221.92	158,162.63	7,221.92	13,637.38	21,665.78	5,936.40
Iida	8,197.34	138,394.14	8,197.34	14,039.12	24,399.54	7,867.71
Iowa	9,839.70	170,308.35	9,839.70	16,634.56	31,095.65	8,367.28
Jackson	8,431.02	181,975.84	8,431.02	13,711.61	29,079.94	7,041.80
Jasper	12,922.56	300,286.74	13,022.56	20,945.12	37,649.20	9,462.63
Jefferson	6,772.80	140,317.95	6,772.48	10,684.47	23,872.42	5,351.28
Johnson	12,538.79	216,888.75	12,538.79	18,620.63	33,619.59	9,457.25
Jones	8,840.29	122,332.91	8,840.28	14,753.57	27,333.09	7,406.46
Keokuk	10,964.01	198,942.68	10,964.01	16,281.23	30,661.82	8,462.46
Kossuth	11,829.37	208,565.60	11,829.37	20,699.88	36,668.77	10,932.40
Lee	11,878.13	232,462.44	15,411.56	13,977.23	23,900.09	6,637.84
Linn	22,668.00	602,674.81	22,668.00	29,411.40	57,800.21	9,470.24
Louisia	6,482.71	123,258.38	6,482.70	11,169.37	20,905.04	5,584.79
Lucas	5,279.27	134,235.77	5,279.27	4,236.80	17,301.00	4,325.25
Lyon	9,631.30	182,088.27	9,631.30	16,737.10	21,888.27	8,366.36
Madison	7,847.41	128,561.19	7,847.41	12,665.27	29,616.17	7,638.70

PART IV—Continued.

COUNTIES	County school tax	District school tax	County road or permanent road tax	County road building tax	Township road tax	Road dragging tax
	Mahaska	11,026.87	200,896.88	11,026.87	37,339.41	22,039.62	9,114.28
Marion	8,435.54	142,368.91	8,435.54	16,871.08	26,690.88	6,748.44
Marshall	12,232.67	329,417.30	10,000.74	17,898.79	33,005.20	9,091.30
Mills	6,637.58	124,214.02	6,637.58	11,091.86	25,443.23	5,711.09
Mitchell	7,779.34	131,862.80	7,779.35	11,732.43	17,653.78	5,868.33
Monona	9,131.17	174,228.20	9,131.10	16,194.29	27,338.65	8,225.56
Monroe	4,982.45	131,848.78	4,964.91	8,129.82	15,795.74	3,948.93
Montgomery	7,697.27	144,719.50	7,697.17	12,311.58	21,404.48	7,702.24
Muscatine	10,365.55	213,772.96	7,617.05	13,316.17	20,039.88	6,750.00
M'Clintock	10,573.47	118,174.50	10,573.47	18,031.92	26,230.62	8,838.47
Oceola	5,865.47	92,378.85	5,865.49	10,290.72	17,578.24	5,855.43
Pago	10,456.96	253,581.25	10,456.95	13,185.88	29,661.46	7,912.54
Palo Alto	6,972.47	177,314.68	6,972.47	11,894.13	23,032.50	6,534.12
Plymouth	14,568.48	319,219.60	7,531.76	15,636.55	29,705.85	14,400.69
Pocahontas	8,693.34	182,738.91	8,680.54	17,300.68	27,566.73	5,473.67
Polk	42,369.62	1,629,831.00	42,369.62	17,738.47	32,442.59	8,750.00
Polk	19,959.88	514,340.00	19,959.87	25,711.58	47,226.07	12,856.29
Polk	10,828.27	199,753.00	10,828.30	17,459.63	22,804.94	8,508.58
Pottawattamie	5,947.29	136,968.00	5,947.30	11,892.00	16,125.29	5,946.00
Ringgold	10,478.24	181,726.92	10,478.24	37,548.90	33,711.30	9,062.51
Sac	22,836.50	515,228.28	6,847.97	17,421.60	27,462.78	7,891.50
Shelby	9,873.78	168,333.80	9,236.31	17,471.69	31,629.52	7,997.38
Shelby	14,190.41	215,166.88	1,419.26	25,075.49	30,327.94	12,540.17
Story	11,090.13	288,860.84	11,090.13	16,617.78	34,133.21	10,768.05
Tama	12,860.94	236,346.63	12,860.27	21,102.66	41,131.63	32,400.88
Taylor	7,579.92	149,212.15	7,579.91	12,078.77	24,216.96	6,489.42
Union	6,500.87	129,622.40	6,500.87	9,000.00	19,319.07	4,930.70
Van Buren	5,278.69	122,652.98	5,278.56	9,197.64	14,538.42	4,538.42
Wapello	9,289.97	286,028.88	4,794.99	10,301.64	17,028.27	4,250.00
Warren	8,948.74	169,957.08	8,948.73	15,043.08	27,063.90	9,225.00
Washington	10,523.80	168,165.20	10,523.80	17,261.37	33,219.87	7,825.00
Wayne	6,776.67	139,658.06	6,776.67	8,381.15	24,843.47	4,140.58
Webster	15,311.64	356,980.33	15,311.64	19,940.59	61,756.74	10,515.58
Winnebago	5,238.40	133,141.35	5,238.40	8,249.71	16,729.32	4,869.20
Winneback	8,064.63	166,941.78	8,064.63	13,318.97	26,781.48	6,695.37
Woodbury	25,486.73	677,411.47	25,486.73	19,406.53	36,471.90	10,374.90
Worth	6,174.67	122,048.63	6,174.67	8,741.94	21,325.57	4,571.00
Wright	9,644.88	210,239.69	9,644.88	15,397.60	27,419.77	7,641.32
Total	\$66,715.04	\$21,913,636.70	\$ 940,277.43	\$1,447,203.53	\$2,760,655.10	\$758,004.15
Totals for year 1916	\$973,265.00	\$19,215,732.67	\$ 921,089.63	\$1,440,016.40	\$2,620,654.50	\$729,680.90
Totals for year 1915	\$974,350.00	\$17,730,082.80	\$ 880,183.79	\$1,423,325.00	\$2,474,514.31	\$718,627.90
Totals for year 1914	\$949,787.58	\$16,822,656.00	\$1,504,386.43	-----	\$2,528,138.27	\$896,260.10
Totals for year 1913	\$943,309.76	\$15,022,875.00	\$1,801,496.36	-----	\$2,512,479.41	\$656,190.50
Totals for year 1912	\$725,081.89	\$13,253,636.74	\$ 788,663.43	-----	\$2,163,754.19	\$419,169.17
Totals for year 1910	\$666,631.10	\$11,698,962.32	\$ 618,666.52	-----	\$3,022,096.47	-----
Totals for year 1908	\$600,872.32	\$10,817,154.74	\$ 575,374.39	-----	\$1,800,573.04	-----
Totals for year 1906	\$630,265.16	\$ 9,422,734.43	\$ 589,779.54	-----	\$1,804,483.83	-----
Totals for year 1905	\$612,994.20	\$ 9,533,174.70	\$ 518,535.71	-----	\$1,773,304.03	-----

TABLE NO. 17—TAXES LEVIED, 1917.

PART V.—Continued.

COUNTIES	PART V.					Grand total of all taxes
	Miscellaneous tax	Total amount tax levied	Pool tax	Dog tax	Delinquent road tax	
Adair	\$ 5,363.02	\$ 409,696.00	\$ 1,869.00	\$ 1,965.00	\$ 1,295.00	\$ 414,789.06
Adams	570.30	250,747.25	1,833.50	1,157.00	1,158.00	253,445.75
Albemarle	1,274.77	377,248.30	2,383.30	2,017.00	1,448.70	383,162.50
Appanoose	1,255.35	465,900.75	3,409.00	1,992.00	611.92	471,319.00
Audubon	9,661.07	358,811.88	1,554.00	1,456.00	1,079.00	362,912.85
Benton	2,258.29	642,559.09	3,134.00	3,020.00	2,238.00	649,902.50
Black Hawk	14,214.42	1,307,820.83	6,886.00	2,343.00	14,589.71	1,321,029.54
Boone	72,233.88	673,969.59	3,924.50	1,772.00	2,220.20	681,733.29
Bremer	742.50	388,096.49	2,229.00	1,923.00	243.00	392,611.49
Buchanan	10,797.37	522,329.85	2,375.00	1,505.00	508.00	525,728.35
Buena Vista	20,967.59	630,200.14	2,352.50	1,583.00	1,257.50	635,801.14
Butler		484,056.38	3,288.50	1,303.00	888.00	489,300.88
Calhoun	24,786.23	674,471.28	2,086.50	1,429.00	1,108.00	679,104.78
Carroll	3,903.03	608,138.43	2,469.50	1,977.00	1,447.00	614,992.53
Cass	1,344.40	565,956.75	2,829.50	2,015.00	1,600.15	571,000.40
Cedar	5,041.37	452,394.38	2,510.00	1,631.00	1,632.00	458,087.53
Cerro Gordo	399,477.48	1,099,759.39	3,562.50	2,439.00	6,339.60	1,081,607.46
Cherokee	1,004.65	491,450.40	1,645.00	1,046.00	1,192.40	495,791.85
Chickasaw	925.02	349,830.42	1,867.50	1,305.00	633.05	353,195.57
Clarke	2,289.98	356,017.71	1,433.50	1,104.00	1,234.30	358,879.61
Clay	15,427.78	604,908.00	1,674.50	1,326.00		607,877.56
Clayton	1,041.00	532,029.75	2,365.00	1,289.80	829,460.55	
Clinton	5,191.74	908,766.46	4,125.00	2,006.30	1,368.70	1,001,694.16
Crawford		605,089.24	2,615.50	1,007.00		608,696.74
Dallas		638,397.24	2,989.50	2,188.00	2,790.00	644,564.74
Davis		292,354.41	1,768.50	2,017.00	1,272.38	297,412.29
Deaatur		400,288.12	1,822.00	1,682.00		403,797.62
Delaware		481,732.39	2,139.00	1,728.50	1,513.70	487,363.59
Des Moines	8,366.91	873,023.72	4,716.50	2,000.00	479.29	879,807.42
Dickinson	2,284.81	410,212.21	1,294.50	1,125.00	1,381.50	414,015.21
Dubuque	48,286.63	1,375,925.82	8,366.50	2,655.00	542.65	1,387,206.47
Emmet	13,627.30	375,106.89	1,304.00	876.00	666.50	381,133.25
Fayette	1,028.02	465,970.89	2,789.50	2,413.00		471,173.32
Floyd	45.00	399,580.78	2,282.00	1,502.00	2,349.50	403,822.78
Franklin	17,281.12	665,500.60	1,808.00	1,630.00	1,369.50	670,414.39
Fremont	50,164.74	412,152.88	2,015.00	1,217.00	1,158.70	416,643.54
Greene	54,628.50	488,034.63	2,099.00	1,446.00	3,467.00	495,066.63
Grundy	792.36	409,666.15	1,728.00	1,416.00	1,600.00	414,400.15
Guthrie	22,825.78	476,750.17	2,134.50	1,970.00	801.45	481,266.12
Hamilton	1,719.46	541,275.36	2,490.00	1,689.00		545,454.35
Hancock	27,092.18	460,734.63	1,960.00	1,366.00	774.00	464,734.53
Hardin	7,829.40	625,237.72	2,737.50	1,844.50	696.50	629,619.22
Harrison	8,858.19	711,344.65	3,025.50	2,108.00	962.80	717,419.39
Henry	10,862.10	436,415.47	2,305.00	1,436.00	1,452.30	441,509.87
Howard	173.22	305,452.86	1,946.00	1,232.00	372.60	309,022.46
Humboldt	10,731.71	395,510.73	1,463.00	1,194.00	655.25	397,758.98
Ida	1,024.98	400,872.11	1,477.50	1,158.00	863.00	403,870.61
Iowa	736.00	471,428.48	2,136.00	1,630.00		475,208.48
Jackson	13,746.80	422,594.14	2,403.00	1,790.00	1,041.13	427,824.27
Jasper	10,835.68	807,707.00	2,738.30	2,746.00	4,179.00	815,900.50
Jefferson	5,949.05	413,470.82	2,133.50	3,411.00	2,173.87	419,200.19
Johnson	2,088.33	686,213.24	2,700.00	1,924.00	2,082.00	692,909.24
Jones	2,229.02	454,509.98	2,339.50	1,780.00	676.00	459,355.58
Keokuk	6,989.33	530,609.37	2,943.50	2,357.00	2,373.00	541,343.47
Kossuth	87,333.08	734,020.90	2,955.50	2,495.00	2,150.70	742,301.13
Lake	34,020.73	788,659.42	2,982.00	2,480.00	347.40	794,520.23
Lee	1,756.98	1,770,358.29	9,920.00	4,479.00	6,006.00	1,790,077.25
Linn	4,841.81	355,532.34	1,599.00	1,109.00	1,357.50	359,538.84
Louisia	7,085.61	394,584.15	2,746.00	1,306.00	2,119.77	399,746.92
Lucas		440,255.00	1,624.00	1,408.00	197.00	443,574.00
Lyon	278.90					
Total	\$1,995,600.00	\$61,761,975.79	\$278,490.50	\$184,508.00	\$157,149.95	\$62,381,314.24
Totals for year 1916	\$1,771,780.59	\$58,866,556.00	\$279,476.25	\$197,022.00	\$144,671.10	\$60,207,625.44
Totals for year 1915	\$1,634,237.08	\$56,000,164.53	\$275,073.88	\$193,946.75	\$157,148.14	\$56,676,063.25
Totals for year 1914	\$1,326,941.90	\$46,475,336.21	\$267,687.30	\$198,943.00	\$180,530.76	\$47,072,369.27
Totals for year 1913	\$2,516,996.89	\$45,415,794.82	\$255,828.14	\$168,487.96	\$151,800.73	\$46,022,009.65
Totals for year 1912	\$1,432,370.17	\$36,569,788.00	\$265,008.00	\$203,728.50	\$137,148.10	\$37,148,106.01
Totals for year 1911	\$ 870,245.64	\$31,069,328.07	\$247,167.50	\$191,029.50	\$101,623.72	\$32,569,045.88
Totals for year 1910	\$ 487,743.18	\$28,811,527.94	\$240,481.07	\$160,308.58		\$29,248,878.54
Totals for year 1909	\$ 488,460.51	\$25,992,008.06	\$240,982.70	\$ 90,571.95		\$26,323,168.21
Totals for year 1908	\$ 300,330.64	\$25,734,181.53	\$242,334.00	\$ 95,461.50		\$26,061,977.03

TABLE NO. 18—PER CAPITA VALUATION.

Population of Counties, 1917, with Total and Per Capita of Assessed Actual Value of All Property.

COUNTIES	Population, 1915	Assessed actual value all prop-erty	Per capita as-essed valuation
Adair	14,736	\$ 22,564,001	\$ 2,509
Adams	11,131	25,600,207	2,291
Allamakee	17,298	29,511,449	1,706
Appanoose	30,548	28,824,155	943
Audubon	33,590	32,013,233	2,615
Benton	24,591	27,585,534	2,341
Black Hawk	53,469	78,299,829	1,454
Bloom	29,696	46,397,374	1,572
Bruce	16,968	34,910,002	1,507
Buchanan	19,323	35,681,726	1,807
Buena Vista	17,212	45,965,889	2,653
Butler	18,014	44,565,707	2,474
Calhoun	17,808	43,048,035	2,417
Carroll	39,697	45,767,017	2,175
Cass	19,787	44,924,158	2,270
Cedar	17,623	50,340,539	2,799
Cerro Gordo	21,734	55,994,135	1,744
Cherokee	16,591	42,460,406	2,550
Chickasaw	16,069	30,694,803	1,908
Clarke	11,028	21,604,020	1,989
Clay	14,665	36,783,701	2,509
Clayton	39,139	46,961,553	1,994
Clinton	45,839	68,230,102	1,488
Crawford	30,581	58,638,434	2,849
Dallas	25,010	46,861,015	1,850
Davis	15,177	32,123,123	1,755
Decatur	17,148	35,783,340	2,050
Delaware	18,564	38,659,804	2,077
Des Moines	35,624	69,046,068	1,915
Dickinson	9,466	22,254,961	2,467
Dubuque	60,975	72,861,843	1,185
Emmet	11,399	23,758,551	2,091
Fayette	39,257	49,401,209	1,686
Floyd	18,213	36,832,207	2,022
Franklin	19,841	41,477,457	2,048
Fremont	16,957	31,148,723	1,808
Greene	10,529	38,972,984	3,283
Grundy	14,051	30,960,143	2,844
Hamilton	18,416	39,192,529	2,128
Hancock	20,514	42,963,945	2,079
Harrison	13,896	30,308,112	2,182
Hartley	22,484	48,432,894	2,154
Harrison	24,227	46,323,229	1,904
Henry	17,807	35,702,627	2,005
Howard	13,929	26,116,423	1,875
Humboldt	15,013	31,612,599	2,129
Ia	11,556	24,180,479	2,089
Iowa	18,696	44,374,504	2,377
Jackson	39,004	27,486,223	1,819
Jasper	27,696	50,009,149	1,825
Jefferson	18,622	31,221,308	1,845
Johnson	37,230	54,969,988	2,019
Jones	19,143	39,869,344	2,079
Keokuk	31,223	45,987,374	1,461
Kossuth	34,500	52,625,772	1,714
Lee	38,101	52,781,512	1,385
Linn	79,153	97,514,228	1,294

COUNTIES	Population, 1915	Assessed actual value all prop-erty	Per capita as-essed valuation
Louisia	12,912	29,087,024	2,258
Lucas	15,120	24,688,224	1,629
Lyon	15,962	41,584,449	2,706
Madison	15,294	35,642,034	2,315
Mahaska	29,314	48,569,726	1,669
Marion	22,972	38,259,951	1,668
Marshall	22,994	54,518,989	1,646
Mills	14,916	30,013,979	2,012
Mitchell	14,425	30,542,137	2,102
Monroe	17,778	38,854,821	2,213
Monona	35,996	21,803,247	845
Montgomery	17,297	35,725,705	2,070
Muscatine	28,663	65,717,249	1,929
O'Brien	18,582	36,626,497	2,011
Oresola	30,109	24,544,445	2,413
Page	24,773	65,794,112	1,888
Palo Alto	14,865	30,037,482	2,007
Plymouth	23,707	62,723,563	2,628
Pocahontas	15,635	38,662,505	2,472
Polk	66,894	66,245,813	1,515
Portsmouth	19,955	49,001,414	2,459
Pottawattamie	11,289	25,280,955	2,001
Pottawaskie	17,039	45,717,209	2,683
Ringgold	65,645	101,059,771	1,539
Scott	16,492	45,422,007	2,721
Shelby	25,340	61,928,259	2,444
Sioux	45,787	54,640,229	2,118
Story	22,806	56,906,428	2,498
Tama	16,549	34,309,985	2,072
Taylor	17,168	38,793,878	1,671
Union	14,907	24,516,390	1,644
Van Buren	37,099	42,375,644	1,114
Wapello	18,277	40,611,210	2,201
Warren	39,644	49,079,954	2,453
Washington	16,243	30,971,154	1,906
Wayne	28,511	65,008,118	1,676
Webster	12,964	25,601,670	1,973
Winnebago	22,228	37,259,730	1,677
Winneshiek	20,213	35,601,070	1,763
Woodbury	20,213	113,146,953	1,302
Worth	11,188	23,228,056	2,089
Wright	10,654	41,913,710	2,132
Totals	2,288,006	\$ 4,444,735,082	\$ 1,889

TABLE NO. 20—COMPARISON OF ASSESSMENTS.

Reported and Adjusted Valuation of Property of Various Classes Since 1870.

PART I.

Year	Reported actual value per acre	Adjusted actual value per acre	Reported actual value of lands	Reported actual value of town lots	Exemption for roads, soldiers and home-steads	Net reported taxable value of lands and town lots
1870			\$ 181,881,973	\$ 40,272,055		\$222,154,065
1871			213,440,401	45,224,943		258,665,344
1872			213,440,401	45,224,943		258,665,344
1873			217,907,148	47,642,585		265,549,733
1874			217,907,148	47,642,585		265,549,733
1875			228,413,607	48,833,740		277,247,347
1876			228,413,607	48,833,740		277,247,347
1877			239,215,198	52,375,650		291,590,848
1878			239,215,198	52,375,650		291,590,848
1879			245,870,293	54,384,461		300,254,754
1880			245,870,293	54,384,461		300,254,754
1881			241,989,396	55,523,683		297,513,079
1882			241,989,396	55,523,683		297,513,079
1883			267,582,087	65,689,954		333,272,041
1884			267,582,087	65,689,954		333,272,041
1885			277,370,894	71,882,514		349,253,408
1886			277,370,894	71,882,514		349,253,408
1887			271,768,734	77,445,043		349,213,777
1888			271,768,734	77,445,043		349,213,777
1889			272,857,509	85,755,427		358,613,036
1890			272,857,509	85,755,427		358,613,036
1891			274,477,685	96,744,226		371,221,911
1892			274,477,685	96,744,226		371,221,911
1893			293,230,205	103,922,048		397,152,253
1894			293,230,205	103,922,048		397,152,253
1895			302,689,731	103,227,185		405,916,916
1896			302,689,731	103,227,185		405,916,916
1897			303,330,148	103,072,225		406,402,373
1898			303,330,148	103,072,225		406,402,373
1899	\$34.53	\$34.77	1,190,658,592	371,121,363	\$12,077,733	388,955,556
1900	34.76	34.76	1,204,068,357	378,545,379	9,611,188	393,296,888
1901	36.00	35.88	1,250,016,082	393,001,708	14,381,808	407,158,965
1902	36.20	36.20	1,251,912,930	403,995,070	15,151,865	410,189,783
1903	42.04	42.10	1,455,524,027	429,952,632	21,112,098	466,091,140
1904	42.36	42.36	1,467,675,804	437,000,806	19,371,365	471,488,511
1905	40.47	40.28	1,447,233,336	441,860,619	21,193,236	466,975,180
1906	40.47	40.47	1,402,330,285	438,785,969	17,629,811	455,871,611
1907	41.48	41.42	1,436,906,142	467,561,821	18,967,967	471,380,999
1908	41.55	41.55	1,440,890,320	480,227,806	17,544,461	475,893,422
1909	42.43	42.64	1,470,690,153	488,970,484	17,818,114	485,460,632
1910	42.60	42.73	1,480,066,061	500,269,775	17,788,820	490,622,784
1911	43.43	49.07	1,503,144,498	524,669,063	18,953,545	502,231,715
1912	43.97	47.97	1,659,459,656	535,761,962	21,325,834	547,544,900
1913	50.77	66.81	1,755,044,955	586,589,621	30,241,670	614,299,841
1914	66.70	66.70	2,300,620,621	623,575,317	25,682,407	730,738,746
1915	64.91	68.01	2,241,418,901	669,608,937	34,065,989	719,755,462
1916	67.41	67.93	2,329,762,025	667,302,966	32,257,483	749,266,248
1917	66.86	68.13	2,305,694,064	721,730,880	32,072,434	758,132,019
1918	68.02	68.13	2,338,917,633	730,877,270	32,293,300	766,336,162

TABLE NO. 20—COMPARISON OF ASSESSMENTS.

PART II.

Year	Net equalized taxable value of lands and town lots	Equalized taxable value of personal property	Taxable value of rail-road and sleeping car property	Taxable value of tele-graph and telephone properties	Taxable value of ex-press companies	Net equalized taxable value of state
1870	\$222,561,061	\$ 71,971,191				\$294,532,252
1871	273,836,460	75,201,885				349,038,345
1872	273,836,460	73,889,076	\$18,359,661			366,076,203
1873	278,586,019	71,683,367	18,855,520			369,124,912
1874	278,586,019	74,039,734	21,724,081			374,340,834
1875	294,313,368	79,032,896	22,076,896			395,423,140
1876	294,313,368	84,288,071	22,662,939			401,264,378
1877	302,277,061	79,971,680	22,420,703			404,670,044
1878	302,277,061	77,485,822	21,622,822			401,488,149
1879	303,381,498	79,618,995	22,540,904			405,654,045
1880	303,381,498	82,638,655	23,646,161			409,819,020
1881	303,870,965	80,327,400	25,904,423			419,316,230
1882	303,870,965	96,136,476	26,021,376			426,281,552
1883	326,323,084	98,809,203	28,662,179			464,105,133
1884	326,323,084	97,653,463	30,181,031			464,508,636
1885	353,614,887	103,372,905	31,672,339			488,953,127
1886	353,614,887	101,654,942	33,828,788			489,540,460
1887	359,982,086	101,665,098	38,722,761			500,950,599
1888	359,982,086	100,794,562	43,538,591			504,901,880
1889	374,758,312	103,564,136	43,590,410			522,567,477
1890	374,758,312	105,543,264	42,902,608			523,822,858
1891	376,181,276	109,745,691	44,798,174			531,368,526
1892	376,181,276	112,882,577	44,924,456			534,661,755
1893	408,653,626	112,816,334	44,987,839			566,329,071
1894	408,653,626	106,865,954	45,063,782			560,643,346
1895	413,970,588	100,493,479	44,521,225			559,630,824
1896	413,970,588	99,775,721	44,532,125			555,984,549
1897	414,222,421	95,509,523	44,494,024			555,561,274
1898	411,556,521	88,084,467	44,806,794			545,179,720
1899	391,618,831	90,299,004	44,736,070	1,028,845		526,539,050
1900	393,250,888	98,856,185	46,194,727	1,206,989	\$244,970	559,737,596
1901	405,541,075	104,030,797	47,328,911	1,300,248	261,587	558,462,618
1902	410,189,783	109,168,678	51,570,242	1,545,863	395,885	5 2 8 0 3 91
1903	466,597,610	112,043,999	56,947,711	1,927,783	420,283	6 17 337 3 3
1904	471,488,811	110,171,711	58,053,770	2,294,115	436,151	642,445,336
1905	459,810,676	108,462,123	58,755,749	2,427,503	408,059	620,894,119
1906	455,871,611	112,882,114	63,044,617	2,578,412	357,098	634,733,822
1907	487,915,912	119,527,554	64,177,327	3,037,247	408,192	658,083,232
1908	475,893,422	123,492,167	64,524,659	3,367,128	360,867	667,698,233
1909	487,210,236	125,904,108	64,468,401	3,670,648	367,369	681,835,827
1910	490,622,784	133,769,557	65,065,090	3,961,170	368,097	693,846,098
1911	551,039,657	134,452,985	67,139,790	4,310,154	370,996	677,313,582
1912	547,544,903	93,762,629	67,434,335	4,207,254	369,704	713,318,825
1913	731,330,018	101,848,015	80,166,721	4,605,500	372,709	918,262,963
1914	730,783,746	110,698,770	80,416,002	4,700,187	361,387	936,900,092
1915	745,391,777	115,429,004	81,150,092	5,132,327	312,329	947,406,539
1916	751,422,713	119,704,700	81,150,095	5,169,600	312,334	967,759,442
1917	758,132,019	127,296,028	81,438,477	5,467,958	310,961	972,645,434
1918	766,826,162	152,127,713	81,361,473	5,620,694	309,602	1,006,255,644

TABLE NO. 21—COMPARATIVE LIVE STOCK ASSESSMENTS.

Number of Domestic Animals and Assessed Taxable Value of Same Since 1870.

PART I.

Table with 9 columns: Year, Cattle (Number, Taxable value, Average value), Horses (Number, Taxable value, Average value), Mules (Number, Taxable value, Average value), and Total taxable value of live stock for each year. Rows range from 1870 to 1918.

TABLE NO. 21—COMPARATIVE LIVE STOCK ASSESSMENTS.

PART II.

Table with 11 columns: Year, Sheep (Number, Taxable value, Average value), Swine (Number, Taxable value, Average value), Goats (Number, Taxable value, Average value), and Total taxable value of live stock for each year. Rows range from 1870 to 1918.

TABLE NO. 22—SOURCES OF REVENUE.

Receipts in General State Revenue, Divided as to Source of Same Since July 1, 1901.

Biennial Period and Year	Receipts From Counties on Tax Levies						
	State general revenue	Insane	Blind and deaf	Tuberculous	Feeble-minded	Orphans' home	Inebriates
1901-1903	\$3,317,510.65	\$793,914.32	\$3,963.52		\$24,584.79	\$49,284.47	
1903-1905	3,847,600.04	981,830.41	4,561.74		36,660.33	54,560.00	
1906	1,980,387.50	464,981.04	1,207.18		17,196.02	15,466.57	\$ 2,130.95
1907	1,968,107.72	581,068.66	1,371.19		20,394.44	26,340.30	20,027.11
1908	2,086,768.63	534,973.18	1,120.95		22,148.56	23,780.16	18,312.64
1909	2,322,845.49	545,470.25	764.27		19,351.00	27,321.13	15,559.19
1910	2,338,728.27	565,031.21	1,047.22		24,144.45	31,547.73	18,769.15
1911	2,297,291.21	557,292.24	781.54		24,602.95	34,577.05	19,018.86
1912	2,397,163.51	692,520.12	868.31		23,337.80	36,743.86	28,000.88
1913	2,506,167.08	696,791.92	655.12		24,344.82	34,328.80	24,489.15
1914	2,631,906.72	706,488.41	703.70	\$ 21,504.57	21,541.71	34,765.67	25,671.50
1915	2,728,631.66	723,347.18	805.48	80,267.59	22,227.67	37,503.74	28,878.12
1916	3,549,788.38	725,410.43	751.63	91,162.81	26,789.25	38,729.87	27,477.29
1917	4,243,062.53	696,653.32	659.66	87,037.61	20,857.79	37,384.83	22,687.69
1918	5,961,711.04	850,329.44	874.73	114,722.60	38,034.66	40,881.10	12,947.89

Biennial Period and Year	Fees and Collections by State Officers						
	Epileptics	Governor's notary fees	Auditor of state	Secretary of state	Superintendent public instruction	Commissioner of insurance	Superintendent of banking
1901-1903			\$ 91,588.75	\$348,742.32	\$ 2,365.00		
1903-1905			124,287.97	201,899.65	3,470.50		
1906			74,832.08	147,672.28	1,824.50		
1907			73,682.76	163,082.68	6,192.50		
1908			77,036.21	143,809.81	15,571.50		
1909	\$10,820.00		83,098.36	154,926.54	13,323.00		
1910	24,165.00		89,036.08	288,083.41	14,290.00		
1911	3,550.00		94,117.72	272,321.08	15,253.00		
1912	12,080.00		100,490.18	177,006.16	21,355.00		
1913	25,675.00		102,083.09	209,855.25	20,436.50		
1914	3,790.00		131,074.23	228,010.53	21,597.00		
1915	24,605.00		154,929.69	152,678.78	21,000.00	\$ 88,088.06	
1916	16,095.00		36,921.47	115,569.73	16,754.00	95,012.07	
1917	4,297.00		37,166.86	119,973.76	16,080.50	103,770.42	
1918	\$3,945.00	\$9,490.00	5,833.57	194,518.30	33,441.50	168,309.43	\$20,419.40

TABLE NO. 22—SOURCES OF REVENUE—Continued.

Biennial Period and Year	Fees and Collections by State Officers					
	Clerk of the supreme court	Dairy commissioner	Pharmacy commission	Board of health, medical examiners and hotel inspection	Commission of animal health	Board of dental examiners
1901-1903	\$7,296.55	\$ 821.00	\$28,964.00			\$ 637.13
1903-1905	6,743.50	2,380.00	55,203.56	\$ 6,075.87	\$1,063.00	2,445.32
1906	2,924.10	889.00	34,671.50	7,634.00	1,085.00	1,443.00
1907	3,216.53	1,008.00	32,607.50	5,095.00	1,056.00	1,893.00
1908	3,263.64	10,867.35	33,224.50	10,519.60	971.00	2,259.00
1909	3,266.98	9,771.95	34,895.25	7,285.36	1,340.00	2,322.00
1910	2,952.45	13,122.54	39,358.60	16,432.00	1,573.50	1,622.00
1911	4,038.07	14,651.26	36,559.00	6,056.00	1,494.50	1,556.00
1912	3,939.54	22,724.99	35,312.00	7,706.70	1,585.50	1,431.00
1913	4,304.36	25,785.77	33,904.00	10,093.00	2,161.00	1,575.00
1914	4,585.01	42,445.25	42,755.15	13,452.00	1,919.00	1,701.00
1915	4,517.65	50,802.66	38,863.45	16,362.15	2,076.00	2,171.00
1916	3,800.69	57,645.80	37,737.68	13,801.40	1,821.00	2,287.00
1917	3,981.45	59,063.82	37,316.00	15,648.40	1,821.00	1,672.00
1918	3,748.20	59,878.31	35,263.00	17,264.15	2,346.00	3,731.00

Biennial Period and Year	Fees and Collections by State Officers				
	Collateral inheritance tax	Interest on bank deposits	Motor vehicle licenses	Oil inspection	Itinerant physicians
1901-1903	\$234,664.76				\$5,000.00
1903-1905	283,443.05	\$26,460.22			4,500.00
1906	190,747.62	19,416.87			2,500.00
1907	153,073.44	17,370.30			1,750.00
1908	188,286.49	10,424.54			1,000.00
1909	231,706.38	10,207.16			1,250.00
1910	215,473.02	15,244.66			2,000.00
1911	240,964.26	21,514.30			3,000.00
1912	249,845.90	21,663.93	\$ 605,571.62		2,250.00
1913	281,755.89	22,621.28	711,229.07		2,250.00
1914	355,375.60	29,670.80	1,025,777.93		2,500.00
1915	332,190.28	21,283.17	1,324,344.54		2,250.00
1916	365,178.20	17,324.51	1,726,189.25	\$48,381.42	1,750.00
1917	400,989.51	10,304.74	2,069,183.67	42,284.79	1,750.00
1918	472,404.77	10,313.35	2,110,821.79	47,500.83	1,000.00

TABLE NO. 22—SOURCES OF REVENUE—Continued.

Biennial Period and Year	Receipts from Miscellaneous Sources					
	Insurance tax	Car line tax	Hunters' licenses	Federal aid to soldiers' homes	State institutions refunds	State institutions miscellaneous
1901-1902	\$475,484.11			\$121,580.07	\$ 67,322.64	\$ 95,966.01
1903-1905	555,172.28	\$ 5,941.05		144,425.00	82,929.82	104,483.22
1906	299,400.87	6,996.91		66,641.71	60,224.04	50,286.21
1907	322,110.49	6,566.71		66,860.00	48,461.38	53,789.18
1908	308,823.67	6,219.74		64,350.00	39,449.99	50,132.59
1909	318,547.71	6,273.69		65,575.00	55,908.96	59,739.48
1910	332,490.39	8,453.01	\$407,708.09	66,801.37	64,628.03	59,991.47
1911	344,257.22	8,439.94	91,302.00	61,533.50	62,159.42	63,474.56
1912	365,410.94	8,243.25	89,884.05	55,060.00	61,496.40	56,424.69
1913	391,549.09	8,835.79	83,027.38	56,150.00	81,866.08	51,991.70
1914	409,157.32	14,019.84	90,269.45	58,175.00	92,590.70	44,965.95
1915	494,662.91	11,991.84	108,294.89	62,375.00	142,532.92	38,618.71
1916	629,332.39	11,861.66	16,841.07	51,691.00	274,188.62	22,253.71
1917	666,405.81	11,335.51	94,041.96	57,899.00	482,316.53	22,941.94
1918	669,411.04	17,047.41	19,769.10	55,479.29	501,928.56	27,929.02

Biennial Period and Year	Miscellaneous Receipts		Total receipts	Per cent of general state tax to total	Disbursements
	Transfer from temporary school fund	Miscellaneous sources			
1901-1902	\$1,202.85	\$566,639.66	\$6,177,855.50	53.7	\$ 5,751,284.79
1903-1905	1,241.72	62,898.70	6,600,347.71	58.2	6,796,794.32
1906	726.28	14,354.03	3,496,150.66	57.1	3,769,284.62
1907	988.71	8,190.77	3,583,923.34	54.9	3,785,834.34
1908	971.19	9,562.73	3,663,154.67	56.9	3,991,842.81
1909	706.88	47,536.75	4,040,762.71	57.4	3,875,751.66
1910	709.45	4,614.36	4,387,528.22	33.9	4,149,863.12
1911	682.53	4,465.48	4,286,879.79	33.8	4,008,252.90
1912	923.05	4,941.21	4,888,448.10	48.1	5,224,501.27
1913	961.59	9,103.27	5,423,110.92	46.2	5,684,736.15
1914	662.72	6,162.56	6,101,659.88	42.9	6,743,625.87
1915	642.61	101,537.74	6,706,484.43	49.7	6,588,800.15
1916	600.42	543,268.91	8,386,945.33	41.2	8,684,265.77
1917	706.26	11,860.06	9,238,818.33	45.8	9,104,491.88
1918	734.69	46,339.21	11,569,058.39	51.4	10,298,972.78

TABLE NO. 23—EXPENDITURES FOR COLLEGES.

Total Cost of the State Educational Institutions for Each Period from July 1, 1887, to July 1, 1918.

Biennial Period and Year From July 1 to July 1	State University at Iowa City			State College at Ames
	Aid from general state revenue	Special tax for building purposes	Total cost to state	
1887-1889	\$ 85,001.99			\$ 85,001.99
1889-1891	131,837.99			131,837.99
1891-1893	161,203.56			161,203.56
1893-1895	159,168.36			159,168.36
1895-1897	167,949.46			167,949.46
1897-1899	162,085.54			162,085.54
1899-1901	222,983.30	\$ 157,375.00		380,358.30
1901-1903	474,603.15	94,175.00		568,778.15
1903-1905	461,528.02	207,500.00		669,028.02
1905-1907	285,331.00	139,000.00		424,331.00
1907-1909	713,665.25	286,000.00		999,665.25
1909-1910	506,163.64	170,000.00		676,163.64
1911	309,048.08	135,000.00		444,048.08
1912	500,578.00	175,000.00		675,578.00
1913	528,303.00	125,000.00		653,303.00
1914	517,700.00	147,788.04		665,488.04
1915	601,700.00	200,000.00		801,700.00
1916	812,600.00	101,970.78		914,570.78
1917	865,500.00			865,500.00
1918	1,270,000.00			1,270,000.00

Biennial Period and Year From July 1 to July 1	State College at Ames		State Teachers' Coll. at Cedar Falls	
	Special tax for building purposes	Total cost to state	Aid from general state revenue	Special tax for building purposes
1887-1889		\$ 17,401.95	\$ 43,698.75	
1889-1891		38,242.64	89,680.81	
1891-1893		80,730.70	61,284.62	
1893-1895		80,021.98	79,536.25	
1895-1897		90,636.61	100,147.70	
1897-1899		90,636.61	101,147.70	
1899-1901		62,274.89	90,008.09	
1901-1903		144,165.55	167,000.00	
1903-1905	\$143,702.48	348,853.99	214,620.55	\$ 16,000.00
1905-1907	244,457.21	615,848.10	115,065.69	139,150.00
1907-1909	117,006.91	420,655.35	132,373.21	45,000.00
1909-1910	235,669.68	555,944.57	269,382.27	122,327.38
1911	221,691.63	885,424.07	284,617.72	136,500.00
1912	105,008.24	520,815.53	155,775.42	55,000.00
1913	179,272.96	663,449.45	181,750.00	59,000.00
1914	114,700.00	221,260.96	136,750.00	75,000.00
1915	211,328.21	866,978.70	225,169.00	65,191.18
1916	643,014.80	1,151,670.24	225,150.00	85,000.00
1917	92,500.00	1,123,849.97	321,000.00	80,978.85
1918		1,090,591.08	415,000.00	
		1,306,158.05	426,500.00	

TABLE NO. 24—DISBURSEMENTS FROM TREASURY.

Total Disbursements from General State Revenue for Each Biennial Period from July 1, 1893, to July 1, 1918.

Biennial Period and Year Ending June 30	Institutions Under Board of Control		Institutions Under Board of Education		General assembly
	Support and current expense	Buildings and improvements	Support and current expense	Buildings and improvements	
1893-1895	\$1,781,425.28	\$ 302,030.81	\$ 174,063.77	\$ 140,158.43	\$ 127,946.00
1895-1897	2,074,159.84	779,038.58	309,081.29	149,039.48	282,851.05
1897-1899	1,908,320.08	519,235.00	276,677.68	39,234.32	139,516.50
1899-1901	2,181,430.00	336,919.53	416,247.33	118,447.07	125,683.40
1901-1903	2,300,015.73	1,048,877.74	612,028.82	209,720.30	128,689.47
1903-1905	2,665,401.41	748,736.56	794,895.30	247,129.31	134,773.31
1905-1906	1,465,697.06	433,917.86	527,803.04	211,430.62	137,190.78
1906-1908	2,071,170.94	782,568.65	1,230,331.56	362,600.85	135,909.98
1908-1910	3,128,382.91	821,186.13	1,283,717.24	231,259.16	136,023.16
1911-1912	3,383,612.14	551,477.17	1,360,718.84	243,211.00	143,559.61
1913-1914	3,731,823.62	663,458.96	2,350,574.13	384,191.56	218,696.62
1915-1916	4,413,303.07	537,700.98	3,270,108.03	337,155.44	219,954.67
1917-1918	4,825,088.34	1,537,296.74	4,016,987.31	928,641.89	230,263.10

Part II

County Accounting Department

Biennial Period and Year Ending June 30	Amount expended by order of executive council	Iowa National Guard	State officers, employees and boards' salaries and expenses	Miscellaneous disbursements and expenditures	Total disbursements
1893-1895	\$ 107,032.85	\$ 71,138.08	\$ 739,294.04	\$ 241,082.50	\$ 3,677,047.36
1895-1897	126,231.04	95,844.40	793,764.37	221,081.78	4,781,794.83
1897-1899	86,133.60	79,829.74	759,231.39	362,229.62	4,156,494.53
1899-1901	108,065.27	112,317.78	827,219.46	392,325.82	4,439,193.70
1901-1903	143,643.34	122,728.62	908,870.96	231,263.85	5,760,188.04
1903-1905	147,329.65	152,691.61	1,107,024.38	832,059.51	6,829,690.94
1905-1906	100,421.60	70,539.04	610,854.48	309,016.33	3,856,870.84
1906-1908	218,333.26	167,659.08	1,387,611.48	465,112.24	7,721,208.14
1908-1910	168,022.16	228,080.48	1,428,481.92	443,049.04	7,868,968.99
1911-1912	305,529.46	289,221.14	1,620,419.81	748,431.94	9,231,721.71
1912-1914	308,943.30	312,475.97	1,875,657.50	2 151,435.94	11,596,532.00
1915-1916	369,051.45	285,581.20	1,874,330.91	3,291,281.81	15,318,948.46
1917-1918	471,766.73	391,725.02	1,944,325.72	4,749,704.42	19,656,309.26

Note.—Special building tax for educational institutions not included, but is found in Table No. 23.

LETTER OF TRANSMITTAL.

HON. W. L. HARDING, Governor:

SIR: I have the honor to transmit herewith, in accordance with law, the biennial report of the County Accounting Department of the State Auditor's office, for the biennial period ending June 30, 1918.

FRANK S. SHAW, *Auditor of State.*

Des Moines, December 1, 1918.

COUNTY ACCOUNTING DEPARTMENT

To All Persons Who Receive a Copy of This Report, Greeting:

It has been our purpose in the preparation of this report to define the policy of the state's County Accounting Department and to set out the work accomplished during the several years the department has been in operation. By carefully reading the accompanying report, you will learn what has been accomplished by this department during the first five years of its operation; that this department was on a self-sustaining basis; that, while the recovery of visible dollars and cents is one of the great objects sought by the law and that much has been accomplished in this line, a much greater saving has resulted from the discontinuance of illegal practices and the deterrent effects which the law has had on those who would otherwise have indulged in illegal practices. In fact, the saving to the public through the discontinuance of one practice alone is over one hundred thousand dollars annually, and when the total savings of what might be termed the deterrent effect of the law is considered, it amounts to several hundred thousand dollars annually. The repressive effect of this accounting law has been the means of elevating the moral standard of official life in Iowa as has no other element in the state statutory law.

After you carefully read this report, I would be pleased to receive a letter giving your candid opinion of the accounting law and the present administration of same. Reforms can be much more successfully inaugurated when there is a responsive public sentiment and a hearty co-operation of the people. Therefore, I urge you to make any suggestions you may have to offer in the interest of the state's County Accounting Department and I assure you that I will give such suggestions careful consideration.

Yours very truly,
FRANK S. SHAW,
Auditor of State.

A little more than five years has elapsed since the general assembly enacted the law providing for a state department of inspection and supervision of county offices under the control of the auditor of state. The provisions of the statute are:

First. That the auditor of state shall formulate, prescribe and install a system of books, records, vouchers, receipts and all other forms necessary to secure a complete system of accounting for county officers, which system shall be uniform for all accounts of the same class and shall be practical, economical and understandable and shall from time to time formulate, prescribe and install such changes in the system of bookkeeping and accounting as shall be necessary to conform to changes made in the laws by the general assembly.

Second. And without notice, to examine or cause to be examined at least once each year all county officers and offices receiving or disbursing public funds. On every such examination, inquiry shall be made as to the financial conditions and resources of each county and also as to whether the prices paid in one county are in excess of the prices paid by other counties for materials, supplies, etc., in common use by all; whether the laws of the state prescribing the duties of county officers have been complied with; also into the methods and accuracy of the accounts and reports of the office so examined. A report of such examination shall be made in triplicate, one copy to be filed with the county auditor, one copy to be filed with the auditor of state and one copy with the officer examined. In the event that such examination discloses grounds for removal, a fourth copy shall be provided and filed with the attorney general who shall thereupon take such action as in his judgment the facts and circumstances warrant.

APPOINTMENT OF AND INSTRUCTIONS TO EXAMINERS.

Under this law a full corps of examiners and assistants was selected with special reference to their experience and fitness for the specific duties required of them. They were instructed to make a thorough examination of the accounts and records of all officers of the counties to which they were sent, to use tact and

discretion in their association with county officials that there might be no unnecessary friction to retard their work or minimize the value thereof, to be courteous at all times and to so attend to their work that no unnecessary time be consumed in the completion thereof. They were especially instructed that their firm object was not to criticise and find fault, but to help officials to improve the administration of their various offices.

VERIFICATION OF ERRORS.

Examiners were also instructed that while officials should not be permitted to assist in the audit of their accounts, each officer examined should be conferred with in regard to every error or irregularity charged against him. His explanation, if any, should be respectfully listened to, and if satisfactory, credit given for such items as are thus satisfactorily explained. If errors still remained unexplained, the officer was then to be permitted to pay the amount due to the county treasurer and receive credit therefor. Attention is called in another place to the amount of errors thus settled.

ADJUSTMENT OF DISCREPANCIES.

A large number of the errors and discrepancies found were due to misunderstanding or misinterpretation of law and I am glad to say that in such cases when the attention of officials was called to the irregularity, they were so ready and willing to make correction and restitution as to merit nothing but praise. In nearly every such case, the succeeding examination found the records and accounts in much better and frequently in very fine condition and most all illegal practices discontinued. In fact, almost all officers are not only willing but anxious to correct any discrepancy or to discontinue any illegal practice as soon as their attention is called thereto. The officers seem now to realize that it is not the purpose of this department to act simply as a detective agency to ferret out wrongdoers, but it is our purpose to work with, not against them, to aid and assist them in the promotion of economy and efficiency in their respective offices. Most all officers, now welcome the examiners and say they are glad they came, but we have one trouble and that is that most of them ask to be checked up at the beginning of the year which, of course, is impossible under the circumstances. I believe that nearly all the county officials are our friends and realize that the law is a benefit to them. This indicates that the average official desires to know the right, and, in

so far as he can, to do it. It proves that the accounting law has raised the standard of efficiency and inspires officials with a desire to attain that standard. Because all of this was not understood and a misunderstanding of the spirit of the department was quite prevalent, opposition was encountered at first which we are happy to state has almost, if not quite entirely disappeared. Most of the officers want to be checked or examined, and should there be others not willing, they certainly ought to be. This department has been much more than self supporting, with injustice to no one.

GROSS IRREGULARITIES FOUND.

In our first examination we found a great lack of uniformity not only in forms and systems of accounting, but also in the interpretation of the laws relating to duties of county officers. In some counties the officers had worked out a very fair system of accounting or, in other words, had changed their system from time to time to correspond with changes in the laws and increase in the volume of business; in other counties, but little change had been made in the original system installed at the organization of the county. In some counties the treasurer and other officers made no trial balance of their receipts and disbursements. From the beginning to the close of their term, they therefore, never knew at any time the amount of money they should account for. We also found that in some counties these officers had never been checked by any one, until this department was organized. Such officers, therefore, never knew whether at the close of their term they turned over more or less to their successors than they should, but in our examinations in checking five year's business we found in shortages, discrepancies, errors and amounts illegally drawn from county treasurers, amounts aggregating more than one million dollars. Some, but by no means all of this, was dishonest motives. We even found where officers were unwittingly defrauding themselves. Officers have been exonerated where there had been unjust suspicion or accusation. Most of this amount was returned to county treasurers in cash. The greater portion of the remainder was corrected on the records and the illegal allowances and practices were discontinued and the total, will therefore, be saved in the future. From this it is evident that no one will ever know the losses to the taxpayers of Iowa, on account of there being no provision for examination and supervision of the financial affairs of counties. The most important development under this law was the revelation of grossly irregu-

lar conditions in many counties. We do not believe the law intended the department to become a mere detective agency, but it certainly was expected that where officials were guilty of improper acts, the investigations of the examiner would bring them to light and such has in fact been the result. In such cases the attention of the attorney general has been called to the conditions as by law required, and in consequence indictments, convictions and removals have resulted. We do not undertake to prosecute, but the law requires us to report conditions and this we have done. Prosecutions may or may not develop from the findings. Yet the fact that the conditions which we reported have thus resulted in convictions has led the public, when suffering from official misconduct, to apply to this department for relief and in many cases we have been able to effect a remedy by persuading officials to better methods. Thus the department has effected many improvements by instructing officials who desire to do the right as well as by exercising a restraining influence on those who might otherwise become careless or yield to temptation. A vicious practice stopped early may save a man from becoming an actual criminal.

At the close of the examination in one county where the treasurer had kept no daily cash balance sheet, it was found that he had failed to charge himself with some thirteen thousand dollars of receipts. After a part of this discrepancy had been accounted for by the treasurer, he found he was unable to liquidate the total amount and committed suicide. Had this treasurer had an adequate accounting system showing at the close of business each day the exact amount he should account for, he never would have permitted himself to get into this embarrassing position, and in place of filling a suicide's grave, would have been saved to his family and the community as a respected citizen. In a few other counties indictments, convictions and removals have been secured for criminal practices, but we are pleased to state the number has been exceedingly small. In a number of other counties it was found that the boards of supervisors sometimes unnecessarily were allowing illegal compensation to county officials ranging from a few hundred dollars to as high as two thousand dollars per year. In one county the board had been allowing the treasurer and sheriff illegal compensation to the amount of about two thousand dollars per year during a period of over thirty years making a

total illegal outlay in the aggregate of over sixty thousand dollars. Many other similar cases might be cited had we the space.

COUNTY OFFICERS' SALARIES.

Our first examination disclosed a great lack of uniformity in the salaries of county officers. In some counties the recorder was receiving a greater salary than the auditor, treasurer or clerk of the courts. The law then fixed the compensation of the county treasurer at fifteen hundred dollars a year in all counties of the state with a provision that the board of supervisors in all counties above twenty-five thousand population could allow the treasurer any additional compensation they might think proper. As a result the treasurers in some counties were drawing salaries of fifteen or sixteen hundred dollars while in other counties of equal population and volume of business the treasurer was drawing five thousand dollars. The difference represents the difference of opinion between unduly economical board, and one that was extremely liberal. In another county we found the treasurer was receiving more compensation (not salary) than the treasurer of the United States. The law fixing the salary of the sheriff was so indefinite and admitted of so many interpretations that there were very few sheriffs who were not retaining illegal compensation. In fact there were many instances where no one in the county outside of the officer himself (not even the supervisors) knew what the officer's compensation really was. In fact that law in the last eighteen years has cost the taxpayers of Iowa hundreds of thousands of dollars. As a result of these investigations the general assembly prepared bills which were enacted into law fixing the salaries of the auditor, treasurer, clerk and sheriff in every county in the state, making the salary of the auditor, treasurer and clerk equal in the same county in all counties of the state, thus raising the salary of the treasurer in some counties and in counties where the treasurers were drawing from four to five thousand dollars, salaries were reduced to from twenty-five hundred to three thousand dollars. It was quite a common practice in almost all counties for claims to be allowed by the boards of supervisors that were not itemized or sworn to as provided by statute, nor were they audited. Great improvement has been made along this line. In almost every county of the state, now, claims are being carefully audited by the county auditors to see that they are properly itemized, correctly added and contain no items that are not illegal charges against the county. There is much improvement

also in the matter of swearing to claims and issuing warrants. This alone, has been a direct source of saving thousands of dollars.

ILLEGAL REMISSION OF TAX.

I think in every county in the state, save one, the boards of supervisors were remitting taxes for reasons other than those provided for by statute. In some counties this was practiced very sparingly, and in many others indiscriminately but the loss in tax on this account was not large, perhaps not to exceed twenty thousand a year, but this practice has been almost entirely discontinued and these amounts will be saved to the taxpayers in the future. We also find in some counties local boards of review and boards of supervisors have been illegally exempting millions of dollars worth of property from tax for periods ranging from ten to twenty years for the purpose of encouraging manufacturers usually, with the idea they were clearly within the law.

In the year 1915, we had over three millions of dollars of such property placed upon the tax lists and in 1916 additional amounts were discovered and added to the lists for both 1915 and 1916 and a suit is now pending for the assessment of a plant at eight million dollars which has been exempted in the past. This property is all located in cities where the rate of tax ranges from eighty to one hundred and twenty mills. A very conservative estimate of the tax on this property would be sixty-five thousand dollars annually, not including the eight million dollar suit now pending. This practice has been discontinued and this property will bear its equal share of tax in the future. Another source of loss is found in illegal deductions from the value of bank stock. There seems to have been some misunderstanding as to the construction of the statute. Banks and trust companies' stock should be taxed upon 20% of their capital stock surplus and undivided profits, less the value at which their real estate is taxed. There are no other deductions to be made, not even for liberty bonds. It is really a very simple matter. From our experience, so far, the loss of tax from this source has been in round numbers about one hundred and fifty thousand dollars annually, or a total of \$1,200,000.00 for the last eight years since the present law has been in force. This practice has also been almost wholly discontinued and these banks will be placed upon an equality with other banks for taxation in the future.

COUNTY PRINTING.

Owing to the indefinite provisions of our statutes relating to county printing, we found in most of the counties many disputes between the editors of official papers and boards of supervisors as to the things to be published, the form in which they should be published and the legal price provided by statute. We, at once with the aid of the attorney general's department and a committee representing the official papers, prepared a schedule of things to be published, prescribing the form in which they should be published and the legal price to be charged and had same printed in pamphlet form which not only had the effect of establishing uniformity throughout the state in county printing, but restored harmony and friendship between the publishers of official papers and boards of supervisors, and saved the taxpayers of Iowa at least ten thousand dollars per year. The board of supervisors, not being practical printers, were not familiar with the rules for measuring printing nor the prices to be paid, and might easily be, and were, in some counties, greatly imposed upon by printers. Also in many counties boards were not publishing things required by law. Many instances might be cited but I will only stop to cite two as an illustration. In one county the treasurer gave his semi-annual report to the official papers in a much more extended form than prescribed in our pamphlet. The two papers filed bills for the publication aggregating seven hundred and ten dollars. The board, not being satisfied with the price, forwarded the bills to this department for approval. After figuring it in the form in which it was published according to the rates set out in the law, it only amounted to two hundred and forty-eight dollars, which amount was allowed by the board and was accepted by the publishers. Had this report been published in legal form as set out in our instructions, it would have cost the county about thirty dollars in place of \$248, the amount paid, or \$710, the amount asked by the printers. In another county the board paid \$735 for the treasurer's report. Many more similar cases might be cited, but the following comparative list will give a good idea of the gross discrimination in prices between counties for things in common use by all.

	Lowest Price Paid	Highest Price Paid
Printing ballots per M.....	\$ 6.82	\$ 157.50
Auditor's financial report per page.....	.75	6.38
Letter heads per M.....	2.50	10.49

Envelopes per M.....	1.24	9.50
Bill heads per M.....	2.50	16.00
Tax receipts per M.....	5.45	47.29
Assessor's rolls per M.....	1.93	35.54
Assessor's books, each.....	1.03	8.75
Warrants per M.....	3.00	25.00

These illustrations demonstrate the gravity of the situation in some counties. Most of these gross irregularities were uncovered in the early history of the department and that the punishment which followed had a salutary effect elsewhere is indicated by the fact that these conditions are less common now than formerly. The usual situation, however, is to find unlawful procedure which does not reflect upon the honesty of the official but shows a disposition on the part of such officials to follow bad precedent or to substitute personal judgment for the mandatory provisions of law.

STATEMENT OF FINDINGS.

1913	\$ 397,000
1914	189,000
1915	112,000
1916	90,000
1917	84,000
Total	\$ 872,000
Errors in Bank assessments above five years.....	750,000
Grand Total.....	\$1,622,000

Annual savings to the public through the discontinuation of illegal practices:

Treasurer's failure to collect penalty on delinquent tax.....	\$ 40,000.00
Illegal tax exemptions of manufacturing corporations.....	65,000.00
Illegal tax exemptions on bank stock.....	150,000.00
Illegal claims for compensation.....	50,000.00
Loss of taxes through failure to preserve lien.....	50,000.00
Illegal remission of tax by Board of Supervisors.....	20,000.00
Total Annual Saving.....	\$375,000.00

COST OF EXAMINATIONS.

The cost of these examinations runs in the ordinary county from \$150 to \$500 owing to their system of accounting and the condition of their records, while prior to the establishment of this department some ordinary counties paid as high as thirty-two hundred dollars for one examination and as most all counties were

formerly checked or partially checked by someone, it is evident that the cost was then much greater than it is now.

SPECIMENS OF IRREGULARITIES FOUND.

Most of the irregularities found do not affect the finances of the county, yet in most of them unexepected contingencies might arise which would cause them to subject individuals or the county at large to great loss. The laws which they violate were intended to guard the county against these unforeseen contingencies. A few of these irregularities are here briefly mentioned.

Official bonds in a large number of cases are not properly executed, and in a few cases not even furnished as required by law.

Bonds of depository banks contain many irregularities which might occasion loss in case the validity of the bond should be contested, the failure to give or the giving of poor or insufficient bonds by school text book depositories. In some cases bonds are not given at all, but most of the irregularities are caused by the county officials not taking the steps prescribed by statute. The supreme court has held that this is a statutory bond and unless the provisions of the statutes are followed the bond is invalid. It frequently happens that the amount which the treasurer had on deposit exceeds the amount he is permitted to deposit under the law, and the resolution of the board of supervisors, approving the bank as a depository bank and fixing the amount to be deposited therein.

Amounts are frequently posted to wrong accounts or paid to districts or municipalities not entitled to them, thus depriving other districts or municipalities of funds to which they were entitled.

Confusion frequently results from officers mingling private funds with office money. If they fail to receipt for money paid in or take a voucher or receipt for money paid out, there is no office record from which the cash discrepancy can be traced, and the officer is inclined to believe the difference is due to his private funds.

Bills have been allowed for supplies furnished to the poor which were not ordered by the trustees or overseer of the poor.

Minutes of the board of supervisors are frequently not signed and are therefore not legally authenticated as board proceedings.

Number of days for which payment will be allowed assessors

should be fixed by the board of supervisors, but frequently it is not done, or illegal compensation is allowed.

Many officers failed to keep a cash book and did not know how they stood with the county funds.

Board of supervisors often sell bonds at private sale at higher rates than could be secured by advertising for bids and sometimes allow bills for excess interest above rate fixed by statute on warrants stamped "not paid for want of funds."

UNIFORM SYSTEM OF ACCOUNTING.

The county accounting law requires the auditor of state to prescribe and install in all county offices a system of accounts which shall be uniform for accounts of the same class. The work of prescribing such a system is now completed, and has been installed in whole or in part in almost all counties. The work of installation is proceeding as rapidly as possible, and as the officers become accustomed to the system, they find it very satisfactory. It makes the work of the office more efficient and materially reduces the cost of the examinations. When these forms of accounting are fully installed, we will be able to reduce the number of examiners as we are now able to check many of the counties in one-half of the time occupied at the beginning of our work. Many counties had evolved a fairly good system. The best of each was taken and often improved upon so that no one county can possibly have a complete system equal to the uniform system prescribed by the state. These forms were gotten up with care and tried out by men of experience.

RECOMMENDATIONS OF CHANGES IN LAWS RELATING TO DUTIES OF COUNTY OFFICERS.

The revenue laws should be entirely rewritten to eliminate all conflicting provisions and to make them so plain that they will be easily understood without any interpretation by the courts.

Combine all county funds into one, and provide for a budget and appropriations same as is now provided for state and cities.

Put claims for support for inmates at state and county institutions on the same basis as that now provided for inmates at insane hospitals.

Provide that cases of disputed residence of persons sent to state institutions shall be determined in the same way as is now pro-

vided in the cases of insane, committed to the hospital for the insane.

Provide that lien for taxes on personal property shall attach at once if owner intends to remove same from the county, and in the case of stocks of goods when the owner attempts to close them out at retail or dispose of same in bulk.

DIGEST OF SALARIES AND FEES FOR COUNTY AND TOWNSHIP OFFICERS.

One great source of error and irregularity is the misconception of the laws governing the salaries and fees provided for official services. We have long felt the need of a digest of the laws covering these matters and have compiled a book on this subject, which is now being distributed. We have also prepared a statement of limit of tax levies for all purposes, for distribution in pamphlet form.

As the county accounting department has developed its efforts to help county officials to a better understanding of the law governing their duties and to have the installation of better systems of accounting has led many officials to look to it for advice on all matters pertaining to their respective offices. The knowledge we have gained in our six years' experience in the work has enabled us to solve many perplexing problems of law and accounting for county officials and the eagerness with which they apply to us for advice shows their appreciation of the help we have been able to render. While we may have made mistakes, we have tried to do our best and know that much good has been accomplished. We have tried to put aside personal ambition, have disregarded partisan prejudice and have given our wholehearted efforts to attain the highest efficiency possible for this department. We feel that can look with pride to the result secured and to the fact that the worthy official regards us as a friend and helper.

The accompanying tables exhibit the financial transactions of the counties of the state in detail, and as to each office is found as shown by the examinations made for the years 1916 and 1917.

1916	1917	1916	1917	1916	1917
10,000.00	12,500.00	15,000.00	18,000.00	20,000.00	25,000.00
20,000.00	25,000.00	30,000.00	35,000.00	40,000.00	45,000.00
30,000.00	35,000.00	40,000.00	45,000.00	50,000.00	55,000.00
40,000.00	45,000.00	50,000.00	55,000.00	60,000.00	65,000.00
50,000.00	55,000.00	60,000.00	65,000.00	70,000.00	75,000.00
60,000.00	65,000.00	70,000.00	75,000.00	80,000.00	85,000.00
70,000.00	75,000.00	80,000.00	85,000.00	90,000.00	95,000.00
80,000.00	85,000.00	90,000.00	95,000.00	1,000,000.00	1,000,000.00
90,000.00	95,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00

TABLE NO. 1—COUNTY TREASURERS.

Statement of Receipts for the Year 1916.

PART I.

COUNTIES	On hand January 1, 1916	From taxes of 1915	Interest and penalties on taxes	Drainage taxes	City, special, paving, sewer, etc.
Adair.....	\$ 2,842.60	\$ 321,665.23	\$ 1,368.57		\$ 3,814.28
Adams.....	21,621.45	249,133.84	897.76		9,681.60
Allamakee.....	26,021.89	329,710.61	1,988.27		7,803.96
Appanoose.....	44,889.16	443,086.16	2,647.45	\$ 4,462.69	11,882.17
Auburn.....	38,468.88	277,586.16	1,154.01		94,729.16
Benton.....	45,093.58	499,120.37	1,649.45		192,547.49
Black Hawk.....	57,156.64	1,104,686.59	5,939.74		3,147.17
Boone.....	285,371.45	557,543.95	2,653.04	194,583.91	38,969.94
Bremer.....	9,742.76	310,459.44	399.96		4,637.01
Buchanan.....	30,448.69	406,609.23	1,020.15		3,323.24
Buena Vista.....	65,788.24	457,980.38	1,701.37	234,577.12	29,462.32
Butler.....	20,297.32	399,519.47	553.53		
Cahoon.....	76,990.48	455,049.22	1,190.67	162,292.35	3,388.79
Carroll.....	29,117.93	450,102.61	1,971.66	53,125.77	28,146.84
Cass.....	30,704.71	436,027.35	2,127.74	7,248.85	30,677.58
Cedar.....	88,272.93	421,687.10			3,473.19
Cerro Gordo.....	34,652.25	804,290.00	5,455.67	35,065.59	150,847.00
Cherokee.....	31,800.61	393,306.03	1,039.44		14,745.31
Chickasaw.....	32,562.73	393,837.08	1,546.24		1,535.79
Clarke.....	33,451.36	203,507.74	1,483.09		2,085.78
Clay.....	48,775.32	469,011.58	1,156.71	72,219.56	76,143.39
Clayton.....	23,978.00	469,038.99	1,348.64		
Clinton.....	137,565.44	906,982.39	3,815.85	31,294.62	24,067.42
Crawford.....	16,965.29	545,533.32	1,087.97	2,265.27	817.88
Dallas.....	72,544.58	532,609.28	1,298.50	18,479.30	14,760.92
Davis.....	8,359.77	242,261.46	1,078.57	3,660.69	11,141.26
Decatur.....	55,966.60	325,529.51	2,227.29		14,129.23
Delaware.....	39,150.71	377,924.19	1,334.51		6,646.75
Des Moines.....	109,861.98	863,534.19	3,127.85		25,188.00
Dickinson.....	53,035.49	296,296.22	1,122.63	81,157.00	
Dubuque.....	291,767.54	353,031.38	2,532.92	3,782.10	694.80
Emmet.....	91,330.12	286,596.48	1,375.52	127,369.17	2,603.05
Fayette.....	44,019.87	554,871.40	2,049.89		22,724.57
Floyd.....	15,066.01	439,533.61	1,522.51		4,388.39
Franklin.....	78,589.36	467,256.94	1,094.84	26,546.13	6,364.50
Fremont.....	53,244.55	364,929.46	1,577.57		13,963.73
Greene.....	194,198.53	406,970.92	901.21	152,808.08	2,752.50
Grundy.....	52,316.50	360,390.67	1,880.40		9,612.61
Guthrie.....	28,081.83	384,882.76	1,208.47	4,782.52	24,497.80
Hamilton.....	169,462.23	446,393.56		231,369.29	29,742.74
Hancock.....	73,670.96	326,960.66	813.25	277,841.76	
Hardin.....	63,773.63	528,557.26	1,894.84		19,083.41
Harrison.....	42,983.18	533,096.03	2,069.09	296,301.15	20,248.80
Henry.....	56,636.04	392,658.88	1,243.35		11,510.87
Howard.....	20,210.94	250,803.58	1,478.32		858.11
Humboldt.....	53,440.49	318,345.55	781.42	124,348.69	6.30
Ia.....	15,968.16	277,960.30	247.21	1,572.75	
Iowa.....	31,846.84	421,642.94	1,548.05		
Jackson.....	33,647.39	418,857.85			2,226.38
Jasper.....	13,802.85	595,279.29	2,350.55	14,054.11	20,907.51
Jefferson.....	13,035.13	326,147.78	1,308.81		9,110.87
Johnson.....	51,891.44	587,132.91	1,636.18	2,397.74	29,563.53
Jones.....	51,211.15	402,969.81	1,273.29		
Keokuk.....	101,532.49	453,269.63	1,396.80		
Kosuth.....	518,734.03	526,456.61	1,845.01	346,987.43	9,050.25
Lee.....	63,838.39	797,053.42	836.46		24,872.14
Linn.....	116,349.74	1,405,301.62	6,736.24		255,329.13
Louisa.....	56,401.79	286,657.09	1,423.79	61,102.83	4,118.86
Lucas.....	29,250.92	238,610.40	1,300.44		31,819.25
Lyon.....	64,212.44	402,028.62	1,986.49		78.20

Counties	On hand January 1, 1916	From taxes of 1916	Interest and penalties on taxes	Drainage taxes	City, special, paving, sewer, etc.
Madison.....	28,435.32	324,628.68	1,291.46		6,545.45
Mahaska.....	40,373.37	546,813.03	1,962.58	15,949.51	17,679.39
Marion.....	28,894.74	471,724.71	1,062.10	7,192.19	14,864.07
Marshall.....	33,770.47	669,326.60	1,531.98		18,790.20
Mitchell.....	4,149.69	301,096.01	1,438.82	3,063.72	
Monona.....	36,294.92	295,081.58	513.56		759.82
Monroe.....	132,561.34	382,359.36	2,080.94	143,729.56	
Montgomery.....	36,132.55	324,404.11	2,189.96		4,861.88
Muscataine.....	35,698.90	276,434.73	1,925.40		33,605.71
O'Brien.....	116,087.72	533,716.27	877.82	5,039.18	30,676.81
Oswala.....	130,330.31	438,198.67	751.76		8,572.09
Page.....	10,393.10	297,398.74	851.50	56,610.60	
Palo Alto.....	48,347.45	336,136.83	2,129.38	22,543.79	45,913.48
Plymouth.....	123,641.29	355,470.00		179,027.48	12,096.88
Pocahontas.....	48,580.88	519,528.54	6,142.24		13,764.21
Folk.....	155,592.25	386,297.67	735.42	95,964.35	
Pottawattamie.....	297,152.69	3,030,218.71	13,081.81	46,560.37	488,090.63
Poweshiek.....	98,959.61	1,230,594.46	5,904.23	49,679.75	78,879.97
Ringgold.....	33,095.83	488,436.72	1,565.08		30,127.12
Sac.....	25,186.68	277,714.46	1,708.69		6,619.96
Sae.....	21,689.49	403,902.10	800.99	18,070.29	87.77
Scott.....	81,847.11	999,411.05	5,316.32	633.95	17,051.13
Shelby.....	55,792.96	409,894.54	1,978.63		16,001.22
Story.....	62,167.98	470,234.20	767.50		1,150.20
Tama.....	100,532.36	592,750.10	1,896.50	99,056.69	25,177.33
Taylor.....	35,793.76	530,906.99	1,660.31		15,417.13
Union.....	24,185.79	351,702.56	1,703.89	24,492.25	5,511.79
Van Buren.....	34,327.00	337,795.12	2,189.24		17,204.63
Wapello.....	19,255.10	279,778.74	1,353.23	1,945.53	
Warren.....	65,496.77	690,840.61	4,329.37		36,841.88
Washington.....	112,131.19	373,763.28	1,870.45	22,524.52	10,766.57
Wayne.....	41,795.19	436,192.51	968.74	1,170.58	8,243.28
Webster.....	10,490.39	338,569.32	1,089.92		24,221.73
Winneshiek.....	74,293.90	897,697.69	3,036.68	155,911.89	116,011.25
Winnebago.....	77,356.64	264,667.74	1,238.74	81,131.26	16,266.83
Winneshiek.....	17,762.63	390,619.32	1,888.15		71.81
Woodbury.....	730,579.87	1,843,142.26	11,066.77	82,446.01	275,885.15
Worth.....	2,084.23	214,948.04	382.25	33,770.92	
Wright.....	76,846.57	479,907.60	965.39	53,690.51	28,322.54
Total.....	\$ 1,799,165.88	\$ 49,066,119.15	\$ 101,424.50	\$ 3,765,948.72	\$ 3,607,948.68

TABLE NO. 1—COUNTY TREASURERS.

Statement of Receipts for the Year 1916.

PART II.

Counties	Automobile tax from state	Interest on bank deposits	Principal of school fund	Interest on school fund	Teachers' examination and institute fees	Sale of bonds
Adair	\$ 17,995.25	\$ 839.99	\$ 4,350.00	\$ 1,565.67	\$ 162.50	
Adams	10,776.00	878.00	3,900.00	1,534.37	137.50	
Allamore	16,164.00	741.96	5,820.00	3,769.58	299.50	
Appanoose	16,164.00	589.72	16,580.00	2,857.67	370.00	\$ 25,241.25
Audubon	8,436.00	1,431.36	14,285.37	1,800.64	297.50	47,000.00
Benton	17,960.00	1,662.67	5,669.00	1,602.56	161.50	30,300.00
Black Hawk	16,164.00	2,546.05	4,200.00	900.15	193.50	
Boone	15,299.00	9,754.65	11,973.00	4,625.70	304.00	
Bremer	12,572.00	703.49	5,022.00	1,980.54	135.40	
Buchanan	14,868.00	1,375.85		731.20	166.00	
Buena Vista	16,164.00	1,892.71	14,600.00	3,158.95	286.50	91,000.00
Butler	14,368.00	2,339.58	5,465.00	1,876.92	200.50	81,400.00
Calhoun	15,366.00	1,429.23	4,200.00	791.82	293.50	
Carroll	14,368.00	1,334.84	15,750.00	2,531.71	348.00	9,000.00
Cass	16,164.00	2,187.79			293.50	
Cedar	16,164.00	3,181.72	5,900.00	1,106.54	325.80	31,000.00
Cerro Gordo	14,368.00	1,150.94	14,600.00	2,995.21	257.50	85,727.50
Cherokee	10,776.00	1,107.60	3,885.00	1,738.29	171.00	
Chickasaw	10,776.00	681.13	6,780.00	2,567.10	168.50	22,283.00
Clarke	14,368.00	1,561.84	2,500.00	2,734.80	205.00	45,387.23
Clay	19,736.00	1,705.94	4,700.00	1,756.40	383.50	49,898.33
Clayton	17,960.00	4,185.49			235.50	65,067.25
Clinton	18,858.00	513.21			338.00	
Crawford	14,368.00	2,019.10	10,632.00	2,894.63	186.00	30,495.00
Dallas	13,470.00	674.46	2,669.00	1,672.71	127.00	
Davis	14,368.00	1,361.16	16,866.85	6,968.22	167.00	30,487.50
Decatur	14,368.00	1,949.73	3,438.82	600.25	151.00	
Delaware	12,572.00	2,404.10	1,750.00	171.52	173.50	10,172.06
Des Moines	10,776.00	1,279.10	27,325.00	5,188.29	165.00	39,393.67
Dickinson	5,519.00	1,076.22			159.00	
Dubuque	10,776.00	2,375.66	8,200.00	2,186.33	194.00	96,150.92
Emmet	17,960.00	1,468.61	9,667.47	2,758.40	195.00	51,068.50
Fayette	11,974.00	968.35	3,000.00	961.86	119.50	20,130.07
Floyd	14,368.00	2,139.15	4,600.00	1,953.86	126.50	122,779.86
Franklin	11,674.00	1,508.98	3,400.00	2,873.00	263.00	5,625.90
Fremont	14,368.00	2,496.37	2,700.00	1,371.49	277.50	4,328.98
Greene	12,572.00	2,715.44	5,586.49	1,384.82	111.50	30,894.70
Grundy	15,299.00	958.47	10,450.00	1,358.68	161.00	
Guthrie	14,368.00	2,329.72	3,000.00	2,040.94	139.00	121,659.29
Hamilton	14,368.00	856.61	8,514.06	2,653.04	210.50	
Hancock	15,299.00	1,890.15	1,600.00	1,787.55	111.00	
Hardin	17,960.00	1,813.64	2,000.00	2,600.25	167.50	53,435.77
Harrison	10,776.00	1,875.48		385.50	299.49	16,541.25
Henry	10,776.00	744.68	2,873.24	1,784.40	112.50	
Howard	12,572.00	1,667.48	1,590.00	1,598.89	121.00	18,821.00
Humboldt	10,776.00	824.23	7,000.00	1,303.75	115.00	
Ida	16,164.00	1,439.50	6,350.00	3,422.16	221.00	
Iowa	16,164.00	1,421.77	1,870.00	1,358.66	163.00	
Jackson	17,960.00	1,405.15	5,000.00	3,385.75	275.00	
Jasper	10,776.00	780.69	800.00	1,322.90	174.50	
Jefferson	18,858.00	1,806.45	2,640.00	1,827.33	253.50	20,263.88
Jones	15,299.00	1,637.40	1,390.00	782.95	207.00	
Keokuk	15,299.00	2,625.25	500.00	1,205.33	238.50	
Kossuth	25,144.00	7,062.20	24,390.00	5,753.08	176.50	409,106.23
Lee	15,299.00	2,494.44	100.00	3,253.27	320.50	
Lee	17,960.00	3,431.27			255.50	
Linn	10,776.00	1,189.29	4,545.00	1,092.45	105.49	34,337.75
Louisia	10,776.00	1,286.37	7,180.00	1,208.51	147.00	15,000.00
Lucas	10,776.00					

COUNTIES	Automobile tax from state	Interest on bank deposits	Principal of school fund	Interest on school fund	Teachers' examination and institute fees	Sale of bonds
Lyon	16,164.00	2,113.77	30,934.00	4,990.94	145.50	
Madison	14,368.00	1,088.75	5,900.00	3,041.04	151.00	
Mahaska	17,960.00	1,556.19	5,650.00	1,550.83	190.00	31,418.82
Marion	13,470.00	2,283.12	5,675.00	4,909.21	292.00	110,264.77
Marshall	16,164.00	1,749.50	2,050.00	1,634.96	141.50	
Mills	11,674.00	689.66	7,245.00	2,104.62	79.50	50,390.00
Mitell	15,749.89	1,248.66	2,000.00			568.50
Monona	17,960.00	2,069.66	2,100.00	2,008.14	298.50	
Monroe	10,776.00	843.98	6,029.87	3,532.07	301.50	40,000.00
Montgomery	10,776.00	1,256.02	14,125.00	3,385.28	196.00	71,196.64
Muscatine	13,470.00	2,484.56				146.00
Mitchell	15,299.00	1,132.43	11,449.23	5,849.14	157.50	
Osceola	10,776.00	688.68	7,200.00	4,734.07	262.00	46,120.97
Page	14,368.00	1,769.61	22,855.00	5,326.26	309.50	67,705.63
Palo Alto	14,368.00	3,027.63	11,230.00	1,969.26	145.50	35,897.75
Plymouth	21,552.00	1,849.74	15,900.00	6,909.68	362.50	
Pocahontas	17,960.00	2,255.19	11,500.00	4,090.12	149.00	98,481.69
Polk	19,736.00	8,691.67				70,013.97
Pottawattamie	25,144.00	3,234.64	5,500.00	3,199.23	426.00	
Poweshiek	14,368.00	1,306.64	5,200.00	3,489.58	161.80	
Ringgold	14,368.00	897.09	19,974.45	7,394.19	663.30	25,300.50
Sac	14,368.00	1,119.08	2,775.00	1,801.88	295.50	28,000.00
Scott	14,368.00	3,721.88				100.00
Shelby	14,368.00	1,004.93	5,000.00	1,964.88	316.00	
Sioux	20,681.00	1,864.61	16,250.00	3,669.38	168.00	
Story	14,368.00	2,587.29	4,350.00	2,168.77	173.00	21,812.80
Tama	18,858.00	1,687.23	7,240.00	2,182.08	155.50	40,605.38
Taylor	15,299.00	1,129.68	7,099.00	2,908.77	218.00	
Union	12,572.00	1,253.68	4,925.00	2,359.74	152.00	
Van Buren	12,572.00	895.50	3,800.00	1,635.96	126.50	111,234.56
Wapello	12,572.00	1,008.28	6,780.50	2,672.56	184.50	64,366.25
Warren	15,299.00	3,142.43	5,800.00	2,217.21	169.61	72,213.40
Washington	13,470.00	1,972.81	9,800.00	1,814.38	187.00	
Wayne	14,368.00	469.63	16,100.00	6,362.86	143.50	
Webster	21,552.00	3,337.54	3,050.00	2,158.28	235.00	28,517.24
Winnebago	10,776.00	945.05	38,750.00	11,440.04	172.50	55,410.99
Winnechek	17,960.00	1,669.44	9,715.00	1,458.17	171.50	
Woodbury	21,552.00	19,010.84	26,645.00	4,965.57	316.50	
Worth	11,674.00	637.61	7,885.00	1,534.80	256.00	11,369.00
Wright	16,164.00	2,654.41	4,100.00	2,230.93	167.50	136,159.69
Total	\$1,464,586.85	\$301,007.89	\$715,671.75	\$244,571.22	\$20,925.09	\$3,862,544.00

TABLE NO. 1—COUNTY TREASURERS.

Statement of Receipts for the Year 1916.

PART III.

Counties	Fines and for- feitures	From care of pa- tients in state institutions	From care of pa- tients in county institutions	Fees from county auditors	Fees from county treasurers	Fees from county recorders
Adair.....	\$ 965.00	\$ 3,260.59		\$ 186.75	\$ 14.85	\$ 1,677.57
Adams.....	453.00	658.53		107.15	278.83	1,202.90
Allamakee.....	177.00	64.31		178.35	.25	1,049.40
Appanoose.....	1,626.33	46.25	24.50	304.25	19.70	1,857.80
Audubon.....	74.50	1,446.55		130.50	3.00	1,257.50
Benton.....	297.00	1,815.35	345.00	266.00	42.15	1,943.60
Black Hawk.....	2,316.45	1,453.45	2,922.51	728.20	138.00	3,785.80
Boone.....	292.00	713.30	636.10	260.20		1,696.00
Bremer.....	913.14	2,271.46	381.66	126.85		723.85
Buchanan.....	550.75	1,838.42		193.50	50.25	1,448.80
Buena Vista.....	1,877.50	8,077.90		3,229.27	60.00	1,923.50
Butler.....	927.15	1,490.47	910.00	163.75	43.65	1,297.50
Calhoun.....	345.90	2,006.13		279.70	65.15	1,863.50
Carroll.....	864.10	1,633.95		152.35	13.60	1,460.65
Cass.....	742.71	1,797.34	60.75	159.50	.25	2,101.30
Cedar.....	1,729.23	4,510.59	1,359.12	113.25	8.10	296.40
Cerro Gordo.....	4,500.15	1,500.06	212.79	888.00	16.10	3,473.00
Chickasaw.....	1,163.50	2,901.14		162.85	15.15	1,513.80
Clarke.....	2,297.00	621.47		161.75		1,818.15
Clay.....	1,057.20	1,502.87	206.96	196.16	11.65	1,325.51
Clayton.....	321.00	680.50		193.30		2,003.25
Clinton.....	575.05	72.75	679.09	236.05		1,274.30
Crawford.....	806.97	1,034.61	13.40	354.80	53.45	2,782.15
Dallas.....	317.35	1,173.54		217.00	23.25	1,765.30
Davis.....	976.40	961.64		279.25	.25	2,158.70
Decatur.....	133.50	606.26	120.00	196.56	.60	1,321.25
Delaware.....	147.50	309.51	75.00	372.30		2,963.14
Des Moines.....	309.85	284.20	589.56		11.00	1,657.29
Dickinson.....	1,228.00	7,730.94	1,417.90	182.70	47.45	1,571.40
Dubuque.....	490.65	838.04		277.65	196.05	1,644.30
Dickinson.....	1,481.00	953.00		140.20	1.00	1,825.90
Emmet.....	340.00	506.30		245.70	52.70	1,743.45
Fayette.....	2,653.68	1,091.30	256.12	326.15	109.02	
Floyd.....	1,698.83	515.66	68.86	159.60	.25	1,406.15
Franklin.....	1,215.40	149.13		137.66	5.25	1,643.15
Fremont.....	697.00	89.43	290.00	168.06	463.88	1,691.30
Greene.....	1,000.00	1,546.21		183.15	9,036.77	1,686.91
Grundy.....	451.00	418.00	340.00	130.40	5.70	950.75
Guthrie.....	611.57	1,340.49				1,767.25
Hamilton.....	802.00	2,124.96	1.80	211.25	42.40	1,851.65
Hancock.....	40.00		828.40	173.80	.50	1,803.60
Hardin.....	1,358.00	1,580.79	294.26	281.70		2,052.65
Harrison.....	590.25	1,022.64	112.12	324.15	26.20	2,963.60
Henry.....	101.50	1,103.85	95.00			1,301.60
Howard.....	200.00	149.75		147.15	16.52	1,359.00
Humboldt.....	1,831.17	2,272.77		59.05	.50	1,847.35
Ida.....	150.00	409.44	30.00	113.00	24.70	1,109.80
Iowa.....	1,128.50	289.04	18.00	288.60	294.14	2,004.81
Jackson.....	504.00		55.00	162.00	17.00	1,157.05
Jasper.....	1,420.65	2,087.77	18.95	444.80	1.25	3,653.60
Jefferson.....	196.50	906.89	1,381.50	157.00	2.00	1,258.30
Johnson.....	750.05	1,339.50	1,159.62	315.09	30.00	1,925.60
Jones.....	2,487.15	1,753.05	120.00	340.20	21.75	1,594.40
Keokuk.....	470.50	1,189.94	312.00	158.80	21.40	1,854.80
Kossuth.....	977.90	132.50		365.55	10.95	3,003.30
Lee.....	339.50	1,577.70	739.59	175.55	130.15	1,504.00
Linn.....	4,582.85	2,204.44	1,954.76	943.50	56.09	5,716.20
Louisa.....	1,255.37	243.74		155.57	39.70	1,350.19
Lucas.....	666.78	569.59	17.00	318.66	18.25	1,652.30

Counties	Fines and for- feitures	From care of pa- tients in state institutions	From care of pa- tients in county institutions	Fees from county auditors	Fees from county treasurers	Fees from county recorders
Lyon.....	289.00	879.06		129.00	43.25	1,312.40
Madison.....	708.65	1,391.49	141.36	237.00		1,904.20
Mahaska.....	1,235.20	2,674.21	6.50	283.50		2,215.10
Marion.....	1,406.65	954.96		293.75	1.75	1,960.50
Marshall.....	518.50	1,703.12	4,422.00	276.70	1.75	2,936.20
Mills.....	434.50	2,618.05	146.75	199.15	2.25	1,498.60
Mitchell.....	158.00	1,586.27		130.80	463.03	1,125.90
Monona.....	523.55			246.50	73.87	2,658.40
Monroe.....	1,094.65	162.13		255.25	39.97	1,877.50
Montgomery.....	140.00	920.13	5.50	274.05	8.95	1,771.20
Muscatine.....	1,038.65	2,139.08	89.18	254.10	3.25	1,876.45
O'Brien.....	428.70	895.39		160.00		1,684.60
Osceola.....	54.00			74.65	40.95	1,072.55
Page.....	713.75	504.15	26.80	332.65		723.50
Palo Alto.....	669.70	172.80		172.75	20.58	1,985.90
Plymouth.....	785.00	736.30	107.21	217.00		1,948.10
Pocahontas.....	1,485.16	1,655.45		404.10		1,860.20
Polk.....	12,054.30	5,048.29	587.88	1,604.20		13,965.95
Pottawattamie.....	4,390.15	1,326.67	1,012.53	702.70	320.06	5,058.50
Poweshiek.....	198.35	1,283.79	96.75	279.50	.25	2,027.20
Ringgold.....	30.00	49.77		232.00		2,017.80
Sac.....	90.00	1,595.99		306.50	20.80	1,698.80
Scott.....	1,790.00	9,334.70	41,953.88	515.00	1.25	4,324.90
Shelby.....	443.00	2,598.63		176.25	155.03	1,644.00
Sioux.....	182.00	917.62	40.00	311.30		2,223.25
Story.....	831.50	2,284.12	95.80	383.62	37.30	2,600.80
Tama.....	1,041.00	217.49	104.00	285.00		1,885.40
Taylor.....	2,510.03	954.62	34.00	154.20	11.83	1,687.50
Union.....	918.65	1,068.79	24.38	214.55	66.08	1,331.60
Van Buren.....	267.25	2,138.90	86.68	182.63	15.80	1,128.00
Wapello.....	4,381.10	1,047.25	327.00	429.00	112.50	2,370.95
Warren.....	459.00	1,655.12	374.00	251.00	3.80	1,984.15
Washington.....	77.00	969.79	546.00	198.70		1,512.00
Wayne.....	1,101.00	989.41	19.97	64.00	11.65	1,727.20
Webster.....	3,051.85	1,176.21	74.31	542.16	84.50	3,814.10
Winnebago.....	285.00	340.82		197.30	5.70	2,173.15
Winneshiek.....	1,147.00	1,049.04	2,903.99	196.75	24.10	1,139.80
Woodbury.....	5,091.75	2,518.79	10.50	789.00	190.87	8,817.05
Worth.....	272.50	1,437.00	48.00	132.74	116.28	1,143.40
Wright.....	1,212.95	682.83		171.35	12.65	2,005.00
Total.....	\$110,347.67	\$140,358.23	\$ 71,420.90	\$ 29,647.22	\$ 14,194.19	\$203,503.33

TABLE NO. 1.—COUNTY TREASURERS.

Statement of Receipts for the Year 1916.

PART IV.

Counties	Fees from clerk of district court	Fees from sheriff	Fees from other officers	Miscellaneous receipts not included in above transfers, etc.	Total receipts
Adair	\$ 1,560.74	\$ 77.94	\$ 3,029.90	\$ 11,561.08	\$ 235,728.51
Adams	1,504.93		2,419.28	17,494.84	222,659.25
Albany	595.11	285.41	2,339.25	24,559.63	441,738.86
Appanoose	2,805.00	813.87	1,796.61	33,879.36	612,228.90
Audubon	725.85	92.65	3,331.78	31,139.92	428,709.17
Benton	2,954.06		2,675.03	31,508.19	608,264.72
Black Hawk	8,160.45	1,665.87	2,309.44	80,489.60	1,102,611.63
Bonne	3,583.35	108.28	2,414.67	34,707.10	1,163,789.39
Bremer	1,963.08	32.95	2,583.01	15,025.44	415,245.63
Buchanan	1,730.40	314.72	6,651.65	15,125.48	485,395.73
Buena Vista	1,447.70	487.12	4,414.65	42,486.49	939,489.52
Butler	1,475.62	56.47	3,822.60	33,342.82	48,648.24
Calhoun	2,963.62		5,967.05	64,336.11	883,518.79
Carroll	1,578.90	443.69	1,586.25	36,594.45	621,735.05
Cass	2,437.90	833.39	7,546.14	8,915.19	574,413.25
Cedar	1,612.33		2,456.11	56,932.86	601,394.22
Cerro Gordo	4,379.77	921.30	39,372.66	59,827.81	1,213,366.72
Cherokee	2,219.79	129.69	1,591.85	15,694.81	285,739.35
Chickasaw	1,280.73	287.50	8,800.45	4,404.25	379,361.82
Clarke	1,104.00	411.00	5,635.81	15,338.92	335,259.80
Clay	2,600.00	561.88	5,739.58	37,458.42	725,216.40
Clayton	3,281.95	7.66	8,282.50	6,498.62	649,166.69
Clinton	4,737.99	255.38	4,309.09	75,408.41	1,392,035.07
Crawford	1,663.56	339.99	1,272.80	29,368.18	614,686.72
Dallas	2,311.52	332.73	37,149.17	86,459.68	823,984.21
Davis	1,492.45	861.77	2,569.91	4,227.44	256,925.76
DeSoto	1,179.07	469.84	2,966.94	35,134.80	526,643.05
Delaware	1,706.42	535.01	2,969.19	14,222.52	467,772.52
Des Moines	3,669.43	38.82	4,013.38	47,276.43	1,904,455.98
Dickinson	913.75	382.80	1,508.60	29,416.16	531,392.12
Dubuque	2,739.79		171.80	45,239.29	617,237.88
Emmet	422.22		4,133.33	19,192.65	656,628.91
Fayette	8,179.38		7,106.11	129,641.99	831,783.33
Floyd	2,230.44		5,913.82	25,080.27	531,427.56
Franklin	1,455.32	330.15	1,885.22	41,334.79	713,506.42
Fremont	2,183.51		7,597.70	17,505.08	486,775.95
Greene	2,318.97	472.37	8,262.36	22,369.15	833,123.10
Grundy	1,228.13		3,391.32	9,729.75	499,829.70
Guthrie	1,367.00		4,467.15	19,106.67	501,651.93
Hamilton	2,205.75	454.28	8,864.65	29,252.93	1,094,455.98
Hancock	1,310.51		4,200.58	13,189.85	377,710.08
Hardin	3,095.29	328.01	958.12	125,477.74	832,194.11
Harrison	2,339.45	702.07	19.50	65,345.15	980,095.80
Henry	1,616.33	280.87	1,878.26	45,268.12	511,749.91
Howard	1,185.91	555.23	1,237.79	60,949.60	345,453.49
Humboldt	1,307.81	80.21	2,448.87	17,742.32	561,172.07
Ia	786.95		912.30	912.30	328,368.78
Iowa	2,865.71	158.90	7,548.25	33,739.92	282,486.19
Jackson	1,801.89		5,997.25	17,573.43	506,232.14
Jasper	2,322.33	872.66	3,632.49	78,991.28	765,387.90
Jefferson	2,636.33	644.87	2,969.40	11,111.40	285,714.94
Johnson	5,286.08		4,134.92	22,559.97	750,515.29
Jones	1,736.12	190.51	3,325.33	37,111.05	513,327.16
Keokuk	3,098.08		1,935.90	28,502.57	613,462.05
Kossuth	2,636.33		2,396.74	43,066.45	1,869,234.74
Lee	4,143.82	400.90	1,825.58	22,779.72	943,750.22
Linn	14,599.56	2,238.89	8,979.97	227,455.77	2,163,792.65
Louis	1,652.32	2.76	7,831.58	17,961.99	491,914.41
Luna	2,160.07	69.30	2,448.27	13,513.98	377,387.99

Counties	Fees from clerk of district court	Fees from sheriff	Fees from other officers	Miscellaneous receipts not included in above transfers, etc.	Total receipts
Lyon	863.92				
Madison	1,823.42	800.87	4,516.09	64,276.95	569,375.26
Magalloway	2,940.85	34.00	4,829.21	47,416.36	444,252.34
Marion	2,400.44	13.33	5,292.62	42,924.25	730,549.15
Marshall	4,413.18	18.21	3,351.75	59,752.26	290,641.87
Mills	2,517.88	196.21	5,692.85	57,275.36	338,311.32
Missouri	1,549.18	396.87	4,317.92	36,621.34	443,848.24
Monona	7,869.92	300.32	2,118.68	39,665.80	723,491.93
Monroe	2,180.35	888.61	1,799.04	11,307.23	449,023.60
Montgomery	684.21	277.92	2,879.50	19,256.55	571,077.35
Muscatine	3,691.70	949.77	2,146.15	23,869.54	740,254.25
Oceola	1,961.77	15.55	12,433.38	15,416.72	684,697.51
Osceola	1,014.25				
Page	3,623.26		64.89	25,108.98	798,493.91
Palo Alto	2,147.05		2,701.86	22,314.02	797,378.81
Plymouth	2,644.61	27.20	7,183.21	39,486.65	679,088.89
Pocahontas	1,845.91	217.84		86,469.24	369,169.60
Polk	22,124.06	125.54	7,349.92	332,250.23	4,156,496.32
Pottawattami	9,955.10	569.75	5,425.73	18,392.24	1,418,245.24
Poweshiek	1,772.00	600.49	315.29	39,797.02	617,118.23
Ringgold	1,249.01				
Sac	1,471.74	192.74	415.54	16,825.71	300,874.89
Scott	2,741.56	1,291.08	1,173.50	110,530.70	1,853,769.10
Shelby	2,303.15	218.04		17,108.08	531,717.04
Sioux	3,584.97	396.99		61,620.53	630,701.77
Story	2,584.97	31.75	867.84	57,671.36	531,078.28
Tama	2,257.20	11.65	136.50	25,211.51	665,560.33
Taylor	2,131.16	500.36		18,129.25	463,265.63
Tennison	1,852.29	30.35		19,409.67	456,781.71
Union	3,394.52	130.85		24,657.75	443,988.80
Van Buren	3,476.99	1,213.49	446.35	19,409.67	456,781.71
Wapello	2,312.81	116.65		96.12	16,601.04
Washington	2,978.62			2,800.29	25,368.56
Wayne	1,412.00	200.20	221.67	12,633.84	430,339.57
Webster	1,915.55	840.70	12,946.29	63,652.61	1,207,944.90
Winnebago	1,260.67		273.11	17,976.49	580,005.42
Winneke	2,222.32		1,214.23	34,978.16	634,900.29
Woodbury	8,652.06	3,969.81	698.09	129,159.04	3,147,629.43
Worth	512.55	196.06		30,132.71	218,216.50
Wright	3,279.59		1,341.30	38,125.81	829,187.94
Total	\$388,934.82	\$31,972.79	\$428,451.88	\$4,057,184.82	\$73,447,867.35

TABLE NO. 1—COUNTY TREASURERS.
Statement of Disbursements in the Year 1916.

PART V.

Counties	State treasurer's receipts	County auditors' warrants	School fund loans	Drainage warrants and bonds	County bonds redeemed, with interest on same	City specials, pavings, sewer, etc.
Adair	\$ 36,777.48	\$ 130,215.89	\$ 5,250.00		\$ 5,220.00	\$ 3,716.12
Adams	29,887.18	94,151.34	4,250.00		4,878.08	9,681.60
Allamakee	31,231.75	138,888.21	16,900.00		8,462.40	8,297.83
Appanoose	39,477.85	180,013.21	17,800.00	8,803.19	26,462.40	11,906.10
Audubon	38,473.85	177,339.42	12,365.00		3,635.00	
Benton	65,451.45	191,073.30	5,669.00		2,512.50	34,699.79
Black Hawk	84,254.51	261,378.01	3,000.00		1,049.71	798.54
Boone	62,178.03	238,732.00	23,200.00		188,712.23	22,561.60
Bremer	41,256.80	133,415.01	4,150.00			4,449.35
Buchanan	44,027.00	149,201.10				3,879.19
Buena Vista	54,175.47	216,039.83	17,025.00	224,906.34	4,203.74	29,461.30
Butler	49,329.06	163,918.18	3,950.00			
Calhoun	40,940.29	227,820.92	5,000.00	161,666.63	15,725.00	3,608.79
Carroll	30,228.89	171,942.89	1,806.00	55,823.92	2,011.25	26,162.67
Cass	51,158.19	150,696.09	16,350.00	15,088.88	5,900.00	34,475.75
Cedar	52,881.55	201,086.16				3,289.59
Cerro Gordo	67,071.43	257,252.22		54,162.13	5,680.75	138,461.26
Cherokee	50,369.92	195,000.20	8,800.00		7,065.08	
Chickasaw	30,528.70	132,148.06	5,800.00			1,250.58
Clarke	26,458.56	112,084.84			660.00	2,086.78
Clay	46,325.88	189,650.54	3,000.00	75,487.79	7,175.00	72,357.52
Clayton	54,251.51	202,383.38	5,000.00		5,215.00	
Clinton	91,225.73	335,234.62		23,157.70	8,862.50	35,377.18
Crawford	63,174.72	202,679.84		9,175.10	10,160.00	869.81
Dallas	56,373.57	237,741.81	7,500.00	65,229.43	7,489.05	10,427.13
Davis	28,680.50	87,605.25	7,846.49	3,575.82	6,305.00	12,328.04
Decatur	38,144.99	148,369.52	17,435.00		4,301.00	16,881.94
Delaware	44,713.44	163,894.77	1,088.84			5,142.40
Des Moines	62,305.42	125,069.47	1,750.00	25,022.30	27,960.00	23,745.68
Dickinson	27,374.76	171,616.92	33,500.00	26,972.91	5,440.00	
Dubuque	30,623.57	135,853.01	4,162.50	2,377.69	2,073.33	232.93
Emmet	28,884.42	219,078.67	10,520.00	94,568.99	6,575.25	2,585.59
Payette	35,695.13	248,066.43	9,950.00		7,464.10	12,388.39
Floyd	45,219.68	142,783.47			4,300.00	4,388.30
Franklin	47,089.86	286,291.79		34,811.15		6,964.50
Freemont	38,359.86	125,069.47	3,200.00	34,117.30	15,482.36	12,159.68
Greene	47,975.52	229,623.03	2,950.00	165,165.65	17,547.63	2,035.44
Grundy	43,900.88	170,317.13	6,814.85			9,065.10
Guthrie	45,877.80	139,390.27	11,795.00	4,236.52	3,456.80	22,305.07
Hamilton	30,120.90	213,766.06	4,800.00	338,278.07	888.75	32,678.01
Hancock	38,860.96	132,219.88	6,100.00	237,819.04		
Hardin	56,344.92	170,395.05	3,300.00	92,734.08		60,557.20
Harrison	52,905.11	221,654.44	1,600.00	228,212.75	13,666.78	19,470.24
Henry	41,958.12	136,715.70	4,000.00		5,750.00	11,282.29
Howard	33,829.19	93,076.11	4,700.00		1,950.00	884.65
Humboldt	38,648.26	109,459.24	4,900.00	123,253.32	19,794.82	
Ida	38,053.58	98,962.62	5,000.00			
Iowa	34,511.18	153,408.13	7,100.00	75.00	8,079.46	
Jackson	49,860.87	142,965.89	1,700.00		13,000.00	2,229.28
Jasper	65,882.36	167,252.89	6,300.00	8,032.63	17,401.40	29,161.32
Jefferson	35,928.55	126,156.96				5,014.10
Johnson	44,829.23	206,756.54	585.50	2,587.50	5,466.60	
Jones	65,007.17	144,923.79	2,600.00		30,000.00	7,169.53
Keokuk	50,644.88	158,740.39			4,380.00	
Kossuth	65,296.80	1,079,472.48	19,700.00			10,449.57
Lake	74,088.98	249,073.79		42,205.69	8,047.50	25,208.75
Linn	39,469.29	367,582.96				390,653.52
Louisia	35,072.96	148,323.38	4,700.00	79,767.46	950.00	4,485.76
Lucas	26,125.90	94,777.40	6,872.00		6,620.00	31,514.86

Counties	State treasurer's receipts	County auditors' warrants	School fund loans	Drainage warrants and bonds	County bonds redeemed with interest on same	City specials, pavings, sewer, etc.
Lyon	46,818.84	198,308.11	28,500.00			78.20
Madison	42,974.12	135,810.42	1,605.00		4,325.00	6,239.94
Mahaska	60,369.72	214,659.02	5,700.00		8,485.03	9,799.25
Marion	49,281.21	266,187.42	5,725.00	2,666.30	26,955.00	14,889.26
Marshall	57,511.27	185,169.38	3,600.00			18,765.88
Mills	88,706.76	155,074.91	8,340.00	2,442.50	13,188.83	1,094.40
Mitchell	39,719.37	124,591.18	2,600.00		602.50	759.82
Monona	46,465.95	138,280.65	1,400.00			
Monroe	32,241.67	160,262.55	8,475.00	146,010.13		
Montgomery	43,404.77	199,159.67	12,700.00		15,300.00	4,943.93
Muscatine	54,075.19	162,778.15		29,973.24	6,048.75	43,597.02
O'Brien	32,600.13	224,201.83	10,740.00			23,484.92
Page	32,283.27	119,467.30	8,200.00	64,080.89		8,689.14
Pack	58,688.19	275,616.39	19,766.00	5,596.24	187,572.09	42,655.43
Palo Alto	38,381.26	134,696.49	14,500.00		473.72	10,984.00
Plymouth	77,088.25	210,920.67	22,800.00			13,759.97
Pocahontas	44,237.64	138,566.91	15,348.00	291,471.50	5,920.00	
Polk	217,930.23	612,736.50		49,916.95	133,483.42	427,968.65
Pottawattamie	82,355.98	335,124.00	4,000.00	46,896.72	7,000.00	73,570.54
Poweshiek	57,117.52	174,393.92	4,100.00			26,817.49
Ringgold	36,697.98	131,089.09	21,240.00			6,169.07
Sae	51,363.36	167,296.80	2,775.00		14,402.03	164.66
Scott	127,675.29	371,970.56			623.95	17,949.13
Shelby	62,012.94	161,818.75	4,350.00		17,610.00	15,351.34
Sioux	79,797.26	160,394.25	10,400.00			1,159.39
Story	60,964.97	288,618.22	4,000.00			25,974.95
Tama	62,054.82	233,097.89	8,800.00			16,139.43
Taylor	37,942.00	160,929.20	5,700.00	13,000.00		5,948.35
Union	33,648.89	175,400.37	1,800.00		10,075.00	2,243.95
Van Buren	66,683.32	255,540.32	3,725.00	3,661.59	10,107.50	38,920.06
Vaughan	46,209.54	140,775.22	6,950.00	84,875.84	1,800.00	12,630.62
Washington	56,095.72	192,332.41	10,800.00		1,453.03	18,844.00
Wayne	38,097.71	132,249.24	18,800.00			24,436.77
Webster	34,559.73	160,929.20	3,000.00			119,296.34
Winnebago	42,080.95	198,949.37	37,800.00	82,386.28	10,700.00	13,900.17
Winnesaukee	43,073.04	161,026.00	10,440.00	72,131.74		71.81
Woodbury	138,896.32	609,517.32	26,800.00	100,590.95	41,666.00	290,978.73
Worth	28,638.11	79,840.62	6,485.00	48,983.50		
Wright	47,793.37	288,222.24	6,900.00	48,978.13	10,135.00	28,642.46
Total	\$5,214,504.10	\$19,792,688.10	\$742,155.18	\$3,745,294.98	\$812,151.13	\$2,062,421.95

TABLE NO. 1—COUNTY TREASURERS.
Statement of Disbursements in the Year 1916.

PART VI.

Counties	Paid mayors of cities and towns.	Paid presidents of school boards	Township clerks' receipts	Miscellaneous payments not included in above	Balance on hand Dec. 31, 1915	Total disbursements
Adair.....	\$ 30,504.58	\$ 123,113.64	\$ 31,706.88	\$ 8,123.14	\$ 12,620.78	\$ 370,728.51
Adams.....	15,089.05	88,616.03	21,971.48	16,207.71	27,565.14	322,699.32
Allamakee.....	30,125.08	111,265.83	27,398.00	24,850.32	28,863.76	421,708.80
Appanoose.....	49,504.50	188,088.15	27,102.08	30,237.32	31,704.04	612,238.00
Audubon.....	17,542.90	92,477.22	28,593.19	25,351.79	33,990.77	428,769.17
Benton.....	61,833.94	194,840.39	42,280.85	49,843.49	47,190.16	638,394.72
Black Hawk.....	340,309.41	1,044,083.95	463,091.03	73,134.73	110,955.28	1,492,611.63
Boone.....	81,886.86	198,216.34	47,442.93	28,345.35	240,704.16	1,163,798.39
Bremar.....	41,677.91	123,156.30	29,231.50	33,379.07	6,135.83	415,245.63
Buchanan.....	39,504.04	106,345.58	33,578.37	14,151.23	33,722.14	485,398.73
Buena Vista.....	51,007.06	185,418.07	47,716.74	37,787.45	70,576.52	939,489.52
Butler.....	31,576.16	141,157.07	37,965.49	28,642.08	29,025.00	485,048.24
Calhoun.....	45,399.19	186,378.42	49,870.32	96,958.47	81,780.73	883,518.73
Carroll.....	48,309.41	143,565.09	33,773.79	28,640.33	61,715.93	621,735.93
Cass.....	47,429.30	149,422.95	36,313.54	17,647.00	48,682.82	574,413.25
Cedar.....	41,315.67	150,200.94	37,412.65	55,219.95	64,808.01	601,904.52
Cerro Gordo.....	205,500.13	277,762.93	41,426.39	83,956.63	99,873.53	1,213,990.72
Cherokee.....	29,125.18	140,720.87	25,809.79	12,877.10	32,036.84	323,759.26
Chickasaw.....	25,055.56	114,992.79	29,436.70	3,694.77	27,824.50	370,951.82
Clarke.....	32,015.07	80,440.19	20,387.13	13,066.88	36,788.25	335,205.80
Clay.....	22,022.99	170,631.34	35,684.76	47,701.47	67,770.19	728,310.49
Clayton.....	35,043.30	127,077.96	37,038.28	28,448.75	64,108.48	608,196.89
Clayton.....	243,689.77	297,845.51	48,347.26	75,714.24	132,249.56	1,292,035.07
Clinton.....	53,637.26	171,206.85	51,455.67	51,460.32	21,826.15	614,686.72
Dallas.....	54,577.23	207,850.30	43,275.00	65,143.34	69,384.25	830,591.21
Davis.....	18,563.46	68,838.64	25,111.01	2,844.32	35,227.03	296,925.76
Decatur.....	32,806.84	135,025.30	29,182.15	24,046.60	59,049.99	535,643.05
Delaware.....	32,305.66	141,734.05	30,092.61	18,172.25	35,387.84	467,773.52
Des Moines.....	205,504.11	293,977.96	24,977.40	149,139.63	93,159.33	1,041,344.39
Dickinson.....	24,673.28	134,733.72	23,945.48	26,094.94	37,410.91	551,392.12
Dubuque.....	15,585.67	123,331.39	10,156.69	38,204.78	251,624.41	617,337.88
Emmet.....	34,069.23	119,850.85	27,518.23	17,895.18	90,696.90	659,632.91
Fayette.....	63,898.16	222,300.14	45,774.81	127,744.46	58,100.65	851,783.33
Floyd.....	61,317.01	169,946.75	29,576.47	25,089.27	48,815.63	531,437.38
Franklin.....	35,959.51	168,403.28	46,739.23	46,152.04	47,359.11	715,290.43
Franklin.....	27,386.37	132,088.76	29,158.66	17,183.00	54,819.23	488,775.95
Fremont.....	30,318.02	150,291.50	48,292.58	15,036.10	122,500.03	380,132.10
Groene.....	30,127.39	136,451.08	32,044.52	6,403.42	6,725.24	490,879.30
Guthrie.....	29,225.66	151,035.22	36,066.61	18,705.71	27,874.87	501,667.93
Hamilton.....	52,880.16	160,026.30	54,064.00	37,137.25	80,787.07	1,094,436.68
Hancock.....	29,306.70	110,421.36	45,033.88	12,922.43	124,965.53	737,719.08
Hardin.....	19,742.49	117,812.22	40,831.50	44,980.79	85,805.80	822,164.11
Harrison.....	46,049.84	225,738.06	47,253.10	51,650.91	94,103.50	486,065.85
Henry.....	42,947.45	143,860.22	22,869.71	45,733.77	60,064.20	511,749.51
Howard.....	33,269.71	91,123.27	19,190.71	38,655.79	29,253.75	345,452.49
Humboldt.....	21,013.60	132,389.14	31,041.38	17,671.33	90,968.96	561,172.97
Ia.....	32,284.72	92,006.48	25,451.75	12,004.07	25,195.50	328,968.78
Iowa.....	25,251.24	143,529.40	39,980.37	35,284.34	64,671.61	532,881.72
Jackson.....	35,668.46	143,463.18	32,861.93	39,491.69	53,094.88	546,253.14
Jasper.....	70,702.12	242,891.14	50,013.39	73,341.39	49,846.00	755,247.99
Jefferson.....	46,659.24	125,632.49	25,260.94	5,930.22	15,098.13	385,714.94
Johnson.....	161,516.94	292,145.41	42,466.80	21,115.64	18,645.23	735,513.39
Jones.....	49,714.55	152,349.40	32,973.34	22,024.42	39,564.50	512,927.39
Keokuk.....	173,929.44	173,929.00	37,060.61	26,213.89	113,842.62	612,462.08
Kossuth.....	47,953.32	237,609.22	81,915.57	40,295.56	227,399.26	1,890,184.78
Lee.....	173,342.53	348,001.11	39,568.21	31,493.08	70,050.63	948,750.22
Linn.....	476,142.77	228,562.98	46,729.38	823,138.59	110,186.06	2,163,702.65
Louis.....	25,965.49	105,419.49	28,111.02	18,468.54	42,010.76	491,914.41
Lucas.....	30,111.56	102,465.90	30,163.40	13,210.00	46,287.27	377,387.99

Counties	Paid mayors of cities and towns.	Paid presidents of school boards	Township clerks' receipts	Miscellaneous payments not included in above	Balance on hand Dec. 31, 1915	Total disbursements
Lyon.....	34,380.00	135,246.48	29,022.05	63,012.73	50,780.25	592,325.29
Madison.....	25,292.67	112,731.79	34,735.88	45,234.07	55,142.47	444,232.34
Madison.....	88,658.92	203,674.81	40,014.31	40,861.85	45,546.15	730,549.15
Marion.....	50,947.38	166,382.02	35,078.11	19,061.24	33,808.24	731,466.24
Marshall.....	117,180.91	302,007.80	37,079.09	47,036.55	49,608.15	818,562.03
Mills.....	28,872.77	102,861.17	26,541.85	27,275.26	14,862.87	436,211.32
Mitchell.....	25,334.52	101,796.08	29,472.10	62,706.02	25,121.50	443,848.24
Monona.....	25,091.24	147,867.63	28,294.94	10,034.31	29,712.88	449,022.65
Monroe.....	33,379.26	134,899.61	18,913.09	11,235.86	79,628.74	577,077.25
Montgomery.....	51,891.73	147,716.78	25,835.81	11,235.86	79,628.74	740,253.23
Muscatine.....	154,031.79	192,490.90	26,346.39	19,895.52	79,628.74	654,687.24
O'Brien.....	43,566.86	175,965.51	29,482.89	33,341.56	70,079.38	805,055.05
Page.....	21,054.74	83,580.41	29,725.01	30,563.32	7,701.72	303,636.46
Palo Alto.....	32,230.61	115,319.27	38,963.28	16,599.38	48,955.05	798,463.21
Plymouth.....	53,307.27	190,932.39	40,490.77	59,234.05	141,866.90	797,378.21
Pocahontas.....	25,695.83	162,369.25	44,245.39	229.58	40,965.76	679,096.09
Polk.....	1,008,004.18	1,253,130.37	40,894.23	202,847.72	188,078.04	896,109.69
Pottawamie.....	235,324.49	433,227.74	58,510.04	3,496.25	118,911.28	1,418,345.24
Poweshiek.....	70,508.39	178,799.67	41,568.25	11,514.58	38,829.58	617,118.23
Ringgold.....	15,558.28	117,349.70	23,293.05	59,488.47	400,674.29	629,701.71
Sac.....	47,622.17	140,671.02	39,725.88	22,382.62	29,807.01	522,203.55
Scott.....	41,207.26	461,179.67	31,442.03	114,710.42	116,980.56	1,308,759.00
Shelby.....	27,214.62	141,395.46	35,108.44	11,231.69	38,909.74	585,701.71
Sioux.....	42,865.88	201,591.11	33,131.15	56,964.45	59,488.47	629,701.71
Story.....	88,990.57	238,624.09	49,053.96	48,784.67	113,344.45	939,678.56
Tama.....	67,710.67	224,844.65	50,109.67	19,989.29	21,649.51	603,500.33
Taylor.....	33,063.87	133,468.15	29,907.77	7,157.80	34,065.09	462,205.02
Union.....	66,375.83	135,739.96	21,315.68	18,880.71	35,297.75	443,885.80
Van Buren.....	16,289.53	100,181.39	22,683.47	16,639.86	15,968.61	428,778.71
Wapello.....	103,823.83	277,692.91	29,118.06	92,066.13	63,063.53	674,807.45
Warren.....	41,880.31	140,453.81	34,004.01	10,242.84	12,415.26	643,807.45
Washington.....	50,134.12	157,547.08	38,528.94	6,246.11	17,498.14	551,713.25
Wayne.....	41,180.75	125,291.11	24,193.07	9,010.10	19,848.58	439,359.57
Webster.....	177,779.30	287,054.08	60,789.89	70,572.56	90,066.64	1,307,974.86
Winnebago.....	25,461.05	114,162.51	25,584.32	16,280.84	29,944.47	580,905.43
Winnebago.....	34,431.56	127,808.73	33,521.36	31,136.42	36,198.28	484,800.29
Woodbury.....	553,923.01	801,774.12	51,494.85	89,967.66	442,789.47	8,147,373.43
Worth.....	14,663.31	86,135.10	30,197.37	27,922.18	5,431.37	318,516.30
Wright.....	50,893.08	177,045.20	46,001.66	25,236.37	103,139.63	839,187.64
Total.....	\$7,666,850.50	\$18,629,954.77	\$3,454,560.68	\$3,668,502.08	\$6,842,515.41	\$73,456,769.50

TABLE NO. 2—BOARD OF SUPERVISORS.

Per Diem, Mileage and Expense of Office and Total Cost for Year 1916.

PART I.

Counties	Number of members	Regular meetings per diem	Committee work per diem	Drainage work per diem	Total per diem	Average per diem per member
Adair.....	2	\$ 372.00	\$ 1,240.00	\$-----	\$ 1,612.00	\$ 537.34
Adams.....	5	508.00	630.00	140.00	1,268.00	253.60
Allamakee.....	3	452.00	1,424.00	-----	1,876.00	625.33
Appanoose.....	3	408.00	1,378.00	-----	1,786.00	595.33
Audubon.....	3	428.00	1,406.00	-----	1,834.00	611.33
Benton.....	5	724.00	1,488.00	-----	2,212.00	442.40
Black Hawk.....	5	1,530.00	1,726.00	-----	3,256.00	651.20
Boone.....	7	460.00	1,730.00	32.00	2,222.00	317.43
Bremer.....	2	600.00	1,396.00	432.00	2,428.00	1,214.00
Buchanan.....	3	608.00	1,988.00	-----	2,596.00	865.33
Buena Vista.....	5	732.00	938.00	172.00	1,842.00	368.40
Butler.....	3	436.00	2,740.00	-----	3,176.00	1,058.66
Calhoun.....	3	856.00	1,764.00	-----	2,620.00	873.33
Carroll.....	5	650.00	1,432.00	386.00	2,468.00	493.60
Cass.....	5	644.00	2,214.00	4.00	2,862.00	572.40
Cedar.....	7	644.00	928.00	-----	1,572.00	224.57
Cerro Gordo.....	3	332.00	1,838.00	392.00	2,562.00	854.00
Cherokee.....	3	512.00	1,620.00	-----	2,132.00	710.66
Chickasaw.....	5	852.00	3,240.00	-----	4,092.00	818.40
Clarke.....	5	504.00	734.00	-----	1,238.00	247.60
Clay.....	5	1,398.00	757.00	-----	2,155.00	431.00
Clayton.....	5	748.00	1,358.00	-----	2,106.00	421.20
Clinton.....	3	744.00	1,872.00	60.00	2,676.00	892.00
Crawford.....	3	900.00	2,360.00	40.00	3,300.00	1,100.00
Dallas.....	5	514.00	1,250.00	164.00	1,928.00	385.60
Davis.....	3	554.00	1,984.00	96.00	2,634.00	878.00
Decatur.....	3	500.00	428.00	-----	928.00	309.33
Delaware.....	3	376.00	2,218.00	-----	2,594.00	864.66
Des Moines.....	3	620.00	1,376.00	290.00	2,286.00	762.00
Dickinson.....	3	270.00	1,669.00	-----	1,939.00	646.33
Dubique.....	7	2,036.00	6,544.00	-----	8,580.00	1,225.60
Emmet.....	5	382.00	784.00	510.00	1,676.00	335.20
Fayette.....	3	704.00	1,306.00	-----	2,010.00	670.00
Floyd.....	5	740.00	1,136.00	200.00	2,076.00	415.20
Franklin.....	3	644.00	1,332.00	468.00	2,444.00	814.66
Fremont.....	3	536.00	1,332.00	412.00	2,280.00	760.00
Gresham.....	3	516.00	1,227.00	220.00	1,963.00	654.33
Grundy.....	7	756.00	1,238.00	52.00	2,046.00	292.28
Guthrie.....	5	516.00	1,224.00	64.00	1,804.00	360.80
Hamilton.....	3	354.00	1,642.00	582.00	2,578.00	859.33
Hancock.....	5	972.00	1,997.00	1,537.00	4,506.00	901.20
Hardin.....	3	436.00	1,236.00	554.00	2,226.00	742.00
Harrison.....	3	576.00	1,416.00	928.00	2,920.00	973.33
Henry.....	3	324.00	1,516.00	-----	1,840.00	613.33
Howard.....	3	544.00	1,492.00	-----	2,036.00	678.66
Humboldt.....	5	1,148.00	1,532.00	-----	2,680.00	536.00
Ida.....	3	204.00	1,277.00	-----	1,481.00	493.66
Iowa.....	3	568.00	1,000.00	-----	1,568.00	522.66
Jackson.....	5	702.00	1,312.00	-----	2,014.00	402.80
Jasper.....	3	660.00	2,088.00	-----	2,748.00	916.00
Jefferson.....	3	596.00	1,822.00	-----	2,418.00	806.00
Johnson.....	5	1,072.00	1,512.00	-----	2,584.00	516.80
Jones.....	5	658.00	1,074.00	-----	1,732.00	346.40
Keokuk.....	3	500.00	2,184.00	-----	2,744.00	914.66
Kossuth.....	5	606.00	890.00	3,000.00	4,496.00	899.20
Lee.....	3	532.00	2,808.00	208.00	3,548.00	1,182.66
Linn.....	3	628.00	2,504.00	-----	3,132.00	1,044.00
Louis.....	3	408.00	610.00	318.00	1,336.00	445.33
Luce.....	3	476.00	936.00	-----	1,412.00	470.66

Counties	Number of members	Regular meetings per diem	Committee work per diem	Drainage work per diem	Total per diem	Average per diem per member
Lyon.....	5	520.00	460.00	-----	980.00	196.00
Madison.....	5	516.00	1,672.00	48.00	2,236.00	447.20
Mahaska.....	3	512.00	2,184.00	268.00	2,964.00	988.00
Marion.....	3	480.00	1,737.00	16.00	2,233.00	744.33
Marshall.....	3	744.00	524.00	12.00	1,280.00	426.66
Mills.....	3	392.00	556.00	-----	948.00	316.00
Mitchell.....	5	604.00	2,880.00	296.00	3,690.00	738.00
Monona.....	3	540.00	1,064.00	276.00	1,880.00	626.66
Monroe.....	3	576.00	1,536.00	-----	2,112.00	704.00
Montgomery.....	3	424.00	371.00	-----	795.00	265.00
Muscatine.....	5	744.00	948.00	536.00	2,228.00	445.60
O'Brien.....	5	520.00	918.00	-----	1,438.00	287.60
Osceola.....	3	708.00	552.00	-----	1,260.00	420.00
Page.....	3	590.00	1,736.00	348.00	2,674.00	891.33
Palo Alto.....	5	806.00	1,917.00	1,451.20	4,214.20	842.84
Plymouth.....	5	870.00	2,092.00	-----	2,962.00	592.40
Pocahontas.....	3	956.00	2,756.00	336.00	4,248.00	1,416.00
Polk.....	5	1,446.00	4,406.00	-----	5,852.00	1,170.40
Pottawattamie.....	5	1,408.00	3,412.00	208.00	5,028.00	1,005.60
Poweshiek.....	3	497.00	1,689.00	-----	2,186.00	728.66
Ringgold.....	3	420.00	996.00	40.00	1,456.00	485.33
Sac.....	3	370.00	2,054.00	156.00	2,580.00	860.00
Scott.....	5	1,000.00	4,608.00	-----	5,608.00	1,121.60
Shelby.....	3	324.00	2,084.00	-----	2,408.00	802.66
Sioux.....	5	888.00	630.00	-----	1,518.00	303.60
Story.....	3	600.00	1,470.00	532.00	2,602.00	867.33
Tama.....	5	1,128.00	3,134.00	-----	4,262.00	852.40
Taylor.....	3	488.00	512.00	24.00	1,024.00	341.33
Union.....	5	732.00	1,502.00	-----	2,234.00	446.80
Van Buren.....	3	416.00	2,012.00	120.00	2,548.00	849.33
Wapello.....	3	488.00	2,416.00	-----	2,904.00	968.00
Warren.....	3	354.00	522.00	112.00	988.00	329.33
Washington.....	3	408.00	1,588.00	-----	1,996.00	665.33
Wayne.....	3	496.00	1,236.00	-----	1,732.00	577.33
Webster.....	5	1,548.00	1,128.00	1,032.00	3,708.00	741.60
Winneshok.....	3	320.00	1,006.00	1,036.00	2,362.00	787.33
Winnebago.....	5	960.00	3,010.00	-----	3,970.00	794.00
Woodbury.....	5	1,296.00	4,732.00	80.00	6,108.00	1,221.60
Worth.....	5	468.00	1,374.00	122.00	1,964.00	392.80
Wright.....	5	844.00	2,080.00	1,150.00	4,074.00	814.80
Total.....	385	\$ 65,675.00	\$106,762.00	\$ 19,560.20	\$251,957.20	\$ 652,377.98

TABLE NO. 2—BOARD OF SUPERVISORS.

Per Diem, Mileage and Expense of Office and Total Cost for Year 1916.

PART II.

Counties	Regular session mileage	Committee mileage, including drainage	Total mileage	Miscellaneous expense	Total cost of office	Average total cost per member
Adair	\$ 25.60	\$ 112.32	\$ 137.92		\$ 1,740.93	\$ 983.31
Adams	74.05	227.95	302.00		1,570.00	314.00
Allamakee	20.25	347.65	367.90		2,243.90	747.97
Appanoose	50.70	427.50	478.20		2,354.20	784.73
Audubon	68.60	741.95	810.55		2,734.55	911.51
Benton	68.60	741.95	810.55		2,734.55	911.51
Black Hawk	161.80	669.96	831.76	48.02	4,147.78	592.54
Boone	69.80	805.45	875.25		3,552.25	1,184.41
Bremer	43.00	283.50	326.50	24.03	2,346.53	782.18
Buchanan	46.85	548.57	595.42		3,191.42	1,064.00
Buena Vista	141.35	382.00	523.35		2,365.35	473.07
Butler	69.30	1,408.96	1,478.26	15.00	4,609.26	1,556.42
Calhoun	377.25	632.60	1,009.85		3,629.85	1,209.95
Carroll	135.20	558.23	693.43	17.07	3,179.00	636.00
Cass	142.05	601.16	743.21	67.27	3,672.48	734.50
Cedar	155.20	571.17	726.37	37.95	2,326.32	465.26
Cerro Gordo	30.60	520.80	550.40	48.23	3,140.63	1,046.88
Cherokee	116.80	270.28	387.08		2,519.08	563.82
Chickasaw	112.10	785.50	897.60		4,989.60	968.00
Clarke	65.00	223.60	288.60		1,526.60	508.87
Clay	223.00	596.35	819.35		2,974.35	594.87
Clayton	46.30	662.45	708.75		2,809.75	936.58
Clinton	234.35	906.55	1,140.90	4.11	3,821.01	1,273.67
Crawford	158.36	1,742.10	1,900.46		5,800.46	1,160.00
Dallas	242.60	563.32	805.92		2,733.92	911.31
Davis	47.20	408.25	455.45		3,089.40	1,029.80
Decatur	31.00	73.45	104.45		1,032.45	344.15
Delaware	84.05	992.60	1,076.65		3,670.65	1,223.55
Des Moines	68.45	752.80	821.25	179.50	3,886.75	1,295.58
Dickinson	7.15	579.20	586.35	104.50	2,621.45	873.81
Dubuque	308.20	3,315.90	3,624.10		12,204.10	1,743.44
Emmet	67.70	323.15	390.85		2,096.85	413.37
Fayette	55.90	585.53	641.43		2,551.43	850.50
Floyd	74.20	423.00	497.20	7.03	2,580.23	516.05
Franklin	61.30	510.30	571.60		3,015.60	1,065.20
Fremont	48.90	369.34	409.24		2,663.24	887.75
Greene	97.60	475.27	572.87		2,846.27	569.26
Grundy	203.20	324.05	527.25		2,573.25	367.61
Guthrie	97.60	537.65	635.25	27.61	2,468.86	494.37
Hamilton	72.10	633.45	705.55		3,301.35	1,109.45
Hancock	102.25	1,050.78	1,153.03	136.34	5,795.37	1,159.07
Hardin	90.80	590.81	681.61		2,907.61	969.20
Harrison	99.95	1,269.33	1,369.28	168.47	4,457.75	1,485.92
Henry	115.10	470.64	585.74		2,625.74	875.25
Howard	90.80	418.50	509.30		2,545.30	848.43
Humboldt	125.40	499.62	625.02		3,305.02	661.00
Ida	36.80	378.55	415.35	23.77	1,920.12	640.94
Iowa	73.80	333.55	407.35	19.88	1,995.23	665.98
Jackson	197.40	438.25	635.65	43.06	2,752.71	550.54
Jasper	143.30	954.05	1,097.35		3,845.35	1,281.78
Jefferson	25.10	836.55	861.65		3,279.65	1,063.22
Johnson	91.10	614.20	705.30	18.00	3,307.30	661.46
Jones	157.00	519.95	676.95	22.00	2,430.95	486.20
Keokuk	60.80	380.55	441.35		3,185.35	1,061.78
Kossuth	138.25	1,761.90	1,900.15	184.91	6,581.06	1,316.21
Lee	136.40	1,331.22	1,467.62		5,015.62	1,671.87
Linn	161.85	958.60	1,120.45	10.50	4,302.95	1,484.31
Louisia	60.40	135.72	144.76		1,736.88	578.06
Lucas	62.05	369.40	431.45		1,843.45	614.48

Counties	Regular session mileage	Committee mileage, including drainage	Total mileage	Miscellaneous expense	Total cost of office	Average total cost per member
Lyon	108.00	216.10	324.10		1,304.10	260.82
Madison	74.30	581.45	655.75		2,933.87	977.96
Mahaska	32.95	688.55	721.50	42.12	3,685.50	1,228.50
Marion	71.20	710.75	781.95		3,014.95	1,004.95
Marshall	110.10	101.80	211.90		1,491.90	497.30
Mills	56.00	100.71	156.71		1,068.71	366.24
Mitchell	48.95	852.10	901.05	84.00	4,675.05	935.01
Monona	57.80	328.00	385.80	16.63	2,282.43	760.81
Monroe	60.35	374.12	434.47	38.30	2,593.77	864.59
Montgomery	39.15	122.65	161.80		976.80	325.60
Muscataine	220.75	481.10	701.85		2,968.96	593.80
O'Brien	111.30	327.31	438.61	39.11	1,892.29	378.46
Osceola	118.70	219.35	338.05	5.68	1,598.05	319.61
Page	160.85	652.20	813.05		3,457.05	1,152.35
Palo Alto	143.60	570.10	713.70		5,076.20	1,015.24
Plymouth	134.00	1,417.60	1,551.60	98.30	4,534.26	906.85
Pocahontas	248.30	1,173.41	1,421.71	20.66	5,803.66	1,100.73
Polk	368.00	831.15	1,199.15	134.55	8,652.15	1,730.63
Pottawattamie	363.30	1,186.40	1,549.70	1,001.90	6,707.12	1,341.42
Poweshiek	86.25	574.55	660.80	129.42	2,850.58	950.19
Ringgold	62.30	305.60	367.90	42.78	1,823.90	607.97
Sac	101.00	1,190.82	1,292.42	87.28	3,959.70	1,319.90
Scott	155.40	1,369.45	1,524.85	14.60	7,138.45	1,427.70
Shelby	40.30	811.30	851.60		3,259.60	1,080.53
Sioux	149.60	323.88	473.48		1,968.48	399.69
Story	114.35	751.63	865.98		3,467.98	1,156.00
Tama	161.75	1,339.95	1,501.70		5,837.21	1,167.44
Taylor	102.00	308.95	410.95	73.51	1,484.95	478.31
Union	85.40	170.91	256.31	5.94	2,406.25	499.25
Van Buren	163.45	1,030.70	1,194.15		3,742.15	1,247.38
Wapello	49.10	531.80	580.90		3,484.90	1,161.63
Warren	123.25	293.50	416.75		1,405.75	468.58
Washington	53.40	367.60	421.00		2,417.00	805.67
Wayne	56.05	405.28	461.33	27.56	2,190.89	730.30
Webster	139.60	1,042.76	1,182.36		4,890.36	978.07
Winnebago	73.10	790.55	863.65		3,225.65	1,075.22
Winnesiek	104.90	836.12	941.02		5,092.82	1,018.56
Woodbury	435.90	1,876.65	2,312.55	181.80	8,584.07	1,716.81
Worth	61.60	600.79	662.39	12.57	2,638.96	879.65
Wright	120.00	1,123.72	1,243.72		5,317.72	1,063.54
Total	\$11,194.26	\$65,748.43	\$76,942.69	\$ 4,091.78	\$333,402.41	\$87,391.83

TABLE NO. 3—COUNTY AUDITORS.

Salaries and Expense of Office and Net Cost for the Year 1916.

Counties	Auditor's salary	First deputy's salary	Extra help	Postage and expense	Total cost of office for 1916
Adair	\$ 1,500.00	\$ 600.00	\$ 7.62	\$ 80.32	\$ 2,187.94
Adams	1,500.00		339.05	52.75	1,891.80
Allamakee	1,600.00	900.00	12.00	83.00	2,595.00
Appanoose	1,900.00	950.00	540.00	67.07	3,457.07
Audubon	1,500.00	900.00		85.75	2,485.75
Benton	1,700.00	1,020.00	940.00	67.96	3,727.96
Black Hawk	2,750.00	1,375.00	2,088.31	132.17	6,945.48
Boone	1,800.00	900.00		57.12	3,122.04
Bremer	1,600.00	840.00	19.25	82.36	2,541.61
Buchanan	1,600.00	850.00	254.00	61.58	2,765.58
Buena Vista	1,600.00	825.00		167.83	2,592.83
Butler	1,600.00	900.00	67.00	131.58	2,698.58
Calhoun	1,600.00	900.00	700.00	182.72	3,382.72
Carroll	1,700.00	900.00	910.00	111.77	3,621.77
Cass	1,600.00	780.00		200.37	2,580.37
Cedar	1,600.00	900.00	289.50	108.45	2,897.95
Cerro Gordo	1,900.00	1,200.00	1,667.75	110.08	4,877.83
Cherokee	1,600.00	900.00		56.95	2,556.95
Chickasaw	1,600.00	780.00	218.40	106.02	2,704.42
Clarke	1,500.00	600.00	350.00	29.41	2,479.41
Clay	1,500.00	900.00	237.00	98.89	2,735.89
Clayton	1,800.00	900.00	85.00	106.75	2,891.75
Clinton	2,800.00	1,400.00	1,494.66	210.66	5,904.32
Crawford	1,700.00	900.00		53.00	2,653.00
Dallas	1,900.00	900.00	655.40	82.52	3,437.92
Davis	1,500.00	720.00	58.60	59.80	2,338.40
Decatur	1,600.00	900.00		140.90	2,640.90
Delaware	1,600.00	900.00		92.03	2,592.03
Des Moines	2,100.00	2,070.00	540.00	120.01	4,830.01
Dickinson	1,400.00	700.00	155.64	91.80	2,347.44
Dubuque	3,000.00	1,500.00	3,850.00	98.98	8,448.98
Emmet	1,500.00	720.00	153.00	114.99	2,487.99
Fayette	1,800.00	900.00	187.50	170.80	3,058.30
Floyd	1,600.00	720.00		133.48	2,453.48
Franklin	1,650.00	900.00	486.75	136.62	3,173.37
Fremont	1,600.00	780.00	75.49	143.75	2,599.24
Greene	1,785.10	900.00	413.75	129.02	3,227.87
Grundy	1,500.00	720.00	38.25	116.58	2,374.83
Guthrie	1,600.00	900.00		92.83	2,592.83
Hamilton	1,700.00	900.00	765.00	106.00	3,471.00
Hancock	1,500.00	780.00	797.75	137.89	3,215.64
Hardin	1,700.00	1,800.00	767.32	131.77	4,399.09
Harrison	1,700.00	900.00	721.08	164.23	3,486.31
Henry	1,600.00	840.00	10.00	106.72	2,556.72
Howard	1,500.00	900.00	3.00	69.53	2,472.53
Humboldt	1,500.00	460.25	120.00	22.31	2,102.56
Ida	1,500.00	500.00	100.00	57.25	2,172.25
Iowa	1,600.00	900.00	5.00	125.75	2,630.75
Jackson	1,700.00	900.00	120.87	55.89	2,776.76
Jasper	1,800.00	900.00		112.37	3,372.37
Jefferson	1,600.00	900.00		97.00	2,597.00
Johnson	1,800.00	900.00	704.40	44.55	3,448.95
Jones	1,600.00	804.00	28.60	129.12	2,561.72
Keokuk	1,700.00	880.00	269.88	80.00	2,929.88
Kossuth	1,700.00	1,560.00	1,167.50	222.80	5,650.30
Lee	2,900.00	1,600.00	697.80	166.41	5,454.21
Linn	3,300.00	1,650.00	2,558.75	318.48	7,827.23
Louisa	1,500.00	600.00	698.20	65.72	2,863.92
Lucas	1,600.00	600.00	88.00	59.02	2,347.02
Lyon	1,600.00	900.00	314.25	118.96	1,933.21
Madison	1,600.00	800.00	496.00	147.15	3,043.15

Counties	Auditor's salary	First deputy's salary	Extra help	Postage and expense	Total cost of office for 1916
Mahaska	1,800.00	900.00	212.75	39.40	2,952.15
Marion	1,700.00	900.00	785.75	130.79	3,516.54
Marshall	1,900.00	950.00	872.50	42.48	3,764.98
Mills	1,575.00	900.00	215.55	39.20	2,729.75
Mitchell	1,500.00	900.00		124.56	2,524.56
Monona	1,600.00	900.00	149.00	16.70	2,665.70
Monroe	1,800.00	900.00	100.00	77.10	2,877.10
Montgomery	1,600.00	850.00	75.60	28.59	2,554.19
Muscatine	2,100.00	1,050.00	780.00	76.32	4,006.32
O'Brien	1,800.00	900.00	600.00	101.00	3,401.00
Oseola	1,500.00	780.00	37.50	89.90	2,407.40
Page	1,700.00	1,200.00	1.25	109.68	3,010.93
Palo Alto	1,500.00	900.00	648.00	83.30	3,130.30
Plymouth	1,700.00	900.00	25.97	87.09	2,713.06
Pocahontas	1,600.00	900.00	1,614.00	348.34	4,462.34
Polk	3,300.00	1,650.00	9,747.00	101.66	14,798.66
Pottawattamie	3,250.00	3,250.00	3,462.00	198.00	10,160.00
Poweshiek	1,600.00		778.00	166.18	2,544.18
Ringgold	1,500.00	780.00		23.82	2,303.82
Sac	1,650.00	840.00	420.00	97.41	3,007.41
Scott	3,000.00	1,500.00	3,960.00	109.17	8,629.17
Shelby	1,600.00	900.00	71.00	13.26	2,584.26
Sioux	1,800.00	900.00	100.00		2,800.00
Story	1,800.00	900.00	202.37	175.46	3,077.83
Tama	1,700.00	900.00	245.90	129.19	2,975.09
Taylor	1,600.00	750.00	167.34	80.16	2,606.50
Union	1,600.00	422.50	540.25	119.14	2,681.89
Van Buren	1,508.33	780.00	60.75	134.16	2,483.24
Wapello	2,100.00	1,050.00	1,560.00	60.62	4,770.62
Warren	1,600.00	900.00	232.75	64.80	2,797.55
Washington	1,700.00	840.00	46.00	67.97	2,653.97
Wayne	1,600.00	650.00		94.90	2,344.90
Webster	2,100.00	1,050.00	2,065.00	116.12	5,321.12
Winnebago	1,500.00	780.00	440.00	160.42	2,880.42
Winneshiek	1,700.00	900.00		96.93	2,696.93
Woodbury	3,300.00	1,575.00	2,748.85	296.39	7,920.24
Worth	1,500.00	230.00	90.70	64.88	1,945.58
Wright	1,600.00	900.00	1,101.66	162.53	3,704.19
Total	\$176,268.33	\$ 93,651.75	\$ 63,239.68	\$ 10,654.21	\$342,927.07

TABLE NO. 4—COUNTY TREASURERS.
Salaries and Total Cost of Office for Year 1916.

Counties	Salaries of treasurer	Salary of first deputy	Extra help	Postage and expense	Total cost of office
Adair.....	\$ 1,500.00	\$ 720.00	\$	\$ 32.97	\$ 2,252.97
Adams.....	1,500.00		114.50	5.07	1,620.57
Allamakee.....	1,600.00	780.00	50.00	83.98	2,513.98
Appanoose.....	1,000.00	950.00	540.00	122.98	2,512.98
Audubon.....	1,500.00	720.00	82.50	30.74	2,333.24
Benton.....	1,700.00	900.00	470.00	144.74	3,214.74
Black Hawk.....	2,750.00	1,375.00	4,129.50	377.00	8,561.50
Boone.....	1,800.00	900.00	288.52	85.00	3,074.12
Bremer.....	1,600.00	840.00		59.35	2,499.35
Buchanan.....	1,600.00	850.00	78.00	27.08	2,555.08
Buena Vista.....	1,600.00	825.00		167.83	2,592.83
Butler.....	1,600.00	600.00		78.73	2,278.73
Calhoun.....	1,600.00	900.00	199.60	113.86	2,813.46
Carroll.....	1,700.00	900.00	84.00	149.46	2,833.46
Cass.....	1,600.00	780.00	157.50	83.43	2,580.93
Cedar.....	1,600.00	800.00	138.40	112.38	2,740.78
Cerro Gordo.....	1,900.00	949.92	1,466.00	240.00	4,556.92
Cherokee.....	1,600.00	840.00		92.65	2,532.65
Chickasaw.....	1,600.00	720.00	60.00	34.30	2,414.30
Clarke.....	1,500.00	400.00	40.00	24.84	1,964.84
Clay.....	1,500.00	750.00	223.00	41.87	2,514.87
Clayton.....	1,800.00	900.00		166.80	2,866.80
Clinton.....	3,000.00	1,500.00	2,040.00	399.32	6,969.32
Crawford.....	1,700.00	900.00	300.00	53.00	2,953.00
Dallas.....	1,709.66	900.00	632.00	51.39	3,383.05
Davis.....	1,500.00	720.00	10.00	39.93	2,269.93
Deaatur.....	1,600.00	900.00	82.00	62.35	2,644.35
Delaware.....	1,600.00	900.00	44.00	74.00	2,614.00
Des Moines.....	2,100.00	1,080.00	753.50	47.00	3,980.50
Dickinson.....	1,400.00	700.00	48.00	128.19	2,276.19
Dubuque.....	3,399.90	1,699.96	3,541.92	460.00	9,101.78
Emmet.....	1,500.00	800.00	173.00	49.69	2,512.69
Fayette.....	1,800.00	900.00	288.00	102.97	3,180.97
Floyd.....	1,600.00	760.00	24.00	62.14	2,446.14
Franklin.....	1,600.00	900.00		69.09	2,569.09
Fremont.....	1,600.00	780.00	141.01	60.45	2,581.46
Greene.....	1,600.00	720.00	66.75	80.83	2,467.58
Grundy.....	1,500.00	840.00	123.00	147.06	2,610.06
Guthrie.....	1,600.00	900.00	15.00	91.34	2,606.34
Hamilton.....	1,700.00	900.00	204.88	178.61	2,983.49
Hancock.....	1,500.00	605.00	226.83	114.59	2,446.42
Hardin.....	1,700.00	900.00	45.00	68.72	2,713.72
Harrison.....	1,700.00	900.00	105.00	173.16	3,779.16
Henry.....	1,600.00	780.00	16.00	97.80	2,493.80
Howard.....	1,500.00	623.33		92.30	2,215.63
Humboldt.....	1,500.00	625.00	9.35	38.59	2,172.94
Ida.....	1,500.00		400.00	9.72	1,909.72
Iowa.....	1,600.00	900.00	222.25	65.48	2,787.73
Jackson.....	1,700.00	900.00		54.04	2,654.04
Jasper.....	1,800.00	900.00	184.36	107.54	2,991.90
Jefferson.....	1,600.00	900.00	97.00	84.36	2,681.36
Johnson.....	1,800.00	900.00	275.00	70.00	3,045.00
Jones.....	1,600.00	804.00	39.00	25.81	2,478.81
Keokuk.....	1,700.00	880.00	372.95	93.50	3,046.45
Kossuth.....	1,700.00	780.00	892.25	271.61	3,643.86
Lee.....	2,900.00	1,450.00	1,421.00	69.86	5,840.86
Linn.....	3,300.00	1,650.00	2,807.13	155.90	7,912.03
Louisa.....	1,500.00	480.00	227.93	15.15	2,223.08
Lucas.....	1,600.00	720.00	126.15	26.82	2,482.97
Lyon.....	1,800.00	900.00	157.50	30.90	2,888.40
Madison.....	1,600.00	563.33	410.25	78.55	2,652.13

Counties	Salaries of treasurer	Salary of first deputy	Extra help	Postage and expense	Total cost of office
Mahaska.....	1,800.00	900.00	90.00	42.00	2,832.00
Marion.....	1,700.00	900.00	438.00	130.52	3,168.52
Marshall.....	1,900.00	950.00	116.25	97.04	3,063.29
Mills.....	1,575.00	900.00	128.75	65.05	2,668.80
Mitchell.....	1,500.00	600.00	50.25	73.12	2,223.37
Monona.....	1,600.00	900.00	205.50	15.43	2,720.93
Monroe.....	1,800.00	900.00		22.00	2,728.00
Montgomery.....	1,600.00	762.42		13.00	2,375.42
Muscatine.....	2,100.00	1,050.00	500.00	29.94	3,852.94
O'Brien.....	1,600.00	510.00		91.28	2,201.28
Osceola.....	1,500.00	600.00	11.25	84.08	2,195.33
Page.....	1,700.00	1,200.00	409.74	75.73	3,388.47
Palo Alto.....	1,500.00	900.00	130.00	90.10	2,596.10
Plymouth.....	1,700.00	900.00	1,050.00	155.84	3,805.84
Pocahontas.....	1,600.00	900.00	16.00	315.31	2,831.31
Polk.....	3,700.00	1,850.00	13,662.00	511.40	19,724.17
Pottawattamie.....	3,250.00	3,249.02	2,625.00	226.00	9,350.02
Poweshiek.....	1,600.00	900.00	95.50	162.07	2,757.57
Ringgold.....	1,500.00	500.12		76.61	2,076.73
Sac.....	1,600.00	840.00		31.95	2,471.95
Scott.....	3,000.00	1,500.00	1,965.00	265.00	6,730.00
Shelby.....	1,600.00	900.00	101.00	78.33	2,852.51
Sioux.....	1,800.00	900.00	324.75		3,024.75
Story.....	1,800.00	900.00	679.07	220.91	3,630.03
Tama.....	1,700.00	900.00	265.40	188.33	3,053.73
Taylor.....	1,600.00	750.00		53.80	2,403.80
Union.....	1,600.00	340.00	528.50	28.78	2,497.28
Van Buren.....	1,508.33	780.00		28.78	2,364.33
Wapello.....	2,100.00	1,050.00	1,220.00	76.00	4,421.50
Warren.....	1,600.00	780.00	126.75	72.12	2,578.87
Washington.....	1,700.00	840.00	40.00	50.01	2,610.01
Wayne.....	1,600.00	350.00		96.86	2,246.86
Webster.....	2,100.00	1,050.00	1,439.25	146.05	4,735.30
Winnebago.....	1,500.00	540.00	219.93	27.36	2,287.29
Winneshiek.....	1,700.00	850.00		146.60	2,696.60
Woodbury.....	3,300.00	3,150.00	2,310.10	261.20	9,021.30
Worth.....	1,500.00		200.00	39.49	1,739.49
Wright.....	1,600.00	900.00	52.40	122.51	2,674.91
Total.....	\$176,782.89	\$ 68,343.00	\$ 53,624.02	\$ 10,534.52	\$330,686.33

TABLE NO. 5—CLERK OF THE DISTRICT COURT.
Salaries and Total Cost of Office for the Year 1916.

Counties	Salary of clerk	Salary of first deputy	Additional help	Postage and other expense	Total cost of office 1916	Fees collected 1916	Net cost of office 1916	Net profit of office 1916
Adair	\$ 1,200.00	\$ 720.00		\$ 31.45	\$ 1,951.45	\$ 969.60	\$ 981.85	
Adams	1,200.00			15.49	1,215.49	1,129.25	86.20	
Albany	1,483.02	780.00	15.75	20.00	2,298.77	1,144.75	1,154.02	
Appanoose	1,000.00	720.00	540.00	30.70	3,190.70	1,635.26	1,555.50	
Audubon	1,241.75	720.00		36.81	1,968.56	725.85	1,242.71	
Benton	1,707.78	905.00	435.00	43.24	3,091.02	2,850.72	240.30	
Black Hawk	2,706.00	2,750.00	861.40	178.12	6,336.52	8,001.45	1,664.93	
Boone	1,700.00	900.00			2,600.00	2,332.02	267.98	
Bremer	1,000.00	840.00			1,840.00	1,963.68	476.32	
Buchanan	1,500.00	850.00			2,350.00	1,800.90	509.34	
Buena Vista	1,600.00	600.00		73.70	2,273.70	1,447.70	826.00	
Butler	1,600.00	430.00	13.50	67.65	2,111.15	1,377.08	734.07	
Calhoun	1,600.00	600.00		74.24	2,274.24	2,025.70	248.54	
Carroll	1,654.00	700.00			2,354.00	1,078.60	1,275.40	
Cass	1,632.00	780.00		44.04	2,456.04	2,231.90	192.14	
Cedar	1,900.00	900.00		85.84	2,805.84	1,807.30	1,008.54	
Cerro Gordo	2,000.00	850.00	700.00	21.24	3,601.24	1,624.69	1,976.55	
Cherokee	1,600.00	600.00		48.24	2,208.24	1,647.70	560.54	
Chickasaw	1,383.75	600.00		39.38	2,023.13	924.00	1,099.13	
Clarke	1,200.00	300.00		7.35	1,507.35	1,463.46	43.89	
Clay	1,200.00	600.00		35.40	1,835.40	2,040.80	205.40	
Clayton	1,500.00	900.00		90.00	2,490.00	2,969.40	479.40	
Clinton	2,500.00	2,500.00	900.00	159.50	6,059.50	5,832.34	2,227.16	
Crawford	1,700.00	820.00		32.50	2,552.50	1,629.58	922.92	
Dallas	1,800.00	900.00		31.29	2,731.29	3,009.24	277.95	
Davis	1,300.00	300.00		48.42	1,648.42	940.00	708.42	
Decatur	1,533.60	660.00	12.50	91.45	2,317.55	1,409.58	907.97	
Delaware	1,500.00	900.00		41.23	2,441.23	1,500.95	940.28	
Des Moines	2,100.00	1,080.00	900.00	41.63	4,121.63	3,499.85	621.78	
Dickinson	1,100.00	300.00		64.92	1,534.92	1,019.95	514.97	
Dubuque	3,000.00	1,500.00	4,300.00	64.92	9,364.92	5,046.25	4,318.67	
Emmet	1,400.00	430.00		39.85	1,869.85	1,559.22	300.63	
Fayette	1,500.00	900.00		36.24	2,436.24	2,403.64	32.60	
Floyd	1,600.00	720.00	430.00	86.50	2,836.50	2,230.62	605.88	
Franklin	1,600.00	360.00		30.81	1,990.81	1,455.52	535.29	
Fremont	1,452.50	600.00	21.91		2,074.41	1,680.01	394.40	
Greene	1,500.00	945.00		54.21	2,505.21	2,318.97	186.24	
Grundy	1,300.00	400.00		133.02	1,833.02	1,228.13	604.89	
Guthrie	1,400.00	600.00		62.72	2,062.72	1,315.03	747.69	
Hamilton	1,600.00	800.00		39.75	2,439.75	2,167.25	272.50	
Hancock	1,382.90	540.00		35.28	1,958.18	1,163.74	794.44	
Hardin	1,700.00	900.00	6.00	61.24	2,667.24	3,012.95	345.71	
Harrison	1,400.00	600.00		37.92	2,127.92	2,200.45	77.47	
Henry	1,324.00	900.00		53.36	2,177.36	1,451.02	726.34	
Howard	1,200.00	900.00	8.00	24.30	2,332.30	1,164.81	1,167.49	
Humboldt	1,504.60		77.25	32.12	1,613.97	2,356.85	742.88	
Ida	1,500.00	510.00		9.14	2,019.14	862.45	1,156.69	
Iowa	1,600.00	900.00		33.18	2,533.18	2,285.71	247.47	
Jackson	1,500.00	900.00		40.50	2,440.50	2,050.50	390.00	
Jarvis	1,800.00	900.00		21.58	2,721.58	1,958.18	763.40	
Jefferson	1,000.00	900.00		12.00	2,312.00	1,605.90	706.10	
Johnson	1,800.00	900.00	550.00	94.30	3,344.30	3,422.00	82.30	60.54
Jones	1,500.00	755.00		46.07	2,301.07	2,411.62	110.55	
Keokuk	1,600.00	880.00	97.00	62.50	2,639.50	2,455.11	184.39	
Kossuth	1,078.79	746.25	100.88	36.50	2,062.42	2,210.60	148.18	
Lee	3,200.00	1,100.00	1,100.00	84.81	4,484.81	3,190.15	1,294.66	
Linn	3,300.00	3,300.00	2,103.48	237.29	8,940.77	9,011.66	70.89	
Louis	1,300.00	420.00		28.15	1,748.15	968.81	779.34	
Louisville	1,300.00	600.00	92.30	10.86	1,963.16	1,715.08	248.08	
Lucas	1,300.00	720.00			2,020.00	1,184.42	835.58	
Lyon	1,300.00	720.00			2,020.00	1,184.42	835.58	
Madison	1,588.40	720.00		40.07	2,356.47	1,556.52	800.95	

Counties	Salary of clerk	Salary of first deputy	Additional help	Postage and other expense	Total cost of office 1916	Fees collected 1916	Net cost of office 1916	Net profit of office 1916
Madison	1,500.00	700.00	954.26	42.00	3,196.26	2,105.10	1,091.16	
Marion	1,700.00	900.00		114.35	2,714.35	2,150.34	564.01	
Marshall	1,900.00	900.00	1,200.00	24.43	4,024.43	4,572.97	548.54	
Mills	1,575.00	648.00		44.92	2,267.92	1,637.00	630.92	
Mitchell	1,500.00	600.00		08.64	2,108.64	1,549.18	559.46	
Monona	1,450.00	600.00		8.00	2,058.00	1,400.23	657.77	
Monroe	1,800.00	900.00	440.00	43.03	3,183.03	2,143.10	1,039.93	
Montgomery	1,375.00	800.00		44.20	2,419.20	1,780.64	638.56	
Muscataine	1,840.00	900.00	181.50	70.45	2,991.95	2,143.10	848.85	
O'Brien	1,500.00	510.00	21.50	30.91	2,062.41	1,786.37	276.04	
Osceola	1,350.00	350.00		57.36	1,757.36	1,109.97	647.39	
Page	1,700.00	600.00		39.62	2,339.62	1,339.40	1,000.22	
Palo Alto	1,500.00	780.00		137.00	2,417.00	1,774.01	642.99	
Plymouth	1,700.00	900.00		59.48	2,659.48	2,224.06	435.42	
Pocahontas	1,400.00	600.00		54.00	2,054.00	1,774.01	279.99	
Polk	1,400.00	600.00		82.00	2,082.00	1,408.46	673.54	
Pottawattamie	2,750.00	1,374.96	2,211.50	32.00	6,370.46	5,492.35	878.11	
Poweshiek	1,400.00	840.00		13.46	2,243.46	1,679.85	563.61	
Ringgold	1,450.00	360.00		28.20	1,838.20	1,471.74	366.46	
Sac	1,608.00	600.00		90.96	2,308.96	1,545.15	763.81	
Scott	3,254.24	3,254.20	2,040.00	39.00	8,628.44	5,433.44	3,195.00	
Shelby	1,800.00	840.00		60.00	2,700.00	2,114.15	585.85	
Sioux	1,800.00	900.00	600.00	95.43	3,305.43	2,748.07	557.36	
Story	1,800.00	900.00		97.98	2,797.98	2,165.02	632.96	
Tama	2,000.00	900.00	8.00	57.10	2,965.10	2,315.44	649.66	
Taylor	1,600.00	480.00		46.00	2,126.00	1,354.55	771.45	
Union	1,400.00	450.00		17.50	1,867.50	1,018.20	849.30	
Van Buren	1,508.33	780.00		36.00	2,324.33	1,825.80	498.53	
Wapello	2,100.00	1,050.00	1,100.00	49.06	4,359.06	3,323.17	1,035.89	
Warren	1,500.00	600.00		35.46	2,135.46	1,632.73	502.73	
Washington	1,600.00	720.00		46.00	2,366.00	1,354.55	1,011.45	
Wayne	1,600.00	650.00	6.25	55.25	2,311.25	1,509.00	802.25	
Webster	2,100.00	900.00	650.00	53.97	3,703.97	2,726.95	977.02	
Winnebago	1,500.00	540.00		50.00	2,090.00	1,223.32	866.68	
Winneshiek	1,600.00	850.00		172.70	2,622.70	2,279.30	343.40	
Woodbury	3,351.00	3,300.00	1,800.00	35.86	8,456.86	7,711.61	745.25	
Worth	1,410.00			41.30	1,451.30	1,810.98	359.68	
Wright	1,245.00	600.00	51.00		1,946.00	1,216.67	729.33	
Totals	\$167,014.80	\$82,018.41	\$32,806.05	\$5,096.26	\$287,019.52	\$232,914.51	\$54,105.01	\$119,792.18

TABLE NO. 6—SHERIFFS.

Salaries, Mileage, Board of Prisoners and Total Cost of Office in 1916.

Counties	Sheriff's salary	First deputy's salary	Additional help	Board and care of prisoners	Expense in criminal cases	Postage	Other office expense	Total cost of office 1916
Adair	\$ 1,400.00	\$ 400.00		\$ 34.27	\$ 168.25	\$ 22.24	\$ 29.12	\$ 2,053.89
Adams	1,400.00	400.00		30.50	182.70	15.62		2,028.82
Alfalfa	1,500.00	780.00		294.99	733.97		21.25	2,828.22
Anpanose	1,800.00	720.00		2,492.48	889.50	110.68	171.43	6,184.09
Audubon	1,400.00	600.00		98.15	60.67	6.00	21.33	2,138.13
Benon	1,708.89	844.07		549.92	210.29	24.60	45.96	3,289.71
Black Hawk	2,200.00	1,200.00		1,488.37	1,069.58		140.32	6,098.27
Boone	1,700.00	900.00	206.54	766.03	353.39	3.00	218.00	4,148.36
Bremer	1,500.00	180.00		217.43	73.39		19.50	1,889.12
Buchanan	1,500.00	780.00		712.33	188.72	10.02		3,181.27
Buena Vista	1,500.00	780.00		118.62	57.12	165.58		2,621.22
Butler	1,500.00	600.00		169.56	244.80	11.68	98.04	2,731.10
Calhoun	1,500.00	720.00		348.35	277.07	27.50		2,872.92
Carroll	1,400.00	720.00		313.90	826.45	21.00	42.20	3,525.55
Cass	1,500.00	780.00		388.48	10.73	31.80		2,901.10
Cedar	1,500.00	600.00		358.09	249.21	13.85	29.87	2,481.02
Cerro Gordo	1,800.00	900.00		1,213.53	483.91	35.90	300.18	6,253.92
Cherokee	1,500.00	660.00		500.00	339.16	23.00	163.25	3,161.41
Chickasaw	1,500.00	460.00		564.10	519.46		174.58	3,218.80
Clarke	1,400.00	300.00		33.80	39.08	10.75	3.40	1,797.03
Clay	1,400.00	720.00		260.03	66.70			2,546.72
Clayton	1,700.00	780.00	50.15	1,446.58	1,765.59	15.30	16.27	5,171.89
Clinon	1,500.00	1,000.00	1,300.00	2,157.44	1,671.16	43.24		6,568.84
Crawford	1,400.00	720.00		489.73	333.45	15.00		3,199.19
Dallas	1,700.00	600.00		247.26	863.08			3,400.94
Davis	1,400.00	500.00		122.54	170.47	11.81		2,204.82
Decatur	1,508.30	80.00		8.85	276.84	6.50	4.90	1,885.30
Delaware	1,500.00	900.00		278.40	169.90	19.23	107.04	2,971.57
Des Moines	1,900.00	1,000.00	900.00	1,988.50	649.72	9.00	144.95	6,582.17
Dekinson	1,400.00	50.00		95.75	72.22		7.30	1,565.27
Dubuque	2,400.00	1,200.00	2,400.00	4,371.73	547.47	29.50	162.75	11,111.43
Emmet	1,400.00	480.00	2.50	108.15	181.40	28.35		2,200.44
Fayette	1,700.00	784.00		3,035.52	884.70	8.50	75.03	6,629.74
Floyd	1,500.00	720.00		792.20	276.97		125.23	3,284.42
Franklin	1,500.00	400.00		157.12	127.65	16.64		2,239.71
Fremont	1,500.00	600.00		776.20	644.68	15.50	10.51	3,546.99
Greene	1,500.00	720.00		1,187.16	616.65	13.68	45.08	3,169.62
Grundy	1,275.45			400.00	276.35		6.50	1,140.57
Guthrie	1,500.00	165.33		210.33	240.27	7.00		2,183.60
Hamilton	1,600.00	780.00		204.39	162.93	3.25		2,750.37
Hancock	1,400.00	600.00		204.05	328.33	11.25	34.70	2,578.29
Harvin	1,000.00	840.00	22.50	820.09	278.95	14.95	68.50	3,645.09
Harrison	1,600.00	780.00		639.50	929.90	22.00	122.02	4,665.42
Henry	1,500.00	114.53		326.75	178.25			2,120.53
Howard	1,400.00	380.00		151.63	111.63	12.10	1.78	1,918.48
Humboldt	1,400.00	720.00		479.47	294.42	10.40		2,904.29
Ida	2,176.12	597.50		155.00	50.23			2,888.85
Iowa	1,500.00	760.00		367.72	612.82	8.63	83.00	3,322.96
Jackson	1,600.00	720.00		128.50	843.85	13.35		3,300.70
Jasper	1,700.00	800.00		730.28	428.31	21.30		3,679.89
Jefferson	1,500.00	720.00		130.40	185.98	17.00		2,533.47
Johnson	700.00	862.50	300.00	738.00	302.54	10.00		3,721.44
Jones	1,500.00	660.00		540.26	280.08	10.25	60.83	3,651.42
Keokuk	1,600.00	870.00		105.60	907.46	25.10	108.25	3,676.41
Kossuth	1,600.00	800.00	16.25	1,046.22	575.20	30.48	166.79	4,284.94
Lee	2,293.00	1,100.00	1,700.00	7,465.21	670.26	39.10	80.00	13,358.47
Lincoln	2,508.28	1,200.00	1,800.00	3,211.59	869.28	27.56	943.83	9,900.52
Linn	1,400.00	400.00		163.15	250.87	21.38		2,254.40
Loras	1,500.00	720.00		873.62	284.82			3,748.84
Lyon	1,850.00	780.00		128.00	204.79	31.62		2,964.21
Madison	1,500.00	720.00	11.34	96.64	772.80	26.40	17.25	3,144.43

Counties	Sheriff's salary	First deputy's salary	Additional help	Board and care of prisoners	Expense in criminal cases	Postage	Other office expense	Total cost of office 1916
Mahaska	1,600.00	840.00		1,078.75	663.05	92.15		4,273.05
Marion	1,600.00	900.00		282.87	292.22	27.30	2.33	3,004.74
Marshall	1,800.00	840.00	900.00	1,746.80	433.80	83.00	100.62	5,963.28
Mills	1,475.00	600.00		160.22	411.24			2,646.46
Mitchell	1,400.00	400.00		111.15	99.18			2,019.33
Monona	1,914.55	780.00		90.92	327.27			3,022.74
Monroe	1,700.00	900.00		1,325.96	1,777.62	21.00	63.78	5,768.36
Montgomery	1,500.00	480.00	3.00	388.88	691.67	12.03		3,670.48
Muscatine	1,700.00	800.00		2,246.02	410.20	29.00	30.88	5,233.20
O'Brien	1,500.00	720.00		221.48	164.23	39.58		2,635.50
Ossola	1,400.00	300.00	17.76	184.50	135.00	10.60	10.40	2,637.66
Page	1,600.00	600.00	600.00	611.29	281.25	5.00		3,697.54
Palo Alto	1,400.00	780.00		310.90	103.20	21.47		2,615.57
Plymouth	1,600.00	900.00		416.50	373.85	24.60	21.14	3,380.09
Pocahontas	1,500.00	250.00		215.50				1,965.50
Polk	2,600.00	1,500.00	9,836.89	9,531.43		120.00		22,093.50
Pottawattamie	2,500.00	2,500.00	2,000.00	2,916.44	3,504.80	71.00	640.00	14,132.24
Poweshiek	1,500.00	780.00		2,389.90	404.49	35.90		5,100.29
Ringgold	1,400.00	400.00		7.87	294.83	11.16		2,519.30
Sac	1,500.00	280.00		235.38	245.42	26.50	32.00	2,519.30
Scott	2,400.00	1,300.00	2,400.00	4,874.65	1,355.28	58.00		12,367.87
Shelby	1,500.00	252.00		150.75	308.05		8.96	2,229.76
Story	1,700.00	100.00	6.00	161.01	392.46		214.23	2,572.79
Stout	1,691.57	709.94		1,786.10	163.26	17.50	161.26	4,569.13
Tama	1,600.00	720.00	24.54	368.00	553.83	29.73		3,296.10
Taylor	1,500.00	750.00		347.18	563.11	7.00	83.53	3,190.82
Union	1,500.00	600.00		487.25	321.07	7.63		2,976.87
Van Buren	1,508.41	780.00		84.75	287.08	15.50	0.70	3,083.44
Wapello	1,219.46	819.71	316.00	1,628.40	361.45	15.00	19.83	4,719.85
Warren	1,500.00	480.00		101.70	711.70	19.62		3,813.02
Washington	1,600.00	720.00		390.82	333.32	15.42	18.10	3,677.16
Wayne	1,500.00	600.00	63.45	573.98	188.95	5.00		2,931.38
Webster	1,900.00	950.00	536.20	1,723.51	255.90	20.00		5,885.01
Winnebago	1,400.00	480.00		133.00	185.12	5.40	48.78	2,272.30
Winneshiek	1,600.00	600.00		330.60	288.97	5.50		3,813.07
Woodbury	2,600.00	1,680.00	2,860.50	6,760.40	3,174.97	296.00	165.35	16,788.91
Worth	1,283.26	250.00	27.11	57.87	115.35		11.30	1,744.89
Wright	1,500.00	771.70		641.90	102.91	10.62	58.62	3,085.75
Totals	\$160,673.29	\$68,921.84	\$29,590.71	\$62,276.12	\$45,185.45	\$2,184.18	\$5,406.03	\$403,547.99

TABLE NO. 7—SUPERINTENDENT OF SCHOOLS.
Salaries and Expense of Office and of Normal Work for 1916.

PART I.

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Visiting schools	Miscellaneous expense
Adair.....	\$ 1,500.00	\$ 480.00	\$ 22.94	\$ 187.24	\$ 43.65
Adams.....	1,500.00		187.00	21.44	21.44
Allamakee.....	1,500.00	600.00		311.60	18.85
Appanoose.....	1,500.00		219.60	171.17	38.15
Audubon.....	1,500.00		50.00	147.70	98.17
Benton.....	1,600.00		84.99	211.50	160.37
Black Hawk.....	2,000.00	726.00	125.74	226.34	38.23
Boone.....	1,500.00	480.00		114.25	19.77
Bremer.....	1,500.00			221.72	151.00
Buchanan.....	1,500.00	585.00	60.80	152.07	305.26
Buena Vista.....	1,500.00	300.00	109.48	235.51	31.92
Butler.....	1,500.00		209.98	234.26	94.56
Calhoun.....	1,500.00	600.00		265.72	71.02
Carroll.....	1,500.00	100.00		274.68	70.45
Cass.....	1,500.00		149.60	199.00	64.80
Cedar.....	1,500.00		132.58	57.00	139.04
Cerro Gordo.....	1,000.00	500.00	192.50	121.71	222.49
Cherokee.....	1,500.00	600.00	91.50	304.61	
Chickasaw.....	1,500.00	600.00		309.37	31.79
Clarke.....	1,500.00	255.00		123.68	55.87
Clay.....	1,500.00	272.00	69.00	129.70	50.67
Clayton.....	1,500.00	500.00		260.00	48.33
Clinton.....	1,668.64	540.00	43.00	292.34	70.76
Crawford.....	1,750.00	810.00		201.23	142.57
Dallas.....	1,500.00	600.00	23.49	212.22	
Davis.....	1,500.00	36.00		121.80	29.77
Decatur.....	1,500.00	355.90	30.60	256.90	165.31
Delaware.....	1,500.00	600.00	51.25	119.75	42.95
Des Moines.....	1,500.00	540.00	12.00	286.50	62.46
Dickinson.....	1,500.00	38.00		200.57	225.12
Dubuque.....	1,500.00	600.00	77.31	259.43	140.61
Emmet.....	1,500.00		76.00	368.26	25.61
Fayette.....	1,500.00	600.00	22.00	250.00	48.75
Floyd.....	1,500.00		634.00	195.39	
Franklin.....	1,500.00	250.00		80.30	78.50
Fremont.....	1,500.00	540.00		177.69	15.95
Greene.....	1,500.00		272.10	182.80	
Grundy.....	1,500.00	600.00		130.83	144.89
Guthrie.....	1,600.00	400.00	3.00	260.81	
Hamilton.....	2,050.00	46.00		161.21	29.62
Hancock.....	1,500.00	600.00		186.36	
Hardin.....	1,500.00		582.45	154.37	91.77
Harrison.....	1,500.00	600.00	29.00	246.01	79.90
Henry.....	1,500.00		99.20	271.15	151.75
Howard.....	1,500.00	600.00	12.50	248.57	41.22
Humboldt.....	1,500.00		230.45	246.48	122.40
Ida.....	1,680.00		14.00		30.45
Iowa.....	1,500.00	600.00		223.75	36.08
Jackson.....	1,500.00		14.00	171.33	12.98
Jasper.....	1,500.00	450.00		190.54	529.94
Jefferson.....	1,500.00		173.35	200.62	52.73
Johnson.....	1,500.00	720.00		340.46	69.46
Jones.....	1,500.00	366.63		241.74	61.94
Keokuk.....	1,500.00	600.00	65.75	248.10	55.47
Kossuth.....	1,500.00	780.00	36.00	249.98	196.17
Lee.....	1,500.00		24.00	333.25	59.07
Linn.....	2,125.02	720.00	254.18	154.24	1,333.86
Louisa.....	1,500.00	420.50		133.10	134.21
Lucas.....	1,500.00	600.00		193.54	

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Visiting schools	Miscellaneous expense
Lyon.....	1,500.00	400.00			250.00
Madison.....	1,500.00		136.79	217.71	26.17
Mahaska.....	1,500.00	600.00	42.60	243.40	103.42
Marion.....	1,500.00	840.00	21.00	192.65	88.25
Marshall.....	1,500.00		369.26	171.64	160.55
Mills.....	1,600.00			222.00	33.93
Mitchell.....	1,500.00		202.40	113.40	59.39
Monona.....	1,600.00		149.00	246.68	254.45
Monroe.....	1,500.00	25.00	34.10	163.76	95.01
Montgomery.....	1,500.00		76.89	92.43	93.92
Muscatine.....	1,500.00	600.00		159.92	47.97
O'Brien.....	1,500.00		235.00		65.12
Osecola.....	1,500.00		132.00	205.38	118.83
Page.....	1,500.00	600.00		254.43	50.14
Palo Alto.....	1,500.00	720.00		208.70	62.12
Plymouth.....	1,500.00	360.00		154.44	62.75
Poehontas.....	1,500.00	400.00	18.00	76.75	44.03
Polk.....					
Pottawattamie.....	1,500.00	900.00	25.00	202.95	33.73
Poweshiek.....	1,500.00		704.00	245.00	102.50
Ringgold.....	1,500.00		115.50	193.61	40.77
Sac.....	1,600.00	300.00	100.00	223.06	52.22
Scott.....	1,800.00	720.00		189.77	4.65
Shelby.....	1,500.00		118.50	229.13	60.00
Sioux.....	2,000.00	900.00		250.00	33.14
Story.....	1,500.00	900.00		243.23	107.57
Tama.....	1,500.00	45.15		211.24	
Taylor.....	1,500.00		190.00	55.07	101.94
Union.....	1,500.00	338.33		105.07	35.87
Van Buren.....	1,500.00	345.00		186.60	20.89
Wapello.....	1,500.00	720.00		180.16	92.80
Warren.....	1,500.00	600.00			338.20
Washington.....	1,500.00	600.00	15.48	221.10	93.05
Wayne.....	1,500.00	480.00		121.60	113.29
Webster.....	1,500.00	480.00		10.67	47.10
Winnebago.....	1,500.00		290.25	95.54	
Winneshiek.....	1,800.00	530.00	10.00	305.51	
Woodbury.....	2,615.00	720.00		340.08	117.50
Worth.....	1,500.00	488.25	47.15	116.42	36.35
Wright.....	1,800.00	780.00	33.50	271.17	223.88
Totals.....	\$151,786.66	\$ 34,746.26	\$ 8,170.88	\$ 19,215.55	\$ 9,329.64

TABLE NO. 7—SUPERINTENDENT OF SCHOOLS.
Salaries and Expense of Office and of Normal Work for 1916.

PART II.

Counties	Postage	Expense of normal institutes	Total cost of office	Fees collected	Net cost of office
Adair	197.16	368.03	2,799.02	160.50	2,702.52
Adams	65.21	164.04	2,017.83	84.00	1,933.83
Allamakee	108.40	257.00	2,855.85	109.00	2,656.85
Appanoose	61.32	375.20	2,365.44	170.50	2,194.94
Audubon	68.64	296.81	2,161.32	135.00	2,026.32
Benton	118.91	396.15	2,411.92	223.00	2,188.92
Black Hawk	209.00	434.08	3,750.39	132.00	3,618.39
Boone	65.14	279.64	2,458.80	126.00	2,332.80
Bremer	98.47	366.05	2,337.24	137.00	2,200.24
Buchanan	117.50	513.97	3,234.54	238.00	2,996.54
Buena Vista	148.38	465.83	2,791.12	86.50	2,704.62
Butler	228.45	294.45	2,561.70	206.00	2,355.70
Calhoun	172.88	302.42	2,912.04	103.00	2,809.04
Carroll	92.22	269.70	2,307.05	93.50	2,213.55
Cass	81.41	347.50	1,994.81	148.00	1,846.81
Cedar	108.52	169.10	2,314.64	163.50	2,151.10
Cerro Gordo	174.08	138.42	2,379.88	126.00	2,253.88
Cherokee	138.42	253.78	2,948.32	126.00	2,822.32
Chickasaw	248.63	506.40	3,150.19	171.00	2,979.19
Clarke	60.37	411.63	2,406.55	118.00	2,288.55
Clay	81.88	148.69	2,251.34	211.00	2,040.34
Clayton	151.75	154.20	2,614.28	254.00	2,360.28
Clinton	161.17	398.57	3,172.48	278.00	2,894.48
Crawford	193.84	230.60	3,388.24	145.00	3,243.24
Dallas	46.08	280.00	2,531.79	130.00	2,401.79
Davis	35.80	1,723.46	1,506.96	126.50	1,380.46
Decatur	22.02	273.98	2,604.71	130.50	2,474.21
Delaware	165.96	225.85	2,705.70	101.00	2,604.70
Des Moines	103.60	510.00	3,014.56	74.00	2,940.56
Dickinson	93.27	295.11	2,413.27	105.00	2,308.27
Dubuque	114.51	300.80	2,992.66	134.00	2,858.66
Emmet	30.02	291.35	2,291.24	104.00	2,187.24
Fayette	208.00	262.91	2,981.66	296.00	2,685.66
Floyd	81.25	2,410.64	2,410.64	119.50	2,291.14
Franklin	130.54	255.18	2,294.52	126.50	2,168.02
Fremont	121.30	355.94	2,355.94	203.00	2,152.94
Greene	107.34	389.67	2,452.00	127.50	2,324.50
Grundy	115.37	181.07	2,672.16	111.50	2,560.66
Guthrie	191.31	2,355.12	2,355.12	111.00	2,244.12
Hamilton	65.25	535.54	2,887.62	96.00	2,791.62
Hancock	150.12	189.20	2,625.68	253.00	2,372.68
Hardin	197.44	196.00	2,722.03	253.00	2,469.03
Harrison	264.86	256.24	2,976.01	118.00	2,858.01
Henry	125.70	628.39	2,776.29	96.50	2,679.79
Howard	164.43	318.75	2,885.47	63.00	2,822.47
Humboldt	107.44	268.87	2,475.64	142.00	2,333.64
Ida	64.90	217.20	2,066.56	65.50	1,941.06
Iowa	142.19	248.27	2,780.29	245.00	2,535.29
Jackson	72.69	1,771.00	1,771.00	115.00	1,656.00
Jasper	42.48	164.01	2,968.47	122.50	2,845.97
Jefferson	68.40	697.39	2,692.49	74.50	2,617.99
Johnson	100.00	499.61	3,229.53	124.50	3,105.03
Jones	115.00	106.57	2,390.98	104.00	2,286.98
Keokuk	144.22	575.00	3,188.54	133.50	3,055.04
Kossuth	368.33	285.61	3,416.09	242.00	3,174.09
Lee	76.18	251.80	2,244.30	306.00	1,938.30
Linn	503.44	657.53	5,748.27	550.00	5,198.27
Louisa	45.74	240.25	2,473.80	56.00	2,417.80
Lucas	83.50	247.90	2,625.03	194.00	2,431.03

Counties	Postage	Expense of normal institutes	Total cost of office	Fees collected	Net cost of office
Lyon	64.21	210.73	2,424.94	185.00	2,239.94
Madison	201.97	260.88	2,333.52	106.50	2,227.02
Mahaska	95.42	581.99	3,166.83	192.00	2,974.83
Marion	59.50	278.00	2,979.40	93.00	2,886.40
Marshall	166.65	343.58	2,711.68	91.00	2,620.68
Mills	177.15	2,033.08	2,033.08	160.00	1,873.08
Mitchell	115.90	412.95	2,406.04	---	2,406.04
Monona	105.90	254.94	2,510.97	98.50	2,412.47
Monroe	119.48	295.50	2,232.85	102.50	2,130.35
Montgomery	84.28	645.32	2,492.84	292.00	2,200.84
Muscataine	90.66	172.15	2,570.70	96.00	2,474.70
O'Brien	172.24	279.07	2,466.94	157.50	2,309.44
Osceola	126.20	278.00	2,360.41	64.50	2,295.91
Page	102.31	287.29	2,794.20	319.00	2,475.20
Palo Alto	50.00	---	2,520.12	---	2,520.12
Plymouth	103.07	365.91	2,546.17	---	2,546.17
Pocahontas	140.68	233.95	2,413.41	140.00	2,273.41
Polk	---	---	---	---	---
Pottawattamie	121.05	954.67	3,737.40	96.50	3,640.90
Poweshiek	185.02	---	2,736.52	227.00	2,509.52
Ringgold	95.91	453.80	2,399.59	612.30	1,787.29
Sac	101.01	175.01	2,551.30	95.00	2,456.30
Scott	114.43	213.01	3,041.86	139.50	2,902.36
Shelby	98.62	261.95	2,298.20	116.00	2,182.20
Sioux	---	313.05	3,496.19	---	3,496.19
Story	100.00	153.00	3,063.80	172.00	2,891.80
Tama	---	298.43	2,654.82	214.00	1,840.82
Taylor	73.75	450.03	2,370.79	230.00	2,140.79
Union	69.65	415.25	2,464.17	200.00	2,264.17
Van Buren	61.00	196.15	2,310.59	157.00	2,153.59
Wapello	93.56	199.77	2,786.29	134.50	2,651.79
Warren	110.10	236.57	2,784.87	196.00	2,588.87
Washington	107.24	476.50	3,013.37	87.00	2,926.37
Wayne	121.59	---	2,336.48	187.00	2,149.48
Webster	87.50	558.30	2,753.57	270.00	2,483.57
Winnebago	95.54	225.35	2,306.68	172.50	2,134.18
Winneshek	270.50	---	3,033.51	---	3,033.51
Woodbury	244.24	555.75	4,475.07	555.00	3,920.07
Worth	154.12	265.63	2,637.92	56.00	2,581.92
Wright	144.50	355.28	3,608.93	285.00	3,323.93
Totals	\$ 12,195.44	\$ 28,962.00	\$263,379.52	\$ 15,168.30	\$248,211.22

TABLE NO. 8—COUNTY RECORDERS.

Salaries and Expense, Fees Collected and Net Cost of Office in 1916.

Counties	Salary of recorder	Salary of deputy	Additional help	Postage	Total cost of office	Fees collected	Net cost of office	Net profit of office
Adair	\$ 1,200.00	\$ 480.00	\$ 6.50	\$ 26.38	\$ 1,712.88	\$ 1,822.40	\$ 109.52	
Adams	1,200.00			15.32	1,215.32	986.00	229.32	
Allamore	1,400.00			21.50	1,421.50	1,049.40	372.10	
Annapose	1,500.00	660.00	5.00	29.81	2,194.81	1,928.30	266.51	
Andubon	1,200.00	600.00		24.05	1,824.05	1,257.50	566.55	
Lenton	1,400.00	840.00		59.50	2,299.50	1,943.90	345.60	
Black Hawk	1,800.00	900.00	414.53	101.63	3,215.56	4,566.75	1,351.19	
Boone	1,500.00	780.00		28.02	2,308.02	1,965.10	342.92	
Bremer	1,400.00	600.00		24.05	1,424.05	924.45	499.60	
Buchanan	1,400.00	600.00	42.50	30.00	2,072.50	1,479.10	593.40	
Buena Vista	1,400.00	600.00		80.49	2,080.50	1,923.50	157.00	
Butler	1,400.00	420.00		54.00	1,874.00	1,271.70	602.30	
Calhoun	1,400.00	600.00		47.40	2,047.40	1,710.20	337.20	
Carroll	1,400.00	480.00		48.34	1,928.34	1,460.05	468.29	
Cass	1,400.00	780.00		27.20	2,207.20	2,101.30	105.90	
Cedar	1,400.00		65.10	11.30	1,476.40	1,286.50	189.90	
Cerro Gordo	1,500.00	720.00		48.40	2,268.40	3,508.00	1,239.60	511.82
Cherokee	1,400.00		300.00	37.65	1,737.65	1,790.20	62.55	
Chickasaw	1,400.00	600.00		40.20	2,040.20	1,467.95	572.25	
Clarke	1,200.00	300.00		14.00	1,514.00	1,624.65	110.65	
Clay	1,200.00	21.00		64.61	1,285.61	2,093.25	807.64	
Clayton	1,500.00	80.00		30.05	1,610.05	1,252.10	357.95	
Clinton	1,600.00	900.00	480.00	67.90	3,047.90	2,816.20	231.70	
Crawford	1,400.00	900.00		67.36	2,367.36	2,153.50	213.86	
Dallas	1,500.00	780.00	56.65	52.35	2,389.00	2,195.60	193.40	
Davis	1,200.00	250.00		22.50	1,472.50	1,693.55	221.05	
Deaatur	1,400.00	720.00		59.40	2,179.40	2,330.40	151.00	
Delaware	1,400.00	600.00		39.50	2,039.50	1,382.40	657.10	
Des Moines	1,600.00	600.00		14.00	2,214.00	1,571.40	642.60	
Luckinson	1,200.00	300.00	20.00	22.00	1,542.00	1,682.50	140.50	
Dubuque	2,000.00	900.00	720.00	26.85	3,646.85	2,361.20	1,285.65	
Finnet	1,200.00	420.00		34.29	1,654.29	1,669.50	14.21	45.20
Fayette	1,500.00	800.00		52.08	2,352.08	2,332.08	20.00	524.40
Floyd	1,800.00	720.00		47.17	2,567.17	1,327.40	1,239.77	327.40
Franklin	1,400.00	360.00		46.45	1,806.45	1,825.50	19.05	23.00
Fremont	1,400.00	480.00	.31	21.20	1,901.61	1,947.45	45.84	
Greene	1,400.00	400.00		14.19	1,814.19	1,704.60	109.59	
Grundy	1,200.00	19.10	196.63	22.72	1,437.45	966.60	470.85	
Guthrie	1,400.00	350.00		143.44	2,093.44	2,102.50	9.94	
Hamilton	1,400.00	600.00	54.00	42.10	2,096.10	1,867.20	228.90	
Lameck	1,200.00	540.00		59.80	1,799.80	1,805.80	6.00	
Hardin	1,400.00	960.00	19.50	75.24	2,394.74	2,255.80	138.94	
Harrison	1,400.00	600.00	42.50	121.91	2,224.41	2,039.40	185.01	764.00
Henry	1,399.94	286.25		25.00	1,718.19	1,281.20	436.99	
Howard	1,200.00	300.00		57.70	1,557.70	1,359.90	197.80	
Humboldt	1,200.00			10.00	1,210.00	1,689.80	479.80	
Ida	1,200.00	150.00		4.51	1,354.51	1,199.80	154.71	
Iowa	1,400.00	720.00		72.30	2,192.30	1,855.80	336.50	
Jackson	1,400.00	420.00		132.00	1,952.00	1,423.55	528.45	
Jasper	1,800.00	600.00		96.15	2,496.15	2,081.50	414.65	
Jefferson	1,400.00			15.10	1,415.10	1,289.85	125.25	
Johnson	1,500.00	900.00		30.00	2,430.00	1,925.10	504.90	
Jones	1,400.00	600.00		105.95	2,105.95	1,564.60	541.35	
Keokuk	1,400.00	559.97		37.29	1,997.17	1,833.70	163.47	
Kossuth	1,400.00	780.00	305.88	142.89	2,528.77	3,040.20	511.43	
Lee	1,400.00	960.00	91.10	19.00	2,490.10	1,805.50	684.60	
Lincoln	2,499.96	900.00	912.30	98.62	4,410.88	5,633.50	1,222.62	
Louis	1,200.00	480.00		33.58	1,713.58	1,340.10	373.48	
Lucas	1,400.00		300.00	9.05	1,709.05	1,036.05	673.00	
Lyon	1,400.00	720.00		46.17	2,166.17	1,312.40	853.77	
Madison	1,400.00	710.00		47.00	2,157.00	1,881.70	275.30	

Counties	Salary of recorder	Salary of deputy	Additional help	Postage	Total cost of office	Fees collected	Net cost of office	Net profit of office
Mahaska	1,500.00	700.00		44.10	2,244.10	2,215.10	29.00	
Marion	1,400.00	600.00	13.00	21.56	2,034.56	1,974.30	60.26	
Marshall	1,500.00	780.00	8.75	16.25	2,305.00	2,716.80	411.80	
MDA	1,350.00		20.00	34.45	1,404.45	1,458.70	54.25	
Mitchell	1,200.00		197.71	23.50	1,421.21	1,125.90	295.31	
Monona	1,400.00	625.00	40.00	16.95	2,081.95	2,658.40	576.45	
Monroe	1,500.00	540.00		80.20	2,120.20	1,866.00	254.20	
Montgomery	1,400.00		300.00	23.68	1,723.68	1,761.65	37.97	
Muscadine	1,500.00	600.00		26.10	2,126.10	1,876.45	249.65	
O'Brien	1,400.00	510.00	4.00	52.30	1,966.30	1,801.60	164.70	
Oscola	1,200.00	200.00	21.25	32.55	1,453.80	1,165.65	288.15	
Page	1,400.00	600.00		23.75	2,023.75	2,386.20	362.45	
Palo Alto	1,200.00	720.00	40.00	27.74	1,987.74	2,434.20	446.46	
Plymouth	1,400.00	750.00	150.00	55.87	2,355.87	2,318.70	37.17	
Pocahontas	1,400.00	400.00		5.70	1,805.70	1,924.70	119.00	
Polk	1,800.00	900.00	1,530.50	104.50	4,354.50	5,600.20	1,245.70	
Polk	1,400.00	600.00		55.06	2,055.06	2,032.95	22.11	
Ringgold	1,200.00	300.00		18.86	1,578.86	2,006.00	427.14	
Sac	1,400.00	600.00		38.25	2,038.25	1,668.90	369.35	
Scott	2,458.48	900.00	945.00	50.07	4,353.55	4,386.15	32.60	33.40
Shelby	1,400.00	900.00		26.67	2,326.67	1,644.00	682.67	
Sioux	1,500.00	300.00		24.00	1,824.00	1,905.60	81.60	
Story	1,485.86	780.00	35.34	65.14	2,366.34	2,605.00	238.66	
Tama	1,400.00	900.00	49.05	67.07	2,416.12	2,089.85	326.27	
Taylor	1,400.00	472.50		26.30	1,898.80	1,604.15	294.65	
Union	1,400.00	400.00		28.00	1,828.00	1,756.80	71.20	
Van Buren	1,216.66			27.50	1,244.16	1,165.00	79.16	
Wapello	1,600.00	780.00	45.80	130.03	2,555.83	2,371.55	184.28	
Washington	1,400.00	530.00	32.00	26.00	1,988.00	2,032.45	44.45	84.45
Wayne	1,400.00	400.00		56.79	1,856.79	1,512.90	343.89	
Webster	1,000.00	852.00		26.38	2,478.38	3,153.45	675.07	
Winnebago	1,200.00	480.00		18.03	1,698.03	1,778.20	80.17	79.27
Winnebush	1,400.00	150.00		16.00	1,566.00	1,151.90	414.10	
Woodbury	2,500.00	2,730.00	484.00	246.53	5,960.53	9,015.65	3,055.12	
Worth	1,200.00			42.05	1,242.05	1,143.40	98.65	
Wright	1,400.00	670.00	12.63	66.75	2,149.38	2,964.55	815.17	
Totals	\$140,010.90	\$53,051.82	\$9,352.06	\$4,402.46	\$206,826.24	\$196,942.68	\$9,883.56	\$14,030.37

TABLE NO. 9.—COUNTY ATTORNEYS.

Salaries and Expense and Total Cost of Office in Year 1916.

PART I.

Counties	Salary of attorney	Percentage on fines	Total compensation of attorney	Assistant county attorney	Assistant counsel	Expense	Postage	Total cost of office
Adair	\$ 900.00	\$ 18.98	\$ 900.00				\$ 63.70	\$ 23.50
Adams	900.00		918.98					918.98
Allamore	1,000.00		1,000.00	242.15				1,242.15
Appanoose	1,250.00	780.50	2,030.50		35.80	152.90	8.50	2,227.70
Audubon	900.00	2.50	902.50			77.37		979.87
Benton	1,005.55	104.30	1,109.85			85.00		1,194.85
Black Hawk	1,750.00	171.22	1,921.22	2,000.00		759.58	8.64	4,689.24
Boone	1,350.00	69.13	1,419.13		102.50	257.09		1,678.72
Bromer	1,000.00	77.00	1,077.00			339.63	2.50	1,419.13
Buchanan	1,000.00	200.10	1,200.10		80.00	94.25		1,374.35
Buena Vista	1,000.00	151.00	1,151.00			62.00	107.77	1,320.77
Butler	1,000.00	66.00	1,066.00			189.94	11.00	1,266.94
Calhoun	1,000.00	36.60	1,036.60			94.05	12.62	1,123.27
Carroll	1,000.00	157.60	1,157.60			190.00	13.00	1,360.60
Cass	1,000.00	22.50	1,022.50			208.60	32.04	1,363.14
Cedar	1,000.00	134.25	1,134.25		135.04	51.82	8.77	1,319.88
Cerro Gordo	1,250.00	129.00	1,379.00	30.00	530.00	313.66	11.00	2,253.66
Cherokee	1,000.00	141.00	1,141.00			82.50		1,223.50
Chickasaw	1,000.00	70.10	1,070.10			125.00		1,195.10
Clarke	900.00	29.50	929.50	346.65		180.00	36.51	1,492.66
Clay	1,250.00	90.55	1,340.55			483.97	9.87	1,834.39
Clayton	1,750.00	379.00	2,129.00		1,200.00	43.88	12.00	3,373.88
Clinton	1,000.00	7.35	1,007.35			159.85		1,167.19
Crawford	1,250.00	106.01	1,356.01			54.56		1,410.57
Dallas	1,250.00	150.00	1,400.00		160.00	96.28		1,656.28
Davis	1,000.00	150.00	1,150.00			41.46	23.24	1,214.70
Decatur	1,000.00	39.00	1,039.00			141.35	1.56	1,181.91
Delaware	1,000.00	39.00	1,039.00			19.21	24.00	1,082.21
Des Moines	1,500.00	55.00	1,555.00		20.00	156.92	6.00	1,737.92
Dickinson	900.00	7.50	907.50		100.00	64.75		1,012.25
Dubuque	2,000.00	225.00	2,225.00	1,375.00		24.00	9.10	3,633.10
Emmet	900.00	55.00	955.00			434.05	12.68	1,341.73
Fayette	1,250.00	380.50	1,630.50			271.05	21.60	1,923.15
Floyd	1,000.00	121.50	1,121.50	30.00		73.44	2.00	1,326.94
Franklin	1,000.00	298.92	1,298.92			41.88		1,340.80
Fremont	1,000.00	233.00	1,233.00			229.00		1,462.00
Greene	1,000.00	58.97	1,058.97			41.88		1,100.85
Grundy	900.00	49.80	949.80			244.25		1,194.05
Guthrie	1,500.00	47.25	1,547.25			322.51		1,869.76
Hamilton	1,000.00	17.00	1,017.00			229.89		1,246.89
Hancock	900.00	17.00	917.00			73.80		990.80
Harlin	1,000.00	35.71	1,035.71		621.09	107.15	10.62	1,774.57
Harrison	1,000.00	40.50	1,040.50			43.96	10.62	1,105.08
Henry	1,000.00	32.39	1,032.39		275.88	201.70		1,510.07
Howard	900.00	39.00	939.00		10.00	228.02	37.24	1,214.26
Humboldt	900.00	118.95	1,018.95			51.17		1,070.12
Ida	675.00		675.00			213.01	5.68	793.69
Iowa	1,000.00	76.30	1,076.30	907.08		286.95	10.00	2,270.33
Jackson	1,000.00	10.00	1,010.00			159.48	53.72	1,223.20
Jasper	1,250.00	190.00	1,440.00	200.00		173.68	30.90	1,844.58
Jefferson	1,000.00	124.40	1,124.40		60.00	714.20		1,908.60
Johnson	1,250.00	335.86	1,585.86		5.00	354.54	14.00	1,959.40
Jones	1,000.00	446.50	1,446.50			170.00		1,616.50
Keokuk	1,000.00		1,000.00			190.25	72.00	1,262.25
Kossuth	1,000.00	73.85	1,073.85			247.31	17.20	1,338.36
Lac	2,000.00	140.65	2,140.65	1,004.50	360.00	434.90	31.75	4,071.40
Lac	2,494.30	117.00	2,611.30	900.90	740.00	137.25	11.00	4,371.15
Linn	900.00	105.50	1,005.50			123.40		1,128.90
Louis	1,000.00	136.01	1,136.01			112.50	6.48	1,254.99
Lucas	1,000.00		1,000.00					1,000.00

Counties	Salary of attorney	Percentage on fines	Total compensation of attorney	Assistant county attorney	Assistant counsel	Expense	Postage	Total cost of office
Lyon	1,000.00	16.00	1,016.00					1,016.00
Madison	999.63	1247.50	1,247.13		760.00			2,007.13
Mahaska	1,250.00	64.50	1,314.50		75.00			1,459.50
Marion	1,000.00	153.80	1,153.80					1,153.80
Marshall	1,300.00	47.90	1,347.90		33.50			1,381.40
Mills	975.00		975.00					975.00
Mitchell	900.00	5.00	905.00	155.47		20.00		1,080.47
Monona	1,250.00	27.50	1,277.50		60.00	188.83	16.30	1,532.63
Monroe	1,250.00	146.50	1,396.50		44.00	202.16	5.00	1,647.66
Montgomery	1,000.00	60.50	1,060.50	50.00		61.59	4.00	1,176.09
Muscatine	1,250.00	90.65	1,340.65		225.00	59.02		1,824.67
O'Brien	1,000.00	33.50	1,033.50			13.37	15.93	1,062.80
Oceola	900.00		900.00			250.00		1,150.00
Page	1,000.00		1,000.00		160.00	61.27		1,221.27
Palo Alto	900.00	63.00	963.00			273.37	16.92	1,253.29
Plymouth	1,000.00	54.90	1,054.90			21.63	5.00	1,081.53
Pocahontas	1,000.00	113.50	1,113.50		25.00	44.93		1,183.43
Polk								
Pottawattamie	2,500.00	416.07	2,916.07	1,000.00	200.00	1,097.47	37.00	5,248.54
Potosi	1,000.00		1,000.00			16.00	9.80	1,025.80
Ringgold	900.00		900.00			292.42	6.50	1,198.92
Sac	1,000.00	25.00	1,025.00		5.00	316.73	47.00	1,453.73
Scott	2,375.00	433.77	2,808.77	1,500.00		46.77		4,355.54
Shelby	1,000.00	43.05	1,043.05			174.00		1,217.05
Sioux	1,250.00	32.00	1,282.00	360.00		208.47	2.50	1,853.97
Story	1,229.17	81.50	1,310.67		108.75	353.90		1,773.32
Tama	1,000.00	39.68	1,039.68		93.56	56.00		1,190.24
Taylor	1,000.00	229.75	1,229.75	100.00	223.52	41.21	6.50	1,601.71
Van Buren	1,000.00		1,000.00	30.00	290.00	382.52	16.70	1,709.22
Wapello	1,500.00	133.99	1,633.99	240.00	173.00	117.44	5.40	2,165.79
Warren	1,000.00	32.50	1,032.50			243.17	30.00	1,295.67
Washington	1,000.00	33.50	1,033.50			133.16	23.00	1,230.16
Wayne	1,000.00	87.99	1,087.99			16.00		1,103.99
Webster	1,500.00	35.58	1,535.58	169.25		67.40	64.48	1,776.71
Winnebago	900.00	39.75	939.75		10.00	24.82	4.00	1,008.57
Winneshek	1,000.00	31.49	1,031.49		150.00	83.00		1,264.49
Woodbury	2,500.00	294.24	2,794.24	2,700.00		112.50		5,606.74
Worth	900.00		900.00					900.00
Wright	1,000.00	70.00	1,070.00				2.00	1,072.00
Totals	\$109,817.53	\$11,156.03	\$120,973.56	\$14,680.39	\$7,650.44	\$18,973.62	\$1,436.77	\$160,131.31

*\$330.86 of this amount represents fee on school fund foreclosures.
 †\$288.50 of this amount represents fee on school fund foreclosures.
 ‡\$7.63 of this amount represents fee on school fund foreclosures.

TABLE NO. 9—SOLDIERS' RELIEF AND CORONERS' COMPENSATION.

PART II.

Counties	Compensation of commissioners	Expended for relief	Total cost of office	Coroners' compensation
Adair	\$ 125.00	\$ 1,340.61	\$ 1,465.61	\$ 5.30
Adams		1,100.00	1,100.00	19.80
Allamakee		50.00	50.00	22.40
Appanoose	75.00	945.50	1,020.50	95.75
Audubon	77.75	500.00	577.75	
Benton	75.00	1,350.00	1,425.00	82.15
Black Hawk	200.00	3,075.67	3,275.67	
Boone	60.00	2,032.69	2,092.69	42.30
Bremer	73.20	2,610.00	2,683.20	21.50
Buchanan		863.20	863.20	16.95
Buena Vista	81.00	*2,206.50	2,287.50	44.75
Butler	225.70	2,467.61	2,693.31	
Calhoun	50.00	3,383.41	3,433.41	14.00
Carroll	60.00		60.00	30.50
Cass	293.40	6,533.41	6,826.81	24.65
Cedar		100.71	100.71	06.15
Cerro Gordo	374.01	3,034.92	3,408.93	74.45
Cherokee	83.00	2,722.84	2,805.84	47.35
Chickasaw		193.41	193.41	54.85
Clarke	50.00	402.00	452.00	10.15
Clay		388.70	388.70	36.20
Clayton	100.00	1,117.17	1,217.17	146.15
Clinton	420.00	7,350.66	7,770.66	156.10
Crawford	73.45		73.45	
Dallas	75.00	2,800.00	2,875.00	149.50
Davis	32.40	998.13	1,030.53	43.70
Decatur	80.00	984.00	1,064.00	6.00
Delaware	181.00	2,225.00	1,406.00	60.55
Des Moines	126.00	1,895.78	2,021.78	78.00
Dickinson				
Dubuque	300.00	4,784.49	5,174.49	164.15
Emmet		435.38	435.38	
Fayette	70.68	1,592.00	1,662.68	62.32
Floyd		1,344.90	1,344.90	64.36
Franklin		2,081.55	2,081.55	36.00
Fremont	112.30	1,344.24	1,456.54	4.60
Greene		825.00	825.00	31.60
Grundy		220.00	220.00	6.80
Guthrie	130.90	2,605.00	2,734.90	
Hamilton		800.00	800.00	6.95
Hancock		1,504.00	1,504.00	
Hardin		2,439.37	2,439.37	41.02
Harrison	120.00	1,325.00	1,445.00	23.60
Henry	75.00	600.00	675.00	62.12
Howard	19.50	283.00	302.50	5.00
Humboldt	14.00	359.91	373.91	50.95
Ia		150.00	150.00	14.25
Iowa	75.00	1,475.84	1,550.84	61.86
Jackson	75.00	1,280.50	1,355.50	47.05
Jasper	80.00	2,356.70	2,436.70	68.40
Jefferson	138.00	2,487.25	2,625.25	29.65
Johnson		1,236.16	1,236.16	45.00
Jones	50.00	2,231.15	2,281.15	35.10
Keokuk	97.50	1,351.36	1,448.86	51.30
Kossuth		2,578.88	2,578.88	27.00
Lee		4,026.78	4,308.78	138.15
Linn	282.00	2,650.20	2,650.20	197.90
Louisia	120.17	1,628.00	1,748.17	32.10
Lucas	140.00	1,595.58	1,735.58	

Counties	Compensation of commissioners	Expended for relief	Total cost of office	Coroners' compensation
Lyon	65.00	900.00	965.00	
Madison	100.00	1,354.00	1,454.00	
Mahaska	148.65	2,089.24	2,237.89	25.25
Marion	60.00	2,150.00	2,210.00	56.15
Marshall	48.00	2,147.50	2,195.50	55.22
Mills	63.50	3,703.50	3,767.00	14.00
Mitchell		296.50	296.50	
Monona	36.00	726.00	762.00	
Monroe	195.00	1,122.50	1,317.50	184.25
Montgomery	35.00	1,182.02	1,217.02	25.70
Muscatine	200.00	1,576.65	1,776.65	87.45
O'Brien				38.53
Osceola		12,800.00	2,800.00	21.80
Page		3,808.78	3,808.78	33.40
Palo Alto	30.00	2,265.00	2,295.00	
Plymouth	55.30	2,664.00	2,719.30	30.75
Pocahontas		471.30	471.30	4.20
Polk				
Pottawattamie	184.24	1,652.81	1,837.05	277.55
Poweshiek	226.61	2,420.69	2,647.30	53.28
Ringgold	59.00	787.68	846.68	5.60
Sac	55.00	1,807.50	1,862.50	25.37
Scott	240.00	3,287.15	3,527.15	514.47
Shelby	60.00	19,548.00	9,608.00	22.50
Sioux				
Story	80.00	618.70	698.70	20.15
Tama	60.00	3,862.00	3,922.00	39.70
Taylor	210.00	2,068.25	2,278.25	7.00
Union	40.00	637.81	677.81	24.95
Van Buren	82.90	1,295.91	1,378.81	41.55
Wapello	71.00	3,162.18	3,233.18	60.00
Warren	36.00	2,536.00	2,572.00	7.10
Washington		4,812.75	4,812.75	16.25
Wayne	25.00	1,636.09	1,661.09	33.25
Webster		4,453.28	4,453.28	229.95
Winnebago		459.00	459.00	
Winnesiek	20.00	1,396.55	1,416.55	15.80
Woodbury	638.88	5,357.20	5,996.08	352.60
Worth		144.05	144.05	54.50
Wright	60.00	1,007.00	1,067.00	105.20
Totals	\$ 8,165.04	\$184,251.93	\$188,225.09	\$ 5,189.41

*Includes \$1,350.00 for monument.
 †Includes \$2,560.00 for monument.
 ‡Includes \$1,900.00 for monument.

TABLE NO. 10—COUNTY ENGINEERS.
Salaries and Total Cost of Office, 1916.

PART I.
COUNTY ENGINEERS.

Counties	Salary of En- gineer	Assistants	Supplies	Other expense	Total cost of office
Adair	1,800.00	885.91	88.49	638.60	3,413.00
Adams	1,500.00	42.33	15.08	822.03	2,380.44
Allamakee	1,500.00	321.72	139.08	650.75	2,611.55
Appanoose	1,500.00	643.59	71.44	23.53	2,238.56
Audubon	2,000.00	50.65	142.63	142.63	2,192.28
Benton	1,500.00	48.80	78.36	899.77	2,526.93
Black Hawk	2,500.00	1,847.12	53.48	481.88	4,882.48
Boone	1,460.00	2,203.93	149.01	1,071.06	4,884.00
Bremer	1,500.00	1,126.29	33.42	882.48	3,542.19
Buchanan	1,943.37	4,603.42	367.09	2,546.65	9,460.53
Buena Vista	1,500.00	552.60	32.80	423.45	2,508.85
Butler	1,228.00	505.00	35.07	994.74	2,762.81
Calhoun	1,581.66	2,505.95	29.28	1,472.63	5,589.52
Carroll	1,617.57	2,950.44	207.26	1,116.35	5,891.62
Cass	2,274.96	1,918.11	303.89	106.73	4,593.69
Cedar	2,000.00	1,200.00	2,132.42	406.89	4,841.31
Cerro Gordo	1,650.00	3,158.96	738.00	2,267.81	7,854.83
Cherokee	1,800.00	284.55	54.06	627.78	2,776.39
Chickasaw	1,190.00	28.48	135.45	6,921.63	8,275.56
Clarke	1,500.00	4,493.38	146.11	1,329.30	6,468.79
Clay	2,148.49	1,020.00	888.05	4,464.89	8,521.43
Clayton	1,500.00	2,057.00	19.84	2,701.02	6,297.86
Clinton	1,705.00	2,955.79	202.25	1,544.81	6,407.85
Crawford	1,800.00	957.50	65.90	351.35	3,174.75
Dallas	1,380.00	602.00	271.21	935.77	3,689.98
Davis	1,850.00	600.00	70.77	366.65	2,887.42
Decatur	1,200.00	813.50	46.68	5.45	2,065.61
Delaware	1,800.00	2,324.25	2,551.56	2,114.54	6,786.35
Des Moines	2,324.25	2,551.56	2,711.41	1,103.24	4,852.65
Dickinson	2,100.00	1,088.00	2,711.41	2,318.54	3,818.64
Dubuque	1,500.00	640.67	1,350.66	1,288.38	3,329.65
Emmet	1,400.00	2,424.26	782.23	1,350.66	5,385.24
Fayette	1,500.00	1,400.00	45.78	903.52	3,251.53
Floyd	1,610.32	640.67	5.85	835.02	3,111.31
Franklin	1,500.00	2,424.26	107.49	824.41	4,281.16
Fremont	1,500.00	1,778.44	10.00	967.51	3,655.34
Greene	1,337.40	2,013.80	89.34	1,516.24	6,153.76
Grundy	1,540.84	2,883.08	68.39	472.05	2,464.04
Guthrie	1,667.10	548.00	34.09	1,235.96	6,178.04
Hamilton	1,375.00	3,107.99	80	774.96	3,200.79
Hancock	1,740.00	957.83	178.83	664.86	2,590.58
Hardin	1,467.20	412.25	39.77	26.92	2,872.78
Harrison	1,700.00	979.50	52.00	299.71	1,821.82
Henry	1,188.65	52.00	96.78	1,319.02	3,852.34
Howard	1,382.91	22.11	160.01	1,063.75	2,950.21
Humboldt	1,500.00	955.54	3.45	609.25	3,027.57
Ia	1,381.00	406.45	3.45	511.00	3,027.57
Iowa	1,320.00	1,064.87	520.35	191.94	4,826.98
Jackson	1,350.00	1,025.49	22.10	142.38	1,796.86
Jasper	1,500.00	2,114.69	135.74	982.75	3,067.37
Jefferson	1,380.00	222.38	2,595.42	7,513.75	11,711.55
Johnson	1,313.43	605.45	64.56	463.56	2,446.95
Jones	1,532.96	3,385.37	216.05	1,519.36	4,870.54
Keokuk	1,313.43	605.45	216.05	1,519.36	4,870.54
Kossuth	1,532.96	3,385.37	216.05	1,519.36	4,870.54
Lee	1,500.00	459.58	216.05	1,519.36	4,870.54
Linn	1,477.00	1,658.13	216.05	1,519.36	4,870.54

Counties	Salary of En- gineer	Assistants	Supplies	Other expense	Total cost of office
Louisa	1,475.00	1,053.32	87.98	125.93	2,742.23
Lucas	2,091.75	1,330.48	68.64	2,078.56	3,422.27
Lyon	1,062.50	1,324.85	799.00	415.25	5,134.54
Madison	1,302.00	799.00	17.29	29.17	2,539.17
Mahaska	700.00	719.43	59.08	425.75	1,465.89
Marion	2,488.58	1,288.04	764.44	544.21	4,261.55
Marshall	1,110.00	2,815.00	125.53	51.39	5,233.65
Mills	1,480.80	125.53	141.63	64.24	2,521.19
Mitchell	2,250.00	667.14	4.40	64.24	3,058.77
Monona	1,200.00	420.00	387.50	35.92	1,688.64
Monroe	2,000.00	387.50	158.82	77.36	2,423.42
Montgomery	1,800.00	1,214.06	132.65	471.40	3,250.24
Muscatine	1,750.00	1,438.71	615.15	2,890.15	3,792.76
O'Brien	1,500.00	775.00	1,109.41	4,391.56	2,886.51
Osceola	1,458.18	1,428.33	1,800.00	395.87	2,890.15
Page	1,500.00	775.00	1,109.41	4,391.56	2,886.51
Palo Alto	1,729.32	1,373.32	179.51	1,109.41	4,391.56
Plymouth	1,800.00	465.50	1,885.65	8,864.59	2,660.77
Pocahontas	1,244.39	5,784.55	1,086.66	1,086.66	8,864.59
Polk	2,500.00	2,426.76	165.56	1,086.66	6,778.98
Pottawattamie	1,500.00	142.65	7.06	702.90	2,352.61
Poweshiek	1,427.00	125.70	20.04	1,171.73	2,744.49
Ringgold	2,000.00	1,996.94	124.02	2,598.42	4,739.98
Sac	3,000.00	2,589.00	78.95	24.74	5,692.69
Scott	1,440.00	48.90	323.93	382.17	2,195.00
Shelby	2,500.00	918.09	83.27	13.58	3,514.94
Sioux	2,000.00	1,876.11	66.44	1,339.29	5,281.84
Story	1,827.56	2,759.40	609.04	1,943.92	7,230.92
Tama	1,445.00	780.00	652.70	2,877.70	2,877.70
Taylor	2,250.00	137.70	21.27	2,408.97	2,408.97
Union	1,415.00	195.00	164.43	1,368.70	3,143.13
Van Buren	1,587.50	1,362.50	198.56	563.04	3,711.60
Wapello	1,650.00	419.79	761.21	2,831.00	2,831.00
Warren	1,620.00	91.20	53.36	368.41	2,132.97
Washington	1,350.00	1,277.00	1,028.24	3,655.24	3,655.24
Wayne	995.10	2,395.66	111.03	931.97	4,433.76
Webster	274.00	200.25	147.64	419.13	1,041.02
Winnebago	1,200.00	1,128.62	747.07	3,075.69	3,075.69
Winneshiek	1,583.33	2,875.44	104.25	1,669.93	6,229.95
Woodbury	1,500.00	319.50	4.44	366.38	2,190.32
Worth	1,500.00	1,561.15	19.59	668.67	3,399.41
Wright	1,150.00	1,561.15	19.59	668.67	3,399.41
Totals	\$155,712.16	\$124,644.11	\$ 8,337.92	\$ 79,618.41	\$366,353.15

TABLE NO. 10—COUNTY ENGINEERS.

Salaries and Total Cost of Office, 1916.

DRAINAGE ENGINEER.

PART II.

Counties	Salary of en- gineer	Assistants	Supplies	Other expense	Total cost of office
Adair.....	\$	\$	\$	\$	\$
Adams.....	180.00	30.00		18.65	228.65
Allamakee.....					
Appanoose.....					
Audubon.....					
Benton.....					
Black Hawk.....	368.73	169.15	11.00	82.83	631.71
Boone.....	2,411.12	6,589.34		441.67	9,442.13
Bremer.....					
Buchanan.....					
Buena Vista.....					
Butler.....					
Calhoun.....	840.00	1,587.75	63.88	1,475.14	3,964.77
Carroll.....	1,775.30	1,254.97			3,030.27
Cass.....					
Cedar.....	400.00				400.00
Cerro Gordo.....	8,862.66				8,862.66
Cherokee.....					
Chickasaw.....					
Clarke.....					
Clay.....					
Clayton.....					
Clinton.....	829.50	405.50	33.97	190.36	1,459.33
Crawford.....					
Dallas.....					
Davis.....	277.51		15.24		292.75
Decatur.....					
Delaware.....					
Des Moines.....	390.00	153.00	33.08	40.85	616.93
Dickinson.....	573.60	3,514.80		3,592.42	7,081.82
Dubuque.....					
Emmet.....	1,618.75	5,575.44		2,565.57	9,697.76
Fayette.....					
Floyd.....	311.98	1,147.57			1,459.55
Franklin.....	1,540.00	7,554.94	137.84	3,328.14	12,560.92
Fremont.....	2,400.00	3,740.00		2,710.00	8,850.00
Greene.....					
Grundy.....					
Guthrie.....	85.00	114.00	3.20	40.62	242.82
Hamilton.....	2,048.39	3,862.03	88.07	2,616.39	8,614.88
Hancock.....	3,299.13	7,900.68	24.14	2,636.69	13,860.64
Hardin.....	1,463.65	7,489.76	57.83	2,558.75	11,569.99
Harrison.....	1,630.50	6,760.25	10.45	2,815.35	11,216.55
Henry.....					
Howard.....					
Humboldt.....					
Ida.....	389.50				389.50
Iowa.....					
Jackson.....					
Jasper.....		36.00		4.90	40.90
Jefferson.....		6.00		14.20	20.20
Johnson.....					
Jones.....					
Keokuk.....					
Kossuth.....	22,647.99	11,884.08			34,532.07
Lee.....					
Linn.....					

Counties	Salary of en- gineer	Assistants	Supplies	Other expense	Total cost of office
Louisa.....					
Lucas.....					
Lyon.....					
Madison.....	141.00	71.25		34.63	246.88
Mahaska.....	624.35			185.77	828.12
Marion.....					
Marshall.....					
Mills.....	770.20	499.50		8.86	1,350.96
Mitchell.....					
Monona.....	1,947.50	1,135.38	1,569.07	1,808.18	6,360.73
Monroe.....					
Montgomery.....	1,250.45				1,250.45
Muscatine.....	1,869.56				1,869.56
O'Brien.....					
Oscola.....	1,260.13	3,342.09			4,602.22
Page.....	520.85			2.50	523.35
Palo Alto.....	2,187.89	3,139.21			5,327.10
Plymouth.....					
Pocahontas.....					
Polk.....					
Pottawattamie.....	1,124.04	414.00		272.06	1,810.10
Poweshiek.....					
Ringgold.....	62.50			23.35	85.85
Sac.....	1,290.75	1,047.90	1.10	443.06	2,782.81
Scott.....					
Shelby.....	1,895.00	427.21			2,322.21
Sioux.....					
Story.....	1,269.47	1,929.83		855.62	4,054.92
Tama.....					
Taylor.....	763.99				763.99
Union.....					
Van Buren.....					
Wapello.....					
Warren.....					
Washington.....	561.20	594.98			1,156.18
Wayne.....					
Webster.....					
Winneshiek.....	1,334.00	4,036.81		3,503.76	8,874.57
Woodbury.....					
Worth.....	1,658.35	1,337.78	60.09	656.04	3,712.86
Wright.....	1,685.00	1,466.75	81.50	836.01	4,068.26
Totals.....	\$ 76,559.54	\$ 89,215.05	\$ 2,191.12	\$ 34,671.37	\$201,654.38

TABLE NO. 11—COUNTY HOMES, 1916.

PART I.

Counties	No. of acres	No. of inmates			Value of Home			Inventory at beginning of year
		Poor	Insane	Total	Land	Buildings	Total	
Adair	160	7		7	20,000.00	8,500.00	28,500.00	7,282.00
Adams	160	9		9			24,000.00	6,512.65
Allamakee	220	25	30	55			55,000.00	10,144.15
Appanoose								
Audubon	193	2		2	24,105.00	6,623.00	30,728.00	6,279.55
Benton	201	30	3	33	40,200.00	19,800.00	60,000.00	6,404.74
Black Hawk	240	30	60	90	44,000.00	44,000.00	88,000.00	14,759.55
Boone	238	31	32	63	35,700.00	25,000.00	60,700.00	4,090.00
Bremer	280	18	21	39	35,000.00	15,000.00	50,000.00	5,374.92
Buchanan	226	14		14	30,000.00	40,000.00	70,000.00	7,825.50
Buena Vista	200	4		4	30,000.00	5,000.00	35,000.00	5,150.50
Butler	160			31	20,000.00	14,350.00	34,350.00	6,730.88
Calhoun	320	7		7	64,000.00	20,000.00	84,000.00	11,276.00
Carroll	120	13		13	24,000.00	6,000.00	30,000.00	4,266.05
Cass	166			6			31,540.00	5,781.75
Cedar	200	19	14	33	40,000.00	70,000.00	110,000.00	9,249.61
Cerro Gordo	302	27	41	68	50,900.00	23,374.00	74,374.00	24,602.00
Cherokee	160	13		13	52,000.00	5,000.00	57,000.00	7,635.70
Chickasaw	160	7	15	22	21,600.00	30,000.00	51,600.00	4,950.00
Clarke	160	4		4			17,600.00	6,235.05
Clay	290	6	6	12	32,000.00	10,000.00	42,000.00	12,000.00
Clayton	254	35		35	25,900.00	20,100.00	46,000.00	9,141.60
Clinton	207	49	27	76	51,750.00	50,000.00	101,750.00	12,390.00
Crawford	73	11		11	13,000.00	15,000.00	28,000.00	3,872.40
Dallas	535	13	33	36	38,850.00	55,720.00	94,570.00	17,516.05
Davis	317			31	25,600.00	16,775.00	42,375.00	7,593.05
Decatur	240	26	6	31	19,200.00	14,684.00	33,884.00	6,206.73
Delaware	240	20	19	39	19,000.00	5,000.00	24,000.00	7,425.40
Des Moines	240	53	52	105	48,000.00	95,150.00	143,150.00	11,821.05
Dickinson								
Dubuque	240			52	24,000.00	22,600.00	46,600.00	10,812.75
Emmet	228	4		4	20,000.00	7,000.00	27,000.00	4,603.00
Fayette	378	28	44	72	37,800.00	35,000.00	72,800.00	13,277.00
Floyd	240			16			26,400.00	6,580.00
Franklin	240	8		8	30,000.00	10,000.00	40,000.00	8,114.00
Fremont	244	16		16			28,000.00	9,147.45
Greene	240	7		7	36,000.00	14,000.00	50,000.00	7,794.75
Grundy	160	12		12	36,000.00	8,450.00	44,450.00	*
Guthrie	260	10		10	16,600.00	7,800.00	23,800.00	9,626.00
Hamilton	240	12	15	27			86,000.00	9,363.65
Hancock	197	1	22	23	30,000.00	20,000.00	50,000.00	7,000.00
Hardin	143	14		14	23,595.00	9,650.00	33,245.00	3,069.30
Harrison								
Henry	160	24	5	29	24,000.00	24,000.00	48,000.00	4,573.00
Howard	80			8	8,000.00	3,000.00	11,000.00	2,059.00
Humboldt	160			9			32,000.00	4,838.50
Ida								
Iowa	326			28	63,000.00	35,000.00	98,000.00	16,425.80
Jackson	441	20	28	48			92,000.00	12,741.70
Jasper	204	24	6	30	23,000.00	13,500.00	36,500.00	8,160.50
Jefferson	231	31	23	54			55,500.00	10,400.00
Johnson	240	25	40	65		20,000.00	70,000.00	10,655.00
Jones	280			53	35,000.00	50,000.00	85,000.00	6,000.00
Keokuk	205	20	6	26	30,075.00	11,925.00	42,000.00	8,783.15
Kossuth	240	8		8				
Lee	238	54	31	85	20,581.75	16,567.94	37,149.69	8,159.61
Linn	320	73	77	150	60,000.00	75,000.00	135,000.00	11,000.00
Louisa	326	25		25			48,900.00	18,075.70
Lucas	208	20	18	38	20,300.00	23,200.00	43,500.00	5,581.00
Lyon	160	4		4	30,000.00	3,000.00	33,000.00	60.00
Madison	257	11		11	34,694.00	5,108.00	39,802.00	12,095.00

Counties	No. of acres	No. of inmates			Value of Home			Inventory at beginning of year
		Poor	Insane	Total	Land	Buildings	Total	
Mahaska	320	40	10	50	32,000.00	18,000.00	50,000.00	10,955.65
Marion	276	18		18			50,000.00	8,659.50
Marshall	320			100			112,000.00	20,467.00
Mills	200	8		8	33,000.00	7,000.00	40,000.00	6,804.90
Mitchell	72	3		3	9,400.00	5,000.00	14,400.00	2,290.30
Monona	120	3	5	8	18,000.00	5,000.00	23,000.00	4,447.65
Monroe	119			20	14,875.00	6,650.00	21,525.00	5,132.00
Montgomery	160	9	13	22			40,800.00	8,143.75
Muscatine	160	31	17	48	40,000.00	20,000.00	60,000.00	7,284.50
O'Brien	320	4	6	10	48,000.00	35,000.00	83,000.00	12,889.50
Oscola								
Page	170	16		16			44,000.00	8,543.00
Palo Alto	160	5		5	36,000.00		36,000.00	5,239.00
Plymouth	280	16		16	49,000.00	10,363.00	59,363.00	7,072.00
Pocahontas	320		17	17	60,000.00	15,000.00	75,000.00	\$
Polk								
Pottawattamie	240	39		39			66,000.00	16,889.30
Poweshiek	80	13	11	24	18,000.00	22,200.00	40,200.00	5,641.60
Ringgold	240	4	3	7	19,000.00	5,000.00	24,000.00	5,965.77
Sac	160	8		8	21,200.00	6,000.00	27,200.00	33,985.90
Scott	190	93		93	38,000.00	59,252.66	97,252.66	5,720.00
Shelby	167	8		8	33,400.00	8,000.00	41,400.00	7,452.58
Sioux	80	3	19	22	18,000.00	9,400.00	27,400.00	2,933.50
Story	320			9	56,000.00	4,800.00	60,800.00	11,772.20
Tama	227			46			70,000.00	14,859.60
Taylor	320	10	20	30	28,800.00	27,000.00	55,800.00	9,405.00
Union	243	11	3	14			19,480.00	5,129.30
Van Buren	403	20	5	25	24,180.00	5,000.00	29,180.00	13,373.04
Wapello	228	38	47	85	49,200.00	70,000.00	119,200.00	15,409.70
Warren	350	15		15			52,500.00	7,826.00
Washington	124	9	83	92	18,600.00	15,000.00	33,600.00	9,978.50
Wayne	240	12	14	26	30,000.00	25,500.00	55,500.00	5,543.00
Webster	280	27	2	29	56,000.00	50,000.00	106,000.00	3,669.50
Winnebago	90	4		4	9,000.00	5,150.00	14,150.00	1,648.00
Winneshek	200	12	30	42	20,000.00	38,465.00	58,465.00	\$
Woodbury	200	20	15	35	10,000.00	42,000.00	52,000.00	5,441.05
Worth	160	9		9	18,000.00	6,000.00	24,000.00	3,579.30
Wright	320							
Totals	21,042	1,431	954	2,778	\$2,265,165.75	\$1,550,657.60	\$4,763,068.35	\$765,065.93

†Report not complete.
 *No record.
 ‡Has no county home.
 §No inventory.

TABLE NO. 11—COUNTY HOMES, 1916.
Income and Expenditures for the Year 1916.

PART II.

Counties	Expenditures	Net profit	Total	Sale of produce	Inventory at end of year	Net cost	Net cost per week per inmate
Adair	\$ 2,141.10		\$ 9,423.10	\$ 2,103.65	\$ 7,304.25	\$ 15.20	\$.04
Adams	1,789.75	478.40	8,780.80	1,314.30	7,466.50		Profit
Allamakee	7,599.82		17,743.07	2,092.05	11,259.15	4,392.77	1.54
Appanoose					10,443.31		Profit
Audubon	3,461.18	1,792.68	17,408.48	2,308.81	9,671.15	5,425.52	3.16
Benton	11,693.74		26,428.51	1,200.91	16,830.48	8,307.12	1.79
Black Hawk	11,693.96		13,231.24	1,343.47	7,238.75	4,622.02	1.51
Boone	9,141.24		12,903.43	1,364.54	7,751.50	3,787.39	1.86
Bremer	7,528.51		20,280.66	5,501.66	10,816.11	3,908.90	2.46
Buchanan	13,460.76		9,147.76	2,135.91	7,012.75		Profit
Buena Vista	3,366.33	600.93	14,532.96	1,449.28	6,401.00	6,082.98	
Burlington	7,861.48		18,337.95	5,755.65	12,582.30		Profit
Calhoun	4,293.81	2,708.14	7,999.12	388.09	7,607.00	604.03	.90
Carroll	3,733.07		11,993.16	5,520.90	6,472.20		Profit
Cass	4,241.16	1,070.25	14,807.55	4,454.40	12,825.27		Profit
Cedar	5,617.94	2,412.12	49,528.77	8,287.51	25,020.00	16,221.26	7.50
Cerro Gordo	24,926.77		13,408.65	2,307.20	11,391.45	1,999.36	1.74
Cherokee	4,422.18	1,410.77	4,681.05	682.21	6,081.75		Profit
Chickasaw	4,681.05		12,616.38	2,079.61	9,234.90	1,301.87	6.25
Clarke	6,380.73		16,327.58	1,531.92	12,000.00	2,795.66	4.48
Clay	4,327.58		13,379.12	2,055.89	9,366.35	1,956.88	1.68
Clayton	4,227.52		26,356.32	3,481.45	13,100.00	9,774.87	2.43
Clinton	13,966.32		7,982.68	883.68	3,702.60	3,390.40	5.94
Crawford	4,110.28		27,680.18	4,156.30	17,546.17	5,977.71	3.30
Dallas	10,163.53		13,703.18	1,607.76	7,789.60	4,306.42	2.67
Davis	6,180.15		12,762.02	2,393.22	7,020.00	3,349.70	2.98
Decatur	6,530.19		8,804.55	2,528.76	7,915.00	1,420.70	1.44
Delaware	1,439.15		35,734.71	1,652.67	16,007.30	8,074.84	1.48
Des Moines	13,913.66						
Dickinson							
Dubuque	6,136.47		16,939.22	2,352.83	12,862.75	1,723.64	.64
Emmet	3,761.30		8,304.20	2,514.08	5,168.28	621.84	2.01
Fayette	13,426.39		39,753.39	3,154.94	14,339.12	11,185.18	2.98
Floyd	6,024.94		12,604.94	1,601.03	8,121.00	2,882.91	3.45
Franklin	5,199.19		13,313.19	1,442.52	11,306.00	564.67	1.36
Fremont	4,174.39	3,320.21	10,642.05	5,706.85	10,875.20		Profit
Greene	4,654.02		11,848.77	4,285.81	6,940.32	622.64	1.71
Grundy	3,692.87		1,303.32	7,151.95			No record
Guthrie	5,615.69		15,238.69	3,256.53	7,995.90	4,617.66	7.73
Hamilton	8,797.03		18,160.28	6,423.94	11,106.05	631.59	.45
Hancock	6,851.88		13,851.88	3,497.79	9,842.00	512.00	.44
Hardin	6,390.88		8,420.13	810.25	5,637.15	2,572.73	3.58
Harrison							
Henry	5,740.02		10,313.02	329.55	6,077.00	3,906.47	2.69
Howard	3,611.94		4,680.94	971.34	2,395.25	1,314.35	2.16
Humboldt	5,644.84		8,483.34	1,659.57	5,144.50	1,678.97	3.59
Ia							
Iowa	8,032.50		24,458.30	4,493.96	16,889.25	3,075.09	2.15
Jackson	7,432.23		20,173.93	5,793.46	13,379.60	1,060.87	.40
Jasper	6,910.15		15,070.65	2,912.18	8,725.90	3,432.57	2.29
Jefferson	6,797.34		17,197.34	1,102.33	11,642.75	4,452.26	1.59
Johnson	13,127.20		25,182.20	4,609.43	11,921.90	6,561.77	1.94
Jones	10,828.23		16,838.23	3,398.43	9,000.00	4,439.80	1.79
Keokuk	7,056.00		16,439.75	1,293.42	9,471.15	5,675.18	4.24
Kossuth				1,699.13			
Lee	11,782.34		19,941.95	1,901.64	6,385.95	17,654.36	2.64
Linn	18,023.08		29,522.08	5,418.87	11,000.00	13,103.21	1.98
Louis	7,076.12		26,651.82	4,976.95	20,627.70	647.17	.49

Counties	Expenditures	Net profit	Total	Sale of produce	Inventory at end of year	Net cost	Net cost per week per inmate
Lucas	6,740.48		12,321.48	1,871.40	6,210.08	4,240.00	2.14
Lyon	1,264.16		1,324.16	800.00	60.00	464.16	2.23
Madison	5,795.87		17,890.87	4,393.89	12,384.70	1,242.28	2.17
Mahaska	7,391.62		18,347.37	3,137.91	14,129.00	1,080.36	.41
Marion	6,323.89		14,963.39	1,643.07	9,473.75	3,860.57	3.91
Marshall	14,254.91		84,721.91	4,756.59	22,004.82	7,969.59	1.53
Mills	3,394.30	2,690.68	10,179.20	4,572.58	7,607.25		Profit
Mitchell	2,292.20		4,582.50	1,081.19	2,485.85	415.56	2.66
Monona	4,546.92		8,904.57	1,274.03	6,012.80	1,707.74	7.10
Monroe	4,296.28		9,428.28	1,609.54	5,460.00	2,268.74	2.18
Montgomery	5,389.27		18,524.02	2,223.85	9,249.18	2,050.99	1.79
Muscataine	8,068.73		15,353.22	1,961.22	5,676.96	8,015.05	3.21
O'Brien	5,236.63	5,987.78	18,126.13	6,192.66	17,921.25		Profit
Oscola							
Page	4,483.64	185.88	13,211.92	3,905.12	9,206.80		Profit
Palo Alto	2,991.61		8,230.61	2,222.98	5,534.70	475.00	1.82
Plymouth	5,010.39	1,750.16	13,832.55	4,121.55	9,701.00		Profit
Pocahontas	7,278.67			6,433.70	No in'tory		
Polk							
Pottawattamie	15,161.88		32,051.18	12,537.46	11,740.85	7,772.87	3.83
Poweshiek	6,417.31		12,058.91	2,047.60	6,400.00	3,611.23	2.89
Ringgold	2,997.68	516.88	8,963.45	2,830.12	6,630.21		Profit
Sac	4,404.44	26.30	38,416.70	1,924.70	36,492.00		Profit
Scott	20,533.15		29,253.15	3,045.25	8,001.53	15,306.37	3.14
Shelby	4,683.68	465.06	12,602.19	3,295.14	9,307.05		Profit
Sioux	4,990.55		7,990.05	575.50	4,861.45	2,068.40	2.48
Stacy	5,823.55	1,491.39	17,556.76	3,469.68	15,027.00		Profit
Tama	11,118.33		25,977.93	4,548.96	18,872.78	2,557.09	1.07
Taylor	14,531.89		23,996.89	8,043.12	11,309.20	4,584.57	2.94
Union	5,252.62		10,381.92	1,770.41	7,881.58	729.93	1.00
Van Buren	4,884.96		18,258.00	3,208.58	12,607.09	2,362.33	1.81
Wapello	11,318.84		29,728.54	1,855.57	16,805.20	8,177.77	1.84
Warren	5,027.33	652.22	11,505.55	2,112.55	9,896.00		Profit
Washington	11,962.56		21,941.06	2,449.70	10,656.04	8,335.32	2.58
Wayne	5,832.61		11,375.61	2,609.87	6,547.00	2,158.74	1.60
Webster	6,823.54		11,293.04	2,316.28	3,669.50	5,307.26	3.52
Winneshiek	2,310.16		3,958.16	777.12	2,498.00	683.04	3.28
Woodbury				1,291.02			No record
Worth	9,212.95		14,654.06	5,456.87	5,147.25	4,049.88	2.19
Wright	2,561.25		6,140.55	975.55	4,826.65	888.35	2.68
Totals	\$832,574.57	\$ 27,920.59	\$1,392,657.85	\$275,209.95	\$882,063.00	\$287,400.49	\$ 178.97

TABLE NO. 12—COUNTY HOME EXPENSE.

Classified Statement of County Home Expenses and Purchases for the Year 1916.

PART I.

Counties	Salary of steward	Other help	Repairs	Light, fuel and water	Provisions	Clothing	Medicine and medical attendance	Burial expenses
Adair.....	\$ 1,000.00	\$	\$ 163.06	\$ 207.05	\$ 310.28	\$	\$ 62.50	\$
Adams.....	030.00	145.34	231.90	114.92	443.62			
Atlamakee.....	1,000.00	476.00	555.35	549.00	2,148.20	125.75	191.90	32.00
Appanoose.....	1,200.00	244.35	385.25	300.73	955.13	303.97	58.95	35.80
Audubon.....	1,000.00		145.60		351.93	10.45	17.00	
Benton.....	1,200.00	685.85	1,254.00	769.40	1,347.82	736.54	331.40	
Black Hawk.....	1,300.00	992.14	5,211.51	607.40	1,556.76	85.83	131.65	25.50
Boone.....	1,345.00	1,469.40	1,209.13	967.41	2,794.81	340.50	91.06	18.00
Bremer.....	1,500.00	887.50	1,311.83	146.37	2,818.91	34.26	116.35	
Buchanan.....	1,400.00		472.92	1,065.24	1,250.21	145.86	80.30	24.30
Buena Vista.....	1,032.45	427.00	257.00	391.96	321.42	18.25	44.07	35.00
Butler.....	1,000.00	1,192.94	403.40	802.16	1,074.56	488.36	88.60	
Calhoun.....	500.00	1,065.00	136.00	210.22	461.02	10.45	15.20	
Carroll.....	600.00	375.00	337.20	125.40	1,712.42	159.88	105.83	
Cass.....	1,033.30	444.15	13.70	174.63	325.80	4.50	1.10	
Cedar.....	1,040.00	300.00		645.88	2,066.08	730.94	27.55	102.90
Cerro Gordo.....	780.00	1,941.00	78.70	2,300.90	3,764.88	1,015.94	147.65	42.00
Cherokee.....	800.00	107.20		1,130.40	1,130.40		85.38	
Chickasaw.....	1,200.00		243.87	92.60	842.19	177.13	212.50	
Clarke.....	900.00	715.90	306.15	125.62	962.30			27.00
Clay.....	450.00	714.40	432.63	219.74	306.48	48.25	136.51	
Clayton.....	700.00	900.84	318.97	241.17	841.20	320.15	321.84	19.00
Clinton.....	1,440.00	1,562.32	386.28	1,318.34	7,055.63		200.00	70.00
Crawford.....	1,024.55	33.67	367.56	389.34	931.97	132.43		
Dallas.....	1,281.33	1,898.16	279.86	1,241.19	2,716.78	736.50	215.84	
Davis.....	900.00	500.00	116.15	308.04	1,145.14	351.17	123.90	
Decatur.....	1,200.00	685.71	600.35	426.11	451.74	151.86	172.11	21.55
Delaware.....	900.00	487.89	1,069.78	780.81	919.44	452.94	257.63	160.00
Des Moines.....	969.96	3,371.64	957.43	2,045.98	3,436.97	702.93	257.02	
Dickinson.....	1,000.00	1,163.80	98.48	351.12	1,806.50	339.63	5.40	
Dubuque.....	1,000.00	373.10	39.20	43.95	430.21	7.89	19.50	
Fayette.....	1,600.00	1,731.33	748.55	1,073.58	2,714.25	523.25	26.40	
Floyd.....	1,300.00	160.73	939.66	320.23	1,265.34		21.70	1.00
Franklin.....	1,400.00		215.61	862.75			369.29	
Fremont.....	800.00	883.37	160.93	487.55	674.94	68.90	208.40	
Greene.....	1,000.00	355.00	384.97	753.83	405.20		8.84	
Grundy.....	750.00	281.00	394.60	187.10	444.10	94.30		
Guthrie.....	730.00	708.15	2,176.20	337.75	857.00	95.12	67.57	
Hamilton.....	830.17	1,137.39	33.15	854.96	834.72	476.70	182.85	
Hancock.....	1,425.00	683.78	3,733.66	309.85	336.37		101.75	
Hardin.....	1,425.00	32.70	1,849.10	336.02	694.94	76.64		30.00
Harrison.....			233.81	919.94	855.45	355.88	61.12	53.00
Henry.....	940.00	1,045.96	446.15	257.57	596.17		182.07	
Howard.....	625.00	426.13	109.80		1,007.38		84.47	
Humboldt.....								
Ida.....	916.68	1,024.17	702.82	1,091.93	1,031.01	116.64	182.06	
Iowa.....	1,083.28	1,904.90	640.62	269.05	2,135.88	160.37	71.20	176.00
Jackson.....	900.00	911.00	438.36	375.65	1,231.79	135.08	185.90	124.00
Jasper.....	800.00	1,500.00	752.78	487.50	823.30	353.28	85.25	
Jefferson.....	1,256.65	2,303.74	1,052.35	1,042.74	2,327.31		300.00	75.00
Johnson.....	1,010.00	1,912.28	72.70	1,035.06	3,257.07	363.11	567.64	61.75
Kiokuk.....	787.62	1,290.00	112.34	1,479.90	1,333.34	482.74	628.79	
Kossuth.....	800.00	1,300.18	519.68	128.63	987.50	483.70		
Lee.....	600.00	2,036.78	1,298.09	1,436.91	5,094.91	548.03	200.00	14.00
Linn.....	1,500.00	2,894.16	379.55	1,980.21	4,845.78	682.45	404.40	21.50
Louisia.....	900.00	2,345.82	362.80	180.94	1,184.00	343.58	107.84	
Lucas.....	800.00	1,108.51	418.90	629.05	1,762.33	224.33	70.90	30.00

Counties	Salary of steward	Other help	Repairs	Light, fuel and water	Provisions	Clothing	Medicine and medical attendance	Burial expenses
Lyon.....	826.46		63.85	200.10			19.40	53.10
Madison.....	659.90	1,150.48	1,587.42	379.15	674.56	123.19		364.50
Malhuska.....	1,380.00	934.67	90.16	403.34	3,060.81			450.00
Marion.....	900.00	650.11	674.50	627.05	1,155.03			167.00
Marshall.....	1,500.00	2,905.93	1,743.09	2,138.52	4,285.32	734.94		441.00
Mills.....	1,315.00	178.26	26.90	367.38	366.08	97.54		76.40
Mitchell.....	720.00	29.64		199.79	234.34	78.37		
Monona.....	720.00	415.53	446.30	80.70	710.69			76.63
Monroe.....	950.00	252.55	254.80	358.40	892.55	301.63		121.75
Montgomery.....	1,000.00	1,117.03	65.62	171.14	1,316.60	191.65		100.00
Muscataine.....	2,100.00	302.90	1,235.04	532.40	1,454.30	237.31		379.64
O'Brien.....	1,200.00	1,114.37	397.43	636.31	1,374.83			
Oreola.....								
Page.....	780.00	743.25		309.00	625.95	139.75		219.75
Palo Alto.....	800.00	88.66	202.00	109.50	777.59	23.30		50.40
Plymouth.....	1,070.00	441.65	600.69	169.85	1,380.46			15.65
Ponshatas.....	1,200.00	622.00	151.60	1,015.47	1,388.46	80.00		135.50
Polk.....	1,200.00	12,062.06		1,801.13	29,352.87			2,839.02
Pottawattamie.....	1,300.00	1,068.81	190.07	1,100.82	820.20	80.14		153.16
Potosi.....	800.00	889.51	876.77	673.00	1,219.00	162.18		203.10
Ringgold.....	963.30	10.00	120.11	24.65	379.35	61.20		128.65
Saunders.....	1,200.00		378.45	534.83	998.79			
Scott.....	2,350.00	1,842.21	1,239.58	1,791.81	5,402.05	750.50		516.60
Shelby.....	1,300.00	37.25	452.41	427.60	614.09	53.04		37.70
Sioux.....	950.00		5,542.21	480.45	1,540.37	208.55		196.05
Story.....	1,000.00	1,463.88	782.20	248.78	950.83	83.65		51.78
Tama.....	1,200.00	1,800.00	2,081.25	1,688.07	2,147.91	505.85		103.63
Taylor.....	1,280.20	1,703.20	6,857.45	339.76	1,501.88	284.45		350.30
Van Buren.....	800.00	561.14	19.10	38.24	555.38	130.92		30.70
Vassello.....	700.00	1,167.81	117.61	327.90	872.62	92.98		160.24
Warren.....	1,440.00	2,192.51	2,372.00	919.02	2,630.50	509.05		308.10
Washington.....	750.00	809.30	88.17	212.58	466.32			25.50
Wayne.....	1,325.00	1,135.57	1,621.47	778.38	2,325.41	543.11		66.88
Webster.....	1,000.00	726.00	579.20	442.30	1,575.76	241.86		491.75
Winnebago.....	900.00	406.00	478.05	569.63	2,977.29	489.72		250.20
Woodbury.....	720.00	49.18	129.45	226.21	691.56	2.50		205.25
Worth.....	1,080.00	2,574.11	2,847.03	1,015.69	4,140.81	312.63		168.00
Wright.....	700.00	1,533.25	656.31	1,465.45	2,082.14	466.10		351.70
Wright.....	750.00	485.30	1,375.98					
Totals.....	\$98,793.87	\$97,006.80	\$71,416.42	\$58,230.35	\$164,785.80	\$22,348.45	\$17,669.83	\$3,306.64

TABLE NO. 12—COUNTY HOME EXPENSE.

Classified Statement of County Home Expenses and Purchases for the Year 1910.

PART II.

Counties	Furniture and fixtures	Machinery	Stock purchased	Grain purchased	Insurance	Miscellaneous	Total expenditures
Adair	\$ 74.20	\$ 27.55	\$ 192.73	\$ 37.44	\$ 25.14	\$ 41.15	\$ 2,141.00
Adams			66.80	29.85		127.32	1,789.75
Allamakee	59.55	170.44	1,071.00	644.25		586.94	7,590.82
Appanoose		169.24	401.26	147.50		75.85	4,033.25
Audubon		200.85	512.50	41.20	85.00	74.55	2,401.13
Benton	874.70	1,388.50	745.00	57.50	573.75	789.22	11,003.74
Black Hawk	25.40	878.15		113.75	19.29	431.79	11,008.90
Boone		207.45	452.70	179.07	84.00	51.70	9,141.24
Bremer	11.53	27.60	265.40	147.50	240.84		7,528.51
Buchanan	694.35	183.10	975.00	4,194.45	37.50	1,928.24	12,490.76
Buena Vista	64.53	79.25	63.00	417.70		79.83	3,396.33
Butler	118.70	67.50	1,543.73	1,354.51		943.69	10,008.34
Calhoun	41.25	287.01	95.00	72.80		420.62	4,293.81
Carroll	5.12	16.95		108.86		290.35	3,750.07
Cass		60.48	1,598.34	467.47		119.69	4,241.16
Cedar	183.10		40.00	33.30		403.09	5,617.04
Cerro Gordo	150.99	824.65	2,453.81	8,128.00	22.00	3,247.65	24,026.77
Cherokee		348.90	55.00			823.07	4,452.18
Chickasaw	15.00	54.00	180.00	319.18		9.00	4,983.22
Clarke	154.00		177.99	2,751.62	148.40	431.66	6,389.75
Clay	545.00		529.75	66.90	847.02		4,217.58
Clayton	41.70	176.35	120.00	52.95		113.70	4,217.58
Clinton			1,663.00		272.75		15,966.32
Crawford	318.65			646.98		295.33	4,116.28
Dallas	124.62	359.44	60.50	791.15	10.00	514.72	10,133.23
Davis				387.07		2,188.06	6,110.13
Decatur	88.21	499.11	1,041.77	652.81	46.75	519.31	6,556.19
Delaware	358.48		25.00	447.17		296.00	255.01
Des Moines	160.60			1,810.20		229.81	13,915.66
Dickinson							
Dubuque			43.50	765.00		446.37	6,116.47
Emmet	11.25	37.15	642.67	623.00	10.10	563.09	3,791.29
Fayette	276.13	437.75	243.50	1,063.82	61.50	178.07	13,476.20
Floyd	21.78	1,065.76	788.51		4.50	291.78	6,024.94
Franklin		269.89	1,977.80	788.95		229.39	3,139.10
Fremont	473.28	91.74	107.60	84.70	27.50	197.08	4,174.20
Greene		164.08	60.00	615.20		300.00	4,054.02
Grundy		170.15	290.00	147.44	153.30	734.69	3,692.87
Guthrie	307.70	155.25	67.99	792.90	378.05	278.82	7,112.69
Hamilton	829.89	120.82	375.00	2,211.21		5,169.35	13,086.71
Hancock			112.50		33.85	2,751.88	8,578.84
Hardin	163.34	100.30	175.18	445.86		25.75	5,359.83
Harrison							
Henry	120.58	173.37	384.52	135.19		241.01	5,740.02
Howard	987.79		52.00	150.80	27.85	8.73	3,269.73
Humboldt		23.85	614.34			756.87	3,644.84
Ia							
Iowa							
Jackson	107.08	648.90	373.50	353.93	523.12	160.00	5,022.50
Jasper	270.74	161.83	56.00	83.35	125.00	295.23	7,432.97
Jessie	612.74		288.22	496.00	417.75	792.50	6,910.15
Jefferson	25.00					1,890.23	6,797.34
Johnson	250.43	337.20	405.00	987.18		2,563.15	13,127.20
Jones	413.20	140.00	402.70	891.84		1,170.88	10,888.25
Kossuth	126.00	677.03	74.07	551.87	17.23	189.77	7,056.60
Kossuth		178.60	315.00	160.00		29.45	5,901.80
Lee	58.65	70.00	185.00			529.21	12,153.28
Linn	253.85	285.46	2,221.42	1,491.75	124.00	1,538.04	18,522.08
Louis	41.50	180.00		187.60	422.50	1,419.88	7,370.12

Counties	Furniture and fixtures	Machinery	Stock purchased	Grain purchased	Insurance	Miscellaneous	Total expenditures
Lucas	273.20	188.00	705.00	272.60		174.50	6,740.48
Lyon	7.50					33.75	1,264.16
Madison		23.49			6.00	457.12	5,795.87
Mahaska	119.55		577.65		458.08	43.50	7,391.62
Marion	62.25	394.64	318.50	477.11		98.00	6,323.89
Marshall	376.14		597.00				117.21
Mills			317.80	513.00	67.55	38.20	3,364.30
Mitchell	539.91	15.00	231.60	698.92		116.89	2,292.20
Monroe			65.00	518.47		1,511.58	4,456.93
Montgomery	34.50	123.28	774.00	188.70	68.03	4,296.28	5,380.27
Muscatine	247.01	142.45	434.00	40.00	125.50	384.27	3,561.15
O'Brien			300.50	705.40		524.98	8,068.72
Oresca	80.29	243.83				1,223.60	6,268.66
Paga		283.12	807.79			573.53	4,483.04
Palo Alto		201.61	192.00	357.02	11.68	14.29	2,991.61
Plymouth	149.91	207.87	475.00	74.23		266.20	5,010.39
Pocahontas	85.94	217.67	70.00			2,159.33	7,278.67
Polk				41.70		1,089.65	48,438.69
Pottawattamie	1,027.00	108.25	5,779.89	3,057.35		411.70	309.00
Poweshiek	319.05	7.15	400.07	531.17		5,853.12	12,082.08
Ringgold	39.75	35.00	185.02	718.21		248.44	2,997.08
Sac		82.70					4,404.44
Scott	192.21	1,132.99	790.00	1,113.67			1,973.50
Shelby	85.63	258.53	396.00	1,284.70	60.00	1,973.50	20,533.15
Sioux	229.70		664.00	326.00	13.00	170.43	4,383.98
Story	104.75	291.98	97.00	337.27		267.04	5,823.55
Taylor	246.64	43.85	182.55	226.90	9.20	759.98	11,118.33
Union	895.16	314.28	1,888.80	3,292.86	12.00	779.89	19,631.89
Van Buren	37.00	74.31	2,016.75	868.77			5,252.62
Wapello	25.75	201.20	125.00	150.00	31.75	202.58	4,884.90
Warren				467.56		572.61	11,318.84
Washington	50.00		25.00	123.22	6.07	348.67	3,027.33
Wayne	1,228.53	19.00	290.00	1,729.06	25.95	1,289.20	11,962.56
Webster	117.90		303.80	135.86		518.10	5,832.61
Winnebago	197.73	369.84	467.56	55.50		1,373.18	7,023.54
Winneshek	117.50		70.50			24.90	3,310.16
Woodbury		23.30	25.00		45.00	89.10	12,259.45
Worth	288.76	57.23	410.00		107.10	643.74	9,212.95
Wright							2,361.25
Totals	\$16,374.30	\$17,327.20	\$44,466.08	\$57,760.00	\$ 7,358.19	\$61,882.05	\$738,979.51

TABLE NO. 13—CARE OF POOR.

Statement of Expenses in Care of Poor Outside of County Homes in 1916.

PART I.

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid	Nurses and hospital	Quarantine	Burial expense
Adair	\$ 25.00	\$ 219.67	\$ 14.62	\$ 151.84	\$ 106.05	\$ 8.50	\$ 50.00	
Adams	943.74	1,513.82		180.57	341.53	132.80	50.00	
Allamakee	240.00	9,272.00	239.64	1,614.77	614.84	275.45	296.25	
Appanoose	155.72	818.31	61.00	204.51	773.45	1,076.69	51.70	161.34
Audubon	354.19	2,089.99	136.14	701.26	2,760.68	800.09	315.4	
Benton	1,071.64	4,614.80	239.27	2,374.58	2,335.83	2,945.92	1,451.27	156.90
Black Hawk	12.83	3,753.96	185.13	988.22	1,234.96	147.75	1,095.71	381.25
Boone	30.00	711.01	19.26	409.93	730.58	45.88		
Bremer	100.00	780.49	2.25	375.91	1,110.14	93.15	123.75	
Buchanan		472.62	17.50	172.88	973.95		191.50	
Buena Vista		1,031.17	109.00	355.35	736.10	892.50	100.98	134.50
Butler	17.00	896.32	1,612.70	387.40	1,524.00	890.19	288.50	166.00
Calhoun		2,749.54	69.49	764.95	1,447.56	321.00	388.22	65.00
Carroll		188.39		504.80	2,515.94	210.06	463.25	
Cass	1,290.00	2,248.03	225.69	944.61	4,557.29	55.00	43.92	380.07
Cedar	125.30	1,317.26	46.00	645.90	4,637.29	10.00	10.00	110.00
Cerro Gordo	34.00	224.69	13.10	79.55	639.75			
Cherokee	150.25	687.55		91.81	821.25		348.35	133.47
Chickasaw	6.00	254.35	79.17	32.25	1,152.35		106.50	234.50
Clarke	94.00	8,448.55		1,158.71	1,060.70	5,730.65	9,484.20	228.00
Clay		793.66	211.43	289.41	1,116.06	782.00	37.05	25.00
Clayton		2,562.12	35.26	269.25	688.25	85.16	292.74	20.00
Clinton	129.00			624.08				
Crawford	125.49	2,489.64	167.58	943.48	2,783.92	543.03	4.96	428.30
Dallas	80.00	2,967.63	172.01	518.53	1,947.65	590.91	670.92	392.00
Davis	690.90	690.29	1.75	456.02		2,108.87	971.06	304.4
Decatur		952.58	35.22	293.64	687.20	1,052.20	397.47	20.00
Delaware		4,225.80	61.50	860.05	1,872.97	17,451.29	2,965.22	549.21
Des Moines		1,230.10	18.10	277.40	1,210.30	1,410.66	10.00	35.90
Dickinson	1,309.00			389.16	3,713.51		209.50	257.75
Dubuque		1,190.33	84.03			2,345.69		549.49
Emmet	200.00	2,274.55	104.46	1,234.18	1,896.40	2,307.90		282.50
Fayette	388.50	823.67	131.90	424.70	1,529.65	2,025.13	159.45	101.30
Floyd	57.50	3,234.70		411.22	2,634.39	125.75	8.50	50.90
Franklin	92.96	1,174.14	63.12	90.24	782.69	329.12	43.00	58.00
Fremont	60.00	252.19	5.00	364.99	637.41	306.84	617.55	335.91
Greene		780.29	43.86	354.99	637.41	306.84	617.55	335.91
Grundy	150.00	1,396.90	10.33	606.64	2,351.84	617.55	148.47	111.00
Guthrie		339.40	161.32	428.63	555.92	109.60	779.26	182.00
Hamilton		1,252.42	6.50	296.27	1,652.10			182.00
Hancock	40.00	2,947.35	2.76	523.53	2,187.85	533.36	385.28	158.50
Hardin	29.67	2,658.52	1.68	687.46	968.73	191.75	137.04	36.00
Harrison	126.49	320.28		225.21	182.50	170.06	8.70	64.2
Henry	50.00			1,820.76		492.10		
Howard		399.30	87.06	174.55	173.65	475.20	10.00	126.00
Humboldt		1,971.11	19.67	333.16	875.00	622.05	1,641.50	248.00
Ida	100.00	1,859.16	10.40	297.32	1,839.00	303.23		373.00
Iowa	140.00	1,835.70	69.09	867.52	1,301.33	755.51	146.44	177.00
Jackson	243.28	2,440.50	101.40	304.70	962.90	1,230.50	63.20	108.50
Jasper	175.00	1,455.16		305.79	359.00	240.36	47.34	18.00
Jefferson	300.00	1,455.16		96.03	1,363.32	430.11	88.20	135.28
Johnson	274.81	807.34	2.00	562.30	1,184.70	1,082.70		185.25
Jones	188.00	3,710.10	1,927.59	424.05	1,245.23			140.00
Keokuk		2,673.83		386.10	943.12	514.50	8,230.47	
Kossuth		5,703.16						
Lee	540.50							
Linn								

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid	Nurses and hospital	Quarantine	Burial expense
Louis	200.00	2,270.56			271.05	1,974.40	1,287.02	489.88
Lucas		3,445.05		4.95	409.24	324.00	188.24	169.06
Lyon		522.91			194.89	825.29		8.00
Madison		1,677.22	35.64		569.98	299.99		46.45
Mahaska	565.00	3,167.96			792.30	1,092.30	742.50	285.16
Marion	644.22				553.49	2,266.79		74.60
Marshall	720.00	1,140.84	92.08		742.68	413.07		168.50
Mills	32.50	3,256.41			738.96	1,671.38	802.64	87.00
Monroe	11.50	300.92	16.90		307.31	582.40		141.35
Mitchell		627.29	11.00		87.47	1,108.15	573.75	67.50
Monroe	240.00	7,450.03	75.00		775.88	1,765.98	119.34	380.74
Montgomery	360.41	2,008.91			671.85	235.25	488.75	100.00
Muscatine	626.00	4,508.97			656.50	1,549.04	1,749.91	62.15
O'Brien	328.95	358.73	21.85		1,732.10	438.75		145.00
Oceola	65.00	3,434.45	6.90		745.56	2,752.70		50.00
Page	164.50	1,071.00	19.78		255.13	689.16	347.50	45.00
Palo Alto	232.50	1,028.54	124.06		554.65	338.75	1,730.07	102.00
Plymouth		189.48			180.34	1,115.53	594.22	54.70
Pocahontas		1,200.00	3,076.35		1,632.05	900.00		45.00
Polk	445.20	4,673.55	873.03		2,084.88	2,088.45	5,708.12	1,230.00
Pottawattamie	1,005.00	2,375.02	216.20		1,026.07	950.82		198.80
Poweshiek		829.08	213.10		290.74	1,014.18		210.25
Ringgold		1,452.75	9.11		379.69	1,387.99	599.19	15.00
Sac	1,880.00	3,219.89	76.27		566.23	3,443.35	32,346.49	707.50
Scott	10.00	550.37	14.10		367.04	469.54	1,081.44	123.25
Shelby		3,181.46			642.05	247.85	862.83	135.00
Sioux	163.81	618.98	18.80		191.51	1,684.14	1,594.73	310.00
Story		3,430.78	79.75		829.33	736.50	731.96	152.35
Tama	50.00	1,876.68	158.70		377.21	1,277.53	40.00	220.20
Taylor	144.00	1,450.88	12.95		498.06	971.65	667.00	5.00
Union		3,256.88			79.39	1,479.07	88.08	199.50
Van Buren	1,000.20	5,629.51	195.90		924.52	2,377.76	7,124.52	2,906.11
Wapello		1,618.25	4.49		425.90	834.10		100.50
Warren	147.99	3,084.21	63.18		640.75	1,500.94	1,960.64	17.85
Washington		1,651.44	45.05		311.80	1,774.68	27.00	5.80
Wayne		4,713.29	51.10		862.50	2,730.30	1,859.53	1,035.05
Webster		420.58			72.07	302.04		60.00
Winnebago	75.00	991.95	29.70		289.68	645.05		142.00
Woodbury	1,800.00		14,179.14				2,698.00	2,010.24
Worth		1,074.46				271.20		
Wright		1,610.61	29.20		492.51	1,484.81	10.00	11.30

Totals..... \$23,052.50 \$189,808.90 \$30,653.46 \$47,299.10 \$117,660.18 \$124,812.27 \$73,875.89 \$17,065.72

TABLE NO. 13—CARE OF POOR.

Statement of Expenses in Care of Poor Outside of County Homes in 1916.

PART II.

Counties	Rent	Transportation	Widows' pen- sions	Cash allow- ances	Pensions for blind	Miscellaneous	Total
Adair	9.33	12.00	1,768.00	552.00	700.00		3,632.01
Adams		10.97	325.00			207.10	2,795.79
Allamakee			2,684.00	2,020.00			6,301.91
Appanoose	2,112.37	195.97	5,550.20			1,062.24	22,068.57
Audubon	85.00	37.25	798.00	75.00			5,258.17
Benton	90.30	53.92	2,352.60		967.50	9.62	10,721.11
Black Hawk	1,853.57	114.56	9,221.55	1,008.75	1,666.00	1,161.77	30,115.51
Boone	879.50	119.45	7,510.50	424.00	862.50	1,376.61	18,992.37
Bremer	238.00	72.46	1,788.00	20.00			4,214.87
Buchanan	94.37	34.82	1,742.02			29.80	4,494.79
Buena Vista	150.00	59.28	2,051.00	832.50	475.00		6,486.31
Butler	257.50		1,639.54	589.07			5,646.21
Calhoun	514.50		1,619.04			202.82	8,187.53
Carroll	326.00	74.46	2,147.00	225.00		8.60	8,566.64
Cass	215.00	71.88	555.00			1,583.06	8,363.50
Cedar		24.80		2,946.25			5,662.81
Cerro Gordo	1,222.81	466.67	1,771.87	7,106.29			19,830.46
Cherokee	558.75		1,996.44	175.00	60.00	340.23	9,871.64
Chickasaw	74.60	4.00	2,296.25	842.83	181.25	12.00	4,884.01
Clarke		24.59	120.00		112.50		2,116.96
Clay		20.21	1,480.00	337.50			3,519.13
Clayton		53.67	75.00	488.60			2,472.39
Clinton	1,871.10	178.50	6,301.79		4,184.81	55.90	46,870.97
Crawford	32.00	64.72	1,039.57	470.00			4,873.13
Dallas	221.66	340.60	279.58	9,753.62			14,678.24
Davis					268.50	2,182.05	3,116.25
Decatur	91.64	278.18	1,117.13	1,877.49		60.40	10,681.36
Delaware	6.50	128.61	3,136.85	793.00	1,170.50	76.08	12,591.19
Des Moines	624.75	174.09	180.00	2,055.00	229.00	344.72	8,778.65
Dickinson	200.00	83.30	1,823.90		100.46		5,645.97
Dubuque	517.00	315.44	5,127.15		1,754.14	208.60	37,049.17
Emmet	438.05	53.24	874.50		225.00	70.54	5,822.39
Fayette	137.80	90.43	56.45	3,209.50			9,636.46
Floyd		102.14	3,554.92	600.00		111.94	13,122.30
Franklin	10.35	67.29				61.00	5,599.46
Fremont		30.87	2,956.50	600.00			8,206.11
Greene	81.50	144.92	814.00	611.00	125.00	15.11	5,846.15
Grundy	216.00	18.03	610.00	1,528.00	775.00	4.00	4,659.75
Guthrie	174.00	30.02	2,231.25	686.00	900.00	22.49	6,565.34
Hamilton	164.00	75.66	7,079.25	1,615.50			14,438.58
Hancock	196.50	11.45	1,653.00	300.00		6.00	4,212.29
Hardin	146.00	139.79	2,112.50	149.70			6,674.04
Harrison	82.50		2,569.70		75.00	83.78	9,662.33
Henry	429.00		1,500.00		675.00	206.30	8,226.92
Howard	15.00	11.45	1,082.25	301.29	187.50	73.00	2,648.52
Humboldt	77.00		2,634.75	310.66			5,387.52
Ida	12.00		633.00	278.50	150.00	1,516.00	3,579.55
Iowa	270.00	69.09	487.50	353.00			6,888.08
Jackson	34.00	48.45		1,189.50	637.50		6,606.56
Jasper	854.00	40.32	3,954.30	1,106.00		64.32	12,140.81
Jefferson	30.00	30.35	1,822.00		1,125.00		8,462.55
Johnson	225.50	76.52	1,924.00	678.50	1,237.50	.17	6,979.17
Jones	8.89	47.67	888.80	1,007.37	300.00		5,328.44
Keokuk	684.96	42.27	3,309.19	156.00	987.75	375.00	14,270.15
Kossuth			1,368.10	917.65	145.00		7,049.82
Lee		235.01	8,776.95			6,480.89	29,899.79
Linn			7,115.00		2,851.75	20,624.91	30,591.66
Louisia	192.64		196.00		937.50	106.43	8,682.28

Counties	Rent	Transportation	Widows' pen- sions	Cash allow- ances	Pensions for blind	Miscellaneous	Total
Lucas	599.85	62.52	3,202.64		600.00		8,801.62
Lyons		80.43	385.96	2,033.86	337.50	4.60	4,514.39
Madison			2,255.71	182.75		108.30	5,269.04
Madaska	348.83		3,585.85		325.00		11,022.97
Marion		11.92	5,317.08		1,687.50		15,928.77
Marshall			4,013.50	652.50	1,050.00	218.49	9,130.76
Mills	338.65	74.15	941.50	256.00	204.00	42.98	8,664.35
Mitchell	43.00	59.94	322.00	1,300.00	395.82	140.78	3,643.57
Monona	115.00	93.68	855.00	78.00		6.75	4,734.29
Monroe	1,086.92	55.94	6,858.70		2,550.00		21,673.78
Montgomery	308.47	63.53	2,171.00		576.50	164.11	8,663.75
Muscatine			1,597.50		1,237.50		8,059.97
O'Brien	34.00	14.64	1,787.96	276.00	562.50	2.50	7,419.74
Oscola		3.37	638.00	59.50	220.00	546.00	4,292.75
Pack			3,216.77		825.00		11,268.46
Palo Alto	336.00		2,051.00	197.63	94.23	148.29	6,019.28
Plymouth	470.50	72.87	1,915.00	23.00	150.00	846.04	7,634.18
Pocahontas	273.90	41.82	720.50	612.00	742.50	366.70	4,881.99
Pott	1,571.50	328.87	15,610.04	36.00	5,623.00	14,785.29	59,433.15
Pottawattamie	1,410.10	443.57	4,460.35	1,937.03		32.15	31,728.38
Poweshiek	622.37	71.75	1,184.20	162.73	818.18	108.00	9,848.02
Ringgold			667.70	565.85		258.13	4,095.28
Saunders			1,074.50			133.24	5,143.63
Scott	2,046.00	460.14	9,013.63	1,733.50	1,285.97	2,271.89	69,899.61
Shelby	241.50	123.71	1,054.20	936.50		136.45	5,108.10
Sioux	527.20		2,085.00	16.88	525.00	117.11	8,340.38
Story	103.20	113.39	6,089.31	4,671.43	1,012.50	83.60	15,055.40
Tama	454.80		2,194.74			266.85	9,264.83
Taylor			798.68	164.10	450.00	94.55	5,658.75
Union	185.50	72.97				100.75	4,179.36
Van Buren	36.00		1,730.00		1,912.50	300.25	9,614.17
Wapello	14.00	161.74	6,051.24	100.00	900.00	696.35	28,585.45
Warren	397.00		4,012.85	287.36	150.00	3.00	8,123.45
Washington	291.00	110.56	922.45	975.00	675.00	209.68	9,882.47
Wayne	153.00	21.07		1,063.66	902.50	64.73	6,356.29
Webster		196.29	5,480.22	5,242.76	225.00	584.93	23,616.67
Winnebago	55.90	10.00	2,850.87	766.00	87.50	54.87	4,679.83
Winnesiek	71.00	438.00	1,723.77	876.50			5,273.65
Woodbury			1,104.00	2,275.00	2,550.00		26,616.38
Worth			1,472.00	903.00			3,720.66
Wright	18.00		2,182.00	65.00	262.50	100.25	6,401.23
Totals	\$28,879.13	\$7,566.24	\$242,288.27	\$76,660.61	\$53,707.90	\$62,838.02	\$1,132,720.14

TABLE NO. 14—BOUNTIES AND DOMESTIC ANIMALS.
Statement as to Financial Transactions in these Funds for the Year 1915.

PART I—BOUNTIES.

Counties	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	Total bounties
Adair	\$ 230.00	\$ 1,237.30		\$ 121.25			\$ 1,618.55
Adams	120.00	972.63					1,092.63
Allamakee	860.00	267.80	3.00	3.00		\$18.30	1,462.10
Appanoose	56.00	52.40					108.40
Audubon	192.00	1,213.20					1,405.20
Benton	330.00	416.95					746.95
Black Hawk	148.00	814.30		198.00	335.00		1,495.30
Boone	112.00	146.00					258.00
Bremer	148.00	206.60					354.60
Buchanan	70.00	184.75		247.25			502.00
Buena Vista	184.00	10.20					194.20
Butler	140.00	767.59	36.20				943.79
Calhoun	100.00	3.50					103.50
Carroll	112.00	984.30					1,096.30
Cass	172.00	1,621.70	2.50				1,796.20
Cedar	88.00	966.60					1,054.60
Cerro Gordo	48.00	133.30		64.20			245.50
Cherokee	344.00	163.70					507.70
Chickasaw	164.00		27.50				191.50
Clarke		452.60					452.60
Clay	214.65	2.50		7.50			224.65
Clayton	172.00					1,040.00	1,212.00
Clinton	388.00	682.70		520.45	.70		1,591.85
Crawford	840.00	3,427.80					4,267.80
Dallas	96.00	194.55		116.75			407.30
Davis	85.00			24.60			109.60
Decatur	148.00	96.95		293.75			538.70
Delaware	420.00	321.10	126.30	710.10	114.50		1,692.90
Des Moines	92.00	184.40					276.40
Dickinson	60.00	25.60					85.60
Dubuque	240.00	354.15					594.15
Emmet	136.00	42.70					178.70
Fayette	136.00	597.30	87.50				820.80
Floyd	64.00	183.70					247.70
Franklin	44.00	183.60			102.20		329.80
Fremont	752.00	1,447.65					2,199.65
Greene	168.00	163.40					331.40
Grundy	20.00	469.70		97.95			587.65
Guthrie	76.00	1,126.30					1,202.30
Hamilton	208.00	30.00					238.00
Hancock	188.00	23.50					211.50
Hardin				480.15			480.15
Harrison	1,884.00	10,276.50					12,160.50
Henry	80.00	14.00					94.00
Howard	180.00	102.30				56.50	338.80
Humboldt	116.00	16.40					132.40
Ida	156.00	128.30			9.45		293.75
Iowa	216.00	670.20					886.20
Jackson	442.00	327.85					769.85
Jasper	204.00	1,743.60					1,947.60
Jefferson	84.00	87.20					171.20
Johnson	325.00	974.40					1,299.40
Jones	332.00	319.50					651.50
Keokuk	168.00	793.60					961.60
Kossuth	124.00	43.40			18.30		185.70
Lee	128.00	24.60	30.50		1.10		184.20
Linn	156.00	525.40					681.40
Louisa	260.00	278.40	15.00	301.00		27.00	881.40
Lucas	252.00	466.50				173.00	891.50

Counties	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	Total bounties
Leon	480.00	96.30					576.30
Madison	300.00	1,145.10					1,445.10
Mahaska	68.00	2,767.45					2,943.75
Marion	64.00	1,375.80	.50	107.80			1,442.90
Marshall	20.00	650.00					670.00
Mills	568.00	3,075.85					3,583.85
Mitchell	236.00	132.80					705.90
Monona	4,186.10	1,538.00		268.00	35.10	14.00	5,724.10
Monroe	126.00	353.70					479.70
Montgomery	172.00	849.05					1,021.05
Muscatine	144.00						144.00
O'Brien	140.00	17.20					157.20
Oseola	8.00	49.00					57.00
Page	48.00						48.00
Palo Alto	50.00	12.50					62.50
Plymouth	780.00	1,106.49	13.50				1,899.99
Pocahontas	28.00					43.00	71.00
Polk	100.00	1,355.00					1,455.00
Pottawattamie	668.00	11,183.70					11,866.70
Poweshiek	212.00	640.80					852.80
Ringgold	368.00	97.00					465.00
Sac	20.00	230.40					250.40
Scott	44.00	1,132.20					1,176.20
Shelby	140.00						140.00
Sioux	324.00	332.77					656.77
Story	244.00	132.30					376.30
Tama	304.00	573.60					877.60
Taylor	248.00	339.25					587.25
Union		.90					.90
Van Buren	220.00	460.70					680.70
Wapello	28.00	565.65	33.75	8.75			636.15
Warren	416.00	947.70					1,363.70
Washington	108.00	513.40					621.40
Wayne	216.00	48.30					264.30
Webster	328.00						328.00
Winnebago	84.00	52.00				15.00	149.00
Winneshiek						4.00	4.00
Woodbury							
Worth	1,648.00	3,502.00					5,150.00
Wright	84.00	58.50			143.10		285.60
Wright	176.00	1.30					177.30
Total	\$26,526.75	\$72,265.88	\$376.25	\$3,570.50	\$759.45	\$1,690.80	\$108,449.73

TABLE NO. 14—BOUNTIES AND DOMESTIC ANIMALS.
Statement as to Financial Transactions in these Funds for the Year 1916.
PART II—DOMESTIC ANIMALS.

Counties	Tax on dogs collected	Paid out for domestic animals killed by dogs or wolves	Excess tax above expenditures	Expenditures above receipts
Adair	1,772.07	2,033.35		261.28
Adams	1,002.50	1,185.25		182.75
Allamakee	1,776.49	2,227.65		451.16
Appanoose	1,672.96	1,629.95	43.01	
Audubon	1,309.00	1,919.83		550.83
Benton	1,930.81	467.00	1,463.81	
Black Hawk	1,846.24	1,577.25	268.99	
Boone	1,749.50	1,865.50		116.00
Bremer	1,696.50	2,001.42		304.92
Buchanan	1,445.41	1,775.48		330.07
Buena Vista	1,550.96	1,875.35		324.39
Butler	1,801.08	2,095.35		294.27
Calhoun	1,306.72	1,419.66		112.94
Carroll				
Cass	1,965.02	501.80	1,463.13	
Cedar	1,598.00	899.55	698.45	
Cerro Gordo	1,988.22	596.40	1,391.82	
Cherokee	1,552.34	818.40	733.94	
Chickasaw	1,396.50	411.50	985.00	
Clarke	981.47	941.55	39.92	
Clay	1,215.84	1,212.00	3.84	
Clayton	2,868.23	2,714.50	153.73	
Clinton	2,030.74	2,294.50		173.76
Crawford	1,895.98	2,089.75		193.77
Dallas	1,790.77	1,473.00	317.77	
Davis	1,608.17	1,506.14	102.03	
Decatur	1,371.75	1,593.18		221.43
Delaware	1,633.48	2,165.30		531.82
Des Moines	1,621.79	1,635.00		13.21
Dickinson	904.28	904.28		
Dubuque	944.24	2,911.50		1,967.26
Emmet	839.80	565.07	274.73	
Fayette	2,182.52	2,182.52		
Floyd	1,533.43	1,491.59	41.84	
Franklin	1,574.61	1,551.00	23.61	
Fremont	1,326.85	92.43	1,234.42	
Greene	1,406.91	1,492.88		85.97
Grundy	1,360.80	254.71	1,106.09	
Guthrie	1,830.86	1,822.28	8.58	
Hamilton	1,570.36	368.10	802.26	
Hancock	1,297.00	790.60	506.40	
Hardin	1,661.80	1,454.52	207.28	
Harrison	1,929.55	2,980.13		1,050.58
Henry	1,371.29	1,533.00		161.71
Howard	1,189.50	1,235.00		45.50
Humboldt	960.00	960.00		
Ida	1,050.53	1,028.38	22.15	
Iowa	1,628.02	361.00	1,267.02	
Jackson	1,783.50	1,626.00	157.50	
Jasper	2,500.01	2,583.00		82.99
Jefferson	1,574.82	1,602.83		27.51
Johnson	2,062.05	832.09	1,229.96	
Jones	1,751.41	805.50	945.91	
Keokuk	2,095.75	1,869.62	226.13	
Kossuth	2,364.54	510.00	1,854.54	
Lee	1,508.00	1,969.89		461.89
Linn	3,421.18	3,421.18		
Louisa	1,065.07	2,875.78		1,790.71
Lucas	1,160.21	656.00	504.21	

Counties	Tax on dogs collected	Paid out for domestic animals killed by dogs or wolves	Excess tax above expenditures	Expenditures above receipts
Lyon	1,592.76	1,797.00		204.24
Madison	1,900.81	970.32	930.49	
Mahaska	2,238.55	2,575.00		336.45
Marion	1,761.50	1,082.05	679.45	
Marshall	2,046.00	2,308.00		262.00
Mills	1,376.98	2,709.00		1,332.02
Mitchell	1,328.88	1,680.50		351.62
Monona	1,529.24	1,529.24		
Monroe	1,569.82	1,988.44		427.62
Montgomery	1,306.97	127.00	1,179.97	
Muscatine	1,455.69	1,455.69		
O'Brien	1,716.00	3,394.50		1,678.50
Oseola	1,686.59	1,086.59		
Page	1,866.93	299.00	1,627.93	
Palo Alto	1,036.72	520.18	516.54	
Plymouth	3,178.88	2,728.88	450.00	
Pocahontas	90.39	1,315.92		1,225.53
Polk				
Pottawattamie	2,780.25	2,174.20	606.05	
Poweshiek	1,685.01	575.00	1,110.01	
Ringgold	1,176.08	746.50	429.58	
Sac	1,417.48	1,296.51	120.97	
Scott	2,236.65	2,769.47		532.82
Shelby	1,682.00	529.50	1,152.50	
Sioux	2,768.00	593.65	2,174.35	
Story	1,739.49	298.30	1,471.19	
Tama	2,119.00	2,761.30		642.30
Taylor	1,584.01	1,548.40	35.61	
Union	791.06	968.87		177.81
Van Buren	1,473.64	1,363.61	170.03	
Wapello	1,836.37	1,913.50		77.13
Warren	1,796.95	1,417.75	379.20	
Washington	1,740.00	989.55	750.45	
Wayne	1,269.02	679.57	589.45	
Webster	1,778.00	1,767.00	11.00	
Winnebago	934.41	1,177.00		192.59
Winneshiek	1,941.50	2,259.63		318.13
Woodbury	2,900.50	5,644.00		2,734.50
Worth	582.80	183.96	798.84	
Wright	1,321.00	353.30	967.70	
Total	\$159,483.55	\$145,023.96	\$ 34,229.39	\$ 20,220.68

TABLE NO. 15—MISCELLANEOUS COUNTY EXPENSE.

PART I.

Counties	Printing and stationery	Court house	Jail	Bounties	Court expense	Assessors and boards of re-view
Adair	2,089.23	2,034.70	418.33	1,618.55	2,441.21	1,711.14
Adams	2,648.93	1,104.82	200.65	1,092.03	1,142.89	1,363.45
Allamakee	8,221.18	3,090.61	230.19	1,452.10	4,047.39	1,424.01
Appanoose	5,636.21	3,866.51	810.53	108.40	16,863.82	2,715.35
Audubon	3,694.48	4,062.17	175.47	1,405.20	1,956.41	1,423.44
Benton	4,897.63	3,402.65	680.63	746.95	4,927.05	2,877.93
Black Hawk	8,522.09	7,286.03	372.05	1,474.30	19,101.98	4,492.52
Boone	5,678.41	49,649.50	721.05	258.00	7,654.50	3,291.42
Bremer	3,628.23	743.39	23.08	354.60	4,735.52	1,625.71
Buchanan	4,295.91	1,876.51	606.70	502.00	3,965.72	2,906.90
Buena Vista	4,980.95	2,422.36	64.00	194.20	2,975.70	2,122.80
Butler	6,241.37	1,690.17	21.88	943.79	2,091.36	2,507.97
Calhoun	4,844.82	9,287.16	180.88	103.50	4,798.09	2,148.38
Carroll	6,080.18	2,751.58	350.14	1,096.30	3,469.75	2,441.89
Cass	4,068.08	3,952.57	399.28	1,796.20	3,068.23	2,300.22
Cedar	3,073.97	2,979.50	254.80	1,654.60	2,505.17	3,318.67
Cerro Gordo	6,243.21	11,309.48	2,723.59	245.50	11,653.42	4,323.84
Cherokee	6,116.47	7,707.78	1,068.05	507.70	4,608.81	2,271.70
Chickasaw	5,546.80	3,628.11	404.77	191.50	2,317.58	1,813.05
Clarke	4,414.99	1,684.06	47.10	452.60	4,233.19	1,549.52
Clay	3,310.11	7,873.51	111.24	224.65	2,420.87	2,007.07
Clayton	4,548.99	1,690.55	1,093.29	2,115.50	2,696.30	2,950.28
Clinton	11,544.45	8,493.10	541.85	1,591.85	10,566.74	5,431.85
Crawford	5,181.92	4,832.58	95.79	4,267.80	5,218.41	2,885.29
Dallas	4,303.85	5,665.30	95.79	407.30	7,595.35	3,580.04
Davis	3,763.62	2,618.57	-----	100.00	5,723.99	1,423.17
Decatur	5,373.86	3,747.57	259.74	538.70	2,685.25	892.47
Delaware	4,566.31	2,483.34	391.17	1,692.00	2,223.12	2,692.68
Des Moines	7,404.43	4,565.41	1,668.04	279.40	5,513.36	5,214.11
Dickinson	3,685.16	2,671.79	13.20	80.60	1,806.59	1,827.00
Dubuque	9,262.64	5,848.65	7,000.46	504.15	14,934.75	8,041.26
Fayette	3,220.97	1,546.00	7.50	178.70	1,793.63	1,625.49
Floyd	4,863.99	2,188.28	990.16	820.80	6,795.94	3,278.23
Franklin	4,042.74	3,770.52	991.93	247.70	3,773.95	2,600.52
Frederick	7,556.59	5,788.74	429.47	329.80	3,658.93	2,630.65
Gene	5,139.58	1,883.52	593.28	2,199.65	5,676.60	2,178.90
Grundy	4,159.51	2,353.06	269.97	331.40	4,208.05	2,481.98
Guthrie	3,615.91	2,818.93	325.83	587.65	1,837.93	2,246.55
Hamilton	4,769.19	1,784.35	165.21	1,202.09	3,798.37	1,599.55
Hancock	4,726.13	2,244.62	31.71	238.00	7,153.90	2,656.74
Hardin	3,319.24	2,127.57	-----	210.50	1,907.39	2,096.48
Harrison	7,049.96	4,103.00	450.44	480.15	4,978.88	3,222.40
Henry	4,759.53	2,396.66	775.63	12,160.50	5,347.88	3,023.48
Howard	4,122.73	2,424.72	174.45	94.00	5,171.41	2,050.79
Humboldt	2,874.53	1,626.09	225.61	338.80	1,409.80	1,564.74
Ida	3,942.52	1,255.02	-----	132.40	2,732.26	1,701.76
Iowa	2,525.79	1,502.83	-----	293.75	2,344.43	1,450.68
Jackson	2,836.67	3,089.70	79.43	886.20	5,258.09	2,808.50
Jasper	3,245.21	2,863.06	597.76	769.85	5,453.06	2,542.34
Jefferson	2,913.23	8,127.28	2,330.50	1,947.60	4,845.33	4,357.21
Johnson	3,227.90	3,990.35	235.73	171.20	5,634.95	2,163.40
Jones	3,721.53	4,452.98	-----	1,290.40	9,154.22	2,708.56
Keokuk	4,120.62	1,221.84	656.98	651.50	4,566.55	2,205.95
Kossuth	5,160.09	5,567.72	149.09	961.60	4,566.79	3,035.97
Lee	5,479.33	2,196.54	375.08	185.70	3,081.69	3,885.80
Linn	6,761.14	5,342.01	688.08	184.20	16,803.11	2,969.10
Louisia	9,936.78	4,359.02	-----	661.40	31,114.67	8,957.60
Lucas	4,181.53	1,824.59	73.52	881.40	3,918.73	1,762.81
Lyon	6,602.49	2,844.04	9,838.64	891.50	7,944.82	1,403.52
Madison	2,301.36	1,310.60	427.86	576.30	2,017.95	2,081.47
	6,136.98	4,049.45	253.40	1,445.10	5,664.56	1,887.72

Counties	Printing and stationery	Court house	Jail	Bounties	Court expense	Assessors and boards of re-view
McHaska	3,812.97	3,424.25	615.52	2,943.75	7,255.41	3,888.09
Marion	5,081.75	2,876.37	659.87	1,439.80	3,020.69	3,295.14
Marshall	4,870.07	13,344.22	-----	670.00	10,844.40	2,890.55
Mills	4,278.29	2,685.04	3,342.72	3,564.45	4,127.00	1,901.69
Mitchell	3,308.79	1,804.27	352.20	705.90	1,590.68	2,139.57
Monona	4,333.19	2,066.87	3.50	5,724.00	3,978.58	2,225.30
Monroe	3,800.91	2,044.63	352.86	479.70	5,296.46	1,845.48
Montgomery	2,358.79	4,817.99	1,074.20	1,021.05	4,688.20	1,782.38
Muscatine	5,805.91	2,837.82	435.49	144.00	8,803.67	1,961.19
O'Brien	2,710.59	1,504.26	426.86	157.20	3,300.72	2,570.50
Oseola	5,076.54	3,812.70	236.80	57.00	2,485.97	1,244.00
Page	4,440.07	8,536.95	1,669.11	48.00	5,427.89	2,768.40
Palo Alto	5,552.35	5,606.53	435.84	68.50	1,814.79	2,331.82
Plymouth	4,445.58	3,852.17	1,057.57	1,899.99	4,218.26	3,673.56
Pocahontas	4,630.28	1,755.46	45.31	71.00	2,196.42	2,818.20
Polk	8,241.96	14,840.14	18,681.91	1,455.00	33,102.44	15,212.92
Pottawattamie	10,203.45	7,061.79	2,325.06	11,806.70	18,927.50	3,483.08
Poweshiek	4,685.48	2,473.47	4,706.64	861.80	4,478.96	2,225.19
Rhngold	3,537.73	2,441.40	-----	467.10	2,406.75	1,199.32
Sae	5,523.49	4,891.51	20.00	250.40	1,807.11	2,759.17
Scott	7,838.18	12,057.56	4,862.87	1,176.20	24,227.78	8,173.55
Shelby	3,818.65	2,399.02	134.60	140.00	4,147.24	2,118.07
Sioux	6,081.92	2,952.33	431.33	656.77	3,460.70	2,678.48
Story	6,871.87	5,566.94	1,275.43	376.30	8,716.89	3,817.90
Tama	5,360.36	2,180.25	548.29	877.60	3,908.26	3,392.19
Taylor	2,953.52	4,485.71	235.75	680.70	3,986.18	2,349.25
Union	4,423.17	1,416.10	256.17	587.25	4,423.65	1,828.90
Van Buren	4,458.82	1,142.91	333.58	.90	2,945.17	1,744.53
Wapello	5,492.68	5,995.02	2,785.66	636.15	17,711.15	5,017.31
Warren	3,380.86	1,710.95	289.40	1,363.70	3,660.69	1,962.29
Washington	2,604.94	1,533.03	694.02	621.40	2,863.83	2,983.68
Wayne	4,592.58	3,947.97	141.33	264.30	4,297.95	1,769.91
Webster	7,308.58	4,563.49	-----	343.00	11,651.64	4,011.32
Winnebago	3,895.41	1,868.15	180.54	140.00	4,855.83	1,712.37
Winneshiek	6,204.64	5,704.03	84.04	3,144.00	3,734.12	2,610.30
Woodbury	12,256.43	7,188.27	-----	5,150.10	35,082.16	10,108.56
Worth	3,435.15	1,277.75	-----	285.00	1,619.77	1,417.39
Wright	7,597.33	3,710.08	416.49	177.30	5,470.69	2,130.15
Total	\$497,203.99	\$428,361.78	\$ 91,066.77	\$108,420.53	\$619,050.59	\$287,612.72

TABLE NO. 15—MISCELLANEOUS COUNTY EXPENSE.

PART II.

Counties	Township officers	State insane	Inebriates	Other state institutions	Elections for 1916	
					Primary election	General election
Adair	\$ 949.15	\$ 4,822.81	\$ 167.15	\$ 357.39	\$ 1,220.74	\$ 1,554.32
Adams	564.00	3,524.84		396.96	1,246.56	1,180.82
Allamakee	547.70	5,176.17	43.95	416.92	1,214.91	1,834.58
Appanoose	1,092.77	406.06			3,487.04	3,544.15
Audubon	536.50	6,145.55	51.50	688.14	1,110.57	1,164.98
Benton	468.00	8,772.09	122.50	1,571.45	2,305.61	2,801.22
Black Hawk	792.61	7,405.46	2,004.00	5,541.78	3,254.91	5,210.05
Boone	384.75	816.84	5.00	5.00	1,423.64	1,439.00
Bremer	674.20	5,073.40	37.00	2,129.02	2,015.80	917.62
Buchanan	625.15	8,427.44	215.00	551.25	2,108.67	2,139.46
Buena Vista	879.85	8,575.83	132.50	704.17	1,522.31	1,761.85
Butler	1,515.35	4,965.92	387.00	1,237.70	1,392.57	1,939.10
Calhoun	759.50	198.40	41.08		1,621.10	1,658.30
Carroll	739.50	7,139.74	993.80	279.11	1,401.85	2,144.28
Cass	394.50	7,518.86	77.00	783.08	1,693.46	1,977.52
Cedar	250.00	4,428.95	61.00	1,979.39	1,732.58	1,686.60
Cerro Gordo	663.10	8,599.46	466.00	4,122.62	2,661.26	2,400.20
Cherokee	568.00	6,177.44	787.41	75.04	1,358.59	1,810.70
Chickasaw	373.00	3,744.40	180.50	1,865.76	1,609.13	2,112.69
Clarke	749.10	3,682.33	184.80	84.84	1,250.31	1,432.96
Clay	802.00	6,796.58	141.50	95.48	1,698.85	2,032.61
Clayton	563.05	7,821.69	624.06	1,711.00	3,060.97	2,260.57
Clinton	738.00	21,086.28	708.00	5,726.77	3,183.87	4,233.44
Crawford	2,230.00	7,721.12	114.50	433.21	1,930.59	2,686.58
Dallas	397.15	1,619.55	98.50	2,041.07	2,020.60	2,517.03
Davis	402.75	294.21			1,744.45	1,646.95
Decatur	727.40	7,552.89			1,827.05	2,161.18
Delaware	956.40	6,155.77	21.00	965.23	1,720.74	2,217.30
Des Moines	918.20	12,970.62	382.64	3,195.04	3,106.65	3,480.12
Dickinson	612.90	3,933.94		86.93	722.50	1,592.45
Dubuque	824.50	30,719.58	1,106.50	9,148.23	4,512.58	5,641.66
Emmet	566.00	2,809.03	171.50	98.81	748.47	843.10
Payette	523.60	2,194.82	290.85	1,053.34	2,461.49	2,816.09
Floyd	386.00	7,865.52	194.50	1,307.44	1,504.30	1,534.81
Franklin	483.40	4,036.50		68.68	1,778.58	2,017.24
Fremont	670.25	5,392.41	292.50	1,296.59	1,635.03	1,980.57
Greene	435.50	6,728.78		1,211.82	1,357.25	1,434.55
Grundy	586.76	2,803.22	120.00	768.35	1,195.70	1,527.96
Guthrie	414.10	6,753.66	54.00	759.67	1,540.34	1,716.31
Hamilton	434.45	4,873.91	412.50	809.87	1,796.05	2,023.43
Hancock	410.00	4,098.50	109.00	511.80	1,428.35	1,359.30
Hardin	559.21	9,528.25	65.25	559.20	1,328.32	1,303.31
Harrison	741.06	7,915.34	317.00	598.45	1,728.89	2,047.62
Henry	954.32	7,752.27	161.00	815.53	1,606.43	2,288.09
Howard	712.55	6,234.84	709.40	500.41	1,428.85	1,437.06
Humboldt	625.60	6,341.85	128.50	516.71	1,296.85	1,080.00
Ida	545.52	5,016.13		82.87	770.93	937.40
Iowa	1,010.35	7,328.77		1,547.72	1,707.55	2,063.20
Jackson	874.55	3,686.30	193.99	632.70	1,430.85	1,782.75
Jasper	399.60	8,023.97	504.75	1,334.41	2,124.59	2,328.66
Jefferson	559.95	5,354.59	60.50	623.69	1,578.80	2,117.10
Johnson	663.25	7,393.47		4,415.67	1,965.83	3,355.06
Jones	464.53	6,326.76	15.50	1,124.29	1,818.94	1,682.26
Keokuk	962.20	248.31	4,068.61	290.84	2,161.88	2,568.28
Kossuth	1,202.75	10,644.65			2,829.01	2,303.53
Lee	743.20	21,206.57	1,079.00	4,740.81	3,452.20	4,221.33
Linn	221.15	21,151.00	3,467.58	17,818.14	4,753.15	7,450.43
Louisia	809.41	3,838.18			1,570.89	1,497.09
Lucas	433.75	3,310.85	119.50	1,550.39	1,075.38	1,955.92
Lyon	908.29	3,888.39	255.31	216.69	1,654.00	1,860.60
Madison	752.25	6,826.90	222.17	664.56	1,831.31	2,457.18

Counties	Township officers	State insane	Inebriates	Other state institutions	Elections for 1916	
					Primary election	General election
Mahaska	264.80	10,121.71	833.00	2,905.60	1,074.47	3,178.78
Marion	106.00	9,941.95		424.58	3,346.58	3,019.59
Marshall	812.96	3,641.71	105.00	2,172.67	2,320.48	2,638.64
Mills	536.41	7,357.87	108.00	1,590.59	1,025.12	967.85
Mitchell	601.75	7,032.57		74.97	1,527.90	1,797.55
Monroe	578.00	6,342.48		135.87	1,928.75	2,057.59
Monroe	1,255.89	7,749.40	246.50	630.97	2,124.82	2,917.54
Montgomery	347.30	8,763.19	113.50	259.13	1,442.04	1,556.34
Muscatine	506.85	10,704.15	280.50	1,869.96	3,000.00	3,361.99
O'Brien	512.90	4,801.73	136.49	608.93	1,555.15	1,432.45
Oseola	502.00	3,518.70	32.45	40.63	1,096.09	1,129.28
Page	1,440.75	391.12	364.50	10,922.36	2,006.00	2,733.31
Palo Alto	354.50	5,696.58			1,710.31	1,550.40
Plymouth	621.00	9,464.88	457.54	544.51	2,188.58	2,282.09
Pocahontas	771.00	2,597.45	22.85	453.79	1,522.46	1,542.10
Polk	903.20	2,454.73			10,775.61	8,119.70
Pottawattamie	630.00	8,760.73	1,153.50	15,648.45	3,747.28	5,158.39
Poweshiek	874.81	6,883.89	283.00	2,266.36	1,562.10	1,870.79
Ringgold	732.45	4,865.35	58.60	526.75	1,191.76	1,571.70
Sae	1,483.76	6,794.05	172.71	686.86	1,406.70	1,530.44
Scott	665.50	46,109.19	1,220.00	13,304.11	4,449.26	5,710.66
Shelby	464.00	8,872.31	163.00	194.12	1,531.24	1,697.53
Sioux	982.71	5,713.28		161.89	1,765.65	2,165.47
Story	1,536.77	8,939.37	968.42	1,795.35	2,709.78	2,262.35
Tama	1,461.24	6,129.34	81.00	863.18	2,473.61	2,902.93
Taylor	733.45	4,030.01		113.94	1,752.38	1,594.95
Union	451.50	7,890.08	73.50	1,194.34	1,938.50	2,394.67
Van Buren	828.35	8,405.40	102.40	987.60	1,518.86	2,322.66
Wapello	690.08	744.53		4,799.09	5,177.05	3,642.17
Warren	732.25	6,543.49	38.00	639.86	1,601.40	1,514.10
Washington	454.15	3,231.38	65.00	766.37	2,770.42	1,934.30
Wayne	699.05	3,300.66	461.23	533.73	2,256.70	2,322.68
Webster	1,370.80	20,115.25	1,328.59	2,881.24	2,031.56	3,458.50
Winnebago	612.30	698.54			1,323.13	1,306.19
Winnesiek	657.00	6,863.00	125.22	807.64	2,501.27	1,967.76
Woodbury	1,374.80	30,626.24		2,096.48	3,658.40	5,414.86
Worth	668.45	5,556.10		378.07	1,105.18	1,196.88
Wright	476.00	5,760.55	128.00	112.74	2,129.12	2,178.21
Total	\$ 70,710.36	\$719,251.82	\$ 31,880.30	\$167,465.56	\$204,952.79	\$231,564.11

TABLE NO. 16—BONDED AND OTHER INDEBTEDNESS
OF COUNTIES JANUARY 1, 1917.

PART I.

Counties	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Adair.....	\$.....	\$.....	\$.....	\$.....
Adams.....	2,000.00			
Albany.....	15,000.00			
Appanoose.....	102,000.00	25,000.00		
Audubon.....		80,000.00		
Benton.....	36,647.43	25,567.02		
Black Hawk.....	13,000.00			
Boone.....	71,450.00		200,000.00	
Bremer.....				
Buchanan.....				
Buena Vista.....		91,000.00		
Butler.....				
Calhoun.....	17,000.00	48,000.00	125,000.00	40,000.00
Carroll.....	20,000.00	95,000.00		
Cass.....	74,000.00			
Cedar.....		5,000.00		50,000.00
Cerro Gordo.....	16,000.00			
Cherokee.....	3,000.00	32,000.00		3,344.80
Chickasaw.....		28,000.00		
Clarke.....		22,000.00		
Clay.....	7,000.00	146,000.00		
Clayton.....	13,000.00	69,000.00		17,000.00
Clinton.....	112,000.00			
Crawford.....	42,000.00			
Dallas.....	67,000.00			
Davis.....		26,500.00		
Delaware.....	13,500.00	44,500.00	24,000.00	10,500.00
Des Moines.....	96,500.00	24,500.00		17,500.00
Dickinson.....	60,000.00			
Dubuque.....	185,000.00		8,000.00	
Emmet.....	98,000.00			
Fayette.....	75,000.00			40,067.03
Floyd.....	23,000.00			
Franklin.....				
Fremont.....		176,000.00		
Greene.....			140,000.00	
Grundy.....		30,000.00		
Guthrie.....		* 29,600.00		
Hamilton.....	17,500.00			32,000.00
Hancock.....				1,350.00
Hardin.....				
Harrison.....		51,857.00	45,000.00	
Henry.....		16,500.00	125,000.00	
Howard.....	30,000.00			
Humboldt.....				
Ida.....				
Iowa.....	58,500.00			20,000.00
Jackson.....	14,000.00	125,000.00		
Jasper.....			45,000.00	
Jefferson.....				25,000.00
Johnson.....	63,000.00	33,000.00		20,000.00
Jones.....	1,500.00			
Keokuk.....			110,000.00	
Kossuth.....		103,000.00		
Lee.....	91,000.00	20,000.00		
Linn.....				
Louisia.....	19,000.00	32,500.00		

Counties	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Lucas.....	48,000.00			
Lyon.....				
Madison.....	8,531.62	41,068.38		
Mahaska.....	203,000.00			
Marion.....	150,000.00	65,000.00	10,000.00	107,000.00
Marshall.....				
Mills.....	20,000.00	55,000.00		4,000.00
Mitchell.....				29,000.00
Monona.....				
Monroe.....	105,000.00			
Montgomery.....	70,000.00			
Muscatine.....	11,500.00		61,000.00	
O'Brien.....			141,000.00	
Osceola.....	121,186.70			
Page.....	8,740.00	82,260.00		25,000.00
Palo Alto.....		35,500.00		
Plymouth.....	24,500.00			
Pocahontas.....				
Polk.....	184,500.00	339,000.00	168,000.00	31,500.00
Pottawattamie.....		75,000.00		65,000.00
Poweshiek.....				
Ringgold.....	25,000.00			
Sac.....	29,000.00	12,000.00		16,000.00
Scott.....				43,000.00
Shelby.....				
Sioux.....				
Story.....				
Tama.....		40,500.00		
Taylor.....				
Union.....		109,000.00		
Van Buren.....		145,000.00		
Wapello.....	310,500.00	62,500.00		50,000.00
Warren.....	45,000.00			
Washington.....				
Wayne.....				
Webster.....	10,000.00			
Winnebago.....				
Winneshek.....		132,000.00	49,000.00	
Woodbury.....		45,000.00	500,000.00	
Worth.....				
Wright.....		101,000.00		
Total.....	\$2,906,455.75	\$2,755,352.40	\$1,751,000.00	\$ 648,231.83

TABLE NO. 16—BONDED AND OTHER INDEBTEDNESS
OF COUNTIES JANUARY 1, 1917.

PART II.

Counties	Total bonded indebtedness	Outstanding warrants	Grand total indebtedness	Drainage indebtedness, including warrants
Adair.....	\$ 10,632.61	\$ 10,632.61	\$ 10,632.61	\$
Adams.....	25,763.60	25,763.60	27,763.60	2,000.00
Allamore.....	76,701.73	151,000.00	151,701.73	700.00
Appanoose.....	31,000.00	6,679.70	96,679.70	29,500.00
Audubon.....	96,654.87	13,935.00	27,935.00	29,500.00
Benton.....	13,000.00	57,695.33	329,146.33	29,500.00
Black Hawk.....	271,450.00	70,000.00	70,000.00	70,000.00
Boone.....	173,211.55	42,150.83	264,211.55	59,424.02
Bremer.....	85,367.50	315,367.50	315,367.50	102,101.90
Buchanan.....	30,739.20	145,759.20	145,759.20	50,687.45
Buena Vista.....	2,825.91	85,825.91	85,825.91	9,000.00
Butler.....	9,257.72	64,257.72	64,257.72	31,000.00
Calhoun.....	73,321.97	89,321.97	89,321.97	31,000.00
Carroll.....	38,344.80	67,279.07	105,623.87	96,000.00
Cass.....	48,702.75	76,702.75	76,702.75	48,042.12
Cherokee.....	22,000.00	26,042.12	48,042.12	38,650.52
Chickasaw.....	147,650.52	96,000.00	96,000.00	116,000.00
Clarke.....	59,000.00	14,013.06	126,013.06	88,688.00
Clay.....	112,000.00	169,252.03	211,252.03	2,000.00
Clayton.....	42,000.00	70,000.00	137,000.00	70,000.00
Clinton.....	67,000.00	44,911.94	71,411.94	71,411.94
Crawford.....	36,500.00	7,000.00	59,500.00	59,500.00
Dallas.....	92,500.00	10,208.60	10,208.60	900,000.00
Davis.....	138,500.00	7,291.44	145,791.44	142,742.60
Decatur.....	60,000.00	209,124.77	269,124.77	4,604.00
Des Moines.....	198,000.00	229,210.53	422,210.53	31,000.00
Dickinson.....	98,000.00	138,734.98	236,734.98	192,968.30
Dubuque.....	118,087.03	74,901.27	192,988.30	20,000.00
Emmet.....	86,000.00	59,548.87	136,548.87	9,540.00
Fayette.....	215,579.84	215,579.84	215,579.84	64,000.00
Floyd.....	176,000.00	57,974.16	233,974.16	24,577.85
Franklin.....	140,000.00	79,963.22	219,963.22	48,521.61
Fremont.....	39,000.00	18,521.61	48,521.61	72,238.90
Greene.....	29,600.00	42,638.90	114,500.00	397,553.45
Grundy.....	49,500.00	65,000.00	114,500.00	489,290.28
Guthrie.....	3,466.78	3,466.78	3,466.78	130,578.92
Hamilton.....	1,350.60	23,734.92	25,084.92	223,230.07
Hancock.....	90,867.00	259,208.10	356,125.10	146,275.45
Hardin.....	141,500.00	4,775.45	146,275.45	79,911.69
Harrison.....	39,000.00	40,911.69	79,911.69	24,058.59
Henry.....	24,058.59	24,058.59	24,058.59	24,058.59
Howard.....	34,058.59	34,058.59	34,058.59	34,058.59
Humboldt.....	30,807.78	30,807.78	30,807.78	30,807.78
Ida.....	78,500.00	45,053.14	123,553.14	179,250.87
Iowa.....	139,000.00	40,250.87	179,250.87	109,029.21
Jackson.....	45,000.00	124,029.21	169,029.21	47,200.00
Jasper.....	36,000.00	26,000.00	26,000.00	2,500.00
Jefferson.....	110,000.00	17,156.16	133,156.16	2,500.00
Johnson.....	1,500.00	21,397.28	22,897.28	22,897.28
Jones.....	110,000.00	59,765.64	169,765.64	1,294,940.79
Keokuk.....	103,000.00	487,230.20	590,230.20	394,333.75
Keosauqua.....	111,000.00	17,893.11	128,893.11	13,167.36
Lee.....	13,167.36	13,167.36	13,167.36	70,000.00
Linn.....	82,500.00	18,406.21	70,000.00	70,000.00
Louisia.....	70,000.00	70,000.00	70,000.00	70,000.00

Counties	Total bonded indebtedness	Outstanding warrants	Grand total indebtedness	Drainage indebtedness, including outstanding warrants
Lucas.....	48,000.00	15,000.00	63,000.00	.....
Lyon.....	.....	35,316.15	35,316.15	.....
Madison.....	50,000.00	25,183.62	75,183.62	.....
Mahaska.....	203,000.00	35,026.63	238,026.63	.....
Marion.....	332,000.00	109,543.95	441,543.95	5,430.35
Marshall.....	.....	56,154.26	56,154.26	.....
Mills.....	79,000.00	41,832.40	120,832.40	9,000.00
Mitchell.....	29,000.00	12,738.29	41,738.29	.....
Monona.....	.....	25,051.82	25,051.82	306,716.19
Monroe.....	105,000.00	.....	105,000.00	.....
Montgomery.....	70,000.00	7,786.27	77,786.27	.....
Muscatine.....	72,500.00	253.41	72,753.41	98,800.00
O'Brien.....	141,000.00	1,110.89	142,110.89	.....
Oswego.....	121,186.70	21,474.39	142,661.09	121,801.20
Page.....	122,000.00	.....	122,000.00	95,910.40
Palo Alto.....	35,500.00	50,423.36	85,923.36	180,486.10
Plymouth.....	24,500.00	9,429.56	33,929.56	.....
Pocahontas.....	.....	72,686.45	72,686.45	109,328.76
Polk.....	732,000.00	10,000.00	742,000.00	9,230.72
Pottawattamie.....	140,000.00	219,073.16	359,073.16	21,500.00
Rowles.....	.....	64,094.97	64,094.97	.....
Ringgold.....	25,000.00	.....	25,000.00	.....
Sac.....	57,000.00	44,022.84	101,022.84	.....
Scott.....	43,000.00	519.47	43,519.47	.....
Shelby.....	.....	63,994.88	63,994.88	.....
Sioux.....	.....	5,567.37	5,567.37	.....
Story.....	.....	24,611.38	24,611.38	151,733.94
Tama.....	40,500.00	87,401.81	127,901.81	.....
Taylor.....	.....	62,523.22	62,523.22	303.10
Union.....	109,000.00	.....	109,000.00	.....
Van Buren.....	145,000.00	36,712.86	181,712.86	49,000.00
Wapello.....	413,000.00	75,184.27	488,184.27	.....
Warren.....	45,000.00	.....	45,000.00	112,131.10
Washington.....	.....	7,301.89	7,301.89	.....
Wayne.....	14,640.73	14,640.73	14,640.73	.....
Webster.....	10,000.00	21,654.18	31,654.18	457,717.17
Winneshago.....	.....	1,307.74	1,307.74	311,358.41
Winneshiek.....	211,000.00	90,280.25	301,280.25	.....
Woodbury.....	545,000.00	74,435.37	619,435.37	139,317.74
Worth.....	.....	12,015.70	12,015.70	130,064.67
Wright.....	101,000.00	7,879.70	108,879.70	495,236.65
Total.....	\$8,061,029.98	\$5,308,479.83	\$13,369,509.81	\$7,560,909.74

TABLE NO. 1—COUNTY TREASURER.

Statement of Receipts and Disbursements for the Year 1917.

RECEIPTS.

PART I.

Counties	Amount on hand Jan'y 1, 1917	From taxes of 1916	From delinquent taxes 1915 and prior years	Penalty, interest and costs	From drainage taxes	From city special assessments (paying, sewer, etc.)
Adair	12,630.78	343,952.73	2,330.85	909.63		2,817.70
Adams	37,567.05	250,700.00	2,300.00	819.53	17,307.32	9,847.03
Allamakee	28,853.76	347,789.22	2,439.37	2,010.44		6,857.04
Appanoose	31,704.04	453,589.65	2,723.38		4,220.90	5,391.21
Benton	33,600.77	308,826.35	3,532.86	1,905.90		2,623.39
Black Hawk	47,190.10	562,606.27	897.21	1,684.69		40,022.23
Boone	110,955.28	1,143,883.21	4,573.83	5,525.70	4,806.43	232,390.06
Bremer	240,704.16	587,462.47	5,809.69	3,717.98	102,656.11	26,805.95
Buchanan	6,185.33	347,596.37	407.62	511.43		982.66
Buena Vista	33,722.14	438,712.70	1,607.05	1,340.50		2,325.51
Butler	70,576.62	523,133.70	650.05	1,453.05	238,605.05	67,184.84
Calhoun	29,025.60	438,542.65	1,630.36	859.92		549.47
Carroll	81,780.75	505,885.57	1,211.41	1,155.79	139,603.22	20,453.43
Cass	58,212.94	492,288.87	1,146.78	740.58	83,778.72	47,019.87
Cedar	48,682.82	409,390.52	1,873.51		1,647.84	26,762.19
Cerro Gordo	54,838.01	440,042.83	2,087.58	1,020.21	30,695.37	2,407.81
Cherokee	99,873.53	891,862.81	11,029.71	5,302.41	26,744.10	206,473.11
Chickasaw	32,036.84	414,223.14		2,323.94	1,514.40	46,377.10
Clarke	27,824.50	306,367.12		1,384.05		1,906.78
Clay	36,788.35	231,317.22	2,140.63	1,527.34		1,634.85
Clayton	56,770.10	431,592.12	2,351.70	1,065.12	94,882.02	66,053.10
Clinton	64,108.48	481,144.25		1,696.24		17,062.13
Crawford	132,249.56	947,237.20	686.12	3,362.34	65,776.60	34,529.67
Dallas	31,826.15	611,183.83	2,568.84	1,362.72	3,135.26	20,255.17
Davis	69,428.45	574,710.35		2,147.88	77,942.75	36,875.57
Decatur	35,084.49	257,167.14	1,382.35	1,430.48	24,197.48	10,220.59
Delaware	58,978.91	336,963.36	4,000.00	2,210.19		24,526.58
Des Moines	35,887.84	410,464.33	1,627.59	1,756.62		3,884.83
Dickinson	93,139.33	820,821.01	5,677.54	4,027.07		30,906.65
Dubuque	87,407.31	325,366.40	2,451.47	1,385.65	82,440.23	
Emmet	251,624.41	662,327.42	22,206.06	3,604.71		1,508.69
Fayette	96,066.60	326,184.32	2,098.78	1,194.86	151,535.36	2,087.56
Floyd	58,100.74	601,565.30		2,261.41		38,721.43
Franklin	48,815.63	474,325.27	368.30	1,433.37	10,320.68	4,540.14
Fremont	47,256.22	443,982.08	547.73	873.85	470,773.13	7,477.08
Gresene	78,824.64	275,439.28		1,577.60	30,882.89	26,344.43
Grundy	122,560.03	438,863.01	260.70	1,091.65	160,300.01	18,732.43
Guthrie	56,715.34	364,569.74	2,086.91	698.91	3,368.05	7,310.74
Hamilton	28,088.73	418,999.53		1,405.80	152.35	21,820.29
Hancock	80,787.07	498,854.72	1,100.00	1,102.37	210,259.10	30,872.89
Hardin	124,956.83	371,888.26	1,555.19	709.89	211,713.37	
Harrison	85,835.80	542,901.13	2,153.68	1,437.36	204,873.28	41,972.65
Henry	56,165.57	569,295.78	4,188.17	2,105.33	172,586.91	33,644.40
Howard	60,064.30	388,679.32	616.17	1,140.48		16,881.47
Humboldt	29,255.75	262,491.86	2,468.34	1,507.63	955.12	314.56
Ida	60,963.93	369,678.96	718.08	878.61	137,299.50	
Iowa	25,195.56	332,142.15	320.59	236.17		
Jackson	64,671.61	420,637.25	1,495.46	1,370.76	1,963.81	
Jasper	53,694.83	409,479.78	768.87			
Jefferson	49,806.09	689,585.93	4,029.03	2,382.24	15,084.72	17,297.89
Johnson	15,088.13	359,381.02	662.73	911.03		7,015.67
Jones	48,645.23	599,739.36	386.34	1,653.13	710.41	23,493.67
Keokuk	26,564.56	417,397.72	2,160.51	1,568.41		6,171.80
Kossuth	113,842.62	464,669.15	5,610.37	2,197.64		2,283.05
Lee	227,399.96	531,187.32	1,563.38	1,384.62	600,000.00	57,841.94
Lee	70,050.03	802,035.65		184.88	2,862.05	58,904.23

Counties	Amount on hand Jan'y 1, 1917	From taxes of 1916	From delinquent taxes 1915 and prior years	Penalty, interest and costs	From drainage taxes	From city special assessments (paying, sewer, etc.)
Linn	110,186.98	1,563,714.27	16,535.59	8,305.38		247,050.95
Louisia	42,010.76	299,765.79	1,982.65	1,611.86	101,650.70	3,774.23
Lucas	46,588.20	280,909.95		1,330.79		17,046.15
Lyon	56,789.25	438,430.31	4,677.03	1,855.33		2,371.88
Madison	35,142.47	342,637.40		1,983.65		5,307.80
Mahaska	43,516.01	586,973.09	3,764.83	2,277.83	16,740.74	10,166.95
Marion	53,803.24	523,656.31	1,563.38	65.20	631.30	23,778.57
Marshall	49,608.15	729,658.12	1,857.00	2,006.13	115.03	51,548.32
Mills	37,517.15	354,605.43		1,495.94	9,145.61	4,654.87
Mitchell	143,762.81	418,100.31	2,469.77	972.66	12,911.97	
Monona	29,712.83	320,293.91	7,101.06	3,563.10	200,621.97	
Monroe	33,062.14	398,244.74	3,944.08	1,384.62		3,288.47
Montgomery	79,628.74	568,206.75	940.51	1,040.37	8,779.17	13,314.97
Muscatine	82,141.56	459,094.23	742.11	649.38	262.89	7,240.15
O'Brien	7,701.72	255,479.86	678.53	589.95	29,919.19	21,479.04
Oceola	48,955.05	570,411.13	1,600.00	1,801.77	25,379.33	66,605.73
Page	143,761.12	377,372.73		1,550.57	95,723.45	5,064.55
Palo Alto	42,721.65	524,499.76		1,225.45		22,036.91
Plymouth	138,142.49	455,925.49		1,293.24	54,725.61	
Pocahontas	183,578.04	3,175,100.83	8,743.86	13,694.01	16,112.37	434,302.59
Polk	120,476.36	1,208,780.78		6,478.52	44,429.54	98,632.99
Pottawattamie	38,529.58	492,240.51	5,549.52	1,222.39		112,333.57
Poweshiek	35,361.80	307,563.43	1,368.19	1,507.23		24,069.32
Ringgold	29,807.01	518,616.30			108,370.12	814.54
Sac	116,380.56	991,119.28	2,302.32	3,743.78		8,812.57
Scott	58,609.74	482,697.73		3,151.71		
Shelby	59,869.35	513,580.51		346.40		
Story	113,344.45	668,561.86	1,529.10	1,867.05	277,240.81	127,871.20
Tama	21,549.51	549,356.51	6,034.33	1,855.96		12,789.58
Taylor	34,065.09	369,417.18		1,367.30	10,629.30	1,310.78
Union	56,830.71	352,146.80		2,300.21		21,278.38
Van Buren	78,906.61	292,656.91	1,466.49	1,323.17	2,710.05	
Wapello	63,093.53	691,849.15	7,611.96	3,281.36		50,964.07
Warren	124,115.26	393,841.66	979.35	1,584.67	29,735.09	21,131.63
Washington	17,468.14	458,664.77	1,291.49	993.79	549.26	5,127.05
Wayne	15,717.96	338,000.00		1,490.24		
Webster	99,695.64	917,360.41	1,948.28	3,543.13	237,774.86	111,977.86
Winnebago	35,964.47	214,859.19		1,842.75	29,389.96	22,052.77
Winnesiek	26,168.98	410,548.98		2,649.87		17,622.45
Woodbury	442,700.47	1,932,708.02	10,562.62	10,597.74	98,289.41	338,983.44
Worth	5,431.37	237,802.30	831.45	295.77	46,505.61	4,377.17
Wright	103,139.93	509,362.84	2,968.80	2,089.57	51,174.55	53,678.07
Totals	\$ 6,899,100.48	\$ 60,655,152.78	\$ 228,630.11	\$ 193,507.34	\$ 4,896,829.08	\$ 3,397,894.03

TABLE NO. 1—COUNTY TREASURER.
Statement of Receipts and Disbursements for the Year 1917.

RECEIPTS.

PART II.

Counties	Automobile tax from the state	Interest on bank deposits	Principal of school fund	Interest of school fund	Teachers' examination and institute fees	State appropriation for teachers' institute	County appropriation for teachers' institute	Cigarette licenses
Adair	\$ 19,040.00	\$ 677.68	\$ 8,750.00	\$ 2,608.84	\$ 114.50			
Adams	11,424.00	1,282.17	2,850.00	1,872.72	98.50			
Afton	17,136.00	1,324.93	9,605.00	2,844.19	113.00	\$ 50.00		
Appanoose	17,136.00	822.15	6,415.00	1,804.46	471.80			
Audubon	11,424.00	1,627.10	12,330.00	2,030.34	63.00	50.00	\$ 150.00	
Benton	19,040.00	1,786.81	506.00	1,777.03	125.00			
Black Hawk	17,136.00	3,146.67	2,480.00	2,866.12	148.50			
Boone	14,565.00	2,631.04	23,700.00	4,353.70	114.00			
Bremer	13,328.00	727.44	5,510.50	2,525.25	67.00	50.00		
Buchanan	15,232.00	1,722.51	874.00	791.72	175.50	50.00		
Buena Vista	17,136.00	1,552.16	4,700.00	2,735.46	81.00	50.00	150.00	
Butler	15,232.00	1,073.32	2,000.00	773.14	100.00	50.00		
Calhoun	16,184.00	2,426.35	16,600.75	2,983.82	215.00	50.00	150.00	
Carroll	15,237.00	1,691.26		738.75	100.00	50.00	150.00	
Cass	15,232.00	1,617.88	16,837.00	3,287.84	211.50			
Cedar	17,136.00	2,407.39		78.00	50.00			
Cerro Gordo	18,963.08	4,289.03	3,000.00	1,068.59	138.50	50.00		
Cherokee	15,232.00	1,287.22	11,200.00	3,184.17				
Chickasaw	11,424.00	995.21	6,600.00	2,086.39	159.00			
Clarke	11,424.00	777.79	11,535.00	3,028.43	105.50	50.00		
Clay	15,232.00	2,443.77	4,600.00	4,090.33	208.00	50.00		
Clayton	20,944.00	1,206.50						
Clinton	19,040.00	3,944.29			132.50			
Crawford	19,092.00	1,426.92	4,560.00	876.80	137.50	50.00	150.00	
Dallas	15,232.00	2,442.07	10,097.66	2,360.08	296.50			
Davis	14,280.00	1,295.48	3,577.65	1,613.88	135.50	50.00		
Decatur	15,884.00	1,287.33	18,005.67	6,121.68	197.50			
Delaware	15,232.00	1,228.99	8,125.08	345.90	96.50			
Des Moines	13,328.00	2,398.83	10,336.00	3,442.44	61.00		\$ 300.00	
Dickinson	11,424.00	1,829.40			51.00	50.00		
Dubuque	17,136.00	3,893.49			226.00	50.00	200.00	
Emmet	11,424.00	2,341.44	7,650.00	2,668.90	58.50	50.00		
Fayette	19,040.00	2,250.66	13,865.00	3,165.10	348.00			
Floyd	12,376.00	1,617.22	4,700.00	1,801.63	74.50	50.00		
Franklin	15,812.00	2,102.03	2,837.00	670.30	73.50	50.00		
Fremont	12,376.00	1,529.32	7,650.00	4,531.61	295.00			
Greene	15,232.00	1,878.38	16,150.00	1,905.50	125.50	50.00		
Grundy	13,328.00	1,789.96	3,000.00	981.16	52.50	50.00	150.00	
Guthrie	16,184.00	916.37	11,185.55	3,355.39	160.50			
Hamilton	16,184.00	2,411.64	5,400.00	2,665.51	102.50	50.00		
Hancock	15,232.00	4,253.84	10,500.00	2,256.02	63.50			
Hardin	16,184.00	2,417.88	16,325.00	1,855.95	103.00	100.00	150.00	
Harrison	19,040.00	2,153.24	4,720.00	2,372.56	100.00	50.00		
Henry	11,424.00	1,780.12	3,100.00	741.48	111.50	50.00	150.00	
Howard	11,424.00	668.81	4,816.00	2,321.37	66.50	50.00		
Humboldt	13,328.00	1,963.74	100.00	1,244.82	61.50	50.00		
Ida	11,424.00	1,110.72	3,800.00	982.08	53.50		150.00	
Iowa	17,136.00	1,866.64	4,900.00	3,530.78	103.09	50.00		37.50
Jackson	17,136.00	1,726.36	10,550.31	981.30	121.00	50.00		
Jasper	18,988.00	1,781.41	6,728.75	2,809.39	121.00	50.00		
Jefferson	11,424.00	973.39	3,500.00	1,439.16	96.00	50.00		
Johnson	19,962.00	2,026.26	2,425.00	2,480.93	132.00	50.00		
Jones	16,184.00	1,145.41	5,400.00	920.64	98.00			
Keokuk	16,184.00	2,413.52	5,400.00	1,293.36	128.50			
Kossuth	17,608.00	5,494.11	15,375.00	4,656.80	171.00			

Counties	Automobile tax from the state	Interest on bank deposits	Principal of school fund	Interest of school fund	Teachers' examination and institute fees	State appropriation for teachers' institute	County appropriation for teachers' institute	Cigarette licenses
Lee	16,184.00	2,690.16	1,450.00	267.47	339.00			
Linn	19,040.00	4,380.73			321.00	50.00	400.00	
Louisia	11,424.00	1,165.23	12,906.25	2,129.12	55.00	50.00		
Lucas	11,424.00	1,474.79	4,100.00	1,564.01	287.00			
Lyon	17,136.00	1,293.81	32,200.00	5,347.35	98.50	100.00		
Madison	15,232.00	1,508.76	12,700.00	2,389.84	144.50			
Mahaska	18,088.00	2,109.73	1,824.60	1,698.58	106.00	50.00	150.00	
Marion	14,280.00	2,029.69	2,595.00	2,893.29	91.50	50.00		
Marshall	17,136.00	1,921.72	3,600.00	1,395.99	105.00	50.00	200.00	
Mills	12,376.00	1,139.64	17,520.00	2,517.29	170.00			
Mitchell	15,332.00	1,202.65		382.89	61.50		150.00	
Monona	18,089.00	2,387.75	6,390.00	2,412.26	194.50			
Monroe	11,424.00	1,342.25	11,125.00	3,445.84	121.00	50.00		
Montgomery	11,424.00	1,374.92	7,400.00	2,243.78	124.00	50.00	150.00	
Muscatine	14,280.00	1,828.20			109.50			
O'Brien	16,184.00	1,855.90	10,040.00	2,947.10	115.50	50.00		
Oceola	11,424.00	866.22	15,635.00	3,929.41	256.00			
Page	15,232.00	2,268.52	22,750.00	2,856.11	203.50			
Palo Alto	15,232.00	3,250.95	1,250.00	1,967.55	156.50			
Plymouth	22,848.00	2,370.03	31,800.00	4,969.86	107.50			
Pocahontas	18,088.00	2,554.76	18,425.00	4,386.05	141.50			
Polk	20,944.00	7,508.14			256.50	50.00		
Pottawattamie	26,656.00	5,885.30	4,200.00	3,769.76	209.00			
Poweshiek	15,232.00	750.47	9,920.00	1,974.89	135.00	50.00		
Ringgold	17,136.00	1,190.38	36,043.67	6,997.30	86.00	50.00		
Sac	14,491.69	1,298.70	7,234.89	1,620.64	142.50			
Scott	15,352.00	3,289.89			139.50	50.00		1,129.80
Shelby	15,232.00	1,973.50	1,100.00	1,134.78	162.50			
Sox	21,895.00	2,224.56	20,700.00	7,136.26	181.00			
Story	18,088.00	3,629.75	6,350.00	1,773.74	81.00	50.00	150.00	
Tama	19,992.00	1,719.95	14,300.00	1,339.62	113.50	50.00		
Taylor	16,184.00	1,618.55	8,881.12	2,554.45	149.50			
Union	13,328.00	1,375.88	12,050.00	1,992.04	133.00			
Van Buren	13,328.00	1,601.50	4,900.00	2,173.94	68.50	50.00		
Wapello	13,328.00	1,853.60	3,915.00	2,435.84	132.00			
Warren	16,184.00	3,169.60	3,400.00	1,901.34	129.89	50.00		
Washington	14,280.00	1,790.32	3,430.00	1,708.39	92.00	50.00		
Wayne	15,232.00	901.62	16,000.00	7,432.38	161.50			
Webster	23,945.24	3,702.25	8,450.00	3,323.62	158.50			
Winnebago	11,424.00	1,374.40	19,300.00	9,029.66	154.00	50.00		
Winneshiek	19,040.00	1,264.41	5,150.00	1,881.03	96.50			
Woodbury	22,848.00	12,077.28	8,300.00	4,294.30	276.50	50.00		
Worth	12,376.00	556.02	5,432.00	1,757.81	59.00	50.00		
Wright	17,136.00	3,103.82	10,150.00	3,320.35	136.00	50.00		
Totals	\$1,565,683.61	\$210,856.95	\$792,384.45	\$233,229.75	\$13,495.28	\$2,909.50	\$2,900.00	\$1,467.30

TABLE NO. 1—COUNTY TREASURER.

Statement of Receipts and Disbursements for the Year 1917.

RECEIPTS.

PART III.

Counties	Sale of bonds	Fines and forfeitures	Trust funds (including unclaimed fees) from clerk	Trust funds (including unclaimed fees) from other sources	From care of patients in state institutions	From care of patients in county institutions
Adair		\$ 809.50	\$ 1,067.54	\$ 346.02		
Adams		264.14	1,212.83			
Allamakee	\$ 116,565.50	294.50			\$ 204.35	\$ 219.00
Appanoose	47,591.23	1,902.15	500.00			
Audubon			50.00			
Benton	36,244.60	722.50			1,126.00	27.24
Black Hawk		5,291.80	150.36		3,747.92	427.06
Boone	163,027.90	443.00	1,334.90		1,093.75	
Bremer	15,000.00	2,284.30	79.89		2,480.89	1,056.00
Buchanan	75,249.90	2,398.00	344.52		1,469.60	
Buena Vista	318,500.00	826.00			925.50	
Butler	30,270.76	352.90		427.60	2,851.57	209.63
Cahoon		342.00			1,349.18	
Carroll		1,792.80			1,104.68	
Cass		1,225.30			1,774.69	
Cedar		414.33	343.76		1,575.32	525.00
Cerro Gordo	74,866.10	7,669.95			2,201.58	
Cherokee	71,316.63	467.50			750.00	
Chickasaw	47,595.00	2,664.00			680.87	329.83
Clarke	20,391.11	89.10	1,635.94		2,066.47	
Clay	208,431.77	656.00			613.50	75.00
Clayton		1,685.60			5,000.00	594.25
Clinton		3,664.00	838.56	585.00	1,439.89	
Dallas	155,000.00	1,233.00			2,522.62	
Crawford	66,838.56	911.25			1,520.70	110.00
Davis	78,354.03	386.50			3,163.37	170.00
Decatur		888.00			309.51	50.00
Delaware					4,159.64	91.00
Des Moines		5,109.10	1,072.14		2,220.60	588.00
Dickinson	162,224.22	2,129.50			662.14	
Dubuque	264,951.09	4,287.15	88.55		958.39	145.00
Emmet	73,507.18	1,348.00	95.37	3.90	470.76	
Fayette	76,259.06	2,903.85			3,556.74	
Floyd	52,625.00	1,420.00	1,566.64		641.89	134.85
Franklin	26,765.60	506.00	72.97		894.72	
Fremont	70,846.50	746.25			571.68	120.00
Greene	45,439.62	1,251.00	179.20		930.37	
Grundy		1,239.00			504.89	204.00
Guthrie		597.42			8,468.11	
Hamilton	138,163.18	1,024.65	495.35		4,630.55	923.75
Hancock	70,394.07	96.00	773.68		800.13	465.33
Hardin	24,810.00	942.00	863.43	1.80	2,599.14	
Harrison	116,335.12	764.00			338.00	
Henry		344.95	63.83		1,656.82	332.70
Howard	45,932.05	1,356.70	270.16		168.02	71.82
Humboldt		1,184.00	160.04		1,071.03	
Ida		934.31	86.35		307.18	
Iowa	30,000.00	1,293.50			2,091.85	
Jackson		164.00			1,653.33	213.35
Jasper	66,150.77	1,321.00			1,619.40	55.00
Jefferson	85,406.22	51.45	249.05		2,859.38	1,689.16
Johnson	37,332.31	1,781.55	130.80		2,425.88	2,871.33
Jones		1,539.33	750.33		3,373.78	191.40
Keokuk	67,134.00	666.00	9.87		3,174.90	1,418.26
Kossuth	36,500.00	772.26				

Counties	Sale of bonds	Fines and forfeitures	Trust funds (including unclaimed fees) from clerk	Trust funds (including unclaimed fees) from other sources	From care of patients in state institutions	From care of patients in county institutions
Lee	365,502.64	592.00			2,064.69	948.00
Linn		1,123.15	220.24		6,340.78	763.25
Louis		1,510.34	69.10		2,695.33	87.90
Lucas	60,000.00	1,828.50			3,637.73	
Lyon		344.00	97.60	3.60	1,125.29	100.00
Madison		687.45			4,873.58	350.00
Mahaska	55,311.09	788.30	473.66	1,500.00	891.52	9,874.35
Marion	115,576.10	949.72			3,420.71	
Marshall	98,069.16	1,966.33	1,518.84		990.31	1,480.44
Miss	15,087.60	190.85			1,610.38	153.06
Mitchell		480.40			1,304.50	
Monona		1,229.00			410.00	
Monroe	50,000.00	1,433.50	3.32		431.01	
Montgomery		735.80	1,468.63		5,555.50	135.00
Muscatine		1,222.60	962.42		4,001.76	437.78
O'Brien		931.85			1,243.50	
Osceola	93,396.13	10.00				
Page		403.00			4,525.20	
Palo Alto	31,608.60	332.50				
Plymouth		71.00			3,068.36	
Pocahontas	175,201.56	549.00			14.12	
Polk		9,812.30	6,517.97		5,779.70	2,567.66
Pottawattamie	285,348.42	5,882.35			6,195.30	367.85
Poweshiek	50,671.93	1,015.50	295.72		1,541.47	504.00
Ringgold		296.00	216.58			
Sac	37,372.00	50.00			1,627.99	
Scott		6,479.00	467.60		7,467.53	27,789.61
Shelby		95.50			1,904.00	
Scout		532.00			7,160.55	344.50
Story	75,125.00	2,657.60	486.65		416.13	
Tama	62,670.00	334.45			510.77	149.00
Taylor		2,430.15			369.42	
Union		1,588.48			5,122.99	70.58
Van Buren		132.00	50.76		628.92	9.00
Vapeilo	81,321.78	941.62	706.15		1,826.61	306.71
Warren	42,935.62	194.00			5,829.90	191.83
Washington		494.00	70.60		1,120.02	1,619.87
Wayne	40,203.06	2,272.07			355.30	60.00
Webster		2,726.98	119.07	1,050.00	1,266.23	79.00
Winnebago	50,623.50	2,560.00				
Winneshiek		758.00			2,640.48	404.71
Woodbury	10,340.00	2,746.50	215.05		3,339.44	606.45
Worth	29,011.44	873.70			778.00	600.00
Wright	23,683.31	401.82			395.25	
Totals	\$ 4,960,378.62	\$ 138,082.34	\$ 28,446.82	\$ 3,917.92	\$ 199,954.54	\$ 62,756.51

TABLE NO. 1—COUNTY TREASURER.

Statement of Receipts and Disbursements for the Year 1917.

RECEIPTS.

PART IV.

Counties	From sale of produce, county home	From sale of bridge material	Fees from county auditor	Fees from county treasurer	Fees from county recorder	Fees from clerk of district court	Sheriff's fees from clerk of the district court
Adair	2,574.21	739.01	256.00	1.25	1,065.00	1,471.30	42.20
Adams			145.55	7.78	1,187.80	1,187.80	
Adair	3,041.50	3,634.54	132.75	2.50	1,021.10	939.24	459.35
Appanoose			324.75		1,695.40	3,018.42	
Audubon	1,367.56	2,096.06	181.20		1,402.29	1,122.40	189.21
Benton			256.15	49.45	1,870.49	3,929.73	194.06
Black Hawk	2,402.94	309.23	967.75	4.25	6,087.55	9,469.98	2,345.55
Boone	2,081.29	1,700.66	473.88		1,795.56	3,993.68	949.88
Bremer	967.99	237.29			1,024.89	2,373.47	
Buchanan	5,974.69	3,534.24	171.75	33.70	1,559.39	3,088.24	19.99
Buena Vista	2,815.70	1,324.08	230.29	39.59	1,786.15	1,665.16	831.75
Butler	2,959.38	1,500.65	236.60	43.25	1,292.86	1,178.34	
Calhoun	6,306.88	5,854.71	220.15	63.45	1,866.25	3,673.28	151.36
Carroll	2,442.67	315.50	469.00	6.25	1,361.15	1,044.80	491.97
Cass			322.75	1.75	2,514.03	2,170.48	
Cedar	2,965.67	1,428.35	335.70	4.39	2,014.95	2,158.65	
Cerro Gordo	12,245.05	457.94	336.85	59.89	2,865.15	5,943.78	
Cherokee			205.50	11.39	1,413.89	1,798.04	73.12
Chickasaw			330.25		1,338.05	1,312.01	23.85
Clarke	8,036.25	686.48	207.00	6.89	1,844.60	3,608.75	133.24
Clay	2,849.84	836.61	236.75	331.50	1,451.89	2,175.61	
Clayton			252.55		1,223.39	2,294.28	239.87
Clinton	4,515.94	484.27	368.29	124.25	2,663.99	2,969.75	1,965.97
Crawford	1,475.44	848.91	370.25	19.70	1,953.88	2,537.59	
Dallas			339.65		2,340.50	3,397.22	627.96
Davis	1,820.06	46.61	197.94	6.10	842.05	1,967.50	
Decatur			208.75		2,249.89	2,467.43	848.04
Delaware			252.45	11.20	1,406.30	2,043.61	237.10
Des Moines		665.97	422.75	54.24	1,514.99	4,799.39	868.13
Dickinson	3,487.70	2,289.34	271.00		1,893.65	1,969.78	399.35
Dubuque	69.15	45.00	376.65		35.60	1,381.65	1,074.53
Emmet	2,872.91	839.79	294.15	46.31	1,968.75	2,944.12	61.75
Fayette			339.55	19.89	3,282.50	3,439.55	
Floyd	3,288.31	240.67	397.25		1,669.49	2,110.91	59.92
Franklin	4,432.49	255.64	190.45	4.89	1,829.00	1,969.95	1,011.62
Fremont			285.10	17.99	1,653.90	1,249.34	
Greene	3,933.38	439.79	227.45		1,698.70	2,698.38	
Grundy	4,429.89	373.35	171.70	2.75	1,066.65	753.47	461.58
Guthrie			245.50	46.12	2,203.15	1,629.90	
Hamilton	1,820.80	182.84	225.25	23.65	1,898.89	4,256.52	
Hancock	3,822.74	241.15	52.25	13.65	1,648.05	1,394.85	
Hardin	3,056.88	57.75	342.60	19.89	2,255.20	2,489.64	555.89
Harrison		124.00	275.50	15.49	3,181.59	2,291.51	814.89
Henry	1,838.96	76.65	382.92	.25	1,351.22	1,214.15	236.84
Howard	970.43	869.20	216.45	22.39	1,149.19	1,967.97	613.47
Humboldt	5,549.82	629.54	629.54		1,697.35	2,166.39	54.85
Ida		399.72	189.75	39.49	1,957.89	971.00	133.26
Iowa	7,753.35	490.11	245.25	8.15	1,777.29	3,373.19	122.55
Jackson	3,346.13	99.69	212.50	2.61	1,207.55	2,041.32	
Jasper	5,186.25	149.97	336.00	1.25	1,864.49	2,839.45	421.14
Jefferson	2,722.11	56.39	279.69	.25	1,487.75	2,192.79	397.53
Johnson	7,228.85	899.38	159.67	43.69	1,872.46	5,594.75	
Jones	3,289.68	189.89	289.56	29.16	1,276.47	2,276.47	117.27
Keokuk	3,215.09	809.77	409.65	27.95	1,857.99	4,063.52	2.75
Kossuth			348.85	24.96	3,235.65	3,519.12	2,303.12

Counties	From sale of produce, county home	From sale of bridge material	Fees from county auditor	Fees from county treasurer	Fees from county recorder	Fees from clerk of district court	Sheriff's fees from clerk of the district court
Lee	7,091.72		189.89		1,517.89	5,252.20	496.06
Linn	6,476.75	1,539.45	988.29	72.39	5,435.75	9,892.05	2,687.39
Louis	8,397.50	69.29	239.45	29.25	891.65	1,894.38	429.48
Lucas			238.31	25.38	1,147.00	2,242.96	
Lyon	1,229.53	466.60	232.00	26.49	1,283.49	1,429.89	
Madison			289.09		2,483.79	3,021.95	302.21
Mahaska	6,872.84	729.98	406.59	12.49	2,716.35	3,716.17	
Marion	5,621.27	331.99	334.25		1,971.49	1,749.99	
Marshall	599.00	799.73	467.79		2,942.10	3,374.62	169.39
Mills			226.45	4.29	1,539.49	1,568.96	
Mitchell	1,799.99		168.85	6.25	1,078.59	1,437.79	149.65
Monona			184.25	61.71	2,554.45	2,075.57	
Monroe	1,465.73	184.49	242.45	37.05	1,627.69	1,911.43	779.16
Montgomery	4,898.05	358.37	164.25	13.69	1,699.88	2,665.54	232.89
Muscatine	572.79		415.59	2.25	1,979.59	4,698.69	647.17
O'Brien	9,388.53	59.65	138.00	29.29	3,399.39	3,374.62	167.27
Osceola			125.95	38.99	1,182.39	943.52	
Page			277.00		2,649.65	3,096.75	59.99
Palo Alto			242.50	52.19	1,931.19	1,813.39	
Plymouth			287.25		2,099.95	1,156.55	37.59
Polk	5,449.58	15.89	199.09	35.99	1,988.95	1,481.15	411.29
Pottawattamie			211.25	771.89	14,923.19	22,458.72	3,895.27
Poweshiek	2,076.61	87.42	921.23		5,895.29	9,132.25	
Ringgold	2,489.10	297.14	269.19	2.65	2,142.89	1,812.05	551.71
Sac			391.29	11.05	1,975.59	2,698.88	
Scott	5,294.25	2,279.84	1,023.27		4,558.59	9,091.15	1,359.92
Shelby			299.78	221.77	2,463.99	1,539.14	
Snow			262.25	19.85	1,983.29	2,121.09	191.95
Story	10,959.29	194.79	473.99	81.79	2,719.19	4,685.98	782.61
Tama	3,224.88	264.89	339.75	51.61	1,992.89	2,772.07	
Taylor	11,842.39		226.25	134.72	1,856.79	3,012.77	2.00
Union			75.45	59.79	2,498.79	3,969.71	65.65
Van Buren			362.25	9.59	1,296.98	1,324.27	
Vaporola	7,773.78	158.18	371.25	99.89	2,545.39	4,799.69	1,681.07
Warren	3,713.98	97.59	271.59		3,111.79	2,462.62	
Washington	3,226.39	139.11	271.59		1,018.59	2,874.16	227.39
Wayne	5,091.72	112.79	249.88	1.69	1,018.59	2,874.16	227.39
Webster			945.59	26.09	1,759.59	4,359.43	829.45
Winnebago	2,597.58	749.65	472.89	78.58	2,663.26	6,712.61	223.41
Winneshiek			69.79		959.59	3,541.99	54.29
Woodbury			297.85	16.65	1,298.29	2,399.73	
Worth	1,732.67	2,199.33	216.59	154.64	8,899.19	12,291.07	2,847.37
Wright	1,128.92	739.16	187.65		1,018.25	1,497.31	
	287.50	2,468.39	251.95	11.35	2,669.59	2,668.01	39.95
Totals	\$ 250,969.07	\$ 846,327.75	\$ 821,234.61	\$ 3,766.87	\$ 219,943.87	\$ 815,422.86	\$ 137,197.26

TABLE NO. 1—COUNTY TREASURER.

Statement of Receipts and Disbursements for the Year 1917.

RECEIPTS.

PART V.

Counties	Fees from other officers	Miscellaneous receipts (not included) in above classification	Transfers from funds	Total receipts
Adair		\$ 35,452.51		\$ 439,547.34
Adams		21,548.40		361,784.96
Allamakee		981.75	\$ 11,609.94	558,077.97
Appanoose	\$ 2,947.90	45,403.19		630,361.03
Audubon		5,334.31	17,599.46	408,720.39
Benton		35,230.20		758,341.41
Black Hawk	17.95	6,524.90	65,121.43	1,628,758.39
Boone		7,125.45	26,920.68	1,227,527.92
Bremer	61.24	6,817.44	47,365.38	460,417.84
Buchanan	75.00	732.95	95,883.70	656,111.13
Buena Vista		2,060.53	23,711.03	1,282,223.50
Butler		4,231.43	37,034.48	572,494.90
Cainoun		103.13	60,659.05	866,290.13
Carroll		12,266.62	15,004.36	738,613.97
Cass		28,231.35		621,784.02
Cedar		5,458.75	34,793.63	604,732.91
Cerro Gordo		149,734.26	81,299.35	1,577,649.68
Cherokee	11,995.08	42,215.96		657,594.64
Chickasaw	12.90	11,558.85		424,609.66
Clarke		391.66	15,775.67	355,289.12
Clay		1,757.54	9,398.98	993,140.25
Clayton		3,688.05		601,478.40
Clinton		2,303.71	78,378.08	1,308,181.80
Crawford	109.65	237.24	21,114.37	884,353.16
*Dallas		111,925.24		979,545.39
Davis		1,078.79	14,664.23	453,122.88
Decatur		27,094.18		562,325.93
Delaware		18,696.24		505,077.22
Des Moines	508.10	18,129.09	58,053.34	1,064,555.78
Dickinson		81,858.22	14,762.44	797,928.94
Dubuque	341.35	16,386.50	79,860.42	1,340,951.12
Emmet		67,266.08	80,612.72	835,153.11
Fayette	109.31	14,773.87		844,001.87
Floyd	63.90	3,862.60	36,967.26	665,400.63
Franklin		8,275.58	94,962.70	1,133,476.40
Fremont		31,266.80		546,207.43
Greene		4,283.56	21,923.32	860,153.98
Grundy		4,712.78	33,888.83	501,451.63
Guthrie		28,726.80		544,179.57
Hamilton		6,490.40	17,949.80	1,027,674.80
Hancock		800.38	30,679.57	854,221.35
Hardin	15.75	13,500.86	40,076.97	1,007,867.25
Harrison		12,338.27	49,104.90	1,052,032.12
Henry	14.90	932.55	36,409.67	529,665.95
Howard		3,182.42	38,721.45	410,465.48
Humboldt		1,305.27	20,347.43	620,629.62
Ia		1,733.70	8,614.28	380,754.21
*Iowa		2,215.19	65,582.97	632,630.24
Jackson		1,471.76	17,734.98	523,655.08
Jasper		5,801.08	49,003.87	942,601.03
Jefferson		16,901.08	2,526.90	517,191.61
Johnson		2,401.76	12,473.11	776,252.50
Jones		2,706.12	28,058.73	516,569.21
Keokuk		531.92	23,128.77	720,412.02
Kossuth	258.00	48,913.19		1,568,557.22

Counties	Fees from other officers	Miscellaneous receipts (not included) in above classification	Transfers from funds	Total receipts
Lee	13.50	48,166.69		1,386,792.56
Linn	3,152.32	5,170.91	226,124.21	2,239,911.66
Louisia	71.28	5,481.68	28,390.61	529,208.04
*Lucas	414.25	32,987.44		467,242.86
Lyon		2,564.71	103,026.78	672,130.09
Madison		57,533.55		486,644.86
*Mahaska		1,442.08	34,334.73	806,622.46
*Marion		7,080.93	23,725.92	786,186.47
Marshall	3.00	11,476.09	54,745.57	1,039,351.11
Mills		71,861.01		503,404.84
Mitchell		2,443.67	22,265.35	419,586.44
Monona		76,603.85		878,580.53
Monroe		2,483.72	13,802.98	463,683.02
Montgomery	3,236.43	2,117.45	96,756.78	532,428.08
*Muscatine	25.25	4,451.75	46,413.11	747,884.01
O'Brien	12.65	8,585.73	34,463.42	657,429.73
Osceola	27.91	80,996.99		563,617.63
Page		27,578.63		796,640.37
Palo Alto		19,751.08		701,160.00
Plymouth		28,272.73		688,103.59
Pocahontas	3,034.25	100,040.57		977,408.03
Polk	3,946.76	14,726.03	213,040.41	4,167,213.69
Pottawattamie	3,350.00	43,864.35		1,879,854.45
Poweshiek		2,974.97	57,191.86	799,173.85
Ringgold		4,150.31	9,832.69	452,488.74
Sac	49.63	11,253.80		737,306.49
Scott	1,177.80	4,065.38	136,262.12	1,350,425.76
Shelby		2,635.57		573,269.62
SiouX		4,468.22		643,061.72
Story		21,786.15	88,235.50	1,428,528.48
Tama		1,023.12	42,256.24	744,796.51
Taylor	1,567.26	51,697.70		519,176.54
Union		38,494.48		513,334.16
Van Buren		3,324.05	19,057.86	432,622.67
Wapeilo	104.40	3,295.58	83,973.72	1,024,426.07
Warren		4,341.40	8,358.69	666,279.45
Washington		17,614.60	6,781.33	542,651.28
Wayne		3,643.03		448,477.04
Webster		3,423.46	70,651.50	1,504,641.21
Winneshiek	37.88	290,808.17		664,027.71
Woodbury		126,742.25		618,760.49
Worth	710.55	251,525.58	237,617.06	3,476,949.79
Wright		4,248.00	14,935.02	369,871.15
		231,723.85	35,212.52	1,052,982.25
Totals	\$ 38,006.95	\$ 2,699,220.62	\$ 3,166,434.83	\$83,203,042.80

TABLE NO. 1—COUNTY TREASURER.

Statement of Receipts and Disbursements for the Year 1917.

DISBURSEMENTS.

PART VI.

Counties	State treasurer's receipts	County auditor's warrants	School fund loans	Drainage war-rants or bonds	County bonds redeemed
Adair	33,288.46	140,883.76	9,280.00		
Adams	29,535.32	93,746.43	3,600.00	12,736.34	6,531.68
Allamakee	31,685.34	256,816.41	3,860.00		5,000.00
Appanoose	41,926.00	196,640.10	1,850.00	4,324.75	31,783.75
Audubon	39,519.26	116,862.03	10,165.00		
Benton	67,643.07	215,361.64	500.00		4,455.00
Black Hawk	87,568.57	252,175.64	3,680.00	7,423.07	
Boone	62,940.85	316,878.13	20,350.00	161,490.47	
Buena Vista	39,869.67	127,969.02	6,000.00		
Buena Vista	43,630.97	219,914.22			
Butler	55,772.32	481,305.98	3,700.00	233,830.07	236,000.00
Calhoun	50,123.99	202,230.60	2,000.00		
Carroll	51,814.14	179,987.79	13,600.75	142,837.14	15,000.00
Cass	51,966.47	211,326.24		64,071.96	24,577.02
Cedar	52,935.88	160,024.89	11,374.00	2,075.45	2,182.50
Cerro Gordo	48,980.00	173,373.45		30,150.10	
Cherokee	56,784.64	322,312.67	6,300.00	12,306.25	5,000.00
Chickasaw	51,238.95	217,495.57	11,500.00		3,150.00
Clarke	30,803.22	173,909.19	6,600.00		3,300.00
Ciara	27,032.67	117,027.09	3,250.00		
Clay	47,535.23	390,423.74	5,400.00	46,446.97	
Clayton	50,551.95	164,343.49	12,000.00		25,720.00
Clinton	97,677.62	278,428.23		57,321.38	5,000.00
Crawford	65,554.16	386,882.51		2,369.58	8,000.00
Dallas	59,034.09	251,537.83	13,800.00	101,480.87	12,717.55
Davis	29,704.64	157,338.39	400.00	46,015.21	12,000.00
Decatur	38,444.64	130,436.31	14,778.00		23,922.17
Delaware	43,714.06	158,227.93	2,200.00		
Des Moines	63,854.71	163,089.20	47,021.66	51,081.74	26,500.00
Dickinson	27,274.68	332,248.23	14,000.00	28,075.67	1,000.00
Dubuque	85,645.15	498,517.81		1,056.84	2,000.00
Emmet	29,527.02	170,047.94	5,000.00	233,561.38	2,500.00
Fayette	55,419.80	276,374.03	11,700.00		11,833.75
Floyd	45,292.38	212,677.42	8,260.00	18,083.87	
Franklin	44,025.39	200,331.13	8,000.00	371,186.48	500.00
Fremont	39,143.44	190,406.37	11,000.00	61,225.07	11,860.00
Greene	49,974.35	369,461.13	10,000.00	31,586.53	
Grundy	43,871.14	142,512.86		2,444.35	
Guthrie	46,646.10	162,357.85	9,800.00		
Hamilton	48,018.07	231,708.25	5,500.00	261,627.01	
Hancock	33,439.71	375,485.74	12,000.00	66,800.22	
Hardin	58,367.33	210,382.30	16,275.00	213,814.61	
Harrison	54,543.93	316,880.99	2,000.00	173,346.13	15,000.00
Henry	42,301.95	119,742.64	2,800.00		40,000.00
Howard	35,984.43	141,203.36		792.84	
Humboldt	37,856.84	120,313.30		140,358.62	
Ida	39,296.27	168,269.18			
Iowa	54,651.68	197,174.89	5,500.00	139.53	7,000.00
Jackson	41,688.64	142,049.63	500.00		8,000.00
Jasper	69,973.22	302,491.32	6,850.00	11,243.46	13,000.00
Jefferson	36,219.59	224,515.12	1,500.00		3,500.00
Johnson	63,809.26	226,406.90	2,200.00		5,000.00
Jones	48,247.32	143,305.24	900.00		1,500.00
Keokuk	51,754.16	218,265.62	5,900.00		100,000.00
Kossuth	64,607.61	246,261.58	13,950.00	489,417.74	6,000.00

Counties	State treasurer's receipts	County auditor's warrants	School fund loans	Drainage war-rants or bonds	County bonds redeemed
Lee	69,282.78	209,184.15		167,541.95	67,923.82
Linn	23,114.34	321,925.52			
Louisia	34,813.88	112,487.47	5,800.00	83,933.16	4,000.00
Luce	26,808.67	176,897.62	3,900.00		8,736.25
Lyon	53,440.45	240,060.37	35,850.00		
Macon	44,704.83	148,134.33	2,750.00		4,435.25
Mahaska	61,567.82	217,584.02	1,500.00	2,390.09	
Marion	51,363.21	268,651.50	3,270.00	793.45	10,000.00
Marshall	60,525.55	330,814.92	3,650.00		
Maquokette	36,516.56	163,300.80	16,500.00	24,447.43	14,119.15
Mitchell	41,378.07	134,244.42			
Monroe	46,466.77	336,187.07	7,000.00	95,180.93	
Monroe	32,479.99	169,342.87	6,955.00		8,000.00
Montgomery	43,066.98	161,864.99			
Muscatine	59,421.08	152,620.84		40,120.21	23,500.00
O'Brien	54,513.25	268,708.10	12,440.00		
Osceola	33,229.16	141,793.94	13,635.00	113,264.52	1,052.50
Page	59,772.46	206,691.21	16,800.00	19,751.40	5,850.00
Palo Alto	34,345.80	205,614.02		83,015.91	65,388.13
Plymouth	79,256.41	183,706.24	14,350.00		1,250.00
Pocahontas	48,420.00	233,831.26	18,800.00	290,816.78	11,156.25
Polk	229,911.27	575,689.25		12,788.08	69,000.00
Pottawattamie	96,089.76	451,184.28	6,000.00	42,613.22	13,015.45
Poweshiek	57,776.48	224,673.64	3,500.00		
Ringgold	34,752.67	124,564.65	25,000.00		3,000.00
Sac	51,708.32	222,277.55	7,234.89	91,011.93	8,050.00
Scott	131,890.80	371,060.12			4,000.00
Shelby	46,095.65	220,289.09	1,275.00		
Sioux	69,473.47	193,748.65	20,150.00		
Story	62,309.21	246,658.18	5,000.00	290,195.37	
Tama	63,820.33	220,904.18	10,000.00		
Taylor	36,604.65	151,463.45	4,720.00	3,909.12	
Union	49,058.67	119,525.59	17,350.00		14,800.00
Van Buren	34,750.20	117,785.12	6,350.00	22,679.84	6,000.00
Wapello	58,424.56	218,394.44	8,480.00	15,000.00	19,968.52
Warren	51,730.73	161,032.73	2,000.00	43,522.23	
Washington	51,131.54	182,871.72		504.11	
Wayne	36,985.02	173,697.79	14,700.00		
Weaver	91,169.10	393,263.65	2,500.00	69,764.25	10,000.00
Winnebago	35,235.10	91,389.90	23,100.00	257,404.44	
Winneshiek	44,760.41	233,925.87	4,925.00		21,173.75
Woodbury	147,608.12	731,456.00	9,000.00	120,747.35	18,000.00
Worth	29,686.40	113,796.42	5,950.00	17,177.66	
Wright	49,612.75	458,523.97	3,000.00	32,719.09	5,000.00
Totals	\$ 5,350,493.72	\$22,456,851.21	\$ 708,979.30	\$ 5,922,923.72	\$ 866,952.59

TABLE NO. 1—COUNTY TREASURER.

Statement of Receipts and Disbursements for the Year 1917.

DISBURSEMENTS.

PART VII.

Counties	Interest on county bonds	City specials (paving, sewer, etc., certificates or bonds)	Orders on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts	Township clerks' receipts
Adair		\$ 2,783.22	\$ 28,639.38	\$ 145,678.94	\$ 34,735.93
Adams		9,847.03	16,993.11	94,900.79	23,511.64
Allamakee	\$ 3,172.50	6,628.00	31,052.92	122,472.45	27,213.86
Appanoose		4,850.89	47,953.21	197,068.83	26,794.29
Audubon	4,133.18	416.65	35,184.12	94,791.15	23,881.88
Benton		40,564.38	71,456.38	221,307.86	48,018.16
Black Hawk	650.00	204,633.74	386,232.43	440,506.51	39,974.91
Boone	10,000.50	30,918.05	74,772.28	199,650.54	78,197.67
Bremer		3,113.63	45,828.20	128,625.85	29,005.21
Buchanan	1,500.00	2,309.16	37,051.67	182,721.15	34,140.45
Buena Vista	10,861.26	67,069.83	57,099.77	216,211.63	46,048.77
Butler		549.47	37,296.51	173,968.34	37,164.90
Calhoun	10,950.00	20,248.25	50,827.71	192,464.37	52,024.06
Carroll		42,775.05	54,303.69	154,677.38	40,795.52
Cass		26,950.38	53,182.67	189,101.77	38,076.63
Cedar		2,414.92	44,672.28	165,197.14	39,898.06
Cerro Gordo	675.00	192,715.53	215,308.67	369,285.57	48,457.79
Cherokee		50,274.54	44,317.88	157,363.20	29,532.09
Chickasaw		1,627.29	29,237.35	118,886.27	28,813.50
Clarke		1,634.85	26,686.09	94,924.94	19,642.13
Clay	1,810.00	58,876.62	24,404.11	192,928.97	39,192.96
Clayton	10,282.24	17,078.93	25,214.91	172,807.60	45,500.00
Clinton		6,502.50	249,209.60	322,069.79	48,217.52
Crawford		20,255.17	59,831.27	210,610.92	53,981.56
Dallas	6,191.15	30,945.23	58,381.16	234,068.94	44,325.00
Davis	2,387.64	10,197.48	18,715.12	80,953.32	25,562.72
Decatur		4,000.00	24,401.14	190,195.70	39,230.70
Delaware		4,633.62	36,165.12	164,981.01	33,970.75
Des Moines	5,501.25	30,535.50	217,122.63	269,921.30	26,606.89
Dickinson	5,232.91		26,991.12	153,613.73	30,318.31
Dubuque		1,778.00	30,989.91	282,637.72	35,419.24
Emmet	80.00	2,083.40	38,225.10	143,679.00	32,650.08
Fayette	6,006.25	46,709.33	66,718.12	219,947.97	46,926.49
Floyd		3,936.48	62,103.16	189,455.66	31,708.79
Franklin	4,300.00	7,447.08	39,847.11	167,694.50	49,969.58
Fremont		243.25	27,056.20	120,095.40	31,141.68
Greene	7,000.25	15,657.20	30,386.24	157,369.65	52,849.38
Grundy		9,923.34	35,355.10	141,286.93	33,169.07
Guthrie		20,564.09	41,779.76	170,013.91	37,155.25
Hamilton	3,608.75	27,821.23	51,384.00	184,201.42	61,894.51
Hancock			27,809.76	158,076.35	51,339.13
Hardin		900.00	103,958.43	216,591.08	46,230.37
Harrison	6,506.06		78,975.95	248,154.69	49,909.66
Henry	5,963.75	17,612.69	48,623.16	136,576.17	23,404.09
Howard	2,985.00	314.56	40,649.19	98,946.24	20,865.72
Humboldt	5,200.50		26,895.20	158,624.63	37,541.44
Ia			39,240.03	120,285.84	30,743.82
Iowa			146,282.50	40,831.38	198.71
Jackson	3,525.00	27,660.78	40,346.17	145,696.21	32,984.80
Jasper	6,650.00		70,760.92	206,341.15	53,241.18
Jefferson	4,077.45	18,002.03	45,731.45	135,160.12	26,522.62
Johnson	5,045.32	3,046.54	151,878.37	203,458.80	40,272.43
Jones	6,102.50		52,595.41	159,646.23	33,821.65
Keokuk	122.01	2,278.45	50,437.10	174,343.90	39,362.40
Keokuk	1,507.50				

Counties	Interest on county bonds	City specials (paving, sewer, etc., certificates or bonds)	Orders on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts	Township clerks' receipts
Kossuth			56,404.27	251,763.02	85,207.35
Linn		55,239.71	212,109.62	248,894.36	30,961.68
Louis	2,457.50	233,005.53	500,501.53	646,318.88	46,938.15
Lucas		3,781.97	23,140.06	116,142.66	29,537.51
Lyons		14,001.38	32,421.52	117,202.84	19,057.34
Madison		2,371.88	40,522.95	139,704.27	28,688.31
Mahaska		5,575.55	25,031.58	110,286.06	35,298.14
Marion	9,465.50	9,502.10	94,357.63	228,807.69	41,806.85
Marshall	20,717.50	22,560.32	64,961.32	192,383.87	33,941.33
Mills	1,338.75	50,851.15	118,288.58	333,418.87	42,984.06
Mitchell		4,425.29	31,805.05	127,878.95	28,372.55
Monona	652.50		29,802.32	123,328.00	21,004.01
Monroe		33,553.42	176,006.19	41,447.68	41,447.68
Montgomery	6,190.00	3,084.36	34,239.85	132,400.62	19,047.34
Muscatine		13,226.79	53,316.50	159,069.71	28,584.79
O'Brien	2,858.75	691.71	219,722.38	138,043.97	27,675.86
Osceola		21,143.57	62,289.29	185,885.85	34,988.61
Page			21,358.20	96,968.20	23,310.24
Palo Alto		51,196.54	84,982.01	200,241.03	38,844.08
Plymouth		13,465.20	20,913.52	129,561.69	34,880.79
Pocahontas		22,166.04	57,560.14	199,334.86	45,277.27
Polk	32,543.60		30,639.21	182,103.31	50,054.56
Pottawattamie		446,088.71	1,212,426.65	1,211,414.69	46,244.64
Poweshiek		69,287.27	274,273.54	460,390.16	65,437.61
Ringgold		100,035.07	73,380.27	181,162.65	43,456.05
Sac	1,125.00	24,500.54	26,982.06	137,153.87	23,784.57
Scott		787.53	53,190.95	152,762.50	44,783.26
Shelby	1,935.00	8,812.47	50,947.17	524,505.95	31,260.22
St. Louis			45,049.65	155,946.65	37,540.62
Story		48,564.05	206,039.32	44,118.73	44,118.73
Tama	1,687.50	100,940.93	100,361.26	271,300.80	52,316.87
Taylor	3,026.25	7,369.65	81,063.80	219,316.53	49,214.39
Union		1,693.62	34,214.04	148,971.67	33,265.81
Van Buren		18,961.23	47,434.85	149,569.53	22,393.02
Wapello	6,592.50		18,049.31	120,143.13	24,436.67
Warren	47,045.85	164,954.07	278,657.39	30,107.13	
Washington	2,756.25	19,113.42	41,802.28	154,716.64	35,779.43
Wayne		5,064.88	52,575.53	165,739.88	40,447.82
Webster		37,125.97	135,035.35	25,431.44	25,431.44
Winnebago	250.00	107,647.36	209,976.72	319,410.43	71,608.11
Winneshiek		24,306.21	31,963.62	116,730.31	30,277.42
Woodbury			59,259.81	137,329.96	34,950.80
Worth	23,925.00		665,908.64	829,525.11	59,543.33
Wright	4,910.00	4,377.17	16,501.48	100,849.36	22,910.26
Wright		51,600.16	62,662.89	193,921.98	49,958.20
Totals	\$ 319,231.17	\$ 3,158,383.35	\$ 8,844,856.17	\$ 20,061,025.43	\$ 3,700,801.58

TABLE NO. 1—COUNTY TREASURER.

Statement of Receipts and Disbursements for the Year 1917.

DISBURSEMENTS.

PART VIII.

Counties	Miscellaneous payments (not included in above classification)	Transfers of funds	Balance on hand December 31, 1918	Total disbursements
Adair	\$ 22,896.59		\$ 11,961.05	\$ 439,547.34
Adams	11,889.59		58,492.97	361,784.96
Allamakee	361.42	11,609.94	58,805.13	558,077.97
Appanoose	46,644.16		30,515.65	630,361.63
Audubon	7,766.44	17,599.46	58,401.22	406,729.39
Benton	29,807.29		58,627.63	758,341.41
Black Hawk	4,975.23	65,121.43	135,816.83	1,628,758.39
Boone	133.04	26,920.68	245,369.71	1,227,527.92
Bremer		47,365.38	32,610.88	460,417.84
Buchanan		95,883.70	68,209.76	686,111.13
Buena Vista	750.05	23,711.63	80,274.00	1,282,223.50
Butler	338.84	37,034.48	32,126.61	572,494.90
Calhoun		60,659.65	84,786.27	808,200.13
Carroll	2,852.72	15,601.39	75,666.56	738,613.97
Cass	15,686.62		70,193.32	621,784.92
Cedar		34,793.62	65,343.32	604,732.91
Cerro Gordo	96,519.17	81,209.35	170,085.24	1,577,649.88
Cherokee	41,981.95		50,740.46	657,594.64
Chickasaw			27,942.54	424,609.66
Clarke	3,491.30	15,775.67	47,413.82	355,289.16
Clay	60.00	9,598.98	172,950.43	998,140.25
Clayton	300.00		87,776.16	601,478.40
Clinton	485.36		131,129.60	1,308,181.80
Crawford		78,378.08	49,612.08	884,353.16
Dallas	69,136.30	21,114.37	104,118.42	979,545.39
Davis	37.50	14,664.23	55,146.62	453,122.88
Decatur		915.81	44,941.46	502,325.93
Delaware			47,764.65	505,077.22
Des Moines	13,420.08		102,457.50	1,064,555.78
Dickinson	2,750.00	58,053.34	164,417.85	737,928.94
Dubuque	6.00	14,762.44	314,641.02	1,340,961.12
Emmet	8,325.00	79,860.42	90,885.84	835,153.11
Fayette	424.37	80,612.73	90,541.61	844,061.87
Floyd	17,330.77		50,906.20	665,400.83
Franklin	1,709.61	36,967.26	141,317.72	1,133,476.45
Fremont	7,970.51	94,062.70	23,411.36	546,207.43
Greene	20,868.49		113,945.93	890,153.68
Grundy		21,923.32	60,786.11	501,451.63
Guthrie	113.90	33,888.83	30,788.27	544,179.57
Hamilton	25,074.34		133,917.16	1,027,674.80
Hancock	44.00	17,949.80	87,369.08	854,221.35
Hardin	11,200.14	30,679.57	73,628.75	1,007,867.25
Harrison	3,463.62	40,076.97	57,207.79	1,052,062.12
Henry	282.02	49,104.90	56,023.75	529,605.95
Howard	148.08	36,409.67	29,878.16	410,465.48
Humboldt	126.53	38,721.45	73,487.66	620,629.62
Ida	4.00	20,347.43	43,304.79	389,754.21
Iowa		8,614.28	84,217.80	682,630.34
Jackson	65,347.97		85,919.56	523,655.68
Jasper	2,064.99	17,755.68	76,906.43	942,601.03
Jefferson	110.00	49,608.87	33,423.95	517,191.61
Johnson		2,526.90	64,031.44	776,252.59
Jones	529.69	12,473.11	42,701.58	516,569.21
Keokuk		28,058.73	53,374.83	720,412.62
Kossuth	59.29	23,128.77	245,640.99	1,558,557.12
	90,365.16			

Counties	Miscellaneous payments (not included in above classification)	Transfers of funds	Balance on hand December 31, 1918	Total disbursements
Lee	43,540.72		282,113.77	1,386,792.56
Linn		226,124.21	141,983.50	2,239,911.66
Louisia	1,911.87	28,390.69	82,811.27	529,208.04
Lucas	15,683.38		53,833.86	467,242.86
Lyon	1.00	103,006.78	28,454.08	672,130.09
Madison	49,905.20		60,523.92	486,644.86
Mahaska		34,334.73	105,306.03	806,622.46
Marion		23,725.92	91,393.38	786,186.47
Marshall		54,945.57	42,533.66	1,039,351.11
Mills	37,346.02		18,692.04	503,404.84
Mitchell	186.10	22,265.35	46,725.67	419,586.44
Monona	346.00		141,792.47	878,580.53
Monroe		13,802.98	38,140.01	463,683.02
Montgomery	3,152.28	36,756.78	33,459.26	532,438.08
Muscatine	4.54	46,413.11	39,811.56	747,884.01
O'Brien	5,250.12	34,463.42	37,747.52	657,429.73
Osceola	52,529.03		6,476.84	503,617.63
Page	17,103.58		95,408.06	796,640.37
Palo Alto	25,353.61		88,621.93	701,169.60
Plymouth	1,677.25		83,525.29	688,103.50
Pocahontas	30,124.07		81,552.59	977,498.03
Polk		213,040.41	118,066.39	4,167,213.69
Pottawattamie	227,146.41		174,316.75	1,879,854.45
Poweshiek		57,191.86	57,097.83	799,173.85
Ringgold		9,832.69	41,791.79	452,488.74
Sac	11,989.91		93,509.65	737,306.49
Scott		136,262.12	88,979.81	1,350,425.76
Shelby	682.10		67,012.96	573,209.62
Sioux			54,193.61	643,061.72
Story	6,773.89		209,522.85	1,428,528.48
Tama		88,235.50	47,518.09	744,796.51
Taylor	307.08	42,256.24	53,907.71	519,176.64
Union	2,495.68	47,831.39	41,936.06	513,334.16
Van Buren	32,305.21		50,778.06	432,622.67
Wapello		19,057.86	89,973.72	99,420.39
Warren		8,358.69	145,078.50	666,429.45
Washington	388.53		36,362.13	542,651.28
Wayne	1,172.34	6,781.33	23,313.65	448,477.04
Webster	1,337.82		151,289.96	1,504,641.21
Winnebago	1,050.13	70,651.50	22,266.57	664,027.71
Winnesiek	31,354.14		38,983.25	618,760.49
Woodbury	44,351.62		312,939.62	3,476,949.79
Worth	2,314.51	237,617.06	43,687.38	309,871.15
Wright		35,212.52	106,770.69	1,052,982.25
Totals	\$ 1,207,060.84	\$ 3,149,796.85	\$ 8,206,586.87	\$83,203,042.80

TABLE NO. 2—BOARD OF SUPERVISORS.

Per Diem, Mileage and Expense of Office. Cost for Year 1917.

PART I.

Counties	Number of supervisors	Regular meetings per diem	Committee work per diem	Drainage work per diem	Total per diem	Average per diem per member	Regular session mileage
Adair	3	252.00	1,432.00		1,684.00	561.34	17.60
Adams	3	468.00	600.00	\$ 251.00	1,319.00	263.80	88.50
Allamakee	3	528.00	1,448.00		1,976.00	658.70	37.70
Appanoose	3	372.00	1,731.00		2,103.00	701.00	39.10
Audubon	3	332.00	1,810.00		2,142.00	714.00	47.00
Benton	3	676.00	1,324.00		2,000.00	400.00	98.35
Black Hawk	7	796.00	2,394.00	12.00	3,202.00	457.43	71.20
Boone	3	380.00	1,908.00	700.00	2,988.00	996.00	92.40
Bremer	3	540.00	1,620.00		2,160.00	720.00	79.45
Buchanan	3	500.00	1,902.00		2,402.00	800.70	64.00
Buena Vista	3	1,182.00	1,636.00		2,818.00	563.60	313.90
Butler	3	412.00	2,676.00		3,088.00	1,029.34	73.00
Calhoun	3	802.00	1,676.30		2,478.30	826.10	419.90
Carroll	3	664.00	1,203.00	195.00	2,062.00	412.40	128.00
Cass	3	524.00	1,844.00		2,368.00	493.60	109.30
Cedar	3	739.00	784.00	224.00	1,747.00	349.40	156.05
Cerro Gordo	3	364.00	2,835.25	360.00	3,559.25	1,186.42	64.20
Cherokee	3	708.00	2,140.00		2,848.00	569.60	114.30
Chickasaw	3	564.00	2,498.00		3,062.00	612.40	95.80
Clarke	3	396.00	844.00		1,240.00	413.33	66.40
Clay	3	980.00	749.00		1,729.00	346.00	146.60
Clayton	3	658.00	1,390.00		2,048.00	679.33	56.30
Clinton	3	516.00	2,500.00	316.00	3,332.00	1,110.70	206.00
Crawford	3	900.00	3,656.00		4,556.00	891.20	160.80
Dallas	3	452.00	1,328.00	300.00	2,180.00	691.67	230.40
Davis	3	552.00	2,270.00	32.00	2,854.00	951.34	34.80
Decatur	3	492.00	805.00		1,297.00	432.33	39.35
Delaware	3	328.00	2,208.00		2,536.00	845.33	84.00
Des Moines	3	464.00	2,208.00	420.00	3,092.00	1,030.70	160.10
Dickinson	3	440.00	1,836.00		2,276.00	758.67	85.80
Dubuque	3	706.00	2,984.00		3,780.00	1,260.00	124.50
Emmet	3	284.00	424.00	876.00	1,584.00	316.80	56.15
Fayette	3	747.00	1,445.00		2,192.00	730.67	62.45
Floyd	3	524.00	1,386.00	248.00	2,158.00	431.00	60.30
Franklin	3	568.00	1,272.00	626.00	2,466.00	822.00	53.00
Fremont	3	540.00	1,484.00	300.00	2,324.00	774.67	51.60
Greene	3	884.00	979.50	98.00	1,961.50	392.30	286.80
Grundy	3	776.00	1,390.00		2,166.00	399.43	171.80
Guthrie	3	468.00	1,640.00		2,108.00	702.67	174.75
Hamilton	3	446.00	1,683.00	567.00	2,696.00	898.70	98.30
Hancock	3	873.00	2,598.00	1,042.00	4,513.00	902.60	120.00
Hardin	3	482.00	1,524.00	580.00	2,586.00	862.00	153.90
Harrison	3	428.00	1,480.00	640.00	2,548.00	849.34	60.70
Henry	3	418.00	1,350.00		1,768.00	589.34	167.35
Howard	3	448.00	1,020.45		1,468.45	489.48	63.70
Humboldt	3	960.00	1,916.00		2,876.00	575.29	178.80
Ida	3	176.00	1,452.00		1,628.00	542.70	41.10
Iowa	3	516.00	840.00	52.00	1,408.00	469.34	74.75
Jackson	3	804.00	1,792.00		2,596.00	519.20	228.00
Jasper	3	647.00	2,624.00		3,271.00	1,090.34	124.30
Jefferson	3	488.00	1,714.00		2,202.00	734.00	35.90
Johnson	3	872.00	1,240.00		2,112.00	704.00	97.30
Jones	3	572.00	1,286.00		1,858.00	371.60	148.85
Keokuk	3	464.00	2,140.00		2,604.00	868.00	43.50
Kossuth	3	888.00	1,371.00	1,728.00	3,887.00	777.40	345.85
Lee	3	368.00	2,712.00	196.00	3,276.00	1,092.00	99.70
Linn	3	708.00	2,256.00		2,964.00	991.34	316.10

Counties	Number of supervisors	Regular meetings per diem	Committee work per diem	Drainage work per diem	Total per diem	Average per diem per member	Regular session mileage
Louis	3	336.00	816.00	400.00	1,552.00	517.33	60.60
Lucas	3	459.00	987.00		1,446.00	482.00	52.00
Lyon	3	538.00	490.00		1,028.00	205.60	203.90
Madison	3	376.00	1,876.00	20.00	2,272.00	757.67	109.00
Mahaska	3	408.00	1,986.00	12.00	2,406.00	802.00	72.30
Marion	3	700.00	1,612.00		2,312.00	770.67	88.20
Marshall	3	812.00	608.00		1,420.00	473.34	148.70
Mills	3	416.00	543.00	88.00	1,047.00	349.00	55.70
Mitchell	3	660.00	3,128.00	72.00	3,860.00	772.00	49.90
Monona	3	452.00	2,000.00	364.00	2,816.00	938.67	60.50
Monroe	3	552.00	1,714.00		2,266.00	755.33	76.65
Montgomery	3	612.00	348.00		960.00	320.00	115.85
Moscatoine	3	550.00	552.00	640.00	1,748.00	349.60	123.90
O'Brien	3	640.00	1,136.00	64.00	1,840.00	368.00	228.80
Oceola	3	708.00	714.00		1,422.00	284.40	
Page	3	464.00	1,520.00		1,984.00	661.33	105.00
Palo Alto	3	856.00	1,932.00	1,200.00	3,988.00	797.60	262.80
Plymouth	3	648.00	1,904.00		2,552.00	510.40	96.10
Pocahontas	3	1,335.00	3,012.00		4,347.00	869.40	493.40
Polk	3	1,318.00	4,564.00	70.00	5,952.00	1,190.40	203.55
Pottawattamie	3	1,472.00	3,130.00	2,000.00	6,602.00	1,320.40	476.10
Poweshiek	3	378.00	1,370.00		1,748.00	582.67	88.80
Ringgold	3	360.00	974.00		1,334.00	444.67	56.50
Sac	3	394.00	2,122.00	276.00	2,792.00	930.70	154.45
Scott	3	1,064.00	4,836.00		5,900.00	1,180.00	153.50
Shelby	3	400.00	1,665.00	70.00	2,135.00	711.67	110.00
Sioux	3	648.00	900.00		1,548.00	309.60	115.00
Story	3	640.00	1,990.00	694.00	2,694.00	898.00	154.15
Tama	3	872.00	3,336.00	40.00	4,248.00	849.60	139.55
Taylor	3	440.00	750.00	6.50	1,196.50	398.83	102.85
Union	3	960.00	2,048.00		3,014.00	602.80	78.70
Van Buren	3	322.00	1,660.00		1,992.00	664.00	112.10
Wapello	3	547.00	2,572.00		3,119.00	1,039.67	54.05
Warren	3	280.00	434.00	495.00	1,209.00	403.00	110.15
Washington	3	520.00	2,468.00		2,988.00	996.00	77.00
Wayne	3	408.00	1,400.00		1,808.00	602.67	100.75
Webster	3	1,504.00	1,280.00	1,204.00	3,988.00	797.60	155.60
Winnebago	3	354.00	1,040.00	580.00	1,980.00	660.00	180.35
Winneshiek	3	700.00	2,500.00		3,200.00	640.00	273.55
Woodbury	3	1,236.00	4,688.00	68.00	5,992.00	1,198.40	503.40
Worth	3	476.00	1,340.00	180.00	1,996.00	665.34	73.35
Wright	3	900.00	2,024.00	904.00	3,828.00	765.60	136.70
Totals	379	\$60,803.00	\$ 185,974.50	\$19,216.50	\$ 252,561.00	\$68,304.27	\$12,887.20

TABLE NO. 2—BOARD OF SUPERVISORS.

Per Diem, Mileage and Expense of Office. Cost for Year 1917.

PART II.

Counties	Committee work mileage	Drainage work mileage	Total mileage	Miscellaneous expense	Total cost of office	Average total cost per member
Adair	232.35		249.95	236.90	2,170.85	723.02
Adams	208.20		206.70		1,615.70	323.12
Allamakee	412.90		450.60	45.25	2,471.85	823.05
Appanoose	493.15		532.25	50.08	2,685.53	895.11
Audubon	718.00		765.00		2,907.09	969.01
Benton	924.60		722.95		2,722.95	544.59
Black Hawk	969.12	7.20	1,047.52	31.80	4,281.32	611.66
Boone	620.49	117.25	890.14		3,878.14	1,292.72
Bremer	485.88		565.33	9.80	2,735.13	911.71
Buchanan	088.85		752.85		3,154.85	1,061.02
Buena Vista	611.80		925.70		3,743.70	748.74
Butler	1,180.64		1,253.64		4,341.64	1,447.22
Calhoun	597.96		1,017.86		3,496.16	1,165.39
Carroll	391.55	55.90	575.45	8.40	2,645.85	529.17
Cass	570.52		679.82	9.93	3,057.75	611.55
Cedar	499.65	96.40	752.10	31.18	2,530.28	509.06
Cerro Gordo	482.25	63.90	610.35	46.70	4,216.30	1,244.68
Cherokee	406.60		580.96		3,428.96	685.79
Chickasaw	636.65		732.45	76.40	3,870.85	774.17
Clarke	288.30		354.70	29.96	1,624.66	541.55
Clay	509.19		655.80	24.40	2,409.20	481.84
Clayton	696.70		756.00	16.20	2,790.20	930.07
Clinton	1,237.85	177.20	1,621.05	48.00	5,061.05	1,667.02
Crawford	1,835.42		1,996.22		6,552.22	1,316.44
Dallas	450.10	228.25	908.75	73.18	3,161.93	1,020.65
Davis	239.15	2.50	276.45		3,130.45	1,043.48
Decatur	153.97		193.32		1,890.32	490.77
Delaware	927.55		1,011.55	10.00	3,557.55	1,185.85
Des Moines	782.35	242.50	1,184.95		4,276.95	1,425.65
Dickinson	563.80		649.60	24.12	2,949.72	983.24
Dubuque	2,560.85		2,685.35		6,465.35	2,156.12
Emmet	130.55	375.30	562.00		2,146.00	429.20
Fayette	625.75		688.20		2,880.20	960.07
Floyd	334.55	53.55	448.40	30.64	2,637.04	527.41
Franklin	306.40	219.85	579.25	6.95	3,052.20	1,017.40
Fremons	448.50	204.70	704.80	145.87	3,174.67	1,058.23
Greene	380.85	28.60	696.25	24.23	2,682.01	536.40
Grundy	415.95		587.75	47.10	2,800.85	400.12
Guthrie	696.00		870.75		2,978.75	922.92
Hamilton	548.85	236.55	883.70	68.24	3,647.94	1,215.98
Hancock	736.05	382.35	1,238.40	120.25	5,871.65	1,174.33
Hardin	546.80	275.50	976.20	12.13	3,574.33	1,191.44
Harrison	778.20	288.60	1,027.50	176.34	3,851.84	1,284.11
Henry	369.57		527.92		2,296.92	765.31
Howard	376.35		440.05	3.00	1,911.50	637.17
Humboldt	578.25		757.05	32.81	3,065.86	733.17
Ida	407.85		448.95	8.21	2,085.16	605.06
Iowa	347.67	6.15	428.57	86.70	1,923.27	641.09
Jackson	636.48		864.48	43.05	3,503.53	709.71
Jasper	1,122.25		1,246.55		4,517.55	1,505.85
Jefferson	723.45		759.35		2,961.35	907.09
Johnson	537.20		634.50	33.45	2,779.95	556.00
Jones	731.75		883.60	7.50	2,749.10	549.82
Keokuk	363.20		406.70		3,010.70	1,063.57
Kossuth	578.10	956.05	1,880.00	64.40	5,831.40	1,166.25
Lee	519.20		618.90	360.88	4,255.78	1,442.59
Linn	1,056.20		1,372.30		4,336.30	1,445.43

Counties	Committee work mileage	Drainage work mileage	Total mileage	Miscellaneous expense	Total cost of office	Average total cost per member
Louisa	194.00	211.25	465.85		2,017.85	672.61
Lucas	269.45		321.45		1,767.25	589.08
Lyon	195.40		399.30	92.78	1,529.08	305.82
Madison	500.00		690.00	50.74	2,922.74	974.25
Mahaska	429.15	.80	502.25	40.40	2,948.65	982.88
Marion	670.36		758.56	8.27	3,078.83	1,026.28
Marshall	133.82		282.52	26.24	1,728.76	576.25
Mills	263.05	129.95	548.70	200.00	1,695.70	565.23
Mitchell	1,161.20	36.75	1,247.85		5,107.85	1,021.57
Monona	666.30		726.80		3,542.80	1,180.93
Monroe	551.05		627.70		2,893.70	964.60
Montgomery	140.15		256.00		1,216.00	405.33
Muscatine	215.80	283.15	622.85		2,370.85	474.17
O'Brien	510.80		739.60	9.90	2,589.50	519.90
Oceola				3.15	1,425.15	372.44
Page	689.55		854.55		2,838.55	946.18
Palo Alto	347.60	409.30	1,019.70	82.00	5,088.70	1,017.80
Plymouth	966.70		1,092.80	1.95	3,646.75	729.35
Pocahontas	1,087.85		1,581.25	185.58	6,113.82	1,222.76
Polk	1,635.15	56.40	1,895.10		7,847.10	1,569.42
Pottawattamie	1,172.35	213.80	1,862.25	13.84	8,478.09	1,695.64
Poweshiek	595.70		684.50	3.00	2,435.50	931.83
Ringgold	422.05		478.55		1,812.55	604.18
Sac	1,219.40		1,373.85		4,165.85	1,388.62
Scott	1,811.70		1,965.20		7,865.20	1,592.64
Shelby	700.00	13.92	823.92		2,958.92	986.31
Sioux	170.65		285.65		1,833.65	366.73
Story	625.55	272.00	1,051.70		3,745.70	1,255.08
Tama	1,519.00	13.40	1,671.95	51.68	5,971.63	344.73
Taylor	436.45		539.30	.60	1,736.40	578.80
Union	412.40		491.10		3,505.10	701.02
Van Buren	827.96		940.05	60.95	2,993.00	997.67
Wapello	790.30		844.35		3,963.35	1,321.12
Warren	241.20		351.35		1,560.35	520.12
Washington	957.65		1,034.65		4,022.65	1,340.88
Wayne	552.40		653.15	95.38	2,556.53	862.16
Webster	424.51	623.22	1,203.33	70.00	5,261.33	1,062.27
Winnebago	472.85		652.20	21.97	2,655.17	885.02
Winneshiek	1,067.15		1,340.70	168.79	4,709.49	941.90
Woodbury	1,823.20	37.90	2,304.50	255.05	8,611.55	1,722.31
Worth	547.80	86.05	707.20		2,703.20	901.07
Wright	651.50	450.30	1,238.50		5,066.50	1,013.30
Totals	\$ 63,525.56	\$ 6,916.49	\$ 83,329.25	\$ 3,486.35	\$ 339,369.60	\$ 90,825.55

TABLE NO. 2—BOARD OF SUPERVISORS.

Comparative Statement of Total Cost of the Office for Six Years and Average for Three Years.

PART III.

Counties	Total cost of office, 1914	Total cost of office, 1913	Total cost in 1917	Total cost in 1916	Total cost in 1915
Adair	\$ 2,170.85	\$ 1,749.93	\$ 1,959.40	\$ 1,805.15	\$ 1,999.75
Adams	1,615.60	1,570.00	1,497.20	1,207.20	1,207.20
Allamakee	2,471.85	2,243.90	2,955.43	2,955.43	3,349.25
Appanoose	2,655.33	2,354.20	2,981.90	2,981.90	3,248.97
Audubon	2,907.05	2,734.55	2,210.50	2,210.50	1,442.50
Benton	2,722.95	2,944.68	2,524.85	2,524.85	2,284.65
Black Hawk	4,281.62	4,147.78	4,517.36	4,604.95	4,527.12
Boone	3,878.15	3,553.25	4,192.09	1,541.13	1,319.65
Bremer	2,735.13	2,346.53	2,344.41	2,344.41	2,290.66
Buchanan	3,154.85	3,191.42	3,482.50	3,681.65	3,681.65
Buena Vista	3,743.70	2,365.35	2,941.66	3,300.95	1,693.45
Butler	4,341.65	4,669.26	4,393.61	4,393.61	3,886.89
Calhoun	3,496.16	3,629.85	3,221.10	3,359.32	3,816.03
Carroll	2,645.85	3,179.00	3,101.08	3,384.69	1,031.00
Cass	3,057.75	3,672.48	3,550.35	3,550.35	3,462.60
Cedar	2,530.28	2,326.32	2,006.66	2,388.78	683.70
Cerro Gordo	3,734.05	3,140.63	3,877.10	3,525.65	3,234.65
Cherokee	3,428.96	2,519.08	2,532.94	2,064.17	1,589.80
Chickasaw	3,870.85	4,989.60	4,483.80	4,608.16	3,970.91
Clarke	1,624.66	1,526.60	1,663.64	1,764.00	1,801.72
Clay	2,409.20	2,974.35	2,777.55	2,199.89	2,199.89
Clayton	2,790.20	2,809.75	3,482.50	3,245.50	3,245.50
Clinton	5,001.05	3,821.01	4,664.70	4,664.70	4,440.45
Crawford	6,552.22	5,800.46	6,230.67	5,028.11	5,275.63
Dallas	3,661.95	2,733.92	2,401.27	2,009.39	1,756.10
Davis	3,130.45	3,089.40	2,321.25	2,321.25	2,114.47
Decatur	1,490.32	1,032.45	927.65	1,854.30	850.00
Delaware	3,557.55	3,670.65	3,464.90	3,161.20	2,945.55
Des Moines	4,276.95	3,886.75	3,585.44	3,585.44	2,381.45
Dickinson	2,949.72	2,621.45	1,973.51	1,351.61	1,351.61
Dubuque	6,465.35	12,204.10	10,910.60	10,910.60	10,647.86
Emmet	2,146.00	2,066.85	2,311.40	2,135.75	1,661.50
Fayette	2,880.20	2,551.43	2,988.30	2,904.25	2,842.05
Floyd	2,637.04	2,580.23	2,561.64	2,561.64	2,562.62
Franklin	3,052.20	3,015.60	2,770.92	3,146.10	2,658.15
Fremont	3,174.67	2,663.24	2,464.39	2,135.10	2,135.10
Groene	2,682.00	2,846.27	2,651.88	2,201.54	2,201.54
Grundy	2,800.85	2,573.25	2,938.65	3,198.10	3,198.10
Guthrie	2,978.75	2,466.86	2,798.45	2,798.45	2,913.27
Hamilton	3,647.94	3,301.35	3,035.78	2,978.55	1,802.50
Hancock	5,871.65	5,795.37	4,631.20	4,631.20	4,331.50
Hardin	3,574.33	2,907.61	3,427.64	3,447.25	3,447.25
Harrison	3,852.34	4,457.75	4,602.67	3,827.55	2,169.32
Henry	2,295.92	2,625.74	2,461.48	2,461.48	2,509.37
Howard	1,911.50	2,545.30	2,278.76	2,155.80	828.00
Humboldt	3,685.86	3,305.02	3,216.27	3,024.09	2,697.95
Ida	2,085.16	1,920.12	1,387.70	1,244.65	1,244.65
Iowa	1,923.27	1,995.23	2,439.89	2,439.89	2,214.48
Jackson	3,503.53	2,752.71	3,289.43	3,289.43	4,107.14
Jasper	4,517.55	3,845.35	3,585.59	2,908.65	2,782.86
Jefferson	2,961.35	3,279.65	2,347.95	2,354.15	1,757.55
Johnson	2,779.95	3,307.30	3,644.77	4,270.83	1,068.40
Jones	2,749.10	2,430.95	2,500.25	2,874.85	2,296.10
Keokuk	3,010.70	3,185.35	3,285.56	2,972.83	659.65
Kossuth	5,831.40	6,581.06	5,697.85	6,752.32	5,691.06

Counties	Total cost of office, 1914	Total cost of office, 1913	Total cost in 1917	Total cost in 1916	Total cost in 1915
Lee	4,327.78	5,015.62	4,107.50	4,107.50	4,260.80
Linn	4,336.30	4,302.95	4,502.40	4,502.40	2,375.70
Louisa	2,017.85	1,736.88	1,833.15	2,439.00	1,336.20
Lucas	1,767.25	1,843.45	1,402.74	1,405.95	2,138.41
Lyon	1,529.08	1,304.10	1,838.09	2,053.32	1,907.33
Madison	2,922.74	2,933.87	2,449.86	2,449.86	2,500.40
Mahaska	2,948.65	2,685.50	3,175.98	1,186.59	2,859.91
Marion	3,078.83	3,014.95	2,807.95	2,807.95	1,546.64
Marshall	1,728.76	1,491.90	1,808.95	1,051.40	992.00
Mills	1,695.70	1,051.40	1,051.40	4,418.62	4,090.87
Mitchell	5,107.85	4,675.05	4,419.62	1,841.90	1,834.40
Monona	3,542.80	2,282.43	2,491.73	1,484.95	1,359.10
Monroe	2,893.70	2,593.77	2,633.18	1,008.91	1,034.23
Montgomery	1,216.00	976.80	1,008.91	3,007.07	1,764.95
Muscatine	2,370.84	2,968.96	2,173.08	3,221.92	2,828.95
O'Brien	2,580.45	1,892.29	3,221.92	2,081.00	1,915.45
Osceola	1,862.20	1,598.05	1,365.25	3,677.60	4,217.95
Page	2,838.55	3,457.05	3,677.60	885.64	937.80
Palo Alto	5,088.90	5,076.20	4,377.42	3,476.54	4,497.69
Plymouth	3,646.75	4,534.26	3,259.00	4,633.02	5,409.55
Pocahontas	6,113.82	5,803.66	5,925.43	7,682.61	4,794.05
Polk	7,847.10	8,653.15	7,682.61	2,954.97	2,555.05
Pottawattamie	8,478.19	6,707.12	6,240.43	5,633.40	4,794.05
Poweshiek	2,795.50	2,850.58	2,955.15	2,954.97	2,555.05
Ringgold	1,812.55	1,823.90	1,722.35	1,402.65	1,567.30
Sac	4,165.85	3,959.70	3,649.27	3,449.52	2,948.90
Scott	7,963.20	7,138.45	7,804.19	7,510.70	6,970.70
Shelby	2,968.92	3,259.60	1,907.40	1,907.40	1,560.50
Sioux	1,833.65	1,998.48	2,065.73	2,629.39	1,833.83
Story	3,765.25	3,467.98	3,086.74	3,086.74	2,560.43
Tama	1,723.63	5,837.21	5,256.53	4,747.47	4,460.29
Taylor	1,736.40	1,434.95	1,398.80	1,398.80	1,539.79
Union	3,505.10	2,496.25	3,344.02	3,257.14	3,159.26
Van Buren	2,963.00	3,742.15	2,277.90	1,138.95	1,263.40
Wapello	3,963.35	3,484.90	4,205.35	4,013.90	3,859.45
Warren	1,560.35	1,405.75	1,718.17	1,718.17	1,806.65
Washington	4,022.65	2,417.00	2,685.70	2,164.70	1,518.65
Wayne	2,556.53	2,190.89	1,714.05	1,995.68	1,452.41
Webster	5,261.33	4,890.36	5,223.56	5,320.45	4,724.40
Winnebago	2,655.07	3,225.65	2,147.20	1,073.60	2,373.34
Winneshie	4,709.49	5,092.82	4,269.52	4,269.52	4,160.60
Woodbury	8,611.55	8,584.07	7,811.72	8,485.05	7,216.00
Worth	2,703.20	2,638.96	1,972.00	1,972.00	299.57
Wright	5,066.50	5,172.72	4,140.00	3,143.50	1,553.80
Totals	\$335,627.67	\$333,402.41	\$318,423.10	\$275,011.25	\$ 250,766.36

TABLE NO. 2—BOARD OF SUPERVISORS.

Comparative Statement of Total Cost of the Office for Six Years and Average for Three Years.

PART IV.

Counties	Total cost of office, 1912	No. members	1917—Average cost per member	1916—Average cost per member	1915—Average cost per member
Adair	1,504.45	3	723.62	583.31	653.13
Adams	1,305.15	3	323.12	316.00	299.22
Allamakee	2,472.00	3	823.95	747.90	965.14
Appanoose	909.40	3	895.11	784.73	611.05
Audubon	581.96	3	969.01	911.52	736.83
Benton	3,585.96	7	544.59	588.94	504.97
Black Hawk	807.70	3	611.66	592.54	645.34
Boone	2,255.32	3	1,292.72	1,184.42	1,397.36
Bremer	2,863.47	3	911.71	782.18	781.45
Buchanan	1,348.00	3	1,051.62	1,065.81	1,160.83
Buena Vista	3,934.75	3	748.74	473.07	588.33
Butler	3,162.33	3	1,447.22	1,556.42	1,464.54
Calhoun	1,060.30	3	1,165.39	1,369.95	1,073.70
Carroll	2,657.08	5	529.17	635.80	639.22
Cass	2,083.49	5	611.55	734.50	719.07
Cedar	3,336.50	3	595.06	465.26	401.33
Cerro Gordo	695.15	5	1,244.68	1,046.88	1,292.37
Cherokee	3,282.55	5	685.79	563.82	566.59
Chickasaw	1,322.35	3	774.17	997.92	899.76
Clarke	2,379.18	5	541.55	508.87	554.53
Clay	2,887.45	3	481.84	594.87	555.51
Clayton	4,603.75	3	930.07	936.58	1,160.83
Clinton	4,098.26	5	1,697.02	1,273.67	1,554.90
Crawford	2,326.50	3	1,310.44	1,160.09	1,246.13
Dallas	1,921.41	3	1,020.65	911.31	800.42
Davis	692.40	3	1,045.48	1,029.80	773.75
Decatur	2,051.79	3	496.77	344.15	309.22
Delaware	1,684.75	3	1,185.85	1,223.55	1,154.97
Des Moines	1,216.91	3	1,425.65	1,262.25	1,195.15
Dickinson	11,519.30	3	983.24	873.82	667.84
Dubuque	2,173.75	3	2,155.12	4,068.03	3,636.87
Emmet	2,166.01	5	429.20	413.37	462.26
Fayette	1,714.25	5	960.07	850.48	929.43
Floyd	2,445.00	3	527.41	516.05	512.33
Franklin	1,592.85	3	1,017.40	1,005.20	923.64
Fremont	2,008.05	5	1,058.22	887.75	821.46
Greene	3,498.32	7	536.40	569.25	539.38
Grundy	1,980.59	3	400.12	367.61	419.52
Guthrie	3,551.95	3	992.92	822.29	932.82
Hamilton	4,223.25	5	1,215.98	1,100.45	1,011.93
Hancock	3,026.16	3	1,174.33	1,159.07	926.24
Hardin	1,814.12	3	1,191.44	902.54	1,142.55
Harrison	2,186.50	3	1,284.11	1,385.92	1,534.22
Henry	953.30	3	765.31	875.25	820.39
Howard	2,089.35	5	637.17	848.43	756.26
Humboldt	833.28	3	733.17	661.00	643.25
Ida	1,536.20	3	695.05	640.04	462.55
Iowa	3,355.70	5	641.09	665.08	813.29
Jackson	1,639.00	3	700.71	550.54	657.89
Jasper	984.23	3	1,505.85	1,281.78	1,195.29
Jefferson	806.70	3	987.11	1,093.22	782.65
Johnson	2,352.65	5	556.00	661.46	728.95
Jones	2,090.20	3	549.82	489.19	500.06
Keokuk		3	1,008.57	1,061.78	1,065.19

Counties	Total cost of office, 1912	No. members	1917—Average cost per member	1916—Average cost per member	1915—Average cost per member
Kossuth	5,006.00	5	1,166.28	1,316.21	1,139.57
Lee	4,094.91	3	1,442.59	1,671.87	1,369.17
Linn	4,284.55	3	1,445.43	1,434.32	1,500.80
Louis	998.95	3	672.61	578.96	611.05
Lyon	1,627.95	5	589.08	615.48	467.41
Madison	1,549.60	3	305.82	260.82	367.62
Mahaska	2,133.60	3	974.25	977.96	816.62
Marion	2,167.65	3	982.88	1,228.50	1,058.66
Marshall	1,074.95	3	1,026.28	1,004.98	935.98
Mills	897.55	3	576.25	497.30	602.98
Mitchell	3,502.35	5	565.23	366.24	350.47
Monona	513.60	3	1,021.57	935.01	883.92
Monroe	1,253.16	3	1,180.93	760.81	830.55
Montgomery	851.10	3	964.60	864.59	877.73
Muscatine	1,781.90	5	405.33	325.00	336.30
O'Brien		5	474.17	593.79	434.62
Oceola	1,213.90	5	519.90	378.46	644.38
Page	2,907.70	3	372.44	319.61	273.05
Palo Alto	3,293.33	5	946.18	1,152.38	1,225.87
Plymouth	801.35	5	1,017.80	1,015.24	875.48
Pocahontas	3,794.69	5	729.35	906.85	651.80
Polk	4,674.85	5	1,222.76	1,160.73	1,185.09
Pottawattamie	5,134.11	5	1,569.42	1,730.63	1,536.52
Poweshiek	2,139.69	3	1,695.64	1,341.42	1,248.09
Ringgold	1,141.85	3	931.83	950.12	985.05
Sac	2,504.85	3	604.18	607.97	574.12
Scott	5,972.00	5	1,388.62	1,319.90	1,216.42
Shelby	844.65	3	1,592.64	1,427.69	1,569.84
Sioux	1,366.25	5	980.31	1,089.59	635.80
Story	3,053.32	3	360.73	399.70	413.15
Tama	3,996.58	5	1,255.08	1,155.99	1,228.91
Taylor	833.75	3	344.73	1,167.44	1,051.31
Union	2,929.40	5	578.80	478.32	466.27
Van Buren	1,060.00	3	701.02	499.23	668.80
Wapello	3,899.60	3	997.67	1,247.38	759.30
Warren	1,197.65	3	1,321.12	1,161.63	1,301.79
Washington	1,406.90	3	520.12	468.58	572.72
Wayne	991.20	3	1,340.88	805.67	895.23
Webster	2,335.15	5	852.18	730.30	571.35
Winnebago	1,193.41	3	1,052.27	978.07	1,044.71
Winneshiek	3,256.26	5	885.02	1,075.22	715.73
Woodbury	7,043.95	5	944.90	1,018.56	853.90
Worth	751.06	3	1,722.31	1,716.81	1,562.34
Wright	2,183.45	5	901.07	879.65	657.33
Totals	\$228,179.04		1,013.30	1,063.54	828.00

	1917	1916	1915
Average cost per member	\$885.83	\$879.69	\$ 840.17
Average per diem per mem ber	606.39	616.51	652.68
Average cost per member (except drainage)	816.61		617.79

60 Counties have 3 members
37 Counties have 5 members
2 Counties have 7 members
Total.. 99 Counties have 379 members

TABLE NO. 3—COUNTY AUDITOR.
Salaries and Expenses of Office and Net Cost for 1917.

Counties	Auditor's salary	First deputy's salary	Extra help	Postage	Expense	Total cost of office 1917	Less fees of office	Net cost of office 1917
Adair	\$ 1,500.00	\$ 735.00	\$ 60.50	\$ 66.52		\$ 2,362.02	\$ 247.50	\$ 2,114.52
Adams	1,500.00		380.85	39.74		1,920.59	145.55	1,775.04
Allamakee	1,600.00	900.00	59.85	71.60		2,631.45	170.20	2,461.25
Appanoose	1,900.00	950.00	540.00	180.32		3,570.32	324.75	3,245.57
Audubon	1,500.00	960.00		28.88		2,488.88	181.30	2,307.58
Benton	1,700.00	989.16	600.00	48.60	\$ 80.48	3,418.24	290.15	3,128.09
Black Hawk	2,750.00	1,375.00	2,805.55	106.20		7,036.75	769.75	6,267.00
Boone	1,800.00	1,060.00	1,064.76	20.00	9.99	3,944.75	249.70	3,695.05
Bromer	1,600.00	840.00	142.57	47.00		2,629.57	154.00	2,475.57
Buchanan	1,600.00	925.00	211.75	58.48		2,795.23	304.25	2,490.98
Buena Vista	1,600.00	900.00		184.14		2,684.14	230.20	2,453.94
Butler	1,600.00	990.00	229.00	226.69		3,045.69	277.55	2,768.14
Calhoun	1,600.00	950.00	700.00	324.82		3,574.82	235.15	3,339.67
Carroll	1,700.00	978.33	840.00	45.36	104.07	3,667.76	441.50	3,226.26
Cass	1,600.00	810.00		145.99	18.14	2,574.13	322.75	2,251.38
Cedar	1,600.00	1,005.00	178.90			2,783.90	286.70	2,497.20
Cerro Gordo	1,899.96	1,217.52	1,090.00	108.40	35.02	4,320.90	623.20	3,697.70
Cherokee	1,600.00	950.00	149.75	91.66		2,791.41	205.50	2,585.91
Chickasaw	1,600.00	816.64		40.94	3.90	2,461.48	330.25	2,131.23
Clarke	1,500.00	735.00	251.25	10.33		2,496.58	208.25	2,288.33
Clayton	1,500.00	900.00	477.65	81.00		2,958.65	203.75	2,754.90
Clinton	1,800.00	982.30		113.00		2,895.30	256.55	2,638.75
Crawford	2,800.00	1,400.00	1,964.97	234.14	10.92	6,410.03	361.45	6,048.58
Dallas	1,700.00	973.80	200.00			2,873.80	257.75	2,616.05
Davis	1,900.00	960.00	738.80		40.72	3,479.32	339.65	3,139.67
Decatur	1,500.00	735.00	6.40	110.34		2,351.74	234.80	2,116.94
Delaware	1,600.00	990.00	331.00	157.67		3,078.67	268.75	2,809.92
Des Moines	1,576.00	900.00	327.75	72.89		2,876.64	252.45	2,624.19
Dickinson	2,100.00	1,125.00	1,630.00	93.32		4,948.32	335.50	4,612.82
Dubuque	1,400.00	840.00	669.63	141.44		3,051.07	240.50	2,810.57
Emmet	3,000.00	1,500.00	3,700.00	115.50	237.50	8,553.00	352.25	8,200.75
Fayette	1,500.00	732.50		56.90		2,289.40	248.30	2,041.10
Floyd	1,800.00	1,050.00	142.00	118.49		3,110.49	339.55	2,770.94
Franklin	1,600.00	790.00	136.66	76.48		2,573.14	279.25	2,293.89
Fremont	1,600.00	900.00	964.25			3,464.25	198.55	3,265.70
Greene	1,600.00	779.00	122.00	82.80	39.32	2,623.12	285.10	2,338.02
Grundy	1,600.00	1,050.00	232.50	98.59	42.56	3,023.65	227.45	2,796.20
Guthrie	1,500.00	840.00	93.50	45.38		2,478.88	167.25	2,311.63
Hamilton	1,600.00	875.00	321.25		57.84	2,854.09	245.50	2,608.59
Hancock	1,700.00	1,050.00	997.64	110.00		3,857.64	227.25	3,630.39
Hardin	1,500.00	1,038.50	621.50	184.79		3,344.79	216.00	3,128.79
Harrison	1,700.00	900.00	2,203.66	117.21	1.75	4,922.62	322.65	4,600.07
Henry	1,700.00	1,000.00	109.74	136.00		2,945.74	349.80	2,595.94
Howard	1,600.00	840.00	30.00	72.55		2,542.55	210.00	2,332.55
Humboldt	1,500.00	975.00	96.53	71.23		2,642.76	216.45	2,426.31
Ida	1,500.00	525.00	325.79	65.59		2,416.38	146.00	2,270.38
Iowa	1,500.00	575.00		51.75		2,126.75	189.75	1,937.00
Jackson	1,600.00	990.00	51.00	114.54	49.44	2,804.98	257.50	2,547.48
Jasper	1,700.00	900.00	160.00	82.11		2,842.11	215.46	2,626.65
Jefferson	1,800.00	990.00	580.00	53.78	86.60	3,510.38	381.40	3,128.98
Johnson	1,600.00	1,050.00		112.40		2,762.40	228.10	2,534.30
Jones	1,800.00	900.00	600.00	162.97		3,522.97	161.70	3,361.27
Keokuk	1,600.00	900.00	22.50	103.50		2,626.00	515.75	2,110.25
Kossuth	1,700.00	900.00	343.00	131.59		3,074.59	329.00	2,745.59
Lee	1,700.00	900.00	2,234.50	212.60	85.25	5,132.35	348.85	4,783.50
Linn	2,900.00	1,450.00	1,986.25	155.28		6,491.53	189.80	6,301.73
Louis	3,300.00	1,650.00	2,810.00	358.47		8,118.47	988.20	7,130.27
Lucas	1,500.00	632.50	631.40	74.33		2,238.23	201.45	2,036.78
	1,571.09	673.86	167.50		88.38	2,500.83	238.31	2,262.52

Counties	Auditor's salary	First deputy's salary	Extra help	Postage	Expense	Total cost of office 1917	Less fees of office	Net cost of office 1917
Lyon	1,600.00	900.00	325.50	125.24		2,950.74	188.50	2,762.24
Madison	1,600.00	850.00	272.44	131.42	15.04	2,868.90	286.00	2,582.90
Mahaska	1,800.00	1,050.00	376.50	83.10		3,309.60	406.50	2,903.10
Marion	1,700.00	1,050.00	485.00	114.27		3,349.27	318.75	3,030.52
Marshall	1,900.00	950.00	885.00	14.80	23.71	3,773.51	363.00	3,410.51
Mills	1,514.00	900.00	589.75	19.68	16.49	3,039.92	236.45	2,803.47
Mitchell	1,500.00	900.00	42.00	140.15	8.64	2,590.79	168.85	2,421.94
Monona	1,600.00	900.00	178.00			2,678.00	184.25	2,493.75
Monroe	1,800.00	900.00	240.00	25.00	33.32	2,998.32	293.90	2,704.42
Montgomery	1,600.00	892.47	375.00	78.70		2,916.17	216.35	2,699.82
Muscatine	2,100.00	1,050.00	801.75	64.00		4,015.75	415.50	3,600.25
O'Brien	1,600.00	900.00	920.00	90.36	61.64	3,572.00	185.00	3,387.00
Oswego	1,500.00	850.00	25.00	75.60		2,450.60	125.95	2,324.65
Pace	1,699.92	784.98	392.49	87.12	75.00	3,039.51	277.00	1,977.53
Palo Alto	1,500.00	770.00	173.75	80.10		2,523.85	242.50	2,281.35
Plymouth	1,700.00	959.00	208.50	118.99		2,986.49	287.25	2,699.24
Pocahontas	1,600.00	900.00	1,308.33	161.63	165.69	4,135.65	100.00	3,975.65
Polk	3,300.00	1,650.00	9,596.75	125.93		14,672.68	2,090.05	12,612.63
Pottawattamie	3,250.00	1,625.00	5,909.43	174.20	46.91	11,005.54	921.23	10,084.31
Poweshiek	1,600.00	900.00	85.00	39.82		2,624.82	259.25	2,365.57
Ringgold	1,500.00	870.00		35.98		2,405.98	269.85	2,136.13
Sac	1,600.00	900.00	480.00	77.50	54.54	3,112.04	301.30	2,810.74
Scott	2,975.00	1,500.00	4,408.17	140.50	5.10	9,088.77	993.70	8,095.07
Shelby	1,600.00	1,030.00	129.33			2,759.33	290.78	2,468.55
Shux	1,650.00	999.96	304.50	110.47		3,064.93	306.25	2,758.68
Story	1,800.00	971.54	288.79	119.50		3,179.83	378.75	2,801.09
Tama	1,700.00	1,050.00	540.80	63.25		3,354.05	290.50	3,073.55
Taylor	1,600.01	738.94	346.41	33.15	7.43	2,725.94	239.75	2,486.19
Union	1,600.00	900.00	98.00	57.21		2,655.21	75.45	2,579.76
Van Buren	1,500.00	900.00	65.05	64.96	29.74	2,559.75	298.75	2,261.00
Wapello	2,100.00	1,125.00	2,008.36	65.24		5,298.60	591.65	4,706.95
Warren	1,600.00	900.00	105.63	95.49		2,701.12	250.90	2,450.22
Washington	1,700.00	885.00	115.00	81.21		2,781.21	305.00	2,476.21
Wayne	1,600.00	750.00	134.25	86.33		2,570.58	345.50	2,225.08
Webster	2,100.00	934.00	2,064.50	10.40	27.62	5,136.52	472.83	4,663.69
Winnebago	1,500.00	840.00	428.85	150.74	61.12	2,980.71	162.80	2,817.91
Winnebuck	1,700.00	900.00		84.51	86.16	2,770.67	267.85	2,433.59
Woodbury	3,300.00	1,650.00	795.05	47.85	11.95	5,504.85	448.50	2,981.35
Worth	1,375.00	475.00	209.17	83.34		2,202.51	187.65	2,014.86
Wright	1,600.00	900.00	1,194.92	127.69		3,822.61	255.20	3,567.41
Totals	\$175,300.97	\$94,020.00	\$72,491.07	\$9,099.79	\$1,721.98	\$352,693.82	\$31,352.17	\$321,341.65

TABLE NO. 4—COUNTY TREASURER.

Salary and Total Cost of Office for Year 1917.

Counties	Salary of treasurer	Salary of first deputy	Extra help	Delinquent tax collector	Postage	Expense (including bond premium)	Total cost of office 1917
Adair	1,500.00	735.00	34.00		116.85		2,385.85
Adams	1,300.00		102.75		51.38	332.00	1,886.13
Allamakee	1,600.00	840.00	60.00		71.45		2,571.45
Appanoose	1,900.00	950.00	540.00			165.89	3,555.89
Audubon	1,500.00	840.00	57.00	69.72	118.25	380.00	2,964.97
Benton	1,700.00	988.50	615.08		54.76	149.03	3,507.37
Black Hawk	2,750.00	1,375.00	4,203.36	1,116.27	341.00	688.75	10,474.38
Boone	1,800.00	1,050.00	537.99	853.71	144.14	300.00	4,668.84
Bremner	1,000.00	840.00				119.89	1,959.89
Buchanan	1,800.00	850.00	259.75	112.04		237.50	3,059.29
Buena Vista	1,600.00	760.00			176.77	570.00	3,106.77
Butler	1,600.00	700.00			121.00	237.50	2,638.50
Cathoon	1,600.00	900.00	738.75		244.71		3,483.46
Carroll	1,700.00	990.00	120.00	23.90	29.40	200.00	3,063.30
Cass	1,600.00	810.00	209.16		159.59		3,268.75
Cedar	1,600.00	915.00	354.00		285.00		3,154.00
Cerro Gordo	1,800.00	1,300.00	1,878.92	1,234.50	423.69	275.00	6,013.01
Cherokee	1,600.00	930.00	96.80		89.29	480.12	3,196.31
Chickasaw	1,600.00	760.00			93.80	380.00	2,853.80
Clarke	1,500.00	675.00	92.00	14.26	54.40	175.51	2,411.17
Clay	1,500.00	900.00		21.24	55.97	380.00	2,857.21
Clayton	1,800.00	900.00			112.52	332.50	3,145.02
Clinton	3,000.00	1,500.00	2,283.50		270.88	844.38	7,835.95
Crawford	1,700.00				100.00	2,773.30	4,573.30
Dallas	1,800.00	900.00	759.50		89.25	451.25	4,009.51
Davis	1,300.00	735.00			137.86		2,372.86
Decatur	1,600.00	990.00	296.38		94.35		2,890.73
Delaware	1,600.00	900.00	79.25		80.44		2,659.69
Des Moines	2,100.00	1,125.00	1,006.05	611.91	109.00	300.00	5,251.96
Dickinson	1,400.00	700.00		212.22	104.51		2,417.23
Dubuque	3,400.00	1,700.00	3,404.00		60.00	300.00	8,864.00
Emmet	1,600.00	800.00	224.62		63.81	250.00	2,848.43
Fayette	1,800.00	1,050.00	575.15		388.94	332.50	4,146.59
Floyd	1,600.00	760.00	148.75		108.89	332.50	2,948.15
Franklin	1,600.00	900.00				536.12	3,036.12
Fremont	1,600.00	840.00	527.53		56.87	33.33	3,057.73
Green	1,600.00	760.00	90.00	36.13	86.30	237.50	2,810.46
Grundy	1,500.00	900.00	84.70	184.44		360.00	3,154.14
Guthrie	1,600.00	900.00				695.14	3,195.14
Hamilton	1,700.00	1,056.00	311.00		122.99	225.63	3,409.62
Hancock	1,500.00	735.00	221.75	72.27	114.70	332.50	2,976.22
Hardin	1,700.00	987.90	159.00	9.00	128.28	306.00	3,299.18
Harrison	1,700.00	1,000.00	172.25	302.37	188.20	285.00	3,797.82
Henry	1,600.00	723.39			115.24	332.50	2,771.64
Howard	1,500.00	731.80					2,231.80
Humboldt	1,500.00	745.00	49.00		54.22	475.00	2,823.22
Ida	1,500.00	875.00			14.68		2,069.68
Iowa	1,900.00	990.00	329.81	316.08	119.62	166.25	3,621.71
Jackson	1,700.00	900.00	12.00		75.97		2,687.97
Jasper	1,800.00	990.00	265.75	264.70	123.66	231.07	3,755.18
Jefferson	1,600.00	1,050.00	224.50	80.15	46.30	150.00	3,250.81
Johnson	1,800.00	900.00	451.35	39.18	102.00	475.00	3,767.53
Jones	1,600.00	900.00	45.20		102.96	300.00	2,953.16
Keokuk	1,700.00	900.00	249.75	733.19	325.00	166.25	4,073.19
Kossuth	1,700.00	900.00	1,265.20		249.56	37.54	4,192.30
Lee	3,391.74	1,695.87	1,188.33		93.62	522.50	6,843.66
Linn	3,300.00	1,650.00	3,778.30	2,295.25	336.24	570.00	11,929.79
Louis	1,500.00	635.00	199.47		40.12	332.50	2,707.09
Lucas	1,600.00	700.00	339.75		4.90	92.12	2,736.77

Counties	Salary of treasurer	Salary of first deputy	Extra help	Delinquent tax collector	Postage	Expense (including bond premium)	Total cost of office 1917
Lyon	1,600.00	900.00	16.00	16.00	110.95	280.00	2,872.95
Madison	1,600.00	850.00	62.50		119.39		2,631.89
Mahaska	1,800.00	825.00	411.25	38.74	88.00	570.00	3,732.99
Marion	1,700.00	600.00	694.00		204.36		3,198.36
Marshall	1,900.00	950.00	96.42	558.08	123.78	143.75	3,772.03
Mills	1,372.00	259.22	12.00		64.02	347.18	2,054.82
Mitchell	1,500.00	673.75			252.50	85.76	2,512.01
Monona	1,600.00	720.00	258.00				2,578.00
Monroe	1,800.00	900.00		512.52	45.75	155.75	3,414.02
Montgomery	1,600.00	809.94	111.25		22.59	95.00	2,638.78
Muscatine	2,100.00	1,050.00	538.00		31.69	570.00	4,289.69
O'Brien	1,600.00	760.00			118.00	438.79	2,916.79
Oceola	1,500.00	600.00			72.72	380.00	2,552.72
Page	1,700.00	1,177.47	317.80		73.83	460.80	3,729.90
Palo Alto	1,500.00	940.00	140.00		64.69		2,644.00
Plymouth	1,700.00	950.00			137.74	594.83	3,391.57
Pocahontas	1,600.00	1,050.00	160.02		150.68	547.79	3,008.49
Polk	3,700.00	1,850.00	12,591.08	1,671.75	435.00	675.00	20,923.73
Pottawattamie	3,250.00	1,625.00	5,963.55		131.48	570.00	11,670.03
Poweshiek	1,600.00	900.00	180.25		204.96	190.00	3,075.23
Ringgold	1,500.00	689.99	36.25		127.62	176.00	2,529.86
Sac	1,600.00	900.00			106.88	39.55	2,637.43
Seott	3,000.00	1,380.00	2,791.15	352.97	205.00	403.78	8,132.87
Shelby	1,600.00	1,020.00	137.81		67.82	451.25	3,276.88
Sioux	1,800.00	902.50	450.70		178.35	527.25	3,916.80
Story	1,800.00	958.19	539.95	397.87	188.70	570.00	4,554.71
Tama	1,700.00	1,050.00	250.80	614.15	108.22	431.25	4,174.42
Taylor	1,600.00	769.00	121.02		85.63	25.11	2,501.74
Union	1,600.00	780.00	194.00		87.59	330.50	2,922.09
Van Buren	1,500.00	900.00	7.50		86.74	332.50	2,826.74
Wapello	2,100.00	1,125.00	1,340.00	375.18	113.77	451.25	5,006.29
Warren	1,600.00	840.00	264.25		75.02	285.00	3,064.27
Washington	1,700.00	885.00	82.00	364.70	61.39	100.00	3,156.09
Wayne	1,600.00	700.00	92.50		96.70	12.48	2,501.68
Webster	2,100.00	1,050.00	1,482.95		75.00	570.00	5,279.95
Winnebago	1,500.00	646.25	471.13	5.53	143.18	390.00	2,146.00
Winneshek	1,700.00	850.00	205.00		77.16	591.99	3,424.15
Worth	3,300.00	1,650.00	5,124.13	3,778.70	378.27		14,231.15
Wright	1,500.00	153.00	67.50		38.21		1,758.81
	1,600.00	900.00			639.38	119.59	3,691.12
Totals	\$ 177,363.70	\$ 91,209.90	\$ 64,103.08	\$ 18,169.94	\$ 11,656.84	\$ 27,964.61	\$ 300,668.17

TABLE NO. 5—CLERK OF THE DISTRICT COURT.

Counties	Salary of clerk	Salary of first deputy	Additional help	Postage and other expense	Total cost of office 1917	Fees collected 1917	Net cost of office 1917	Net profit of office 1917
Adair	\$ 1,350.00	\$ 735.00		\$ 32.25	\$ 2,117.25	\$ 1,145.95	\$ 971.30	
Adams	1,350.00			5.35	1,355.35	1,354.34	1.01	
Allamakee	1,450.00	840.00	225.38	24.18	2,539.56	1,264.35	1,275.21	
Appanoose	1,750.00	835.00	540.00	90.29	3,215.29	3,018.42	196.87	
Audubon	1,061.45	750.00		64.55	2,476.00	1,033.25	1,442.75	
Benton	1,689.70	985.50	600.00	101.56	3,374.76	3,929.73		\$ 554.97
Black Hawk	2,750.00	1,375.00	2,282.25	97.00	6,504.25	9,469.08		2,965.72
Boone	1,750.00	1,050.00		16.53	2,816.53	3,003.68		187.15
Bremer	1,600.00	840.00		97.56	2,537.56	2,273.47	264.09	
Buchanan	1,650.00	850.00		25.00	2,525.00	1,785.56	739.44	
Buena Vista	1,600.00	722.39		81.88	2,404.27	1,558.79	845.48	
Butler	1,600.00	700.00	30.00	79.54	2,409.54	1,596.79	312.75	
Calhoun	1,300.00	840.00	300.00	69.94	2,509.94	2,413.31	96.63	
Carroll	1,550.00	775.00	276.84	53.25	2,655.09	1,642.30	1,012.79	
Cass	1,600.00	790.00		7.46	2,397.46	2,170.48	226.98	
Cedar	1,600.00	960.00		118.65	2,678.65	3,100.95		422.30
Cerro Gordo	1,899.96	932.50	992.46	44.16	3,869.08	4,641.85		772.77
Cherokee	1,600.00	780.00		58.66	2,438.66	1,766.04	672.62	
Chickasaw	1,520.87	700.00		28.10	2,248.97	1,312.01	936.96	
Clarke	1,350.00	555.60	17.67	14.60	1,937.94	1,996.47	341.47	
Clay	1,347.50	675.00		33.90	2,046.40	2,515.61		469.21
Clayton	1,647.60	988.56		69.50	2,705.66	2,624.28	81.38	
Clinton	2,500.00	1,250.00	2,150.00	62.56	5,962.56	2,809.80	2,152.76	
Crawford	1,822.90	973.80		39.00	2,835.70	2,308.40	527.30	
Dallas	1,800.00	900.00	115.00	28.45	2,843.45	3,397.22		553.77
Davis	1,300.00	570.00		43.18	1,913.18	1,104.22	808.96	
Decatur	1,446.35	780.00	71.29		2,297.64	2,467.43		169.79
Deiaware	1,850.00	900.00		60.18	2,810.18	2,032.51	777.67	
Des Moines	2,100.00	1,125.00	900.00	42.16	4,167.16	3,590.44	576.72	
Dickinson	1,200.00	560.00	132.90	38.45	1,931.35	1,969.78		33.57
Dubuque	3,000.00	1,500.00	4,300.00	56.08	8,816.08	6,302.82	2,513.26	
Emmet	1,346.44	583.22	75.90	28.93	2,034.49	1,410.53	623.96	
Fayette	1,050.00	960.00		80.03	2,090.03	3,439.55		749.52
Floyd	1,450.00	760.00	704.60	5.53	2,920.13	1,717.44	1,202.69	
Franklin	1,575.00	580.00			2,155.00	1,541.30	613.70	
Freemont	1,450.60	700.00		59.31	2,209.31	1,249.34	959.97	
Greene	1,629.96	705.02	17.95	10.80	2,362.73	2,698.38		335.65
Grundy	1,350.00	501.96		108.26	1,960.22	734.52	1,225.67	
Guthrie	1,447.57	667.30	22.70	59.75	2,207.32	1,629.94	577.38	
Hamilton	1,050.00	825.00		25.56	2,500.56	1,881.22	619.31	
Hancock	1,500.00	750.00		49.20	2,299.20	1,417.44	881.74	
Hardin	1,699.90	987.90	6.50	87.04	2,781.34	2,847.69		66.35
Harrison	1,550.00	673.32	22.50	48.56	2,294.38	2,291.51	2.87	
Henry	1,550.00	683.30		13.50	2,246.80	1,608.55	638.25	
Howard	1,347.57	375.00	128.75	16.30	1,867.62	1,087.97	779.65	
Humboldt	1,350.00		151.95	21.98	1,523.93	2,300.91		776.98
Ida	1,500.00	555.00		27.15	2,082.15	1,116.95	965.20	
Iowa	1,600.00	990.00		91.69	2,681.69	3,068.69		387.00
Jackson	1,350.00	990.00	150.00	40.38	2,540.38	2,038.70	501.68	
Jasper	1,800.00	990.00		68.18	2,858.18	2,718.18	140.00	
Jefferson	1,000.00	1,050.00		38.00	2,088.00	2,144.35	543.65	
Johnson	1,800.00	900.00	915.00	123.36	3,738.36	4,630.94		892.58
Jones	1,350.00	755.00		44.50	2,349.50	2,011.39	338.11	
Keokuk	1,700.00	900.00	146.00	18.88	2,764.88	3,482.90		718.02
Kossuth	1,547.00	900.00	72.65	108.41	2,628.06	3,519.12		891.06
Lee	2,533.37	1,266.74	1,278.74	60.75	5,139.60	5,252.20		112.60
Linn	3,300.00	1,650.00	4,060.30	163.34	9,173.64	9,862.05		688.41
Louisa	1,425.00	615.00		35.66	2,075.66	1,879.18	196.48	
Lucas	1,447.46	699.34		41.61	2,188.41	2,242.36		53.95
Lyon	1,450.00	720.00	169.96	35.36	2,375.32	1,255.22	1,120.10	
Madison	1,447.45	850.00		108.65	2,406.40	3,021.95		615.55

Counties	Salary of clerk	Salary of first deputy	Additional help	Postage and other expense	Total cost of office 1917	Fees collected 1917	Net cost of office 1917	Net profit of office 1917
Mahaska	1,775.00	800.00	500.00	25.30	3,100.30	5,567.41		2,467.11
Marion	1,700.00	900.00	5.00	89.56	2,694.56	2,280.62	413.94	
Marshall	1,900.00	809.61	1,320.00	37.38	4,156.99	4,588.04		431.05
Miss	1,336.15	735.00		10.31	2,081.46	1,598.96	482.50	
Missell	1,347.50	673.75	10.64	61.60	2,093.49	1,422.39	671.10	
Monona	1,598.00	700.00			2,298.00	2,075.57	222.43	
Monroe	1,800.00	900.00		31.41	2,731.41	1,978.28	753.13	
Montgomery	1,600.00	809.94	12.00	24.75	2,446.69	2,027.55	419.14	
Muscatine	1,800.00	900.00	324.00	42.75	3,066.75	4,362.56		1,273.41
O'Brien	1,550.00	760.00		49.11	2,359.11	3,474.02		1,114.91
Osceola	1,425.00	455.00		184.36	2,064.36	943.52	1,120.84	
Papa	1,550.00	785.00		56.01	2,390.95	3,096.75		705.82
Palo Alto	1,500.00	940.00	140.00	64.60	2,644.60	1,812.30	832.30	
Plymouth	1,408.33	959.00		58.94	2,426.27	1,156.15	1,270.12	
Pocahontas	1,450.00	700.00		23.00	2,173.00	1,451.15	691.85	
Polk	3,300.00	1,650.00	8,565.00	65.50	13,581.40	22,292.42		8,711.02
Pottawattamie	2,750.00	1,375.00	4,196.56	105.19	8,426.75	9,172.33		745.58
Pottawshiek	1,500.00	900.00		65.94	2,465.94	1,618.06	847.89	
Ringgold	1,342.30	600.00		14.67	1,956.97	1,164.72	792.25	
Saunders	1,450.00	663.32		44.57	2,157.89			
Scott	3,300.00	1,650.00	3,760.00	114.21	8,824.21	8,844.80		20.69
Shelby	1,600.00	805.00		34.27	2,439.27	1,536.14	903.13	
Sioux	1,650.00	1,350.00		266.38	3,266.38	2,121.09	1,085.29	
Story	1,800.00	950.00		103.30	2,853.30	3,809.76		956.46
Tama	1,227.80	866.67			2,094.47	2,130.95		36.48
Taylor	1,525.00	480.00		108.85	2,113.85	3,012.77		898.92
Union	1,500.00	625.00		46.19	2,171.19	3,969.71		1,798.52
Van Buren	1,500.00	780.00		18.90	2,298.90	1,509.65	789.25	
Wapello	1,954.83	1,125.00	1,168.09	30.00	4,307.92	4,415.40		107.48
Warren	1,550.00	730.00		38.88	2,318.88	1,906.79	412.09	
Washington	1,700.00	815.00		60.42	2,575.42	2,944.74		369.32
Wayne	2,100.00	10.50	722.50	37.21	3,969.71	6,712.61		2,802.90
Webster	1,600.00	750.00		60.25	2,410.25	4,350.43		1,939.93
Wenawago	1,350.00	645.00	74.25	252.04	2,321.29	3,541.56		1,220.27
Winneshiek	1,650.00	850.00		49.27	2,549.27	2,300.73	248.54	
Woodbury	3,300.00	1,650.00	4,100.36	197.25	9,247.61	10,898.30		1,650.69
Worth	1,550.00			13.80	1,563.80	1,407.31	43.45	
Wright	1,600.00	699.96		102.96	2,402.92	2,712.11		309.19
Totals	\$167,772.96	\$82,716.69	\$45,756.59	\$ 5,724.13	\$301,970.37	\$298,515.80	\$41,820.64	\$40,823.85

TABLE NO. 6—SHERIFFS.

Salaries, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for Year 1917.

PART I.

Counties	Sheriff's salary	First deputy's salary	Additional help	Board, care and washing for prisoners	Mileage and expense paid by county
Adair.....	\$ 1,400.00	\$ 400.00		\$ 9.87	\$ 257.23
Adams.....	1,400.00	420.00		33.52	
Allamakee.....	1,500.00	780.00		223.88	390.83
Appanoose.....	1,800.00	740.00	\$ 3,211.59		
Audubon.....	1,400.00	666.00		79.32	244.36
Benton.....	1,600.00	925.00	91.44	763.82	
Black Hawk.....	2,200.00	1,200.00	813.36	1,728.69	1,437.95
Boone.....	1,700.00	1,200.00	240.00	221.39	831.77
Bremer.....	1,500.00	415.00		141.37	157.50
Buchanan.....	1,500.00	780.00		480.37	250.72
Buena Vista.....	1,500.00	840.00		54.91	214.20
Butler.....	1,500.00	600.00		229.09	
Calhoun.....	1,500.00	840.00		369.53	360.05
Carroll.....	1,600.00	720.00	21.13	249.00	
Cass.....	1,500.00	860.00		250.48	
Cedar.....	1,500.00	600.00		108.50	242.48
Cerro Gordo.....	1,800.00	1,240.00	950.00	956.40	649.68
Cherokee.....	1,500.00	750.00		121.50	
Chickasaw.....	1,500.00	720.00		229.31	
Clarke.....	1,400.00	333.00		41.60	48.88
Clay.....	1,400.00	720.00			
Clayton.....	1,700.00	805.00		1,311.41	
Clinton.....	2,000.00	1,000.00	1,394.33	2,675.64	1,490.27
Crawford.....	1,600.00	885.00		153.60	146.62
Dallas.....	1,700.00	780.00	65.80	624.43	
Davis.....	1,400.00	417.70		274.12	114.97
Decatur.....	1,500.00	600.00	89.70	134.95	
Delaware.....	1,500.00	900.00		181.86	148.34
Des Moines.....	1,900.00	1,000.00	900.00	2,615.80	490.68
Dickinson.....	1,400.00	300.00		105.19	517.85
Dubuque.....	2,400.00	1,200.00	2,400.00	4,479.20	379.99
Emmet.....	1,400.00	480.00		415.96	71.47
Fayette.....	1,700.00	810.00	7.50	1,825.32	
Floyd.....	1,500.00	729.00	39.03	710.06	53.80
Franklin.....	1,500.00	400.00		377.34	160.65
Fremont.....	1,500.00	600.00		352.40	
Greene.....	1,500.00	800.00		112.18	142.69
Grundy.....	1,520.41	450.00		286.42	487.36
Guthrie.....	1,500.00	714.70		42.82	
Hamilton.....	1,600.00	900.00		88.99	266.61
Hancock.....	1,400.00	660.00		222.75	302.72
Hardin.....	1,600.00	800.00		1,077.14	535.70
Harrison.....	1,604.00	840.00		313.85	886.56
Henry.....	1,500.00	313.24			255.12
Howard.....	1,400.00	300.00		27.00	234.04
Humboldt.....	1,400.00	720.00		269.30	253.77
Ida.....	1,400.00	589.98		95.25	70.50
Iowa.....	1,500.00	990.00		252.35	186.34
Jackson.....	1,600.00	900.00		87.54	
Jasper.....	2,833.33	1,680.00		1,087.85	817.19
Jefferson.....	1,500.00	720.00		85.70	305.65
Johnson.....	1,700.00	900.00	325.00	927.62	193.27
Jones.....	1,500.00	600.00		461.51	453.10
Keokuk.....	1,607.60	904.86		165.32	753.32
Kossuth.....	1,600.00	800.00		338.77	

Counties	Sheriff's salary	First deputy's salary	Additional help	Board, care and washing for prisoners	Mileage and expense paid by county
Lee.....	2,200.00	1,200.00	2,316.80	7,485.85	
Linn.....	2,600.00	1,300.00	1,920.00	3,966.95	758.60
Louisa.....	1,400.00	400.00		154.25	396.57
Lucas.....	1,500.00	300.00	13.00	567.49	
Lyon.....	1,500.00	780.00		107.46	231.96
Madison.....	1,500.00	825.00		117.57	
Mahaska.....	1,800.00	840.00		1,035.37	833.09
Marion.....	1,600.00	900.00	108.00	529.42	584.73
Marshall.....	1,800.00	900.00	900.00	1,057.33	206.98
Mills.....	1,400.00	600.00		234.49	
Mitchell.....	1,400.00	400.00		28.40	138.24
Monona.....	1,500.00	645.00			
Monroe.....	1,700.00	900.00		1,895.38	1,603.81
Montgomery.....	1,500.00	440.00		798.60	1,784.50
Muscatine.....	1,700.00	800.00		2,384.57	725.65
O'Brien.....	1,500.00	720.00			
Oseola.....	1,400.00	300.00	3.32	7.00	
Page.....	1,600.00	720.00	720.00	204.80	
Palo Alto.....	1,400.00	820.00		298.80	
Plymouth.....	1,600.00	900.00		540.55	48.40
Pocahontas.....	1,500.00	300.00	9.96	268.25	
Polk.....	2,600.00	1,500.00	13,246.55	10,849.65	8,776.87
Pottawattamie.....	2,500.00	1,250.00	3,353.88	3,488.59	
Poweshiek.....	1,500.00	780.00		1,176.70	720.64
Ringgold.....	1,400.00	400.00		67.05	618.18
Sac.....	1,500.00	500.00		174.45	
Scott.....	2,400.00	1,400.00	2,500.00	6,356.78	858.15
Shelby.....	1,500.00	448.00		86.62	
Sioux.....	1,700.00	200.00	6.00	213.13	
Story.....	1,699.92	799.93		939.20	1,243.79
Tama.....	1,600.00	950.00		362.69	496.45
Taylor.....	1,500.00	720.00		86.36	
Union.....	1,500.00	705.00		438.65	
Van Buren.....	1,400.00	780.00		23.45	408.52
Wapello.....	1,900.00	1,200.00	240.00	2,083.68	694.06
Warren.....	1,500.00	660.00		287.60	610.50
Washington.....	1,600.00	840.00		107.89	15.67
Wayne.....	1,500.00	650.00		248.67	
Webster.....	1,900.00	950.00	978.40	2,196.26	258.22
Winneshago.....	1,400.00	510.00		91.66	
Winneshiek.....	1,600.00	600.00		264.95	
Woodbury.....	2,600.00	1,200.00	2,391.63	7,504.89	
Worth.....	1,400.00	300.00		126.55	339.05
Wright.....	1,500.00	890.00		723.60	233.90
Totals.....	\$161,405.26	\$ 74,481.41	\$ 39,256.48	\$ 87,943.94	\$ 37,480.46

TABLE NO. 6—SHERIFFS.

Salaries, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for Year 1917.

PART II.

Counties	Postage	Other office expense	Total cost of office	Fees collected	Net cost of office
Adair.....	\$ 2.00	\$ 1.75	\$ 2,070.85	\$ 80.30	\$ 1,990.46
Adams.....	11.62		1,865.14		1,865.14
Allamakee.....	10.00		2,904.71	134.05	2,770.66
Appanoose.....			5,751.59		5,751.59
Audubon.....	7.50		2,387.18	137.70	2,259.42
Benton.....		191.00	3,571.26	194.00	3,377.26
Black Hawk.....	41.00	49.37	7,470.37	2,245.55	5,224.82
Boone.....	22.00		4,215.16	406.00	3,809.16
Bremer.....	4.00		2,217.87		2,217.87
Buchanan.....	1.00		3,012.09	375.86	2,636.23
Buena Vista.....	96.86		2,705.97	29.70	2,676.27
Butler.....	23.34	91.92	2,444.35	49.15	2,395.20
Calhoun.....			3,069.58	238.75	2,830.83
Carroll.....	2.80		2,592.93	38.85	2,554.08
Cass.....	43.13	182.14	2,835.75		2,835.75
Cedar.....	83.65	52.00	2,580.63	165.80	2,420.83
Cerro Gordo.....	24.00	500.00	6,120.08	1,200.35	4,919.73
Cherokee.....	22.00	567.50	2,961.00	73.42	2,887.58
Chickasaw.....	19.25	301.30	2,769.86	23.85	2,746.01
Clarke.....	28.93	3.00	1,855.41	283.09	1,572.32
Clay.....	20.65	201.67	2,342.32	605.78	1,736.54
Clinton.....	29.40	17.57	3,923.38	220.87	3,702.51
Clinton.....	19.04		8,579.28	1,905.97	6,673.31
Crawford.....	32.10	18.06	2,835.38	258.59	2,576.79
Dallas.....		433.74	3,608.97	627.90	2,976.01
Davis.....	10.68	39.80	2,257.27	1,015.77	1,241.50
Decatur.....	26.87	100.00	2,451.52	843.04	1,608.48
Delaware.....	19.54	100.02	2,849.76	324.48	2,525.28
Des Moines.....	9.00	15.71	6,930.59	618.01	6,312.58
Dickinson.....	22.95		2,346.04	680.52	1,665.52
Dubuque.....	31.00	185.20	11,076.39	642.87	10,433.52
Emmet.....	196.48	22.69	2,586.60	440.06	2,146.54
Fayette.....	62.44	193.07	4,598.33		4,598.33
Floyd.....	25.12	155.99	3,213.00	182.76	3,030.24
Franklin.....		12.62	2,450.61	506.14	1,886.47
Fremont.....	28.00	706.81	3,187.21		3,187.21
Greene.....	23.21	3.75	2,581.83	318.67	2,263.16
Grundy.....	5.90		2,750.09	212.01	2,538.08
Guthrie.....		205.45	2,462.97		2,462.97
Hamilton.....	18.00	1.50	2,875.10	692.67	2,182.43
Hancock.....	16.40	8.25	2,610.13	323.90	2,286.23
Hardin.....	25.30		4,038.14	212.40	3,825.74
Harrison.....	90.84		3,735.25	814.86	2,920.39
Henry.....	178.53	48.79	2,295.68	93.40	2,202.28
Howard.....	9.24	37.80	2,008.08	643.92	1,364.16
Humboldt.....	22.13		2,905.20	54.85	2,550.35
Ia.....	9.29		2,180.22	86.35	2,093.87
Iowa.....	9.46	15.20	3,124.43	122.25	3,002.18
Jackson.....	27.35	157.03	2,721.92	1,101.71	1,620.21
Jasper.....	10.80	65.00	6,494.17	57.00	6,437.17
Jefferson.....	27.50		2,698.85	195.05	2,503.80
Johnson.....	15.00	124.07	4,184.96	901.50	3,283.46
Jones.....	27.00	20.77	3,122.38	370.59	2,751.79
Keokuk.....		109.89	3,541.39	296.19	3,245.20

Counties	Postage	Other office expense	Total cost of office	Fees collected	Net cost of office
Kossuth.....	29.10	246.67	3,014.54	2,303.12	711.42
Lee.....	45.25	50.51	13,296.47	496.06	12,800.42
Linn.....	74.50	248.95	10,769.09	2,657.20	8,111.89
Louisa.....	33.77		2,354.59	437.08	1,917.51
Lucas.....		754.12	3,134.61		3,134.61
Lyon.....	32.40	33.80	2,685.62	65.10	2,620.52
Madison.....	66.35	543.62	3,052.54	362.21	2,690.33
Mahaska.....	36.63	186.13	4,731.22	32.75	4,698.47
Marion.....	26.64	47.20	3,795.99	193.74	3,602.25
Marshall.....	23.43		4,947.74	179.14	4,777.60
Mills.....	11.80	17.23	2,263.52		2,263.52
Mitchell.....	26.60	16.64	2,069.88	189.70	1,880.18
Monona.....	12.20	177.48	2,334.08		2,334.08
Monroe.....		85.40	6,184.59	183.59	6,001.00
Montgomery.....	8.40	12.70	4,544.20	34.30	4,509.90
Muscatine.....	27.00	136.60	5,773.82	647.17	5,126.65
O'Brien.....	16.72		2,239.72	167.27	2,069.45
Osceola.....	16.00		1,726.32		1,726.32
Page.....	2.50	369.05	3,616.35	50.00	3,566.35
Palo Alto.....	17.16	100.00	2,635.96		2,635.96
Plymouth.....	87.66		3,176.61	37.50	3,139.11
Pocahontas.....	7.00	13.82	2,069.03	411.29	1,657.74
Polk.....	145.00		37,118.07	4,022.28	33,095.79
Pottawattamie.....	52.00	87.13	10,731.60		10,731.60
Poweshiek.....	14.50		4,191.84	98.60	4,093.24
Ringgold.....	3.50		2,488.73	506.64	1,982.09
Sac.....		291.78	2,466.23		2,466.23
Scott.....	16.96		13,531.89	1,467.12	12,064.77
Shelby.....		119.65	2,154.27		2,154.27
Sioux.....	71.20	26.08	2,216.41	191.98	2,024.43
Story.....	20.00	59.90	4,762.74	747.77	4,014.97
Tama.....	35.14	14.25	3,458.53		3,458.53
Taylor.....		372.51	2,678.87	2.00	2,676.87
Union.....	13.25	159.74	2,816.64	58.05	2,758.59
Van Buren.....	13.15	15.00	2,640.12	568.29	2,071.83
Wapello.....	27.50	70.03	6,215.27	1,244.87	4,970.40
Warren.....	22.80	53.04	3,133.94	314.59	2,819.35
Washington.....			2,563.56	257.30	2,306.26
Wayne.....	18.00	228.23	2,644.90	529.45	2,115.45
Webster.....	26.25		6,309.13	1,293.57	5,015.56
Winnebago.....	27.43	286.96	2,316.05	54.20	2,261.85
Winneshek.....		265.48	2,730.43		2,730.43
Woodbury.....	39.30	2,704.70	16,440.43	376.52	16,063.91
Worth.....		38.09	2,203.69	740.76	1,462.93
Wright.....		152.35	3,499.85	20.95	3,478.90
Totals.....	\$ 2,637.47	\$ 13,112.61	\$416,377.50	\$ 42,193.98	\$ 374,183.52

TABLE NO. 7—SUPERINTENDENT OF SCHOOLS.
Salaries and Expense of Office and of Normal Work for the Year 1917
and Comparative Statement for Four Years.

PART I.

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Visiting schools	Expense
Adair.....	\$ 1,500.00	\$ 480.00	\$ 8.75	\$ 249.25	\$ 36.20
Adams.....	1,500.00		232.80	135.89	
Allamakee.....	1,500.00	600.00		219.12	88.74
Appanoose.....	1,500.00		223.00		
Audubon.....	1,500.00		50.00	112.11	49.35
Benton.....	1,500.00		103.35	268.00	147.10
Black Hawk.....	2,000.00	720.00	47.00	221.01	18.58
Boone.....	1,500.00	300.00	77.08	223.35	400.64
Bremer.....	1,500.00		45.50	241.46	246.13
Buchanan.....	1,500.00	585.00	70.00	190.05	28.45
Buena Vista.....	1,500.00	300.00	155.06	326.83	34.86
Butler.....	1,500.00	449.94	19.36	250.00	80.35
Calhoun.....	1,500.00	680.00		250.11	312.32
Carroll.....	1,500.00		100.00	237.49	292.80
Cass.....	1,500.00		445.55	172.00	42.73
Cedar.....	1,500.00		650.37	64.72	
Cerro Gordo.....	1,909.92	599.96	126.94		805.38
Cherokee.....	1,500.00	600.00	51.73	276.38	129.66
Chickasaw.....	1,500.00	600.00		267.41	53.19
Clarke.....	1,500.00	300.00		131.75	46.23
Clay.....	1,500.00	600.00	20.00	204.84	31.86
Clayton.....	1,500.00	499.92		250.00	76.11
Clinton.....	2,083.32	360.00	45.00	297.89	55.68
Crawford.....	1,750.00	810.00			10.36
Dallas.....	1,500.00	600.00	31.51	193.59	25.40
Davis.....	1,500.00		134.00	156.00	50.58
Decatur.....	1,500.00	442.70	34.10	121.77	278.10
Delaware.....	1,500.00	185.25	315.00	316.15	
Des Moines.....	1,500.00	575.00		183.81	101.01
Dickinson.....	1,500.00		392.50	80.80	77.16
Dubuque.....	1,500.00	600.00		201.57	126.29
Emmet.....	1,500.00	40.00		264.03	51.97
Fayette.....	1,500.00	550.00	145.00	255.00	87.68
Floyd.....	1,500.00	660.00		124.34	49.20
Franklin.....	1,500.00	250.00		147.54	59.78
Fremont.....	1,500.00	570.00		212.43	118.91
Greene.....	1,500.00		264.00	262.03	
Grundy.....	1,500.00	600.00	9.00	188.81	82.11
Guthrie.....	1,500.00	383.33		302.09	41.39
Hamilton.....	1,500.00	495.00		187.00	21.48
Hancock.....	1,500.00	500.00			428.20
Hardin.....	1,500.00		572.85	111.72	208.91
Harrison.....	1,500.00	600.00	24.00	247.56	42.68
Henry.....	1,500.00		57.95	207.54	154.94
Howard.....	1,500.00			237.38	14.70
Humboldt.....	1,500.00	600.00		448.53	218.02
Ida.....	1,680.00		12.00		99.00
Iowa.....	1,500.00	600.00	15.00	114.10	184.70
Jackson.....	1,500.00		37.00	72.99	167.07
Jasper.....	2,500.00		1,112.10		136.00
Jefferson.....	1,500.00		209.35		238.09
Johnson.....	1,600.00				280.93
Jones.....	1,500.00	720.00		2.00	86.29
Keokuk.....	1,500.00	600.00	45.85	270.67	237.56
Kossuth.....	1,500.00	880.00	39.60	248.00	287.13

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Visiting schools	Expense
Lee.....	1,625.00		24.00	236.61	62.64
Linn.....	1,933.32	420.00	345.91	169.74	209.07
Louisia.....	1,500.00	269.65		198.90	269.52
Lucas.....	1,500.00	600.00		253.06	111.46
Lyon.....	1,770.00	400.00		270.00	
Madison.....	1,500.00		149.54	222.63	27.47
Mahaska.....	1,500.00	600.00	51.65	289.56	51.57
Marion.....	1,500.00	840.00	64.75	113.33	97.15
Marshall.....	1,500.00		346.25	142.71	61.41
Mills.....	1,466.63			209.02	108.90
Mitchell.....	1,500.00	175.60		241.59	56.78
Monona.....	1,500.00		92.75		251.35
Monroe.....	1,500.00	25.00	133.80	37.14	55.83
Montgomery.....	1,500.00		57.60	249.96	58.62
Muscatine.....	1,500.00	606.50		131.95	45.61
O'Brien.....	1,500.00		222.35	170.43	98.62
Osceola.....	1,500.00		146.25	238.97	469.03
Page.....	1,500.00	600.00	10.00	294.51	
Palo Alto.....	1,500.00	640.00	74.62	250.66	1.86
Plymouth.....	1,500.00	398.50	2.00	244.50	103.77
Pocahontas.....	1,500.00	400.00	39.60	173.38	17.80
Polk.....	2,000.00	830.00	230.00	283.64	40.37
Pottawattamie.....	1,500.00	900.00	17.39	208.30	20.02
Poweshiek.....	1,500.00		459.33	234.98	92.17
Ringgold.....	1,500.00	74.00		266.25	18.75
Sac.....	1,500.00		300.00	215.68	75.21
Scott.....	1,800.00	720.00		218.12	.72
Shelby.....	1,500.00		124.63	280.24	115.16
Stout.....	1,896.69	712.50	50.00		448.07
Story.....	1,500.00	900.00		232.90	83.25
Tama.....	1,583.30		284.27	244.05	41.13
Taylor.....	1,500.00		199.75		279.48
Union.....	1,500.00	262.00	144.52	101.73	29.31
Van Buren.....	1,500.00	250.00	2.00	130.73	
Wapello.....	1,500.00	730.00	20.26	148.93	180.53
Warren.....	1,500.00	600.00		231.15	38.87
Washington.....	1,500.00	600.00	12.35	279.34	61.38
Wayne.....	1,500.00	480.00	4.50	125.45	97.70
Webster.....	1,500.00	480.00		165.85	170.79
Winneshiek.....	1,500.00	249.75		32.08	268.97
Woodbury.....	1,800.00	520.00	15.00	349.25	
Worth.....	2,120.00	720.00	112.00	309.89	
Wright.....	1,500.00		562.30	242.01	42.97
Wright.....	1,800.00	780.00	94.77	291.86	
Totals.....	\$154,878.18	\$ 35,645.60	\$ 10,767.97	\$ 18,735.83	\$ 10,670.58

TABLE NO. 7—SUPERINTENDENT OF SCHOOLS.
Salaries and Expense of Office and of Normal Work for the Year 1917
and Comparative Statement for Four Years.

PART II.

Counties	Postage	Expense of normal institute	Total cost of office	Fees collected	Net cost of office 1917
Adair	248.73	206.10	2,729.03	99.00	2,630.03
Adams	90.91		1,959.00	98.50	1,861.10
Allamakee	205.80	304.00	2,917.66	226.00	2,691.66
Appanoose	220.68		1,943.68	471.80	1,471.88
Audubon	29.00		1,740.49	63.00	1,677.49
Benton	114.10		2,132.55	125.00	2,007.55
Black Hawk	189.00	31.16	3,226.75	274.00	2,952.75
Boone	100.35		2,661.42	114.00	2,547.42
Bremer	104.69	328.00	2,465.78	117.00	2,348.78
Buchanan	145.00		2,518.80	245.00	2,273.80
Buena Vista	139.20	298.42	2,750.27	81.00	2,674.27
Butler	896.64		3,505.58	150.00	3,355.58
Calhoun		661.89	3,434.32	110.00	3,324.32
Carroll		327.95	2,560.78	100.00	2,460.78
Cass	51.54		2,346.99	211.50	2,135.49
Cedar	186.71		2,795.67	156.00	2,639.67
Cerro Gordo	234.59	346.10	2,795.67	156.00	2,639.67
Cherokee	294.64		4,226.84	188.50	4,038.34
Chickasaw	118.20		2,675.97	159.00	2,516.97
Clarke	149.12		2,569.72	159.00	2,410.72
Clay	58.46		2,096.44	211.00	1,885.44
Clayton	104.97	300.46	2,762.15	104.00	2,658.15
Clinton	204.50		2,530.53	104.00	2,426.53
Crawford	210.37	46.97	2,530.53	133.50	2,397.03
Dallas	175.00	449.02	3,099.14	137.50	2,961.64
Davis	58.35		3,194.38	187.50	3,006.88
Decatur	52.67	362.50	2,408.85	296.50	2,112.35
Delaware	30.93		2,255.75	135.50	2,120.25
Des Moines	163.88		2,407.66	197.50	2,210.16
Dickinson	65.20		2,480.28	96.50	2,383.78
Dubuque	97.63	182.25	2,425.62	61.00	2,364.62
Emmet	142.86	294.13	2,330.34	102.00	2,228.34
Fayette	56.14		2,864.85	237.50	2,627.35
Floyd	294.00		1,918.14	117.00	1,801.14
Franklin	84.25	257.36	2,832.28	348.00	2,484.28
Franklin	74.81	190.54	2,675.15	74.50	2,600.65
Fremont	134.89		2,222.67	146.00	2,076.67
Greene	104.62	314.66	2,536.23	296.00	2,240.23
Grundy	126.78		2,445.31	125.50	2,319.81
Guthrie			2,868.95	104.00	2,764.95
Hamilton	70.10	302.03	2,226.78	160.50	2,066.28
Hancock	48.65		2,576.51	214.00	2,362.51
Hardin	232.32	474.48	2,476.85	63.50	2,413.35
Harrison	190.22	271.25	3,100.28	206.00	2,894.28
Henry	157.50	255.18	2,875.71	101.00	2,774.71
Howard	104.90	315.00	2,875.71	101.00	2,774.71
Humboldt	99.74	308.66	2,333.11	113.00	2,220.11
Ida	23.89		2,771.98	65.50	2,706.48
Iowa	148.10	247.36	2,772.76	123.00	2,649.76
Jackson	74.12		1,735.89	114.00	1,621.89
Jasper		705.35	2,809.26	169.00	2,706.26
Jefferson	97.61	298.25	1,851.18	121.00	1,730.18
Johnson	91.50	290.57	4,453.45	229.00	4,224.45
Jones	145.46		2,392.64	96.00	2,296.64
Keokuk	229.44		3,078.29	231.00	2,847.29
Kossuth	326.48		2,283.58	98.00	2,185.58
			2,883.52	257.00	2,626.52
			3,281.21	171.00	3,110.21

Counties	Postage	Expense of normal institute	Total cost of office	Fees collected	Net cost of office 1917
Lee	84.93		2,033.00	339.00	1,694.00
Linn	475.21	329.17	3,882.42	301.50	3,580.92
Louisa	149.49	255.16	2,642.72	56.50	2,586.22
Lucas			2,464.52	55.00	2,409.52
Lyon	108.17	610.40	3,158.57	98.50	3,060.07
Madison	210.05		2,109.69	144.50	1,965.19
Mahaska	156.58	350.13	2,909.49	213.00	2,786.49
Marion	66.36	273.64	2,965.23	140.50	2,814.73
Marshall	144.76	269.29	3,464.42	104.00	3,360.42
Mills	65.57		1,850.12	170.00	1,680.12
Mitchell	133.57	102.48	2,210.02	75.50	2,134.52
Monona			1,844.10	194.50	1,649.60
Monroe	115.30	386.00	2,253.07	120.50	2,132.57
Montgomery	24.00	391.84	2,282.02	124.00	2,158.02
Muscatine	94.11		2,378.17	109.50	2,268.67
O'Brien	145.30		2,136.70	115.50	2,021.20
Osoola	109.97		2,464.22	256.00	2,208.22
Page	148.41		2,552.92	208.50	2,344.42
Palo Alto	129.60		2,596.74	156.50	2,440.24
Plymouth	169.65		2,418.51	107.50	2,311.01
Pocahontas	146.57		2,277.35	141.50	2,135.85
Polk	196.00	515.00	4,065.01	198.00	3,867.01
Pottawattamie	119.52		2,765.23	209.00	2,556.23
Potosi	184.40	302.65	2,773.53	104.00	2,669.53
Ringgold	108.94	211.16	2,179.10	184.00	1,995.10
Sac	154.14		2,245.03	142.50	2,102.53
Scott	148.14	328.44	3,215.42	139.50	3,075.92
Shelby	100.07		2,120.10	162.50	1,957.60
Sox	318.48		3,395.74	181.00	3,214.74
Story	227.00		2,943.15	81.00	2,862.15
Tama	154.96	353.00	3,061.61	223.00	2,838.61
Taylor	66.95		2,046.18	149.50	1,896.68
Union	65.84		2,106.40	133.00	1,973.40
Van Buren	70.58	227.16	2,180.47	139.00	2,041.47
Wapello	75.55		2,655.27	133.50	2,521.77
Warren	82.82	189.77	2,642.61	183.00	2,459.61
Washington	127.42	318.50	2,898.99	92.00	2,806.99
Wayne	137.36		2,345.01	161.50	2,183.51
Webster	90.50	329.52	2,746.66	208.50	2,538.16
Winnebago	112.36		2,163.16	154.00	2,009.16
Winneshiek	103.81		2,788.06	96.50	2,691.56
Woodbury	119.85	504.34	3,886.08	531.00	3,355.08
Worth	187.13	185.00	2,720.31	109.00	2,611.31
Wright	198.13	389.09	3,553.85	272.00	3,281.85
Totals	\$ 13,627.19	\$ 15,717.91	\$200,043.26	\$ 15,582.30	\$ 244,460.96

TABLE NO. 8—COUNTY RECORDER.

Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1917, and Comparison for Three Years.

PART I.

Counties	Salary of recorder	Salary of deputy	Additional help	Postage
Adair	\$ 1,200.00	\$ 540.00	\$ 21.00	\$ 27.00
Adams	1,200.00		10.25	14.75
Allamakee	1,400.00			25.00
Appanoose	1,500.00	705.00	73.95	
Audubon	1,200.00	600.00		14.48
Benton	1,400.00	840.00		51.35
Black Hawk	1,800.00	900.00	300.00	90.00
Boone	1,500.00	840.00		53.74
Bremer	1,400.00			31.10
Buchanan	1,400.00	650.00	43.63	17.00
Buena Vista	1,400.00	900.00		69.39
Butler	1,400.00	679.99		
Calhoun	1,400.00	582.16	9.00	93.25
Carroll	1,400.00	590.00	23.08	10.00
Cass	1,400.00	780.00		45.18
Cedar	1,400.00	180.00	74.80	87.11
Cerro Gordo	1,500.00	745.00	787.75	108.72
Cherokee	1,400.00	530.00	38.75	29.44
Chickasaw	1,400.00	650.00	3.90	29.16
Clarke	1,200.00	450.00		13.60
Clay	1,200.00	600.00	18.00	47.49
Clayton	1,500.00		99.90	51.45
Clinton	1,600.00	1,047.50	829.36	59.40
Crawford	1,400.00	973.80		50.24
Dallas	1,500.00	840.00	109.80	55.00
Davis	1,200.00	293.44		113.80
Decatur	1,408.03	840.00	20.00	80.77
Deiaware	1,400.00	680.00		34.65
Des Moines	1,600.00	600.00		14.84
Dickinson	1,200.00	360.00		35.62
Dubuque	2,000.00	1,050.00	720.00	23.50
Emmet	1,160.00	507.32		28.47
Fayette	1,500.00	800.00		57.38
Floyd	1,400.00	710.00		28.60
Franklin	1,400.00	580.00		
Fremont	1,400.00	589.98		33.10
Greene	1,400.00	549.96	17.36	38.01
Grundy	1,200.00		164.00	19.21
Guthrie	1,400.00	690.00	39.90	
Hamilton	1,400.00	650.00	10.50	41.75
Hancock	1,200.00	600.00	60.00	76.47
Hardin	1,400.00	980.35	9.00	70.12
Harrison	1,400.00	771.66	112.90	92.18
Henry	1,400.00	590.00		15.62
Howard	1,200.00	311.57		57.06
Humboldt	1,200.00		2.00	55.32
Ida	1,200.00	425.00		4.25
Iowa	1,400.00	720.00		80.11
Jackson	1,400.00	559.96		31.50
Jasper	1,500.00	675.00	50.00	87.25
Jefferson	1,400.00		75.00	15.00
Johnson	1,500.00	900.00		43.56
Jones	1,400.00	650.00		46.79
Keokuk	1,400.00	658.70		53.73
Kossuth	1,400.00	780.00	263.00	2.97

Counties	Salary of recorder	Salary of deputy	Additional help	Postage
Lee	1,675.00	1,183.37	235.00	22.75
Linn	2,500.00	1,048.07	777.00	111.30
Louisa	1,200.00	540.00		19.08
Lucas	1,400.00	526.18		11.95
Lyon	1,400.00	720.00	19.96	75.27
Madison	1,400.00	825.00	14.25	37.10
Mahaska	1,500.00	725.00	10.99	13.06
Marion	1,400.00	680.00	12.00	37.40
Marshall	1,500.00	825.00		32.56
Mills	1,200.00		36.00	57.85
Mitchell	1,200.00	10.54	196.50	42.68
Monona	1,400.00	662.50	60.00	
Monroe	1,500.00	750.00		49.46
Montgomery	1,400.00	590.02	10.50	15.00
Muscatine	1,500.00	675.00		45.00
O'Brien	1,400.00	720.00	23.14	44.98
Osceola	1,200.00		262.50	38.39
Page	1,400.00	720.00	61.16	57.36
Palo Alto	1,200.00	760.00	45.00	47.05
Plymouth	1,400.00	959.00	6.92	85.94
Pocahontas	1,400.00	541.67		44.41
Polk	3,000.00	1,195.20	7,811.67	169.00
Potawattamie	1,800.00	1,044.31	1,534.00	149.05
Poweshiek	1,400.00	700.00		59.49
Ringgold	1,200.00	502.50		49.23
Sac	1,399.96	678.32		42.25
Scott	2,500.00	1,022.58	946.50	50.00
Shelby	1,400.00	780.00		
St. Louis	1,500.00	948.00		136.42
Story	1,500.00	720.00	56.50	73.81
Tama	1,400.00	750.00	8.50	59.50
Taylor	1,400.00	590.00	2.40	16.28
Union	1,399.92	549.99		35.36
Van Buren	1,200.00	296.15		32.50
Wapello	1,600.00	828.00	93.40	50.15
Warren	1,400.00	590.00	52.50	28.00
Washington	1,400.00	810.00	48.00	88.48
Wayne	1,400.00	600.00	9.08	32.77
Webster	1,600.00	852.00	6.95	8.50
Winnebago	1,200.00	540.00		28.16
Winneshiek	1,400.00	150.00	15.33	20.00
Woodbury	2,500.00	1,200.00	2,400.00	207.37
Worth	1,200.00		37.00	24.40
Wright	1,400.00	720.00		62.97
Totals	\$142,942.91	\$ 61,674.79	\$ 18,779.58	\$ 4,666.85

TABLE NO. 8—COUNTY RECORDER.

Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1917, and Comparison for Three Years.

PART II.

Counties	Total cost of office	Fees collected	Net cost of office 1917	Net profit of office 1917
Adair	\$ 1,788.00	\$ 1,910.00		\$ 122.00
Adams	1,225.00	1,183.70	\$ 41.30	
Allamakee	1,425.00	1,021.10	403.90	
Appanoose	2,278.95	1,695.40	583.55	
Audubon	1,814.48	1,196.75	617.73	
Benton	2,291.85	1,870.40	420.95	
Black Hawk	3,090.00	4,914.40		1,824.50
Boone	2,393.74	1,795.50	598.24	
Bremer	1,431.10	874.20	556.90	
Buchanan	2,110.63	1,509.00	601.63	
Buena Vista	2,079.99	1,441.15	638.84	
Butler	2,084.41	1,305.00	779.41	
Calhoun	2,369.39	1,666.25	503.14	
Carroll	2,023.08	1,381.15	641.93	
Cass	2,225.18	2,514.60		289.42
Cedar	1,741.91	1,528.05	213.86	
Cerro Gordo	3,141.47	3,896.90		755.43
Cherokee	1,998.19	1,413.80	584.39	
Chickasaw	2,083.06	1,358.05	725.01	
Clarke	1,663.60	1,591.20	72.40	
Clay	1,865.49	1,755.55	109.94	
Clayton	1,651.35	1,229.20	422.15	
Clinton	3,536.26	2,616.85	919.41	
Crawford	2,424.04	2,153.80	270.24	
Dallas	2,504.80	2,340.50	164.30	
Davis	1,607.24	1,041.45	565.79	
Decatur	2,348.80	2,249.80	99.00	
Delaware	2,114.65	1,406.30	708.35	
Des Moines	2,214.84	1,514.90	699.94	
Dickinson	1,595.62	1,805.40		209.78
Dubuque	3,793.50	2,253.05	1,540.45	
Emmet	1,695.79	1,838.80		143.01
Fayette	2,357.38	3,282.50		925.12
Floyd	2,138.60	1,644.10	494.50	
Franklin	1,980.00	1,687.20	292.80	
Fremont	2,023.08	1,653.90	369.18	
Greene	2,005.33	1,698.70	306.63	
Grundy	1,383.21	1,016.30	366.91	
Guthrie	2,129.90	2,203.15		73.25
Hamilton	2,102.25	1,873.50	228.75	
Hancock	1,936.47	1,818.20	118.27	
Hardin	2,459.47	2,297.80	161.67	
Harrison	2,376.74	3,170.50		793.76
Henry	2,005.62	1,270.10	735.52	
Howard	1,568.62	1,153.10	415.52	
Humboldt	1,257.32	1,596.90		339.58
Ida	1,629.25	1,087.90	541.35	
Iowa	2,200.11	1,791.40	408.71	
Jackson	1,991.46	1,147.35	844.11	
Jasper	2,312.25	2,476.05		163.80
Jefferson	1,490.00	1,252.70	237.30	
Johnson	2,443.56	1,889.00	554.56	
Jones	2,096.79	1,370.60	726.19	
Keokuk	2,112.43	1,815.60	296.83	
Kossuth	2,445.07	3,235.65		790.58

Counties	Total cost of office	Fees collected	Net cost of office 1917	Net profit of office 1917
Lee	3,116.12	1,517.80	1,598.32	
Linn	4,436.37	5,435.75		999.38
Louisa	1,759.08	1,095.05	664.03	
Lucas	1,938.13	1,147.00	791.13	
Lyons	2,215.23	1,284.00	931.23	
Madison	2,276.35	2,483.70		207.35
Mahaska	2,249.05	3,453.75		1,204.70
Marion	2,129.40	1,879.20	250.20	
Marshall	2,357.56	2,719.80		362.24
Mills	1,293.85	1,530.40		236.55
Mitchell	1,449.72	1,078.50	371.22	
Monona	2,122.50	2,554.45		431.95
Monroe	2,299.46	1,507.90	791.56	
Montgomery	2,015.52	1,600.95	414.57	
Muscataine	2,220.00	1,979.55	240.45	
O'Brien	2,188.12	3,336.20		1,148.08
Oseola	1,500.89	1,182.30	318.59	
Page	2,238.52	2,640.65		402.13
Palmer	2,052.05	1,981.10	70.95	
Pocahontas	2,451.86	2,000.95	450.91	
Polk	1,086.08	1,088.95		2.87
Pottawattamie	12,175.87	15,111.30		2,935.43
Poweshiek	4,527.36	5,606.20		1,078.84
Ringgold	2,159.49	2,196.65		37.16
Sac	1,751.73	2,106.30		354.57
Scott	2,120.53	1,575.50	545.03	
Shelby	4,519.08	4,486.76	32.32	
St. Louis	2,180.00	2,463.90		283.90
Story	2,584.42	1,983.20	601.22	
Tama	2,350.31	2,615.70		265.39
Taylor	2,218.00	1,911.05	306.95	
Union	2,068.68	1,856.70	151.98	
Van Buren	1,985.27	2,468.70		483.43
Wapello	1,528.65	1,248.45	280.20	
Warren	2,571.55	2,533.05	38.50	
Washington	2,070.50	2,045.50	25.00	
Wayne	2,346.48	1,648.10	698.38	
Webster	2,011.85	1,756.50	255.35	
Winnebago	2,467.45	3,129.95		662.50
Winneshiek	1,768.16	950.50	817.66	
Woodbury	1,585.33	1,208.20	377.13	
Worth	6,307.37	8,801.65		2,494.28
Wright	1,261.40	1,018.35	243.05	
Totals	\$228,064.13	\$216,476.36	\$ 31,876.48	\$ 20,250.11

TABLE NO. 9—COUNTY ATTORNEY.

Salary and Expense and Total Cost of Office for the Year 1917.

PART I.

Counties	Salary of attorney	Per cent on fines	Fee on school fund fore-closures	Total compensation of attorney
Adair	\$ 900.00	\$ 67.50		\$ 967.50
Adams	900.00	96.80		996.80
Allamakee	1,000.00			1,000.00
Appanoose	1,250.00	95.00		1,345.00
Audubon	1,125.00	3.45		1,128.45
Benton	994.45	59.90		1,054.35
Black Hawk	1,750.00	496.25		2,246.25
Boone	1,562.50	25.10		1,587.60
Bremer	1,000.00	129.50		1,129.50
Buchanan	1,000.00	241.40		1,241.40
Buena Vista	1,000.00			1,000.00
Butler	1,000.00	27.60		1,027.60
Calhoun	1,000.00	47.70		1,047.70
Carroll	1,000.00	125.41		1,125.41
Cass	1,000.00	93.50		1,093.50
Cedar	1,000.00	10.00		1,010.00
Cerro Gordo	1,499.52	751.80		2,251.32
Cherokee	1,000.00	127.70		1,127.70
Chickasaw	1,000.00			1,000.00
Clarke	900.00	4.15		904.15
Clay	900.00	64.60		964.60
Clayton	1,250.00	233.29		1,483.29
Clinton	1,750.00	223.10		1,973.10
Crawford	1,000.00	150.00		1,150.00
Dallas	1,250.00	65.48		1,315.48
Davis	900.00	42.35		942.35
Decatur	994.44			994.44
Delaware	1,000.00	7.50		1,007.50
Des Moines	1,500.00	392.00		1,892.00
Dickinson	900.00	187.50		1,087.50
Dubuque	2,000.00	990.72		2,990.72
Emmet	900.00	100.00		1,000.00
Fayette	1,376.80	264.30		1,641.10
Floyd	966.00	63.72		1,029.72
Franklin	1,000.00	73.50		1,073.50
Fremont	1,000.00			1,000.00
Greene	1,000.00	159.50		1,159.50
Grundy	900.00	31.00		931.00
Guthrie	1,000.00			1,000.00
Hamilton	1,000.00	173.00	\$ 115.00	1,288.00
Hancock	900.00	7.00		907.00
Hardin	1,250.00	68.60		1,318.60
Harrison	1,000.00	70.90		1,070.90
Henry	1,000.00			1,000.00
Howard	900.00			900.00
Humboldt	900.00	214.60		1,114.60
Ida	1,125.00			1,125.00
Iowa	1,000.00	95.00		1,095.00
Jackson	1,000.00	37.50		1,037.50
Jasper	1,250.00	75.00	75.00	1,400.00
Jefferson	1,000.00	4.60		1,004.60
Johnson	1,250.00	78.25	235.00	1,553.25
Jones	1,000.00	213.25		1,213.25
Keokuk	1,000.00	35.00		1,035.00
Kossuth	1,000.00			1,000.00
Lee	1,750.00	508.73		2,258.73
Linn	2,500.00	270.91		2,770.91

Counties	Salary of attorney	Per cent on fines	Fee on school fund fore-closures	Total compensation of attorney
Louisa	900.00	91.00		991.00
Lucas	1,000.00	8.40		1,008.40
Lyon	1,000.00	25.00		1,025.00
Madison	1,000.00	35.00		1,035.00
Mahaska	1,200.00	771.21		1,971.21
Marion	1,001.00	225.57	450.00	1,676.57
Marshall	1,300.00	272.50		1,572.50
Mills	825.00	21.50		846.50
Mitchell	900.00	28.00		928.00
Monona	1,000.00			1,000.00
Monroe	1,250.00	126.50		1,376.50
Montgomery	1,000.00			1,000.00
Muscatine	1,250.00	134.25		1,384.25
O'Brien	1,000.00	25.00		1,025.00
Oceola	900.00			900.00
Page	999.96			999.96
Palo Alto	900.00			900.00
Plymouth	1,000.00	35.00		1,035.00
Pocahontas	1,000.00			1,000.00
Polk	2,500.00			2,500.00
Pottawattamie	2,500.00	570.73	920.00	3,990.73
Poweshiek	1,000.00	82.20		1,082.20
Ringgold	900.00	18.10		918.10
Sac	1,000.00	96.50		1,096.50
Scott	2,500.00	692.80		3,192.80
Shelby	1,000.00	19.00		1,019.00
Sioux	937.50			937.50
Story	1,250.00	199.45	150.00	1,599.45
Tama	1,000.00			1,000.00
Taylor	1,000.00	328.71		1,328.71
Union	999.99	102.06		1,102.05
Van Buren	900.00			900.00
Wapello	1,500.00	157.82		1,657.82
Warren	1,000.00	6.00		1,006.00
Washington	1,000.00	10.50		1,010.50
Wayne	1,000.00	100.13	102.50	1,202.63
Webster	1,500.00	442.19		1,942.19
Winnebago	900.00	161.55		1,061.55
Winneshiek	1,000.00	2.00		1,002.00
Woodbury	2,500.00			2,500.00
Worth	900.00	26.00		926.00
Wright	1,000.00	9.50		1,009.50
Totals	\$112,627.16	\$ 12,029.34	\$ 2,037.50	\$ 126,694.00

TABLE NO. 9—COUNTY ATTORNEY.

Salary and Expense and Total Cost of Office for the Year 1917.

PART II.

Counties	Assistant county attorney	Assistant counsel	Expense	Postage	Total cost of office
Adair		\$ 125.00	\$ 42.12	\$ 3.80	\$ 1,188.42
Adams		50.00	34.90	11.00	1,062.70
Allamakee			614.72		1,614.72
Appanoose			68.08		1,413.08
Audubon		310.00	65.31	1.50	1,505.26
Benton			286.21	88.15	1,408.71
Black Hawk	\$ 2,121.62		1,462.39	17.18	5,847.44
Boone	160.00		186.35		1,933.95
Bremer			259.70	1.18	1,390.38
Buchanan			141.75	10.00	1,393.15
Buena Vista	25.00		7.50	21.60	1,054.10
Butler		225.00	123.37		1,375.97
Calhoun			133.83		1,181.53
Carroll			130.00	20.00	1,275.41
Cass			295.87	15.00	1,404.37
Cedar		20.00	48.63		1,078.63
Cerro Gordo	130.00		307.70	480.00	3,169.02
Cherokee			490.18	9.00	1,626.88
Chickasaw		223.75	107.86	3.60	1,385.21
Clarke	11.00				915.15
Clay			180.00		1,144.60
Clayton			143.93		1,637.22
Clinton		250.00	34.56	14.30	2,271.96
Crawford		200.00	57.87	21.42	1,429.29
Dallas	300.00		183.53		1,709.01
Davis		25.00			967.35
Decatur			58.70	41.04	1,094.18
Delaware			49.40	8.00	1,064.99
Des Moines			352.22	13.00	2,257.22
Dickinson			111.23	10.00	1,208.73
Dubuque	1,500.00		606.00	38.00	5,128.72
Emmet	72.40		239.91		1,312.31
Fayette			669.52	22.86	2,333.48
Floyd		92.50	118.79		1,241.01
Franklin			185.92		1,259.42
Fremont		230.00	126.08		1,366.08
Greene			258.09	23.11	1,440.70
Grundy			27.73		968.73
Guthrie	120.00		514.09		1,634.09
Hamilton		40.00	333.61		1,661.61
Hancock			141.96		1,048.96
Hardin			99.87	21.60	1,440.07
Harrison		75.00	85.89	77.34	1,309.13
Henry			69.00	10.80	1,079.80
Howard			100.00		1,000.00
Humboldt		244.20	142.50		1,501.30
Ida			95.00		1,220.00
Iowa			95.09	14.00	1,204.09
Jackson			203.16	2.00	1,242.66
Jasper		200.00	50.58	55.89	1,706.47
Jefferson			387.24	24.00	1,415.84
Johnson			915.24		2,468.50
Jones	125.00		292.86	8.86	1,639.97
Keokuk			310.01		1,345.01
Kossuth			108.79	20.00	1,128.79
Lee	1,250.00		291.49	21.50	3,821.73
Linn	935.82	592.50	1,066.21	45.49	5,350.48

Counties	Assistant county attorney	Assistant counsel	Expense	Postage	Total cost of office
Louisa		168.46	128.46		1,287.92
Lucas			115.69		1,122.09
Lyon		302.74	175.87	50.87	1,563.48
Madison		507.45	49.00		1,591.59
Mahaska	16.70	150.00	751.98	18.50	2,908.39
Marion			76.90	10.72	1,764.19
Marshall		295.00	332.79	48.25	2,248.54
Mills			112.86	4.25	963.60
Mitchell		19.25	24.18	22.28	993.71
Monona			150.55		1,150.55
Monroe		35.00	194.93	26.60	1,633.03
Montgomery		1,964.40	227.50	3.25	3,195.15
Muscatine			39.85		1,424.10
O'Brien			103.13	83.97	1,162.10
Osceola			100.00	5.86	1,005.86
Page			242.49		1,242.45
Palo Alto	33.55	144.45			1,078.01
Plymouth				10.00	1,045.00
Pocahontas			32.67		1,032.67
Polk	4,626.00	200.00	53.73	50.10	7,429.83
Pottawattamie	1,172.15	58.60	153.20	50.50	5,425.18
Poweshiek		250.00	306.35		1,638.56
Ringgold			70.63	10.80	999.53
Sac			218.80		1,310.30
Scott	2,249.97		378.45	53.00	5,874.22
Shelby			18.89		1,037.89
Sioux		125.00	36.00		1,098.50
Story		81.70	173.84	10.00	1,864.99
Tama		200.00	378.20	11.50	1,589.70
Taylor		580.00	80.18		1,988.09
Union		15.00	394.84	10.10	1,321.90
Van Buren		185.00	79.50		1,164.50
Wapello	480.00	245.00	110.99	4.75	2,498.56
Warren			126.85	7.60	1,140.45
Washington			193.00	26.00	1,229.50
Wayne	7.50	270.00	163.48	32.46	1,676.07
Webster			315.21		2,257.40
Winnebago		10.90	253.12	38.33	1,363.90
Winneshiek			48.44	9.00	1,059.44
Woodbury	3,200.00	730.00	1,291.85	81.50	7,793.35
Worth			307.97		1,396.47
Wright			162.50		1,316.81
Totals	\$ 18,547.62	\$ 9,977.97	\$ 21,011.79	\$ 1,814.41	\$ 178,045.79

TABLE NO. 10—COUNTY ENGINEER.

Salary and Total Cost of Office for the Year 1917.

PART I.

Counties	Salary	Other help	Automobile	Railroad and livery expense
Adair	\$ 1,800.00	\$ 827.69		\$ 582.46
Adams	1,300.00	86.30		336.87
Allamakee	1,500.00	648.25	\$ 156.10	660.33
Appanoose	1,800.00	900.00		
Audubon	2,200.00	379.50		4.50
Benton	1,800.00	63.69		1,144.21
Black Hawk	2,500.00	1,145.46	455.89	123.56
Boone	1,500.00	1,080.00	1,167.47	
Bremer	1,482.50	1,009.08	910.08	
Buchanan	1,970.85	334.65		
Buena Vista	1,870.25	3,888.13	2,284.26	
Butler	1,211.00	808.75	1,052.90	
Calhoun	1,560.00	1,712.49		916.08
Carroll	1,700.00	3,271.62	1,460.80	
Cass	2,200.00	195.43		
Cedar	2,310.98	1,492.22		160.45
Cerro Gordo	1,775.00	2,226.37	880.80	
Cherokee	1,800.00	1,200.00		1,378.67
Chickasaw	1,200.00	343.70		818.78
Clarke	1,500.00	42.53	466.65	36.59
Clay	2,630.20	2,371.19	675.47	
Clayton	1,500.00	410.10		597.15
Clinton	1,500.00	1,788.00	843.51	40.59
Crawford	2,015.00	4,039.80		3,478.90
Dallas	1,800.00	810.69		847.30
Davis	1,500.00			
Decatur	1,650.00	796.40		257.39
Delaware	1,500.00	662.38		499.09
Des Moines	2,000.00	1,189.17		21.51
Dickinson	1,854.00	3,331.63	1,416.00	3.39
Dubuque	2,035.90	2,359.60		3,082.05
Emmet	3,299.53			
Fayette	1,500.00	362.58		246.71
Floyd	1,500.00	1,032.95	1,391.68	10.15
Franklin	1,500.00	1,721.74	320.35	23.86
Fremont	1,500.00	912.45		737.50
Greene	1,500.00	1,344.36	1,260.65	
Grundy	1,412.10	2,006.18	487.90	10.82
Guthrie	1,600.00	645.72		937.03
Hamilton	1,300.75	2,563.99	1,298.00	13.43
Hancock	2,141.48	1,435.03		96.84
Hardin	1,500.00	3,872.49	1,315.46	63.63
Harrison	1,663.60	981.10	815.72	21.89
Henry	1,700.00	1.90		
Howard	1,232.33	543.87	496.85	
Humboldt	2,300.00	1,412.23		
Ida	850.00	8.00	82.60	
Iowa	1,430.25	753.71	930.36	
Jackson	1,320.00	138.00	1,020.92	120.52
Jasper	1,500.00	720.00	448.80	22.88
Jefferson	1,500.00	228.50	504.00	
Johnson	2,400.00	2,574.25	169.42	
Jones	1,567.50	114.75		5.78
Keokuk	1,335.05	388.80	677.85	
Kossuth	2,139.80	3,582.29		1,389.22
Lee	1,594.32	689.52		339.19

Counties	Salary	Other help	Automobile	Railroad and livery expense
Linn	1,767.50	1,132.96	1,066.63	
Louisa	1,500.00	642.44	252.81	4.24
Lucas	1,668.75	103.04		
Lyon	2,000.00	1,997.00	1,099.58	
Madison	1,780.22	984.01		
Mahaska	1,483.32	956.56		750.63
Marion	2,500.00	486.70		27.10
Marshall	1,950.00	3,610.57		
Mills	1,500.00	46.30		
Mitchell	1,500.00	753.15	719.60	637.13
Monona	1,951.85	1,069.29		
Monroe	1,400.00	96.00	7.60	19.03
Montgomery	1,818.57	684.23		13.88
Muscatine	2,100.00	2,109.53		
O'Brien	1,800.00	1,344.67	395.75	
Oceola	1,066.08	1,540.43		690.65
Page	1,500.00	800.00		396.17
Palo Alto	2,092.76	1,964.67		133.26
Plymouth	1,874.50	621.25		475.35
Pocahontas	2,123.80	5,221.38		2,159.62
Polk	1,800.00	4,687.45	887.08	1,445.73
Pottawattamie	2,236.84	2,204.00		1,091.71
Poweshiek	1,500.00	116.40		850.91
Ringgold	2,250.00	213.90		
Sac	1,999.96	2,367.19		519.14
Scott	3,000.50	1,829.17		
Shelby	1,560.00	46.88		406.60
Sioux	2,500.00	1,459.18		60.18
Story	2,000.00	808.88	844.80	.46
Tama	2,131.06	2,266.51	1,476.20	55.70
Taylor	1,375.00	424.60		668.70
Union	1,455.52	271.50		
Van Buren	1,425.00	53.88	1,373.43	
Wapello	1,650.00	1,582.12	542.30	55.78
Warren	1,800.00	520.65		657.55
Washington	1,620.00	22.75	595.16	8.10
Wayne	1,600.00	1,350.06		1,069.63
Webster	2,000.00	832.80	1,069.00	
Winneshiek	669.50	1,534.60		401.88
Woodbury	1,380.00	863.29		760.09
Worth	2,316.65	3,531.43	804.82	17.78
Wright	1,500.00	180.75	443.47	
	1,395.00	1,140.87	583.83	
Totals	\$172,715.37	\$122,963.94	\$ 34,652.55	\$ 32,986.25

TABLE NO. 10—COUNTY ENGINEER.
Salary and Total Cost of Office for the Year 1917.

PART II.

Counties	Hotel	Supplies	Miscellaneous	Total cost of office
Adair		\$ 35.67	\$ 5.11	\$ 40.78
Adams		6.05	59.72	65.77
Albany		65.37		65.37
Appanoose			7.24	7.24
Archer	\$ 6.71	88.19	47.75	142.65
Barber			1,738.98	1,738.98
Black Hawk	14.00	22.68	37.25	73.93
Bloomington	11.00			11.00
Brewer		247.63	7.80	255.43
Buchanan				
Burns Vists		489.29	38.33	527.62
Butler		206.08		206.08
Calhoun		90.18		90.18
Carroll		154.74	5.73	160.47
Cass		297.91	27.33	325.24
Cedar		68.00	35.25	103.25
Cerro Gordo		100.30	423.73	524.03
Cherokee		1,000.00	35.45	1,035.45
Chickasaw		133.40	.63	134.03
Clarke		9.59	8.87	18.46
Clay	55.10	689.88		744.98
Clayton		35.28	5.09	40.37
Clinton	119.55	32.11	15.00	166.66
Crawford		512.28	15.00	527.28
Dallas		89.59	44.55	134.14
Davis		17.81		17.81
Decatur		35.46		35.46
Delaware			1.90	1.90
Des Moines		38.29	7.14	45.43
Dickinson	140.11	122.02	44.25	306.38
Dubouque		210.50	30.77	241.27
Emmett				
Fayette			17.40	17.40
Floyd	17.90	26.91	64.25	109.06
Franklin	12.30	546.90	604.07	1,283.27
Fremont		98.55	22.94	121.49
Greene		5.39	29.22	34.61
Grundy	18.85	114.05	52.68	185.58
Guthrie		15.33		15.33
Hamilton		294.59	8.28	302.87
Hancock		70.12	37.61	107.73
Hardin		84.57	2.30	86.87
Harrison			22.31	22.31
Henry	36.20	.25		36.45
Howard			135.82	135.82
Humboldt		31.16	10.40	41.56
Ia			10.40	10.40
Iowa	49.44	154.94	33.36	237.74
Jackson	40.05	71.00	55.59	166.64
Jasper	97.10	24.03	6.38	127.51
Jefferson			17.00	17.00
Johnson		638.68	110.38	749.06
Jones		16.06		16.06
Keokuk		102.41	224.72	327.13
Kossuth				
Lee		31.48	9.40	40.88

Counties	Hotel	Supplies	Miscellaneous	Total cost of office
Lincoln		252.54	158.40	4,378.03
Linn	7.05	44.13	265.29	2,686.26
Louis		25.83	32.04	1,804.83
Lyon			40.50	5,163.87
Mack		2.50		2,766.73
Mahaska		217.12	21.10	3,458.73
Marion	39.65	172.59	45.76	3,572.80
Marshall	74.78	662.54		6,197.89
Mills			14.40	2,227.83
Mississippi			117.50	3,318.34
Monroe			65.21	3,070.45
Montgomery	21.25	10.33	10.48	1,564.79
Moore		67.19	54.44	2,638.31
Muscatine	11.00	187.50		4,428.62
Nevada		227.68	35.00	4,108.10
Newton		535.92	1.14	3,774.22
Page		29.44	135.49	4,302.59
Palo Alto			48.23	3,173.61
Plymouth		154.18		9,901.51
Pocahontas		176.75	141.83	3,482.75
Polk			52.88	5,586.43
Pottawattamie			7.49	2,475.72
Poweshock			112.69	2,589.27
Ringgold			15.00	4,940.89
Salt Lake			21.99	4,861.66
Sawyer			214.32	2,336.27
Saxton			62.61	4,755.65
Shelby			72.61	3,729.35
Sioux			108.00	6,486.63
Tama	236.90	211.30		2,605.30
Taylor			1.45	1,723.47
Tennant			15.57	2,879.77
Van Buren	11.89	15.57	62.21	4,176.53
Wappeler	47.74	236.38	10.60	2,068.20
Warren			7.75	2,402.49
Washington	10.45	138.28	62.68	4,464.89
Wayne			50.00	4,071.22
Webster		179.29		3,159.29
Winnebago			3.70	3,007.08
Woodbury	209.69	957.56		7,829.03
Worth		60.30	25.63	5,134.22
Wright				3,126.63
Totals	\$ 1,345.94	\$ 14,978.54	\$ 4,727.52	\$ 384,400.11

TABLE NO. 11—DRAINAGE ENGINEER.

Salaries and Total Cost of Office for the Year 1917.

Counties	Compensation of engineer	Compensation of assistants	Automobile expense	Railway and livery expense	Hotel expense	Supplies	Miscellaneous	Total cost of office
Adair								
Adams								
Allamakee								
Appanoose								
Audubon								
Benton								
Black Hawk	\$ 347.25	\$ 73.33	\$ 168.00				\$ 9.36	\$ 597.94
Boone	1,536.30	5,047.05	389.92	19.73	1.10	8.70		7,002.80
Bremer								
Buchanan								
Buena Vista								
Butler								
Calhoun	892.00	1,793.04	195.30				91.75	2,882.09
Carroll	528.97	525.39						1,054.36
Cass								
Cedar								
Cerro Gordo	2,527.80	7,014.66	1,956.35	335.25	22.60	217.59	595.04	12,669.29
Cherokee								
Chickasaw								
Clarke								
Clay	1,164.11	2,877.75	1,349.49		280.65	247.73		5,919.73
Clayton								
Clinton	584.75	1,571.25	487.70	29.16	95.25	2.49	46.38	2,816.98
Crawford								
Dallas								
Davis	136.10	54.00			4.50			194.60
Decatur								
Delaware								
Des Moines	673.57	28.13		14.14	2.00		6.51	724.35
Dickinson	3,195.25	386.78	1,786.40	239.56	298.00	2,398.37	276.34	8,572.30
Emmet								
Payette								
Floyd	457.50	1,686.35	335.45	43.73	60.10	59.87	9.69	2,652.69
Franklin	1,305.51	6,315.82	2,852.63	82.19		86.19	122.67	10,765.01
Fremont								
Greene	2,263.75	4,516.96	3,304.70				319.32	10,404.73
Grundy	213.69	84.69			14.20			396.69
Guthrie								
Hamilton	1,998.35	4,930.02	1,565.60	6.95	15.70	97.43	110.03	8,724.09
Hancock	1,738.70	5,839.43		1,750.13	68.42	376.55	282.64	10,055.87
Hardin	1,508.00	4,285.71	1,384.15	50.92	8.75	1.10	54.23	7,292.86
Harrison	1,013.50	3,039.50	97.50	1,371.48		4.45	57.20	5,583.63
Henry								
Howard	250.00	347.12				2.95		600.07
Humboldt								
Ida	322.78							322.78
Iowa	2.50	25.55					150.15	178.20
Jackson								
Jasper	125.00	34.50	24.10		4.35			187.95
Jefferson								
Johnson	81.25	21.60						102.85
Jones								
Keokuk								
Kossuth								
Lee								
Linn	339.70							339.70
Louisa	2,115.43							2,115.43

Counties	Compensation of engineer	Compensation of assistants	Automobile expense	Railway and livery expense	Hotel expense	Supplies	Miscellaneous	Total cost of office
Lucas								
Lyon								
Madison								
Mahaska	763.00	202.10					210.43	1,175.53
Marion	483.33			35.00		4.03	335.87	858.23
Marshall	203.00	367.86						570.86
Mills								
Mitchell								
Monona								
Monroe								
Montgomery	178.75	812.33	62.15	8.85		15.65	6.25	1,083.98
Muscatine	1,615.62							1,615.62
O'Brien								
Osceola								
Page								
Palo Alto								
Plymouth								
Pocahontas								
Polk	1,139.02	3,215.02						4,354.04
Pottawattamie								
Poweshiek								
Ringgold								
Sac								
Scott	720.00		2.00			35.49	.85	758.34
Shelby								
Sioux								
Story	1,176.00	2,838.17	829.40	4.22	11.75	72.78	28.97	4,961.29
Tama								
Taylor								
Union								
Van Buren	1,200.00							1,200.00
Wapello								
Warren	887.25	1,030.58	60.58	13.05	13.35	10.03	6.63	2,021.47
Washington								
Wayne								
Webster	1,696.75	3,807.91	1,760.35	83.60			97.85	7,446.46
Winneshiek								
Woodbury	2,976.95							2,976.95
Worth	1,384.50	1,489.26	1,056.85	41.61	25.62	37.50	37.77	4,073.11
Wright	1,728.00	10,800.82	2,669.22	241.97	457.02		377.98	16,275.01
Totals	\$41,383.84	\$75,062.68	\$22,422.04	\$ 4,371.55	\$ 1,374.06	\$ 3,678.90	\$ 3,233.91	\$ 151,527.88

TABLE NO. 12—COUNTY HOME, 1917.

PART I.

Counties	Number acres	No. of Inmates			Value of Home		Total	Inventory at beginning of year	Expenditures
		Poor	Insane	Total	Land	Buildings			
Adair	160	5	3	8	24,000	8,500	32,500	7,304.25	5,175.38
Adams	160				35,000		35,000	7,466.50	2,416.94
Allamakee	220	21	37	58			55,000	11,259.15	11,925.43
Appanoose	226				25,250		25,250		
Audubon		2		2	24,105	6,623	30,728	9,007.09	2,965.52
Benton	200				25,000	35,000	60,000		
Black Hawk	240	30	60	90	48,250		92,250	16,830.48	14,969.72
Boone	238	12	2	14	35,700	25,000	60,700	7,258.75	8,765.62
Bremer	280	18	21	39	35,000	15,000	50,000	7,751.50	8,517.84
Buchanan	226	20	17	37	33,900	48,400	82,300	10,812.11	12,466.36
Buena Vista	200	4		4	35,000	5,000	40,000	7,012.75	2,379.45
Butler	160			24	24,000	34,350	58,350	6,401.00	8,786.50
Calhoun	320	7		7	20,000		84,000	12,582.30	8,398.74
Carroll	140	11		11	28,000	2,275	30,275	7,007.00	4,154.42
Cass	166				20,000	6,370	26,370		
Cedar	200	18	30	48	40,000	60,000	100,000	12,825.27	14,569.02
Cerro Gordo	392	19	12	31	50,960	23,374	74,334	25,029.00	13,791.21
Cherokee	160				32,000	6,000	38,000		
Chickasaw	160				21,000	30,000	51,000		
Clarke	160	4		4	17,500	2,500	20,000	9,234.90	5,469.27
Clay	187				25,000	3,000	28,000		
Clayton									
Clinton	207	52	26	78	51,750	50,000	101,750	13,100.00	16,462.79
Crawford	72.86	11		11	13,000	16,290	29,290	3,702.60	5,672.36
Dallas	535				60,000	30,000	90,000		
Davis	317			30	30,000	15,950	45,950	7,789.00	8,233.36
Decatur	240				20,000		33,000		
Delaware	240				19,000	5,000	24,000	7,915.00	6,227.43
Des Moines	240	52	51	103	48,000	95,150	143,150	16,007.20	15,669.31
Dickinson	120				15,000	10,000	25,000		
Dubuque	240			52	24,000	25,500	49,500	12,862.75	7,888.30
Emmet	220	4		4	25,000	5,000	30,000	5,168.28	2,823.20
Fayette	378				50,000	15,000	65,000		
Floyd	240	14		14	26,330	7,150	33,480	8,121.00	5,639.21
Franklin	240	7		7	30,000	10,000	40,000	11,316.00	5,866.29
Fremont	244				20,000	8,000	28,000		
Greene	240				36,000	14,000	50,000	622.64	5,103.66
Grundy	160	7	3	10	36,000	6,150	42,150	7,181.96	4,227.30
Guthrie									
Hamilton	240	14	16	30	50,000	36,000	86,000	11,106.05	9,071.79
Hancock	197	1	22	23	30,000	20,000	50,000	9,842.00	6,970.36
Hardin	143	16		16	23,595	9,650	33,245	5,037.15	3,822.55
Harrison									
Henry	160	5	24	29	24,000	24,000	48,000	8,075.85	7,294.77
Howard	80			6	8,000	3,000	11,000	2,896.25	2,623.47
Humboldt	160	11		11	24,000	8,000	32,000	5,144.50	4,917.09
Ida									
Iowa	326.50	20		20	63,000	35,000	98,000	17,539.25	11,162.22
Jackson	441.50	25	26	51	60,000	32,000	92,000	13,379.00	7,414.80
Jasper	200	30	5	35	23,000	13,500	36,500	8,725.90	6,371.00
Jefferson	231	32	22	54	25,000	30,500	55,500	11,642.75	7,085.54
Johnson	240	25	40	65	24,000	28,300	52,300	11,921.00	10,537.12
Jones	280	23	27	50	35,000	50,000	85,000	9,000.00	10,868.21
Keokuk	240	20	5	25	25,000	20,000	45,000	9,471.15	9,091.16
Kossuth	240								6,288.74

*No County Home.

Counties	Number acres	No. of Inmates			Value of Home		Total	Inventory at beginning of year	Expenditures
		Poor	Insane	Total	Land	Buildings			
Lee	237				20,000	25,000	45,000		13,130.67
Linn	320	80	84	164	60,000	75,000	135,000	11,000.00	20,956.02
Louisa	326	27	6	33	33,900	15,000	48,900	20,027.70	10,169.86
Lucas	263				21,000	22,000	43,000		
Lyon	160	5		5	30,000	3,000	33,000		1,723.79
Madison	257				34,000	5,000	39,000		
Mahaska	320		45	45	32,000	18,000	50,000	14,129.00	13,011.13
Marion	276	18		18	45,000	5,000	50,000	9,473.75	8,426.56
Marshall	320	27	70	97	80,000	35,000	115,000	22,004.82	14,789.27
Mills	200				33,000	7,000	40,000		
Mitchell	72	3		3	9,400	5,000	14,400	2,485.85	2,306.43
Monona	120				18,000	5,000	23,000		
Monroe	119	19		19	14,875	6,590	21,465	5,460.00	2,731.11
Montgomery	160	13	29	42	32,000	9,200	41,200	9,249.18	9,160.31
Muscatine	160	17	31	48	40,000	20,000	60,000	9,676.95	6,001.49
O'Brien	320				48,000	35,000	83,000		
Oceola									
Page	170				30,000	20,000	50,000	9,306.80	5,010.20
Palo Alto	160				36,000		36,000		
Plymouth	280				50,000	9,000	59,000		
Pocahontas	320				60,000	15,000	75,000		
Polk	475			154	150,400	145,900	296,300	37,149.52	46,046.48
Pottawattamie	240				86,000	28,000	114,000		
Poweshiek	80	13	13	26	18,000	22,200	40,200	6,400.08	5,998.91
Ringgold	240	4	3	7	22,600	5,000	27,600	6,650.21	3,556.12
Sac	160				21,200	6,000	27,200		
Scott	190	99		99	39,900	60,865	100,765	16,934.53	26,595.30
Shelby	167				34,000	8,000	42,000		
Soux	80				16,000	8,000	24,000		
Story	320	9		9	56,000	3,500	59,500	15,627.00	7,569.67
Tama	227			44	40,000	30,000	70,000	18,872.78	13,159.01
Taylor	320				30,000	22,000	52,000		
Union	243				20,000		20,000		
Van Buren	403	15	1	16	24,180	5,000	29,180	12,697.09	7,687.57
Wapello	228			84	49,200	70,000	119,200	16,695.20	15,733.00
Warren	350	16		16	35,000	4,000	39,000	9,393.00	3,804.15
Washington	141.74	12	53	65	30,000	50,000	80,000	10,656.04	13,111.52
Wayne	240				24,000	27,000	51,000		
Webster	280			54	70,000	62,000	132,000	3,369.50	12,712.80
Winnebago	90				10,800	5,160	15,960	2,498.00	4,339.71
Winneshie									
Woodbury	431	37		37	56,200	43,000	99,200	5,147.25	9,817.70
Worth	160	9		9	18,000	6,000	24,000	4,326.65	2,526.14
Wright	320				64,000	2,000	66,000		
Totals	21,193.52	963	784	2,195	\$3,199,995	\$1,965,947	\$5,165,942	\$ 654,071.42	\$ 590,231.88

*No County Home.

TABLE NO. 12—COUNTY HOME, 1917.

PART II.

Counties	Net profit	Total	Sale of produce	Inventory at end of year	Net cost	Total	Net cost per week
Adair	\$ 1,100.43	\$ 11,670.21	\$ 2,571.21	\$ 9,099.00		\$ 11,670.21	
Adams	2,082.25	11,965.69	2,740.69	9,225.00		11,965.69	
Allamakee		23,174.58	3,251.50	13,116.29	\$ 6,806.79	23,174.58	\$ 2.28
Appanoose			2,030.68			2,030.68	
Audubon	1,272.86	12,846.07	2,000.07	10,756.00		12,846.07	
Benton			2,856.38			2,856.38	
Black Hawk		31,820.20	2,492.94	22,043.00	7,274.17	31,810.20	1.53
Boone		15,964.38	2,081.29	10,608.00	3,280.09	15,964.38	4.64
Bremer		16,309.34	967.99	7,741.50	7,559.85	16,299.34	3.72
Buchanan		24,309.01	6,459.67	14,217.19	3,632.15	24,309.01	1.80
Buena Vista	2,648.96	13,041.16	2,815.76	10,225.40		13,041.16	
Butler	1,397.67	16,585.26	2,959.28	13,625.88		16,585.26	
Calhoun	6,425.84	27,376.88	6,306.88	21,070.00		27,376.88	
Carroll		11,161.82	2,442.57	7,807.00	912.25	11,161.82	1.90
Cass		3,896.94	3,896.94			3,896.94	
Cedar		27,334.30	3,490.67	15,013.63	8,830.00	27,334.30	3.65
Cerro Gordo		38,721.91	12,245.05	25,797.00	2,679.86	38,721.91	1.66
Cherokee			6,182.93			6,182.93	
Chickasaw			3,840.00			3,840.00	
Clarke	1,772.61	16,567.38	8,063.23	8,414.15		16,567.38	
Clay			2,833.50			2,833.50	
Clayton			3,856.89			3,856.89	
Clinton		29,503.79	4,515.94	16,057.00	8,930.85	29,503.79	2.30
Crawford		7,374.80	1,475.44	4,547.60	1,351.76	7,374.80	2.67
Dallas			8,532.46			8,532.46	
Davis		16,002.80	1,820.06	8,727.00	5,455.74	16,002.80	2.85
Decatur			2,616.95			2,616.95	
Delaware		14,142.43	1,989.60	11,825.60	327.23	14,142.43	
Des Moines		31,676.36	1,724.27	21,819.90	8,132.19	31,676.36	
Dickinson			3,487.70			3,487.70	
Dubuque		20,750.95	60.15	13,403.25	7,287.55	20,750.95	2.70
Emmet	6,293.49	14,284.97	2,872.91	11,412.06		14,284.97	
Fayette			5,808.94			5,808.94	
Floyd	473.10	14,233.31	3,338.21	10,895.10		14,233.31	
Franklin		17,172.20	4,435.49	10,957.00	1,779.80	17,172.20	4.88
Fremont			4,657.02			4,657.02	
Greene		5,726.30	3,922.98			5,726.30	
Grundy	2,686.20	14,095.45	4,429.30	9,666.15		14,095.45	
Guthrie			5,223.19			5,223.19	
Hamilton		20,177.84	2,544.61	15,408.64	2,229.50	20,177.84	1.45
Hancock	3,857.69	20,669.05	3,822.74	16,847.21		20,669.05	
Hardin	961.30	9,831.03	3,055.88	6,775.15		9,831.03	
Harrison							
Henry		15,309.57	1,828.96	12,300.70	1,239.91	15,309.57	
Howard		4,918.72	970.43	2,668.00	1,280.29	4,918.72	4.10
Humboldt							
Ida	5,477.73	15,539.32	5,540.82	9,998.50		15,539.32	
Iowa	2,385.05	31,086.52	7,989.52	23,097.00		31,086.52	5.39
Jackson	3,700.48	24,494.88	3,346.13	21,148.75		24,494.88	
Jasper	3,199.15	18,496.05	5,185.25	13,310.80		18,496.05	
Jefferson		18,728.29	2,722.11	14,940.00	1,066.18	18,728.29	
Johnson	5,359.21	27,837.33	7,228.33	20,609.00		27,837.33	
Jones		19,808.31	3,263.60			19,808.31	
Keokuk		19,162.31	3,226.82	11,664.12	4,271.37	19,162.31	2.29
Kossuth		6,288.74			6,288.74	6,288.74	

*No County Home.

Counties	Net profit	Total	Sale of produce	Inventory at end of year	Net cost	Total	Net cost per week
Lee			13,130.67	2,014.84	11,115.83	13,130.67	
Linn			31,956.02	6,476.75	11,000.00	31,956.02	1.70
Louis	2,067.49		8,897.50	23,367.55	14,479.27	32,265.05	
Lucas			1,278.50			1,278.50	
Lyon		1,723.79	1,220.53		503.26	1,703.79	1.94
Madison			3,662.75			3,662.75	
Mahaska			6,872.84	13,019.50	7,247.79	27,140.13	2.24
Marion	1,749.95		19,650.36	5,921.27	14,628.09	19,650.36	
Marshall			36,794.09		31,082.00	36,794.09	1.14
Mills				4,750.41		4,750.41	
MITchell	1,266.21		1,736.99	4,321.50		6,058.49	
Monona			1,456.88			1,456.88	
Monroe			1,465.73	4,667.50	2,057.88	8,191.11	2.08
Montgomery	2,781.57		21,191.06	4,898.06	16,293.00	21,191.06	
Muscatine			572.49	10,164.50	4,941.45	15,678.44	1.96
O'Brien				9,373.17		9,373.17	
Oceola							
Page	2,715.80		1,814.80	15,218.00		17,032.80	
Pao Alto			2,568.79			2,568.79	
Plymouth			7,079.35			7,079.35	
Pocahontas			6,502.48			6,502.48	
Polk		83,196.00	6,449.58	49,508.42	27,148.00	83,196.00	3.30
Pottawattamie							
Poweshiek			12,308.99	2,076.61	8,361.52	1,900.86	1.45
Ringgold	1,604.41		11,810.74	2,486.10	9,324.64	11,810.74	
Sac			2,000.32			2,000.32	
Saunders			43,529.83	5,261.45	22,708.79	15,550.59	3.02
Scott				2,343.35		2,343.35	
Shelby				1,643.67		1,643.67	
Sioux				10,950.29	17,276.80	28,227.09	
Story	5,030.42		28,227.09	3,224.88	25,248.40	3,558.51	1.46
Tama			32,081.79			32,081.79	
Taylor			11,746.30			11,746.30	
Union			3,672.02			3,672.02	
Van Buren	147.62		20,532.28	7,773.78	12,758.50	20,532.28	
Wapello			32,428.20	3,712.98	18,613.15	32,428.20	2.40
Warren	1,081.44		14,278.59	3,223.59	11,055.00	14,278.59	
Washington			23,767.56	5,001.72	12,965.10	5,780.74	1.71
Wayne				3,403.10		3,403.10	
Webster			18,315.53	3,344.28	14,071.25	18,315.53	
Winnebago	2,233.23		857.38		314.00	2,836.33	7.79
Winneshiek				2,073.81		2,073.81	
Woodbury			14,964.95	1,732.67	7,144.00	6,088.28	3.16
Worth	1,355.27		8,208.06	1,138.02	7,070.04	8,208.06	
Wright			287.50			287.50	
Totals	\$73,216.43	\$ 1,317,519.73	\$ 361,259.55	\$ 848,849.81	\$ 209,708.31	\$ 1,419,817.67	\$88.59

*No County Home.

TABLE NO. 12—COUNTY HOME, 1917.

Classified Statement of County Home Expenses and Purchases for the Year 1917.

PART III.

Counties	Salary of steward	Other help	Repairs	Light, fuel and water	Provisions	Clothing
Adair.....	\$ 1,000.00	\$ 6.75	\$ 300.17	\$ 296.31	\$ 607.83	\$ 72.99
Adams.....	600.00		224.76	169.50	638.87	
Allamakee.....	1,200.00	854.47	1,363.49	816.80	4,948.06	80.60
Appanoose.....	1,200.00		107.02	350.57	832.80	170.01
Auguston.....	900.00		27.70	168.75	347.10	23.10
Benton.....	1,500.00	1,061.09	678.33	1,875.18	1,526.14	899.96
Black Hawk.....	1,500.00	1,144.85	894.29	1,206.71	903.05	147.58
Boone.....	1,100.00	1,146.20	723.67	753.58	2,472.54	128.21
Bremer.....	1,625.00	1,078.90	992.88	286.88	2,356.74	1,010.77
Buchanan.....	2,357.97		1,392.37	1,024.75	2,714.62	
Buena Vista.....	947.50	515.77	171.41	423.28	447.86	20.00
Butler.....	1,200.00	921.40	767.97	200.23	1,989.94	521.55
Calhoun.....	900.00	1,371.93	58.57	360.77	872.71	20.60
Carroll.....	660.00	288.25	277.29	479.76	992.63	225.46
Cass.....	1,166.70		21.00	98.90	330.98	16.58
Cedar.....	1,483.32	2,285.66	1,889.70	2,382.16	2,361.45	956.95
Cerro Gordo.....	1,674.75			1,914.16	1,772.54	323.58
Cherokee.....	991.00	154.56	722.81	841.36	1,374.71	83.19
Chickasaw.....	1,200.00	644.44	156.31	81.95	687.95	252.61
Clarke.....	683.35	570.72	189.71	164.06	546.90	
Clay.....	850.00	888.07	1,171.93	530.39	252.70	122.77
Clayton.....	760.00	1,037.88	1,473.36	385.83	987.65	263.38
Clinton.....	1,440.00	1,645.55	1,471.22	1,845.09	8,163.36	631.79
Crawford.....	1,037.49	7.56	120.58	617.08	903.08	80.84
Dallas.....	1,250.98	1,985.39	168.97	1,390.42	2,981.82	721.45
Davis.....	1,050.00	672.93	4,009.81	628.47	1,874.32	453.54
Decatur.....	1,200.00	1,569.03	320.49	664.22	702.54	94.89
Delaware.....	960.00	546.42	71.62	580.56	797.09	60.49
Des Moines.....	1,000.00	3,113.45	2,363.60	2,373.22	4,520.28	685.94
Dickinson.....	870.00	376.33	328.09	87.80	297.88	5.19
Dubuque.....	1,000.00	1,050.73	148.60	745.48	3,373.62	250.12
Emmet.....	1,136.60	459.59	52.30	172.58	435.13	58.56
Fayette.....	1,800.00	2,063.83	2,005.09	1,007.34	3,724.99	861.12
Floyd.....	1,391.67		257.02	541.59	1,122.20	36.67
Franklin.....	1,474.98	54.34		452.85	732.94	151.64
Fremont.....	839.92	713.72	671.54	819.30	763.07	101.43
Greene.....	1,149.90	620.27	1,478.10	592.84	641.76	43.24
Grundy.....	750.00	660.96	545.94	327.65	587.10	99.94
Guthrie.....	720.00	1,667.66	5,042.68	239.89	1,690.80	609.77
Hamilton.....	1,000.00	1,386.78	113.59	1,311.98	1,737.50	420.72
Hancock.....	1,590.00	590.75	50.95	1,019.66	649.22	335.88
Hardin.....	1,509.00	22.30	380.34	297.44	805.01	185.94
Harrison.....	2,524.00					
Henry.....	700.00	985.11	196.19	1,484.93	908.17	234.18
Howard.....	900.00	101.13	232.63	702.04		213.30
Humboldt.....	695.00	756.30	968.44	170.82	447.65	170.72
Ida.....						
Iowa.....	1,083.31	2,112.20	960.88	1,640.63	2,104.64	219.27
Jackson.....	1,186.65	1,911.13	503.46	531.10	1,778.13	516.96
Jasper.....	1,200.00	751.20	291.65	296.27	2,104.21	216.94
Jefferson.....	900.00	1,045.00	47.90	432.50	1,006.17	276.55
Johnson.....	1,100.00	1,572.39	404.05	817.20	2,442.45	358.26
Jones.....	1,020.00	1,860.00	69.84	2,199.24	3,304.87	411.95
Keokuk.....	800.00	1,332.71	2,446.28	1,114.53	2,237.25	282.08
Kossuth.....	883.33	1,118.66	325.67	338.00	1,064.50	97.71

*No County Home.

Counties	Salary of steward	Other help	Repairs	Light, fuel and water	Provisions	Clothing
Lee.....	1,140.00	1,851.19	736.05	672.65	5,550.91	449.39
Linn.....	1,775.00	2,887.87	297.50	4,715.00	6,860.70	680.25
Louisa.....	900.00	2,559.36	312.98	803.41	2,421.72	138.80
Luce.....	783.02	859.22	393.01	670.04	1,474.78	240.70
Lyon.....	1,441.00			82.00	56.85	34.15
Madison.....	700.00	2,967.13	5,711.68	599.71	818.47	153.74
Mahaska.....	1,270.00	1,199.59	368.05	528.82	5,507.90	280.20
Marion.....	826.74	375.12	2,911.48	827.37	1,195.86	298.68
Marshall.....	1,500.00	1,183.48	2,749.95	3,610.62	3,630.40	930.57
Mills.....	1,264.00	195.57		602.90	683.91	153.68
Mitchell.....	780.00	36.72	17.05	260.64	258.60	29.05
Monona.....	700.00	505.35		238.33	1,505.30	
Monroe.....	950.00	20.25	97.86	341.74	659.43	332.62
Montgomery.....	1,100.00	2,072.09	2,004.71	789.25	844.51	243.61
Muscatine.....	786.50	551.05	333.72	916.00	1,888.79	249.65
O'Brien.....	1,200.00	1,180.14	883.08	677.60	1,190.45	118.05
*Osceola.....						
Page.....	900.00	1,018.51	60.75	325.67	1,413.09	
Palo Alto.....	1,000.00	30.10	367.38	335.99	454.04	132.09
Plymouth.....	1,040.00	794.75	713.68	186.75	1,062.70	133.19
Pocahontas.....	1,200.00	245.00	330.65	956.29	1,350.78	500.00
Polk.....	1,235.00	12,492.62	3,133.21	5,035.27	9,725.18	3,703.09
Pottawattamie.....	1,500.00	1,815.95	701.76	1,517.37	1,093.83	42.75
Poweshiek.....	960.00	95.09	76.66	763.50	1,572.35	594.25
Ringgold.....	1,150.00		123.33	180.06	574.03	116.30
Sac.....	720.00	616.00	514.99	789.48		596.25
Scott.....	2,520.00	1,844.67	1,688.45	4,134.76	6,812.46	1,079.28
Shelby.....	1,375.00	193.87	538.41	500.25	433.23	71.59
Sioux.....	1,450.00	31.00	1,763.36	748.98	1,545.97	
Story.....	1,100.00	1,063.94	68.75	242.34		784.96
Tama.....	1,200.00	1,885.00	730.49	1,885.13	1,998.74	397.22
Taylor.....	1,237.50	1,621.50	2,981.47	239.14	1,846.87	704.20
Union.....	800.00	596.13	57.23	327.75	670.52	129.26
Van Buren.....	600.00	1,436.17	580.56	560.27	562.94	1.35
Wapello.....	1,440.00	1,664.26	813.95	1,473.38	2,287.27	378.97
Warren.....	750.00	974.26	70.11	531.03		675.43
Washington.....	1,320.00	1,380.00	950.77	1,224.93	2,521.43	919.70
Wayne.....	1,000.00	1,417.80	888.37	715.17	1,362.47	298.52
Webster.....	1,100.00	1,301.78	892.09	4,372.40	3,474.22	1,580.56
Winnebago.....	960.00	57.50	930.20	762.55	1,008.14	
Winneshiek.....	900.00	2,120.31	1,521.80	2,054.40	2,917.52	915.24
Woodbury.....	900.00	2,059.00	331.64	1,890.65	2,249.69	645.28
Worth.....	550.00	596.66			1,379.48	
*Wright.....						
Totals.....	\$107,726.29	\$102,523.36	\$ 77,299.44	\$ 88,251.24	\$167,490.69	\$ 34,459.94

*No County Home.

TABLE NO. 12—COUNTY HOME, 1917.
Classified Statement of County Home Expenses and Purchases
for the Year 1917..

PART IV.

Counties	Medicine and medical attendance	Burial	Furniture and fixtures	Machinery	Stock purchased	Grain purchased
Adair	\$ 62.50			\$ 49.00	\$ 70.00	\$ 430.00
Adams					456.50	
Allamakee	235.70		\$ 22.00	119.00	1,101.20	384.37
Appanoose		\$ 100.00			450.00	322.58
Audubon	85.20			313.31	181.50	25.50
Benton	360.00		216.78	150.70	611.65	139.63
Black Hawk	51.75	23.00		431.20	673.00	1,062.87
Boone	442.05	33.50		875.00	65.00	371.00
Bremer			30.70	106.17	41.25	389.20
Buchanan	160.75		232.62			2,342.80
Buena Vista	69.05			291.68	60.00	86.40
Butler	39.00		122.80	105.00	650.00	2,067.23
Calhoun	293.00	41.10		109.60	3,057.17	89.78
Carroll	51.61		3.25	73.50	125.00	194.90
Cass	2.75		300.52		413.54	13.00
Cedar	738.22	46.00	299.87	235.72	855.00	225.54
Cerro Gordo	80.57	110.61	67.30	500.00	613.25	5,050.74
Cherokee	117.00			538.40	624.06	
Chickasaw	421.20	30.00	168.86	65.00	30.00	184.48
Clarke	43.50			76.25	64.20	2,962.38
Clay	102.38	69.96	2.50		286.00	272.19
Clayton	27.70		11.40	90.92	180.00	127.37
Clinton	163.52			339.07	1,504.19	
Crawford				483.54	116.05	291.04
Dallas	835.05	28.00	418.90	647.21	1,889.79	101.71
Davis	99.60	20.00	43.45	1,567.81		403.34
Decatur	341.42	21.00	69.29	169.64	987.70	1,078.21
Delaware	238.50	110.00		103.80	453.39	305.86
Des Moines	248.23			424.44		1,570.61
Dickinson	4.70	40.00		220.30		561.50
Dubuque	13.25		57.30		316.00	90.00
Emmet	61.16	33.00	48.20	63.00	182.00	4.50
Fayette	448.15		130.90	131.50	58.00	1,415.80
Floyd	6.65	87.00	13.00		211.00	1,094.50
Franklin	379.06		397.20	91.00	254.65	
Freemont	113.80		631.30	4.35	155.00	73.66
Greene	63.10	50.00	106.88	527.42	246.00	207.65
Grundy	75.75	196.17	142.52	8.95		97.40
Guthrie	648.02	61.50	674.18	448.44	2,451.50	1,864.65
Hamilton	212.80		284.38	414.85	228.75	308.39
Hancock	210.00	200.35	624.69		105.00	193.00
Hardin	6.20	30.00		131.95	216.50	151.55
Harrison						
Henry	160.25	70.00	31.97	111.95	425.00	242.66
Howard	73.25					2.00
Humboldt	68.97		18.50	88.20	1,118.00	170.68
Iowa						
Jackson	205.98	67.00	415.09	1,167.53	690.00	460.81
Jasper	47.41	50.00	107.45	69.70	160.00	85.30
Jefferson	273.75	171.43	87.70	125.00		919.50
Johnson	77.25					
Jones		75.00	27.75		1,624.50	1,088.45
Keokuk	434.80	54.00	20.00	320.25	20.00	97.90
Kossuth	284.30		248.34	36.55	117.00	290.81
	33.75		163.04	248.00	1,054.50	33.44

*No County Home.

Counties	Medicine and medical attendance	Burial	Furniture and fixtures	Machinery	Stock purchased	Grain purchased
Lee	406.57	204.50	97.40	220.06	238.43	303.85
Linn	269.50		300.94	380.07	1,570.00	84.83
Louis	136.65	36.75	74.25		1,102.05	
Lucas	17.00	49.00	217.58	90.08	220.80	682.51
Lyon						
Madison	32.25		219.04			
Mahaska		122.10		1,030.23	334.00	1,372.97
Marion	139.35		248.95	225.30	30.00	866.78
Marshall	516.98	34.00	420.77		150.00	
Mills	55.75	25.00		173.45	880.60	156.38
Mitchell	8.00	33.00	17.06	155.50		389.81
Monona	70.00		70.70		50.00	1,002.07
Monroe	29.55	24.50		46.32		150.3
Montgomery		5.00	492.45		659.00	538.3
Muscatine	170.14	42.50	3.00	188.78	45.00	127.35
O'Brien	83.42		133.60	349.64	75.00	603.11
Oscola						
Page	161.70		128.90		122.50	133.13
Palo Alto	66.60		40.67	254.30	148.00	467.70
Plymouth	2.75			220.05	1,650.57	136.25
Pocahontas	179.00		143.70	196.20	129.50	
Polk		624.65	465.77	60.00	2,888.00	74.0
Pottawattamie	117.09	24.04	173.00	315.47	640.40	2,627.25
Poweshiek	6.50	65.00			120.00	1,127.19
Ringgold	106.10	35.00	168.65		77.50	672.00
Sac						734.41
Scott	477.88	175.00	105.34	726.35	475.00	3,702.08
Shelby		47.10	131.90	803.65	65.00	391.00
Snook	32.50		101.10	25.75	220.00	1,261.72
Story			248.58	706.75	322.90	17.35
Tama	199.87	62.88	2,538.58	252.40	283.90	98.45
Taylor	124.23	58.50	395.55	1,084.87	2,459.03	4,864.63
Union				334.25	1,354.50	862.50
Van Buren	122.25			312.22	2,025.00	577.70
Wapello	22.50	136.50	106.84	305.03	12.50	1,080.68
Warren	19.09	35.00		175.98	205.00	80.00
Washington	463.72		458.00		570.64	1,653.77
Wayne	139.66		210.96			361.78
Webster	350.07	25.00	5,206.02	340.50		101.00
Winnebago	176.62		60.00		216.75	150.23
Winneshek	237.85		81.65	92.21	149.89	1,169.89
Woodbury	92.60		128.58	96.00	112.95	481.77
Worth						
Wright						
Totals	\$ 13,752.94	\$ 4,205.16	\$ 21,537.87	\$ 20,741.82	\$ 48,006.12	\$ 57,290.47

*No County Home.

TABLE NO. 12—COUNTY HOME, 1917.

Classified Statement of County Home Expenses and Purchases for the Year 1917.

PART V.

Counties	Insurance	Other expenses	Total expenses of county home	Total expense of poor outside of county home	Total expense of poor in counties and state
Adair	\$ 44.53	\$ 235.45	\$ 3,175.53	\$ 4,780.47	\$ 7,956.00
Adams	65.00	262.31	2,416.94	3,198.91	5,615.85
Allamakee	789.14	11,915.43	7,929.43	19,844.86	30,769.51
Appanoose	443.48	3,876.46	26,884.05	30,760.51	7,424.96
Arnold	307.94	187.42	2,565.52	4,859.46	22,769.23
Benton	115.00	1,569.20	10,706.66	12,062.67	45,395.51
Black Hawk	16.20	6,995.22	14,989.72	30,405.79	32,488.67
Boone	19.88	216.15	8,705.63	23,783.04	15,271.45
Bremer	16.64	139.70	8,517.84	6,753.64	19,067.75
Buchanan		3,271.02	13,496.90	5,570.85	10,397.68
Buena Vista	258.15	88.05	3,379.45	7,018.23	18,957.68
Butler		4,675.27	13,300.39	5,657.29	20,896.77
Calhoun		1,198.11	8,368.74	12,498.13	14,475.80
Carroll	267.40	515.75	4,154.82	10,320.98	12,568.00
Cass		265.65	2,630.48	9,937.52	17,836.38
Cedar		792.43	14,509.03	3,327.35	33,749.56
Cerro Gordo		1,594.41	13,701.91	20,047.65	18,002.73
Cherokee	105.00	376.05	5,929.16	12,073.57	10,510.26
Chickasaw	564.45	111.89	4,599.14	5,911.12	7,799.02
Clarke	198.80		5,499.87	2,299.15	10,739.28
Clay	55.43	573.20	5,171.52	6,933.81	13,324.06
Clayton	9.60	1,016.16	6,390.25	6,933.81	50,673.36
Clinton			17,203.79	33,469.57	7,267.41
Crawford		15.00	3,672.26	7,267.41	10,939.67
Dallas		107.59	12,067.28	16,242.93	28,310.21
Davis		400.53	11,213.80	2,860.48	14,074.25
Decatur	60.00	488.88	7,604.01	9,463.44	17,127.45
Delaware		1,179.27	6,297.20	14,984.29	21,281.49
Des Moines	1,096.84	1,678.14	19,074.75	11,309.14	30,883.89
Dickinson	14.80	289.97	3,268.81	5,194.83	8,463.64
Dubuque		843.10	7,888.20	44,822.03	52,710.23
Emmet	13.63	102.95	2,823.20	4,575.44	7,398.64
Fayette		3,487.85	17,734.57	10,262.96	27,997.53
Floyd	107.91	800.00	5,639.21	14,581.22	20,220.43
Franklin		1,867.63	5,856.29	7,015.65	12,871.94
Fremont	79.20	392.70	5,358.38	8,373.49	13,731.87
Greene	167.15	255.44	6,149.94		
Grundy	34.60	697.32	4,227.30	7,486.97	11,714.27
Guthrie		388.00	16,506.49	9,847.68	26,354.17
Hamilton		1,652.05	9,071.79	14,067.84	23,139.63
Hancock		20.50	6,970.26	5,354.45	12,324.71
Hardin	1,190.66	36.55	3,832.58	10,251.97	14,084.55
Harrison			2,524.00	11,687.29	14,211.29
Henry	851.88	336.83	6,734.13	9,340.24	16,074.37
Howard	8.73	290.39	2,523.47	3,963.39	6,486.86
Humboldt	46.00	197.80	4,917.09	5,838.14	10,755.23
Ia				5,505.00	5,505.00
Iowa		34.88	11,162.22	8,170.01	19,332.23
Jackson	344.50	112.01	7,414.80	7,466.85	14,883.65
Jasper	39.00	144.35	6,371.00	14,512.39	21,083.39
Jefferson	5.00	3,295.17	7,085.54	9,278.80	16,364.34
Johnson		1,047.07	10,557.12	9,835.91	20,393.03
Jones	39.00	1,962.64	11,820.58	6,234.22	18,054.80
Keokuk	356.60	144.62	9,691.16	13,969.48	23,660.64
Kossuth	303.25	603.99	6,288.74	8,934.41	15,225.15
Lee	54.95	1,202.70	13,128.67	20,580.84	33,709.51

Counties	Insurance	Other expenses	Total expenses of county home	Total expense of poor outside of county home	Total expense of poor in counties and state
Linn	85.00	909.35	20,956.02	34,776.78	55,732.80
Louisa	681.46	1,012.43	10,169.86	8,152.27	18,322.13
Lucas	230.40	259.37	6,767.51	9,939.18	16,706.69
Lyon	109.69	1,723.69	5,990.86	7,714.55	18,065.78
Madison	6.30	36.10	11,770.87	6,324.91	25,686.75
Mahaska		988.17	13,011.13	12,675.62	23,400.09
Marion	77.76	405.97	8,426.56	15,033.53	27,016.24
Marshall		62.50	14,789.27	12,226.97	14,874.82
Mills		25.00	4,222.24	10,652.58	6,276.43
Mitchell	4.00	317.01	2,806.43	3,970.00	8,165.65
Monona		38.90	4,181.55	3,984.10	25,995.56
Monroe		78.50	2,731.11	23,264.45	21,073.16
Montgomery	33.92	2,089.46	10,872.31	10,200.85	17,833.63
Muscatine	21.75	677.26	6,001.49	11,832.14	15,177.82
O'Brien		353.41	6,847.50	8,330.32	3,286.95
Osceola				5,010.20	23,168.34
Page	41.00	704.93	88.78	3,375.12	10,825.33
Palo Alto	49.41	88.78	7,450.21	6,492.84	13,603.96
Plymouth		1,151.13	7,111.12	5,719.89	14,259.58
Pocahontas		3,308.57	8,539.69	5,719.89	127,811.42
Polk	82.10	19,040.71	58,565.89	69,245.53	46,379.88
Pottawattamie	53.75	1,959.54	12,582.80	33,797.08	19,936.14
Poweshiek		618.37	5,998.91	13,937.23	8,286.12
Ringgold	337.17	15.08	3,556.12	4,730.00	10,470.97
Sac			4,073.63	6,397.34	79,764.94
Scott	497.05	2,356.98	26,595.30	53,169.64	8,962.58
Shelby	79.50		4,630.50	4,332.08	12,211.79
Sauk		231.79	7,412.17	9,799.62	28,354.59
Story		3,019.10	7,569.67	20,784.92	24,780.17
Tama	42.40	1,563.61	13,159.01	11,621.16	29,822.11
Taylor	60.11	4,718.08	22,346.60	7,475.51	10,356.74
Union		387.24	5,459.47	4,897.27	20,236.18
Van Buren	9.70	248.32	7,087.57	12,548.61	50,068.27
Wapello	706.88	4,734.71	16,062.82	33,965.45	14,135.54
Warren	106.45	172.80	3,804.15	10,331.39	24,301.04
Washington		1,048.11	13,111.52	11,189.52	13,265.61
Wayne		305.11	6,700.14	6,565.47	29,934.81
Webster	164.56	3,713.77	22,656.97	29,934.81	7,022.11
Winnebago		28.42	4,339.71	7,192.04	19,412.07
Winneshiek			12,220.03	7,192.04	41,676.70
Woodbury		820.54	9,817.70	31,859.00	6,098.02
Worth			2,526.14	3,571.88	9,854.32
Wright				9,854.32	
Totals	\$ 10,235.39	\$106,990.80	\$860,630.51	\$1,223,886.20	\$ 2,084,516.71

TABLE NO. 13—CARE OF POOR.

Statement of Expenses in Care of Poor Outside of County Home in 1917.

PART I.

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid	Nurses and hospital	Quarantine
Adair.....		\$ 289.05	\$ 7.20	\$ 300.00	\$ 349.75	\$ 144.50	
Adams.....	\$ 29.00	1,420.54		197.19	691.58		
Allamakee.....	53.01	871.51			878.54		\$ 155.82
Appanoose.....	240.00	14,158.71	470.78	1,293.14	1,259.45	719.95	189.22
Audubon.....		1,554.01	28.48	388.23	446.36	974.39	
Benton.....	329.15	2,756.64	128.41	1,255.75	2,663.89		
Black Hawk.....	1,670.27	5,060.29	255.34	2,168.74	2,220.55	1,751.05	
Boone.....	15.34	4,446.38	156.64	1,296.54	1,509.88	407.75	1,636.42
Bremer.....	99.00	791.58	2.60	479.28	367.25	549.08	
Buchanan.....	130.00	1,107.77	14.40	427.10	857.95	156.50	37.25
Buena Vista.....		678.44	15.10	224.14	1,388.26	451.79	62.25
Butler.....		1,038.61	49.85	597.11	927.47	186.75	
Calhoun.....		4,039.61	90.01	883.15	2,628.55	1,305.60	221.14
Carroll.....		2,160.55	58.70	505.97	1,262.93	2,325.91	468.98
Cass.....		2,966.56	39.15	917.85	1,506.30	1,392.18	150.64
Cedar.....	30.00	339.09	23.50	195.39	525.50	328.70	
Cerro Gordo.....	1,200.00	2,392.73	187.81	1,220.01	1,063.03	3,919.00	1,201.21
Cherokee.....	79.00	1,913.29	98.05	936.76	2,301.97	2,175.21	
Chickasaw.....	13.25	270.79	9.21	121.88	667.11	204.50	3.50
Clarke.....	150.00	608.44		170.25	317.06	135.42	15.00
Clay.....		425.56	248.75		600.52	729.71	
Clayton.....		401.95	29.40	107.60	2,044.78		385.54
Clinton.....	690.00	4,772.47	1,987.53	2,714.42	1,858.28	2,553.45	4,399.65
Crawford.....	25.00	1,551.95	8.93	521.52	1,691.24		305.16
Dallas.....	81.00	2,943.50	20.66	409.29	1,116.00	179.25	72.14
Davis.....	120.00	614.95	22.53	126.69	297.85	14.32	
Decatur.....	133.05	3,069.03	12.55	528.15	1,815.34	707.32	22.95
Delaware.....	80.00	4,053.23	235.66	690.55	2,095.65	1,285.29	1,005.69
Des Moines.....	630.00	1,016.58	11.00	445.60	1,396.04	1,849.83	302.33
Dickinson.....		966.79		276.36	896.95	610.25	
Dubuque.....	1,200.00	6,900.00	73.75	731.55	2,362.00	18,606.94	4,192.13
Emmet.....		597.26	14.00	229.51	580.25	425.40	28.16
Fayette.....	334.81	1,219.32	76.54	413.97	3,325.53		422.51
Floyd.....	362.50	2,487.93	84.74	1,085.07	1,991.80	2,370.02	15.00
Franklin.....	75.00	1,318.82	478.17	281.43		1,546.00	
Fremont.....	100.00	801.40	31.50	321.23	971.04	517.59	351.35
Greene.....	60.00	1,529.03	100.26	764.51	1,395.77	690.95	
Grundy.....		844.76	25.80	392.22	919.40	499.96	
Guthrie.....	100.00	1,345.97	80.35	514.79	2,686.49		19.00
Hamilton.....		1,932.30	96.22	968.80	2,414.02	552.69	379.37
Hancock.....		777.72	185.62	591.70	594.45	821.53	
Hardin.....	62.00	2,121.11	22.00	494.31	1,965.01		59.00
Harrison.....	3,109.00	3,205.19	17.64	595.73	610.05	299.33	268.93
Henry.....	120.00	2,767.33	151.55	758.32	370.25		1,865.89
Howard.....	50.00	595.41		348.13	463.67	72.50	25.75
Humboldt.....		1,562.82		443.63	776.18	219.91	
Ida.....	1,586.15	988.66	52.12	317.85	355.20	688.20	
Iowa.....	96.00	2,015.97	6.00	344.32	801.31	686.30	
Jackson.....	200.00	2,272.40	10.60	383.56	1,691.76	201.25	166.10
Jasper.....	240.00	2,627.74	27.58	1,266.78	1,396.00	803.72	229.38
Jefferson.....	200.00	2,280.10	128.60	350.70	860.50	1,210.50	80.40
Johnson.....	300.00	1,684.98		281.56	162.25	472.08	697.69
Jones.....	248.00	1,025.44	27.69	299.31	1,293.60	553.35	22.00
Keokuk.....		4,631.98	51.44	1,485.88	1,211.27	1,092.52	
Kossuth.....		1,637.76	313.31	921.68	1,679.45	144.62	5.50
Lee.....	562.65	4,196.44		548.74	907.25	425.30	5,047.63
Linn.....	1,195.00	5,226.27	257.35	2,391.96	2,081.35	2,894.03	1,782.96

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid	Nurses and hospital	Quarantine
Louisa.....		2,720.79	43.30	406.13	1,134.69	326.45	309.70
Lucas.....	205.00	3,130.88		1,010.78			
Lyon.....	306.04	700.42	45.59	290.15	1,233.42		
Madison.....		1,656.29	10.00	407.88	325.00		
Mahaska.....	675.00	2,035.26		1,281.21	1,134.25	957.02	35.38
Marion.....	213.61	5,960.37	69.19	767.83	1,268.19	266.35	89.41
Marshall.....	1,029.46	1,651.48	224.32	805.92	1,079.35		
Mills.....	30.00	3,373.53	84.60	1,207.77	1,077.80	719.55	27.00
Mitchell.....		230.60	4.69	468.00	700.33	196.52	59.20
Monona.....		690.70	1.35	207.15	710.37	531.70	317.33
Monroe.....	225.00	11,153.55	28.95	519.55	1,200.00		135.50
Montgomery.....	320.00	3,488.97	27.15	1,559.37	273.00	328.60	25.00
Muscatine.....	443.00						
O'Brien.....	474.70	1,454.01	93.14	611.20	755.25	566.12	
Osceola.....	30.00	277.97	24.25	70.00	585.95	478.00	
Page.....	60.00	4,494.91	1,552.43	1,006.40	3,252.78	653.50	44.80
Palo Alto.....	250.20	1,858.53	37.10	318.85	792.40	753.84	21.60
Plymouth.....	270.00	693.52	41.74	566.06	676.25	1,135.10	5.05
Pocahontas.....		334.76	14.96	364.69	864.78	1,026.62	16.05
Polk.....	1,141.62	10,553.29		1,979.20	26.00	1,200.00	18,115.53
Pottawattamie.....	895.61	4,512.78	245.06	1,890.68	1,506.26	6,227.18	6,407.13
Poweshiek.....	1,000.00	5,029.54	152.32	1,139.60	1,330.81	1,190.02	80.50
Ringgold.....		1,209.91	156.09	339.97	840.59	454.28	137.50
Sac.....		2,157.54	76.94		1,001.11	745.35	
Scott.....	1,620.00	2,638.91	48.80	546.96	3,774.89	20,060.51	6,210.35
Shelby.....	21.00	590.46	18.70	301.57	241.15	760.98	
Sioux.....		3,158.75		378.65	718.30	2,172.65	
Story.....	144.20	1,180.62		564.43	1,261.97	3,304.67	99.05
Tama.....	32.77	4,011.03	114.22	883.56	874.90	879.51	284.20
Taylor.....		2,692.76	28.41	882.73	1,434.60	282.30	148.15
Union.....	144.00	1,561.61	2.00	849.04	797.00	508.50	275.45
Van Buren.....		4,520.42	8.35	361.81	1,880.80	83.44	129.21
Wapello.....	10,969.43	6,005.54	165.05	984.96	1,931.53	2,676.52	2,685.04
Warren.....		1,929.26	25.45	451.46	936.90		
Washington.....	140.98	3,005.43	54.05	739.58	2,135.32	1,239.51	211.95
Wayne.....	50.00	2,011.07	27.10	464.67	978.91	146.50	11.80
Webster.....	600.00	5,635.53	55.78	1,056.10	2,597.11	2,121.45	5,843.28
Winnebago.....		791.28		194.60	549.00	624.15	
Winneshek.....	75.00	1,275.71	2.63	504.40	1,502.55		
Woodbury.....	1,800.00		15,836.37			3,455.00	
Worth.....		434.58			622.65		17.15
Wright.....		2,380.71	17.30	981.46	1,609.42	696.00	25.00
Totals.....	\$39,164.19	\$ 240,421.48	\$25,868.55	\$64,784.27	\$ 117,181.06	\$ 118,063.18	\$69,019.72

TABLE NO. 13—CARE OF POOR.

Statement of Expenses in Care of Poor Outside of County Home in 1917.

PART II.

Counties	Burial expense	Rent	Transportation	Widows' pensions	Cash allowance	Pension for blind	Miscellaneous	Total cost of poor outside of county home
Adair	\$ 62.50	\$ 57.00	\$ 36.75	\$ 1,807.00	\$ 464.00	\$ 1,262.50	\$ 4,780.25	
Adams	30.00	23.00	325.00	325.00			3,199.42	
Allamakee	114.75		3,290.00	2,040.00	525.80		7,229.42	
Appanoose	418.50	1,811.10	1.92	6,510.50			36,884.62	
Audubon	183.00	72.00	32.24	563.00	76.28	150	4,859.46	
Benton	87.00	128.50	83.17	2,473.48		22.08	15,062.67	
Black Hawk	190.00	1,403.23	449.49	19,083.99	906.00	1,958.00	30,405.79	
Boone	282.50	911.75	140.02	10,222.10	386.00	1,075.00	1,868.32	
Bremer	85.85	217.50	102.95	3,281.35	52.95	300	3,87.00	
Buchanan	31.00	100.00	63.79	1,884.74	1,050.00	99.95	7,783.04	
Buena Vista	40.00	192.00	34.93	2,150.07	1,116.00	737.50	7,018.23	
Butler	67.50	304.33		1,084.03	351.00	450.00	5,657.29	
Calhoun	193.50	697.65		2,142.50		299.42	12,498.12	
Carroll	25.50	170.50	250.00	2,624.45	450.00	7.40	10,339.98	
Cass	240.90	108.00	41.37	1,888.00	450.00	96.57	9,537.32	
Cedar	311.00	172.00	125.87		1,318.20	27.50	3,327.26	
Cerro Gordo	477.00		335.70	5,926.95		1,762.50	330.81	
Cherokee	289.00	480.00	20.53	3,487.13	250.00		45.03	
Chickasaw	64.00	191.00	20.31	3,087.85	941.00	300.00	16.72	
Clarke	104.50		9.10	466.88		292.50	5,407.70	
Clay	45.00			1,692.50	488.31	450.00	501.87	
Clayton	66.00		96.63	1,389.54	1,351.31	900.00	6,433.81	
Clinton	249.29	1,727.75	166.70	7,497.31	65.00	3,620.00	1,168.33	
Crawford	45.00	170.00	41.88	1,336.07	170.00	675.00	635.08	
Dallas	189.15	223.73	9.01	10,054.92		890.25	140.41	
Davis	211.61	49.00	168.84	1,239.00	1,237.39	418.75	8.00	
Decatur	299.75	4.50	131.42	2,766.29	787.00	1,237.50	262.85	
Des Moines	1,051.00	731.50	127.26	510.00	1,775.00	1,387.50	15.50	
Dickinson	40.00	191.00	31.48	2,061.00	76.00	75.00	5,194.32	
Dubuoque	956.00	398.00	280.10	6,551.22		2,438.75	125.53	
Emmet	322.53	304.67	150.01	1,283.90		450.00	289.75	
Fayette	489.10	169.15	229.23	3,372.83		368.98	10,232.96	
Floyd	282.50		283.42	1,679.39	2,416.00	1,050.00	42.85	
Franklin	105.00		111.21	2,272.00	589.50	150.00	188.52	
Fremont	199.00	299.00	42.61	3,704.50	371.50	825.00	26.77	
Greene	176.00	165.00	73.05	1,203.00	514.00	112.50	35.11	
Grundy	105.00	294.00	34.72	1,514.00	1,788.00	600.00	499.11	
Guthrie	149.50	58.50	16.98	2,379.25	768.00	1,176.50	65.35	
Hamilton	231.00	120.00	43.78	6,037.74	1,302.50	900.00	89.44	
Hancock	139.00	293.33		1,137.00	497.00	300.00	17.10	
Hardin	68.50	112.00	84.54	3,624.00		1,275.00	364.50	
Harrison	184.75	77.00	49.69		2,012.96	552.00	165.02	
Henry	199.00	299.85		1,554.00		1,125.00	188.05	
Howard	15.00		29.00	1,328.53	320.00	233.50	498.65	
Humboldt	5.00	32.00		1,379.29	258.60	309.94	309.94	
Ida	129.78	137.50	35.94	711.00	108.00	300.00	84.60	
Iowa	68.10	183.75	29.60	3,907.66			8,170.01	
Jackson	236.00	99.00	55.18		1,441.50	712.50	7,469.85	
Jasper	229.00	689.85	193.64	4,374.29	944.00	1,252.50	235.00	
Jefferson	164.50	30.00	60.00	2,751.00		1,162.50	11.62	
Johnson	99.00	422.65	73.95	2,013.00	477.70	1,550.00	9,885.91	
Jones	213.25	34.50	55.24	1,045.29	1,136.64	300.00	6,524.22	
Keokuk	92.50	249.05		2,756.25	156.00	2,230.50	12.39	
Kossuth	132.50	256.25		1,784.00	1,007.84	492.00	59.50	
Lee	122.50		108.87	8,447.23			219.23	
Linn	188.00	1,587.60	284.63	11,596.23		4,691.00	500.40	

Counties	Burial expense	Rent	Transportation	Widows' pensions	Cash allowance	Pension for blind	Miscellaneous	Total cost of poor outside of county home
Louis	495.35	183.35	18.76	424.75	389.00	1,500.00		8,152.27
Lucas	199.29	317.25	55.54	3,707.50		1,013.50	300.14	9,039.18
Lyon	29.00	10.00	31.28	933.43	1,948.93	582.50		5,990.86
Madison	38.00			2,536.24		112.50		6,324.91
Mahaska	128.12		98.51	3,842.28		1,837.50	158.09	12,675.62
Marion	167.66		7.50	4,799.62		1,425.00		15,033.53
Marshall	92.00			4,352.45	1,061.50	1,800.00	130.49	12,226.97
Mills	97.00	333.56	57.35	2,333.88	352.54	356.40	491.50	10,662.58
Mitchell	72.50	75.00	8.00	151.00	1,320.00	679.00	5.15	3,869.99
Monona	69.00	47.00	37.50	1,150.00	231.00			3,984.10
Monroe	65.00	1,687.32	141.00	7,885.40				23,394.45
Montgomery	68.69	410.38		2,348.00		1,087.60	264.88	10,300.85
Muscatine				378.00		3,075.00	7,935.14	11,831.14
O'Brien	178.00	214.00	119.70	2,292.83	216.00	337.50	927.87	8,311.22
Oceola	95.00			815.28	89.00	252.50	668.00	3,286.95
Page	435.50	762.62	28.26	3,780.25	4.25	2,062.50	17.94	19,138.14
Palo Alto	53.00	499.73		2,317.00	130.54	412.50	14.90	7,450.21
Plymouth	117.05	337.00	28.92	2,292.50	6.35	262.50	180.80	6,492.84
Pocahontas	110.00	238.00	91.08	572.00	1,164.73	900.00	21.50	5,719.17
Polk	1,126.00	2,483.69	229.45	19,985.50	2,667.67	7,908.00	1,739.58	69,245.53
Pottawattamie	886.00	1,342.63	387.41	5,545.17	757.00	1,512.00	1,882.17	35,797.13
Poweshuck	45.00	1,045.13	85.11	1,567.39	96.00	1,176.39	1,176.39	13,967.23
Ringgold		48.00		782.90	519.33	300.00	56.43	4,789.00
Sac	649.00	1,699.00	223.27	11,066.28	1,295.77	2,137.50	691.40	43,322.08
Shelby	171.00	194.66	143.16	1,188.40	701.00			4,332.08
Sioux	57.50	324.97	12.20	2,375.50	151.00	450.00		9,779.62
Story	170.00		68.22	6,433.23	1,119.50	1,500.00	933.03	29,784.92
Tama	197.00	681.88		3,302.20	300.00	69.00	59.89	11,621.16
Taylor	208.50		10.52	928.04	164.76	675.00	21.74	7,475.01
Union	69.00	162.50	42.76	160.00	5.00	150.00	173.41	4,897.27
Van Buren	85.75	76.90	22.55	2,529.88		2,850.00		12,548.61
Wapello	493.75	2.00	104.61	6,105.14	25.00	1,168.50	684.38	33,995.45
Warren	171.65	329.25	38.79	5,882.18	316.00	200.00	5.45	10,331.39
Washington	5.10	92.68	46.20	2,183.20	736.00	487.50	92.62	11,180.32
Wayne	263.00	89.00	34.34	1,116.53	5,739.28	1,310.42	62.13	6,985.47
Webster	325.47		432.36	3,774.34	798.00	513.50	19.50	7,622.11
Winnebago	45.00	296.46	217.34	1,238.00	1,094.75	1,275.00		7,192.04
Winneshek	160.00	64.00		1,366.00		3,487.50	5,913.13	31,859.00
Woodbury				1,276.00	902.00		319.60	3,571.88
Worth				2,534.00	70.00	800.00	398.68	9,864.32
Wright	13.00	328.50		2,534.00		800.00		
Totals	\$18,483.61	\$30,552.50	\$ 7,743.04	\$ 307,123.34	\$60,758.33	\$94,302.49	\$37,831.03	1,231,296.83

TABLE NO. 14—SOLDIERS' RELIEF COMMISSION.

PART I.

Counties	Compensation and Total Cost for the Year 1917			Soldiers' Relief Commission—Compensation and Cost for the Year 1917		
	Coroner's compensation	Expense	Total cost of office	Compensation of commission	Expended for relief	Total cost of office
Adair	\$ 15.30	\$ 12.05	\$ 27.35	\$ 120.00	\$ 859.00	\$ 979.00
Adams	19.80	14.90	34.70		400.00	400.00
Alaamakee	34.85		34.85		44.15	44.15
Appanoose	136.10	46.10	182.20	75.00	1,590.25	1,665.25
Audubon				60.00	1,000.00	1,060.00
Benton	104.75	14.83	119.58	150.00	1,146.23	1,296.23
black Hawk	141.90		141.90	160.00	1,150.00	1,310.00
boone	115.90		115.90	96.80	2,199.98	2,296.78
Bremer	27.80		27.80	73.20	2,241.24	2,314.44
Buchanan	61.70		61.70	15.00	1,075.00	1,090.00
Buena Vista	10.00		10.00	12.00	1,322.32	1,334.32
Butler	27.15		27.15	348.62	2,920.36	3,268.98
Calhoun	32.00	12.00	44.00	119.00	3,144.55	3,263.55
Carroll	55.35	11.75	67.10	60.00	625.00	685.00
Cass	13.30		13.30	225.45	2,383.00	2,608.45
Cedar	45.75		45.75	349.30	349.30	349.30
Cerro Gordo	86.75		86.75	360.00	2,877.63	3,237.63
Cherokee	33.12		33.12	103.50	2,445.55	2,549.05
Chickasaw	62.90	12.00	74.90	70.00	401.92	471.92
Clarke				35.00	271.00	306.00
Clay	24.50		24.50		482.57	482.57
Clayton	47.25	5.25	52.50	148.28	1,470.50	1,618.78
Clinton	216.10		216.10	175.00	6,990.21	7,165.21
Crawford				83.50	2,788.47	2,871.97
Dallas	99.00	37.30	136.30	225.00	2,000.00	2,225.00
Davis	2.50	12.50	15.00	31.30	1,226.72	1,258.02
Decatur	53.10		53.10	40.00	504.75	544.75
Delaware	50.80		50.80	160.00	2,500.00	2,660.00
Des Moines	51.20	31.00	82.20	128.26	1,798.82	1,927.08
Dickinson	13.00		13.00		1,063.00	1,063.00
Dubuque	580.20		580.20	390.00	5,060.42	5,450.42
Emmet					214.05	214.05
Fayette	22.25	15.00	37.25	76.00	1,408.00	1,484.00
Floyd	6.00		6.00	30.80	1,220.00	1,250.80
Franklin	36.50		36.50	133.30	2,213.07	2,346.37
Fremont	33.35	142.30	175.65	101.50	1,100.00	1,301.50
Greene	101.04		101.04		950.00	950.00
Grundy	17.75		17.75	6.00	118.00	124.00
Guthrie				109.70	2,453.60	2,563.30
Hamilton	7.25		7.25		400.00	400.00
Hancock	10.00		10.00		1,385.16	1,385.16
Hardin	36.60		36.60	109.30	2,480.12	2,589.42
Harrison	13.50		13.50	40.00	1,400.00	1,440.00
Henry	66.05		66.05	50.00	550.00	600.00
Howard	30.00		30.00	22.70	511.29	533.99
Humboldt	7.30		7.30		411.10	411.10
Ida					150.00	150.00
Iowa	16.30		16.30	50.00	1,461.01	1,511.01
Jackson	79.80		79.80	25.00	1,318.94	1,343.94
Jasper	22.55		22.55	66.00	2,378.87	2,444.87
Jefferson	100.25		100.25	138.00	2,444.10	2,582.10
Johnson	36.64		36.64	65.40	1,083.75	1,149.15
Jones				50.00	1,758.93	1,808.93
Keokuk	42.10		42.10	32.50	780.00	812.50
Kossuth	27.90		27.90	45.60	2,260.00	2,305.60
Lee	149.40	26.70	176.10	282.00	3,772.73	4,054.73
Linn	95.95		95.95		1,358.24	1,358.24
Louisa	33.45		33.45	120.00	1,019.00	1,139.00

Counties	Compensation and Total Cost for the Year 1917			Soldiers' Relief Commission—Compensation and Cost for the Year 1917		
	Coroner's compensation	Expense	Total cost of office	Compensation of commission	Expended for relief	Total cost of office
Lucas	388.41	34.00	422.41	60.00	1,775.08	1,835.08
Lyon				45.00	2,000.00	2,045.00
Madison	18.30	100.40	118.70	125.00	1,662.00	1,787.00
Mahaska	34.65	14.00	49.55	175.00	3,235.90	3,410.90
Marion	28.20		28.20		2,305.26	2,305.26
Marshall	55.30	28.45	83.85	36.00	2,257.00	2,293.00
Mills	1.00		1.00	73.50	4,047.50	4,121.00
Mitchell	33.85	10.50	44.35		384.61	384.61
Monona					675.00	675.00
Monroe	97.15		97.15	195.00	1,029.75	1,224.75
Montgomery	27.40		27.40		720.56	720.56
Muscatine	159.35		159.35	165.00	1,540.40	1,705.40
O'Brien	29.46	30.00	59.46		265.00	265.00
Oseola	55.30	76.00	131.30			
Page	73.35	46.00	119.35	118.57	3,033.00	3,151.57
Palo Alto	17.80		17.80	30.00	1,975.00	2,005.00
Plymouth	23.75	16.50	40.25	63.20	2,710.00	2,773.20
Pocahontas				9.55	120.00	129.55
Polk	1,078.40		1,078.40	828.06	12,068.54	12,896.60
Pottawattamie	242.95	75.00	317.95	270.50	1,642.56	1,913.06
Poweshiek	24.10		24.10	210.28	1,788.00	1,948.28
Ringgold	28.80		28.80	52.70	917.78	970.48
Sac	82.50		82.50	45.00	45.00	45.00
Scott	464.03		464.03	240.00	4,071.85	4,531.85
Shelby	13.50	10.00	23.50		763.00	763.00
Sioux	6.85		6.85			
Story	60.55		60.55	84.00	627.50	711.50
Tama	60.25		60.25		4,123.00	4,123.00
Taylor	7.50		7.50	225.00	1,570.75	1,798.75
Union	17.00	2.50	19.50	75.00	546.15	621.15
Van Buren	8.45		8.45	103.50	1,293.95	1,397.45
Wapello	142.00		142.00	28.00	3,980.50	4,068.50
Washington				24.00	2,935.00	2,959.00
Wayne	29.00		29.00		4,222.00	4,222.00
Webster	21.50	16.13	37.63	25.00	1,262.77	1,287.77
Winnebago	20.00		20.00		4,033.58	4,033.58
Winneshiek	3.00		3.00	12.80	421.50	434.30
Woodbury	26.55	14.00	40.55	20.00	997.76	1,017.76
Worth	291.30		291.30	237.72	5,228.00	5,465.72
Wright	59.50		59.50	163.90	163.90	163.90
Wright	198.55		198.55	60.00	1,667.00	1,727.00
Totals	\$ 7,083.62	\$ 808.06	\$ 7,951.68	\$ 8,656.00	\$174,943.05	\$ 183,599.14

TABLE NO. 15—BOUNTIES AND DOMESTIC ANIMALS.

PART I.

Counties	Bounties						Total bounties
	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	
Adair.....	\$ 312.00	\$ 960.70		\$ 151.00			\$ 1,453.70
Adams.....	312.00	690.55					1,002.55
Allamakee.....	968.00	289.50				\$305.50	1,563.00
Appanoose.....	250.90						250.90
Audubon.....	188.00	1,075.70					1,263.70
Benton.....	228.00	331.50					559.50
Black Hawk.....	68.00	625.20		206.64	\$ 279.70		1,179.54
Boone.....	72.00	148.80					220.80
Bremer.....	20.00						20.00
Buchanan.....	68.00	380.84					448.84
Buena Vista.....	140.00	2.10					142.10
Butler.....	56.00	855.42			285.13		1,196.55
Calhoun.....		13.80					13.80
Carrroll.....	84.00	943.10					1,027.10
Cass.....	100.00	1,644.70					1,744.70
Cedar.....	104.00	688.20		\$ 906.70			1,698.90
Cerro Gordo.....	56.00	79.50			95.50		231.00
Cherokee.....	298.00	133.80					431.80
Chickasaw.....	128.00		30.00				158.00
Clarke.....	148.00	208.00					356.00
Clay.....	56.00	6.80		2.00			64.80
Clayton.....	204.00	365.20	351.00				920.20
Clinton.....	244.00	950.00		759.80			1,953.80
Crawford.....	568.00	2,934.10					3,502.10
Dallas.....	220.00	247.65		176.00			643.65
Davis.....	104.00	11.40	2.25	7.40			125.05
Decatur.....	124.00	72.55		464.75			661.30
Delaware.....	112.00	193.20	74.50		66.80		446.50
Des Moines.....	120.00	181.10					301.10
Dickinson.....	92.00	39.00					131.00
Dubuque.....	176.00	294.70					470.70
Emmet.....	88.00	23.10					111.10
Fayette.....	112.00	631.20	75.50				818.70
Floyd.....	24.00	161.80					185.80
Franklin.....	106.00	243.30			329.65		678.95
Fremont.....	532.00	1,621.10					2,153.10
Greene.....		291.40					291.40
Grundy.....	36.00	552.55		88.06			676.60
Guthrie.....	324.00	820.60					1,144.60
Hamilton.....	204.00	10.00					214.00
Hancock.....	136.00	28.30					164.30
Hardin.....	612.60						612.60
Harrison.....	1,312.00	5,705.95					7,017.95
Henry.....	40.00	13.60					53.60
Howard.....	348.00	97.10				74.00	519.10
Humboldt.....	132.00	6.10					138.10
Ida.....	260.00	167.10			9.95		437.05
Iowa.....	132.00	538.60					670.60
Jackson.....	164.00	239.20					403.20
Jasper.....	228.00	1,275.30					1,503.30
Jefferson.....	92.00	62.40					154.40
Johnson.....	180.00	784.60					964.60
Jones.....	348.00	264.70					612.70
Keokuk.....	124.00	581.95					705.95
Kossuth.....	220.00	26.80			45.20		292.00
Lee.....	4.00	26.00	20.00	1.25	4.20		55.45
Linn.....	335.00	224.00					559.00

Counties	Bounties						Total bounties
	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	
Louisa.....	120.00	155.35	5.50	184.70		42.00	507.55
Lucas.....	176.00	294.00				144.00	614.00
Lyon.....	224.00	219.00					443.00
Madison.....	264.00	1,200.05					1,464.05
Mahaska.....	128.00	115.00		2.00			245.00
Marion.....	64.00	921.40					985.40
Marshall.....	105.90	650.00					755.90
Mills.....	576.00	2,184.55					2,760.55
Mitchell.....	96.00	166.10		586.50	193.70	55.00	1,097.30
Monona.....	1,284.00	3,105.40					4,389.40
Monroe.....	100.00	143.95				49.00	292.95
Montgomery.....	288.00	737.10					1,025.10
Muscatine.....	156.00						156.00
O'Brien.....	120.00	16.00					136.00
Osceola.....	20.00	34.80					54.80
Page.....	256.00						256.00
Palo Alto.....	72.00	9.00					81.00
Plymouth.....	736.00	924.85	9.50				1,670.35
Pocahontas.....	28.00					51.00	79.00
Polk.....	180.00	1,222.00					1,402.00
Pottawattamie.....	716.00	6,677.00					7,393.00
Poweshiek.....	196.00	381.20					577.20
Ringgold.....	388.00	91.50					482.50
Sac.....		340.95					340.95
Scott.....	100.00	763.50					863.50
Shelby.....	176.00	5,405.80					5,581.80
Sioux.....	612.00	408.45					1,020.45
Story.....	160.00	112.10					272.10
Tama.....	276.00	506.10					782.10
Taylor.....	268.00	333.40					601.40
Union.....	164.00	350.50					514.50
Van Buren.....	100.00	6.90					106.90
Wapello.....	20.00	413.05	26.25	18.25			477.55
Warren.....	228.00	832.50					1,060.50
Washington.....	80.00	364.01					444.01
Wayne.....	100.00	14.60					114.60
Webster.....	204.00					7.00	211.00
Winnebago.....	40.00	110.15				74.00	224.15
Winneshiek.....							\$3,646.70
Woodbury.....	1,840.00	2,489.65					4,329.65
Worth.....	20.00	192.25					212.25
Wright.....	156.00	.92					156.92
Totals.....	\$ 22,492.40	\$ 60,692.94	\$594.50	\$3,555.04	\$1,309.83	\$801.50	\$93,128.89

TABLE NO. 15—BOUNTIES AND DOMESTIC ANIMALS.

PART II.

Counties	Tax on dogs collected	Paid out for domestic animals killed by dogs or wolves	Excess tax above expenditures	Expenditures above receipts
Adair.....	\$ 2,011.77	\$ 2,429.59		\$ 417.82
Adams.....	1,178.85	1,308.50		124.65
Allamakee.....	1,902.43	598.50	\$ 1,303.93	
Appanoose.....	1,970.00	1,970.00		
Audubon.....	1,401.00	1,109.70		
Benton.....	1,866.10	849.00	291.30	
Black Hawk.....	2,031.03	353.00	1,047.10	
Boone.....	1,764.00	180.75	1,678.03	
Bremer.....	1,881.50	220.58	1,588.75	
Buchanan.....		1,840.55	1,600.92	1,840.55
Buena Vista.....	1,487.66	634.20	863.46	
Butler.....	1,953.00	104.00	1,849.00	
Calhoun.....	1,392.82	505.25	887.57	
Carroll.....	1,806.51	815.06	1,081.45	
Cass.....	1,950.28	946.00	1,004.28	
Cedar.....	1,790.00	1,809.40		19.40
Cerro Gordo.....	2,436.00	622.60	1,813.40	
Cherokee.....	1,601.64	1,025.55	576.09	
Chickasaw.....	1,562.50	461.25	1,101.25	
Clarke.....	1,118.11	806.75	311.36	
Clay.....	1,333.49	270.50	1,062.99	
Clayton.....	2,780.84	515.00	2,265.84	
Clinton.....	1,957.00	930.00	1,027.00	
Crawford.....	2,013.48	431.00	1,582.48	
Dallas.....	2,234.02	240.00	1,994.02	
Davis.....	1,861.35	1,880.87		29.52
Decatur.....	1,514.22	481.00	1,033.22	
Delaware.....	1,731.06	957.75	773.31	
Des Moines.....	1,903.00	1,058.90	834.10	
Dickinson.....		536.00		536.00
Dubuque.....	2,109.25	1,563.80	545.45	
Emmet.....	806.76	691.45	206.31	
Fayette.....	2,454.94	610.80	1,844.14	
Floyd.....	1,456.46	482.00	974.46	
Franklin.....	23.00	920.00		897.00
Fremont.....	1,255.45	293.48	1,548.93	
Greene.....	1,361.00	288.30	1,072.70	
Grundy.....	1,410.50	920.92	489.68	
Guthrie.....	2,577.21	725.00	1,852.21	
Hamilton.....	1,708.86	211.47	1,496.39	
Hancock.....	1,389.50	380.00	1,009.50	
Hardin.....	1,897.75	791.50	1,106.25	
Harrison.....	2,108.00	1,391.30	716.70	
Henry.....	1,378.25	1,618.80		240.55
Howard.....	1,220.75	653.25	573.50	
Humboldt.....	1,016.00	30.00	986.00	
Jackson.....	934.97	181.30	753.67	
Iowa.....	1,608.00	1,136.00	532.00	
Ida.....	1,804.00	409.50	1,394.50	
Jasper.....	3,153.61	1,484.00	1,669.61	
Jefferson.....	1,430.96	1,148.45	282.51	
Johnson.....	1,954.62	1,394.45	560.17	
Jones.....	1,807.73	538.00	1,269.73	
Keokuk.....	2,364.40	1,845.00	519.40	
Linn.....		714.00		714.00
Lee.....	1,715.00	647.80	1,067.20	
Kossuth.....	3,498.07	845.25	2,652.82	
Louisa.....	1,208.00	401.40	806.60	
Lucas.....	1,306.00	815.15	490.85	

Counties	Tax on dogs collected	Paid out for domestic animals killed by dogs or wolves	Excess tax above expenditures	Expenditures above receipts
Lyon.....	1,523.19	186.00	1,337.19	
Madison.....		1,641.23		1,641.23
Mahaska.....	2,364.02	720.00	1,638.02	
Marion.....	2,594.63	2,127.90	466.73	
Marshall.....	2,261.50	1,200.00	1,061.50	
Mills.....	1,308.95	1,364.30		55.35
Mitchell.....	1,467.09	291.20	1,175.89	
Monona.....	1,550.57	259.60	1,290.97	
Monroe.....	1,689.53	1,088.75	600.78	
Montgomery.....	1,727.98	842.70	885.28	
Muscatine.....	1,363.50	516.50	847.00	
O'Brien.....	1,838.00	203.00	1,635.00	
Oscola.....	1,130.18	145.55	984.63	
Page.....	1,900.21	1,151.40	748.81	
Palo Alto.....	2,039.08	1,320.26	718.82	
Plymouth.....	3,124.25	543.50	2,580.75	
Pocahontas.....	1,481.14	333.25	1,147.89	
Polk.....	3,252.98	1,040.18	2,212.80	
Pottawattamie.....	7.00	1,156.70	1,163.70	
Poweshiek.....	1,697.09	811.25	885.84	
Ringgold.....	1,312.19	735.92	576.27	
Sac.....	1,464.92	629.00		835.92
Scott.....	2,324.78	222.80	2,101.98	
Shelby.....	1,847.00	310.00	1,537.00	
Sioux.....	2,638.00	818.26	1,819.74	
Story.....	1,726.08	1,204.60	461.48	
Tama.....	2,260.50	1,757.00	503.50	
Taylor.....	1,465.10	967.05	498.05	
Union.....	924.87	1,165.67		240.80
Van Buren.....	1,395.67	1,813.98		418.31
Wapello.....	1,599.75	1,524.75	75.00	
Warren.....	1,879.18	1,638.00	241.18	
Washington.....	1,813.00	1,969.93		156.93
Wayne.....	1,337.88	981.50	356.38	
Webster.....	1,077.50	515.00	1,162.50	
Winnebago.....	1,162.17	554.41	607.76	
Winneshiek.....	2,087.50	2,151.16		63.66
Woodbury.....	3,017.50	320.50	1,697.00	
Worth.....	1,066.87	238.50	828.37	
Wright.....	1,465.50	475.00	990.50	
Totals.....	\$ 166,701.13	\$ 86,031.52	\$ 89,634.44	\$ 8,231.69

TABLE NO. 16—MISCELLANEOUS COUNTY EXPENSE.

PART I.

Counties	Printing and stationery	Court house	Jail	Bounties	Court expense	Assessors and boards of review
Adair	\$ 1,830.55	\$ 3,518.85	\$ 421.06	\$ 1,453.70	\$ 2,931.04	\$ 2,324.94
Adams	2,159.83	1,689.53	525.41	1,002.55	714.65	1,638.69
Allamakee	3,004.57	4,172.32	219.60	1,503.00	2,871.31	3,558.86
Appanoose	4,382.21	3,629.17		250.90	4,385.17	3,693.93
Audubon	4,099.58	2,389.92	285.91	1,263.70	1,903.94	1,566.26
Benton	5,167.88	4,999.86	849.07	559.50	3,327.85	4,585.69
Black Hawk	8,251.45	12,060.25	554.81	1,179.54	14,875.69	7,508.49
Boone	4,159.83	3,442.40	1,570.53	220.80	7,536.80	4,986.69
Bremer	5,665.86	2,090.18	23.00		2,951.00	2,509.98
Butler	5,402.77	2,251.34	572.78	448.84	2,681.68	3,691.51
Buena Vista	6,417.40	6,277.70	13.00	142.10	1,715.17	3,019.90
Butler	6,610.64	4,043.97	15.50	1,196.55	3,287.69	3,428.39
Calhoun	7,287.90	5,745.02	218.52	13.80	3,256.73	2,636.00
Carroll	5,868.17	6,827.13	1,209.70	1,027.10	2,693.53	280.38
Cass	4,028.31	7,080.75	425.62	1,744.70	3,346.60	3,077.52
Cedar	5,341.01	2,475.18	455.62	1,698.90	4,211.87	4,100.94
Cerro Gordo	2,827.69	4,486.37	670.06	231.00	7,491.50	5,915.61
Cherokee	4,289.45	4,081.94	477.60	431.80	2,240.21	3,804.94
Chickasaw	4,724.04	4,361.39	595.32	158.00	2,008.19	2,379.12
Clarke	2,571.63	8,194.84	21.46	356.00	2,840.51	2,063.10
Clay	2,919.74	2,511.79	82.20	64.80	1,959.07	2,471.60
Clayton	3,147.99	1,793.71	990.67	920.20	2,627.22	4,766.00
Clinton	9,294.20	7,871.00	365.59	1,953.80	6,635.12	6,650.43
Crawford	4,948.00	10,250.21		3,502.10	4,655.50	3,521.22
Dallas	4,136.25	1,603.89	371.79	643.65	7,840.91	4,579.40
Davis	2,942.18	2,818.83	3.25	125.05	2,603.91	2,196.89
Decatur	6,092.14	4,855.37	409.10	661.30	2,172.55	2,974.39
Delaware	6,208.06	2,708.31	690.96	446.50	2,348.43	4,351.94
Des Moines	7,817.49	3,880.10	2,104.51	301.10	4,879.25	5,883.67
Dickinson	4,873.59	4,695.99		131.10	2,922.40	1,665.99
Dubuque	8,822.78	17,770.74	7,580.84	470.70	14,876.62	8,926.00
Emmet	2,805.67	3,139.94		111.10	1,380.82	2,297.53
Fayette	4,844.89	3,274.89	789.44	818.70	5,555.83	4,470.76
Floyd	4,593.71	3,098.75	908.95	185.80	3,588.15	3,693.03
Franklin	7,672.99	3,312.14	384.11	678.95	2,998.21	2,942.07
Fremont	4,752.73	1,507.73	496.84	2,153.10	3,835.95	2,797.40
Greene	3,611.51	18,673.16	291.90	291.40	5,179.49	3,546.64
Grundy	877.38	3,714.81	1,928.23	640.00	720.80	2,483.30
Guthrie	5,701.78	1,844.95	27.95	1,144.60	5,272.92	3,046.94
Hamilton	5,598.07	2,508.10	2.40	214.00	4,651.44	3,140.98
Hancock	1,796.02	6,471.72		164.30	2,672.65	3,950.64
Hardin	7,179.94	4,274.27	315.48	612.60	5,643.97	4,201.91
Harrison	4,410.44	2,927.05	711.80	7,017.95	6,953.78	3,831.15
Henry	4,719.94	3,290.33	297.61	53.60	3,050.03	2,794.23
Howard	3,712.19	1,468.87	696.70	519.10	1,020.42	2,129.14
Humboldt	3,217.93	694.03	212.30	138.10	1,887.97	2,282.67
Ida	1,748.41	3,159.93		437.95	2,613.07	2,006.00
Iowa	3,724.35	3,712.64	465.67	670.60	2,947.69	3,751.98
Jackson	4,157.69	2,150.93	553.66	403.20	2,697.13	3,245.09
Jasper	2,595.61	7,321.50	357.51	1,503.30	3,086.15	4,391.80
Jefferson	3,282.92	2,850.60	234.00	154.40	4,999.83	3,181.00
Johnson	4,387.31	10,201.73	40.91	964.60	11,163.76	4,720.21
Jones	5,785.32	2,292.47	1,158.70	612.77	6,037.80	3,793.43
Keokuk	5,823.13	4,099.98	441.28	705.95	5,978.23	4,364.88
Kossuth	5,243.60	19,185.73	430.59	292.00	2,385.16	4,345.76
Lee	8,532.53	4,830.75	1,587.66	55.45	13,363.84	4,122.90
Linn	7,932.47	4,230.51		559.00	35,010.94	10,673.75
Louisa	4,649.83	1,478.52	256.75	507.55	4,306.59	2,324.83
Lucas	3,850.45	4,522.05	6,778.67	614.00	6,038.80	2,117.87
Lyon	4,113.90	23,600.50	403.72	443.00	2,476.89	2,694.44

Counties	Printing and stationery	Court house	Jail	Bounties	Court expense	Assessors and boards of review
Madison	4,011.72	4,819.04	598.32	1,464.05	2,163.37	2,665.55
Mahaska	3,768.12	5,858.36	875.89	245.00	2,211.90	4,556.45
Marion	3,890.50	4,900.05	770.50	985.40	3,153.15	4,808.73
Marshall	5,017.39	5,006.80		755.90	12,276.97	4,087.85
Mills	4,164.62	1,822.92	1,616.92	2,760.55	2,154.00	2,334.00
Mitchell	3,768.65	2,376.06	217.19	1,697.30	1,488.55	3,161.42
Monona	5,329.98	3,988.28		4,389.40	3,529.31	2,749.96
Monroe	4,921.22	1,988.71	1,771.02	292.95	2,908.14	2,304.77
Montgomery	1,931.66	10,727.63	621.24	1,025.10	12,376.99	3,888.97
Muscatine	4,540.21	2,881.88	608.21	156.00	6,791.55	2,626.70
O'Brien	2,792.42	5,201.25	867.95	136.00	3,597.50	3,067.01
Oseola	5,651.61	2,631.12	7.00	54.80	1,703.80	1,775.24
Page	1,882.53	2,633.77	1,405.52	256.00	6,997.44	3,588.76
Palo Alto	6,190.11	5,563.85	814.67	81.00	1,733.31	3,541.56
Plymouth	4,299.46	3,879.66	830.33	1,670.35	2,652.05	4,209.10
Pocahontas	3,337.92	1,933.43	6.00	79.00	1,940.37	3,584.94
Polk	8,687.36	14,814.00	9,373.07	1,402.00	59,229.59	18,971.60
Pottawattamie	15,169.51	8,252.00	3,241.63	7,393.00	19,591.00	8,587.73
Poweshiek	4,411.52	2,730.00	487.12	580.20	3,082.09	2,868.66
Ringgold	1,501.66	4,570.67	64.54	480.50	2,697.05	2,139.35
Sac	4,932.69	12,019.57		340.95	2,626.65	3,340.46
Scott	12,213.42	11,536.24	6,353.82	863.50	21,154.93	8,741.20
Shelby	3,861.59	3,042.82	378.90	5,581.80	3,311.33	3,073.92
Sioux	4,016.20	7,942.80	1,679.15	1,020.45	4,066.64	2,880.54
Story	6,323.81	5,385.20	615.92	272.10	10,714.87	5,125.77
Tama	6,500.92	3,089.42	1,463.25	782.10	2,832.54	4,287.18
Taylor	1,407.44	4,050.41	765.77	601.40	2,564.91	2,998.96
Union	4,062.22	3,126.06	577.03	514.50	3,248.46	2,527.42
Van Buren	3,503.18	2,541.76	127.68	106.90	4,000.00	2,345.51
Wapello	4,922.83	6,202.74	3,250.14	477.55	14,014.45	7,148.63
Warren	3,343.54	3,352.41	871.62	1,090.50	2,284.27	3,018.78
Washington	3,781.02	9,181.65	742.59	444.01	3,850.26	4,058.51
Wayne	4,564.72	4,155.31	397.85	114.00	2,582.90	2,651.16
Webster	6,987.12	8,804.84		211.00	8,969.91	4,806.79
Winnebago	5,102.05	4,462.08	681.50	224.15	4,025.10	2,221.37
Winneshiek	5,398.39	4,337.48	381.70	3,646.70	4,108.16	3,792.53
Woodbury	11,901.82	9,071.09		4,329.65	27,425.40	13,114.00
Worth	4,221.71	3,128.09		212.25	1,917.92	2,327.68
Wright	7,104.96	2,762.82	587.60	156.92	6,435.42	2,902.55
Totals	\$487,002.66	\$512,328.88	\$ 84,553.98	\$ 93,055.38	\$577,597.67	\$ 384,228.07

TABLE NO. 16—MISCELLANEOUS COUNTY EXPENSE.

PART II.

Counties	Township officers	State insane	Inebriates	Other state institutions	General Election for Year 1916-1918	
					General election 1916	General election 1918
Adair	\$ 1,219.92	\$ 4,861.87		\$ 536.24	\$ 1,554.32	\$ 1,274.90
Adams	684.00	4,167.32		148.29	1,207.22	1,009.65
Allamakee	412.70	5,925.27	42.50	306.68	1,834.58	1,513.19
Appanoose	1,310.00	9,143.74	772.73	1,228.68	3,142.65	2,452.41
Audubon	621.00	6,426.35		614.99	1,164.38	1,319.59
Benton	380.00	10,466.53	56.79	2,219.94	2,862.76	1,431.35
Black Hawk	1,135.93	8,697.08	1,779.06	7,292.12	5,195.65	3,680.01
Boone	317.90	14,374.04	176.71	2,757.78	1,601.10	1,438.63
Bremer	927.60	61.37		633.78	2,033.73	1,121.45
Buchanan	768.85	6,897.82			2,334.17	1,467.97
Buena Vista	755.10	8,441.91	283.52	547.71	2,055.11	1,389.90
Butler	1,313.83	5,966.67		628.19	1,425.90	1,640.60
Calhoun	1,156.45	466.20	65.00		1,670.60	1,225.92
Carroll	70.50	7,508.96	83.50	747.62	2,144.28	1,697.16
Cass	369.00	7,926.50		694.81	1,977.92	1,251.50
Cedar	297.00	220.69		1,153.49	1,686.60	1,683.36
Cerro Gordo	374.00	9,562.46	341.77	3,624.84	2,462.35	2,215.43
Cherokee	752.70	6,162.47	319.66	721.16	1,638.16	1,333.95
Chickasaw	422.50	4,906.61	91.00	1,652.17	1,242.07	1,546.85
Clarke	631.00	156.11	13.50	126.73	1,443.41	1,061.04
Clay	989.00	7,540.88		261.62	1,721.51	1,227.66
Clayton	553.50	5,710.69	803.18	842.62	2,531.55	2,096.44
Clinton	893.30	25,420.16	445.35	8,123.91	3,777.18	4,111.61
Crawford	2,576.10	8,477.00	37.50	417.83	2,306.23	1,944.18
Dallas	383.10	10,107.92	169.00	2,959.05	2,454.78	*2,000.00
Davis	390.60	138.52		100.00	1,495.05	1,234.25
Decatur	776.24	161.70		29.32	2,161.81	1,488.92
Delaware	1,061.95	5,152.92	75.00	1,789.88	2,033.34	1,586.59
Des Moines	1,235.64	13,520.94	346.00	3,223.51	1,925.39	2,897.61
Dickinson	467.70	3,965.62		86.28	1,468.25	*1,100.00
Dubuque	815.50	16,869.25	696.10	10,962.87	5,480.72	3,875.45
Emmet	846.01	3,111.00		294.57	978.15	912.51
Fayette	622.40	2,756.38		863.59	2,487.35	2,321.41
Floyd	351.00	8,625.44		272.77	1,534.81	1,375.29
Franklin	770.00	256.28		48.69	1,702.40	1,258.10
Fremont	1,101.75	5,948.65	129.63	1,014.12	1,900.00	1,389.88
Greene	492.50	6,977.35		2,679.35	1,474.95	1,035.75
Grundy	778.30	3,435.81	144.13	172.43	1,364.36	932.60
Guthrie	434.55	9,071.13			1,621.06	1,624.90
Hamilton	335.00	5,222.31	122.00	1,073.43	1,918.93	1,288.06
Hancock	525.00	2,894.95	201.00	489.89	1,359.30	1,067.70
Hardin	635.80	307.08		228.00	115.60	1,345.19
Harrison	1,192.50	8,120.33	302.94	1,066.60	2,379.49	1,534.14
Henry	839.89	8,140.98	15.00	944.67	2,346.00	1,581.31
Howard	624.62	6,847.41	388.50	1,447.02	1,564.25	1,254.01
Humboldt	636.00	9,043.30	199.50	1,062.53	1,271.40	1,049.89
Ida	337.00	5,856.95		76.77	1,189.30	832.27
Iowa	1,322.66	8,195.87		1,041.65	2,176.50	1,104.15
Jackson	1,461.08	2,618.14	72.00	2,144.91	1,599.00	1,525.56
Jasper	488.00	8,577.11	311.41	939.45	2,342.67	1,651.40
Jefferson	600.00	5,793.40	81.00	1,324.34	1,620.15	1,569.82
Johnson	703.00	7,999.61		2,994.82	2,615.06	2,245.85
Jones	389.50	7,703.85		2,199.66	1,573.99	1,661.79
Keokuk	689.20	267.16			2,435.00	1,880.44
Kossuth	1,212.04	10,447.53	149.50	763.35	2,400.00	2,043.63
Lee	744.85	19,703.01	338.96	4,136.99	4,315.51	2,626.43
Linn	258.00	16,119.65	1,120.37	10,582.12	7,703.95	5,512.04
Louis	1,095.48	3,148.14		1,259.13	1,376.90	1,168.60
Lucas	528.84	3,769.80		575.80	1,700.30	971.92

*Estimated.

Counties	Township officers	State insane	Inebriates	Other state institutions	General Election for Year 1916-1918	
					General election 1916	General election 1918
Lyon	784.85	4,000.53	227.76	115.93	1,409.21	1,116.35
Madison	709.50	6,983.70	40.00	1,884.25	811.55	958.65
Mahaska	515.25	9,920.78	287.00	2,431.98	3,019.18	2,289.94
Marion	607.00	9,905.68	135.50	1,850.03	2,967.73	1,973.40
Marshall	600.20	5,027.27	113.21	12,461.00	2,115.88	1,566.06
Mills	654.48	7,177.78	73.00	1,414.55	1,417.70	1,220.65
Mitchell	581.75	7,757.95	19.17	160.43	1,490.35	1,307.22
Monona	666.00	7,597.63		115.64	1,053.59	1,455.96
Monroe	759.44	8,253.73	156.31	713.12	2,650.00	2,251.63
Montgomery	1,586.52	6,363.67	81.32	358.98	1,493.00	936.20
Muscatine	591.15	11,723.17	1,250.00	2,748.55	2,712.23	2,168.05
O'Brien	471.00	5,159.12	416.26	331.80	1,454.95	1,424.58
Osceola	701.00	3,961.64		199.93	1,129.28	811.55
Page	1,131.22	11,599.44	39.00	1,682.46	1,750.00	1,599.70
Palo Alto	467.00	4,660.53	35.00		1,480.48	881.10
Plymouth	684.00	9,965.06			2,287.09	1,718.59
Pocahontas	984.15	4,053.46		1,708.26	1,305.40	1,019.80
Polk	965.80	32,528.10	3,834.55	26,498.28	8,900.00	7,285.53
Pottawattamie	968.00	10,223.75		362.82	5,140.19	*4,000.00
Poweshiek	897.20	6,578.28	488.00	2,762.48	1,874.42	1,291.60
Ringgold	665.90	5,060.46		287.95	1,377.40	1,218.75
Sac	970.35	265.64		417.40	1,474.55	1,293.99
Scott	881.00	43,444.72	1,045.71	11,136.30	5,710.06	4,519.01
Shelby	422.00	7,697.51		99.24	1,761.53	1,603.14
Sioux	1,027.43	6,340.75			2,039.06	1,561.18
Story	1,597.15	10,072.60		196.90	1,624.85	2,999.54
Tama	1,116.00	6,980.92	244.93	1,429.32	2,850.49	*2,000.00
Taylor	765.65	2,534.97		206.69	1,991.37	1,162.61
Union	291.95	8,981.32		1,377.03	2,558.79	1,758.46
Van Buren	1,230.52	9,815.43	91.69	683.95	2,018.58	1,470.65
Wapello	947.15	11,338.60	1,358.69	4,396.37	3,642.17	2,951.26
Warren	736.85	7,469.05	119.00	1,699.82	1,510.20	1,300.09
Washington	557.70	4,027.90	64.50	303.53	2,054.70	1,630.35
Wayne	840.65	2,050.17	269.10	262.86	1,650.00	1,616.75
Webster	1,545.00	18,966.91	840.50	2,285.06	3,332.50	2,098.88
Winnebago	652.00	158.49			1,298.09	965.40
Winneshiek	646.05	7,185.25	67.50	1,118.45	2,179.51	1,600.00
Woodbury	1,427.00	33,502.36	1,785.00	1,721.31	5,414.86	4,057.82
Worth	727.11	5,372.49		1,075.09	1,996.68	876.18
Wright	600.00	6,394.84		757.06	1,966.01	1,493.24
Totals	\$ 76,951.15	\$ 771,749.34	\$ 23,919.81	\$ 182,578.13	\$ 223,581.13	\$ 173,969.36

*Estimated.

TABLE NO. 17—COMPARATIVE STATEMENT OF COST OF PRIMARY ELECTIONS, YEARS 1916 AND 1918.

Compiled by the Law and Legislative Reference Department of the Iowa State Library.

PART I.

Counties	Cost primary 1916	Cost primary 1918	Increased cost	Decreased cost
Adair	\$ 1,219.74	\$ 912.10		\$ 307.64
Adams	761.68	841.52	\$ 79.74	
Allamakee	1,181.75	930.60		251.15
Appanoose	3,212.36	1,925.30		1,287.06
Audubon	1,110.81	781.29		329.52
Benton	2,198.72	1,401.73		796.99
Black Hawk	3,137.51	2,346.45		791.06
Boone	1,295.35	1,500.00	204.65	
Bremer	2,027.45	1,251.07		776.38
Buchanan	1,525.62	1,900.00		374.38
Buena Vista	1,496.56	1,253.75		242.81
Butler	1,141.83	1,239.69	97.86	
Calhoun	1,589.16	1,430.25		158.91
Carroll	1,400.35	1,354.07		46.28
Cass	1,663.46	1,167.10		526.36
Cedar	1,653.38	1,508.13		85.25
Cerro Gordo	3,032.95	1,776.63		1,256.32
Cherokee	1,256.67	1,067.96		189.01
Chickasaw	1,089.85	998.71		82.14
Clarke	1,065.55	950.00		55.55
Clay	1,080.10	1,183.45	103.35	
Clayton	1,437.01	1,506.32	69.31	
Clinton	2,543.35	2,248.15		295.20
Crawford	2,924.29	1,623.53		3,300.76
Dallas	1,993.35	1,667.30		326.05
Davis	1,400.00	1,340.00		60.00
Decatur	1,561.05	623.16		1,237.89
Delaware	1,665.00	1,595.60		69.40
Des Moines	1,889.46	1,823.50		65.96
Dickinson	1,059.60	648.75		410.85
Dubuque	4,386.77	2,880.15		1,506.62
Emmet	843.10	887.00	43.90	
Fayette	1,940.73	1,802.32		138.41
Floyd	1,430.35	1,023.78		406.57
Franklin	1,698.88	1,200.00		498.88
Fremont	1,634.40	1,436.36		198.04
Greene	1,252.60	1,202.96		49.64
Grundy	1,180.70	884.70		296.00
Guthrie	1,598.00	898.44		699.56
Hamilton	1,313.17	1,376.50	63.33	
Hancock	1,419.35	1,339.17		80.18
Hardin	1,396.67	1,270.50		66.17
Harrison	1,568.72	1,364.47		204.25
Henry	1,549.93	1,258.40		291.53
Howard	1,414.72	1,105.80		308.92
Humboldt	1,262.15	1,088.15		174.00
Ida	801.33	769.57		31.76
Iowa	1,635.40	1,100.00		535.40
Jackson	1,321.00	1,340.25	19.25	
Jasper	1,969.20	1,487.59		461.61
Jefferson	1,602.55	1,517.90		84.65
Johnson	1,578.03	1,713.94	135.91	
Jones	1,796.14	1,500.00		296.14
Keokuk	2,147.65	2,008.38		139.27
Kossuth	2,913.13	2,027.37		885.76

Counties	Cost primary 1916	Cost primary 1918	Increased cost	Decreased cost
Lee	\$ 722.42	2,081.76		640.66
Linn	3,019.85	3,707.36	687.51	
Louisa	1,539.15	1,200.55		338.60
Lucas	1,329.17	1,035.46		293.71
Lyon	1,500.45	1,653.42	62.97	
Madison	1,113.08	973.30		139.78
Mahaska	2,364.60	1,509.95		854.65
Marion	2,980.73	2,609.17		371.56
Marshall	2,310.78	1,700.35		610.43
Mills	1,182.35	1,059.45		122.90
Mitchell	1,164.35	1,161.55		2.80
Monona	1,872.55	1,522.95		349.60
Monroe	2,124.82	1,890.90		263.92
Montgomery	1,178.26	1,296.92	112.66	
Muscataine	2,491.76	1,910.00		581.76
O'Brien	911.38	1,064.50	153.12	
Osceola	1,026.69	877.89		148.80
Page	1,890.00	1,376.99		483.10
Palo Alto	1,756.68	945.10		811.58
Plymouth	2,151.08	1,579.15		571.93
Pocahontas	1,528.60	843.40		685.20
Polk	7,642.00	6,361.64		1,280.36
Pottawattamie	3,659.93	2,350.00		1,309.93
Poweshiek	1,534.80	1,253.13		281.67
Ringgold	1,279.25	1,132.50		146.75
Sac	1,412.97	1,177.30		235.67
Scott	4,413.91	2,950.72		1,463.19
Shelby	1,531.24	1,483.40		47.84
Sioux	1,734.20	1,803.08	68.88	
Story	2,508.78	2,115.58		393.20
Tama	2,326.85	1,955.26		371.59
Taylor	1,745.13	1,496.61		248.52
Union	1,984.91	1,338.49		646.42
Van Buren	1,116.60	1,241.86	125.26	
Wapello	3,341.69	2,274.50		1,067.19
Warren	1,597.20	1,118.77		478.43
Washington	1,501.04	1,267.43		233.61
Wayne	2,262.36	1,575.92		686.44
Webster	1,459.00	1,906.00	447.00	
Winneshiek	850.67	1,259.85	409.18	
Woodbury	2,500.00	1,725.00		775.00
Worth	4,314.32	2,786.71		1,527.61
Wright	1,098.00	784.29		313.71
	2,105.72	1,474.00		631.72

Total Cost of Primary Election, 1916	\$ 183,609.10
Total Cost of Primary Election, 1918	149,518.98
Total decrease cost	\$ 34,090.12
82 counties showed decreased costs amount	\$ 36,967.35
17 counties showed increased costs amount	2,877.23
Net total decrease	\$ 34,090.12

TABLE NO. 17—COMPARATIVE STATEMENT OF COST OF PRIMARY ELECTIONS, YEARS 1916 AND 1918.

PART II.

Counties	Per capita cost 1918 election	Per capita cost 1916 election	Total vote gov-ernor 1918	Cost per vote governor 1918	Total vote gov-ernor 1916	Cost per vote governor 1916
Adair.....	\$.0625	\$.0827	1,483	\$.62	2,286	\$.53
Adams.....	.0756	.0684	637	1.32	1,857	.41
Allamakee.....	.0532	.0648	1,370	.68	1,836	.64
Appanoose.....	.0630	.1051	1,054	1.83	3,378	.95
Audubon.....	.0572	.0882	387	1.86	1,304	.58
Benton.....	.0606	.0894	1,235	1.21	2,747	.80
Black Hawk.....	.0438	.0586	3,123	.75	5,884	.53
Boone.....	.0505	.0436	1,645	.91	3,629	.35
Bremer.....	.0707	.0900	1,671	.72	2,196	.70
Buchanan.....	.0647	.1048	1,601	.78	2,635	.77
Buena Vista.....	.0728	.0869	1,988	.63	2,905	.52
Butler.....	.0687	.0634	1,540	.84	4,123	.37
Calhoun.....	.0803	.0892	1,839	.78	2,980	.53
Carroll.....	.0644	.0671	1,610	.84	2,809	.50
Cass.....	.0590	.0858	1,529	.76	2,859	.59
Cedar.....	.0889	.0998	1,132	1.38	2,534	.65
Cerro Gordo.....	.0559	.0956	2,492	.71	3,729	.81
Cherokee.....	.0643	.0757	1,251	.85	2,140	.59
Chickasaw.....	.0620	.0671	1,405	.71	2,074	.52
Clarke.....	.0861	.0911	1,181	.80	1,900	.53
Clay.....	.0807	.0736	1,329	.89	2,018	.53
Clayton.....	.0596	.0571	1,337	1.12	2,809	.51
Clinton.....	.0490	.0554	3,514	.64	4,150	.61
Crawford.....	.0788	.0935	1,586	1.02	2,587	.74
Dallas.....	.0651	.0778	1,942	.86	4,193	.47
Davis.....	.1017	.1062	1,712	.83	2,056	.68
Decatur.....	.0329	.1085	1,137	.55	2,671	.70
Delaware.....	.0859	.0896	2,211	.72	2,462	.68
Des Moines.....	.0511	.0527	2,036	.90	4,125	.46
Dickinson.....	.0685	.1119	834	.77	1,611	.65
Dubuque.....	.0472	.0719	3,437	.84	6,504	.67
Emmet.....	.0780	.0742	1,219	.73	1,897	.44
Fayette.....	.0616	.0663	1,781	1.01	3,528	.55
Floyd.....	.0562	.0785	1,566	.65	2,393	.60
Franklin.....	.0757	.1072	1,671	.72	2,780	.61
Fremont.....	.0893	.1018	1,049	1.36	1,475	1.10
Greene.....	.0736	.0766	1,838	.65	2,597	.48
Grundy.....	.0629	.0840	797	1.11	1,867	.63
Guthrie.....	.0487	.0867	1,661	.54	3,068	.52
Hamilton.....	.0671	.0640	2,077	.66	3,166	.41
Hancock.....	.0971	.1022	1,839	.75	2,778	.51
Hardin.....	.0564	.0594	1,750	.72	2,906	.46
Harrison.....	.0561	.0645	834	1.63	2,622	.60
Henry.....	.0706	.0870	1,138	1.10	2,700	.57
Howard.....	.0794	.1015	927	1.18	1,315	1.07
Humboldt.....	.0836	.0969	1,325	.82	2,171	.58
Ida.....	.0660	.0700	690	1.11	1,433	.56
Iowa.....	.0589	.0876	1,392	.79	2,481	.68
Jackson.....	.0650	.0641	1,429	.94	2,321	.57
Jasper.....	.0544	.0716	1,792	.84	4,610	.43
Jefferson.....	.0900	.0947	1,284	1.18	2,496	.64
Johnson.....	.0627	.0577	2,385	.72	3,506	.45
Jones.....	.0783	.0938	742	2.02	2,581	.79
Keokuk.....	.0946	.1011	1,675	1.19	2,663	.80
Kossuth.....	.0837	.1203	2,611	.77	3,005	.97
Lee.....	.0547	.0714	1,582	1.32	3,867	.79
Linn.....	.0528	.0430	4,103	.90	8,927	.54

Counties	Per capita cost 1918 election	Per capita cost 1916 election	Total vote gov-ernor 1918	Cost per vote governor 1918	Total vote gov-ernor 1916	Cost per vote governor 1916
Louisa.....	.0630	.1192	1,426	.84	2,198	.70
Lucas.....	.0684	.0678	1,424	.73	2,537	.52
Lyon.....	.1076	.1053	1,088	1.52	1,544	1.03
Madison.....	.0631	.0729	1,287	.76	2,481	.45
Mahaska.....	.0515	.0806	1,462	1.03	3,411	.70
Marion.....	.1088	.1242	1,088	1.31	3,319	.90
Marshall.....	.0515	.0700	2,487	.69	4,243	.54
Mills.....	.0710	.0800	600	1.76	1,475	.80
Mitchell.....	.0800	.0800	1,497	.77	2,104	.55
Monona.....	.0876	.1077	961	1.58	1,966	.95
Monroe.....	.0718	.0820	1,764	1.05	2,726	.78
Montgomery.....	.0745	.0681	1,922	.67	2,676	.44
Muscatine.....	.0667	.0869	1,739	1.09	2,702	.92
O'Brien.....	.0572	.0490	1,319	.81	2,408	.38
Oseola.....	.0863	.1009	851	1.03	1,309	.78
Page.....	.0555	.0750	1,924	.72	3,034	.61
Palo Alto.....	.0631	.1187	1,037	.91	2,160	.81
Plymouth.....	.0664	.0905	1,236	1.28	2,724	.80
Pocahontas.....	.0540	.0977	1,509	.66	2,783	.55
Polk.....	.0492	.0591	7,233	.88	17,179	.44
Pottawattamie.....	.0412	.0643	1,751	1.34	5,848	.63
Poweshiek.....	.0628	.0768	1,756	.71	2,542	.60
Ringgold.....	.0852	.0963	1,460	.77	2,160	.69
Sac.....	.0690	.0829	1,901	.62	2,518	.56
Scott.....	.0451	.0672	1,469	2.01	6,136	.72
Shelby.....	.0887	.0919	690	2.15	1,716	.90
Sioux.....	.0711	.0684	1,359	1.33	2,789	.62
Story.....	.0820	.0973	2,454	.86	4,221	.69
Tama.....	.0857	.1020	1,502	1.30	3,277	.71
Taylor.....	.0904	.1054	1,638	.91	2,777	.69
Union.....	.0779	.1155	1,132	1.18	2,712	.73
Van Buren.....	.0833	.0749	1,340	.93	2,896	.69
Wapello.....	.0779	.1155	1,132	1.18	2,712	.73
Warren.....	.0833	.0749	1,340	.93	1,896	.69
Washington.....	.0600	.0880	3,565	.64	5,152	.65
Wayne.....	.0612	.0873	1,202	.98	2,530	.63
Webster.....	.0633	.0750	1,980	.64	2,800	.52
Winnebago.....	.0970	.1392	1,222	1.30	2,647	.85
Winnechick.....	.0500	.0876	2,527	.75	4,192	.34
Woodbury.....	.0928	.0927	1,345	.94	2,193	.39
Worth.....	.0775	.1124	1,905	.91	2,474	1.05
Wright.....	.0358	.0524	4,912	.57	9,012	.47
Totals.....	.0702	.0681	1,015	.77	1,667	.76
	.0749	.1071	1,858	.79	3,089	.68

TABLE NO. 18—BONDED AND OTHER INDEBTEDNESS OF COUNTIES, JANUARY 1, 1918.

PART I.

Counties	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Adair				
Adams				
Allamakee		\$ 125,000.00		\$ 149,000.00
Appanoose				
Audubon		80,000.00		
Benton	\$ 66,100.00	61,000.00		6,400.00
Black Hawk		13,000.00		
Boone	63,450.00		\$ 200,000.00	25,000.00
Bremer	15,000.00			
Buchanan				75,249.90
Buena Vista		403,500.00		
Butler		53,000.00		17,000.00
Calhoun		20,000.00	125,000.00	70,000.00
Carroll		95,950.75		
Cass	71,000.00			
Cedar		5,000.00		50,000.00
Cerro Gordo	58,500.00	27,000.00		
Cherokee		105,000.00		
Chickasaw		75,500.00		
Clarke		22,000.00		29,000.00
Clay			306,000.00	
Clayton	79,000.00			
Clinton		112,000.00		
Crawford		189,000.00		
Dallas	30,000.00	96,000.00		
Davis		56,500.00		
Decatur	6,500.00	51,500.00		10,500.00
Delaware				
Des Moines	77,000.00	20,500.00		14,500.00
Dickinson	217,700.00			
Dubuque	185,000.00	188,000.00	6,000.00	75,000.00
Emmet	168,000.00			147,000.00
Fayette				
Floyd	86,000.00	52,000.00		8,500.00
Franklin		25,500.00		
Fremont		227,000.00		
Greene			140,000.00	
Grundy	30,000.00			
Guthrie	28,000.00			
Hamilton	31,500.00	46,000.00		37,000.00
Hancock				
Hardin	24,000.00		1,350.00	
Harrison		167,857.00	40,000.00	
Henry		16,500.00	85,000.00	
Howard	39,000.00	17,000.00		
Humboldt				
Ida				
Iowa	71,500.00	30,000.00		
Jackson	13,000.00	118,000.00		
Jasper			32,000.00	
Jefferson	84,000.00			22,500.00
Johnson	63,000.00	48,000.00		37,000.00
Jones				
Keokuk	67,000.00		10,000.00	
Kossuth		201,500.00		
Lee	91,000.00	15,000.00		105,000.00
Linn				
Louisa	15,000.00	33,500.00		
Lucas	21,900.00	66,600.00	15,000.00	

Counties	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Lyon				
Madison	21,931.62	26,068.38		
Mahaska	263,000.00			
Marion	150,000.00	65,000.00	5,000.00	214,000.00
Marshall		97,000.00		
Mills	10,000.00	76,000.00		14,000.00
Mitchell		29,000.00		
Monona				
Monroe	147,000.00			
Montgomery		30,000.00		40,000.00
Muscatine			49,000.00	
O'Brien			140,000.00	
Oceola	10,000.00	45,000.00		
Page	8,740.00	82,360.00		25,000.00
Palo Alto		67,000.00		
Plymouth	20,410.86			
Pocahontas		111,000.00		
Polk	155,000.00	333,000.00	140,000.00	26,000.00
Pottawattamie	118,500.00	225,000.00		65,000.00
Poweshiek		50,000.00		
Ringgold	8,000.00	14,000.00		
Sac		87,000.00		
Scott				59,000.00
Shelby				
Sioux				
Story	75,000.00			
Tama		100,500.00		
Taylor				
Union		99,000.00		
Van Buren				
Wapello	139,000.00			
Warren	32,750.00	85,500.00		76,000.00
Washington		87,500.00		
Wayne				
Webster	40,000.00			
Winneshago				
Winnebago			40,000.00	
Winnesiek		237,000.00	500,000.00	
Woodbury		27,000.00		
Worth				
Wright		119,500.00		
Totals	\$ 2,841,482.48	\$ 4,971,236.13	\$ 1,834,350.00	\$ 1,368,640.90

TABLE NO. 18—BONDED AND OTHER INDEBTEDNESS OF COUNTIES, JANUARY 1, 1918.

PART II.

Counties	Total bonded indebtedness	Outstanding warrants	Grand total indebtedness	Drainage indebtedness
Adair.....		\$ 9,503.94	\$ 9,503.94	
Adams.....		24,027.75	24,027.75	
Allamakee.....	\$ 126,000.00	21,482.98	147,482.98	
Appanoose.....	149,000.00	14,196.30	163,196.30	26,500.00
Audubon.....	80,000.00	40,282.24	129,282.24	
Benton.....	133,500.00	60,211.78	193,711.78	
Black Hawk.....	13,000.00	52,653.95	65,653.95	
Boone.....	358,450.00	79,885.86	438,335.86	
Bremer.....	15,000.00	2,626.76	17,626.76	
Buchanan.....	75,249.90	23,348.88	98,598.78	
Buena Vista.....	403,500.00	141,093.66	544,593.66	
Butler.....	70,000.00	77,840.50	147,840.50	
Calhoun.....	215,000.00	113,319.63	328,319.63	51,700.00
Carroll.....	95,950.75	45,125.80	141,076.55	43,300.00
Cass.....	71,000.00	12,770.51	83,770.51	
Cedar.....	55,000.00	15,068.02	70,068.02	
Cerro Gordo.....	85,500.00		85,500.00	67,094.42
Cherokee.....	105,000.00	155,000.00	260,000.00	
Chickasaw.....	75,500.00	4,768.90	80,268.90	
Clarke.....	42,000.00		42,000.00	
Clay.....	306,000.00	18,907.97	324,907.97	236,900.00
Clayton.....	79,000.00		79,000.00	
Clinton.....	112,000.00	31,772.43	143,772.43	38,053.00
Crawford.....	189,000.00	248,680.45	437,680.45	
Dallas.....	126,000.00	18,632.01	144,632.01	
Davis.....	56,500.00	11,158.51	67,658.51	35,887.77
Decatur.....	68,500.00	16,205.43	84,705.43	
Delaware.....		14,919.82	14,919.82	
Des Moines.....	112,000.00	1,537.26	113,537.26	293,000.00
Dickinson.....	217,700.00	100,540.92	318,240.92	534,410.91
Dubuque.....	454,000.00	233,337.78	687,337.78	3,887.00
Emmet.....	168,000.00	122,359.86	290,359.86	31,000.00
Fayette.....	147,000.00	35,074.01	182,074.01	
Floyd.....	138,000.00	17,141.47	155,141.47	27,579.00
Franklin.....	35,000.00	14,700.62	49,700.62	122,353.38
Fremont.....	227,000.00	35,476.38	262,476.38	50,182.00
Greene.....	140,000.00	1,771.92	141,771.92	149,256.31
Grundy.....	30,000.00	16,935.53	46,935.53	
Guthrie.....	28,000.00	92,000.00	120,000.00	
Hamilton.....	114,500.00	60,000.00	174,500.00	302,783.75
Hancock.....		14,833.42	14,833.42	818,793.73
Hardin.....	25,350.00	58,780.29	84,130.29	68,056.79
Harrison.....	207,857.00	19,404.00	227,261.00	405,448.21
Henry.....	101,500.00	744.99	102,244.99	
Howard.....	56,000.00	7,572.31	63,572.31	11,200.00
Humboldt.....		27,499.79	27,499.79	92,460.27
Ida.....		24,590.67	24,590.67	
Iowa.....	101,500.00	38,276.95	139,776.95	
Jackson.....	131,000.00	98,024.01	229,024.01	
Jasper.....	32,000.00	57,068.52	89,068.52	
Jefferson.....	106,500.00	37,274.97	143,774.97	
Johnson.....	148,000.00	8,133.51	156,133.51	
Jones.....		51,060.21	51,060.21	
Keokuk.....	77,000.00	7,097.82	84,097.82	
Kossuth.....	201,500.00		201,500.00	1,409,068.30
Lee.....	211,000.00	32,426.42	243,426.42	365,502.64
Linn.....		25,098.09	25,098.09	

Counties	Total bonded indebtedness	Outstanding warrants	Grand total indebtedness	Drainage indebtedness
Louis.....	48,500.00	9,136.85	57,636.85	344,080.00
Lucas.....	103,500.00		103,500.00	
Lyon.....		83,162.45	83,162.45	
Madison.....	48,000.00		48,000.00	
Mahaska.....	203,000.00	52,000.00	255,000.00	54,000.00
Marion.....	434,000.00	17,265.78	451,265.78	5,160.35
Marshall.....	97,000.00	77,643.71	174,643.71	
Mills.....	100,000.00	12,100.00	112,100.00	3,000.00
Mitchell.....	29,000.00	23,971.77	52,971.77	
Monona.....		68,053.64	68,053.64	353,566.93
Monroe.....	147,000.00	5,465.27	152,465.27	
Montgomery.....	70,000.00	44,633.36	114,633.36	
Muscatine.....	49,000.00		49,000.00	68,800.00
O'Brien.....	140,000.00	8,578.82	148,578.82	
Osceola.....	58,000.00	27,365.00	85,365.00	
Page.....	116,000.00		116,000.00	101,332.20
Palo Alto.....	67,000.00	40,000.00	107,000.00	
Plymouth.....	20,430.86	26,271.44	46,702.30	
Pocahontas.....	111,000.00	46,563.86	157,563.86	
Polk.....	654,000.00		654,000.00	6,450.72
Pottawattamie.....	408,500.00	107,206.94	515,706.94	10,132.50
Poweshiek.....	50,000.00	75,000.00	125,000.00	
Ringgold.....	22,000.00		22,000.00	
Sac.....	87,000.00	45,000.00	132,000.00	
Scott.....	39,000.00	1,100.84	40,100.84	
Shelby.....				
Soux.....				
Story.....	75,000.00	6,888.80	81,888.80	263,079.77
Tama.....	100,500.00	127,705.39	228,205.39	
Taylor.....		81,876.96	81,876.96	
Union.....	99,000.00	22,149.73	121,149.73	
Van Buren.....	139,000.00	71,982.60	210,982.60	49,000.00
Wapello.....	194,250.00	90,096.06	284,346.06	
Warren.....	87,500.00	8,303.93	95,803.93	142,131.00
Washington.....		73,878.30	73,878.30	
Wayne.....	40,000.00	14,667.41	54,667.41	
Webster.....		20,401.45	20,401.45	404,568.53
Winnebago.....		63,305.86	63,305.86	533,756.31
Winneshek.....	277,000.00	55,834.56	332,834.56	
Woodbury.....	527,000.00	151,944.87	678,944.87	105,608.94
Worth.....		10,930.96	10,930.96	285,595.31
Wright.....	119,500.00	3,242.00	122,742.00	705,190.67
Totals.....	\$ 11,015,718.51	\$ 4,125,619.40	\$ 15,141,337.91	\$ 8,680,370.61

TABLE NO. 19—SUMMARY OF EXPENDITURES OF COUNTIES FOR VARIOUS PURPOSES FOR THE YEARS 1915, 1916 AND 1917.

	1917	1916	1915
Expense of County Homes.....	\$ 860,466	\$ 728,380	\$ 668,060
Expense of Poor Outside of County Homes.....	916,889	890,432	638,961
For Widows' Pensions.....	306,997	242,288	153,810
Total Expense Poor including Widows' Pensions.....	\$ 2,084,352	\$ 1,871,700	\$ 1,460,827
Expense of Jails.....	84,554	91,097	71,818
For Court Expense.....	577,598	619,090	671,190
For Support of Insane in State Hospitals.....	771,749	719,252	660,779
For Support of Inebriates in State Hospitals.....	23,920	31,880	26,128
Bounty on Wolves.....	22,492	26,527	29,718
Bounty on Gophers.....	60,693	72,266	77,324
Bounty on Rattlesnakes.....	595	376	2,446
Bounty on Ground-hogs.....	356	3,570	4,362
Bounty on Crows.....	1,310	780	1,018
Bounty on Fox and Lynx.....	802	1,691	779
For Bridges.....	4,410,031	4,245,529	4,806,638
For County Roads.....	4,329,860	4,249,980	4,188,968
For Township Roads.....	3,525,559	3,366,534	3,367,612

COUNTY INDEBTEDNESS JANUARY 1, 1915, 1916, 1917, 1918.

	January 1, 1918	January 1, 1917	January 1, 1916	January 1, 1915
General County Bonds.....	\$ 2,841,482	\$ 2,906,456	\$ 2,517,280	.....
Bridge Bonds.....	4,971,236	2,755,342	2,191,395	.....
Court House Bonds.....	1,708,350	1,751,000	1,711,000	.....
Other County Bonds.....	1,368,650	648,232	317,000	.....
Total Bonded Indebtedness.....	\$ 10,889,718	\$ 8,061,040	\$ 6,736,684	.....
Outstanding Warrants.....	4,125,619	5,308,480	2,185,523	.....
Total Bonds and Outstanding Warrants.....	\$ 15,015,337	\$ 13,369,520	\$ 8,922,207	.....
Drainage Indebtedness.....	8,681,371	7,360,910	7,016,205	.....
Grand Total of All Indebtedness.....	\$ 23,696,708	\$ 34,099,950	\$ 24,800,619	.....

APPENDIX

Compensation of County Officers

COMPENSATION OF COUNTY OFFICERS.

Table showing average per diem of Supervisors, the authorized salary of County Auditor, County Treasurer, Clerk of the District Court, Sheriff, County Recorder and County Attorney, the salary paid County Superintendents in 1917; also showing salaries paid deputies to such officers in 1917, the data for 1918 not being available now. Note the new law regulating deputies' salaries, in effect in July, 1917. (See Note 8 below.)

SALARIES PAID TO COUNTY OFFICERS AND THEIR DEPUTIES.

Number in Class	Classification by Population	Name of County	Number Supervisors	Supervisors per diem average, S. 468, \$4.00 per day.	Auditor, S. S. 479. (See Note 2.)	Treasurer, S. S. 490. (See Note 7.)	Clerk of the Dist. Court, Ch. 426, 37 G. A. (See Note 8.)	Sheriff, S. S. 510-a. (See Note 4.)	Superintendent, S. 2742. Minimum \$1,500. (See Note 5.)	Recorder, S. S. 465.	County Attorney, S. S. 308 (See Note No. 1 on extra fees.)
1	Under 10,000	Dickinson	3	\$ 758.67	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,500.00	\$1,200.00	\$ 900.00
21	10,000 to 15,000	Adair	3	561.34	\$1,500.00	\$1,500.00	\$1,500.00	\$1,400.00	\$1,500.00	\$1,200.00	\$ 900.00
		Adams	5	263.80	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Audubon	3	714.00	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Clarke	3	413.33	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Clay	5	345.80	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Davis	3	951.33	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Emmet	5	316.80	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Grundy	7	309.43	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Hancock	5	902.60	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Howard	3	489.48	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Humboldt	5	577.20	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Ida	3	542.67	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Louisa	3	515.33	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Mills	3	349.00	1,500.00	1,500.00	1,500.00	1,400.00	1,466.63	1,200.00	900.00
		Mitchell	5	772.00	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Osceola	5	284.40	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Palo Alto	5	797.60	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Ringgold	3	444.67	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Van Buren	3	684.00	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Winnebago	3	680.00	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
		Worth	3	665.34	1,500.00	1,500.00	1,500.00	1,400.00	1,500.00	1,200.00	900.00
30	15,000 to 20,000	Allamakee	3	\$ 658.70	\$1,600.00	\$1,600.00	\$1,600.00	\$1,500.00	\$1,500.00	\$1,400.00	\$1,000.00
		Bremer	3	720.00	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Buchanan	3	800.70	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Buena Vista	5	563.00	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Butler	3	1,029.34	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Calhoun	3	826.10	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Cass	5	493.60	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Cedar	5	349.40	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Cherokee	5	569.60	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Chickasaw	5	612.40	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Decatur	3	432.33	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Delaware	3	845.33	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Floyd	5	431.60	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Franklin	3	822.00	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Premont	3	474.67	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Greene	5	392.30	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Guthrie	3	702.67	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Henry	3	589.34	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Iowa	3	469.34	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Jefferson	3	734.00	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Jones	5	371.60	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Lucas	3	482.00	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Lyon	5	207.40	1,600.00	1,600.00	1,600.00	1,500.00	1,770.00	1,400.00	1,000.00
		Madison	3	757.67	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Monona	3	938.67	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Montgomery	3	320.00	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		O'Brien	5	368.00	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Pocahontas	5	869.40	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Poweshiek	3	582.67	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Sac	3	930.70	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Shelby	3	711.67	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Taylor	3	398.83	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Union	5	602.80	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Warren	3	403.00	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Wayne	3	602.67	1,600.00	1,600.00	1,600.00	1,500.00	1,500.00	1,400.00	1,000.00
		Wright	5	765.60	1,600.00	1,600.00	1,600.00	1,500.00	1,800.00	1,400.00	1,000.00
15	20,000 to 25,000	Benton	5	\$ 400.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,600.00	\$1,500.00	\$1,400.00	\$1,000.00
		Carrroll	5	412.40	1,700.00	1,700.00	1,700.00	1,600.00	1,500.00	1,400.00	1,000.00
		Crawford	5	891.20	1,700.00	1,700.00	1,700.00	1,600.00	1,750.00	1,400.00	1,000.00
		Hamilton	3	898.70	1,700.00	1,700.00	1,700.00	1,600.00	1,500.00	1,400.00	1,000.00
		Hardin	3	862.00	1,700.00	1,700.00	1,700.00	1,600.00	1,500.00	1,400.00	1,000.00
		Harrison	3	849.34	1,700.00	1,700.00	1,700.00	1,600.00	1,500.00	1,400.00	1,000.00
		Jackson	5	519.20	1,700.00	1,700.00	1,700.00	1,600.00	1,500.00	1,400.00	1,000.00
		Keokuk	3	808.00	1,700.00	1,700.00	1,700.00	1,600.00	1,500.00	1,400.00	1,000.00
		Kossuth	5	777.40	1,700.00	1,700.00	1,700.00	1,600.00	1,500.00	1,400.00	1,000.00
		Marion	3	770.67	1,700.00	1,700.00	1,700.00	1,600.00	1,500.00	1,400.00	1,000.00
		Page	3	661.33	1,700.00	1,700.00	1,700.00	1,600.00	1,500.00	1,400.00	1,000.00
		Plymouth	5	510.40	1,700.00	1,700.00	1,700.00	1,600.00	1,500.00	1,400.00	1,000.00
		Tama	5	849.60	1,700.00	1,700.00	1,700.00	1,600.00	1,583.33	1,400.00	1,000.00

COMPENSATION OF COUNTY OFFICERS—Continued.

Number in Class	Classification by Population	Name of County	Number Supervisors	Supervisors, per diem average, S. 469. (See Note 6.) \$4.00 per day.	Auditor, S. S. 479. (See Note 2.)	Treasurer, S. S. 490. (See Note 7.)	Clerk of the Dist. Court, Ch. 426, 37 G. A. (See Note 3.)	Sheriff, S. S. 510-a. (See Note 4.)	Superintendent, S. 2742. Minimum \$1,500. (See Note 5.)	Recorder, S. S. 495.	County Attorney, S. 308. (See Note No. 1 on extra fees.)
11	25,000 to 30,000	Washington -----	3	996.00	1,700.00	1,700.00	1,700.00	1,600.00	1,500.00	1,400.00	1,000.00
		Winneshiek -----	5	640.00	1,700.00	1,700.00	1,700.00	1,600.00	1,800.00	1,400.00	1,000.00
		Boone -----	3	\$ 996.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,700.00	\$1,500.00	\$1,500.00	\$1,250.00
		Clayton -----	3	672.67	1,800.00	1,800.00	1,800.00	1,700.00	1,500.00	1,500.00	1,250.00
		Dallas -----	3	691.67	1,800.00	1,800.00	1,800.00	1,700.00	1,500.00	1,500.00	1,250.00
		Fayette -----	3	730.67	1,800.00	1,800.00	1,800.00	1,700.00	1,500.00	1,500.00	1,250.00
		Jasper -----	3	1,090.34	1,800.00	1,800.00	1,800.00	1,700.00	2,500.00	1,500.00	1,250.00
		Johnson -----	3	704.00	1,800.00	1,800.00	1,800.00	1,700.00	1,600.00	1,500.00	1,250.00
		Mahaska -----	3	802.00	1,800.00	1,800.00	1,800.00	1,700.00	1,500.00	1,500.00	1,250.00
		Monroe -----	3	755.33	1,800.00	1,800.00	1,800.00	1,700.00	1,500.00	1,500.00	1,250.00
		Muscatine -----	3	349.69	2,100.00	2,100.00	1,800.00	1,700.00	1,500.00	1,500.00	1,250.00
Sloux -----	3	309.60	1,800.00	1,800.00	1,800.00	1,700.00	1,866.09	1,500.00	1,250.00		
Story -----	3	898.00	1,800.00	1,800.00	1,800.00	1,700.00	1,500.00	1,500.00	1,250.00		
3	30,000 to 35,000	Appanoose -----	3	\$ 701.00	\$1,900.00	\$1,900.00	\$1,900.00	\$1,800.00	\$1,500.00	\$1,500.00	\$1,250.00
		Cerro Gordo -----	3	1,186.42	1,900.00	1,900.00	1,900.00	1,800.00	2,000.00	1,500.00	1,500.00
		Marshall -----	3	473.34	1,900.00	1,900.00	1,900.00	1,800.00	1,500.00	1,500.00	1,300.00
4	35,000 to 40,000	Des Moines -----	3	\$1,030.70	\$2,100.00	\$2,100.00	\$2,100.00	\$1,900.00	\$1,500.00	\$1,600.00	\$1,500.00
		Lee -----	3	1,092.00	2,900.00	2,900.00	2,500.00	2,200.00	1,625.00	1,675.00	1,750.00
		Wapello -----	3	1,039.67	2,100.00	2,100.00	2,100.00	1,900.00	1,500.00	1,600.00	1,500.00
		Webster -----	5	797.60	2,100.00	2,100.00	2,100.00	1,900.00	1,500.00	1,600.00	1,500.00
1	40,000 to 50,000	Clinton -----	3	\$1,110.70	\$2,800.00	\$3,000.00	\$2,500.00	\$2,000.00	\$2,083.32	\$1,600.00	\$1,750.00
		Black Hawk -----	7	\$ 457.43	\$2,750.00	\$2,750.00	\$2,750.00	\$2,200.00	\$2,000.00	\$1,800.00	\$1,750.00
2	50,000 to 60,000	Pottawattamie -----	5	1,320.40	3,250.00	3,250.00	2,750.00	2,500.00	1,500.00	1,800.00	2,000.00
		Dubuque -----	3	\$1,260.00	\$3,000.00	\$3,400.00	\$3,000.00	\$2,400.00	\$1,500.00	\$2,000.00	\$2,000.00
1	65,000 to 70,000	Seott -----	5	\$1,180.00	\$3,000.00	\$3,000.00	\$3,300.00	\$2,400.00	\$1,800.00	\$2,500.00	\$2,500.00
2	70,000 to 90,000	Linn -----	3	\$ 991.34	\$3,300.00	\$3,300.00	\$3,300.00	\$2,900.00	\$1,933.32	\$2,500.00	\$2,500.00
		Woodbury -----	5	1,198.40	3,300.00	3,300.00	3,300.00	2,600.00	2,120.00	2,500.00	2,500.00
1	Over 90,000	Polk -----	5	\$1,190.40	\$3,300.00	\$3,700.00	\$3,300.00	\$2,600.00	\$2,000.00	\$3,000.00	\$2,500.00

Supervisors' average per diem, \$666.39.

Number in Class	Classification by Population	Name of County	Deputy Auditor, S. S. 481.	Deputy Treasurer, S. S. 491.	Deputy Clerk Dist. Court, S. S. 298.	Deputy Sheriff, S. S. 506-b.	Deputy Superintendent, S. 2734-b.	Deputy Recorder, S. 436.	County Engineer, S. 1327, S. 3. (See table 9.)	County Engineer Expense, exclusive of help.	Supervisors, S. 469. Limit of days of regular session.	Population, 1915 Census.
1	Under 10,000	Dickinson -----	\$ 840.00	\$ 700.00	\$ 500.00	\$ 300.00	-----	\$ 300.00	\$1,854.00	\$1,726.78	30	9,465
21	10,000 to 15,000	Adair -----	\$ 735.00	\$ 735.00	\$ 735.00	\$ 400.00	\$ 480.00	\$ 540.00	\$1,800.00	\$623.24	45	14,736
		Adams -----	-----	-----	-----	429.00	-----	-----	1,300.00	401.50	45	11,131
		Audubon -----	960.00	840.00	750.00	668.00	-----	600.00	2,200.00	147.16	45	12,590
		Clarke -----	735.00	575.00	555.00	333.00	-----	450.00	1,500.00	637.32	45	11,028
		Clay -----	900.00	900.00	675.00	730.00	600.00	600.00	2,630.20	1,420.45	45	14,656
		Davis -----	735.00	735.00	570.00	417.70	380.00	293.44	1,500.00	17.81	45	13,177
		Emmet -----	750.00	800.00	600.00	480.00	46.00	507.32	3,269.53	-----	45	11,390
		Grundy -----	840.00	900.00	500.00	450.00	600.00	-----	1,412.10	681.30	45	14,051
		Hancock -----	1,000.00	735.00	750.00	660.00	500.00	600.00	2,141.48	166.96	45	13,886
		Howard -----	975.00	732.00	375.00	300.00	600.00	311.57	1,232.93	663.83	45	13,929
		Humboldt -----	525.00	745.00	-----	720.00	-----	-----	2,300.00	120.00	45	13,013
		Ida -----	575.00	575.00	555.00	590.00	-----	425.00	860.00	93.00	45	11,656
		Louisa -----	632.50	635.00	615.00	400.00	269.65	540.00	1,500.00	514.12	45	12,912
		Mills -----	900.00	850.00	735.00	600.00	-----	-----	1,500.00	681.53	45	14,916
		Mitchell -----	900.00	673.75	700.00	400.00	175.60	-----	1,500.00	1,065.19	45	14,435
		Osceola -----	600.00	600.00	455.00	300.00	-----	-----	1,006.08	1,227.71	45	10,169
		Palo Alto -----	770.00	940.00	940.00	820.00	640.00	760.00	2,092.76	205.16	45	14,965
		Ringgold -----	870.00	690.00	600.00	400.00	74.00	502.50	2,250.00	125.37	45	13,280
		Van Buren -----	900.00	900.00	780.00	780.00	250.00	296.15	1,425.00	1,400.89	45	14,907
		Winneshiek -----	840.00	646.25	645.00	510.00	249.75	540.00	609.50	955.16	45	13,564
		Worth -----	475.00	153.00	-----	300.00	-----	-----	1,500.00	443.47	45	11,188

See Note 8 for new law regulating deputies' salaries. These are not deputies' salaries as now provided by statute, but are 1917 salaries; 1918 data not available yet. See Ch. 77, 37 G. A.

COMPENSATION OF COUNTY OFFICERS—Continued

Number in Class	Classification by Population	Name of County	Deputy Auditor, S. S. 481.	Deputy Treasurer, S. S. 491.	Deputy Clerk Dist. Court, S. S. 298.	Deputy Sheriff, S. S. 506-b.	Deputy Superintendent, S. 2734-b.	Deputy Recorder, S. 495.	County Engineer, S. 1527, S. S. (See table 9.)	County Engineer Expense, exclusive of help.	Supervisors, S. 469. Limit of days of regular session.	Population, 1915 Census.		
			See note 8 for new law regulating deputies' salaries. These are not deputies' salaries as now provided by statute, but are 1917 salaries; 1918 data not available yet. See Ch. 77, 37 G. A.											
36	15,000 to 20,000	Allamakee	900.00	\$ 840.00	\$ 840.00	\$ 780.00	\$ 600.00	\$ 705.00	\$1,500.00	\$ 871.80	45	17,298		
		Bremer	840.00	840.00	840.00	415.00			1,482.50	1,160.51	45	16,968		
		Buchanan	925.00	850.00	850.00	780.00	585.00	650.00	1,970.85		45	19,333		
		Buena Vista	900.00	760.00	700.00	840.00	300.00	680.00	1,870.25	2,801.79	45	17,212		
		Butler	930.00	700.00	700.00	600.00	450.00	582.16	1,211.00	1,258.98	45	18,014		
		Calhoun	950.00	900.00	840.00	840.00	680.00	900.00	1,500.00	1,006.26	45	17,808		
		Cass	810.00	810.00	790.00	860.00		780.00	2,200.00	295.44	45	19,787		
		Cedar	1,005.00	815.00	960.00	600.00		180.00	2,310.98	259.40	45	17,623		
		Cherokee	950.00	930.00	780.00	750.00	600.00	530.00	1,800.00	3,364.12	45	16,591		
		Chickasaw	800.00	760.00	700.00	720.00	600.00	650.00	1,200.00	952.80	45	16,089		
		Decatur	990.00	990.00	780.00	600.00	442.70	840.00	1,650.00	290.85	45	17,148		
		Delaware	900.00	900.00	900.00	900.00	185.25	680.00	1,500.00	470.09	45	18,564		
		Floyd	760.00	760.00	700.00	729.00	600.00	710.00	1,500.00	1,515.92	45	18,213		
		Franklin	900.00	900.00	580.00	400.00	250.00	580.00	1,500.00	1,507.48	45	15,841		
		Premont	800.00	840.00	700.00	600.00	570.00	590.00	1,500.00	878.09	45	16,067		
		Greene	1,050.00	760.00	700.00	800.00		550.00	1,500.00	1,411.56	45	16,339		
		Guthrie	875.00	900.00	700.00	714.70	383.33	690.00	1,600.00	952.36	45	18,416		
		Henry	840.00	725.00	700.00	313.24		590.00	1,700.00		45	17,807		
		Iowa	990.00	990.00	890.00	990.00		720.00	1,430.25	1,220.10	45	18,666		
		Jefferson	1,050.00	1,050.00	1,050.00	720.00			1,500.00	504.00	45	16,922		
		Jones	850.00	850.00	850.00	825.00			825.00	1,567.50	21.82	45	19,148	
		Lucas	900.00	720.00	700.00	645.00			662.50	1,068.75	33.04	45	15,120	
		Lyon	900.00	810.00	800.00	440.00			590.00	2,000.00	1,165.90	45	15,362	
		Madison	900.00	760.00	760.00	720.00			720.00	1,780.22	2.50	45	15,394	
		Monona	900.00	1,050.00	700.00	300.00	400.00		541.67	1,951.85	65.31	45	17,378	
		Montgomery	900.00	900.00	900.00	780.00			700.00	1,818.57	135.51	45	17,297	
		O'Brien	900.00	900.00	700.00	500.00			678.32	1,800.00	488.43	45	18,583	
		Pocahontas	1,030.00	1,020.00	865.00	448.00			780.00	2,123.80	2,646.33	45	15,635	
		Poweshiek	900.00	900.00	755.00	660.00	400.00		650.00	1,500.00	800.32	45	19,965	
		Sac	700.00	700.00	700.00	300.00	600.00		526.18	1,999.96	573.74	45	17,039	
		Shelby	900.00	900.00	720.00	780.00	400.00		720.00	1,500.00	749.49	45	16,092	
		Taylor	800.00	760.00	480.00	720.00			590.00	1,375.00	668.70	45	16,549	
		Union	900.00	780.00	625.00	705.00			560.00	1,455.53	1.45	45	17,108	
		15	20,000 to 25,000	Warren	900.00	840.00	730.00	660.00	600.00	590.00	1,800.00	667.55	45	18,277
				Wayne	750.00	700.00	750.00	650.00		480.00	1,000.00	1,514.83	45	16,243
				Wright	900.00	900.00	700.00	890.00	780.00	720.00	1,395.00	650.76	45	19,654
				Benton	900.00	1,000.00	1,000.00	925.00		840.00	\$1,800.00	\$1,144.21	55	24,591
				Carroll	978.00	990.00	775.00	720.00		590.00	1,700.00	1,615.54	45	20,997
				Crawford	973.80	900.00	900.00	885.00	810.00	973.80	2,015.00	4,006.18	45	20,581
				Hamilton	1,050.00	1,050.00	825.00	900.00	495.00	650.00	1,300.75	1,650.80	45	20,514
Hardin	900.00			1,000.00	1,000.00	800.00		980.35	1,500.00	1,465.96	45	22,484		
Harrison	1,000.00			1,000.00	700.00	840.00	600.00	771.66	1,693.60	900.37	55	24,327		
Jackson	900.00			900.00	900.00	900.00		560.00	1,320.00	1,309.88	45	20,694		
Keokuk	900.00	900.00	900.00	900.00	600.00	658.70	1,335.05	1,004.98	45	21,225				
Kossuth	900.00	900.00	900.00	800.00	880.00	780.00	2,137.80	1,089.22	55	24,200				
Marion	1,050.00	600.00	900.00	900.00	840.00	680.00	2,500.00	286.10	55	23,972				
Page	800.00	1,177.47	800.00	720.00	600.00	720.00	1,500.00	396.17	55	24,773				
Plymouth	950.00	950.00	950.00	900.00	398.50	950.00	1,874.50	677.86	55	23,767				
Tama	1,050.00	1,050.00	900.00	950.00		750.00	2,131.06	2,089.06	45	22,806				
Washington	900.00	885.00	815.00	840.00	690.00	810.00	1,620.00	759.74	45	20,004				
Winnebiek	900.00	850.00	850.00	600.00	520.00	150.00	1,380.00	763.79	45	22,238				
11	25,000 to 30,000	Boone	\$1,050.00	\$1,050.00	\$1,050.00	\$1,200.00	\$ 360.00	\$ 840.00	\$1,500.00	\$1,178.47	55	29,696		
		Clayton	900.00	900.00	1,000.00	865.00	500.00		1,500.00	632.43	55	25,129		
		Dallas	900.00	900.00	900.00	780.00	600.00	840.00	1,800.00	981.44	55	25,610		
		Fayette	1,050.00	1,050.00	960.00	810.00	550.00	800.00	1,500.00	294.11	55	29,257		
		Jasper	990.00	990.00	990.00	990.00		675.00	1,500.00	599.20	55	27,496		
		Johnson	900.00	900.00	900.00	900.00	720.00	900.00	2,400.00	918.43	55	27,330		
		Mahaska	1,050.00	825.00	800.00	840.00	600.00	725.00	1,485.32	988.85	55	29,314		
		Monroe	900.00	900.00	900.00	900.00	25.00	750.00	1,400.00	68.79	55	25,966		
		Muscatine	1,050.00	1,050.00	900.00	800.00	696.50	675.00	2,100.00	198.50	55	28,663		
		Sioux	1,000.00	962.50	900.00	200.00	712.50	948.00	2,500.00	796.47	55	25,340		
Story	1,000.00	958.19	950.00	800.00	900.00	720.00	2,000.00	930.47	55	25,787				
3	30,000 to 35,000	Appanoose	\$ 950.00	\$ 950.00	\$ 835.00	\$ 740.00		\$ 800.00	\$1,800.00	\$ 7.54	55	30,548		
		Cerro Gordo	1,200.00	1,200.00	932.50	1,240.00	\$1,000.00	\$ 745.00	1,775.00	1,404.89	55	31,734		
		Marshall	950.00	950.00	900.00	900.00		825.00	1,950.00	637.32	55	32,994		
4	35,000 to 40,000	Des Moines	\$1,125.00	\$1,125.00	\$1,125.00	\$1,000.00	\$ 575.00	\$ 600.00	\$2,000.00	\$ 66.85	55	35,656		
		Lee	1,450.00	1,425.00	1,250.00	1,200.00		1,183.37	1,594.32	379.98	55	38,101		
		Wapello	1,125.00	1,125.00	1,125.00	1,200.00	730.00	828.00	1,650.00	944.41	55	37,980		
		Webster	984.00	1,050.00	1,050.00	950.00	480.00	862.00	2,000.00	1,238.42	55	38,811		
1	40,000 to 50,000	Clinton	\$1,400.00	\$1,500.00	\$1,250.00	\$1,000.00	\$ 360.00	\$1,047.50	\$1,500.00	\$1,022.16	65	45,839		
2	50,000 to 60,000	Black Hawk	\$1,375.00	\$1,375.00	\$1,375.00	\$1,200.00	\$ 720.00	\$ 900.00	\$2,500.00	\$ 658.48	65	53,469		
		Pottawattamie	1,625.00	1,625.00	1,375.00	1,250.00	900.00	1,044.31	2,236.84	1,144.59	65	56,896		
1	60,000 to 65,000	Dubuque	\$1,500.00	\$1,700.00	\$1,500.00	\$1,200.00	\$ 600.00	\$1,050.00	\$2,035.90	\$3,333.32	75	60,975		
1	65,000 to 70,000	Scott	\$1,500.00	\$1,380.00	\$1,050.00	\$1,400.00	\$ 720.00	\$1,022.58	\$3,000.50	\$ 21.99	75	65,645		

COMPENSATION OF COUNTY OFFICERS—Continued

Number in Class	Classification by Population	Name of County	Deputy Audit- or, S. S. 481.	Deputy Treas- urer, S. S. 491.	Deputy Clerk Dist. Court, S. S. 288.	Deputy Sher- iff, S. S. 506-b.	Deputy Super- intendent, S. 2734-b.	Deputy Re- corder, S. S. 466.	County Engineer, S. S. 1527, S. 3. (See table 9.)	County Engineer Ex- pense, exclusive of help.	Supervisors, S. 469. Limit of days of regular session.	Population, 1915 Census.
			See note 8 for new law regulating deputies' salaries. These are not deputies' salaries as now provided by statute, but are 1917 salaries; 1918 data not available yet. See Ch. 77, 37 G. A.									
2	70,000 to 90,000	Linn -----	\$1,650.00	\$1,650.00	\$1,650.00	\$1,200.00	\$ 420.00	\$1,048.07	\$1,767.50	\$1,477.57	75	70,153
		Woodbury -----	1,650.00	1,650.00	1,650.00	1,200.00	720.00	1,200.00	2,316.65	1,980.95	90	82,315
1	Over 90,000	Polk -----	\$1,650.00	\$1,850.00	\$1,650.00	\$1,500.00	\$ 830.00	\$1,195.20	\$1,800.00	\$1,996.30	100	129,121

Note No. 1. County Attorney, S. S. 308—Salaries fixed except that in counties with population of 30,000 to 35,000, the Board of Supervisors may allow not to exceed \$1,500.00. Exercised as follows: Cerro Gordo, \$1,500.00; Clinton, \$1,750.00; Lee, \$1,750.00, and Marshall, \$1,300.00. There is also a division of 45,000 to 55,000 with salary of \$1,750.00. In addition to the stipulated salary they are entitled to a per cent on fines which amounted, in 1917, to \$12,029.34 for the whole state or an average of \$121.51.

Note No. 2. Auditor, S. S. 479—Two county seats, \$500.00 extra, Lee and Pottawattamie. Special charter city where Auditor makes tax list, \$300.00 extra, Lee and Muscatine.

Note No. 3. Clerk District Court, Ch. 426, 37th G. A.—Two courts Board of Supervisors may add \$400.00.

Note No. 4. Sheriff, S. S. 510-a.—Two courts, \$300.00 extra, Lee and Pottawattamie.

Note No. 5. Superintendent, S. 2742.—Minimum \$1,500.00. Salary fixed by convention, may be increased by Board of Supervisors.

Note No. 6. Supervisors, S. 469.—Table shows average per diem for 1917, including regular session, committee and drainage. Committee and drainage not counted as session as to number of days allowed. Sixty counties have three Supervisors, 37 have five and two have 7.

Note No. 7. Treasurer, S. S. 490-S. S. 490-a.—Clinton S. S. 490, account special charter city, add \$300.00; S. S. 490-a, account county 40,000, with city first class, including special charter or commission governed city, Board of Supervisors may allow \$50.00 extra for each 5,000 of said city; add \$300.00. Dubuque, S. S. 490-a, same as last above, add \$400.00. Lee, S. S. 490, two county seats, add \$500.00; collect tax special charter city, add \$300.00. Muscatine, S. S. 490, same as last above, add \$300.00. Polk, S. S. 490-a, first-class city, etc., add \$400.00. Pottawattamie, S. S. 490, two county seats, add \$500.00.

Note No. 8. Deputies—Auditor, ch. 77, acts of 37th G. A., under 40,000, not less one-half that of principal and not exceeding \$1,200.00. Clerk, ch. 77, acts of 37th G. A., under 35,000, not less one-half that of principal and not exceeding \$1,200.00. Treasurer, ch. 77, acts of 37th G. A., under 40,000 not less one-half that of principal and not exceeding \$1,200.00. Recorder, ch. 77, acts of 37th G. A., not less one-half that of principal and not exceeding \$1,200.00. Sheriff, S. S. 510-b, Board of Supervisors fix; two courts one-half that of principal; Lee and Pottawattamie. Superintendent, S. 2734-b, fixed by convention.

Note No. 9. Engineers—Salary fixed by Supervisors. The data shown herein is not as satisfactory as desired as between salary and expense of Engineers on account of the different methods of employment and payment, some being paid by the day or hour, others by yearly salary; some paying their own expense and no uniformity as to kind of expense paid by the county in the several counties.

Part III

Building and Loan Associations

BUILDING AND LOAN ASSOCIATIONS

The report herewith submitted contains a statement from fifty-four building and loan associations. These associations are all domestic-locals; that is, their business is confined to the county in which they are located.

The building and loan associations of Iowa make a report to the Auditor of State for the close of business December 31st of each year, which report is accompanied by a fee of \$5.00.

During the biennial period ending June 30, 1918, fees amounting to \$540.00 have been collected from these associations and turned into the state treasury.

During the same biennial period, the following associations have been organized:

Atkins Savings & Building Association, Atkins.
Pocahontas Building Loan & Savings Association, Pocahontas.
West Burlington Savings & Loan Association, West Burlington.
Home Building & Loan Association, Creston.

The following associations have ceased to do business during the biennial period:

Building, Savings & Loan Association, Winterset.
Washington Loan & Building Association, Washington.

The following tables show the condition of the building and loan associations for the year ending December 31, 1917. Table No. 1 shows the names of officers, date of incorporation and number of shares sold or withdrawn during the year 1917, and number remaining in force at the end of the year. Table No. 2 shows the receipts, Table No. 3 the disbursements, Table No. 4 the assets, and Table No. 5 the liabilities.

TABLE NO. 1—OFFICERS, DATE OF ORGANIZATION

Name and Location	Date Incorporated
Adel Building & Loan Assn., Adel	April 12, 1915
Akron Domestic Local B. & L. Assn., Akron	January 1, 1910
Alton Building & Loan Assn., Alton	April 1, 1916
Ames Building & Loan Assn., Ames	June 1, 1914
Atkins Loan & Building Assn., Atkins	December 2, 1918
Bohemian Savings & Loan Assn., Cedar Rapids	January 1, 1912
Cedar Falls Bldg., Sav. & L'n Assn., Cedar Falls	September 1, 1916
Cedar Valley Bldg. & Loan Assn., Cedar Falls	August 1, 1891
Cedar Rapids Bldg. & Loan Assn., Cedar Rapids	May 22, 1911
Clear Lake Building & Loan Assn., Clear Lake	May 17, 1915
Council Bluffs Mut. B. & L. Assn., Co. Bluffs	January 1, 1895
Davenport Loan, Bldg. & Sav. Assn., Davenport	September 1, 1916
Decorah Building & Loan Assn., Decorah	November 1, 1912
Des Moines B. & Loan & Sav. Assn., Des Moines	April 19, 1916
Dubuque Building & Loan Assn., Dubuque	February 1, 1916
Emmetsburg Bldg. & Loan Assn., Emmetsburg	December 19, 1912
Ft. Madison Sav. & Loan Assn., Ft. Madison	May 23, 1912
Fremont Co. Mut. Bldg. & Loan Assn., Sidney	October 1, 1913
Germania Bldg., Loan & Sav. Assn., Cedar Falls	April 14, 1912
Home Building & Loan Assn., Shenandoah	July, 1896
Home Building & Loan Assn., Waterloo	July 29, 1905
Home Building, Loan & Sav. Assn., Davenport	January, 1890
Home Building & Loan Assn., Estherville	August, 1911
Home Building & Loan Assn., Marion	February 7, 1894
Jefferson Building & Loan Assn., Jefferson	May 14, 1915
Keokuk Loan & Building Assn., Keokuk	September 1, 1905
La Porte Building & Loan Assn., La Porte City	May 26, 1886
Linn County Building & Loan Assn., Marion	September 1, 1905
Lee County Loan & Building Assn., Keokuk	September 3, 1916
McGregor Building & Loan Assn., McGregor	April 13, 1915
Marshalltown Sav. & Loan Assn., Marshalltown	December 15, 1908
Mason City Building & Loan Assn., Mason City	February 16, 1880
Mutual Building & Loan Assn., Iowa Falls	September 1, 1912
Muscatine Building & Loan Assn., Muscatine	May 17, 1910
Mutual Home Loan & Sav. Assn., Grinnell	March 25, 1895
Mutual Loan & Savings Assn., Tama	April, 1889
Newton Home Savings & Loan Assn., Newton	May 14, 1913
Northwestern Building & Loan Assn., Inwood	February 3, 1893
Page County Building & Loan Assn., Clarinda	September 1, 1897
People's Mut. Building & Loan Assn., Waterloo	August 31, 1916
Perpetual Building & Loan Assn., Waterloo	April 1, 1890
Perpetual Savings & Loan Assn., Cedar Rapids	January 25, 1875
People's Building & Savings Assn., Ottumwa	July, 1892
Red Oak Building & Savings Assn., Red Oak	October 4, 1887
Sanborn Building & Loan Assn., Sanborn	May 4, 1885
Spencer Mut. Building & Loan Assn., Spencer	May 24, 1916
Stanton Mut. Loan & Building Assn., Stanton	October 16, 1917
Storm Lake Sav. & Loan Assn., Storm Lake	February 1, 1916
State Savings & Loan Assn., Sioux City	June 1, 1888
Villisca Mut. Loan & Building Assn., Villisca	September 24, 1916
Vinton Savings & Loan Assn., Vinton	August 15, 1890
Waverly Savings & Loan Assn., Waverly	June 17, 1912
Waterloo Building & Loan Assn., Waterloo	September 1, 1916
Workingmen's Bldg. & Loan Assn., Belle Plaine	October, 1889
Workingmen's Bldg. & Loan Assn., Mo. Valley	August 20, 1880

AND SHARE TRANSACTIONS.

President	Secretary	Shares: Transactions, 1917		
		Sold	Can-celled	In Force
D. E. Luther	J. G. Regan	95	45	323
C. M. Hilliker	J. B. Keaner	99	66	354
S. A. Lincoln	E. S. Henrich	65	68	276
L. M. Bosworth	Frank Theis	146	62	403
W. Vorlicky	Jan. H. bek	910	599	6,115
W. N. Hostrop	Wm. C. Nuhn	394	290	2,829
F. O. Jackson	W. T. M. Aitken	753	355	4,030
F. E. Longhurst	C. E. Pollins	5,553	729	24,201
J. H. Woodstock	E. B. Stillman	15	45	290
H. W. Hazelton	Wm. J. Leverett	1,556	962	3,957
Joseph Strong	E. M. White	158	180	1,289
G. F. Baker	B. J. McKay	468	182	976
John L. Bleakley	C. B. Minnis	905	415	2,298
C. Bayless	C. H. Reynolds	2,382	2,739	12,750
Robt. Laughlin	W. E. G. Saunders	306	70	1,730
W. R. Timpe	Geo. P. Anthes	146	54	924
F. Brandon	Milton Estes	28	57	307
F. A. Riedel	W. C. Nuhn	236	207	1,652
J. F. Lake	F. M. Schneider	379	424	2,074
Louis Frank	J. E. Dempster	2,803	1,328	17,851
Geo. S. Dempsy	J. E. Driscoll	176	107	10,155
N. J. Lee	L. E. Stockdale	366	179	1,793
C. W. Suttiff	Geo. W. Toms	316	313	1,404
E. H. Carter	P. O. Brown			285
A. H. Evans	J. D. Ecker	524	394.25	2,694.5
W. M. Blough	H. B. Lizer	176	180	771
F. E. Alexander	J. W. Bowman		126	984
A. H. Evans	J. D. Ecker	378.12	286.75	1,981.375
F. G. Bell	J. Kramer	17	40	568
Fred Hopkins	D. B. Shollenberger	1,703	240	6,152
E. S. Balz	J. F. Shaible	974	991	3,724
E. A. Westburg	C. H. Marnock	249	209	1,938
J. L. Knopp	H. W. Metzger	174	77	1,134
B. Jenkins	F. P. Marviz	1,605	950	5,806
D. E. Goodell	C. H. Tanner	177	47	1,156
C. P. Axtell	C. F. Morgan	359	137	1,612
S. J. Mak	Geo. S. Saghn	278	440	1,720
Wm. Orr	Henry Loranz	799	552	4,733
J. E. Sedgwick	Edwin Mesick	1,609	1,000	9,380
Warren Brown	C. W. Stillson	3,971	2,266	25,315
Jas. E. Lawler	F. D. Denlinger	5,323	4,279	47,882
J. E. Hull	D. A. Emery	289.5	163	1,085
O. J. Gibson	Thos. Lamb	831	522	4,181
C. E. Foote	P. Velle	261	165.5	677.5
H. W. Smith	E. Taggart	152	132	812
C. V. Blade	A. F. Newquist	99	60	611
A. F. Whitney	Chas. Skewis	411	182	1,091
H. P. Grinnell	A. L. Whitmer	302	457	1,098
B. F. Fast	E. L. Gibbs	692	397	1,896
W. C. Ellis	W. E. Bickel	385	174	1,242
G. F. Hunt	Richard Cullinane		126	317
A. J. Edwards	W. H. Brunn	6,173	3,845	37,810
C. S. Housman	G. R. Ahrens	115		2,208
C. H. Deur	J. S. Dewell	268	227	874

TABLE NO. 2—RECEIPTS DURING YEAR

Name and Location.	Cash on hand at beginning of year	From dues in-stallment stock	From full paid stock	From interest
Adel Bldg. & Loan Assn., Adel	38.58	2,338.85		227.32
Akron Dom. Local B. & L. Assn., Akron	20.03	4,115.25		549.45
Alton Bldg. & Loan Assn., Alton	140.89	3,340.00		332.20
Ames Bldg. & Loan Assn., Ames	11.98	3,638.40		771.60
Atkins Loan & Bldg. Assn., Atkins				
Bohemian S. & L. Assn., Cedar Rapids	7,466.22	94,027.55		22,405.43
C. F. Bldg., Sav. & L. Assn., Cedar Falls	8,445.99	16,779.50	29,600.00	5,334.16
Cedar Valley B. & L. Assn., Cedar Falls	5,018.52	23,815.00		9,082.96
C. R. Bldg. & Loan Assn., Cedar Rapids	3,931.34	336,230.55		63,552.63
C. L. Bldg. & Loan Assn., Clear Lake	1,126.37	2,757.00		56.99
Co. Bluffs Mut. B. & L. Assn., Co. Bluffs	11,841.36	70,927.28	20,080.00	13,892.28
Davenport L. B. & S. Assn., Davenport	1,158.21	16,385.00		7,013.83
Decorah Bldg. & Loan Assn., Decorah	28.16	6,772.80		2,302.20
Des Moines B., L. & S. Assn., Des Moines	622.77	38,895.79	1,537.92	2,135.20
Dubuque Bldg. & Loan Assn., Dubuque	37,151.06	138,292.55	18,350.00	34,523.00
Emmetsburg B. & L. Assn., Emmetsburg	471.48	18,553.00		4,166.92
Ft. Mad. Sav. & Loan Assn., Ft. Madison	385.83	12,646.83	28,260.00	4,965.55
Fremont County Mut. B. & L. Assn., Sidney	2,145.33	2,410.00		394.92
Germania B., L. & S. Assn., Cedar Falls	3,872.44	10,268.50		4,455.66
Home Building & Loan Assn., Shenandoah	7,742.51	25,272.20		11,323.96
Home Bldg. & Loan Assn., Waterloo	22,687.08	180,822.13		49,044.68
Home B., L. & Sav. Assn., Davenport	779.31	6,059.50		2,367.70
Home Bldg. & Loan Assn., Estherville		12,255.83	100.00	3,468.48
Home Bldg. & Loan Assn., Marion	1,058.85	14,948.82	1,200.00	6,247.59
Jefferson Bldg. & Loan Assn., Jefferson	2,877.20	13,080.00		1,883.35
Keokuk Loan & Bldg. Assn., Keokuk	2,281.12	45,868.00		20,806.66
La Porte B. & L. Assn., La Porte City	2,120.35	4,831.00		2,255.12
Linn County Bldg. & Loan Assn., Marion	57.69	23,105.57	5,000.00	4,970.86
Lee County Loan & Bldg. Assn., Keokuk	7,884.27	33,823.40		16,631.26
McGregor B. & L. Assn., McGregor	969.27	6,927.00		1,104.07
Marshalltown S. & L. Assn., Marshalltown	952.21	33,809.00	62,600.00	10,585.10
Mason City B. & L. Assn., Mason City	8,284.33	44,405.00		10,842.54
Mutual B. & L. Assn., Iowa Falls	92.33	11,920.50		3,373.51
Muscatine B. & L. Assn., Muscatine	1.32	17,281.51		3,051.26
Mutual Home L. & S. Assn., Grinnell	11,605.36	160,339.41	5,200.00	34,178.29
Mutual Loan & Sav. Assn., Tama	140.76	8,608.40		3,502.30
Newton Home S. & L. Assn., Newton	3,415.85	53,541.89		6,640.93
Northwestern B. & L. Assn., Inwood	1,189.03	10,745.50	1,400.00	4,553.83
Page County B. & L. Assn., Clarinda	10.43	45,459.17		11,291.21
People's Mutual B. & L. Assn., Waterloo	29,930.71	54,886.00		24,103.43
Perpetual B. & L. Assn., Waterloo	15,175.87	224,996.84		63,437.82
Perpetual S. & L. Assn., Cedar Rapids	48,862.75	468,464.13		127,609.75
People's B. & Sav. Assn., Ottumwa	1,725.66	19,380.80	18,618.90	7,727.92
Red Oak B. & Sav. Assn., Red Oak	5,749.26	32,421.00		13,467.27
Sanborn B. & L. Assn., Sanborn	5,167.57	11,438.00		1,639.34
Spencer Mut. B. & L. Assn., Spencer	4,449.32	10,044.00		2,407.50
Stanton Mut. L. & B. Assn., Stanton	3,083.20	4,852.40	2,200.00	1,654.92
Storm Lake S. & L. Assn., Storm Lake		6,660.50		843.86
State Sav. & L. Assn., Sioux City	119.88	26,687.74	583.75	2,953.58
Villisca Mut. L. & B. Assn., Villisca	218.14	18,048.95	16,300.00	5,228.84
Vinton Sav. & Loan Assn., Vinton	1,698.28	11,522.00		3,431.15
Waverly Sav. & Loan Assn., Waverly	970.36	6,243.22		758.55
Waterloo B. & L. Assn., Waterloo		459,889.76	6,200.00	109,147.58
Workingmen's B. & L. Assn., Belle Plaine	4,647.99	20,700.19		6,920.02
Workingmen's B. & L. Assn., Mo. Valley	1,938.74	6,986.40		1,608.87
Total	\$281,763.56	\$2,939,119.61	\$218,230.57	\$760,040.30

DIVIDED AS TO SOURCE.

From fines	From membership and transfer fees	From loans repaid	From taxes and insurance repaid	From sales of real estate	From expense fund	From bills payable	From profits on withdrawals	From miscellaneous receipt	Total receipts for year
	12.25								2,517.00
	49.50	2,275.00						101.40	7,110.63
3.91	9.00					900.00			3,826.00
									5,321.98
	227.50	36,725.00							161,451.70
16.26	12.00	21,450.00	160.10	1,250.00	500.00		315.42	702.07	87,555.50
146.51	24.00	28,470.00	155.42			3,462.40		2,495.13	72,670.04
		168,540.34		77.54				1,294.84	573,627.24
	2.00	592.50						724.37	5,253.23
		43,570.00	136.44	443.00				35.00	160,725.36
		20,640.00	5.00			3,500.00	179.20		49,177.56
296.32	5.80	234.00				18,380.00			33,123.96
	21.97	144.50				4,500.00	2.71		48,940.36
29.67		104,263.63	513.43					15,251.41	348,374.85
		157.50	2,500.00			800.00			26,648.90
		282.90	7,641.35					144.50	54,361.94
34.98	7.00	1,308.00						5.00	6,265.25
	6.50	16,000.00				7,330.00			41,698.10
	94.75	37,960.00	539.90						82,933.32
363.40	66.50	105,173.75		2,451.98			91.97	2,033.97	362,735.46
		1,000.00						1,530.00	11,736.51
	62.50					4,600.00			20,486.81
10.92		27,821.00	105.31			16,335.88	179.47	5.50	67,913.34
29.30	7.50	2,525.00							20,402.35
	524.00	42,025.65	70.96			22,750.10		2,433.90	136,850.39
	11.82	13.00	7,350.08			4,500.00		3.15	21,084.52
	57.69			104.28			9.06	3.75	34,373.15
	121.94			290.17		1,800.00		1,453.88	106,811.23
	378.15	44,550.00						2,900.00	12,814.30
	11.00	900.00						144.00	126,972.01
13.30	66.50	18,801.90						1,424.10	107,155.22
100.45	98.60	42,000.00						950.00	19,708.01
16.31	27.00	3,410.00				60.00	108.36		27,800.59
	6.50	7,400.00							283,528.65
969.71		69,537.30	1,542.94				32.34	123.30	18,207.50
34.45	62.35	5,600.00	141.69					117.55	89,705.29
	32.30	26,074.12							28,602.29
	33.08	10,680.85							86,826.70
161.64	404.25	29,500.00							199,335.73
1,044.63	46.50	30,900.00	979.78			46,900.00	8,700.00	1,844.68	466,880.37
	78.00	161,159.21	665.81	64.24		744.14		558.64	1,170,037.26
		275,616.57	1,847.24	652.25		126,500.00		254.62	84,095.57
87.65		20,196.50	115.22	638.30		15,350.00		67.00	19,810.16
46.31	18.75	32,498.00	41.00						24,816.62
	65.25	1,500.00							15,750.43
	5.80	7,910.00							310
39.01	14.85	3,815.00					91.05		13,758.06
	60	6,250.00							47,810.95
21.00	117.31	17,112.90					183.29		54,729.56
49.16	103.54	13,600.00	28.00	1,050.52				102.41	26,538.13
89.95	96.73	9,700.00							10,978.63
	4.75					2,975.00		26.75	807,438.04
	8.50	222,429.35	103.93					9,658.92	42,093.88
	28.75	9,796.93							14,451.24
47.10		1,650.00	2.50					2,217.63	
\$3,856.01	\$3,606.20	\$1,756,899.93	\$7,549.12	\$6,627.83	\$500.00	\$281,007.52	\$9,892.87	\$169,126.64	\$6,438,220.26

TABLE NO. 4—ASSETS OF ASSOCIATIONS

Name and Location.	Loans on real estate	Loans on stock pledged	Interest earned and unpaid
Adel Bldg. & Loan Assn., Adel.....	\$ 4,157.79	\$ 250.00	
Akron Dom. Local B. & L. Assn., Akron.....	9,150.00	665.00	767.90
Alton Bldg. & Loan Assn., Alton.....	4,400.00		
Ames Bldg. & Loan Assn., Ames.....	12,800.00		122.85
Atkins Loan & Bldg. Assn., Atkins.....			
Bohemian S. & L. Assn., Cedar Rapids.....	405,270.00		
C. F. Bldg., Sav. & L. Assn., Cedar Falls.....	109,725.00		835.84
Cedar Valley B. & L. Assn., Cedar Falls.....	120,550.00	2,640.00	2,727.60
C. R. Bldg. & Loan Assn., Cedar Rapids.....	945,236.20	2,620.35	3,592.30
C. L. Bldg. & Loan Assn., Clear Lake.....	4,450.00		
Co. B. Mut. B. & L. Assn., Co. Bluffs.....	190,985.00	975.00	
Davenport L. B. & S. Assn., Davenport.....	104,515.00	3,720.00	356.24
Decorah Bldg. & Loan Assn., Decorah.....	35,200.00		
Des M. B., L. & S. Assn., Des Moines.....	42,685.00	1,297.50	
Dubuque Bldg. & Loan Assn., Dubuque.....	554,673.20	14,981.00	3,626.60
Emmets'g B. & L. Assn., Emmetsburg.....	57,137.82		111.30
Ft. Mad. Sav. & Loan Assn., Ft. Madison.....	73,061.09	1,195.00	
Fremont Co. Mut. B. & L. Assn., Sidney.....	5,492.00	50.00	
Germania B., L. & S. Assn., Cedar Falls.....	49,500.00	1,400.00	
Home Bldg. & Loan Assn., Shenandoah.....	122,425.00		
Home Bldg. & Loan Assn., Waterloo.....	688,436.77	4,858.75	
Home B., L. & Sav. Assn., Davenport.....	40,422.10		283.15
Home Bldg. & Loan Assn., Estherville.....	52,500.00		
Home Bldg. & Loan Assn., Marion.....	82,420.48		796.01
Jefferson Bldg. & Loan Assn., Jefferson.....	23,475.00	1,500.00	
Keokuk Loan & Bldg. Assn., Keokuk.....	336,142.60		
La Porte B. & L. Assn., La Porte City.....	26,450.00		
Linn Co. B. & L. Assn., Marion.....	33,800.00		
Lee Co. Loan & Bldg. Assn., Keokuk.....	241,020.33		
McGregor B. & Loan Assn., McGregor.....	17,000.00		
Marshall'n S. & L. Assn., Marshalltown.....	162,179.45	3,529.00	
Mason City B. & L. Assn., Mason City.....	140,025.00		1,863.08
Mutual B. & L. Assn., Iowa Falls.....	44,850.00	1,525.00	
Muscatine B. & L. Assn., Muscatine.....	49,794.19		
Mutual Home L. & S. Assn., Grinnell.....	612,239.25		7,479.07
Mutual Loan & Sav. Assn., Tama.....	43,400.00		439.06
Newton Home S. & L. Assn., Newton.....	113,669.29		
Northwestern B. & L. Assn., Inwood.....	59,200.00		61.12
Page County B. & L. Assn., Clarinda.....	143,300.00	550.00	416.46
People's Mut. B. & L. Assn., Waterloo.....	302,600.00		2,006.25
Perpetual B. & L. Assn., Waterloo.....	855,166.59	5,194.69	9,643.82
Perpetual S. & L. Assn., Cedar Rapids.....	1,946,846.54	16,833.68	
People's B. & Sav. Assn., Ottumwa.....	105,692.50	2,853.00	565.11
Red Oak B. & Sav. Assn., Red Oak.....	174,876.90	300.00	1,608.69
Sanborn B. & L. Assn., Sanborn.....	21,950.00		
Spencer Mut. B. & L. Assn., Spencer.....	30,775.00	2,270.00	
Stanton Mut. L. & B. Assn., Stanton.....	23,817.50	335.00	44.28
Storm Lake S. & L. Assn., Storm Lake.....	12,400.00	400.00	
State Sav. & L. Assn., Sioux City.....	38,935.14		
Villisca Mut. L. & B. Assn., Villisca.....	75,591.66	331.00	369.41
Vinton Sav. & Loan Assn., Vinton.....	41,900.00		34.60
Waverly Sav. & Loan Assn., Waverly.....	9,800.00	100.00	239.92
Waterloo B. & L. Assn., Waterloo.....	1,583,365.50	24,816.80	24,854.19
Workingmen's B. & L. Assn., Belle Plaine.....	106,145.00	1,815.00	
Workingmen's B. & L. Assn., Mo. Valley.....	20,310.00		80.80
Total.....	\$11,122,909.91	\$ 98,605.77	\$ 62,925.62

CLASSIFIED AS TO CHARACTER.

Real estate acquired	Due for insurance and taxes	Installments due and unpaid	Real estate contracts	Furniture and fixtures	Miscellaneous assets	Cash on hand	Total assets
					\$ 255.74	\$ 477.55	5,141.08
					2,561.28	156.88	13,301.06
		11.00				528.25	4,939.25
					67.57	245.82	13,236.24
					500.00	7,154.96	412,924.96
	207.52					118,206.17	127,702.83
	340.92					1,444.31	956,391.31
617.78					1,082.00	3,242.02	5,253.23
					770.61	32.62	205,527.16
3,419.22	119.53	569.00			1,548.26	8,480.15	110,055.39
116.38						788.77	35,211.72
						11.72	49,757.40
					242.54	5,532.36	803,454.89
	954.00				723.00	28,497.00	65,994.65
				100.00	299.20	8,256.33	77,120.01
				227.40	657.66	1,978.86	13,403.35
					4,394.25	3,467.10	4,068.96
				25.00	44.66	4,068.96	134,898.44
585.38	490.12					9,798.44	718,370.22
	697.83			313.25	1,750.00	22,313.62	40,972.28
		215.50				51.53	53,216.99
						716.99	83,264.63
						48.14	30,992.38
						5,927.38	350,450.53
	1,424.48					12,882.45	28,661.24
						2,211.24	56,967.57
						2,888.29	2,020.25
						2,020.25	21,045.03
						4,045.03	165,708.45
			4,540.00			5,950.45	152,378.53
						307.79	46,682.79
						15.67	41,534.61
6,848.90	175.70			549.05		5,367.24	631,934.46
						4,617.24	48,456.90
						2,013.57	115,819.56
						2,364.05	61,760.17
						21,423.14	166,295.20
		135.00				34,741.67	360,849.58
		605.60			12,520.85	19,239.68	892,537.82
	2,335.81	6,637.00			500.00	1,292.18	1,977,781.39
954.05	1,688.99			150.00	6,010.00	2,031.15	115,093.26
1,643.40	1,405.65		3,142.75	607.19	635.00	6,612.63	186,639.94
2,300.00	186.90	829.60			2,000.00	6,902.68	28,852.68
800.73	58.50			382.59		3,654.15	36,699.15
						527.19	24,748.97
						112.77	13,562.94
						60.00	494.81
249.45	65.00				29.29	060.30	77,296.14
					55.25	3,494.32	45,518.57
	15.00	35.00				217.73	10,372.65
	3,386.24			1,072.28	980.69		1,638,477.53
						645.78	108,605.78
350.00	2,373.02	1,109.81	1,840.56		7,859.81	3,298.13	37,222.13
\$ 17,885.31	\$16,782.00	\$14,687.41	\$ 4,983.31	\$ 3,761.23	\$ 45,487.66	\$271,167.64	\$11,659,195.86

TABLE NO. 5—LIABILITIES OF ASSOCIATIONS

Name and Location	Paid in on installment stock	Full paid stock	Installments paid in advance
Adel Building & Loan Assn., Adel	4,746.88		
Akron Domestic Local B. & L. Assn., Akron	13,199.66		91.25
Alton Building & Loan Assn., Alton	4,618.00		16.00
Ames Building & Loan Assn., Ames	12,454.09		
Atkins Loan & Building Assn., Atkins			
Bohemian Savings & Loan Assn., Cedar Rapids	390,750.63		
Cedar Falls Bldg., Sav. & L'n Assn., Cedar Falls	69,910.00	21,200.00	
Cedar Valley Bldg. & Loan Assn., Cedar Falls	119,209.84		356.53
Cedar Rapids Bldg. & Loan Assn., Cedar Rapids	942,042.17		
Clear Lake Building & Loan Assn., Clear Lake	2,757.00	253.00	592.50
Council Bluffs Mut. B. & L. Assn., Co. Bluffs	108,042.65	71,275.00	
Davenport Loan, Bldg. & Sav. Assn., Davenport	110,029.39		26.00
Decorah Building & Loan Assn., Decorah	21,031.70		
Des Moines B. & Loan & Sav. Assn., Des Moines	44,046.98		
Dubuque Building & Loan Assn., Dubuque	540,582.31	48,489.43	205.01
Emmetsburg Bldg. & Loan Assn., Emmetsburg	56,709.90		
Ft. Madison Sav. & Loan Assn., Ft. Madison	23,805.26	46,660.00	
Fremont Co. Mut. Bldg. & Loan Assn., Sidney	12,359.95		
Germania Bldg., Loan & Sav. Assn., Cedar Falls	43,134.00		
Home Building & Loan Assn., Shenandoah	100,827.10		
Home Building & Loan Assn., Waterloo	711,575.59		
Home Building, Loan & Sav. Assn., Davenport	28,637.25		68.25
Home Building & Loan Assn., Estherville	41,095.07	6,800.00	
Home Building & Loan Assn., Marion	44,251.12	27,250.00	288.90
Jefferson Building & Loan Assn., Jefferson	27,894.00		
Keokuk Loan & Building Assn., Keokuk	179,935.60		
La Porte Building & Loan Assn., La Porte City	20,502.00		
Linn County Building & Loan Assn., Marion	40,832.29	15,000.00	
Lee County Loan & Building Assn., Keokuk	113,717.20		
McGregor Building & Loan Assn., McGregor	16,617.00		
Marshalltown Sav. & Loan Assn., Marshalltown	97,859.00	49,700.00	
Mason City Building & Loan Assn., Mason City	129,417.00		383.00
Mutual Building & Loan Assn., Iowa Falls	39,824.00		5.00
Muscatine Building & Loan Assn., Muscatine	32,163.62		
Mutual Home Loan & Sav. Assn., Grinnell	548,083.59	34,000.00	
Mutual Loan & Savings Assn., Tama	32,591.10	3,500.00	52.00
Newton Home Savings & Loan Assn., Newton	115,394.98		
Northwestern Building & Loan Assn., Inwood	43,947.00	3,500.00	17.00
Page County Building & Loan Assn., Clarinda	137,318.40		
People's Mut. Building & Loan Assn., Waterloo	275,238.87		15.00
Perpetual Building & Loan Assn., Waterloo	891,220.77		
Perpetual Savings & Loan Assn., Cedar Rapids	1,899,858.68		
People's Building & Savings Assn., Ottumwa	57,791.20	27,181.75	272.80
Red Oak Building & Savings Assn., Red Oak	106,493.00	53,400.00	
Sanborn Building & Loan Assn., Sanborn	28,852.68		
Spencer Mut. Building & Loan Assn., Spencer	31,986.00		
Stanton Mut. Loan & Building Assn., Stanton	18,678.30	1,100.00	
Storm Lake Sav. & Loan Assn., Storm Lake	10,072.50	2,750.00	17.50
State Savings & Loan Assn., Sioux City	33,700.53	5,637.50	
Villisca Mut. Loan & Building Assn., Villisca	46,358.40	21,400.00	118.40
Vinton Savings & Loan Assn., Vinton	36,691.00		5.00
Waverly Savings & Loan Assn., Waverly	8,946.46		
Waterloo Building & Loan Assn., Waterloo	1,595,148.05	24,400.00	
Workingmen's Bldg. & Loan Assn., Belle Plaine	104,964.51		
Workmen's Bldg. & Loan Assn., Mo. Valley	36,600.10		
Total	\$10,202,639.56	\$ 463,496.68	\$ 2,529.24

DIVIDED AS TO FUNDS AND STOCK.

Interest paid in advance	Incomplete loans	Profits divided	Profits undivided	Expense fund	Surplus on contingent fund	Bills payable	Miscellaneous liabilities	Total liabilities
329.20		65.00						\$ 5,141.08
16.15								13,301.06
			305.25					4,939.25
			9.30			650.00	122.85	13,236.24
		21,213.38	690.65					412,924.96
		20,994.22	822.95			5,279.70		118,206.17
	300.00		1,061.16			6,562.40	219.90	127,702.85
	10,098.81		3,216.53		1,033.80			956,391.31
50.99		391.52	3.35				1,204.87	5,253.23
		20,961.90	247.61		5,000.00			205,527.16
				.02				110,055.39
						13,880.00	300.00	35,211.72
	4,145.91	1,537.92					26.59	49,757.40
			2,024.14					803,454.89
43.62		9,019.15	132.98					65,904.65
		5,837.79						77,120.01
			1,043.40					13,403.35
		11,827.98	16.64					54,978.62
		28,660.70	5,305.48				705.66	134,898.44
	5,969.86		89.64				735.13	718,379.22
			7,936.78			4,330.00		40,972.28
			721.92			4,600.00		53,216.99
196.74			1,886.27			9,375.00	17.50	83,264.63
		3,008.38						30,902.38
			62,584.31			102,162.77	5,447.85	350,450.53
			40.01			1,000.00		28,661.24
			1,135.28					56,957.57
			41,720.06			84,564.36	3,616.49	243,618.11
	2,900.00	1,528.03						21,045.03
			18,149.45					165,708.45
91.72		21,465.19	132.89				887.73	152,378.53
		6,453.03	409.76					46,682.79
		9,340.99				60.00		41,534.61
		32,430.04	978.00		16,442.83			631,931.46
			11,036.05		1,277.75			48,456.90
					424.58			115,819.56
5.36		14,288.14	2.67					61,760.17
		16,631.96	10,744.90		1,000.00		600.00	166,295.20
			83,995.71		1,600.00			360,849.58
			72.91		500.00	744.14		892,537.82
			172.71		22,350.00	54,500.00		1,977,781.39
16.25	1,528.61	9,807.42			1,000.00	14,524.46	2,970.77	115,093.26
		24,307.80					667.50	186,639.94
								28,852.68
			4,674.09	39.06				36,699.15
			4,815.82	99.67				24,748.97
			720.01	2.93	55.18			13,562.94
						151.92		39,489.95
14.68		8,511.69	38.70		759.22		95.05	77,296.14
		8,667.25	120.32				35.00	45,518.57
128.96		200.74				196.47		10,372.65
	6,914.54		671.21		1,000.00	10,343.73		1,638,477.53
			80.15	300.00				108,605.78
			622.03					37,222.13
\$ 887.89	\$ 31,857.73	\$ 297,740.43	\$ 258,653.83	\$ 355.20	\$ 54,508.21	\$ 312,576.56	\$ 30,161.11	\$11,659,195.86