

State of Iowa  
1922

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REPORT

BY THE

GOVERNOR OF IOWA

OF

Pardons, Suspensions and Commutations  
of Sentence

AND

Remission of Fines

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From January 1, 1921, to December 31, 1922

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Published by  
THE STATE OF IOWA  
Des Moines

Executive Office, January 1, 1923.

To the Senate and House of Representatives:

In compliance with Section 16, Article IV of the Constitution, I herewith transmit to you a report of each case of pardon, reprieve, commutation, and suspension granted, also the names of all persons in whose favor remissions of fines and forfeitures have been granted, and the amounts, for the period ending December 31, 1922.

N. E. KENDALL, *Governor*.

## REPRIEVES

April 12, 1922, I issued an order postponing the execution of the sentence of death pronounced against Orrie Loren Cross, convicted of the crime of murder, committed in the County of Polk, from the 1st day of May, A. D. 1922, to the 26th day of June, A. D. 1922, and by subsequent orders I issued further reprieves to November 24, 1922, when the said Cross was executed.

August 9, 1922, I issued an order postponing the execution of the sentence of death pronounced against William C. Olander, convicted of the crime of murder, committed in the County of Webster, from the 11th day of August, 1922, to the 8th day of September, 1922, and by a subsequent order I issued a further reprieve to January 19, 1923.

## REPORT OF PARDONS

### APPLICATIONS FOR PARDONS SUBMITTED TO THE BOARD OF PAROLE, SECTION 5626 OF THE CODE, 1913.

In compliance with Section 5626 of the Code, 1913, and amendments thereto, notices have been published of the applications for pardons of the following named prisoners, convicted of felonies, and sentenced to imprisonment in the penitentiary for the term of their natural lives, and said applications have been referred to the Board of Parole for their investigation and recommendation.

Hugh Robbard  
Leonard W. Haley  
Grant Brown  
Fred Clifton

### PARDONS

FLOYD L. HARTMAN, Audubon County. Sentenced on September 22nd 1920, the same being in vacation, to serve a term of six months in the county jail, for the crime of threatening to extort. Pardon was recommended by the presiding judge, county attorney, and a number of citizens of Audubon county, and same was granted on the 24th day of January, 1921.

DONALD J. GLEASON, Dubuque County. Sentenced at the October term, 1920, to serve a term of one year in the county jail, for the crime of assault with intent to commit great bodily injury. Pardon was recommended by the presiding judge, county attorney and the sheriff of said county, and same was granted on the 4th day of May, 1921.

FRED ALEXANDER, Madison County. Sentenced at the May term A. D., 1921, to serve a term of eight months in the county jail, for the crime of bootlegging and carrying intoxicating liquor on a train. Pardon was recommended by the presiding judge, county attorney, and a number of citizens of Madison County, and same was granted on the 19th day of October, A. D., 1921.

W. C. RINARD, Polk County. Sentenced at the May term, A. D., 1921, to serve a term of six months in the county jail, for the crime of obtaining money by false pretenses. Pardon was recommended by the presiding judge, the county attorney and the sheriff of Polk County, and same was granted on the 21st day of October A. D., 1921.

### SUSPENSIONS

GEORGE STONEKING, Scott County. Convicted at the June term, 1918, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was

granted upon the recommendation of the Board of Parole, and thereunder the said George Stoneking was delivered to the authorities of the State of Illinois for trial upon a charge there pending against him. Suspension was issued on the 17th day of January, 1921.

JOSEPH DARE, Muscatine County. Convicted at the January term, 1919, of the offense of robbery, and sentenced to serve an indeterminate term, not to exceed ten years in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Joseph Dare was permitted to leave the State to seek proper treatment for tuberculosis. Suspension was issued on the 19th day of January, 1921.

FRANK DANIE, Pottawattamie County. Convicted at the December term, 1918, of the offense of breaking and entering, and sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Frank Danie was delivered to the authorities of the State of Missouri to serve a sentence there imposed against him. Suspension was issued on the 19th day of January, 1921.

JEAN H. DULL, Monona County. Convicted at the September term, 1920, of the offense of embezzlement, and sentenced to serve an indeterminate term, not to exceed five years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Jean H. Dull, was permitted to go to the State of Illinois to enter employment. Suspension was issued on the 22nd day of January, 1921.

HOWARD MORLEAN, Kosciusko County. Convicted at the August term, 1919, of the offense of larceny and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Howard Morlean returned to his home in Terre Haute, Indiana. Suspension was issued on the 1st day of February, 1921.

GUY DAVIS, Jasper County. Convicted at the August term, 1920, of the offense of larceny in the night time, and sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Guy Davis was permitted to enter such hospital as the War Department designated for the treatment of tuberculosis. Suspension was issued on the 21st day of February, 1921.

JOSE RODRIGUEZ, Pottawattamie County. Convicted at the February term, 1920, of the offense of carrying concealed weapons, and sentenced to serve an indeterminate term, not to exceed two years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Jose Rodriguez was released to the United States Department of Labor, Immigration Service, for the purpose of deportation to the Republic of Mexico. Suspension was issued on the 23rd day of February, 1921.

J. H. SMITH, Buena Vista County. Convicted at the February term, 1920, of the offense of forgery, and sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said J. H. Smith returned to his home at Charleston West Virginia. Suspension was issued on the 23rd day of February, 1921.

ROBERT PRYOR, Emmett County. Convicted at the December term, 1917, of the offense of uttering a forged instrument, and sentenced to serve an indeterminate term, not to exceed fifteen years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Robert Pryor entered employment of his brother at Sioux Falls, South Dakota. Suspension was issued on the 26th day of February, 1921.

GEORGE PROULX, Fayette County. Convicted at the April term, 1916, of the offense of breaking and entering, and sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said George Proulx returned to the home of his mother at Flint, Michigan. Suspension was issued on the 26th day of February, 1921.

GEORGE DAVIS, Dubuque County. Convicted at the September term, 1915, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. Suspension was granted upon the recommendation of the Board of Parole, and thereunder the said George Davis entered employment in Chicago, Illinois. Suspension was issued on the 26th day of February, 1921.

J. L. SALLA, Cass County. Convicted at the September term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said J. L. Salla returned to his family at DeWitt, Nebraska. Suspension was issued on the 11th day of March, 1921.

GEORGE TIPPING, Black Hawk County. Convicted at the May term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said George Tipping returned to the home of his father at Chicago, Illinois. Suspension was issued on the 17th day of March, 1921.

JOHN BORGESON, Polk County. Convicted at the November term, 1919, of the offense of larceny, to serve an indeterminate term, not to exceed five years, in the Penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said John Borgeson entered the employment of J. H. Whitener at Chipewa Falls, Wisconsin. Suspension was issued on the 17th day of March, 1921.

FLOYD T. FOOTE, Linn County. Convicted at the July term, 1918, of the offense of breaking and entering, and sentenced to serve an in-



determinate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Floyd T. Foote returned to the home of his mother at Kalamazoo, Michigan, to receive medical treatment. Suspension was issued on the 22nd day of March, 1921.

MAX COGGESHALL, Linn County. Convicted at the April term, 1918, of the offense of robbery, and sentenced to serve an indeterminate term, not to exceed twenty years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole and thereunder the said Max Coggeshall entered the employment of a traveling show company. Suspension was issued on the 19th day of April, 1921.

ANDY DIXON, Emmett County. Convicted at the May term, 1918, of the offense of assault to rob, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole and thereunder the said Andy Dixon returned to the home of his mother at Live Oak, Florida. Suspension was issued on the 27th day of April, 1921.

OWEN DAVIS, Guthrie County. Convicted at the December term, 1918, of the offense of breaking and entering, and sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Owen Davis returned to the home of his parents in Pennsylvania. Suspension was issued on the 30th day of April, 1921.

MANUAL MARIETTA, Polk County. Convicted at the June term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Manual Marietta was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to the Republic of Mexico. Suspension was issued on the 11th day of May, 1921.

RUSSELL WALTERS, Woodbury County. Convicted at the November term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory, and was paroled to the Board of Parole by an order of the presiding judge. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Russell Walters returned to the home of his father at Minneapolis, Minnesota. Suspension was issued on the 28th day of May, 1921.

EMILE HURD, Marion County. Convicted at the June term, 1919, of the offense of grand larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Emile Hurd was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to Canada. Suspension was issued on the 28th day of June, 1921.

GRANT BROWN, Mahaska County. Convicted at the March term, 1911, of the offense of murder second degree, and sentenced to serve a term of life in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Grant Brown was permitted to go to the home of his son, F. E. Brown, at Seattle, Washington. Suspension was issued on the 30th day of June, 1921.

J. H. O'BRIEN, Wright County. Convicted at the September term, 1919, of the offense of breaking and entering, and was sentenced to serve an indeterminate term, not to exceed ten years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said J. H. O'Brien returned to his home at Fort Worth, Texas. Suspension was issued on the 30th day of June, 1921.

REX KNIGHT, alias LLOYD TAYLOR, Jasper County. Convicted at the June term, 1920, of the offense of breaking and entering, and sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Rex Knight, alias Lloyd Taylor returned to the home of his parents at Taylor, Mississippi to finish his education. Suspension was issued on the 25th day of July, 1921.

PADDY DRISCOLL, Woodbury County. Convicted at the April term, 1916, of the offense of robbery, and sentenced to serve an indeterminate term, not to exceed twenty years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Paddy Driscoll returned to the home of his parents at Chicago, Illinois, and entered the employ of Andrew J. Layden. Suspension was issued on the 30th day of July, 1921.

FRED C. KRUEGER, Clay County. Convicted at the July term, 1919, of the offense of larceny, and was sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Fred C. Krueger returned to his home at Forest Park, Illinois, to receive treatment for an infected hand. Suspension was issued on the 27th day of August, 1921.

E. F. GLASSMAN, Pottawattamie County. Convicted at the January term, 1921, of the offense of attempting to break and enter, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said E. F. Glassman returned to his home at Omaha, Nebraska, to remain under the guardianship of his father. Suspension was issued on the 9th day of September, 1921.

E. L. WILLIAMS, Harrison County. Convicted at the March term, 1919, of the offense of breaking and entering, and sentenced to serve an indeterminate term, not to exceed ten years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said E. L. Williams was delivered to the authorities

of the State of Oklahoma for the purpose of returning him to the penitentiary at McAllister. Suspension was issued on the 10th day of September, 1921.

HOWARD TUMMEY, Des Moines County. Convicted at the April term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Howard TummeY returned to his home at Good Hope, Illinois, there to be under the guardianship of his father. Suspension was issued on the 14th day of September, 1921.

CLIFFORD STACKHOUSE, Black Hawk County. Convicted at the November term, 1918, of the offense of false pretense, and sentenced to serve an indeterminate term, not to exceed seven years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Clifford Stackhouse returned to his home at Rock Island, Illinois. Suspension was issued on the 15th day of September, 1921.

LOUIS ROSS, alias LOUIS TAMALLIO, Butler County. Convicted at the May term, 1920, of the offense of larceny from building in day time, and sentenced to serve an indeterminate term not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Louis Ross, alias Louis Tamallio, was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to the Republic of Mexico. Suspension was issued on the 3rd day of November, 1921.

HAROLD APPLEQUIST, Harrison County. Convicted at the August term, 1919, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Harold Applequist was delivered to the authorities of the State of New Mexico to serve a sentence there imposed against him. Suspension was issued on the 4th day of November, 1921.

C. C. SANDERSON, Fremont County. Convicted at the October term, 1920, of the offense of breaking and entering, and sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said C. C. Sanderson was permitted to go to Omaha, Nebraska, to receive treatment for tubercular process. Suspension was issued on the 18 day of November, 1921.

PETER ROBLS, Guthrie County. Convicted at the August term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Peter Robls was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to the Republic of Mexico. Suspension was issued on the 1st day of December, 1921.

JESUS PEREZ, Webster County. Convicted at the November term, 1921, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Jesus Perez was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to the Republic of Mexico. Suspension was issued on the 1st day of December, 1921.

BONILLA BONIFACIO, Lee County. Convicted at the October term, 1921, of the offense of assault to commit murder, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Bonilla Bonifacio was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to the Republic of Mexico. Suspension was issued on the 1st day of December, 1921.

JOHN DIAZ, Boone County. Convicted at the July term, 1920, of the offense of larceny from building, and sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said John Diaz was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to the country of Spain. Suspension was issued on the 1st day of December, 1921.

PETER SYLVIA, Wright County. Convicted at the July term, 1918, of the offense of rape, and sentenced to serve a life term in the penitentiary, which sentence was commuted to ten years, in March, 1920. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Peter Sylvia was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to the Republic of Mexico. Suspension was issued on the 1st day of December, 1921.

JACK E. FIXLEY, Pottawattamie County. Convicted at the June term, 1917, of the offense of forgery, and sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Jack Fixley returned to his home at Osawatimie, Kansas. Suspension was issued on the 3rd day of January, 1922.

BENNIE LITMAN, Polk County. Convicted at the September term, 1918, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Bennie Litman was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to the Dominion of Canada. Suspension was issued on the 4th day of January, 1922.



J. E. GUTHRIE, Lee County. Convicted at the April term, 1913, of the offense of uttering a forged instrument, and sentenced to serve an indeterminate term, not to exceed fifteen years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said J. E. Guthrie was permitted to return to his home in Sidney, Australia. Suspension was issued on the 4th day of January, 1922.

HARRY MOWBRAY, Marshall County. Convicted at the December term, 1920, of the offense of breaking and entering, and sentenced to serve an indeterminate term, not to exceed ten years in the reformatory. This suspension was granted upon the recommendation of the Board of Parole and thereunder the said Harry Mowbray returned to the home of his father at Drake, North Dakota. Suspension was issued on the 4th day of January, 1922.

JAMES C. GREGORY, Polk County. Convicted at the February term, 1921, of the offense of breaking and entering, and sentenced to serve an indeterminate term not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said James C. Gregory returned to his home at Westford, Massachusetts to enter employment. Suspension was issued on the 11th day of January, 1922.

E. C. RIGHTER, Marshall County. Convicted at the September term, 1919, of the offense of larceny, and sentenced to serve an indeterminate term not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said E. C. Righter returned to the home of his father at Jackson, Michigan. Suspension was issued on the 14th day of January, 1922.

EDWARD ELLERMAN, Polk County. Convicted at the December term, 1919, of the offense of uttering a forged instrument, and sentenced to serve an indeterminate term, not to exceed fifteen years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Edward Ellerman returned to his home in Chicago, Illinois, to enter employment. Suspension was issued on the 11th day of January, 1922.

KENNETH HILLARY, Lyon County. Convicted at the June term, 1919, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Kenneth Hillary returned to the home of his parents at Platteville, Wisconsin. Suspension was issued on the 16th day of January, 1922.

ROY HUMMELL, Polk County. Convicted at the February term, 1921, of the offense of attempting to break and enter, and sentenced to serve an indeterminate term not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Roy Hummell returned to his home at Omaha, Nebraska. Suspension was issued on the 16th day of January, 1922.

LESTER CHRISTEL, Page County. Convicted at the September term, 1919, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole and thereunder the said Lester Christel returned to the home of his mother at Duluth, Minnesota. Suspension was issued on the 20th day of January, 1922.

FRANCIS L. CONNERY, Woodbury County. Convicted at the November term, 1919, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Francis L. Connery went to the home of his aunts Margaret and Catherine Connery at Murdo, South Dakota, to receive medical treatment. Suspension was issued on the 20th day of January, 1922.

HUBERT GLASS, Jones County. Convicted at the November term, 1917, of the offense of escape, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Hubert Glass returned to the home of his parents at St. Cloud, Minnesota, to receive medical treatment. Suspension was issued on the 20th day of January, 1922.

VERNON RICHARDS, Ringgold County. Convicted at the February term, 1920, of the offense of breaking and entering, and sentenced to serve an indeterminate term, not to exceed ten years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Vernon Richards was permitted to go to the Mayo Clinic at Rochester, Minnesota, for tuberculosis treatment. Suspension was issued on the 3rd day of February, 1922.

HARLEY WATSON, Scott County. Convicted at the October term, 1919, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Harley Watson returned to the home of his father at Ironton, Ohio. Suspension was issued on the 7th day of February, 1922.

R. E. SMITH, Henry County. Convicted at the July term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said R. E. Smith returned to his home in Chicago, Illinois, to receive medical treatment. Suspension was issued on the 20th day of February, 1922.

BERT NIXON, Polk County. Convicted at the April term, 1920, of the offense of attempt to murder, and sentenced to serve an indeterminate term, not to exceed five years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Bert Nixon returned to West Baden, Indiana, to enter the employment of the Hagenbeck-Wallace Circus. Suspension was issued on the 27th day of February, 1922.

LUTHER ADAMS, Ringgold County. Convicted at the May term, 1921, of the offense of larceny of poultry, and sentenced to serve an indeterminate term, not to exceed two years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Luther Adams returned to his home at Hatfield, Missouri, to enter employment. Suspension was issued on the 28th day of February, 1922.

GERMAN BULLIS, Cerro Gordo County. Convicted at the November term, 1919, of the offense of uttering a forged instrument and sentenced to serve an indeterminate term, not to exceed fifteen years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said German Bullis was permitted to go to the home of his brother, J. C. Bullis at Des Plaines, Illinois, to receive medical treatment. Suspension was issued on the 7th day of March, 1922.

H. A. CRAWFORD, Fayette County. Convicted at the September term, 1921, of the offense of obtaining money under false pretenses and sentenced to serve an indeterminate term, not to exceed seven years, in the penitentiary, which case is now pending appeal to the Supreme Court. This suspension was granted upon the recommendation of the Board of Parole, the trial judge, the county attorney who prosecuted the case, and the parties in injury, and thereunder the said defendant returned to his home in Detroit, Michigan. Suspension was issued on the 20th day of March, 1922.

JAMES McKEEY, Scott County. Convicted at the January term, 1918, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said James McKeeby returned to his home at Farmington, Massachusetts. Suspension was issued on the 21st day of March, 1922.

ROY FREEMAN, Linn County. Convicted at the January term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Roy Freeman returned to the home of his mother at Cedar Rapids, Iowa, to receive medical treatment for tuberculosis. Suspension was issued on the 21st day of March, 1922.

PAUL McCAMMON, Dallas County. Convicted at the April term, 1921, of the offense of breaking and entering, and sentenced to the Boys Industrial School at Eldora, Iowa, until he shall have attained the age of 21 years. This suspension was granted upon the recommendation of the county attorney who prosecuted the case and the trial judge who presided, and a number of representative citizens of Dallas County, and thereunder the said Paul McCammon accompanied his parents to the State of Arkansas to reside permanently. Suspension was issued on the 25th day of March, 1922.

GLENN MORRISON, Harrison County. Convicted at the March term, 1920, of the offense of larceny and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Glenn Morrison returned to his home at McKeesport, Pennsylvania, to be under his mother's supervision. Suspension was issued on the 3rd day of April, 1922.

JOHN FOWLER, Wright County. Convicted at the April term, 1920, of the offense of uttering a forged instrument, and sentenced to serve an indeterminate term, not to exceed fifteen years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said John Fowler was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to Great Britain. Suspension was issued on the 22nd day of April, 1922.

ALFREDO MALINO, Woodbury County. Convicted at the November term, 1920, of the offense of breaking and entering, and sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Alfredo Malino was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to the Republic of Mexico. Suspension was issued on the 29th day of April, 1922.

OTTO THOMPSON, Linn County. Convicted at the February term, 1921, of the offense of uttering a forged instrument, and sentenced to serve an indeterminate term, not to exceed fifteen years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Otto Thompson was permitted to go to the State of Arizona to receive medical treatment for tuberculosis. Suspension was issued on the first day of May, 1922.

ROY CREVISTON, alias FRANK DICKEY, Marion County. Convicted at the April term, 1921, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Roy Creviston, alias Frank Dickey, was delivered to the Sheriff of Salina, Kansas, as an escaped prisoner from that State. Suspension was issued on the 9th day of May, 1922.

H. F. WESTON, alias GLEN SODEN, alias ARTHUR SWANSON, Benton County. Convicted at the April term, 1921, of the offense of cheating by false pretenses, and sentenced to serve an indeterminate term, not to exceed seven years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said H. F. Weston, alias Glen Soden, alias Arthur Swanson, was delivered to the authorities of the State of Minnesota to complete a sentence there imposed against him, in the State Reformatory at St. Cloud, he being a parole violator. Suspension was issued on the 15th day of May, 1922.

OTTO LUDWIG, Cerro Gordo County. Convicted at the August term, 1920, of the offense of Section 20 Chapter 275, and sentenced to serve



an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Otto Ludwig was permitted to go to St. Louis, Missouri, to enter a vocational training school. Suspension was issued on the 29th day of May, 1922.

RICHARD CLARK, Lee County. Convicted at the November term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Richard Clark returned to his home at Salamanca, New York, to enter employment. Suspension was issued on the 29th day of May, 1922.

WESLEY HUNT, Osceola County. Convicted at the July term, 1921, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, the trial judge and the county attorney who prosecuted the case, and thereunder the said Wesley Hunt returned to Worthington, Minnesota, to provide and care for his children. Suspension was issued on the 31st day of May, 1922.

MERRILL TRUAX, Pottawattamie County. Convicted at the March term, 1920, of the offense of forgery, and sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Merrill Truax returned to his home in the State of Wyoming, it being reported that he is afflicted with blindness which rendered him incapable of performing his duties under the parole heretofore granted. Suspension was issued on the 5th day of June, 1922.

WILLIAM T. VIRDEN, Polk County. Convicted at the May term, 1920, of the offense of assault with intent to rob, and sentenced to serve an indeterminate term, not to exceed five years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said William T. Virden returned to Kirksville, Missouri, to care for his aged mother. Suspension was issued on the 13th day of June, 1922.

FRANK STOWE, Marion County. Convicted at the November term, 1920, of the offense of false pretenses, and sentenced to serve an indeterminate term, not to exceed seven years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Frank Stowe entered vocational training under the direction of the War Veterans Bureau. Suspension was issued on the 24th day of June, 1922.

WALTER NELSON, Polk County. Convicted at the November term, 1920, of the offense of bigamy, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Walter Nelson returned to his home in Chicago, Illinois, in order to provide and care for his family. Suspension was issued on the 30th day of June, 1922.

ED SCHLEICHERT, Black Hawk County. Convicted at the May term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Ed Schleichert returned to his home in Chicago, Illinois, to care for his eleven year old sister. Suspension was issued on the 30th day of June, 1922.

NATE BELGRADE, Polk County. Convicted at the November term, 1920, of the offense of robbery with a deadly weapon, and sentenced to serve an indeterminate term, not to exceed twenty years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Nate Belgrade returned to his home in Chicago, Illinois. S. R. Raphael of said city will assume all responsibility of said defendant. Suspension was issued on the 8th day of July, 1922.

JACK PHIPPS, Linn County. Convicted at the August term, 1921, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Jack Phipps returned to his home at Pontiac, Illinois, to enter employment under the direction of his father. Suspension was issued on the 11th day of July, 1922.

FRANK GANTT, Woodbury County. Convicted at the May term, 1921, of the offense of breaking and entering, and sentenced to serve an indeterminate term, not to exceed ten years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Frank Gantt was permitted to go to Rock Island, Illinois, to enter employment of the Tri City Brick Co. Suspension was issued on the 13th day of July, 1922.

B. F. LYON, Jones County. Convicted at the December term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said B. F. Lyon returned to his home in New York City, New York. Suspension was issued on the 25th day of July, 1922.

ABUNDIA LOPEZ, Polk County. Convicted at the June term, 1921, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Abundia Lopez was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to the Republic of Mexico. Suspension was issued on the 26th day of July, 1922.

CHARLES JACKSON, Scott County. Convicted at the February term, 1919, of the offense of robbery, and sentenced to serve an indeterminate term, not to exceed ten years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Charles Jackson was delivered to the authorities of the State of Illinois as a parole violator from the penitentiary at Menard. Suspension was issued on the 26th day of July, 1922.

PHILIP WEAVER, Linn County. Convicted at the November term, 1919, of the offense of breaking and entering, and sentenced to serve an indeterminate term, not to exceed twenty years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Philip Weaver returned to the home of his mother at Bloomington, Illinois. Suspension was issued on the 28th day of July, 1922.

C. RAY JORDAN, Polk County. Convicted at the September term, 1920, of the offense of uttering a forged instrument, and sentenced to serve an indeterminate term, not to exceed fifteen years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said C. Ray Jordan returned to the home of his father at Stansberry, Missouri. Suspension was issued on the 29th day of August, 1922.

A. H. POLEQUIN, Webster County. Convicted at the January term, 1920, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the penitentiary. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said A. H. Polequin was permitted to go to Chicago, Illinois to secure employment and to re-establish a home with his wife. Suspension was issued on the 31st day of August, 1922.

JOHN SMITH, Federal Court of East District Michigan. Convicted at the April term, 1922, of the offense of violation of anti-narcotic law, and sentenced to serve an indeterminate term, not to exceed fourteen months, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said John Smith was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to Canada. Suspension was issued on the 20th day of November, 1922.

CARTER HARRISON, Carroll County. Convicted at the October term, 1921, of the offense of larceny, and sentenced to imprisonment in the Boys' Industrial School at Eldora until he shall have attained the age of 21 years. This suspension was granted upon the recommendation of the trial judge, and the county attorney who prosecuted the case, and thereunder the said Carter Harrison, accompanied his parents, to the State of Indiana to reside. Suspension was issued on the 20th day of November, 1922.

BRUNO BABGLIATA, Federal Court of the State of Maryland. Convicted at the October term, 1921, of the offense of violation of Sections 148 and 151 P. C., and was sentenced to serve an indeterminate term, not to exceed three years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Bruno Babgliata was delivered to the United States Department of Labor, Immigration Service, for the purpose of deportation to the Country of Italy. Suspension was issued on the 6th day of December, 1922.

CLIFFORD SECRIST, Pottawattamie County. Convicted at the June term, 1921, of the offense of larceny, and sentenced to serve an inde-

terminate term in the Reformatory, not to exceed five years. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Clifford Secrist was permitted to go to the home of his brother at Auburn, Nebraska. Suspension was issued on the 7th day of December, 1922.

CLINTON LYMAN, Clinton County. Convicted at the October term, 1919, of the offense of breaking and entering and was sentenced to serve an indeterminate term, not to exceed ten years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Clinton Lyman was permitted to go to the State of New York to reside with his parents to receive proper medical care. Suspension was issued on the 7th day of December, 1922.

LEE CALHOUN, Montgomery County. Convicted at the March term, 1921, of the offense of uttering a forged instrument, and sentenced to serve an indeterminate term, not to exceed fifteen years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Lee Calhoun was permitted to go to Downing, Missouri, to enter the employment of Anen C. McWilliams. Suspension was issued on the 14th day of December, 1922.

INER RASMUSSEN, Shelby County. Convicted at the August term, 1921, of the offense of larceny, and sentenced to serve an indeterminate term, not to exceed five years, in the reformatory. This suspension was granted upon the recommendation of the Board of Parole, and thereunder the said Iner Rasmussen went to the home of his uncle, Otto Gronemann of Racine, Wisconsin, to receive proper medical care. Suspension was issued on the 28th day of December, 1922.

## SUSPENSION OF COUNTY JAIL SENTENCES

JOSEPH OHMAN, Mahaska County. Convicted at the January term, 1920, and sentenced to imprisonment in the county jail, in default of payment of a fine of \$300.00, for the offense of nuisance. This suspension was granted upon the recommendation of the county attorney, Mahaska County officials, and a number of representative citizens of said county. Suspension was issued on the 28th day of February, 1921.

LYLE E. GARDNER, Webster County. Convicted at the January term, 1920, and sentenced to imprisonment in the county jail for a term of one year, for the offense of larceny. This suspension was granted upon the recommendation of the trial judge, the county attorney, and a number of representative citizens of Webster County, and thereunder the said Lyle E. Gardner returned to his family at Portland, Oregon. Suspension was issued on the 14th day of May, 1921.

FINNEY NORRIS, Polk County. Convicted at the May term, 1921, and sentenced to imprisonment in the county jail for ninety days, in default of payment of a fine of \$300.00, for the offense of maintaining a liquor nuisance. This suspension was granted upon the recommendation of the trial judge and the county attorney. Suspension was issued on the 13th day of July, 1921.



J. B. WHITTENBERG, Polk County. Convicted at the October term, 1921, and sentenced to imprisonment in the county jail for a term of one year, for the offense of breaking and entering. This suspension was granted upon the recommendation of the trial judge, the county attorney and the sheriff of Polk county, and was for the purpose of delivering the said J. B. Whittenberg to the authorities of the State of Kansas, he being an escape from the Kansas State Penitentiary. Suspension was issued on the 28th day of November, 1921.

CARL MALMOED, Polk County. Convicted at the November term, 1921, and sentenced to imprisonment in the county jail, in default of payment of a fine of \$100.00, for the offense of manufacturing liquor. This suspension was granted upon the recommendation of the trial judge and the county attorney. Suspension was issued on the 19th day of December, 1921.

SHOAL ASH, Polk County. Convicted on the 27th day of March, 1922, and sentenced to imprisonment in the county jail, in default of payment of a fine, for the offense of intoxication. This suspension was granted upon the recommendation of the justice of the peace before whom said defendant was tried, and the sheriff of Polk County. Suspension was issued on the 4th day of April, 1922.

SIMON ASH, Polk County. Convicted on the 27th day of March, 1922, and sentenced to imprisonment in the county jail, in default of payment of fine, for the offense of intoxication. This suspension was granted upon the recommendation of the justice of the peace before whom said defendant was tried, and the sheriff of Polk County. Suspension was issued on the 4th day of April, 1922.

JOHN SULLIVAN, Dubuque County. Convicted at the January term, 1922, and sentenced to imprisonment in the county jail for a term of six months, for the offense of attempting to break and enter. This suspension was granted upon the recommendation of the trial judge and the county attorney who prosecuted the case. Suspension was issued on the 11th day of May, 1922.

ROBERT MALONEY, Dubuque County. Convicted at the January term, 1922, and sentenced to imprisonment in the county jail for a term of six months, for the offense of attempting to break and enter. This suspension was granted upon the recommendation of the trial judge and the county attorney who prosecuted the case. Suspension was issued on the 11th day of May, 1922.

FRED SCHOONDYKE, Jasper County. Convicted in vacation time, September 1921, and sentenced to imprisonment in the county jail, in default of payment of a fine of \$600.00, for the offense of maintaining a nuisance. This suspension was granted upon the recommendation of the trial judge, the county attorney who prosecuted the case, all the county officials and a number of representative citizens of said county. Suspension was issued on the 12th day of June, 1922.

EDWIN R. CLAY, Polk County. Convicted at the November term, 1921, and sentenced to imprisonment in the county jail for a term of one year,

for the offense of entering a building in the night time with intent to commit larceny. This suspension was granted upon the recommendation of the trial judge, the county attorney who prosecuted the case and the party in injury, and thereunder the said Edwin R. Clay entered employment awaiting his release. Suspension was issued on the 24th day of June, 1922.

WALTER BECKER, Howard County. Convicted at the December term, 1921, and sentenced to imprisonment in the county jail, for a term of one year, for the offense of obtaining money by false pretenses. This suspension was granted upon the recommendation of the trial judge and the county attorney who prosecuted the case, and is for the purpose of permitting the said Walter Becker to procure work and provide for his family, said defendant being paroled to the sheriff of Howard County during good behavior. Suspension was issued on the 27th day of June, 1922.

JAMES MORRISON, Washington County. Convicted at the November term, 1921, and sentenced to imprisonment in the county jail, for a term of ninety days, for the offense of driving a car while in an intoxicated condition. This suspension was granted upon the recommendation of the trial judge, the county attorney, and the sheriff of Washington County. Suspension was issued on the 7th day of September, 1922.

JACOB REIS, Webster County. Convicted in Vacation, 1921, and sentenced to imprisonment in the county jail, in default of payment of fine of \$800.00, for the offense of manufacturing intoxicating liquor. This suspension was granted upon the recommendation of the trial judge, and the county attorney who prosecuted the case. Suspension was issued on the 16th day of October, 1922.

LEONARD COONFARE, Fayette County. Convicted at the September term, 1922, and sentenced to imprisonment in the county jail, in default of payment of a fine of \$500.00, for the offense of maintaining a liquor nuisance. This suspension was granted upon the recommendation of the trial judge, the county attorney who prosecuted the case, and the county officials of Fayette County. Suspension was issued on the 22nd day of December, 1922.

EMORY F. SMOTHERS, Polk County. Convicted at the March term, 1922, and sentenced to imprisonment in the county jail, for a term of one year, for the offense of breaking out of jail. This suspension was granted upon the recommendation of the trial judge, the county attorney who prosecuted the case, and the sheriff of Polk County. Suspension was issued on the 22nd day of December, 1922.

## RESTORATIONS

The following named persons, whose sentences had previously been suspended by executive or judicial order, were granted final discharge and restoration to citizenship. In each case satisfactory showing was made that the applicant should be released from further liability under the sentence.

Name	County	Term	Suspended	Restored
Lawrence Ewing	Dallas	10 years	Nov. 18, 1919	Feb. 5, 1921
C. B. Warden	Woodbury	5 years	Dec. 8, 1919	Feb. 5, 1921
Marvin Sargent	Palo Alto	10 years	Jan. 6, 1920	May 10, 1921
Stewart McFadden	Palo Alto	10 years	Jan. 6, 1920	June 25, 1921
Harold Caldwell	Polk	10 years	May, 1920	Dec. 12, 1921
Fred Gray	Washington	20 years	Sept., 1918	Feb. 7, 1921
Ralph Roney	Palo Alto	10 years	Jan. 12, 1920	Feb. 28, 1921
Herman T. Gernsheim	Scott	5 years	May 12, 1920	Feb. 7, 1922
Jacob Schier	Polk	5 years	October, 1920	Feb. 17, 1922
Elmer Dunning	Cherokee	7 years	July 5, 1917	Feb. 20, 1922
Richard Gray	Cherokee	5 years	Feb. 11, 1920	Feb. 21, 1922
Earl Durr	Polk	10 years	Dec. 12, 1920	Apr. 12, 1922
Dewey Tucker	Marion	20 years	Oct. 14, 1920	May 16, 1922
Leila Reynolds	Scott	5 years	January, 1921	June 13, 1922
Paul Davis	Polk	5 years	July 18, 1921	June 24, 1922
Albert Larson	Wright	5 years	July 11, 1921	July 15, 1922
John Brown	Polk	10 years	May, 1920	July 24, 1922
Jacob Eicher	Pottawattamie	10 years	Feb. 19, 1920	July 25, 1922
William B. Hall	Webster	5 years	Dec. 11, 1920	Aug. 24, 1922
Rudolph Stobitz	Webster	5 years	October, 1920	Aug. 31, 1922
Hex Knight, (alias Lloyd Taylor)	Jasper	10 years	July 25, 1921	Aug. 22, 1922
Albert Irwin	Pottawattamie	5 years	Sept. 27, 1917	Sept. 30, 1922
Ralph Myers	Polk	5 years	Apr. 15, 1922	Sept. 30, 1922
Lars Skogum	Wright	5 years	Dec., 1920	Oct. 2, 1922
Ray Hawden	Federal Court	7 years	Aug. 2, 1917	Oct. 23, 1922
A. E. Coppock	Crawford	7 years	Aug. 2, 1917	Oct. 23, 1922
E. E. Greenland	Winnebago	5 years	Sept. 7, 1920	Nov. 8, 1922

## FINAL DISCHARGES RECOMMENDED BY BOARD OF PAROLE

Name	County	Paroled	Discharged
William Burdick	Cerro Gordo	Jan. 8, 1920	Jan. 17, 1921
George Campbell	Polk	Dec. 20, 1919	Jan. 17, 1921
Carl Franklin	Polk	Dec. 24, 1919	Jan. 17, 1921
Chas. Henry	Payette	Dec. 22, 1919	Jan. 17, 1921
Will Henschel	Linn	Oct. 15, 1919	Jan. 17, 1921
Ronald Koon	Pottawattamie	Dec. 6, 1920	Jan. 17, 1921
John McWilliams	Appanoose	Jan. 14, 1921	Jan. 17, 1921
Frank D'Angelo	Appanoose	Dec. 30, 1919	Jan. 17, 1921
Angus Schley	Linn	Dec. 24, 1919	Jan. 17, 1921
Carl Shover	Harrison	Jan. 8, 1920	Jan. 17, 1921
Leon Thomas	Linn	Dec. 24, 1919	Jan. 17, 1921
Albert Boudrie	Wayne	Jan. 9, 1920	Jan. 24, 1921
James Coughenour	Marshall	Jan. 7, 1920	Jan. 24, 1921
Jakie Robbins	Linn	Jan. 6, 1920	Jan. 24, 1921
Carl Stickley	Linn	Jan. 12, 1920	Jan. 24, 1921
Claude Williams	Scott	Jan. 20, 1920	Jan. 24, 1921
Loraine Davenport	Page	Oct. 14, 1919	Jan. 27, 1921
George Eversole	Black Hawk	Jan. 30, 1920	Feb. 1, 1921
John Gillman	Delaware	Jan. 17, 1920	Feb. 1, 1921
Albert Hopoldinsky	Iowa	Oct. 30, 1919	Feb. 1, 1921
L. R. McCusker	Webster	Jan. 21, 1920	Feb. 1, 1921
L. R. Van Tassel	Chickasaw	Jan. 31, 1920	Feb. 1, 1921
William Call	Iowa	Jan. 8, 1920	Feb. 1, 1921
Ernest Crum	Story	Jan. 26, 1920	Feb. 11, 1921

## FINAL DISCHARGES—Continued

Name	County	Paroled	Discharged
Martin Price	Wapello	Feb. 4, 1920	Feb. 11, 1921
Joe Luther	Wright	Feb. 18, 1920	Feb. 24, 1921
William Ohlrich	Jefferson	Feb. 17, 1920	Feb. 24, 1921
Harry Rosen	Pottawattamie	Feb. 11, 1920	Feb. 24, 1921
Bob Rogers	Cerro Gordo	Sept. 4, 1919	Feb. 24, 1921
Leonard Van Grundy	Polk	Feb. 28, 1920	Feb. 1, 1921
Webster	Polk	Feb. 26, 1920	Feb. 1, 1921
L. A. Phillips	Harrison	Feb. 26, 1920	Feb. 1, 1921
Wilbur Beckman	Harrison	Feb. 26, 1920	Feb. 1, 1921
John Wilson	Polk	Feb. 28, 1920	Feb. 1, 1921
J. F. Waterbury	Benton	Feb. 28, 1920	Feb. 1, 1921
Charles Rice	Harrison	Feb. 28, 1920	Feb. 1, 1921
S. H. Eaton	Vapella	Feb. 28, 1920	Feb. 1, 1921
Clarence J. Bauer	Jefferson	Feb. 27, 1920	Feb. 7, 1921
Jim Allen	Woodbury	Feb. 4, 1920	Feb. 7, 1921
Frank Allen	Benton	Feb. 27, 1920	Feb. 7, 1921
Leo Fazio	Polk	Feb. 5, 1920	Feb. 12, 1921
Steve Finley	Pottawattamie	Feb. 10, 1920	Feb. 12, 1921
Herbert G. Flentys	Jackson	Oct. 9, 1919	Feb. 12, 1921
John Haley	Pottawattamie	Feb. 11, 1920	Feb. 12, 1921
Adam Elder	Des Moines	Dec. 17, 1919	Feb. 12, 1921
W. O. Mahanmuth	Floyd	Feb. 3, 1920	Feb. 12, 1921
Monte O'Reil	Linn	July 10, 1919	Feb. 12, 1921
Vernon Yeakle	Marion	Feb. 5, 1920	Feb. 12, 1921
Clarence Adkins	Federal Court, W. Virginia	Feb. 11, 1920	Feb. 18, 1921
Bula Wornell	Federal Court, W. Virginia	Feb. 9, 1920	Feb. 18, 1921
Claid Dunn	Linn	Feb. 14, 1920	Feb. 18, 1921
George Riley	Polk	Feb. 14, 1920	Feb. 18, 1921
William Shackelford	Pottawattamie	Feb. 8, 1920	Feb. 18, 1921
Ed W. Garner	Polk	Apr. 5, 1920	Apr. 6, 1921
Harvey Southern	Polk	Apr. 8, 1920	Apr. 9, 1921
Archie Hammond	Polk	Apr. 8, 1920	Apr. 9, 1921
David Dyer	Chickasaw	Feb. 6, 1920	Apr. 9, 1921
Amel Conner	Black Hawk	Feb. 30, 1920	Apr. 9, 1921
A. J. Bickford	Linn	Feb. 8, 1920	Apr. 9, 1921
Harold Nelson	Washington	Feb. 1, 1920	Apr. 9, 1921
Arthur Tulba	Clinton	Apr. 10, 1920	Apr. 20, 1921
Dale Robinson (alias John D. Robinson)	Harrison	Apr. 18, 1920	Apr. 20, 1921
Barlett B. Linn	Linn	Nov. 28, 1919	Apr. 20, 1921
Lawrence Law	Linn	Apr. 7, 1920	Apr. 20, 1921
Everett Strong	Polk	Apr. 16, 1920	Apr. 20, 1921
Harley Niles	Mills	Feb. 10, 1920	Apr. 20, 1921
Patrick Murphy	Cherokee	Apr. 9, 1920	Apr. 20, 1921
Walter Hand	Carroll	Apr. 16, 1920	Apr. 20, 1921
Harley W. Foster	Linn	Apr. 10, 1920	Apr. 20, 1921
Ray Deffen	Cass	Apr. 14, 1920	Apr. 20, 1921
David Griffin (alias David Griffin)	Pottawattamie	Apr. 12, 1920	Apr. 20, 1921
Louis Bradley	Cerro Gordo	Apr. 20, 1920	Apr. 21, 1921
George Fick	Polk	Apr. 23, 1920	May 4, 1921
Ray Barth (alias Claude Johnson)	Scott	Apr. 21, 1920	May 4, 1921
Charles A. Morley	Plymouth	Apr. 28, 1920	May 4, 1921
Lawrence C. Martin	Guthrie	Feb. 28, 1920	May 4, 1921
Albert Osley	Des Moines	Apr. 29, 1920	May 4, 1921
Chas. Richardson	Polk	Apr. 24, 1920	May 4, 1921
Edwin Sargent	Polk	Apr. 22, 1920	May 4, 1921
John Sogum	Federal Court, N. District of Ohio	Feb. 9, 1920	May 4, 1921
Ed Van Deyver	Federal Court, N. District of Ohio	Apr. 12, 1920	May 4, 1921
James Ireland	Franklin	Apr. 20, 1920	May 4, 1921
Mike Hales	Woodbury	May 4, 1920	May 11, 1921
Ed Jarvis (alias M. J. Castle)	Yavapai	May 11, 1920	May 11, 1921
Raymond Likens	Black Hawk	May 11, 1920	May 11, 1921
Steve Lim	Muskegon	May 1, 1920	May 11, 1921
Michael Kilcullen	Federal Court, N. District of Ohio	Apr. 9, 1920	May 11, 1921
Paul McCune	Polk	May 8, 1920	May 11, 1921
Albert Oghart	O'Brien	Apr. 30, 1920	May 11, 1921
Harvey Peterson	Des Moines	May 8, 1920	May 11, 1921
Stanley Ryndyk	Woodbury	May 1, 1920	May 11, 1921
Ray Richards	Wright	May 30, 1920	May 11, 1921
Eugene Seaman	Polk	May 3, 1920	May 11, 1921
Perry Shafer	Cass	Apr. 30, 1920	May 11, 1921
Frank Swanson	Bonne	May 3, 1920	May 11, 1921
Douglas Blackburn	Woodbury	May 10, 1920	May 11, 1921



## FINAL DISCHARGES—Continued

Name	County	Paroled	Discharged
Im Boys	Monona	May 12, 1920	May 19, 1921
Barney Gill (alias Charles Brown)	Scott	May 18, 1920	May 19, 1921
John H. Jackson	Henry	May 13, 1920	May 19, 1921
Earl Johnson	Polk	May 15, 1920	May 19, 1921
John Wilson	Carroll	May 17, 1920	May 19, 1921
Willard Davis	Cerro Gordo	May 23, 1920	June 11, 1921
Leopold Daston	Polk	May 27, 1920	June 11, 1921
Frank Saunders	Polk	May 28, 1920	June 11, 1921
Abe Auecher	Polk	June 19, 1920	June 22, 1921
James McDermott (alias James Callahan)	Pottawattamie	June 16, 1920	June 22, 1921
Frank Lewis	Poweshiek	June 22, 1920	June 22, 1921
Emil Thomas	Scott	June 19, 1920	June 22, 1921
Lloyd H. Thomas	Scott	June 21, 1920	June 22, 1921
Clyde Vaughn	Poweshiek	June 23, 1920	July 1, 1921
James Mc Chere	Plymouth	June 27, 1920	July 1, 1921
Albert Franier	Monona	June 23, 1920	July 6, 1921
Merritt Bladen	Monona	June 23, 1920	July 6, 1921
James Bryant	Monona	June 23, 1920	July 6, 1921
Mervin Cleveland	Pottawattamie	June 17, 1920	July 6, 1921
Clarence Fahr (alias Raymond Fuller)	Black Hawk	June 23, 1920	July 6, 1921
Clarence Hago	Polk	July 8, 1920	July 6, 1921
Everett Lingo	Jones	June 18, 1920	July 6, 1921
Orin McKillop	Woodbury	May 26, 1920	July 6, 1921
Louis Roth	Keokuk	June 28, 1920	July 6, 1921
Jeff Ruby	Woodbury	July 2, 1920	July 6, 1921
Tony Snyder	Cass	July 2, 1920	July 6, 1921
James Gray (alias David Kleider)	Henry	July 16, 1920	July 22, 1921
Albert Sue	Linn	July 10, 1920	July 22, 1921
Geo. F. Steinbeck	Summit	July 10, 1920	July 22, 1921
Frank Smith	Black Hawk	July 10, 1920	July 22, 1921
Donald Pettit	Mahaska	July 10, 1920	July 22, 1921
John F. Lesher	Linn	July 13, 1920	July 22, 1921
Marion Fitzgerald	Woodbury	July 6, 1920	July 22, 1921
James Joseph Demery	Charles	July 13, 1920	July 22, 1921
Charles Cross	Woodbury	July 14, 1920	July 22, 1921
Edward D. Brown	Woodbury	July 14, 1920	July 22, 1921
Arthur H. Anderson	Scott	July 6, 1920	July 22, 1921
Will Adams	Poweshiek	July 21, 1917	Aug. 1, 1921
Lester Smith	Linn	July 30, 1920	Aug. 11, 1921
Wyllie Bishop	Pottawattamie	July 26, 1920	Aug. 11, 1921
Harvey Johnson	Federal Court, E. D. N. D.	July 23, 1920	Aug. 11, 1921
Frank Ulrich	Ohio	July 29, 1920	Aug. 15, 1921
L. L. Harrington	Larosa	Aug. 13, 1920	Aug. 18, 1921
William Carlan	Decatur	Aug. 10, 1920	Aug. 18, 1921
Pays Chapman	Harrison	Aug. 18, 1920	Aug. 18, 1921
Fred Conn	Jones	July 22, 1920	Aug. 18, 1921
Percy J. Cran	Howard	Aug. 4, 1920	Aug. 18, 1921
S. S. Gile	Marshall	July 14, 1920	Aug. 18, 1921
Brian Herbert Henry	Polk	Aug. 10, 1920	Aug. 18, 1921
Harold E. Hoffman	Cerro Gordo	Aug. 10, 1920	Aug. 18, 1921
A. W. Hinton (alias A. W. Hunter)	Federal Court E. D. N. D.	July 23, 1920	Aug. 18, 1921
John A. McCune	Ohio	Aug. 6, 1920	Aug. 18, 1921
Fred C. Miller	Henry	Aug. 5, 1920	Aug. 18, 1921
Chelcie D. Robb	Cerro Gordo	Aug. 21, 1920	Aug. 25, 1921
Earl Crutchefield	Washington	Aug. 16, 1920	Aug. 25, 1921
Walter Elmore	Marshall	Aug. 4, 1920	Aug. 25, 1921
Emo J. Hayman	Linn	Aug. 23, 1920	Aug. 25, 1921
William Krjes	Pottawattamie	Aug. 19, 1920	Aug. 25, 1921
Albert Lutes	Sioux	Aug. 18, 1920	Aug. 25, 1921
Milo R. Seely	Wapello	Aug. 20, 1920	Aug. 25, 1921
Walter Sparlock	Woodbury	Aug. 25, 1920	Sept. 3, 1921
John Weimers	Webster	Sept. 2, 1920	Sept. 3, 1921
J. C. Morton	Linn	Aug. 26, 1920	Sept. 3, 1921
Joe Wuminski	Polk	Aug. 31, 1920	Sept. 7, 1921
Claude Sutton	Linn	Aug. 27, 1920	Sept. 7, 1921
B. A. Ross	Ringgold	Aug. 30, 1920	Sept. 7, 1921
R. F. Craven	Polk	Aug. 26, 1920	Sept. 7, 1921
John Conley	Federal Court of Illinois	Sept. 7, 1920	Sept. 17, 1921
A. L. Carr	Jasper	Sept. 7, 1920	Sept. 17, 1921
Bernard Baker	Marshall	Sept. 3, 1920	Sept. 17, 1921
Albin Bloom	Marion	Sept. 13, 1920	Sept. 17, 1921
W. E. Crawford	Scott	Sept. 8, 1920	Sept. 17, 1921
Frank Switzer			
John Wyhank			

## FINAL DISCHARGES—Continued

Name	County	Paroled	Discharged
Harry L. Sargent	Sioux	Aug. 24, 1920	Oct. 4, 1921
S. L. Swanson	Marion	Sept. 18, 1920	Oct. 4, 1921
Harry Woods	Jasper	Sept. 16, 1920	Oct. 4, 1921
Gile Pottemer	Polk	Oct. 22, 1920	Oct. 29, 1921
Harry Frahm	Woodbury	Oct. 11, 1920	Oct. 29, 1921
John Flynn	Clinton	Oct. 13, 1920	Oct. 29, 1921
Robert Caswell	Marion	Oct. 8, 1920	Oct. 29, 1921
Lambert Tollet	Linn	Sept. 25, 1920	Oct. 29, 1921
Lloyd Dugger	Clinton	Oct. 2, 1920	Nov. 3, 1921
Norman Fenton	Montgomery	Oct. 19, 1920	Nov. 3, 1921
Henry Hicks	Polk	Oct. 21, 1920	Nov. 3, 1921
Ernest Koch	Marion	Oct. 16, 1920	Nov. 3, 1921
Herbert Miller	Marshall	Oct. 12, 1920	Nov. 3, 1921
Harold Stout	Linn	Oct. 16, 1920	Nov. 3, 1921
Ernest Defer	Pottawattamie	July 6, 1920	Nov. 8, 1921
Alfred Jorgensen	Story	Nov. 1, 1920	Nov. 8, 1921
Robert Toombs	Federal Court, Dist. Baltimore, Md.	Sept. 25, 1920	Nov. 8, 1921
Clifton Frame	Buchanan	Nov. 1, 1920	Nov. 14, 1921
Paul Gartner	Pottawattamie	Nov. 15, 1920	Nov. 14, 1921
Martin Pitts	Butler	Nov. 11, 1920	Nov. 14, 1921
Elmer Timberlake	Greene	Nov. 15, 1920	Nov. 14, 1921
Otto Wilson	Decatur	July 29, 1920	Nov. 14, 1921
Dillon Graf	Henry	Oct. 27, 1920	Nov. 22, 1921
Leo Jester	Harrison	Nov. 4, 1920	Nov. 22, 1921
Henry Rohman	Poehonias	Nov. 4, 1920	Nov. 22, 1921
Edward Schwartz	Fayette	Sept. 13, 1920	Nov. 22, 1921
Leo Shelley	Dallas	Nov. 1, 1920	Nov. 22, 1921
Wm. Simmons	Marion	Nov. 9, 1920	Nov. 22, 1921
Dross Wientzy	Jones	Nov. 2, 1920	Nov. 22, 1921
Eddie Ketank	Federal Court, E. D. N. D.	Sept. 23, 1920	Nov. 29, 1921
W. D. Miller	Woodbury	Nov. 5, 1920	Nov. 29, 1921
William Rowray	Cherokee	Nov. 10, 1920	Nov. 29, 1921
Philip Knight	Tama	Dec. 10, 1920	Dec. 15, 1921
George Cooper	Clinton	Dec. 30, 1920	Dec. 22, 1921
Charles Shubb	Woodbury	Dec. 16, 1920	Dec. 22, 1921
Charles Vickroy	Marion	Dec. 22, 1920	Dec. 22, 1921
O. J. Woodrider	Woodbury	Dec. 13, 1920	Dec. 22, 1921
Frank Golden	Polk	Dec. 18, 1920	Dec. 22, 1921
Robert Hocking	Polk	Dec. 23, 1920	Dec. 29, 1921
John Janssen	Story	Dec. 28, 1920	Dec. 29, 1921
P. H. Konnen	Cerro Gordo	Dec. 29, 1920	Dec. 29, 1921
Archie Knecht	Woodbury	Dec. 17, 1920	Dec. 29, 1921
Ray Lester	Linn	Dec. 13, 1920	Dec. 29, 1921
Glen Paul	Kossuth	Dec. 27, 1920	Dec. 29, 1921
Charles W. Peler	Pottawattamie	Dec. 29, 1920	Dec. 29, 1921
Paul West	Polk	Oct. 15, 1920	Dec. 29, 1921
James Ryan	Plymouth	Dec. 24, 1920	Dec. 29, 1921
Elia A. Seely	Story	Nov. 23, 1920	Dec. 29, 1921
Paul Williams	Pottawattamie	Dec. 7, 1920	Dec. 29, 1921
Donald Wire	Pottawattamie	Dec. 18, 1920	Dec. 29, 1921
Clyde Brough	Scott	Dec. 30, 1920	Dec. 30, 1921
O. J. Elliott	Story	Jan. 1, 1921	Jan. 15, 1922
Arnold Hebbelen	Scott	Dec. 16, 1920	Jan. 15, 1922
Harry Rowe	Scott	Oct. 14, 1920	Jan. 13, 1922
Clifford Shackness	Black Hawk	Nov. 29, 1920	Jan. 13, 1922
William Crosby	Federal Court of Ohio	Oct. 14, 1920	Jan. 16, 1922
James Langdon	Henry	Jan. 5, 1921	Jan. 18, 1922
George Tipping	Black Hawk	Jan. 3, 1921	Jan. 24, 1922
Charles Sipes	Clarke	Nov. 30, 1920	Jan. 24, 1922
William Roth	Henry	Jan. 18, 1921	Jan. 24, 1922
Charles Mc Glothlen	Outright	Dec. 22, 1920	Jan. 24, 1922
Walter Kern	Wapello	Jan. 17, 1921	Jan. 24, 1922
John Johnson	Pottawattamie	Jan. 13, 1921	Jan. 24, 1922
Fred L. Hoes, Jr.	Black Hawk	Jan. 31, 1921	Feb. 2, 1922
Peter Maragon	Woodbury	Jan. 31, 1921	Feb. 2, 1922
Thomas Owens	Monroe	Dec. 1, 1920	Feb. 2, 1922
Guy Clark	Henry	Jan. 12, 1921	Feb. 2, 1922
P. A. Faircloth	Scott	Feb. 1, 1921	Feb. 28, 1922
Fred Kendall	Polk	Feb. 19, 1921	Feb. 28, 1922
Milton Lane	Scott	Feb. 8, 1921	Feb. 28, 1922
Robert Straughn	Sioux	Feb. 9, 1921	Feb. 28, 1922
W. B. Patterson	Marion	Feb. 26, 1921	Feb. 28, 1922
Marvin Vernon	Washington	June 30, 1920	Feb. 28, 1922
Claude Yern	Benton	Feb. 2, 1921	Feb. 28, 1922

## FINAL DISCHARGES—Continued

Name	County	Paroled	Discharged
Joseph Kish	Clinton	Oct. 15, 1920	Mch. 4, 1922
George McElvaine	Warren	Sept. 1, 1921	Mch. 4, 1922
S. S. Cook	Dickinson	Dec. 29, 1920	Mch. 4, 1922
George Miner	Wapello	Feb. 22, 1921	Mch. 6, 1922
Eddie Anderson	Wright	Feb. 25, 1921	Mch. 15, 1922
Raymond Austin	Muscatine	Feb. 25, 1921	Mch. 16, 1922
Frank Deen	Pottawattamie	Mch. 18, 1921	Mch. 16, 1922
Walter Dunphy	Muscatine	Mch. 14, 1921	Mch. 16, 1922
Louis Eland	Scott	Mch. 4, 1921	Mch. 16, 1922
Ed Jeffers	Marion	Feb. 10, 1921	Mch. 16, 1922
Lennie Pate	Taylor	Feb. 18, 1921	Mch. 16, 1922
Dewey Roberts	Jasper	Mch. 1, 1921	Mch. 16, 1922
John Scroggins	Calhoun	Feb. 24, 1921	Mch. 16, 1922
Richard Dalton	Cedar	Mch. 10, 1921	Mch. 25, 1922
Wm. Irving	Polk	Feb. 11, 1921	Mch. 25, 1922
Wm. Redman	Polk	Mch. 16, 1921	Mch. 25, 1922
Richard Rice	Scott	Mch. 15, 1921	Mch. 25, 1922
Sam Silvers	Black Hawk	Mch. 7, 1921	Mch. 25, 1922
Leslie Austin	Muscatine	Mch. 7, 1921	Mch. 30, 1922
Geo. H. Brown	Johnston	Mch. 20, 1921	Mch. 30, 1922
R. E. Milhouse	Wapello	Mch. 22, 1921	Mch. 30, 1922
John Craft	Webster	Mch. 28, 1921	Mch. 30, 1922
John Kennedy	Louis	Mch. 21, 1921	Mch. 30, 1922
J. L. Salla	Cass	Mch. 14, 1921	Mch. 30, 1922
Ralph Breeley	Calhoun	Apr. 4, 1921	Apr. 7, 1922
Edward Griffin	Sioux	Apr. 7, 1921	Apr. 7, 1922
Carl Reuling	Sioux	Apr. 26, 1921	Apr. 7, 1922
Harry Mathews	Polk	Apr. 13, 1921	Apr. 18, 1922
Roy Ellis	Mahaska	Apr. 19, 1921	Apr. 21, 1922
Fred Hawn	Clay	Mch. 1, 1921	Apr. 21, 1922
McGee Wilson	Polk	Apr. 9, 1921	Apr. 21, 1922
John Oelschlaeger	Hancock	Apr. 1, 1921	Apr. 21, 1922
Jess Peterson	Pottawattamie	Mch. 21, 1921	Apr. 21, 1922
J. D. Phillips	Rosamth	Apr. 18, 1921	Apr. 21, 1922
Ernest Powell	Clay	Feb. 8, 1921	Apr. 21, 1922
Elmer Reed	Marion	Apr. 16, 1921	Apr. 21, 1922
Lloyd Reed	Pottawattamie	Apr. 13, 1921	Apr. 21, 1922
Clyde Clark	Jefferson	Apr. 16, 1921	Apr. 27, 1922
A. W. Conway	Taylor	Apr. 13, 1921	Apr. 27, 1922
Horace Kater	Marion	Apr. 19, 1921	Apr. 27, 1922
Charles King	Buchanan	Apr. 12, 1921	Apr. 27, 1922
Loyd Kuhn	Calhoun	Apr. 15, 1921	Apr. 27, 1922
Harvey Lee	Linn	Apr. 27, 1921	Apr. 27, 1922
Ernest Mackandee	Clinton	Apr. 19, 1921	Apr. 27, 1922
Floyd Smith	Delaware	Apr. 7, 1921	Apr. 27, 1922
J. H. Smith	Buena Vista	Mch. 15, 1921	Apr. 27, 1922
Elmer Wildman	Black Hawk	Nov. 23, 1920	Apr. 27, 1922
John Gibson (alias John Wilson)	Pottawattamie	Apr. 8, 1921	Apr. 27, 1922
John Zentner	Scott	Apr. 12, 1921	Apr. 27, 1922
Wilbur Carr	Webster	Apr. 21, 1921	May 11, 1922
B. F. Goldsmith	Scott	Apr. 4, 1921	May 11, 1922
Paul Haynes	Marshall	May 9, 1921	May 11, 1922
Wm. F. Johnson	Taylor	Apr. 28, 1921	May 11, 1922
Carl Nelson	Des Moines	May 4, 1921	May 11, 1922
Bert Payne	Wapello	Apr. 8, 1921	May 11, 1922
A. A. Saunders	Woodbury	Apr. 25, 1921	May 11, 1922
Leo M. Sullivan	Dallas	May 2, 1921	May 11, 1922
Ralph Young (alias Ralph Thorne)	Woodbury	May 4, 1921	May 11, 1922
High Ellsworth	Dallas	Apr. 22, 1921	May 16, 1922
Richard Kenney (alias Harry Kenney)	Dallas	May 8, 1921	May 16, 1922
De Vries Krohnke	Dallas	Apr. 22, 1921	May 16, 1922
Floyd Locke	Clinton	Apr. 25, 1921	May 16, 1922
Raymond Neustman	Des Moines	May 3, 1921	May 16, 1922
J. C. Park	Woodbury	May 1, 1921	May 16, 1922
C. A. Tryford	Mahaska	May 4, 1921	May 16, 1922
James G. Vaughn	Benton	Apr. 21, 1921	May 16, 1922
William West	Federal Court N. D. W. D.		
Marion Wilson	Ohio	Apr. 18, 1921	May 16, 1922
Glenn Allen	Pottawattamie	May 4, 1921	May 16, 1922
Glen Irwin	Des Moines	May 21, 1921	May 22, 1922
George N. Marsh	Luttrell	May 21, 1921	May 22, 1922
Rodney Roy	Woodbury	May 14, 1921	May 22, 1922
En Conner	Pottawattamie	May 21, 1921	May 22, 1922
Howard Baker	Davis	Apr. 29, 1921	May 27, 1922
Roy Bass	Mahaska	June 6, 1921	June 28, 1922
	Winneshago	June 2, 1921	June 28, 1922

## PARDONS AND SUSPENSIONS OF SENTENCE

## FINAL DISCHARGES—Continued

Name	County	Paroled	Discharged
Nels Burdick	Clay	Mch. 22, 1921	June 28, 1922
Ben H. Jones	Johnson	June 8, 1921	June 28, 1922
Frederic Johnson	Monroe	June 8, 1921	June 28, 1922
W. C. Lee	Greene	June 4, 1921	June 28, 1922
E. J. Lamont	Scott	May 10, 1921	June 28, 1922
Charles LaChelle	Wright	June 1, 1921	June 28, 1922
H. C. Farley	Jefferson	June 1, 1921	June 28, 1922
James Allen	Polk	June 10, 1921	July 7, 1922
Joseph Austin	Johnson	June 10, 1921	July 13, 1922
Chas. Douglas	Worth	June 18, 1921	July 13, 1922
Harley Crowley	Benton	July 11, 1921	July 13, 1922
Otto R. Krivan	Federal Court of Ohio	June 17, 1921	July 13, 1922
Philip Mackay	Plymouth	June 16, 1921	July 13, 1922
Howard Sherman	Harlin	June 21, 1921	July 13, 1922
Harvey Denney	Polk	May 15, 1921	July 19, 1922
Forest Grovier	Clinton	June 10, 1921	July 19, 1922
Walter Hedrick	Buena Vista	July 22, 1921	July 26, 1922
Wallace Jacobs	Cass	May 18, 1921	July 26, 1922
Frank Collier	July 16, 1921	Aug. 8, 1922	
Andy Kennard	Woodbury	July 4, 1921	Aug. 8, 1922
C. W. Long	Marion	June 24, 1921	Aug. 8, 1922
Glen McCarty	Webster	July 4, 1921	Aug. 8, 1922
W. R. McCoy	Pottawattamie	June 19, 1921	Aug. 8, 1922
Montgomery Mitchell	Jasper	June 27, 1921	Aug. 8, 1922
George Shanon	Howard	June 27, 1921	Aug. 8, 1922
Prescott H. Ruston	Linn	July 25, 1921	Aug. 11, 1922
Percy Benstead	Polk	July 20, 1921	Aug. 11, 1922
Newell Tarr	Monroe	July 22, 1921	Aug. 11, 1922
John Wyatt	Altamaha	July 22, 1921	Aug. 11, 1922
Glen Walker	Page	Aug. 11, 1921	Aug. 22, 1922
James Watkins	July 20, 1921	Aug. 22, 1922	
George McDonald	Webster	Aug. 29, 1921	Aug. 29, 1922
Alphonso Bell	Marion	Aug. 6, 1921	Aug. 29, 1922
Joseph Arnold	Benton	Aug. 9, 1921	Aug. 29, 1922
Arthur Everett	Montgomery	Aug. 4, 1921	Aug. 29, 1922
Chris Sorenson	Cass	Aug. 4, 1921	Aug. 29, 1922
Wm. Stark	Ringgold	Aug. 8, 1921	Aug. 29, 1922
John Howitt	Woodbury	Aug. 2, 1921	Aug. 29, 1922
Alfred Bartlett	Aug. 12, 1921	Sept. 5, 1922	
Alram Danko	Jasper	Aug. 15, 1921	Sept. 5, 1922
Henry Gilligan	Midle	Aug. 15, 1921	Sept. 5, 1922
Paul Haywood	Wapello	Aug. 15, 1921	Sept. 5, 1922
Vernon Maynard	Boone	Aug. 1, 1921	Sept. 5, 1922
Lee Hatfield	Guthrie	Aug. 17, 1921	Sept. 5, 1922
D. R. Smith	Polk	Aug. 13, 1921	Sept. 5, 1922
J. Allen Cox	Scott	Sept. 1, 1921	Sept. 16, 1922
Kenneth Johnson	Wapello	Aug. 19, 1921	Sept. 16, 1922
Carl Martin	Pottawattamie	Aug. 19, 1921	Sept. 16, 1922
Eliza Seales	Monroe	Aug. 24, 1921	Sept. 16, 1922
Pat O'Brien	Pottawattamie	Sept. 1, 1921	Sept. 16, 1922
Cancl Fuls	Benton	Apr. 15, 1921	Sept. 27, 1922
Glen Newman	Webster	Sept. 5, 1921	Sept. 27, 1922
Joe Kruppa	Appanoose	Sept. 2, 1921	Sept. 27, 1922
Charles Graham	State of Ohio Federal Court	Aug. 2, 1921	Oct. 1, 1922
James Jenkins	Jasper	Sept. 14, 1921	Oct. 1, 1922
George Livingston	Polk	Oct. 4, 1921	Oct. 1, 1922
J. H. Martin	Cerro Gordo	Sept. 15, 1921	Oct. 1, 1922
James C. Quirk	Marshall	Sept. 15, 1921	Oct. 1, 1922
Vernon Robertson	Story	Sept. 14, 1921	Oct. 1, 1922
Quiver Kennedy	Plymouth	Aug. 16, 1921	Oct. 12, 1922
Grant Brown	Mahaska	July 2, 1921	Oct. 12, 1922
William Scrymgeour	Pottawattamie	Sept. 1, 1921	Oct. 28, 1922
C. B. Whitley	Cerro Gordo	Oct. 24, 1921	Nov. 1, 1922
John E. Butler	Webster	Oct. 10, 1921	Nov. 6, 1922
Harry Clark	Cerro Gordo	Oct. 12, 1921	Nov. 6, 1922
Clyde Elison	Oct. 10, 1921	Nov. 6, 1922	
W. W. Jones	Webster	Oct. 10, 1921	Nov. 6, 1922
Frank Knight	Kossuth	Oct. 8, 1921	Nov. 6, 1922
John Marco	Muscatine	Oct. 8, 1921	Nov. 6, 1922
Crissy Mathew	Kendall	Oct. 11, 1921	Nov. 6, 1922
O. McAlexander	Montgomery	Oct. 12, 1921	Nov. 6, 1922
S. A. Roberts	Page	Oct. 12, 1921	Nov. 6, 1922
Elmer Taber	Linn	Oct. 12, 1921	Nov. 6, 1922
Joe Van Vleet	Oct. 10, 1921	Nov. 6, 1922	
James Tuck	Davis	Oct. 17, 1921	Nov. 6, 1922
Chris Kaadogran	Polk	Oct. 17, 1921	Nov. 8, 1922



## FINAL DISCHARGES—Continued

Name	County	Paroled	Discharged
Harry Lund	Woodbury	Oct. 15, 1921	Nov. 8, 1922
Lloyd Perfect	Union	Oct. 13, 1921	Nov. 8, 1922
C. W. Sears	Montgomery	Oct. 17, 1921	Nov. 8, 1922
Doyle Wren	Luna	Oct. 14, 1921	Nov. 8, 1922
Julius Pierce	Black Hawk	Oct. 24, 1921	Nov. 20, 1922
Herman Norman	O'Brien	Oct. 24, 1921	Nov. 20, 1922
Lyle Butler	Montevideo	Aug. 25, 1920	Nov. 20, 1922
Henry Webb	Polk	Oct. 27, 1921	Nov. 21, 1922
Joseph Esham	Louisa	Oct. 29, 1921	Nov. 23, 1922
Ray Collins	Phyllis	Oct. 28, 1921	Nov. 28, 1922
Nick Christ	Douglas	Nov. 11, 1921	Nov. 28, 1922
N. E. Holy	Wright	Nov. 11, 1921	Nov. 28, 1922
Claude McKinzie	Polk	Oct. 27, 1921	Nov. 28, 1922
Charles Meador	Mahaska	Nov. 9, 1921	Nov. 28, 1922
Ervin Traskam	Dubuque	Oct. 26, 1921	Nov. 28, 1922
J. P. Wilson	Crawford	Nov. 7, 1921	Nov. 28, 1922
Oliver Soper	Hamilton	Oct. 26, 1921	Nov. 28, 1922
Walter Noff	Cerro Gordo	Oct. 25, 1921	Nov. 29, 1922
Harold Waldron	Polk	Oct. 31, 1921	Dec. 7, 1922
Charles Levison	State of Ohio Federal Court	Sept. 15, 1921	Dec. 10, 1922
Raymond Robinson	Mahaska	Nov. 8, 1921	Dec. 19, 1922
Carl Windman	Guthrie	Nov. 21, 1921	Dec. 19, 1922

## REVOCATIONS

Name	County	Revoked
Thaddeus Dobbins	Scott	Sept. 11, 1920 Nov. 16, 1921
C. C. Sanderson	Fremon	Nov. 21, 1921 Mch. 31, 1922
R. E. Smith	Henry	Feb. 23, 1922 May 9, 1922
Emil Huard	Marion	June 28, 1921 Sept. 2, 1922

## REMISSIONS

The remissions herein presented were in every case recommended by those officers in the counties where the fines were imposed who are concerned directly or indirectly in the collection of the same, namely, the county attorney, county auditor, clerk of the district court, county treasurer and the members of the Board of Supervisors, or a majority of them, and were conditioned upon the payment of all costs when same had not been paid.

Name	County	Term imposed	Amount	Date remitted
Robert Yarnan	Polk	March, 1917	\$300	Sept. 17, 1921
Ben McGowan	Fayette	April, 1921	500	June 30, 1922
H. L. Mikosell	Mahaska	April, 1915	400	Sept. 29, 1922
Clyde Blomgren	Dallas	Sept., 1921	750	Dec. 8, 1922

## FINAL DISCHARGES RECOMMENDED BY BOARD OF CONTROL OF STATE INSTITUTIONS

Name	County	Paroled	Discharged
Anna Kiek	Johnson	Sept. 4, 1919	Feb. 3, 1921
Clara Smith	Cerro Gordo	Feb. 15, 1920	Feb. 28, 1921
Mary Hale	Pottawattamie	Mch. 4, 1920	Mch. 3, 1921
Alta Handley	Paga	Mch. 4, 1920	Mch. 9, 1921
Lucina Wright	Monroe	Mch. 3, 1920	Apr. 30, 1921
Faye Adair	Boone	Feb. 18, 1920	May 4, 1921
Pearl Darling	Johnson	Dec. 1, 1919	June 13, 1921
Elita Melrose	Story	Apr. 1, 1921	Aug. 15, 1921
Emmie Dauphne	Federal Court, S. D. of No.		
Ala	Ala	Aug. 17, 1920	Sept. 12, 1921
Wesley	Wesley	Sept. 3, 1920	Sept. 12, 1921
Minnie Graves	Polk	Nov. 15, 1921	Mch. 1, 1922
Viola Harrington	Black Hawk	Apr. 4, 1921	Apr. 17, 1922
Anna Varney	Johnson	Apr. 28, 1921	Apr. 21, 1922
Bessie Pustion	Monroe	Sept. 18, 1921	July 26, 1922
Mildred Harvey	Polk	Aug. 16, 1921	Aug. 25, 1922
Hattie Johnson	Polk	Aug. 13, 1921	Aug. 25, 1922
Alice Moore (alias Lillian Smith)	Woodbury	Aug. 17, 1921	Aug. 25, 1922
Anna Knutman	Story	Sept. 5, 1921	Sept. 13, 1922

## RECAPITULATION

## APPLICATION OF MEN UNDER SENTENCE FOR LIFE:

Referred to Board of Parole..... 4

## PARDONS:

Granted from jail sentence..... 4

## SUSPENSIONS:

Upon recommendation of Board of Parole..... 88  
From county jail..... 16  
From Boys' Industrial School..... 2

## RESTORATIONS:

Restoration to citizenship from parole..... 27  
Recommendation of Board of Parole..... 417  
Recommendation of Board of Control..... 13

## REVOCATIONS:

Suspension from Reformatory..... 4

## REMISSIONS:

Fines..... 4

State of Iowa

1922

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REPORT OF THE

# AUDITOR OF STATE

FOR THE

Biennial Period Ending June 30, 1922

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PART I—Finances of the State

PART II—County Auditing Department

PART III—Building and Loan Department

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GLENN C. HAYNES

Auditor

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Published by  
THE STATE OF IOWA  
Des Moines



# AUDITOR OF STATE'S DEPARTMENT

Glenn C. Haynes, Auditor of State	Cerro Gordo County
James E. Thomas, Deputy	Montgomery County
O. B. Beach, Chief Clerk Revenue Department	Madison County
George W. Kite, Chief Clerk County Accounting Dept.	Clarke County
James Merritt, General Clerk	Appanoose County
Fred Porter, Clerk	Polk County
Katherine Southworth, Clerk	Polk County
Marjorie Sharp, Warrant Clerk	Warren County
Doris Bleamaster, Stenographer	Black Hawk County
Fay Crowell, Voucher Clerk, State Board of Audit	Polk County
Los O. McHenry, Clerk, State Board of Audit	Polk County
E. L. Brookings, Clerk, State Board of Audit	Polk County
D. F. Rehkopf, County Examiner	Warren County
A. S. Lawrence, County Examiner	Muscatine County
J. I. Israel, County Examiner	Lee County
C. C. Cokelo, County Examiner	Carroll County
J. V. Lemley, County Examiner	Decatur County
C. E. Carlson, County Examiner	Wapello County
T. C. Meader, County Examiner	Hardin County
C. H. Beakley, County Examiner	Linn County
George Peterson, Assistant County Examiner	Polk County
H. O. Hansen, Assistant County Examiner	Scott County
H. W. Baker, Assistant County Examiner	Louisa County
Paul Loomis, Assistant County Examiner	Cerro Gordo County
Russell George, Assistant County Examiner	Fayette County
A. L. Lewis, Assistant County Examiner	Floyd County
M. R. Davidson, Assistant County Examiner	Polk County
Rt. O. Lane, Assistant County Examiner	Adubon County
V. D. Corly, Assistant County Examiner	Cerro Gordo County
W. G. Royce, Assistant County Examiner	Union County
C. H. Getty, Assistant County Examiner	Boone County
C. G. Stranahan, Assistant County Examiner	Ringgold County
George Gallardo, Municipal Examiner	Polk County
Allen Munn, Municipal Examiner	Polk County
F. H. Koozer, Municipal Examiner	Story County
George Turner, Municipal Examiner	Linn County

## LETTER OF TRANSMITTAL

Hon. N. E. Kendall, 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, 1920, to June 30, 1922.

GLENN C. HAYNES,  
Auditor of State.

Des Moines, November 1, 1922.

## AUDITORS OF IOWA

Name	County	Terms
Jesse Williams, Territorial	Jefferson	Jan. 14, 1840, to Jan. 25, 1843
William L. Gilbert, Territorial		Jan. 23, 1843, to 1845
Robert M. Keenest, Territorial		Dec. 4, 1845, to Dec. 4, 1846
Joseph T. Fale, State	Des Moines	Dec. 4, 1846, to Dec. 2, 1850
William Pattie	Bremser	Dec. 2, 1850, to Dec. 4, 1854
Andrew J. Stevens	Polk	Dec. 4, 1854, to Sept. 22, 1855
John Pattie	Bremser	Sept. 22, 1855, to Jan. 2, 1859
Jonathan W. Cattell	Calmar	Jan. 2, 1859, to Jan. 2, 1865
John A. Elliott	Mitchell	Jan. 2, 1865, to Jan., 1871
John Russell	Jones	Jan., 1871, to Jan., 1875
Buren N. Sherman	Benton	Jan., 1875, to Jan., 1881
William Y. Lucas	Cerro Gordo	Jan., 1881, to Jan., 1889
John L. Brown	Louis	Jan., 1889, to Mar. 19, 1893
Jonathan W. Cattell	Polk	Mar. 19, 1893, to Jan. 22, 1896
John L. Brown	Lucas	Jan. 22, 1896, to Apr. 15, 1896
Charles Beardsley	Des Moines	Apr. 15, 1896, to July 14, 1896
John L. Brown	Lucas	July 14, 1896, to Jan. 2, 1898
James A. Lyons	Story	Jan. 2, 1898, to Jan. 2, 1899
Cornelius G. McCarthy	Story	Jan. 2, 1899, to Jan. 2, 1899
Frank F. Merriam	Delaware	Jan. 2, 1899, to Jan. 5, 1900
B. F. Carroll	Davis	Jan. 5, 1900, to Jan. 4, 1900
John L. Beakley	Linn	Jan. 4, 1900, to Jan. 1, 1905
Frank S. Shaw	Tama	Jan. 1, 1905, to Jan. 1, 1921
Glenn C. Haynes	Cerro Gordo	Jan. 1, 1921 to

# REPORT OF THE AUDITOR OF STATE.

## FINANCES OF THE STATE

It will be noted in the tables which follow that the General Revenue expenditures increased from \$25,497,393.08 during the biennial period ending June 30, 1920, to \$52,766,972.20 during the period ending June 30, 1922. The expenditures by departments, funds, etc. can be readily compared with those for previous periods but attention is invited to the following, showing the relative increases:

	1918-20	1920-22
Agricultural Society—State Aid.....	\$ 143,472.78	\$ 272,842.22
Attorney General—Dept. Expense.....	135,180.23	*159,775.56
Auditor of State—Dept. Expense.....	81,598.70	*129,066.27
Banking Dept.—Dept. Expense.....	94,245.96	130,521.10
Board of Education—Salaries and Expense.....	52,068.90	61,820.73
Board of Parole—Salaries and Expense.....	90,950.37	62,586.47
Federal Aid Engineering.....	318,828.07	*906,411.40
Highway Commission—Maintenance.....	600,051.01	*1,490,015.07
Motor Vehicle Dept.—Salaries and Expense.....	596,455.81	*531,537.51
Primary Road (including Federal Aid).....	4,148,069.78	*21,700,531.64
Railroad Commission—Salary and Expense.....	106,776.54	110,826.78
Sup't. of Public Inst.—Salaries, Expense, State Aid, etc.....	622,294.69	978,589.91
Institutions under St. Bd. of Education.....	6,297,736.73	9,493,007.32
Institutions under St. Bd. of Control.....	7,951,566.19	9,117,484.00
Total.....	\$ 20,890,560.20	\$ 45,117,122.20

\*See explanation below.

The above compilation accounts for \$24,266,572.03 of the increase amounting to \$27,269,579.12. Some of the increases indicated deserve explanation. The amount shown under Attorney General includes salaries and expenses of state agents, formerly shown under Governor; the larger item opposite Auditor of State includes per diem and expenses of county examiners; reimbursed to the state, but formerly paid directly from the county treasuries. The increases shown under Federal Aid Engineering, Highway Commission, Motor Vehicle Department, and Primary Road can be attributed to the increase in motor vehicle fees and federal road fund aid. Attention is invited to the fact that the items shown as Federal Aid Engineering are also included in the Highway Commission Maintenance Fund, the latter being reimbursed from the former under the provisions of law.

The number of General Revenue warrants issued increased from 67,632, for the preceding biennial period to 100,526 during the period just closed.

As required by law, estimates of receipts and disbursements for the ensuing biennial period are included in the tables which follow. Particular attention is directed to the fact that, although deemed

conservative, these estimates indicate that the expenditures will exceed the receipts by over two million dollars. The expenditures have been estimated so as not to materially exceed the increased appropriations authorized by the thirty-ninth general assembly, but it must be remembered that the General Revenue cash in the treasury has been reduced from \$11,048,928.21 on June 30, 1920, to \$5,230,653.69 on June 30, 1922—a reduction of \$5,818,274.52 in the cash on hand. The latter is essential to any business and it must be realized that the state's business must be efficiently managed. If expenditures and receipts remain on the same level during the next biennial period, as during the preceding one, the cash on hand will be depleted and it will be necessary for the treasurer to refuse payment of warrants for lack of funds.

No attempt has been made to prophecy the amounts of any extraordinary appropriations which may be made by the fortieth general assembly. The latter must either provide additional revenue from new sources or confine its appropriations to amounts not exceeding the aggregate authorizations of its predecessor.

## CIGARETTE SALES TAX.

Under the provisions of section 14, chapter 203, laws of the thirty-ninth general assembly, it became necessary for this office to have prepared suitable stamps to be used in the collection of the sales tax on cigarettes, cigarette papers, etc. After a preliminary survey it was decided that the requirements of the law could be met with stamps of five different denominations, viz. 1/2c, 1c, 1 1/2c, 2c, and 5c, and the printing board contracted for the printing of them. Table No. 4, following, showing the details of the administration of the law, so far as the department is concerned.

TABLE NO. 1—GENERAL REVENUE RECEIPTS.

Receipts in General State Revenue During Biennial Period Ending June 30, 1922, and Estimate of Receipts from July 1, 1923, to June 30, 1925.

	Actual receipts during biennial period ending June 30, 1922	Estimated receipts for biennial fiscal period ending June 30, 1925
General state tax from counties	\$16,585,927.40	\$17,500,000.00
Interest on delinquent state tax from counties	59,141.87	00,000.00
Sale of laws by county auditors	1,137.75	1,250.00
From counties for support of insane	2,389,826.72	*2,250,000.00
From counties for support of epileptics	123,004.36	*125,000.00
From counties for clothing for blind	2,547.66	*2,500.00
From counties for clothing for deaf	1,800.64	*2,000.00
From counties for clothing for feeble minded	99,314.17	*90,000.00
From counties for support of orphan's home	115,001.18	*120,000.00
From counties for support of tubercular patients	291,738.28	*300,000.00
From counties for support of juvenile home	47,007.42	*50,000.00
Fees from auditor of state	66,400.90	*65,000.00
Fees from superintendent of banking	140,435.22	*125,000.00
Fees from secretary of state	8,973.68	*8,000.00
Fees from clerk of supreme court	217,457.07	*200,000.00
Fees from commissioner of insurance	165,299.42	160,000.00
Fees from dairy and food commission	51,989.00	45,000.00
Fees from governor (notary commissions)	112,745.61	100,000.00
Fees from oil inspector	70,710.50	65,000.00
Fees from pharmacy commission	407,115.75	300,000.00
Fees from superintendent of public instruction	38,001.50	35,000.00
Fees from commission of animal health	18,639.96	15,000.00
Fees from hotel inspector	42,882.00	50,000.00
Fees from board of dental examiners	6,200.05	*6,000.00
Fees from board of health and medical examiners	20,757.17	*20,000.00
Fees from itinerant physicians	1,700.00	1,500.00
From motor vehicle license fees	12,250,002.10	*15,000,000.00
From interest on primary road funds and motor vehicle fees	113,778.26	*25,000.00
From federal aid and refunds to primary road fund	5,503,405.37	*7,500,000.00
From refunds by highway commission	102,175.05	*100,000.00
From fees set aside for federal aid engineering fund	906,411.40	*900,000.00
From banks for interest on deposits	131,351.79	100,000.00
For collateral inheritance tax	1,348,234.50	1,000,000.00
From federal aid to soldiers' home	96,759.00	90,000.00
From insurance tax	2,139,802.71	2,000,000.00
From tax on freight line and transportation companies	46,329.85	50,000.00
From sales and refunds by state institutions	1,321,683.53	1,000,000.00
From transfer from temporary school fund	640.27	
From hunters' license	258,074.01	*225,000.00
From board chiropractic examiners	13,797.00	*8,000.00
From cigarette sales tax	500,018.09	1,000,000.00
From miscellaneous sources	256,305.00	200,000.00
From support of patients in state institutions	41,640.47	*25,000.00
Total receipts	\$46,536,049.24	
Balance on hand July 1, 1923	11,018,928.21	
Total to be accounted for	\$57,554,977.45	
Disbursements:		
Auditor's warrants redeemed	\$56,354,232.76	
Balance on hand June 30, 1922	5,200,633.69	
Total	\$57,554,977.45	
Total estimated receipts		\$51,430,250.00
*Items included in above estimated but available only for the purpose for which they are to be collected.		27,308,500.00
Net estimated receipts available to cover estimated expenditures for state purposes		\$24,121,750.00

TABLE NO. 2—GENERAL REVENUE EXPENDITURES  
Warrants Issued During Biennial Period Ending June 30, 1922, and Estimate of Expenditures July 1, 1923, to June 30, 1925

Items	Expenditures to be defrayed from the treasury during the period July 1, 1923 to June 30, 1925		Amount not provided for by existing appropriations
	Estimated Amount	Amount provided for by existing appropriations	
Warrants issued during biennial period July 1, 1923, to June 30, 1925	\$ 272,842.22	\$ 275,000.00	a
	\$ 272,842.22	\$ 275,000.00	
	\$ 40,856.24	\$ 50,000.00	a
	3,601.08	3,500.00	a
	14,972.00	15,000.00	
	25,500.00	25,000.00	
	35,723.20	35,000.00	a
	\$ 150,775.56	\$ 174,000.00	
	\$ 45,182.50	\$ 55,000.00	
	1,000.00	1,000.00	
	105.71	100.00	a
	50,161.71	50,000.00	a b
	28,546.78	28,000.00	a b
	4,500.00	4,500.00	a b
	56.46	60.00	a
	\$ 125,065.27	\$ 128,500.00	
	\$ 22,656.31	\$ 30,000.00	
	\$ 22,956.85	\$ 30,000.00	
	\$ 130,521.40	\$ 133,500.00	c
	\$ 130,521.40	\$ 135,000.00	
Agricultural Society:			
State aid			
Total			
Attorney General:			
Salaries			
Traveling expense			
Contingent expenses			
State agents—salaries and expense			
Total			
Auditor of State:			
Extra clerical assistance and contingent			
Inventory conference expense			
County examinations			
Municipal examinations			
State expense			
Municipal accounting—advisory committee			
Total			
Bacteriological Laboratory:			
Salaries and expense			
Total			
Banking Department:			
Salaries and expense			
Total			



## REPORT OF AUDITOR OF STATE

TABLE NO 2--Continued

Items	Warrants issued during period July 1, 1921, to June 30, 1922	Expenditures to be defrayed from the treasury during the period July 1, 1921 to June 30, 1922	
		Estimated Amount	Amount not provided for by existing appropriations
Board of Accountants: Salaries and expense	\$ 119.86	\$900.00	a
Total	\$ 119.86	600.00	
Board of Agriculture: Salary of clerk—janitor	\$ 1,393.05	2,400.00	\$ 2,400.00
Salary of clerk—janitor	2,000.00	2,000.00	
Support of office	4,800.00	4,800.00	
Additional land	4,313.00		4,313.00
Curbing	7,826.37		7,826.37
Lawing	88,672.00		88,672.00
Cleaning and barn	12,500.00		12,500.00
Maintenance and improvement of grounds			
Total	\$ 73,572.31	\$ 9,390.00	
Board of Arbitration: Per diem and expense	\$ 368.31	350.00	a
Total	\$ 368.31	350.00	
Board of Chiropractic Examiners: Per diem and expense	\$ 10,236.45	\$5,000.00	c
Total	\$ 10,236.45	5,000.00	
Board of Conservation: Salary of assistant secretary	\$ 2,400.00	2,400.00	\$ 2,400.00
Total	\$ 2,400.00	2,400.00	
Board of Control: Salaries	\$ 99,256.88	105,640.00	\$ 105,640.00
Traveling expense	10,832.32	10,000.00	a
Contingent expense	2,604.75	10,000.00	
Non-resident license, cost and expense	3,682.04	3,600.00	d
Total	\$ 116,375.99	\$ 139,240.00	\$ 139,240.00

Non resident leave, removal and expense.....	738,710.92	
Transportation of inmates—expense.....	12.48	20.00
Escaped inmate, expense of return.....	1,615.94	1,800.00
Inspection of hospitals.....	9,012.79	6,000.00
Inspection of jails.....	23,412.52	35,000.00
Maintenance of state roads.....	2,480.00	5,000.00
Medical attention friendless girls.....	2,480.00	5,000.00
Quarantine conferences, expense.....	2,289.17	3,000.00
Paroled inmates, expense of return.....	311.17	125.00
Commission of inquiry, expense.....	41.36	100.00
<b>Total.....</b>	<b>\$ 212,082.36</b>	<b>\$ 235,015.00</b>
<b>Board of Dental Examiners:</b>		
Per diem and expense.....	\$ 5,400.50	\$ 6,000.00
<b>Total.....</b>	<b>\$ 5,400.50</b>	<b>\$ 6,000.00</b>
<b>Board of Education:</b>		
Salaries of employees.....	34,382.25	38,000.00
Members' per diem and expense.....	5,971.64	6,000.00
Traveling expense—Finance Committee and assistants.....	11,717.98	12,000.00
Instruction of deaf children, state aid.....	5,889.72	6,000.00
Compendary education of blind and deaf children, expense.....	3,465.06	4,000.00
Child welfare, research station.....	50,000.00	50,000.00
<b>Total.....</b>	<b>\$ 111,869.75</b>	<b>\$ 114,500.00</b>
<b>Board of Engineering Examiners:</b>		
Per diem and expense.....	\$ 8,300.50	\$ 9,000.00
<b>Total.....</b>	<b>\$ 8,300.50</b>	<b>\$ 9,000.00</b>
<b>Board of Health:</b>		
Salaries.....	58,985.06	41,000.00
Contingent and expense.....	12,060.81	20,000.00
Antitoxin dept., expense.....	3,983.26	4,000.00
Public health department, expense.....	2,410.00	3,000.00
Punishing inspection.....	9.00	c
Housing dept., sanitary investigation expense.....	9,431.56	10,000.00
Natal statistics.....	13,114.45	20,000.00
Nurses department.....	2,211.31	\$ 2,500.00
<b>Total.....</b>	<b>\$ 85,244.45</b>	<b>\$ 101,010.00</b>
<b>Board of Medical Examiners:</b>		
Per diem and expense.....	\$ 1,707.28	\$ 1,800.00
<b>Total.....</b>	<b>\$ 1,707.28</b>	<b>\$ 1,800.00</b>

## REPORT OF AUDITOR OF STATE

## FINANCES OF THE STATE

TABLE NO 2--Continued

Items	Warrants issued during period July 1, 1923, to June 30, 1924	Expenditures to be defrayed from the treasury during the period July 1, 1923 to June 30, 1924		
		Estimated Amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
Board of Optometry Examiners: Per diem and expense.....	\$ 918.08	\$ 1,000.00	0	
Total.....	\$ 918.08	\$ 1,000.00		
Board of Parole: Salaries.....	\$ 22,730.72	\$ 23,000.00		\$ 269.28
Members' per diem and traveling expense and employee traveling expense.....	\$ 40,147.74	\$ 40,000.00	0	
Total.....	\$ 62,878.47	\$ 63,000.00		
Board of Poultry Examiners: Per diem and expense.....	\$ 250.72	\$ 400.00	0	
Total.....	\$ 250.72	\$ 400.00		
Beef Cattle Producers Association: Salary and expense.....	\$ 12,121.27	\$ 12,500.00		\$ 378.73
Total.....	\$ 12,121.27	\$ 12,500.00		
Bureau of Labor: Salaries.....	\$ 22,479.96	\$ 22,800.00		\$ 320.04
Traveling expense.....	\$ 7,415.01	\$ 8,000.00		\$ 584.99
Total.....	\$ 40,155.00	\$ 40,800.00		
Bureau of Venereal Diseases Control: Salaries and expense.....	\$ 54,234.71	\$ 50,000.00		\$ 4,234.71
Total.....	\$ 54,234.71	\$ 50,000.00		
Capitol Extension Reimbursement: Total.....	\$ 74,430.82			
Clerk of the Supreme Court: Salaries.....	\$ 19,029.36	\$ 18,000.00		\$ 1,029.36
Contingent.....	\$ 200.00	\$ 200.00		
Total.....	\$ 19,229.36	\$ 18,200.00		
Collateral Inheritance Tax: Collateral costs.....	\$ 35.16	\$ 35.00	0	
Fees.....	\$ 48,471.01	\$ 50,000.00		\$ 1,528.99
Refunds.....	\$ 4,169.42	\$ 5,000.00	0	
Total.....	\$ 52,675.59	\$ 55,000.00		
Commerce Council: Salaries.....	\$ 10,252.17	\$ 25,000.00		\$ 14,747.83
Total.....	\$ 10,252.17	\$ 25,000.00		
Commission of Animal Health: Salaries and expense.....	\$ 418,794.89	\$ 500,000.00		\$ 81,205.11
Total.....	\$ 418,794.89	\$ 500,000.00		
Corn and Small Grain Growers' Association: Salaries and expense.....	\$ 8,101.82	\$ 7,500.00		\$ 601.82
Total.....	\$ 8,101.82	\$ 7,500.00		
County refunds: Total.....	\$ 6,388.42	\$ 7,500.00	0	
Custodian: Salaries.....	\$ 117,384.41	\$ 124,000.00		\$ 6,615.59
Extra help.....	\$ 5,267.51	\$ 5,000.00		\$ 267.51
Removal of snow and extra help.....	\$ 1,255.72	\$ 1,000.00		\$ 255.72
Laundry.....	\$ 500.42	\$ 500.00		\$ 500.42
Total.....	\$ 124,408.06	\$ 130,500.00		\$ 5,911.94
Dairy Association: Salaries and expense.....	\$ 11,267.40	\$ 12,500.00		\$ 1,232.60
Total.....	\$ 11,267.40	\$ 12,500.00		
Dairy and Food: Salaries.....	\$ 117,716.06	\$ 121,000.00		\$ 4,716.06
Inspectors' per diem.....	\$ 1,255.72	\$ 1,000.00		\$ 255.72
Contingent.....	\$ 275.70	\$ 2,000.00		\$ 1,724.30
Expense.....	\$ 72,161.68	\$ 80,000.00		\$ 7,838.32
Total.....	\$ 191,308.71	\$ 204,000.00		\$ 12,691.29
District Court (Judges): Salaries.....	\$ 211,882.32	\$ 212,000.00		\$ 117.68
Salaries and expense.....	\$ 44,444.39	\$ 45,000.00		\$ 555.61
Traveling expense (Outside District): Total.....	\$ 257,333.79	\$ 257,000.00		

## REPORT OF AUDITOR OF STATE

TABLE NO 2-Continued

Items	Warrants during period July 1, 1922, to June 30, 1923	Expenditures to be defrayed from the treasury during the period July 1, 1922 to June 30, 1923	
		Estimated Amount	Amount provided for or appropriated for appropriations
Documental Editor:			
Salaries	6,128.32		
Printing bills and classified indexes	255.37		
Total	6,383.69		
Educational Board of Examiners:			
Per diem and expense	41,410.00	\$42,000.00	a
Entomologist:			
Per diem and expense	10,418.97	9,000.00	9,000.00
Total	51,828.66		
Executive Council:			
Salaries	35,081.50	44,700.00	
Furniture, stores and supplies	191.00	200.00	
Telephone, stationery, water, repairs, etc.	200.00	200.00	
Books and improvements	27,705.00	25,000.00	
Road improvement machinery freight and expense	16,444.00	30,000.00	
Members' and employees' traveling expense	67,308.78	50,000.00	a
Survey of lake beds, expense	1,000.00	1,000.00	a
Traveling expense	50,897.00	1,200.00	a
G. A. R. encampment, expense	7,507.79	2,500.00	a
Necessary expense (no appropriation)	10.00	2,000.00	
Investigations, Etc., Expense	2,018.52	2,000.00	a
Cost, state census	30,200.11	10,000.00	a
Cost, state census	4,731.00	10,000.00	a
Improvement of highways	147,375.27	150,000.00	a
Boundary commission, compensation and expense	597.28	500.00	a
Governor's conference	300.00	500.00	a
Total	607,960.49	600,700.00	

## FINANCES OF THE STATE

Express, freight and drayage	5,380.40	15,000.00		15,000.00
Total	5,380.40	15,000.00		
Farmers' Institute:				
State aid	7,706.90	7,425.00		7,425.00
Total	7,706.90	7,425.00		
Federal Aid Engineering	966,417.60	990,000.00	d	
Total	966,417.60	990,000.00		
Flint and Game:				
Salaries and expense	243,212.71	245,000.00	e	
Boundary waters, expense	6,229.67	7,200.00	e	
Total	249,342.38	252,200.00		
Fire Marshal:				
Salaries	18,156.70	19,000.00		19,000.00
Traveling and fees	11,000.00	11,000.00		11,000.00
Contingent	1,800.20	4,000.00		4,000.00
Total	31,156.90	34,000.00		
Grand Army of the Republic:				
Support	1,500.00	1,500.00		1,500.00
Total	1,500.00	1,500.00		
General Assembly (20th):				
Members' salaries	158,000.00			
Members' mileage	2,104.70			
Chaplain's salaries	67,250.00			
Stundry appropriations	2,631.35			
Incidental expense	716.00			
Joint committee on tax revision	2,775.80			
Registration	2,000.00			
A. W. McFarlane	1,000.00			
D. C. Morton	1,000.00			
A. G. Waters	1,000.00			
A. G. Waters, trustee for LeVerne Peterson	500.00			
Voting system, balance due	5,730.50			
Total	247,201.30			



TABLE NO 2--Continued

Items	Warrants issued during period July 1, 1929, to June 30, 1932	Expenditures to be defrayed from the treasury during the period July 1, 1932 to June 30, 1935		
		Estimated Amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
Geological Survey:				
Secretary's salary	\$ 2,220.00	\$ 3,200.00		\$ 3,200.00
Expense	16,351.87	16,000.00	\$ 16,000.00	
Total	\$ 19,571.87	\$ 19,200.00		
Government:				
Salaries	\$ 29,500.91	\$ 29,000.00		\$ 29,000.00
Contingent and expense	1,702.17	5,000.00		5,000.00
Publication of notices	94.41	500.00		500.00
Additional counsel	630.00	2,500.00		2,500.00
Railroad valuation expense (Also see R. R. Com.)	1,668.87			
Return of fugitives, expense	128.90	200.00	0	
Reward for arrest and conviction of criminal	2,350.00	2,500.00	0	
Total	\$ 36,174.26	\$ 40,000.00		
Highway Commission:				
Maintenance fund	\$ 1,400,015.07	\$ 300,000.00	d	
Total	\$ 1,400,015.07	\$ 300,000.00		
Historical Department:				
Salaries	\$ 67,935.80	\$ 69,800.00		\$ 69,800.00
Travelling expense	1,124.02	500.00		500.00
Miscellaneous co-operation, etc.	104.94	250.00		250.00
Historic motion pictures	2,163.26	1,000.00		1,000.00
Binding and supplies (Archives)	665.00	500.00		500.00
Portraits	1,800.00	1,500.00		1,500.00
Historical expense	158.68			
Archives expense	1,224.50			
Board of conservation expense	719.20			
Total	\$ 75,935.49	\$ 73,550.00		
Historical Society:				
Permanent support	\$ 24,000.00	\$ 40,000.00	\$ 40,000.00	
Additional permanent support--57th	4,000.00	8,000.00	8,000.00	
Additional permanent support--69th	\$ 20,200.00	\$ 41,000.00	\$ 41,000.00	
Total	\$ 68,200.00	\$ 89,000.00		
Horticultural Society:				
Support	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
Exposition expense	12,000.00	10,000.00	10,000.00	
Total	\$ 20,000.00	\$ 24,000.00		
Hotel Inspection:				
Salaries and expense	\$ 35,377.75	\$ 48,000.00	e	
Total	\$ 35,377.75	\$ 48,000.00		
Industrial Commissioner:				
Salaries and expense	\$ 15,730.74			
Salaries	15,437.10	31,400.00		\$ 31,400.00
Contingent and expense	1,436.37	10,000.00	10,000.00	
Total	\$ 22,225.21	\$ 41,400.00		
Insurance Department:				
Salaries and examiners' per diem and expense	\$ 41,304.73			
Salaries	39,671.00	58,440.00		\$ 58,440.00
Examiners' per diem and expense (state expense)	13,263.27	15,000.00	0	
Contingent and expense	9,370.46	2,000.00	2,000.00	
Examinations (insurance)	74,685.59	*75,000.00	0 c	
Examinations (fraternal)	7,436.10	*8,000.00	0 c	
Tax refunds	67,000.98			
Total	\$ 216,741.00	\$ 158,440.00		
Library Commission:				
Salaries	\$ 24,204.72	\$ 22,200.00		\$ 22,200.00
Expense	17,029.14	24,000.00	\$ 24,000.00	
Total	\$ 41,233.87	\$ 56,200.00		
Mine Examiners, Board of:				
Per diem and travelling expense	\$ 4,300.01	\$ 4,500.00		\$ 4,500.00
Total	\$ 4,300.01	\$ 4,500.00		
Mine Inspectors:				
Salaries	\$ 20,200.00	\$ 20,200.00		\$ 20,200.00
Travelling expense (District No. 1)	1,002.00	1,500.00		1,500.00
Office expense (District No. 1)	132.80	300.00	500.00	
Travelling expense (District No. 2)	1,002.00	1,500.00		1,500.00

TABLE NO 2—Continued

Items	Warrants issued during period July 1, 1920, to June 30, 1922	Expenditures to be defrayed from the treasury during the period July 1, 1923 to June 30, 1925		
		Estimated Amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
Office expense (District No. 2).....	\$ 149.06	\$ 360.00	\$ 360.00	
Traveling expense (District No. 5).....	892.64	1,500.00		\$ 1,500.00
Total.....	\$ 24,709.38	\$ 25,420.00		
Motor Vehicle Department:				
Salaries and expense.....	\$ 531,307.61	\$ *800,000.00	<i>d</i>	
Total.....	\$ 531,307.61	\$ 800,000.00		
National Guard:				
Support.....	\$ 484,016.24	\$ 520,000.00	\$ 520,000.00	
Strike duty.....	5,730.35	10,000.00	<i>a</i>	
Compensation for injury, expense, etc.,.....	2,101.43	3,500.00	<i>a</i>	
Total.....	\$ 491,848.01	\$ 543,500.00		
Oil Inspection:				
Salaries and expense.....	\$ 33,765.75			
Salaries.....	14,439.25	40,000.00	40,000.00	40,000.00
Traveling expense.....				
Total.....	\$ 106,095.30	\$ 109,300.00		
Pensions:				
Spirit Lake survivors.....	\$ 725.33			
Northern border brigade.....	16,603.33	15,000.00	<i>a</i>	
Widows of survivors.....	3,272.67	2,500.00	<i>a</i>	
Relief of various persons.....	600.00			
Total.....	\$ 21,211.32	\$ 18,500.00		
Permanent School Fund Interest.....	\$ 656.24			
Total.....	\$ 656.24			
Permanent School Fund, Redemption of Bonds.....	\$ 10,937.18			
Total.....	\$ 10,937.18			

Pharmacy Commission:				
Members' and secretary's salary.....	\$ 6,000.00			
Members' per diem and traveling expense.....	4,848.96	5,000.00		\$ 5,000.00
Secretary's salary.....	2,100.00	4,500.00		4,500.00
Members' traveling expense.....	2,700.75			
Expense.....	145.60	4,000.00	4,000.00	
Contingent and clerical assistance.....	1,137.00	1,000.00		1,000.00
Secretary's traveling expense.....	85.84	150.00		150.00
Total.....	\$ 18,569.15	\$ 14,350.00		
Primary Road Fund:				
Spirit Lake highway.....	\$ 21,700,594.64	\$ *25,000,000.00	<i>d f</i>	
County apportionment.....	8,423.66			
	215,307.55			
Total.....	\$ 21,924,284.33	\$ 25,000,000.00		
Presidential Electors:				
Compensation and mileage.....	\$ 197.90			
Total.....	\$ 197.90			
Printing Board:				
Members' per diem and traveling expense.....	\$ 14,845.74	\$ 26,400.00	<i>a</i>	
Printing and binding.....	1,346.91	1,500.00	<i>a</i>	
	490,632.98	550,000.00	<i>a</i>	
Total.....	\$ 505,425.63	\$ 377,900.00		
Prison Breach:				
Costs and fees.....	\$ 229.85	\$ 1,000.00	<i>a</i>	
Total.....	\$ 229.85	\$ 1,000.00		
Providential Contingent.....	\$ 17,168.75	\$ 100,000.00		\$ 100,000.00
Total.....	\$ 17,168.75	\$ 100,000.00		
Psychopathic Hospital:				
Support.....	\$ 218,909.42	\$ 218,000.00	\$ 218,000.00	
Buildings and equipment.....	130,000.00			
Equipment.....	62,000.00			
To complete construction.....	35,000.00			
Total.....	\$ 445,909.42	\$ 218,000.00		
Poultry Associations:				
County show, state aid.....	\$ 7,844.28	\$ 19,800.00	\$ 19,800.00	
State show, state aid.....	964.30	1,000.00	1,000.00	
Total.....	\$ 8,798.58	\$ 20,800.00		

TABLE NO 2-Continued

Items	Warrants issued during period July 1, 1920, to June 30, 1922	Expenditures to be defrayed from the treasury during the period July 1, 1922 to June 30, 1925		
		Estimated Amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
Railroad Commission:				
Salaries	\$ 82,006.38	\$ 75,000.00		\$ 75,000.00
Expense	27,140.40	60,000.00		
Valuation department (Also see Governor)	22,735.45	0		
Total	\$ 131,882.23	\$ 135,000.00		
Removal expense	\$ 32.24	\$ 150.00		
Total	\$ 32.24	\$ 150.00	a	
Relief:				
Frederick M. Hull	\$ 240.00	\$ 480.00		\$ 480.00
Joseph Metz	240.00	480.00		480.00
Total	\$ 480.00	\$ 960.00		
Reporter, Supreme Court:				
Salaries	\$ 16,361.22	\$ 18,300.00		\$ 18,300.00
Extra stenographer	600.00	1,200.00		1,200.00
Preparation supplement to compiled code and code Rev. (333-30th)	18,367.50			
Preparation of code annotations (328-30th)	8,901.63	10,000.00	a	
Clerical assistants, publishing session laws	637.00	1,200.00		1,200.00
Code revision and preparation code annotations (50-38)	6,481.19			
Total	\$ 51,411.02	\$ 31,200.00		
Retrenchment and Reform Committee:				
Per diem and expense	\$ 1,671.01	\$ 5,000.00	a	
Contingent	14,414.05	40,000.00		\$ 40,000.00
Total	\$ 16,085.06	\$ 45,000.00		
Reward for Return of Escaped Prisoners	\$ 1,025.00	\$ 1,500.00	a	
Total	\$ 1,025.00	\$ 1,500.00		
Secretary of State:				
Salaries	\$ 46,102.78	\$ 50,000.00		\$ 50,000.00

Purchase of Supreme Court Reports	\$ 5,380.00			
Subdivision of Constitutional Amendment	1,388.75			
Publishing Laws and Census	4,402.40	\$ 5,000.00		\$ 5,000.00
Survey of Abandoned Islands	2,286.25	2,500.00	a	
Blue Sky Contingent	339.87	2,500.00		
Total	\$ 62,207.00	\$ 60,000.00		
State Library:				
Salaries	\$ 37,102.49	\$ 31,000.00		\$ 31,000.00
Law and Legislative Reference Department Salaries	10,685.17	25,000.00		25,000.00
Historical Department Expense	19,571.49	12,000.00		
Law and Legislative Reference Work	3,967.17			
Law and Legislative Reference Dept. Expense	12,099.87	12,000.00		
Miscellaneous Department Expense	12,011.61	12,000.00		
Medical Department Salaries	2,944.34	4,000.00		4,000.00
Medical Department Expense	5,116.90	4,000.00		
Extra Help and Appointments	1,100.94			
Total	\$ 102,570.98	\$ 100,000.00		
State Public Parks	\$ 218,465.85	\$ 200,000.00		\$ 200,000.00
Total	\$ 218,465.85	\$ 200,000.00		
Superintendent of Public Instruction:				
Salaries	\$ 43,189.29	\$ 45,200.00		\$ 45,200.00
Traveling expense	4,299.83	7,000.00	a	
Contingent	2,941.54	3,000.00		3,000.00
Mining Camp Schools	97,721.12	100,000.00		100,000.00
Teachers' Placement Bureau, additional clerical help	4,343.21	5,000.00		5,000.00
Normal training state aid and supervisory expense	329,073.12	300,000.00		300,000.00
Consolidated schools, state aid	200,067.95	300,000.00		300,000.00
Standard rural schools, state aid expense	191,350.24	200,000.00		200,000.00
Normal Institute, state aid	9,050.00	9,000.00		
Inspectors' traveling expense	2,643.50			
Total	\$ 978,580.91	\$ 970,100.00		
Supreme Court:				
Salaries	\$ 106,032.50	\$ 107,640.00		\$ 107,640.00
Contingent	1,006.26	2,000.00		2,000.00
Total	\$ 107,239.02	\$ 109,640.00		
Temple of Justice:	\$ 21,852.10			
Total	\$ 21,852.10			
Treasurer of State:				
Salaries	\$ 56,664.18	\$ 65,340.00		
Cigarette department, salaries and traveling expense	19,537.02	25,000.00	c	



TABLE NO 2--Continued

Items	Warrants issued during period July 1, 1925, to June 30, 1927	Expenditures to be defrayed from the treasury during the period July 1, 1923 to June 30, 1925		
		Estimated Amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
Cigarette tax refund.....	\$ 608.11	\$ 1,500.00	c	
Examiners' traveling expense.....	2,222.74	5,000.00		\$ 2,800.00
Contingent.....	2,680.47	2,000.00		2,000.00
Parole relief funds.....	1,250.00			
Bond premiums.....	4,000.00	4,000.00	4,000.00	
Citation for examinations.....	745.00	500.00	d	
Total.....	\$ 88,300.61	\$ 101,740.00		
Veterinary Surgeon:				
Salaries.....	\$ 5,218.35	\$ 10,800.00		\$ 10,800.00
Total.....	\$ 5,218.35	\$ 10,800.00		
Vocational Education:				
Salaries and expense (schools).....	\$ 44,113.49	\$ 100,000.00		\$ 100,000.00
Office salaries and expense.....	61,949.45	10,000.00		10,000.00
Total.....	\$ 106,062.94	\$ 110,000.00		
Vocational Rehabilitation:				
Support.....	\$ 4,113.37	\$ 45,672.90		\$ 45,672.90
Additional office equipment.....	376.95			
Temporary Support (to 6-30-21).....	36.00			
Total.....	\$ 4,716.35	\$ 45,672.90		
War Roster Commission:				
Salaries and expense.....	\$ 15,500.00	\$ 12,000.00		\$ 12,000.00
Total.....	\$ 15,500.00	\$ 12,000.00		
University Hospital:				
Care of indigent children and persons.....	\$ 1,138,029.72	\$ 1,245,000.00	a	
Total.....	\$ 1,138,029.72	\$ 1,245,000.00		
Weather and Crop Service Bureau:				
Salaries.....	\$ 10,434.30			

Miscellaneous clerk hire.....	\$ 822.50			
Miscellaneous expense.....	1,061.48	\$ 15,000.00	\$ 15,000.00	
Total.....	\$ 12,320.24	\$ 15,000.00		
Workmen's Compensation:				
Re-imbursement to state employees.....	\$ 18,979.90	\$ 20,000.00	a	
Total.....	\$ 18,979.90	\$ 20,000.00		
School for Deaf-Council Bluffs:				
Support fund.....	\$ 246,149.92	\$ 270,000.00		\$ 270,000.00
Cottage for small children.....	30,000.00			
Scholarships.....	1,000.00	1,000.00		1,000.00
Repair and contingent.....	30,000.00	30,000.00		30,000.00
Library and book binding.....	1,000.00	1,000.00		1,000.00
Equipment.....	91,000.00	40,000.00		40,000.00
Paving.....	17,300.33			
Total.....	\$ 418,320.00	\$ 342,000.00		
Iowa State College--Ames:				
Scholar tuition, 38th.....	\$ 21,966.28			
Enlargement of buildings and additional buildings, 37th and 38th.....	28,200.00			
Repairs and improvements, barns, etc., 38th.....	15,700.00			
Extension heating system, etc., 37th and 38th.....	27,150.00			
Armory building, 37th.....	114,830.00	125,000.00		\$ 125,000.00
Completion of buildings, 37th.....	30,000.00			
Sewer construction and paving, 37th and 38th.....	8,100.00			
Library building, 38th.....	5,000.00			
State Aplanist, 37th.....	2,300.00	2,000.00	\$ 2,000.00	
Construction of buildings, purchase of land, 39th.....	128,500.00	1,318,000.00		1,318,000.00
Permanent college support fund, 39th.....	750,000.00			
Summer session, 39th.....	30,000.00	40,000.00		40,000.00
Sub-collegiate courses in Agriculture, etc., 39th.....	20,000.00	40,000.00		40,000.00
Contingent fund, repair and minor improvements, 39th.....	10,000.00	20,000.00		20,000.00
Library books and periodicals, 39th.....	20,000.00	40,000.00		40,000.00
Maintenance and improvement public grounds, 39th.....	10,000.00	20,000.00		20,000.00
Scholar tuition, 39th.....	20,000.00	120,000.00		120,000.00
Engineering Experiment Station, 39th.....	20,000.00	40,000.00		40,000.00
Agricultural Experiment Station, 39th.....	134,500.00	200,000.00		200,000.00
Agricultural and Home Economic Extension, 39th.....	85,000.00	170,000.00		170,000.00
Trade school and Engineering Extension, 39th.....	20,000.00	20,000.00		20,000.00
Veterinary investigations, 39th.....	6,000.00	12,000.00		12,000.00
Equipment and furnishings for buildings, etc., 37th, 38th and 39th.....	104,000.00	85,000.00		85,000.00
Extension and equipment for heating plant, 39th.....	25,000.00	40,000.00		40,000.00
Additional construction and equipment, 39th and 39th.....	155,800.00	135,000.00		135,000.00
Permanent collegiate support, 39th and 39th.....	1,138,000.00	1,010,000.00	1,010,000.00	
Summer session, 39th and 39th.....	62,500.00	40,000.00	40,000.00	

## REPORT OF AUDITOR OF STATE

## FINANCES OF THE STATE

TABLE NO 2—Continued

Items	Warrants issued during period July 1, 1929, to June 30, 1932	Expenditures to be defrayed from State funds during the period July 1, 1929 to June 30, 1932		Amount not provided for by existing appropriations
		Estimated Amount	Amount provided for by existing appropriations	
Two- and four-year courses Home Economics, 26th		\$ 40,000.00	\$ 40,000.00	
Sub-Collegiate course, Agriculture, etc., 26th and 28th		122,000.00	108,000.00	
Contingent fund, 26th and 28th		96,000.00	92,000.00	
Winter shorts and perquisites, 26th and 28th		30,000.00	10,000.00	
Maintenance and improvement, public grounds, 26th and 28th		25,000.00	20,000.00	
Veterinary Practitioners' Course, 26th		5,000.00	5,000.00	
Engineering Experiment Station, 26th and 28th		40,000.00	30,000.00	
Graduate College, 26th		127,000.00	127,000.00	
Agriculture, Experiment Station, 26th and 28th		307,000.00	307,000.00	
Architecture and Home Economics Extension, 26th and 28th		103,000.00	180,000.00	
Engineering Extension and Trade Schools, 26th and 28th		55,000.00	50,000.00	
Veterinary investigations, 26th		25,000.00	25,000.00	
Animal Husbandry, 27th		71,000.00		
Total		\$ 4,100,490.04	\$ 4,477,000.00	
State University—Iowa City:				
College of Liberal Arts and Science		\$ 24,912.00		
Construction buildings, purchase of land, 26th		105,000.00		
Educational support, 26th		217,617.10	\$ 1,035,294.00	\$ 1,035,294.00
College of Liberal Arts, Law, etc., 26th		125,000.00	100,000.00	
College, Medicine, 26th and 26th		135,000.00	135,000.00	
College, Education, 26th		26,000.00	52,000.00	
Graduate College, 26th		40,000.00	80,000.00	
Summer School, 26th		38,000.00	70,000.00	
Enrollment of buildings, 26th		10,000.00	25,000.00	
Enrollment of buildings, 26th		42,000.00	85,000.00	
Library, 26th		35,000.00	70,000.00	
Buildings and grounds, 26th		80,000.00	100,000.00	
Medical College, 26th and 26th		12,000.00	100,000.00	
School of Commerce, 26th and 26th		23,000.00	100,000.00	
Nurses' training, 26th and 26th		40,000.00	40,000.00	
Soldier tuition, 26th				
Epidemiology Laboratory, 26th		120,000.00	100,000.00	
Health Extension, 26th		30,000.00	30,000.00	
Additional equipment for buildings, etc., 26th		45,000.00	170,000.00	
Paving, etc., 26th and 26th		170,000.00	170,000.00	
General lighting system, 26th		22,500.00	20,000.00	
Grading and planting, 26th		10,000.00	5,000.00	
General fund, 26th		15,000.00	10,000.00	
Educational support, 26th and 26th		5,000.00		
College Arts and Law, 26th		1,000,400.00	900,400.00	
College, Dentistry, 26th, 27th and 28th		130,700.00	130,700.00	
College, Education, 26th, 27th and 28th		35,000.00	47,400.00	
Graduate College, 26th and 28th		44,000.00	44,000.00	
College, Fine Arts, 26th and 28th		38,000.00	18,000.00	
University Extension, 26th, 27th and 28th		11,000.00	6,000.00	
Summer School, 26th and 27th		35,000.00	34,000.00	
Enrollment of buildings, 26th and 28th		20,000.00	20,000.00	
Repair and contingent, 26th and 28th		25,000.00	25,000.00	
Buildings and grounds, 26th and 28th		85,000.00	70,000.00	
Administration, 26th and 28th		29,500.00	24,000.00	
Library, 26th and 28th		27,400.00	12,400.00	
Fire proofing old Capitol building, 27th		15,000.00	3,000.00	
Nurses' Home, 28th		35,000.00	10,000.00	
Completion Nurses' Home, 26th		130,000.00		
Armory building, 27th		35,000.00		
Total		\$ 2,481,370.06	\$ 2,906,294.00	
Iowa Teachers' College—Cedar Falls:				
Improvement and equipment Gymnasium, 27th		\$ 1,000.00		
Teachers' fund, 26th		102,000.00	230,000.00	
Contingent and repair, 26th		44,000.00	88,000.00	
Library, 26th		100,000.00	500,000.00	
Extension summer school, 26th and 28th		30,000.00	50,000.00	
Extension service fund, 26th		6,000.00	12,000.00	
Extension summer school, 28th and 29th		80,000.00	60,000.00	
Teachers' fund, 26th and 28th		35,000.00	70,000.00	
Contingent and repair, 26th and 28th		180,500.00	140,000.00	
Library, 26th and 28th		15,000.00	10,000.00	
Librarian's salary fund, 26th and 28th		50,000.00	17,000.00	
Extension summer school, 26th and 28th		32,500.00	4,000.00	
Equipment and training school building, 27th		20,000.00	20,000.00	
Total		\$ 2,700.00	\$ 20,000.00	

TABLE NO 2-Continued

Items	Warrants issued during period July 1, 1929, to June 30, 1932	Expenditures to be defrayed from the treasury during the period July 1, 1932 to June 30, 1935		
		Estimated Amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
Paving and sidewalks, 38th.....	5,000.00			
Total.....	\$ 1,131,200.00	\$ 1,369,000.00		
College for Blind, Vinton:				
Support fund, 36th, 38th and 39th.....	\$ 110,564.26	\$ 80,000.00	\$ 80,000.00	
Repair and contingent fund, 36th.....	6,500.00	7,000.00		\$ 7,000.00
Piano and furniture, 39th.....	5,000.00	4,000.00		4,000.00
Improvements, 36th.....	6,000.00	5,000.00		5,000.00
Equipment, 36th.....	6,000.00	5,000.00		5,000.00
Greenhouse, 36th.....	4,000.00			
Support fund, 39th.....	40,000.00			
Repair and contingent, 36th and 38th.....	4,000.00	3,000.00	3,000.00	
Orchard fund, 36th.....	200.00	200.00	200.00	
Printing plant, 36th.....	1,000.00			
Total.....	\$ 187,264.26	\$ 165,200.00		
State Institution Accounts:				
Special appropriation, 37th, 38th and 39th.....	\$ 40,204.81	\$ 50,000.00		\$ 50,000.00
Total.....	\$ 40,204.81	\$ 50,000.00		
Anamosa:				
Support, 38th.....	\$ 408,048.50	\$ 500,000.00	a	
Salaries, officers and employees, 38th.....	217,983.80	229,000.00		
Salaries of foremen, 38th.....	2,496.22			
Establishment and maintenance, Industries, 39th.....	310,328.67			
Dental, oculist, etc., 38th.....	1,092.15			
Power house, 31st.....	1,000.00			
Heating industrial building, 37th.....	929.84			
Two silos, 39th.....	2,000.00			
Hog house, 39th.....	1,087.83			
Slaughter house, 39th.....	1,485.00			
Transportation of prisoners and gift money, 39th.....	7,923.73	2,000.00		\$ 5,000.00
Dental, Oculist, etc., 39th.....	1,315.70	2,500.00		2,500.00
Lectures, amusements, etc., 39th.....	1,409.98	1,000.00		1,000.00
Contingent and repair, 39th.....	\$ 25,379.20	\$ 40,000.00		\$ 40,000.00
Purchase of land, 38th and 39th.....	92,135.75			
Gate receipts, 35th.....	1,115.97			
Total.....	\$ 1,026,992.62	\$ 768,500.00		
Cherokee:				
Support, 38th.....	\$ 716,226.19	\$ 600,000.00	a	
Contingent and repair, 38th.....	15,854.33			
Improvement of water supply, 37th.....	41,165.64			
New boilers and stokers, 38th.....	12,000.00			
Completion of waterworks, 38th.....	16,543.49			
Paving, 38th.....	38,507.29			
Plumbing renewals, 39th.....	3,141.40			
Dairy barn, 38th.....	16,000.00			
Root cellar, 38th.....	4,885.00			
Slaughter house, 39th.....	2,500.00			
Contingent and repair, 39th.....	24,692.68	40,000.00		\$ 40,000.00
Comp. grading, curbing, etc., 38th.....	1,843.45			
Total.....	\$ 885,719.47	\$ 640,000.00		
Clarinda:				
Support, 38th.....	\$ 698,465.51	\$ 600,000.00	a	
Tubercular hospital, 37th.....	5,497.53			
Books and periodicals, 39th.....	12,000.00			
Dairy barn, 37th.....	34,151.82			
Contingent and repair, 38th.....	1,088.37			
Tubercular hospital and equipment, 39th.....	19,498.86	20,000.00		\$ 20,000.00
Plumbing and fixtures, 39th.....				
Contingent and repair, 39th.....				
Total.....	\$ 741,602.61	\$ 620,000.00		
Davenport:				
Support, 38th.....	\$ 276,229.90	\$ 280,000.00	a	
Gymnasium buildings, 37th.....	26,000.00			
Dental, oculist, etc., 38th.....	1,504.40			
Land, 35th.....	2,394.80			
Transfer of children, 38th.....	1,858.41			
Chaplains, lectures, etc., 38th.....	542.10			
Coal storage and repairs, 39th.....	2,000.00			
Dental, oculist, etc., 39th.....	521.75	2,000.00		\$ 2,000.00
Chaplains, lectures, etc., 39th.....	1,356.99	2,000.00		2,000.00
Contingent and repairs, 39th.....	29,028.37	30,000.00		30,000.00
Bath rooms, 37th.....	1.01			
Total.....	\$ 346,797.98	\$ 314,000.00		



TABLE NO 2--Continued

Items	Warrants issued during period July 1, 1928, to June 30, 1922	Expenditures to be defrayed from the treasury during the period July 1, 1923 to June 30, 1925		
		Estimated Amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
<b>Eldora:</b>				
Support, 28th	\$ 216,751.12	\$ 300,000.00	a	
Chaplain, lectures, etc., 28th	746.00			
Athletic fund, 27th	95.94			
Repair cottages, 27th	2,864.55			
Books and periodicals, 27th	64.32			
Administration, building repairs, 26th	1,254.62			
Boys' cottage and furniture, 27th	128.21			
Land, 26th	6,911.73			
Gymnasium, 26th	701.04			
Steam boilers and equipment, 26th	53.02			
Mangle and laundry equipment, 26th	267.70			
Equipment and supplies, educational dept., 26th	1,038.85	1,000.00		\$ 1,000.00
Transportation of boys, 26th	1,560.72	1,500.00		1,500.00
Dental, oculist, etc., 26th	6,319.82	5,000.00		5,000.00
Chaplain, lectures, etc., 26th	658.70	1,000.00		1,000.00
Contingent and repair, 26th	36,251.34	25,000.00		25,000.00
Farm implements, 27th	267.40			
Equipment for machine shop, 27th	595.41			
<b>Total</b>	<b>\$ 377,277.00</b>	<b>\$ 343,500.00</b>		
<b>Port Madison:</b>				
Support, 28th	\$ 309,114.67	\$ 400,000.00	a	
Salaries, 28th	166,369.38	170,000.00		
Establishment and maintenance, Industries, 26th	54,825.07			
Establishment and maintenance, Industries, 26th	271,361.78			
Establishment and maintenance, Industries, 27th	22,864.11			
Locks for cells, 26th	12.18			
Re-roofing, etc., 24th	227.50			
Gate receipts, 26th	1,713.35			
Transportation of prisoners, 26th	1,777.08			
Contingent and repair, 26th	8,364.59			
Fencing, 26th	166.15			
Purchase, farm land, 26th	1,600.00			
Dental, oculist, etc., 26th	1,379.82			
<b>Total</b>	<b>\$ 985,224.01</b>	<b>\$ 790,500.00</b>		
<b>Glenwood:</b>				
Support, 28th	\$ 290,219.92	\$ *920,000.00	a	
Bakery building, 26th	28,890.44			
Laundry machinery, 26th	4,801.0			
Repairs and extension, steam heat, 26th	12,372.74			
Chaplain, lectures, etc., 26th	675.27	1,500.00		\$ 1,500.00
Contingent and repair, 26th	19,532.4	40,000.00		40,000.00
Industrial buildings and equipment, 26th	35,934.01			
Building for boys, 27th	147.96			
<b>Total</b>	<b>\$ 969,250.81</b>	<b>\$ 911,500.00</b>		
<b>Independence:</b>				
Support, 28th	\$ 748,179.36	\$ *700,000.00	a	
Contingent and repair, 26th	28,412.56			
Draining land, 27th	3,154.04			
Completion, power house, 28th	6,836.33			
Tubercular hospital, 27th	40,000.00			
Tubercular hospital (additional), 26th	14,914.15			
Barn for young stock, 26th	3,500.00			
Contingent and repair, 26th	19,610.73	40,000.00		\$ 40,000.00
<b>Total</b>	<b>\$ 801,028.14</b>	<b>\$ 740,000.00</b>		
<b>Knorrville:</b>				
Support, 28th	\$ 4,329.14			
Support, 28th	2,164.59			
<b>Total</b>	<b>\$ 6,493.74</b>			
<b>Marshalltown:</b>				
Support, 28th	\$ 581,797.00	\$ 500,000.00	a	
Contingent and repair, 26th	6,965.46			
Additional buildings, 27th	66.22			
Lectures, etc., 26th	1,000.00			\$ 1,000.00
Contingent and repair, 26th	26,556.99	25,000.00		25,000.00
Repairing main building	.05			
<b>Total</b>	<b>\$ 619,390.77</b>	<b>\$ 546,000.00</b>		

TABLE NO 2-Continued

Items	Warrants issued during period July 1, 1920, to June 30, 1922	Expenditures to be defrayed from the treasury during the period July 1, 1923 to June 30, 1925		
		Estimated Amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
<b>Mitchellville:</b>				
Support, 28th	\$ 161,277.98	162,000.00	a	
Dental, oculist, etc., 37th	451.88	500.00		\$ 500.00
Remodeling laundry, 37th	1,093.58			
Chaplain, lectures, etc., 38th	1,277.45			
Boilers, 37th	1,300.00			
Transportation of girls, 38th	499.58			
Cottage and equipment, 38th	15,215.30			
Vacuo sealed, 38th	47.14			
Boiler and connections, 39th	7,725.94			
Renewing tunnel pipe, etc., 39th	9,878.34			
Library, books, etc., 39th	333.58			
Musical instruments, 39th	80.00			
Transportation of girls, 39th	257.06	1,000.00		1,000.00
Chaplain, 39th	358.76	750.00		750.00
Contingent and repair, 39th	20,030.29	20,000.00		20,000.00
Total	\$ 239,706.77	184,250.00		
<b>Mount Pleasant:</b>				
Support, 38th	\$ 706,007.88	*600,000.00	a	
Contingent and repair, 38th	26,832.74	40,000.00		\$ 40,000.00
Laundry building and equipment, 37th	29,563.33			
Sewer, 37th	781.00			
House and fire equipment, 37th	729.20			
New floors, 38th	87.45			
Electric wiring and fixtures, 37th	743.32			
Books and periodicals, 38th	340.79	400.00		400.00
Railway switch, 36th	72.48			
Boils and bedsores, 37th	208.75			
Mechanical stokers, 38th	19,736.18			
Coal crushing machine, 38th	2,075.51			
Remodeling and refurbishing carriage barn, 39th	10,424.00			
Boilers and stokers, 39th	14,167.91			
Contingent and repair, 39th	19,888.18			
Boiler house	412.10			
Boilers	\$ 11,000.00			
Total	\$ 835,021.40	640,400.00		
<b>Oakdale:</b>				
Support, 38th	\$ 346,000.00	*450,000.00	a	
Contingent and repair, 38th	7,751.91			
Laboratory apparatus, 37th	44,982.41			
Switchboard, 37th	92.39			
Medical laboratory, 38th	25,000.00			
Completion and equipment laboratory building (add'l), 39th	64,971.84			
Additional hospital building, 39th				
Tunnels and pipe connections, 39th				
Chaplain, lectures, etc., 39th	973.46	1,200.00		1,200.00
Contingent and repair, 39th	8,188.06	20,000.00		20,000.00
Elevator, 37th	1,444.69			
Hospital and furniture, 39th	300.00			
X-Ray machine, 38th	85.67			
Total	\$ 500,302.02	471,200.00		
<b>Rockwell City:</b>				
Support, 38th	\$ 105,871.18	105,000.00	a	
Contingent and repair, 38th	5,788.70			
Sewage disposal, 38th	6,528.23	10,000.00		\$ 10,000.00
Pathological building, 37th	4,857.43			
Pathological building, (Add'l), 38th	2,136.59			
Fencing and drainage, 37th	1,059.71			
Furniture and furnishings, 37th	225.00			
Laundry and equipment, 37th	58.75			
Lectures, amusements, etc., 38th	808.45			
Lectures, amusements, etc., 39th	1,915.77			
Industrial building and school house	25			
Cow barn and silos	68.82			
Hog house, 38th	362.74			
Total	\$ 129,682.90	115,000.00		
<b>Tolono:</b>				
Support, 38th	\$ 118,320.37	125,000.00	a	
Electric wiring, etc., 38th	2,219.82			
Poultry house, 38th	135.33			
Furniture and supplies, 38th	10,000.00			
Dairy and horse barn, 38th	1,300.00			
Fences, gates, etc., 38th	908.86			
Live stock, 38th	2,000.00			
Farm implements, etc., 38th	907.64			
Superintendent's cottage, 39th	4,925.70			
Root cellar, 39th	2,160.80			

## REPORT OF AUDITOR OF STATE

TABLE NO 2—Continued

Items	Warrants issued during period July 1, 1929, to June 30, 1932	Expenditures to be defrayed from the treasury during the period July 1, 1929 to June 30, 1932		
		Estimated Amount	Amount provided for by existing appropriations	Amount not provided for by existing appropriations
Horse and dairy barn, 29th				
Hog house, 29th				
Sewer and cont. to outlet, 29th				
Dental, outfit, etc., 29th				
Dental, outfit, etc., 29th				
Contingent and repair, 29th				
Buildings				
Total				
Woodward:				
College for tubercular patients, 77th				
Horse barn, 27th				
Fencing, 77th				
Admission, 77th				
Water, 29th				
Dormitory for employees, etc., 29th				
Chapel, library, halls, etc., 29th				
Dairy barn, second wing, 29th				
Pictures, books, etc., 29th				
Contingent and repair, 29th				
Dining halls and kitchen, 29th				
College building, etc., 27th				
Hog house, 28th				
Total				
Grand total warrants issued July 1, 1929, to June 30, 1932				
Warrants outstanding July 1, 1929				
Total				
Warrants released July 1, 1929, to June 30, 1932				

Warrants outstanding July 1, 1929

Total  
Total estimated amount of expenditures to be defrayed from the treasury during the period July 1, 1929, to June 30, 1932  
\*Items included above, but not paid from funds derived from sources other than the tax collected for state purposes.

Net expenditures to be paid from funds derived from collections for state purposes.

## NOTES:

- a Necessary expenditures authorized by statute.  
b Reimbursed by counties and municipalities examined.  
c Expenditures limited to receipts.  
d Set aside for appropriation remaining on June 30, 1929, will be available.  
e Set aside for miscellaneous.  
f Reimbursed by companies examined.  
g Includes Federal Aid Funds.

## FINANCES OF THE STATE



TABLE NO. 3—SPECIAL FUND

Warrants Issued and Redeemed in the Capitol Grounds Extension Fund During the Biennial Period Ending June 30, 1922.

Warrants outstanding July 1, 1920.....	\$ 7,244.71
Warrants issued during biennium.....	348,172.49
Total.....	\$ 355,417.20
Warrants redeemed during biennium.....	\$ 354,172.49
Warrants outstanding June 30, 1922.....	1,244.71
Total.....	\$ 355,417.21

TABLE NO. 4—CIGARETTE SALE TAX

Showing the Quantity and Money Value of Cigarette Tax Stamps Received, Delivered to the Treasurer of State, and Remaining in the Custody of the Auditor of State.

Received—June 2, 1921, to June 30, 1922.

Denomination	Quantity	Face Value
One-half cent.....	2,000,000	\$ 10,000.00
One cent.....	5,430,000	54,300.00
One and one-half cent.....	1,440,000	21,600.00
Two cent.....	27,480,000	749,000.00
Five cent.....	500,000	11,500.00
Total.....		\$ 847,200.00

Delivered to Treasurer of State—June 10, 1921, to June 30, 1922.

Denomination	Quantity	Face Value
One-half cent.....	720,000	\$ 3,600.00
One cent.....	5,040,000	50,400.00
One and one-half cent.....	500,000	8,000.00
Two cent.....	27,310,000	546,200.00
Five cent.....	10,000	500.00
Total.....		\$ 609,100.00

Remaining in the custody of the Auditor of State—June 30, 1922.

Denomination	Quantity	Face Value
One-half cent.....	1,340,000	\$ 6,700.00
One cent.....	380,000	3,800.00
One and one-half cent.....	820,000	12,300.00
Two cent.....	10,120,000	202,400.00
Five cent.....	550,000	11,000.00
Total.....		\$ 238,100.00

TABLE NO. 5—PROVIDENTIAL CONTINGENT FUND

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

## TRAINING SCHOOL FOR GIRLS, MITCHELLVILLE

July 1, 1920, Pittsburgh Plate Glass Co.....	Paint, oil, etc.....	\$ 30.75
July 16, 1920, Brown-Camp Hardware Co.....	Shingle nails.....	129.00
July 16, 1920, W. W. Ray, Assigned to Training School.....	Painting barn.....	177.80
July 22, 1920, Chas. Weiss' Sons Co.....	Repairs on barn.....	32.34
July 25, 1920, Chas. Weiss' Sons Co.....	Repairs on chapel.....	600.00
July 28, 1920, W. W. Ray.....	Repairs on barn.....	35.00
Sept. 2, 1920, Chas. Weiss' Sons Co.....	Changing shingles on barn.....	22.50
Total.....		\$ 1,029.39

## HOSPITAL FOR TREATMENT OF TUBERCULOSIS, OAKDALE

Dec. 21, 1920, J. H. Husinger & Co.....	Repairing roof, 1st pay't.....	\$ 150.00
Jan. 11, 1921, J. H. Husinger & Co.....	Repairing roof, 2nd pay't.....	20.28
Total.....		\$ 169.28

## LIEUTENANT-GOVERNOR'S OFFICE, STATE HOUSE

Jan. 6, 1921, Quaal Lumber Co.....	Lumber.....	\$ 21.25
Jan. 6, 1921, Harris & Sale.....	Plastering, etc.....	602.06
Jan. 7, 1921, Pittsburgh Plate Glass Co.....	Glass.....	206.18
Jan. 19, 1921, Pittsburgh Plate Glass Co.....	Glass.....	146.64
Jan. 21, 1921, Waks Campbell.....	Per diem, extra painter.....	80.00
Jan. 31, 1921, Jerry Miller.....	Per diem, extra painter.....	80.00
Feb. 1, 1921, Jake Perry.....	Per diem, extra painter.....	180.00
Feb. 10, 1921, Joe Perry.....	Per diem, extra painter.....	4.00
Feb. 10, 1921, S. Davidson & Bros.....	Window shades.....	25.19
Feb. 18, 1921, Pittsburgh Plate Glass Co.....	Glass.....	68.85
Feb. 28, 1921, S. Davidson & Bros.....	Carpet.....	19.80
June 11, 1921, Jager Mfg. Co.....	Millwork.....	940.81
Oct. 31, 1921, Harris, Emery Co.....	Sheeting.....	11.00
Total.....		\$ 2,429.88

## STATE ARSENAL, CAMP DODGE

May 15, 1922, C. N. Beck.....	Wiring elevator.....	\$ 15.00
May 16, 1922, Green Foundry & Furnace Works.....	Furnace repair.....	14.16
May 16, 1922, Pittsburgh-Des Moines Steel Co.....	Steel doors, labor and less.....	687.00
Total.....		\$ 816.16

## CHEROKEE STATE HOSPITAL, CHEROKEE

Feb. 8, 1922, American Greenhouse Mfg. Co.....	Greenhouse materials.....	\$ 1,821.75
Total.....		\$ 1,821.75

## STATE PENITENTIARY, FT. MADISON

May 25, 1922, L. D. Tripp.....	Supplies.....	\$ 285.45
May 25, 1922, Hawkeye Lumber Co.....	Ladder.....	13.00
May 25, 1922, Mack-Voigt & Co.....	Nails.....	1.50
May 25, 1922, Ft. Madison Foundry.....	Window weights.....	6.60
May 25, 1922, Murray Iron Works Co.....	Washers, etc.....	217.16
May 25, 1922, Chair & Furniture Industry.....	Hitch seats.....	2.31

## REPORT OF AUDITOR OF STATE

May 25, 1922, Robt Donahue Iron & Hdw. Co.	Shovels, etc.	\$ 47.50
May 25, 1922, Independence State Hosp.	Shovels	135.57
May 25, 1922, Luthie Hardware Co.	Screws, etc.	455.82
May 25, 1922, Geo. P. & C. B. Anthes	Asphalt, etc.	497.77
May 25, 1922, American Fork & Hoe Co.	Pulley, etc.	11.45
May 25, 1922, Marsh Brothers	White lead	11.82
May 25, 1922, H. Chanson Co.	Scrapers, etc.	17.90
May 25, 1922, Singer Sewing Machine Co.	Needles, etc.	4.92
May 25, 1922, Luthie Hardware Co.	Solder	23.52
May 25, 1922, Geo. H. Schaefer & Co.	Rat exterminator, etc.	101.50
May 25, 1922, Men's Reformatory	Cards, etc.	179.25
May 25, 1922, Wright Austin Co.	Copper floats	9.25
May 25, 1922, J. W. Jenkins' Sons Music Co.	Music, etc.	14.64
May 25, 1922, Weeks Music Shop	Music	16.07
May 25, 1922, Murray Iron Works Co.	Shafting	4.75
May 25, 1922, Troy Laundry Machinery Co.	Pulley	9.52
May 25, 1922, Chicago Rawhide Mfg. Co.	Rawhide pinion	3.34
May 25, 1922, Ft. Madison Electric Co.	Poles	35.42
May 25, 1922, Singer Sewing Machine Co.	Shoe machine	66.00
May 25, 1922, Crane Company	Tanks	45.20
May 25, 1922, S. & J. C. Allen, assigned to state penitentiary	Lumber, etc.	429.03
May 25, 1922, S. & J. C. Allen, assigned to state penitentiary	Lumber, etc.	4,396.30
May 25, 1922, W. A. Gleason, assigned to state penitentiary	Labor	539.02
May 25, 1922, J. H. Cole, assigned to state penitentiary	Labor	151.00
May 25, 1922, W. T. Nutgrass, assigned to state penitentiary	Labor	89.06
May 25, 1922, S. & J. C. Allen, assigned to state penitentiary	Lime, etc.	509.90
May 25, 1922, S. R. & I. C. McConnell Co., assigned to state penitentiary	Awls, etc.	1.70
May 25, 1922, S. & J. C. Allen, assigned to state penitentiary	Leather belt	15.75
May 25, 1922, Gotta Percha & Rubber Mfg. Co., assigned to state penitentiary	Fire hose	545.30
June 19, 1922, C. G. Hipwell	Slate roof	1,056.09
	Total	\$ 9,499.25

## STATE HOUSE GARAGE, DES MOINES

Jan. 24, 1922, Luthie Hardware Co.	Aling hasps	\$ 2.00
Jan. 24, 1922, Pittsburgh Plate Glass Co.	Glass, etc.	6.53
Jan. 24, 1922, Hawkins Auto Top Shop	New top, etc., Buick Six.	54.50
Jan. 25, 1922, Luthie Hardware Co.	Nails	8.00
Jan. 31, 1922, Quent Lumber Co.	Lumber	150.00
Feb. 2, 1922, Pittsburgh-Des Moines Steel Co.	Iron rods	4.50
Feb. 2, 1922, Ray Woffington	Extra carpenter, per diem	51.32
Feb. 2, 1922, N. A. Holbrook	Extra carpenter, per diem	51.32
Feb. 8, 1922, Perkins Builders Supply & Fuel Co.	Brick and lime	36.54
Feb. 10, 1922, Perkins Builders Supply & Fuel Co.	Sand	2.70
Feb. 10, 1922, Ray Woffington	Extra carpenter, per diem	15.40
Feb. 10, 1922, N. A. Holbrook	Extra carpenter, per diem	15.40
Feb. 10, 1922, Geo. Williamson	Brick laying	8.90
Feb. 13, 1922, Baker Machine Co.	Hex bolts	1.45
Feb. 16, 1922, Luthie Hardware Co.	Padlocks	11.90
Feb. 17, 1922, N. A. Holbrook	Extra carpenter, per diem	38.50
Feb. 18, 1922, Pittsburgh Plate Glass Co.	Glass	2.75
Feb. 18, 1922, Midwest Tire & Supply Co.	Cord tire	75.36
Mar. 10, 1922, Electric Equipment Co.	Voltmeter	60.00
Mar. 4, 1922, Herring Motor Co.	Lens, etc.	4.40
Mar. 30, 1922, Pittsburgh Plate Glass Co.	Paint	12.30
Mar. 30, 1922, Pittsburgh Plate Glass Co.	Paint	2.42
	Total	\$ 596.10
	Grand total	\$17,148.75

## FINANCES OF THE STATE

TABLE NO. 6—UNEXPENDED APPROPRIATIONS

Balances of Special Appropriations Made by the General Assemblies  
Remaining Unexpended at Close of Business on June 30, 1922.

Board of Agriculture, paving, 29th	\$ 5,298.00
Executive Council, repair and improvements, 29th	4,982.64
G. A. R. Encampment expense, 29th	19,900.00
Great Lakes St. Lawrence Project, 29th	968.34
Insurance Department, tax refund, 29th	77,906.02
Railroad Commission, valuation department expense, 27th	13,797.12
War Roster Commission, salary and expense, 29th	1,113.67
War Roster Commission, salary and expense, 29th	9,126.82
Iowa School for Deaf, cottage for small children, 28th	20,000.00
Iowa School for Deaf, scholarships, 29th	500.00
Iowa State College, library building, 28th	294,879.87
Iowa State College, construction of buildings or purchase of land, 29th	361,500.00
Iowa State College, additional construction and equipment, 29th	50,000.00
Iowa State College, summer session, 29th	29,000.00
Iowa State College, soldier tuition, 29th	29,000.00
Iowa State College, equipment and furnishings, 29th	56,000.00
Iowa State College, extension of heating system, 29th	4,000.00
Iowa State College, additional construction and equipment, 29th	75,000.00
Iowa State College, summer session, 29th	29,000.00
State University of Iowa, construction of buildings or purchase of land, 29th	235,000.00
State University of Iowa, soldier tuition, 29th	20,000.00
State University of Iowa, paving, sidewalk or sewer, 29th	10,000.00
State University of Iowa, summer school, 29th	16,000.00
State University of Iowa, summer school, 29th	28,000.00
State Teachers' College, purchase of land, 29th	30,000.00
State Teachers' College, dormitory for women, 29th	125,000.00
State Teachers' College, Home Economics building, 29th	25,000.00
State Teachers' College, summer term fund, 29th	44,000.00
State Teachers' College, summer term fund, 29th	40,000.00
State Teachers' College, extension summer school, 29th	35,000.00
State Institutions, special appropriation, 29th	30,678.94
Anamosa, support, 28th	15,382.43
Anamosa, specials	39,042.29
Cherokee, support, 29th	22,900.43
Cherokee, specials	62,171.05
Clarinda, support, 28th	106,147.38
Clarinda, specials	47,015.06
Davenport, support, 28th	11.20
Davenport, specials	9,093.28
Edmore, support, 28th	16,643.15
Edmore, specials	31,777.15
Ft. Madison, support, 28th	817.33
Ft. Madison, specials	130,490.95
Glenwood, support, 28th	15,213.79
Glenwood, specials	34,791.37
Independence, support, 28th	25,997.78
Independence, specials	36,137.08
Knoxville, support, 28th	25,678.27
Knoxville, support, 28th	16,807.05
Knoxville, specials	26.54
Marshalltown, support, 28th	3,712.69
Marshalltown, specials	21,446.96
Mitchellville, support, 28th	21.95
Mitchellville, specials	47,091.80
Mt. Pleasant, support, 28th	45,915.96
Mt. Pleasant, specials	44,928.50
Oakdale, support, 28th	14,500.00
Oakdale, specials	256,294.71
Rockwell City, support, 28th	8,993.15
Rockwell City, specials	17,141.06
Toledo, specials	10,098.82
Woodward, support, 28th	16,094.71
Woodward, specials	62,072.84
Total	\$ 8,038,830.68

TABLE NO. 7.—TAXES UNCOLLECTED

Taxes Uncollected by Counties after being in hands of the Treasurers  
One Year and Balances Due the State June 1, 1922.

COUNTIES	General revenue tax of 1921 and previous years uncollected Jan- uary 1, 1921	General revenue tax of 1920 and previous years uncollected Jan- uary 1, 1921	Capital Extension tax of 1920 and previous years uncollected Jan- uary 1, 1921	Capital Extension tax of 1921 and previous years uncollected Jan- uary 1, 1921	General revenue tax of 1921 and previous years	Capital Extension tax of 1921 and previous years
Adair.....	\$ 2,615.35	\$ 2,734.50	\$ 66.60	\$ 68.80	\$ 49,684.51	\$ 656.18
Allamore.....	3,008.07	2,887.79	139.97	117.24	29,829.03	549.21
Allamore.....	1,032.74	791.23	78.15	72.42	36,388.61	642.28
Appanoose.....	1,636.57	1,797.04	42.47	46.15	35,432.42	583.71
Audubon.....	1,391.81	1,403.25	28.40	41.41	38,234.25	638.73
Benton.....	1,661.28	1,464.78	61.87	57.81	50,286.85	981.96
Black Hawk.....	6,461.28	5,772.17	192.65	309.16	84,027.77	1,388.51
Boone.....	7,451.71	1,820.45	174.67	88.97	54,461.25	880.57
Bremer.....	908.77	948.95	44.53	43.02	27,345.89	625.56
Buchanan.....	1,084.37	1,747.24	46.07	53.41	43,353.72	705.07
Burns Vista.....	4,085.46	5,809.81	97.80	111.23	55,802.02	926.20
Butler.....	2,785.51	2,718.27	55.79	54.32	47,735.65	774.50
Calhoun.....	7,915.85	7,094.78	67.32	57,655.10	271.28	
Carroll.....	2,737.50	5,434.42	117.18	154.07	55,616.46	956.71
Cass.....	1,061.92	1,129.00	55.40	24.24	44,709.97	721.46
Cedar.....	3,105.68	2,948.36	106.25	102.73	32,135.57	839.41
Cerro Gordo.....	1,654.06	1,961.50	99.93	104.43	65,882.66	1,127.09
Cherokee.....	2,838.45	5,729.54	93.39	51,306.01	827.41	
Chickasaw.....	2,304.30	2,749.25	101.33	109.53	36,449.51	618.72
Clarke.....	4,350.55	2,807.33	146.91	113.28	26,918.93	497.51
Clay.....	2,581.01	4,068.88	22.75	47,908.11	716.05	
Clayton.....	267.49	212.02	19.48	18.94	46,381.46	757.32
Clinch.....	1,622.08	2,266.55	39.24	73.77	71,135.94	1,170.70
Crawford.....	2,468.07	2,470.00	4.45	80.90	68,305.58	1,024.85
Dallas.....	2,056.98	2,728.75	95.67	101.60	55,618.80	967.74
Davis.....	560.76	1,287.90	59.18	73.64	26,405.75	475.72
Decatur.....	2,900.17	2,730.24	511.97	535.35	41,143.64	1,056.77
Delaware.....	1,105.27	1,460.68	38.15	33.57	40,359.84	655.96
Des Moines.....	1,357.07	3,436.97	32.30	66.49	52,678.53	848.90
Dickinson.....	1,594.08	2,020.30	415.20	416.00	34,775.70	933.20
Dubuque.....	1,871.39	2,353.26	68.10	101.71	27,394.90	1,233.15
Emmet.....	775.41	876.90	8.80	19.52	28,842.22	432.44
Fayette.....	280.33	1,801.69	35.95	27.13	55,408.08	914.84
Floyd.....	2,800.56	3,610.07	41.31	36.89	42,815.61	685.87
Franklin.....	1,977.57	2,023.15	81.10	101.42	44,951.88	774.47
Fremont.....	4,471.11	7,066.56	29.65	228.90	39,905.66	745.79
Greene.....	2,582.56	4,279.81	95.05	115.02	51,702.93	821.44
Grundy.....	1,377.87	1,285.28	48.15	47.25	43,494.80	735.41
Guthrie.....	3,828.61	4,328.05	85.59	95.61	47,435.01	782.87
Hamilton.....	3,068.08	6,171.81	137.34	161.96	35,888.21	928.15
Hancock.....	1,718.48	966.16	47.95	50.72	36,709.45	635.99
Hardin.....	2,407.21	2,816.24	82.05	97.48	52,386.93	806.15
Harrison.....	2,880.36	1,967.31	64.34	61.00	45,805.28	785.65
Henry.....	744.42	1,147.27	31.58	41.66	34,009.50	582.77
Howard.....	668.99	1,075.28	16.44	35.88	34,223.71	600.58
Humboldt.....	2,737.67	2,929.99	58.69	61.10	37,145.46	608.78

## COUNTIES

	General revenue tax of 1921 and previous years uncollected Jan- uary 1, 1921	General revenue tax of 1920 and previous years uncollected Jan- uary 1, 1921	Capital Extension tax of 1920 and previous years uncollected Jan- uary 1, 1921	Capital Extension tax of 1921 and previous years uncollected Jan- uary 1, 1921	General revenue tax of 1921 and previous years	Capital Extension tax of 1921 and previous years
Ida.....	\$ 1,341.10	\$ 1,700.42	\$ 77.90	\$ 28.64	\$ 38,697.25	\$ 619.27
Iowa.....	2,712.82	2,724.10	200.00	85.75	48,081.50	854.01
Jackson.....	1,022.56	1,027.29	22.43	34.64	39,149.76	635.00
Jasper.....	1,745.70	1,706.43	200.00	294.68	62,982.50	1,182.54
Jefferson.....	651.04	455.46	136.87	46.17	32,668.20	566.90
Johnson.....	6,038.67	6,420.72	125.20	125.43	61,718.08	1,010.12
Jones.....	2,497.36	3,091.30	39.28	63.30	42,700.85	691.25
Kekukuk.....	2,143.34	1,181.77	691.01	244.08	45,968.77	961.29
Kossuth.....	5,546.18	5,601.83	146.96	156.97	57,596.30	1,045.43
Law.....	7,071.88	6,978.54	136.20	134.30	65,322.45	1,022.60
Lea.....	2,615.30	4,280.20	46.12	68.84	114,299.89	1,829.92
Lincoln.....	2,809.96	5,416.65	148.47	170.00	34,283.84	603.87
Lucas.....	4,172.71	4,159.90	121.34	121.48	35,774.28	514.35
Lyons.....	1,989.50	6,122.01	46.24	130.65	50,655.07	847.58
Madison.....	378.69	4,794.21	7.80	12.37	38,995.00	655.14
Malhaska.....	3,962.96	4,794.21	397.44	414.12	35,222.28	1,190.97
Marion.....	12,355.90	12,661.57	1,230.32	1,340.50	61,021.06	1,991.85
Marshall.....	1,370.41	1,338.01	38.13	61.17	46,174.06	970.54
Mills.....	2,332.19	3,000.39	94.62	127.48	35,542.63	500.25
Monroe.....	1,119.39	1,525.81	46.70	54.39	35,161.11	528.45
Monroe.....	4,632.11	3,207.63	138.94	175.29	49,575.97	864.45
Montgomery.....	5,108.50	2,626.04	128.61	133.59	27,322.27	525.05
Muscatine.....	1,240.66	1,814.82	16.68	28.45	35,280.68	573.62
Nemaha.....	999.04	1,326.20	39.80	49.49	47,815.96	784.21
Oacoma.....	6,721.99	7,756.39	569.19	386.00	60,427.46	1,229.38
Pace.....	1,630.70	2,033.39	39.46	47.60	27,839.48	469.29
Palo Alto.....	8,805.84	9,056.14	94.27	108.76	54,813.91	840.41
Plymouth.....	2,441.49	3,235.27	148.56	217.14	46,824.71	878.38
Pocahontas.....	2,441.49	3,235.27	148.56	217.14	46,824.71	878.38
Polk.....	7,000.35	9,293.85	1,248.85	1,744.44	34,602.01	5,730.23
Pottawattamie.....	7,481.21	18,806.53	125.49	233.41	111,300.96	1,680.60
Poweshiek.....	2,134.41	2,304.39	40.73	64.63	34,472.00	575.01
Ringgold.....	1,819.86	6,307.56	200.00	136.60	29,009.02	631.68
Sac.....	2,467.40	2,467.40	77.33	102.99	55,039.82	967.09
Scott.....	1,261.83	2,130.71	46.41	25.84	42,240.12	1,430.27
Shelby.....	7,181.31	1,800.91	29.60	61.50	51,590.55	847.07
Story.....	1,109.29	2,679.60	76.60	112.61	60,887.23	1,051.54
Tama.....	4,721.63	6,307.56	215.99	234.61	67,788.90	1,239.02
Taylor.....	912.90	6,178.32	19.34	164.34	44,922.12	1,301.84
Union.....	1,694.67	2,251.47	58.86	69.84	33,200.88	512.78
Van Buren.....	1,734.00	2,159.49	50.27	61.35	34,275.53	575.22
Wassell.....	1,819.86	1,845.01	42.36	43.16	28,792.63	477.07
Warren.....	4,721.63	6,307.56	215.99	234.61	67,788.90	1,239.02
Washington.....	8,125.60	4,076.84	73.08	85.25	30,572.45	481.56
Wayne.....	442.27	694.44	13.50	22.91	30,454.19	512.52
Webster.....	2,744.44	905.76	19.66	23.61	37,115.87	608.42
Winnebago.....	2,744.44	7,637.77	118.18	197.46	56,282.56	1,460.82
Winnebago.....	1,617.15	2,800.49	36.92	22.51	30,572.45	481.56
Woodbury.....	342.66	700.88	14.72	24.50	42,737.85	688.55
Worth.....	13,002.36	39,770.40	1,215.14	1,272.57	182,978.27	3,860.52
Wright.....	2,636.86	3,110.12	96.26	106.94	28,824.59	514.35
	1,777.34	2,440.00	35.96	49.44	48,956.34	773.21

Total.....	\$ 398,696.27	\$ 490,825.73	\$ 12,176.86	\$ 14,082.58	\$ 55,279,893.11	\$ 891,707.26
Total amount levied.....	\$ 8,201,130.50	\$ 8,238,734.06	\$ 161,610.12	\$ 168,406.34		
Total amount col- lected.....	8,031,248.10	8,238,734.06	161,610.12	168,406.34		
Per cent collected.....	98 per cent	100 per cent	99 per cent	99 per cent		



TABLE NO. 8—PERMANENT SCHOOL FUND

Statement of 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 in September, A. D. 1922, as provided by Sections 89 and 2847 of the Code, on the basis of fifteen and seven hundred and twelve thousandths cents for each youth in the county. The total amount of the Permanent School Fund on the First day of January, 1922, was \$4,818,093.94, plus the additions shown below, upon which this apportionment was computed:

ADDITIONS TO FUND FROM SALE OF SCHOOL LAND  
November 12, 1921, Des Moines County..... \$ 889.72

ADDITIONS TO FUND ON ACCOUNT OF ESCHATE ESTATES  
June 15, 1921, Pottawattamie County..... \$1,231.05  
November 11, 1921, Madison County..... 83.02  
December 15, 1921, Scott County..... 668.70

Total..... \$1,964.79

Note—Interest on State Bonds shown on this report is computed at 6%.

Note—There has been no change since the last report in regard to 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 \$3,385 and the amount unpaid on notes and mortgages is \$35,814.05.

TABLE NO. 9—PERMANENT SCHOOL FUND

Statement of 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, 1921, on the basis of fifteen and eight hundred and seventy-eight thousandths cents for each youth in the county.

COUNTIES	Number of youths	Amount of Permanent Fund held by County January 1, 1921	Small annual interest thereon as per Section 2855, Supp. to Code of 1921	Amount of interest to be apportioned to County Auditors as per Sections 2868 and 2870, Supp. 1921.	Deficiency to be transferred from General State Revenue to Permanent School Fund Account as per Section 2847 of Code	Excess to be transferred from School Fund Account to General State Revenue as per Section 2847 of Code
Adair.....	4,179	\$ 36,836.71	\$ 828.82	\$ 665.56		\$ 165.23
Adams.....	3,115	36,690.74	825.54	494.64		330.90
Adair.....	4,179	32,430.70	1,307.82	779.97		427.85
Adair.....	4,179	36,190.38	844.45	1,536.09	691.59	
Adair.....	3,530	40,615.37	919.80	560.54		353.31
Adair.....	6,828	30,000.00	675.00	1,080.94	410.94	
Adair.....	15,370	15,355.54	410.75	2,441.99	2,031.17	
Adair.....	8,224	50,135.84	2,038.91	1,321.72		706.29
Adair.....	4,729	32,500.69	1,187.49	750.95		436.57
Adair.....	5,290	13,928.10	304.41	810.94	536.53	
Adair.....	5,403	61,723.36	1,457.40	875.27		585.18
Adair.....	6,550	13,975.19	314.45	881.27	566.82	
Adair.....	4,587	31,715.73	1,161.00	791.88		371.72
Adair.....	6,346	16,708.01	375.01	1,007.60	631.73	
Adair.....	6,500	57,762.70	1,500.66	888.10		411.56
Adair.....	4,716	.....	.....	758.61	753.61	
Adair.....	9,403	22,605.79	510.40	1,502.86	992.24	
Adair.....	4,328	63,633.91	1,431.54	719.00		712.54
Adair.....	4,673	32,838.52	738.87	742.62	2.15	
Adair.....	3,078	46,472.19	1,045.62	488.77		556.86
Adair.....	4,431	67,524.44	1,519.50	703.59		815.71
Adair.....	7,609	49,470.50	910.56	1,119.52	208.71	
Adair.....	12,114	.....	.....	1,971.14	1,971.14	
Adair.....	6,444	6,900.00	162.60	1,023.22	861.22	
Adair.....	6,989	48,933.74	1,101.61	1,108.33	7.32	
Adair.....	9,724	36,882.81	694.86	501.24		191.52
Adair.....	3,072	107,336.43	2,415.07	865.28		1,549.79
Adair.....	5,348	19,469.44	458.00	819.30	411.34	
Adair.....	8,843	.....	.....	1,404.14	1,404.14	
Adair.....	9,275	85,137.85	1,915.60	535.90		1,379.67
Adair.....	17,700	.....	.....	2,820.29	2,820.29	
Adair.....	3,229	61,007.47	1,418.34	623.82		794.52
Adair.....	8,622	69,509.47	1,569.96	1,369.05		194.91
Adair.....	4,965	23,795.46	533.37	788.39	255.02	
Adair.....	4,948	30,749.11	691.85	785.09	92.84	
Adair.....	6,708	61,324.90	1,434.81	761.87		672.94
Adair.....	4,881	36,404.38	819.10	725.05		44.05
Adair.....	4,377	22,443.45	504.98	695.03	190.05	
Adair.....	4,923	48,755.07	1,097.00	781.72		315.28
Adair.....	6,608	59,733.53	1,111.59	800.58		310.99
Adair.....	4,807	47,604.00	1,069.69	777.56		292.13
Adair.....	6,053	42,900.90	965.47	961.14		4.33
Adair.....	7,345	31,156.04	1,151.01	1,105.29	15.28	
Adair.....	4,899	11,729.07	232.45	763.62	511.17	
Adair.....	3,662	41,528.40	965.29	579.91		385.38
Adair.....	3,814	31,791.46	715.31	698.81		166.50
Adair.....	3,114	26,922.00	606.82	499.25		107.57
Adair.....	5,507	70,361.73	1,583.14	872.63		709.49
Adair.....	5,500	22,711.15	726.00	882.70	146.70	

COUNTIES	Number of youths	Amount of Permanent Fund held by Counties and State January 1, 1921	Semi-annual interest due and apportioned to Counties and State Supp. to Code of 1913	Amount of interest to be apportioned by County Auditors as per Section 2808, Code of 1913	Deduction to be transferred from General State Revenue to School Fund Interest Section 2807 of Code	Excess to be transferred from School Fund Interest to State Revenue as per Section 2807 of Code
Jasper	8,106	\$ 22,569.68	\$ 1,407.35	1,301.98		\$ 105.47
Jefferson	4,097	27,009.33	629.85	745.82	115.97	
Johnson	6,734	26,778.00	927.50	1,071.96	244.46	
Jones	5,349	17,000.00	399.34	847.92	458.58	
Kelokuk	6,337	35,287.19	1,222.53	1,209.40	13.13	
Kosuth	8,306	106,647.69	3,309.57	1,333.47		1,966.10
Lee	9,754	1,750.00	29.28	1,548.78	1,569.40	
Lincoln	21,947	22,242.61	725.45	541.64		183.81
Louisiana	4,097	37,847.41	716.57	744.24	27.67	
Lucas	5,032	122,554.86	2,757.03	802.50		1,954.58
Lyon	4,504	80,863.29	1,369.43	715.18		654.24
Madison	7,000	29,196.79	656.95	1,268.68	611.75	
Malaska	7,136	73,645.24	1,654.77	1,140.86		513.91
Marion	8,948	30,645.52	689.54	1,455.97	734.43	
Marshall	4,452	46,318.85	1,042.17	706.90		335.24
Mitchell	4,079	13,332.49	299.98	647.71	347.73	
Monona	5,091	44,692.00	1,000.58	903.66		106.92
Monroe	7,182	60,912.14	1,370.52	1,146.38		224.14
Montgomery	4,733	49,383.13	1,115.60	791.96		323.64
Muscataine	7,368			1,169.91	1,169.91	
O'Brien	5,021	102,540.23	3,307.15	802.54		1,414.61
Oscoda	3,138	90,145.25	2,230.77	498.30		1,732.47
Page	6,023	77,519.44	1,744.19	1,051.63		692.56
Palo Alto	4,729	48,102.38	1,082.30	750.01		332.29
Plymouth	7,106	117,454.94	3,649.81	1,143.10		1,466.71
Pocahontas	4,805	91,518.31	2,009.16	772.51		1,236.65
Polk	37,646	50.00	1.12	5,977.47	5,076.35	
Potter	17,156	84,445.00	1,600.03	2,734.06	834.01	
Poweshiek	5,504	34,596.66	1,257.43	888.58		368.85
Ringold	4,161	128,603.28	3,118.50	630.73		2,487.77
Sac	4,078	20,042.43	400.95	789.65	338.70	
Scott	17,869			2,835.86	2,835.86	
Shelby	4,981	26,019.40	586.44	791.26	205.81	
Sioux	8,290	129,432.84	2,912.69	1,311.96		1,600.73
Story	7,070	43,803.97	986.31	1,202.00	215.69	
Tama	6,380	28,367.45	863.27	1,014.48	151.21	
Taylor	4,392	91,692.61	1,217.08	697.40		519.68
Union	4,584	42,018.46	981.41	727.25		254.17
Van Buren	4,038	34,795.83	782.86	641.19		141.67
Wapello	10,880	38,411.36	1,314.25	1,727.56	413.31	
Warren	5,236	66,621.32	1,423.36	831.41		591.95
Washington	5,564	39,757.03	804.08	869.37	5.29	
Wayne	4,385	125,023.31	2,866.63	728.04		2,138.61
Webster	11,013	55,876.92	1,352.00	1,748.08	406.08	
Winnebago	4,147	215,276.51	4,843.72	727.56		4,116.16
Winnechick	6,256	31,499.32	708.74	985.42	276.69	
Woodbury	25,847	39,732.54	5,243.54	4,110.22	1,133.32	
Worth	2,222	39,826.50	829.18	311.62		517.56
Wright	6,200	51,739.81	1,164.15	998.77		165.38
State Bonds		10,367.18	328.12			328.12
Totals		\$67,188 \$ 4,813,006.24	\$ 108,480.70	\$ 108,480.70	\$8,508.08	\$ 28,308.08

TABLE NO. 10.—PERMANENT SCHOOL FUND

Statement of 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, 1922, on the basis of fifteen and seven hundred and twelve thousandths cents for each youth in county.

COUNTIES	Number of youths	Amount of Permanent Fund held by Counties and State January 1, 1921	Semi-annual interest due and apportioned to Counties and State Supp. to Code of 1913	Amount of interest to be apportioned by County Auditors as per Section 2808, Code of 1913	Deduction to be transferred from General State Revenue to School Fund Interest Section 2807 of Code	Excess to be transferred from School Fund Interest to State Revenue as per Section 2807 of Code
Adair	4,319	\$ 30,896.71	\$ 828.81	628.55		\$ 150.28
Adams	3,051	36,000.74	825.54	479.39		346.15
Adams	4,960	57,430.70	1,179.89	776.19		403.70
Apanawoc	3,605	40,615.87	814.48	1,477.70	\$ 663.22	
Audubon	7,081	30,000.60	675.00	1,112.78		447.78
Benton	15,355	18,255.54	410.75	2,415.40	2,001.65	
Black Hawk	8,504	90,123.88	2,028.01	1,392.61		635.40
Bloomer	4,084	22,509.41	1,186.49	783.01		403.48
Buchanan	5,433	13,929.16	301.41	832.58	549.17	
Buena Vista	5,580	64,728.30	1,457.40	827.46		629.94
Butler	5,367	13,975.49	314.45	846.35	531.90	
Calhoun	5,019	31,715.75	1,161.00	719.66		441.34
Carroll	6,347	16,708.01	375.98	907.12	621.24	
Cass	5,589	57,762.70	1,259.60	829.90		429.70
Central	4,616			735.59	735.59	
Cerro Gordo	9,058	97,695.09	510.66	1,517.34	1,006.68	
Cherokee	4,677	38,675.01	1,431.54	736.16		695.38
Chickasaw	3,968	48,477.10	1,045.05	468.97		576.08
Clarke	4,679	67,594.44	1,510.30	723.01		787.29
Clay	7,106	40,470.60	910.56	1,195.84	215.28	
Clinton	6,550	6,990.66	155.28	1,968.78	1,813.50	
Crawford	7,341	48,912.74	1,101.61	1,150.64	22.97	
Dea	2,598	70,893.81	934.80	594.97		339.83
Decatur	5,019	30,736.43	2,415.07	1,871.31		543.76
Delaware	5,508	19,469.44	428.08	877.65	359.57	
Des Moines	9,871		2.50	1,457.68	1,454.55	
Dickinson	3,444	85,137.83	1,915.60	541.40		1,374.20
Emmet	3,966	61,907.47	1,418.34	613.69		804.65
Fayette	8,776	69,540.47	1,747.96	1,258.77		489.19
Floyd	4,040	55,595.46	535.37	777.33	244.36	
Franklin	5,078	30,749.11	691.85	780.94	99.09	
Frederick	4,779	63,324.96	1,434.81	741.55		693.26
Greene	4,519	36,494.26	819.18	771.72		47.46
Grundy	4,222	27,443.45	594.98	677.16	166.18	
Guthrie	4,692	48,795.07	1,666.90	774.96		891.94
Hamilton	5,620	50,733.52	1,141.95	884.30		257.65
Hancock	5,611	47,694.09	1,037.59	787.27		250.32
Hardin	6,132	42,000.96	965.43	966.53	1.06	
Harrison	7,359	31,136.94	1,131.01	1,156.15	5.14	
Henry	4,736	11,230.07	292.45	744.06	451.61	
Howard	4,042	41,569.40	935.98	615.08		320.90
Humboldt	3,971	33,791.46	718.31	633.87		84.44
Ia	3,313	36,973.00	666.85	820.50		153.65

COUNTIES	Number of youths	Amount of Permanent Fund held by Counties and State January 1, 1922	Semi-annual interest due and apportioned as per Section 2885, Supp. to Code of 1913	Amount of interest to be transferred from General State Revenue to School Fund Interest Section 2885, Code Supp. 1913.	Excess to be transferred from School Fund Interest to State Revenue as per Section 2885, Code Supp. 1913.
Iowa	5,471.8	70,381.72	1,549.14	800.56	722.50
Jackson	5,603	22,711.15	736.00	345.96	
Jasper	8,013	62,540.08	1,497.35	1,258.91	148.44
Jefferson	4,701	27,903.33	829.85	728.57	108.72
Johnson	6,844	36,778.00	827.51	1,075.24	247.73
Jones	4,982	17,366.00	391.34	782.72	391.38
Kearney	6,181	22,307.19	323.51	971.49	447.56
Kennett	8,570	106,647.00	2,399.57	1,315.00	1,084.57
Lee	9,714	1,750.00	39.28	1,536.15	1,496.77
Linn	22,614		3,532.87	3,532.87	
Louis	3,604	22,342.61	725.46	675.96	149.50
Lucas	4,568	31,847.47	716.07	704.89	48.22
Lyon	4,267	122,534.86	2,707.00	718.26	1,988.74
Madison	4,356	60,852.22	1,269.63	676.59	622.44
Mahaska	8,028	29,156.79	696.93	1,261.27	634.34
Marion	7,173	73,345.24	1,634.77	1,127.26	507.51
Marshall	9,130	30,645.92	689.53	1,443.26	754.30
Mills	4,722	46,318.85	1,042.17	672.03	369.14
Mitchell	4,065	12,332.49	290.96	618.65	328.67
Monona	5,892	44,692.60	1,065.58	920.97	84.61
Monroe	7,169	60,912.14	1,270.32	1,115.95	254.37
Montgomery	4,765	49,582.13	1,115.09	729.15	376.41
Muscatine	7,343		1,152.65	1,152.65	
O'Brien	5,694	102,540.23	2,307.16	804.58	1,412.58
Oceola	3,060	99,145.25	2,280.77	482.17	1,748.60
Page	6,590	77,519.44	1,744.19	1,015.34	708.85
Palo Alto	4,738	68,102.38	1,082.39	744.37	337.96
Plymouth	7,018	117,436.24	2,612.81	1,702.50	1,540.22
Pocahontas	4,753	61,518.30	2,059.16	716.42	1,312.74
Polk	42,829	50.00	1.13	6,649.32	6,618.30
Pottawattamie	17,322	84,445.66	1,915.03	2,721.44	806.41
Poweshiek	5,321	54,006.67	1,227.43	897.46	370.68
Ringgold	3,000	128,692.29	617.44	2,118.52	2,363.11
Sac	4,965	20,042.43	450.90	730.94	229.68
Scott	17,446		67	2,740.92	2,740.92
Shelby	4,948	26,019.46	525.43	777.37	251.94
Sioux	8,897	129,432.84	2,912.60	1,366.37	1,546.23
Story	7,913	43,895.97	986.31	1,241.20	254.89
Tama	6,356	28,307.45	861.27	982.88	119.61
Taylor	4,264	54,002.01	1,217.09	600.32	608.76
Union	4,840	43,618.46	981.43	761.35	220.07
Van Buren	4,203	24,796.81	782.80	676.56	106.50
Wasson	11,130	56,411.96	1,214.25	1,748.61	624.38
Washington	5,136	66,821.32	1,498.96	816.65	682.32
Wayne	5,979	39,737.01	804.08	939.56	45.28
Weber	4,485	196,073.21	2,896.07	704.63	2,122.82
Winnebago	11,240	35,620.92	1,532.60	1,765.96	513.30
Winnebuck	4,187	215,270.31	617.03	4,845.72	4,186.40
Woodbury	6,289	31,409.59	708.74	1,003.76	295.02
Worth	24,507	90,713.00	2,243.54	2,870.70	1,616.16
Wright	5,189	36,860.53	829.14	409.95	229.22
State Bonds	5,001	51,739.87	1,164.12	927.10	237.05
Totals		106,997.18	228.12		228.12

TABLE NO. 11—ASSESSMENT OF PROPERTY, 1921  
PART I—REAL ESTATE.

COUNTIES	Acres of land assessed	Value per acre		Assessed Actual Value of Land	
		Reported	Adjusted	Reported	Adjusted
Adair	266,161	69.30	75.31	21,112,804.8	26,823,007
Adams	363,243	64.32	73.33	17,002,312	19,461,038
Adams	407,137	47.66	54.60	17,307,568	22,230,480
Appanoose	322,960	45.20	55.15	14,126,217	17,596,925
Archer	276,208	84.28	90.17	23,279,664	24,900,240
Benton	441,202	88.17	84.00	36,064,916	37,000,885
Black Hawk	542,107	76.30	85.42	26,123,200	29,268,085
Boone	350,517	87.89	87.80	30,808,363	30,808,363
Bremser	246,382	79.54	79.54	21,169,266	21,169,266
Buchanan	346,448	65.85	70.46	22,817,350	24,414,400
Buena Vista	353,673	78.61	84.00	27,801,640	30,025,771
Butler	355,896	79.61	79.80	28,114,332	28,306,498
Calhoun	348,967	89.26	84.46	24,609,976	29,460,380
Carroll	323,214	87.90	89.73	28,116,323	31,728,897
Cass	350,800	81.97	81.97	28,722,700	28,722,700
Cedar	333,800	84.02	84.02	29,945,216	29,945,216
Cerro Gordo	345,080	84.10	79.05	27,792,672	27,349,877
Cherokee	264,031	87.25	85.49	21,705,663	21,120,873
Chickasaw	310,173	68.61	68.61	21,380,484	21,380,484
Clarke	264,449	60.02	60.02	15,872,656	15,872,656
Clay	347,240	86.47	76.96	30,035,868	27,731,647
Clayton	428,927	42.68	65.36	19,990,928	30,500,716
Clinton	424,397	71.36	84.46	30,229,266	35,670,697
Crawford	440,101	96.05	96.05	42,272,544	42,272,544
Dallas	362,121	84.35	84.3	30,545,834	30,545,834
Davis	218,779	56.17	56.1	17,587,220	17,587,220
Decatur	258,914	42.42	55.13	14,549,502	18,664,139
Delaware	360,508	69.13	69.13	24,904,121	24,904,121
Des Moines	332,312	72.77	74.96	18,361,445	19,192,398
Dickinson	219,906	75.29	75.29	16,518,031	16,518,031
Dubuque	399,528	78.27	75.48	29,923,567	26,808,880
Emmet	240,544	64.66	67.80	15,563,117	16,341,272
Fayette	448,714	73.19	75.29	32,801,276	33,780,411
Floyd	306,225	67.48	73.56	17,565,012	22,521,615
Franklin	367,000	77.28	77.28	27,565,672	27,565,672
Freemont	312,366	68.17	68.17	20,729,716	20,729,716
Greene	355,517	87.97	90.41	31,374,366	32,513,196
Grundy	310,583	85.33	94.72	26,502,164	29,417,402
Guthrie	369,100	64.56	72.95	23,806,800	26,169,191
Hamilton	353,430	74.28	80.56	26,007,024	28,627,568
Hancock	354,298	82.13	65.37	18,802,056	23,161,404
Hardin	348,094	83.78	82.78	29,227,544	29,227,544
Harrison	426,928	82.75	65.30	36,792,979	27,684,698
Henry	292,034	74.90	74.90	19,629,719	19,629,719
Howard	291,556	88.26	88.26	17,206,161	19,996,565
Humboldt	269,229	77.25	77.25	20,729,980	20,729,980
Ia	309,854	101.14	96.07	26,061,061	25,271,597
Iowa	359,611	83.24	83.24	29,908,120	29,908,120
Jackson	397,547	64.78	64.76	25,745,408	25,745,408
Jasper	440,788	84.35	84.35	37,080,652	37,080,652
Jefferson	265,727	67.78	75.11	15,365,412	19,965,266
Johnson	279,711	65.99	79.80	25,643,780	30,301,974
Jones	353,810	66.07	68.00	23,656,828	24,129,945
Kearney	358,967	74.71	74.71	26,700,908	26,700,908



COUNTIES	Acres of land assessed	Value per acre		Assessed Actual Value of Land	
		Reported	Adjusted	Reported	Adjusted
Kossuth	665,347	\$ 67.98	\$ 64.97	45,972,384	39,338,480
Lee	319,463	55.49	72.62	17,825,125	22,564,928
Linn	445,015	85.05	85.05	38,113,901	38,113,901
Louis	250,049	73.82	73.82	18,458,912	18,458,912
Lucas	275,943	55.44	55.44	15,297,196	15,297,196
Lyon	260,726	78.37	99.31	20,328,942	25,978,222
Madison	354,311	73.56	73.56	26,029,292	26,029,292
Mahaska	355,351	75.79	75.79	26,953,728	26,953,728
Marion	351,482	61.81	67.98	21,724,234	23,896,052
Marshall	347,095	86.88	89.49	30,207,742	31,113,974
Mills	391,341	88.46	72.04	15,435,562	18,985,741
Mitchell	295,059	72.56	72.56	21,496,982	21,496,982
Monona	414,518	58.76	65.88	24,357,916	27,386,866
Monroe	264,619	49.23	54.14	13,027,248	14,200,518
Montgomery	290,046	76.00	81.68	19,759,148	21,329,880
Muscatine	393,256	75.91	80.46	29,132,548	31,343,206
O'Brien	351,092	84.58	94.73	29,779,720	33,243,206
Oscola	245,977	76.94	76.94	18,924,241	18,924,241
Page	319,371	80.19	78.59	25,610,356	25,068,149
Palo Alto	250,790	79.19	73.00	24,622,087	25,057,594
Plymouth	312,676	82.31	85.35	41,805,058	45,558,311
Pocahontas	367,721	88.63	80.75	31,704,444	29,445,427
Polk	329,672	100.72	89.64	34,211,716	30,448,427
Pottawattamie	573,291	75.57	77.84	43,254,436	44,624,109
Poweshiek	367,342	76.33	84.18	28,110,924	30,922,616
Ringgold	337,501	52.59	53.59	18,000,724	18,000,724
Sac	355,052	90.98	95.53	32,301,280	33,916,449
Scott	299,717	80.16	86.49	24,047,584	25,855,909
Shenandoah	303,080	76.64	80.07	27,874,394	29,613,275
Sioux	466,731	93.91	94.85	43,832,543	44,270,696
Story	347,360	81.97	95.08	28,475,916	33,102,661
Tama	448,778	81.17	89.61	36,459,750	37,321,618
Taylor	325,728	72.37	69.63	23,575,818	22,161,999
Union	261,749	54.61	65.16	13,979,208	17,064,634
Van Buren	261,302	59.41	55.16	10,322,988	10,626,321
Wapello	262,540	60.36	67.49	15,859,884	17,719,390
Warren	357,221	68.99	73.13	24,647,692	26,126,654
Washington	343,363	78.14	85.17	26,829,808	29,244,556
Wayne	324,933	93.07	61.16	17,343,830	20,520,158
Weber	440,894	81.89	80.80	35,658,626	35,658,626
Winnebago	254,435	70.59	65.65	17,930,800	16,792,679
Winneskeo	426,869	64.56	64.56	27,557,884	27,557,884
Woodbury	326,026	86.80	78.15	45,726,905	41,154,215
Worth	252,327	65.50	64.84	16,329,213	16,393,921
Wright	366,405	72.44	77.51	25,817,220	27,624,425
Totals	24,454,020			76,492,518,014,648	82,615,218,704

TABLE NO. 11—ASSESSMENT OF PROPERTY, 1921

## PART II A—REAL ESTATE.

COUNTIES	Reported actual value of town lots	Increase per cent	Decrease per cent	Adjusted actual value of land and town lots
Adair	\$ 2,290,884	27		\$ 29,103,461
Adams	1,309,032	14		29,960,068
Allamakee	2,242,424	28		25,472,911
Appanoose	5,948,028	22		22,314,609
Arden	2,718,340	1		27,227,480
Benton	6,140,600	1		45,301,515
Black Hawk	26,587,426	12		55,845,511
Boone	7,006,508			28,414,871
Bremet	5,996,336			26,504,632
Buchanan	4,791,117	7		28,625,272
Bureau Vista	5,907,584	8		35,363,255
Butler	3,918,262	1		22,343,966
Calhoun	5,148,585		15	34,618,290
Carroll	5,492,770	2		37,141,581
Cass	5,139,224	2		35,852,664
Cedar	4,509,348			34,564,564
Cerro Gordo	16,015,824	6		43,365,791
Cherokee	4,735,530			35,856,563
Chickasaw	2,989,270		2	24,270,700
Clarke	2,969,915			17,039,271
Clay	4,094,450		11	30,839,067
Clinton	4,321,672	30		24,912,692
Crawford	2,545,896	18		22,325,055
Dallas	4,983,094			47,356,668
Dea	6,843,500			37,589,104
Decatur	2,123,336			19,719,646
Des Moines	2,545,896	30		21,230,026
Des Moines	2,441,690			28,267,452
Des Moines	16,069,481	3		35,581,776
Des Moines	5,744,288			22,261,319
Des Moines	35,373,616	7		60,274,616
Des Moines	2,288,344	5		19,629,617
Des Moines	6,172,416	3		29,665,853
Des Moines	6,098,327	26		28,609,942
Des Moines	2,839,636			31,235,308
Des Moines	2,717,720			21,476,966
Des Moines	3,328,927	3		26,345,156
Des Moines	3,610,912	11		22,428,314
Des Moines	4,036,020	15		30,994,811
Des Moines	4,711,222	8		33,328,908
Des Moines	2,512,966	25		29,676,490
Des Moines	6,203,406			35,436,009
Des Moines	4,613,124	4		28,477,822
Des Moines	4,295,672			25,925,321
Des Moines	2,168,022	15		21,164,617
Des Moines	2,741,920			21,474,666
Des Moines	3,129,748	6		28,561,345
Des Moines	3,725,016			33,061,136
Des Moines	4,161,569			29,966,944

COUNTIES	Reported, actual value of town lots	Increase per cent	Decrease per cent	Adjusted actual value of land and town lots
Jasper	7,111,926			44,796,361
Jefferson	4,169,936	36		24,132,232
Johnson	9,979,494	21		40,282,468
Jones	3,780,048	1		27,919,613
Kearney	4,549,666			31,949,064
Kearney	3,358,836			45,622,225
Lee	16,367,128	31		38,927,945
Linn	49,854,461			87,968,302
Louisia	2,567,700			20,969,632
Lucas	2,885,016			18,182,212
Lyons	3,898,030	15		36,416,972
Madison	3,378,580			28,454,872
Mahaska	7,016,302			33,050,130
Marion	4,796,942	10		29,602,599
Marshall	10,972,540	3		42,086,514
Mills	1,983,542	23		20,962,980
Mitchell	3,369,992			24,675,974
Monona	3,376,070	12		30,652,842
Monroe	2,654,844	12		17,244,802
Montgomery	4,791,090	8		50,130,940
Muscatine	10,860,420	6		32,300,917
O'Brien	5,187,376	12		38,330,282
Oscola	1,999,611			20,833,802
Page	6,848,604		2	31,048,773
Palo Alto	2,690,712			25,298,206
Plymouth	4,969,870	4		50,464,187
Pocahontas	2,891,316			31,742,260
Polk	135,041,781	11		165,400,208
Pottawattamie	21,090,350	3		65,714,355
Poweshiek	6,505,000	10		27,517,708
Ringgold	2,071,666			50,162,300
Sac	4,761,736	5		38,675,185
Scott	53,437,380	3		76,763,542
Shelby	2,894,864	17		35,268,129
Sioux	5,305,802	1		40,476,528
Story	5,688,540	16		41,730,031
Tama	5,675,968	3		43,397,584
Taylor	2,639,447	6		25,100,716
Tirole	5,138,960	22		22,193,504
Van Buren	2,131,236	18		18,747,617
Wassell	15,143,444	12		14,561,834
Warren	4,942,440	6		30,168,064
Washington	5,722,404	9		24,606,990
Wayne	2,978,998	19		25,406,120
Webster	17,036,326			32,754,362
Winneshaw	2,615,652	7		19,917,722
Winnebago	4,309,540			31,865,724
Woodbury	73,628,086	10		114,792,200
Worth	1,842,569	1		18,256,519
Wright	5,481,644	7		35,155,080
Totals	866,429,042			81,501,647,746

TABLE NO. 11—ASSESSMENT OF PROPERTY, 1921

PART II B—REAL ESTATE.

COUNTIES	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
Adair	213,172	28,809,719	7,322,679		7,322,679
Adams	198,708	20,761,300	5,190,325		5,190,325
Alabama	151,284	25,821,627	6,330,407		6,330,407
Appanoose	360,750	21,564,204	5,488,458		5,488,458
Audubon	95,500	27,133,590	6,780,495		6,780,495
Benton	301,954	42,869,391	10,717,268	1,722	10,719,130
Black Hawk	589,706	54,895,805	13,713,961	305	13,714,256
Boone		38,414,871	9,601,718		9,603,718
Bremer	301,200	39,493,492	6,000,868		6,000,868
Buchanan	216,240	29,409,392	7,102,323		7,102,323
Buchanan Vista	135,246	30,798,099	8,049,517		8,049,517
Butler	146,560	32,107,406	8,040,355	136	8,040,508
Calhoun	222,356	24,338,094	8,596,561		8,596,561
Carroll		37,141,580	9,386,396		9,386,396
Cass	260,136	30,665,888	8,308,972		8,308,972
Cedar	323,980	34,232,576	8,588,144	873	8,589,017
Cerro Gordo	151,988	43,041,821	10,700,453		10,700,453
Cherokee	945,183	34,391,380	8,727,830		8,727,830
Chickasaw	297,090	24,061,700	6,018,925		6,018,925
Clarke	161,679	17,777,892	4,444,473		4,444,473
Clay		30,836,097	7,705,264		7,705,264
Clayton	174,672	24,737,710	6,084,428	3,755	6,088,181
Clinch	303,922	15,063,123	3,805,284	187	3,805,471
Crawford	47,356,068	11,814,017			11,814,017
Dallas	207,540	36,901,564	9,247,891		9,247,891
Davis	278,576	19,472,594	4,868,149		4,868,149
Deaer	408,455	18,701,574	5,175,394		5,175,394
Delaware	701,244	27,699,638	6,916,626	2,063	6,918,717
Des Moines	447,091	35,134,076	8,789,319	600	8,790,218
Dickinson	35,740	22,297,679	5,551,866		5,551,866
Deboute	561,806	60,009,716	15,000,496	756	15,001,252
Emmet		19,635,617	4,907,404		4,907,404
Fayette	391,506	30,697,297	9,016,804	1,320	9,018,144
Floyd	235,960	18,228,992	7,009,490	26	7,009,515
Franklin	177,624	31,697,794	7,764,449		7,764,449
Freemont	244,084	23,232,917	5,808,228		5,808,228
Greene	397,368	35,324,788	8,833,697		8,833,697
Grundy	68,244	22,360,070	8,000,018		8,000,018
Guthrie	178,116	30,816,095	7,704,174		7,704,174
Hamilton		35,328,968	8,934,727		8,934,727
Hancock	58,730	35,628,686	8,695,670		8,695,670
Hardin		35,490,590	8,872,737		8,872,737
Harrison	64,971	32,412,861	8,103,215		8,103,215
Henry	263,332	28,640,059	5,910,015		5,910,015
Howard	191,884	23,002,725	5,750,080		5,750,080
Humboldt	55,812	23,415,144	5,854,786	696	5,855,482
Iowa		28,561,545	7,125,326		7,125,326
Jackson		33,083,136	8,265,284		8,265,284
Jasper	255,828	29,621,616	7,417,994		7,417,994
Jefferson	44,796,361	31,199,566			11,199,616
Johnson	164,322	28,968,000	5,999,000		5,999,000
Jones	142,980	40,139,488	10,634,872		10,634,872
Kearney	148,420	27,730,520	6,922,628	40	6,922,708
Kearney	439,393	30,909,904	7,727,451		7,727,451

## COUNTIES

COUNTIES	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
Kossuth	\$ 86,900	\$ 43,325,385	\$ 10,800,811		\$ 10,899,541
Lea	329,568	28,327,549	9,306,882		9,506,862
Lincoln	9,144,744	78,828,618	19,705,905		19,705,905
Lott	287,268	29,609,344	5,174,836		5,174,836
Lucas	285,504	17,916,308	4,479,077		4,479,077
Lyons		36,416,923	9,164,243		9,164,243
Madison	28,029	28,428,832	7,107,213		7,107,213
Mahaska	474,612	31,475,518	8,368,829		8,368,829
Marion	216,458	28,287,141	7,071,785		7,071,785
Marshall	519,840	41,569,474	10,391,679		10,391,679
Mills	195,116	20,771,867	5,192,967	256	5,193,213
Mitchell	639,591	24,935,085	6,013,005	302	6,013,307
Monona	82,163	30,525,682	7,643,930		7,643,930
Monroe	177,456	17,667,412	4,306,863		4,306,863
Montgomery	444,478	25,686,472	6,421,618		6,421,618
Muscatine	311,531	31,869,086	7,973,431		7,973,431
O'Brien	83,408	38,448,274	9,612,091		9,612,091
Oceola	132,312	30,791,549	5,175,385		5,175,385
Page	261,516	31,581,252	7,866,814		7,866,814
Pala Alto	92,016	28,706,708	7,051,522		7,051,522
Plymouth	97,284	50,306,867	12,591,717		12,591,717
Pocahontas	15,639	31,736,491	7,961,673		7,961,673
Polk	1,469,000	161,000,708	41,022,552		41,022,552
Pottawattamie	499,914	63,214,561	16,300,640		16,300,640
Poweshiek	368,529	37,939,150	9,592,289		9,592,289
Ringgold	211,940	19,930,456	4,967,612		4,967,612
Sac	115,978	28,502,227	9,610,559		9,610,559
Scott	440,160	76,323,187	19,080,795	43	19,080,838
Shelby		35,508,129	8,877,035		8,877,035
Story		49,476,234	12,369,139		12,369,139
Stout	561,084	41,358,619	10,399,698		10,399,698
Tama	332,390	42,875,253	10,716,314	127	10,716,441
Taylor	433,098	24,677,688	6,166,929		6,166,929
Union	251,082	21,041,696	5,485,409		5,485,409
Van Buren	290,319	18,492,805	4,614,236		4,614,236
Wassello	671,316	12,191,496	3,047,879		3,047,879
Warren	375,694	29,793,290	7,448,399		7,448,399
Washington	297,781	34,679,688	8,666,399		8,666,399
Wayne	281,078	73,216,008	5,804,067		5,804,067
Webster	362,789	52,495,186	13,113,647		13,113,647
Winnebago	434,749	18,862,674	4,739,747		4,739,747
Winnechick	143,867	31,714,298	7,978,537	1,368	7,979,905
Woodbury	446,514	114,345,786	28,396,447		28,396,447
Worth	490,670	17,785,816	4,446,407		4,446,407
Wright	298,508	32,816,133	8,304,367	131	8,304,507
Totals	\$ 24,040,741	\$3,467,607,035	\$86,061,751	\$ 14,700,8	\$86,061,451

TABLE NO. 11—ASSESSMENT OF PROPERTY, 1921

## PART III—PERSONAL PROPERTY OTHER THAN LIVESTOCK

COUNTIES	Vehicles	Household furniture	Merchandise	50 per cent bank stock
Adair		\$ 800	\$ 373,164	\$ 250,088
Adams	3,024	2,549	284,375	150,160
Albany	7,309	5,432	624,954	628,526
Appanoose	2,705	12,384	796,133	
Archer		800	684,078	401,432
Benton	11,648	4,940	1,441,284	229,014
Black Hawk	10,728	60,875	5,439,556	369,075
Boone	6,870	14,732	1,212,540	820,888
Bremor	8,306	5,310	1,047,900	601,068
Buchanan	2,719	19,468	733,140	947,004
Buena Vista	2,030	1,861,136	697,038	
Butler	7,224	875,464	316,772	
Calhoun	2,822	19,606	1,150,090	678,298
Carroll	7,139	17,856	1,145,581	715,192
Cass	1,382	4,229	947,544	500,456
Cedar	10,308	41,940	819,512	1,110,799
Cerro Gordo	14,716	45,154	2,046,508	1,168,296
Cherokee	3,298	23,036	796,648	587,132
Chickasaw	6,670	1,950	733,282	545,192
Clarke	1,580	1,100	418,151	10,668
Clay	1,746	18,637	626,670	64,878
Clayton	21,084	7,764	981,698	880,736
Clinton	9,494	305,422	1,722,168	1,548,170
Crawford	10,775	22,294	1,661,044	871,688
Dallas	20,870	12,805	1,192,469	799,472
Davis	4,338		497,419	176,870
Decatur	1,294	3,995	554,156	302,192
Delaware	759	1,300	541,092	699,961
Des Moines	20,946	89,099	4,071,071	1,899,848
Dickinson	21,148	25,614	569,990	
Dubuque	122,671	1,196,588	6,463,500	1,810,660
Emmet	7,007	21,681	723,572	581,606
Euclid	8,979	14,456	1,161,475	665,648
Franklin	5,657	21,888	1,116,456	876,648
Fremont	8,608	22,800	845,556	518,880
Greene	45,790	3,078	735,790	699,872
Grundy	32,285	2,500	508,156	276,584
Guthrie	10,356	15,656	737,294	676,696
Hamilton	718	8,448	894,697	676,580
Hancock	2,590	50,363	961,356	713,618
Hardin	729	11,640	611,364	39,800
Harrison	6,615	2,080	1,203,758	964,670
Henry	1,860	5,700	975,016	650,490
Howard	9,722	2,300	771,962	567,964
Humboldt	2,800	15,294	810,470	416,790
Iowa	4,780	7,008	709,818	581,256
Jackson	3,260	5,192	468,286	325,412
Jefferson	8,698	11,896	1,219,596	1,015,796
Johnson	4,247	5,590	615,343	611,208
Jones	25,170	2,590	1,091,992	581,890
Keokuk	4,893	5,481	780,625	549,642
Kossuth	13,704	2,379	1,216,960	681,975
Lee	5,476	4,732	704,190	775,976
	10,960	68,390	2,763,692	1,469,476



COUNTIES	Vehicles	Household furniture	Merchandise	so per cent bank stock
Lincoln	22,956	901,479	5,741,048	2,214,890
Louisiana	1,194	13,398	544,460	514,790
Lucas	1,320	1,100	450,940	410,650
Lyons	15,498	16,574	308,794	679,730
Madison	4,475	1,100	605,794	864,520
Malaska	2,844	25,284	1,258,739	906,920
Marion	1,834	2,896	1,048,187	826,759
Marshall	4,300	15,780	1,008,038	666,320
Mills	1,789	948	512,790	305,508
Mitchell	2,794	2,080	640,796	507,094
Monroe	3,356	5,830	480,129	509,244
Monroe	2,710	3,254	565,385	279,455
Montgomery	302	9,328	792,799	681,904
Morseville	5,884	6,400	2,038,502	1,647,890
O'Brien	10,006	5,820	1,227,814	1,059,344
Oscola	9,292	29,472	527,338	391,830
Page	6,734	10,016	1,485,904	1,169,564
Palo Alto	6,838	3,954	780,524	506,580
Plymouth	6,304	52,734	901,776	718,230
Ponkashaw	3,898	14,300	881,326	470,832
Polk	48,905	2,813,281	21,791,800	28,346,208
Pottawattamie	12,608	8,302	3,251,400	1,564,650
Poweshiek	4,408	15,484	881,388	809,052
Ringgold	1,198	5,812	416,432	354,336
Sarpy	4,256	12,200	1,030,284	4,770,504
Scott	30,204	418,070	8,943,070	4,770,504
Shelby	1,300	3,690	782,882	238,175
Sioux	32,300	63,068	1,172,418	753,088
Story	10,688	14,456	1,509,300	1,139,424
Tama	3,610	10,866	1,045,407	1,002,506
Taylor	1,577	6,240	621,060	371,858
Union	975	10,614	1,082,194	485,675
Van Buren	1,034	848	405,008	429,688
Wapello	9,790	60,066	3,491,914	1,646,732
Warren	844	1,300	511,708	387,390
Washington	3,222	45,802	1,085,313	880,648
Wayne	800	8,400	710,000	727,359
Webster	4,498	62,660	2,760,160	2,181,457
Winnebago	17,884	3,796	664,560	435,512
Winnebago	4,492	7,340	953,328	540,880
Winnebago	25,406	417,240	16,579,227	3,025,727
Woodbury	14,881	3,278	447,431	325,836
Wright	940	11,210	961,420	645,831
Totals	161,507	7,477,977	159,712,675	106,518,728

TABLE NO. 11--ASSESSMENT OF PROPERTY, 1921

## PART IV--PERSONAL PROPERTY OTHER THAN LIVESTOCK

COUNTIES	Other corpora- tion stock	Capital em- ployed in manufacture	Other personal property	Buildings on leased land	Total value of personal property
Adair	300	600	151,218	45,832	1,030,722
Adams	200	137,302	9,000		603,008
Allamakee	54,796	96,274	177,806		1,506,006
Appanoose	14,608	23,200	501,824		1,282,004
Audubon	8,012	9,000	243,744	84,802	1,431,932
Benton	37,700	30,250	549,032	106,790	9,107,400
Black Hawk	62,881	131,500	282,192	96,168	9,637,044
Boone	170,306	1,000	601,306	106,064	8,629,838
Bremer	6,500	17,800	245,124	100,958	2,033,256
Buchanan	9,540	27,712	200,174	68,506	2,008,974
Buena Vista	50,272	480,192	170,840	2,723,820	
Butler	9,500	220,182	118,682	1,508,584	
Calhoun	81,428	30,676	477,084	130,272	2,063,116
Carroll	10,300	14,800	468,880	60,138	2,473,136
Cass	2,524	72	295,300	58,002	1,900,407
Cedar	158,724	8,400	383,924	43,222	2,576,560
Cerro Gordo	33,821	339,376	400,808	157,884	4,886,776
Cherokee	4,700	387,284	108,036	1,800,606	
Chickasaw	1,000	4,180	139,219	42,694	1,464,217
Clarke	6,000	10,750	65,000	516,278	
Crawford	42,145	9,300	180,709	130,252	988,389
Clayton		80,040	828,584	67,340	2,258,066
Clinton	29,850	226,120	573,032	65,816	4,232,272
Crawford	8,030	18,232	273,340	60,656	2,385,562
Dallas	150,560	80,000	333,720	109,456	2,913,280
Davis		2,600	117,457	8,802	600,415
Decatur	25,000	22,408	112,079	31,606	1,146,479
Delaware	4,200	7,702	135,708	41,348	1,356,009
Des Moines	13,700	33,504	635,968	247,175	1,017,479
Dickinson	4,400	2,000	194,143	135,619	1,425,048
Dubuque	210,440		2,842,292	84,415	12,520,109
Emmett	16,000	24,564	135,100	97,396	1,481,676
Payette		112,500	256,530	63,428	2,585,403
Floyd	75,708	143,000	229,690	84,269	2,513,314
Franklin	43,794	60,486	397,130	99,880	1,804,804
Fremont	800	4,000	274,050	1,756,164	
Greene	33,364	6,308	204,569	43,366	1,494,259
Grundy	122,000	23,648	216,068	38,012	1,608,432
Guthrie	30,436	66,748	245,317	97,566	1,200,604
Hamilton	25,300	16,256	334,906	20,610	2,085,196
Hancock		36,920	112,928	94,500	861,004
Hardin	15,306	35,910	182,478	87,502	2,529,622
Harrison	68,812	12,700	838,782	67,978	2,019,604
Henry	137,502	12,344	249,630	51,844	2,224,778
Howard		29,300	182,000	182,000	1,475,728
Humboldt	51,680	6,220	308,500	127,700	1,880,256
Iowa	63,000	26,800	137,816	22,000	575,781
Jackson	85,496	14,148	213,306	37,428	2,008,164
Jasper	295,800	33,000	115,706	22,810	1,653,801
Jefferson	110,008	243,556	63,622	2,888,258	
Johnson	9,720	245,082	110,588	27,546	2,600,515
Jones	94,258	4,800	259,176	65,280	2,030,629
Knox	105,048	22,004	256,912	31,224	1,787,550
Kossuth	39,472	39,168	400,692	44,160	2,354,268
Lee	14,500	10,000	676,306	130,094	2,807,401
Lee	37,320	1,402,354	627,307	228,808	6,013,207

COUNTIES	Other compensation stock	Capital employed in manufacture	Other personal property	Buildings on leased land	Total value of personal property
Lincoln			\$ 1,015,217		\$ 9,325,588
Louisiana	39,832	27,438	436,968	44,022	1,585,672
Lyons	2,700		197,848	42,374	1,114,336
Madison	500	64,265	213,308	172,372	2,058,800
Mahaska	300	31,600	189,586		1,645,598
Marion	400	39,392	694,123	50,924	1,114,622
Marshall	168,021	123,590	905,170	135,510	2,301,969
Mills	900	306,660	368,131	121,176	2,259,298
Mitchell	173,248	20,312	230,590	28,332	1,250,344
Monroe	88,190	6,280	160,761	66,460	1,364,170
Montgomery			422,756		1,481,252
Muscatine	199,126	22,888	293,968	88,826	1,364,676
O'Brien	19,324	15,448	140,800	47,212	1,066,544
Oceola	15,300	24,440	303,470	78,080	1,192,722
Page	7,820	308,840	182,582		2,507,666
Palo Alto	350,562	25,180	257,138	85,402	1,316,828
Plymouth	517	13,572	349,030	64,024	3,099,322
Pocahontas	18,000	1,666	221,002	76,114	1,674,128
Polk	68,500	4,100	361,270	138,056	2,320,412
Pottawattamie	24,028	45,116	402,892	160,346	2,046,736
Poweshiek	18,562	87,605	5,378,905	58,685,805	6,254,736
Ringgold	61,614	81,440	1,113,668	258,708	5,187,658
Sac	37,421	50,560	108,304	41,306	919,236
Scott	66,356	60,610	367,292	75,640	2,681,292
Shelby	23,729	150,080	1,311,005	100,016	16,907,889
Sioux	154	13,256	302,214	60,040	1,460,621
Story	119,136	81,888	381,739	180,222	2,761,849
Tama	36,918	16,100	417,008	170,576	3,374,301
Taylor	30,100	43,560	427,800	142,813	2,712,388
Union	41,700	17,900	130,038	6,890	1,190,155
Van Buren	25,074	15,918	107,882	12,709	1,737,721
Wapello	833	4,416	30,736	15,394	1,097,458
Warren	5,132	7,002	617,330	26,014	9,013,854
Washington	4,448	19,800	283,800	20,180	1,229,535
Wayne	48,400	73,728	325,717	50,643	2,598,463
Webster	3,196	10,322	13,520	1,567,069	
Winnebago	73,139	47,060	388,692	175,632	5,602,454
Winchester	12,500	58,800	130,910	1,441,604	
Woodbury	1,860	6,202	191,828	35,120	1,728,064
Worth	173,700		1,169,367	499,415	21,600,721
Wright	11,010	9,816	175,370	41,072	1,028,480
Totals	\$ 4,336,820	\$ 5,496,406	\$ 42,253,780	\$ 8,335,120	\$ 234,879,177

TABLE NO. 11—ASSESSMENT OF PROPERTY, 1921

## 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	\$ 2,814,026	2,769,568	3,740,290		\$ 3,740,290
Adams	1,727,801	1,676,290	2,519,308		2,519,308
Albany	2,324,038	2,301,829	4,116,466	2,836	4,114,089
Appanoose	1,610,167	1,714,361	3,007,025		3,007,025
Arundel	2,282,795	2,480,618	2,918,546	15,480	2,903,066
Benton	4,133,960	3,712,769	6,831,199		6,831,199
Black Hawk	2,796,586	2,664,295	9,211,419	17,608	9,194,151
Boone	2,615,371	2,311,038	5,340,576		5,340,576
Bremser	2,674,336	2,468,254	4,541,810		4,421,810
Buchanan	2,641,306	2,607,296	4,616,270		4,616,270
Buena Vista	2,006,872	2,416,618	5,600,468	3,484	5,596,984
Butler	1,801,994	1,760,720	4,322,851	65,140	4,257,141
Calhoun	2,540,734	2,144,651	4,894,227		4,894,227
Carroll	2,806,770	2,712,975	5,185,711		5,185,711
Cass	3,031,107	2,830,792	4,721,260	13,296	4,707,963
Cedar	2,520,136	2,412,162	5,888,698	3,708	5,884,990
Cerro Gordo	2,109,224	2,013,774	7,592,500		7,592,500
Cherokee	2,881,256	2,087,020	4,965,896		4,965,896
Chickasaw	2,450,400	2,321,355	3,786,572		3,786,572
Clarke	1,481,001	1,844,810	2,061,094	1,129	2,059,965
Clay	2,529,746	2,607,716	3,601,105		3,601,105
Clayton	3,003,798	2,380,125	5,047,246	87,296	5,009,972
Crawford	2,456,340	2,568,272	7,809,544	2,756	7,806,788
Dallas	2,364,400	3,960,231	6,348,795		6,348,795
Davis	2,785,921	2,540,524	5,478,884		5,478,884
De Witt	2,680,907	1,680,604	2,383,319		2,383,319
DeWitt	1,842,182	1,847,485	3,732,964		3,732,964
Delaware	3,180,269	2,149,560	5,545,510	4,216	5,541,294
Des Moines	1,918,013	1,844,594	8,899,572	16,902	8,882,670
Dickinson	1,378,607	1,546,436	2,971,704		2,971,704
Dubuque	2,672,478	2,592,561	13,125,072	252,549	14,859,122
Emmet	1,680,976	1,500,482	3,042,128	16,390	3,025,738
Fayette	3,079,337	3,424,615	5,960,196		5,960,196
Floyd	2,099,601	2,310,517	4,822,831	8,180	4,821,651
Franklin	2,982,530	2,129,625	5,024,290	10,284	5,014,006
Freemont	1,796,201	2,128,181	2,923,447	2,535	2,920,912
Greene	2,067,081	2,303,227	3,801,526		3,801,526
Grundy	2,674,970	2,349,298	4,597,716		4,597,716
Guthrie	2,631,110	2,501,155	4,431,849	68,732	4,363,067
Hamilton	2,309,090	2,729,242	4,838,140	10,610	4,841,500
Hancock	1,809,104	2,828,590	2,360,894		2,359,894
Hardin	2,157,006	2,699,597	5,189,318	13,220	5,176,098
Harrison	2,745,472	3,803,705	5,803,830	1,543	5,802,287
Henry	1,130,068	1,821,456	4,066,234		4,066,234
Howard	1,788,612	1,664,459	2,590,819	2,502	2,588,317
Humboldt	2,138,794	3,040,785	3,921,021	216	3,920,805
Iowa	2,308,814	2,611,257	4,191,018	5,645	4,185,373
Jackson	2,808,026	2,942,315	5,040,379		5,040,379
Jackson	2,774,343	2,674,814	4,828,045	1,060	4,826,985
Jasper	2,482,580	3,650,245	6,547,871		6,547,871
Jefferson	1,438,029	1,696,394	3,361,789	56,440	3,305,399
Johnson	2,432,690	2,112,733	3,642,302		3,642,302
Jones	3,301,894	2,871,521	4,698,981	2,752	4,696,229

COUNTIES	Reported actual value of all live stock	Adjusted actual value of all live stock	Grand total of all personal property except money and credits	Less soldiers' exemptions on personal property	Net actual value of personal property except money and credits
Adair	\$ 2,211,816	\$ 2,090,973	\$ 5,055,181		\$ 5,055,181
Adams	3,994,828	4,075,866	7,013,337		7,013,337
Alfalfa	1,756,973	1,804,476	8,437,408	3,307	8,434,101
Lincoln	4,438,900	3,337,471	13,263,052		13,263,052
Lincoln	1,950,798	1,423,820	3,019,192	1,722	3,017,470
Logan	1,455,611	1,466,075	2,860,501	5,152	2,855,349
Logan	2,845,022	2,609,610	4,728,410		4,728,410
Madison	2,394,520	2,386,920	4,032,614	4,250	4,028,364
Madison	2,313,831	2,705,870	5,820,490		5,820,490
Marion	2,565,543	2,392,190	5,164,100	4,325	5,159,775
Marshall	2,735,810	2,872,696	6,172,097	77,000	6,155,097
Milk	1,851,252	2,022,311	3,515,655	19,040	3,506,615
Mitchell	1,070,094	2,355,982	3,020,157		3,020,157
Monona	2,054,348	2,716,980	4,198,275	8,256	4,190,019
Monroe	1,321,923	1,441,907	2,806,033	2,004	2,804,029
Montgomery	1,977,136	2,301,104	3,997,348	20,000	3,977,348
Muscogee	2,132,982	2,054,736	4,247,460		4,247,460
O'Brien	3,508,007	2,763,770	6,671,430	10,602	6,660,828
Oscola	1,900,350	1,764,243	3,111,073		3,111,073
Pace	2,474,100	2,845,912	5,045,264		5,045,264
Palo Alto	2,590,104	2,147,070	3,821,808	5,830	3,815,978
Plymouth	4,179,728	4,023,301	6,960,713	10,924	6,949,789
Pocahontas	2,634,000	2,306,817	4,213,573		4,213,573
Polk	2,567,043	2,362,338	61,048,191	100,000	60,948,191
Pottawatomie	5,328,820	5,718,020	11,570,776	32,304	11,538,472
Poweshiek	2,697,430	2,958,255	5,145,003		5,145,003
Ringgold	1,909,750	2,050,527	2,975,117		2,975,117
Sac	2,216,048	2,308,738	5,542,845	1,200	5,541,645
Scott	2,700,190	2,468,331	18,471,220	3,900	18,467,320
Shelby	3,421,671	3,391,855	4,722,476		4,722,476
Sioux	4,868,301	4,449,520	7,213,070	5,612	7,207,458
Story	2,452,440	2,321,432	5,865,732		5,865,732
Tama	3,713,236	3,520,714	6,233,002	1,049	6,231,953
Taylor	2,407,211	2,065,343	3,258,408	4,968	3,253,440
Union	1,613,037	1,822,071	3,590,802	3,730	3,587,072
Van Buren	1,398,494	1,701,940	2,709,434	2,844	2,706,590
Wapello	1,479,102	1,600,206	7,514,240		7,514,240
Warren	2,313,477	2,306,598	3,636,125	4,312	3,631,813
Washington	2,872,541	2,702,002	5,231,425	100,000	5,131,425
Wayne	1,048,650	1,086,739	3,552,838	9,564	3,543,274
Webster	2,050,983	2,510,539	3,141,001	11,212	3,129,789
Winneshiek	1,635,137	1,875,551	2,312,245	79,872	2,232,373
Woodbury	2,396,104	3,381,177	5,109,241		5,109,241
Woodworth	2,878,613	3,040,901	35,380,112		35,380,112
Worth	2,330,568	1,904,745	3,025,225		3,025,225
Wright	2,064,392	2,371,877	4,744,858	1,641	4,743,217
Totals	\$22,643,394	\$22,939,000	\$68,818,230	\$ 1,194,880	\$67,623,351

## FINANCES OF THE STATE

TABLE NO. 11—ASSESSMENT OF PROPERTY, 1921

COUNTIES	Net adjusted taxable value of property except money and credits	Assessed by the Executive Council					Net total taxable value of all property except money and credits	Net assessed actual value of money and credits
		H. R. property as between E. C. & H. R. Act's of 1919	Telephone and telegraph	Transmission lines	Express property			
Adair	\$ 955,072	\$ 311,870	\$ 80,573	\$ 2,681	\$ 1,192	\$ 8,507,067	\$ 4,948,653	
Adams	644,902	255,440	22,790	1,205	565	6,115,487	3,051,788	
Alfalfa	1,028,317	501,886	32,074	16,100	2,070	7,941,054	4,476,302	
Appanoose	774,256	1,002,120	18,070	6,637	4,841	7,412,387	3,708,779	
Audubon	1,105,458	685,062	84,197	1,890	1,110	8,083,381	5,450,553	
Benton	1,705,300	828,062	80,067	38,819	3,307	13,374,395	9,050,217	
Black Hawk	2,298,538	1,102,630	145,850		4,903	17,356,272	14,239,692	
Boone	1,833,144	820,111	105,056	23,876	3,924	11,907,728	7,533,150	
Bremer	1,165,458	698,106	84,197	1,890		8,472,797	6,882,780	
Buchanan	1,154,008	504,215	70,827	13,220	2,253	8,866,400	5,869,554	
Buena Vista	1,390,746	734,078	143,172	11,043	3,070	11,227,626	7,618,715	
Butler	1,064,250	808,517	76,385	29,112	3,256	10,097,177	6,787,917	
Calhoun	1,201,007	1,104,222	87,000		4,996	11,084,608	5,481,869	
Carroll	1,256,428	1,062,702	77,002	7,180	3,809	11,725,480	6,731,356	
Cass	1,176,001	520,317	71,745	5,029	3,277	10,175,331	9,062,330	
Cedar	1,471,223	739,075	72,073	21,140	2,833	10,915,371	11,015,091	
Cerro Gordo	1,875,025	1,179,004	67,585		4,611	13,887,100	7,020,507	
Cherokee	1,248,447	431,421	77,901	7,734	1,831	10,459,665	4,749,515	
Chickasaw	916,300	400,360	54,807		1,883	7,479,895	4,352,555	
Clarke	514,901	397,359	36,476	7,100	1,486	5,401,923	3,757,106	
Clay	897,776	804,430	41,856	7,611	3,029	9,461,740	2,135,117	
Clayton	1,411,812	1,077,919	12,664	37,002	4,254	11,287,192	7,965,075	
Clinton	1,049,447	1,586,627	105,336	22,328	5,881	16,656,320	8,604,783	
Crawford	1,387,150	1,466,570	79,801		5,686	14,888,465	7,256,706	
Dallas	1,209,701	805,092	134,118	26,880	3,922	11,647,004	6,774,266	
Davis	565,820	456,848	36,371		1,985	5,968,084	2,875,409	
Decatur	774,108	827,378	44,675	17,028	3,665	6,801,125	3,869,440	
Delaware	888,824	738,633	61,803	30,238	4,06	8,700,708	5,473,475	
Des Moines	2,510,620	541,384	95,095	7,356	5,495	11,641,071	7,351,306	
Dickinson	742,926	369,869	35,516	4,927	1,602	6,706,828	1,634,445	
Dubuque	3,717,523	972,170	134,380	12,737	5,947	10,484,708	7,948,098	
Emmett	736,445	554,100	38,277		2,365	6,248,733	1,977,898	
Fayette	1,400,030	1,043,878	19,075		4,251	12,568,111	7,973,810	
Floyd	1,266,165	587,586	56,861	11,640	5,061	8,956,322	5,528,748	
Franklin	1,253,478	698,042	64,772	38,340	3,401	9,900,480	4,892,901	
Freemont	980,051	723,876	82,597	38,940	2,556	7,456,280	5,415,385	
Greene	556,158	570,790	56,256		2,435	10,412,355	5,590,137	
Grundy	1,130,959	571,271	84,808	26,314	2,000	9,871,490	6,290,008	
Guthrie	1,000,774	561,817	54,600	21,519	2,202	9,425,219	6,120,887	
Hamilton	1,303,023	711,191	110,835	11,550	3,000	10,374,287	6,806,000	
Hancock	816,233	733,173	37,485		3,478	7,965,031	2,495,055	
Hardin	1,294,000	1,160,728	72,200	22,807	4,761	11,623,530	9,243,550	
Harrison	1,465,454	1,036,508	75,029	15,447	5,600	10,690,356	53,272,730	
Henry	1,024,056	971,638	64,910	7,596	2,420	7,969,007	8,896,301	
Howards	980,861	878,876	82,597	7,250	3,583	9,585,975	6,623,289	
Humboldt	980,201	678,680	137,513	11,774	2,877	11,647,004	13,165,055	
Ia	1,046,343	290,490	51,258	303	1,292	8,614,888	8,070,440	
Iowa	1,200,055	462,864	49,767	33,549	1,856	10,071,275	10,190,782	
Jackson	1,081,300	758,843	67,136	18,681	2,873	9,344,620	6,563,841	
Jasper	1,066,056	879,023	130,494	1,650		12,861,935	11,771,312	
Jefferson	925,805	739,610	54,883	19,376	3,977	7,615,671	6,540,360	
Johnson	1,410,841	678,941	69,606	23,892	2,900	12,219,137	10,086,994	



COUNTIES	Net adjusted taxable value of personal property except money and credits	Assessed by the Executive Council					Net total taxable value of all property except money and credits	Net assessed actual value of money and credits
		R. R. property as local assessment	R. R. City's	Include Shoring car & Inter-U.	Telephone and telegraph	Transmission lines		
Jones	\$ 1,164,002	\$ 821,692	\$ 100,379	\$ 50,761	\$ 3,000	\$ 9,075,850	\$ 6,974,738	
Koosuth	1,258,705	1,174,884	70,051	25,347	4,922	10,250,000	9,816,562	
Kossuth	1,750,183	1,182,119	79,083	21,924	4,029	13,055,279	5,414,562	
Lee	2,109,563	1,751,963	89,482	17,794	5,109	12,564,728	3,295,639	
Lin.	2,315,784	1,696,718	126,022	42,452	6,342	24,908,313	15,136,054	
Louisa	754,368	503,619	50,522	4,950	3,091	6,541,588	2,949,250	
Lucas	643,713	580,236	29,719	2,037	2,238	5,740,592	3,724,120	
Lyon	1,182,102	1,019,584	65,395	2,928	11,356,165	4,565,351		
Madison	1,667,880	1,211,320	121,509	1,701	8,690,253	5,707,259		
Malaska	1,453,133	1,186,603	81,105	4,560	11,101,947	9,101,130		
Marion	1,289,400	889,322	40,750	2,921	9,235,581	8,514,480		
Marshall	1,538,772	1,003,398	163,931	4,753	13,102,452	10,126,718		
Mills	895,494	709,541	128,822	12,205	6,873,188	3,830,587		
Mitchell	979,482	629,031	45,397	536	7,612,280	7,245,575		
Monona	1,047,565	1,031,431	111,699	3,628	9,328,182	2,187,626		
Monroe	700,922	823,921	42,638	3,574	5,819,938	7,544,141		
Montgomery	994,237	414,247	44,254	1,560	7,879,006	7,091,672		
Muscatine	1,561,365	1,035,615	50,765	5,161	10,674,826	8,400,468		
O'Brien	1,415,196	846,367	33,830	3,089	11,058,315	7,561,309		
Oceola	777,708	567,945	24,968	5,917	6,548,006	5,529,167		
Page	1,486,316	804,321	71,445	8,829	10,270,374	9,567,095		
Palo Alto	554,494	552,329	49,108	14,577	8,005,066	2,664,531		
Plymouth	1,712,947	1,065,560	144,490	3,020	15,516,376	6,657,618		
Pocahontas	1,633,393	707,034	59,538	5,358	9,738,442	3,286,534		
Polk	15,237,948	2,650,375	202,780	13,735	59,181,610	25,104,161		
Pottawattamie	2,884,618	1,829,678	254,540	9,732	21,281,252	10,568,980		
Poweshiek	1,285,476	687,018	87,509	3,050	11,305,456	10,916,432		
Ringgold	743,779	600,216	38,032	11,461	6,443,777	3,125,789		
Sac	1,385,271	978,997	89,390	5,142	12,108,107	6,092,503		
Scott	4,616,830	1,002,905	114,076	4,995	24,924,713	19,061,567		
Shelby	1,180,619	766,272	67,142	2,689	10,806,150	5,532,691		
Sioux	1,803,270	1,467,920	156,855	7,072	4,640	15,838,902	7,332,269	
Story	1,472,593	1,073,030	70,617	19,907	4,544	12,082,313	11,512,294	
Tama	1,538,027	1,224,255	74,960	37,039	4,435	13,475,127	9,467,223	
Taylor	813,283	514,561	40,600	1,948	7,776,907	7,707,022		
Union	801,318	543,747	53,143	3,360	6,982,422	3,728,947		
Van Buren	676,045	602,494	30,550	682	5,990,740	3,201,715		
Wasson	1,878,567	951,525	82,961	6,360	10,951,327	5,462,630		
Warren	905,455	614,837	106,424	5,016	9,278,090	4,435,214		
Washington	1,289,582	904,723	74,743	34,311	11,092,228	11,213,316		
Wayne	885,711	770,429	49,983	2,902	7,321,916	5,655,095		
Webster	2,032,629	1,479,272	148,679	9,683	7,993	16,730,801	6,915,206	
Winnebago	830,243	413,180	41,311	2,923	2,969	9,333,279	5,802,715	
Winnebuck	1,277,310	687,802	50,630	24,799	2,654	36,661,749	19,341,453	
Woodbury	6,245,028	1,328,970	276,672	4,631	3,905	5,720,516	3,043,128	
Wright	755,806	470,940	45,115	1,496	10,507,104	5,242,700		
Totals	\$146,935,855	\$ 82,312,587	\$8,777,728	\$1,170,470	\$330,833	\$1,165,919,619	\$716,616,541	

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

Assessed Actual and Taxable Value of Various Classes of Live Stock in Detail, as Reported and as Adjusted for the Year 1921.

## PART I—COLTS ONE YEAR OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair	611	22.45	30.02	11	19,825	22,066
Adams	529	28.78	35.08	21	16,378	20,472
Adams	840	49.53	55.90	11	24,061	30,314
Appanoose	518	31.13	35.92	15	16,135	19,555
Audubon	602	31.81	35.94	13	20,308	23,968
Benton	829	28.65	35.97	25	23,668	29,822
Black Hawk	767	25.51	29.06	14	19,439	27,409
Boone	713	40.10	36.02	10	28,625	25,762
Bremer	615	24.48	35.98	47	15,060	22,138
Buchanan	640	32.84	36.12	10	21,016	23,126
Buena Vista	701	32.69	35.95	10	22,921	25,213
Butler	829	29.21	35.97	23	16,575	20,560
Calhoun	846	36.49	36.49	*	30,870	30,870
Carroll	600	37.62	35.97	-4	25,060	24,922
Cass	549	35.51	35.81	06	18,563	19,077
Cedar	603	32.80	36.13	10	18,172	19,989
Cerro Gordo	631	39.32	36.13	28	35,561	35,561
Cherokee	679	34.73	36.11	04	22,822	23,849
Chickasaw	960	40.05	36.03	-10	30,240	32,621
Clarke	446	21.00	26.95	64	10,224	16,767
Clay	704	37.00	35.91	-3	26,108	25,045
Clayton	1,320	36.60	36.60	*	45,746	45,746
Clinton	717	38.71	36.01	-37	27,767	25,814
Crawford	751	38.29	35.95	-6	28,728	27,004
Dallas	673	41.06	36.03	-14	27,052	24,039
David	560	37.27	36.03	-4	21,545	21,545
Decatur	507	21.58	36.04	67	12,022	20,077
Delaware	806	37.46	36.04	-4	30,216	29,007
Des Moines	679	37.50	36.00	-4	14,449	13,882
Dickinson	260	29.77	36.03	21	16,374	19,813
Dubuque	379	36.17	36.17	*	24,560	24,560
Emmet	600	37.37	35.95	11	18,292	20,304
Fayette	1,044	41.40	35.95	-19	46,348	27,542
Floyd	692	36.08	36.08	*	24,972	24,972
Franklin	787	39.12	36.11	24	29,915	28,417
Fremont	457	36.72	36.07	-53	12,212	16,815
Greene	808	39.07	35.91	12	25,922	29,071
Grundy	602	48.50	36.13	-25	25,449	19,714
Guthrie	602	37.00	35.92	-6	24,549	23,823
Hamilton	856	35.86	35.94	21	30,346	30,792
Hancock	782	32.90	36.08	10	25,656	28,922
Hardin	716	39.00	36.12	29	17,284	22,296
Harrison	601	32.34	35.97	61	17,900	27,970
Henry	493	34.96	35.91	63	16,906	22,417
Howard	617	36.23	36.29	*	22,392	22,392
Humboldt	568	35.40	35.96	10	18,512	20,363
Ia	980	48.40	35.90	-25	28,564	21,248
Iowa	562	32.48	35.90	11	18,244	20,628
Jackson	526	40.50	36.10	-11	31,501	19,128
Jasper	690	38.32	35.96	07	23,237	24,807
Jefferson	541	29.09	36.12	29	15,169	19,564
Johnson	702	31.11	36.09	9	25,225	27,096
Jones	565	40.92	36.01	-12	24,144	27,247
Koosuth	1,035	34.21	35.92	5	35,416	37,187
Kossuth	1,479	24.30	35.96	48	26,796	62,978

COUNTIES	Number	Reported average value	Adjusted average value	Increase— per cent	Reported actual value	Adjusted actual value
Lee	625	\$ 35.06	\$ 36.02	9	\$ 17,255	\$ 18,706
Linn	737	32.28	35.92	27	20,840	26,469
Louisa	501	35.62	35.97	7	17,012	18,360
Lucas	481	32.46	36.03	11	15,680	17,406
Lyons	701	30.40	35.89	18	21,526	25,401
Madison	541	24.25	36.03	48	15,379	19,640
Mahaska	638	32.30	39.15	10	22,904	26,864
Marion	611	32.52	36.10	11	19,872	22,056
Marshall	822	25.38	36.04	42	20,864	29,627
Miller	428	17.94	35.06	95	7,890	15,790
Mitchell	717	25.82	36.09	22	20,700	25,955
Monona	1,107	19.70	36.05	83	21,820	29,901
Monroe	416	31.84	35.98	13	13,058	14,756
Montgomery	421	28.22	36.12	28	11,880	15,306
Muscatine	530	20.97	35.97	71	12,088	16,876
O'Brien	709	33.27	36.14	12	22,876	25,622
Oscola	432	24.46	35.96	47	11,090	16,258
Pape	712	22.62	35.90	63	15,076	23,502
Palo Alto	790	33.00	35.97	9	25,922	28,255
Plymouth	1,121	30.62	35.99	18	44,748	41,168
Pocahontas	741	29.11	36.70	24	21,570	29,747
Pottawattamie	641	31.26	35.95	15	20,039	23,645
Poweshiek	1,152	24.00	36.04	6	39,076	41,421
Ringgold	704	24.34	35.05	48	17,130	21,804
Sac	606	27.05	35.98	33	16,394	21,804
Scott	883	40.50	36.04	11	35,829	31,882
Shelby	288	40.27	35.84	11	15,625	13,906
Sioux	1,054	47.56	36.15	24	50,112	38,085
Story	585	29.00	35.88	20	17,496	20,295
Tama	747	22.64	35.90	10	24,282	26,831
Taylor	680	32.32	35.88	11	21,079	24,297
Union	498	38.30	36.00	25	13,828	17,285
Van Buren	510	21.36	36.09	69	10,846	16,414
Wapello	462	28.60	36.04	26	15,247	16,601
Warren	633	32.27	36.14	12	20,422	22,884
Washington	790	34.88	35.38	5	24,416	25,148
Wayne	594	27.00	35.91	33	20,971	28,108
Weber	788	35.67	35.67	0	15,768	15,768
Winnebago	458	28.00	36.12	29	12,782	16,449
Winnebush	1,065	40.40	35.96	11	42,700	38,003
Woodbury	1,143	30.20	36.06	78	33,128	41,164
Worth	447	25.60	35.89	43	11,215	16,042
Wright	795	32.31	35.86	11	25,667	28,513
Totals	68,601				\$ 2,192,176	\$ 2,432,064

\*Reported.

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

PART II—COLTS TWO YEARS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase— per cent	Reported actual value	Adjusted actual value
Adair	1,640	\$ 50.28	\$ 50.81	10	\$ 82,350	\$ 82,225
Adams	814	46.91	50.09	23	39,522	40,321
Allamakee	964	61.34	60.11	-2	59,133	57,950
Annapoosie	777	46.05	50.87	30	35,781	40,515
Audubon	962	58.04	50.78	8	57,756	50,489
Benton	1,267	45.16	50.39	12	58,090	62,004
Black Hawk	1,028	56.96	50.30	-13	61,674	61,674
Boone	1,117	60.05	60.65	1	67,078	67,078
Bremer	764	59.95	50.90	-16	45,788	45,788
Buchanan	815	54.63	50.99	-10	44,516	45,968
Buena Vista	958	48.09	60.11	25	46,075	57,508
Butler	1,102	46.68	60.22	29	51,346	60,230
Calhoun	1,100	72.19	50.92	-17	86,128	71,480
Carroll	625	51.84	60.13	16	49,348	57,244
Cass	1,040	54.80	50.83	-9	57,410	62,377
Cedar	972	51.25	50.94	-17	49,790	58,257
Cerro Gordo	853	39.48	60.81	51	33,672	50,445
Cherokee	1,083	55.73	60.29	8	69,356	65,184
Chickasaw	1,050	50.66	60.66	20	64,208	64,208
Clarke	701	40.11	60.16	50	28,480	42,730
Clay	1,010	41.00	60.80	46	42,416	61,927
Clayton	1,570	50.78	50.78	0	80,846	80,846
Clinton	1,011	60.75	60.31	-8	56,871	60,881
Crawford	1,111	61.37	60.64	-2	68,666	66,705
Dallas	918	68.19	60.91	-12	62,800	55,088
Davis	805	55.85	59.76	-7	44,968	48,105
DeWitt	927	52.25	60.65	16	52,774	60,774
Delaware	908	61.14	59.91	-2	60,612	60,280
Des Moines	965	54.07	60.62	11	56,405	60,410
Dickinson	667	46.98	60.12	28	31,228	40,100
Dubuque	800	60.77	60.77	0	55,914	55,914
Emmet	639	51.80	60.11	16	34,504	40,025
Fayette	1,282	64.12	60.27	-6	82,192	77,290
Floyd	801	50.88	50.88	0	47,968	47,968
Franklin	1,014	50.02	60.92	20	50,714	60,807
Fremont	627	34.44	59.99	74	21,366	37,577
Greene	1,149	52.08	59.89	15	59,838	69,813
Grundy	962	71.57	60.12	-16	68,802	67,830
Guthrie	1,067	48.46	60.99	24	54,715	64,127
Hamilton	1,177	49.29	60.61	23	47,428	57,662
Hancock	1,109	49.36	60.22	23	54,748	66,793
Hardin	1,025	40.00	60.00	50	41,208	61,812
Harrison	1,027	40.66	60.18	48	41,702	61,808
Henry	856	57.94	60.39	4	49,592	50,592
Howard	701	60.04	60.04	0	42,212	42,212
Humboldt	697	63.38	60.21	-6	44,176	41,967
Ia	884	71.68	60.21	-16	62,300	55,222
Iowa	880	48.17	60.21	25	45,194	54,304
Jackson	810	58.80	59.97	2	49,294	50,892
Jasper	1,137	51.07	59.76	17	59,093	69,139
Jefferson	901	38.27	60.08	57	34,544	54,140
Johnson	1,027	55.16	60.16	9	60,749	61,749
Jones	845	63.56	59.75	-6	52,616	50,399

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Keokuk	1,470	\$ 66.37	\$ 65.25	*	\$ 88,940	\$ 88,940
Kossuth	1,351	61.09	59.96	15	101,232	116,811
Lake	894	45.07	50.94	23	37,586	49,668
Linn	1,903	47.89	60.13	27	48,966	62,111
Louisa	798	50.21	59.75	19	40,070	47,683
Lucas	654	46.20	60.13	30	30,358	39,335
Lyon	1,104	56.19	60.03	07	61,920	66,385
Madison	1,114	46.00	60.12	47	45,500	66,254
Mahaska	1,114	41.65	50.98	44	45,286	65,212
Marion	989	46.55	60.65	29	45,618	58,847
Marshall	1,191	40.22	60.38	49	44,206	66,150
Mills	759	34.41	56.87	74	35,120	45,449
Mitchell	878	52.45	59.79	14	46,050	52,497
Monona	1,108	49.00	60.00	50	44,764	67,146
Monroe	617	48.09	60.11	25	29,673	37,091
Montgomery	742	43.57	60.13	38	32,372	44,678
Muscatine	521	54.63	60.09	10	25,464	31,210
O'Brien	1,654	60.31	60.21	*	63,564	62,564
Osceola	610	48.39	60.03	24	29,920	36,665
Page	1,198	38.25	60.09	57	47,416	66,592
Palo Alto	1,126	54.00	59.94	11	61,030	67,741
Plymouth	1,510	50.95	59.95	*	50,582	50,582
Pocahontas	1,107	47.06	59.94	25	53,080	66,333
Polk	908	47.68	60.08	26	46,177	58,183
Pottawattamie	1,087	50.00	60.00	30	54,168	101,091
Poweshiek	1,129	38.94	60.10	56	42,007	67,211
Ringgold	934	43.11	59.92	39	49,257	62,927
Sac	1,090	67.93	60.78	12	74,229	65,342
Scott	597	68.05	60.02	16	35,526	35,550
Shells	1,458	71.73	60.25	16	104,501	87,861
Sioux	1,293	56.09	60.92	07	76,540	75,799
Story	1,125	50.07	60.97	13	50,708	67,470
Tama	1,191	51.67	60.14	09	65,873	71,802
Taylor	968	51.80	60.09	16	51,601	59,962
Union	811	35.60	60.85	71	35,184	62,184
Van Buren	799	32.77	59.87	83	24,214	44,213
Wapello	728	45.11	60.00	33	33,292	44,278
Warren	1,302	49.72	60.16	21	54,792	66,296
Washington	1,642	69.14	60.15	12	72,116	69,756
Wayne	844	39.02	60.09	54	32,961	50,713
Webster	1,221	40.39	59.76	21	60,300	72,600
Winnebago	766	43.00	60.29	40	32,614	45,888
Winneshiek	1,373	64.26	60.50	07	89,186	82,381
Woodbury	1,542	46.22	59.95	47	69,622	89,432
Worth	600	51.08	59.76	17	30,656	35,368
Wright	1,099	47.80	59.83	25	52,596	65,748

Totals

68,386

\$ 5,116,342

\$ 5,015,164

\*Reported.

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

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	8,801	\$ 90.30	\$ 75.80	-16	\$ 794,722	\$ 667,575
Adams	6,462	66.60	75.90	13	431,414	496,126
Albany	6,930	79.37	75.75	-05	548,618	521,198
Appanoose	6,611	71.85	76.16	06	475,000	503,500
Archer	8,311	70.20	75.82	8	580,468	610,945
Benton	13,043	84.49	76.04	-10	1,102,192	991,973
Black Hawk	8,298	86.54	75.71	-06	698,229	635,126
Bloom	9,437	101.18	75.80	-25	964,303	715,773
Bremer	7,716	89.74	75.69	-06	622,044	585,061
Buchanan	8,500	79.71	75.87	-05	679,924	644,408
Bureau Vista	10,000	85.68	75.82	-06	855,425	804,298
Butler	9,392	89.49	76.14	-18	500,250	455,500
Calhoun	10,399	100.00	76.00	-24	1,029,300	782,192
Carroll	9,024	94.54	75.63	-20	833,140	682,512
Cass	9,807	74.81	76.01	02	738,122	732,094
Cedar	10,212	78.19	75.84	-03	798,440	774,487
Cerro Gordo	9,310	97.38	75.74	-22	902,876	743,946
Cherokee	9,351	72.67	76.30	5	679,568	714,560
Chickasaw	7,360	81.87	75.21	-09	617,790	562,190
Clarke	7,296	76.13	75.80	-04	433,975	433,975
Clay	8,004	75.00	75.75	01	680,172	698,973
Clayton	9,526	90.02	76.24	-21	943,846	736,761
Clinton	11,066	78.91	75.74	-04	873,481	834,542
Crawford	9,944	84.29	75.96	-10	887,300	839,487
Dallas	9,001	81.29	75.90	-10	750,588	689,630
Davis	6,515	101.28	75.96	-25	568,709	426,522
Decatur	7,603	47.61	76.17	63	364,729	587,566
Delaware	7,843	84.73	75.69	-10	659,601	583,601
Des Moines	7,829	84.87	75.28	-10	638,972	575,975
Dickinson	5,776	69.88	76.10	22	391,672	439,200
Dubuque	7,966	84.49	75.96	-10	671,488	604,289
Emmet	6,166	79.02	75.73	-05	490,192	455,645
Fayette	9,944	97.26	74.86	-23	967,072	754,317
Floyd	8,116	68.51	76.04	11	566,013	617,174
Franklin	10,170	72.90	75.90	04	742,358	772,002
Freemont	7,702	64.73	75.73	17	498,698	585,347
Greene	10,127	72.25	75.96	05	733,457	773,457
Grundy	8,014	56.56	75.28	-21	473,836	611,321
Guthrie	9,173	85.36	75.97	-11	786,888	696,771
Hamilton	11,028	60.20	75.85	26	681,878	808,488
Hancock	9,612	61.29	76.12	24	591,523	735,484
Hardin	6,006	64.00	76.16	19	383,070	491,473
Harrison	11,546	73.76	76.19	04	845,934	879,760
Henry	6,080	65.24	76.18	-20	605,214	692,172
Howard	6,512	68.34	75.80	11	445,104	494,065
Humboldt	7,239	67.32	75.77	-05	577,756	548,800
Ia	7,780	108.01	75.60	-30	840,672	598,471
Iowa	8,944	81.60	75.88	-07	732,098	680,812
Jackson	7,952	78.48	76.12	-03	624,147	600,627
Jasper	12,341	71.08	76.39	06	903,119	1,019,308
Jefferson	6,002	61.60	76.38	24	413,000	512,231
Johnson	9,925	78.75	76.39	-03	781,636	735,187
Jones	7,855	90.30	75.90	-16	689,588	574,314



COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Keokuk	9,813	26.04	76.29	-18	913,210	748,818
Kossuth	10,217	72.22	75.88	05	1,172,756	1,231,302
Lew	7,236	74.48	76.17	02	508,960	540,718
Linn	12,287	72.94	76.56	05	903,990	964,219
Louis	6,279	89.04	75.68	-15	550,108	475,542
Lucas	5,279	70.71	75.99	07	375,028	399,120
Lyon	10,622	76.19	76.10	00	808,257	808,257
Madison	5,210	61.67	76.21	18	511,506	627,179
Mahaska	9,860	60.85	76.06	25	620,030	750,037
Marion	8,302	84.60	76.14	-10	693,801	624,502
Marshall	9,907	63.09	75.70	20	625,020	750,021
Mills	7,097	62.18	75.82	22	478,708	584,023
Mitchell	7,204	69.70	76.55	11	501,245	566,281
Monona	10,502	62.00	75.61	22	658,024	800,327
Monroe	5,238	73.01	75.95	04	382,560	397,502
Montgomery	7,068	60.11	75.73	26	426,692	507,632
Muscatine	7,190	61.28	75.69	-07	583,370	542,442
O'Brien	9,734	66.09	75.91	-21	644,348	738,125
Oceola	7,085	70.45	76.27	-04	558,132	525,807
Page	9,137	78.20	76.20	21	579,470	696,225
Palo Alto	9,278	73.09	75.84	-04	737,876	768,623
Plymouth	14,961	79.75	75.73	-05	1,191,172	1,131,612
Pocahontas	9,998	72.34	75.95	05	700,390	735,394
Polk	11,005	72.25	75.80	05	795,432	835,598
Pottawattamie	15,917	78.20	75.75	-03	1,245,000	1,307,650
Poweshiek	9,541	79.60	76.18	-04	737,408	737,112
Ringold	7,098	74.07	76.35	03	560,507	596,807
Sac	9,903	87.88	76.21	-13	875,234	761,445
Scott	8,058	66.61	76.12	-21	778,484	615,932
Shelby	9,943	66.50	76.23	-21	659,520	758,921
Sioux	15,601	73.06	76.23	06	1,127,002	1,196,247
Story	10,468	72.90	75.81	04	763,200	793,728
Tama	10,878	80.62	76.17	-15	974,938	828,608
Taylor	8,159	81.81	76.18	-08	675,688	621,613
Union	6,281	60.90	76.11	39	383,659	497,560
Van Buren	6,332	60.65	75.81	25	384,060	497,475
Wassell	6,231	64.81	75.82	17	403,827	472,477
Warren	8,848	72.37	76.30	04	649,696	675,538
Washington	9,190	78.78	75.64	-04	721,562	692,700
Wayne	7,122	82.55	75.90	-08	587,064	560,651
Webster	12,967	78.01	75.67	-03	698,769	668,084
Winnebago	6,949	65.09	76.65	17	451,310	528,266
Winneshiek	9,745	80.26	76.24	-05	782,176	743,367
Woodbury	14,965	63.68	75.85	23	907,526	1,134,467
Worth	6,461	70.60	75.99	07	456,281	488,247
Wright	10,610	50.80	76.04	37	635,492	827,024
Totals	806,261				\$ 68,741,819	\$ 67,942,242

\*Reported.

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## PART IV—STALLIONS

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	34	\$ 175.12	\$ 204.28	18	\$ 5,800	\$ 6,007
Adams	35	135.60	203.40	50	5,288	7,932
Allamakee	30	192.00	204.16	06	5,778	6,124
Appanoose	26	116.00	204.10	76	3,016	6,308
Audubon	31	192.64	204.20	06	5,972	6,250
Benton	45	321.70	202.67	-37	14,476	9,130
Black Hawk	19	318.90	204.04	-35	6,120	3,978
Boone	51	809.74	204.43	-34	15,828	10,447
Brewer	29	400.14	203.67	-49	11,604	5,979
Buchanan	30	369.40	203.43	-45	6,106	3,488
Buena Vista	32	282.50	203.40	-28	9,640	6,509
Butler	42	165.90	204.65	23	6,998	8,570
Calhoun	45	394.00	203.52	-47	17,120	9,074
Carroll	31	255.30	204.76	12	7,296	8,448
Cass	45	150.83	203.62	35	7,240	9,774
Cedar	31	220.00	204.60	-07	6,820	6,343
Cerro Gordo	125	114.92	204.56	78	14,364	25,267
Cherokee	44	248.90	204.10	-18	10,562	8,981
Chickasaw	31	207.90	202.00	-49	8,356	4,392
Clarke	29	154.33	204.38	32	4,400	5,920
Clay	34	298.00	203.84	-02	7,104	6,962
Clayton	45	227.40	204.35	-14	10,601	9,186
Clinton	35	327.40	203.39	-37	5,950	4,677
Crawford	34	180.29	200.72	-13	6,130	6,000
Dallas	43	178.29	202.23	16	8,127	8,606
Davis	31	430.00	204.09	-19	6,800	6,000
Decatur	31	180.32	204.55	01	5,916	6,304
Delaware	21	458.14	202.19	-56	10,256	4,248
Des Moines	21	172.57	203.63	18	5,629	6,270
Dickinson	31	100.00	203.28	65	6,001	4,000
Edwards	35	356.32	204.36	-42	8,738	5,980
Emmet	17	301.65	203.66	-01	3,428	5,402
Fayette	20	256.83	202.80	-21	7,448	6,584
Floyd	30	245.47	204.51	-16	7,201	6,136
Franklin	37	181.57	204.25	13	6,662	7,428
Fremont	43	91.04	204.07	117	4,332	9,185
Greene	34	187.91	204.82	09	6,890	6,964
Grundy	25	230.64	202.00	-12	5,790	6,074
Hamlin	28	188.32	203.59	08	7,120	7,120
Hamilton	37	197.04	204.92	04	5,320	5,332
Hancock	30	220.92	203.74	-08	8,616	7,927
Hardin	37	167.90	204.47	23	6,294	7,964
Harrison	25	184.87	203.39	-10	4,252	4,277
Henry	37	133.35	203.78	52	8,398	12,567
Howard	19	208.42	204.25	-02	3,960	3,881
Humboldt	25	276.64	204.71	-26	5,916	5,118
Ida	29	400.65	204.00	-49	11,600	5,916
Iowa	126	113.96	203.99	79	15,698	31,623
Jackson	43	236.51	203.40	-14	10,170	8,747
Jasper	30	254.25	203.49	-20	8,890	7,120
Jefferson	29	104.50	203.78	95	5,627	5,627
Johnson	30	291.00	203.30	-30	14,947	10,459
Jones	45	225.24	204.96	-09	10,136	9,224
Keokuk	38	345.78	204.01	-41	13,144	7,765
Kossuth	37	207.08	205.01	-01	11,801	11,686

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lee	50	\$ 142.03	\$ 204.52	44	\$ 7,308	\$ 10,379
Linn	60	248.33	203.63	-18	14,000	12,218
Louisia	32	258.12	203.91	-21	8,360	6,326
Lucas	32	360.00	204.00	-43	6,600	4,488
Lyon	29	194.00	203.70	05	5,627	5,908
Madison	27	187.00	203.82	09	5,008	5,524
Mahaska	56	144.00	204.48	42	8,094	13,460
Marion	23	150.61	203.32	35	3,464	4,676
Marshall	37	196.00	203.84	04	7,248	7,537
Mills	50	105.00	203.70	94	6,212	12,051
Mitchell	25	200.88	204.89	02	5,032	5,122
Monona	28	167.00	203.74	22	4,036	5,729
Monroe	16	137.00	204.13	49	2,192	3,266
Montgomery	24	180.33	204.90	13	4,352	4,917
Muscatine	22	154.54	203.99	32	3,400	4,488
O'Brien	19	374.21	205.81	-45	7,040	3,872
Oswego	19	400.00	204.00	-49	7,800	3,978
Page	53	165.98	204.14	23	8,880	10,922
Palo Alto	30	520.00	204.80	-30	9,600	6,144
Plymouth	40	232.80	204.80	-12	9,312	8,196
Pocahontas	49	132.13	203.58	54	6,474	9,900
Polk	29	166.00	203.00	15	6,212	12,059
Pottawattamie	64	136.00	204.00	50	8,720	13,080
Poweshiek	23	231.65	203.85	-12	5,328	4,630
Ringgold	41	137.40	204.72	49	5,622	8,361
Sac	43	214.85	204.14	-05	9,240	8,778
Scott	19	273.16	204.87	-25	5,190	3,893
Shelby	40	200.50	204.51	02	8,020	8,180
Sioux	43	205.44	203.39	-01	8,834	8,746
Story	50	197.36	203.25	-04	9,838	10,262
Tama	29	290.00	203.00	-30	8,412	5,889
Taylor	42	180.34	204.48	08	7,652	8,588
Union	27	198.50	204.31	10	4,560	7,250
Van Buren	39	143.89	203.47	42	5,588	7,994
Wapello	83	81.30	204.00	151	6,746	16,392
Warren	60	121.73	204.50	68	7,304	12,370
Washington	51	190.92	203.92	02	10,196	10,309
Wayne	30	202.06	204.68	01	6,080	6,140
Webster	47	215.76	204.97	-05	10,141	9,634
Winnebago	22	200.00	204.00	02	4,400	4,488
Winneshek	35	282.29	203.24	-28	9,880	7,114
Woodbury	40	230.50	203.14	-11	9,222	8,308
Worth	12	172.16	203.15	18	2,066	2,407
Wright	35	142.71	204.07	43	4,965	7,142
Totals	3,688				\$ 147,868	\$ 252,771

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## PART V—HORSES OF ALL AGES

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	10,486	\$ 83.23	\$ 72.36		\$ 872,743	\$ 758,763
Adams	7,884	62.48	72.78		491,612	573,882
Allamakee	8,690	74.50	70.81		647,300	615,576
Appanoose	7,302	66.81	72.35		529,032	573,878
Audubon	9,974	67.92	73.15		677,464	729,686
Benton	15,286	78.49	72.80		1,199,332	1,112,919
Black Hawk	10,107	74.74	71.35		755,462	721,197
Boone	11,220	94.16	72.35		1,065,880	819,000
Bremer	9,123	76.22	72.28		695,490	659,506
Buchanan	9,904	75.22	72.30		751,760	722,660
Buena Vista	12,204	75.94	72.68		933,664	880,608
Butler	11,886	55.90	72.35		665,140	869,831
Calhoun	12,372	94.02	72.22		1,163,324	895,658
Carroll	10,697	87.48	72.08		935,744	771,626
Cass	11,510	71.36	73.40		821,325	844,912
Cedar	11,768	74.20	73.00		873,234	850,076
Cerro Gordo	11,436	55.01	73.68		629,288	842,959
Cherokee	11,157	69.38	73.71		773,808	811,500
Chickasaw	9,300	77.63	70.87		726,560	663,271
Clarke	6,888	68.78	72.41		476,560	498,788
Clay	10,712	69.90	72.90		749,322	781,970
Clayton	12,397	88.26	70.72		1,094,131	875,549
Clinton	12,820	75.16	73.54		963,529	929,914
Crawford	10,504	80.19	72.76		1,000,132	980,132
Dallas	10,630	80.64	72.52		857,148	770,886
Day	7,025	94.69	71.09		642,307	499,250
Decatur	9,196	44.85	72.61		407,965	690,731
Delaware	9,638	79.56	71.82		766,816	692,229
Des Moines	8,610	80.61	73.59		693,441	638,621
Dickinson	7,094	57.71	72.01		405,370	505,805
Dubuque	9,558	79.42	73.00		758,720	687,888
Emmet	7,398	73.94	71.56		546,870	529,436
Fayette	12,266	80.86	72.14		1,101,000	875,066
Floyd	9,630	66.01	72.23		636,258	680,251
Franklin	12,008	68.42	72.35		821,671	868,883
Franklin	8,831	60.76	73.25		536,628	646,952
Greene	12,128	68.07	72.13		825,565	874,806
Grundy	9,558	91.60	72.64		875,094	693,665
Guthrie	10,939	79.19	72.44		896,312	792,443
Hamilton	13,087	56.31	72.08		736,972	643,468
Hancock	11,564	58.85	72.33		680,540	826,436
Hardin	10,744	60.10	72.59		645,795	783,150
Harrison	15,357	69.04	72.80		1,068,698	973,615
Henry	8,387	68.28	72.17		739,089	615,734
Howard	7,862	65.42	71.64		513,668	562,550
Humboldt	8,534	75.94	72.30		647,360	616,217
Ia	9,290	101.62	72.00		944,696	688,967
Iowa	10,512	76.65	73.90		805,716	770,816
Jackson	9,966	75.30	72.00		765,947	683,722
Jasper	15,126	69.64	73.47		1,044,342	1,111,422
Jefferson	8,168	57.02	72.46		465,767	561,857
Johnson	11,765	74.66	72.86		878,493	857,901
Jones	9,643	85.31	71.54		771,484	652,684
Keokuk	12,358	86.02	70.42		1,060,716	882,739

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Kossuth	12,739	\$ 67.00	\$ 71.65		1,821,948	1,412,861
Les	8,642	69.54	72.76		600,390	628,726
Linn	14,212	69.49	72.81		987,714	1,040,672
Louis	7,615	82.00	71.92		624,450	547,664
Lucas	6,434	66.14	71.50		425,565	460,367
Lyon	12,461	71.00	72.60		867,330	965,820
Madison	9,995	69.11	72.60		695,546	719,258
Mahaska	11,715	57.69	72.67		679,914	831,964
Marion	9,816	77.72	72.34		762,845	710,261
Marshall	11,867	58.78	71.91		697,534	853,545
Mills	8,653	57.96	73.42		518,900	667,322
Mitchell	8,916	64.26	71.77		573,017	669,873
Monona	12,795	57.05	71.62		729,994	916,327
Monroe	6,281	68.00	72.12		427,483	492,575
Montgomery	8,286	57.36	72.70		475,290	602,427
Muscatine	8,045	71.96	73.37		627,222	800,228
O'Brien	11,596	92.97	72.34		1,027,828	861,192
Osceola	8,106	74.82	73.11		646,512	592,648
Page	11,010	58.35	72.60		642,448	769,302
Palo Alto	11,224	72.31	72.18		834,128	819,211
Plymouth	17,612	75.84	72.19		1,335,764	1,271,568
Pocahontas	11,383	67.30	74.43		782,066	925,446
Polk	12,673	68.81	73.26		872,113	938,462
Pottawattamie	18,820	73.16	72.43		1,376,964	1,269,136
Poweshiek	11,391	72.20	73.37		823,474	854,473
Ringgold	16,270	68.16	72.57		994,344	967,466
Sac	11,584	82.99	72.38		834,369	683,352
Scott	19,097	92.18	73.79		1,123,246	891,117
Shelby	11,493	80.81	71.40		1,229,250	1,364,622
Sioux	17,656	69.62	73.80		850,272	963,189
Story	11,528	69.62	72.60		1,073,063	714,366
Tama	11,848	83.56	72.63		737,310	714,366
Taylor	19,879	76.06	72.33		434,229	374,229
Union	19,677	66.61	74.70		424,760	530,378
Van Buren	7,629	53.74	72.73		407,112	520,778
Wassell	11,514	65.82	73.24		731,584	776,428
Warren	10,641	68.75	72.46		828,264	858,264
Washington	14,954	75.61	72.20		642,446	618,446
Wayne	14,580	74.88	72.08		1,035,266	1,019,513
Webster	14,063	73.61	72.48		501,326	594,902
Winnebago	44,196	61.00	72.59		222,654	209,254
Winneshek	12,210	73.59	71.27		999,958	908,958
Woodbury	17,679	66.55	72.02		500,523	542,860
Worth	7,230	66.56	72.19		718,772	908,477
Wright	12,529	57.32	72.45			
Totals	1,063,409				76,798,058	77,062,541

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

PART VI—MULES						
COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,042	\$ 89.50	\$ 84.13	-6%	\$ 90,250	\$ 87,663
Adams	907	62.36	84.28	34	58,022	77,749
Allamakee	100	67.80	84.07	24	6,780	8,407
Appanoose	1,012	64.80	84.28	30	66,008	85,230
Audubon	427	79.61	73.02	-9	34,005	25,708
Benton	514	90.18	86.87	-4	46,392	43,107
Black Hawk	228	100.97	85.81	-17	23,021	19,107
Boone	494	101.38	84.15	-17	70,322	58,400
Bremer	118	91.39	83.64	-9	10,814	9,868
Buchanan	345	67.77	84.03	24	23,380	28,991
Buena Vista	515	97.48	87.80	-14	50,306	43,263
Butler	145	59.68	84.15	41	8,656	12,205
Calhoun	227	121.62	88.82	-27	61,104	44,232
Carroll	633	93.90	83.62	-11	61,332	54,600
Cass	1,333	99.77	81.81	-16	122,009	111,719
Cedar	823	80.18	85.83	7	73,397	68,088
Cerro Gordo	191	63.45	87.35	32	12,116	15,595
Cherokee	396	83.71	83.71		33,144	33,144
Chickasaw	46	98.87	84.03	-14	4,548	3,911
Clarke	737	75.46	85.79	11	55,637	61,757
Clay	314	76.00	84.00	20	23,275	26,620
Clayton	196	84.49	84.43	-1	16,549	16,549
Clinton	959	73.66	83.96	14	22,021	23,105
Crawford	961	100.43	83.78	-19	98,569	79,672
Dallas	967	90.47	83.50	-7	95,723	80,415
Davis	624	98.07	84.26	-14	61,398	52,732
Deaatur	960	59.20	84.06	58	52,671	83,220
Delaware	206	101.00	81.80	-17	20,806	17,309
Des Moines	425	74.40	84.17	13	31,656	37,199
Dickinson	795	61.07	83.98	30	19,060	24,796
Dubuque	182	90.31	82.90	-9	16,437	15,288
Emmet	199	100.34	84.29	-16	19,968	16,773
Fayette	267	78.31	83.79	07	20,908	22,377
Floyd	116	81.94	80.49	-2	8,694	8,692
Franklin	281	75.46	84.11	10	20,994	22,501
Fremont	2,200	81.35	80.79	-1	178,272	184,241
Greene	597	100.43	84.36	-16	59,056	50,363
Grundy	192	94.27	83.00	-11	18,090	16,100
Guthrie	812	79.88	87.86	10	66,700	68,100
Hamilton	469	73.73	81.64	10	35,866	41,254
Hancock	241	54.78	83.81	53	13,204	20,202
Hardin	546	64.00	83.84	31	35,040	45,097
Harrison	2,012	76.59	84.21	10	156,480	192,478
Henry	605	84.71	84.74	*	56,282	56,282
Howard	94	97.19	83.58	-14	9,136	7,837
Humboldt	234	86.90	85.61	-1	21,037	19,560
Ia	597	124.00	84.22	-32	74,236	50,480
Iowa	1,013	85.04	85.04	*	87,818	87,818
Jackson	290	90.61	84.57	-7	26,130	24,354
Jasper	1,046	103.47	83.75	-19	108,156	87,626
Jefferson	481	73.35	84.35	15	35,284	40,676
Johnson	1,068	108.29	84.40	-22	115,626	96,186
Jones	339	75.65	81.95	11	25,648	28,488



COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Keokuk	1,379.8	97.64	84.97	-14	134,048	115,758
Kossuth	294	82.48	84.13	02	22,500	33,350
Lee	645	76.16	83.78	-04	49,125	54,027
Linn	752	87.85	84.53	-04	69,058	63,016
Louis	480	92.00	83.72	-09	44,161	40,380
Lucas	803	90.00	83.70	-07	77,628	72,358
Lyon	115	123.30	83.84	-32	14,180	9,943
Madison	823	51.55	84.02	63	42,449	69,777
Mahaska	1,234	77.31	84.49	09	95,602	79,550
Marion	901	84.33	84.23	-01	80,470	80,070
Marshall	487	100.95	83.79	-17	49,164	40,387
Mills	1,052	80.94	84.17	04	85,132	89,858
Mitchell	108	83.30	85.39	25	9,212	9,722
Monona	1,470	68.78	83.91	22	101,128	123,754
Monroe	1,064	81.45	83.80	03	86,077	89,235
Montgomery	1,108	61.64	83.80	36	68,300	95,888
Muscatine	613	83.14	83.14	00	50,900	50,900
O'Brien	288	131.37	83.74	-31	34,956	24,130
Oscola	150	80.91	84.15	04	12,197	15,022
Page	1,395	94.78	84.30	-11	144,522	128,618
Palo Alto	323	78.00	84.24	08	25,734	27,54
Plymouth	600	77.90	84.22	08	24,492	28,851
Polk	1,112	80.50	85.72	04	23,110	26,114
Pottawattamie	1,209	79.59	84.27	06	91,803	97,323
Poweshiek	990	71.47	84.83	18	71,108	83,307
Ringgold	1,437	72.34	80.91	10	103,947	120,758
Sac	628	100.11	84.11	-16	62,898	52,638
Scott	542	68.64	83.84	-15	33,441	45,402
Shelby	625	114.78	83.02	-27	70,390	52,759
Sioux	271	72.00	84.24	17	19,512	22,839
Story	760	74.71	83.08	-12	56,781	63,388
Tama	619	80.27	84.28	03	49,688	52,752
Taylor	970	85.05	84.32	-09	80,273	81,298
Union	663	67.10	83.88	25	45,308	37,330
Van Buren	885	58.25	83.88	44	51,502	74,594
Wapello	800	68.85	84.00	22	55,078	67,335
Warren	809	75.74	84.07	11	61,276	68,035
Washington	1,171	84.84	84.84	00	99,390	99,390
Wayne	1,475	82.59	84.14	03	77,740	124,388
Webster	485	91.97	83.02	-11	45,574	40,561
Winnebago	234	85.00	85.00	00	19,150	19,150
Winneshek	99	79.76	84.50	06	7,856	8,319
Woodbury	1,448	70.35	83.72	-18	102,732	121,523
Worth	76	82.15	83.79	02	6,244	6,588
Wright	458	56.48	84.17	49	25,870	38,448
Totals	65,227				\$ 5,400,772	\$ 5,519,467

\*Reported.

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## PART VII—CATTLE IN FEEDING

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	3,429	51.42	47.82	-07	176,311	161,969
Adams	1,638	46.30	48.15	04	75,844	78,878
Albany	219	44.25	47.75	08	10,792	11,635
Appanoose	1,022	49.90	47.90	-04	51,028	48,987
Audubon	4,236	41.22	47.81	16	175,484	203,361
Black Hawk	5,153	49.79	47.90	-04	255,672	239,445
Bulwer	1,277	52.68	47.94	-09	83,070	75,564
Burns	2,235	49.00	47.91	-01	116,090	111,472
Bremer	307	50.56	48.03	-05	15,272	14,508
Buchanan	2,497	54.05	48.00	-12	135,468	119,212
Buena Vista	3,896	52.30	48.21	-08	188,251	178,331
Butler	1,848	37.58	48.10	28	69,540	87,953
Calhoun	2,316	49.40	47.92	-03	110,602	107,284
Carroll	3,367	39.79	48.14	21	183,956	182,085
Cass	4,574	59.59	48.27	-19	273,548	250,794
Cedar	4,947	49.33	47.83	-03	244,028	226,707
Cerro Gordo	4,611	33.95	47.87	41	156,548	230,122
Cherokee	7,805	47.13	48.07	02	372,944	379,485
Chickasaw	324	60.05	48.03	-20	20,600	16,048
Clarke	1,172	61.22	47.75	-22	71,142	65,491
Clatsop	1,063	35.00	47.86	37	37,484	51,303
Clayton	289	49.65	48.13	-03	16,549	16,993
Clinton	7,214	48.47	47.90	-01	349,602	345,155
Crawford	10,457	54.02	48.08	-11	564,620	507,512
Dallas	1,560	58.90	48.22	-18	254,116	208,478
Davies	606	24.50	47.92	-12	35,056	29,073
Decatur	1,225	58.16	48.27	-17	71,308	59,186
Delaware	1,562	47.91	47.91	00	69,512	69,512
Des Moines	2,801	55.22	48.04	-13	159,024	138,823
Dickinson	1,827	48.94	47.86	-02	80,976	78,110
Dubuque	704	48.12	48.12	00	31,878	31,878
Emmet	1,083	58.12	48.24	-17	61,064	52,344
Fayette	1,590	47.50	47.50	00	50,820	50,820
Floyd	2,706	55.78	48.96	-07	160,670	151,347
Franklin	8,144	45.27	47.99	06	377,530	377,292
Fremont	5,290	39.97	48.00	20	164,164	254,434
Greene	2,568	50.44	47.92	-05	129,590	123,944
Grundy	3,839	48.41	48.41	00	180,572	185,522
Guthrie	1,407	35.90	48.04	-14	80,770	77,210
Hamilton	3,645	36.21	48.16	33	131,980	175,303
Hancock	1,939	39.56	47.87	21	76,716	99,829
Hardin	5,618	33.09	47.85	45	185,708	200,276
Harrison	4,251	41.98	47.90	14	209,772	202,830
Henry	2,908	54.19	48.25	-14	134,740	115,876
Howard	419	44.96	48.11	07	19,840	20,159
Humboldt	4,511	49.74	48.25	-03	224,388	217,606
Iowa	8,581	48.01	48.01	00	411,888	411,888
Jackson	5,148	44.63	48.20	08	234,388	235,031
Jasper	2,771	56.09	48.24	-14	131,780	104,737
Jefferson	6,410	32.85	47.94	-11	245,277	207,297
Johnson	1,762	52.35	48.18	-08	92,273	84,802
Jones	4,602	49.05	48.20	-02	228,206	222,703
Jones	3,451	50.28	48.01	-19	206,356	197,149

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Reported actual value	Adjusted actual value
Keokuk	3,082	\$ 58.01	\$ 48.15	-17	\$ 178,802	\$ 148,448
Kossuth	4,918	44.91	48.05	07	222,248	237,806
Lee	1,481	41.97	47.80	14	62,154	70,855
Linn	4,008	52.97	47.67	-10	214,946	198,452
Louisa	2,979	66.20	48.02	-27	197,216	143,008
Lucas	997	63.57	47.31	-16	49,394	44,338
Lyon	1,020	49.69	48.11	-03	81,543	81,036
Madison	5,334	35.19	47.30	13	187,708	159,895
Mahaska	3,307	45.99	47.79	06	149,125	158,073
Marion	1,441	53.80	47.88	-11	77,528	69,900
Marshall	5,527	62.52	47.78	-09	290,270	264,146
Mills	47.98	40.18	47.50	16	191,580	222,232
Mitchell	1,416	50.50	47.97	-05	71,512	67,937
Monroe	6,537	39.67	48.00	22	259,436	313,917
Montgomery	1,976	62.33	47.90	-23	98,717	76,012
Muscatine	4,417	38.91	47.83	22	171,918	211,456
O'Brien	3,872	47.68	47.68	00	184,630	184,630
Oceola	2,127	60.10	48.08	-20	187,924	150,340
Page	1,484	36.88	47.94	30	54,727	71,145
Palo Alto	4,713	48.36	47.87	-01	227,922	225,053
Plymouth	2,450	46.00	47.84	04	112,374	116,808
Poncha	8,966	39.51	48.22	22	353,860	431,709
Polk	3,202	46.71	48.11	03	149,562	155,048
Pottawattamie	3,444	54.40	47.32	-13	187,380	163,030
Poweshiek	19,988	50.00	48.00	-04	908,536	958,505
Ringgold	5,248	37.62	48.14	28	207,412	265,487
Sac	1,036	63.00	47.88	-24	63,419	48,198
Salem	4,516	50.73	47.78	-20	269,720	215,776
Scott	3,750	50.87	47.81	-06	190,773	179,227
Shelby	6,388	44.65	48.22	8	285,228	308,046
Sioux	6,072	41.92	48.12	15	279,698	321,618
Story	4,349	49.53	48.04	-03	215,452	208,970
Tama	5,427	43.51	47.86	10	226,141	229,735
Taylor	1,102	66.51	47.88	-28	73,206	52,774
Union	3,747	61.00	48.22	-9	83,305	75,808
Van Buren	1,107	40.51	47.80	18	44,848	52,990
Wapello	1,205	43.15	47.80	11	51,992	57,711
Warren	3,124	38.35	47.84	-18	182,190	149,401
Washington	4,216	59.18	47.93	-19	249,472	202,073
Wayne	1,733	60.85	48.07	-21	105,588	81,415
Webster	1,030	51.49	47.89	-7	58,415	77,576
Winnebago	371	48.00	48.00	00	41,970	41,970
Winnechek	384	43.13	47.87	11	16,564	18,386
Woodbury	4,825	34.55	48.02	39	149,427	207,703
Worth	1,519	43.16	47.90	11	65,310	72,494
Wright	2,491	45.44	48.16	6	158,622	168,149
Totals	344,947				\$ 16,208,221	\$ 16,363,351

\*Reported.

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## PART VIII—HEIFERS ONE YEAR OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Reported actual value	Adjusted actual value
Adair	4,711	\$ 21.79	\$ 23.97	10	\$ 99,574	\$ 109,531
Adams	3,225	20.35	24.04	17	65,324	79,939
Allamakee	7,372	20.70	24.01	16	147,953	171,625
Appanoose	2,842	24.08	24.08	*	68,485	68,485
Audubon	4,298	20.41	23.88	17	87,700	102,079
Benton	6,808	22.70	23.90	-7	154,884	162,735
Black Hawk	8,231	24.82	24.08	-3	254,831	149,022
Boone	3,901	24.03	24.02	*	99,802	98,802
Bremer	5,652	20.74	24.06	16	117,224	135,960
Buchanan	5,962	20.77	24.09	16	123,634	143,415
Buena Vista	4,761	24.37	23.88	-2	116,133	113,810
Butler	6,372	8.20	23.09	189	52,906	152,985
Calhoun	2,864	24.09	24.00	-4	68,932	68,932
Carroll	5,180	15.17	23.08	52	94,080	124,186
Cass	4,369	25.22	23.95	-5	110,202	104,622
Cedar	4,905	25.61	24.06	-6	125,030	118,083
Cerro Gordo	5,085	16.26	24.06	48	82,688	122,878
Cherokee	5,171	20.43	23.90	17	105,040	123,560
Chickasaw	6,317	20.21	24.05	19	127,605	151,657
Clarke	2,496	24.22	24.32	04	60,794	61,794
Clay	4,863	20.00	24.00	20	97,963	117,559
Clayton	5,571	20.16	23.99	19	112,778	130,505
Clinton	6,077	22.11	24.10	9	149,969	153,686
Crawford	6,021	28.02	24.10	-14	168,999	145,339
Dallas	3,320	24.14	24.14	*	80,134	80,134
Davis	3,941	21.17	24.00	-23	94,035	72,909
Decatur	2,642	16.90	24.01	42	44,734	63,522
Delaware	6,138	20.68	23.99	16	126,920	147,227
Des Moines	2,374	23.69	23.69	*	56,325	56,325
Dickinson	5,227	20.21	24.05	19	105,240	127,616
Dubuque	6,129	24.06	24.06	*	147,500	147,500
Emmet	3,252	24.01	24.01	*	78,144	78,144
Fayette	9,307	20.60	23.95	16	192,152	223,896
Floyd	5,279	16.18	23.95	48	85,418	126,419
Franklin	5,730	20.47	23.95	17	117,077	136,990
Fremont	2,749	20.45	23.93	17	56,234	65,782
Greene	3,526	20.20	24.04	19	71,322	84,766
Grundy	5,107	19.12	24.00	26	97,000	123,032
Guthrie	4,187	24.06	24.06	*	100,705	100,705
Hamilton	3,839	20.32	23.98	18	78,930	82,064
Hancock	4,914	16.04	23.90	49	78,823	117,446
Hardin	4,449	16.00	24.00	50	71,596	107,094
Harrison	3,508	2,041	2,408	18	71,300	84,240
Henry	3,042	25.33	24.06	-5	77,082	73,238
Howard	5,600	16.25	24.02	48	92,408	130,764
Humboldt	3,860	20.26	23.91	18	88,272	89,115
Ia	2,614	31.66	24.05	-24	114,282	86,990
Iowa	4,700	27.05	24.07	-11	98,558	87,717
Jackson	5,478	25.38	24.07	-7	141,749	131,827
Jasper	5,103	24.40	24.40	*	124,540	124,540
Jefferson	2,724	20.13	23.94	19	54,861	65,288
Johnson	4,875	25.15	23.89	-5	122,505	116,496
Jones	6,491	24.32	24.32	*	157,892	157,892

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Reported actual value	Adjusted actual value
Keokuk	3,907	29.08	24.13	-17	112,366	92,255
Kossuth	7,202	20.15	22.97	19	145,176	172,750
Lee	3,416	22.91	24.05	5	78,122	89,028
Madison	4,484	24.05	24.02	-1	100,600	99,600
Lincoln	2,003	29.17	23.91	-19	58,430	47,911
Louis	2,704	24.80	24.05	-3	67,084	65,072
Lyon	5,298	20.20	21.95	18	108,518	128,601
Lyons	1,803	24.40	24.40	0	92,750	92,750
Madison	3,000	20.75	24.06	16	76,700	90,941
Mahaska	3,461	30.00	24.00	-20	103,906	82,135
Marion	4,927	20.40	24.07	18	100,434	118,511
Marshall	2,450	23.40	24.10	3	57,620	59,348
Mills	5,458	16.48	24.32	47	90,196	122,501
Mitchell	3,509	17.48	23.56	92	44,930	96,542
Monona	2,949	17.50	24.01	37	44,759	61,519
Monroe	3,420	20.08	24.08	20	68,672	89,488
Montgomery	5,249	25.76	23.95	-7	81,690	77,870
Muscatine	5,490	24.15	24.15	0	122,576	122,576
O'Brien	2,485	20.22	24.05	19	70,484	89,873
Oceola	4,615	17.45	24.04	38	80,424	110,985
Page	2,707	24.00	24.00	0	89,816	89,816
Palo Alto	7,331	20.16	23.68	19	147,856	173,922
Plymouth	2,035	20.89	24.02	15	62,780	72,197
Pocahontas	3,519	22.81	23.56	5	80,277	84,250
Polk	6,287	25.00	24.00	-4	160,104	133,706
Polk & Tama	1,301	20.17	24.20	20	86,756	104,109
Poweshiek	5,234	20.61	23.99	15	87,743	77,004
Ringgold	4,761	24.41	24.41	0	115,580	116,260
Sac	5,025	20.83	23.55	15	104,663	120,882
Scott	5,131	24.28	24.28	0	125,078	125,078
Shelby	7,016	20.00	24.00	20	140,220	168,384
Sioux	2,443	20.68	23.98	16	75,250	87,411
Story	7,125	21.00	24.15	15	149,708	177,332
Tama	2,482	21.74	24.11	10	110,507	83,985
Taylor	3,030	19.20	24.01	25	58,023	72,528
Union	1,045	16.02	23.90	44	50,600	72,864
Van Buren	2,310	21.43	23.98	11	64,230	90,136
Wapello	3,034	22.54	23.89	6	88,680	94,007
Warren	3,579	20.18	23.82	9	90,740	85,304
Washington	5,022	22.08	23.98	9	75,518	72,504
Wayne	2,701	20.42	24.09	15	75,560	80,170
Webster	2,940	16.00	24.00	50	61,840	97,200
Winnebago	9,196	20.18	24.01	19	184,909	221,102
Woodbury	6,360	20.08	24.01	20	128,560	166,279
Worth	4,425	14.35	23.96	67	61,508	106,612
Wright	4,034	16.30	23.96	47	65,767	96,677
Totals	452,380				9,713,046	10,827,322

\*Reported.

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## PART IX—HEIFERS TWO YEARS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Reported actual value	Adjusted actual value
Adair	3,452	20.58	22.10	8	104,536	110,988
Adams	2,686	22.51	21.86	-3	87,124	85,582
Allamakee	5,000	28.11	32.05	14	142,113	161,148
Adams	1,904	21.86	21.86	0	60,603	60,603
Adams	3,000	28.78	31.95	11	87,208	96,910
Adams	4,400	20.12	22.12	10	120,000	131,266
Adams	4,967	20.18	22.20	10	105,122	116,970
Adams	2,051	20.97	21.98	5	61,884	63,508
Adams	4,807	25.11	31.95	9	109,508	154,253
Adams	2,827	22.87	22.87	0	122,504	122,504
Adams	2,894	22.10	22.10	0	92,314	92,314
Adams	4,471	17.35	22.05	26	76,068	141,486
Adams	1,780	20.19	31.85	57	61,650	56,892
Adams	3,619	20.16	31.92	57	65,440	116,426
Adams	2,967	21.50	22.18	3	94,608	99,012
Adams	3,230	22.40	22.40	0	104,656	104,656
Adams	3,297	24.26	22.00	22	79,790	105,558
Adams	2,222	22.15	22.15	0	103,624	103,624
Adams	4,582	21.91	31.91	45	146,301	146,301
Adams	1,735	20.97	21.85	4	52,651	55,300
Adams	3,470	31.09	31.91	3	110,300	113,618
Adams	6,756	22.25	22.25	0	217,225	217,225
Adams	3,121	22.05	22.05	0	119,119	122,754
Adams	4,307	20.79	22.07	6	131,000	131,469
Adams	2,180	22.94	21.81	5	71,824	69,679
Adams	1,757	23.29	22.10	20	76,227	76,416
Adams	2,916	24.45	22.07	61	65,741	61,254
Adams	4,617	28.21	31.91	13	136,508	147,656
Adams	1,451	24.18	22.17	6	49,565	46,670
Adams	2,228	22.28	22.28	0	72,140	72,140
Adams	4,829	20.05	31.87	58	145,143	131,871
Adams	2,724	24.96	22.17	6	73,688	69,681
Adams	6,232	20.30	31.94	57	107,416	215,192
Adams	3,711	28.05	31.96	14	104,008	118,671
Adams	2,478	29.66	22.17	1	102,799	111,022
Adams	1,505	27.84	22.02	15	41,912	46,104
Adams	2,287	31.00	31.91	3	72,389	72,389
Adams	3,656	27.54	31.87	17	99,624	116,590
Adams	2,195	22.54	22.54	0	102,023	102,023
Adams	2,202	31.96	31.96	0	74,588	74,588
Adams	3,190	27.78	31.95	15	88,654	101,923
Adams	2,780	24.00	31.92	33	66,874	88,942
Adams	2,369	22.50	31.06	2	77,298	78,792
Adams	1,678	27.71	22.05	16	61,520	58,797
Adams	4,038	24.85	22.06	29	100,280	125,400
Adams	1,902	22.22	22.22	0	64,388	64,388
Adams	2,841	40.00	32.00	20	113,480	90,794
Adams	2,407	22.02	22.02	0	100,708	100,708
Adams	3,250	30.32	31.84	5	102,008	125,412
Adams	3,250	30.30	31.91	5	102,004	107,108
Adams	1,708	20.16	22.08	10	49,814	54,796
Adams	2,919	22.40	22.40	0	94,506	94,506
Adams	4,106	28.42	31.91	11	149,380	132,500
Adams	2,742	26.79	21.95	13	100,799	87,000



COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Kossuth.....	4,685	\$1.97	\$1.97	*	149,820	149,820
Lee.....	2,599	\$1.40	\$1.40	*	75,516	75,516
Lin.....	4,071	\$3.20	\$1.87	—4	125,157	129,751
Louis.....	1,132	\$5.70	\$2.13	—10	40,416	36,374
Lucas.....	1,901	\$2.32	\$2.32	*	61,250	61,250
Lyon.....	3,970	\$0.30	\$2.13	6	120,282	127,477
Madison.....	2,356	\$9.59	\$1.96	—8	66,756	76,477
Mahaska.....	2,346	\$7.73	\$2.07	—15	88,533	75,254
Marion.....	3,982	\$2.32	\$2.32	*	97,000	97,000
Marshall.....	1,717	\$4.53	\$2.11	—7	50,340	55,094
Mills.....	4,168	\$4.88	\$2.19	—29	102,708	133,782
Mitchell.....	2,614	\$1.11	\$1.91	67	49,972	81,452
Monona.....	1,425	\$9.11	\$2.02	10	41,486	45,453
Monroe.....	2,275	\$8.07	\$2.00	—14	63,876	72,818
Montgomery.....	2,210	\$3.16	\$2.17	—3	73,288	71,090
Muscataine.....	2,802	\$2.81	\$1.90	—33	138,426	125,370
O'Brien.....	2,366	\$2.11	\$2.11	*	75,684	76,084
Oceola.....	3,300	\$5.59	\$1.99	—25	84,440	106,550
Palo Alto.....	2,721	\$5.00	\$1.85	—9	96,163	87,313
Plymouth.....	5,796	\$4.20	\$1.94	—52	138,108	182,302
Pocahontas.....	1,801	\$3.16	\$2.10	—34	50,709	57,834
Polk.....	2,461	\$8.24	\$2.12	—16	94,132	79,072
Pottawattamie.....	4,968	\$5.30	\$2.12	—9	143,808	130,920
Poweshiek.....	2,906	\$2.24	\$2.24	*	90,606	90,606
Ringgold.....	2,831	\$9.27	\$1.90	—9	82,800	90,217
Sac.....	2,920	\$2.45	\$2.45	*	95,088	95,088
Scott.....	3,529	\$2.05	\$2.05	*	119,022	115,022
Shelby.....	3,586	\$2.14	\$2.14	*	115,272	115,272
Sion.....	4,922	\$8.00	\$1.92	—14	137,816	137,110
Story.....	2,174	\$1.62	\$1.62	*	68,744	68,744
Tama.....	5,806	\$2.97	\$1.94	—3	194,324	188,406
Taylor.....	3,361	\$9.16	\$2.11	—18	100,204	82,342
Union.....	2,419	\$7.25	\$1.88	—17	69,273	81,019
Van Buren.....	2,013	\$0.58	\$1.90	55	41,440	61,222
Wapello.....	1,614	\$2.18	\$2.18	*	51,996	51,996
Warren.....	2,366	\$9.90	\$2.05	—7	67,827	72,574
Washington.....	2,399	\$2.05	\$2.05	*	72,726	72,726
Wayne.....	2,150	\$1.11	\$2.04	3	67,692	69,963
Webster.....	2,623	\$9.05	\$1.90	—10	76,300	82,820
Winnebago.....	2,750	\$4.00	\$1.92	—52	67,630	90,022
Winnechick.....	6,465	\$7.91	\$2.12	—15	179,870	206,850
Woodbury.....	3,538	\$1.96	\$1.96	*	115,426	115,426
Worth.....	2,270	\$6.41	\$1.92	—20	87,486	104,982
Wright.....	2,441	\$8.15	\$2.09	—14	68,722	78,543
Totals.....	302,567				\$ 9,900,900	\$ 9,928,758

\*Reported.

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

	PART X—COWS						
COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value	
Adair.....	12,439	\$45.07	\$44.17	—2	607,764	566,009	
Adams.....	9,950	36.27	43.89	21	300,804	436,681	
Allamakee.....	18,425	36.09	45.67	26	605,112	804,786	
Appanoose.....	10,321	49.89	44.28	—11	411,705	456,092	
Audubon.....	15,715	47.12	44.17	—7	471,856	561,608	
Benton.....	17,707	47.42	44.10	—7	802,612	780,800	
Black Hawk.....	16,094	49.24	43.82	—11	702,443	705,275	
Boone.....	11,901	49.41	45.97	—11	580,778	524,063	
Bremmer.....	14,306	48.35	44.15	—9	974,828	889,821	
Buchanan.....	15,270	41.25	44.14	7	629,880	747,971	
Buena Vista.....	13,490	48.34	43.90	—9	601,606	547,371	
Butler.....	16,886	33.00	43.89	33	597,320	741,105	
Calhoun.....	9,923	59.99	44.15	—26	476,284	438,182	
Carroll.....	12,302	44.67	44.67	—0	638,688	638,688	
Cass.....	12,890	49.67	44.21	—11	640,254	560,827	
Cedar.....	17,219	47.72	43.90	—8	821,744	756,005	
Cerro Gordo.....	14,425	41.01	45.88	7	501,508	632,913	
Cherokee.....	12,302	49.55	45.20	—9	500,136	545,148	
Chickasaw.....	16,844	44.97	44.97	—0	743,369	743,369	
Clarke.....	7,742	41.21	44.00	7	319,074	341,409	
Clay.....	12,124	47.09	43.71	—7	583,516	542,670	
Clayton.....	26,636	43.54	43.54	—0	1,158,305	1,158,305	
Clinton.....	18,306	38.74	44.16	14	709,182	808,467	
Crawford.....	17,457	48.51	44.14	—9	870,797	804,593	
Dallas.....	10,578	43.85	44.08	—15	548,484	466,212	
Davis.....	9,004	49.15	44.22	—10	442,616	395,856	
Decatur.....	10,502	49.72	43.49	—12	312,139	457,095	
Delaware.....	9,258	49.04	44.04	—10	273,231	409,484	
Des Moines.....	9,240	44.04	44.01	—1	400,925	400,925	
Dickinson.....	8,427	39.96	43.96	10	384,700	368,170	
Dubuque.....	39,822	44.13	44.13	—0	874,848	874,848	
Emmett.....	8,513	52.06	44.25	—15	443,344	376,758	
Fayette.....	24,800	45.36	44.00	—3	1,127,672	1,060,842	
Floyd.....	11,834	39.94	43.90	10	473,677	519,944	
Franklin.....	13,880	41.16	44.01	7	571,320	611,323	
Freemont.....	8,279	41.20	44.12	7	341,380	365,376	
Greene.....	11,321	40.00	44.90	10	452,802	498,119	
Grundy.....	13,300	45.10	44.20	—2	609,804	567,028	
Iowa.....	33,640	47.74	43.92	—8	622,548	575,745	
Hamilton.....	11,663	40.21	43.80	9	468,990	511,190	
Hancock.....	13,300	32.62	43.87	37	427,921	506,251	
Hardin.....	12,949	39.00	43.96	22	467,584	570,452	
Harrison.....	12,795	48.22	43.88	—9	606,926	562,303	
Henry.....	9,364	47.45	44.13	—7	444,369	414,364	
Howard.....	14,985	40.21	43.83	—9	602,548	666,777	
Humboldt.....	8,608	48.25	43.91	—9	414,368	377,500	
Ida.....	9,366	48.09	44.16	8	456,616	420,362	
Iowa.....	15,311	43.77	43.77	—0	670,212	670,212	
Jackson.....	18,307	41.36	44.04	6	764,424	801,280	
Jasper.....	15,845	38.56	43.91	13	615,839	666,898	
Jefferson.....	8,554	40.37	44.00	9	345,881	376,495	
Johnson.....	17,178	44.00	44.00	—0	706,023	706,023	
Jones.....	17,142	47.91	44.08	—8	821,305	756,603	
Keokuk.....	12,881	48.68	44.30	—9	607,112	570,672	
Kossuth.....	20,135	48.00	44.19	—8	907,164	889,791	

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Reported actual value	Adjusted actual value
Lee	19,905	\$ 45.31	\$ 43.95	-3	849,174	823,609
Lien	11,060	40.59	44.24	9	449,839	485,808
Lion	7,403	45.17	44.37	-2	334,634	327,746
Louis	8,548	40.75	44.05	10	348,444	374,719
Lyon	15,756	56.10	43.70	-22	772,378	692,377
Madison	11,506	44.25	44.25	0	512,422	512,422
Malaska	12,006	50.06	45.95	-8	545,756	508,131
Manitou	11,179	51.89	44.11	-15	580,130	498,102
Marshall	14,037	44.30	44.30	0	621,868	621,868
Mills	7,802	45.77	43.94	-4	357,088	342,805
Mitchell	15,412	56.12	44.07	-21	864,454	680,023
Monona	10,900	38.15	45.91	20	396,802	478,607
Monroe	8,048	35.25	44.06	25	283,330	354,162
Montgomery	9,500	36.28	43.90	21	347,908	420,968
Moscone	10,821	42.50	43.87	3	460,880	474,706
O'Brien	14,234	45.91	44.17	-4	794,608	677,741
Oswego	9,156	40.10	44.11	10	367,122	403,854
Page	12,877	37.39	44.12	18	487,474	569,139
Palo Alto	10,775	43.00	43.86	2	461,252	479,477
Plymouth	30,803	43.81	43.83	0	914,552	914,552
Pocahontas	10,065	40.59	44.10	10	401,100	441,275
Polk	11,070	60.41	44.10	-27	665,301	485,597
Pottawattamie	30,140	45.40	44.04	-3	914,412	869,580
Poweshiek	13,703	44.00	44.00	0	605,978	605,978
Ringgold	11,301	40.88	44.15	8	461,650	498,911
Sac	12,928	44.37	44.37	0	616,560	616,560
Scott	14,881	51.67	43.92	-15	768,878	656,547
Shelby	16,507	30.00	43.91	10	461,510	737,667
Sioux	21,747	40.00	44.00	10	869,880	906,880
Story	11,362	43.79	43.79	0	497,568	497,568
Tamara	18,152	48.22	43.88	-9	875,442	798,433
Taylor	9,570	55.26	44.91	-20	529,133	432,300
Union	10,312	42.25	43.94	4	405,644	431,869
Van Buren	10,042	38.48	43.86	14	396,000	440,440
Wapello	9,165	41.43	43.90	6	378,247	400,841
Warren	12,380	38.96	45.19	16	478,732	556,352
Washington	12,443	43.39	43.39	0	540,006	540,006
Wayne	11,270	41.09	43.97	7	477,292	510,712
Webster	13,111	46.08	44.24	-4	634,127	579,972
Winnebago	11,819	40.00	44.00	10	475,790	520,658
Winnebuck	24,300	39.96	43.96	10	971,076	1,008,138
Woodbury	14,683	47.50	44.17	-7	697,320	648,508
Worth	13,198	40.00	44.10	10	529,100	582,010
Wright	11,866	56.43	44.08	21	430,070	254,914
Totals	1,222,510				\$ 57,341,253	\$ 58,179,829

\*Reported.

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## PART XI—STEERS ONE YEAR OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Reported actual value	Adjusted actual value
Adair	4,210	\$ 20.12	\$ 27.94	-7	120,822	117,944
Adams	3,796	21.54	28.03	30	81,534	105,904
Adams	6,844	24.54	28.00	14	167,890	191,504
Appanoose	3,782	30.88	28.10	-9	85,908	78,176
Audubon	3,023	35.42	27.90	-10	77,116	84,827
Benton	6,128	30.40	27.97	-8	180,236	171,327
Black Hawk	4,371	24.20	27.90	13	110,908	127,579
Boone	2,667	35.11	28.16	-12	67,001	75,110
Bremer	1,825	24.44	28.11	15	44,608	51,200
Buchanan	4,075	25.90	28.03	17	112,020	131,063
Bureau Vista	3,903	32.40	28.19	-13	125,861	118,190
Butler	5,050	12.80	28.04	118	64,900	141,675
Calhoun	2,187	32.02	27.80	-13	70,108	60,904
Carroll	4,161	21.44	27.87	30	87,908	114,280
Cass	3,903	28.78	27.92	-3	113,188	109,725
Cedar	5,434	31.90	28.09	-12	175,476	152,650
Osceola	4,000	30.47	28.04	-27	81,948	112,209
Cherokee	5,568	38.48	27.91	-2	198,544	155,374
Chickasaw	4,401	31.91	28.11	-12	140,608	123,735
Clarke	2,648	35.18	27.96	-20	93,677	111,111
Clay	5,050	28.00	28.00	0	144,050	144,050
Clayton	5,377	30.46	28.03	-27	110,001	150,701
Clinton	6,028	34.20	27.90	-15	160,777	184,884
Crawford	5,075	34.17	28.04	-17	171,212	141,107
Dallas	3,651	32.50	27.95	-14	118,688	102,072
Davis	2,552	43.87	28.08	-36	112,055	71,715
DeWitt	2,142	24.42	28.08	15	68,601	78,009
Dickens	3,549	35.35	27.89	-20	99,070	101,003
Des Moines	2,222	39.76	28.09	-29	65,927	62,436
Dickinson	2,328	29.61	28.10	-19	54,954	65,205
Dubuque	3,960	38.13	28.00	-26	111,081	111,081
Emmet	2,360	32.52	28.13	-13	73,296	66,378
Fayette	6,325	21.51	27.96	30	136,080	176,904
Floyd	4,820	24.11	27.92	16	116,235	124,812
Franklin	5,337	35.14	28.16	-12	134,177	150,278
Freemont	2,738	34.78	28.00	-13	87,898	76,614
Greene	2,154	24.83	28.06	12	58,495	85,497
Grundy	5,188	33.80	28.12	-9	133,780	145,820
Guthrie	2,705	39.07	27.87	-4	109,290	104,939
Hamilton	5,010	33.23	28.03	-11	98,712	109,870
Hancock	4,004	30.53	27.88	-8	80,468	111,630
Hardin	4,219	34.40	28.06	-15	102,136	117,450
Harrison	2,304	27.81	27.81	0	61,072	64,072
Henry	2,242	32.65	28.08	-14	105,866	91,045
Howard	4,213	30.04	27.88	-8	84,276	112,561
Humboldt	3,081	32.78	28.08	-13	90,444	86,216
Ia	2,975	40.00	28.00	-30	125,000	80,100
Iowa	3,964	38.07	28.07	0	111,200	111,200
Jackson	5,960	30.00	27.90	-3	128,973	126,447
Jasper	5,806	31.96	28.12	-12	186,545	160,484
Jefferson	3,310	28.28	28.28	0	60,790	60,790
Johnson	4,050	30.25	27.80	-8	122,869	113,71
Jones	6,452	27.97	27.97	0	180,180	180,180
Kearney	3,190	35.15	27.80	-16	106,804	89,872
Kossuth	6,340	24.09	27.94	16	132,744	177,183

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Reported actual value	Adjusted actual value
Lee	2,279	26.7	28.0	5	60,679	67,713
Linn	5,545	28.96	28.00	-3	154,782	150,139
Louis	2,372	26.01	28.10	8	61,880	65,869
Lucas	3,011	28.95	28.05	-3	87,100	84,545
Lyon	3,911	30.30	27.86	-8	118,816	109,511
Madison	4,379	26.43	27.94	6	150,023	122,850
Manassas	2,475	29.02	27.80	-4	71,822	68,949
Marion	3,908	22.25	28.00	26	128,046	112,152
Marshall	4,042	24.07	28.12	14	99,722	125,038
Mills	2,743	25.54	28.09	10	69,906	76,966
Mitchell	5,502	21.11	28.08	33	116,146	154,474
Monona	2,126	16.00	28.00	75	35,876	61,752
Monroe	2,701	27.45	27.45	0	74,155	74,155
Montgomery	3,456	27.86	27.86	0	96,404	96,404
Muscadine	3,428	29.58	28.10	-5	101,420	96,529
O'Brien	4,781	22.21	28.05	26	130,972	123,956
Oscola	2,716	24.00	27.81	16	65,184	75,612
Page	4,287	26.09	27.92	7	111,804	119,662
Palo Alto	3,094	28.00	28.00	0	88,128	88,128
Plymouth	5,779	24.01	27.85	16	128,554	160,711
Pocahontas	2,090	24.04	27.91	16	62,632	72,454
Polk	2,286	25.95	28.15	8	59,377	65,127
Pottawattamie	5,647	30.10	27.99	-7	170,156	158,226
Poweshiek	4,264	24.80	28.00	13	108,274	122,462
Ringgold	3,272	24.84	28.07	13	81,256	91,823
Saunders	4,007	32.53	28.04	-13	130,112	115,107
Scott	2,811	24.70	28.16	14	69,439	79,140
Shelby	3,296	25.61	28.17	10	94,301	101,830
Sioux	4,748	24.00	28.08	17	115,032	134,527
Story	3,766	24.38	27.90	15	91,537	104,917
Tama	6,550	28.54	27.97	-2	189,908	185,779
Taylor	3,350	24.73	28.13	18	115,742	141,900
Union	2,850	22.10	28.18	24	87,005	109,002
Van Buren	2,311	20.49	28.14	38	47,130	65,028
Wapello	1,732	28.63	28.07	-2	48,766	47,561
Warren	3,359	29.09	27.83	-4	98,804	94,028
Washington	5,057	30.78	28.01	-9	112,558	102,428
Wayne	2,009	30.04	27.94	-7	60,124	58,856
Webster	3,027	27.36	27.91	2	82,803	81,669
Winnebago	2,850	30.90	28.00	-9	88,800	85,200
Winnebush	6,964	24.14	28.00	16	168,605	194,590
Woodbury	7,713	31.81	28.00	-12	245,476	216,019
Worth	2,504	15.00	27.87	78	56,285	100,182
Wright	3,613	20.00	28.00	40	72,324	101,254
Totals	289,712				\$ 10,580,675	\$ 10,588,777

\*Reported.

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## PART XII—STEERS TWO YEARS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,640	\$ 42.10	\$ 44.21	5	70,044	78,546
Adams	2,500	35.21	44.01	25	81,098	101,373
Adams	3,100	35.00	43.92	25	111,556	136,098
Apanawase	2,108	41.37	43.80	6	87,208	95,440
Audubon	1,108	26.39	44.02	61	40,328	48,797
Benton	3,176	44.97	44.07	-2	142,895	139,911
Black Hawk	2,604	36.74	43.85	21	96,006	114,927
Boone	1,579	39.85	43.84	10	62,929	69,253
Bremer	1,182	39.67	44.00	11	47,016	53,188
Buchanan	3,422	29.13	44.00	51	99,076	150,511
Buena Vista	1,409	38.31	43.90	14	56,574	64,494
Butler	2,601	30.12	44.96	51	83,348	117,859
Calhoun	607	48.15	42.80	-9	29,222	26,592
Carroll	1,294	29.51	43.97	49	38,180	56,888
Cass	1,098	20.08	44.02	11	29,973	44,370
Cedar	2,069	45.37	44.01	-3	92,864	91,648
Cerro Gordo	1,734	27.14	43.97	62	47,000	76,237
Cherokee	2,473	39.28	43.94	12	97,028	108,071
Chickasaw	2,097	43.91	44.00	0	118,437	118,437
Clarke	2,455	37.35	44.00	19	90,736	102,068
Clay	3,513	39.00	44.07	13	140,078	158,236
Clayton	2,508	32.31	43.94	36	83,927	114,154
Clinton	2,055	36.04	43.97	22	75,677	116,738
Crawford	1,728	42.86	44.15	3	74,084	76,286
Dallas	2,803	43.72	44.00	0	123,548	122,546
Davis	1,845	54.83	42.80	-20	101,166	80,903
Decatur	2,156	36.80	44.16	20	79,542	95,210
Delaware	1,721	37.32	43.90	17	64,542	75,492
Des Moines	814	45.00	44.00	-2	33,790	37,169
Dickinson	721	35.74	43.96	23	25,766	31,692
Dubuque	2,464	26.08	44.07	68	68,916	108,478
Emmet	1,326	44.22	44.22	0	57,868	57,868
Fayette	3,490	36.76	44.11	20	128,380	153,906
Floyd	1,882	36.36	43.98	21	68,450	85,827
Franklin	2,005	37.36	44.08	18	78,256	90,354
Fremont	927	35.37	44.21	25	32,784	40,080
Greene	1,847	40.08	44.00	10	71,860	85,360
Grundy	2,800	38.90	43.90	12	101,296	114,306
Guthrie	2,246	46.73	43.93	-6	104,950	98,033
Hamilton	1,982	35.82	44.06	23	71,029	87,836
Hancock	1,071	32.13	44.03	37	49,872	60,665
Hardin	1,297	36.20	43.93	21	45,522	60,118
Harrison	771	39.31	44.03	12	30,812	33,919
Henry	1,090	42.49	44.19	4	45,444	48,302
Howard	2,367	28.24	43.93	56	104,100	170,594
Humboldt	1,242	48.03	44.19	-8	59,704	54,927
Ia	415	48.00	44.16	-8	19,860	18,304
Iowa	1,837	39.28	43.90	5	73,956	81,711
Jackson	3,997	41.00	39.90	5	162,404	170,594
Jasper	2,169	41.54	44.90	7	120,148	139,358
Jefferson	1,302	38.60	44.00	14	50,282	57,321
Johnson	1,347	44.75	43.80	-2	60,256	59,051
Jones	4,642	47.61	43.80	-8	231,648	225,482
Keokuk	1,064	49.97	43.97	-12	52,156	45,177
Kossuth	2,548	39.13	44.21	13	90,724	112,688



COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lee	929	37.03	44.07	19	34,402	40,968
Linn	2,730	40.41	44.06	9	110,130	120,696
Louis	1,035	52.25	43.80	-16	54,130	45,434
Lucas	1,106	45.85	44.02	-4	50,710	48,682
Lyon	1,448	39.70	44.07	11	67,464	63,786
Madison	1,965	45.00	44.10	-2	87,913	86,156
Mahaska	1,037	39.13	44.18	13	40,540	45,610
Marion	2,004	42.54	43.82	3	85,210	87,766
Marshall	1,269	40.02	44.02	10	50,784	55,802
Mills	925	36.37	44.01	21	22,624	27,272
Mitchell	4,043	36.10	44.04	22	145,651	178,090
Monona	692	35.00	43.94	69	17,772	30,604
Monroe	1,594	39.34	44.06	12	59,966	67,142
Montgomery	1,606	41.12	44.00	7	66,044	70,667
Muscatine	1,272	41.50	43.99	6	52,792	55,909
O'Brien	1,538	47.72	43.91	-8	74,260	68,411
Oscola	1,017	39.80	44.18	11	40,480	44,901
Page	1,787	32.72	44.17	35	58,488	78,958
Palo Alto	1,411	46.00	44.16	-4	64,392	61,816
Plymouth	1,924	35.23	44.04	25	58,228	72,738
Pocahontas	682	35.94	44.21	23	22,714	27,083
Polk	745	36.73	44.08	20	27,883	32,809
Pottawattamie	1,812	35.70	43.91	23	64,708	79,590
Poweshiek	2,065	40.13	44.11	10	82,880	91,168
Ringgold	2,039	37.71	44.16	17	76,943	90,023
Sac	1,286	45.56	44.19	-3	58,584	56,834
Scott	944	37.67	44.07	17	35,560	41,655
Shelby	943	38.07	44.16	16	35,908	41,633
Sioux	1,061	36.00	43.92	22	59,706	72,301
Story	1,780	36.19	44.15	22	64,435	79,522
Tama	2,277	40.25	43.87	9	91,650	99,885
Taylor	915	52.32	43.98	-16	48,003	40,323
Union	1,948	40.00	44.00	10	79,662	87,947
Van Buren	1,041	24.39	43.90	80	25,292	45,705
Wannell	558	39.19	43.89	12	21,861	24,487
Warren	2,412	41.51	44.00	6	100,134	106,145
Washington	1,500	46.98	43.86	-6	70,469	66,341
Wayne	2,369	41.39	43.87	6	93,028	90,554
Webster	1,516	37.29	44.00	18	45,243	55,584
Winnebago	1,232	35.00	44.16	38	39,424	54,465
Winnebush	2,568	31.98	44.13	38	83,082	114,632
Woodbury	2,247	67.15	43.99	-23	125,490	88,578
Worth	2,008	28.28	44.12	56	56,786	98,603
Wright	1,303	38.21	43.94	15	49,736	57,293
Totals	178,449				\$ 7,400,222	\$ 7,907,011

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## 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	68	50.86	51.87	2	3,438	3,827
Adams	50	46.25	51.73	12	2,234	2,602
Allamakee	150	47.52	51.80	9	7,128	7,769
Appanoose	334	44.79	51.96	16	14,900	17,354
Audubon	106	62.51	51.90	-8	6,672	5,602
Benton	94	48.90	51.83	6	4,602	4,973
Black Hawk	27	50.83	51.84	2	1,350	1,399
Boone	92	52.21	52.21	0	4,804	4,804
Bremers	239	45.82	51.78	13	10,950	13,378
Buchanan	39	59.61	51.86	-13	2,325	2,023
Buena Vista	214	43.59	52.07	20	9,286	11,143
Butler	157	68.84	52.31	-24	8,924	2,983
Calhoun	8	40.56	52.05	30	324	421
Carroll	171	47.48	51.75	9	8,119	8,849
Cass	23	46.27	51.82	12	1,064	1,191
Cedar	69	35.25	52.17	48	2,423	3,660
Cerro Gordo	63	56.00	51.78	-9	3,938	2,727
Cherokee	248	60.00	52.03	-13	14,880	12,940
Chickasaw	153	50.44	51.95	3	7,264	7,481
Clarke	402	67.00	51.87	-9	23,078	21,001
Clayton	190	48.64	52.04	7	10,645	10,645
Clayton	71	52.82	51.15	-26	3,644	4,013
Clayton	52	57.23	52.07	-9	2,976	2,709
Crawford	34	56.48	51.96	-8	1,920	1,767
Dallas	45	55.06	52.32	-6	2,436	2,347
Davis	169	67.05	51.75	-16	7,528	6,289
Decatur	127	56.70	52.08	-3	7,284	7,163
Des Moines	29	49.86	52.30	28	1,185	1,516
Dickinson	33	41.04	52.12	27	948	1,203
Dubuque	170	47.74	52.04	9	8,515	8,845
Emmett	19	60.51	51.78	-14	1,220	1,050
Payette	249	48.12	51.97	8	11,080	12,938
Floyd	24	41.16	51.86	26	988	1,244
Franklin	26	43.20	51.96	20	1,135	1,351
Fremont	16	40.00	52.00	30	600	620
Greene	103	40.00	52.00	30	4,120	5,256
Grundy	54	42.59	51.96	22	2,300	2,846
Guthrie	61	50.84	51.86	2	3,072	3,164
Hamilton	169	43.53	52.30	30	4,740	5,688
Hancock	78	44.38	51.92	17	3,452	4,038
Hardin	20	40.00	52.00	30	800	1,040
Harrison	4	51.06	52.02	2	204	208
Henry	7	51.42	51.65	1	360	363
Howard	194	32.00	52.00	62	10,088	10,088
Humboldt	63	60.32	51.97	-14	3,800	3,203
Ia	9	60.00	52.20	13	540	470
Iowa	87	47.97	52.28	9	4,540	4,540
Jackson	306	57.45	52.21	-9	22,750	20,708
Jasper	21	38.83	52.05	34	816	1,008
Jefferson	40	55.30	51.98	-6	2,212	2,080
Johnson	80	46.80	52.19	12	3,730	4,170
Jones	188	71.70	51.90	-27	13,568	9,759
Kookuk	5	50.40	51.91	3	252	259
Kossuth	216	56.83	52.28	-8	12,294	11,288

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lee	50	49.80	50.31	5	2,740	2,877
Lincoln						
Louis						
Lucas	25	60.00	52.20	-12	1,500	1,326
Lyon	117	60.80	52.28	-14	7,140	6,141
Madison	272	48.00	51.84	8	14,001	15,102
Mahaska	39	44.70	52.29	17	1,744	2,040
Marion	116	52.17	52.17	-	6,052	6,052
Marshall	11	45.00	52.20	16	496	575
Mills	70	42.97	51.98	21	3,008	3,620
Mitchell	109	47.39	52.12	10	5,166	5,522
Monona	63	13.00	52.00	200	864	3,456
Monroe	63	39.52	52.20	32	2,492	2,820
Montgomery	11	50.91	51.92	2	560	571
Muscataine						
O'Brien	28	59.00	51.92	-12	1,632	1,454
Oswego	50	57.00	52.22	-9	2,880	2,621
Page	69	46.21	52.21	12	3,188	3,642
Palo Alto	60	62.60	52.09	-16	4,312	3,923
Plymouth	33	50.87	52.18	-12	1,316	1,163
Pocahontas	4	50.00	52.00	4	200	208
Polk	48	47.70	51.90	9	2,250	2,436
Pottawattamie	102	45.00	52.20	16	7,280	8,444
Poweshiek	204	37.90	52.30	38	7,692	10,614
Ringgold	110	41.70	52.12	25	4,586	5,722
Sac	6	60.00	52.20	-13	260	214
Scott	33	50.61	52.12	9	1,670	1,739
Shelby	49	71.67	52.31	-27	3,512	2,564
Sioux	28	44.00	51.92	18	1,222	1,456
Story	28	46.28	52.28	12	1,200	1,464
Tama	21	53.90	52.28	-3	1,122	1,090
Taylor	37	58.29	51.90	-24	2,828	1,922
Union	135	61.20	52.22	2	7,474	7,623
Van Buren	42	28.28	51.90	83	1,245	2,229
Wapello	44	61.10	52.12	2	2,245	2,229
Warren	205	77.20	52.40	-32	15,828	10,760
Washington	39	58.29	52.15	-41	1,812	1,070
Wayne	56	60.00	52.20	-13	3,300	2,994
Webster	66	61.78	51.78	-16	3,511	3,501
Winnebago	82	43.00	52.30	15	2,840	3,714
Winnechuk	119	43.40	52.08	19	5,164	6,106
Woodbury	168	58.90	51.85	-22	9,900	8,712
Worth	196	42.00	52.08	24	7,814	9,689
Wright	58	40.00	52.00	30	3,922	5,099
Totals	8,704				442,304	454,126

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## PART XIV—BULLS

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,122	52.44	56.1	7	59,102	62,229
Adams	772	47.00	55.9	19	36,328	43,250
Allamakee	1,210	54.00	56.2	5	64,800	68,071
Appanoose	597	45.01	55.8	24	26,871	33,220
Audubon	1,070	62.61	56.8	-10	66,556	59,721
Benton	1,472	64.82	56.32	-12	95,748	83,301
Black Hawk	1,217	59.72	56.1	-6	72,682	68,322
Boone	922	53.99	56.15	4	49,234	51,320
Bremer	1,222	62.62	56.37	-7	80,144	74,534
Buchanan	1,121	52.69	56.85	6	58,006	62,009
Buena Vista	1,084	70.64	55.80	-21	76,580	60,469
Butler	1,431	59.64	55.80	-41	56,848	50,135
Calhoun	884	67.54	56.06	-17	59,502	49,387
Carroll	1,114	62.75	55.85	-11	69,904	62,715
Cass	1,074	59.71	56.28	11	54,465	60,456
Cedar	1,190	71.27	56.30	-23	84,810	67,005
Cerro Gordo	1,105	53.34	56.00	5	58,964	61,012
Cherokee	1,015	59.51	55.94	-6	60,408	56,784
Chickasaw	1,099	59.94	56.34	-6	65,875	61,923
Clarke	554	52.66	55.85	6	29,174	30,924
Clay	913	71.00	56.09	-21	64,186	50,707
Clayton	1,769	60.03	56.00	-6	99,124	90,124
Clinton	1,317	56.40	56.40	-	74,284	74,284
Crawford	2,860	60.10	56.07	-19	94,321	79,401
Dallas	702	55.54	55.54	-	38,968	38,968
Davis	394	69.88	55.90	-20	27,141	21,718
Decatur	619	44.05	55.95	27	27,284	34,601
Delaware	424	57.45	55.54	-49	53,526	49,470
Iowa	561	46.28	55.96	21	27,089	33,777
Dickinson	619	59.50	56.01	-6	36,880	34,673
Dubuque	1,381	72.25	56.34	-22	92,622	72,175
Emmet	612	67.06	56.28	-17	41,640	34,602
Fayette	1,096	47.63	56.96	19	79,000	85,081
Floyd	973	44.33	56.29	27	43,222	54,891
Franklin	1,195	51.73	56.87	8	61,822	66,797
Fremont	480	54.00	56.16	4	26,192	27,239
Greene	779	49.69	56.15	12	38,712	42,744
Grundy	1,134	52.50	56.17	7	59,334	62,701
Guthrie	965	52.62	56.30	7	52,304	58,868
Hamilton	989	46.18	56.32	22	45,677	52,725
Hancock	1,067	47.45	56.00	18	52,046	61,414
Hardin	1,101	61.56	56.18	9	55,246	56,218
Harrison	917	49.39	55.90	12	45,296	51,194
Henry	559	69.36	56.18	-19	38,774	31,407
Howard	1,107	47.14	56.10	19	29,192	42,108
Humboldt	686	54.25	56.25	-	38,584	38,584
Ida	783	72.00	56.15	-22	56,276	41,923
Iowa	1,050	52.22	55.98	7	54,922	58,777
Jackson	1,152	55.06	56.16	2	62,438	64,708
Jasper	1,107	58.29	55.96	-4	64,559	61,977
Jefferson	473	62.20	55.85	-10	26,694	24,422
Johnson	1,308	61.20	55.91	-7	72,634	68,490
Jones	1,130	54.02	56.18	4	61,674	63,516
Keokuk	796	62.78	55.85	-11	49,922	44,458
Kossuth	1,562	58.18	55.85	-4	90,892	87,397

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lee	574	\$ 47.46	\$ 56.00	18	\$ 27,544	\$ 32,147
Lin	1,251	55.37	56.31	12	69,491	75,204
Louis	445	55.37	55.83	1	25,494	25,696
Lucas	507	51.49	56.02	9	26,064	28,493
Lyons	1,166	72.16	56.24	-22	83,970	65,494
Madison	768	60.25	56.03	-7	45,279	43,949
Mahaska	897	48.97	56.31	15	43,447	49,956
Marion	673	52.95	56.11	4	36,712	37,794
Marshall	1,099	54.32	55.95	3	57,524	59,389
Mills	537	55.35	56.90	2	30,832	31,448
Mitchell	1,064	48.21	55.92	-16	48,413	56,139
Monona	859	44.97	56.15	25	37,244	49,529
Monroe	511	40.36	56.10	39	20,628	28,672
Montgomery	769	52.38	56.05	7	39,836	42,624
Muscataine	654	68.25	55.97	-18	44,940	36,905
O'Brien	1,144	72.20	56.36	-21	83,740	64,480
Oceola	777	60.77	55.91	-8	47,550	43,473
Page	196	56.97	55.89	-19	46,036	44,783
Palo Alto	737	52.00	56.00	8	40,602	43,944
Plymouth	1,282	58.67	56.27	-4	88,344	84,819
Ponshontas	974	36.79	56.19	50	35,748	55,094
Polk	600	67.30	55.80	-17	44,440	36,885
Pottawattamie	1,426	60.70	55.83	-44	145,205	81,317
Poweshiek	1,005	52.95	56.12	6	63,220	66,413
Ringold	753	52.17	55.80	7	40,607	43,543
Sa	1,055	59.80	56.25	-6	62,188	59,267
Scott	1,201	63.42	56.20	-14	78,507	67,568
Shelby	1,235	71.05	56.12	-21	81,672	63,792
Sioux	1,735	67.10	56.35	-3	100,810	97,786
Story	912	49.63	55.92	14	44,740	51,003
Tama	1,473	67.90	56.35	-17	100,028	83,024
Taylor	721	60.13	56.92	7	43,350	46,321
Union	633	51.20	55.81	-9	39,656	42,225
Van Buren	560	42.81	56.12	31	23,448	33,336
Vassell	946	50.76	56.96	41	24,051	35,911
Warren	741	41.89	56.13	34	31,046	41,501
Washington	770	52.32	56.98	7	40,281	43,100
Wayne	716	57.72	55.99	-3	43,061	41,772
Webster	1,051	56.31	56.31	0	56,083	56,083
Winnebago	732	75.00	56.35	-25	56,478	42,327
Winneback	1,691	54.73	56.37	3	92,544	95,220
Woodbury	984	62.31	56.98	-10	61,314	56,126
Worth	1,144	40.96	56.10	37	46,832	64,159
Wright	1,941	43.56	56.17	29	47,339	58,487
Totals	96,811				\$ 5,471,823	\$ 5,436,322

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## PART XV—CATTLE OF ALL AGES

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair	22,970	\$ 38.80	\$ 38.00	\$ 1,247,611	\$ 1,238,172
Adams	24,561	32.38	38.11	793,479	934,979
Allamore	42,410	31.08	36.65	1,318,470	1,554,665
Appanoose	21,910	26.82	35.08	846,776	856,360
Audubon	29,905	34.09	35.24	1,006,108	1,137,892
Black Hawk	45,961	41.53	38.70	1,909,848	1,755,737
Benton	30,975	30.98	37.69	1,478,583	1,861,652
Boone	25,903	41.78	38.94	1,082,245	1,008,700
Bremer	35,360	41.09	38.86	1,453,104	1,374,287
Buchanan	37,272	34.90	38.62	1,303,285	1,445,718
Butler	30,733	41.76	38.55	1,284,448	1,185,091
Calhoun	39,485	32.99	37.75	1,285,476	1,453,122
Carroll	20,521	43.04	39.63	883,234	811,246
Cass	33,011	35.09	38.02	1,158,430	1,275,255
Cedar	39,017	42.20	39.14	1,649,208	1,527,354
Cerro Gordo	34,220	22.07	38.90	1,101,124	1,235,608
Cherokee	37,730	37.11	39.10	1,400,432	1,475,412
Chickasaw	30,922	37.68	37.61	1,276,222	1,275,713
Clarke	18,928	37.43	39.38	708,512	743,538
Clay	31,400	38.23	38.19	1,200,674	1,199,253
Clayton	32,130	35.81	37.80	1,187,417	1,197,323
Clinton	35,416	40.03	39.59	1,435,791	1,350,984
Crawford	46,270	44.82	39.92	2,074,071	1,847,383
Dallas	37,529	44.84	39.51	1,236,692	1,089,737
Davis	19,144	46.47	38.31	889,382	754,420
DeKalb	30,367	39.80	38.59	1,207,809	1,121,568
Decatur	28,148	46.75	36.83	915,537	630,665
Des Moines	19,612	40.76	39.50	799,468	782,559
Dickinson	19,420	35.04	38.05	680,422	729,019
Dubuque	29,979	38.11	38.38	1,152,012	1,151,568
Emmett	19,273	43.39	38.19	836,584	735,235
Franklin	36,927	35.80	37.63	1,323,329	1,230,622
Floyd	22,232	32.91	37.86	1,060,769	1,229,273
Franklin	39,870	35.34	38.52	1,404,127	1,527,867
Fremont	37,082	39.67	38.19	1,450,965	1,350,382
Greene	24,761	35.89	35.50	888,916	961,889
Grundy	34,378	36.99	38.70	1,280,830	1,349,555
Guthrie	29,960	40.76	38.37	1,184,624	1,115,450
Hancock	28,472	34.18	36.52	973,457	1,111,422
Hamilton	30,196	38.48	37.96	837,392	1,142,532
Hardin	32,363	30.72	39.19	995,296	1,269,866
Harrison	29,619	40.98	40.42	1,187,183	1,197,238
Henry	31,934	41.54	37.78	1,303,965	1,185,382
Howard	30,018	31.14	37.46	1,028,222	1,227,107
Humboldt	33,065	41.78	39.53	1,363,748	1,211,984
Iowa	28,824	44.97	40.20	1,296,478	1,126,812
Jackson	35,701	37.98	38.56	1,356,966	1,375,966
Jasper	41,835	38.39	38.56	1,585,425	1,599,445
Jefferson	40,810	38.43	39.20	1,560,524	1,601,162
Johnson	19,772	35.97	38.33	710,310	758,660
Jones	56,301	40.52	39.80	2,271,096	2,145,234
Keokuk	42,600	41.44	38.52	1,810,582	1,679,809
Kossuth	28,138	44.61	39.34	1,252,800	1,104,284
Kossuth	47,636	38.62	38.59	1,840,032	1,838,580



COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Lee	22,201	\$ 25.00	\$ 28.45	700,496	803,708
Linn	43,930	28.43	27.58	1,090,420	1,051,333
Louis	17,270	45.90	39.90	791,916	690,715
Lucas	18,739	36.90	37.88	691,476	700,020
Lyon	31,289	45.07	37.71	1,361,090	1,183,672
Madison	38,452	41.99	38.96	1,169,431	1,108,632
Mahaska	27,308	36.37	39.70	1,001,007	1,084,096
Manos	25,218	43.88	38.23	1,106,907	980,246
Marshall	33,831	38.94	39.61	1,318,068	1,340,866
Mills	20,729	38.21	39.50	791,988	818,927
Mitchell	35,121	36.34	37.37	1,065,548	1,119,719
Monona	27,397	37.48	40.23	752,916	1,156,181
Monroe	18,397	34.00	38.61	625,332	710,483
Montgomery	25,535	33.49	39.08	865,216	966,294
Muscataine	23,508	39.25	39.69	1,001,349	997,172
O'Brien	34,304	43.82	38.67	1,597,258	1,302,158
Oscola	21,051	34.40	38.07	734,216	861,229
Page	22,628	33.52	38.84	1,060,816	1,207,332
Palo Alto	24,924	38.20	38.40	902,114	967,125
Plymouth	51,790	35.54	39.07	1,860,828	2,023,986
Pocahontas	22,229	35.81	39.71	715,927	882,361
Polk	24,205	47.94	39.17	1,160,481	948,348
Pottawattamie	39,099	43.65	41.19	2,604,232	2,437,772
Poweshiek	33,706	36.73	39.85	1,243,098	1,346,928
Ringgold	26,032	33.06	35.57	879,482	946,426
Rock	22,520	40.27	39.15	1,349,871	1,275,418
Scott	32,171	42.56	39.05	1,362,572	1,256,311
Shelby	37,103	37.80	40.09	1,402,577	1,487,822
Sioux	48,329	35.13	39.37	1,704,054	1,970,739
Story	28,068	37.80	39.22	1,058,788	1,088,679
Tama	36,029	38.12	38.02	1,365,451	1,731,262
Taylor	21,730	47.07	37.72	1,022,868	819,782
Union	25,094	33.12	35.82	801,232	890,031
Van Buren	20,197	35.84	38.45	922,068	778,775
Vandell	17,488	36.19	38.81	636,838	678,774
Warren	38,365	37.48	39.45	1,061,061	1,124,777
Washington	28,454	41.51	39.11	1,181,074	1,113,353
Wayne	24,343	38.80	39.59	916,925	960,770
Webster	36,397	38.96	39.92	1,029,690	1,028,125
Winnebago	24,297	33.08	38.30	804,311	942,130
Winnechek	51,664	37.91	37.27	1,791,529	1,825,684
Woodbury	40,496	38.19	37.37	1,542,833	1,513,738
Worth	29,344	48.15	38.44	1,412,302	1,128,149
Wright	27,909	32.16	39.63	897,573	1,099,294
Totals	2,162,686			117,008,546	129,643,227

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## 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	25,109	10.06	10.00	* 6	554,615	554,615
Adams	32,502	10.28	9.97	-3	334,202	324,234
Alamogordo	31,277	9.77	9.97	2	298,540	321,601
Alamogordo	10,617	12.66	10.92	-17	128,629	106,295
Andover	52,775	10.14	10.14	*	535,428	535,428
Benton	72,907	12.85	10.02	-22	949,772	740,823
Black Hawk	29,801	8.44	9.95	18	438,385	555,742
Bonanza	40,801	9.85	10.02	2	401,114	409,174
Brown	41,222	12.08	10.03	-17	499,396	414,406
Buchanan	49,634	10.37	9.96	-4	439,884	404,619
Boone Vista	68,782	6.00	8.80	3	680,505	680,221
Butler	41,849	6.34	9.90	46	296,900	418,129
Calhoun	38,279	10.68	10.04	-6	408,870	384,514
Carroll	39,623	12.08	9.54	-17	719,720	591,558
Cass	37,640	11.61	9.98	-14	609,274	575,619
Cedar	39,034	10.80	9.98	-8	838,161	795,707
Cerro Gordo	40,636	8.29	9.98	19	341,190	406,018
Cherokee	75,405	8.78	10.01	14	607,160	734,892
Chickasaw	30,220	12.09	10.01	-17	317,890	267,692
Clarke	19,580	10.14	10.34	2	302,632	302,632
Clay	53,309	9.60	9.96	11	569,028	571,011
Clayton	49,602	12.12	10.06	-17	601,364	499,133
Clinton	72,301	10.96	9.98	-9	791,722	720,498
Crawford	99,313	10.62	9.98	-6	1,074,607	1,009,697
Dallas	55,098	10.18	10.18	*	561,156	561,156
Davis	73,157	12.37	10.06	-18	156,018	122,535
Decatur	10,203	10.59	9.96	-6	180,381	172,380
Delaware	38,754	12.04	9.99	-17	461,258	388,878
Des Moines	76,995	10.74	9.99	-7	397,465	379,398
Dickinson	18,905	9.81	10.01	2	294,145	299,235
Dubuque	16,905	10.80	10.97	*	361,249	361,249
Emmet	36,738	10.14	10.14	*	271,236	271,236
Fayette	46,823	11.05	9.94	-10	518,105	466,249
Floyd	77,082	9.94	9.94	*	368,754	368,754
Franklin	51,468	10.42	10.01	-4	641,267	615,798
Fremont	70,495	8.44	9.96	18	342,160	403,768
Greene	39,390	6.83	9.97	46	298,346	391,780
Grundy	47,299	9.89	9.89	*	408,982	408,982
Guthrie	48,445	9.81	10.01	2	478,331	484,897
Hamilton	71,814	8.69	9.98	15	636,710	617,216
Hancock	37,649	8.28	10.02	21	301,734	305,098
Hardin	71,884	8.56	10.10	18	444,068	524,708
Harrison	75,297	8.69	9.90	13	475,606	544,822
Henry	29,634	11.60	10.01	-14	345,782	297,374
Howard	23,000	9.49	9.90	5	218,978	220,591
Humboldt	47,329	10.12	10.12	*	479,296	479,296
Ida	72,224	12.00	9.96	-17	899,684	719,518
Iowa	67,592	8.32	9.90	19	602,712	655,254
Jackson	35,800	12.27	9.94	-19	402,081	350,718
Jasper	79,846	8.46	9.98	18	677,059	797,059
Jefferson	24,343	7.75	10.00	29	196,552	245,812
Johnson	67,137	13.42	10.06	-25	901,039	678,397
Jones	49,485	13.23	10.05	-24	655,026	497,527
Knox	32,196	13.18	10.02	-24	698,198	528,028
Kossuth	77,247	9.30	9.90	6	767,380	767,380

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent Decrease	Reported actual value	Adjusted actual value
Lee	17,183	12.86	10.04	-22	220,909	179,369
Linn	54,390	11.94	10.03	-16	649,148	545,265
Louisa	34,128	14.19	10.07	-29	484,502	344,002
Lucas	16,005	11.10	9.99	-10	177,618	159,837
Lyons	35,830	10.60	10.00	-6	385,820	358,820
Madison	41,745	11.73	9.97	-15	490,703	416,248
Mahaska	57,197	7.91	9.97	26	450,373	569,649
Marion	40,008	12.61	9.96	-21	516,222	407,831
Marshall	58,128	10.45	10.03	-4	607,830	583,32
Miller	42,457	10.11	10.11	0	429,400	429,400
Mitchell	37,296	8.24	9.97	21	300,021	322,905
Monona	66,776	8.18	9.98	22	464,876	560,148
Monroe	13,012	10.70	10.03	-7	140,415	139,38
Montgomery	37,384	9.66	10.05	4	509,424	562,80
Muscatine	40,294	10.71	9.96	-7	540,075	527,70
O'Brien	58,329	13.50	12.07	-12	431,684	401,46
Oceola	34,002	9.66	9.97	3	330,072	329,70
Page	62,456	8.86	10.00	13	552,548	604,279
Palo Alto	34,006	13.00	10.01	-23	439,474	338,26
Plymouth	114,439	8.01	9.96	24	917,804	1,138,69
Pocahontas	45,651	9.80	9.96	2	445,408	445,408
Polk	36,303	11.18	9.96	-11	400,609	362,99
Pottawattamie	117,372	10.00	10.00	0	1,184,148	1,184,14
Poweshiek	62,371	6.97	9.97	43	470,136	672,26
Ringgold	35,506	10.33	10.01	-3	381,408	355,36
Sac	62,384	12.07	10.02	-17	767,540	627,61
Scott	48,002	10.85	9.98	-8	528,405	496,12
Shelby	79,208	9.96	9.96	0	788,192	788,19
Sioux	112,541	9.02	10.61	18	1,014,381	1,197,39
Story	45,501	10.38	9.96	-4	475,348	451,45
Tama	70,854	10.07	10.07	0	708,982	708,98
Taylor	37,375	11.67	10.04	-14	435,080	374,17
Union	25,825	11.10	9.99	-10	291,701	260,33
Van Buren	15,796	9.31	9.96	7	147,012	150,39
Waukegan	23,280	11.14	10.03	-10	259,295	231,34
Warren	27,214	10.61	9.97	-6	306,106	274,45
Washington	66,169	10.74	9.99	-7	710,273	690,54
Wayne	21,276	10.35	10.04	-3	230,995	214,00
Weber	41,682	11.40	10.05	-12	475,084	418,04
Winnebago	32,021	10.60	10.00	-6	320,210	320,21
Winnebush	54,554	10.20	10.00	-2	555,782	544,67
Woodbury	74,167	12.50	9.96	-17	890,394	730,07
Woodworth	20,819	13.31	9.96	-25	410,227	307,74
Wright	52,109	7.84	10.04	28	401,198	517,54
Totals	4,767,731				\$ 49,212,91	\$ 47,455,67

\*Reported.

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

## PART XVII—SHEEP OVER SIX MONTHS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent Decrease	Reported actual value	Adjusted actual value
Adair	17,488	3.77	3.90	6	65,924	69,800
Adams	18,464	2.61	4.00	53	49,436	55,708
Adams	1,566	5.96	4.11	-31	94,102	59,006
Adams	23,670	2.46	4.01	64	79,822	92,530
Adams	6,750	4.34	3.99	-8	29,356	27,938
Adams	9,550	5.05	2.86	-43	48,128	35,022
Adams	3,000	5.70	3.96	-30	20,600	14,400
Adams	3,913	4.02	4.02	0	15,726	15,726
Adams	3,502	5.38	4.01	-25	15,228	10,270
Adams	5,408	7.71	4.01	-48	41,702	25,084
Adams	3,298	7.30	4.00	-45	13,691	13,691
Adams	4,308	4.00	4.00	0	19,900	19,900
Adams	2,600	8.90	4.00	-50	21,120	10,500
Adams	5,098	5.55	4.00	-28	27,804	20,019
Adams	15,524	5.11	3.96	-22	94,031	71,838
Adams	14,271	0.00	4.02	-33	83,624	67,308
Adams	3,781	4.33	4.00	-8	16,468	15,151
Adams	3,184	4.00	4.00	0	12,712	12,712
Adams	3,907	6.14	4.00	-34	24,142	15,806
Adams	9,043	4.15	4.14	-1	37,672	37,672
Adams	6,900	5.00	4.00	-20	27,231	22,785
Adams	6,504	4.02	4.02	0	20,149	20,149
Adams	5,409	4.00	3.98	-17	26,252	21,790
Adams	4,002	4.00	3.96	-13	37,794	34,103
Adams	3,253	4.00	4.00	0	37,980	37,980
Adams	62,576	5.00	4.02	-20	314,719	251,776
Adams	13,000	2.09	3.98	89	68,149	68,149
Adams	4,000	4.21	4.16	-1	20,234	20,234
Adams	5,494	4.94	3.99	-14	25,487	21,950
Adams	4,411	4.40	4.00	-9	19,447	17,007
Adams	1,696	4.08	4.02	-8	33,137	30,509
Adams	7,599	2.12	3.99	-44	50,066	30,000
Adams	6,306	4.02	4.02	0	25,419	25,419
Adams	22,506	4.16	4.16	0	94,091	94,091
Adams	3,475	2.00	4.00	98	17,048	13,662
Adams	6,000	4.02	4.02	0	24,218	24,218
Adams	5,180	4.48	2.96	-34	20,714	13,612
Adams	10,070	4.75	3.99	-16	47,805	40,137
Adams	6,022	4.01	4.01	0	26,603	26,603
Adams	2,794	4.42	4.02	-9	15,924	14,491
Adams	8,808	4.00	4.00	0	35,866	35,866
Adams	8,349	2.07	4.00	93	17,284	32,858
Adams	18,944	4.58	3.98	-13	70,914	70,914
Adams	4,385	4.38	3.99	-9	19,001	17,484
Adams	3,429	7.94	3.97	-50	27,224	12,612
Adams	3,388	8.00	4.00	-50	27,088	13,544
Adams	6,090	4.01	4.01	0	24,432	24,432
Adams	3,205	4.74	3.96	-16	25,277	21,253
Adams	15,112	5.58	4.02	-28	84,352	60,765
Adams	14,029	4.00	4.00	0	50,116	50,116
Adams	10,523	6.00	4.02	-33	60,398	42,456
Adams	4,951	7.40	4.02	-45	29,082	19,902
Adams	18,311	6.68	4.01	-34	80,960	50,434
Adams	5,950	3.84	3.97	4	22,964	23,820

TABLE NO. 12—ASSESSMENT OF LIVE STOCK, 1921

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lee	29,619	4.02	4.02	*	95,000	95,000
Letch	7,120	6.54	3.99	-50	46,560	29,402
Louis	2,705	5.29	4.00	-23	14,068	10,822
Lucas	15,904	4.00	4.00	*	62,708	62,708
Lyon	2,928	8.00	4.00	-50	23,294	11,647
Madison	18,174	4.00	4.00	*	73,580	73,580
Manassas	32,809	4.00	4.00	*	95,781	95,781
Marion	24,409	4.00	4.00	*	99,253	99,253
Marshall	12,504	4.42	4.01	-10	60,048	54,044
Mills	7,001	2.00	3.99	-50	35,000	27,909
Mitchell	2,350	4.00	4.00	*	13,302	13,302
Monona	1,206	4.45	3.99	-10	5,372	4,852
Monroe	14,291	3.57	4.00	12	51,020	57,109
Montgomery	6,355	2.85	3.99	40	17,850	24,908
Muscatine	3,605	5.87	3.99	-32	21,518	13,465
O'Brien	5,354	8.04	4.00	-50	39,970	15,988
Oscola	4,238	4.04	4.04	*	17,505	17,505
Page	6,100	6.24	3.99	-36	40,468	25,990
Palo Alto	2,485	5.00	4.00	-20	17,545	14,837
Plymouth	7,038	4.01	4.01	*	30,080	30,080
Pocahontas	4,225	4.63	3.98	-14	14,950	12,487
Polk	6,504	3.50	4.02	27	35,905	26,255
Pottawattamie	12,120	4.10	4.10	*	49,890	49,890
Poweshiek	7,960	3.90	3.90	*	30,674	30,674
Ringgold	14,294	4.04	4.01	-3	59,740	59,740
Sac	6,391	5.87	3.99	-32	41,084	27,488
Scott	1,776	6.14	3.99	-35	10,915	7,080
Shelby	10,132	3.86	4.01	4	39,240	49,300
Sioux	8,456	5.84	3.97	-32	39,198	17,715
Story	2,311	4.39	3.99	-7	14,900	12,564
Tama	10,467	4.33	3.98	-6	45,402	41,770
Taylor	18,630	5.80	4.00	-31	108,211	74,600
Union	9,576	4.10	4.10	*	38,222	38,222
Van Buren	36,745	3.88	3.98	3	142,744	145,774
Wapello	17,028	4.23	4.02	-5	72,110	69,540
Warren	15,911	4.45	3.99	-10	69,762	59,560
Washington	9,720	5.50	4.02	-27	54,496	29,602
Wayne	12,904	3.08	4.01	9	39,436	34,396
Webster	2,829	5.30	3.97	-25	15,081	11,321
Winnebago	2,515	4.90	4.00	-18	10,060	39,900
Winnebago	7,968	6.01	4.00	-33	48,078	23,212
Woodbury	10,772	3.96	3.96	*	42,744	42,744
Worth	5,286	4.18	4.18	*	9,572	9,572
Wright	5,444	3.95	3.95	*	21,812	21,812
Totals	914,585				4,107,216	3,674,362

\*Reported.

## 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	109	4.21	4.21	*	461	464
Adams	129	8.00	4.02	-50	1,066	518
Alfalfa	224	2.00	4.00	100	446	892
Altamaha						
Appanoose						
Arden	228	1.89	4.01	112	432	915
Benton	31	10.46	2.95	-72	328	201
Black Hawk	4	6.90	4.02	-42	24	17
Bonanza	4	8.50	4.00	-50	32	16
Bremer	6	5.32	4.00	-25	22	24
Buchanan	41	7.13	3.99	-44	292	104
Bureau Vista	85	4.00	4.00	*	104	104
Butler	134	2.71	4.01	48	360	497
Calhoun	10	7.60	4.03	-47	70	41
Carroll	43	15.69	3.92	-75	676	169
Cass	13	2.54	4.03	15	46	51
Cedar	169	2.79	3.99	43	468	600
Cerro Gordo	6	6.00	4.02	-33	36	25
Cherokee						
Chickasaw	167	8.00	4.02	-50	1,002	672
Clarke	2	2.66	2.90	10	8	404
Clay	16	13.00	4.03	-100	216	67
Clayton	115	1.45	3.99	147	190	439
Clinton	2	10.00	4.00	-60	20	8
Crawford	92	2.81	2.99	33	176	288
Dallas	80	2.81	2.99	33	216	270
Davis	40	5.00	4.00	-20	200	160
DeSoto	2	1.00	4.00	300	2	8
DeWitt	9	4.00	4.00	*	36	36
Dickinson	280	2.00	4.00	90	560	1,154
Dubuque	30	4.14	4.14	*	124	134
Dwight	2	10.00	4.00	-60	20	8
Fayette	2	4.00	4.00	*	12	12
Floyd	50	4.08	4.08	*	204	204
Franklin	9	4.00	4.00	*	36	36
Fremont	8	6.00	4.02	-33	48	32
Groesbeek	31	6.73	4.01	-54	270	124
Grundy	20	4.00	4.00	*	80	80
Guthrie	72	4.00	4.00	*	288	288
Hamilton	15	2.14	4.00	87	32	59
Hancock	63	5.08	4.01	-21	320	253
Hardin	90	4.00	4.00	*	360	360
Harrison	28	2.21	4.00	81	64	132
Henry						
Howard						
Humboldt	4	11.00	3.96	-64	44	16
Ia	29	8.00	4.00	-50	232	116
Iowa	217	5.36	4.00	-25	1,200	870
Jackson	306	5.08	3.99	-22	1,116	2,142
Jasper	66	4.61	4.61	*	304	304
Jefferson						
Johnson	174	5.33	4.00	-25	936	606
Jones	9	8.00	4.00	-50	72	36
Kearney	401	5.00	4.00	-20	2,004	1,604
Kennett	23	4.00	4.00	*	92	92



TABLE NO. 13—ASSESSMENT OF PROPERTY, 1922

Assessed Actual and Taxable Value of Various Classes of Property, as Reported and as Adjusted, for the Year 1922.

## PART I—REAL ESTATE, 1922.

COUNTIES	Acres of land assessed	Adjusted	Assessed actual value of lands—Adjusted	Value of new build- ings outside of cities and towns	Assessed actual value of town lots	Actual value of new buildings in cities and towns
Adair.....	356,168	75.98	35,832,096	15,520	2,290,884	7,348
Adams.....	265,248	72.01	19,387,504	14,700	1,500,032	9,790
Allen.....	408,119	54.51	22,378,148	40,354	3,300,840	52,348
Appanoose.....	312,361	54.86	17,887,400	8,642	5,048,968	56,044
Archer.....	275,804	50.79	25,041,000	16,712	2,284,270	17,864
Armstrong.....	441,792	84.00	29,060,868	86,472	6,306,092	49,440
Black Hawk.....	342,190	85.92	20,545,273	41,106	56,587,426	159,534
Boone.....	330,517	87.89	30,838,263	28,448	7,006,508	49,688
Bremer.....	565,282	79.21	31,021,000	37,172	5,395,232	69,720
Buchanan.....	346,488	71.13	24,647,324	29,888	4,476,784	29,592
Buena Vista.....	332,714	84.94	30,046,728	23,490	6,918,922	77,440
Butler.....	355,906	79.80	28,595,098	29,768	3,948,269	45,400
Calhoun.....	349,735	81.53	29,542,840	8,054	5,148,860	50,110
Carroll.....	335,190	89.38	31,790,760	30,646	5,878,024	59,800
Cass.....	350,290	81.97	28,723,700	61,708	5,139,324	51,684
Cedar.....	353,966	84.02	29,045,216	50,864	4,559,348	41,400
Cerro Gordo.....	345,282	79.62	27,545,561	34,272	16,015,824	233,438
Cherokee.....	364,031	85.48	31,130,880	20,784	4,725,622	49,800
Chickasaw.....	379,175	68.61	27,491,497	9,154	5,018,184	35,324
Clarke.....	299,115	59.31	15,843,040	16,298	1,908,884	13,384
Clay.....	350,415	76.30	16,738,280	20,630	2,929,632	56,048
Clayton.....	408,255	65.31	30,606,708	131,284	4,221,972	32,000
Cline.....	427,234	82.61	35,727,382	35,032	14,718,980	117,400
Crawford.....	449,101	96.05	45,373,044	49,274	4,389,024	23,278
Dallas.....	354,149	84.61	35,800,868	45,900	6,607,084	43,240
Davis.....	318,959	55.16	17,597,580	37,846	2,129,356	5,632
De Witt.....	358,214	55.15	18,654,156	6,190	5,545,968	9,698
Delaware.....	361,110	89.34	34,907,184	54,540	5,436,961	37,734
Des Moines.....	292,212	76.62	19,329,928	102,111	16,619,482	4,182
Dickinson.....	292,826	73.54	17,129,720	29,029	5,999,236	43,816
Dubuque.....	269,528	72.48	26,898,880	54,298	20,424,172	21,880
Emmet.....	241,577	67.75	16,387,228	18,016	2,388,244	45,572
Fayette.....	448,489	73.07	32,670,140	48,796	1,090,410	74,944
Floyd.....	396,225	73.85	22,014,847	19,224	6,098,207	33,960
Franklin.....	358,713	76.43	27,418,136	36,614	5,629,692	29,498
Fremont.....	313,529	66.28	20,737,920	21,132	2,744,268	31,502
Greene.....	335,475	90.60	32,237,408	30,684	3,238,972	18,072
Grundy.....	310,581	94.72	29,417,404	23,616	3,010,912	23,240
Hamilton.....	369,100	72.96	28,008,664	10,300	4,086,020	24,740
Hancock.....	335,486	89.22	28,519,548	36,194	4,702,260	50,200
Harrison.....	351,338	65.37	22,070,144	4,500	5,312,960	56,584
Hart.....	384,021	83.76	29,227,544	9,708	6,263,406	36,718
Henry.....	436,028	65.26	27,864,068	12,020	4,013,154	49,908
Howard.....	292,034	74.65	19,562,128	12,304	3,548,072	29,248
Humboldt.....	291,586	68.48	19,569,692	88,636	3,169,470	32,600
Ia.....	269,299	76.98	30,732,980	20,105	2,741,876	12,640
Jackson.....	396,353	56.67	25,671,602	.....	3,129,748	.....
Jackson.....	359,611	83.24	29,096,120	80,322	3,135,616	12,700
Jackson.....	397,546	64.69	25,718,908	55,144	4,130,596	58,840
Jasper.....	446,784	34.35	27,696,027	38,828	7,111,920	92,940
Jefferson.....	255,727	75.10	19,992,294	13,649	4,169,968	41,968

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent decrease	Reported actual value	Adjusted actual value
Lee.....	135.8	2.58	4.01	55.8	248.9	520
Lincoln.....	17	3.32	4.01	34	60	60
Louis.....	157	4.00	4.00	—50	628	63
Lucas.....	1	8.00	4.00	—50	8	8
Lyons.....	10	2.00	4.00	100	20	40
Madison.....	39	2.44	4.00	64	89	14
Mahaska.....	74	2.00	4.00	100	140	70
Marion.....	20	6.80	4.02	—41	130	6
Marshall.....	33	4.90	4.02	—18	152	123
Mills.....	16	5.88	4.00	—32	94	64
Mitchell.....	49	3.19	4.00	29	132	52
Monona.....	404	2.08	3.99	92	842	1,624
Monroe.....	9	4.88	4.00	—18	44	27
Montgomery.....	43	3.86	3.98	—22	252	122
Moscow.....	9	8.00	4.00	—50	72	36
O'Brien.....	14	4.00	4.00	—50	56	56
Oceola.....	69	3.94	3.98	—21	348	253
Page.....	11	8.00	4.00	—50	88	44
Palo Alto.....	30	4.00	4.00	—50	200	200
Plymouth.....	149	4.96	4.06	—50	694	94
Pocahontas.....	45	1.80	4.00	122	84	26
Pottawattamie.....	2	7.00	3.99	—43	36	21
Poweshiek.....	701	2.26	4.00	40	288	40
Ringgold.....	15	8.00	4.00	—50	120	60
Sac.....	32	4.03	4.00	—3	156	156
Scott.....	17	6.35	4.00	—37	108	8
Shells.....	12	4.00	4.00	—50	48	48
Sion.....	49	1.90	4.04	104	16	16
Story.....	108	3.41	3.99	17	368	43
Taylor.....	171	2.50	4.00	60	424	69
Union.....	42	6.80	2.93	—42	288	161
Van Buren.....	561	4.99	3.99	—20	2,750	2,750
Wapello.....	66	3.48	3.99	11	294	294
Warren.....	6	4.00	4.00	—50	24	24
Washington.....	18	6.53	4.00	—39	78	78
Wayne.....	43	4.98	3.98	—20	214	121
Webster.....	25	4.00	4.00	—50	100	100
Winnebago.....	9	4.00	4.00	—50	36	36
Winneshiek.....	4	6.00	4.02	—33	24	13
Woodbury.....	.....	.....	.....	.....	.....	.....
Worth.....	.....	.....	.....	.....	.....	.....
Wright.....	.....	.....	.....	.....	.....	.....
Totals.....	6,544	.....	.....	.....	25,595	28,656

\*Reported.

TABLE NO. 13—ASSESSMENT OF PROPERTY, 1922

PART II—REAL ESTATE.

COUNTIES	Area of land assessed	Adjusted	Assessed actual value of land—Adjusted	Value of new build-ings outside of cities and towns	Assessed actual value of town lots	Actual value of in cities and towns
Johnson	379,711	79.83	30,302,281	41,408	9,979,404	138,200
Jones	253,810	68.56	24,227,648	71,940	3,789,048	35,864
Keokuk	355,907	75.28	26,799,008	55,864	4,549,096	41,080
Kossuth	604,747	64.83	39,210,492	70,020	4,949,408	27,560
Lee	510,465	72.70	29,544,016	32,522	10,302,138	294,212
Linn	445,015	85.07	28,113,001	88,400	49,854,461	1,125,422
Linn	250,949	73.82	18,458,913	47,600	2,507,700	81,902
Lucas	275,007	55.02	15,207,106	14,656	2,885,016	12,968
Lyons	354,230	78.47	32,677,039		2,118,902	
Madison	307,549	70.16	26,060,272	19,344	2,432,540	17,000
Mahaska	355,610	75.92	26,552,506		6,945,212	43,228
Marion	351,548	67.98	23,896,651	26,826	4,708,942	96,612
Marshall	347,865	90.71	31,540,022	64,028	10,072,500	101,322
Mills	361,243	72.64	18,965,741	17,268	1,981,242	15,800
Mitchell	256,019	72.50	21,406,062	27,560	3,200,501	25,798
Monona	115,528	65.01	27,291,954	20,522	3,295,599	38,304
Monroe	304,419	54.98	14,549,897		2,654,344	
Montgomery	260,000	82.28	21,200,964	19,422	4,854,200	46,028
Muscatine	354,900	80.50	21,540,492	10,764	10,829,420	61,520
O'Brien	351,992	64.88	32,229,328	18,222	5,187,706	29,256
Osceola	287,225	79.92	18,924,241	1,800	1,609,611	15,904
Page	287,225	79.92	25,704,099	16,228	6,848,824	46,380
Palo Alto	249,618	72.25	25,607,592	15,166	2,600,712	28,843
Plymouth	132,627	85.49	45,509,088	15,228	4,796,520	25,848
Pocahontas	357,721	80.35	28,711,074	603,218	2,891,516	10,014
Polk	359,072	80.66	26,555,547		135,041,181	1,081,221
Pottawattamie	576,851	78.00	44,699,504	83,292	21,101,656	944,238
Ringgold	287,225	84.10	30,911,809	10,820	6,595,609	42,426
Sarpy	337,553	63.59	18,068,697	18,788	2,070,899	25,100
Scott	385,028	66.53	33,076,300	29,816	4,761,726	45,012
Shells	363,654	80.69	24,218,894	227,292	53,401,522	822,700
Sioux	466,775	66.04	33,612,316	41,872	3,241,728	24,312
Story	547,360	66.09	32,022,090	41,460	8,698,540	218,000
Tama	357,200	65.05	27,221,610	22,704	5,675,568	32,224
Taylor	287,225	65.05	27,221,610	15,888	2,995,447	12,754
Union	287,225	67.40	27,221,610	15,888	2,995,447	25,716
Van Buren	361,243	55.17	16,626,908	30,164	2,121,596	7,508
Wapello	267,225	67.49	17,719,198	50,478	13,141,444	147,888
Wasson	357,200	71.14	26,126,554	21,716	4,022,440	45,238
Washington	348,888	78.17	29,886,822	31,578	5,722,464	69,228
Wayne	223,803	62.35	29,920,137	18,124	3,078,796	8,216
Weber	440,894	81.89	35,064,636	74,898	17,096,226	21,784
Winnebago	244,795	65.17	15,952,005		2,556,788	
Winnebush	428,820	64.61	27,557,884	45,798	4,300,240	1,207,536
Woodbury	539,026	71.11	41,135,607	70,130	73,638,063	7,897,592
Worth	352,412	61.14	15,916,285	28,887	1,842,292	26,232
Wright	356,403	71.00	27,609,005	10,388	5,480,647	61,832
Totals	54,340,304	77.40	82,627,808,044	4,705,071	880,344,945	10,807,938

COUNTIES	Adjusted actual value of lands and town lots	Total actual value of new buildings	Adjusted actual value of land, and new buildings	Exemptions for roads, soldiers and homesteads	Net Adjusted Value of Realty and New Buildings
					Actual Taxable
Adair	\$ 79,102,380	22,820	29,125,360		\$ 29,125,360 7,281,465
Adams	29,876,538	28,400	29,902,938		29,902,938 5,135,082
Adair	25,445,288	92,701	25,537,989		25,537,989 6,549,702
Appanoose	22,335,468	64,080	22,399,548		22,399,548 5,451,187
Audubon	27,365,272	24,370	27,389,642	91,000	27,389,642 6,327,227
Benton	135,912	48,402,850	301,540	43,101,316	177,323
Black Hawk	36,825,656	240,946	37,072,338	999,700	36,082,638 14,039,918
Boone	28,414,871	78,136	28,493,007		28,493,007 8,021,522
Bremser	25,511,728	108,144	25,619,872		25,619,872 6,601,646
Buchanan	29,064,208	96,100	29,160,308		29,160,308 7,282,003
Buena Vista	100,856,700	36,066,590	136,923,290	187,072	136,736,218 8,909,656
Butler	22,342,666	22,419,134	44,761,800	146,500	44,615,300 8,068,144
Calhoun	34,711,720	58,164	34,769,884		34,769,884 8,225,228
Carroll	27,349,336	84,436	27,433,772		27,433,772 9,310,638
Cass	32,862,024	113,292	32,975,316	207,566	32,767,750 8,416,065
Cedar	34,204,560	97,764	34,302,324	151,988	34,150,336 8,611,085
Cerro Gordo	42,564,185	200,680	42,764,865	43,500,985	42,721,380 10,876,746
Cherokee	35,866,812	70,401	35,937,213	916,194	34,981,019 8,745,448
Chickasaw	34,200,561	44,078	34,244,639	220,584	34,024,055 10,003,001
Clarke	17,772,764	18,492	17,791,256	238,861	17,552,395 4,385,508
Clay	36,978,472	90,128	37,068,600		37,068,600 7,534,450
Clayton	34,912,680	218,294	35,130,974	174,972	34,955,002 8,735,508
Crawford	50,441,062	152,872	50,593,934	192,374	50,401,560 12,600,340
Dallas	47,256,698	72,603	47,329,301	21,564	47,307,737 11,826,780
Dallas	27,417,472	492,576	27,910,048		27,910,048 9,258,912
Davis	19,710,646	43,488	19,754,134	250,126	19,504,008 4,822,000
Decatur	30,200,624	15,788	30,216,412	523,546	30,642,924 10,566,556
Delaware	29,400,440	72,234	29,472,674	736,804	29,735,878 6,907,132
De S Moines	36,000,400	106,596	36,106,996	434,107	35,672,889 8,944,000
Dickinson	22,332,128	73,030	22,405,158	139,868	22,265,290 5,571,079
Dubuque	57,223,661	76,000	57,300,113	504,800	56,795,313 14,283,029
Emmet	19,675,572	61,288	19,736,860		19,736,860 4,404,290
Fayette	30,833,556	125,700	30,959,256	195,800	30,763,456 9,948,538
Floyd	26,702,500	75,084	26,777,584	169,150	26,608,434 7,132,401
Franklin	31,656,072	57,120	31,713,192	88,788	31,624,404 7,766,103
Fremont	35,681,188	52,684	35,733,872	259,822	35,474,050 8,818,750
Greene	35,556,830	38,156	35,594,986	97,518	35,497,468 8,801,867
Grundy	22,428,316	49,656	22,477,972		22,477,972 5,890,482
Guthrie	30,669,816	34,940	30,704,756	218,336	30,486,420 7,606,465
Hamilton	32,221,608	95,584	32,317,192		32,317,192 8,299,398
Hancock	25,492,140	40,784	25,532,924	53,720	25,479,204 6,307,051
Hardin	35,430,450	46,410	35,476,860		35,476,860 8,884,552
Harrison	32,677,812	39,828	32,717,640	214,054	32,503,586 8,075,804
Henry	23,857,804	47,644	23,905,448	285,322	32,618,116 5,603,779
Howard	22,132,568	120,576	22,253,144	94,500	22,158,644 5,789,061
Humboldt	32,474,956	20,805	32,495,761	76,620	32,419,141 5,867,786
Iowa	39,501,360		39,501,360		39,501,360 7,125,388
Jackson	30,011,136	102,022	30,113,158		30,113,158 8,299,877
Jasper	29,849,522	113,984	29,963,506	256,888	29,706,618 7,426,677
Jefferson	44,708,563	91,468	44,800,031		44,800,031 11,229,513
Johnson	24,122,230	55,548	24,177,778	178,254	24,000,524 6,002,383
Jones	40,529,772	179,868	40,709,640	140,875	40,568,765 10,090,180
Keokuk	28,016,696	97,304	28,114,000	188,420	27,925,580 6,981,870
	21,549,004	96,944	21,645,948	469,370	21,176,578 7,744,918

COUNTIES	Adjusted actual value of lands and town lots	Total actual value of new buildings	Adjusted actual value of town lots and new buildings	Exemptions for roads, soldiers and homesteads	Net Adjusted Value of Realty and New Buildings	
					Actual	Taxable
Kossuth	42,559,900	98,389	42,658,289	146,020	42,512,269	10,828,462
Lee	38,927,044	329,964	39,256,998	454,392	38,799,606	9,009,312
Lincoln	87,068,362	1,212,822	88,281,184	9,871,941	79,410,243	19,827,620
Louis	30,366,612	79,632	30,446,244	367,268	30,078,976	5,124,719
Lucas	18,182,122	29,124	18,211,246	295,904	17,915,342	4,485,488
Lyon	85,696,552		85,696,552		85,696,552	8,924,128
Madison	28,462,612	56,304	28,518,916		28,492,612	7,124,729
Malheur	35,367,868	42,232	35,410,100	89,384	35,320,716	8,358,128
Marion	28,603,560	116,828	28,720,388	343,812	28,376,576	7,094,112
Marshall	42,512,632	169,390	42,682,022	659,840	42,022,182	10,204,288
Mills	20,066,982	31,108	20,098,090	210,556	19,887,534	5,107,396
Mitchell	24,076,374	64,744	24,141,118	639,564	23,501,554	6,000,182
Monona	10,777,836	58,696	10,836,532	64,300	10,772,232	2,698,028
Monroe	17,304,181		17,304,181		17,304,181	4,226,008
Montgomery	20,247,984	69,498	20,317,482	369,992	19,947,490	6,187,362
Muscatine	32,200,912	71,964	32,272,876	311,232	31,961,644	7,900,442
O'Brien	36,517,104	57,698	36,574,802	154,296	36,420,506	9,503,322
Ocasola	38,512,832	16,800	38,529,632	127,312	38,402,320	5,179,560
Pace	31,930,612	69,108	31,999,720	363,516	31,636,204	7,813,382
Palo Alto	28,298,304	44,114	28,342,418	50,948	28,291,470	7,662,542
Plymouth	30,365,658	50,376	30,416,034	135,632	30,280,402	22,365,150
Pocahontas	31,642,360	736,628	32,378,988	16,280	32,362,708	8,097,414
Polk	165,497,228	1,032,221	166,529,449	1,000,000	165,529,449	41,907,122
Pottawattamie	66,161,160	1,037,680	67,198,840	697,272	66,501,568	16,957,882
Poweshiek	37,367,582	53,340	37,420,922	223,608	37,200,314	9,309,574
Ringold	29,189,262	31,898	29,221,160	215,940	29,005,220	7,400,822
Sac	38,678,080	81,848	38,759,928	135,840	38,624,088	9,607,282
Scott	76,739,150	1,000,492	77,739,642	529,544	77,210,100	19,310,228
Seely	35,853,014	69,694	35,922,708	18,184	35,904,524	8,955,636
Sink	49,507,938	96,300	49,604,238		49,604,238	12,416,542
Story	41,720,000	390,272	42,110,272	391,084	41,719,188	10,429,712
Tama	45,167,178	74,480	45,241,658	332,320	44,909,338	10,734,852
Taylor	25,105,166	29,672	25,134,838	433,628	24,701,210	6,171,602
Union	22,270,222	39,690	22,309,912	351,987	22,007,925	5,314,480
Wareho	18,747,384	37,672	18,785,056	298,000	18,487,056	4,607,794
Warren	32,869,832	106,294	32,976,126	264,784	32,711,342	7,495,844
Washington	30,168,994	102,544	30,271,538	304,784	30,006,754	7,495,844
Wayne	35,469,256	139,944	35,609,200	327,280	35,281,920	8,806,740
Webster	24,508,962	36,124	24,545,086	287,628	24,257,458	5,835,332
Winnebago	55,754,962	106,652	55,861,614	331,040	55,530,574	13,127,602
Winneke	19,319,030		19,319,030		19,319,030	4,827,232
Woodbury	31,858,124	121,328	31,979,452	74,528	31,904,924	7,956,716
Woodworth	114,773,892	1,467,636	116,241,528	446,514	115,794,814	28,903,798
Worth	17,788,672	49,719	17,838,392	47,776	17,800,616	4,473,632
Wright	33,129,632	74,308	33,203,940	288,106	32,915,834	8,212,222
Totals	83,492,152,088	15,039,019	83,514,156,088	33,255,780	83,480,900,308	28,722,256

TABLE NO. 13—ASSESSMENT OF PERSONAL PROPERTY, 1922

## PART III—PERSONAL PROPERTY.

COUNTIES	Vehicles, including bicycles	Household furniture, including household and building houses	Merchandise	Eighty per cent of bank stock and other uncollected cash	Other corporation stocks	Capital employed in manufacture
Adair	\$ 100	\$ 3,812	\$ 449,211	\$ 3,809,322	\$ 24	\$ 2,500
Adams	112	2,688	253,128	191,600		24,580
Adams	5,312	3,368	68,102	416,300	14,840	19,568
Adams	2,218	4,300	740,000		15,000	212,256
Adams	192	1,000	385,900	879,832	15,008	19,492
Adams	7,790	1,242,445	848,136		300	42,260
Benton	10,234	26,704	4,236,174	1,347,083	6,916	37,000
Black Hawk	2,790	7,024	1,035,258	238,580	75,224	108,908
Boone	4,412	4,352	988,740	658,448	10,280	9,464
Bremer	2,152	681,265	990,822	1,546	16,430	
Buchanan	3,412	25,800	1,155,778	765,706	4,000	45,224
Buena Vista	4,648	5,688	748,084	270,770	9,800	12,200
Calhoun	2,280	51,722	846,734	622,143	15,032	26,148
Carroll	5,066	9,246	979,572	705,152	25,000	
Cass	1,154	4,500	845,448	629,880	856	5,632
Castro	7,322	46,308	714,837	1,001,400	179,028	35,204
Cedar	23,786	229,620	2,520,970	861,680	60,692	8,664
Cerro Gordo	1,744	6,000	667,130	509,108	1,800	16,000
Cherokee	4,544	6,284	656,200	643,674	620	2,108
Chickasaw	136	1,348	340,356	16,900		11,132
Clarke	2,734	23,310	829,723	162,964	161,290	1,000
Clear Lake	22,888	8,330	845,048	662,916	4,790	19,710
Clinton	11,628	113,614	1,639,316	2,289,480	16,960	204,960
Crawford	5,802	9,400	891,164	552,590	10,810	2,222
Dallas	2,234	1,608	1,061,000	626,022	1,156	28,094
Davis	2,252	1,000	215,660	136,200	8,290	1,368
Decatur	1,600	646,512	31,484	1,312	2,498	1,312
DeKalb	1,566	1,36	513,772	383,590	33,490	14,300
Des Moines	11,694	97,36	3,725,549	1,071,257	37,508	4,300
Dickinson	124	55,40	500,479	344,094		5,300
Dubuque	119,612	1,227,612	5,792,798	1,915,748	35,726	235,080
Emmet	204	12,002	855,690	345,900		19,972
Fayette	4,916	5,168	1,080,024	937,400	2,840	69,580
Floyd	6,112	14,900	1,047,190	689,128	77,490	19,740
Franklin	4,236	18,224	708,794	513,524	45,080	59,914
Freemont	28,900	2,140	611,132	545,284	86,076	10,000
Greene	5,200	3,400	566,912	384,136	1,654	7,300
Grundy	5,200	13,128	674,490	484,460	2,800	7,500
Guthrie	1,064	6,908	740,724	637,376	28,472	37,544
Hamilton	5,708	5,200	740,614	734,347	4,200	5,416
Hancock	800	14,222	671,818		9,000	38,228
Harrison	4,496	5,800	1,209,272	859,256	2,800	240
Harrison	790	5,922	850,260	822,716	76,808	8,710
Henry	10,548	2,902	687,610	722,290	25,540	25,540
Howard	9,284	751,438	408,992	1,500	25,272	
Humboldt	2,960	9,480	583,568	409,216	5,600	
Ia	1,472	2,000	712,942	354,200	1,090	16,250
Iowa	5,630	9,344	592,664	1,000,208	95,378	
Jackson	35,468	875,252	229,802	4,700	24,900	
Jasper	2,648	20,016	1,351,016	944,806	104,844	15,636
Jefferson	872	6,394	711,622	584,080	4,500	134,140
Johnson	5,629	68,772	878,487	607,650	1,700	
Jones	1,618	4,300	579,664	1,245,734	85,784	7,624
Keokuk	7,676	3,296	733,700	862,113	37,664	44,040



COUNTIES	Vehicles, including bicycles	Household furniture, including household and board house	Merchandise	Eighty per cent of bank stock and other moneyed capital	Other corporation stocks	Capital employed in manufactures
Kossuth	\$ 2,994	\$ 6,098	\$ 762,322	\$ 3,400	\$ 11,508	\$ 20,240
Lee	14,140	44,244	2,594,434	470,780	1,720	122,872
Linn	25,450	1,019,931	5,142,301	2,232,623	225,092	127,872
Louis	1,294	12,300	472,612	439,100	27,732	3,278,068
Lucas	812	1,200	386,448	330,144	700	16,300
Lyon	6,228	33,254	718,362	158,200	700	16,300
Madison	3,848	3,594	478,382	720,108	49,828	45,208
Malhaska	1,506	48,916	1,120,572	925,724	55,800	5,900
Marion	586	182	695,911	624,240	67,460	7,000
Marshall	6,140	78,478	1,902,237	692,219	16,164	11,400
Mills	1,300	1,600	411,000	398,300	130,648	7,600
Mitchell	1,892	3,780	602,924	527,504	42,000	2,620
Monona	3,790	5,032	385,476	212,564	200,000	9,772
Monroe	2,540	4,006	305,550	192,530	288,700	2,800
Montgomery	48	6,152	710,012	761,232	15,600	24
Muscataine	2,305	5,980	1,875,518	1,274,944	10,732	6,710
O'Brien	7,968	9,640	988,673	941,173	17,828	20,240
Oceola	6,710	7,434	450,922	178,092	10,732	6,710
Pace	2,628	8,902	1,137,838	1,337,272	6,616	59,472
Palo Alto	6,342	3,740	645,152	551,456	14,728	4,848
Plymouth	3,216	44,160	914,598	732,384	44,800	17,828
Pocahontas	3,250	19,302	688,245	516,400	10,500	17,828
Pottawattamie	40,141	2,780,090	15,378,040	10,909,000	24,614,216	87,340
Poweshock	1,120	25,276	3,091,536	1,538,112	10,600	15,402
Ringgold	3,312	23,352	881,348	646,920	1,240	5,616
Sac	332	1,000	332,629	81,572	1,240	5,616
Scott	1,632	27,072	909,610	755,124	21,400	81,572
Shelby	13,125	425,254	7,806,211	3,987,528	42,340	632,800
Sioux	27,210	2,708	628,421	344,048	10,528	7,600
Story	2,038	9,308	1,012,182	630,484	91,704	10,528
Tama	2,692	15,704	1,347,300	1,040,300	31,200	10,528
Taylor	2,602	4,188	928,670	1,013,248	24,800	10,528
Union	2,602	640	503,553	407,348	244	35,304
Van Buren	118	5,928	329,629	465,340	18,800	5,906
Warren	4,016	57,580	3,121,430	1,833,420	188	105,500
Washington	4,608	2,692	609,392	1,103,431	50,396	6,300
Wayne	2,179	1,040	529,517	601,632	39,250	16,204
Webster	3,700	9,630	529,517	601,632	39,250	16,204
Winnebago	5,002	56,939	2,440,559	2,030,428	39,250	39,250
Winneshek	1,100	10,328	619,122	486,880	5,020	9,172
Woodbury	3,902	10,328	834,180	825,904	161,090	1,708
Worth	24,478	321,020	14,134,652	2,981,326	14,320	11,708
Wright	4,154	4,624	435,392	354,124	1,708	11,708
Totals	12,662	12,463	833,573	613,020	155,175	11,400
Totals	\$985,944	\$ 7,502,877	\$107,798,337	\$ 84,590,710	\$ 28,257,321	\$ 5,560,119

TABLE NO. 13—ASSESSMENT OF PERSONAL PROPERTY, 1922

## PART IV—PERSONAL PROPERTY.

COUNTIES	Other personal property	Buildings on leased land	Total value of personal property less stock exempt money and credits	Reported actual value of all live stock	Adjusted actual value of all live stock	Adjusted actual value of all live stock per cent property and credits
Adair	\$ 167,154	\$ 48,384	\$ 4,570,316	\$ 2,315,256	\$ 2,167,749	\$ 6,738,063
Adams	90,690	10,561	585,444	1,332,692	1,514,223	2,000,672
Albany	173,737	111,082	1,350,200	1,068,560	1,927,769	2,378,064
Alpena	228,944	21,356	1,294,021	1,222,563	1,371,007	2,005,771
Andalus	214,681	31,398	1,258,946	1,091,186	2,018,119	2,277,068
Benton	503,530	59,680	2,768,700	2,958,856	2,879,978	5,643,738
Black Hawk	41,233	90,880	6,172,101	2,281,146	2,204,100	8,376,392
Boone	500,438	111,282	2,176,404	2,037,733	1,878,191	3,984,565
Bremer	286,268	67,592	2,010,006	2,327,480	1,662,466	2,502,522
Buchanan	207,085	64,008	1,954,221	2,345,283	2,039,500	3,901,724
Buena Vista	330,313	152,302	2,400,624	2,306,618	2,307,283	4,797,007
Butler	195,315	101,888	1,000,420	2,188,851	3,417,229	4,797,007
Calhoun	400,459	380,008	2,132,498	1,610,437	1,808,511	3,956,527
Carroll	375,230	81,824	2,177,394	2,427,920	2,267,286	4,444,487
Cass	282,652	44,686	1,715,228	2,411,113	2,217,580	3,912,878
Cedar	349,806	45,848	2,498,818	2,560,188	2,560,807	5,035,615
Cerro Gordo	654,532	156,252	4,018,152	2,046,328	2,143,678	6,781,890
Cherokee	303,562	116,842	1,642,306	2,413,842	2,000,469	4,042,878
Chickasaw	90,721	47,506	1,259,783	1,912,775	1,874,204	3,283,997
Clarke	63,331	14,238	1,222,422	1,244,091	1,236,061	1,762,484
Clay	151,033	100,002	1,442,885	1,835,845	1,945,549	3,388,434
Clayton	232,988	63,734	734,738	850,738	850,738	4,822,580
Clinton	322,322	79,724	4,772,724	2,692,744	2,369,532	7,644,256
Crawford	324,815	38,376	1,898,399	3,523,037	3,233,332	5,089,541
Dallas	800,324	252,002	2,818,140	2,292,402	1,985,106	4,821,276
Davis	105,704	88,813	1,488,213	1,920,432	1,920,432	3,283,332
Deauro	106,434	31,640	971,329	1,231,843	1,447,749	2,551,108
Delaware	86,713	31,804	1,210,888	2,370,912	2,005,712	3,300,560
Des Moines	629,000	258,535	6,482,400	4,466,904	4,116,473	7,885,925
Dickens	211,224	151,481	1,238,068	1,156,368	1,234,001	2,222,580
Doniphan	2,655,371	74,000	1,000,369	1,025,586	2,056,808	14,691,393
Emmett	180,800	87,068	1,511,611	1,460,236	1,233,928	2,765,540
Payette	226,000	69,622	2,480,480	2,808,440	2,161,418	5,247,898
Floyd	247,584	66,782	2,178,007	1,630,568	1,831,488	4,024,500
Franklin	394,032	91,528	1,705,541	2,575,113	2,533,050	4,258,760
Freemont	371,372	31,745	1,692,812	1,381,670	1,645,372	3,338,184
Greene	279,287	62,800	1,261,109	1,694,283	1,706,500	3,019,639
Grundy	342,410	132,888	1,692,698	2,206,416	2,073,253	3,737,621
Guthrie	175,868	69,066	1,697,922	2,065,434	2,040,196	4,258,760
Hamilton	218,796	85,568	1,794,709	1,592,890	2,135,354	3,922,063
Hancock	154,892	92,702	982,672	1,810,816	1,973,200	2,955,872
Hardin	90,544	87,524	2,332,832	1,916,808	2,123,105	4,455,907
Harrison	668,564	73,170	2,553,080	2,076,888	2,451,312	4,041,301
Henry	129,994	30,250	1,840,732	1,870,618	1,990,076	2,229,828
Howard	168,006	63,216	1,372,980	1,439,894	1,611,272	3,904,222
Humboldt	226,065	118,008	1,465,700	1,884,061	1,611,417	3,017,117
Ia	100,590	19,488	1,210,632	2,368,208	2,163,429	3,284,721
Iowa	35,444	27,084	2,058,284	2,058,284	2,329,313	4,437,039
Jackson	90,168	21,806	1,200,940	1,801,916	2,034,309	3,325,149
Jasper	422,010	54,922	2,626,956	3,032,641	2,925,014	5,522,500
Jefferson	113,070	34,820	1,689,420	1,159,175	1,709,894	2,916,233
Johnson	398,490	34,135	2,016,341	2,343,974	2,346,618	4,896,618
Jones	236,378	21,806	2,100,788	2,550,484	2,145,851	4,646,692
Keokuk	311,024	36,320	2,067,372	2,302,512	2,089,877	4,127,449

COUNTIES	Other personal property	Buildings on leased land	Total value of personal property except stock except money and credits	Reported actual value of all live stock	Adjusted actual value of all live stock	Adjusted actual value of all personal property except money and credits
Kosuth	\$ 470,729	\$ 116,068	\$ 1,390,300	\$ 3,237,918	\$ 3,364,983	\$ 4,707,435
Lawrence	779,418	206,324	4,251,912	1,239,126	1,428,903	5,680,232
Lincoln	2,257,166		11,040,473	2,535,808	2,640,273	13,686,748
Louisa	183,653	29,448	1,190,488	1,415,822	1,549,457	2,529,925
Lucas	157,694	93,698	953,286	1,250,074	1,196,520	2,346,806
Lyon	182,745	177,500	1,307,320	2,413,190	2,189,540	2,149,798
Madison	181,022	19,560	1,454,722	2,118,756	1,892,162	2,346,806
Mahaska	643,602	43,948	2,898,837	3,070,313	2,136,066	4,964,960
Marion	527,499	51,643	1,976,433	1,986,553	1,782,007	2,758,470
Marshall	329,160	109,730	3,058,566	2,144,417	2,372,577	4,458,132
Mills	238,144	94,094	1,103,448	1,439,752	1,609,222	2,771,802
Monroe	147,371	78,302	1,387,413	1,728,571	1,800,995	3,278,638
Monona	280,394	72,108	1,161,180	1,660,140	2,216,074	3,397,254
Montrose	263,648	69,701	1,258,707	1,089,585	1,181,661	2,419,726
Montgomery	169,272	28,720	1,677,284	1,498,872	1,786,696	3,427,860
Muscatine	271,713	61,812	3,882,831	1,026,413	1,598,743	5,481,526
O'Brien	280,156	165,720	2,404,704	2,480,022	2,314,778	4,719,552
Oceola	216,474	57,809	609,322	1,307,572	1,454,892	2,424,184
Pace	401,878	45,017	2,900,605	2,108,968	2,300,034	5,106,729
Palo Alto	167,004	80,127	1,459,402	1,802,715	1,682,708	2,135,119
Plymouth	305,252	112,714	2,181,234	3,876,508	3,604,951	8,266,275
Pocahontas	333,300	171,608	1,760,865	1,704,548	1,687,692	3,648,282
Polk	5,298,301	1,901,221	61,636,450	2,091,282	1,935,030	62,561,450
Pottawattamie	1,175,152	533,892	6,311,480	4,280,088	4,305,296	10,620,716
Poweshiek	399,721	18,500	1,869,548	2,234,248	2,231,687	4,106,252
Ringgold	92,328	35,000	666,461	1,517,272	1,682,077	2,218,938
Sage	271,988	61,720	2,102,020	2,457,604	2,315,281	4,445,520
Scott	1,458,784	138,723	14,505,305	2,431,354	2,087,801	16,573,684
Shelby	356,200	57,654	1,411,308	3,249,848	2,797,560	4,995,868
Sioux	384,770	169,072	2,338,318	4,017,083	3,613,187	5,631,366
Story	414,610	154,284	3,013,550	1,813,136	1,939,151	4,931,707
Tama	333,905	113,414	2,430,849	2,682,090	2,739,784	5,450,867
Taylor	106,400	46,002	692,913	1,646,351	1,835,048	5,084,997
Union	123,722	10,880	1,811,175	1,430,601	1,423,541	3,264,716
Van Buren	56,906	18,694	817,572	1,072,694	1,351,278	2,162,891
Wassell	287,231	21,738	5,231,556	1,154,190	1,240,022	6,471,778
Warren	191,674	17,890	1,427,320	1,798,318	1,856,088	3,284,556
Washington	360,884	57,315	2,163,969	2,333,070	2,077,557	4,341,251
Wayne	107,743	13,276	1,382,352	1,860,680	1,565,149	3,087,561
Webster	250,021	153,380	5,033,320	2,249,192	2,079,778	7,113,104
Winnebago	185,481	84,866	1,777,507	1,233,453	1,501,965	2,939,472
Winnechek	174,164	32,168	1,601,021	2,739,032	2,865,873	4,537,567
Woodbury	1,449,179	544,510	19,398,228	2,766,966	3,061,133	22,469,363
Worth	108,963	55,459	1,003,017	1,368,467	1,500,734	3,682,381
Wright	259,636	79,664	2,007,445	1,866,270	2,019,342	4,025,782
Total	\$ 39,990,292	\$ 10,282,330	\$113,648,500	\$208,390,158	\$204,054,069	\$617,105,882

TABLE NO. 13—ASSESSMENT OF PERSONAL PROPERTY, 1922

## PART V—OTHER PROPERTY.

COUNTIES	Less soldier's exemption on personal property	Net adjusted actual value of personal property except money and credits	Adjusted taxable value of personal property except money and credits	Adjusted taxable value of railroad property except street car and interurban	Adjusted taxable value of telephones and telegraph property
Adair	\$ 91,000	\$ 6,647,000	\$ 1,903,700	\$ 321,631	\$ 75,427
Adams	50,328	2,043,547	539,897	270,109	16,227
Adams	48,175	1,339,884	807,474	821,445	56,451
Adair		2,665,731	606,430	1,076,136	54,101
Adair	101,132	3,175,913	792,978	347,916	57,609
Benton	269,068	5,034,678	1,385,669	811,808	70,647
Black Hawk	38,604	8,376,382	1,344,675	1,134,244	105,941
Boone	164,636	2,879,959	900,950	834,788	99,618
Bremer	32,392	3,930,130	682,526	662,526	47,388
Buchanan	110,410	5,881,314	950,828	912,411	61,705
Buena Vista	180,744	4,697,168	1,114,291	770,538	135,498
Butler	90,100	2,238,127	814,325	864,915	67,762
Calhoun	92,769	2,851,558	965,800	1,191,450	74,449
Carroll	123,288	4,221,060	1,080,275	1,030,053	70,290
Cedar	312,340	3,830,468	955,117	519,310	61,255
Cass	75,490	4,909,335	1,240,039	745,241	67,762
Cedar	90,948	6,001,872	1,672,968	1,166,506	66,645
Cerro Gordo	60,200	5,993,095	1,001,751	438,729	65,220
Cherokee	47,678	3,190,509	790,027	455,977	47,046
Chickasaw	39,664	1,733,450	430,867	419,880	29,113
Clarke		3,388,494	847,769	796,909	35,825
Clay		4,899,720	1,213,082	1,078,514	98,173
Clayton	72,492	7,571,704	1,867,941	1,581,549	119,842
Crawford	94,411	4,965,137	1,244,782	1,306,239	75,946
Dallas	72,606	4,750,590	1,137,438	828,028	117,102
David	27,308	1,001,433	408,263	438,729	33,400
Decatur	64,490	2,300,018	575,154	814,781	38,671
Delaware	51,388	3,451,791	740,790	760,331	61,255
De Motte	67,502	7,801,423	1,957,856	567,800	89,519
Dickinson	41,810	2,978,194	644,588	644,519	35,516
Dubuo	14,023,283	3,805,821	967,584	118,352	118,352
Emmett	57,172	2,708,398	677,095	685,372	45,518
Fayette	88,548	5,149,214	1,287,528	1,027,378	85,790
Floyd	30,568	3,061,500	967,880	575,676	30,118
Franklin	99,018	4,139,775	1,044,944	679,873	69,772
Fremont	35,224	2,892,800	825,715	601,007	70,107
Greene	90,426	2,949,249	717,215	864,511	50,672
Grundy	81,549	2,676,081	919,029	569,367	51,880
Guthrie	91,470	3,646,628	911,629	566,769	47,449
Hamilton	63,796	3,888,298	975,072	706,131	55,345
Hamock	106,794	2,849,106	712,227	725,108	45,518
Hardin	81,664	4,371,583	1,060,966	1,149,704	75,544
Harrison	101,729	4,007,671	1,225,698	1,056,210	71,502
Henry	63,012	3,176,816	794,294	507,582	49,239
Howard	54,132	2,949,130	735,025	506,518	45,518
Humboldt	32,568	2,963,625	740,906	663,674	119,300
Ia	32,568	3,281,713	800,428	581,666	45,497
Iowa		4,423,869	1,105,903	469,056	45,495
Jackson	78,100	3,247,649	811,703	753,568	55,182
Jasper		3,682,148	850,200	850,200	119,248
Jefferson	80,448	2,855,785	708,946	743,494	53,387

Since the Executive Council fixed the value of railroad property the Federal Court issued an order reducing the value of the C. & W. R. R. \$50.25 per mile and the value of the C., R. I. & P. R. R. \$60.25 per mile pending further litigation.

COUNTIES	Less soldier's exemption on personal property	Net adjusted actual value of personal property except money and credits	Adjusted taxable value of personal property except money and credits	Adjusted taxable value of railroad property including sleeping car and interurban	Adjusted taxable value of telephone and telegraph property
Johnson	\$ 66,802	\$ 4,200,761	\$ 1,074,940	\$ 649,316	\$ 61,770
Jones	198,720	4,742,942	1,055,736	814,717	62,770
Keokuk	79,664	4,077,785	1,039,448	1,107,173	62,547
Kossuth	130,902	4,636,423	1,156,006	1,163,588	72,524
Lee	49,382	5,639,490	1,496,123	1,861,190	75,822
Linn	12,680,748	2,421,687	1,600,014	1,600,014	119,42
Louis	39,064	2,500,861	625,215	546,916	58,288
Lucas	39,429	2,130,352	530,088	604,466	46,261
Lyon	61,966	3,435,107	858,777	968,278	45,130
Madison		3,546,885	836,721	418,419	102,988
Mahaska		4,954,008	1,238,726	1,175,882	84,722
Marion	41,116	3,717,354	929,358	890,168	86,255
Marshall	87,007	6,341,036	1,335,259	984,007	116,282
Mills	22,304	2,749,304	687,326	721,311	107,506
Mitchell	77,369	5,201,248	800,312	563,571	45,323
Monona	19,000	3,387,254	846,814	800,880	46,729
Monroe	14,192	2,405,571	601,699	1,021,115	98,133
Montgomery	53,324	3,370,456	842,614	438,054	78,271
Muscatine	45,476	5,436,100	1,359,025	1,019,368	80,629
O'Brien	112,646	4,606,826	1,131,719	843,463	51,635
Osceola	85,324	2,238,000	584,660	567,037	25,782
Page	30,415	5,119,314	1,277,576	838,466	80,136
Palo Alto	89,171	3,045,309	761,485	528,663	47,828
Plymouth	135,632	5,780,643	1,435,161	1,037,666	116,736
Pocahontas	112,667	5,535,730	883,932	607,712	46,275
Polk	100,000	62,811,450	15,719,593	2,108,411	253,284
Pottawattamie	102,806	10,598,846	2,670,086	1,806,409	227,684
Poweshiek	73,988	4,118,547	1,029,637	673,561	75,341
Ringgold		2,218,588	554,635	680,165	22,675
Saunders	70,649	4,377,561	1,094,300	968,802	81,427
Scott	62,961	16,010,733	4,127,683	1,083,039	96,559
Shelby	106,240	4,108,628	1,027,037	725,041	51,245
Sioux	113,828	5,837,677	1,459,419	1,433,388	127,461
Story	69,048	4,882,650	1,229,655	1,065,870	71,291
Tama	116,445	5,188,432	1,297,113	1,301,061	71,801
Taylor	82,556	2,365,141	591,285	555,922	22,443
Union	47,840	2,716,778	824,194	528,567	32,861
Van Buren	4,500	2,159,350	539,858	672,286	30,884
Wapello	52,682	6,419,066	1,604,774	998,235	71,891
Warren	75,580	2,309,136	802,384	801,878	91,258
Washington	84,600	4,147,017	1,036,879	986,097	69,636
Wayne	74,719	2,478,782	715,185	779,079	45,185
Webster	96,510	7,016,384	1,754,149	1,412,586	114,966
Winnebago		2,369,472	734,368	666,376	26,922
Wineshiek	60,068	4,218,469	1,054,625	661,445	59,566
Woodbury	94,366	27,565,061	5,941,265	1,318,320	359,448
Worth	72,147	2,631,444	657,801	461,504	45,282
Wright	72,787	5,064,000	988,300	979,045	82,323
Total	\$ 6,500,464	\$ 510,545,308	\$ 127,030,349	\$ 81,645,127	\$ 7,229,111

TABLE NO. 13—ASSESSMENT OF PERSONAL PROPERTY, 1922

## PART VI—OTHER PROPERTY.

COUNTIES	Adjusted taxable value of telephone and telegraph property	Adjusted taxable value of express property	Net total taxable value of all property except money and credits	Net actual value of money and credits
Adair	\$ 1,308.8	1.19	0,346,300	4,204,500
Adams	4,400	662	5,005,700	3,320,106
Allamakee	15,420	2,070	7,156,000	4,170,111
Anneoka	19,351	4,596	7,226,017	3,381,745
Appanoose	8,896	1,110	7,800,159	5,106,274
Arnold	26,680	2,547	13,075,875	9,640,185
Benton	29,840	4,087	17,286,247	11,628,121
Black Hawk	30,827	2,936	11,562,755	7,343,177
Boehman	29,630	8,991	7,682,390	4,081,588
Black Hawk	12,572	2,552	8,945,379	5,594,036
Boone	11,284	2,022	11,014,328	6,978,790
Bremser	25,112	2,305	9,853,820	6,745,374
Boonville	9,178	4,324	10,830,350	3,626,854
Buena Vista	7,862	2,815	11,504,136	6,553,190
Butler	7,651	2,976	9,964,574	8,696,137
Calhoun	19,300	2,830	10,046,280	10,881,625
Cass	4,019	1,839	12,790,509	7,138,103
Cedar	2,545	1,820	10,244,826	4,081,588
Cerro Gordo	1,881	7,335,230	4,431,725	3,244,980
Chickasaw	3,412	1,485	5,670,345	3,244,980
Clarke	12,658	3,523	9,462,674	5,735,541
Clay	17,613	4,255	11,149,722	8,231,168
Clayton	22,687	5,685	16,222,443	7,705,256
Clinton	316	5,698	14,502,300	7,475,236
Crawford	25,943	2,921	11,419,611	6,792,900
Dallas	2,680	2,680	5,992,548	2,015,248
Davis	17,903	3,554	6,908,402	2,756,315
Deaair	21,300	3,490	6,632,573	6,055,756
Delaware	6,544	2,495	11,032,114	7,439,695
Iowa	4,922	1,935	5,622,167	5,111,666
Dickinson	16,013	2,944	18,465,594	9,801,619
Dubuque	9,820	2,365	6,195,466	2,076,029
Emmett	19,047	4,200	12,375,268	7,932,134
Fayette	11,045	2,690	8,793,183	5,118,460
Floyd	24,013	2,495	9,658,155	4,775,710
Franklin	7,282	7,282	7,235,073	3,567,602
Fremont	6,675	2,455	10,191,800	4,785,007
Greene	21,909	2,080	9,633,800	6,428,120
Guthrie	13,654	2,251	9,222,247	5,979,568
Hamilton	18,504	2,684	10,125,962	6,242,302
Hancock	12,346	2,478	7,808,480	2,614,248
Hardy	18,861	4,763	11,226,190	10,040,749
Harrison	15,447	2,635	10,418,425	5,514,744
Henry	18,925	2,430	7,345,180	8,774,835
Howard	5,434	1,249	6,809,984	3,730,928
Hubbard	12,430	2,876	7,097,561	4,949,571
Ia	3,955	1,292	8,896,590	4,711,332
Iowa	21,570	1,871	9,932,922	9,669,264
Jackson	12,629	2,873	7,060,668	5,947,600
Jasper	22,221	4,660	12,635,573	11,029,662
Jefferson	13,219	2,801	7,025,028	6,162,660
Johnson	21,316	2,919	11,840,450	8,744,116
Jones	41,423	3,305	8,009,850	7,165,541
Keokuk	24,300	4,924	10,036,500	8,619,239



## COUNTIES

COUNTIES	Adjusted taxable value of improvements	Adjusted taxable value of express property	Net total taxable value of all property except money and credits	Net actual value of money and credits
Kossuth	\$ 22,298	\$ 4,028	\$ 13,300,694	\$ 3,570,314
Lee	29,444	5,116	13,016,061	2,468,564
Linn	31,350	6,342	25,108,526	17,511,611
Louisa	7,087	3,002	6,424,350	3,963,162
Lucas	2,036	2,538	5,603,314	3,503,050
Lyon	3,335	3,502	8,836,245	3,272,382
Madison	3,117	1,703	8,487,677	7,074,833
Mahaska	4,949	5,094	10,867,569	5,520,618
Marion	8,329	3,921	9,977,186	5,430,712
Marshall	23,029	4,753	12,908,628	9,711,728
Mills	15,026	2,250	7,742,735	2,866,600
Mitchell	654	2,387	7,442,480	7,258,791
Monona	301	3,608	9,608,020	2,134,146
Monroe	2,489	3,500	5,739,232	1,977,412
Montgomery	8,545	1,549	1,810,879	6,789,803
Muscataine	10,329	4,136	10,464,160	7,481,202
O'Brien	10,720	3,688	11,695,321	7,063,366
Osceola	5,214	1,843	6,332,123	1,428,021
Palo Alto	11,545	3,248	10,113,318	8,659,328
Plymouth	14,251	2,395	8,412,383	2,580,400
Pocahontas	8,545	5,619	15,156,876	6,329,257
Polk	4,237	2,215	9,708,520	2,139,315
Pottawattamie	16,002	7,850	50,702,971	22,768,968
Poweshiek	9,723	6,046	21,300,560	11,915,480
Ringgold	16,946	5,072	11,108,831	10,275,770
Ross	13,691	2,553	6,278,238	3,061,121
Sac	11,623	3,440	11,818,650	5,507,747
Scott	14,442	4,000	24,639,460	21,538,988
Shelby	1,118	3,005	10,701,286	5,112,609
Sioux	7,806	4,643	15,439,442	6,490,307
Story	21,642	4,544	12,513,590	10,389,665
Tama	30,358	4,435	12,339,700	8,558,060
Taylor	7,937	1,965	7,348,434	3,906,438
Union	5,075	2,113	6,008,440	3,990,223
Van Buren	2,448	2,506	5,897,776	3,097,718
Wapello	6,950	3,796	10,377,165	5,329,427
Warren	7,370	3,580	9,319,352	7,943,755
Washington	34,683	4,111	10,912,706	11,235,382
Wayne	8,636	3,012	7,389,526	3,698,445
Webster	21,687	7,024	16,470,504	6,330,284
Winnebago	6,137	1,373	6,002,840	3,305,013
Winnechick	27,328	2,654	9,784,772	6,330,478
Woodbury	3,906	4,631	26,252,365	17,844,400
Worth	3,297	1,996	5,619,315	3,398,278
Wright	14,559	4,166	10,229,736	5,284,171
Total	\$ 1,292,928	\$ 326,334	\$1,088,464,580	\$ 615,639,400

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

Assessed Actual Value of Live Stock in Detail, as Reported and as Adjusted, for the Year 1922.

## PART I—COLTS ONE YEAR OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	405	\$ 29.86	\$ 27.76	7		12,094	11,547
Adams	409	21.26	27.98	31		8,736	11,444
Altamaha	543	28.12	28.12			15,986	15,986
Anniston	599	20.27	27.07	38		5,453	7,505
Andover	376	22.96	28.07	22	13	13,156	10,578
Benton	698	23.81	27.88	17		14,908	17,012
Black Hawk	500	26.14	27.91	7		11,079	11,978
Blooms	478	26.16	27.84	7	22	15,478	11,918
Bremer	569	24.50	27.91	14		9,640	10,305
Buchanan	284	22.44	27.90	24	14	12,456	10,712
Buna Vista	351	28.17	27.91		13	11,977	9,824
Butler	479	20.07	28.19	40		12,900	12,900
Calhoun	461	28.01	28.00			19,900	19,900
Carroll	507	27.84	27.91	15		13,029	10,344
Cass	396	26.81	27.89	10		10,605	9,650
Cedar	392	26.39	27.06	8		10,918	9,081
Cerro Gordo	318	25.50	28.14	10		10,692	8,947
Cherokee	508	24.04	28.08	17		13,501	15,465
Chickasaw	927	23.77	28.04	18		4,584	7,700
Clarke	414	24.73	27.91	12		10,715	11,569
Clay	840	20.91	27.91	33	15	27,282	22,192
Clayton	117	26.54	27.09	4		12,044	12,044
Cotton	500	25.36	27.91	91		17,680	13,697
Crawford	368	25.14	27.91	10		16,998	14,101
Dallas	526	24.51	27.94	14		9,513	10,814
Davis	500	19.75	27.89	41		5,896	8,209
DeWitt	607	24.04	28.08	18		21,777	16,000
Delaware	951	25.98	28.08	8		6,480	6,480
Des Moines	656	28.71	28.14			8,104	7,660
Dickinson	951	25.98	28.08	8		19,417	11,514
Dubuque	416	26.07	28.14	7		9,600	8,307
Emmett	607	26.01	27.96	14		20,000	16,998
Payette	676	26.01	28.14	8		11,864	11,864
Franklin	414	26.07	28.04	7		9,794	10,438
Greene	505	26.07	27.91	19		8,100	6,917
Grundy	505	26.07	27.91	19		17,308	15,018
Hamilton	505	26.07	27.91	19		13,196	10,804
Hancock	505	26.07	27.91	19		11,968	10,479
Hardin	414	26.07	27.91	19		8,456	11,585
Harrison	505	26.07	27.91	19		11,144	10,560
Henry	505	26.07	27.91	19		8,299	10,287
Howard	505	26.07	27.91	19		10,676	13,878
Humboldt	505	26.07	27.91	19		9,112	11,464
Ida	505	26.07	27.91	19		7,896	8,468
Iowa	505	26.07	27.91	19		10,912	9,490
Jackson	505	26.07	27.91	19		8,088	9,301
Jasper	470	26.07	27.91	19		12,617	13,129
Jefferson	470	26.07	27.91	19		18,618	11,415
Johnson	470	26.07	27.91	19		12,022	13,104
Jones	441	25.80	27.90	22		15,502	12,442

## PART I—COLTS ONE YEAR OLD—Continued

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Keokuk	723	\$ 35.90	\$ 39.00	8		18,773	28,374
Kosuth	850	24.50	27.00	10		20,831	23,747
Lee	296	27.44	27.90	2		8,131	8,280
Linn	430	25.70	27.97	18		10,680	11,062
Louis	386	33.84	27.89	17		7,512	8,790
Lucas	317	24.84	28.07	13		7,872	8,805
Lynn	356	35.05	28.07	12		8,918	9,988
Madison	342	30.71	27.98	18		8,108	9,567
Mahaska	472	35.46	28.01	10		12,016	12,213
Marion	401	27.46	28.01	2		11,016	11,236
Marshall	445	21.23	27.94	31		9,490	12,432
Mills	265	13.00	28.05	87		4,019	7,516
Mitchell	343	25.05	28.06	12		8,260	15,491
Monona	556	20.23	27.81	37		11,304	9,629
Monroe	241	25.68	27.99	9		6,191	6,746
Montgomery	239	29.76	28.03	35		4,972	6,712
Muscatine	225	22.29	27.60	24		4,644	6,312
O'Brien	236	22.29	28.01	25		11,888	10,342
Oscola	243	20.00	28.00	40		4,864	6,850
Page	375	18.50	27.94	51		6,906	10,423
Palo Alto	425	27.00	28.08	4		11,490	11,945
Plymouth	568	32.02	27.80	18		18,416	16,213
Pocahontas	494	25.06	28.07	12		30,123	11,161
Polk	312	31.45	27.99	11		9,816	8,793
Pottawattamie	749	24.00	28.08	17		18,332	21,472
Poweshiek	387	22.51	27.00	14		12,580	10,819
Ringgold	470	21.50	27.08	21		7,900	10,437
Saunders	337	35.90	28.00	22		15,703	12,204
Scott	596	28.84	27.80	30		11,794	8,256
Shelby	307	23.96	27.85	18		16,628	10,437
Sioux	373	31.80	27.98	12		11,800	10,829
Story	384	21.80	27.67	28		8,394	10,829
Tama	517	31.27	28.14	10		16,170	14,283
Taylor	505	25.04	28.04	12		12,647	14,344
Union	340	24.40	28.06	15		7,449	8,366
Van Buren	381	20.00	27.90	39		7,656	10,642
Wapello	215	21.28	27.40	29		4,628	6,616
Warren	345	22.49	27.95	24		8,008	9,560
Washington	438	30.10	27.50	7		13,188	12,265
Wayne	412	21.08	28.04	33		8,705	11,529
Webster	403	28.00	28.05	18		13,299	11,304
Winnebago	350	20.47	27.90	35		5,244	7,029
Winneshek	736	27.19	27.89	26		27,486	26,611
Woodbury	643	20.93	28.02	34		13,448	18,009
Worth	240	23.87	27.93	17		6,728	6,702
Wright	417	22.16	27.98	26		13,408	11,893
Total	40,692	\$ 27.54				\$ 1,120,696	\$ 1,140,359

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

## PART II—COLTS TWO YEARS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	645	\$ 43.90	\$ 42.90			28,329	28,229
Adams	565	40.55	44.20	9		22,508	24,534
Allamakee	799	44.00	44.00			34,919	34,919
Appanoose	327	30.12	42.90	40		15,800	23,139
Ashtabula	573	61.27	44.80	27		35,168	25,673
Benton	831	25.06	43.97	27		26,676	36,546
Black Hawk	755	48.36	44.01	9		35,607	29,566
Boone	675	50.35	43.80	15		35,684	29,566
Bremner	630	51.69	43.94	15		31,232	26,547
Buchanan	689	51.48	43.70	15		35,468	27,678
Bureau	799	40.30	42.99	9		32,248	35,150
Butler	787	36.00	43.92	21		28,876	35,229
Calhoun	683	45.50	44.14	3		29,604	25,804
Carroll	619	40.36	44.04	9		24,630	22,856
Cass	567	46.82	44.01	6		36,048	25,486
Cedar	840	41.46	43.96	6		34,824	36,913
Cerro Gordo	648	33.10	44.07	33		24,386	28,318
Cherokee	859	48.00	44.16	8		40,870	37,600
Chickasaw	416	28.57	43.88	50		15,214	18,257
Clarke	670	40.20	43.88	9		26,974	29,401
Clay	1,148	55.11	44.09	20		62,951	56,000
Clayton	660	54.84	44.84	20		29,597	34,719
Clinton	791	54.17	43.88	19		42,851	32,066
Crawford	733	56.80	43.75	23		31,644	27,636
Dallas	626	47.96	44.12	8		24,230	25,912
Davis	627	47.43	44.05	6		49,698	38,788
Decatur	767	41.28	44.05	6		27,449	18,568
Delaware	776	48.38	44.06	8		24,110	22,422
Des Moines	508	47.46	44.14	7		26,007	31,225
Dickinson	716	50.29	43.75	13		28,234	24,075
Dubuque	542	31.68	43.95	39		49,340	43,419
Emmett	1,097	49.91	43.92	12		32,748	27,508
Fayette	629	52.07	43.74	16		35,328	34,107
Floyd	773	45.96	44.12	4		19,884	19,854
Franklin	457	39.85	44.13	11		28,072	25,771
Freemont	809	47.74	43.97	8		31,480	27,388
Greene	624	50.40	43.89	13		20,706	28,640
Grundy	649	47.45	44.13	7		25,456	32,550
Guthrie	737	47.49	43.87	7		26,000	28,796
Hamilton	583	36.00	43.89	21		24,564	31,903
Hancock	729	33.60	43.80	30		22,136	21,250
Hardin	480	45.02	44.08	4		29,920	25,771
Harrison	583	51.22	44.14	14		28,802	24,072
Henry	508	47.27	44.06	7		29,424	27,079
Howard	613	48.00	44.16	8		30,964	25,576
Humboldt	583	28.90	43.80	51		25,212	26,473
Ia	560	42.00	44.10	5		31,942	29,067
Iowa	609	48.43	44.64	9		28,552	31,200
Jackson	540	32.39	44.16	36			
Jasper	715	39.30	43.80	11			

## PART II—COLTS TWO YEARS OLD—Continued

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Jones	507	\$ 37.32	43.72	18	24	\$ 20,300	\$ 24,548
Keokuk	1,016	47.34	44.08	7	7	48,100	44,732
Kossuth	1,596	51.48	42.50	15	15	77,837	65,966
Lee	505	36.79	43.78	19	19	18,580	22,110
Linn	709	37.80	43.87	16	16	26,547	30,794
Louis	507	35.90	43.80	22	22	19,308	23,504
Lucas	421	45.10	43.06	5	5	18,140	18,500
Madison	945	49.22	45.80	11	11	46,459	41,348
Lyon	492	39.44	44.17	12	12	19,400	21,734
Madison	698	40.88	44.15	8	8	27,304	29,488
Marion	610	42.91	44.20	3	3	26,500	27,337
Marshall	796	32.00	44.16	38	38	25,476	30,127
Mills	430	35.00	44.00	26	26	10,589	15,677
Mitchell	676	43.71	45.71	5	5	22,974	25,274
Monona	972	38.80	44.08	13	13	28,008	32,332
Monroe	497	36.40	44.04	21	21	14,818	17,299
Montgomery	401	30.94	43.95	42	42	12,420	17,608
Muscatine	337	42.67	43.95	3	3	14,378	14,849
O'Brien	477	49.90	43.79	13	13	40,312	35,438
Oscola	656	40.00	44.00	10	10	18,388	20,116
Paga	602	37.23	44.00	18	18	15,120	19,172
Palo Alto	728	41.00	43.86	7	7	31,715	35,349
Plymouth	1,027	48.82	43.94	10	10	50,806	45,722
Pocahontas	760	41.24	44.12	7	7	31,404	33,066
Polk	601	44.00	44.00	0	0	29,560	29,560
Pottawattomie	1,240	40.00	44.00	10	10	50,008	55,009
Poweshiek	677	47.00	44.07	6	6	30,000	27,632
Ringold	596	31.90	44.02	38	38	18,984	25,138
Sac	831	52.02	44.22	15	15	43,232	36,747
Scott	337	38.22	43.74	15	15	30,821	35,616
Shelby	1,024	47.64	43.83	8	8	48,788	44,835
Sioux	696	55.80	44.08	21	21	38,783	30,838
Story	505	40.29	44.10	9	9	32,660	36,112
Tama	743	51.81	44.04	15	15	38,497	32,722
Taylor	636	49.80	44.06	8	8	24,736	26,704
Union	596	32.87	43.97	30	30	17,114	22,348
Van Buren	491	37.53	44.13	18	18	32,712	41,665
Wapello	491	30.00	44.10	47	47	14,720	21,647
Warren	613	36.90	43.91	19	19	24,094	28,822
Washington	719	51.29	44.11	14	14	36,878	31,715
Wayne	502	32.46	44.84	34	34	18,822	25,196
Webster	771	50.00	44.00	12	12	35,550	32,924
Winnebago	433	39.51	43.90	11	11	17,108	18,900
Winnebago	1,034	40.53	44.19	27	27	62,588	69,689
Woodbury	1,116	31.06	44.10	38	38	35,072	49,227
Worth	465	49.97	43.97	12	12	25,237	20,440
Wright	790	47.28	43.97	7	7	30,461	22,860
Total	66,730	\$ 44.38				\$ 2,960,956	\$ 2,908,429

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

## PART III—HORSES THREE YEARS OLD AND OVER

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Adair	8,606	\$ 71.80	66.08	8	8	\$ 622,482	\$ 572,693
Adair	6,128	55.41	65.94	19	19	339,568	404,090
Adams	7,098	61.11	66.90	9	9	430,115	461,264
Adams	6,347	50.54	66.21	31	31	320,800	420,287
Appanoose	8,111	69.99	65.77	6	6	567,564	514,510
Appanoose	12,607	69.74	65.25	6	6	873,288	815,312
Appanoose	8,730	78.04	66.33	15	15	640,710	543,690
Black Hawk	9,513	80.29	65.81	18	18	739,686	608,542
Boone	7,473	80.05	65.67	18	18	597,904	490,196
Bremer	8,370	75.07	66.06	12	12	624,542	549,597
Buchanan	10,229	72.47	65.06	9	9	714,316	614,597
Buena Vista	9,490	58.73	65.80	12	12	522,304	618,408
Butler	10,787	60.00	65.00	10	10	649,977	714,969
Calhoun	9,023	78.27	65.81	10	10	707,652	594,680
Carroll	9,871	73.12	65.81	10	10	621,100	532,522
Cass	6,590	64.77	66.07	2	2	721,798	649,537
Cedar	8,607	58.45	66.03	12	12	561,390	634,371
Cerro Gordo	9,790	72.80	66.29	9	9	674,432	613,751
Cherokee	7,705	68.09	65.99	3	3	527,249	511,423
Chickasaw	5,599	59.15	65.24	12	12	397,692	366,048
Clarke	8,717	75.02	65.70	12	12	668,312	579,731
Clay	10,046	76.95	66.19	14	14	773,275	665,016
Clayton	11,011	63.29	65.82	4	4	607,016	724,800
Crawford	11,509	71.41	65.70	8	8	821,486	735,688
Dallas	8,892	55.81	65.90	18	18	467,160	525,029
Davis	5,094	73.11	65.80	10	10	416,250	374,688
Dea	7,364	48.15	65.90	45	45	339,854	485,901
Delaware	7,831	70.01	66.15	5	5	590,828	516,670
Des Moines	7,087	67.42	66.02	2	2	475,731	466,296
DeKalb	5,891	50.50	66.05	31	31	347,396	385,268
DeKalb	8,067	70.67	65.79	7	7	571,454	531,434
Emmett	6,087	75.97	66.06	12	12	402,343	331,343
Fayette	10,247	74.71	65.74	12	12	773,322	679,878
Floyd	8,111	65.55	66.99	9	9	491,100	575,302
Franklin	10,217	66.45	65.91	7	7	678,022	678,022
Fremont	7,276	54.49	65.91	21	21	366,490	479,700
Greene	9,647	64.46	65.75	2	2	601,886	674,324
Grundy	8,405	65.00	65.90	14	14	550,100	620,100
Hamilton	8,661	61.55	65.84	7	7	579,364	591,568
Guthrie	11,167	48.24	66.00	37	37	538,724	738,062
Hancock	9,891	59.83	66.19	11	11	585,634	650,090
Hardin	8,909	60.00	66.00	10	10	529,526	590,478
Harrison	11,811	50.50	65.50	30	30	600,344	780,317
Henry	6,524	78.57	65.60	16	16	512,644	430,821
Howard	6,412	61.65	65.95	8	8	408,756	436,056
Humboldt	7,149	71.87	66.12	8	8	513,824	472,718
Ia	7,684	76.06	66.12	13	13	583,084	508,066
Iowa	8,558	60.28	65.80	11	11	521,664	531,884
Jackman	7,796	60.00	66.00	10	10	475,010	522,511
Jasper	12,689	67.19	65.85	2	2	802,513	835,463
Jefferson	6,807	60.85	66.11	30	30	349,015	453,720
Johnson	9,024	63.12	66.28	5	5	609,491	667,816
Jones	7,070	81.27	65.89	19	19	562,449	456,576



COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Decrease per cent	Reported actual value	Adjusted actual value
Kekuk	9,270	73.04	65.74	10		677,116	600,494
Kossuth	10,284	63.67	66.22	4		1,066,929	1,088,279
Lee	7,150	56.95	65.14	15		400,949	471,512
Linn	12,066	67.56	66.19	15		698,672	803,473
Louis	6,353	62.14	65.87	6		394,788	418,675
Lucas	9,509	60.14	66.15	10		367,173	337,866
Lyon	10,371	70.48	66.25		6	722,466	689,095
Madison	8,981	59.63	66.19	11		481,842	504,841
Mahaska	9,067	60.83	65.70	8		563,548	565,672
Marion	7,754	75.12	66.11		12	562,475	511,566
Marshall	10,901	48.75	65.85	35		487,907	638,674
Mills	7,666	49.00	66.17	33		375,979	501,479
Mitchell	7,526	64.27	66.20	3		484,976	499,325
Monona	10,507	47.80	65.96	38		506,332	669,041
Monroe	5,225	65.22	66.12	14		378,509	345,462
Montgomery	6,867	44.14	66.21	50		302,606	452,287
Muscatine	6,806	65.80	65.80			454,147	454,147
O'Brien	9,815	72.04	66.28	8		707,102	650,204
Oscola	7,118	64.00	65.92	2		456,930	469,710
Page	9,005	52.90	66.13	29		471,058	588,822
Palo Alto	8,065	72.00	66.24		8	619,614	507,645
Pocahontas	10,336	56.74	65.77	18		1,040,045	875,769
Polk	10,296	64.40	65.92	2		659,146	672,229
Pottawattamie	15,837	58.20	65.77	12		922,228	1,042,137
Poweshiek	5,726	72.20	66.87		9	611,662	574,892
Ringgold	7,694	47.80	65.96		8	367,819	507,318
Sac	9,778	72.03	66.27		8	704,102	647,857
Scott	7,948	60.88	66.24		27	722,820	537,288
Shelby	10,837	68.12	66.09		25	956,780	717,585
Sioux	15,465	72.18	66.68		9	1,116,582	1,015,817
Story	10,007	60.50	65.96		9	605,448	659,959
Tama	10,855	76.42	65.72		14	829,574	711,414
Taylor	7,878	61.28	66.18	8		482,774	521,266
Union	6,214	53.50	66.07	24		330,502	409,822
Van Buren	6,340	42.82	65.91	54		271,484	418,095
Wapello	8,927	51.65	66.09	28		391,786	391,786
Warren	8,849	56.87	65.97	16		501,218	558,819
Washington	8,613	70.72	65.77		7	609,122	566,481
Wayne	6,644	54.40	65.82	21		261,490	437,462
Webster	11,921	72.12	66.64		9	822,125	775,432
Winnebago	6,952	56.24	66.01	12		449,810	458,987
Winnesaukee	9,855	76.33	65.64		14	752,214	646,964
Woodbury	15,241	62.70	65.88	35		803,244	1,004,473
Worth	6,338	66.57	66.57			435,204	435,204
Wright	10,469	59.67	66.22	11		624,568	669,274
Total	801,008	65.25				57,229,853	58,150,258

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

## PART IV—STALLIONS

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Decrease—per cent	Reported actual value	Adjusted actual value
Adair	42	129.45				5,502	5,502
Adams	30	136.27				3,788	3,788
Adams	25	138.94				3,460	3,460
Adams	18	107.77				1,949	1,949
Adams	23	184.94				4,616	4,616
Benton	67	194.00				10,088	10,088
Black Hawk	24	215.79				7,897	7,897
Boone	40	216.00				19,500	19,500
Bremer	24	191.17				4,588	4,588
Buchanan	27	217.78				5,880	5,880
Buena Vista	33	207.83				4,780	4,780
Butler	40	147.10				5,881	5,881
Calhoun	24	251.17				6,028	6,028
Carroll	22	113.31				3,026	3,026
Cass	29	100.00				6,080	6,080
Cedar	20	175.40				6,840	6,840
Cerro Gordo	29	222.40				13,476	13,476
Cherokee	23	900.00				4,600	4,600
Chickasaw	24	140.67				3,376	3,376
Clarke	27	166.00				4,210	4,210
Clay	21	225.00				9,938	9,938
Clayton	24	109.17				4,000	4,000
Clinton	28	191.50				5,825	5,825
Crawford	21	105.50				4,496	4,496
Dallas	21	210.33				3,970	3,970
Davis	20	117.54				2,644	2,644
DeSoto	27	225.30				6,084	6,084
Delaware	21	199.14				3,717	3,717
Des Moines	27	192.66				4,236	4,236
Dickinson	29	108.77				4,867	4,867
Dubuque	16	145.00				2,330	2,330
Emmett	29	264.45				7,068	7,068
Fayette	24	169.17				4,090	4,090
Floyd	25	158.37				5,378	5,378
Franklin	28	81.00				2,760	2,760
Fremont	24	165.17				3,964	3,964
Greene	50	116.00				5,508	5,508
Grundy	22	129.37				4,160	4,160
Guthrie	24	137.70				2,784	2,784
Hamilton	21	202.00				5,152	5,152
Hancock	27	138.00				4,430	4,430
Hardin	20	166.91				5,842	5,842
Harrison	35	138.74				4,856	4,856
Henry	18	158.60				2,836	2,836
Howard	23	96.50				4,734	4,734
Humboldt	24	204.00				6,995	6,995
Ia	27	190.70				4,312	4,312
Iowa	36	219.00				7,260	7,260
Jackson	27	174.00				7,398	7,398
Jasper	21	194.00				2,196	2,196
Jefferson	44	157.30				6,923	6,923
Johnson	44	227.90				10,130	10,130
Jones							

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Kookuk	50	\$ 107.54				9,676	
Kossuth	56	84.50				19,302	
Lee	20	102.05				3,590	
Linn	69	182.76				12,610	
Lodges	48	159.69				7,003	
Logan	14	106.00				3,740	
Lyon	40	147.30				5,551	
Madison	22	158.50				5,072	
Mahaska	80	111.85				5,302	
Marion	21	106.66				2,540	
Marshall	21	103.00				3,424	
Mills	20	112.00				2,200	
Mitchell	16	100.00				2,106	
Monona	28	124.58				3,438	
Monroe	19	107.81				2,649	
Montgomery	16	136.59				2,184	
Muscatine	18	121.33				2,184	
O'Brien	31	74.00				5,486	
Oceola	37	250.00				6,750	
Palo Alto	30	104.54				4,424	
Plymouth	96	170.00				5,486	
Pocahontas	32	252.00				4,424	
Polk	38	144.50				5,574	
Pottawattamie	74	150.00				10,063	
Pottawatie	50	101.40				5,172	
Poweshiek	30	107.69				3,840	
Ringgold	35	103.40				3,619	
Sac	31	200.00				6,700	
Scott	16	200.00				4,170	
Shelby	44	205.00				9,043	
Sioux	40	190.80				9,340	
Storv	51	173.41				8,541	
Tama	28	254.64				8,078	
Taylor	42	150.00				6,390	
Union	28	196.75				5,690	
Van Buren	47	107.45				4,519	
Wafelo	13	118.99				1,306	
Warren	54	87.37				4,719	
Washington	34	100.47				5,450	
Wayne	31	144.00				4,900	
Webster	42	191.57				8,046	
Winnebago	33	178.07				3,559	
Winnebush	34	236.17				3,002	
Woodbury	35	136.47				6,614	
Worth	15	126.57				2,942	
Wright	26	145.50				2,780	
Total		\$ 2,000 \$ 168.37				\$ 538,590	

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

## PART V—HORSES OF ALL AGES

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair	9,756	68.49	62.37	668,407	617,761
Adams	7,125	50.00	62.37	374,600	443,832
Alfama	8,898	57.00	61.71	481,768	518,177
Appanoose	7,161	48.00	61.50	344,113	452,951
Ashtab	9,085	68.14	62.37	619,458	574,302
Benton	14,119	63.91	63.70	901,050	899,400
Black Hawk	9,480	74.10	63.19	698,081	599,604
Boone	10,364	77.11	61.54	799,647	658,506
Bremer	8,471	70.90	62.75	642,604	571,039
Buchanan	9,361	72.10	63.44	675,440	601,877
Boona Vista	11,292	70.21	61.70	792,836	719,331
Butler	10,711	56.07	62.81	600,808	672,702
Calhoun	12,070	58.00	61.94	700,436	771,876
Carroll	10,000	70.20	63.00	732,606	695,916
Cass	10,167	65.00	61.97	659,480	600,004
Cedar	10,827	70.07	61.81	761,184	691,080
Cerro Gordo	10,899	50.50	61.62	612,356	687,476
Cherokee	10,080	71.78	61.61	732,076	664,723
Chickasaw	9,184	63.81	61.97	586,012	560,188
Clarke	6,956	50.70	61.76	362,894	346,370
Clay	9,898	71.50	61.87	690,721	617,008
Clayton	12,064	72.40	61.91	873,459	748,455
Clinton	12,141	61.10	61.60	742,700	771,071
Crawford	12,891	60.50	61.10	882,300	800,711
Dallas	9,797	72.54	61.16	710,760	618,790
Davis	6,790	68.37	61.50	459,839	417,174
DeWitt	6,818	44.78	61.41	393,054	300,776
Dickens	9,250	72.50	61.86	671,379	571,484
Dee Moines	7,709	60.17	61.81	592,389	491,875
Dickinson	6,614	67.00	61.80	581,546	418,066
Delmon	9,846	67.61	61.68	674,734	579,184
Des Moines	6,346	70.88	61.91	469,778	417,075
Fayette	12,021	70.80	61.10	869,778	749,007
Floyd	9,174	58.50	61.04	579,775	578,378
Franklin	11,368	63.96	61.91	729,932	738,750
Fremont	8,616	60.10	61.42	417,756	508,490
Greene	11,016	61.80	61.43	693,789	685,880
Grundy	9,920	62.95	62.30	600,216	597,822
Guthrie	10,041	61.47	61.00	596,736	614,814
Hamilton	12,505	48.60	61.50	676,420	788,641
Hancock	10,900	58.50	61.70	678,500	694,887
Hardin	9,919	67.80	61.00	673,884	635,061
Harrison	12,107	58.00	61.50	641,336	611,070
Henry	7,761	74.81	61.90	568,745	648,879
Howard	7,899	58.58	61.47	446,570	479,107
Humboldt	8,000	69.14	61.80	550,800	520,970
Ia	8,077	75.70	61.80	611,876	581,546
Iowa	9,797	65.94	61.66	554,428	617,070
Jackson	8,791	58.78	61.46	516,758	560,671
Jasper	11,810	45.25	61.80	564,320	684,900
Jefferson	7,840	43.21	62.78	378,071	451,194
Johnson	11,149	60.43	61.61	673,688	700,332
Jones	8,000	76.72	62.10	620,812	502,656

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Keokuk	11,000	68.15	61.30	753,000	688,000
Kossuth	18,000	61.31	63.60	1,164,720	1,108,500
Lake	7,000	54.00	63.40	431,000	507,400
Linn	13,214	56.20	64.20	748,511	860,482
Louis	7,230	56.18	61.21	409,380	454,490
Lucas	5,800	57.23	62.80	335,900	366,020
Lyons	11,000	67.60	61.31	784,700	727,812
Madison	8,947	67.48	63.80	614,420	571,217
Mahaska	10,250	58.15	62.78	596,400	644,300
Marion	8,500	70.75	62.90	602,204	550,412
Marshall	11,200	44.72	60.01	500,207	700,087
Mills	8,401	47.00	60.18	304,838	520,702
MITCHELL	8,501	61.34	60.16	526,328	541,017
Monroe	12,130	45.20	61.01	549,837	700,568
Monroe	8,802	53.20	61.75	301,657	371,180
Montgomery	7,013	47.80	63.90	329,320	420,310
Muscatine	2,477	63.84	64.27	157,351	157,432
O'Brien	10,854	70.46	64.19	754,780	676,738
Oceola	7,844	61.00	64.17	486,972	506,788
PAGE	9,300	50.18	61.43	501,534	620,880
Palo Alto	10,144	68.72	63.72	692,270	640,361
Plymouth	16,112	60.32	63.60	1,116,940	1,028,220
Pocahontas	11,547	50.76	61.27	603,042	720,132
Polk	11,200	62.80	61.00	705,611	717,713
Pottawattamie	17,800	55.67	60.20	995,700	1,120,790
Poweshkeg	9,700	60.90	60.25	678,118	617,264
Ringgold	3,004	45.82	61.00	208,318	347,760
Sa	11,077	60.40	61.47	700,324	705,000
Scott	8,617	58.00	64.45	760,111	833,340
Shelby	12,820	59.64	62.04	1,004,892	788,144
Sioux	16,087	70.90	64.20	1,176,271	1,068,228
Story	11,031	58.01	61.00	616,300	706,300
Tama	12,140	73.50	63.20	802,401	768,930
Taylor	6,831	58.30	62.00	526,481	568,000
Union	7,049	50.75	62.80	357,747	440,118
Van Buren	7,054	41.00	60.72	297,354	434,300
Wapello	4,641	49.19	61.80	228,624	420,207
Warren	9,000	54.56	61.30	540,188	628,308
Washington	9,804	67.70	62.80	664,644	615,920
Wayne	7,630	53.47	60.60	363,804	470,073
Webster	12,137	60.47	61.08	912,018	838,746
Winnebago	7,654	56.70	61.07	434,458	487,282
Winnebago	11,602	72.91	61.85	860,312	721,297
Woodbury	17,054	50.40	63.28	860,000	1,077,940
Worth	7,506	64.80	64.11	477,117	456,201
Wright	11,600	56.50	63.80	677,345	741,794
Total	399,430	62.71	60.44	61,360,000	67,708,238

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

## PART VI—MULES

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Decrease—per cent	Reported actual value	Adjusted actual value
Adair	1,134	66.71	66.71			76,090	76,090
Adams	973	62.34	63.46	18		60,870	64,104
Adams	80	62.70	60.30	4		5,090	5,000
Appanoose	1,378	68.77	66.00	31		55,808	89,346
Audubon	479	70.57	66.04	17		38,118	31,638
Benton	694	61.27	66.17	8		41,912	45,565
Black Hawk	220	79.80	60.28	17		18,523	15,774
Boone	700	76.25	66.34	13		50,818	50,818
Bremer	174	70.31	65.81	17		13,800	11,404
Buchanan	412	59.31	65.79	10		24,040	27,104
Buena Vista	670	60.30	65.70	9		46,375	44,037
Butler	130	65.30	60.70	19		7,600	9,130
Calhoun	650	50.08	65.67	18		22,292	42,879
Carroll	710	78.25	65.73	16		58,296	49,549
Cass	1,600	72.60	60.10	9		101,250	92,144
Cedar	903	70.32	65.64	14		71,300	61,000
Cerro Gordo	272	59.50	60.10	11		16,198	17,980
Cherokee	344	76.00	66.18	14		26,426	22,702
Chickasaw	94	72.56	60.03	18		4,044	4,226
Clark	840	58.43	61.02	13		49,114	50,400
Clay	830	71.00	60.00	7		24,087	22,401
Clayton	277	60.40	60.69	4		19,020	18,200
Clinton	401	59.15	60.25	19		23,720	29,566
Crawford	1,294	71.56	60.30	10		85,792	85,078
Dallas	800	80.88	60.27	21		75,404	59,600
Davis	773	68.80	61.05	4		53,188	51,000
Decatur	1,130	51.15	65.94	29		60,320	77,813
Delaware	341	77.31	65.74	15		18,602	15,207
Des Moines	480	60.98	60.13	3		30,231	31,743
Dickinson	300	61.41	65.94	4		25,400	24,326
Duland	213	80.41	65.00	18		17,129	14,046
Emmett	790	78.34	66.25	16		22,904	19,290
Fayette	224	73.60	66.22	10		22,870	21,408
Floyd	54	70.50	66.27	6		5,920	5,505
Franklin	326	62.70	66.25	4		20,704	21,522
Freeman	2,284	68.88	61.80	16		169,384	149,384
Greene	500	78.44	60.80	16		43,800	36,800
Grundy	258	72.25	65.75	9		18,640	15,902
Guthrie	300	54.08	60.98	22		16,460	16,501
Hamilton	320	45.00	60.73	41		23,581	24,390
Hancock	300	62.67	60.01	22		17,472	17,491
Hardy	507	69.00	60.00	10		24,000	22,400
Harrison	2,120	61.27	60.88	7		130,668	130,804
Henry	698	60.70	60.22	5		42,506	42,506
Howell	70	70.50	60.01	6		5,704	5,302
Humboldt	311	78.80	60.22	16		24,316	20,500
Iowa	548	84.00	66.36	21		46,092	36,305
Jackson	1,092	62.50	66.25	6		63,796	69,701
Jackson	80	60.40	60.01	15		50,864	25,368
Jasper	1,212	72.04	60.21	8		87,434	80,434
Jefferson	658	5.673	60.80	10		21,702	20,774
Johnson	1,143	74.00	65.80	11		84,523	75,233
Jones	370	70.47	60.19	6		26,120	24,533



## COUNTIES

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Keokuk	1,526	77.56	65.99	15		116,732	99,322
Kossuth	822	60.50	65.97	9		52,021	27,705
Lee	763	50.60	60.25	11		45,545	29,334
Linn	779	59.70	60.25	1	6	54,295	31,585
Louis	569	66.16	66.15			38,968	38,968
Lucas	561	64.65	60.25			32,544	32,705
Lyon	125	81.70	65.18	2		11,039	8,202
Madison	949	51.74	66.23	28		49,105	62,854
Mahaska	1,364	65.43	63.43			89,232	80,522
Marion	1,088	74.91	66.95	12		81,567	71,738
Marshall	557	77.49	65.79	15		43,136	36,506
Mills	1,126	60.00	65.00	10		67,500	74,274
Mitchell	329	61.69	65.49			8,448	8,448
Monona	1,470	67.17	65.75	13		84,094	76,005
Monroe	1,381	59.08	66.17	12		82,714	90,640
Montgomery	1,251	47.30	66.08	40		37,008	50,461
Muscatine	609	68.46	65.73	4		45,114	42,393
O'Brien	328	83.74	66.15	21		39,304	32,360
Oceola	132	68.00	60.96	3		9,044	8,723
Page	1,001	78.19	66.46	16		135,180	106,468
Palo Alto	239	72.05	66.45	9		24,867	22,656
Plymouth	718	76.61	65.89	14		54,252	46,657
Pocahontas	425	69.80	66.31	5		29,710	27,830
Polk	1,369	63.60	66.25	6		99,656	104,299
Pottawattamie	2,100	74.00	65.86	11		156,245	128,371
Poweshiek	1,188	61.98	65.97	2		76,840	78,577
Ringgold	1,469	61.70	61.18	28		73,872	60,326
Sac	562	83.50	66.01	21		46,990	37,068
Scott	621	64.81	66.39	30		49,792	54,853
Shelby	722	70.83	66.87	7		51,312	47,637
Sioux	591	70.60	66.66	7		29,752	29,230
Story	969	65.91	65.91			50,920	50,920
Tama	692	70.88	65.91	7		46,926	43,411
Taylor	1,123	63.41	65.09	23		60,023	51,946
Union	848	48.90	65.96	36		41,144	59,366
Van Buren	1,001	59.70	63.00	66		39,740	60,596
Wapello	844	51.64	65.10	26		43,682	56,780
Warren	666	64.22	66.15	22		54,112	66,817
Washington	1,218	73.37	66.21	10		66,578	57,286
Wayne	1,774	45.58	66.09	45		86,868	117,234
Webster	615	74.84	65.86	12		38,545	35,939
Winnebago	397	72.97	65.67	10		14,376	12,958
Winnebuck	126	89.30	65.86	18		9,636	7,985
Woodbury	1,554	70.44	65.21	6		107,862	100,930
Worth	96	86.73	66.18	20		7,392	6,328
Wright	301	65.87	63.95	18		23,112	24,332
Total	12,962	65.42		8		4,769,575	4,821,694

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

## PART VII—CATTLE IN FEEDING

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Adair	7,902	41.09	40.18	2		122,716	120,362
Adams	1,000	44.00	39.96	11		48,948	43,564
Adams	156	39.01	40.18	3		6,164	6,549
Adams	950	47.08	40.01	15		45,456	37,938
Adair	3,364	38.42	39.95	4		129,276	130,447
Benton	5,709	41.90	39.80	6		239,272	227,308
Black Hawk	2,210	36.44	40.08	10		80,532	88,880
Boone	2,123	38.61	40.18	4		81,866	85,172
Bremser	1,119	42.76	40.19	6		5,088	4,782
Buchanan	2,612	42.71	40.15	6		111,691	104,968
Bosses Veto	3,948	38.42	39.95	4		151,684	147,705
Boiler	2,320	34.86	40.11	15		80,032	94,320
Calhoun	2,164	35.00	39.00	11		75,808	86,480
Carroll	4,301	34.96	39.87	17		143,188	167,520
Cass	2,528	45.82	39.87	13		148,390	129,078
Collar	4,898	43.01	40.19	6		199,844	186,922
Cerro Gordo	4,105	34.45	39.94	16		141,346	161,801
Cherokee	7,070	29.00	36.00			279,566	279,600
Chickasaw	253	40.00	40.04	0		11,136	10,134
Clark	1,187	54.17	40.00	26		64,298	47,581
Clay	43	47.20	40.00	15		2,032	1,768
Clayton	540	42.38	40.17	5		29,148	26,611
Clinton	7,139	37.98	39.88	6		270,725	284,261
Crawford	10,489	45.78	39.70	13		479,680	417,821
Dallas	3,815	45.03	39.81	14		176,736	152,010
Davis	488	40.44	39.54	14		22,770	19,410
Denatur	1,213	45.39	39.81	12		54,881	43,296
Delaware	880	35.07	40.19	13		31,400	35,882
Des Moines	2,471	43.48	40.00	8		107,461	98,894
Dickinson	1,391	34.67	39.80	14		60,140	75,400
Dubuque	670	40.17	40.17			30,515	28,533
Emmett	1,087	41.39	40.08	3		44,894	43,578
Fayette	1,434	43.15	40.13	7		61,904	57,571
Floyd	2,448	37.06	40.03	8		129,320	129,696
Franklin	6,673	38.18	39.00	5		252,222	266,062
Freemont	4,456	27.62	40.05	45		128,100	178,495
Greene	2,454	33.31	40.22	21		81,566	98,695
Grundy	3,080	39.75	40.08	6		112,316	123,514
Guilford	1,941	42.69	39.90	6		85,644	77,562
Hamilton	2,836	34.84	40.00	16		67,992	161,047
Hancock	1,980	39.25	40.04	2		77,916	79,474
Hardin	4,952	33.47	40.16	20		165,110	198,144
Harrison	7,178	34.81	40.07	15		249,902	285,387
Henry	2,369	40.19	40.00	5		94,954	94,954
Howard	544	54.19	40.00	27		8,544	2,782
Humboldt	3,580	32.11	38.82	24		114,948	142,535
Iowa	7,108	40.00	40.00			284,320	284,320
Jackson	4,218	39.80	39.80			146,956	171,802
Jackson	1,000	38.70	39.80	3		39,800	40,700
Jasper	6,977	37.84	40.11	6		264,624	279,876
Jefferson	1,740	38.50	40.04	4		67,144	69,830
Johnson	3,317	37.31	39.92	7		122,769	132,423
Jones	2,818	45.36				114,516	96,619
Keokuk	2,607	42.01	39.91	5		109,540	104,563

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Kosuth	5,144	32.50	39.90	19		172,518	205,590
Lee	1,888	27.40	40.02	7		51,913	55,547
Lin	2,923	40.66	40.66			120,908	120,908
Louisa	3,984	45.37	40.66		14	185,516	159,544
Lucas	1,228	41.78	40.11		4	41,309	49,943
Lyon	1,673	40.49	40.40			67,598	67,598
Madison	2,407	54.55	39.81		27	131,302	96,582
Mahaska	3,292	34.98	40.21	18		109,114	128,754
Marion	1,698	42.27	39.85		8	73,714	67,327
Marshall	5,961	49.57	40.57			241,681	242,681
Mills	5,642	37.00	39.90	8		216,540	227,280
Mitchell	2,586	37.67	39.90	6		97,420	103,271
Monona	6,459	33.90	40.00	18		218,002	257,278
Monroe	800	40.00	40.00			30,618	30,618
Montgomery	2,252	37.82	40.08	44		80,710	129,152
Muscatine	3,156	38.82	39.98	3		122,516	129,101
O'Brien	3,313	39.96	39.96			131,306	131,306
Oceola	1,718	35.00	39.90	21		56,622	68,525
Page	3,973	40.15	40.15			159,584	159,584
Palo Alto	1,298	44.00	40.01		9	62,116	56,565
Plymouth	8,054	38.81	39.97	3		308,716	317,567
Pocahontas	3,231	34.61	40.15	16		111,881	129,786
Polk	5,410	39.85	39.85			133,298	133,298
Pottawattamie	99,710	40.00	40.00			825,097	825,097
Poweshiek	5,523	38.73	39.88	3		214,225	220,675
Ringgold	1,767	44.57	40.11		10	81,832	46,670
Sac	4,412	39.87	39.87			175,999	175,999
Scott	2,980	40.23	40.23			160,472	160,472
Shelby	5,666	39.89	40.19		54	310,255	304,766
Sioux	6,750	39.57	39.60			265,826	276,296
Story	3,888	39.70	40.10	10		139,280	151,841
Tama	5,806	39.15	39.60	5		228,204	223,204
Taylor	1,959	37.52	40.15	7		73,511	78,677
Union	2,221	45.50	40.00		12	28,248	89,094
Van Buren	777	36.40	40.15	20		31,185	38,808
Wapello	989	49.91	40.11		9	40,108	30,204
Warren	2,601	45.62	40.00		12	121,328	100,502
Washington	1,303	47.39	39.81		16	165,119	129,540
Wayne	1,460	44.80	39.87		11	58,213	49,459
Webster	1,987	26.01	39.97	11		71,567	29,459
Winnebago	1,109	32.10	40.15	25		35,512	44,390
Winchester	778	34.02	40.15	18		9,490	11,163
Woodbury	8,310	39.49	39.85	19		208,990	248,690
Worth	1,186	42.73	39.90		8	48,307	47,541
Wright	2,791	38.30	39.80	12		98,694	111,422
Total	323,127	39.18				\$ 12,680,441	\$ 12,955,972

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

PART VIII—HIDERS ONE YEAR OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Adair	4,170	20.78	18.08		13	86,674	75,496
Adams	3,304	16.61	17.94		8	53,282	57,490
Adams	6,127	12.81	17.97		40	76,307	111,468
Appanoose	2,818	29.72	18.03		13	58,415	50,821
Audubon	3,896	30.60	17.94		13	79,132	68,845
Benton	5,756	21.06	17.92		13	121,340	105,139
Black Hawk	5,275	29.71	18.04		13	160,571	95,132
Boone	3,073	29.49	18.03		12	65,902	55,406
Bremser	4,588	29.41	17.96		12	99,644	82,407
Buchanan	4,005	22.18	17.97		19	95,504	77,308
Buena Vista	5,705	29.28	18.05		11	75,140	66,574
Butler	5,253	12.44	18.04		45	65,308	94,605
Calhoun	2,400	16.00	18.08		13	40,322	45,568
Carroll	4,450	17.29	17.98		4	79,094	80,032
Cass	3,822	24.71	18.05		27	94,480	68,270
Cedar	3,994	15.06	18.06		28	100,156	72,119
Cerro Gordo	4,338	16.36	18.00		10	70,982	78,080
Cherokee	3,000	16.25	18.04		11	58,500	61,935
Chickasaw	5,000	20.00	18.00		10	100,000	90,000
Clarke	2,053	29.40	17.96		13	41,856	36,851
Clay	3,808	16.13	18.07		12	62,212	69,679
Clayton	7,482	16.17	17.95		11	120,690	134,275
Clinton	5,190	18.26	18.36			95,457	95,457
Crawford	4,838	31.72	18.09		17	105,090	87,234
Dallas	3,013	29.89	17.97		14	62,992	52,122
Davis	2,000	30.00	17.92		12	54,882	48,296
Decatur	2,184	16.50	18.02		9	36,165	39,420
Delaware	4,879	29.13	17.92		11	98,232	87,420
Des Moines	1,931	39.28	18.05		11	29,168	24,900
Dickinson	2,486	16.65	17.98		8	41,295	44,835
Dubuque	5,113	15.27	18.02		18	78,676	92,130
Emmett	2,542	24.30	17.98		26	61,772	45,711
Fayette	7,222	17.52	18.05		3	122,828	126,612
Floyd	4,396	12.58	17.99		43	54,047	77,282
Franklin	4,982	18.07	18.00		8	89,073	89,719
Fremont	2,684	18.43	18.07		3	38,840	37,675
Greene	2,759	29.01	18.01		10	55,294	49,684
Grundy	4,416	17.30	18.02		4	76,540	79,092
Guthrie	2,475	29.04	18.04		7	69,542	62,677
Hamilton	3,192	12.18	18.01		48	28,879	57,541
Hancock	4,147	16.04	17.96		12	66,516	74,498
Hardin	3,779	16.09	18.08		12	69,794	68,595
Harrison	2,020	26.75	17.92		7	53,442	55,043
Henry	2,569	29.27	18.04		11	52,569	45,773
Howard	4,769	17.17	18.01		48	58,016	86,864
Humboldt	2,003	16.12	18.06		12	41,000	46,995
Ia	2,980	34.00	18.09		25	71,520	51,640
Iowa	4,294	16.78	17.95		7	72,084	64,188
Jackson	4,603	16.00	18.08		13	76,308	80,905
Jasper	4,364	30.00	18.00		14	80,245	70,720
Jefferson	2,512	16.50	17.99		9	41,450	45,180
Johnson	4,173	28.46	18.06		15	85,456	73,261
Jones	5,465	29.73	18.05		12	116,640	96,274

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Decrease—per cent	Reported actual value	Adjusted actual value
Keokuk	3,140	\$ 21.80	\$ 18.60	17		\$8,544	\$6,891
Kossuth	5,920	16.08	18.01	12		95,272	100,705
Lee	2,882	20.66	18.65	10		57,807	52,622
Linn	5,429	19.19	18.04	6		101,194	97,908
Louisa	1,519	21.50	18.66	16		32,656	27,431
Lucas	2,231	23.88	17.91	25		55,674	41,755
Lyon	4,510	20.06	18.05	10		90,460	81,419
Madison	3,280	20.25	18.05	11		65,614	59,217
Mahaska	3,124	16.72	18.06	8		52,232	56,410
Marion	3,430	20.75	18.06	13		71,204	61,947
Marshall	4,309	16.19	17.97	11		71,224	79,058
Mills	2,044	19.00	18.05	5		38,228	36,412
Mitchell	4,800	12.85	17.00	40		62,942	88,119
Monona	2,915	12.00	18.00	50		35,028	52,542
Monroe	3,070	20.10	18.00	10		41,656	37,400
Montgomery	2,786	16.20	17.98	11		45,140	50,105
Muscatine	2,822	19.45	18.00	7		54,808	51,655
O'Brien	4,528	24.12	18.00	25		109,224	81,918
Oceola	2,777	16.00	18.08	13		44,846	50,676
Page	3,499	17.39	18.00	60		60,880	67,204
Palo Alto	2,780	23.00	17.94	22		61,544	50,578
Plymouth	6,943	20.69	18.08	10		121,290	109,134
Pocahontas	2,802	20.17	17.66	11		57,734	51,383
Polk	3,122	23.05	17.98	22		71,222	66,138
Pottawattamie	5,295	20.00	18.00	10		106,516	95,864
Poweshiek	3,830	19.72	17.95	9		75,526	68,738
Ringgold	2,922	20.70	18.01	13		60,485	52,672
Sac	3,867	20.05	18.05	10		77,544	69,700
Scott	4,119	20.59	17.91	13		84,897	73,782
Shelby	4,490	24.98	17.99	28		112,174	81,765
Sioux	5,745	20.56	18.00	12		118,128	102,992
Story	3,025	16.22	18.01	9		49,950	54,478
Tama	6,464	20.81	17.90	14		134,558	115,730
Taylor	3,190	21.03	17.98	18		69,959	57,361
Union	2,750	17.15	18.01	5		47,220	49,600
Van Buren	2,554	16.22	18.00	11		41,42	45,980
Wapello	2,184	20.44	17.99	12		44,632	39,256
Warren	3,194	19.37	18.01	7		61,876	57,545
Washington	2,937	20.85	17.99	14		61,250	52,675
Wayne	2,776	21.20	18.00	15		58,802	50,032
Webster	3,251	20.50	18.00	10		65,682	58,574
Winnebago	3,113	12.24	18.02	46		38,424	56,099
Winnebush	8,151	16.12	18.05	12		131,428	147,210
Woodbury	4,610	15.80	17.96	13		72,268	82,730
Worth	4,060	14.57	17.92	23		59,106	72,700
Wright	3,281	16.05	17.98	12		54,292	60,778
Total	329,142	\$ 18.56				\$ 7,059,415	\$ 6,828,050

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

## PART IX—HEIFERS TWO YEARS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Decrease—per cent	Reported actual value	Adjusted actual value
Adair	3,086	\$ 20.20	\$ 26.92	8		\$9,318	\$3,060
Adams	2,264	24.83	27.10	9		56,294	61,560
Allamakee	4,842	18.18	26.91	48		88,046	130,268
Appanoose	2,143	25.80	27.09	5		55,343	58,110
Audubon	2,588	27.06	27.12	0		72,506	70,224
Benton	3,948	25.09	26.97	4		110,880	106,445
Black Hawk	4,829	28.50	27.08	5		137,610	130,735
Boone	2,331	27.40	27.40			61,850	61,850
Bremer	4,668	22.23	27.07	16		150,432	136,293
Buchanan	4,277	22.00	26.88	16		136,892	114,904
Buena Vista	3,688	28.28	26.87	5		76,016	72,210
Butler	4,524	20.39	26.91	32		92,226	121,758
Calhoun	1,702	24.00	26.85	12		41,190	46,143
Carroll	2,493	25.60	26.83	0		88,648	91,080
Cass	2,587	23.23	27.06	16		83,361	70,016
Cedar	2,591	26.61	26.95	12		79,370	69,861
Cerro Gordo	3,449	24.25	26.92	11		83,632	90,864
Cherokee	2,832	24.43	27.12	11		69,196	76,807
Chickasaw	4,557	28.00	26.88	4		127,629	122,594
Clarke	1,711	20.44	26.97	7		45,240	40,145
Clay	2,919	24.38	26.08	7		71,171	76,153
Clayton	6,515	24.25	26.92	11		158,005	175,283
Clinton	4,102	19.87	27.02	3		81,492	110,859
Crawford	3,653	20.84	27.14	12		112,712	99,186
Dallas	2,069	28.84	27.13	6		57,366	54,400
Davis	1,813	26.56	27.13	0		56,068	49,407
Deaator	1,744	24.53	26.98	10		42,772	47,049
Delaware	4,647	28.13	27.00	4		130,708	125,480
Des Moines	1,291	24.47	26.92	10		34,918	38,410
Dickinson	1,069	27.40	27.40			53,976	53,976
Dubuque	4,008	24.87	27.11	9		114,668	124,834
Emmett	2,122	32.23	27.07	16		68,404	57,450
Fayette	6,422	24.92	26.91	8		160,070	172,882
Floyd	3,368	20.50	27.06	32		69,602	91,149
Franklin	2,745	25.40	26.92	6		66,192	100,808
Fremont	1,354	24.66	27.12	10		33,388	36,727
Greene	1,900	28.15	27.02	4		53,960	51,417
Grundy	2,389	25.73	27.04	5		57,272	61,635
Guthrie	2,779	28.32	26.90	5		78,624	74,600
Hamilton	2,170	20.47	27.02	32		44,425	58,837
Hancock	3,076	24.42	27.11	11		74,128	80,282
Hardin	3,042	24.00	26.88	12		73,496	82,316
Harrison	2,086	24.51	26.96	10		51,368	56,219
Henry	1,634	30.31	26.95	11		49,540	44,090
Howard	4,261	20.33	27.04	33		86,964	115,293
Humboldt	1,797	24.13	27.03	12		43,968	48,672
Ida	2,215	32.00	26.88	16		70,680	59,539
Iowa	3,264	24.10	26.99	12		78,704	88,148
Jackson	3,409	24.00	26.88	12		84,224	94,331
Jasper	2,946	28.06	26.80	7		85,227	79,254
Jefferson	1,561	22.75	27.08	14		37,328	42,554
Johnson	2,777	26.01	26.91			74,744	74,744
Jones	3,996	31.44	27.04	14		128,448	110,460



COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Decrease—per cent	Reported actual value	Adjusted actual value
Keeokuk	2,448	\$ 29.32	\$ 26.97	8		71,792	66,068
Kosuth	4,774	27.97	27.18	3		133,560	129,553
Lee	2,137	26.02	27.06	4		55,355	57,548
Lincoln	2,778	28.01	26.80	4		105,822	101,590
Louisa	1,206	28.39	26.97	5		34,232	32,556
Lucas	1,659	31.58	27.15	14		52,382	45,064
Lyon	5,273	30.30	26.97	11		99,246	88,229
Madison	2,239	29.55	27.12	8		62,844	60,220
Manitowish	2,220	24.03	26.97	12		54,905	61,229
Marion	2,141	30.56	26.80	12		65,456	57,631
Marshall	2,817	24.37	27.01	11		68,259	73,707
Mills	1,530	29.00	26.97	7		44,656	41,520
Mitchell	2,794	29.43	26.97	8		40,416	35,000
Monona	2,371	17.00	27.00	59		77,520	102,726
Monroe	1,463	22.19	27.39	23		39,726	44,352
Montgomery	2,206	24.85	27.09	9		54,816	59,726
Muscatine	2,612	26.74	26.74			53,822	53,822
O'Brien	2,435	32.49	26.97	17		113,224	99,598
Oceola	2,128	24.00	27.12	13		50,836	59,116
Pack	2,514	24.32	27.05	9		61,208	68,002
Palo Alto	2,389	24.00	26.86	12		82,257	64,962
Plymouth	5,644	24.41	27.10	11		122,816	136,726
Pocahontas	1,918	27.27	27.23			52,416	52,416
Polk	2,512	32.20	27.59	19		82,284	69,249
Pottawattamie	4,943	30.00	27.00	10		120,000	105,864
Poweshiek	2,654	28.00	26.90	4		74,368	71,358
Ringgold	2,448	28.23	27.09	4		69,071	66,338
Sac	2,821	27.81	27.00	3		78,536	74,146
Scott	2,168	30.70	27.02	12		67,365	55,550
Shelby	2,370	31.73	26.97	15		106,052	90,450
Sioux	4,687	28.63	26.91	6		131,338	121,437
Storv	2,000	24.32	27.00	11		50,810	56,423
Tama	5,141	31.87	27.00	15		163,889	139,555
Taylor	2,023	27.34	27.00	3		56,778	55,673
Union	2,119	24.72	26.96	9		52,189	46,880
Van Buren	1,968	23.73	27.05	14		45,062	52,611
Wassell	1,435	27.34	27.34			39,228	39,228
Warren	2,317	25.25	27.12	7		58,728	62,850
Washington	1,860	28.51	26.97	5		53,206	50,651
Wayne	2,965	29.85	26.96	10		61,848	55,550
Webster	2,359	29.00	27.00	10		70,706	66,659
Winnebago	2,651	18.31	26.92	47		48,542	71,357
Winnebush	6,447	23.90	27.06	13		154,424	174,439
Woodbury	5,262	31.18	27.08	12		78,522	85,228
Worth	2,325	30.54	26.91	11		69,248	58,255
Wright	2,330	31.98	27.10	15		56,000	62,232
Total	280,546	\$ 26.56				\$ 7,700,185	\$ 7,305,384

TABLE NO. 14.—ASSESSMENT OF LIVE STOCK, 1922

## PART X.—COWS

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Decrease—per cent	Reported actual value	Adjusted actual value
Adair	14,241	\$ 20.22	\$ 26.97	33	8	540,231	517,344
Adams	15,695	25.21	26.95	43		335,692	372,618
Allamakee	10,354	24.15	25.86	8		471,109	673,686
Appanoose	12,303	26.07	26.97			365,410	378,477
Ashtabula	17,500	26.50	26.50			430,120	430,120
Benton	17,387	41.20	26.10	19		825,622	639,622
Black Hawk	12,342	29.11	26.10	10		713,254	627,994
Boone	21,171	43.75	25.85	18		491,121	442,969
Bremner	15,900	43.61	25.78	18		926,312	759,576
Buchanan	17,370	26.02	26.02			665,567	759,576
Buena Vista	13,128	29.92	26.00			524,994	471,685
Butler	10,282	26.00	26.00			622,046	622,046
Calhoun	14,722	28.54	25.81	7		371,344	371,344
Carroll	13,711	40.81	35.04	13		567,376	527,000
Cass	16,117	40.31	25.80	13		560,012	492,819
Cedar	16,908	41.50	26.11	13		704,104	612,622
Cerro Gordo	11,301	30.00	26.00	11		619,736	578,295
Cherokee	17,849	29.08	26.08			430,234	430,234
Chickasaw	8,007	32.96	35.01	9		264,067	309,222
Clarke	27,006	26.30	26.30			287,600	287,600
Clay	12,206	26.30	26.10			443,510	435,810
Clayton	18,063	37.45	26.10	8		978,590	978,590
Clinton	18,741	49.40	35.90	11		602,528	601,821
Crawford	11,169	44.22	35.90	19		757,627	673,789
Dallas	19,631	20.27	26.15	11		492,504	299,738
Davis	22,325	36.12	26.12	12		329,740	307,081
Deaer	20,508	35.90	26.00			351,218	291,564
Delaware	9,238	36.41	26.41			728,488	728,488
Des Moines	9,343	33.66	26.12	14		346,072	340,072
Dickinson	26,509	26.07	26.00			226,006	227,447
Dubuque	9,157	43.91	36.91	18		622,784	329,676
Emmett	56,736	33.22	25.80	8		463,817	462,275
Payette	12,590	32.00	25.90	12		898,200	898,200
Floyd	15,124	49.12	26.12	4		606,081	546,785
Franklin	7,066	54.06	26.05	10		276,805	267,890
Fremont	10,977	36.05	26.05			365,518	365,518
Greene	13,844	44.49	26.04	19		615,928	496,992
Guthrie	13,726	26.49	26.49			600,774	600,774
Hamilton	11,971	32.14	26.09	12		384,810	430,990
Hancock	14,106	22.11	25.90	12		455,672	510,333
Hardin	13,557	36.00	26.00			488,812	488,812
Harrison	13,456	29.80	25.82	9		442,234	482,144
Henry	8,878	37.71	25.82	31		524,898	318,068
Howard	15,046	32.12	25.97	19		511,900	573,328
Humboldt	8,954	39.92	25.93	10		357,472	321,725
Iowa	9,786	40.00	26.00	10		481,612	546,481
Jackson	15,813	31.78	25.91	19		578,782	669,097
Jasper	18,475	31.00	25.96	16		391,440	576,054
Jefferson	16,039	28.21	25.92	6		481,612	546,481
Johnson	8,697	32.50	25.80	11		280,684	311,569
Jones	16,896	33.51	25.80	7		565,865	605,465
	17,409	29.82	25.81	10		704,259	623,812

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Keokuk	12,942	\$6.76	\$6.00	10		475,724	\$460,216
Kossuth	21,424	40.07	36.00	10		858,544	772,400
Laurens	11,202	22.43	26.00	11		268,086	469,241
Linn	20,710	22.42	25.00	11		671,746	715,324
Louis	7,005	35.46	35.46			309,688	309,688
Lucas	8,284	39.33	35.94	10		356,304	320,732
Lyon	14,206	40.20	36.18	10		578,381	529,543
Madison	11,344	39.56	36.00	9		472,374	429,462
Mahaska	12,326	26.13	26.13			483,706	483,706
Marion	11,021	39.29	36.15	8		468,368	430,886
Marshall	15,079	32.28	36.15	12		486,800	545,706
Miller	7,967	29.00	25.88	8		305,270	286,818
Mitchell	14,172	22.22	26.10	12		456,856	511,679
Monroe	10,480	25.40	26.07	42		266,252	278,674
Monros	8,905	22.00	25.94	12		227,473	221,922
Montgomery	9,900	32.24	36.11	12		309,176	346,277
Muscatine	10,950	24.06	26.10	6		371,616	286,263
O'Brien	15,110	40.01	36.01	10		614,561	544,137
Oceola	9,575	20.00	26.00	20		287,250	347,700
Pace	14,172	34.57	35.90	4		480,908	509,204
Palo Alto	11,658	42.00	36.12	14		473,440	407,132
Plymouth	22,121	40.02	36.02	10		886,200	797,756
Pocahontas	10,582	26.30	26.30			384,370	384,370
Polk	15,431	46.05	35.90	22		574,306	448,036
Pottawattamie	20,226	25.00	35.00	4		511,392	731,592
Poweshiek	14,626	36.14	36.14			528,588	528,588
Ringgold	12,227	35.76	35.76			437,227	437,227
Rock	14,189	32.07	35.90	12		456,072	509,600
Scott	16,190	41.53	36.14	13		673,401	584,988
Shelby	17,697	39.94	35.00	10		706,224	636,231
Sioux	22,774	44.55	36.00	19		1,014,564	821,706
Story	11,660	46.63	36.16	11		465,644	414,423
Tama	12,879	32.74	36.16	9		750,610	688,520
Taylor	11,088	32.72	36.00	10		382,657	399,552
Union	10,510	34.85	35.90	3		366,180	377,171
Van Buren	9,911	28.19	36.08	28		279,476	357,729
Wade	9,828	23.44	36.12	8		228,648	354,907
Warren	12,879	35.09	36.07	6		436,244	464,606
Washington	12,199	32.59	35.95	10		397,640	437,464
Wayne	11,564	37.21	36.00	3		430,306	417,456
Weber	13,722	40.03	36.03	10		550,502	496,555
Winnebago	12,779	32.25	36.12	12		411,904	461,332
Winnebago	26,322	32.24	36.11	12		813,502	911,722
Woodbury	15,447	35.71	36.71			551,404	553,624
Worth	14,188	37.60	36.10	4		523,423	517,986
Wright	12,366	22.10	25.95	13		306,984	444,022
Total	1,587,178	\$6.39				\$50,480,320	\$49,389,602

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

## PART XI—STEERS ONE YEAR OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Adair	3,009	\$8.44	\$11.50	35		104,333	\$80,251
Adams	2,431	20.63	22.07	7		50,102	55,080
Allamakee	5,008	14.47	21.36	46		72,456	110,133
Ansonia	2,610	22.82	22.01	8		62,100	57,217
Andover	2,746	24.05	21.80	9		66,976	60,948
Benton	4,647	23.41	22.01	6		108,790	102,258
Black Hawk	3,711	21.25	21.98	4		78,401	81,527
Boone	1,867	24.00	22.08	8		50,458	47,365
Bremer	900	24.17	21.99	9		23,000	21,826
Buchanan	3,447	24.44	22.00	10		84,256	78,800
Buena Vista	2,320	25.37	22.07	13		83,068	74,009
Butler	3,522	16.08	22.01	37		57,100	75,110
Calhoun	1,382	20.57	22.01	8		45,444	41,808
Carroll	3,772	25.53	21.97	14		70,110	75,017
Cass	3,884	34.01	22.13	35		90,376	83,881
Cedar	3,017	19.60	21.00	7		122,204	85,632
Cerro Gordo	4,540	20.30	21.02	8		60,322	65,304
Chickasaw	3,198	24.23	21.00	10		92,384	99,774
Clarke	2,247	25.08	22.07	12		77,629	90,900
Clay	3,48	20.16	22.07	9		56,332	60,160
Clayton	4,147	16.45	22.04	34		70,255	75,524
Crawford	9,977	10.02	21.98	107		69,150	91,823
Dallas	4,613	26.87	22.03	18		105,880	119,171
Davis	3,625	28.00	22.00	21		123,000	101,602
Decatur	2,424	24.21	21.63	9		109,820	79,941
Delaware	2,525	21.17	22.04	4		58,005	59,311
Des Moines	2,622	22.42	21.94	4		58,240	55,560
Dickinson	2,130	24.38	22.00	9		58,102	58,102
Dubuque	1,823	20.40	22.03	8		52,300	47,586
Emmett	3,198	18.08	22.05	22		77,212	40,159
Fayette	1,806	25.46	21.91	13		73,862	73,567
Ford	4,540	20.50	22.02	7		53,700	41,849
Franklin	3,687	16.60	22.01	32		93,461	100,000
Hancock	4,644	20.72	21.90	6		61,519	81,205
Hardin	2,620	22.46	22.00	2		90,290	101,974
Harrison	2,132	20.42	22.05	8		44,376	44,448
Henry	4,691	25.49	21.92	14		47,968	47,485
Howard	4,107	24.50	22.10	10		119,580	102,838
Humboldt	2,710	16.37	21.94	34		102,340	82,106
Iowa	3,198	20.66	22.06	6		44,368	50,453
Jackson	2,826	16.00	22.08	38		60,502	70,525
Jasper	1,847	20.45	22.06	8		45,822	49,275
Jefferson	3,465	26.51	22.00	17		37,736	40,754
Johnson	3,271	16.09	22.04	37		61,354	54,344
Jones	2,431	24.01	22.11	8		52,620	52,620
Keokuk	2,431	28.00	22.12	21		56,424	56,750
Kossuth	4,032	20.29	22.01	7		72,968	57,644
Laurens	4,143	20.00	22.00	10		83,656	88,570
Linn	4,240	27.19	22.02	19		83,516	91,807
Louis	2,434	21.00	22.05	6		115,286	85,286
Lucas	2,164	24.68	21.97	11		53,244	56,306
Lyon	5,107	25.01	22.01	12		78,088	69,498
Madison	5,107	25.01	22.01	12		120,000	114,452

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Beekun	2,343	\$ 28.07	\$ 31.89	22		65,776	74,312
Rosenth	4,331	20.26	22.05	9		87,772	95,671
Lee	1,918	35.41	22.11	13		48,743	47.44
Lin	3,066	22.05	22.06	77		80,970	82,396
Louis	1,745	29.97	21.88			71,546	38.37
Lucas	2,535	28.10	21.92	23		71,546	55.32
Lyons	2,141	24.80	22.07	11		78,180	40.28
Madison	3,848	30.06	31.94	27		115,060	81.43
Mahaska	2,215	21.26	22.00	3		47,928	63.73
Marion	2,719	25.62	22.04	14		69,464	59.28
Marshall	3,580	30.00	22.00	10		71,884	79.28
Mills	1,799	22.00	22.00			38,343	35.35
Mitchell	4,123	17.35	22.03	27		71,532	36.86
Monona	1,646	12.99	31.96	83		30,972	29.29
Monroe	2,227	22.08	22.00			53,425	60.51
Montgomery	3,075	30.50	22.03	7		62,686	64.64
Muscata	2,192	24.40	31.96	10		51,506	43.35
O'Brien	3,179	28.23	22.00	23		89,772	76.87
Oceola	1,971	22.00	22.00			42,562	40.23
Pace	1,084	26.46	21.96	17		81,508	67.78
Palm Alto	2,228	27.00	31.97	19		59,672	63.23
Plymouth	4,145	34.92	31.95	12		99,564	82.62
Pocahontas	1,827	24.90	31.91	13		48,480	46.82
Polk	1,639	26.35	21.87	17		43,168	39.92
Pottawattamie	5,613	28.59	31.81	22		156,104	123.31
Poweshiek	2,257	34.38	31.91	10		79,418	71.43
Ringgold	2,603	32.81	21.91	8		61,674	37.64
Sa	2,908	24.07	21.90	9		72,172	63.25
Shelby	2,172	22.28	22.19	5		50,560	48.60
Shelby	3,008	27.76	31.93	11		81,570	66.05
Sioux	3,094	24.49	22.04	21		60,444	46.49
Story	2,305	30.59	21.91	8		48,599	32.48
Tama	5,625	25.34	22.05	13		142,586	124.88
Taylor	2,911	24.23	22.05	9		70,546	44.87
Union	3,414	22.90	22.00			52,282	32.25
Van Buren	1,907	26.56	22.00	7		49,288	43.56
Wapello	1,189	33.99	31.94	5		37,248	34.84
Warren	3,090	34.12	31.95	9		74,544	67.83
Washington	3,369	25.49	31.90	14		85,710	73.79
Wayne	2,411	25.37	22.07	13		72,673	62.25
Webster	2,582	34.22	32.94	9		87,710	82.52
Winnebago	2,613	16.60	22.08	33		34,425	45.27
Winnechek	5,337	30.23	22.05	9		107,466	117.68
Woodbury	4,582	24.71	31.90	11		118,216	102.25
Worth	2,934	15.64	31.90	40		44,796	82.74
Wright	2,725	19.56	31.96	10		54,500	69.08
Total	311,582	\$ 22.61	\$ 31.90			\$ 7,046,868	\$ 8,306,029

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

## PART XII—STEERS TWO YEARS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Adair	905	\$ 40.37	\$ 35.19	12		37,743	\$ 30,949
Adams	1,484	22.07	22.00			47,592	49,920
Adams	1,509	24.47	23.00	5		37,448	50,500
Alfama	1,301	31.94	32.00			58,743	60,500
Appanoose	728	39.85	33.00	17		59,930	24,086
Archer	1,803	24.83	33.00	5		64,092	61,704
Black Hawk	1,907	28.13	32.91	17		53,456	62,777
Boone	822	32.32	32.32			26,470	26,470
Bremet	788	30.01	32.04	8		35,256	36,032
Buchanan	2,068	30.06	22.81	16		80,434	67,526
Buena Vista	685	43.04	33.17	24		29,992	22,718
Butler	1,972	22.90	30.11	38		37,716	52,018
Calhoun	353	32.00	32.96	3		11,288	11,740
Carroll	725	28.34	32.87	16		29,544	32,811
Cass	1,038	29.33	33.04	10		40,827	34,290
Cedar	1,007	45.14	32.95	27		46,298	33,848
Cerro Gordo	948	30.77	22.99	9		28,406	31,279
Cherokee	1,105	23.80	32.13	15		31,466	36,749
Chickasaw	1,928	30.00	33.12	8		62,734	58,633
Clarke	1,720	42.24	22.93	22		72,660	56,673
Clay	2,792	30.99	22.85	6		86,518	61,709
Clayton	2,124	28.31	32.17	17		60,404	70,672
Clinton	1,230	28.45	32.10	18		32,874	38,874
Crawford	801	37.44	32.90	12		32,272	28,309
Dallas	2,113	40.08	32.87	18		81,688	69,444
Davis	1,498	34.00	22.98	5		50,876	49,336
Dea	1,234	39.18	32.91	13		45,988	49,988
Dea	1,181	31.54	33.13	5		37,296	29,169
De Moines	609	34.74	33.00	5		33,343	22,083
Dickinson	571	31.45	32.95	5		18,022	18,923
Dubuque	1,426	30.14	32.81	9		42,809	46,062
Dwight	671	39.81	32.93	17		26,928	28,334
Emmett	2,541	32.67	32.67			83,028	83,028
Fayette	1,305	28.39	32.90	16		37,145	42,111
Floyd	1,623	32.48	22.48			53,947	58,947
Franklin	629	32.44	32.44			26,116	26,116
Greene	920	34.51	22.13	4		31,748	20,478
Grundy	3,401	35.91	33.04	8		86,288	79,388
Guthrie	1,741	35.08	22.95	6		61,456	57,768
Hamilton	1,115	24.31	33.00	36		27,540	37,454
Hancock	1,151	32.01	32.07	2		37,940	37,940
Hardin	1,022	24.00	33.12	38		34,500	33,810
Harrison	424	37.28	32.01	21		11,568	13,907
Henry	773	35.47	32.90	7		27,296	25,386
Howard	1,505	33.00	31.98	3		50,088	50,029
Humboldt	794	40.00	32.85	18		28,204	22,127
Ia	507	40.00	32.80	18		21,080	17,286
Iowa	1,421	35.90	32.99	8		43,464	39,987
Jackson	2,114	28.00	33.04	18		50,988	70,796
Jasper	1,251	35.92	33.03	8		44,821	41,556
Jefferson	779	31.75	32.00	4		24,744	25,734
Johnson	731	34.26	32.80	4		25,046	24,044
Jones	2,401	30.25	32.95	16		107,052	89,924



COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Decrease—per cent	Reported actual value	Adjusted actual value
Keokuk	1,200	\$6,250	\$7,000	11.76		45,500	39,000
Kossuth	1,231	31,775	32,060	0.88		35,040	37,242
Lar.	643	26,060	32,111	23.22		19,716	21,250
Linn	1,704	30,277	32,999	9.01		51,500	56,332
Louis	977	44,940	32,811	-27.00		25,932	18,560
Lucas	1,097	38,420	33,077	-13.91		29,876	34,200
Lyon	1,208	34,750	35,977	3.51		45,447	42,105
Madison	1,862	49,000	32,800	-33.06		75,568	61,802
Mahaska	427	31,900	32,800	2.82		15,492	14,502
Marion	1,124	37,850	32,900	-13.21		42,552	37,000
Marshall	906	31,577	32,144	1.79		28,608	30,008
Mills	194	27,000	32,000	18.52		5,102	73,356
Mitchell	2,441	30,011	33,011	10.00		73,356	80,582
Monona	667	19,000	32,000	68.42		12,884	22,418
Monroe	1,565	35,500	33,011	-7.04		56,180	51,094
Montgomery	860	31,500	32,800	4.13		27,108	27,921
Muscatine	1,029	34,511	32,122	-6.92		35,618	34,007
O'Brien	834	30,722	32,977	7.33		33,190	27,548
Oceola	473	22,000	32,500	47.73		15,136	15,500
Page	711	33,000	33,000	0.00		23,400	23,400
Palo Alto	1,025	30,000	32,122	7.07		33,613	33,613
Plymouth	703	32,000	32,000	0.00		24,808	23,276
Pocahontas	630	33,622	33,622	0.00		20,372	20,372
Polk	453	35,800	32,944	-8.27		16,228	14,600
Pottawattamie	1,914	30,000	33,122	10.40		60,084	63,567
Poweshiek	1,280	30,240	32,960	9.02		40,300	42,230
Ringgold	1,461	32,722	32,722	0.00		47,844	47,844
Sa.	644	32,211	32,850	1.98		20,744	21,159
Scott	679	32,722	32,722	0.00		22,220	22,220
Shelby	644	30,700	32,900	7.17		25,972	21,255
Sioux	609	30,000	33,177	10.59		23,764	20,199
Story	874	28,222	33,011	17.33		24,622	25,813
Tama	1,638	36,700	33,011	-9.78		50,749	52,714
Taylor	524	31,811	33,008	3.74		16,670	17,337
Union	1,150	34,000	32,960	-3.06		29,108	27,905
Van Buren	785	28,540	33,111	16.22		22,504	25,105
Wapello	320	30,340	33,077	9.01		19,582	19,582
Warren	1,176	36,723	33,660	-8.30		43,204	39,884
Washington	1,106	33,119	33,119	0.00		29,024	29,024
Wayne	1,442	36,840	33,160	-10.21		63,162	47,846
Webster	1,640	34,000	32,160	-5.35		26,656	25,566
Winnebago	1,050	30,477	32,560	6.92		31,496	34,638
Winneshiek	1,679	27,850	33,114	19.28		46,762	55,647
Woodbury	1,181	31,100	32,977	6.07		35,796	37,944
Worth	1,291	28,118	32,977	17.39		36,886	45,672
Wright	787	28,477	33,011	15.91		22,400	25,901
Total	116,580	\$3,220				\$3,871,160	\$3,841,710

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

PART XIII—STEERS THREE YEARS OLD OR OVER

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Decrease—per cent	Reported actual value	Adjusted actual value
Adair	14	\$2,360	\$4,017	70.85		740	562
Adams	42	43,000	40,000	-6.98		1,808	1,681
Allamakee	27	36,540	39,830	9.00		1,332	1,473
Appanoose	110	46,400	40,150	-13.43		5,136	4,417
Audubon	10	45,000	40,150	-10.78		426	401
Benton	15	50,500	39,877	-21.03		862	508
Black Hawk	57	40,222	40,222	0.00		2,202	2,202
Bloom	36	39,880	39,880	0.00		1,430	1,430
Bremet	41	45,100	39,911	-11.51		1,800	1,638
Buchanan	72	40,722	40,150	-1.40		3,304	2,802
Buena Vista	11	58,550	39,811	-32.11		944	437
Butler	125	31,190	39,922	28.31		4,024	4,960
Calhoun	3	46,000	39,844	-13.46		144	120
Carroll	22	45,600	40,150	-12.17		964	887
Cass	46	40,700	40,700	0.00		1,872	1,872
Cedar	61	42,240	40,133	-5.00		2,676	2,447
Cerro Gordo	51	34,340	40,180	17.00		1,820	2,129
Cherokee	37	40,000	40,000	0.00		1,080	1,080
Chickasaw	156	44,000	40,000	-9.09		6,002	6,281
Clarke	15	44,800	40,000	-10.71		672	566
Clay	44	39,800	39,800	0.00		16,478	16,478
Clayton	209	43,000	39,900	-7.21		8,790	8,266
Clinton	39	43,200	40,180	-6.99		864	803
Crawford	8	45,540	40,000	-12.05		364	320
Dallas	41	40,800	40,000	-1.96		1,204	1,048
Davis	87	40,000	40,000	0.00		3,464	3,464
Dea.	73	27,420	40,000	45.88		2,732	2,922
Delaware	101	46,000	40,000	-13.04		4,704	4,045
Des Moines	14	25,440	39,911	55.15		272	561
Dickinson	19	39,150	39,900	1.94		744	728
Dubuque	140	40,000	40,000	0.00		5,684	5,684
Emmett	24	36,330	39,900	9.80		1,202	900
Fayette	123	46,500	40,000	-13.76		6,136	5,228
Franklin	49	39,700	39,700	0.00		1,888	1,888
Fremont	71	36,720	40,000	8.93		2,638	2,842
Greene	5	28,000	40,000	42.86		200	200
Grundy	5	46,400	39,900	-13.79		232	200
Guthrie	94	28,000	39,900	42.86		3,560	3,750
Hamilton	21	50,000	40,000	-20.00		300	80
Hancock	48	40,000	40,000	0.00		872	800
Hardin	40	36,000	39,900	10.83		1,920	1,920
Harrison	15	48,250	40,000	-17.12		1,440	1,508
Henry	191	26,000	39,900	53.46		724	600
Howard	13	50,400	39,820	-21.19		6,544	7,707
Humboldt	458	48,000	39,844	-17.08		21,964	18,246
Iowa	29	37,000	40,000	8.11		964	1,041
Jackson	131	35,000	39,900	14.29		4,000	4,500
Jasper	4	50,000	40,000	-20.00		200	100
Jefferson	18	61,230	39,800	-35.00		1,156	716
Johnson	11	33,000	40,000	30.30		430	440
Jones	58	49,000	40,222	-17.98		2,464	1,906

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Keokuk	47	\$ 49.87	\$ 49.00	18	20	2,344	1,572
Kossuth	172	40.37	40.37			6,944	6,944
Lee	86	34.81	40.00	15		2,994	2,443
Linn	76	64.00	40.22	37		4,800	2,902
Lucas	21	44.00	40.04	9		88	89
Lyon	160	40.40	40.40			4,162	4,162
Madison	31	43.00	39.90	7		1,364	1,364
Mahaska	35	37.00	39.96	6		2,068	2,192
Marion	32	46.50	39.99	14		1,488	1,280
Marshall	130	39.97	39.97			5,186	5,186
Mills	11	39.00	40.17	3		434	436
Mitchell	119	42.92	39.92	7		5,108	4,750
Monona	69	31.70	40.01	60		1,712	2,773
Monroe	171	41.61	39.96	4		7,116	6,801
Montgomery	290	37.98	39.88	5		7,444	7,816
Muscatine	53	42.56	40.01	6		2,220	2,120
O'Brien	19	48.60	39.84	17		912	756
Oceola	29	50.00	40.04	23		1,508	1,161
Page	8	36.00	39.96	11		288	320
Palo Alto	14	51.00	39.78	22		708	562
Plymouth	25	39.00	40.17	3		984	1,012
Pocahontas	14	46.00	39.87	15		656	657
Polk	15	54.00	40.12	18		510	601
Pottawattamie	43	43.00	39.09	7		1,832	1,722
Poweshiek	67	48.00	39.84	17		2,740	2,274
Ringgold	78	43.40	39.91	8		3,380	3,169
Sac	3	48.00	39.84	17		144	120
Scott	13	50.77	40.15	28		725	502
Shelby	60	43.00	39.08	9		2,036	2,308
Sioux	6	42.00	40.10	6		256	240
Story	8	37.00	39.86	6		188	199
Tama	38	40.16	40.16	13		1,754	1,526
Taylor	61	35.00	39.97	14		1,788	2,038
Union	5	45.00	40.05	11		90	80
Van Buren	17	33.53	40.15	19		628	646
Warren	11	33.09	40.04	21		964	876
Washington	39	33.60	40.09	19		7,768	8,042
Wayne	118	35.00	39.91	12		4,548	5,301
Webster	85	51.00	39.78	22		5,544	5,045
Winnebago	126	44.00	40.04	9		4,035	3,587
Winnebuck	182	30.57	40.03	31		3,668	3,558
Woodbury	89	41.22	39.98	3		1,141	960
Worth	24	47.67	40.04	16		2,756	2,308
Wright	68	45.00	39.96	13		432	480
Total	6,111	\$ 41.43				220,213	244,440

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

COUNTIES		Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
PART XIV—BULLS								
Adair	1,349	\$ 22.53	\$ 22.63				40,758	40,758
Adams	603	38.20	38.20				25,248	25,248
Allamakee	1,182	39.48	39.48				46,730	46,730
Appanoose	680	35.21	35.21				24,053	24,053
Audubon	1,034	54.42	54.42				55,282	55,282
Benton	1,256	49.71	49.71				62,436	62,436
Black Hawk	1,207	60.85	60.85				73,442	73,442
Boone	791	42.80	42.80				33,924	33,924
Bremer	1,316	46.09	46.09				60,600	60,600
Buchanan	1,007	46.20	46.20				47,913	47,913
Buena Vista	1,059	50.25	50.25				51,704	51,704
Butler	1,209	39.40	39.40				45,832	45,832
Calhoun	773	48.00	48.00				37,380	37,380
Carroll	1,107	40.15	40.15				44,442	44,442
Cass	960	45.04	45.04				44,279	44,279
Cedar	1,167	57.00	57.00				66,516	66,516
Cerro Gordo	1,072	48.28	48.28				51,700	51,700
Chickasaw	882	47.80	47.80				42,146	42,146
Cherokee	1,173	48.00	48.00				56,419	56,419
Clarke	925	40.44	40.44				37,332	37,332
Clay	890	45.50	45.50				40,497	40,497
Clayton	1,743	47.80	47.80				81,428	81,428
Cumtong	1,257	45.49	45.49				57,185	57,185
Crawford	1,286	53.27	53.27				68,793	68,793
Dallas	660	47.05	47.05				31,190	31,190
Davis	329	50.00	50.00				16,808	16,808
Decatur	817	38.02	38.02				19,917	19,917
Delaware	1,259	37.50	37.50				52,456	52,456
Des Moines	504	39.29	39.29				19,757	19,757
Dickinson	628	48.53	48.53				30,966	30,966
Dubuque	1,229	40.26	40.26				53,511	53,511
Emmett	618	52.66	52.66				32,544	32,544
Fayette	1,750	43.27	43.27				75,916	75,916
Floyd	967	32.28	32.28				30,064	30,064
Franklin	1,226	39.77	39.77				48,755	48,755
Fremont	492	40.22	40.22				18,584	18,584
Greene	735	39.86	39.86				28,805	28,805
Grundy	1,061	41.75	41.75				44,300	44,300
Guthrie	958	37.55	37.55				34,844	34,844
Hamilton	963	34.98	34.98				33,614	33,614
Hancock	1,079	42.77	42.77				50,108	50,108
Hardin	1,044	39.24	39.24				40,960	40,960
Harrison	796	42.95	42.95				34,194	34,194
Henry	449	46.07	46.07				20,668	20,668
Howard	1,106	31.55	31.55				34,960	34,960
Humboldt	671	44.85	44.85				29,116	29,116
Ia	731	56.00	56.00				40,906	40,906
Iowa	913	41.91	41.91				38,284	38,284
Jackson	1,177	39.00	39.00				45,126	45,126
Jasper	969	45.25	45.25				49,213	49,213
Jefferson	463	39.00	39.00				18,142	18,142
Johnson	1,080	44.75	44.75				48,338	48,338
Jones	1,049	45.16	45.16				49,026	49,026

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Kaokuk	698	63.05	63.05			34,312	34,312
Kossuth	1,466	48.47	48.47			72,380	72,380
Lee	571	37.45	37.45			21,385	21,385
Lin	1,786	45.42	45.42			81,859	81,859
Louis	374	45.42	45.42			16,988	16,988
Lucas	438	46.91	46.91			20,522	20,522
Lyon	1,077	60.40	60.40			65,014	65,014
Madison	658	45.81	45.81			34,909	34,909
Mahaska	775	39.77	39.77			30,982	30,982
Marion	566	44.85	44.85			25,276	25,276
Marshall	988	50.78	50.78			49,916	49,916
Mills	502	45.00	45.00			22,405	22,405
Mitchell	1,002	38.20	38.20			38,273	38,273
Monona	1,133	29.00	29.00			32,976	32,976
Monroe	484	32.99	32.99			15,968	15,968
Montgomery	654	39.09	39.09			25,976	25,976
Muscatine	794	37.09	37.09			30,188	30,188
O'Brien	1,175	39.95	39.95			66,872	66,872
Oceola	799	40.00	40.00			30,454	30,454
Page	889	37.00	37.00			32,894	32,894
Palo Alto	723	43.00	43.00			31,085	31,085
Plymouth	1,440	57.00	57.00			82,208	82,208
Pocahontas	825	37.81	37.81			31,119	31,119
Polk	671	44.40	44.40			29,815	29,815
Pottawattamie	1,899	36.00	36.00			72,000	72,000
Poweshiek	941	43.00	43.00			40,566	40,566
Ringgold	707	40.52	40.52			28,617	28,617
Racine	1,044	40.71	40.71			41,980	41,980
Scott	1,141	54.95	54.95			62,606	62,606
Shelby	1,153	58.00	58.00			66,952	66,952
Sioux	1,659	47.41	47.41			79,124	79,124
Story	822	39.00	39.00			32,882	32,882
Tama	1,301	52.79	52.79			71,309	71,309
Taylor	712	43.52	43.52			30,989	30,989
Union	560	42.60	42.60			25,261	25,261
Van Buren	539	34.79	34.79			18,796	18,796
Wabeno	514	35.40	35.40			18,194	18,194
Warren	730	33.52	33.52			24,476	24,476
Washington	705	36.40	36.40			25,696	25,696
Wayne	767	42.17	42.17			32,340	32,340
Webster	1,018	40.16	40.16			40,883	40,883
Winnebago	809	49.25	49.25			39,922	39,922
Winnshek	1,021	39.54	39.54			75,578	75,578
Woodbury	954	44.22	44.22			42,184	42,184
Worth	1,040	36.00	36.00			37,432	37,432
Wright	1,098	36.30	36.30			36,579	36,579
Total	92,924	44.21	44.21			4,000,264	4,000,264

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

## PART XV—CATTLE OF ALL AGES

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Adair	30,457	31.70	31.15			1,045,563	948,724
Adams	21,505	28.78	20.90			618,982	604,061
Allamakee	37,612	31.24	30.04			799,072	1,130,790
Appanoose	21,680	30.75	30.92			667,765	670,496
Audubon	27,869	32.34	32.34			917,668	899,353
Benton	40,680	33.13	32.05			1,348,300	1,303,520
Black Hawk	36,584	34.13	31.77			1,248,564	1,102,185
Boone	33,600	34.42	32.04			812,228	756,813
Bremner	29,084	38.30	32.16			1,250,228	1,085,295
Buchanan	33,744	37.20	31.45			1,255,294	1,061,622
Buena Vista	28,547	34.80	32.14			994,236	917,389
Butler	35,908	28.02	31.02			1,006,304	1,115,696
Cahoon	19,634	31.73	32.63			625,129	640,622
Carroll	32,077	31.50	31.50			1,012,905	1,012,479
Cass	29,197	36.63	31.05			1,009,575	924,212
Cedar	34,581	30.90	30.02			1,338,204	1,139,800
Cerro Gordo	33,005	32.88	32.17			1,088,314	1,064,682
Cherokee	31,976	31.45	32.25			1,005,092	1,011,721
Chickasaw	34,146	31.68	31.09			1,071,456	1,061,506
Clarke	18,000	32.44	31.43			586,020	567,868
Clay	20,099	29.70	30.58			792,964	816,680
Clayton	49,501	30.00	31.50			1,488,159	1,551,397
Clinton	47,374	36.43	31.11			1,290,729	1,080,401
Crawford	44,495	37.76	32.18			1,679,934	1,476,675
Dallas	36,400	38.27	31.80			1,012,156	842,605
Davis	19,075	30.34	31.19			595,844	602,007
Decatur	30,469	30.50	31.77			559,854	599,854
Delaware	36,253	31.78	31.44			1,153,276	1,140,729
Des Moines	18,371	33.00	32.78			617,386	602,166
Dickinson	18,738	29.05	32.14			544,586	602,285
Dubuque	37,177	37.24	31.28			1,001,280	1,166,744
Emmett	18,116	38.18	31.66			691,648	823,630
Fayette	50,879	29.32	31.06			1,491,612	1,580,560
Floyd	29,719	36.47	30.85			785,572	705,345
Franklin	38,002	32.65	31.62			1,239,166	1,200,406
Fremont	18,087	29.50	32.67			559,352	624,145
Greene	21,891	31.55	32.83			695,097	732,372
Grundy	32,980	34.77	30.92			1,146,304	1,023,935
Guthrie	28,707	32.31	31.48			929,424	900,504
Hamilton	24,684	25.78	31.58			636,207	779,573
Hancock	28,865	28.66	31.41			827,626	895,000
Hardin	30,370	29.78	32.31			909,800	977,616
Harrison	28,809	30.43	32.93			878,284	909,728
Henry	19,143	33.74	31.60			645,804	604,717
Howard	31,319	35.42	30.21			796,076	949,542
Humboldt	21,753	32.52	32.10			687,218	687,417
Ia	56,411	26.92	33.42			975,128	880,907
Iowa	32,487	28.29	31.41			947,064	1,061,811
Jackson	35,997	27.96	31.74			1,097,500	1,143,742
Jasper	36,770	34.34	32.56			1,261,065	1,196,125
Jefferson	18,194	28.62	32.15			507,322	597,322
Johnson	32,141	31.17	32.05			1,001,726	1,000,169
Jones	28,391	37.11	31.16			1,047,002	1,106,179





COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Kookuk.....	51,623	9.92	8.50	14		512,398	440,628
Kosuth.....	79,664	6.91	8.42	21		552,364	672,324
Lee.....	11,541	12.13	8.42	30		176,015	122,221
Lin.....	32,612	9.74	8.47	13		321,722	275,262
Linn.....	32,500	9.73	8.47	13		318,320	275,262
Lodis.....	13,960	9.00	8.54	11		124,444	104,424
Lucas.....	64,982	10.00	8.50	15		567,426	484,021
Lyon.....	41,113	11.50	8.48	26		477,266	394,266
Madison.....	39,430	8.59	8.49	1		480,309	394,266
Mahaska.....	38,949	9.90	8.51	14		384,718	320,262
Marion.....	37,247	9.90	8.50	15		348,911	284,262
Marshall.....	41,223	7.50	8.48	12		394,804	320,262
Mills.....	39,308	8.58	8.50	1		395,108	320,262
Mitchell.....	41,537	6.50	8.50	31		401,004	320,262
Monona.....	12,087	10.01	8.52	15		121,164	102,262
Monroe.....	59,238	8.50	8.50	0		488,726	394,262
Montgomery.....	38,649	9.50	8.50	11		369,218	284,262
Muscatine.....	67,171	7.02	8.47	21		562,889	469,262
O'Brien.....	36,961	7.00	8.47	21		390,671	315,212
Oscola.....	61,354	9.00	8.52	6		545,869	451,262
Page.....	38,578	7.00	8.47	21		266,964	210,262
Palo Alto.....	122,237	8.03	8.51	6		978,748	1,007,472
Plymouth.....	44,919	7.00	8.47	21		340,507	275,262
Pocahontas.....	34,084	9.50	8.49	12		320,511	284,262
Polk.....	122,047	8.39	8.53	4		1,010,622	1,051,262
Pottawatomie.....	65,878	7.41	8.50	14		488,178	394,262
Poweshiek.....	25,994	9.05	8.51	6		235,369	210,262
Ringold.....	69,330	10.05	8.54	15		607,170	502,262
Sac.....	60,639	9.19	8.55	7		465,477	421,262
Scott.....	38,237	8.05	8.53	6		750,136	714,262
Shoer.....	112,795	9.04	8.50	6		1,082,614	1,037,472
Story.....	45,518	7.48	8.54	14		225,648	271,232
Tama.....	70,290	9.10	8.40	7		640,177	566,262
Taylor.....	41,223	7.75	8.54	10		319,526	251,262
Union.....	24,844	9.00	8.46	6		221,572	184,262
Van Buren.....	15,487	10.76	8.50	21		166,644	121,262
Wapello.....	31,531	10.36	8.50	18		222,304	182,262
Warren.....	35,877	9.80	8.51	14		355,128	304,262
Washington.....	41,106	9.50	8.46	11		381,419	317,262
Wayne.....	22,702	9.64	8.48	12		219,544	184,262
Webster.....	65,371	8.79	8.53	3		365,271	320,262
Winnebago.....	34,749	8.87	8.52	24		238,563	206,262
Winnebuck.....	50,856	9.97	8.47	15		506,832	440,262
Woodbury.....	32,963	8.08	8.48	6		296,024	252,262
Worth.....	39,910	8.89	8.53	4		425,707	421,262
Wright.....	30,523	8.38	8.58				
Total.....	4,790,811	8.50				40,750,758	41,007,338

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

## PART XVII—SHEEP OVER SIX MONTHS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Adair.....	11,690	4.07	4.07			47,440	47,440
Adams.....	10,127	3.04	3.98	31		30,744	40,274
Alamakee.....	6,216	3.14	3.90	24		19,550	24,872
Appanoose.....	17,391	3.22	4.01	26		56,002	70,628
Audubon.....	5,854	4.68	4.02	14		27,404	23,567
Benton.....	5,899	4.17	4.00		4	24,699	20,635
Black Hawk.....	3,287	4.15	4.01		3	13,582	13,174
Boone.....	2,827	4.09	4.09			11,976	11,976
Bremer.....	2,512	4.03	4.03			10,120	10,120
Buchanan.....	5,484	4.06	4.06			22,260	22,260
Buena Vista.....	3,169	4.36	4.01		8	15,254	12,174
Butler.....	5,504	4.00	4.00			22,512	22,512
Calhoun.....	2,203	4.11	3.99	3		9,052	8,780
Carroll.....	2,870	3.99	3.99			11,274	11,274
Cass.....	13,418	4.50	4.02	12		50,601	40,808
Cedar.....	2,651	4.57	4.01	20		67,036	37,854
Cerro Gordo.....	3,680	4.11	3.99	3		15,164	14,660
Cherokee.....	2,097	3.85	4.00	4		7,884	8,100
Chickasaw.....	3,400	4.01	4.00			13,714	13,714
Clark.....	8,405	4.23	4.04	20		44,797	38,973
Clay.....	3,485	4.02	4.02			12,954	12,954
Clayton.....	5,389	3.74	4.00	3		22,186	21,570
Clinton.....	2,907	3.87	3.90	3		10,760	10,760
Crawford.....	3,270	4.77	4.01	16		15,826	15,304
Dallas.....	5,866	4.29	4.02	24		29,232	25,260
Davis.....	50,519	4.06	4.06			202,640	202,640
Decatur.....	10,705	3.04	3.98	31		32,660	43,688
Delaware.....	4,604	2.14	4.00	28		14,798	18,872
Des Moines.....	2,707	3.96	4.00	3		14,678	15,118
Dickinson.....	2,280	4.24	3.99	6		10,569	9,902
Dubuque.....	3,841	3.97	3.98	20		19,117	15,200
Emmett.....	1,679	4.05	4.05			6,800	6,800
Payette.....	4,905	4.04	4.04			28,152	28,152
Floyd.....	5,609	3.19	3.90	22		12,299	22,300
Franklin.....	8,795	4.28	4.00	6		22,802	22,802
Fremont.....	2,534	4.02	4.02			14,904	14,904
Greene.....	2,717	4.01	4.01			14,889	14,889
Grundy.....	2,791	4.05	4.05			11,092	11,092
Guthrie.....	6,097	5.15	4.02	22		31,466	26,008
Hamilton.....	2,568	4.00	4.00			10,569	10,569
Hancock.....	2,995	4.17	4.00	4		9,988	9,588
Hardin.....	4,610	4.00	4.00			18,794	18,794
Harrison.....	2,722	3.18	3.98	27		11,659	14,806
Henry.....	15,813	3.97	3.97			67,859	67,859
Howard.....	4,174	2.12	3.99	86		8,888	10,710
Humboldt.....	2,515	4.19	4.00	2		10,300	10,004
Ia.....	2,000	8.00	4.00	50		24,000	12,000
Iowa.....	8,154	2.87	4.00	38		15,594	24,878
Jackson.....	4,815	2.74	4.00	7		18,254	18,254
Jasper.....	17,605	4.18	3.99	4		57,474	50,375
Jefferson.....	9,996	4.00	4.00			37,252	37,252
Johnson.....	8,417	4.47	4.01	10		37,675	33,908
Jones.....	4,800	4.07	4.07			19,676	19,676

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Keokuk	11,305	4.24	3.99	5		47,448	44,801
Kossuth	2,901	4.36	4.01	8		15,040	12,002
Lee	19,680	2.91	4.02	38		57,326	79,110
Linn	7,015	3.89	4.01	3		27,185	25,049
Louis	2,833	3.55	3.98	12		8,002	10,971
Louisiana	12,322	3.20	4.00	25		39,716	49,615
Lyon	4,845	4.09	4.00			19,364	19,364
Madison	14,014	4.81	4.01	17		67,643	66,144
Mahaska	17,540	4.06	4.00			71,304	71,304
Marion	20,435	3.82	4.01	5		78,218	82,128
Marion	7,714	4.06	4.06			31,326	31,326
Marshall	4,686	4.00	4.00			16,996	16,996
Mills	3,125	4.13	4.01	3		12,920	12,920
Mitchell	1,103	3.90	3.99	32		5,376	4,430
Monona	11,666	3.07	3.99	30		41,240	53,612
Monroe	2,145	4.01	4.01			8,596	8,596
Montgomery	2,387	4.30	4.00	7		10,208	9,549
Muscatine	2,477	4.04	4.04			10,024	10,024
O'Brien	2,395	6.00	4.02	33		29,280	13,638
Oscola	5,420	4.67	4.02	14		25,398	21,788
Page	2,431	4.00	4.00			9,846	9,846
Palo Alto	7,092	4.08	4.00	2		28,424	27,855
Plymouth	1,326	4.05	4.05			7,616	7,616
Pocahontas	5,214	4.30	4.00	7		22,597	20,922
Polk	7,539	4.40	4.00	9		37,248	30,256
Pottawattamie	7,200	4.03	4.03			29,228	29,228
Poweshiek	15,568	4.00	4.00			50,180	50,180
Ringgold	5,497	4.00	4.00			21,976	21,976
Sac	1,634	4.79	3.98	17		7,321	6,431
Scott	4,584	4.01	4.01			18,412	18,412
Shelby	3,280	3.94	3.94			12,912	12,912
Sioux	2,708	4.00	4.00			8,844	8,844
Story	6,907	4.00	4.00			27,913	27,913
Tama	13,767	4.27	4.01	6		56,651	53,222
Taylor	6,006	4.50	4.01	11		28,495	25,369
Union	30,315	2.99	4.01	34		90,712	121,254
Van Buren	13,683	3.91	3.91			49,630	49,630
Wapello	8,594	4.28	4.01	8		37,592	34,584
Warren	7,250	3.16	3.98	25		22,941	28,900
Washington	11,904	4.05	4.05			48,208	48,208
Wayne	2,281	5.00	4.00	20		11,415	9,132
Webster	1,671	2.08	3.99	92		3,480	6,685
Winnebago	7,213	4.00	4.00			29,282	29,282
Winnebush	6,361	4.04	4.04			25,716	25,716
Woodbury	7,822	2.69	4.01	49		4,922	7,334
Worth	4,049	4.00	4.00			16,234	16,234
Wright							
Total	621,832	3.98				2,752,422	2,785,656

TABLE NO. 14—ASSESSMENT OF LIVE STOCK, 1922

PART XVIII—GOATS OVER SIX MONTHS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase-per cent	Decrease-per cent	Reported actual value	Adjusted actual value
Adair	130	4.37	3.98	9		568	518
Adams	102	2.44	4.00	64		248	406
Adams	151	2.11	4.01	90		320	608
Appanoose	157	1.17	3.99	241		185	630
Audubon	286	1.36	4.00	194		352	1,084
Benton	41	4.59	3.99	13		188	163
Black Hawk	37	5.20	4.00	23		192	148
Boone	8	4.50	4.01	11		36	32
Bremer	5	4.00	4.00			20	20
Buchanan	2	4.00	4.00			12	12
Buena Vista	18	4.22	4.01	5		76	72
Butler	80	4.00	4.00			320	320
Calhoun	7	4.00	4.00			28	28
Carroll	48	5.92	3.91	33		284	190
Cass	29	2.14	4.00	87		62	119
Cedar	118	3.63	3.99	10		428	470
Cerro Gordo	10	4.00	4.00			40	40
Cherokee	99	4.00	4.00			396	306
Chickasaw	6	4.23	3.96	8		26	24
Clarke	97	1.78	4.01	125		173	389
Clay							
Clayton							
Claston							
Clayton	23	2.51	4.02	14		110	122
Dallas	140	3.93	4.00	32		424	500
Davis	97	4.08	4.08			306	306
Decatur	22	3.82	4.01	5		84	88
Delaware	40	5.66	3.98	29		234	234
Des Moines	186	2.03	4.00	97		378	744
Dickinson	3	10.66	3.94	63		32	12
Dubuque	52	2.57	3.98	55		134	207
Emmett	6	4.00	4.00			24	24
Fayette	18	3.12	3.99	28		56	71
Floyd	11	5.28	4.00	23		56	44
Franklin	16	3.50	3.99	14		56	64
Fremont	29	4.25	4.01	17		119	119
Greene	27	4.00	4.00			108	108
Grundy	2	10.00	4.00	60		20	8
Guthrie	217	2.31	4.00	72		502	808
Hamilton	15	2.70	4.00	48		40	59
Hancock	15	5.87	3.99	32		88	60
Hardin	7	4.00	4.00			28	28
Harrison	103	2.09	3.99	91		216	412
Henry	9	12.00	4.08	66		108	36
Howard							
Humboldt	5	4.00	4.00			12	12
Ida	24	8.00	4.00	50		192	96
Iowa	222	2.36	3.99	69		696	1,170
Jackson	149	1.15	4.00	248		172	508
Jasper	53	3.92	4.00	2		208	212
Jefferson							
Johnson	142	3.36	4.00	19		478	568
Jones	102	3.40	3.98	17		408	477



COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Decrease—per cent	Reported actual value	Adjusted actual value
Keokuk	280	2.14	4.02	88		908	1,121
Kossuth	27	4.00	4.00			108	108
Lee	925	2.17	3.99	84		2,607	2,632
Linn	50	1.15	4.00	257		724	371
Louis	200	2.35	4.00	70		894	1,320
Lucas	13	4.00	4.00			52	52
Lyon							
Madison	40	4.00	4.00			160	160
Mahaska	2,690	1.00				2,704	2,704
Marion	27	4.30	4.00	7		116	108
Marshall	88	4.00	4.00			304	304
Mills	21	4.00	4.00			84	84
Mitchell	33	5.20	4.00	23		172	132
Monona	200	1.07	4.00	274		216	1,132
Monroe	21	12.00	4.08	66		252	85
Montgomery	72	1.94	4.02	107		140	200
Muscatine	17	4.94	4.00	19		84	68
O'Brien	2	4.00	4.00			12	12
Oscola	20	4.07	4.00	14		140	120
Paga	21	5.71	4.00	12		66	84
Palo Alto	80	4.07	4.00			332	332
Plymouth	9	4.00	4.00			36	36
Pocahontas	137	6.25	4.00	36		857	548
Polk	40	4.00	4.00			130	130
Pottawattamie	6	17.34	3.99	77		104	34
Poweshiek	60	2.00	4.00	100		126	252
Ringgold	11	4.50	4.01	8		48	44
Rae							
Scott							
Shelby	40	3.00	3.98	5		160	167
Sioux	22	4.20	3.90	5		92	87
Story	10	7.57	4.01	47		144	76
Tama	26	1.00	4.00	300		26	104
Taylor							
Union	116	2.00	4.00	100		232	408
Van Buren	203	2.15	3.90	80		824	1,230
Wapello	815	3.85	4.00	4		3,140	3,266
Warren	70	2.66	3.90	49		212	216
Washington	19	2.50	4.00	60		36	48
Wayne	12	5.80	4.00	31		70	48
Webster	48	2.62	3.98	10		174	191
Winnebago	2	3.00	4.00	100		4	8
Winneshek	22	4.00	4.00			88	88
Woodbury	120	4.00	4.00			488	488
Worth	12	2.20	3.90	70		28	48
Wright	3	4.00	4.00			12	12
Total	10,716	2.47				25,244	32,251

TABLE NO. 15—TAXABLE VALUATION OF PROPERTY, 1920

Tax List of the Several Counties for the Year 1920, Showing Taxable Value of Property After Final Adjustments; Also Total for Previous Years.

COUNTIES	PART I				
	Taxable value of land	Taxable value of improvements and fruit trees	Taxable value of town lots	Taxable value of property	Taxable value of excess property
Adair	\$ 6,641,231		\$ 550,185	\$ 1,188,198	\$ 1,116
Adams	4,780,500		361,700	721,317	806
Adams	5,070,307	668	1,229,874	1,061,225	1,784
Appanoose	4,418,101		1,212,317	895,307	5,677
Audubon	5,551,700		545,290	1,068,566	1,041
Benton	9,258,291	1,745	1,497,829	1,925,221	3,043
Black Hawk	7,307,210	200	6,900,617	2,562,835	4,601
Bloomington	7,611,001		1,637,205	1,637,205	3,539
Bremers	5,150,298	6	1,358,567	1,216,234	2,804
Buchanan	6,111,980		1,004,643	1,242,161	2,112
Buena Vista	7,561,388		1,306,192	1,720,473	2,882
Butler	7,359,601	16	911,446	1,292,113	3,146
Calhoun	7,494,100		1,011,670	1,368,312	4,814
Carroll	7,004,518		1,215,359	1,501,521	3,578
Cass	7,187,314		1,247,944	1,391,743	2,135
Cedar	7,261,432	451	1,148,706	1,784,263	2,636
Cerro Gordo	6,056,628		4,086,513	1,861,178	4,241
Cherokee	7,547,704		1,017,921	1,407,265	7,717
Chickasaw	5,981,422		673,319	1,069,879	1,706
Clarke	4,013,306		460,296	606,077	1,303
Clay	8,291,293		850,388	1,491,336	3,203
Clayton	7,070,756		1,060,743	1,656,085	3,068
Clinton	8,945,341	210	2,542,792	2,141,779	5,660
Crawford	10,590,992		1,206,719	2,020,600	4,770
Dallas	7,027,304		1,611,149	1,564,908	3,676
Davis	4,415,416		455,860	880,451	1,907
DeWatt	4,538,666		486,454	860,181	2,901
Delaware	6,221,770		736,640	1,132,972	3,270
Des Moines	4,722,414	4	3,978,381	2,185,350	2,329
Dickinson	4,568,724		747,941	915,091	1,592
Dubois	6,782,306	797	7,438,632	3,508,716	3,700
Emmett	4,142,702		888,384	888,384	2,318
Fayette	8,407,100	1,328	1,440,728	1,050,724	3,966
Floyd	5,607,681	20	1,438,148	1,256,561	1,932
Franklin	8,891,097		822,678	1,476,046	5,189
Fremont	7,112,564		627,540	1,572,537	2,114
Greene	8,013,773		754,125	1,136,275	2,275
Grundy	7,391,697		1,236,744	1,065	
Guthrie	6,735,344		928,08	1,259,634	2,111
Hamilton	7,175,457		1,125,07	1,310,781	2,442
Hancock	5,801,817		630,04	1,122,516	5,261
Hardin	7,245,731		1,400,407	1,420,000	4,465
Harrison	6,815,197		1,258,41	1,528,734	3,426
Henry	4,854,485		967,15	1,213,760	2,275
Howard	4,929,329	542	295,329	1,172	
Humboldt	5,190,046		694,49	1,077,879	2,607
Ia	6,328,634		850,461	1,221,077	1,212
Iowa	7,567,009		714,44	1,201,682	1,734
Jackson	6,471,497		927,48	1,243,102	2,694
Jasper	9,280,716		1,673,36	2,081,177	3,625
Jefferson	4,997,698		869,81	998,418	2,027
Johnson	7,612,379	1,730	2,451,74	1,497,419	2,721
Jones	5,983,471	116	885,55	1,266,218	2,874
Keokuk	6,791,018		1,000,217	1,576,034	4,010
Kossuth	9,881,961		1,074,258	2,061,306	4,240
La	5,238,447	15	4,415,23	1,709,655	4,791
Linn	9,047,229		9,742,79	3,209,380	5,946
Louis	4,018,280	22	551,842	1,067,647	2,896
Lucas	3,740,902		690,171	749,220	2,068

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 expenses property
Lyon	7,974,355		876,430	1,224,556	3,313
Madison	6,456,674		609,408	1,233,054	1,527
Malhaska	6,773,071		1,555,949	3,624,186	4,767
Marion	5,904,013		1,061,896	1,904,487	2,569
Marshall	7,890,577		1,509,216	1,797,610	4,443
Miller	4,769,015	27	491,508	1,000,617	2,960
Mitchell	5,302,980	254	775,904	1,066,445	2,237
Monona	7,258,138		736,568	1,247,534	3,412
Monroe	5,617,256		628,880	778,297	3,271
Montgomery	6,534,619		1,180,016	1,126,182	4,965
Muscatine	5,504,485		2,305,510	1,547,610	1,430
O'Brien	8,400,559		1,118,529	1,633,202	2,807
Oceola	4,723,619		490,000	967,486	1,727
Page	6,206,586		1,635,296	1,354,567	3,427
Palo Alto	6,839,346		689,579	1,154,383	2,216
Plymouth	11,294,000		1,134,307	2,194,182	3,584
Pocahontas	7,260,471		641,385	1,542,822	2,733
Polk	7,408,255		31,690,740	8,913,919	7,775
Pottawattamie	11,439,701	29	4,654,809	9,251,221	5,712
Poweshiek	7,766,333		1,400,989	1,509,506	2,880
Ringgold	5,205,015	14	1,815,220	907,571	2,303
Sac	8,122,713		1,085,112	1,588,165	2,232
Scott	5,867,409	30	12,572,187	4,398,338	4,933
Shells	8,258,405		1,450,880	2,573	2,573
Sionx	12,491,159		1,114,489	2,178,491	4,554
Story	8,595,071		1,811,349	1,641,924	4,264
Tama	6,585,815	167	1,350,000	1,881,518	4,150
Taylor	6,941,379		692,445	1,042,497	1,822
Union	4,235,091		1,141,390	1,006,287	1,921
Van Buren	4,124,319		437,743	782,635	2,460
Wapello	4,488,904		2,083,120	2,110,500	3,408
Warren	6,422,366		908,801	1,215,567	3,297
Washington	7,416,965		1,855,010	1,557,482	3,854
Wayne	5,024,419		764,896	1,103,102	2,705
Weber	8,681,223		4,004,827	1,380,045	7,741
Winnebago	4,082,750		625,99	947,436	1,707
Winnebuck	6,758,241	1,669	1,085,31	1,452,768	2,430
Woodbury	9,967,307		15,902,34	6,066,561	4,415
Worth	4,060,240		444,55	821,207	1,821
Wright	6,912,163	140	1,114,18	1,333,494	3,910
Total	639,340,205	10,480	197,481,777	158,071,185	310,910
Totals for year 1919	639,340,205	10,480	191,812,802	152,675,968	312,302
Totals for year 1918	587,736,741	11,019	180,160,108	152,421,874	320,913
Totals for year 1917	587,068,049	10,363	174,691,376	127,506,861	321,297
Totals for year 1916	580,085,365	10,118	161,250,080	120,941,259	324,780
Totals for year 1915	578,325,984	12,052	164,197,269	115,500,427	313,103
Totals for year 1914	579,142,980	13,614	162,365,604	112,126,407	308,215
Totals for year 1913	569,027,039	11,400	157,677,543	104,548,634	424,779
Totals for year 1912	419,301,227	14,224	120,968,626	95,786,890	274,584
Totals for year 1910	365,991,106	14,209	121,232,730	124,435,201	368,327
Totals for year 1908	358,414,549	11,141	115,800,977	124,423,141	506,554
Totals for year 1906	346,634,137		107,713,307	114,097,792	334,209
Totals for year 1905	345,311,402		107,641,811	108,066,055	422,402

TABLE NO. 15—TAXABLE VALUATION OF PROPERTY, 1920

COUNTIES	Taxable value of telephone telegraph property and transmission lines	Taxable value of railroad, inter-urban and street car property	Net taxable value all property except money and credits	Actual value of money and credits
Adair	70,355	801,21	8,736,316	5,350,925
Adams	23,495	254,87	6,148,784	2,976,699
Allamakee	38,043	512,40	7,929,195	3,572,873
Appanoose	45,984	1,007,78	7,506,563	2,684,901
Audubon	54,356	251,30	7,500,256	5,468,754
Butler	91,747	825,80	13,700,709	8,977,560
Black Hawk	102,464	1,190,948	18,358,099	11,600,433
Boone	103,763	812,976	11,939,729	7,466,358
Bremar	54,125	681,586	8,468,709	6,507,960
Buchanan	62,447	825,447	8,945,506	7,965,574
Buena Vista	116,210	732,234	11,445,369	6,802,733
Butler	81,718	890,200	10,554,318	8,042,914
Calhoun	63,615	1,192,343	11,134,944	4,168,254
Carroll	66,043	1,018,951	11,820,012	6,285,116
Cass	64,319	617,912	10,411,467	9,330,290
Cedar	66,119	737,657	11,121,277	10,590,118
Cerro Gordo	50,430	1,184,868	13,029,755	4,765,207
Cherokee	38,009	10,521,749	3,798,300	
Chickasaw	44,920	7,821,128	7,821,128	3,213,149
Clarke	33,203	204,195	9,003,619	3,384,688
Clay	30,148	803,700	11,575,245	2,890,108
Clayton	78,745	1,077,919	11,437,214	7,895,636
Clinton	18,007	1,882,474	10,329,163	6,855,591
Dallas	62,236	1,401,431	15,308,727	7,004,358
Crawford	112,965	832,922	11,753,044	5,699,493
Davis	30,431	443,908	6,238,102	2,802,304
Deauro	49,494	825,437	6,837,156	2,236,209
Delaware	77,974	776,270	8,561,198	5,773,168
Des Moines	73,848	540,765	11,512,674	6,658,761
Dickinson	33,007	369,409	6,630,281	1,406,456
Dubuque	108,125	968,219	18,619,495	4,997,190
Emmett	19,427	653,121	6,426,419	1,917,580
Floyd	61,391	7,281,466	12,442,065	6,658,761
Fayette	51,828	987,507	8,941,177	5,554,530
Franklin	77,093	686,410	9,959,279	2,236,692
Fremont	71,107	548,421	7,465,246	4,111,502
Greene	43,255	591,295	10,533,000	5,115,779
Grundy	56,146	10,078,594	4,632,261	
Guilford	51,247	561,397	9,638,812	6,444,156
Hamilton	105,420	700,498	10,429,515	5,498,548
Hancock	28,691	732,500	8,350,500	2,276,068
Hardin	77,527	1,162,309	11,468,508	8,621,893
Harrison	73,255	1,084,395	10,680,422	5,099,908
Henry	58,821	579,467	7,695,980	3,888,800
Howard	32,698	210,044	6,972,461	2,197,729
Humboldt	112,474	675,895	7,702,912	3,291,782
Iowa	55,918	530,468	8,400,904	2,409,756
Jackson	67,755	492,480	10,335,098	8,476,504
Jasper	56,178	755,490	4,915,754	4,901,590
Jefferson	102,008	809,411	14,113,755	11,106,250
Johnson	64,271	719,133	7,580,896	4,916,319
Jones	69,197	625,732	12,540,855	7,384,255
Keokuk	137,517	817,952	9,182,658	6,411,268
Kossuth	58,882	1,213,380	10,568,153	9,161,666
Lee	50,571	1,180,127	14,300,101	6,637,470
Linn	112,901	1,026,474	12,026,474	2,965,663
Linn	149,501	1,024,784	24,322,697	13,128,412
Louis	49,194	592,941	6,806,786	3,314,744
Lucas	30,199	582,016	5,803,747	2,743,623
Lyon	31,000	943,978	11,197,724	4,008,291

COUNTIES	Taxable value of telephone, telegraph, property and other personal items	Taxable value of urban and sleeping car property	Net taxable value of exempt moneys and credits	Actual value of moneys and credits
Madison	\$ 55,702	\$ 419,978	\$ 8,506,500	\$ 5,801,272
Madison	77,453	1,184,443	11,219,001	8,211,402
Marion	42,400	555,445	9,581,590	7,782,045
Marshall	135,282	1,002,105	15,347,193	8,548,848
Mill	72,877	600,500	7,001,182	4,002,102
Mitchell	37,002	508,541	7,681,812	6,187,702
Monroe	39,877	1,009,586	10,515,115	1,808,018
Monroe	26,022	806,475	8,802,592	1,800,022
Montgomery	35,951	413,326	8,060,592	6,506,508
Muscatine	68,000	1,009,440	10,429,880	7,550,380
Nathan	97,827	845,100	12,063,884	7,844,502
Oswego	94,412	502,058	6,750,412	1,215,007
Page	50,612	792,747	10,343,925	8,876,508
Palo Alto	40,511	502,415	8,749,174	2,659,343
Plymouth	67,790	982,249	15,706,172	4,961,831
Pocahontas	708,994	706,631	10,029,036	7,790,443
Polk	192,480	2,136,780	20,245,220	4,961,000
Pottawattamie	100,820	1,736,187	21,587,219	9,001,503
Poweshock	67,340	685,703	11,441,844	10,503,500
Ringgold	36,062	627,088	6,051,850	3,041,730
Rice	61,147	970,071	11,818,137	4,710,003
Scott	81,613	1,071,971	22,700,281	15,449,073
Shelby	52,300	709,992	11,501,034	5,184,202
Sioux	113,222	1,356,285	17,358,300	6,773,699
Stark	69,088	1,073,384	13,105,080	10,464,878
Tama	87,291	1,282,966	13,872,606	8,709,956
Taylor	36,383	506,293	8,345,021	6,232,480
Union	55,296	542,437	7,073,415	4,272,854
Van Buren	35,780	656,738	6,030,127	2,675,404
Warren	71,090	919,679	10,582,737	4,703,482
Washington	84,138	917,072	9,076,038	8,104,943
Wayne	89,708	907,587	11,476,496	10,250,748
Webster	45,503	706,222	7,766,959	5,039,163
Winnebago	128,469	1,416,230	16,218,536	4,508,642
Winneshiek	27,496	417,594	6,005,895	3,709,298
Woodbury	55,875	667,878	10,073,028	5,710,011
Worth	274,127	1,309,025	22,154,062	20,611,715
Wright	37,366	469,895	5,816,096	2,550,580
Wright	58,232	1,002,344	10,474,577	4,047,169
Total	\$ 6,038,000	\$ 81,196,454	\$ 1,100,349,900	\$ 627,587,501
Totals for year 1919	\$ 5,587,679	\$ 81,545,480	\$ 1,080,140,177	\$ 608,277,705
Totals for year 1918	\$ 5,802,844	\$ 81,497,164	\$ 1,008,009,735	\$ 456,008,796
Totals for year 1917	\$ 5,070,804	\$ 80,704,182	\$ 973,587,872	\$ 229,954,615
Totals for year 1916	\$ 5,794,247	\$ 81,335,779	\$ 955,143,029	\$ 207,358,690
Totals for year 1915	\$ 5,169,500	\$ 81,031,848	\$ 945,001,502	\$ 275,561,750
Totals for year 1914	\$ 4,736,771	\$ 80,790,449	\$ 902,476,812	\$ 251,828,587
Totals for year 1913	\$ 4,504,329	\$ 79,907,444	\$ 917,181,156	\$ 210,712,518
Totals for year 1912	\$ 4,745,248	\$ 77,784,125	\$ 718,673,062	\$ 180,109,168
Totals for year 1911	\$ 3,902,810	\$ 65,149,508	\$ 603,211,177	
Totals for year 1910	\$ 3,802,810	\$ 64,642,305	\$ 606,906,216	
Totals for year 1909	\$ 3,560,000	\$ 61,144,987	\$ 604,587,779	
Totals for year 1908	\$ 2,408,135	\$ 58,389,776	\$ 622,738,671	

TABLE NO. 16—TAXES LEVIED, 1920

Amount of Taxes Levied in the Several Counties for the Year 1920.  
as Reported by the County Auditors; Also Total for  
Previous Years.

COUNTIES	General state levy	General state tax	PART I			
			General state tax on moneys and credits	Capital extension tax	Capital extension tax	Capital extension tax
Adair	7.35	\$ 64,351.00	\$ 1,929.62	.15	\$ 1,213.25	\$ 40.29
Adams	7.35	45,193.50	1,071.27	.15	822.23	21.82
Allamakee	7.35	58,375.40	1,577.84	.15	1,189.50	32.82
Appanoose	7.35	55,820.26	1,805.16	.15	1,139.39	26.84
Auburn	7.35	36,355.18	1,800.72	.15	1,080.21	38.92
Benton	7.35	100,722.34	2,449.15	.15	2,055.55	70.37
Black Hawk	7.35	134,197.03	8,530.10	.15	2,738.72	72.63
Boone	7.35	85,777.91	2,302.58	.15	1,750.47	46.15
Bremer	7.35	62,338.25	2,068.18	.15	1,271.59	47.22
Buchanan	7.35	68,739.31	1,779.35	.15	1,341.97	16.00
Butts Vista	7.35	84,123.49	2,334.45	.15	1,716.78	47.63
Butler	7.35	77,101.97	2,963.61	.15	1,573.40	61.13
Calhoun	7.35	81,842.13	1,722.92	.15	1,679.29	35.16
Carroll	7.35	86,050.09	2,980.67	.15	1,774.48	61.82
Cass	7.35	76,031.31	3,138.35	.15	1,361.74	61.64
Cedar	7.35	81,741.37	4,731.80	.15	1,638.15	66.54
Cerro Gordo	7.35	99,443.72	3,218.98	.15	2,029.38	24.87
Cherokee	7.35	77,334.79	1,527.06	.15	1,578.26	25.20
Chickasaw	7.35	65,354.07	1,541.75	.15	1,129.62	25.29
Clarke	7.35	41,164.28	1,101.39	.15	840.69	23.66
Clay	7.35	85,078.06	400.45	.15	1,736.28	10.02
Clayton	7.35	81,910.92	3,691.61	.15	1,718.58	75.40
Clinton	7.35	110,967.89	2,404.05	.15	2,448.32	48.83
Crawford	7.35	112,019.11	2,191.77	.15	2,204.30	44.38
Dallas	7.35	85,706.37	2,007.01	.15	1,749.03	47.80
Davis	7.35	45,097.06	1,753.09	.15	938.72	35.77
Deaer	7.35	50,490.54	1,020.63	.15	1,028.61	30.88
Delaware	7.35	65,831.25	2,829.09	.15	1,848.09	61.02
Des Moines	7.35	84,619.37	2,570.76	.15	1,729.05	51.19
Dickinson	7.35	48,732.42	480.57	.15	901.54	9.81
Duboune	7.35	135,739.10	2,024.11	.15	2,770.00	41.51
Emmett	7.35	47,151.80	540.08	.15	961.83	11.68
Fayette	7.35	59,810.41	2,000.06	.15	1,000.06	60.27
Floyd	7.35	65,732.59	1,851.80	.15	1,341.48	27.79
Franklin	7.35	73,390.70	1,378.58	.15	1,491.89	96.00
Freemont	7.35	54,870.22	1,126.04	.15	1,119.85	25.01
Greene	7.35	77,418.27	1,743.27	.15	1,579.66	84.54
Grundy	7.35	73,707.51	2,365.09	.15	1,504.24	48.16
Guthrie	7.35	70,845.54	2,224.95	.15	1,445.78	47.41
Hamilton	7.35	76,636.04	1,568.65	.15	1,568.65	28.09
Hancock	7.35	59,174.92	605.08	.15	1,249.46	14.14
Harold	7.35	84,256.16	2,322.11	.15	1,730.34	61.76
Harrison	7.35	78,562.95	1,447.25	.15	1,900.41	29.21
Henry	7.35	56,277.90	3,219.75	.15	1,150.48	67.78
Howard	7.35	61,254.62	902.70	.15	1,046.00	78.47
Humboldt	7.35	56,091.90	1,173.42	.15	1,162.94	23.94
Ia	7.35	65,669.61	1,308.47	.15	1,504.24	25.56
Iowa	7.35	73,902.00	3,814.60	.15	1,200.25	91.05
Jackson	7.35	69,313.14	2,365.45	.15	1,472.51	48.78
Jasper	7.35	109,736.10	4,561.00	.15	2,117.00	93.10
Jefferson	7.35	56,719.84	1,778.03	.15	1,107.14	26.25
Johnson	7.35	91,881.65	2,626.88	.15	1,953.14	75.53
Jones	7.35	67,330.52	2,907.81	.15	1,274.68	50.20
Keokuk	7.35	77,075.90	3,619.74	.15	1,585.17	73.86
Kossuth	7.35	104,202.78	2,512.21	.15	2,130.44	45.15
Lake	7.35	57,667.05	1,496.25	.15	1,160.12	29.19
Linn	7.35	178,721.75	4,566.00	.15	2,648.40	91.95
Louis	7.35	90,178.88	1,311.22	.15	1,094.02	56.79
Lura	7.35	42,637.54	947.30	.15	870.66	19.26



COUNTIES	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
Lyon	7.30	\$ 82,009.72	\$ 4,235.11	.15	\$ 1,678.66	\$ 86.43
Madison	7.35	65,267.96	2,321.24	.15	1,232.56	47.57
Mahaska	7.35	82,466.27	2,992.46	.15	1,082.98	61.13
Marion	7.35	68,075.68	1,781.24	.15	1,481.92	88.16
Marshall	7.35	98,191.80	2,163.64	.15	2,092.65	64.22
Mills	7.35	51,679.02	1,531.26	.15	1,654.67	31.24
Mitchell	7.35	56,476.01	2,082.04	.15	1,152.37	42.63
Monona	7.35	75,833.00	696.62	.15	1,547.14	15.64
Monroe	7.35	43,150.25	904.82	.15	880.29	18.71
Montgomery	7.35	60,491.04	2,370.58	.15	1,214.13	47.38
Muscatine	7.35	76,432.19	2,148.35	.15	1,565.98	82.19
O'Brien	7.35	88,368.05	2,607.10	.15	1,808.08	55.00
Oceola	7.35	49,071.91	518.40	.15	1,032.76	70.61
Pack	7.35	76,029.72	3,891.84	.15	1,551.44	79.36
Palo Alto	7.35	64,300.39	165.48	.15	1,312.37	15.84
Plymouth	7.35	115,054.88	2,171.44	.15	2,566.41	44.32
Pocahontas	7.35	32,713.41	1,060.00	.15	1,594.26	21.31
Polk	7.35	370,037.34	15,300.00	.15	7,551.70	205.00
Pottawattamie	7.35	156,305.09	8,827.15	.15	3,180.85	57.37
Poweshiek	7.35	81,007.65	3,842.84	.15	1,716.29	78.42
Ringgold	7.35	58,701.49	174.06	.15	956.70	41.00
Sac	7.35	87,081.18	1,954.28	.15	1,772.21	39.32
Scott	7.35	174,704.23	5,121.80	.15	3,565.39	104.32
Shelby	7.35	87,061.97	2,321.48	.15	1,695.14	47.38
Sioux	7.35	196,847.77	3,717.02	.15	2,588.73	65.65
Story	7.35	96,983.85	3,377.90	.15	1,979.24	68.81
Tama	7.35	101,668.91	5,324.00	.15	2,074.87	71.88
Taylor	7.35	60,635.31	3,254.56	.15	1,276.85	46.02
Union	7.35	51,989.69	1,692.08	.15	1,061.01	22.81
Van Buren	7.35	44,371.42	914.70	.15	994.32	18.66
Vashon	7.35	70,804.17	1,472.90	.15	1,444.00	26.04
Warren	7.35	70,801.68	3,279.50	.15	3,445.58	66.03
Washington	7.35	81,013.54	4,478.36	.15	1,712.92	27.49
Wayne	7.35	56,846.39	3,015.66	.15	1,156.05	39.49
Webster	7.35	119,310.09	1,291.47	.15	2,472.75	31.66
Winnebago	7.35	44,804.88	1,330.80	.15	914.41	27.26
Winnechick	7.35	74,043.41	2,804.84	.15	1,811.09	61.32
Woodbury	7.35	276,328.31	5,655.70	.15	4,876.10	113.29
Worth	7.35	45,978.31	1,051.54	.15	892.91	21.47
Wright	7.35	76,088.07	1,162.72	.15	1,571.21	24.00
Total	7.35	\$ 5,005,000.48	\$ 228,730.35	.15	\$ 165,223.71	\$ 4,518.92
Totals for year 1919	7.35	\$ 1,509,003.47	\$ 209,015.08	.15	\$ 161,337.88	\$ 4,253.00
Totals for year 1918	6.35	\$ 1,235,067.33	\$ 103,858.94	.15	\$ 171,244.97	\$ 5,130.56
Totals for year 1917	7.35	\$ 1,068,966.68	\$ 162,892.40	.15	\$ 165,703.17	\$ 4,019.47
Totals for year 1916	4.35	\$ 4,135,065.00	\$ 107,343.64	.15	\$ 162,005.27	\$ 4,255.11
Totals for year 1915	4.35	\$ 4,000,006.00	\$ 102,111.28	.15	\$ 162,721.02	\$ 4,128.94
Totals for year 1914	4.4	\$ 4,106,540.46	\$ 97,793.88	.15	\$ 166,267.57	\$ 411,006.14
Totals for year 1913	4.4	\$ 4,046,042.58	\$ 88,053.52	.15	\$ 450,746.00	\$ 10,048.56
Totals for year 1912	3.9	\$ 2,802,703.66	\$ 77,720.26			
Totals for year 1910	3.8	\$ 2,034,329.32				
Totals for year 1908	4	\$ 2,037,985.64				
Totals for year 1906	3.5	\$ 2,221,526.66				
Totals for year 1905	3.7	\$ 2,504,341.00				

TABLE NO. 16—TAXES LEVIED, 1920

COUNTIES	General county tax	County drainage tax	County drainage tax	Foot tax	Soldiers' relief tax
Adair	\$ 43,218.28	\$ 9,024.04	\$ 9,024.04	\$ 9,024.04	
Adams	37,707.36	12,580.00	6,290.54	6,290.54	
Albany	48,800.67	16,179.32		16,179.32	2,035.88
Appanoose	75,369.33	23,787.86		15,191.91	1,519.19
Audubon	127,506.76		7,302.00	7,302.00	
Benton	97,511.31	18,742.33	14,173.03	28,545.77	
Black Hawk	165,027.56	11,609.72	11,609.72	11,609.72	5,632.68
Boone	87,045.71		8,477.32	23,329.46	2,333.94
Bremer	62,845.54		8,477.32	16,954.00	2,543.19
Buchanan	107,042.14		9,125.86	6,840.50	1,591.01
Buena Vista	76,383.40		11,763.63		
Butler	92,421.28		10,867.57	21,765.25	5,448.85
Calhoun	91,544.86		11,369.51	11,141.98	1,023.16
Carroll	79,121.31		5,915.00	11,830.01	
Cass	70,800.45			17,647.60	2,167.62
Cedar	82,173.65	27,301.25	13,650.71	27,301.25	6,847.77
Cerro Gordo	90,800.00			10,600.11	2,138.02
Cherokee	40,301.25		4,629.09		
Chickasaw	33,823.68			8,637.72	
Clarke	90,807.24		11,611.86	11,611.86	3,492.80
Clay	59,707.35		11,009.47	10,105.61	4,783.80
Clayton	65,596.92		11,654.80	33,238.43	4,094.36
Clinton	124,802.25		15,607.80	15,607.80	1,500.77
Crawford	83,631.40		11,945.64	5,972.74	
Dallas	37,548.61	6,258.10		18,774.31	
Decatur	63,602.67	6,995.98	6,995.98	13,992.07	
Delaware	55,788.29	9,258.01		18,066.30	4,619.04
Des Moines	87,796.07	11,308.15	121,519.22	16,689.12	1,513.32
Dickinson	59,672.15	3,315.12	6,630.24		1,657.56
Dubuque	73,866.18	26,833.09		26,833.09	
Emmett	99,299.07	13,664.42	6,488.69	6,488.69	
Fayette	114,069.00		12,041.47	20,128.00	6,826.12
Floyd	30,206.51	60,709.43	9,135.12	18,300.24	1,279.59
Franklin	94,810.69	14,000.63	10,133.20	20,266.96	2,026.68
Freemont	61,194.35	27,000.17	48,160.56	14,930.63	
Greene	77,461.99		5,266.52	10,535.09	1,633.30
Grundy	77,461.99		10,535.09		
Guthrie	57,822.80		9,678.80	10,277.61	963.83
Hamilton	274,587.88		10,612.93	15,964.46	
Hancock	50,449.81		8,417.55		4,298.87
Hardin	94,507.72	9,400.12	11,813.51	14,176.17	2,362.77
Harrison	92,554.71				
Henry	46,019.70			3,068.18	796.99
Howard	50,382.29			10,644.27	
Humboldt	39,522.81		7,912.56	7,912.56	
Ia	69,662.14		8,290.59		
Iowa	60,015.80		12,502.64	12,502.64	5,147.54
Jackson	72,005.49		410.71	9,738.58	
Jasper	88,406.51			22,101.63	
Jefferson	92,138.64	7,879.63		15,666.48	3,925.31
Johnson	127,677.78	33,971.43	12,560.92	25,991.82	
Jones	47,910.00			10,039.12	
Keokuk	60,621.91			22,121.29	
Kossuth	107,735.26		14,503.96		2,000.84
Lac	107,735.26		27,718.48	29,926.23	5,288.36
Linn	99,743.01	74,807.27	18,758.38	49,871.51	
Louisia	40,500.72	3,413.30		13,653.57	
Lyon	30,427.36	11,895.29		11,895.29	1,196.49
Madison	92,254.49	8,094.13	8,302.57	12,540.32	2,348.79
					889.33

COUNTIES	General county tax	Court expenses tax	County drainage tax	Poor tax	Soldiers' relief tax
Mahaska	\$ 87,992.78	13,932.49		22,254.10	2,488.12
Marion	83,307.91	4,621.00	9,591.50	18,322.99	1,322.48
Marshall	99,799.22			26,694.38	2,000.00
Mills	66,630.00			13,031.35	6,516.68
Missel	66,744.25		7,968.01	15,966.00	1,591.60
Monroe	52,335.50				1,631.35
Montgomery	52,335.50	17,007.87	5,886.00	11,772.18	
Muscatine	50,438.72		1,630.03	12,614.61	841.01
Nassau	51,498.72	10,854.50		21,708.99	1,085.41
O'Brien	72,321.25		22,052.88	18,980.83	
Osceola	60,714.07		6,821.78	2,738.77	1,384.25
Page	81,542.97	5,436.32	5,436.32	21,744.83	1,087.25
Palo Alto	79,680.00		8,853.35	13,280.12	
Plymouth	62,679.25			16,021.62	3,214.34
Pocahontas	59,261.25		229.04	10,600.44	
Polk	280,926.31	151,635.00	6,623.11	109,629.04	25,172.62
Pottawattamie	56,002.38	31,808.50		47,521.47	
Poweshiek	81,745.40			17,948.28	1,196.44
Ringgold	56,524.90	6,610.00		11,677.05	1,663.78
Saunders	82,347.41			12,109.99	
Scott	97,864.50	73,838.26	2,680.20	13,109.89	1,211.63
Shelby	69,700.67			49,932.16	7,379.79
Sioux	55,067.72		5,308.79	15,096.34	1,769.39
Story	105,900.63			13,116.09	2,636.01
Tama	114,455.50			35,607.79	3,566.73
Taylor	64,142.77			17,104.71	856.34
Union	68,831.91	7,291.49		9,479.11	
Van Buren	57,210.24	3,011.06		12,660.24	
Vernon	114,940.74	29,500.02	6,883.47	19,067.08	3,021.40
Washington	72,975.06			20,100.37	2,041.63
Wayne	79,372.31			21,616.99	2,657.81
Winnebago	46,241.87	3,803.48	7,706.97	15,413.96	1,541.39
Winchester	98,330.50	54,639.03	12,181.37	4,927.84	4,927.84
Winnebago	37,061.49	6,276.93	6,276.93	13,053.87	1,882.80
Woodbury	60,445.60	7,057.75	10,073.05	40,150.25	4,150.25
Woodworth	227,087.89	82,275.97	13,173.50	65,819.87	3,291.07
Worth	38,929.42	2,664.62	5,989.12	10,635.41	2,127.11
Wright	58,094.55				
Total	\$ 7,799,544.06	\$ 923,481.53	\$ 744,891.5	\$ 1,665,558.0	\$ 194,058.78
Totals for year 1919	\$ 7,713,927.37	\$ 716,219.82	\$ 646,887.08	\$ 1,553,188.06	\$ 213,914.64
Totals for year 1918	\$ 6,461,630.38	\$ 606,956.90	\$ 531,286.90	\$ 1,467,822.17	\$ 220,948.21
Totals for year 1917	\$ 5,988,142.73	\$ 592,792.52	\$ 410,146.42	\$ 1,321,408.14	\$ 266,802.69
Totals for year 1916	\$ 5,417,382.39	\$ 502,841.52	\$ 336,578.08	\$ 1,178,382.74	\$ 244,267.83
Totals for year 1915	\$ 4,912,612.37	\$ 364,476.75	\$ 200,140.44	\$ 1,008,121.83	\$ 200,266.35
Totals for year 1914	\$ 4,049,855.45	\$ 482,325.11	\$ 423,630.98	\$ 885,710.35	\$ 175,817.39
Totals for year 1913	\$ 3,814,354.27	\$ 440,360.67	\$ 335,267.35	\$ 872,394.98	\$ 181,465.69
Totals for year 1912	\$ 3,509,912.51	\$ 291,982.06	\$ 137,889.02	\$ 707,775.60	\$ 178,468.63
Totals for year 1911	\$ 3,430,104.34		\$ 47,344.44	\$ 710,773.02	\$ 155,876.14
Totals for year 1910	\$ 3,094,131.75			\$ 535,264.35	\$ 144,789.69
Totals for year 1909	\$ 2,776,693.45			\$ 518,732.22	\$ 122,560.10
Totals for year 1908	\$ 2,767,406.24			\$ 502,887.12	\$ 131,420.64

TABLE NO. 16—TAXES LEVIED, 1920

## PART III

COUNTIES	Bridge tax	City tax	Court house tax	Inmate tax state hospital	Inmate tax city hospital
Adair	\$ 62,172.60	\$ 41,605.26			
Adams	44,061.78	23,291.61		\$ 6,294.54	
Allamakee	66,147.37	42,495.10		\$ 8,143.45	
Appanoose	58,171.67	53,851.37	\$ 7,360.95	17,479.89	
Audubon	30,415.89	20,025.00		10,860.92	
Benton	88,378.46	456,556.10		24,367.05	18,782.33
Boone	81,688.10	105,995.66	17,504.00	23,339.46	17,504.00
Bremner	59,341.29	53,238.16		14,412.92	
Buchanan	69,845.60	47,641.80		4,860.41	
Bureau Vista	35,380.00	85,268.34		11,761.00	
Butler	76,283.47	44,809.72			5,448.84
Calhoun	56,847.74	92,404.74		11,141.98	
Carroll	70,980.07	77,177.08			
Cass	75,869.86	96,270.86		10,839.58	
Cedar	58,825.37	63,102.39		5,882.54	5,882.54
Cerro Gordo	65,105.71	61,626.20		5,886.95	6,847.81
Cherokee	74,830.88	75,600.35		8,502.65	
Chickasaw	40,820.06	40,820.06		3,856.10	
Clarke	37,430.28	31,999.07		5,765.50	
Clay	62,866.50	54,543.79		11,641.88	
Clayton	83,716.30	43,778.57		2,969.92	11,969.47
Clinton	101,841.79	288,919.30		10,649.39	10,649.38
Crawford	109,254.71	107,078.68		10,649.39	15,907.80
Dallas	70,727.84	113,101.71		11,954.64	
Decatur	49,866.71	22,130.42	6,258.10	6,258.10	
DeKalb	34,979.82	48,173.02		13,992.07	
Delaware	40,150.25	32,265.34		4,649.62	
Des Moines	21,567.10	278,568.53		11,854.58	3,566.30
Dickinson	33,151.20	10,201.87		13,990.48	
Dubuque	67,172.28	600,299.56		9,232.27	18,466.54
Emmett	35,954.80	67,281.70			
Fayette	101,450.26	94,256.16		20,902.80	
Franklin	53,838.50	70,165.69		13,792.66	
Fremont	50,068.20	50,867.01		5,066.48	
Greene	32,237.27	40,488.30		9,704.94	
Grundy	73,731.61	12,704.36	24,226.11	7,373.14	
Guthrie	72,297.86	58,471.89			
Hamilton	67,471.69	61,005.04		9,638.89	14,438.19
Hancock	74,500.56	60,629.97		8,514.30	
Harrison	47,088.14	49,675.29		4,308.87	
Harlan	82,004.45	110,003.03		15,337.26	
Harrison	26,394.35	77,948.70		16,325.40	
Henry	50,990.96			7,670.21	
Howard	49,673.67	44,657.35		10,644.37	
Humboldt	50,387.00	37,839.45		7,912.50	
Ia	62,446.21	84,225.20			
Iowa	73,345.60	231,782.81		15,502.64	
Jackson	68,170.00	50,947.56		973.86	
Jasper	108,140.94	142,157.56		7,367.11	
Jefferson	55,131.14	42,279.21		7,861.01	7,861.01
Jones	72,878.62	169,750.37		12,940.92	
Knox	66,270.73	56,735.62		3,825.15	
Kossuth	77,424.17	57,341.91		11,064.64	16,500.95
Lea	57,024.64	17,508.83		21,736.12	
Lee	48,465.52	275,500.50		25,635.00	39,394.23
Linn	96,273.60	649,816.80		54,858.65	24,955.76
Louis	54,614.30	30,418.58		10,240.18	
Lowa	41,928.34	68,415.78		4,746.14	
Lyon	58,669.63	65,102.54			
Madison	62,254.54	27,632.00		8,860.68	

COUNTIES	Bridge tax	City tax	Court house tax	Inmate tax state hospital	Inmate tax county hospital
Mahaska	\$ 58,136.46	121,241.55		\$ 22,254.16	\$ 11,027.07
Marion	64,838.50	90,101.61	\$ 6,485.20	22,154.58	
Marshall	117,764.82	128,278.00		8,008.21	20,205.78
Mills	49,527.27	49,107.11		8,087.72	
Mitchell	55,776.25	41,979.37		12,645.65	
Monroe	72,853.87			10,314.36	
Monroe	29,346.45	49,123.51		25,477.16	8,863.52
Montgomery	58,808.13	69,561.80			
Muscatine	40,197.16	200,953.47		10,281.75	
O'Brien	84,277.48	79,456.28	24,107.77		
Oceola	47,726.61	7,382.33		4,775.28	
Page	78,106.88	100,116.80		10,872.43	
Palo Alto	44,266.68	47,456.20		8,861.22	
Plymouth	112,561.40	18,435.20		10,671.63	
Pocahontas	50,145.18	59,228.45	37,008.88	10,029.04	7,521.78
Pottawattamie	76,214.68	2,800,230.08	39,710.94	85,586.86	75,517.82
Pottawattamie	142,272.94	422,460.24		10,625.88	8,120.54
Poweshiek	84,749.31	105,876.28		10,767.78	
Ringgold	46,549.70	24,275.63		12,300.18	
Scott	84,750.47	81,127.00		7,293.91	
Sarpy	48,400.87	60,560.05		26,660.09	19,572.85
Shelby	81,317.36	54,955.79			
Sioux	79,611.61	85,994.30			
Story	46,975.48	191,520.30		5,278.01	10,556.92
Tama	109,188.74	110,244.32		7,135.49	3,666.73
Taylor	50,880.58	49,838.44	2,861.04	11,131.61	4,776.22
Union	51,040.42	62,168.67		14,585.56	7,592.48
Van Buren	42,135.88	17,788.46		15,075.22	
Wapello	60,918.00	241,123.44		9,831.54	9,832.54
Warren	70,582.11	68,060.49		10,083.21	
Washington	54,117.40	85,312.54		7,215.67	
Wayne	50,948.80	54,869.15			
Webster	60,921.02	244,287.86		27,924.22	16,426.00
Winnebago	31,378.40	55,796.12		12,550.88	
Winnebago	93,587.50	36,883.84	6,669.16	10,074.00	7,061.75
Woodbury	92,310.70	978,367.70		86,565.00	26,328.02
Worth	41,923.95	21,480.98		2,694.50	
Wright	74,447.75	80,781.06		12,762.44	
Total.	\$ 6,453,998.41	\$13,076,683.07	\$ 165,405.58	\$ 1,171,588.77	\$ 465,006.76
Totals for year 1919.	\$ 6,269,304.77	\$10,331,450.81	\$ 160,709.57	\$ 1,070,976.20	\$ 367,822.56
Totals for year 1918.	\$ 4,826,550.89	\$ 9,201,557.58	\$ 176,545.43	\$ 883,630.92	\$ 367,339.17
Totals for year 1917.	\$ 4,410,031.30	\$ 9,207,224.31	\$ 181,927.18	\$ 800,395.29	\$ 266,822.77
Totals for year 1916.	\$ 4,245,329.90	\$ 8,519,614.02	\$ 220,829.76	\$ 716,720.57	\$ 248,328.68
Totals for year 1915.	\$ 4,114,901.38	\$ 7,857,150.88	\$ 207,058.27	\$ 713,573.68	\$ 267,800.96
Totals for year 1914.	\$ 3,851,256.26	\$ 7,209,074.00	\$ 194,567.09	\$ 607,320.19	\$ 246,619.52
Totals for year 1913.	\$ 3,750,165.36	\$ 6,477,554.34	\$ 206,738.94	\$ 735,266.29	\$ 228,015.80
Totals for year 1912.	\$ 3,932,950.67	\$ 5,997,832.43	\$ 136,488.37	\$ 617,655.40	\$ 231,904.43
Totals for year 1911.	\$ 3,706,490.47	\$ 5,678,136.05	\$ 209,222.01	\$ 568,643.13	\$ 143,048.77
Totals for year 1910.	\$ 2,188,587.43	\$ 5,176,880.10	\$ 200,350.09	\$ 713,033.49	
Totals for year 1909.	\$ 1,967,546.05	\$ 4,522,230.78	\$ 205,513.00	\$ 779,070.88	
Totals for year 1908.	\$ 1,923,421.81	\$ 4,253,561.00	\$ 203,973.61	\$ 678,853.06	

TABLE NO. 16—TAXES LEVIED, 1920

COUNTIES	County school tax	District school tax	County road or permanent road tax	County road-building tax	Township road tax	Road-dragging tax
Adair	\$ 9,024.54	\$28,414.92	\$ 9,024.54	\$ 18,049.29	\$ 54,000.98	\$ 10,180.13
Adams	6,234.54	178,128.18	6,234.54	12,569.09	32,646.07	
Adams	2,143.42	232,400.28	2,143.42	15,380.00	24,690.25	10,072.34
Adams	7,365.95	372,967.35	15,191.91	12,767.49	35,415.91	
Adair	7,205.01	197,297.43	7,205.01	14,404.65	20,965.99	10,808.27
Benton	14,174.00	434,776.21	12,972.12	28,345.95	54,236.22	18,098.44
Black Hawk	18,742.32	655,140.98	14,123.28	37,484.80	37,009.68	12,214.86
Boone	11,989.72	492,906.21	11,989.72	16,554.50	25,982.08	55,036.39
Bremer	8,477.31	211,731.62	8,477.31	16,954.62	45,665.20	
Buchanan	9,129.77	301,191.00	18,241.61	18,241.32	7,834.30	64,307.54
Benton	11,760.05	409,144.90	11,760.05	23,526.00	33,433.10	15,432.15
Buchanan	10,867.64	337,086.40	10,867.64	21,740.29	47,710.07	
Butler	11,141.98	325,599.60	11,260.51	22,738.88	38,852.31	16,859.92
Calhoun	11,830.05	285,021.69	11,830.05	22,060.05	36,053.05	14,984.97
Cass	10,828.50	308,451.11	10,828.50	21,677.01	40,329.28	13,010.64
Cedar	11,703.06	341,174.27	11,703.06	23,530.11	46,801.15	17,643.66
Cedar	12,635.69	743,445.87	12,635.69	27,271.19	47,028.42	14,559.07
Cerro Gordo	10,606.11	374,806.46	10,606.11	21,280.22	35,822.81	11,464.66
Chickasaw	7,700.19	307,942.03		22,100.61	38,038.32	7,343.00
Clarke	6,709.40	186,553.31	16,123.77	18,608.07	18,608.07	18,004.77
Clay	11,641.56	329,608.50	11,641.56	23,283.92	39,786.56	15,885.37
Clayton	11,950.47	363,800.68	11,950.47	20,018.97	16,849.31	
Crawford	16,619.30	722,965.20		40,985.01	57,008.66	18,090.73
Clinton	15,607.80	427,218.23	15,607.80	31,219.56	48,708.06	19,508.07
Clinton	11,915.04	459,481.68	11,915.04	23,891.02	41,188.54	18,771.31
Dallas	6,558.10	149,378.44	12,516.20	15,945.25	30,735.34	17,188.29
Dallas	6,900.00	207,271.62	6,900.78	13,807.62	28,173.03	8,729.52
Dallas	9,298.05	325,090.27	9,298.02	18,596.29	50,090.80	
Dallas	11,854.58	665,784.24	2,070.96	23,708.84	20,023.85	11,195.55
Dallas	8,430.34	277,408.19	8,430.34	24,071.42	7,036.25	
Dallas	18,436.54	275,306.98	18,466.54	36,932.04	27,622.24	9,055.88
Dallas	6,978.69	101,918.39	6,978.69	12,977.45	18,598.30	
Dallas	12,044.42	426,035.49	19,064.42	26,128.65	51,208.91	17,522.70
Dallas	9,105.12	126,409.22	12,500.18	24,820.27	50,928.20	
Dallas	19,133.27	370,266.50	19,133.27	38,266.50	45,032.45	15,002.40
Dallas	7,465.27	306,446.82	7,465.27	13,069.10	39,072.21	12,638.41
Dallas	10,323.10	389,308.95	10,323.10	21,066.18	50,147.80	17,438.28
Dallas	10,258.29	365,721.51	19,228.29	17,691.80	36,975.70	10,621.50
Dallas	8,928.80	357,545.62	9,458.80	19,277.01	40,545.79	12,851.09
Dallas	10,642.80	366,913.61	10,642.80	21,285.86	44,037.31	
Dallas	8,417.90	286,087.42	10,804.92	16,835.20	25,335.28	12,469.09
Dallas	11,413.61	440,309.80	12,772.65	26,026.91	44,286.11	15,425.50
Dallas	10,663.23	404,972.10	17,772.46	43,974.69	16,463.98	
Dallas	7,459.23	278,496.67	7,459.23	15,330.91	31,702.35	9,127.25
Dallas	7,066.22	170,674.12	7,066.22	14,192.47	23,538.56	6,550.37
Dallas	7,932.56	299,051.80	7,932.56	15,825.12	26,782.01	11,661.09
Dallas	8,200.90	329,999.85	8,200.90	16,792.71	35,212.85	11,900.54
Dallas	10,325.08	396,554.44	10,325.08	20,670.41	38,961.36	18,098.16
Dallas	9,728.58	327,158.97	9,728.58	19,477.16	40,590.72	19,916.85
Dallas	14,784.42	664,060.22	14,784.42	29,468.84	61,500.50	27,640.75
Dallas	7,879.43	360,629.90	7,879.43	15,830.71	59,826.32	
Dallas	12,590.92	389,458.06	12,590.92	19,790.95	49,516.70	17,416.61
Dallas	9,467.35	294,004.67	9,467.35	18,930.15	38,961.36	15,452.00
Dallas	11,064.61	397,301.61	11,060.65	18,348.72	52,830.26	1,978.39
Dallas	14,502.90	501,789.22	14,502.90	29,008.19	65,197.84	29,745.68
Dallas	12,476.88	446,691.29	4,641.28	15,479.88	39,192.31	15,672.13
Dallas	24,303.76	1,414,800.09	24,303.76	49,567.51	115,452.00	
Dallas	6,806.79	285,915.55	6,806.79	13,613.58	30,968.27	11,109.60
Dallas	5,922.61	220,469.38	5,922.61	11,865.15	29,159.11	8,905.11
Dallas	11,283.90	290,252.56	12,407.86	19,641.83	42,973.91	
Dallas	8,803.58	275,692.51	8,803.58	17,787.15	39,016.85	12,145.12



## 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	\$ 11,027.07	\$ 402,027.79	\$ 11,027.07	\$ 18,008.63	\$ 46,510.47	\$ 16,800.87
Marion	9,501.99	410,527.52	9,501.99	18,523.98	55,571.94	15,825.98
Marshall	15,547.20	611,294.28	15,547.19	26,694.38	65,161.08	
Mills	7,229.92	261,541.25	7,229.78	13,031.23	34,217.10	9,904.16
Mitchell	7,908.03	227,829.02	7,908.03	15,906.06	27,597.06	8,831.51
Monroe	10,315.06	410,177.20	10,314.99	18,946.46	32,966.56	12,909.49
Monroe	5,300.29	228,062.95		48,102.02		
Montgomery	8,400.75	304,392.88	8,400.75	16,819.43	35,027.68	
Muscatine	10,854.31	384,582.92	10,850.55	21,708.99	40,249.37	
O'Brien	12,005.88	395,968.20	12,003.88	24,107.77	47,138.47	16,130.44
Oceola	6,801.78	187,081.21	6,801.78	13,643.80	31,488.08	9,062.41
Page	10,872.44	449,259.59	10,872.43	16,502.87	45,738.98	
Palo Alto	8,830.36	308,030.37	8,833.34	17,706.61	33,130.90	9,548.19
Plymouth	16,071.63	432,824.76	16,071.23	28,278.13	63,432.74	25,979.96
Pocahontas	10,029.64	345,527.85	10,029.64	20,058.07	39,794.41	12,088.45
Polk	2,365.85	90,000.15	2,365.85	46,565.68		
Pottawattamie	21,205.87	1,007,648.94	21,205.11	42,551.46	64,953.38	20,606.33
Poweshiek	11,661.14	360,706.53	11,664.14	23,928.40	68,678.12	
Ringgold	6,610.60	242,066.25	6,610.60	13,203.80	21,518.49	6,610.60
Sac	12,109.86	592,630.07	12,109.86	24,219.81	48,439.65	17,730.26
Scott	24,406.10	1,142,065.04	24,406.10	48,812.16	77,642.89	12,291.24
Shelby	11,616.71	390,438.94	11,616.71	23,235.56	33,802.67	14,317.32
Sioux	15,976.34	464,180.18	15,976.34	31,952.68	63,905.36	
Story	13,195.00	634,521.79	13,195.00	26,390.14	52,780.28	
Taylor	14,587.68	416,993.58	14,587.68	29,171.00	55,008.47	16,672.99
Tama	8,532.38	300,312.84	8,532.38	17,064.71	34,129.48	
Union	7,201.48	276,723.25	7,201.48	14,402.96	28,805.92	10,612.96
Van Buren	6,030.12	222,508.92	6,030.12	10,457.00	21,749.47	5,435.31
Wadena	9,831.54	414,402.46	9,831.54	19,663.08	39,326.17	10,732.00
Warren	10,083.21	335,341.00	10,083.21	20,166.42	40,332.84	
Washington	12,078.11	390,618.78	12,078.11	24,156.22	48,312.44	
Wayne	7,706.97	322,535.80	7,706.97	15,413.95	30,827.90	
Webster	22,803.63	845,584.11	22,803.63	45,607.26	91,214.52	10,772.55
Winnebago	6,276.38	250,073.98	6,276.38	12,552.77	25,105.53	11,702.74
Winnechick	10,073.00	211,294.18	10,073.00	20,146.00	40,292.00	15,099.00
Woodbury	22,803.63	1,812,750.17	22,803.63	45,607.26	91,214.52	10,772.55
Worth	5,089.19	219,788.55	5,089.19	10,178.38	20,356.76	
Wright	10,619.41	384,016.79	10,619.41	21,239.70	42,479.40	13,242.32
Total	\$ 1,128,291.00	\$ 442,319,143.50	\$ 1,128,291.00	\$ 2,190,454.98	\$ 4,229,213.00	\$ 1,161,661.22
Totals for year 1912	\$ 1,104,174.31	\$ 411,817,275.50	\$ 1,104,174.31	\$ 2,040,730.88	\$ 4,012,113.56	\$ 862,115.27
Totals for year 1913	\$ 1,054,166.27	\$ 405,132,800.40	\$ 1,054,166.27	\$ 1,981,090.27	\$ 3,961,890.26	\$ 718,890.26
Totals for year 1914	\$ 969,715.04	\$ 371,912,003.76	\$ 969,715.04	\$ 1,847,393.19	\$ 3,694,693.19	\$ 708,693.19
Totals for year 1915	\$ 973,286.00	\$ 370,215,792.07	\$ 973,286.00	\$ 1,840,016.46	\$ 3,679,953.50	\$ 720,589.50
Totals for year 1916	\$ 974,250.00	\$ 371,730,602.80	\$ 974,250.00	\$ 1,842,385.50	\$ 3,674,834.81	\$ 718,627.00
Totals for year 1917	\$ 949,787.50	\$ 376,322,005.50	\$ 949,787.50	\$ 1,804,585.42	\$ 3,609,190.20	\$ 698,190.20
Totals for year 1918	\$ 943,309.70	\$ 375,022,875.00	\$ 943,309.70	\$ 1,801,470.41	\$ 3,603,190.20	\$ 693,190.20
Totals for year 1919	\$ 725,081.90	\$ 313,253,626.74	\$ 725,081.90	\$ 1,440,016.46	\$ 2,880,016.46	\$ 576,016.46
Totals for year 1920	\$ 600,451.10	\$ 311,308,963.52	\$ 600,451.10	\$ 1,200,916.46	\$ 2,401,832.92	\$ 480,366.46
Totals for year 1921	\$ 600,872.33	\$ 310,317,154.14	\$ 600,872.33	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1922	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1923	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1924	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1925	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1926	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1927	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1928	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1929	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1930	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1931	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1932	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1933	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1934	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1935	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1936	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1937	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1938	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1939	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1940	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1941	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1942	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1943	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1944	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1945	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1946	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1947	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1948	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1949	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1950	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1951	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1952	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1953	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1954	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1955	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1956	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1957	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1958	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1959	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1960	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1961	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1962	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1963	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1964	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1965	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1966	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1967	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1968	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1969	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1970	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1971	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1972	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1973	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1974	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1975	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1976	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1977	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1978	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1979	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,403,489.72	\$ 480,744.86
Totals for year 1980	\$ 600,905.10	\$ 310,317,154.14	\$ 600,905.10	\$ 1,201,744.86	\$ 2,4	

## PART V—Continued

COUNTIES	Miscellaneous tax	Total annual tax levied	Poll tax	Dog tax	Delinquent road tax	Grand total of all taxes
Mabaska	\$ 1,637.25	997,567.51	3,544.00	2,151.00	4,056.00	1,007,248.75
Marion	346.67	801,646.21	3,734.00	1,791.00	4,408.50	911,180.21
Marshall	5,673.58	1,251,289.29	2,350.00	2,162.00	4,198.25	1,261,799.54
May	47,632.00	685,241.62	1,394.00	1,594.00	1,488.25	692,469.87
Mayfield	9,012.17	595,437.89	2,017.50	1,227.00	1,488.25	599,765.74
Menominee	81,698.14	1,50,370.50	2,154.00	1,513.00	2,840.30	167,879.94
Monroe	15,166.16	366,029.82	2,838.00	1,739.00	5,615.00	380,644.64
Montgomery	26,772.86	627,380.72	1,566.00	1,291.00	1,355.50	637,625.31
Moultrie	127,568.05	1,067,242.74	3,502.50	3,502.50	1,355.50	1,076,371.25
Muskegon	37,862.08	866,965.18	2,559.50	1,845.00	1,517.10	873,829.86
Nemadji	87,073.33	565,618.06	1,270.00	1,136.00	2,057.00	576,066.39
Nessel	31,083.70	596,766.77	2,758.00	1,764.00	2,490.80	603,899.27
Niceville	21,649.56	675,880.72	1,786.00	1,245.00	1,090.80	680,002.28
Plymouth	69,630.63	1,017,901.48	2,328.00	2,268.00	4,735.00	1,027,832.46
Pontchartraine	22,826.37	900,864.79	1,979.00	1,308.00	1,098.80	905,949.97
Polk	244,213.76	7,546,139.29	17,825.50	6,180.00	5,555.00	7,595,409.25
Potawatamie	14,211.36	5,166,610.13	5,425.00	2,804.00	1,742.00	5,176,582.36
Pontebell	7,835.71	87,294.76	2,546.50	1,467.00	1,252.10	89,350.36
Ringgold	16,036.75	523,342.49	1,509.00	1,307.00	1,188.00	527,432.24
Sac	14,959.22	900,910.27	1,787.00	1,383.00	2,998.00	906,067.27
Scott	46,490.40	1,936,745.04	5,092.00	1,918.00	1,014.00	2,004,529.04
Shelby	1,156.78	71,670.13	2,016.00	1,756.00	77.20	73,616.98
Sioux	97,761.90	1,071,761.90	2,808.00	2,421.00	1,425.00	1,078,415.90
Story	70,593.01	1,290,216.82	3,376.50	1,567.00	1,977.45	1,297,137.77
Tama	9,744.17	1,048,714.78	2,676.50	2,046.00	2,119.20	1,055,766.48
Taylor	7,119.11	618,233.81	1,087.00	1,508.00	1,075.80	621,844.61
Union	7,749.81	67,400.85	2,104.00	1,155.00	691.30	69,356.15
Van Buren	22,637.66	481,271.98	1,885.00	1,461.00	1,297.75	486,936.74
Vapeau	20,421.07	1,188,623.24	4,786.00	2,397.00	2,859.75	1,197,994.99
Warren	27,670.59	726,728.01	1,712.75	1,912.00	1,090.00	730,630.34
Washington	18,693.63	821,341.80	2,515.00	1,974.00	4,068.75	831,953.14
Wayne	10.04	572,833.64	2,171.50	1,616.00	1,009.20	576,730.34
Webster	29,676.19	1,642,932.27	4,914.00	1,998.00	1,634.50	1,651,569.77
Winnebago	9,666.25	632,873.83	1,713.00	996.00	795.20	636,578.03
Winchester	37,713.58	670,550.30	2,114.00	1,770.50	1,770.50	680,640.30
Woodbury	17,964.02	3,853,881.90	6,145.50	2,837.00	3,863.40	3,867,728.80
Worth	9,167.03	444,050.82	1,509.00	1,078.00	884.15	447,581.97
Wright	120,161.64	965,376.74	2,113.50	1,443.00	878.50	969,891.34
Totals	\$ 2,984,838.02	\$66,454,338.01	\$83,201.50	\$37,948.80	\$39,298.77	\$97,450,326.07
Totals for year 1919	\$ 2,543,766.96	\$79,472,710.78	\$81,298.50	\$37,860.00	\$37,568.64	\$89,446,235.94
Totals for year 1918	\$ 1,975,835.99	\$66,582,165.60	\$76,822.50	\$37,580.50	\$39,781.50	\$86,314,130.50

TABLE NO. 17—TAXABLE VALUE OF PROPERTY, 1921

[illegible]







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 real property	Taxable value of ferns and timber	Taxable value of urban and rural property	Taxable value of transmission lines	Net taxable value of all property except money and credits	Actual value of land and credits
Totals for year 1906	\$ 585,067,302	\$ 10,118	\$ 164,350,082	\$ 130,847,350	\$ 224,790	\$ 5,194,247	\$ 81,235,779		\$ 855,143,559	\$ 807,558,698
Totals for year 1905	\$ 578,355,084	\$ 13,002	\$ 164,195,300	\$ 135,906,437	\$ 317,103	\$ 5,109,300	\$ 81,231,948		\$ 845,061,505	\$ 779,361,750
Totals for year 1914	\$ 570,145,582	\$ 15,634	\$ 162,355,094	\$ 112,129,407	\$ 502,325	\$ 4,736,711	\$ 80,796,449		\$ 833,470,813	\$ 751,828,507
Totals for year 1913	\$ 569,057,059	\$ 11,400	\$ 157,077,542	\$ 104,549,034	\$ 424,779	\$ 4,504,302	\$ 79,907,444		\$ 817,191,156	\$ 710,718,518
Totals for year 1912	\$ 419,501,227	\$ 14,324	\$ 130,908,606	\$ 95,766,580	\$ 574,854	\$ 4,243,242	\$ 67,754,135		\$ 719,672,936	\$ 599,100,108
Totals for year 1910	\$ 390,381,306	\$ 14,300	\$ 122,332,753	\$ 124,405,301	\$ 568,337	\$ 3,102,841	\$ 65,169,508		\$ 685,511,177	
Totals for year 1908	\$ 358,414,540	\$ 11,745	\$ 115,809,975	\$ 124,423,143	\$ 562,334	\$ 3,982,840	\$ 64,647,325		\$ 658,936,215	
Totals for year 1906	\$ 345,634,127		\$ 107,713,509	\$ 114,097,732	\$ 305,259	\$ 2,640,900	\$ 63,114,597		\$ 624,507,379	
Totals for year 1905	\$ 345,311,402		\$ 107,041,815	\$ 108,690,055	\$ 422,493	\$ 2,408,136	\$ 58,888,770		\$ 622,738,670	

Includes 16,973 mineral acres.

\*Includes \$35,000 toll bridge.

†Previously included in telegraph and telephone.

‡Railroad valuation as set by court pending further litigation.

TABLE NO. 18—TAXES LEVIED, 1921

Amount of Taxes Levied in the Several Counties for the Year 1921, as Reported by the County Auditors; Also Totals for Previous Years.

## PART I

COUNTIES	General state tax—mills	General state tax	General state tax—money and credits	Capital state tax—mills	Capital exten- sion tax	Capital exten- sion tax on money and credits	General county tax	Court expense tax	County drainage tax	Poor tax
Adair	8.75	24,435.08	2,008.50	14	1,130.89	22.18	41,908.71	\$ 2,670.79	\$ 8,750.25	\$ 7,700.33
Adams	8.75	52,041.13	1,512.92	14	948.00	34.22	36,271.06	5,561.43	5,561.44	5,561.44
Alfamaque	8.75	69,102.36	1,879.77	14	1,106.50	30.02	48,711.75	4,993.30		16,227.31
Appanoose	8.75	64,830.90	2,245.90	14	1,027.25	19.30	31,087.88	8,180.08		14,817.00
Ashtabula	8.75	67,369.68	2,075.21	14	1,092.88	41.77	38,322.81			5,711.03
Benton	8.75	216,418.96	2,966.97	14	1,800.72	61.48	123,864.80			27,518.75
Black Hawk	8.75	156,307.00	4,260.05	14	2,811.30	73.40	111,093.00	14,635.85	11,833.24	37,065.34
Boone	8.75	101,540.00	2,415.78	14	1,606.02	38.73	141,869.36		11,920.24	23,258.69
Bremer	8.75	73,907.07	2,511.58	14	1,182.80	40.10	50,092.70		8,448.78	12,623.20
Buchanan	8.75	77,569.81	2,380.04	14	1,540.03	36.75	50,579.80		9,100.07	13,749.24
Buena Vista	8.75	98,056.80	2,018.05	14	1,908.50	43.57	106,854.82		11,052.50	10,490.00
Buller	8.75	96,434.22	2,351.34	14	1,475.03	50.60	80,509.74		10,490.00	10,490.00
Calhoun	8.75	105,426.96	2,121.06	14	1,543.24	34.30	112,661.80	22,501.22	21,065.90	11,360.32
Carroll	8.75	86,434.22	2,351.34	14	1,475.03	50.60	80,509.74		10,490.00	10,490.00
Cass	8.75	101,540.00	2,415.78	14	1,606.02	38.73	141,869.36		11,920.24	23,258.69
Cedar	8.75	86,434.22	2,351.34	14	1,475.03	50.60	80,509.74		10,490.00	10,490.00
Cerro Gordo	8.75	96,434.22	2,351.34	14	1,475.03	50.60	80,509.74		10,490.00	10,490.00
Cherokee	8.75	130,427.24	2,192.48	14	1,984.28	37.38	141,869.36	21,988.23	14,061.58	28,130.90
Chickasaw	8.75	91,760.33	2,277.12	14	1,467.05	37.38	99,636.42			12,007.27
Clare	8.75	85,384.94	2,074.61	14	1,046.14	31.81	41,596.41		2,889.50	11,547.50
Clark	8.75	49,765.26	1,777.10	14	745.25	27.47	41,596.41		2,889.50	11,547.50
Clay	8.75	84,774.77	1,667.06	14	1,348.28	39.68	118,943.58		9,801.86	9,801.86
Clayton	8.75	97,987.50	4,003.86	14	1,567.72	64.73	98,598.25		11,639.00	17,489.00
Crawford	8.75	130,427.24	2,192.48	14	1,984.28	37.38	141,869.36	21,988.23	14,061.58	28,130.90
Dallas	8.75	101,540.00	2,415.78	14	1,606.02	38.73	141,869.36		11,920.24	23,258.69
Davis	8.75	101,540.00	2,415.78	14	1,606.02	38.73	141,869.36		11,920.24	23,258.69
DeWitt	8.75	101,540.00	2,415.78	14	1,606.02	38.73	141,869.36		11,920.24	23,258.69
Delaware	8.75	101,540.00	2,415.78	14	1,606.02	38.73	141,869.36		11,920.24	23,258.69











## COUNTIES

	County road building tax	Township road tax	Road-dragging tax	Miscellaneous tax	Total amount all levied	Poll tax	Dog tax	Delinquent road tax	Grand total of all taxes
Emmet	12,428.72	52,108.42		1,092.66	602,561.50	1,226.00	775.00	600.30	605,252.86
Fayette	25,724.28	52,562.00	18,222.14	15,200.80	1,147,075.46	2,001.00	2,287.00		1,150,363.46
Floyd	12,277.18	26,299.45		2,280.10	488,774.08	2,040.00		2,019.80	491,293.88
Franklin	29,014.86	42,729.30	15,069.90	32,075.50	822,835.87	1,872.00	1,643.00	294.40	826,567.22
Freemont	15,065.72	22,025.28	11,741.14	10,483.37	801,428.90	1,042.00	1,104.00	1,096.40	806,531.50
Greene	20,755.11	46,211.46	15,899.37	69,708.92	965,822.83	2,037.00	1,283.00	4,477.73	973,633.56
Groesbeek	17,593.16	25,900.42	10,716.86	2,201.84	701,153.09	1,688.50	1,302.00	2,384.00	706,484.50
Guthrie	18,794.07	34,025.58		42,700.36	839,765.29	1,943.00	1,521.00	700.30	843,930.50
Hamilton	21,189.44	50,729.25	14,871.28	1,403.35	858,411.50	1,844.00	1,978.00	1,583.80	863,815.30
Hanover	16,228.09	36,067.16	12,843.21		722,978.95	1,864.00	1,228.00	861.00	728,000.25
Hardin	25,279.46	37,464.78	15,427.87	15,909.30	1,084,544.11	2,541.50	1,507.50	1,385.00	1,090,938.00
Harrison	21,543.62	49,890.94	15,474.70	10,841.40	979,955.39	2,907.00	2,053.00	1,149.80	986,065.00
Henry	15,923.56	47,899.11		105,133.44	714,967.05	2,334.00	1,206.50	212.50	719,049.05
Howards	14,526.65	25,615.00		5,484.15	528,958.29	1,508.50	1,212.00	107.50	530,941.29
Humboldt	15,812.49	25,994.26	11,504.87	14,725.55	681,842.55	1,508.00	1,018.00		685,368.55
Ida	16,988.40	28,013.03	11,254.32	12,063.80	698,881.87	1,435.00		641,278.27	700,350.30
Iowa	29,227.06	42,696.37	15,447.75	1,013.20	791,869.39	2,231.00	2,528.00		796,350.39
Jackson	29,190.91	41,506.45	11,871.74	679,881.28	679,164.14	2,400.50	2,225.00	1,170.50	684,088.40
Jasper	28,582.13	45,878.25	10,973.56	5,505.80	1,227,568.84	2,028.50	2,428.00	1,077.00	1,240,127.34
Jefferson	15,644.00	44,200.37	10,127.10	8,003.50	669,867.19	2,213.00	1,289.00	2,778.10	676,277.25
Johnson	18,866.71	49,007.01	17,607.99	10,786.49	1,112,787.21	2,070.00	1,772.00	869.54	1,118,495.55
Jones	18,896.01	40,412.96	19,731.81	229,698.25	2,256,550.50	2,256.50	1,822.00	1,704.98	2,260,733.73
Keokuk	17,115.62	34,729.14	942.33	10,392.08	849,517.85	2,774.50	2,067.00	2,367.30	856,716.55
Kossuth	18,062.92	39,984.24	25,982.59	145,427.80	1,211,272.69	2,690.50	2,411.00	2,738.63	1,219,569.79
Lee	27,028.27	31,111.25	18,484.55	1,849.24	1,221,264.09	2,391.50	1,974.00	482.60	1,227,412.19
Leon	20,662.27	32,977.41	18,776.45	22,866.73	2,262,222.31	2,863.00	2,214.00	5,492.17	2,276,329.69
Louis	18,067.70	29,205.43	19,465.03	5,180.29	582,860.19	1,647.50	1,019.00	1,308.40	586,476.10
Lucas	11,704.29	27,122.46	8,756.67	1,301.29	520,598.54	1,012.00	1,417.00	1,604.10	524,738.64
Lyons	25,008.03	32,102.46	11,832.42	1,108.96	744,438.71	1,798.50	1,472.00	1,436.70	748,136.41
Madison	17,297.88	27,881.49	13,059.49	6,971.80	965,516.66	2,428.00	1,601.00	672.95	969,515.18
Mahaska	17,679.14	45,454.82	16,502.90	2,660.54	1,059,112.53	2,506.50	2,072.00	2,729.15	1,068,434.18
Marion	17,700.01	35,235.01	17,705.04	802.70	912,869.04	2,469.00	1,800.00	2,029.40	920,596.44
Marshall	18,207.80	35,711.89		1,368,961.65	2,108.00	1,079.00	2,535.00	1,370,562.64	2,176,562.64
Mills	15,578.40	33,040.67	12,005.36	6,745.70	1,735,510.08	2,588.00	1,419.00	619.50	1,743,526.50
Mitchell	13,811.84	27,614.14	9,485.23	12,733.63	665,967.77	1,982.50	1,229.00	754.00	670,463.27
Monroe	16,789.34	30,067.71	12,794.00	80,815.21	832,067.61	1,819.00	2,040.00	1,227.10	837,191.71
Montgomery	47,124.99		17,242.00	977,594.64	2,818.50	1,653.00	4,765.70	616,828.44	979,828.44
Mountriville	16,299.32	22,716.00		4,184.61	277,408.00	1,818.50	1,349.00	867.50	280,343.50
Nebraska	10,902.14	28,380.94	21,809.37	1,014,483.70	1,925.50	1,400.00		1,017,668.69	1,930,668.69
O'Brien	11,909.02	45,920.76	15,861.77	77,345.86	965,516.66	2,428.00	1,700.00	792.57	969,515.18
Ogawa	17,625.31	24,027.19	9,119.27	19,708.41	471,561.60	1,334.00	1,438.00	1,808.79	475,609.33
Page	15,474.40	45,274.91	19,261.62	14,436.18	2,849.50	1,987.00	1,935.00	1,111,097.26	1,948,130.26
Palo Alto	17,228.27	30,064.67	6,178.27	19,865.82	798,592.07	1,791.00	1,200.00		799,993.07
Plymouth	27,291.14	39,431.44	22,974.87	89,384.23	1,044,770.84	2,427.50	2,220.00	1,072,806.44	1,076,806.44
Pocahontas	19,382.50	29,674.62	14,103.95	20,802.54	856,866.66	1,771.00	1,227.00	1,833.00	861,736.66
Polk	52,054.79		75,920.33	486,987.62	8,551,132.56	17,306.61	10,278.00	4,292.27	8,585,328.85
Pottawattamie	47,543.77	64,735.72	21,172.43	87,684.61	2,404,480.75	5,307.50	2,076.00	2,977.63	2,414,471.88
Poweshiek	22,325.76	35,940.67	9,820.39	1,002,789.08	2,516.50	1,412.00	2,691.20	1,059,250.90	1,064,250.90
Ringgold	12,841.50	18,960.97	6,480.72	1,820.91	508,770.50	1,665.00	1,172.00	1,066.40	512,519.90
Roe	24,506.09	47,888.08	17,043.02	17,231.02	930,888.00	1,901.50	1,410.00	1,515.40	934,709.90
Scott	13,332.74	36,309.74	12,685.72	25,949.14	2,290,023.50	5,077.00	5,161.00	570.50	2,301,023.50
Shelby	22,548.46	78,911.70		810,354.91	2,070.50	1,712.00	1,681.00	1,681.00	2,076,139.91
Sioux	16,152.65	41,667.69		968,587.38	2,049.00	2,403.00		969,749.88	971,249.88
Story	25,019.28	47,742.71	17,661.45	75,168.84	1,426,934.74	2,382.50	1,476.00	1,310.00	1,430,104.00
Tama	25,586.71	34,537.22	17,804.84	11,161.28	1,092,861.29	2,919.50	1,929.00	1,892.00	1,098,584.00
Taylor	15,781.27	34,002.42	11,402.47	5,810.38	830,472.15	1,366.00	1,466.00	840.44	833,589.59
Union	14,594.06	28,036.50	13,280.39	14,598.65	620,138.47	2,018.50	1,068.00	684.40	624,907.27
Van Buren	39,094.81	27,729.54	6,583.82	27,112.25	829,414.12	1,891.00	1,628.00	1,449.10	833,402.22
Wassila	19,740.48	41,258.68		14,472.11	1,206,233.28	4,723.00	2,348.00	2,007.30	1,215,298.00
Warren	36,267.54	55,861.62		810,654.00	2,100.00	1,425.00		812,542.00	814,542.00
Washington	21,598.53	60,020.47		19,470.70	627,080.00	2,080.00	1,031.00	3,028.25	634,201.25
Wayne	14,844.29	39,012.61		34,869.16	602,279.61	2,125.00	1,590.00	189.00	605,181.61
Webster	26,746.81	38,907.59		4,849.06	1,245,779.61	4,076.50	2,475.00	2,338.74	1,254,673.85
Winnebago	11,407.06	46,139.37	10,741.60	1,569.10	529,017.62	2,025.00	1,953.00	965.62	532,922.27
Winnebago	10,725.21	47,487.51	14,000.00	27,580.99	714,018.72	2,845.00	2,052.00	1,911.35	720,826.07
Woodbury	14,772.19	50,542.60	19,438.25	51,895.09	4,295,105.44	8,447.00	2,295.00		4,305,904.44
Worth	21,729.70	22,982.66	2,464.47	12,777.27	435,491.65	1,662.50	1,080.40	511.00	438,775.15
Wright	21,516.30	27,020.52	13,589.94	22,061.44	914,992.42	2,144.00	1,303.00	589.40	918,991.35
Total	\$ 2,000,826.26	\$ 4,106,639.15	\$ 1,029,671.40	\$ 3,147,414.62	\$ 194,225,327.87	\$ 262,237.50	\$ 175,867.50	\$ 149,013.77	\$ 194,845,417.29
Totals for year 1920	\$ 2,196,454.39	\$ 4,319,313.99	\$ 1,060,494.23	\$ 3,384,328.47	\$ 194,434,243.61	\$ 281,391.70	\$ 172,949.50	\$ 189,598.77	\$ 197,109,380.57
Totals for year 1919	\$ 2,099,736.81	\$ 3,612,111.56	\$ 882,315.27	\$ 2,543,768.35	\$ 79,872,706.78	\$ 261,294.50	\$ 127,669.00	\$ 187,368.64	\$ 80,436,525.92
Totals for year 1918	\$ 1,906,786.12	\$ 2,989,930.27	\$ 718,863.80	\$ 1,975,305.05	\$ 59,592,165.60	\$ 270,822.50	\$ 187,590.50	\$ 169,781.90	\$ 65,210,126.50
Totals for year 1917	\$ 1,427,250.20	\$ 2,799,955.10	\$ 708,604.15	\$ 1,005,840.00	\$ 61,761,052.79	\$ 279,690.50	\$ 181,595.00	\$ 157,149.95	\$ 62,381,214.94
Totals for year 1916	\$ 1,446,016.40	\$ 2,626,084.50	\$ 739,500.90	\$ 1,771,380.20	\$ 60,446,576.19	\$ 279,478.25	\$ 197,023.00	\$ 144,871.10	\$ 61,067,625.44



COUNTIES	County road tax	Township road tax	Road-dragging tax	Miscellaneous tax	Total amount tax levied	Poll tax	Boat tax	Delinquent road tax	(Grand total of all taxes)
Totals for year 1915.....	\$ 1,432,335.56	715,077.90	1,434,537.09	\$ 50,000.00	\$ 3,601,950.55	\$ 275,072.80	\$ 136,565.75	\$ 137,148.14	\$ 3,940,737.24
Totals for year 1916.....	1,238,128.27	869,299.10	1,239,041.90	66,475.50	3,412,904.77	267,087.30	138,042.00	130,330.16	3,748,364.23
Totals for year 1917.....	1,032,479.41	693,120.50	1,033,086.89	45,415.79	2,804,092.59	255,435.11	138,447.98	131,802.73	3,130,780.41
Totals for year 1918.....	1,135,754.19	413,168.17	1,432,779.17	36,500.78	3,005,102.31	205,000.90	130,778.50	130,802.47	3,271,663.78
Totals for year 1919.....	1,242,306.48	437,742.14	1,439,048.62	870,518.64	3,980,615.28	217,107.50	135,595.50	130,023.72	4,363,352.00
Totals for year 1920.....	1,500,275.94	487,742.14	1,508,018.08	487,742.14	3,983,778.30	210,431.67	134,908.90	130,346,279.54	4,359,468.81
Totals for year 1921.....	1,804,482.82	487,742.14	1,804,482.82	487,742.14	3,983,778.30	210,431.67	134,908.90	130,346,279.54	4,359,468.81
Totals for year 1922.....	1,773,204.05	487,742.14	1,773,204.05	487,742.14	3,983,778.30	210,431.67	134,908.90	130,346,279.54	4,359,468.81

TABLE NO. 19—PER CAPITA VALUATION

Population of Counties 1920, With Total and Per Capita of Assessed Actual Value of All Property.

COUNTIES	Population in 1920	Assessed actual value all property	Per capita valuation
Adair.....	14,389	\$ 42,310,061	2,940
Adams.....	10,921	27,561,236	2,524
Adairake.....	17,290	35,106,511	2,036
Apache.....	20,056	45,022,813	2,241
Arizone.....	12,500	30,877,070	2,471
Benton.....	24,090	61,941,665	2,572
Black Hawk.....	96,570	31,182,169	1,435
Bonne.....	39,800	65,253,097	1,791
Brewer.....	16,728	40,286,458	2,414
Buchanan.....	19,800	40,979,516	2,060
Burns.....	15,626	31,034,081	2,750
Butler.....	17,545	46,180,654	2,687
Calhoun.....	17,780	47,148,055	2,652
Carroll.....	21,549	62,569,603	2,440
Cass.....	19,431	48,624,421	2,500
Cedar.....	17,580	50,500,745	2,881
Cerro Gordo.....	24,875	61,300,377	2,471
Cherokee.....	17,700	45,000,822	2,537
Chickasaw.....	15,431	30,790,055	2,190
Clarke.....	10,500	24,230,290	2,315
Clay.....	15,000	41,000,337	2,732
Clayton.....	35,002	92,320,055	2,614
Clinton.....	48,221	71,065,001	1,463
Crawford.....	39,014	65,024,455	1,783
Dallas.....	25,120	62,511,434	2,490
David.....	12,574	30,460,122	2,405
DeWitt.....	16,500	30,423,894	1,827
Dolan.....	18,161	40,555,038	2,232
Des Moines.....	35,000	61,618,124	1,759
Dickinson.....	10,341	38,000,230	2,795
Dodge.....	58,300	86,474,766	1,467
Emmet.....	12,827	38,850,196	2,987
Fayette.....	29,351	67,425,206	2,303
Flora.....	18,900	40,527,127	2,124
Franklin.....	15,305	45,066,531	2,971
Fremont.....	15,447	35,871,954	2,328
Groene.....	18,487	45,506,430	2,474
Grundy.....	14,429	45,542,320	2,124
Guthrie.....	17,594	42,828,566	2,426
Hamilton.....	19,531	43,738,190	2,285
Hancock.....	14,725	34,048,100	2,313
Hardin.....	23,327	54,005,036	2,323
Harrison.....	24,436	47,136,498	1,927
Henry.....	15,398	30,259,080	2,000
Howard.....	13,765	31,200,961	2,277
Humboldt.....	13,611	39,629,819	2,907
Ia.....	11,689	28,325,806	2,471
Iowa.....	18,000	49,373,545	2,732
Jackson.....	12,001	42,136,442	3,517
Jarvis.....	25,825	60,001,884	2,371
Jefferson.....	16,440	38,207,702	2,328
Johnson.....	28,400	66,205,808	2,328
Jones.....	18,487	43,044,907	2,312

COUNTIES	Population in 1930	Assessed actual value all property	Per capita valuation
Kearney	309,850	48,735,350	2,332
Kosuth	35,082	57,022,000	2,370
Lee	20,670	35,474,500	1,938
Lincoln	74,004	117,745,700	1,591
Louis	12,176	39,430,300	1,435
Louisa	15,280	26,146,911	1,607
Lyon	15,441	45,457,156	3,040
Madison	15,020	30,281,736	2,016
Mahaska	30,370	50,545,154	1,691
Marion	24,907	41,338,856	1,656
Marshall	32,630	61,706,240	1,891
Mills	15,422	30,777,543	1,996
Mitchell	15,951	37,462,713	2,352
Monona	17,125	40,768,030	2,381
Monroe	23,497	24,904,304	1,068
Montgomery	17,044	38,053,219	2,231
Muscatine	29,042	49,238,028	1,699
O'Brien	19,051	53,714,720	2,820
Oswego	10,223	25,806,760	2,525
Page	24,127	40,307,610	1,673
Palo Alto	16,456	30,231,138	1,840
Plymouth	23,584	66,950,761	2,839
Pocahontas	15,002	43,340,007	2,707
Polk	134,059	302,300,790	1,709
Pottawattamie	61,520	90,215,720	1,463
Potosi	10,910	54,710,374	2,748
Ringgold	12,019	38,118,303	2,177
Sac	17,500	65,074,959	3,732
Scott	73,922	130,086,828	1,824
Shelby	16,000	48,277,043	3,006
Sioux	36,458	68,238,085	2,570
Sioux	36,145	61,544,301	2,350
Storv	31,801	61,807,239	2,821
Tama	15,514	35,220,174	2,277
Taylor	17,508	31,744,061	1,838
Union	14,048	25,568,232	1,800
Van Buren	37,007	48,728,847	1,328
Wapello	18,047	45,221,137	2,506
Warren	35,421	55,006,076	2,034
Washington	15,378	32,960,749	2,144
Wayne	37,811	72,173,160	1,923
Weber	13,480	37,319,409	2,625
Winnebago	22,001	45,491,554	2,059
Winnebago	22,171	45,491,554	2,059
Woodbury	11,530	35,875,806	2,325
Worth	20,348	46,480,115	2,284
Wright			
Total	2,404,003	4,909,553,500	2,075

TABLE NO. 20—TAXES LEVIED

Taxes Levied in State General Revenue, Special Funds, and Total for State Since 1893.

## PART I

Year	General State Revenue	State University Special	Agricultural College Special	State Teachers College Special		
	Rate in mills	Amount	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount
1893	2.5	\$ 1,124,791.80				
1894	2.5	1,268,236.13				
1895	2.5	1,384,704.22				
1896	2.7	1,495,921.56	1/2	\$ 56,219.26		
1897	2.8	1,505,033.55	1/2	54,230.15		
1898	3.1	1,738,175.85	1/2	54,230.15		
1899	2.9	1,534,817.12	1/2	52,579.15		
1900	3.0	1,454,338.27	1/2	54,031.90	1/2	\$ 54,031.90
1901	2.7	1,308,407.76	1/2	35,868.39	1/2	35,868.42
1902	2.5	1,007,326.05	1/2	114,702.00	1/2	114,702.00
1903	2.5	1,917,102.87	1/2	127,811.56	1/2	127,811.56
1904	2.5	1,919,580.37	1/2	127,971.87	1/2	127,971.90
1905	3.2	1,992,302.28	1/2	124,563.67	1/2	124,563.67
1906	3.1	1,994,178.08	1/2	120,192.06	1/2	120,192.14
1907	3.4	2,140,872.00	1/2	131,819.04	1/2	131,819.05
1908	3.5	2,234,030.30	1/2	133,384.54	1/2	133,384.54
1909	3.4	2,317,061.36	1/2	130,255.32	1/2	130,255.31
1910	3.3	2,297,633.29	1/2	128,642.72	1/2	128,642.80
1911	3.3	2,502,445.03	1/2	131,601.25	1/2	131,601.24
1912	3.4	2,519,910.84	1/2	147,688.78	1/2	147,688.72
1913	2.9	2,724,602.90	1/2	187,011.80	1/2	187,011.87
1914	2.9	2,770,868.19	1/2	191,230.81	1/2	191,230.79
1915	4.20	4,195,117.28				
1916	4.32	4,342,908.67				
1917	7.20	7,236,849.06				
1918	6.25	6,450,903.47				
1919	7.50	8,391,120.55				
1920	7.32	8,294,480.65				
1921	8.75	9,845,200.21				

TABLE NO. 20—TAXES LEVIED

Year	Capitol Extension Special		State Institution Special		Agricultural Extension Special		Total tax to be collected for all purposes—state, county and local	
	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount	Average rate in mills	Amount
1891							32.3	\$ 15,297,497.34
1892							32	18,497,450.75
1893							32.6	18,785,907.49
1894							32.4	18,584,429.67
1895							32.1	18,255,964.51
1896							32.3	18,692,680.09
1897							32.8	18,891,742.79
1898							36.5	19,726,799.89
1899							35.9	20,600,944.21
1900							39.4	22,543,280.45
1901							38.2	25,607,912.58
1902							40	25,009,543.33
1903							41.5	26,061,977.06
1904							41.5	26,333,163.31
1905							41.7	27,895,794.15
1906							41.8	29,548,878.54
1907							45.12	31,281,231.48
1908							40.1	32,900,045.88
1909							47.02	36,197,221.53
1910							50.82	37,148,106.01
1911							49.5	40,022,000.67
1912							46.66	47,072,303.27
1913							51.98	50,626,926.25
1914							54.98	54,207,825.44
1915							55.98	55,281,234.24
1916							59.28	60,216,120.50
1917							66.21	80,406,235.92
1918							88.00	97,100,881.01
1919							95.39	104,845,417.29
1920								
1921								
1922								

TABLE NO. 21—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	Adjusted actual value of lands	Exemption for roads, schools and business-etc.
1870			\$ 181,901,902.5	40,772,000	
1871			213,440,401	45,224,943	
1872			213,440,401	45,224,943	
1873			217,907,148	47,642,580	
1874			217,907,148	47,642,580	
1875			228,413,607	49,802,740	
1876			228,413,607	49,802,740	
1877			239,515,196	51,575,630	
1878			239,515,196	51,575,630	
1879			245,870,500	54,081,451	
1880			245,870,500	54,081,451	
1881			241,900,000	55,523,087	
1882			241,900,000	55,523,087	
1883			267,002,082	65,669,954	
1884			267,002,082	65,669,954	
1885			277,370,864	71,892,514	
1886			277,370,864	71,892,514	
1887			271,708,734	77,445,043	
1888			271,708,734	77,445,043	
1889			272,827,909	80,700,427	
1890			272,827,909	80,700,427	
1891			274,477,685	96,744,228	
1892			274,477,685	96,744,228	
1893			291,520,705	103,923,048	
1894			291,520,705	103,923,048	
1895			302,090,731	106,227,180	
1896			302,090,731	106,227,180	
1897			303,320,148	107,072,325	
1898			303,320,148	107,072,325	
1899	\$24,563,777	1,194,320,148	378,272,255	127,121,803	\$ 12,927,728
1900	26,734,704	1,304,066,327	375,435,379	125,811,150	0,611,150
1901	30,061,854	1,220,018,092	390,001,796	141,281,809	67,155,090
1902	35,250,385	1,301,000,000	401,066,070	157,331,065	110,130,793
1903	42,008,429	1,450,324,704	429,503,027	173,117,095	146,061,149
1904	42,386,426	1,467,075,970	437,000,806	197,371,365	147,488,811
1905	41,716,408	1,447,233,306	441,908,019	210,139,296	165,075,190
1906	40,447,437	1,404,596,295	438,546,660	216,829,811	165,075,190
1907	41,418,412	1,409,900,142	457,567,821	218,007,567	177,882,885
1908	41,501,412	1,406,900,298	460,227,800	214,641,611	177,882,885
1909	42,431,434	1,477,050,130	488,970,434	217,818,711	188,000,000
1910	42,601,473	1,480,160,161	490,330,775	220,330,775	188,000,000
1911	43,831,497	1,501,134,498	519,999,060	230,999,060	188,000,000
1912	43,907,497	1,500,499,656	515,781,804	228,235,814	188,000,000
1913	50,777,681	1,739,700,000	564,556,000	264,556,000	200,000,000
1914	50,777,681	1,739,700,000	562,875,317	262,875,317	200,000,000
1915	60,411,681	1,731,418,001	600,008,057	261,008,057	200,000,000
1916	67,411,791	1,829,700,000	667,330,000	282,330,000	200,000,000
1917	68,116,811	1,790,000,000	711,750,000	282,750,000	200,000,000
1918	68,009,661	1,738,967,000	709,867,279	280,560,560	200,000,000
1919	69,347,841	1,827,969,488	734,235,715	287,000,000	200,000,000
1920	73,110,768	1,932,234,117	795,981,894	306,666,400	200,000,000
1921	72,008,449	1,920,042,064	807,420,042	314,640,711	200,000,000
1922	77,701,708	1,941,913,113	873,348,000	330,555,890	200,000,000



TABLE NO. 21—COMPARISON OF ASSESSMENTS

Year	Net equated taxable value of banks and trust funds	Equated taxable value of personal property	Taxable value of railroad and sleeping car equipment	Taxable value of telegraph and telephone properties	Taxable value of excise companies	Net equated taxable value of state
1876	222,583,063	71,972,193				294,555,256
1877	273,880,459	79,591,865				353,472,324
1878	273,880,459	72,989,679	18,350,691			365,220,150
1879	273,880,459	71,486,236	18,350,691			363,717,386
1880	273,880,459	74,039,734	21,724,091			374,644,280
1881	294,213,399	79,022,486	27,007,896			396,243,181
1882	294,213,399	84,298,071	27,007,896			405,529,366
1883	294,277,061	80,487,588	27,007,896			401,772,545
1884	327,777,061	77,465,822	32,622,028	102,649		491,488,141
1885	329,381,499	79,618,995	25,649,994	112,648		405,654,044
1886	329,381,499	82,658,625	25,649,161	122,796		490,039,085
1887	329,479,945	80,487,588	24,644,423	123,477		491,716,453
1888	329,479,945	106,136,476	26,021,379	152,760		436,281,551
1889	329,479,945	99,850,500	29,692,179	281,007		444,110,131
1890	329,479,945	99,850,500	31,372,071	303,559		458,036,085
1891	353,614,865	100,672,935	31,672,530	294,640		458,565,125
1892	353,614,865	104,044,942	32,898,798	441,860		490,540,465
1893	353,614,865	101,165,098	38,722,751	599,054		500,000,000
1894	353,614,865	104,581,581	41,721,571	591,731		500,500,000
1895	373,730,313	109,164,136	43,500,410	698,919		522,567,477
1896	373,730,313	105,842,594	43,000,008	693,851		526,087,663
1897	373,730,313	109,740,463	44,798,174	737,385		531,968,265
1898	373,730,313	109,740,463	47,844,166	778,446		544,363,707
1899	409,620,626	119,816,384	44,967,809	672,172		566,509,579
1900	409,620,626	126,965,954	45,967,782	699,284		590,643,344
1901	412,970,588	105,470,429	47,221,225	693,302		566,360,539
1902	412,970,588	99,775,721	47,302,125	796,115		558,584,541
1903	414,220,421	95,550,335	44,494,094	834,590		525,561,277
1904	411,606,521	88,684,467	44,636,704	830,638		545,179,725
1905	391,510,823	88,684,467	40,221,493	1,028,845		522,266,638
1906	398,250,869	96,865,105	41,944,727	1,230,990	544,791	539,727,373
1907	406,541,075	104,038,197	47,328,911	1,299,748	791,587	568,605,405
1908	410,138,782	105,390,478	51,393,242	1,845,843	965,588	578,399,466
1909	406,597,639	112,043,909	51,697,781	1,967,789	1,042,288	567,937,255
1910	417,488,811	110,171,711	53,068,779	2,299,115	1,621,151	612,445,155
1911	436,410,676	108,449,123	58,785,749	2,426,130	408,000	620,594,111
1912	436,410,676	114,114,114	61,617,617	2,574,412	408,000	620,594,111
1913	479,915,912	119,527,504	64,177,327	2,937,547	608,192	668,260,189
1914	479,915,912	123,462,107	64,524,806	3,297,128	300,507	692,098,225
1915	497,210,256	125,396,106	64,498,495	3,670,665	307,900	701,625,835
1916	496,423,734	125,396,106	64,498,495	3,861,170	298,507	701,625,835
1917	531,699,697	134,690,999	70,130,750	4,310,154	790,966	737,213,534
1918	547,944,000	95,742,439	67,434,330	4,937,234	769,794	713,218,836
1919	571,299,459	91,343,459	68,166,721	4,800,290	779,794	715,220,459
1920	578,738,748	101,468,777	74,992,757	5,190,127	801,225	749,338,577
1921	745,382,777	115,430,704	83,159,969	5,122,327	812,339	897,496,500
1922	754,423,714	115,734,790	83,160,965	5,169,000	812,334	907,736,740
1923	758,132,610	115,734,790	83,160,965	5,169,000	810,997	907,736,740
1924	790,936,182	123,127,313	93,361,472	5,635,694	800,600	936,225,616
1925	845,134,712	153,571,997	83,214,449	5,886,679	390,925	1,000,243,244
1926	858,324,841	162,896,934	85,760,531	6,078,997	390,100	1,006,195,225
1927	858,324,841	162,896,934	85,760,531	6,078,997	389,525	1,006,195,225
1928	879,795,656	127,636,345	93,693,123	7,200,111	398,334	1,098,545,065

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

Year	Cattle			Horses			Mules		
	Number	Taxable value	Average value	Number	Taxable value	Average value	Number	Taxable value	Average value
1870	867,000	83,170,564	82.87	449,288	172,050,842.85	44,000	719,873	838.56	
1871	869,800	12,820,849	13.77	408,938	19,944,300	39.97	30,544	1,518,150	50.13
1872	1,055,800	11,857,887	11.20	343,486	19,041,091	35.04	32,302	1,464,104	45.31
1873	1,178,610	12,950,897	10.98	561,001	18,808,053	34.20	30,610	1,237,478	43.67
1874	1,287,100	14,565,838	11.31	658,828	22,734,461	34.35	32,825	1,465,873	44.65
1875	1,436,450	15,808,866	10.99	503,977	19,125,125	33.80	26,676	1,465,825	40.47
1876	1,308,815	14,446,016	10.99	608,008	20,767,727	34.42	41,172	1,080,910	40.54
1877	1,452,548	14,848,841	10.20	590,000	20,100,265	34.82	42,822	1,510,113	46.57
1878	1,461,256	14,727,550	10.09	618,749	20,829,710	33.65	44,489	1,512,471	41.88
1879	1,508,110	15,349,398	10.19	673,055	20,761,807	29.23	42,000	1,580,190	37.11
1880	1,727,088	16,428,352	10.45	627,896	19,391,409	30.87	43,187	1,581,286	36.67
1881	1,994,957	20,050,650	10.05	1,166,850	23,460,455	20.04	45,904	1,590,374	36.55
1882	1,306,850	21,906,800	10.44	742,881	22,063,403	30.92	45,867	1,719,601	37.47
1883	1,287,145	22,887,504	10.60	719,907	23,001,901	30.96	45,830	1,706,132	37.41
1884	1,606,151	25,000,352	10.41	777,152	24,089,838	30.98	47,119	1,648,161	34.76
1885	1,510,574	24,491,980	10.57	797,132	25,177,269	31.46	47,683	1,677,917	35.00
1886	1,460,505	25,500,720	10.14	820,038	26,040,928	30.18	42,328	1,611,930	34.54
1887	1,741,375	26,700,034	10.40	869,823	26,090,182	29.94	41,255	1,734,804	39.41
1888	1,909,087	27,454,002	8.00	907,416	27,576,710	29.82	42,827	1,891,101	39.48
1889	1,119,493	25,970,941	10.00	660,483	28,110,710	27.81	41,114	1,774,476	30.86
1890	1,141,445	25,812,478	7.11	1,002,436	27,794,838	26.45	41,521	1,106,090	26.86
1891	1,269,015	21,645,501	7.11	1,000,848	28,194,307	26.54	40,101	1,075,758	27.46
1892	1,356,044	21,264,813	6.00	1,148,887	29,111,234	25.34	41,187	1,062,566	25.76
1893	1,802,375	19,955,580	9.00	1,313,750	26,142,991	27.07	35,805	800,013	35.80
1894	1,607,084	19,807,184	7.95	1,241,780	21,142,971	27.00	36,034	808,588	18.47
1895	1,373,205	18,327,308	4.96	1,305,437	16,722,608	12.58	25,854	805,071	18.40
1896	1,862,984	18,000,000	9.66	1,007,416	15,900,561	13.77	26,885	712,888	18.40
1897	1,304,586	18,000,007	8.13	1,127,000	16,422,646	11.81	26,888	504,504	18.40
1898	1,731,548	18,004,808	6.87	1,115,546	9,968,736	8.94	14,462	780,900	18.40
1899	1,004,991	20,012,050	6.00	1,000,000	19,000,000	19.00	20,000	412,568	18.40
1900	1,306,817	19,000,500	7.69	1,078,019	17,128,258	15.97	11,187	514,607	13.31
1901	1,693,643	22,315,387	6.41	1,108,671	13,572,627	12.00	41,850	582,141	13.92
1902	1,697,802	20,344,696	6.77	1,118,508	14,072,680	12.50	43,025	608,840	13.92
1903	1,743,413	21,478,664	6.77	1,107,616	15,070,881	13.47	42,888	712,888	13.92
1904	1,699,805	18,477,141	6.54	1,097,827	15,490,880	14.11	41,984	708,641	10.94
1905	1,812,813	18,770,313	6.00	1,098,202	15,690,582	14.35	20,174	677,686	18.94
1906	1,547,230	18,387,500	5.19	1,082,767	16,848,670	15.56	20,000	709,661	18.94
1907	1,697,445	18,868,877	6.00	1,069,260	15,943,540	14.89	20,000	714,608	10.93
1908	1,468,999	17,804,414	6.11	1,132,449	19,094,929	16.61	43,187	812,838	18.94
1909	1,528,320	17,603,607	5.95	1,135,388	18,420,857	17.10	45,211	876,885	19.27
1910	1,813,190	17,282,800	6.00	1,147,884	17,282,800	15.05	41,850	712,888	18.94
1911	1,902,008	16,647,101	5.86	1,100,788	17,850,698	18.14	51,215	1,008,004	19.47
1912	1,745,187	15,056,366	6.79	1,208,431	21,649,501	17.94	40,000	1,045,000	39.00
1913	1,697,802	18,745,251	6.00	1,208,004	21,649,501	17.94	40,000	1,045,000	39.00
1914	1,697,802	18,745,251	6.00	1,208,004	21,649,501	17.94	40,000	1,045,000	39.00
1915	1,697,802	18,745,251	6.00	1,208,004	21,649,501	17.94	40,000	1,045,000	39.00
1916	1,697,802	18,745,251	6.00	1,208,004	21,649,501	17.94	40,000	1,045,000	39.00
1917	1,697,802	18,745,251	6.00	1,208,004	21,649,501	17.94	40,000	1,045,000	39.00
1918	1,697,802	18,745,251	6.00	1,208,004	21,649,501	17.94	40,000	1,045,000	39.00
1919	1,697,802	18,745,251	6.00	1,208,004	21,649,501	17.94	40,000	1,045,000	39.00
1920	1,697,802	18,745,251	6.00	1,208,004	21,649,501	17.94	40,000	1,045,000	39.00
1921	1,697,802	18,745,251	6.00	1,208,004	21,649,501	17.94	40,000	1,045,000	39.00
1922	1,697,802	18,745,251	6.00	1,208,004	21,649,501	17.94	40,000	1,045,000	39.00

TABLE NO. 22—COMPARATIVE LIVE STOCK ASSESSMENTS

## PART II

Year	Horses		Swine		Cattle		Total taxable value for each year
	Number	Taxable value	Number	Average value	Number	Average value	
1870	900,717	\$20,972	40	\$60,582	2,122,008	\$1.00	\$21,735,366
1871	927,281	275,741	66	1,006,871	2,082,691	1.56	36,227,850
1872	945,580	320,581	1,00	1,344,080	2,062,506	2.05	35,571,857
1873	925,080	277,438	1,00	1,400,734	2,733,586	1.86	36,531,549
1874	470,409	510,079	1,08	1,299,409	2,600,730	2.00	35,556,507
1875	386,467	442,208	1,22	1,200,014	2,750,842	2.37	40,922,784
1876	272,616	415,951	1,11	1,360,125	2,567,842	2.40	42,535,766
1877	218,420	345,921	1,09	1,654,708	2,890,801	2.36	40,914,286
1878	208,258	250,250	1,01	1,250,000	4,407,750	1.91	41,417,453
1879	371,905	320,945	1,10	1,344,239	2,478,233	1.55	40,650,629
1880	349,536	437,907	1,30	1,460,800	4,537,842	1.97	45,484,282
1881	436,581	546,300	1,25	219,402	4,479,860	2.05	48,372,011
1882	408,407	562,715	1,28	1,490,847	4,213,137	2.08	45,572,872
1883	401,436	479,277	1,10	1,066,084	4,074,955	2.13	45,484,282
1884	350,674	427,880	1,17	1,346,240	4,074,955	1.97	45,484,282
1885	305,919	380,671	1,08	1,479,381	4,740,548	1.71	56,016,831
1886	310,000	398,080	99	1,390,071	5,442,434	1.58	55,101,712
1887	271,239	377,469	91	1,425,327	5,825,580	1.56	54,234,119
1888	244,422	365,166	90	1,094,143	5,562,840	1.81	54,274,349
1889	250,160	377,600	1,00	2,227,839	4,004,604	2.05	57,002,280
1890	300,000	321,191	1,18	1,800,046	4,699,800	1.64	55,804,089
1891	300,000	470,460	1,25	2,058,351	4,912,603	1.29	55,509,358
1892	325,864	490,070	1,33	2,719,997	5,098,326	1.56	55,509,358
1893	400,507	566,330	1,38	2,360,704	4,721,301	2.14	55,338,983
1894	421,474	416,300	1,00	2,007,402	5,273,182	2.05	56,982,510
1895	469,907	505,345	98	1,408,214	4,709,215	1.61	58,228,141
1896	300,816	300,816	94	1,809,700	4,709,700	1.66	58,076,128
1897	363,977	320,838	97	2,806,277	4,642,807	1.56	57,808,446
1898	308,365	478,700	96	1,235,515	5,301,307	1.19	57,388,816
1899	278,821	602,692	97	2,537,206	5,000,270	1.19	57,072,742
1900	277,900	426,050	96	1,534,882	4,351,200	1.28	57,066,74
1901	841,324	604,504	98	2,705,224	5,400,270	1.47	57,139,729
1902	945,779	430,420	100	2,006,270	5,986,770	1.63	57,139,729
1903	908,580	550,465	95	1,709,821	5,213,500	1.37	57,139,729
1904	465,460	314,600	98	1,300,117	5,000,000	1.30	57,139,729
1905	474,941	386,994	74	1,000,000	5,809,524	1.30	57,139,729
1906	508,695	400,572	94	1,222,952	5,909,447	1.41	57,139,729
1907	628,868	520,465	95	1,709,821	5,213,500	1.37	57,139,729
1908	702,300	644,796	97	1,789,550	5,789,750	1.21	57,139,729
1909	770,273	601,990	97	1,984,447	5,832,004	1.34	57,139,729
1910	808,177	707,169	94	2,360,828	6,130,224	1.82	57,139,729
1911	879,836	821,748	94	1,871,606	7,093,120	1.37	57,139,729
1912	947,586	798,250	73	1,006,321	7,004,104	1.54	57,139,729
1913	736,613	643,690	97	1,397,943	9,307,368	2.10	57,139,729
1914	732,224	700,836	97	1,790,290	8,400,327	2.18	57,139,729
1915	645,719	548,520	94	1,411,731	9,599,018	2.17	57,139,729
1916	503,480	632,548	1,12	1,248,707	10,604,417	2.30	57,139,729
1917	596,893	642,820	1,02	1,077,506	12,072,809	3.02	57,139,729
1918	700,000	714,000	1,00	1,000,000	12,000,000	3.00	57,139,729
1919	700,000	714,000	1,00	1,000,000	12,000,000	3.00	57,139,729
1920	700,000	714,000	1,00	1,000,000	12,000,000	3.00	57,139,729
1921	700,000	714,000	1,00	1,000,000	12,000,000	3.00	57,139,729
1922	700,000	714,000	1,00	1,000,000	12,000,000	3.00	57,139,729

TABLE NO. 23—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	License	Alcohol and beer	Tobacco	Feet and land	Orphan's home
1901-1902	\$1,317,526.45	790,654.32	81,901.32		\$94,586.79	\$49,284.47
1902-1903	2,817,800.34	981,809.41	4,503.74		26,020.33	54,500.00
1903	1,980,387.30	464,981.04	1,207.18		17,136.00	15,406.52
1904	1,988,107.72	361,698.60	1,271.19		20,396.44	20,340.26
1905	2,000,700.00	504,472.18	1,135.96		22,145.56	22,780.16
1906	2,302,545.61	845,470.25	704.27		19,325.01	27,321.12
1907	2,328,728.27	560,001.32	1,047.23		24,144.45	31,947.72
1908	2,397,295.23	587,262.24	784.54		24,620.98	38,577.60
1909	2,397,162.51	607,820.12	808.83		25,257.86	36,742.86
1910	2,500,167.08	606,797.92	655.12		24,344.85	34,258.88
1911	2,901,506.72	708,488.41	707.79	21,304.27	31,541.71	34,765.67
1912	2,728,611.00	725,347.18	800.48	80,387.59	32,227.01	37,503.74
1913	2,549,786.38	725,410.45	731.63	91,162.81	30,780.25	38,729.87
1914	2,549,002.00	696,433.32	609.66	87,071.61	30,807.75	37,284.81
1915	2,901,711.04	800,826.44	874.73	114,722.60	29,604.00	40,881.10
1916	6,002,111.34	828,122.01	1,034.02	106,555.94	30,425.00	44,956.26
1917	7,060,701.94	1,179,945.08	1,304.84	120,054.10	42,118.67	57,611.00
1918	7,707,650.74	1,167,316.00	2,100.72	129,972.50	44,100.64	57,296.30
1919	8,888,589.94	1,227,920.77	2,103.98	161,810.40	46,213.50	57,071.79

  

Biennial period and year	Fees and Collections by State Officers					
	Juvenile courts	Epidemics	Governor's salary fees	Auditor of state	Secretary of state	Superintendent of education
1901-1902				\$ 91,588.75	\$548,742.32	\$ 2,300.00
1902-1903				124,287.97	501,859.65	2,470.50
1903				142,861.06	517,072.28	1,824.00
1904				125,082.70	560,082.68	6,131.50
1905				77,005.32	542,800.81	15,571.50
1906				810,829.00	618,608.36	15,223.00
1907				806,056.00	596,081.41	14,200.00
1908				850,000.00	66,117.72	222,222.00
1909				12,000.00	100,600.18	27,225.00
1910				57,670.00	107,431.69	30,626.25
1911				8,706.00	123,674.25	28,630.25
1912				34,905.00	54,925.60	132,878.78
1913				18,095.00	30,901.47	115,500.72
1914				4,307.00	27,104.96	138,623.78
1915				5,833.14	23,918.35	22,441.26
1916				13,773.75	18,969.00	144,974.34
1917				26,982.57	8,124.00	17,803.28
1918				61,567.36	27,144.00	26,453.82
1919				30,010.80	19,855.00	47,857.36

TABLE NO. 23—SOURCES OF REVENUE—Continued.

Biennial Period and Year	Fees and Collections by State Officers						
	Board of chiropractic examiners	Clerk of the supreme court	Daily commission	Pharmacy commission	Board of health, medical examination, health inspection	Commission of animal health	Board of dental examiners
1901-1902		\$7,806.50	\$ 821.00	\$28,904.00			\$ 627.13
1902-1903		6,742.50	2,293.00	30,391.50	\$ 6,075.87	1,002.00	2,445.22
1903		2,098.10	880.00	34,071.50	7,034.00	1,082.00	1,443.00
1904		3,754.50	1,008.00	32,007.50	5,905.00	1,066.00	1,800.00
1905		3,203.64	10,801.35	32,234.50	10,519.00	971.00	2,203.00
1906		3,306.98	9,771.95	34,855.25	7,280.50	1,240.00	2,325.00
1907		2,002.40	13,125.54	30,468.00	10,432.00	1,073.50	1,022.50
1908		4,008.45	14,651.38	30,309.00	6,056.00	1,494.50	1,566.00
1909		3,009.34	22,724.99	35,512.00	7,700.70	1,565.50	1,421.00
1910		4,304.36	25,756.77	35,004.00	10,000.00	2,101.00	1,625.00
1911		4,560.61	42,444.25	42,735.15	12,402.00	1,912.00	1,701.00
1912		4,517.95	50,802.00	38,861.43	16,302.13	2,076.00	2,171.00
1913		3,809.60	37,043.93	37,737.60	13,801.40	1,821.00	2,282.00
1914		3,901.45	39,001.82	37,018.00	13,648.80	1,821.00	1,672.00
1915		3,748.20	50,813.21	35,292.00	17,294.15	2,546.00	2,701.00
1916		3,519.40	40,320.10	34,354.50	18,174.30	2,109.00	731.00
1917		4,203.70	37,888.39	33,140.00	22,708.75	1,807.00	4,039.00
1918		4,594.70	75,719.36	32,616.50	19,601.44	2,900.00	1,460.50
1919	\$19,020.00						
1920	2,107.00	4,078.02	30,579.84	36,100.00	15,677.13	15,679.30	4,927.00

Biennial Period and Year	Fees and Collections by State Officers				
	Cigarette sales tax	Collateral inheritance tax	Interest on bank deposits	Motor vehicle license	Interest on primary road funds and motor vehicle tax
1901-1902		\$254,004.70			
1902-1903		287,442.00		\$ 26,400.22	
1903		190,747.81	19,454.87		
1904		150,193.44	37,379.30		
1905		168,282.49	30,424.54		
1906		331,556.28	10,307.19		
1907		225,473.02	15,744.60		
1908		240,964.30	21,514.81		
1909		319,843.70	21,992.90	\$ 905,071.02	
1910		360,178.30	22,021.28	711,239.07	
1911		365,275.40	20,670.80	1,035,717.84	
1912		332,180.58	21,288.77	1,334,344.54	
1913		360,178.30	22,224.51	1,736,180.35	
1914		400,000.00	10,304.14	2,060,180.27	
1915		472,940.77	16,211.35	2,110,870.79	
1916		515,040.64	48,106.66	2,302,504.23	
1917		648,871.39	84,070.28	2,652,308.50	
1918		657,227.06	60,734.00	2,000,000.00	\$ 26,202.50
1919					
1920	\$399,919.00	601,157.74	86,637.70	30,107,041.75	15,470.22

TABLE NO. 23—SOURCES OF REVENUE—Continued.

Biennial Period and Year	Fees and Collections by State Officers				
	Federal aid and refunds to primary road funds	Refunds by highway commission	Federal aid and refunding funds	Oil inspection	Itinerant physicians
1901-1902					\$ 5,930.00
1902-1903					4,500.00
1903					2,500.00
1904					2,500.00
1905					2,500.00
1906					2,500.00
1907					2,500.00
1908					2,500.00
1909					2,500.00
1910					2,500.00
1911					2,500.00
1912					2,500.00
1913					2,500.00
1914					2,500.00
1915					2,500.00
1916				\$ 48,382.42	1,700.00
1917				43,284.79	1,700.00
1918				47,500.93	1,000.00
1919				47,540.32	1,000.00
1920				57,150.70	1,000.00
1921	\$1,577,326.49	\$ 43,780.95	\$301,901.29	56,282.93	1,000.00
1922	2,942,079.89	68,388.00	614,500.01	57,402.05	700.00

Biennial Period and Year	Receipts From Miscellaneous Sources				
	Insurance tax	Car hire tax	Hunters' licenses	Federal aid to soldiers' homes	State battalions refunds
1901-1902	\$ 475,404.11			\$121,530.97	\$ 67,322.84
1902-1903	550,173.28	\$ 9,941.06		144,420.00	\$ 108,439.22
1904	559,900.30	6,004.32		56,611.71	50,334.84
1905	525,119.40	5,660.71		95,800.00	48,601.30
1906	530,223.07	6,219.74		84,500.00	39,449.00
1907	518,507.71	6,372.48		63,575.00	30,730.48
1908	522,430.30	8,430.31	\$107,708.00	91,361.37	38,803.00
1909	544,907.22	8,439.04	91,302.00	61,303.50	38,154.45
1910	595,419.04	8,543.25	99,504.00	35,000.00	61,696.40
1911	580,545.06	8,636.79	91,027.38	50,150.00	81,900.00
1912	650,157.27	14,073.84	90,309.45	51,175.00	44,902.50
1913	694,002.91	11,904.80	108,554.80	52,275.00	142,503.00
1914	629,321.58	11,961.06	95,841.07	51,001.00	124,188.50
1915	566,406.81	11,335.81	94,941.58	57,800.00	122,215.50
1916	690,411.04	17,947.41	99,709.10	55,470.50	99,928.50
1917	700,334.62	17,302.77	86,790.20	46,150.00	921,034.80
1918	900,430.90	28,506.40	116,430.00	45,730.11	1,008,070.40
1919	1,064,017.00	19,867.83	116,925.50	46,884.00	1,016,514.82
1920	1,066,085.11	17,164.04	121,148.11	44,070.00	962,045.42



TABLE NO. 23.—SOURCES OF REVENUE—Continued.

Biennial Period and Year	Receipts Miscellaneous		Total receipts	Percent of general state tax to total	Disbursements
	Transfer from temporary school fund	Miscellaneous sources			Warrants redeemed
1901-1902	\$1,391.45	\$96,000.00	\$4,177,855.30	53.7	\$3,781,264.79
1902-1903	1,541.22	92,965.25	5,635,347.71	56.2	5,755,794.32
1903	739.28	14,324.05	3,495,150.00	37.1	3,796,394.02
1907	599.71	8,190.77	2,560,923.34	54.9	3,755,834.34
1908	571.19	9,562.72	2,965,124.47	56.9	3,891,842.83
1909	705.99	47,326.78	4,846,732.71	57.4	3,873,731.02
1910	700.45	4,954.36	4,327,928.22	55.9	4,149,867.15
1911	692.50	4,469.44	4,786,876.79	55.4	4,908,252.92
1912	612.09	4,941.31	4,993,445.59	48.1	5,224,561.27
1913	661.50	9,124.37	5,425,170.02	49.5	5,084,759.15
1914	667.72	6,102.56	6,101,630.88	42.9	6,743,495.87
1915	642.42	101,927.74	6,706,434.45	40.7	6,958,300.15
1916	690.47	342,228.21	5,586,045.93	41.3	6,084,250.77
1917	702.22	11,833.05	9,294,815.91	45.8	9,104,491.88
1918	730.00	50,328.21	11,560,638.30	51.4	10,308,972.78
1919	646.00	87,233.67	13,908,134.88	48.9	10,627,973.72
1920	594.56	409,796.48	20,255,747.31	37.5	14,626,217.58
1921	649.27	78,036.10	16,478,251.73	34.7	12,365,716.71
1922		222,625.00	39,667,472.50	30.1	28,969,107.05

TABLE NO. 24.—EXPENDITURES FOR COLLEGES

Total Cost of the State Educational Institutions for Each Period from July 1, 1887, to July 1, 1920.

Biennial Period and Year From July 1 to July 1	State University at Iowa City			State College at Ames	
	Add from general state revenue	Special tax for building purposes	Total cost to state	Add from general state revenue	Total cost to state
1887-1889	\$ 85,001.00		\$ 85,001.00	\$ 17,401.50	
1889-1891	121,807.00		121,807.00	38,242.64	
1891-1893	161,233.56		161,233.56	80,730.70	
1893-1895	159,736.36		159,736.36	82,581.68	
1895-1897	167,049.46		167,049.46	90,626.61	
1897-1899	162,085.54		162,085.54	62,374.50	
1899-1901	222,082.30	\$ 137,372.00	389,454.30	144,105.55	
1901-1903	272,040.15	94,173.00	466,213.15	265,175.42	
1903-1905	461,068.07	217,300.00	678,368.07	309,500.00	
1905-1907	500,321.00	190,000.00	690,321.00	315,029.45	
1907-1909	712,565.25	286,000.00	998,565.25	619,984.69	
1909-1911	806,121.84	279,000.00	1,085,121.84	664,323.94	
1911	500,048.68	135,000.00	635,048.68	415,807.00	
1912	560,975.00	175,000.00	735,975.00	484,171.49	
1913	564,300.00	125,000.00	689,300.00	494,570.80	
1914	577,790.00	147,785.04	725,575.04	581,640.49	
1915	601,760.00	200,000.00	801,760.00	548,623.44	
1916	812,600.00	101,979.78	914,579.78	1,003,349.97	
1917	825,000.00		825,000.00	1,000,501.96	
1918	1,270,000.00		1,270,000.00	1,365,158.55	
1919	1,114,809.78		1,114,809.78	1,106,700.00	
1920	1,508,915.00		1,508,915.00	1,627,699.07	
1921	1,365,915.00		1,365,915.00	1,781,584.28	
1922	2,515,467.00		2,515,467.00	2,439,944.70	

TABLE NO. 24.—EXPENDITURES FOR COLLEGES—Continued.

Biennial Period and Year From July 1 to July 1	State College at Ames		State Teachers' College at Cedar Falls	
	Special tax for building purposes	Total cost to state	Add from general state revenue	Total cost to state
1887-1889		\$ 17,401.50	\$ 42,626.75	\$ 42,626.75
1889-1891		38,242.64	29,860.81	29,860.81
1891-1893		80,730.70	61,384.02	61,384.02
1893-1895		82,581.68	70,520.25	70,520.25
1895-1897		90,626.61	100,147.79	100,147.79
1897-1899		62,374.50	10,000.00	10,000.00
1899-1901	144,105.55	144,105.55	107,606.55	107,606.55
1901-1903	137,000.00	348,879.30	244,000.00	244,000.00
1903-1905	244,437.21	613,948.10	312,065.69	312,065.69
1905-1907	117,005.94	489,655.36	327,273.21	327,273.21
1907-1909	235,959.08	826,944.62	390,382.27	390,382.27
1909-1911	221,091.42	869,424.67	284,877.72	284,877.72
1911	105,008.28	690,815.33	156,775.42	156,775.42
1912	179,577.00	680,449.43	182,750.00	182,750.00
1913	114,700.00	621,300.20	186,750.00	186,750.00
1914	211,228.21	885,979.70	225,130.00	225,130.00
1915	643,014.80	1,151,470.24	225,150.00	225,150.00
1916	92,500.00	1,125,869.97	201,000.00	201,000.00
1917	1,000,501.96	415,000.00	415,000.00	415,000.00
1918	1,365,158.55	426,500.00	426,500.00	426,500.00
1919	1,106,700.00	389,500.00	389,500.00	389,500.00
1920	1,627,699.07	420,650.98	420,650.98	420,650.98
1921	1,781,584.28	444,500.02	444,500.02	444,500.02
1922	2,439,944.70	689,700.00	689,700.00	689,700.00

TABLE NO. 25—DISBURSEMENTS FROM TREASURY

Total Disbursements from General State Revenue for Each Biennial Period from July 1, 1892, to July 1, 1922.

Biennial Period and Year Ending June 30	Institutions Under Board of Control		Institutions Under Board of Education		General assembly
	Support and current expenses	Buildings and improvements	Support and current expenses	Buildings and improvements	
1893-1895	\$1,781,425.28	\$32,000.81	\$174,060.77	\$140,158.43	\$127,946.06
1895-1897	2,074,199.84	779,938.26	200,664.29	149,650.48	282,051.02
1897-1899	1,909,529.48	533,325.00	276,677.48	39,254.32	120,516.50
1899-1901	2,131,430.00	326,919.52	416,247.33	118,447.07	125,000.40
1901-1903	2,300,015.72	1,049,877.74	627,628.82	209,733.20	126,088.47
1903-1905	2,060,451.41	748,726.96	794,865.20	247,139.31	134,773.33
1905-1907	1,465,037.48	429,627.86	527,303.04	271,430.62	127,130.78
1907-1909	2,071,170.04	782,568.05	1,230,321.50	367,000.85	135,000.98
1909-1911	2,129,367.01	861,180.13	1,287,717.24	231,260.16	126,022.16
1911-1913	2,863,612.14	653,477.17	1,590,718.84	248,511.60	142,009.61
1913-1915	2,731,433.02	693,468.90	2,350,574.13	384,191.66	218,006.62
1915-1917	4,413,340.07	667,700.98	3,270,108.30	337,155.44	210,954.87
1917-1919	4,235,688.04	1,367,200.74	4,016,587.31	925,641.89	220,255.70
1919-1921	5,067,700.00	1,943,667.29	4,804,651.64	1,469,545.14	230,967.23
1921-1922	7,899,383.40	1,330,051.22	7,419,382.87	1,080,740.35	247,301.20

## 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 honoraria, salaries and expenses	Miscellaneous disbursements and expenditures	Total disbursements
1893-1895	\$107,002.85	\$1,136.08	\$20,904.94	\$241,681.50	\$3,077,947.26
1895-1897	128,222.04	56,844.46	750,764.27	221,031.73	4,733,591.82
1897-1899	18,132.89	79,836.74	750,321.29	302,223.60	4,196,454.32
1899-1901	108,065.27	113,217.78	877,219.46	302,923.86	4,420,131.79
1901-1903	142,643.54	122,728.03	900,859.96	351,303.85	5,700,138.04
1903-1905	147,569.65	152,090.61	1,127,024.38	632,660.51	6,829,690.94
1905-1907	193,431.60	70,380.04	610,354.48	300,056.32	3,566,870.84
1907-1909	318,337.00	167,606.08	1,287,611.43	465,112.24	7,721,208.34
1909-1911	169,022.16	225,090.43	1,438,481.92	443,049.04	7,998,626.96
1911-1913	360,028.48	260,921.14	1,820,419.81	748,457.94	9,351,721.71
1913-1915	389,942.33	312,475.07	1,975,627.50	2,131,405.94	11,906,522.50
1915-1917	380,061.45	286,981.20	1,974,350.91	3,061,281.81	15,218,983.46
1917-1919	471,799.72	301,725.02	1,944,325.72	4,749,704.42	19,690,200.28
1919-1921	723,151.72	177,828.05	2,723,815.54	7,869,384.47	25,457,228.88
1921-1922	658,347.65	407,843.04	6,253,783.72	26,021,478.54	32,706,372.29

Note.—Special building tax for educational institutions not included, but is found in Table No. 24.

### LETTER OF TRANSMITTAL

Hon. N. E. Kendall, 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 December 31, 1921.

Glenn C. Haynes, Auditor of State.

Des Moines, November 1, 1922.

### COUNTY ACCOUNTING DEPARTMENT

This department was created in 1913 and is under the control of the auditor of state. By a careful reading of this report it will be observed that the creation of the county accounting department constituted an important step toward solving some of the problems that arise in connection with the ever increasing cost of county government. It has been our purpose in the preparation of this report, to define the policy of the department and to set out the work accomplished during the period covered by the report.

The mission of the department is to impartially investigate the county offices of Iowa; to prescribe and install a uniform system of accounting that is practical, economical, and understandable; to clearly define the duties of officials so they will be no longer in doubt as to the correct method of transacting the business of their respective offices; and through the state legal department, to advise the officials on the legal construction of the statutes with the view of aiding officials in the proper discharge of their duty.

### POLICIES OF THE DEPARTMENT

Realizing it is just as necessary that distrust be not aroused against the faithful public official as it is that the unfaithful public servant be exposed and brought to judgment, it has been our policy to preserve and defend the good name and reputation of worthy officials with the same care and zeal as that displayed in safeguarding the rights and interests of the taxpayers. We commend when the official record justifies it; and criticize when the facts make it our duty so to do.

Recognizing the fact that there is more loss or waste of public funds through incompetency in the public service than by reason of the dishonesty of public officials, we have instructed our examiners to give every assistance possible to the inexperienced,



but well meaning official, to the end that his honest and zealous efforts may be in accordance with law and result in a betterment of the public service. We desire primarily to be considered as helpers, and not critics, by all entering public office with the purpose of rendering faithful and efficient service.

Examiners are instructed to make a thorough and impartial examination in each and every instance and report the facts as found to exist, in a report that can be readily understood by the public.

## STATEMENT OF FINDINGS

The following is a statement of the findings for recovery and amounts appropriated to wrong accounts, for the year 1919 and 1920.

## 1919

Amount for recovery—due counties.....	\$ 76,604.40
Amount for recovery—due others.....	25,764.81
Amount posted to or paid from wrong accounts.....	108,875.80
Total .....	\$211,245.01

Amount collected, adjusted, and restored to proper funds .....	\$103,119.63
Amount unadjusted—due counties .....	23,960.55
Amount unadjusted—due others .....	7,271.01
Amount of transfers yet to be made.....	76,893.82
Total .....	\$211,245.01

## 1920

Amount for recovery—due counties.....	\$320,908.99
Amount for recovery—due others.....	33,578.42
Amount posted to or paid from wrong accounts.....	84,612.53
Total .....	\$439,099.94

Amount collected, adjusted, and restored to proper funds .....	\$186,802.12
Amount unadjusted—due counties .....	189,542.96

the law, it is by no means the only purpose and result that is to be considered. The deterrent effect cannot be accurately computed in dollars and cents, but only a superficial estimate is necessary to convince one of its far reaching benefit. There is no doubt but what the amount saved to the people of Iowa through this invisible feature of the county accounting law amounts to several hundred thousand dollars annually.

## COST OF EXAMINATION

On account of the fact that the cost of the examinations for

## ERRATA

Page 6 should be read as page 5 and vice versa

Adair .....	255.35	Franklin .....	432.41	Montgomery .....	249.79
Adams .....	384.14	Fremont .....	434.03	Muscatine .....	457.29
Allamakee .....	437.52	Greene .....	718.05	O'Brien .....	446.44
Appanoose .....	352.32	Grundy .....	237.74	Osceola .....	475.82
Audubon .....	426.40	Guthrie .....	455.80	Page .....	464.42
Benton .....	475.90	Hamilton .....	807.73	Palo Alto .....	351.29
Black Hawk .....	2,304.63	Hancock .....	632.09	Plymouth .....	293.50
Boone .....	742.52	Hardin .....	616.06	Pocahontas .....	809.94
Bremer .....	282.25	Harrison .....	440.08	Polk .....	3,251.75
Buchanan .....	277.25	Henry .....	237.19	Pottawattamie .....	1,287.79
Buena Vista .....	510.03	Howard .....	171.65	Poweshiek .....	833.19
Butler .....	482.98	Humboldt .....	271.83	Ringgold .....	231.58
Calhoun .....	587.47	Ida .....	451.78	Sac .....	530.81
Carroll .....	460.85	Iowa .....	617.00	Scott .....	783.32
Cass .....	517.24	Jackson .....	455.37	Shelby .....	793.13
Cedar .....	439.91	Jasper .....	1,169.04	Sioux .....	429.17
Cerro Gordo .....	1,967.80	Jefferson .....	292.73	Story .....	644.51
Cherokee .....	424.92	Johnson .....	577.59	Tama .....	535.28
Chickasaw .....	272.11	Jones .....	772.11	Taylor .....	343.44
Clarke .....	1,216.43	Keokuk .....	420.02	Union .....	496.60
Clay .....	510.60	Kossuth .....	921.50	Van Buren .....	312.02
Clayton .....	318.84	Lee .....	1,197.67	Wapello .....	955.63
Clinton .....	544.06	Linn .....	791.85	Warren .....	415.79
Crawford .....	364.49	Louis .....	351.02	Washington .....	542.97
Dallas .....	691.12	Lucas .....	576.19	Wayne .....	416.46
Davis .....	354.98	Lyon .....	308.18	Webster .....	810.22
Decatur .....	451.78	Madison .....	744.54	Winnebago .....	528.56
Delaware .....	287.43	Mahaska .....	627.24	Winneshiek .....	251.72
Des Moines .....	641.81	Marion .....	705.44	Woodbury .....	1,655.91
Dickinson .....	688.54	Marshall .....	580.52	Worth .....	293.78
Dubuque .....	277.91	Mills .....	736.25	Wright .....	451.70
Emmet .....	318.02	Mitchell .....	288.39		
Fayette .....	279.48	Monona .....	398.85		
Floyd .....	592.42	Monroe .....	634.15	Total .....	\$46,267.74

## UNIFORM SYSTEM OF ACCOUNTING

We now not only have a practical and uniform system of accounting established in nearly every county office in the state and in a large degree inaugurated, but we have also established

but well meaning official, to the end that his honest and zealous efforts may be in accordance with law and result in a betterment of the public service. We desire primarily to be considered as helpers, and not critics, by all entering public office with the purpose of rendering faithful and efficient service.

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the law, it is by no means the only purpose and result that is to be considered. The deterrent effect cannot be accurately computed in dollars and cents, but only a superficial estimate is necessary to convince one of its far reaching benefit. There is no doubt but what the amount saved to the people of Iowa through this invisible feature of the county accounting law amounts to several hundred thousand dollars annually.

## COST OF EXAMINATION

On account of the fact that the cost of the examinations for the year 1919 was paid direct to the examiners by the counties, the exact cost is not available. The average cost per county for auditing the books for the year 1920 was \$608.76 and the average cost of counties of less than 50,000 population was \$538.31.

The following is the cost by counties of the examinations for the year 1920.

Adair .....	\$ 355.25	Franklin .....	432.41	Montgomery .....	349.79
Adams .....	384.14	Freemont .....	434.09	Muscatine .....	457.29
Allamakee .....	437.93	Greene .....	716.05	O'Brien .....	446.44
Appanoose .....	852.23	Grundy .....	397.74	Osceola .....	475.83
Audubon .....	426.46	Guthrie .....	455.80	Page .....	464.42
Benton .....	475.90	Hamilton .....	807.73	Palo Alto .....	351.29
Black Hawk .....	2,304.68	Hancock .....	632.69	Plymouth .....	393.50
Boone .....	742.83	Hardin .....	614.06	Pocahontas .....	699.98
Bremer .....	262.25	Harrison .....	446.08	Polk .....	3,251.75
Buchanan .....	277.25	Henry .....	337.19	Pottawattamie .....	1,287.79
Buena Vista .....	510.63	Howard .....	171.63	Poweshiek .....	829.19
Butler .....	482.04	Humboldt .....	271.83	Ringgold .....	321.58
Calhoun .....	587.47	Ia .....	451.78	Sac .....	530.81
Carroll .....	460.85	Iowa .....	617.00	Scott .....	863.32
Cass .....	517.34	Jackson .....	455.37	Shelby .....	793.13
Cedar .....	432.91	Jasper .....	1,109.04	Sioux .....	719.17
Cerro Gordo .....	1,987.80	Jefferson .....	293.79	Story .....	644.51
Cherokee .....	424.93	Johnson .....	577.59	Tama .....	535.38
Chickasaw .....	872.98	Jones .....	778.11	Taylor .....	249.44
Clarke .....	1,516.83	Kearney .....	420.93	Union .....	496.60
Clay .....	510.60	Kosuth .....	951.50	Van Buren .....	212.02
Clayton .....	318.84	Lee .....	1,197.67	Wapello .....	958.43
Cleaton .....	544.68	Linn .....	791.82	Warren .....	415.70
Crawford .....	364.49	Louis .....	351.92	Washington .....	542.39
Dallas .....	691.12	Lucas .....	574.19	Wayne .....	416.46
Davis .....	354.98	Lyon .....	263.18	Webster .....	810.22
Decatur .....	431.78	Madison .....	744.54	Winnebago .....	628.56
Delaware .....	237.42	Mahaska .....	637.24	Winneshek .....	251.72
Des Moines .....	641.81	Marion .....	705.44	Woodbury .....	1,655.91
Dickinson .....	688.04	Marshall .....	580.52	Worth .....	283.79
Dubuque .....	557.91	Mills .....	785.25	Wright .....	421.70
Emmet .....	218.92	Mitchell .....	288.82		
Fayette .....	379.48	Monona .....	398.85		
Floyd .....	592.47	Monroe .....	634.15	Total .....	\$60,267.74

## UNIFORM SYSTEM OF ACCOUNTING

We now not only have a practical and uniform system of accounting established in nearly every county office in the state and in a large degree inaugurated, but we have also established

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Amount for recovery—due others..... 25,764.81  
Amount posted to or paid from wrong accounts..... 108,875.80

Total ..... \$211,245.01

Amount collected, adjusted, and restored to proper funds ..... \$103,119.63

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Amount unadjusted—due others ..... 7,271.01

Amount of transfers yet to be made..... 76,893.82

Total ..... \$211,245.01

## 1920

Amount for recovery—due counties..... \$320,908.99

Amount for recovery—due others..... 33,578.42

Amount posted to or paid from wrong accounts..... 84,612.53

Total ..... \$439,099.94

Amount collected, adjusted, and restored to proper funds ..... \$186,302.12

Amount unadjusted—due counties ..... 189,542.96

Amount unadjusted—due others .....	9,002.45
Amount of transfers yet to be made.....	54,252.41
Total .....	\$439,099.94

The above findings were made under the laws as construed by the high courts, or by the Attorney General. The department through its findings has restored considerable more money to the public treasury than it has cost to operate the same.

The amount shown as due counties in the above statement of findings, consists of charges made on account of overpayment of claims, fees collected by county officials and not accounted for, illegal compensation received and retained, taxes collected but not accounted for, taxes not paid or carried forward to delinquent tax list, cash shortages, the correction of the assessments of corporation stocks and many other items which are too numerous to list here.

The amount shown as due others, consists of overpayment of taxes, overpayment of fees by county officials, errors in claims allowed by the board of supervisors and other items of a like nature.

Of the amount shown, as yet to be transferred for the years 1919 and 1920, practically all has since been transferred to proper funds. Transfers not made before the Examiners file their reports are those wherein there is not enough money in the funds to make the transfer until after the next semi-annual tax collections are distributed. A great portion of the \$189,542.96 shown unadjusted and due counties for the year 1920 represents errors by assessors in returning value of corporation stocks, a part of which was found too late for recovery and on a part payment is being held up pending litigation.

#### MORAL EFFECT A GREAT FACTOR

One of the greatest factors in connection with the county accounting law, and at the same time one that is least considered by the general public is the deterrent effect that the operation of the law has brought about. Many people have fastened their attention to the direct and visible results, to the actual recovery of dollars and cents secured through settlements of discrepancies in accounts. While that is one of the great objects sought by

step by step a uniform method of making the examination of all offices, and a uniform system of examiners' reports.

#### DEPARTMENTAL WORK

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 eight years' experience in the work has enabled us to solve many perplexing problems of law and accounting for county officials, and 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 whole-hearted efforts to attain the highest efficiency possible for this department. We feel that we can look with pride to the result secured and to the fact that the worthy official regards us as a friend and helper.

#### RECOMMENDATIONS

From our experience in the examination of the counties we find there are a number of instances wherein the laws governing county officials and the collection and disposition of the public revenue should either be repealed or amended and in some cases new laws enacted. We would, therefore, suggest that the following changes be made in the laws.

First: That section 1415, Code Supplement 1913, which provides in part that "on or before the tenth of each month the treasurer shall apportion all taxes and interest on same collected during the preceding month among the several funds to which it belongs according to the number of mills levied for each fund," be amended so as to allow the county treasurer to place all interest collected by him into the county fund. Under the present law it is necessary for the county treasurer to make a separate apportionment of the interest from the taxes, and it takes almost as much work and time to apportion the interest as it does the taxes. Since the collection of the auto license tax



has been placed in the hands of the county treasurer it has made so much additional work that it has had a tendency to lower the standard of efficiency in a number of counties and any change in the law that would lessen the work in this office, would most surely give the treasurer a chance to render better service. Another point in favor of the change is that the general county fund in a number of counties is not sufficient to take care of the warrants drawn on it and the amount which would be placed into the general fund by reason of the interest would not amount to much in the average county. On the other hand the expense to be paid from the general fund has been greatly increased during the last few years. As the expense of the county treasurer's office including the salary of the treasurer and the deputies is all paid from the general fund, the suggested change would have the effect of partly reimbursing the county for the collecting of the state, school and township taxes. The individual taxpayer would not be injured in any way by this change as every taxpayer is obliged to contribute to the general fund.

Second. That section 1407, code supplement 1913, which provides for the collection of delinquent taxes and compensation of the delinquent tax collector, be amended so as to provide that no delinquent tax be turned over to the delinquent collector until after October 1st, of the year in which said tax is due and payable. Under the present statute the county treasurer and board of supervisors may turn over all delinquent taxes to the delinquent tax collector as soon as they become delinquent which would be on April 1st, if the first installment had not been paid. The delinquent collector is empowered with no more authority than the county treasurer, and the treasurer is authorized to collect delinquent personal taxes by distress and sale just the same as the collector, therefore, we believe that all delinquent taxes of the current year should be collected by the county treasurer up to October 1st, without any additional compensation being paid by the county for its collection. As the law is now the board of supervisors may authorize the appointment by the treasurer of one or more collectors to assist in the collection of such delinquent personal property tax as the board may designate and may pay such collector as full compensation for all services rendered and expenses incurred a sum not to exceed 10 per

cent of the amount collected. Under this law it is possible for the collector, an appointee of the treasurer to receive as compensation for his services a sum several times greater than that of the county treasurer, one instance of this kind having already been brought to our attention.

Third: That a law be enacted requiring the sheriff to turn over to his successor all money held by him in condemnation proceedings. That the law be made retroactive so as to include money now held by ex-sheriffs. As it is now there is no statute expressly governing this matter, and we know of one instance where an ex-sheriff on August 2, 1921, had a balance of over \$11,000.00 of condemnation money on hands. The money awarded in a condemnation proceedings is paid to the sheriff, not as a individual, but in his official capacity as sheriff and he should be required by statute to turn it over to his successor.

Fourth: That chapter 278, Acts of the 38th General Assembly be amended so that the third deputy in the office of the county auditor and the third deputy in the office of the clerk of the district court, in counties having a population of fifty thousand or over, will not receive a greater sum than that allowed the second deputy. That the same chapter be amended so that the board of supervisors in counties having a population of fifty thousand or over, cannot fix the salary of the third deputy in the office of the county treasurer and county recorder at a greater sum than that allowed the second deputy.

#### COURTEOUS TREATMENT AND CO-OPERATION

I am very glad to state that the officials have given the examiners courteous treatment and earnest cooperation.

The accompanying tables exhibit the financial transactions of the counties of the state in detail and as to each office for the years 1920 and 1921.

Respectfully submitted,

GLENN C. HAYNES,  
Auditor of State

## REPORT OF AUDITOR OF STATE

## COUNTY ACCOUNTING DEPARTMENT

TABLE  
County Treasurer's Statement of Receipts and  
PAGE

Counties	On hand Jan. 1, 1909	From current taxes 1909 tax	From delinquent taxes 1909 and prior years	Penalty, interest and costs	From drainage taxes
Adair	117,079.56	501,727.01	1,161.00	1,813.00	5,750.20
Adams	49,000.25	227,870.01	1,586.55	585.64	3,651.80
Albany	112,266.52	685,050.56	6,014.52	2,078.94	11,004.17
Albany	108,944.86	685,050.56	5,561.56	1,107.20	11,994.17
Analostan	229,001.25	628,619.51	625.54	1,231.21	
Applegate	301,758.75	871,758.75	2,157.50	2,739.21	1,999.25
Black Hawk	229,001.25	1,058,771.35	5,072.65	6,212.29	8,520.50
Bloom	110,237.88	968,419.30	11,709.50	5,287.10	150,727.07
Brewster	67,020.77	545,568.56	1,039.21	947.45	44,715.01
Butte	112,266.52	610,300.25	1,270.00	2,342.00	7,542.00
Butte Vista	20,649.10	107,878.34	1,917.80	1,580.42	125,824.44
Butte	114,043.24	616,300.25	1,054.50	832.49	
Calhoun	137,069.16	688,176.25	2,221.80	1,494.97	82,179.54
Carroll	138,401.30	808,829.54	1,817.61	146.65	55,215.25
Cass	300,586.40	682,165.25	1,844.97	1,855.19	20,609.60
Cedar	143,695.45	920,100.00	920.18	1,169.12	
Cerro Gordo	359,321.62	1,339,228.11	5,745.98	6,112.77	118,695.17
Cherokee	117,018.02	619,560.74	1,362.29	1,362.29	
Chickasaw	65,720.72	434,304.78	1,007.75	1,072.05	
Clarke	34,478.26	315,667.33	442.90	912.48	
Clay	107,365.69	711,066.97	2,227.68	2,198.27	
Clayton	101,419.87	683,400.00	525.62	1,476.29	
Clinton	119,482.15	1,299,143.67	9,048.30	3,361.20	75,564.80
Crawford	115,015.17	942,301.17	1,161.58	1,020.92	15,578.25
Dallas	167,526.28	895,707.08	6,542.87	1,860.36	15,641.50
Davis	40,419.87	316,482.21		2,915.45	
Decatur	79,932.67	468,012.71	700.74	2,732.59	
Delaware	97,928.47	507,062.05	7,705.44	1,572.45	
DeS Moines	230,184.17	971,241.29	1,885.51	56,939.41	
Dickinson	172,889.30	130,060.85	2,158.61	2,592.88	105,925.87
Dubuque	113,813.04	604,878.74	11,664.41	6,091.26	1,285.25
Emmet	998,113.64	536,259.25	450.80	1,320.02	203,221.01
Fayette	129,555.85	704,158.71	1,943.88	2,598.94	
Floyd	129,555.85	644,448.53	2,296.48	1,326.06	16,369.44
Franklin	258,482.70	584,700.00	1,452.85	1,452.85	167,612.80
Franklin	36,272.30	584,700.00	1,796.50	7,762.08	24,314.73
Fulton	171,758.71	671,758.71	652.34	1,447.43	138,145.13
Guthrie	130,701.78	581,809.37	502.62	808.74	158.73
Guthrie	88,094.90	681,818.95	1,327.58	3,077.22	29,314.51
Hamilton	118,811.27	692,773.18	1,014.87	1,458.78	101,168.08
Hancock	157,872.62	568,549.08	2,861.42	1,256.61	100,525.40
Hardin	726,000.00	81,060.30	1,161.23	1,611.88	66,821.43
Harrison	129,560.00	980,652.62	734.91	113.00	
Henry	138,160.04	111,544.74	335.17	1,905.25	
Hood	147,824.88	607.97	567.97	4,630.84	7,398.85
Humboldt	146,750.54	828,308.10	980.80	1,588.88	163,712.35
Iowa	35,000.24	822,239.00	200.34	841.47	
Jackson	105,770.75	1,134,390.00	1,134.39	2,027.28	6,379.50
Jackson	113,612.78	534,309.25	2,005.45	1,080.35	
Jasper	97,108.54	1,015,716.54	2,306.24	2,780.14	11,007.04
Jefferson	68,045.00	504,314.94	712.94	1,424.94	
Johnson	118,000.00	1,006.51	1,006.51	729.34	
Johnson	88,702.50	509,095.25	259.24	1,282.90	

NO. 1

Disbursements for the Year 1920—(Receipts)

From city special assessments, parking, sewer, etc.	Automobile tax from street	Interest on bank deposits	Principal of school fund	Interest of school fund	Teachers examination and bi-annual fee	State appropriation for teachers institute
1,498.37	16,545.40	2,362.32	2,350.00	1,800.94	119.50	80.00
2,959.28	2,796.00	1,143.38	1,705.00	1,537.24	72.00	72.00
21,597.79	4,194.00	1,968.60	11,478.00	2,000.00	112.00	112.00
18,124.50	2,796.00	2,547.38	2,480.00	1,948.28	75.00	75.00
18,372.52	4,194.00	2,778.35	6,400.00	1,917.80	74.50	74.50
261,396.60	4,000.00	2,820.72	4,700.00	1,625.20	102.00	102.00
15,599.94		6,110.96	2,700.00	4,781.18	228.00	100.00
30,462.50	3,382.00	3,270.37	50,120.00	1,937.50	775.00	775.00
4,466.13	3,728.00	2,472.58	5,005.16	633.25	117.95	50.00
25,838.82	27,641.32	2,743.28	8,000.00	3,769.31	69.50	50.00
30,304.00	3,000.00	2,818.40		717.50	100.00	50.00
30,361.25	3,901.25	2,574.75	12,000.00	2,903.22	96.00	50.00
27,533.51	3,728.00	2,742.01	5,000.00	703.06	60.00	50.00
17,710.49	3,728.00	2,143.95	4,730.00	5,066.09	128.00	50.00
4,241.35	4,704.00	2,850.35			10.00	50.00
171,800.94	4,704.00	9,638.14	10,215.79	1,128.36	117.50	100.00
21,947.50	3,728.00	2,403.75	5,100.00	4,477.40	101.00	50.00
850.59	5,750.00	1,000.46	1,000.00	1,522.47	114.50	50.00
	15,453.00	1,158.73	2,150.00	2,779.21	92.00	50.00
165,444.54	8,728.00	4,233.46	9,000.00	3,193.27	91.00	50.00
5,820.00	5,130.00	4,007.04	8,000.00	1,666.53	142.35	50.00
80,146.52	4,030.00	5,822.08			138.00	50.00
9,717.56	4,860.00	2,649.96	5,500.00	844.13	101.50	50.00
26,750.94	3,728.00	3,110.16	10,500.00	2,258.24	280.00	50.00
5,227.92	4,000.00	2,080.90	3,000.00	1,407.99	113.50	50.00
11,305.51	3,728.00	1,880.67	15,777.99	5,032.41	194.50	50.00
	3,728.00	1,728.59		1,387.49	102.00	50.00
40,519.00	19,054.00	5,443.49			100.00	100.00
24,234.82	2,190.00	5,843.47	25,027.00	3,478.40	70.00	50.00
5,040.25	4,194.00	6,936.77	9,303.64	12,825.00	862.50	50.00
8,467.02	17,909.41	5,981.00	11,675.00	2,346.48	65.00	50.00
18,106.00	4,000.00	7,450.41	13,348.81	3,161.53	534.75	50.00
2,287.56	3,000.00	2,036.40	4,206.00	1,960.87	85.20	25.00
850.07	4,194.00	3,492.21	5,500.00	1,140.00	97.00	50.00
8,822.74	1,118.36	1,990.35	8,765.00	3,544.22	120.00	50.00
19,150.17	3,728.00	2,443.49	6,500.00	2,159.24	100.00	50.00
10,543.48	1,562.00	2,968.51	1,205.00	4,380.75	72.00	50.00
14,856.17	14,856.17	3,405.00	34,305.00	2,326.28	90.00	50.00
14,524.50	3,728.00	8,329.29	4,905.00	2,000.10	90.00	50.00
13,496.47	3,728.00	2,968.01	280.00	2,548.25	84.50	50.00
19,603.21	2,901.00	2,640.20	11,000.00	3,441.79	745.00	50.00
	19,611.81	5,054.73	7,450.00	3,448.19	116.00	50.00
1,800.00	11,630.00	2,836.00	2,300.00	532.00	85.00	50.00
4,564.27		1,179.29	4,441.84	1,400.37	54.00	50.00
304.72	2,382.00	3,217.35	2,900.00	1,266.09	110.50	50.00
38,363.94		2,796.40	2,700.00	1,550.00	62.00	50.00
18,458.25	2,772.51	7,450.00	7,450.00	4,225.28	100.00	100.00
321.00	4,194.00	2,313.77	7,500.00	904.00	125.00	50.00
7,968.37	19,355.35	4,811.78	7,302.48	418.75	142.00	26.00
3,382.24	2,790.00	4,486.46	4,486.46	1,204.21	12.50	27.00
13,344.46	4,306.00	2,806.34	9,300.00	1,489.94	127.00	50.00
2,273.20	2,961.00	1,809.24	3,135.00	770.27	84.80	50.00

## REPORT OF AUDITOR OF STATE

TABLE NO. 1—

Counties	On hand Jan. 1, 1909	From contract taxes 1909 tax list	From delinquent taxes and prior years	Penalty, interest and costs	From drainage taxes
Kookuk	136,012.54	669,098.87	858.88	1,500.84	
Koonin	445,896.25	875,894.36	1,867.37	2,722.00	481,095.16
Lee	180,023.67	977,380.52	2,537.95	2,585.25	41,883.79
Lin	300,067.94	2,091,116.98	12,394.72	10,428.35	2,792.41
Louisa	180,791.27	450,276.58	1,437.41	1,921.10	198,868.36
Lucas	74,681.78	603,550.30	869.52	1,776.47	
Lyon	75,626.47	567,337.13	436.80	862.29	
Madison	45,947.14	532,924.38	2,955.92	2,159.69	963.58
Mahaska	200,134.31	844,110.95	4,545.25	1,986.72	5,192.11
Marion	169,594.91	791,914.07	5,023.96	1,907.27	827.12
Marshall	128,540.97	1,074,243.27	1,304.90	2,584.07	12,033.17
Mills	569,338.14	479,097.59	4,002.88	1,994.80	45,839.59
Missile	86,521.70	486,027.24	295.44	627.11	14,491.54
Monroe	187,002.14	632,820.04	2,569.87	2,046.50	150,724.12
Monroe	66,522.12	477,778.13	3,000.98	2,437.25	
Montgomery	109,844.63	580,064.40	6,215.01	1,723.14	1,772.65
Muscatine	36,297.62	844,508.54	549.10	923.31	106,987.48
O'Brien	111,346.57	787,387.55	2,775.31	967.65	2,171.84
Oswego	151,724.47	411,080.15	908.35	1,197.65	62,880.52
Page	86,898.55	791,811.80	2,373.21	2,300.06	41,111.84
Palo Alto	260,279.36	553,009.39	1,735.44	2,823.54	131,625.19
Plymouth	190,851.87	828,746.51	2,270.12	2,468.45	
Pocahontas	156,140.41	658,078.29	996.71	1,008.61	149,221.68
Polk	402,261.96	5,842,298.81	28,140.43	8,251.36	14,181.26
Pottawattamie	173,027.01	1,843,014.36	27,027.25	8,251.36	173,076.56
Pottawattamie	118,884.15	177,264.57	1,867.17	2,015.88	
Ringold	174,351.54	490,807.52	895.04	1,995.37	4,754.62
Sac	36,182.93	743,820.54	2,461.12	1,171.77	54,569.22
Scott	172,155.80	1,700,002.13	914.31	5,025.23	2,325.00
Shells	194,344.91	674,308.01	1,681.66	1,509.29	3,992.31
Sioux	251,065.42	780,818.07	42.80	921.18	
Story	211,770.45	1,077,786.40	2,759.22	2,730.38	67,396.79
Tama	141,497.70	870,436.90	3,435.34	1,850.31	
Taylor	112,398.86	633,068.04	579.45	1,370.34	176.30
Union	70,807.61	461,064.81	2,405.25	4,490.73	
Van Buren	74,105.35	422,000.11	782.37	1,290.12	17,660.67
Vassello	114,136.09	600,098.24	7,153.66	4,561.76	22,748.52
Warren	173,346.80	631,627.41	866.22	2,477.25	
Washington	80,821.56	715,308.56	2,516.36	1,894.37	11,325.50
Wayne	56,909.50	817,260.82	1,002.32	1,493.56	
Weber	223,064.86	1,285,038.15	2,754.86	5,972.25	272,500.92
Winnebago	36,091.01	540,062.02	4,428.85	1,561.59	
Winnebago	86,075.60	611,621.72	981.32	1,811.48	
Woodbury	224,519.61	5,290,813.46	14,800.63	21,097.89	30,442.24
Worth	43,887.27	270,266.17	181.45	287.67	71,220.79
Wright	183,962.45	725,075.11	1,056.76	2,008.09	330,548.16
Total	\$14,225,800.40	\$79,439,611.97	\$98,196.34	\$239,302.73	\$4,759,127.29

## COUNTY ACCOUNTING DEPARTMENT

PART I—Continued.

From city special assessments, paving, sewer,	Automobile tax from state etc.	Interest on bank deposits	Principal of school fund	Interest of school fund	Teachers examination and attendance fees	State appropriation—normal schools
1,542.72	12,122.01	2,413.92	3,050.30	1,446.90	141.50	30.00
17,000.13	6,737.00	9,459.06	32,800.90	4,313.32	117.50	20.00
40,074.41	3,981.00	5,212.56		97.26	28.40	50.00
196,475.56	4,600.80	7,982.21	21,649.75	2,748.67	294.00	50.00
1,832.33	2,796.00	2,254.06	6,700.00	1,231.26	112.50	
11,366.60	3,700.00	1,067.02	5,700.00	1,884.72	88.00	50.00
7,118.46	4,154.00	1,933.11	24,790.00	5,030.18	108.00	
159.66	2,728.00	1,803.87	9,355.00	3,777.15	80.00	
19,005.82	4,867.00	3,648.71	7,215.00	1,615.58	196.50	50.00
16,614.00	3,495.00	4,408.55	14,710.00	4,102.69	106.00	50.00
64,145.56	11,903.25	2,469.86	4,990.00	1,675.42	150.50	50.00
75,123.56	7,962.49	2,853.56	4,760.41	1,968.19	78.50	50.00
194.79	17,648.90	1,784.73		815.00	90.50	50.00
4,131.24	4,427.00	2,969.22	2,000.00	1,807.16	91.50	50.00
	2,796.00	1,604.01	11,485.00	2,596.71	105.00	50.00
12,325.84	21,740.69	1,861.2	4,844.40	2,859.48	198.50	50.00
36,337.31	14,982.54	2,905.53			128.00	50.00
23,150.27	8,212.45	2,224.84	19,015.00	6,083.78	102.00	50.00
204.25	2,790.00	5,592.80	18,000.00	3,475.89	57.50	50.00
26,795.50	2,728.00	2,230.15	8,900.00	3,434.80	132.00	
75,863.17	2,728.00	6,583.77	6,300.00	2,037.31	90.00	50.00
9,968.82	5,592.00	4,006.48	9,750.00	5,172.67	91.00	50.00
4,270.72	19,228.00	2,968.62	8,000.00	3,473.78	50.00	
780,440.80	18,158.07	19,227.75			253.00	
45,414.43	33,475.97	7,415.23	12,800.00	3,808.07	198.00	50.00
28,175.28	19,227.32	1,903.51	10,700.00	3,005.84	56.50	50.00
15,654.41	15,212.42	1,967.65	29,608.75	8,306.98	121.00	50.00
19,680.45	2,728.00	2,781.34	4,000.00	736.65	100.00	50.00
13,177.06	2,728.00	5,271.00			148.50	
5,682.80	2,728.00	3,550.77	1,075.00	982.56	90.00	50.00
21,223.43	7,650.80	4,725.40	7,850.00	3,921.60	92.00	
28,344.77	14,455.33	4,730.40	8,455.90	2,084.13	97.50	50.00
31,309.65	10,035.06	4,844.12	4,900.00	1,275.61	119.50	50.00
96.26	9,222.37	2,587.00	18,830.34	2,613.25	94.50	50.00
16,609.63	15,428.58	1,637.50	10,110.00	1,648.87	70.00	50.00
	2,521.00	1,446.53	4,965.00	1,916.32	70.00	50.00
56,000.74	2,521.00	2,866.42	6,875.00	2,288.92	184.00	50.00
10,019.01	13,832.54	3,492.20	28,469.14	2,479.82	132.00	50.00
2,538.22	5,493.00	2,381.54	1,000.00	813.06	106.50	50.00
16,514.46	2,728.00	2,177.85	11,692.00	2,284.22	123.00	50.00
100,763.64	6,597.00	7,515.96	7,500.00	3,516.78	112.50	50.00
	2,796.00	1,745.53	23,000.00	9,113.89	145.50	
6,840.28	4,000.00	2,637.06	4,000.00	1,250.80	80.00	50.00
287,282.74	5,807.00	13,126.56	10,359.00	4,554.22	20.00	50.00
436.25	5,059.00	1,430.58	8,500.00	1,666.08	64.00	50.00
20,408.94	4,104.00	4,383.90	13,100.00	2,242.51	142.50	50.00
\$7,411,367.85	\$70,263.87	\$48,066.54	\$86,068.07	\$23,563.90	\$11,966.05	\$4,650.00



TABLE  
County Treasurer's Statement of Receipts and  
PART

Counties	County appro- priation for treasury in- stitute	Automobile license	Sale of bonds	Fines and for- feitures	Trust fund (in- cluding un- claimed fees) from clerk
Adair		47,306.50		151.00	82.40
Adams				268.80	46.45
Adair		45,414.80	24,363.61	91.00	735.31
Appanoose	293.00	56,321.34	20,545.96	884.30	5,168.14
Auburn		81,607.70		660.00	62.45
Benton		98,574.90	30,000.00	617.40	119.25
Black Hawk		132,000.27	317,000.00	5,389.80	143.50
Boone	150.00	92,428.55	173,477.70	1,422.15	1,228.41
Brewer		56,075.20	33,099.00	560.00	515.13
Buchanan		32,415.40		600.34	458.35
Buena Vista		21,000.70	28,990.68	900.00	
Butler		55,865.55		321.00	151.45
Calhoun		71,705.35	8,660.44	5,385.25	909.68
Carroll		87,740.50	10,716.53	300.00	
Cass		70,000.70	114,475.00	618.15	435.88
Cedar		60,047.91		441.00	87.07
Cerro Gordo		90,580.27	346,005.00	4,022.40	1,579.15
Cherokee		76,874.04	159,994.32	1,010.65	
Chickasaw		36,097.70		195.00	129.60
Clarke			30,000.00	300.00	343.15
Clay		51,416.30		420.00	
Clayton		34,456.80		854.50	
Clinton		117,097.60		1,351.00	
Crawford		92,688.72	250,705.00	1,307.50	2,500.14
Dallas		80,281.50		703.00	1,022.08
Davis		32,848.00		318.48	526.55
Decatur		20,068.70	80,597.00	785.00	
Delaware		28,030.25		300.25	628.18
Des Moines		81,638.49	12,718.27	4,712.25	267.41
Dickinson		77,440.44	100,868.40	1,774.00	138.10
Dubuque		105,302.18	30,307.17	730.00	5,060.14
Emmet	290.00	30,120.40	61,021.36	1,275.00	710.25
Payette		41,773.45		1,211.00	1.70
Polk		54,530.50	278,049.94	4,729.00	80.15
Franklin		37,341.45	10,344.00	653.00	.90
Fremont		61,229.54	112,429.38	540.00	
Greene		42,291.50	229,575.00	2,368.10	281.50
Grundy		92,448.40	300,000.31	138.10	
Guthrie		69,800.25	92,843.00	806.50	
Hamilton		38,072.60	197,563.60	134.00	
Hancock		33,270.08	16,317.14		768.00
Hardin	130.00	78,372.50	111,035.30	1,000.00	0.05
Harrison		81,097.40	70,921.02	3,096.00	141.91
Henry		57,000.40		610.30	448.60
Howard		11,181.50		296.50	6.40
Humboldt	150.00	45,353.20	15,504.00		
Iowa		57,999.50	73,250.00	158.00	11.70
Jackson	150.00	60,738.25	110,613.00	355.50	
Jackson		42,549.50	7,097.50		194.29
Jasper			73,950.40	3,400.00	678.15
Jefferson		80,141.90		2,105.50	46.40
Johnson		18,471.54		3,008.20	272.80
Jones		59,850.80	40,367.90	407.00	113.45

## NO. 1

## Disbursements for the Year 1920—(Receipts)

11

Trust fund (in- cluding un- claimed fees) from other sources	From care of pa- tients in state institutions	From sale of produce, county home	From care of patients in county institu- tions	From sale of building ma- terial	Fees from com- munity auditor	Fees from com- munity treasurer
	1,006.30	1,648.77		9,116.38	215.50	.30
	1,372.79	4,980.62			121.00	191.80
73.00	247.46	3,098.32	75.00	923.44	353.45	129.35
73.92	1,022.13	2,307.23	146.22	16.00	475.25	8.50
	1,345.40	2,737.49		48.00	2,078.17	149.00
2,305.00	2,288.76	2,000.72			436.10	32.30
6,320.00	10,121.47	9,877.10	5,955.00	745.40	1,432.00	4.50
837.50	7,114.84	2,114.90	31.33		518.50	
	3,329.53	5,023.82	414.63	6,399.49	249.25	
	1,842.14	2,256.76	700.00		512.55	66.60
	4,800.61	3,907.41	300.00		1,332.80	276.00
	2,402.50	4,949.20	300.00		150.00	301.62
5.90	2,013.88	7,853.94			1,099.25	382.00
	4,290.50	1,976.14	908.96		1,008.60	276.25
	1,842.17	2,436.34	106.33		327.60	378.25
	2,007.99	4,129.47	940.00	4,348.25	268.50	.50
	2,600.00	10,003.23	910.71	104.48	600.75	100.25
1,755.81	2,758.49	2,736.24	246.00	659.15	180.65	6.80
	1,061.40	2,654.92	443.00	867.01	943.00	
150.00	2,190.94	5,968.48			780.92	540.35
	2,018.72	4,902.31	177.57	102.85	8.00	48.55
	1,774.47	232.00		723.70	360.00	11.40
	9,474.18	5,907.20	731.30	373.25	607.20	
	5,950.27	1,066.02		1,591.73	398.50	44.70
	8,507.05	10,850.90		719.25	415.15	1,789.00
17,513.97	1,297.25	1,207.46		381.14	517.75	
	2,161.56	2,130.27	118.84	167.70	167.00	
	674.50	4,000.64	157.50	400.10	278.21	12.35
	5,781.20	2,349.77	684.46	52.60	594.50	643.70
	812.16	974.28	50.40	50.40	456.75	184.41
	3,380.85	2,784.08	245.80	691.56	550.50	76.25
1,330.00	1,116.59	2,171.00		29.60	354.35	42.90
	514.17	5,507.36	1,487.74	1,321.71	485.40	6.30
	564.25	5,069.44		1,130.60	286.00	
	17.49	3,127.58	31.45		380.10	
	24.80	4,395.04			730.29	534.10
	1,018.78	2,404.47	39.30		446.54	360.00
	1,828.49	2,470.11	136.04		6,904.79	192.05
	909.90	3,884.33	79.78		237.75	27.10
14,311.24	5,109.68	3,908.47	430.00	697.86	349.00	20.20
		5,756.48	1,198.00	233.34	590.50	
	2,104.50	5,140.77		339.97	427.15	50.00
	719.10				844.52	518.25
	4,460.25	2,612.02	288.50		136.07	277.25
	1,021.28	1,857.34	105.00		2,005.10	277.80
	1,105.39	6,820.17			566.07	351.00
	521.00	68.00			540.60	145.00
	500.71	12,728.00	50.00		1,148.60	70.00
	4,477.77	2,425.51	144.00		363.19	2.55
	1,028.65	4,077.30	434.07		280.15	484.80
	1,443.59	2,517.00	1,075.30		106.29	961.15
	3,940.82	11,125.02	2,344.85	2,125.00	358.25	19.20
	2,470.46	4,374.29	300.00	160.45	255.80	8.70

## REPORT OF AUDITOR OF STATE

TABLE NO. 1—

Counties	County apportionment for state	Automobile license	Sale of bonds	Fines and forfeitures	Trust fund (in-claimed fees) from clerk
Krookuk		40,181.15		255.00	
Kosuth		87,142.20	130,640.08	550.27	
Lee		86,915.25		1,027.00	1,808.01
Lins		189,130.35	60,390.30	5,614.95	4,435.95
Lordis		38,131.00	171,225.75	125.00	400.00
Lucas		40,449.30	76,880.61	1,438.02	136.54
Lyon		50,418.20		915.35	14.40
Madison				2,230.30	130.50
Manaska		81,154.50		160.00	360.07
Marion		70,258.00	50,878.05	1,161.65	1,500.72
Marshall		107,262.50	308,827.20	600.50	
Mills			91,547.55	2,022.00	1,122.40
Mitchell		30,100.40	95,521.15	796.00	7.00
Monona		43,500.00		280.00	257.01
Monroe		35,540.00	120,823.43	1,648.70	174.38
Montgomery			134,180.00	550.00	
Muscatine	150.00	84,690.90		5,754.00	1,809.30
O'Brien			40,000.00	1,088.32	691.68
Oceola		34,771.45	72,002.64	1,400.00	
Page		64,761.30	33,863.44	1,695.74	2,845.65
Palo Alto		46,801.20	59,091.00	500.00	
Plymouth		97,336.00		1,276.15	303.04
Pocahontas		45,278.00	181,707.20	641.00	
Polk		260,815.70	694,908.04	5,732.00	4,408.58
Portland		108,224.28	49,558.00	16,432.15	928.54
Putnam	200.00	69,609.25		531.70	617.05
Poweshiek		31,748.00	46,225.50	550.00	684.30
Ruggs			32,350.77	182.25	95.30
Sa		150,501.80	404,709.71	6,469.30	210.44
Scott		77,880.00	20,021.00	897.50	430.25
Shelby		38,265.25		1,285.00	300.00
Sioux		94,457.00	145,669.30	705.70	
Story		64,408.45		140.00	
Tama		41,780.35	215.00	215.00	148.00
Taylor		49,550.20	50,000.00	800.50	974.46
Union		37,770.00	545.50	163.40	
Van Buren		90,622.70	6,914.00	2,100.00	
Wade		48,302.10		130.00	131.67
Warren				1,427.50	7.10
Washington			31,000.00	1,250.00	206.61
Wayne		114,714.30	89,190.50	2,360.35	4,771.49
Webster		43,398.10	101,180.20	1,066.00	97.60
Winnebago		50,618.20	1,081.00	215.00	828.35
Winnechick		325,775.00	5,960.85	4,300.45	
Woodbury		53,343.25	51,145.87	61.00	11.30
Wright		67,348.32	25,565.05	913.50	200.00
Total	\$ 1,330.00	\$ 6,270,544.80	\$ 7,350,406.90	\$ 148,419.56	\$ 56,521.01

## COUNTY ACCOUNTING DEPARTMENT

PART II—Continued

Trust fund (in-claimed fees) from other sources	From sale of patents and other institutions	From sale of produce, county home	From sale of patients in county institutions	From sale of bridge material	Fees from county auditor	Fees from county treasurer
1,381.33	2,022.90	2,320.10	371.08	1,095.04	470.35	20.30
	1,767.71	4,027.74	137.30	1,174.20	548.40	28.30
	2,745.95	871.55		2,038.22	508.56	
117.50	11,329.33	15,134.57	5,284.17	1,170.60	1,455.50	49.45
	14.24	9,088.68	435.00	7,552.80	223.45	21.65
	1,181.50	2,032.21	100.00	252.06	308.00	30.85
	1,487.56	1,811.71	527.30	656.15	196.75	
	5,767.00	4,439.08		84.90	381.25	22.00
	4,098.75	3,035.11	12,009.14	22.18	491.50	12.00
	1,001.87	807.35		432.30	405.00	
	1,308.45	12,028.40	367.00	120.00	471.20	75
	2,502.04	4,807.23	1,316.61	237.76	181.00	
1,724.65	2,130.18	2,130.18	188.00	480.05	255.25	50
	911.60	2,230.71		480.85	317.50	30.15
	921.84	2,750.91		18.43	267.20	69.10
	2,791.68	2,634.29	315.30	490.07	222.45	14.00
	2,002.50	2,081.95	307.40	508.38	414.05	1.50
	1,638.85	7,451.74	705.49	785.15	243.75	
	6,827.78			534.47	104.65	2.20
	2,311.01	2,060.67	86.50	1,221.65	419.00	
	677.20	1,264.40		1,097.66	270.00	64.27
	4,307.70	6,195.02	67.06	2,181.06	314.50	
	388.68	4,654.42		1,207.58	275.00	35.30
	14,433.56	6,081.31	1,965.43	21.00	2,000.90	1,494.04
	4,150.01	2,941.92	846.27	2,028.77	1,040.75	207.30
18.50	808.30	1,232.40		178.71	329.50	
	1,243.75	2,846.49		141.20	330.05	
13,302.50	3,694.62	450.40	3,000.25	2,126.15	274.75	2,774.18
160.20	11,804.74	9,614.31	33,801.51	300.84	868.95	1.50
	3,403.05	3,678.64		162.90	252.22	
	801.56	2,250.95		333.45	105.25	83.87
	905.67	10,817.48	501.47	55.65	560.75	1.00
	2,994.73	5,054.50	948.30	202.85	800.35	
2,424.27	900.80	8,545.41	169.00	908.33	273.00	.30
	2,650.34	2,430.63		601.80	325.00	51.90
	918.96	2,130.78		128.41	115.15	
	2,347.61	2,307.50	1,010.54	164.86	609.50	40.05
	4,107.14	2,144.28	205.71	133.65	479.95	
	1,574.60	5,107.43	47.00	601.80	455.35	.50
	675.20	2,655.60	380.41	215.10	215.10	
6.10	2,505.04	5,791.79	80.00	431.25	740.41	92.00
	877.18	1,817.33	166.18	2,109.07	618.15	
10,604.00	2,035.30	2,471.49	127.61	1,078.03	821.42	22.65
	8,884.07	1,707.98		297.16	1,050.20	173.60
	905.26	1,294.31	72.00	305.06	193.65	
2,448.51	6,833.30	812.90	6,186.16	40.75	434.98	17.00

TABLE  
County Treasurer's Statement of Receipts and  
PART

COUNTIES	County fees from recorder	Fees from clerk of district court
Adair	2,323.45	1,780.78
Adams	1,305.05	800.95
Adair	1,140.95	2,048.48
Appanoose	2,438.55	2,323.50
Auburn	1,500.45	1,147.70
Benton	2,173.80	2,711.15
Black Hawk	6,823.70	9,594.66
Bone	2,585.00	3,120.95
Bremer	1,350.05	1,350.05
Bohannon	2,183.60	1,587.95
Buena Vista	2,350.65	5,629.95
Butler	1,800.80	2,282.03
Calhoun	2,155.50	4,288.47
Carroll	1,807.85	4,121.25
Cass	2,801.00	4,012.88
Cedar	1,730.25	2,842.38
Cerro Gordo	4,680.40	8,571.32
Cherokee	1,653.65	4,671.83
Chickasaw	1,960.45	2,092.47
Clarke	1,800.15	2,203.00
Clay	2,638.00	3,415.09
Clayton	1,741.95	1,790.23
Clinton	3,818.10	6,289.27
Crawford	3,443.05	3,439.95
Dallas	3,064.00	3,850.37
Davis	1,119.55	1,119.55
Decatur	2,104.70	1,234.58
Delaware	2,094.65	2,376.77
Des Moines	2,109.35	4,321.15
Dickinson	2,104.65	1,673.22
Dubuque	3,371.20	8,344.51
Emmet	2,625.05	1,237.29
Fayette	2,297.70	3,921.35
Floyd	2,323.50	2,323.50
Franklin	2,223.60	1,689.25
Fremont	1,583.10	1,230.77
Greene	2,818.10	3,111.78
Grundy	1,107.20	594.10
Guilford	2,587.70	2,588.42
Hamilton	2,219.35	2,233.80
Hancock	2,176.30	692.17
Hardin	2,533.70	3,196.44
Harrison	2,589.50	2,589.46
Henry	1,721.45	1,630.80
Howard	2,071.50	1,795.87
Humboldt	1,906.65	1,228.60
Ia	1,712.10	817.00
Iowa	2,198.15	4,080.33
Jackson	2,494.00	2,762.30
Jasper	2,014.75	2,000.68
Jefferson	1,632.20	1,807.74
Johnson	2,458.65	5,738.98
Jones	1,775.25	2,231.23

## NO. 1

## Disbursements for the Year 1920—(Receipts)

## III

Receipts from sheriff or clerk of district court	Fees from other officers	Miscellaneous receipts included in above classification	Transfer of funds	Total receipts
196.49		4,389.70	34,972.96	755,111.77
97.45		9,125.10	14,488.80	416,638.82
245.50		250.15	38,660.46	745,633.57
550.97	9,980.00	30,489.25	33,372.25	1,008,033.20
271.52		5,775.47	10,848.07	728,285.89
239.66		21,007.85	48,800.03	1,168,619.05
2,634.00	10,002.00	27,015.82	128,632.57	2,800,377.99
833.43	777.33	50,489.25	41,906.44	1,688,271.35
75.14		28,942.00	43,280.50	808,160.00
341.37		10,616.94	42,178.50	803,649.22
4.50		2,840.13	73,041.09	1,226,915.34
37.50		2,995.08	40,114.58	888,965.37
419.47		14,244.63	81,109.33	1,185,260.84
149.80		702.04	37,942.30	1,050,387.56
		10,093.76	21,460.99	1,079,738.18
69.60		2,168.57	46,885.74	917,291.48
	618.75	233,231.72	56,253.45	2,884,119.86
		14,050.43	88,505.01	1,102,362.88
84.94		10,960.20	6,683.83	873,877.56
51.30	.82	909.18	19,461.29	437,045.32
		17,000.04	46,730.19	1,235,340.41
		9,575.54	28,684.14	889,633.33
	12,987.50	645.31	62,877.78	1,729,735.43
438.81	13.98	75.45	37,072.28	1,650,856.67
449.15		1,434.94	49,805.21	1,387,493.97
27.50		13,637.14	10,218.49	569,778.81
315.80	184.00	13,636.71	27,472.09	735,229.31
5.00		170.09	10,943.00	736,235.05
443.55	236.25	50,771.56	62,637.23	1,655,050.50
333.13		31,141.37	29,809.55	1,061,908.75
73.00	301.20	219.91	143,287.10	1,828,017.70
181.69	53.30	295.00	28,814.14	1,141,068.30
		19,469.28	118,379.48	1,265,438.60
291.74		134,433.32	56,317.58	1,451,061.94
274.70		9,965.20	37,156.33	1,254,739.04
		4,529.16	27,670.99	889,328.91
		10,923.84	27,813.73	1,472,642.83
		5,861.61	55,246.55	1,522,175.42
124.42		2,830.74	37,718.48	1,041,713.79
		8,650.90	24,617.56	1,269,035.25
808.04		10,756.00	35,913.13	994,678.84
70.50		15,497.29	27,253.14	1,221,658.92
522.00		54,116.17	54,116.17	1,276,221.37
946.15		6,477.80	56,802.58	822,986.24
180.50		37,781.11	29,151.87	571,630.96
	87.72	7,830.23	31,923.74	972,681.57
144.24		2,802.54	31,729.04	830,354.25
95.50		2,689.33	125,234.92	1,194,967.34
	23.00	927.24	51,268.48	798,857.16
130.63	70.39	8,858.77	68,569.50	1,424,184.95
		54,868.23	29,373.80	706,117.60
23.60	12,863.43	31,665.51	1,268,134.84	
339.71	5,006.31	1,964.82	29,952.29	775,585.89



TABLE NO. 1—

COUNTIES	County fees from recorder	Fees from clerk of district court
Keokuk	2,388.55	4,055.39
Lansing	2,884.10	2,692.07
Lee	2,677.25	4,784.02
Linn	9,058.50	12,830.92
Louis	1,550.40	1,708.91
Lucas	1,635.45	2,277.55
Lyon	1,121.80	1,717.97
Madison	2,206.10	4,045.06
Mahtaska	2,864.35	4,739.19
Marion	2,724.30	2,981.82
Marshall	2,220.90	6,709.14
Mills	1,577.25	5,077.46
Missell	1,529.85	2,224.90
Monroe	1,806.00	2,332.85
Montgomery	1,938.95	2,555.25
Muscatine	1,666.85	2,167.21
O'Brien	2,884.40	5,320.54
Oswego	2,325.25	3,033.30
Page	1,197.25	641.55
Palmer	2,537.15	2,828.94
Polk	2,158.30	1,538.75
Plymouth	2,147.80	2,085.10
Pocahontas	1,994.00	755.80
Pottawattamie	18,498.95	24,439.50
Poweshiek	5,350.05	11,026.96
Ringgold	2,063.25	2,251.95
Sac	2,300.45	2,200.26
Scott	2,075.15	2,327.70
Shelby	6,004.81	10,371.81
Sioux	1,732.45	2,875.94
Story	2,312.15	1,922.30
Tama	3,410.45	5,920.07
Taylor	2,431.00	3,304.51
Union	2,320.45	1,654.70
Van Buren	2,180.38	3,250.95
Vernon	1,350.56	1,494.35
Warren	2,185.80	4,065.87
Washington	2,445.15	2,147.21
Wayne	2,077.75	3,680.65
Weber	2,124.65	2,294.75
Winnebago	4,015.00	4,521.18
Winnebush	2,741.83	2,480.07
Woodbury	1,325.90	2,322.65
Worth	11,407.10	14,335.36
Wright	1,437.55	1,141.23
Total	267,834.82	344,321.73

## COUNTY ACCOUNTING DEPARTMENT

## PART III—Continued

Shuttle's fees from abettor or clerk of district court	Fees from other officers	Miscellaneous receipts not included in above classification	Transfer of funds	Total receipts
755.30		1,310.23	27,068.60	904,314.00
226.21	72.20	7,841.70	46,359.92	2,450,602.00
10.75	975.27	19,063.36	89,039.10	1,447,537.28
42.35	3,365.05	7,036.76	255,748.36	3,331,906.56
850.91		10,287.34	30,808.14	1,011,410.29
		9,130.48	21,590.79	864,160.29
		12,021.30	104,006.22	901,572.30
		12,101.97	35,088.87	456,564.01
		22,728.89	37,098.79	1,246,684.71
	18,587.97	2,540.05	28,406.07	1,186,974.49
13.30		5,079.58	73,500.34	1,800,726.80
		3,569.56	24,877.30	901,572.30
261.40		3,075.31	49,022.73	801,926.52
58.60		105.18	15,442.41	1,074,000.72
387.55	815.54	12,430.57	19,441.02	769,580.99
174.50		661.97	24,456.58	964,565.90
816.86		10,050.53	40,618.00	1,300,479.02
126.52		6,129.53	26,146.54	1,036,446.32
602.06	1,006.75	3,807.20	86,874.10	869,350.29
		9,821.42	37,631.58	1,136,436.07
406.55	25.25	33,814.00	23,493.35	1,306,083.68
56.39		17,184.00	130,291.00	1,322,844.55
5,361.23	3.96	3,484.96	34,791.49	1,294,026.44
821.42	3,109.10	138,458.00	375,217.05	5,054,531.35
	1,324.08	46,169.78	48,279.10	2,720,575.31
30.05		3,206.13	32,816.48	1,058,742.15
1,842.44	1,461.60	5,091.91	18,118.00	814,314.15
		100.84	1,803.05	950,124.97
		35,388.35	470,681.82	3,210,867.57
971.21	73.60	9,802.59	28,709.54	930,951.70
90.05	81.75	1,805.11	80,230.32	1,281,559.95
		16,681.78	22,135.29	1,781,656.05
		2,880.48	68,772.17	1,213,111.06
		600.09	777,192.40	777,192.40
		1,336.20	29,251.72	720,110.72
60.00		2,097.55	22,339.86	603,677.61
459.61		8,979.53	144,445.05	1,077,812.87
901.10	72.05	9,213.39	11,805.54	1,000,093.14
5.30		6,640.76	79,841.43	719,009.13
107.17		43,226.70	25,000.85	882,072.48
279.96		12,701.63	53,257.21	869,342.41
1,467.66	616.75	6,256.91	235,880.11	4,568,511.13
		61,340.00	45,770.00	657,734.44
		31.50	56,936.01	1,299,377.61
2,904.67	1,614.64	60,578.00		
102.54		7,193.00		
		1,137.67		
24,050.36	97,700.24	1,704,421.84	5,598,000.79	127,448,101.34

TABLE NO. 2

County Treasurer's Statement of Receipts and Disbursements for the Year 1920 (Disbursements)

## PART I

COUNTIES	State treasurer's receipts	County auditors' warrants	School fund loans	Drainage warrants or bonds	County bonds redeemed
Adair	\$ 74,484.02	196,500.15	9,800.00		
Adams	32,527.55	119,086.98	4,300.00	4,499.12	
Allamore	99,309.07	236,213.94	21,900.00		5,000.00
Appanoose	73,054.02	224,063.30	12,800.00	12,335.86	14,000.00
Audubon	67,422.56	156,099.36	5,900.00	5,011.12	5,600.00
Benton	124,895.21	401,787.31	5,400.00		
Black Hawk	131,756.74	642,500.80		4,300.00	
Boone	119,893.46	472,598.07	30,320.00	128,897.66	20,000.00
Butler	77,094.43	228,282.24	11,600.00	51,812.27	2,000.00
Butts	92,722.35	148,817.71	5,900.00	5,011.12	5,600.00
Buena Vista	109,032.76	297,303.80	8,900.00	68,955.19	6,000.00
Calhoun	80,971.56	329,855.84			
Callaway	54,415.96	200,951.81	15,415.00	81,581.44	13,000.00
Carroll	100,624.77	247,471.44	4,000.00	64,032.28	5,000.00
Cass	92,382.45	329,692.79	3,850.00	32,940.98	
Cedar	84,373.92	226,329.50		105.16	20,000.00
Cerro Gordo	115,499.98	320,114.00	2,900.00	173,094.37	
Cherokee	91,307.45	329,580.75	4,000.00		
Chickasaw	97,058.80	167,444.10	9,540.00		
Clarke	69,043.20	126,642.08	4,000.00		
Clay	66,182.14	209,000.66	12,000.00	129,792.13	25,000.00
Clayton	97,094.12	226,806.16	5,000.00		
Clinton	120,977.24	307,900.07		67,600.08	10,000.00
Crawford	127,907.76	565,416.04	5,000.00	12,142.74	8,000.00
Dallas	175,559.00	327,246.23	12,550.00	61,068.10	20,000.00
Davis	56,433.45	160,780.95	4,500.00	1,968.70	5,000.00
Decatur	67,474.06	294,530.86	30,440.00		10,000.00
Delaware	78,158.25	147,732.80	4,000.00		
Des Moines	108,647.65	299,054.17			
Dickinson	98,214.41	294,619.24	28,792.00	250,498.41	14,000.00
Dolomite	160,284.80	414,525.29	7,000.00	2,522.48	1,000.00
Emmet	55,848.78	200,902.89	18,800.00	181,135.21	2,500.00
Fayette	106,733.61	321,570.69	22,800.00		8,000.00
Floyd	81,344.48	276,871.45	6,500.00	89,085.80	200,295.91
Franklin	78,092.27	305,032.45	6,800.00	219,717.30	8,500.00
Fremont	48,109.71	248,584.61	12,510.00	97,489.72	12,500.00
Greene	89,883.16	427,012.71	6,800.00	998,301.71	27,000.00
Grundy	82,420.27	499,732.72		1,900.15	
Guthrie	80,641.72	300,948.02	14,205.00	17,722.58	4,900.00
Hancock	54,856.06	420,547.48	5,400.00	189,773.85	
Harrison	79,558.12	169,655.17	5,000.00	225,149.49	
Hartford	100,980.45	228,550.52	10,000.00	89,941.54	2,000.00
Hayward	80,989.12	215,062.20	11,000.00	159,068.92	10,000.00
Henry	71,729.21	129,994.71	600.00		12,000.00
Humboldt	82,598.42	177,135.25		5,623.74	9,000.00
Ia	74,858.42	188,184.78	12,730.00	127,744.49	
Iowa	74,193.36	275,505.77	11,072.00		
Jackson	95,902.45	280,224.50	10,000.00	5,438.36	10,000.00
Jasper	80,481.11	180,299.27			7,000.00
Jefferson	103,796.30	367,391.89	36,420.00	8,541.30	8,000.00
Johnson	69,090.30	249,122.34	1,300.00		1,500.00
Jones	115,420.06	324,791.96	12,300.00		10,000.00
Jones	31,500.40	292,054.20	2,800.00		

TABLE NO. 2—PART I—Continued

COUNTIES	State treasurer's receipts	County auditors' warrants	School fund loans	Drainage warrants or bonds	County bonds redeemed
Keeokuk	86,112.82	227,985.45	1,000.00		
Kossuth	127,028.14	485,074.47	32,100.00	423,331.45	
Lee	122,556.58	277,974.96		96,790.28	20,000.00
Lincoln	174,469.65	625,928.90			
Lodges	39,006.43	249,454.91	10,275.00	224,814.50	8,902.78
Logan	32,511.99	217,758.87	1,200.00		9,500.00
Lucas	96,684.84	198,719.56	21,500.00		
Lyon	82,008.15	197,475.01	18,249.00	1,169.47	2,000.00
Madison	794,342.50	254,695.58	9,500.00	60,405.21	1,000.00
Malhaska	85,710.36	205,182.06	17,475.00	1,574.30	11,000.00
Marion	114,433.90	537,525.90	8,045.00	55,990.27	1,000.00
Marshall	69,322.24	234,892.25	4,640.00	71,082.08	10,000.00
Miller	79,387.21	284,685.02	5,000.00	15,407.29	2,000.00
Minnehaha	41,409.79	177,922.49	8,385.00	167,130.97	5,000.00
Monroe	70,008.50	236,175.00	4,814.00	8,477.13	
Montgomery	28,016.01	196,729.37		87,779.55	10,000.00
Muscatine	91,565.75	228,235.24	20,900.00	4,151.44	50,000.00
O'Brien	56,580.72	248,820.58	16,400.00	150,404.05	1,500.00
Oswalo	69,679.75	254,072.94	13,200.00	54,369.10	5,000.00
Pack	14,794.90	242,566.05	6,200.00	198,131.37	12,500.00
Palo Alto	128,548.80	289,979.99	12,800.00		
Plymouth	80,748.07	219,001.35	16,800.00	97,504.12	4,000.00
Pocahontas	413,347.21	1,679,441.30		1,598.34	73,000.00
Polk	247,780.71	257,640.49	19,500.00	225,205.12	14,900.00
Pottawattamie	90,620.13	219,032.22	13,000.00		
Poweshiek	61,585.09	397,041.72	48,650.00	30,551.55	5,000.00
Ringgold	90,379.08	270,007.48	5,907.54	89,378.95	4,000.00
Sac	225,519.20	565,492.06	314,025.74	4,355.56	56,000.00
Scott	99,526.61	223,271.62	2,000.00	4,415.04	
Shelby	134,512.66	298,994.61	15,000.00		
Sioux	107,527.59	564,351.01	5,500.00	69,913.14	
Story	65,790.07	227,843.91	10,000.00	4,000.99	
Tama	79,213.84	211,761.43	22,000.00		15,000.00
Taylor	168,004.01	329,000.00	8,860.00		5,000.00
Union	55,306.16	149,029.69	6,100.00	22,430.01	10,000.00
Wapello	32,456.98	290,419.61	10,000.00		20,000.00
Warren	81,940.90	223,911.16	25,000.00	37,764.72	20,000.00
Washington	98,967.23	282,258.00	10,150.00	485.04	
Wayne	65,692.77	217,868.49	18,200.00		
Webster	146,027.83	407,399.76	15,700.00	297,444.21	
Wenocago	64,228.30	236,226.06	40,400.00	97,219.94	
Winnebago	87,414.21	241,277.07	2,000.00		10,000.00
Winnebush	285,012.12	712,599.72	14,620.00	29,000.96	6,000.00
Woodbury	54,184.36	137,094.38	8,500.00	113,164.29	1,000.00
Wright	91,763.14	230,110.16	10,500.00	128,861.36	5,000.00
Total	\$ 9,677,189.61	\$ 30,445,822.32	\$ 1,369,287.24	\$ 5,555,548.95	\$ 1,125,887.91

TABLE NO. 2

County Treasurer's Statement of Receipts and Disbursements for the Year 1920 (Disbursements)

## PART II

COUNTIES	Interest on com- ty bond	City special, paying, sewer, etc.	Orders on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts	Township clerks' receipts
Adair	1,250.00	6,300.51	34,387.90	210,912.91	47,062.75
Adams		1,498.57	19,848.25	144,217.44	20,229.57
Adams	6,997.50	3,116.96	23,008.95	175,257.84	37,820.49
Adair	10,197.34	22,417.10	50,066.10	314,086.75	35,220.21
Adair	6,712.50	17,533.27	54,260.00	171,170.97	31,922.48
Benton	10,098.25	12,644.00	80,811.64	229,001.42	61,900.96
Black Hawk	1,805.00	996,116.50	430,690.00	749,400.22	25,126.46
Benton	10,442.16	21,120.50	57,408.35	381,774.25	68,404.92
Benton	2,033.53	8,354.11	54,506.43	198,811.87	44,062.81
Bonanza	8,000.00	4,023.79	41,771.80	299,347.71	49,738.81
Bonanza Vista	23,443.76	13,876.78	76,002.23	388,573.60	90,651.54
Butler	5,582.25	309.12	41,047.94	305,384.89	47,556.96
Calhoun	14,725.00	30,361.70	73,499.50	269,151.08	59,820.22
Carroll	7,800.00	39,164.90	70,005.00	236,040.50	48,256.49
Cass	3,945.00	15,311.68	75,114.50	299,629.29	50,443.11
Cedar	2,560.00	1,536.18	60,536.11	242,500.66	57,869.22
Cerro Gordo	7,110.39	114,419.00	351,303.88	909,192.92	72,311.47
Cherokee	16,692.00	21,361.50	62,300.00	277,609.61	51,406.44
Chickasaw	2,300.00	994.27	35,679.07	107,037.83	34,125.20
Clarke	7,500.00	12,000.00	129,550.70	129,550.70	29,671.87
Clay	20,301.70	141,306.30	45,759.70	299,530.56	79,861.00
Clayton	3,460.00	3,000.00	50,250.00	281,461.64	52,455.00
Clinton	4,140.00	38,423.22	273,691.28	331,873.07	54,907.00
Crawford	80,085.00	9,717.64	90,137.14	344,119.12	51,947.79
Dallas	6,699.00	41,967.00	91,828.60	351,583.19	87,505.55
Davis	1,927.87	2,620.80	25,228.09	119,842.92	36,802.52
Decatur	7,825.31	15,015.85	48,575.20	216,089.45	52,871.58
Delaware		1,709.45	44,383.82	245,786.72	47,193.72
Des Moines	3,790.00	41,306.30	291,763.30	371,382.18	39,711.00
Dickinson	14,300.25		60,697.97	239,005.34	49,706.09
Dubuque	10,227.79	3,299.20	49,561.56	418,385.00	46,828.69
Emmet	10,011.34	6,428.49	32,430.13	227,271.07	65,948.88
Fayette	5,709.34	10,280.47	87,129.00	218,784.12	54,055.98
Floyd	9,900.00	5,809.10	84,682.24	282,014.20	52,267.30
Franklin	1,634.71	617.79	54,417.18	234,127.46	50,753.61
Freemont	12,459.34	1,304.16	35,092.27	140,273.92	40,134.20
Greene	14,696.00	23,918.00	60,190.77	258,904.49	81,415.01
Grundy	3,025.00	18,336.47	49,423.28	218,710.35	40,646.80
Guthrie	4,324.41	5,921.65	79,937.45	326,218.72	67,228.23
Hamilton	14,870.00	19,967.80	55,144.24	227,271.07	65,948.88
Hancock		11,701.90	30,092.00	358,873.87	66,125.81
Hardin	10,772.50	21,406.24	90,705.00	322,288.30	52,656.72
Harrison	10,098.06		34,382.79	300,619.22	40,126.84
Henry	2,542.50	5,086.25	25,613.47	213,845.17	39,064.42
Howard	4,330.00	4,596.90	38,278.07	132,818.70	39,274.82
Humboldt	3,702.50	440.28	46,963.68	245,622.47	49,949.50
Ia	2,290.00	2,555.94	25,800.00	171,061.82	28,270.00
Iowa	13,874.28	20,459.72	41,324.40	204,142.71	54,720.25
Jackson	9,958.00	301.74	49,500.98	301,582.34	43,229.16
Jasper	16,713.50	9,641.60	105,124.39	471,600.05	94,588.72
Jefferson	2,542.50	2,071.47	26,941.90	138,124.85	56,021.22
Johnson	6,305.00		175,079.49	399,591.02	67,523.82
Jones		2,713.20	54,322.17	320,418.02	47,726.20

TABLE NO. 2-PART II-Continued

COUNTIES	Interest on com- ty bond	City special, paying, sewer, etc.	Orders on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts	Township clerks' receipts
Keokuk	2,015.00	1,347.72	35,291.01	282,304.61	44,225.79
Kossuth	1,850.00		37,806.47	407,528.62	124,128.62
Lee	5,720.75	41,804.74	321,538.49	321,538.49	35,463.81
Linn	900,027.70	538,904.84	862,506.19	41,804.94	41,804.94
Louis	2,302.50	1,866.01	30,180.48	200,122.11	40,818.66
Lucas	9,781.25	14,913.54	43,004.29	151,156.69	24,871.78
Mills		9,139.05	90,905.66	327,468.69	39,555.13
Lyon	2,045.00	303.40	22,239.90	213,772.91	47,019.16
Madison	11,375.00	11,644.73	109,709.52	268,768.82	56,041.12
Marion	20,947.25	14,615.60	81,913.74	322,420.17	50,927.44
Marshall	26,416.07	84,993.35	144,075.34	480,150.00	56,123.30
Mills	12,029.91	32,711.39	45,706.25	193,022.02	35,428.56
Mitchell	3,505.00	329.23	48,819.72	201,900.32	38,413.35
Monona	4,254.22	6,064.80	14,427.06	228,367.16	39,608.00
Monroe	8,500.00	8,508.72	65,825.29	234,825.94	32,601.29
Montgomery	1,000.00	1,004.41	214,590.72	202,978.00	33,962.92
Muscatine	5,750.00	22,529.04	79,554.49	279,273.56	56,630.73
O'Brien	5,077.50		34,211.88	141,170.00	46,396.15
Page	7,337.67	47,910.90	99,982.67	321,357.90	47,230.90
Palo Alto	11,662.32	76,142.12	40,156.58	227,391.64	48,281.73
Plymouth	1,225.00	9,378.57	76,341.46	327,704.56	66,125.00
Polk	9,430.00	1,294.04	54,302.63	276,614.35	79,848.98
Pocahontas	65,273.80	186,302.40	2,001,236.45	2,231,287.55	57,744.79
Pottawattamie	29,562.50	46,102.60	187,502.76	772,304.98	79,280.94
Poweshiek	5,875.80	29,834.06	66,575.85	312,431.17	57,188.25
Rapine	6,130.00	33,018.16	30,917.05	239,706.25	28,525.61
Sac	12,140.30	4,138.49	88,504.17	271,832.97	68,897.00
Scott	1,351.30	13,173.88	54,306.20	1,091,132.41	39,469.45
Shelby	803.40	42,291.15	357,550.28	49,767.77	49,767.77
Sioux	4,915.00	80,776.14	70,820.81	348,060.30	55,258.40
Tama	12,178.75	27,090.51	109,422.68	338,788.75	60,438.12
Taylor	4,000.00	34.04	44,072.60	212,068.14	40,244.00
Union	4,297.50	15,427.25	47,400.35	182,141.54	27,781.16
Van Buren	11,879.60	17,173.54	180,643.38	27,712.82	34,200.96
Wapello	27,309.97	69,184.17	229,814.62	379,427.25	44,207.01
Warren	2,187.50	9,740.27	50,500.00	299,124.81	47,202.01
Washington	4,416.00	1,840.13	80,162.13	299,350.51	47,202.01
Wayne	2,860.77	14,818.81	49,109.87	218,229.60	29,840.28
Webster		100,700.80	236,500.25	638,545.85	84,590.82
Winnebago	3,790.00	10,896.45	45,250.11	177,007.02	42,480.13
Winnebush	11,227.50	44.11	63,510.50	173,616.86	60,127.11
Woodbury	277,114.48	809,245.65	1,379,518.25	171,201.61	39,544.32
Worth	1,275.68	456.25	17,385.90	177,816.62	39,544.32
Wright	3,275.00	31,121.81	74,809.64	284,162.41	64,664.22

Total \$ 878,586.00 \$ 2,345,427.90 \$ 11,381,549.01 \$ 12,061,438.76 \$ 5,008,240.00



TABLE NO. 2

County Treasurer's Statement of Receipts and Disbursements for the Year 1920 (Disbursements)

## PART III

COUNTIES	Sec'y of state needs for automobile li- cense	Miscellaneous payments not included in above classification	Transfer of funds	Balance on hand Jan. 1, 1921	Total disburse- ments
Adair	48,174.75		24,972.96	92,413.33	735,111.71
Adams			14,489.80	29,287.14	416,658.62
Allamore	85,471.25	117.94	39,696.45	81,900.30	745,632.22
Apanawake	49,709.64	5,536.54	33,572.25	159,037.15	1,068,002.25
Arden	54,373.30	19.92	10,843.67	144,864.21	726,255.36
Benton	80,356.90	2,800.00	48,859.33	91,529.17	1,165,619.05
Black Hawk	119,258.65	6,239.64	128,027.57	253,298.64	2,860,377.90
Bloom	81,135.54	12,839.65	41,960.44	155,265.65	1,985,221.32
Brewer	54,874.10	85.22	42,380.55	119,381.66	568,159.00
Buchanan	80,355.05		42,178.59	21,011.92	853,649.22
Buena Vista	84,935.95	113.60	73,041.60	229,355.66	1,296,915.34
Butler	58,690.15		40,114.58	114,535.54	988,955.37
Calhoun	76,422.45	79.48	81,169.33	161,811.22	1,750,280.34
Carroll	82,694.60	1,708.00	37,943.39	102,013.07	1,060,367.56
Cass	90,645.35		21,430.90	90,779.12	1,079,750.18
Cedar	72,653.49	460.35	46,865.71	92,944.04	917,291.65
Cerro Gordo	109,413.56	37,361.37	62,502.45	427,084.73	2,884,719.86
Charles	78,911.16	2,855.52	28,605.61	116,181.95	1,102,502.88
Chickasaw	82,246.70		6,680.83	85,896.27	823,877.50
Clay	69,085.70	12,692.13	29,461.29	29,480.16	427,945.32
Clayton	66,183.30		28,684.14	151,622.94	982,923.23
Clinton	100,559.13		97,871.78	110,925.07	1,720,735.43
Crawford	89,394.50		37,072.28	166,412.75	1,500,565.67
Dallas	86,620.05	158.77	46,836.21	151,001.79	1,297,491.50
Davis	80,867.60	513.90	10,318.40	219,454.10	596,778.81
DeWitt	58,436.05	123.16	37,472.09	60,514.54	735,929.21
Delaware	41,903.94	73.90	10,942.95	60,368.66	736,250.55
Des Moines	81,181.49	181.44	65,327.33	325,129.44	1,660,680.50
Dickinson	42,659.28	2,897.07	29,390.50	138,963.14	1,061,908.75
Dodge	109,635.84		143,592.10	254,748.15	1,668,027.76
Emmet	78,642.80	109.25	58,614.14	121,228.45	1,141,668.20
Fayette	78,561.39		115,279.45	184,682.76	1,259,435.61
Floyd	59,027.79	39,778.69	36,517.32	369,175.80	1,431,961.01
Franklin	57,583.90	1,989.67	37,136.23	172,898.51	1,254,739.04
Fremont	59,953.90		57,670.95	62,210.25	859,295.91
Greene	68,630.58	8,871.53	23,812.75	530,694.49	1,472,643.53
Grundy	58,760.00		25,746.15	134,701.27	1,055,175.42
Guilford	82,842.49		37,718.48	106,584.38	1,041,713.79
Hamilton	74,930.12		74,617.36	129,278.58	1,339,365.35
Harrison	14,514.54	4,897.15	35,812.12	307,745.85	294,475.41
Haskell	82,902.25		27,855.14	146,826.12	1,321,468.95
Hawley	74,625.86		34,116.17	127,344.38	1,378,322.37
Henry	54,461.90	1.90	8,892.28	789,845.54	825,266.34
Howard	34,932.30		39,151.87	27,676.96	377,620.46
Humboldt	47,845.50		31,073.74	145,721.13	972,961.37
Ia	27,410.60		31,720.61	94,243.98	820,954.35
Iowa	68,773.22	4,659.50	121,655.42	131,055.44	1,794,367.24
Jackson	54,980.50		81,869.45	112,843.58	726,287.18
Jasper			68,308.50	172,569.95	1,434,184.95
Jefferson	46,800.25		39,973.80	55,174.47	735,117.80
Johnson	95,500.47		81,692.51	140,258.20	1,216,724.84
Jones	58,590.49	2.91	29,562.38	67,198.13	779,885.39

TABLE NO. 2-PART III-Continued

COUNTIES	Sec'y of state needs for automobile li- cense	Miscellaneous payments not included in above classification	Transfer of funds	Balance on hand Jan. 1, 1921	Total disburse- ments
Keokuk	87,824.25		27,038.40	95,185.78	994,814.56
Kossuth	89,741.05	210.00	46,500.95	252,991.62	2,259,692.00
Lee	75,908.87		69,629.10	66,520.52	1,447,699.28
Lemmon	137,823.44		255,745.36	264,465.07	3,215,668.38
Linn	27,584.29	2,000.00	29,368.14	145,239.94	1,021,619.29
Louisa	28,490.20		21,560.79	72,303.69	692,675.00
Lucas	69,330.00	273.44	106,095.52	25,796.67	854,349.59
Lyon			25,380.87	59,728.85	692,594.61
Madison	85,571.30	126.10	27,038.79	136,134.60	1,246,684.71
Malhaska	67,677.31		28,436.47	162,169.01	1,186,974.49
Marion	103,697.34		76,509.34	251,629.98	1,800,719.50
Marshall			31,827.39	198,011.38	901,872.30
Miller	45,368.96		49,615.73	40,173.51	863,956.32
Mitchell	27,437.40	5,928.14	16,442.41	122,165.60	1,074,896.72
Monona	36,188.19		19,442.02	48,236.24	702,290.96
Monroe	84,825.16	12.90	34,495.38	61,501.49	694,518.40
Montgomery	27,119.11	14,531.90	40,628.69	134,551.50	1,200,479.02
Muscatine			20,146.54	98,967.12	1,035,446.82
Osceola	37,590.70		88,874.10	78,265.49	933,355.29
O'Brien	64,761.30	14,568.00	27,031.58	62,768.41	1,128,426.07
Page	69,073.56	2,654.10	23,495.35	188,235.41	1,535,055.65
Palm Attn	105,600.00	5.00	130,551.20	181,244.24	1,222,844.58
Phyllis			24,791.49	264,490.14	1,259,036.44
Pocahontas	177,412.70	30,288.00	375,037.00	545,254.80	5,654,331.35
Polk	167,678.00	21,523.37	48,379.10	209,098.73	2,730,375.31
Pottawattamie	75,320.13	299.20	23,816.48	139,164.10	1,055,742.15
Poweshiek	30,900.15		2,887.50	141,114.65	814,314.65
Ringgold		95.34	13,168.69	49,078.07	659,124.07
Sac	101,135.67	635.00	479,221.85	245,303.69	3,210,877.57
Scott	74,441.10	8.20	74,441.10	146,628.44	800,951.70
Shelby			80,299.25	131,440.16	1,281,550.50
Sioux	94,619.42	36,923.07	12,123.29	146,236.00	1,732,654.05
Story	85,528.65	2,037.05	85,772.05	327,354.78	1,215,141.05
Tama	42,570.10	277.25	20,251.72	85,516.07	773,192.40
Taylor	46,963.00		44,466.12	107,447.11	730,110.72
Union	35,068.00		29,389.80	64,170.28	693,677.81
Van Buren	78,558.00	95.79	104,447.63	69,843.32	1,477,912.87
Vassell	60,264.25		117,572.80	1,062,098.14	9,000,730.45
Warren		542.43	19,841.43	58,412.88	596,144.15
Wayne	121,616.06	2,392.06	45,495.08	98,119.79	719,089.13
Webster	41,507.80		55,069.33	215,772.54	5,222,343.48
Winnebago	59,392.80		123,665.80	30,944.12	985,679.68
Winchester	234,457.65	1,579.37	59,537.31	102,468.27	869,344.41
Woodbury	39,103.45	37.45	125,800.11	412,828.71	4,699,611.13
Woodworth			45,729.65	24,529.80	621,734.44
Wright	62,176.15		36,069.03	189,345.74	1,299,277.82

Total \$ 6,488,451.96 \$ 225,625.95 \$ 5,507,096.70 \$13,287,961.34 \$ 127,448,101.84

TABLE NO. 3

Board of Supervisors per Diem Mileage and Expense of Office and Total Cost for the Year 1920

PART I

COUNTIES	No. of members	Regular meetings per diem	Committee work per diem	Drainage work per diem	Total per diem	Regular meeting mileage
Adair	3	400.00	1,300.00		1,617.80	60.00
Adams	3	965.00	720.50	25.00	1,710.50	211.50
Alfalfa	3	240.00	2,555.00	25.00	2,820.00	36.58
Anson	3	620.00	2,075.00		2,695.00	60.80
Antelope	3	400.00	2,000.00		2,400.00	111.40
Bacon	3	900.00	2,510.00	74.00	3,484.00	335.50
Black Hawk	3	1,000.00	4,517.50	270.00	5,787.50	211.40
Boone	3	770.00	2,680.00	150.00	3,600.00	421.00
Brewer	3	610.00	1,415.00	37.00	2,062.00	158.00
Butcher	3	860.00	3,425.00	70.00	4,355.00	225.70
Butler	3	720.00	1,250.00	270.00	2,240.00	323.00
Calhoun	3	400.00	3,370.00		3,770.00	175.40
Carroll	3	700.00	2,575.00	185.00	3,460.00	430.20
Cass	3	605.00	1,822.50	200.00	2,627.50	137.10
Castro	3	720.00	2,002.00	60.00	2,782.00	254.00
Chadron	3	690.00	1,607.00		2,297.00	225.50
Cheyenne	3	430.00	2,615.00	175.00	3,220.00	236.40
Cherokee	3	400.00	2,800.00		3,200.00	320.00
Chickasaw	3	840.00	2,730.00		3,570.00	322.60
Chilton	3	730.00	1,900.00	15.00	2,645.00	119.40
Clay	3	1,100.00	900.00		2,000.00	265.80
Clayton	3	817.50	1,877.50		2,695.00	98.40
Clinton	3	327.50	2,212.50		2,540.00	670.20
Crawford	3	1,000.00	3,730.00	720.00	5,450.00	450.00
Dallas	3	430.00	1,905.00	771.50	3,106.50	208.40
Davis	3	700.00	2,870.00	10.00	3,580.00	81.20
DeWitt	3	670.00	300.00	45.00	1,015.00	120.50
Delaware	3	400.00	3,600.00	70.00	4,070.00	150.50
Des Moines	3	690.00	2,120.00	445.00	3,255.00	147.00
Dickinson	3	817.50	2,212.50	360.00	3,390.00	304.30
Dodge	3	800.00	2,450.00		3,250.00	254.00
Douglas	3	800.00	600.00	840.00	2,240.00	160.20
Fayette	3	802.50	1,203.00		2,005.50	320.00
Floyd	3	800.00	1,877.50		2,677.50	340.00
Franklin	3	620.00	1,080.00	265.00	2,965.00	125.20
Fremont	3	617.50	1,730.00	207.50	2,555.00	280.70
Gardner	3	1,430.00	2,115.00	825.00	4,370.00	628.00
Grant	3	840.00	1,945.00		2,785.00	300.00
Grundy	3	225.00	1,800.00	270.00	2,300.00	127.00
Hamilton	3	300.00	1,907.00	400.00	2,607.00	210.00
Haskell	3	307.50	1,203.00	800.00	2,310.50	90.20
Haskell	3	800.00	1,122.50	307.50	2,230.00	500.00
Harrison	3	330.00	1,112.50	672.50	2,115.00	180.50
Hart	3	470.00	2,477.00		2,947.00	236.20
Howard	3	600.00	1,900.00		2,500.00	154.00
Humboldt	3	1,230.00	2,500.00	485.00	4,215.00	329.80
Ida	3	305.00	1,730.00		2,035.00	235.10
Iowa	3	487.50	1,300.00	282.50	2,070.00	307.30
Jackson	3	775.00	2,100.00		2,875.00	278.30
Jasper	3	730.00	2,400.00		3,130.00	417.00
Jefferson	3	515.00	1,800.00	25.00	2,340.00	80.20
Johnson	3	1,080.00	1,600.00	200.00	2,880.00	541.40
Jones	3	605.00	1,230.00		1,835.00	254.00

TABLE NO. 3—PART I—Continued

COUNTIES	No. of members	Regular meetings per diem	Committee work per diem	Drainage work per diem	Total per diem	Regular meeting mileage
Kearney	3	407.00	1,002.50		1,409.50	89.20
Keith	3	160.50	2,505.00	1,870.00	4,535.50	430.10
Kim	3	275.00	2,455.00		2,730.00	179.30
Lincoln	3	885.00	2,300.00	15.00	3,200.00	827.80
Loup	3	435.00	1,880.00	1,044.01	3,359.01	190.80
Louis	3	280.00	1,507.00		1,787.00	87.50
Luna	3	415.00	400.00		815.00	218.50
Lyons	3	430.00	2,600.00	85.00	3,115.00	150.25
Madison	3	600.00	1,915.00	100.00	2,615.00	179.50
Malhaska	3	870.00	1,470.00		2,340.00	61.40
Marion	3	605.00	602.50	137.50	1,345.00	381.30
Marshall	3	305.00	484.00	205.00	1,094.00	138.40
Mitchell	3	800.00	2,600.00	210.00	3,410.00	130.44
Monroe	3	945.00	2,210.00	311.00	3,466.00	280.40
Montgomery	3	370.00	1,375.00		1,745.00	113.00
Morone	3	940.00	808.00	190.00	1,938.00	204.40
Muscataine	3	805.00	590.00	190.00	1,585.00	300.70
Nemaha	3	1,120.00	1,855.00		2,975.00	430.45
O'Brien	3	777.50	1,133.25	35.00	1,945.75	236.40
Ogallala	3	645.00	1,745.00	118.00	2,508.00	310.10
Pawnee	3	540.00	1,500.00	1,280.00	3,320.00	390.20
Phelps	3	600.00	1,000.00		1,600.00	280.00
Plymouth	3	1,005.00	3,100.00	700.00	4,805.00	596.20
Pocahontas	3	1,075.00	5,900.00		6,975.00	401.40
Polk	3	1,227.50	2,555.00	977.50	4,760.00	601.60
Pottawattamie	3	500.00	1,540.00		2,040.00	245.40
Pottawatomie	3	400.00	1,500.00	75.00	2,075.00	161.80
Ringgold	3	510.00	2,900.00	170.00	3,580.00	410.45
Saunders	3	1,405.00	6,070.00		7,475.00	480.40
Scott	3	840.00	2,500.00	150.00	3,490.00	74.40
Shelby	3	840.00	2,500.00		3,340.00	308.40
Sioux	3	720.00	1,040.00	600.50	2,360.50	377.70
Sioux Falls	3	980.00	3,040.00	115.00	4,135.00	180.00
Taunton	3	475.00	1,107.00	90.00	1,672.00	131.60
Taylor	3	1,400.00			1,400.00	157.00
Union	3	400.00	915.00	200.00	1,515.00	174.00
Van Buren	3	717.00	3,422.00		4,139.00	174.70
Wadsworth	3	375.00	642.50	235.00	1,252.50	190.80
Warren	3	720.00	2,070.00	100.00	2,890.00	160.30
Washington	3	600.00	1,007.50		1,607.50	275.00
Wayne	3	1,390.00	1,002.50	902.50	3,295.00	372.40
Webster	3	345.00	1,418.50	700.25	2,463.75	366.90
Winnebago	3	2,100.00	2,000.00		4,100.00	184.50
Winnebush	3	2,700.00	2,505.00	185.00	5,390.00	1,290.50
Woodbury	3	240.00	2,825.00		3,065.00	61.90
Worth	3	830.00	2,180.00	1,530.00	4,540.00	307.40
Wright	3					
Total		\$ 11,232.50	\$ 308,242.15	\$ 22,220.10	\$ 341,694.75	\$ 31,621.02

TABLE NO. 3

Board of Supervisors per Diem Mileage and Expense of Office and Total Cost for the Year 1920

## PART II

COUNTIES	Committee work mileage	Drainage work mileage	Total mileage	Miscellaneous expense	Total cost supervisors
Adair	\$ 580.50		\$ 680.50	\$ 3.30	\$ 2,461.50
Adams	225.25	11.80	248.60		2,211.00
Alfalfa	1,112.45	29.00	1,181.00	212.30	4,540.20
Argonne	1,254.70		1,254.70	66.47	5,076.97
Audubon	80.25		1,014.75	15.23	2,429.98
Benton	1,780.71	104.50	2,000.61		8,469.61
Black Hawk	2,071.10	125.00	2,207.50	257.98	9,737.98
Boone	2,335.30	113.20	2,509.50		7,424.50
Brewer	1,042.80	15.10	1,216.80	61.20	3,761.90
Buchanan	2,652.50	45.20	2,830.20	31.71	8,866.91
Burns Vista	541.27	225.40	1,227.57	13.55	3,561.12
Butler	1,900.20		2,008.00		6,013.00
Calhoun	1,549.05	180.00	2,149.05		8,005.85
Carroll	1,004.00	152.80	1,405.80	22.38	3,791.76
Cass	1,308.90	80.30	1,713.20	278.90	5,259.12
Cedar	81.07		1,068.07	148.00	3,902.47
Cerro Gordo	1,290.00	50.00	1,440.00		5,005.80
Cherokee	800.00		1,100.00	168.50	4,788.82
Chickasaw	1,007.00		1,500.80	207.22	5,128.07
Clarks	580.50	4.50	513.00		2,288.00
Clay	802.72		1,118.52	50.56	3,223.84
Clayton	1,535.15		1,603.50	147.35	4,515.00
Clinton	1,404.00		2,514.00		8,814.00
Crawford	2,410.60	427.30	4,427.60	240.15	10,222.90
Dallas	1,015.10	174.30	1,307.70	70.15	4,104.35
Davis	1,267.80	5.40	1,250.00		4,705.90
DeKalb	1,111.10	9.80	214.80		2,554.80
Delaware	1,678.75	4.00	1,823.25		4,922.25
Des Moines	1,098.80	343.00	1,500.10		4,745.10
Dickinson	1,101.00	210.00	1,721.00	9.55	4,925.85
Dubuque	1,425.40		1,998.00		5,218.00
Emmet	220.45	219.10	734.70		2,727.30
Fayette	380.15		1,049.15		3,185.25
Floyd	569.27		1,105.77	106.00	2,734.22
Franklin	370.10	450.00	961.90	95.27	3,187.27
Fremont	691.70	120.50	1,477.50	95.54	4,531.74
Gowrie	1,777.15	401.40	2,108.50		6,191.20
Grundy	807.90		1,007.20	50.43	4,000.72
Harrison	1,247.10	122.10	1,501.20	218.78	4,600.99
Hamilton	913.00	277.00	1,431.70	86.00	4,997.79
Hancock	607.80	500.50	1,251.30	40.40	3,699.20
Haskell	870.80	240.58	1,260.28	33.50	4,618.87
Hartman	1,120.50	807.80	2,968.30	87.00	4,777.18
Henry	880.50		1,111.30	1.20	4,819.30
Howard	605.00		700.20	59.00	2,300.80
Humboldt	1,587.70	282.90	1,271.30	91.20	5,590.20
Ia	1,284.75		2,165.80		5,561.80
Iowa	889.00	48.30	1,180.10	85.17	3,569.27
Jackson	1,054.80		1,300.10	75.91	4,316.81
Jarvis	2,431.80		2,899.70		6,219.70
Jefferson	906.75	16.50	1,965.40		5,121.40
Johnson	1,790.45	35.40	2,367.80		5,892.45
Jones	2,041.50		1,206.40	128.50	3,549.50

TABLE NO. 3—PART II—Continued

COUNTIES	Committee work mileage	Drainage work mileage	Total mileage	Miscellaneous expense	Total cost supervisors
Kookus	825.20		414.40	77.10	2,071.00
Kossuth	1,730.00	1,410.70	3,549.80	349.41	8,901.71
Lee	1,041.80	309.00	1,430.10		5,500.10
Lin	2,328.80	14.40	2,906.40		6,815.80
Louis	1,011.00		1,224.80	89.60	4,661.40
Louis	507.80		654.70		1,972.50
Louis	304.60		518.10	201.10	1,304.20
Lyon	1,368.00	28.20	1,561.50	107.22	4,980.78
Madison	791.50	47.30	1,018.70	4.10	2,907.80
Malaska	981.90		1,048.40		3,388.40
Marion	248.00	56.10	688.50	5.80	2,419.50
Marshall	241.20	107.80	487.40		1,842.40
Mills	2,373.45	102.50	2,402.50		7,517.50
Mitchell	1,008.40	558.20	1,566.40	50.00	5,161.48
Monroe	681.00		797.00		2,942.00
Monroe	204.70	63.20	472.90	29.65	2,179.45
Montgomery	400.00	78.30	1,127.00	2.00	2,005.00
Muscatine	900.75		1,455.30		4,100.30
O'Brien	348.10	20.70	1,100.20	70.91	3,130.80
Oceola	652.20	62.70	1,335.00	4.00	2,844.00
Page	327.10	807.80	1,601.10		5,076.10
Palo Alto	2,371.70		2,664.70	7.00	6,556.70
Plymouth	2,310.80	715.20	3,022.80	20.50	8,555.25
Pocahontas	2,700.10		4,220.50		11,770.50
Polk	1,903.45	980.50	2,451.00	80.68	2,136.54
Pottawattamie	1,577.00		1,822.45	31.80	4,977.25
Pottawattamie	745.35	18.40	866.55	273.00	2,938.58
Ringgold	1,631.40	169.80	2,211.65		5,801.65
Sac	4,435.10		4,918.50	491.39	12,584.79
Scott	1,150.85	70.90	1,301.65		4,804.00
Shelby	510.00		1,118.48	601.18	3,922.08
Sioux	673.40	494.20	1,000.80		3,877.80
Tama	1,800.40	60.10	2,062.10	177.80	6,417.90
Taylor	600.67		768.67		2,585.80
Union	489.00	195.20	855.20		2,430.20
Van Buren	1,471.80		1,646.55		5,750.55
Wapello	220.20		290.10	6.45	1,360.65
Warren	1,414.50	57.60	1,540.40		5,000.40
Washington	847.40		1,122.00		2,779.50
Wayne	712.95	680.00	1,754.05	1.50	5,709.55
Webster	600.40	515.77	1,566.07	8.80	3,812.07
Winnebago	1,415.20		1,609.40	132.38	5,870.27
Winnebago	5,100.20	230.40	6,021.10		14,381.10
Woodbury	1,540.41	280.24	1,266.45		5,056.45
Worth	1,308.10	1,064.10	2,694.10		7,320.10
Wright					
Total	\$ 122,961.24	\$ 15,802.86	\$ 167,677.75	\$ 7,192.15	\$ 474,798.75





TABLE NO. 5—COUNTY TREASURERS

Salaries and Expenses of Office and Net Cost for Year 1920

## PART I

COUNTIES	Treasurer's salary	Deputy treasurer's salary	Extra help	Postage
Adair	1,800.00	800.00	238.50	280.44
Adams	1,800.00		840.50	171.30
Alfalfa	1,900.00	1,200.00	125.00	308.26
Apache	2,200.00	1,100.00	1,838.25	257.50
Archer	1,800.00	1,170.00	705.84	279.30
Benton	3,000.00	2,550.00	742.06	211.02
Black Hawk	3,000.00	1,750.00	8,446.78	528.50
Boone	2,100.00	1,500.00	2,135.05	504.29
Brewer	1,800.00	1,300.00	184.32	121.30
Burham	1,300.00	1,000.00	705.00	132.00
Burns	1,800.00	1,200.00	1,140.00	587.00
Butler	1,900.00	780.00	526.18	505.00
Calhoun	2,200.00	1,800.00	841.00	402.50
Carroll	2,000.00	1,500.00	1,272.60	702.27
Cass	1,900.00	1,140.00	1,400.50	540.00
Cedar	1,900.00	1,400.00	501.75	331.00
Cerro Gordo	2,100.00	2,700.00	2,830.19	302.43
Cherokee	1,300.00	1,500.00	1,120.00	949.80
Chickasaw	1,000.00	1,000.00	843.75	150.21
Clark	1,400.00	800.00	306.50	56.55
Clay	1,900.00	1,300.00	1,479.37	277.00
Clayton	2,100.00	1,300.00	187.50	544.07
Clinton	2,400.00	1,729.00	4,723.30	202.94
Crawford	2,000.00	1,475.00	705.00	307.96
Dallas	2,100.00	2,019.00	1,027.12	425.00
Davis	1,800.00	1,300.00	131.40	156.27
Decatur	1,900.00	1,200.00	842.00	216.75
Delaware	1,900.00	1,275.00	1,547.50	
Des Moines	2,400.00	2,400.00	2,958.00	88.00
Dickinson	1,800.00	900.00	1,238.00	84.84
Dodge	2,100.00	2,000.00	4,140.00	306.80
Dundy	1,400.00	150.00	1,059.00	214.22
Edwards	2,100.00	2,800.00	416.00	220.74
Ellis	1,900.00	1,280.00	1,251.25	125.00
Franklin	1,900.00	2,275.00	422.18	270.18
Fremont	1,900.00	900.00	1,492.05	232.72
Greene	1,800.00	1,200.00	1,584.80	223.50
Grundy	1,800.00	1,300.00	596.50	343.28
Guthrie	1,900.00	1,440.00	210.00	50.20
Hamilton	1,900.00	1,500.00	1,541.50	509.41
Hancock	1,800.00	1,280.00	520.50	408.22
Hardin	2,000.00	1,500.00	1,436.25	561.47
Harrison	2,000.00	1,410.00	1,203.70	415.07
Henry	1,900.00	950.00	418.00	
Howard	1,800.00	1,100.00	101.47	220.72
Humboldt	2,800.00	1,550.00	851.00	221.40
Ia	1,800.00	1,300.00	522.80	128.74
Iowa	1,900.00	1,500.00	1,006.00	492.12
Jackson	2,000.00	2,275.00	215.00	241.72
Jasper	1,900.00	2,730.00	182.50	300.55
Jefferson	1,900.00	1,300.00	1,300.00	212.40
Johnson	2,100.00	1,500.00	1,400.40	251.21
Jones	1,800.00	1,254.90	828.00	411.64

TABLE NO. 6—PART I—Continued

COUNTIES	Treasurer's salary	Deputy treasurer's salary	Extra help	Postage
Kearney	2,000.00	1,200.00	1,105.02	242.08
Keith	2,000.00	1,500.00	2,250.50	1,584.21
Kim	2,000.00	1,300.00	2,594.00	367.80
Lincoln	2,400.00	2,012.50	7,900.44	1,235.64
Linn	1,800.00	1,012.50	850.00	152.90
Louis	1,800.00	1,300.00	385.50	145.50
Lusk	1,900.00	1,200.00	434.90	201.00
Lyons	1,900.00	1,300.00	918.47	182.02
Madison	2,100.00	1,500.00	1,401.25	206.45
Malheur	2,000.00	1,184.00	1,061.85	169.32
Manly	2,200.00	1,300.00	1,728.40	388.56
Marshall	1,900.00	1,500.00	1,082.25	230.08
Mason	1,800.00	1,000.00	104.00	205.74
McPherson	1,900.00	1,000.00	950.00	129.58
Monroe	2,100.00	1,050.00	450.00	94.33
Montgomery	1,900.00	1,200.00	505.20	171.30
Morrison	2,400.00	1,500.00	1,372.50	173.98
Muskegon	1,900.00	1,006.41	1,136.00	229.24
Nemaha	1,800.00	1,280.00	568.00	150.00
Nevada	2,000.00	2,715.00	622.15	225.38
Noble	1,800.00	652.50	978.50	453.41
North	2,000.00	1,470.00	1,027.00	577.14
North Platte	1,900.00	1,500.00	442.00	517.00
Nowata	2,000.00	2,405.00	30,151.34	1,042.72
Okfuskee	2,000.00	681.25	4,496.95	759.54
Okmulgee	1,900.00	1,200.00	642.45	590.00
Okmuskogee	1,800.00	1,080.00	230.00	228.00
Okmuskogee	1,900.00	1,200.00	386.00	228.31
Osage	2,300.91	1,740.90	6,106.84	931.00
Ottawa	1,800.00	2,038.00	2,038.00	230.82
Pawnee	2,100.00	1,274.01	1,105.72	807.07
Pawnee	2,100.00	1,240.90	1,090.28	942.00
Pawnee	2,000.00	1,200.00	1,915.47	211.07
Pawnee	1,900.00	800.00	400.25	112.21
Pawnee	1,900.00	1,105.15	642.27	120.00
Pawnee	1,800.00	1,070.97	225.80	
Pawnee	2,400.00	1,280.00	3,000.29	810.20
Pawnee	1,900.00	1,300.00	1,110.25	200.54
Pawnee	2,000.00	1,166.00	1,023.28	122.26
Pawnee	1,900.00	1,100.00	800.00	198.00
Pawnee	2,400.00	1,500.00	4,838.00	550.11
Pawnee	1,800.00	1,025.00	990.80	524.71
Pawnee	2,000.00	1,500.00	1,095.22	273.19
Pawnee	2,400.00	4,600.00	2,000.12	1,215.24
Pawnee	1,800.00	1,000.00	1,000.00	199.18
Pawnee	1,900.00	1,400.00	1,202.90	877.28
Total	236,000.44	142,848.06	165,821.80	25,509.26

TABLE NO. 5—COUNTY TREASURERS

Salaries and Expenses of Office and Net Cost for Year 1920

## PART II

COUNTIES	Miscellaneous expenses	Delinquent tax collector	Premium on bond	Total cost of office
Adair				3,218.44
Adams			427.50	2,739.00
Allen			213.75	3,759.91
Altamaha		308.31		5,494.13
Appling				3,971.05
Ashburn	18.00			5,505.48
Benton		707.89	427.50	10,314.45
Black Hawk	1,820.00	845.29	375.00	7,510.62
Bone				3,021.12
Brewer		115.07		3,755.00
Buchanan				4,902.00
Buena Vista				3,508.13
Butler				4,892.82
Calhoun				5,001.07
Carroll			127.50	5,137.41
Cedar			356.25	4,004.12
Cerro Gordo				8,823.68
Cherokee				5,119.89
Chickasaw	59.45			4,129.41
Clarke		119.86	225.00	3,497.91
Clay		314.17	484.50	5,635.73
Clayton				4,001.37
Clinton			457.50	9,590.77
Crawford	27.85			4,855.28
Dallas			570.00	6,050.70
Davis				3,297.67
DeKalb			212.75	4,273.50
DeKalb				4,522.50
Des Moines		375.00		7,391.45
Dickinson		290.12		4,504.08
Dubuque			375.00	12,021.51
Emmett				3,284.31
Payette		50.50		6,047.34
Floyd				4,777.08
Franklin				2,885.26
Fremont		219.75	285.00	5,179.52
Greene				4,612.26
Grundy				3,608.79
Guthrie				3,905.45
Hamilton			300.00	5,711.58
Hancock		185.97		4,944.09
Hardin	18.75			5,510.09
Harrison		920.00		5,800.37
Henry			225.80	3,494.32
Howard				3,292.18
Humboldt				4,921.60
Iola				3,721.54
Iowa		188.40	212.75	5,899.32
Jackson				4,894.72
Jasper			212.75	5,206.80
Jefferson				4,512.49
Johnson				5,645.52
Jones				4,274.42

TABLE NO. 5—PART II—Continued

COUNTIES	Miscellaneous expenses	Delinquent tax collector	Premium on bond	Total cost of office
Kookuk			112.50	4,789.80
Kosuth		515.01		7,459.42
Lee				5,281.80
Lincoln		4,528.51	256.25	20,001.17
Linn				3,261.16
Louis			247.25	3,874.37
Lusk				4,084.85
Lyons	28.30		285.00	4,485.08
Madison				6,317.70
Malaska		358.00		4,802.84
Martin			212.50	5,540.46
Marshall				4,682.60
May				3,157.74
Mayfield				4,069.58
McIntosh		358.08	256.25	4,437.11
Monroe			300.00	2,771.00
Montgomery			256.00	5,828.48
Murray			300.00	4,900.98
O'Brien				5,512.02
Onondaga		60.30	375.00	5,950.54
Pace				3,784.41
Palo Alto			655.50	5,729.44
Plymouth				4,359.81
Powahontas				40,257.09
Polk		5,124.44	825.00	19,907.01
Pottawattamie		4,759.27		4,322.45
Pottawattamie			225.00	3,573.00
Preble			285.00	4,281.15
Ringgold				14,582.00
Sar		977.47	1,436.85	4,630.40
Scott		65.00	285.00	5,054.36
Seelye		245.82	325.50	6,120.30
Shenandoah		21.85	300.00	6,009.33
Story		429.60		3,865.46
Tama			513.00	4,015.17
Taylor			212.75	3,279.73
Union				7,120.59
Van Buren				4,887.72
Wabeno			356.25	4,814.07
Warren		308.00	125.00	3,735.08
Washington				8,365.16
Wayne				4,317.17
Webster				4,769.41
Winnebago				20,449.12
Winnebago		8,503.15	502.50	3,005.18
Woodbury				6,072.41
Worth		602.18	570.00	
Wright				
Total	\$ 1,400.28	\$ 20,842.75	\$ 17,614.94	\$ 600,156.01



TABLE NO. 6—CLERKS OF THE DISTRICT COURT

Salaries, Cost of Office and Net Cost for the Year 1920

## PART I

COUNTIES	Salary of clerk	Salary of deputy clerk	Other clerical help	Postage
Adair	1,800.00	900.00		22.79
Adams	2,800.00			30.36
Alfalfa	1,900.00	1,200.00	12.00	77.17
Appanoose	2,200.00	1,100.00	1,000.00	35.23
Artesian	1,800.00	1,175.00	25.25	38.44
Audubon	2,000.00	1,200.00	1,100.00	22.50
Benton	3,000.00	1,000.17	2,776.97	57.00
Black Hawk	2,100.00	1,500.00		170.58
Boone	1,800.00	1,200.00		23.38
Brewer	1,000.00	1,000.00		25.00
Buchanan	1,154.36	602.30		71.13
Burns Vista	1,000.00	1,000.00	21.50	51.04
Butler	1,000.00	1,000.00		68.00
Calhoun	2,000.00	1,000.00		91.92
Carroll	1,900.00	1,140.00		117.79
Cass	1,800.00	1,280.00	45.34	110.70
Cedar	2,180.00	1,480.00	2,000.50	68.00
Cerro Gordo	1,900.00	1,600.00	30.74	30.80
Cherokee	1,000.00	1,200.00		18.75
Chickasaw	1,800.00	900.00		58.50
Clarke	1,900.00	1,200.00		54.97
Clay	2,100.00	1,200.00	1,300.00	50.00
Clayton	2,800.00	2,200.00	20.00	60.80
Clinton	2,000.00	1,200.00	70.75	36.58
Crawford	1,800.00	1,000.00		6.30
Dallas	1,800.00	1,000.00		26.66
Davis	1,900.00	1,000.00		25.97
DeSoto	1,800.00	1,275.00		26.66
Des Moines	2,400.00	1,500.00	1,200.00	21.00
Dickinson	1,800.00	1,000.00		55.83
Dubuque	2,300.00	4,000.00	1,000.00	35.00
Emmet	1,800.00	1,000.00		30.75
Essex	2,100.00	1,300.00		42.22
Fayette	1,800.00	1,500.00	1,000.00	40.42
Floyd	1,900.00	950.00		23.97
Franklin	1,900.00	991.00		26.66
Fremont	1,800.00	900.00	100.00	29.68
Gove	1,800.00	1,075.00		232.34
Graham	1,900.00	1,300.00		25.91
Hamilton	1,000.00	1,200.00		30.27
Hancock	1,800.00	900.00		45.31
Hardin	2,000.00	1,200.00	100.00	81.34
Harrison	2,000.00	1,211.00		10.50
Henry	1,000.00	950.00		87.34
Howard	1,800.00	900.00		29.79
Humboldt	1,800.00	219.62		72.00
Ia	1,800.00	1,170.00		97.66
Iowa	1,800.00	1,000.00		77.40
Jackson	2,000.00	1,500.00		85.22
Jasper	2,100.00	950.00	900.00	21.72
Jefferson	1,900.00	1,300.00		21.00
Johnson	2,100.00	1,200.00	1,075.00	87.59
Jones	1,800.00	1,224.30	38.99	55.08

TABLE NO. 6—PART I—Continued

COUNTIES	Salary of clerk	Salary of deputy clerk	Other clerical help	Postage
Keeok	2,800.00	1,200.00	439.50	67.01
Keosau	2,000.00	1,200.00	205.75	178.00
Lee	2,800.00	2,275.00	875.00	82.50
Linn	2,400.00	2,400.00	2,851.70	305.08
Louis	1,800.00	900.00		21.85
Lucas	1,900.00	1,200.00		18.96
Lyon	1,900.00	1,300.00		25.91
Madison	1,900.00	1,300.00		19.50
Mahaska	2,100.00	1,000.00	900.00	30.75
Marion	2,000.00	1,194.00	677.00	45.22
Marshall	2,200.00	1,185.40	1,540.00	49.95
Miller	1,900.00	1,112.00		24.22
Monroe	1,800.00	1,000.00		11.40
Montgomery	2,100.00	1,000.00		45.30
Muscatine	1,900.00	1,200.00		61.94
O'Brien	2,100.00	1,500.00	1,000.00	37.00
Oceola	1,900.00	900.00	29.50	29.24
Paga	1,800.00	940.00	200.00	90.94
Palo Alto	2,000.00	1,135.00		54.72
Pemont	1,800.00	1,110.00	11.40	19.25
Pocahontas	2,000.00	1,455.00	143.00	27.99
Polk	1,900.00	1,300.00		32.13
Pottawattamie	2,400.00	2,210.00	13,000.00	11.00
Preble	1,400.00	5,175.00	2,712.50	133.65
Ringgold	1,900.00	1,000.00		24.05
Sac	1,800.00	1,000.00		29.04
Scott	1,900.00	900.00	29.50	63.96
Seely	2,200.00	1,742.00	5,213.77	101.94
Sioux	1,800.00	1,300.00		37.52
Story	2,100.00	1,319.92	375.12	127.00
Stout	2,100.00	1,319.92	418.25	65.00
Tama	2,000.00	1,500.00		66.41
Taylor	1,900.00	900.00		8.85
Union	1,900.00	1,000.00		41.36
Van Buren	1,800.00	1,000.00		27.73
Vaselle	2,400.00	2,504.70	1,440.00	35.00
Warren	1,900.00	1,000.00		15.00
Washington	2,000.00	1,166.00	200.00	84.82
Wayne	1,300.00	1,000.00	90.00	25.48
Webster	2,400.00	1,500.00	1,000.00	37.14
Winneshok	1,800.00	1,000.00	118.00	92.92
Woodbury	2,000.00	1,300.00		96.97
Worth	2,400.00	2,210.00	7,821.68	230.65
Wright	2,800.00	2,142.75		61.77
	1,900.00	1,166.00		97.43
Total	\$ 204,494.12	\$ 129,908.43	\$ 59,880.50	\$ 9,929.72

TABLE NO. 6—CLERKS OF THE DISTRICT COURT

Salaries, Cost of Office and Net Cost for the Year 1920

## PART II

COUNTIES	Miscellaneous expenses	Total cost of office	Fees turned over to county treasurer	Net cost of office	Net profit of office
Adair		5,722.70	993.20	1,744.31	
Adams		1,860.95	1,180.00	1,834.95	
Alfalfa		3,180.17	2,078.18	1,116.99	
Appachose		4,085.31	2,525.80	1,861.51	
Audubon		5,992.69	979.70	2,112.29	
Benton		4,872.96	2,567.65	1,855.31	
Black Hawk		7,487.74	3,818.90	1,031.10	
Boone		3,770.55	2,120.95	649.59	
Bremer		5,123.06	2,280.80	528.17	
Buchanan		2,650.00	1,712.70	1,212.30	
Buena Vista		1,867.66	1,448.46	359.20	
Butler		2,902.54	2,282.03	710.51	
Calhoun		1,666.15	2,654.62	111.63	
Carroll		3,660.00	1,875.25	1,190.25	
Cass		3,181.82	3,815.10	182.58	
Cedar		3,543.13	2,194.00	1,149.23	
Cerro Gordo		5,802.18	4,638.06	1,633.18	
Cherokee		5,794.74	2,994.81	1,900.11	
Chickasaw	\$14.30	3,155.10	1,461.25	1,693.85	
Clarke		2,713.75	1,456.50	1,292.25	
Clay		3,126.50	1,558.10	1,558.40	
Clayton		2,414.91	2,051.95	1,891.05	
Clinton		7,649.92	5,151.13	1,868.81	
Crawford	28.32	3,379.32	1,788.25	1,791.07	
Dallas		4,255.68	2,620.27	496.31	
Davis		3,756.98	2,843.79	894.19	
Decatur		2,986.50	1,573.18	1,458.35	
Delaware		3,175.00	2,605.47	569.53	
Des Moines		5,121.00	4,865.45	285.55	
Dickinson		2,755.61	1,853.75	1,191.85	
Dubuque		9,879.13	9,181.88	494.25	
Emmet		2,700.75	1,729.08	1,081.67	
Fayette		1,932.25	5,073.65	1,412.47	
Floyd		1,197.42	2,261.85	1,598.47	
Franklin		2,873.97	1,467.35	1,176.65	
Fremont		3,918.28	1,109.17	1,800.11	
Greene		2,901.27	1,269.68	911.27	
Grundy		3,108.94	735.00	2,337.34	
Guthrie		3,125.91	2,725.10	600.81	
Hamilton		3,359.35	2,234.05	1,125.20	
Hancock		2,780.31	2,412.56	377.75	
Hardin	19.86	2,535.14	1,196.64	384.20	
Harrison		3,251.50	2,362.95	957.84	
Henry		2,937.34	1,549.80	1,387.34	
Hewitt		2,719.70	1,866.87	714.23	
Humboldt		2,181.46	1,135.20	1,046.13	
Ia		3,067.66	774.75	2,292.91	
Iowa		3,477.62	2,058.12	419.27	
Jackson		2,546.22	2,234.05	1,201.17	
Jasper		2,771.72	2,414.25	897.27	
Jefferson		5,121.00	1,615.74	1,335.26	
Johnson		5,182.82	4,812.00	490.82	
Jones		2,398.54	2,081.71	1,182.97	

TABLE NO. 6—PART II—Continued

COUNTIES	Miscellaneous expenses	Total cost of office	Fees turned over to county treasurer	Net cost of office	Net profit of office
Keeokuk		5,706.51	3,234.19	589.47	
Kossuth		2,581.75	2,241.14	1,340.61	
Lee		6,012.82	4,784.28	1,228.54	
Linn		10,905.78	15,888.41	5,972.62	
Louis		2,721.52	1,300.60	1,412.16	
Louis		2,118.96	1,800.67	1,958.29	
Lynn		3,125.91		2,125.91	
Lyon		1,128.45	2,487.45	653.22	
Madison		4,080.75	3,962.95	1,087.80	
Malaska		3,886.82	2,935.77	900.75	
Manitou		4,972.25	5,775.46	392.11	
Marshall		2,044.23	2,042.67	1,002.28	
Mills		2,861.40	1,538.56	1,334.85	
Mitchell		2,800.00	1,775.47	1,074.52	
Monroe		3,136.30	2,517.58	677.75	
Montana		3,161.34	2,747.21	864.35	
Montgomery		4,652.00	5,388.91	731.91	
Muscatine		2,911.74	1,950.65	1,061.09	
O'Brien		3,090.94	1,664.70	2,098.24	
Oswaka		2,234.72	2,862.94	291.78	
Pace		2,049.42	1,254.70	1,886.15	
Palo Alto		2,600.88	1,913.67	1,717.22	
Plymouth		3,183.17	1,071.85	2,081.28	
Poweshock		18,741.9	94,077.00	5,325.90	
Prairie		11,471.1	2,539.15	3,902.00	
Pottawattamie		2,914.7	1,799.85	1,222.00	
Pottawattamie		2,909.7	773.58	2,185.46	
Pottawattamie		2,909.7	2,367.70	625.82	
Ringgold		10,465.7	9,900.75	504.82	
Sac		3,137.7	1,947.15	1,100.33	
Scott		3,805.7	2,828.50	1,067.14	
Shells		3,900.1	5,184.70	1,498.53	
Sioux		3,900.1	2,510.50	1,084.91	
Story		2,858.82	1,049.25	1,809.00	
Tama		2,961.20	2,254.11	297.81	
Taylor		2,907.72	1,259.35	1,618.28	
Union		2,529.70	4,226.10	1,003.60	
Van Buren		2,968.00	1,914.22	1,021.78	
Warren		3,547.88	3,528.65	10.67	
Washington		2,084.48	1,548.15	1,539.25	
Wayne		4,692.54	4,061.18	929.35	
Webster		3,075.02	3,168.85	33.83	
Winnebago		3,289.97	5,272.66	14.34	
Winnebago		13,662.63	12,899.05	868.58	
Winnebago		4,064.82	1,241.26	2,815.05	
Worth		3,124.00	2,259.21	804.86	
Wright					
Total	\$72.42	\$96,862.33	\$67,544.16	\$16,224.38	\$13,905.34





TABLE NO. 7—COUNTY SHERIFFS

Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1920

## PART II

COUNTIES	Board, care and washing for prisoners	Mileage	Other office fees	Total cost of office	Office fees collected	Net cost of office
Adair	\$ 19.50	\$14.40		\$ 3,635.90	\$37.82	\$ 3,478.08
Adams	41.44	90.50		3,360.00	35.35	2,919.75
Albany	30.00	281.44		3,514.00	218.20	3,295.80
Appanoose	1,018.40	1,541.04		6,150.40	672.72	5,477.68
Audubon	97.90	209.00	60.41	2,589.75	220.40	2,369.35
Benton	214.20	273.61		7,792.24	248.75	7,543.49
Black Hawk	5,177.60	1,394.90		8,306.82	1,848.83	6,457.97
Boone	800.40	775.80		5,244.10	822.43	4,421.67
Brown	121.80	338.60		2,497.50	2,377.45	120.05
Buchanan	219.30	327.54		3,313.24	349.30	2,963.94
Buena Vista	200.15	910.58		4,201.21	4,201.21	
Butler	74.40	426.70		2,407.50	31.20	2,376.30
Calhoun	190.20	1,291.90	151.16	4,415.80	418.65	4,000.72
Carroll	120.10	791.15		4,092.85	149.80	3,943.05
Cass	317.60	970.35		4,106.44	209.20	3,897.24
Cedar	72.00	201.40		5,302.08	66.35	5,235.73
Cerro Gordo	1,717.40	1,530.50		8,074.00	969.41	7,104.59
Cherokee	104.40	009.50		4,085.10	143.43	3,941.76
Chickasaw	88.70	677.60		3,709.40	354.24	3,355.16
Clarke	45.90	261.15		5,028.96	48.25	4,980.71
Clay	34.00	722.00		4,397.77	556.64	3,841.13
Clayton	397.80	392.95		4,179.27	28.98	4,150.29
Clinton	1,100.00	547.00	612.00	6,009.00	474.84	5,534.16
Crawford	90.10	671.70		5,827.40	402.25	5,425.15
Dallas	347.00	1,142.00		5,191.15	500.07	4,691.08
Davis	61.30	591.30		2,451.00	300.90	2,150.10
De Witt	140.10	603.21		2,758.00	300.24	2,457.76
Delaware	100.80	211.00		5,714.80	125.15	5,589.65
Des Moines	428.85	300.20		5,282.00	251.15	5,030.85
Dickinson	719.65	601.90		4,058.13	392.58	3,665.55
Dubuque	5,618.50	718.90		30,049.52	760.07	29,289.45
Emmett				2,144.72	2,144.72	
Fayette	1,445.00	520.55		5,495.15	5,495.15	
Floyd	405.45	604.00		4,720.45	96.00	4,624.45
Franklin	118.50	369.64		2,497.25	274.70	2,222.55
Fremont	43.90	438.67		5,610.72	56.14	5,554.58
Greene	301.30	303.67		2,781.77	268.47	2,513.30
Grundy	94.70	114.70		2,944.36	114.82	2,829.54
Guthrie	79.80	314.10		2,863.90	642.30	2,221.60
Hamilton	177.20	446.10		2,804.48	605.16	2,199.32
Hancock	27.30	377.45		2,944.70	52.50	2,892.20
Hardin	18.00	130.00		3,391.60	284.44	3,107.16
Harrison	560.80	1,736.80		5,115.07	946.15	4,168.92
Henry	177.20	499.84		2,801.11	80.28	2,720.83
Howard	47.10	832.90		2,559.00	2,559.00	
Humboldt	50.00	303.27		2,779.58	80.12	2,699.46
Iowa	58.90	79.20		2,488.11	104.00	2,384.11
Jackson	77.50	878.50		2,820.72	92.15	2,728.57
Jackson	12.40	794.94		2,553.44	414.94	2,138.50
Jasper	770.10	1,307.81		5,027.97	65.90	4,962.07
Jefferson	90.90	1,530.97		4,445.37	500.88	3,944.49
Johnson	136.40	423.90		4,805.16		4,805.16
Jones	92.80	140.37		3,178.00		3,178.00

TABLE NO. 7—PART II—Continued

COUNTIES	Board, care and washing for prisoners	Mileage	Other office fees	Total cost of office	Office fees collected	Net cost of office
Knox	284.70	227.35		2,851.48	22.95	2,828.53
Kossuth	307.40	909.75		4,880.80	670.75	4,210.05
Lea	3,367.50	2,044.11		14,513.16	236.21	14,276.95
Linn	2,094.78	1,092.65		10,002.45	1,707.65	8,294.80
Louis	201.00	131.90		2,780.52	281.87	2,500.65
Lucas	340.50	1,049.90		4,890.75	210.21	4,680.54
Lyon	202.25	818.80		4,082.25	297.75	3,784.50
Madison	53.10	435.00		2,415.35	212.00	2,203.35
Manitowish	460.30	207.21		4,164.90	1,137.61	3,027.29
Marquette	202.50	1,009.65		4,791.01	138.29	4,652.72
Marshall	1,000.20	973.65	7.00	5,442.28	718.52	4,723.76
Mason	770.60	944.90		4,670.61	1,242.00	3,428.61
Mills	1.45	214.25		5,301.44	503.10	4,798.34
Missile	133.20	386.20		4,615.22		4,615.22
Monroe	1,512.70	2,055.00		7,207.28	100.92	7,106.36
Montgomery	419.05	598.77		2,909.41	174.50	2,734.91
Nebraska	721.30	1,061.38		5,011.52	131.28	4,880.24
Neosho	19.35	101.25		5,414.45	389.81	5,024.64
Orleans	127.00	151.17		3,120.19	126.54	2,993.65
Pawnee	150.00	1,691.00		6,975.65	100.33	6,875.32
Pemont	17.00	88.00		2,989.80	48.25	2,941.55
Perry	333.00	476.54		4,018.04	401.80	3,616.24
Pottawattamie	200.25	294.79		3,825.04	98.00	3,727.04
Polk	12,076.90	7,813.80	9,077.80	37,731.12	4,814.46	32,916.66
Pottawattamie	5,714.90	4,150.01		10,879.41	965.04	9,914.37
Poweshiek	217.85	672.80		3,945.80		3,945.80
Ringold	6.85	1,242.40		4,201.31	50.85	4,150.46
Sar	49.50	184.44		5,529.31	220.00	5,309.31
Scott	3,889.30	708.75	187.40	16,021.60	1,899.52	14,122.08
Shellsburg	680.25	3,422.00		3,801.00	38.01	3,762.99
Sioux	500.00	1,400.12		4,785.98	1,394.01	3,391.97
Story	85.00	856.48		4,987.25	659.08	4,328.17
Tama	100.00	396.00	7.00	2,880.61	13.65	2,866.96
Taylor	106.50	228.97		3,801.47	11.30	3,790.17
Union	288.80	500.02		3,775.37	60.00	3,715.37
Van Buren	2.90	380.51		4,201.17	348.65	3,852.52
Wapello	2,020.80	1,225.80		19,125.00	1,023.24	18,101.76
Warren	22.15	912.50		4,663.25	69.45	4,593.80
Washington	89.80	416.70		2,819.15	197.17	2,621.98
Wayne	55.80	961.79		2,577.10	361.52	2,215.58
Webster	1,022.80	278.10	809.30	7,076.30	1,120.00	5,956.30
Winnebago	119.85	158.77		3,119.21	404.40	2,714.81
Winnow	80.70	414.90		2,674.77	266.11	2,408.66
Woodbury	5,161.40	252.90		16,484.40	5,128.62	11,355.78
Worth	105.00	727.77		3,411.71	242.82	3,168.89
Wright	22.30	413.28	102.54	3,961.88	431.61	3,530.27
Total	\$14,022.25	\$71,412.70	\$ 7,640.80	\$ 531,162.39	\$44,734.30	\$ 486,428.09

TABLE NO. 8—SUPERINTENDENTS OF SCHOOLS

Salaries and Expenses of Office and of Normal Training Work for the Year 1920

## PART I

COUNTIES	Salary of super- intendent	Salary of deputy	Postage	Miscellaneous expense
Adair	1,800.00	900.00	258.24	
Adams	1,700.00	102.00	81.34	
Allamakee	1,000.00	1,000.00	185.70	
Appanoose	1,800.00	802.50	96.80	57.88
Audubon	1,700.00	1,170.00	78.67	127.34
Benton	1,800.00	1,125.00	110.40	
Black Hawk	2,500.00	1,300.00	207.00	262.32
Bonne	1,800.00	900.00	105.64	82.80
Bremer	1,700.00	732.41	137.00	132.11
Buchanan	1,700.00	900.00	130.00	
Buena Vista	2,100.00	1,177.50	228.50	137.39
Butler	2,000.00	900.00	262.25	
Calhoun	1,700.00	1,005.00	179.78	
Carroll	1,800.00	750.00	176.28	867.47
Cass	1,700.00	1,126.20	140.00	
Cedar	1,700.00	1,070.00	82.75	94.36
Cerro Gordo	2,400.00	1,350.00	89.00	174.83
Cherokee	2,000.00	2,884.34	311.00	78.28
Chickasaw	1,700.00	1,000.00	134.83	68.07
Clarke	1,700.00	750.00	65.00	
Clear	1,700.00	131.50	86.21	58.80
Clayton	1,350.00	1,042.50	209.50	
Clinton	2,000.00	1,110.00	200.00	
Crawford	2,000.00	1,475.00	177.00	98.32
Dallas	1,800.00	900.00	122.25	136.00
Davis	1,030.32	600.00	50.00	
Decatur	1,800.00	1,040.00	167.00	72.75
Delaware	1,800.00	900.00	41.04	
Des Moines	2,000.00	840.00	165.50	
Dickinson	1,700.00	747.74	119.74	
Dubuque	2,400.00	840.00	219.32	349.88
Emmet	1,700.00	740.00	134.81	
Fayette	1,800.00	1,000.00	242.00	
Floyd	1,700.00	872.50	81.44	
Franklin	1,800.00	780.00	130.00	
Fremont	1,700.00	800.00	128.27	
Greene	1,000.00	802.50	88.79	
Grundy	1,700.00	1,025.00	143.84	
Guthrie	1,800.00	1,300.00	30.04	
Hamilton	2,800.00	800.00	79.33	41.25
Hancock	1,700.00	800.00	197.21	182.00
Hardin	1,800.00	1,271.05	297.68	
Harrison	1,800.00	825.00	136.11	
Henry	1,700.00	1,000.00	198.00	178.50
Howard	1,700.00	900.00	204.00	
Humboldt	1,700.00	1,330.00	195.25	
Iowa	2,000.00	400.00	98.00	
Jackson	1,700.00	1,500.00	170.41	
Jasper	2,000.00		72.00	
Jefferson	1,800.00	1,080.00	218.64	
Johnson	1,700.00	498.74	195.75	
Jones	2,000.00	1,300.00	156.55	
	1,700.00	1,160.00	106.28	30.45

TABLE NO. 8—PART I—Continued

COUNTIES	Salary of super- intendent	Salary of deputy	Postage	Miscellaneous expense
Keokuk	1,800.00	1,222.72	184.26	
Keosauqua	2,000.00	1,220.00	68.75	271.50
Lee	2,000.00		202.94	134.05
Leon	2,500.00	870.00	272.25	202.18
Lewis	1,700.00	702.80	95.07	
Lodis	1,700.00	750.00	130.54	
Lucas	1,700.00	1,000.00	90.28	
Lyon	1,700.00	800.00	229.38	
Madison	1,800.00	1,000.00	210.00	
Mahaska	1,800.00	1,200.00	81.21	
Marion	1,500.00	825.00	48.84	
Marshall	1,800.00	900.00	170.44	
Mills	1,700.00	1,224.96	110.00	51.25
Missouri	1,700.00	941.50		
Monroe	1,800.00	750.00	180.45	
Montgomery	1,700.00	1,000.00	238.00	
Muscatine	2,000.00	900.00	127.05	
O'Brien	1,800.00	252.00	130.94	40.50
Oceola	1,800.00	1,100.00	187.68	
Osceola	1,800.00	1,125.00	257.21	60.60
Pace	1,700.00	900.00	1,048.50	
Palo Alto	1,800.00	1,135.00	68.22	
Plymouth	1,700.00	1,000.00	101.15	190.98
Pocahontas	2,504.24	900.00	213.30	613.61
Pott	2,500.00	1,000.00	900.00	
Pottawattamie	1,700.00	900.00	115.50	
Poweshiek	1,700.00	750.00	445.08	230.37
Shelby	2,500.00	1,200.00	151.74	160.00
Scott	1,700.00	107.28	65.71	
Shelby	1,700.00	1,000.00	210.00	428.77
Sioux	1,800.00	1,190.25	214.00	47.21
Story	1,800.00	481.25	211.63	
Tama	1,700.00	607.00	94.34	
Taylor	1,700.00	800.00	76.90	
Union	1,700.00	800.00	102.00	
Van Buren	2,000.00	900.00	16.15	60.00
Wapello	1,700.00	900.00	60.15	
Warren	1,800.00	1,050.00	175.00	68.78
Washington	1,700.00	750.00	64.50	
Wayne	1,800.00	1,380.00	204.50	72.50
Webster	1,700.00	228.00	178.17	
Winnebago	1,800.00	750.00	185.00	
Winnebago	2,500.00	1,146.04	190.37	71.50
Woodbury	1,600.00	804.00	202.50	
Worth	2,000.00	1,200.00	125.00	
Wright				
Total	\$ 180,674.02	\$ 91,285.80	\$ 10,348.29	\$ 6,134.43

TABLE NO. 8—SUPERINTENDENTS OF SCHOOLS

Salaries and Expenses of Office and of Normal Training Work for the Year 1920

## PART II

COUNTIES	Expense visiting schools	Expense normal institute	Total cost of office	Less fees of office	Net cost of office
Adair	\$ 215.00	\$ 221.00	\$ 2,304.21	\$ 208.00	\$ 2,096.21
Adams	71.75	195.50	2,215.47	72.00	2,143.47
Albany	207.90	317.00	2,890.02	274.00	2,616.02
Albany	189.08	308.84	2,430.86	208.50	2,222.36
Antelope	120.10	243.00	2,510.86	147.00	2,363.86
Asotin	160.00	291.84	2,488.21	102.00	2,386.21
Black Hawk	173.17	709.30	2,715.52	154.00	2,561.52
Bonne	298.10		2,182.54	275.00	2,007.54
Bremer	148.84	211.00	2,195.58	221.00	2,074.58
Buchanan	201.75	282.90	2,643.67	227.00	2,416.67
Buna Vista	600.25	302.50	4,009.11	128.00	3,881.11
Butler	285.20	309.60	2,974.82	100.00	2,874.82
Calhoun	270.55	787.26	4,070.00	171.00	4,009.00
Carroll	206.50	215.20	2,857.37	120.00	2,737.37
Cass	260.30	287.20	2,649.80	138.00	2,511.80
Cedar	322.74	128.25	2,218.10	60.00	2,158.10
Cerro Gordo	464.28	280.60	4,758.71	241.00	4,517.71
Cherokee	264.78	259.50	7,708.05	190.00	7,018.05
Chickasaw	619.34	304.89	2,081.50	220.00	1,861.50
Clarke	171.01	336.90	2,023.80	185.00	2,008.80
Clay	180.72		2,084.25	123.00	2,001.25
Clayton	400.00		2,560.85	298.00	2,262.85
Clinton	207.90	119.50	4,425.25	138.00	4,287.25
Crawford	417.30	419.14	2,580.01	204.00	2,376.01
Dallas	161.00	259.00	2,402.85	116.00	2,286.85
Davis	187.57	545.71	2,961.43	116.00	2,845.43
Decatur	204.75	309.40	2,512.34	235.00	2,277.34
Des Moines	374.81	416.10	2,304.87	204.00	2,100.87
Dickinson	379.05	546.80	2,800.28	91.00	2,709.28
Dubuque	257.41	230.50	4,454.42	121.00	4,333.42
Emmet	314.95	548.67	4,573.27	715.00	4,258.27
Fayette	607.17	361.56	2,604.47	71.00	2,533.47
Floyd	123.95	427.00	2,587.05	121.50	2,465.55
Franklin	120.80	258.60	2,118.15	72.00	2,046.15
Greene	414.50	209.94	2,204.47	204.00	2,000.47
Grundy	435.75	287.80	2,484.70	98.00	2,386.70
Harrison	268.40	305.70	2,596.30	151.00	2,445.30
Hawthorne	200.00	305.70	2,789.40	125.00	2,664.40
Hemlock	275.11	221.00	2,308.09	204.00	2,104.09
Hardin	179.50	569.50	2,811.90	91.50	2,720.40
Harrison	268.40	244.00	4,022.15	256.00	3,766.15
Henry	160.75	580.11	2,171.08	116.00	2,055.08
Howard	180.28	624.00	2,339.51	85.50	2,254.01
Humboldt	275.75	80.10	2,257.49	208.50	2,048.99
Iowa	261.40	220.29	2,427.08	89.00	2,338.08
Jackson	944.61	562.75	2,305.98	125.00	2,180.98
Jasper	437.49	507.35	4,208.23	101.00	4,107.23
Jefferson	280.77		2,272.45	284.00	2,088.45
Johnson	549.50	598.00	2,779.07	121.50	2,657.57
Jones	200.90	368.00	2,821.40	89.00	2,732.40
	250.00		4,254.06	312.00	3,942.06
			2,197.01	172.00	2,025.01

TABLE NO. 8—PART II—Continued

COUNTIES	Expense visiting schools	Expense normal institute	Total cost of office	Less fees of office	Net cost of office
Kearney	448.80	551.00	4,200.90	141.50	4,059.40
Keith	770.00	205.95	4,809.62	241.00	4,568.62
Lee	278.00	288.50	2,900.00	85.00	2,815.00
Lincoln	222.50	440.94	4,904.94	47.00	4,857.94
Linn	149.00	259.70	2,904.77	125.00	2,779.77
Louis	204.25	429.94	2,200.45	88.00	2,112.45
Lyon	368.00	415.00	2,471.65	215.00	2,256.65
Madison	290.80	272.01	2,302.21	144.00	2,158.21
Madison	30.32	547.80	2,418.00	156.50	2,261.50
Malheur	285.01	271.50	2,678.44	104.50	2,573.94
Marion	278.00	506.45	2,658.20	221.00	2,437.20
Marshall	258.77	219.51	2,519.51	185.00	2,334.51
Mills	273.50	586.51	2,680.25	96.00	2,584.25
Minnehaha	269.79	219.00	2,421.25	90.00	2,331.25
Monroe	12.00	251.00	2,566.45	105.00	2,461.45
Montgomery	276.00	212.30	2,688.21	102.50	2,585.71
Morrison	441.00	406.84	2,970.33	128.00	2,842.33
O'Brien	274.12	277.00	2,785.21	201.00	2,584.21
Ogawa	341.50	239.00	2,781.25	119.00	2,662.25
Pack	250.00		2,696.74	126.00	2,570.74
Pala Alto	207.00	549.00	4,414.50	90.50	4,324.00
Pemont	440.77	339.49	2,702.48	154.00	2,548.48
Perry	285.00	310.89	2,588.58	85.00	2,503.58
Pewaukee	470.00	481.00	2,588.68	822.50	2,366.18
Polk	754.24	220.00	4,307.04	197.00	4,110.04
Pottawattamie	97.24		2,129.39	150.00	2,079.39
Poweshiek	564.21	256.94	2,184.71	121.00	2,063.71
Ringgold	281.51		4,007.45	222.00	3,785.45
Sage	277.25		4,400.67	302.00	4,108.67
Scott	433.25	470.34	2,776.75	90.00	2,686.75
Shelby	204.75	677.65	5,411.47	98.50	5,312.97
Sioux	204.94		2,970.25	97.00	2,873.25
Store	436.35	438.79	2,809.00	119.50	2,689.50
Tama	227.65	596.21	2,975.10	186.00	2,789.10
Taylor	187.17	290.00	2,674.10	298.00	2,376.10
Union	581.12	511.49	2,837.85	140.00	2,697.85
Van Buren	266.90	302.80	2,803.94	184.00	2,619.94
Wapello	598.80	280.00	2,672.45	246.50	2,425.95
Warren	250.21	360.25	2,641.34	213.00	2,428.34
Washington	209.24	309.24	2,307.45	240.00	2,067.45
Wayne	230.15	271.94	4,094.81	229.00	3,865.81
Webster	167.19	272.15	2,843.58	241.00	2,602.58
Winnebago	201.50	225.75	2,342.15	198.00	2,144.15
Winnechik	256.21	386.44	4,309.05	509.00	3,799.05
Woodbury	207.35	266.20	2,770.72	129.00	2,641.72
Worth	282.75	300.75	4,131.50	146.50	3,985.00
Wright					
Total	\$ 27,614.20	\$ 21,498.20	\$ 682,430.30	\$ 17,627.50	\$ 664,802.80



TABLE NO. 9—COUNTY RECORDERS

Salaries and Expenses, Fees Collected and Net Cost of Office for the Year 1920

## PART I

COUNTIES	Salary of recorder	Salary of deputy	Other clerical help	Postage
Adair	\$ 1,400.00	\$ 800.00	\$ 85.25	\$ 20.92
Adams	1,000.00		74.70	24.29
Allamore	1,700.00		235.25	95.17
Apanasow	2,000.00	1,000.00	840.00	68.18
Andison	1,000.00	1,000.00	54.00	22.15
Benton	1,300.00	1,000.00	76.50	68.54
Black Hawk	2,300.00	1,500.00	1,728.25	102.00
Bonoe	1,000.00	1,000.00	254.40	90.05
Brower	1,000.00	210.00	140.75	55.70
Bushman	1,700.00	900.00	250.00	49.30
Burma Vista	1,700.00	1,020.00	174.00	66.27
Butler	1,700.00	900.00	90.50	
Calhoun	1,700.00	1,000.00	100.80	108.71
Carroll	1,800.00	900.00		31.00
Cass	1,700.00	1,140.00	116.00	35.94
Cedar	1,700.00		400.00	20.31
Cerro Gordo	1,000.00	1,405.00	2,805.00	125.20
Cherokee	1,700.00	1,300.00		53.10
Chickasaw	1,700.00	1,000.00		49.30
Clarke	1,000.00	800.00		11.95
Clay	1,000.00	1,300.00	232.40	56.29
Clayton	1,000.00		310.00	62.65
Clinton	1,300.00	1,425.00	1,116.25	98.40
Crawford	1,800.00	1,475.00	90.25	28.72
Dallas	1,000.00	1,000.00	203.40	21.25
Davis	1,000.00	900.00	24.80	23.59
DeSoto	1,000.00	1,000.00	25.00	25.45
Deshaw	1,700.00	900.00	130.40	
Des Moines	2,100.00	1,000.00		12.00
Dickinson	1,000.00	121.00	914.70	49.21
Dubuque	2,400.00	2,700.00		30.50
Emmet	1,000.00	545.20	270.40	37.40
Fayette	1,300.00	737.24	670.00	115.00
Floyd	1,700.00	1,000.00	302.00	83.20
Franklin	1,700.00	800.00	422.16	54.20
Fremont	1,700.00	849.96		24.80
Greene	1,700.00	819.96	170.25	28.71
Grundy	1,000.00		205.50	15.48
Guthrie	1,800.00	1,200.00		
Hamilton	1,800.00	900.00	175.00	84.50
Hancock	1,000.00	675.00	672.58	28.96
Hardin	1,800.00	1,440.00	130.00	112.08
Harrison	1,400.00	1,200.00	150.00	91.64
Henry	1,700.00	800.00		55.52
Howard	1,000.00		505.75	72.45
Humboldt	1,000.00	944.25		45.12
Ia	1,000.00	1,040.00		
Iowa	1,700.00	1,320.00		12.22
Jackson	1,800.00	900.00	85.25	45.92
James	1,000.00	947.00	376.41	97.28
Jefferson	1,700.00		300.00	41.50
Johnson	1,900.00	1,200.00		40.00
Jones	1,000.00	1,002.78		96.81

TABLE NO. 9—PART I—Continued

COUNTIES	Salary of recorder	Salary of deputy	Other clerical help	Postage
Keokuk	1,800.00	807.50	255.00	74.98
Kossuth	1,800.00	1,220.00	630.00	127.54
Lee	2,000.00	1,300.00	1,170.00	24.90
Linn	2,000.00	1,500.00	1,841.50	214.84
Louis	1,000.00	800.00	90.35	30.54
Lusk	1,700.00	850.00		9.93
Lyons	1,700.00	1,200.00		30.00
Madison	1,700.00	900.00	290.50	28.20
Mahaska	1,900.00	928.80		44.71
Marion	1,800.00	900.00	141.00	13.25
Marshall	2,000.00	1,140.00	134.00	17.23
Mills	1,700.00		120.00	43.78
Mitchell	1,000.00	74.00		
Monroe	1,700.00	833.00	201.75	
Montrose	1,800.00	948.25		39.40
Montgomery	1,700.00		817.45	56.50
Muscatine	1,900.00	1,000.00	125.00	28.29
O'Brien	1,700.00	885.25		40.11
Osceola	1,000.00	900.00		11.20
Paga	1,800.00	1,075.00	7.50	34.94
Palo Alto	1,000.00	1,000.00	260.80	1.50
Plymouth	1,800.00	1,410.00		17.92
Pocahontas	1,700.00	1,300.00	20.25	42.17
Polk	2,000.00	2,014.80	13,072.16	113.00
Pottawattamie	2,000.00	1,525.50	2,121.50	285.00
Powershok	1,700.00	1,152.00	122.45	69.58
Ringgold	1,000.00	800.00	50.00	21.30
Sa	1,700.00	1,000.00		49.82
Scott	2,420.82	1,501.62	2,605.77	62.45
Shelby	1,000.00	972.00		31.15
Sioux	1,800.00	1,204.00	121.15	194.73
Story	1,000.00	1,000.00	260.15	70.00
Tama	1,800.00	900.00	223.00	29.51
Taylor	1,700.00	800.00	97.75	1.90
Union	1,700.00	802.80	120.18	28.65
Van Buren	1,000.00	900.00	81.00	36.00
Wapello	2,100.00	1,000.00	137.50	25.00
Warren	1,700.00	1,000.00	110.50	18.00
Washington	1,800.00	1,000.00	324.75	42.00
Wayne	1,700.00	850.00	89.87	38.40
Webster	1,000.00	1,000.00	378.75	5.32
Winnebago	1,000.00	790.92	60.00	41.50
Winneke	1,800.00		300.00	60.02
Woodbury	2,500.00	3,043.77	3,387.30	185.18
Worth	1,000.00	475.58		31.15
Wright	1,700.00	1,160.00	181.00	
Total	\$ 178,818.30	\$ 94,815.87	\$ 44,790.77	\$ 5,429.94

TABLE NO. 9—COUNTY RECORDERS

Salaries and Expenses, Fees Collected and Net Cost of Office for the Year 1920

## PART II

COUNTIES	Miscellaneous expenses	Total cost of office	Fees collected	Net cost of office	Net profit of office
Adair		\$ 2,454.39	\$ 1,906.00	\$ 458.39	
Adams		1,009.99	1,257.99	441.19	
Adair		2,030.47	1,038.00	991.25	
Appanoose		2,908.18	2,431.60	1,476.58	
Audubon		7,719.15	1,488.69	7,230.46	
Benton		2,945.06	2,178.89	776.17	
Black Hawk		5,680.25	6,825.70	\$ 1,145.45	
Bonne		2,524.45	2,382.00	142.45	
Bremer		2,113.45	1,339.65	773.80	
Buchanan		2,805.05	2,144.60	660.45	
Bureau Vista		2,960.27	2,100.70	859.57	
Butler		2,826.50	1,800.00	1,026.50	
Calhoun		3,059.51	2,109.05	890.46	
Carroll		2,730.00	1,867.85	862.15	
Cass		2,981.94	2,789.50	192.44	
Cedar		2,104.85	1,709.25	395.60	
Cerro Gordo		8,305.02	4,486.15	3,818.87	
Cherokee		2,969.70	1,691.25	1,278.45	
Chickasaw		2,868.29	1,666.45	1,201.84	
Clarke		2,411.95	1,613.40	798.55	
Clay		3,182.21	2,705.75	476.46	
Clayton		2,272.65	2,004.10	268.55	
Clinton		4,859.88	3,279.70	1,580.18	
Crawford		2,441.29	2,151.00	290.29	
Dallas		2,362.65	2,052.55	310.10	
Dawson		2,568.25	1,150.20	1,418.05	
Decatur		2,873.43	2,104.80	768.63	
Delaware		2,750.40	2,054.60	695.80	
Des Moines		2,672.40	2,072.40	600.00	
Dickinson		2,687.91	2,197.90	490.01	
Dubuque		2,106.50	2,201.10	94.60	
Emmet		2,481.19	2,401.55	79.64	
Fayette		2,442.34	2,030.25	412.09	
Franklin		3,180.80	2,185.85	994.95	
Fremont		2,008.75	2,202.40	743.35	
Greene		2,674.76	1,658.15	1,016.61	
Grundy		2,734.94	2,545.00	189.94	
Hamilton		1,910.06	1,118.95	791.11	
Hancock		3,000.00	1,472.80	1,527.20	
Harrison		2,967.50	2,334.45	633.05	
Hawley		2,708.54	2,148.55	559.99	
Henderson		2,306.70	2,491.45	1,015.25	
Henry		2,841.04	2,811.50	29.54	
Howard		2,585.53	1,565.10	1,020.43	
Humboldt		2,229.20	2,071.50	157.70	
Ia		2,589.37	1,818.65	770.72	
Iowa		2,660.64	1,305.40	1,355.24	
Jackson		2,009.35	2,090.85	91.50	
Jasper		2,801.47	1,434.25	1,367.22	
Jefferson		3,326.71	3,014.75	311.96	
Johnson		2,044.00	1,642.20	401.80	
Jones		2,140.00	2,497.80	357.80	
Jones		2,849.21	1,749.00	1,100.21	

TABLE NO. 9—PART II—Continued

COUNTIES	Miscellaneous expenses	Total cost of office	Fees collected	Net cost of office	Net profit of office
Keokuk		2,017.46	2,275.05	742.41	
Kossuth		2,007.54	2,785.70	141.84	
Lee		5,094.80	2,150.20	2,938.50	
Linn		5,060.04	7,607.85	1,661.81	
Lodges		2,456.49	1,110.54	1,345.95	
Louis		2,009.58	1,407.65	1,152.28	
Lyon		2,000.00	1,583.15	1,573.85	
Madison		2,077.40	2,331.60	644.00	
Mahaska		2,875.60	2,864.35	9.25	
Marion		2,841.00	2,320.70	510.30	
Marshall		3,287.25	9,718.00	430.75	
Mills		1,827.33	1,027.25	810.08	
Monroe		1,717.78	1,231.15	486.63	
Montgomery		2,754.75	2,025.00	729.75	
Monroe		2,880.34	1,635.25	1,244.90	
Montgomery		2,573.90	1,969.80	594.10	
Muscatine		2,135.29	2,589.55	454.26	
O'Brien		2,023.44	2,203.25	189.81	
Oceola		2,811.31	1,553.15	1,258.16	
Page		2,017.44	2,125.65	108.21	
Palo Alto		2,012.60	2,184.15	171.55	
Plymouth		3,227.97	2,107.10	1,120.87	
Pocahontas		2,902.42	1,941.50	1,020.92	
Polk		18,309.92	18,190.20	119.72	
Pottawattamie		6,229.00	6,629.00	399.00	
Poweshock		2,046.81	2,281.00	234.19	
Ringgold		2,471.30	2,168.40	302.90	
Sa		2,856.67	2,062.00	894.67	
Scott		2,718.92	6,228.19	404.73	
Seely		2,708.97	1,744.35	964.62	
Seminole		3,419.84	2,297.25	1,122.59	
Shaw		2,570.11	3,423.90	853.79	
Shawnee		2,002.51	2,423.85	421.34	
Tama		2,601.75	2,048.00	553.75	
Taylor		2,717.60	2,186.28	531.32	
Union		2,076.00	1,462.75	1,223.25	
Van Buren		2,332.50	5,200.60	116.80	
Wapello		2,785.60	5,474.15	2,688.55	
Warren		2,386.75	2,130.55	1,136.29	
Washington		2,669.27	1,814.80	854.47	
Wayne		3,884.27	3,913.40	29.13	
Webster		2,531.87	2,039.75	492.12	
Winnebago		1,060.40	1,187.75	127.35	
Winneshiek		0,116.91	11,078.95	1,062.04	
Woodbury		2,126.70	1,823.40	303.30	
Worth		2,176.05	2,084.05	92.00	
Wright					
Total	\$ 189.01	\$ 224,006.90	\$ 222,078.87	\$ 17,868.22	\$ 5,800.20

TABLE NO. 10—COUNTY ATTORNEYS

Salaries and Expenses and Total Cost of Office for the Year 1920

## PART I

COUNTIES	Salary of attorney	Per cent on fines	Fees on school fund enclosure	Total compensation of county attorney
Adair	\$ 1,000.00			\$ 1,000.00
Adams	1,100.00	22.00		1,322.00
Adams	1,400.00			1,400.00
Appamoose	1,700.00	181.30		1,881.30
Audubon	1,000.00	88.79		1,088.79
Benton	1,400.00	97.37		1,497.37
Black Hawk	2,275.00			2,275.00
Boone	1,841.42	83.75		1,925.17
Bryant	1,400.00	34.40		1,434.40
Buchanan	1,400.00	113.56		1,513.56
Buena Vista	1,400.00	150.15		1,550.15
Butler	1,400.00	25.00		1,425.00
Calhoun	1,400.00	84.56		1,484.56
Carroll	1,400.00	131.25		1,531.25
Cass	1,400.00	34.50		1,434.50
Cedar	1,400.00	49.00		1,449.00
Cerro Gordo	1,749.96			1,749.96
Cherokee	1,400.00	106.50		1,506.50
Chickasaw	1,400.00	15.70		1,415.70
Clark	1,100.00	107.50		1,207.50
Clay	1,491.58			1,491.58
Clayton	1,700.00	17.00		1,717.00
Clinton	2,500.00	136.00		2,636.00
Crawford	1,400.00	85.71		1,485.71
Dallas	1,400.00	67.15		1,467.15
Davis	1,000.00	50.40		1,050.40
Deaator	1,399.58	23.00		1,422.58
Deleware	1,400.00	50.00		1,450.00
Des Moines	2,000.00	315.35		2,315.35
Dickinson	1,100.00	165.00		1,265.00
Dubuque	2,500.00	50.00		2,550.00
Emmet	1,700.00	80.00		1,780.00
Fayette	1,200.00	90.00		1,290.00
Floyd	1,400.00	131.31		1,531.31
Franklin	1,549.35	31.40		1,580.75
Fremont	1,400.00	149.54		1,549.54
Greene	1,400.00	202.80		1,602.80
Grundy	1,100.00	104.00		1,204.00
Guthrie	2,000.00	199.50		2,199.50
Hamilton	1,300.00			1,300.00
Hancock	1,100.00	74.40		1,174.40
Hardin	2,300.00			2,300.00
Harrison	1,400.00	298.01		1,698.01
Hart	1,400.00	104.30		1,504.30
Howard	1,100.00	82.00		1,182.00
Humboldt	2,000.00	71.80		2,071.80
Ia	1,000.00			1,000.00
Iowa	1,400.00	120.00		1,520.00
Jackson	1,400.00	48.75		1,448.75
Jasper	1,700.00	248.50		1,948.50
Jefferson	1,400.00	804.00		2,204.00
Johnson	1,700.00	101.80		1,801.80
Jones	1,400.00	7.50		1,407.50

TABLE NO. 10—PART I—Continued

COUNTIES	Salary of attorney	Per cent on fines	Fees on school fund enclosure	Total compensation of county attorney
Keokuk	1,400.00	95.00		1,495.00
Keosau	1,300.00			1,300.00
Lee	2,500.00	73.35		2,573.35
Linn	2,000.00	560.75		2,560.75
Lodis	1,700.00	43.16		1,743.16
Lucas	1,400.00	76.53		1,476.53
Lyon	1,400.00	71.50		1,471.50
Madison	1,400.00	145.00		1,545.00
Malaska	1,750.00			1,750.00
Marion	1,400.00	55.35		1,455.35
Marshall	1,700.00	254.37		1,954.37
Mills	1,400.00	180.00		1,580.00
Missouri	1,300.00	9.00		1,309.00
Monroe	1,300.00			1,300.00
Monroeville	1,000.00	81.60		1,081.60
Montgomery	1,400.00	8.00		1,408.00
Monticello	1,700.00	107.00		1,807.00
O'Brien	1,400.00	72.50		1,472.50
Oceola	1,100.00			1,100.00
Pack	1,400.00	251.37		1,651.37
Palo Alto	1,000.00			1,000.00
Plymouth	1,400.00	117.50		1,517.50
Pocahontas	1,400.00	30.37		1,430.37
Polk	2,000.00			2,000.00
Pottawattamie	3,000.00	1,109.50		4,109.50
Poweshiek	1,400.00	127.35		1,527.35
Ringgold	1,100.00	56.00		1,156.00
Rice	1,400.00			1,400.00
Scott	2,000.00	455.75		2,455.75
Shelby	1,200.00	90.15		1,290.15
Sibley	1,700.00			1,700.00
Story	1,000.00	104.50		1,104.50
Tama	1,400.00			1,400.00
Taylor	1,400.00			1,400.00
Tenison	1,400.00	127.30		1,527.30
Van Buren	1,100.00	50.00		1,150.00
Wasson	2,000.00	261.50		2,261.50
Warren	1,400.00	115.00		1,515.00
Washington	1,400.00	50.00		1,450.00
Wayne	1,400.00	119.55		1,519.55
Webster	1,000.00	304.98		1,304.98
Winnebago	1,100.00	33.50		1,133.50
Winchester	1,400.00	7.50		1,407.50
Woodbury	2,000.00			2,000.00
Worth	1,000.00			1,000.00
Wright	1,400.00	54.75		1,454.75
Total	\$ 102,502.71	\$ 21,500.30		\$ 124,003.01



TABLE NO. 10—COUNTY ATTORNEYS

Salaries and Expenses and Total Cost of Office for the Year 1926

## PART II

COUNTIES	Assistant county attorney	Fees	Assistant counsel	Miscellaneous expenses including office rent	Total cost of office
Adair	\$ 150.00	\$ 13.00		\$ 40.95	\$ 1,223.58
Adams		35.50		104.50	1,261.58
Alfalfa					1,400.00
Appanoose		2.00	650.00	133.31	2,565.71
Archie			200.00	19.85	1,458.47
Barton		49.00	487.10	235.32	2,214.08
Black Hawk	1,500.00		1,056.50	6,598.51	
Boone		188.01	210.00		2,328.58
Bower		5.57		25.87	1,435.94
Buchanan				217.88	1,731.41
Burns				85.98	1,637.23
Butler		71.50		1,500.37	
Calhoun				187.87	1,500.37
Carroll				305.64	2,140.20
Cass				1,880.75	
Cedar		31.41		401.28	1,807.19
Cedar Rapids		18.00	150.00	165.00	1,782.00
Cerro Gordo		490.00	705.00	158.23	2,183.19
Cherokee		70.83	249.63	710.00	
Chickasaw		.60		174.04	1,360.35
Clarke	100.00	5.00		79.65	1,482.49
Clay				210.07	1,707.00
Clayton			3,800.00	659.73	5,876.73
Clinton		1,249.95		42.22	3,686.14
Crawford		27.00		180.00	1,688.73
Dallas			227.40	101.50	2,106.17
Davis				121.83	1,772.21
Decatur		21.80		56.18	1,516.00
Delaware				512.07	1,765.00
Des Moines		2.00		565.00	2,012.37
Dickinson				130.84	1,425.84
Dubuque				219.57	1,274.87
Emmet	1,000.00			6.34	2,125.00
Fayette		44.13	882.44	1,270.68	3,954.85
Floyd		2.00		215.65	2,154.85
Franklin				7.25	1,609.12
Fremont				60.25	2,583.74
Greene	600.00	45.55		2,854.54	
Grundy				265.00	1,609.12
Guthrie				27.55	2,583.74
Hamilton			100.00	11.90	1,215.96
Hancock		4.50		595.30	2,554.86
Harrison		4.50		331.98	1,738.00
Hawley				146.94	1,359.30
Hawthorne		39.50		698.41	2,088.53
Henry				22.00	1,710.00
Howard				30.00	1,265.16
Humboldt		11.55		20.55	1,564.28
Ia		39.00		183.54	1,684.08
Iowa		38.96	459.75	82.86	1,182.27
Jackson				457.88	2,544.53
Jasper		38.00		1,484.75	2,088.75
Jefferson		61.44		227.55	2,547.49
Johnson	387.50	15.00	550.00	14.91	2,231.47
Jones				56.00	2,571.86
		1.00	239.45	216.19	1,992.19

TABLE NO. 10—PART II—Continued

COUNTIES	Assistant county attorney	Fees	Assistant counsel	Miscellaneous expenses including office rent	Total cost of office
Cook		12.50		87.54	1,534.74
DuSane			102.85		1,527.85
Lee				928.84	1,531.19
Lincoln	1,335.00	47.00	500.50	1,271.85	7,730.79
Lucas	300.00		500.00	215.05	2,158.27
Lucas		5.00	35.00	178.21	1,680.54
Lyon		12.50		141.02	1,645.62
Madison			150.00	1,380.07	1,530.07
Madison		30.25	1,100.00	820.50	2,724.70
Marion		21.50	300.00		1,747.17
Marshall		55.00	561.70	810.97	2,374.04
Miller		5.00		44.25	1,455.55
Missouri		30.00		7.85	1,143.95
Monroe	216.00			225.00	1,562.00
Monroe		10.00	100.00	101.80	2,003.22
Montgomery				1,416.00	1,516.00
Muscatine		5.00		4.00	1,512.50
Osage		25.00		39.96	1,351.50
Page				126.50	1,351.50
Polk	50.00	15.00		352.00	1,801.27
Pocahontas			678.85	513.74	2,095.24
Polk	3,508.74	35.00		30.90	2,136.10
Pottawattamie	1,438.30	40.00		608.21	2,167.45
Rock				1,182.10	6,966.90
Ringgold		9.50	500.00	244.58	2,294.25
Sac		27.00		77.58	1,742.78
Schoon	3,000.00	87.50		120.00	1,547.00
Shelby				6,012.00	1,547.00
Sioux			100.00	99.75	1,430.07
Story		4.00	236.27	1.55	1,401.55
Tama		116.70	747.06	81.27	2,115.00
Taylor		17.50		245.25	1,970.00
Union	150.00	6.00		306.95	1,818.25
Van Buren				2,073.30	1,150.00
Wapello		16.00		61.25	1,545.00
Warren		2.00	350.25	108.61	1,254.90
Washington		25.00		241.50	1,702.50
Wayne		10.00	100.00	66.07	1,436.07
Webster		1.00		65.72	2,409.00
Winnebago		44.75		15.20	1,936.20
Woodbury	3,430.00	73.50	500.00	1,070.00	5,043.50
Worth			38.10	250.00	1,248.00
Wright		25.41	195.38	31.25	1,708.75
Total					
	\$ 19,373.40	\$ 3,036.20	\$ 17,797.33	\$ 25,460.91	\$ 228,622.62

TABLE NO. 11—COUNTY ENGINEERS, CORONERS

Salaries and Expense of Office for the Year 1920

## PART I

COUNTIES	Engineer				
	Salary of engi- neer and as- sistants	Automobile expense	Railway and livery expense	Hotel expense	Supplies
Adair	\$ 2,149.04	\$ 824.11			\$ 85.25
Adams	2,180.42	1,184.51			
Allamakee	2,161.40		991.69		
Anneoka	4,794.96	706.92	75.27	32.25	774.44
Audubon	2,686.17	607.05			45.64
Benton	2,029.86	1,401.26			879.93
Black Hawk	8,779.87	2,329.50	60.59	224.62	719.48
Boone	7,437.96	2,344.40			5.37
Brown	4,568.44		401.60		195.41
Buchanan	4,229.45	1,012.10			
Burns Vista	4,827.77	1,682.74	46.17	195.22	141.83
Butter	2,920.64	1,971.77			
Cahoon	5,998.75	1,279.75	5.00	101.48	149.11
Carroll	5,921.90	1,090.90		187.50	34.37
Cass	3,821.21	667.90	39.76	42.30	282.73
Cedar	4,180.96	3,440.44			87.12
Cerro Gordo	7,837.00	1,795.21	36.39	10.92	294.45
Cherokee	6,730.25	1,402.14			85.50
Chickasaw	2,030.77	829.18	55.61	1.50	299.83
Clarke	1,800.20	930.45		4.00	48.28
Clay	6,023.29	1,738.36		2.02	379.60
Clayton	2,150.98		569.97		
Clifton	5,011.46	900.10			17.91
Crawford	8,549.77	1,120.76	300.40	1.50	4.85
DeKalb	9,748.84	2,667.67	19.12	212.66	21.60
Davis	2,022.36		8.14	14.50	311.38
Deuster	4,097.08	318.55	22.98	31.50	141.92
Delaware	2,022.36	899.61			
Des Moines	2,330.60	590.00	12.90	5.78	14.00
Dickinson	4,102.18	716.51	30.01	17.00	53.82
Dubuque	4,958.66	960.90			77.69
Emmet	7,042.42	849.31		.45	706.37
Euclid	4,168.50		277.55		384.41
Floyd	5,069.37	1,341.70	26.68	11.72	215.46
Franklin	2,874.20	1,505.00	122.67	28.10	204.97
Fremont	3,630.57	851.90	30.05		22.55
Garrison	4,432.66	3,068.72			
Grundy	8,378.49	1,611.50	17.71	12.20	185.13
Hamlin	4,267.77	1,000.45	5.64	34.85	91.12
Hamilton	2,820.75	1,726.45	29.49	46.40	15.18
Hancock	4,247.65	880.10	16.56	32.49	5.89
Hardin	7,061.54	896.50	17.00	18.25	70.40
Harrison	2,902.00	696.10			11.25
Henry	1,800.00				75.49
Howard	2,800.27	854.14	36.30		427.19
Humboldt	4,715.40	367.30			54.58
Ia	2,998.80	202.40	7.59	9.49	230.06
Iowa	4,526.29	1,968.62	8.50	207.73	135.27
Jackson	1,764.80	798.49	19.05	32.65	1.00
Jarvis	6,513.90	680.96	13.91	137.95	17.58
Jefferson	2,811.76		19.12	8.50	174.85
Johnson	7,875.20		719.00	1.84	776.10
Jones	1,905.51	781.09	34.48	4.50	1.45

TABLE NO. 11—PART I—Continued

COUNTIES	Engineer				
	Salary of engi- neer and as- sistants	Automobile expense	Railway and livery expense	Hotel expense	Supplies
Kekuk	2,688.12	11.00			19.93
Keosau	11,390.52	2,775.30	13.28	681.50	1.95
Lea	3,770.00	777.35	17.50	9.40	8.92
Lin	8,506.07		2,135.75		609.98
Linn	2,004.90				414.30
Lodika	2,700.00				15.49
Lucas	4,884.31	1,191.92	48.00	20.50	12.40
Lyon	2,903.50	364.25	8.00	41.46	607.58
Madison	2,170.90	709.71	28.00	37.92	195.37
Mahaska	3,725.47		43.47	47.25	22.05
Marion	9,771.89	622.24	90.00	22.50	803.51
Marshall	2,448.67	904.96			21.80
Mills	2,707.44	1,014.80		8.50	24.30
Mitchell	2,948.15		1,255.09		80.30
Monroe	2,477.51	870.60	14.25	2.00	189.70
Monroe	4,747.25			4.25	1.45
Montgomery	7,821.61	29.43			54.06
Muscatine	6,441.25	1,119.20	188.54	266.07	271.80
O'Brien	2,974.35	302.54			1.04
Oceola	3,499.50	536.00			12.25
Pack	5,394.27	1,229.71	80.10	240.25	15.98
Palo Alto	10,944.07	1,528.56	15.75	8.50	90.51
Pawnee	19,482.55	2,343.50	36.97	19.25	1,400.55
Polk	5,509.19				697.47
Pottawattamie	2,898.00	458.60			
Pottawattamie	3,130.71	1,200.81	117.65		136.73
Pottawattamie	4,904.64	467.00			
Ringgold	10,722.44				
Ross	3,242.06	881.91			100.85
Scott	5,721.91	890.00			457.59
Shelby	5,311.01	1,030.68			80.64
Shoer	2,789.65	849.47		5.65	15.59
Sioux	2,600.00	14.30			27.60
Tama	2,508.74				23.50
Taylor	1,900.72	1,149.17	25.27		14.00
Union	2,494.75	860.10	14.22	36.00	448.98
Van Buren	3,960.00	243.90			25.35
Wapello	3,703.81	843.25			96.23
Warren	2,051.24	1,237.94			22.40
Washington	7,778.50	1,760.48			115.87
Wayne	5,732.82		108.04		273.63
Webster	2,967.25		547.99		294.85
Winnebago	12,307.91	1,768.00		1,72.28	2,841.28
Winnebago	2,771.60	658.25	8.50		13.39
Winnebago	6,080.15	724.88	178.40	27.00	
Wright					
Total	\$ 485,552.50	\$ 81,348.87	\$ 10,041.14	\$ 5,312.73	\$ 19,795.75

TABLE NO. 11—COUNTY ENGINEERS, CORONERS

Salaries and Expense of Office for the Year 1920

## PART II

COUNTIES	Engineer			Coroner
	Miscellaneous expenses	Total	Drainage engineer's expense	
Adair	3.00	4,908.47		
Adams	251.25	3,619.28		27.95
Albany		4,150.80	896.11	72.65
Albany	14.96	5,308.36		227.15
Andover	173.99	3,600.70	1,112.50	35.60
Benito		5,510.68		12.00
Black Hawk	54.86	12,759.50	5,508.66	210.80
Boone	1.00	9,065.80	7,651.69	125.25
Bremor	990.30	5,965.80		
Buchanan	25.20	5,295.75	287.30	58.15
Buena Vista	57.07	6,945.80	3,815.88	21.25
Butler		4,807.41		
Calhoun	21.18	6,642.27	5,510.64	
Carroll	12.00	7,455.43	4,509.17	39.30
Cass	2.40	4,856.30	7,152.92	
Cedar	18.79	5,557.23		123.46
Cerro Gordo	820.42	10,300.39	42,650.30	276.45
Cherokee	3.72	7,778.81		47.00
Chickasaw	81.56	3,984.30		54.05
Clarke	28.99	3,297.00	2,854.20	15.00
Clay	76.48	8,872.22	9,717.00	26.95
Clayton	41.22	5,750.15		126.80
Clinton	345.84	5,991.31	6,553.10	203.79
Crawford	29.44	9,713.84	2,913.40	56.50
Dallas	906.37	12,158.05	4,809.12	18.00
Davis	50.97	5,407.94		29.25
DeWitt	277.02	5,787.25	441.65	8.00
DeWitt		4,591.81		48.75
Dow		3,843.68	1,072.74	86.75
Dickinson	58.72	4,955.02	8,900.85	158.85
Dodge	442.32	4,438.67		
Dodge	423.07	5,540.65	8,197.34	
Dodge	59.42	5,500.30		
Dodge	1,318.29	8,211.27	4,436.42	24.30
Dodge	8.10	9,808.98	11,222.16	24.00
Dodge		4,254.77	4,767.99	31.80
Dodge		3,843.68	1,072.74	86.75
Dodge	182.98	9,894.73	14,425.72	40.50
Dodge	7.10	8,192.00		14.10
Dodge	20.49	5,508.72	2,182.56	
Dodge	48.70	5,159.29	10,450.64	113.22
Dodge	21.14	5,514.50	7,510.79	16.80
Dodge	68	8,504.40	6,430.60	12.10
Dodge	19.39	3,619.62	5,790.58	17.75
Dodge		1,818.46		47.80
Dodge	19.00	8,902.90		14.00
Dodge	225.71	5,299.98	6,516.15	41.10
Dodge	19.79	2,287.82		25.00
Dodge	10.93	6,975.21	3,961.74	10.20
Dodge	21.05	9,645.05		47.75
Dodge	11.01	7,277.29	120.25	87.00
Dodge		5,565.22	2,110.79	22.25
Dodge	27.51	9,421.41	2,280.44	52.20
Dodge	29.90	2,827.94	128.71	69.20

TABLE NO. 11—PART II—Continued

COUNTIES	Engineer			Coroner
	Miscellaneous expenses	Total	Drainage engineer's expense	
Dodge	60.25	2,580.02	484.32	40.50
Dodge	275.00	15,045.31	24,801.00	57.20
Dodge	86.34	4,894.41	10,777.85	71.00
Dodge		11,558.89		230.10
Dodge	107.80	5,607.00	9,828.13	20.45
Dodge	10.46	2,755.95		22.90
Dodge	5.29	6,182.50		
Dodge	62.02	3,607.19	1,647.12	36.30
Dodge	5.80	4,113.60	4,480.90	141.35
Dodge	86.15	2,902.39		118.15
Dodge		11,321.75	949.60	50.00
Dodge	36.46	3,388.29	2,431.46	61.50
Dodge		4,760.61	12,078.03	5.00
Dodge		4,227.52	12,277.90	175.20
Dodge	35.41	4,426.98		362.80
Dodge	22.92	4,801.77	5,617.06	85.40
Dodge	20.52	5,802.56	2,306.34	79.60
Dodge	80.97	7,695.47	2,790.68	
Dodge	36.65	8,517.31	8,945.78	5.25
Dodge	71.07	4,067.71	2,712.45	32.45
Dodge	19.69	5,971.48	4,854.10	
Dodge	2.64	7,259.55		
Dodge	50.21	12,943.80	5,390.28	10.65
Dodge	2.08	28,284.56	10,156.28	1,372.50
Dodge	20.90	6,218.16	9,595.31	1,258.50
Dodge		2,000.10		31.77
Dodge		4,790.45	2,294.80	12.80
Dodge	7.17	5,409.73	2,808.00	34.70
Dodge		10,852.44	1,504.03	406.74
Dodge		4,312.80	4,355.11	
Dodge	27.96	7,097.15		5.00
Dodge	123.50	2,911.98	7,067.47	14.85
Dodge	98.40	2,695.42	214.70	282.30
Dodge	27.80	2,691.80	718.50	23.00
Dodge	3.00	2,545.40		69.45
Dodge		4,476.77	1,550.00	
Dodge	608.78	4,380.75	4,454.35	270.25
Dodge	11.00	4,739.37	2,257.80	18.00
Dodge	34.08	2,367.87		41.80
Dodge	56.74	3,781.27	9,743.90	323.35
Dodge	8.48	9,909.00	4,248.54	22.10
Dodge	45.90	3,903.29		
Dodge	34.28	15,353.80	2,802.25	178.10
Dodge	18.22	2,494.18	12,024.80	
Dodge	224.91	10,217.36	12,904.82	86.00
Total	9,602.75	612,518.31	411,491.69	10,265.92



TABLE NO. 12—COUNTY HOME

Expenditures for the Year 1920

## PART I

COUNTIES	No. acres	No. poor	No. insane	Total number inmates	Value of land	Value of buildings
Adair	190	8	9	11	\$2,000.00	\$ 0.00
Adams	120		7	7	40,000.00	5,000.00
Albany	300	15	26	41	40,000.00	20,000.00
Appanoose	220	20		20	28,000.00	12,000.00
Archibald	190	2		2	28,000.00	6,500.00
Benton	210	19	19	38	40,000.00	80,000.00
Black Hawk	290	28	40	68	70,000.00	49,000.00
Bonne	280	13	10	23	40,000.00	125,000.00
Brown	200	12	19	31	56,000.00	
Buchanan	200	24	24	48		
Buena Vista	200	2		2	40,000.00	8,000.00
Butler	200	25	25	50	20,000.00	25,000.00
Calhoun	200	11	11	22	96,000.00	49,000.00
Carroll	140	10	10	20	37,245.00	4,700.00
Cass	160	6	6	12	41,000.00	8,500.00
Cedar	200	28	28	56	50,000.00	78,000.00
Cerro Gordo	300	17	18	35	58,800.00	25,600.00
Cherokee	200	9	1	10	52,000.00	5,000.00
Chickasaw	160	8	11	19	24,000.00	23,400.00
Clarke	190	4		4	25,200.00	
Clay	190	7		7	52,000.00	10,000.00
Clayton	200	28	28	56	47,410.00	
Clinton	200	51	42	93	25,000.00	20,000.00
Crawford	120	10		10	13,000.00	2,800.00
Dallas	200	18	28	46	64,200.00	54,400.00
Davis	210		28	28	30,000.00	22,250.00
De Witt	240	25	7	32	28,000.00	29,000.00
Delaware	140	6	12	18	18,000.00	20,000.00
Des Moines	240	94	94	188	60,000.00	98,700.00
Dickinson	120	2	1	3	24,000.00	10,000.00
Desh Moines	240	55	55	110	50,000.00	22,700.00
Dubuque	200	4		4	44,000.00	6,000.00
Emmett	270	30	44	74	\$7,21.32	
Payette	240	10	16	26	28,540.00	7,987.00
Franklin	240	7	7	14	12,000.00	
Fremont	200	2	13	15	27,450.00	28,025.00
Greene	240	6	5	11	50,000.00	15,000.00
Grundy	160	7	6	13	40,000.00	24,600.22
Hathaway	200	4	27	31	23,400.00	18,270.00
Harrison	200	8	24	32	88,000.00	
Hancock	120	5	24	29	20,000.00	22,000.00
Hardin	140	12	12	24	28,000.00	10,700.00
Harrison						
Henry	180	26	5	31	24,000.00	28,500.00
Howard	80	8		8	18,000.00	4,000.00
Humboldt	180	6		6	50,000.00	15,000.00
Iowa						
Jackson	200	24	24	48	31,000.00	25,000.00
Jasper	200	24	24	48	100,000.00	
Jefferson	200	23	5	28	30,000.00	13,500.00
Johnson	220	22	21	43	100,000.00	
Jones	200	22	47	69	75,000.00	25,000.00
Jones	200	22	42	64	25,000.00	30,000.00

TABLE NO. 13—PART I—Continued

COUNTIES	No. acres	No. poor	No. insane	Total number inmates	Value of land	Value of buildings
Keokuk	240	21	5	26	20,000.00	15,000.00
Kossuth	240	9		9	24,000.00	
Lee	240	48	26	74	29,251.25	24,986.00
Linn	220	24	5	29	48,350.00	25,000.00
Lodges	200	15	14	29	40,000.00	21,900.00
Lucas	160					
Clayton	200	10	19	29	50,110.00	22,400.00
Madison	220	29	10	39	40,000.00	20,000.00
Madison	270	21	21	42	81,800.00	30,000.00
Marion	220	26	29	55	144,000.00	25,000.00
Marshall	200	9	9	18	40,000.00	8,000.00
Miller	72	2	2	4	70,800.00	5,000.00
Monroe	120	5	5	10	12,000.00	10,000.00
Monroe	200	22	22	44	20,000.00	12,175.50
Montgomery	100	12	30	42	50,000.00	
Muscatine	100	20	17	37	40,000.00	30,000.00
N'Brien	211	5	11	16	74,610.00	42,500.00
O'Brien						
O'Brien	120	10	10	20	50,500.00	
Page	160	5	5	10	40,000.00	2,000.00
Palo Alto	200	12	12	24	84,000.00	14,000.00
Plymouth	240	12	12	24	111,000.00	40,700.00
Pocahontas	240	4	11	15		
Pocahontas	400	120	140	260	200,000.00	
Polk	240	40	40	80	54,000.00	78,500.00
Pottawattamie	200	10	12	22	18,800.00	30,827.00
Pottawattamie	240	8	8	16	23,000.00	2,300.00
Pottawattamie	160	4		4	37,800.00	
Sac	100	78	78	156	47,500.00	72,000.00
Scott	100	5	1	6	41,750.00	8,000.00
Shelby	200	8	12	20	22,000.00	8,250.00
Shelby	200	8	36	44	30,000.00	30,500.00
Sioux	220	22	22	44	55,000.00	95,300.00
Sioux	220	22	22	44	55,000.00	95,300.00
Stark	140	14	14	28	24,850.00	25,000.00
Stark	140	14	14	28	24,850.00	25,000.00
Union	120	12	12	24	50,270.00	
Van Buren	220	22	22	44	86,400.00	87,000.00
Wapello	240	16	16	32	45,000.00	60,000.00
Warren	141	9	47	56	25,000.00	32,500.00
Washington	240	19	20	39	42,000.00	23,500.00
Wayne	240	28	47	75	70,000.00	107,500.00
Webster	90	11	11	22	14,500.00	4,900.00
Winnebago						
Winnebago	200	22	22	44	20,000.00	
Woodbury	160	14	5	19	30,000.00	
Worth						
Wright						
Total	21,000	1,678	1,154	2,832	\$ 4,886,192.57	\$ 2,366,547.22

1No county home.  
2No record given.  
3Buildings burned.  
4Farm rented.

TABLE NO. 12—COUNTY HOME

Expenditures for the Year 1920

## PART II

COUNTIES	Total value	Inventory Jan. 1, 1920	Expenditures for year	Receipts above expenses	Total
Adair	\$ 41,000.00	\$ 5,800.00	\$ 5,800.14		\$ 14,745.14
Adams	45,000.00	5,000.10	4,146.50		12,394.60
Albany	67,000.00	15,000.00	18,152.22		32,202.12
Appanoose	30,000.00	8,200.10	5,023.13		14,514.23
Archer	65,100.00	9,000.00	2,496.22	\$ 1,007.42	18,014.44
Benett	120,000.00	16,504.35	15,400.80		31,563.79
Black Hawk	118,000.00	30,000.21	15,780.50		47,299.51
Bonine	105,000.00	12,658.40	20,530.29		32,881.69
Bremser	50,000.00	12,289.50	14,168.88		20,428.28
Buchanan	19,113.95	19,113.95	18,028.42		27,541.28
Bureau Vista	48,000.00	10,000.15	11,418.34		22,551.39
Butler	10,000.00	10,910.95	10,910.95		10,910.95
Calhoun	130,000.00	34,728.27	12,657.76		37,397.62
Carroll	41,945.00	7,772.50	9,107.14		16,909.54
Cass	49,800.00	7,901.00	5,077.94		12,600.54
Cedar	128,000.00	16,409.44	17,360.01		34,349.45
Cerro Gordo	84,450.00	30,900.00	37,331.20		75,821.20
Cherokee	57,000.00	10,400.00	4,908.10		15,217.89
Chickasaw	77,000.00	7,982.75	6,880.60		14,863.25
Clarke	32,900.00	9,271.20	4,800.92		14,092.12
Clay	60,000.00	13,824.27	7,114.80		20,939.12
Clayton	47,410.00	16,130.40	8,309.77		24,439.17
Cotton	65,000.00	11,502.50	11,570.18		23,072.68
Crawford	39,500.00	8,200.30	6,210.34		11,470.64
Dallas	18,000.00	27,018.92	13,208.04		41,116.96
Davis	32,525.00				
DeWitt	60,000.00	10,807.84	8,711.40		19,518.80
Delaware	49,000.00	17,072.58	11,125.14		28,202.52
Des Moines	120,700.00	31,004.35	18,122.50		50,927.50
Dickinson	34,000.00				
Dubuque	34,700.00	14,136.15	16,997.18		30,907.93
Emmet	30,000.00	7,007.40	4,504.20		11,492.10
Fayette	97,201.25	24,003.13	20,500.74		47,781.87
Floyd	30,527.00	18,458.25	8,840.19		20,298.44
Franklin	32,000.00	11,257.36	10,550.60		21,774.15
Frederick	61,000.00	11,994.32	8,492.25		20,536.67
Greene	65,000.00	12,230.00	5,943.05		19,181.12
Grundy	54,000.00	9,470.75	5,945.05		15,415.80
Guthrie	41,600.00	20,204.00	24,548.17		44,712.17
Hamilton	80,000.00	14,940.13	12,430.35		28,773.49
Hancock	32,000.00	11,013.87	8,207.22		20,402.19
Hartley	30,500.00	6,002.23	6,411.85		12,413.65
Harrison					
Henry	50,500.00	18,405.80	10,920.05		29,901.85
Howard	20,000.00	4,404.00	2,200.00		7,604.00
Humboldt	60,000.00	11,649.50	7,708.00		19,357.50
Iowa					
Jackson	116,025.00	30,529.55	31,115.24		61,644.29
Jasper	100,000.00	19,127.00	12,908.85		32,135.85
Jefferson	100,000.00	14,219.45	13,475.61		27,695.06
Johnson	100,000.00	15,407.80	9,507.13		24,914.93
Jones	100,000.00	18,907.70	7,718.10	6,225.80	32,811.72
	85,000.00		17,007.02		17,007.02

TABLE NO. 12—PART II—Continued

COUNTIES	Total value	Inventory Jan. 1, 1920	Expenditures for year	Receipts above expenses	Total
Keokuk	45,000.00	20,523.05	12,447.80		32,705.45
Kossuth	54,000.00	15,240.70	9,102.70		24,509.40
Lee	54,217.25	14,001.45	10,300.55		31,000.70
Linn					
Lodis	75,350.00	31,127.00	23,269.15		54,485.22
Lova	71,500.00	10,840.48	9,320.50		20,323.41
Marion	48,000.00				
Madison	91,700.00	21,250.00	9,901.99		31,111.96
Mahaska	80,000.00	21,735.50	30,907.32		42,562.02
Marion	82,800.00	7,372.00	9,052.80		16,624.81
Marshall	180,000.00	33,254.30	22,254.05		67,489.04
Mills	48,000.00	8,225.25	6,745.81		14,971.09
Missile	15,800.00	2,012.14	2,724.75		7,546.89
Monroe	22,000.00	8,801.05	5,071.45		14,464.50
Montgomery	43,175.00	9,800.40	5,729.94		15,110.24
Monroe	50,000.00	19,029.00	10,851.00		30,851.00
Muscatine	20,000.00	11,715.20	11,028.81		22,544.06
O'Brien	117,100.00	35,660.32	10,606.12		36,325.13
Oceola					
Page	92,500.00	11,150.00	9,012.21		20,201.54
Palo Alto	42,000.00	7,508.21	7,708.50		10,705.25
Plymouth	98,050.00	18,708.00	14,608.28		23,276.28
Pocahontas	151,700.00	18,303.00	8,238.07		26,508.07
Polk	500,000.00	68,174.79	35,900.47		101,874.29
Pottawattamie	130,000.00	19,500.95	16,506.07		30,115.97
Pottawattamie	45,027.00	12,004.77	10,544.56		22,602.23
Ringgold	30,000.00	5,200.00	5,200.00		14,600.24
Sac	27,200.00	12,820.25	6,015.07		20,435.02
Scott	120,100.00	30,040.00	27,040.17		71,080.17
Seelye	40,750.00	10,351.00	8,059.32		18,258.23
Shick	40,250.00		12,700.16		12,700.16
Story	180,700.00	32,731.88	18,498.47		50,230.43
Tama	156,000.00	24,020.50	14,405.91		20,332.21
Taylor	54,000.00	14,007.00	14,370.40		28,643.40
Union	49,350.00	9,603.15	9,200.00		18,881.81
Van Buren	50,000.00	11,447.78	5,168.07		19,605.15
Wassila	185,400.00	17,642.12	21,705.80		39,348.02
Warren	11,000.00	4,680.00	4,560.30		16,302.29
Washington	95,000.00	11,084.64	23,000.68		30,347.32
Wayne	75,500.00	11,225.17	7,308.00		19,117.77
Webster	177,000.00	16,834.75	15,804.00		32,638.75
Wendell	10,000.00	4,700.75	4,112.80		8,812.55
Winnebago					
Woodbury					
Worth	30,000.00	6,080.00	5,442.08		11,524.17
Wright					
Total	\$ 7,004,640.80	\$ 1,544,303.50	\$ 1,085,804.10	\$ 7,732.28	\$ 2,437,401.24

(No county home.  
No record given.  
Farm rented.)

TABLE NO. 12—COUNTY HOME  
Expenditures for the Year 1920

## PART III

COUNTIES	State of produce	Inventory Jan. 1, 1921	Net cost	Total	Cost per week per inmate
Adair	1,644.72	7,320.00	9,747.52	14,745.11	20.65
Adams	4,292.00	5,075.15	1,902.70	12,269.85	
Alamogordo	3,698.32	13,964.96	13,645.87	30,269.12	5.15
Appanoose	2,307.25	5,969.00	3,977.00	14,514.25	2.12
Ashtabula	2,525.39	10,277.05		13,014.44	
Black Hawk	2,780.72	16,894.95	11,560.05	22,565.70	11.23
Benton	9,877.10	27,828.10	9,999.31	47,694.51	5.61
Bonine	3,114.98	9,791.25	22,948.42	35,854.65	29.02
Brewer	5,323.80	12,550.25	9,584.30	25,458.35	5.64
Burlington	8,435.56	17,995.34	6,321.58	32,741.68	3.57
Burns Vt.	1,967.41	11,797.00	6,680.90	22,351.39	42.88
Butler	4,999.30		5,961.00	10,960.30	4.58
Calhoun	7,853.04	19,267.07	10,579.07	27,590.03	17.97
Carroll	1,026.14	5,586.25	9,357.20	15,969.54	22.31
Cass	2,435.84	9,273.55	1,248.15	12,959.54	4.00
Cedar	5,990.00	17,188.08	11,220.47	34,349.45	4.07
Cerro Gordo	10,032.29	20,656.00	10,732.97	35,821.25	8.61
Cherokee	4,586.27	8,979.39	2,211.08	15,776.74	5.65
Chickasaw	2,697.30	6,746.50	5,023.03	14,867.38	5.08
Clarke	5,365.45	6,201.70	1,800.94	14,092.12	8.84
Clay	4,862.31	5,568.30	7,348.54	20,009.15	20.74
Clayton	16,287.94	16,722.80	4,430.43	34,440.17	3.06
Clinton	5,144.49	16,369.00	20,745.19	42,838.68	4.12
Crawford	1,066.02	4,890.72	5,550.37	11,470.64	7.12
Dallas	10,800.00	21,426.00	8,430.00	41,119.99	5.52
Davis					
Decatur	2,710.27	12,358.50	4,470.05	19,518.80	2.56
Delaware	4,028.85	17,391.55	7,332.05	28,752.50	6.96
Des Moines	2,349.77	21,422.33	11,695.28	36,517.50	2.37
Dickinson					
Dodge	2,758.22	12,825.00	14,490.00	30,090.50	4.78
Douglas	2,171.00	5,429.22	2,001.78	11,002.10	14.42
Dwight	5,698.29	21,630.00	20,022.85	47,751.12	5.54
Effingham	4,082.44	4,000.56	7,311.50	15,394.44	10.70
Franklin	5,127.50	12,215.50	6,433.07	21,776.15	17.67
Fremont	4,386.96	12,027.25	2,923.58	20,336.92	2.12
Greene	1,468.67	10,291.10	5,487.36	19,186.13	17.29
Grundy	2,470.11	7,520.72	4,600.94	15,451.80	14.70
Guthrie	8,884.32	15,960.55	20,764.29	44,712.17	12.86
Hamilton	2,965.47	15,081.22	9,320.90	28,372.60	5.43
Hancock	6,544.45	10,201.00	5,527.71	20,490.19	2.10
Harrison	2,140.77	5,380.15	4,902.64	13,423.56	7.50
Harrison					
Henry	4,091.13	11,097.50	8,923.19	23,091.80	5.54
Howard	1,897.81	2,430.00	2,252.32	7,040.36	5.31
Humboldt	8,520.17	9,360.76	2,708.47	19,360.40	12.00
Iowa					
Iowa	12,794.96	39,855.00	23.90	51,643.80	.05
Jackson	7,706.51	20,296.00	5,072.72	32,135.21	3.90
Jasper	12,497.86	12,690.76	9,817.50	37,006.90	4.75
Jefferson	2,317.00	15,670.35	6,097.60	24,085.00	2.49
Johnson	11,125.00	21,798.70		32,911.72	*1.79
Jones	4,374.29		12,920.39	17,095.67	5.71

TABLE NO. 12—PART III—Continued

COUNTIES	State of produce	Inventory Jan. 1, 1921	Net cost	Total	Cost per week per inmate
Kearney	2,305.10	9,018.00	11,430.38	22,726.48	8.45
Kennett	4,027.74	12,351.35	7,030.10	24,509.40	18.30
Lea	371.55	19,197.77	11,431.38	31,000.70	2.40
*Lincoln					
Louis	9,088.68	21,445.60	20,905.04	54,480.32	15.30
Louis	2,002.31	10,480.45	7,147.60	20,232.41	4.58
*Lyon					
Madison	4,429.60	12,240.86	14,442.45	31,115.96	14.03
Madawaska	3,595.11	18,976.80	19,791.50	42,352.02	8.41
Marion	827.35	2,889.40	9,908.00	16,624.51	9.97
Marshall	13,828.45	27,425.00	26,435.58	67,489.04	5.06
McIntosh	4,807.25	7,432.35	2,729.51	14,971.56	6.25
Mineral	2,219.87	3,745.00	580.35	7,546.80	2.70
Monroe	2,220.71	6,854.30	4,389.29	14,464.30	18.88
Monroe	2,759.51	7,343.50	4,097.38	15,119.34	3.25
Montgomery	2,654.29	20,250.56	6,067.81	29,969.66	3.19
Monticello	5,049.35	12,266.90	6,027.81	23,344.06	5.14
*O'Brien	7,433.74	19,915.50	8,987.89	36,336.13	10.77
*Oswego					
Page	5,050.07	6,428.75	8,722.00	20,200.84	10.45
*Palo Alto	1,458.80	8,935.21	1,322.95	10,794.96	4.79
Pinecroft	6,125.00	15,082.00	12,000.50	33,207.50	19.20
Pocahontas	4,654.42	17,900.00	4,143.65	26,598.07	5.31
Polk	6,681.21	91,379.45	5,612.46	108,674.26	*43
Pottawattamie	4,476.96	27,313.10	10,485.87	38,175.97	5.04
Poweshiek	1,392.40	12,962.32	8,443.61	22,699.33	5.79
Ringgold	2,840.49	5,907.50	5,818.25	14,993.24	7.98
Sac	2,589.73	10,566.01	5,979.19	20,435.92	28.84
Salt Lake	10,599.92	21,465.00	20,534.25	51,599.17	7.58
Shelby	3,682.28	12,291.25	2,314.70	18,288.23	7.41
Sioux	2,200.90		10,409.31	12,700.16	7.93
Story	10,817.46	38,775.84	7,727.00	52,220.50	1.38
Tama	2,054.28	12,371.58	12,371.58	20,322.21	2.17
Taylor	8,848.41	16,222.00	7,927.05	22,613.46	4.38
Union	2,429.63	8,905.16	7,497.02	18,891.81	9.01
Van Buren	1,550.76	12,711.95	5,734.74	19,096.15	4.38
Wadena	11,899.58	12,795.04	39,548.99	59,548.99	2.17
Warren	2,144.28	9,714.00	4,404.01	16,362.29	8.20
Washington	5,107.43	39,473.25	9,708.64	55,347.32	3.30
Wayne	2,365.40	8,809.00	7,772.12	19,617.77	4.28
Webster	5,795.79	14,052.26	12,734.49	25,682.54	2.58
Winnebago	1,877.33	2,469.42	2,560.50	5,912.25	6.28
Winnebush					
Woodbury					
Worth	1,396.21	4,944.56	5,513.36	11,854.17	6.62
*Wright					
Total	\$ 429,230.02	\$ 1,287,228.94	\$ 740,945.78	\$ 2,457,404.54	

(No county home.  
No record given.  
\*Farm rented.  
\*Profit.



TABLE NO. 13—COUNTY HOME

Expenditures for the Year 1920

## PART I

COUNTIES	Salary of steward	Paid for other help	Repairs	Light, fuel and water	Provisions
Adair.....	\$ 1,290.00	\$ 796.00	\$ 1,182.30	\$ 684.13	\$ 745.04
Adams.....	660.00	694.25	158.50	14.15	1,441.14
Alabama.....	1,800.00	1,472.10	2,400.68	2,516.72	6,796.85
Appaheese.....	1,400.00	301.50	101.00	259.00	1,146.71
Ashe.....	1,200.00		15.05	84.47	478.58
Benton.....	2,000.00	1,451.79	1,250.25	1,829.08	3,784.15
Black Hawk.....	2,500.00	2,276.72	1,348.80	1,011.75	2,306.88
Boone.....	1,800.00	2,442.25	4,187.83	2,905.74	4,173.77
Bremer.....	1,394.65	1,258.47	2,050.04	2,061.08	3,530.14
Buchanan.....	2,300.68	997.45	165.63	1,931.97	3,202.87
Buena Vista.....	1,275.00	1,181.10	607.21	1,201.56	
Bufo.....	1,000.00	740.34	1,142.29	506.65	2,007.80
Cash.....	697.50	2,116.75	4,492.07	681.58	2,432.97
Carroll.....	1,950.00	37.50	2,099.98	1,088.30	1,791.75
Cass.....	1,300.00	80.87		225.77	708.91
Cedar.....	4,415.85	2,524.20	901.00	\$ 1,125.41	2,204.74
Cerro Gordo.....	865.00	2,443.00	1,981.33	3,181.42	
Cherokee.....	1,140.00	219.08	302.10	673.29	500.98
Chickasa.....	1,200.00	985.00	809.23	1,285.40	1,057.95
Clarke.....	1,000.00	759.03	97.02	423.97	521.54
Clay.....	1,895.00	1,515.05	270.51	901.87	505.00
Clayton.....	1,280.00	1,791.50	284.14	688.08	1,771.90
Clinton.....	1,400.00	6,696.85	1,254.85	1,652.40	8,022.32
Crawford.....	1,500.00	136.06		746.75	2,001.49
Dallas.....	1,496.85	\$ 3,827.91	1,442.34	2,034.49	2,090.08
Davis.....	1,730.00	1,308.65	1,002.94	2,234.63	2,071.75
Deatur.....	1,480.00	891.40	515.97	1,670.65	1,067.58
Delaware.....	1,256.00	1,670.94	1,068.40	1,900.29	1,502.88
Des Moines.....	1,500.00	3,614.64	1,047.46	2,063.31	4,027.68
Dickinson.....	1,300.00	30.50	334.34	825.04	134.18
Dodge.....	1,367.10	2,771.00	543.19	663.17	5,092.68
Douglas.....	1,200.00	219.86	840.97	207.52	651.37
Fayette.....	1,500.00	\$ 3,930.31	5,006.48	2,354.81	5,109.54
Floyd.....	1,024.90	1,228.50	277.05	408.50	1,401.14
Franklin.....	1,800.00	75.80		700.52	1,094.74
Fremont.....	1,500.00	1,360.61	19.30	1,229.15	1,259.81
Greene.....	2,241.00	54.00	110.21	1,311.85	572.75
Grundy.....	904.30	329.25	287.76	235.60	310.50
Guthrie.....	1,420.00	2,904.00	1,228.68	2,551.00	459.68
Hamilton.....	1,150.00	1,351.86	72.30	1,736.07	1,584.90
Hancock.....	1,025.00	892.00	364.54	596.35	1,339.21
Hardin.....	2,061.92		1,368.88	347.79	856.42
Harrison.....					
Henry.....	1,040.90	1,514.50	331.68	1,948.55	1,179.85
Howard.....	969.00	25.00	117.27	610.00	1,099.58
Humboldt.....	960.00	1,140.61	742.87	811.91	1,364.31
Iida.....					
Iowa.....	1,275.00	2,643.10	555.67	2,120.50	1,754.10
Jackson.....	1,306.00	2,591.00	1,304.88	1,556.50	2,821.09
Jasper.....	1,500.00	1,777.82	319.04	1,812.03	1,901.00
Jefferson.....	1,000.00	2,290.00	72.80	1,670.12	2,865.31
Johnson.....	1,800.00	1,525.00	60.05	199.87	1,806.92
Jones.....	1,475.00	1,700.50	2,106.47	1,785.84	5,660.82

TABLE NO. 13—PART I—Continued

COUNTIES	Salary of steward	Paid for other help	Repairs	Light, fuel and water	Provisions
Kimbuk.....	985.00	1,063.80	1,338.46	927.42	3,106.85
Kosuth.....	1,300.00	1,475.45	663.17	1,196.32	1,973.45
Lee.....	1,080.00	3,633.97	691.13	2,131.55	4,808.54
Lincoln.....	5,000.00	4,445.07	4,443.01	5,056.82	7,296.00
Louis.....	1,100.00	3,381.08	3,125.25	3,671.14	2,580.00
Lucas.....	1,150.00	1,484.54	860.16	1,422.42	1,492.55
Lyon.....					
Madison.....	1,205.00	2,066.05	1,528.56	600.43	2,048.82
Malaska.....	1,750.00	1,640.58	2,471.00	998.29	5,605.87
Marion.....	1,000.00	1,065.24	221.30	981.15	2,704.74
Marshall.....	1,800.00	4,229.08	3,145.99	4,033.09	8,180.88
Mills.....	2,000.00	250.72	22.55	361.91	609.90
MITCHELL.....	900.00	91.00	509.65	342.79	369.78
Monona.....	930.00	965.97		840.81	1,781.32
Monroe.....	1,175.00	882.70	370.02	822.64	1,044.15
Montgomery.....	1,200.00	2,236.35	601.67	576.92	3,810.07
Muscatine.....	725.00	1,179.58	1,241.63	908.14	2,170.00
O'Brien.....	1,625.29	1,256.76		1,782.56	1,065.92
Oswego.....					
Pace.....	1,275.00	1,476.82	455.92	864.96	1,800.62
Palo Alto.....	1,150.00		29.30	126.65	429.63
Pembina.....	1,950.70	1,555.80	2,351.81	2,488.31	3,488.31
Pocahontas.....	1,200.00	593.11	530.65	1,461.97	2,132.91
Polk.....	1,500.00	10,838.74			
Pottawattamie.....	2,000.00	2,846.00	877.14	3,028.31	1,699.28
Poweshock.....	1,311.69	1,303.52	444.87	1,670.82	2,550.84
Ringgold.....	1,300.00			621.61	888.36
Sac.....	1,300.00	1,388.44	748.55	1,567.80	1,071.80
Scott.....	2,559.98	4,231.31	5,184.32	2,543.33	8,320.80
Selby.....	1,274.56	319.00	227.70	860.86	718.81
Sherburne.....	1,140.00	2,009.55	243.86	2,214.01	2,308.35
Story.....	1,725.00	2,411.49	661.08	2,394.73	
Tama.....	1,800.00	3,704.87	743.14	2,538.92	2,868.01
Taylor.....	1,700.00	1,537.50	267.56	1,406.41	1,235.00
Union.....	1,140.00	1,202.80	729.97	319.10	1,680.68
Van Buren.....	815.00	1,840.03	135.45	854.81	450.80
Wapello.....	1,400.00	2,974.30	1,702.80	2,100.01	3,544.26
Warren.....	800.00	1,486.03	301.17	624.96	578.88
Washington.....	2,170.84	2,112.79	3,564.71	2,496.72	4,350.17
Wayne.....	1,182.35	2,018.53	625.68	1,352.14	8,570.71
Webster.....	2,400.00	477.77	1,090.29	2,175.19	4,746.50
Winnebago.....	1,300.00	154.80	394.91	498.18	1,102.00
Winnebuck.....	1,000.00	2,278.45	2,716.53	2,706.25	4,492.00
Woodbury.....	1,800.00	4,941.51	81.22	1,945.07	4,442.92
Worth.....	1,050.00	912.55	16.45	14.59	1,213.71
Wright.....					
Total.....	\$ 115,114.60	\$ 152,737.00	\$ 90,546.28	\$ 132,607.71	\$ 219,034.02

1No county home.

1Buildings burned, poor are boarded by the week.

TABLE NO. 13—COUNTY HOME

Expenditures for the Year 1920

## PART II

COUNTIES	Cherting	Medicine and medical attendance	Burial expense	Furniture and fixtures	Machinery
Adair	\$ 74.37	\$ 139.75			\$ 357.35
Adams					185.00
Alfamahee	564.72	209.50	101.00	445.41	50.00
Apocumous	243.82	101.00			
Atchison				185.05	279.38
Benton	474.96	368.35	64.50	50.00	509.00
Black Hawk	12.30	14.28	17.00	206.75	2,737.25
Boone	89.25			2,352.79	609.18
Bremer	560.68	511.30	65.00	355.95	423.25
Brockman		92.42		219.80	
Buena Vista	8.00			485.25	151.25
Butler	692.87	127.09		125.56	41.20
Calhoun	72.25	20.00		1,560.30	482.45
Carroll	361.00	29.43			506.40
Cass	88.78			1,141.00	46.00
Cedar	239.07	864.78	190.00	94.10	126.54
Cerro Gordo	780.70	132.25	90.50	498.11	
Cherokee	181.05	64.65		107.70	215.00
Chickasaw	347.47	146.72	57.00	44.70	
Clarke	105.34				
Clay	142.29	161.30		11.50	562.68
Clayton	809.00	111.80	81.00	295.05	929.14
Clinton	1,471.77	350.00	284.00	300.25	325.00
Crawford	1,577.74			119.10	345.00
Dallas	792.91	266.44		629.75	126.00
Davis	822.29	107.24		465.80	147.43
De Witt	341.91	349.25	240.00	24.50	610.50
Delaware	322.80	304.80		259.35	543.25
Des Moines	912.27	213.20		787.35	804.43
Dickinson	8.80	18.00		56.82	350.25
Dubuque	601.07	470.54	27.50	616.51	159.35
Emmet	50.30	112.74		15.80	
Fayette	1,993.29	1,486.05	38.00	29.40	175.00
Floyd	30.14	107.90	107.00	194.30	96.39
Franklin	126.46	894.65		2,853.89	
Fremont	255.14	132.45	142.50	191.25	871.47
Greene		27.54	108.00		365.29
Grundy	268.90	27.50		118.96	368.25
Guthrie	281.49			519.05	225.30
Hamilton	1,100.84	206.91	180.00	397.23	2,071.80
Hancock	47.30	170.67		271.50	
Hardin	279.25			191.00	128.75
Harrison					
Henry	284.30	150.00	90.00	248.64	
Howard		92.00			
Humboldt	39.29	225.50		121.75	296.80
Iowa	393.00	446.30		436.30	2,296.25
Jackson	890.71	215.70		130.00	55.00
Jasper	518.75	171.21			120.00
Jefferson	1,275.82	128.04	240.00		2,491.25
Johnson	282.97				
Jones	742.07	209.58	82.10	582.16	300.25

TABLE NO. 13—PART II—Continued

COUNTIES	Cherting	Medicine and medical attendance	Burial expense	Furniture and fixtures	Machinery
Keokuk	451.50	200.00	265.50	60.00	2.00
Kossuth	343.50	68.50		214.12	1,765.03
Lee	698.45	306.11	68.00	469.47	271.22
Linn	2,239.72	861.25	125.00	472.51	596.14
Louis	299.44	281.80	177.00	1,428.26	427.47
Lyon	237.27	69.51		215.31	
Lyons					
Madison	296.50	177.84		136.79	500.39
Madoka	1,282.94		58.00		2,346.28
Marion	1,071.45	197.50	26.00	107.70	2.50
Marshall	439.65	1,019.25		266.55	2,500.81
Miller	169.73	92.76			822.43
Minnehaha	168.61	14.00		974.75	47.15
Missouri	47.48	197.77		96.80	100.00
Monroe	487.30	65.50		105.07	205.09
Montgomery	154.65	114.50	132.10		916.25
Muscatine	181.34	279.18	200.00	144.25	
O'Brien	463.68	218.28		163.00	786.55
Osceola					
Pace	483.49	202.34	204.00	226.14	
Palo Alto	20.21	111.46	86.40	15.85	464.51
Plymouth		31.20		485.00	230.45
Pocahontas	345.33	211.41		79.90	208.00
Polk			137.00		
Polkavastank	150.87	219.25		20.05	
Pottawattamie	301.50	124.08		261.50	964.10
Pottawattamie					
Ringgold	91.98		116.28		173.81
Sac					696.65
Salt Lake	1,568.77	1,189.66	219.00	712.94	910.58
Shelby	216.62	134.18		212.17	1,884.50
Sioux	384.06	145.98	62.65	50.25	212.00
Story	2,592.44			45.25	545.29
Tama	108.64	348.60	194.00		162.19
Taylor	269.85	618.64	50.00	145.76	1,239.75
Union	501.23	49.78	50.00	599.17	101.00
Van Buren	82.30	545.25		82.50	15.00
Wasson	1,200.47	118.28	118.00		169.94
Warren	228.79	43.80		119.23	9.45
Washington	1,191.29	469.82	60.00	506.00	627.71
Wayne	699.56	198.81	158.00	235.26	
Webster	2,150.05	269.21	185.00	122.55	
Winnebago	150.00	98.47			200.00
Winnebago	543.22	925.50		492.68	68.00
Woodbury	108.25	71.12	4,158.22	1,063.80	1,528.00
Worth	21.69	22.06	5.00	18.00	
Wright					
Total	\$ 45,629.50	\$ 30,192.46	\$ 9,561.50	\$ 21,823.29	\$ 47,492.22

(No county home.

Buildings burned, poor are boarded by the week.

TABLE NO. 13—COUNTY HOME  
Expenditures for the Year 1920

## PART III

COUNTIES	Stock purchased	Grain purchased	Insurance	Miscellaneous expense	Total expense
Adair	\$ 250.00		\$ 12.80	\$ 545.27	\$ 5,890.14
Adams		428.25	117.10	548.14	4,146.33
Adams	879.38	1,049.73	1,058.58		28,132.33
Adair		444.91		1,545.02	6,022.12
Adair	45.00		79.11	2,400.32	
Adair	1,615.34	1,349.91	219.08	162.02	15,401.43
Adair	1,440.00	1,298.96	1,060.74	119.09	16,790.30
Adair	100.00	15.00	1,000.20	228.11	20,336.23
Adair		730.18	64.30	568.48	14,168.88
Adair	4,965.02		921.02	12,028.42	
Adair	4,140.78	220.53	768.94	1,045.54	11,419.24
Adair	172.88	2,166.62	485.40	45.00	10,010.46
Adair	2,007.64	200.00	5.00	7,718.51	18,977.76
Adair	214.00	678.50	1,600.40	802.67	10,800.54
Adair	500.00	106.25	14.30	228.12	5,077.84
Adair	1,640.00	1,839.82	314.27	1,301.14	17,826.92
Adair	17,081.54	7,215.00	30.50	2,830.82	27,231.30
Adair	681.40			556.88	4,818.10
Adair	628.00	366.50	117.57	6,888.62	
Adair	916.00	936.79	79.80	1,065.07	4,830.92
Adair	16.10	807.00	79.68	600.86	7,114.85
Adair	50.00	87.00	112.61	932.22	8,329.72
Adair	543.50	518.70	27.60	1,146.08	21,276.18
Adair	981.65	200.75	211.27	6,210.34	
Adair	224.50	216.75		508.04	13,508.04
Adair	491.00	407.00		371.80	12,301.06
Adair	143.00	1,119.20	231.10	824.24	8,094.27
Adair		879.79	504.88	11,135.14	
Adair	42.80	139.69	256.09	16,674.40	
Adair	130.00	590.43	22.30	97.00	3,294.53
Adair	747.50	106.11	1,282.71	825.71	15,302.78
Adair	214.00	214.00	24.40	1,341.41	4,569.39
Adair	60.00	652.80	9.50	2,542.71	25,309.74
Adair	114.94	14.70	14.20	630.06	8,849.19
Adair	1,985.38	436.71		1,570.25	10,550.06
Adair	504.11		283.35	430.54	6,432.35
Adair	211.90			862.48	5,943.32
Adair	411.00	71.80		2,577.91	5,945.05
Adair	8,712.37			2,314.47	22,076.68
Adair	1,228.50	1,094.48	86.55	1,305.77	11,432.36
Adair	725.00	2,382.19		1,722.30	9,387.12
Adair	1,080.30	124.25		68.80	6,411.20
Adair				3,174.12	10,520.06
Adair	245.00	22.94	9.25	81.18	2,256.30
Adair	51.45	580.60		1,097.34	7,706.30
Adair					
Adair	2,914.29	2,420.29		1,607.09	21,112.62
Adair	1,432.00	178.45		607.72	12,908.80
Adair	735.60	2,283.31	51.27	1,693.34	13,475.61
Adair	180.00	62.00	85.31	263.60	12,017.80
Adair	2,516.40	447.50	255.86		7,718.18
Adair	306.50	138.90	20.00	2,121.90	17,607.81

TABLE NO. 13—PART III—Continued

COUNTIES	Stock purchased	Grain purchased	Insurance	Miscellaneous expense	Total expense
Knox	908.43	1,922.95	94.50	124.88	13,441.88
Knox	856.50	254.97	5.03	134.70	9,165.79
Knox	294.25	189.40	80.45	1,839.37	17,305.95
Knox	10,087.88	1,059.54	7,061.34	721.92	47,007.55
Knox	5,104.89	119.75	49.29	1,175.39	23,330.32
Knox	739.00	1,399.53	222.40	166.80	9,302.91
Knox					
Knox	654.10	160.42	108.00	71.25	9,801.94
Knox	2,132.28	659.29	274.00	187.67	30,507.52
Knox	161.50	1,302.14		96.84	9,002.81
Knox	5,351.39		47.10		22,254.65
Knox	300.00	62.50	860.71		5,938.32
Knox	40.00	544.42	22.88		4,283.75
Knox	160.00			444.16	5,871.45
Knox	79.00	1,303.42		173.80	6,904.94
Knox	111.55	1,618.24			11,892.00
Knox	843.05	227.27	1,797.32	801.62	11,928.81
Knox	220.00	1,107.00	508.28	758.00	10,406.13
Knox					
Knox		754.72	1,955.58	441.71	9,012.21
Knox	20.00	87.56	11.64	22.85	2,708.05
Knox	2,124.48	150.37	1,848.04	35.57	14,668.28
Knox	1,730.00		30.10		8,201.07
Knox				23,123.73	35,699.47
Knox	1,631.29	3,373.07	64.50	441.46	26,685.02
Knox		500.18		155.39	30,344.80
Knox		674.48	15.15	900.85	6,806.66
Knox		847.25			6,615.07
Knox	2,138.08	5,964.00	49.20	3,120.88	27,270.77
Knox	307.00	1,875.50		49.21	8,025.32
Knox	145.00	1,518.14		1,905.41	12,700.16
Knox	3,197.50	3,680.92	44.90	403.87	18,488.47
Knox	440.00	641.09	3.25	1,174.37	14,400.00
Knox	377.50	10.00	10.00	900.00	14,370.43
Knox	378.77	1,012.90	373.60	539.97	9,230.66
Knox					
Knox	1,740.00	1,100.37	33.64	712.46	8,305.37
Knox	147.50	208.25	1,185.75	5,904.12	18,684.87
Knox			8.10		4,340.20
Knox	801.67	2,097.43		3,725.06	21,671.81
Knox		183.47		980.00	11,219.77
Knox		190.00	20.50	64.00	1,817.09
Knox	101.00	75.49	10.00	84.00	4,314.50
Knox	195.00	140.20	992.28		17,605.27
Knox					
Knox	2,651.10	2,794.76	636.70	1,795.15	26,045.06
Knox				2,167.04	5,442.08
Knox					
Total	\$ 111,400.30	\$ 81,492.82	\$ 27,584.84	\$ 100,025.10	\$ 1,202,154.79

No county home.

Buildings burned, poor are boarded by the week.



TABLE NO. 14—COST OF POOR OUTSIDE OF COUNTY HOME

## PART I

COUNTIES	Overseer	Provisions	Clothing	Food	Medical aid
Adair		\$ 871.08	10.08	325.71	360.39
Adams	35.00	1,038.12	50.25	139.60	639.41
Alfalfa	30.00	52.40	97.50	686.36	
Apache	280.00	10,662.50	305.54	1,977.01	762.50
Audubon		1,778.20	290.27	502.16	150.00
Benton	544.43	3,300.49	149.97	1,629.13	3,300.18
Black Hawk	2,690.41	3,136.71	175.00	1,024.12	2,796.88
Boone	64.89	3,506.42	917.15	2,302.75	1,304.15
Brewer	90.00	675.10	324.20	305.18	905.18
Buchanan	130.00	724.87	21.10	276.00	543.15
Burns		806.25	264.68	960.78	
Butler		3,079.81	15.40	936.10	741.38
Calhoun		3,008.01	90.35	505.78	1,240.85
Carroll	34.50	2,927.07	88.00	917.87	1,897.78
Cass		3,072.10	32.10	724.94	1,145.00
Cedar	30.00	35.60		197.23	310.30
Cerro Gordo	33.04	1,539.28	164.67	1,147.03	692.95
Cherokee	130.00	1,145.83	305.94	711.10	3,796.11
Chickasaw	73.00	879.95	45.40	144.87	169.75
Clarke	190.00	776.08	10.45	132.75	
Clay		819.75	80.15	769.00	
Clayton		767.36	82.41	378.36	575.82
Clinton	330.00	9,989.45	1,871.70	1,267.39	2,680.30
Crawford	25.00	1,434.80	136.80	439.60	1,258.37
Dallas	100.00	2,151.49	50.31	218.00	1,384.40
David		800.15	71.01	236.81	697.00
Deaer	235.26	2,508.32	31.80	546.58	1,750.71
Delaware	30.30	3,863.42	171.82	936.41	1,989.45
Des Moines	309.00	1,152.86	90.00	908.00	4,864.54
Dickinson		858.00	68.21	116.80	282.85
Dodge	370.10	3,829.77	840.73	1,152.58	2,877.25
Emmet		1,471.90	302.15	608.59	
Fayette	415.20	1,384.48	292.20	730.60	2,639.17
Floyd	418.00	1,327.02	164.45	790.68	961.90
Franklin	187.30	808.00	808.00	647.48	1,442.57
Fremont	91.67	1,792.50	181.70	548.28	1,668.50
Greene	500.00	1,308.49	230.74	826.50	1,239.88
Grundy		728.01	239.04	315.00	838.77
Guthrie	120.00	719.78	38.50	258.70	1,080.25
Hamilton		2,647.30	30.00	1,197.60	5,092.75
Hancock		1,150.30	28.15	230.00	866.07
Haskell	132.40	2,069.30	2.75	1,098.22	2,647.05
Harrison	4,236.30	9,498.79		879.00	1,201.05
Henry	130.00	2,079.22	258.00	1,080.74	227.50
Howard	90.00	1,986.40		905.71	303.00
Humboldt		1,641.74		718.50	244.30
Ia		3,310.16	236.87	698.90	730.00
Iowa	100.00	1,498.00	22.94	670.90	947.55
Jackson	245.00	2,511.98	55.00	778.60	777.72
Jasper	177.35	1,398.15	105.20	1,618.30	
Jefferson	389.00	3,270.80	417.05	1,840.70	1,275.20
Johnson	300.00	3,480.23	22.80	309.00	325.72
Jones	313.00	1,470.49	68.00	502.50	1,124.32

TABLE NO. 14—PART I—Continued

COUNTIES	Overseer	Provisions	Clothing	Food	Medical aid
Kearney		4,172.90	85.37	1,245.30	1,544.28
Keith		1,536.90	185.38	1,181.44	2,827.80
Lea	741.92	2,979.30		967.07	1,984.50
Lincoln	1,833.00	8,428.12	1,002.00	3,330.02	3,526.00
Louis		4,015.01	19.00	476.80	964.95
Lucas	260.00	2,508.80	221.44	1,264.00	414.11
Lyons		118.05	56.69	219.94	656.76
Madison		2,824.01		727.36	1,121.80
Mahaska	1,150.00	1,314.69	271.31	1,061.57	1,659.15
Marion	210.50	6,210.99	190.48	1,119.00	1,315.43
Marshall	1,200.00	1,822.12	218.28	842.02	665.71
Mills	539.00	8,110.91	1,006.95		
Mitchell		600.98	70.15	303.01	907.15
Monroe		924.91	258.50	318.19	1,907.51
Morris	390.00	2,596.95	17.80	1,825.21	1,494.50
Montgomery	322.81	2,432.15	30.00	691.30	345.25
Muscatine	600.00	1,308.80		101.00	54.25
O'Brien		1,905.21	17.00	279.29	679.00
Oceola	25.00	567.00		37.29	707.25
Pack	670.00	5,230.19		1,565.95	5,686.76
Palo Alto		3,275.94	22.40	622.25	829.75
Plymouth	300.00	2,014.33		501.72	805.25
Pocahontas	94.00	300.00	137.81	959.25	620.25
Pottawattamie	1,500.00	2,089.55	319.64	1,280.48	2,442.80
Poweshiek	1,300.00	4,030.25	69.75	756.29	1,901.08
Ringgold		974.00	299.77	298.97	977.25
Sac		3,407.00	4,007.28	70.70	2,296.41
Saint	30.00	970.05	30.85	839.48	658.10
Saline		2,272.07		386.00	411.80
Shelby	170.00	1,530.25		379.54	1,307.74
Sioux		280.28	35.78	1,320.29	641.75
Tama	130.00	5,642.40	75.61	1,801.55	1,000.80
Taylor	144.00	1,609.00	210.00	514.27	1,170.98
Union		2,066.38		580.25	448.75
Van Buren	875.00	9,177.73	830.40	1,763.55	3,004.98
Washelli	120.00	2,492.00	49.48	654.30	806.72
Warren	304.25	4,648.13	212.63	1,080.31	1,656.15
Washington	75.00	2,471.30	85.00	236.85	980.18
Wayne	730.00	6,647.11	84.40	1,458.31	2,502.48
Webster		891.20		227.05	275.61
Wellsburg		1,191.80	31.00	969.70	711.80
Winnebago	1,600.00	4,283.07	49.30	1,368.09	4,477.44
Winnow		25.00			119.00
Woodbury		2,560.85	98.70	1,208.94	1,071.31
Wright					
Total	\$ 36,609.47	\$ 235,707.67	\$ 30,822.00	\$ 78,919.46	\$ 128,520.70

TABLE NO. 14—COST OF POOR OUTSIDE OF COUNTY HOME

## PART II

COUNTIES	Nurse and hospital	Quarantine	Burial expense	Host	Transportation
Adair	\$ 141.25	\$ 56.75	\$ 110.00	\$ 110.00	\$ 101.25
Adams	96.27	96.27	204.00	204.00	74.90
Albany	498.28	94.00	275.00	1,615.50	310.00
Albany	321.42	18.00	284.00	176.00	31.08
Andover	662.50	140.50	1,069.50	214.50	47.89
Ashtabula	1,991.67	7,984.16	77.00	1,069.50	214.50
Barren	155.17	2,079.17	294.35	902.50	619.82
Bell	235.95	119.05	462.00	100.00	86.79
Benton	301.00	278.70	44.00	30.00	10.94
Bethesda	218.00	17.00	100.00	90.00	10.94
Brown Vista	496.75	17.00	121.00	419.00	90.14
Burton	249.51	30.00	319.25	330.25	107.48
Calhoun	1,836.95	221.29	198.00	493.37	60.20
Carroll	1,144.33	615.92	208.80	119.00	50.25
Cass	315.48	311.00	48.00	138.45	307.18
Cedar	2,884.14	498.50	294.00	102.12	44.42
Cherokee	1,325.72	674.00	102.12	44.42	24.00
Chickasaw	45.00	306.15	45.00	72.00	24.00
Clarke	379.50	210.00	210.00	210.00	210.00
Clay	180.71	41.80	180.71	180.71	180.71
Clayton	273.00	206.52	742.75	1,681.26	24.00
Crawford	1,725.35	335.32	165.00	1,681.26	24.00
Crittenden	1,622.96	85.32	75.00	24.00	119.25
Crittenden	279.80	304.80	135.00	135.00	135.00
Dallas	389.50	707.23	19.22	1.00	1.00
Dallas	441.55	136.00	136.00	136.00	136.00
DeKalb	95.00	2.00	200.00	71.90	42.75
DeKalb	332.79	625.35	966.00	296.71	296.71
DeKalb	849.97	45.00	15.00	15.00	15.00
DeKalb	8,294.71	8,294.71	8,294.71	8,294.71	8,294.71
DeKalb	1,877.96	272.96	136.00	350.50	178.47
DeKalb	117.85	145.00	90.00	148.25	148.25
DeKalb	1,461.98	121.00	100.00	100.00	100.00
DeKalb	1,127.57	45.00	187.90	187.90	187.90
DeKalb	775.47	276.50	301.20	277.25	277.25
DeKalb	885.80	114.00	234.00	234.00	234.00
DeKalb	448.00	96.82	214.00	214.00	214.00
DeKalb	748.16	6.00	825.00	776.00	280.28
DeKalb	13.00	211.00	28.05	28.05	28.05
DeKalb	187.12	85.35	64.00	113.51	113.51
DeKalb	1,430.82	126.10	10.00	47.82	47.82
DeKalb	215.50	285.25	308.00	308.00	308.00
DeKalb	622.80	70.00	213.05	11.00	11.00
DeKalb	106.77	290.00	290.00	290.00	290.00
DeKalb	106.00	22.12	95.00	250.75	181.11
DeKalb	95.68	104.00	184.15	180.16	50.25
DeKalb	905.04	68.20	236.00	7.00	317.50
DeKalb	540.00	100.80	449.75	471.00	102.85
DeKalb	387.00	324.75	240.00	7.45	7.45
DeKalb	1,517.49	72.80	115.00	100.00	90.50

TABLE NO. 14—PART II—Continued

COUNTIES	Nurse and hospital	Quarantine	Burial expense	Host	Transportation
DeKalb	377.67	54.00	307.25	90.18	90.18
DeKalb	1,439.67	378.22	397.50	196.00	115.72
DeKalb	415.80	1,580.44	238.00	377.66	377.66
DeKalb	2,844.51	4,490.11	102.00	2,570.97	553.00
DeKalb	258.20	70.00	258.19	95.45	10.90
DeKalb	298.45	50.75	181.00	225.00	10.65
DeKalb	272.80	180.50	180.50	180.50	180.50
DeKalb	2,330.41	1,313.20	693.50	693.50	175.00
DeKalb	74.50	190.70	140.00	63.22	63.22
DeKalb	886.56	2,908.46	397.85	480.47	185.98
DeKalb	802.08	80.00	81.00	180.25	180.25
DeKalb	649.67	75.18	292.50	460.22	152.15
DeKalb	49.00	60.10	38.00	100.00	4.28
DeKalb	303.00	71.35	462.75	117.50	7.42
DeKalb	807.50	29.50	269.75	161.95	31.40
DeKalb	213.29	2,364.90	310.50	800.00	2.20
DeKalb	549.45	17.10	678.00	48.35	48.35
DeKalb	82.00	39.50	118.50	130.67	212.21
DeKalb	7,892.81	15,172.02	67.00	48.06	61.40
DeKalb	2,106.32	8,922.61	1,301.00	4,700.20	219.58
DeKalb	775.45	24.50	549.10	282.00	214.67
DeKalb	242.15	24.50	549.10	10.40	10.40
DeKalb	242.15	24.50	549.10	116.00	107.80
DeKalb	14,560.90	16,392.00	213.00	1,587.00	225.90
DeKalb	186.96	261.80	214.75	84.84	84.84
DeKalb	775.00	170.90	500.85	500.85	500.85
DeKalb	815.30	140.00	140.00	140.00	140.00
DeKalb	227.37	102.00	23.50	440.00	440.00
DeKalb	353.25	305.00	74.95	30.00	30.00
DeKalb	748.69	55.00	143.75	125.25	125.25
DeKalb	1,502.67	214.25	69.50	38.50	38.50
DeKalb	558.23	706.12	2.00	257.12	257.12
DeKalb	959.48	254.00	214.22	65.54	65.54
DeKalb	141.11	60.15	214.22	24.00	24.00
DeKalb	1,235.12	60.15	214.22	24.00	24.00
DeKalb	356.02	2,140.78	302.00	898.50	898.50
DeKalb	5,092.16	508.00	302.00	60.00	196.70
DeKalb	129.25	134.00	101.00	456.44	456.44
DeKalb	243.12	190.70	228.40	69.67	69.67
DeKalb	243.12	190.70	228.40	69.67	69.67
Total	\$ 96,301.80	\$ 84,180.10	\$ 35,301.27	\$ 31,945.00	\$ 11,909.44

TABLE NO. 14—PART III—Continued

TABLE NO. 14—COST OF POOR OUTSIDE OF COUNTY HOME

PART III					
COUNTIES	Dependent chil- dren, widows' pension	Cash allowance	Pension for blind	Miscellaneous	Total
Adair	\$ 2,149.52	\$ 313.00	\$ 1,870.00		\$ 4,332.52
Adams	609.60		130.00	75.35	2,131.70
Albany	4,121.69	1,300.00	1,027.77	10,936.00	17,385.46
Albany	12,943.50		1,028.10	2,025.07	22,486.67
Albany	1,767.86		200.00	820.40	2,788.26
Benton	8,131.30	5,000.00	111.50	18,943.81	22,186.61
Black Hawk	17,003.70	900.00	1,912.50	50,274.80	69,091.00
Bloom	17,270.50	250.00	1,808.17	1,904.79	21,233.56
Bremser	5,007.50	550.00		5,507.25	11,064.75
Buchanan	6,108.21			80.91	6,189.12
Bureau Vista	2,333.70	1,100.00	787.50		4,221.20
Butler	2,601.00	444.00	112.50		3,157.50
Cass	2,451.30			2.50	2,453.80
Carroll	6,145.50	9.42	1,069.00		7,223.92
Cass	5,130.00		825.00	7.35	5,962.35
Cedar	500.00	1,144.00	800.00		2,444.00
Cerro Gordo	1,517.80		1,212.50	394.19	3,124.49
Cherokee	5,308.00	47.00	108.69	175.50	5,639.19
Chickasaw	2,308.00	327.00	300.00	12.60	3,047.60
Clarke	957.50		307.50		1,265.00
Clay	2,104.00	30.00	425.00	145.16	2,704.16
Clayton	4,754.10	1,141.00	2,420.00	8.00	8,323.10
Clinton	12,821.37		5,700.00	4,176.90	22,698.27
Crawford	3,179.50	170.00	691.50	1,818.00	5,759.00
Dallas	10,977.00		1,510.00	1.50	12,488.50
Davis	1,974.00		475.00	466.30	2,915.30
Decatur	2,368.71	240.00	2,394.17	11,279.54	16,282.42
Delaware	3,179.80	324.00	1,050.00	877.00	5,430.80
Des Moines	1,610.00	1,927.80	1,698.40	54.70	5,290.90
Dickinson	3,068.25		487.50		3,555.75
Dodge	12,487.40		3,800.00	1,003.72	16,291.12
Douglas	1,654.00		742.50		2,396.50
Dwight	8,115.50	208.00	800.00	54.71	9,178.21
Floyd	2,401.80	2,223.40	1,582.60		6,207.80
Franklin	3,820.44		520.00	200.00	4,540.44
Frederick	7,734.50	218.00	730.00	308.41	8,990.91
Graham	2,734.94		200.00	80.00	3,014.94
Grundy	1,175.50	4,000.00			5,175.50
Harrison	5,873.50	1,504.00	1,102.50	80.80	8,559.80
Hawley	5,741.00	1,849.82	541.25	814.32	8,946.39
Hawthorn	2,360.00	828.00	720.00		3,908.00
Henderson	3,013.50		740.00	281.00	3,994.50
Hennepin	4,625.82	615.00	450.00	3,589.50	9,280.32
Henry	1,448.00		1,725.00		3,173.00
Howard	2,401.72		150.00	349.50	2,901.22
Humboldt	2,600.44	600.00	100.00	65.00	3,365.44
Iowa	2,330.50	64.28	1,987.50	2,782.50	7,164.78
Jackson	4,342.50		700.00		5,042.50
Jasper	4,265.00		1,420.00	7.00	5,692.00
Jefferson	10,980.20	1,731.00	2,660.00	208.00	15,579.20
Johnson	3,922.71		1,050.00	357.00	5,330.71
Jones	5,549.30	617.35	1,875.00	2,410.35	10,451.00
Jones	1,358.00	1,005.00	1,185.00	278.00	3,826.00

COUNTIES	Dependent chil- dren, widows' pension	Cash allowance	Pension for blind	Miscellaneous	Total
Keokuk	6,684.80	290.00	2,900.00		9,874.80
Keosauqua	2,801.20	2,000.20	150.00	352.40	5,203.80
Lake	7,437.00	107.50	1,088.12	396.40	8,929.02
Linn	14,010.40			9,122.50	23,132.90
Linn	239.00	190.00		60.15	489.15
Louis	5,085.50	79.50	307.50	173.11	5,665.61
Louis		3,307.50	300.00	516.21	4,123.71
Madison	3,871.70	44.92	210.25		4,126.87
Madison	6,105.80	1,000.00	2,518.85	214.00	10,638.65
Marion	7,001.45	300.30	2,507.50	11.00	10,820.25
Marshall	2,449.31		2,518.25	250.50	5,218.06
McCall	3,582.00	282.00	827.00		4,691.00
Monroe	560.00	844.00	825.00		2,229.00
Monroe	2,000.00	493.00			2,493.00
Montgomery	6,812.00	9.50	1,125.00	28.13	8,074.63
Muscatine	6,285.00		5,960.00	2,000.54	14,245.54
O'Brien	1,536.00	320.00	600.00		2,456.00
O'Brien	1,531.00			732.80	2,263.80
Pack	7,494.15	489.40	2,156.38	21.00	10,160.93
Palo Alto	2,000.00		300.00	22.80	2,322.80
Plymouth	5,180.40		175.00		5,355.40
Pocahontas		8,500.75			8,500.75
Pocahontas	32,770.00		17,686.00	6,584.04	56,940.04
Pottawattamie	9,214.18	1,977.00	587.40	134.78	11,916.36
Pottawattamie	2,779.00			855.50	3,634.50
Ringgold	1,002.75	244.50	450.00	5.30	1,702.55
Ross	2,094.00		594.50	70.00	2,758.50
Scott	16,935.00	791.00	5,440.72	2,150.58	25,317.30
Shelby	2,072.00	825.00		40.35	2,937.35
Shelby	5,338.00		150.40		5,488.40
Shelby	9,104.64	4,000.50	1,005.50	100.40	14,211.04
Tama	7,700.01		307.50		8,007.51
Taylor	2,225.00	101.43	440.30	21.40	2,787.13
Union	2,527.00		607.11		3,134.11
Van Buren	2,149.30		2,544.14	150.78	5,244.22
Warren	9,303.57	161.00	2,150.00	350.00	12,004.57
Washington	9,769.25	273.00	294.00	50	10,386.25
Wayne	2,735.41	806.74	1,150.00	482.20	5,174.35
Wayne	9,010.75	308.00	1,230.00	155.00	10,703.75
Webster	9,276.00	5,200.00	775.00	820.20	15,071.20
Winnebago	4,770.00	300.00	225.00		5,295.00
Winnebago	2,007.30	800.00	1,425.00		4,232.30
Woodbury	7,607.70		7,051.10	1,812.50	16,471.30
Wright	2,801.84	248.30	525.00		3,575.14
Total	\$ 347,631.73	\$ 66,002.42	\$ 143,178.25	\$ 97,151.00	\$ 653,963.40



TABLE NO. 15—BOUNTIES AND DOMESTIC ANIMAL FUND  
FOR THE YEAR 1920

## PART I

COUNTIES	Bounties					
	Wolves	Coyotes	Batsnakes	Ground hogs	Crows	Wildcat or lynx
Adair	\$ 25.00	\$ 119.90		\$ 23.90		
Adams	74.00	60.00				
Alfalfa	442.00	300.90	\$ 364.00	2,100.30		\$ 768.00
Apache		11.00				
Audubon	87.00	204.30				
Benton	78.00	100.00				
Black Hawk	10.00	154.30				
Boone	82.00	21.00		99.46	75.00	
Brewer	24.00	55.30				
Buchanan	20.00	140.00				
Burns Vista	20.00	5.10				
Butler	14.00	200.10		118.75	119.75	
Calhoun	84.00	5.00				
Cartoll	716.00	454.00				
Cass	98.00	144.50				
Cedar	84.00	112.10		474.80		
Cerro Gordo		208.80				
Cherokee	109.00	66.10			20.00	25.00
Chickasaw	74.00		22.30			
Clarke	100.00	10.00				
Clay	84.00	3.00				192.00
Clayton	77.00	230.40	277.50	709.80		
Clinton	40.00	209.40		297.00		
Crawford	218.00	1,179.50				
Dallas	87.00	57.10		80.75		
Davis	40.00	4.00				
DeWitt	118.00	17.45				
Delaware	74.00	127.00	39.50		10.00	
Des Moines	90.00	34.00				
Dickinson	100.00	10.00				
Dodge	70.00	157.30	6.30			
Emmet	90.00	21.30				
Payette	60.00		501.80			
Phyll	70.00	67.30				
Franklin	30.00	90.00				
Fremont	300.00	200.00				\$ 71.00
Greene	64.00	50.00				
Grundy	202.00			125.85		15.40
Guthrie	220.00					
Hamilton	90.00	275.80				
Hancock	34.00	74.30				
Hardin						
Harrison	806.00	1,582.00				
Henry						107.15
Howard	82.00	82.80				35.00
Humboldt	20.00	8.10				
Ibsa	204.00	109.45				
Iowa	42.00	220.70				
Jackson	70.00	73.00		303.70		
Jasper	60.00	500.10				
Jefferson	40.00	78.10				
Johnson	78.00	107.80				
Jones	14.00	109.80				

TABLE NO. 15—PART I—Continued

COUNTIES	Bounties					
	Wolves	Coyotes	Batsnakes	Ground hogs	Crows	Wildcat or lynx
Kochiuk					207.30	
Koonz	48.00	5.80			30.70	
Lee	60.00	80	10.50	4.25	1.10	
Linn	28.00	113.20				
Lewis	144.00	28.70				
LeWitt	156.00	75.00				258.00
Linn	104.00	27.10				
Lyon	23.00	107.80		226.80		
Madison						
Madison	4.00	319.00				
Madison	20.00	475.00				
Marshall	212.00	800.00				
Mills	80.00	117.00		486.75	168.75	7.60
Mitchell	734.00	2,200.00				
Monroe	10.00	70.00				150.00
Montgomery	94.00	109.00				
Muscatine	200.00					
O'Brien	54.00	44.00				
Oswego		24.00				
Pace	64.00					
Palo Alto	102.00	2.50				
Pine	200.00	207.30				
Pocahontas	16.00					101.00
Pottawatomie	50.00	249.00				
Pottawatomie	602.00	1,804.20				
Poweshiek	12.00	100.00				
Ringgold	114.00	25.00				
Sac	67.00	363.40				
Scott	46.00	100.40				
Shelby	154.00	989.70				
Shore	182.00	251.12				
Story	52.00	10.00				
Tama	224.00	200.25				
Taylor	120.00	62.00				
Tenn	142.00	44.00				
Van Buren	20.00	1.00				
Washita	10.00	97.00		13.50	8.50	
Warren	110.00	179.75				
Washington	18.00	80.00				
Wayne	100.00	2.40				
Webster	200.00					9.00
Winnebago	42.00	21.40				
Winnebago						
Woodbury	704.00	1,172.70				
Worth	110.00	22.10				
Wright	114.00					
Total	\$10,848.00	\$20,340.02	\$ 1,615.85	\$ 5,792.50	\$ 1,068.25	\$ 80.50

\$ 1,648.80

TABLE NO. 15—BOUNTIES AND DOMESTIC ANIMAL FUND

FOR THE YEAR 1920

PART II

COUNTIES	Bounties		Domestic Animal Fund			
	Other bounties	Total	Receipts from dog tax	Expenditure for domestic animals by dogs, wolves	Receipts above expenditures	Expenditures above receipts
Adair		\$ 216.70	\$ 1,830.04	\$ 1,790.00	\$ 4.04	
Adams		181.90	607.00	607.12		20.31
Alfalfa		6,184.10	1,550.13	3,079.85		2,084.72
Appanoose		11.86	1,430.60	771.90	658.70	
Audubon		405.30	1,341.00	939.00	402.00	
Benton		258.25	7,451.40	806.00		
Black Hawk	\$ 79.00	377.75	2,134.50	430.10	1,744.40	
Boone		160.00	1,700.00	1,021.00	779.00	
Bremer		70.00	1,048.00	482.68	1,465.32	
Buchanan		302.00	1,259.74	1,250.00	50.74	
Buena Vista		65.10	1,380.00	181.00	1,200.00	
Butler		542.00	1,794.21	95.00	1,700.21	
Cachoon		80.00	1,177.00	1,519.00		227.04
Callahan		670.00	1,511.57	1,282.80	228.74	
Carroll		312.50	1,070.00	1,113.15	379.41	
Cass		680.00	1,547.00	718.80	828.30	
Cedar		208.80	1,480.48	800.00	680.48	
Cerro Gordo		351.10	1,401.20	1,071.61		
Cherokee		70.00	1,411.70	609.50	742.20	
Chickasaw		170.00	800.00	1,035.28		167.28
Clarke		280.00	1,307.84	850.15	457.69	
Clay		1,400.00	2,109.00	1,599.00		
Clayton		407.55	377.00			
Crawford		1,309.00		1,007.00	1,657.00	
Dallas		222.00	1,780.75	1,494.10	286.65	
Davis		44.80	1,670.00	1,131.70	540.00	
Dea		126.45	1,335.50	1,321.30		6.30
Delaware		310.10	1,037.70	730.00	307.70	
Des Moines		110.00	1,537.69	41.00	1,516.69	
Dickinson		110.20	987.00	927.00	220.00	
Dodge		882.70	1,027.50	1,027.50	1,020.50	
Dundy		111.30	690.77	405.00	105.77	
Payette		567.80	2,146.15	710.50	1,435.20	
Ford		85.50	1,436.25	710.50	1,275.75	
Franklin		213.30	1,374.49	701.20	732.94	
Fremont		406.00	1,102.41	278.30	774.11	
Greene		130.40	1,371.50	903.10	468.40	
Grundy		404.30		301.00		261.00
Guthrie		507.80	1,408.00	307.80		120.80
Hamilton		90.00	1,461.35	727.30	734.15	
Hancock		50.50		1,442.25		1,442.25
Hardin	131.50	120.80	1,307.70	602.44	800.26	
Harrison		1,380.90	2,607.30	874.00	736.75	
Henry		107.15	1,105.10	1,150.00		17.30
Howard		170.80	1,172.25	679.50	692.75	
Humboldt		96.70	871.00	481.00	490.00	
Ia		213.45	1,000.40	1,218.50		212.10
Iowa		290.70	1,308.37	1,502.80		214.23
Jackson		1,009.05	1,854.50	811.50	1,043.00	
Jasper		612.10	2,208.50	736.50	1,524.40	
Jefferson		89.10	1,225.00	1,043.75	179.25	
Johnson		225.80	1,406.10	432.10	1,345.00	
Jones		130.80	1,714.50	252.00	1,462.50	

TABLE NO. 15—PART II—Continued

COUNTIES	Bounties		Domestic Animal Fund			
	Other bounties	Total	Receipts from dog tax	Expenditure for damage to domestic animals by dogs, wolves	Receipts above expenditures	Expenditures above receipts
Keokuk		507.30		1,568.80		1,568.80
Keosauqua		81.50		410.17		410.17
Lake		78.45	1,302.00	1,052.25		249.75
Linn		101.80	1,171.35	603.00	2,522.97	
Linn		172.25	828.50	298.00	512.50	
Linn		471.90	1,070.40	1,031.50	38.90	
Linn		141.10	1,572.40	292.00	1,274.50	
Linn		420.40	3,008.20	1,100.35	826.85	
Madison		1,300.30	1,001.84	807.60		
Mahaska		223.00	1,604.00	15.00	1,679.00	
Marion		505.00				
Marshall		1,101.60	1,106.77	1,120.80	97.25	
Mills		870.00	1,223.35	68.00	1,350.35	
Mississippi		2,634.00	1,436.17	284.04	1,141.28	
Monroe		290.40	1,515.17	1,308.00	177.17	
Montgomery		501.30	1,307.80	102.14	1,135.66	
Monroe		300.00	1,280.01	490.00	890.01	
O'Brien		98.90	1,725.00	310.63	1,418.37	
O'Brien		44.50	1,000.20	112.00	908.20	
Palo Alto	70.00	64.10	1,727.80	1,703.27		26.45
Pawnee		104.50	2,228.24	404.80	678.44	
Pembroke		907.30	1,780.50	402.00	1,280.50	
Perry		117.00	1,334.92	250.25	1,084.67	
Pike		305.80	2,074.50	3,209.33		144.81
Pike		2,266.50	2,610.20	1,400.00	1,135.00	
Pocahontas		202.00	1,441.00	1,347.50	93.50	
Pocahontas		127.00	1,067.24	1,059.75	38.01	
Pocahontas		225.40	1,111.57	1,228.57		
Pocahontas		345.80	865.90	214.00	1,061.40	
Pocahontas		1,143.70	1,647.14	1,987.70		340.55
Pocahontas	8.00	442.12	2,106.00	64.70	1,441.25	
Pocahontas		62.50	1,450.48	404.25	906.23	
Pocahontas		427.25	2,008.00	3,002.00	16.00	
Pocahontas		214.50	1,325.72	1,021.08	304.64	
Pocahontas		193.00	831.82	791.46	40.36	
Pocahontas		31.20	1,234.70	561.50	673.21	
Pocahontas		150.40	1,700.80	1,168.35	532.45	
Pocahontas		800.75	1,088.50	1,007.00	60.00	
Pocahontas		98.50	1,531.81	875.40	1,179.41	
Pocahontas		190.40	1,270.50	714.45	556.05	
Pocahontas		331.00	1,605.50	361.00	1,299.50	
Pocahontas		50.40	808.00	328.55	480.45	
Pocahontas	2,330.10	3,230.10	3,070.00	647.61	1,422.29	
Pocahontas		1,006.70	2,007.00	690.00	1,317.00	
Pocahontas		251.00	941.72	442.50	499.22	
Pocahontas		1,140.00	800.76	303.24		
Total		\$ 2,308.00	\$11,900.44	\$10,412.05	\$1,488.39	\$ 9,497.12

TABLE NO. 16—BONDED AND OTHER INDEBTEDNESS OF COUNTIES—JANUARY 1, 1921

## PART I

COUNTIES	County bonds	Bridge bonds	Court house bonds	Road bonds
Adair		\$ 250,000.00		
Adams				
Allen	\$ 141,000.00			
Appanoose		250,000.00		\$ 25,000.00
Auburn			\$ 122,500.00	
Benton	52,500.00	141,100.00		125,000.00
Black Hawk	253,000.00	104,000.00		
Boone	47,450.00	80,000.00	100,000.00	43,000.00
Brewer	40,300.00			
Buchanan	70,000.00			
Burns Vista	555,000.00			
Butler	56,000.00			44,500.00
Calhoun	161,000.00		135,000.00	
Carroll		130,000.00		
Cass		170,000.00		25,000.00
Cedar	20,000.00			
Cerro Gordo	51,000.00	90,250.00		
Cherokee	35,000.00	280,000.00		
Chickasaw		75,000.00		
Clarke		37,000.00		30,000.00
Clay	404,000.00			
Clayton	40,500.00			
Climaco	80,000.00			
Crawford	775,000.00			
Dallas		127,000.00		
Davis	43,000.00			
DeKalb	14,000.00	136,000.00		
Delaware				
Des Moines	65,000.00	14,000.00		
Dickinson	325,350.00			
Dodge	267,500.00	278,000.00		
Douglas	193,600.00			40,000.00
Drake	125,000.00			
Ford	2,275.37	150,234.14	17,485.40	
Franklin	30,500.00	12,000.00		96,000.00
Fremont				
Greene	105,000.00	302,000.00	85,000.00	30,000.00
Grundy	280,000.00			
Guthrie	225,000.00			
Hamilton	21,500.00	132,000.00		265,000.00
Haskell				
Harrison	227,000.00			
Hartman	61,000.00	212,507.00		
Henry	10,500.00		40,000.00	
Howard	81,500.00			
Humboldt	47,000.00		15,384.50	
Iowa		95,000.00		
Jackson	208,000.00			
Jackson	10,000.00			
Jasper	205,000.00	181,000.00		27,000.00
Jefferson				
Johnson		21,000.00		
Jones				

TABLE NO. 16—PART I—Continued

COUNTIES	County bonds	Bridge bonds	Court house bonds	Road bonds
Kendall	67,000.00			121,000.00
Kennett	179,500.00			
Lea	91,000.00			48,000.00
Lee		82,000.00		
Lincoln		26,000.00		
Linn	138,500.00			
Louis				
Lucas				
Lyon	1,001.42	88,800.17		15,212.21
Madison	229,000.00			
Madison	100,000.00	88,000.00		27,000.00
Marion				
Marshall	55,000.00	146,000.00		60,000.00
Miller				
Missouri				
Monroe	34,000.00			26,000.00
Monroe	70,000.00			
Montgomery	284,485.00		15,000.00	19,025.00
Moscow				
O'Brien		15,700.00		
O'Brien	70,500.00	107,000.00		
O'Brien	116,000.00	20,000.00		14,000.00
Page	7,500.00	222,000.00		
Palo Alto	24,500.00			
Pawnee	30,000.00	100,000.00	400,000.00	125,000.00
Pembroke		551,000.00	85,000.00	475,000.00
Perry	118,500.00	404,500.00		88,000.00
Pettibone	125,000.00			
Pewaukee	110,000.00			
Piggott	327,000.00			
Pike	40,000.00			305,000.00
Scott		20,000.00		
Shelby				
Sioux				
Sioux	75,000.00			133,000.00
Stark				
Tama		100,500.00		
Taylor				
Union	115,000.00			
Van Buren	225,000.00			
Wapello	315,500.00	216,300.00		
Warren		85,000.00		
Washington				
Wayne	71,000.00			
Webster				
Winnebago	150,000.00			
Winnebago		227,000.00	10,000.00	
Winnebago	100,000.00	29,000.00	300,000.00	
Woodbury	33,000.00			
Worth	101,500.00			87,000.00
Wright				
Total	\$ 8,802,945.8	\$ 5,419,006.31	\$ 1,570,430.40	\$ 2,280,848.21



## REPORT OF AUDITOR OF STATE

TABLE NO. 16—BONDED AND OTHER INDEBTEDNESS OF COUNTIES—JANUARY 1, 1921

## PART II

COUNTIES	Other bonds	Total county bonds	Drainage bonds	Warrants outstanding Jan. 1, 1921	Total all indebtedness
Adair		\$ 35,000.00			\$ 35,000.00
Adams					\$1,636.00
Allamakee		44,000.00			44,000.00
Annekeone	\$ 100,000.00	111,000.00	10,500.00	60,697.79	286,197.79
Ashtabula		22,500.00		37,846.82	156,246.82
Benton		94,500.00		99,560.31	456,760.31
Black Hawk		100,000.00	8,800.00	100,300.00	456,760.31
Bonne	271,000.00	481,450.00		429,148.17	1,051,608.17
Bremont		40,500.00		16,647.70	57,147.70
Buchanan		70,000.00		12,056.77	82,056.77
Bureau Vista		105,000.00	600.00	207,482.79	788,062.79
Butler		97,500.00		2,605.17	101,105.17
Cachamba		198,000.00		333,113.47	619,113.47
Carroll		20,000.00	40,000.00	79,008.04	208,008.04
Cass		100,000.00	12,000.00	91,929.87	288,929.87
Cedar		30,000.00		70,475.20	90,475.20
Cerro Gordo	368,600.00	400,717.00	368,103.21	731,304.80	1,309,065.75
Cherokee		40,000.00		42,156.01	82,156.01
Chickasaw		75,300.00		28,142.10	103,442.10
Clark		82,000.00		90,877.61	172,877.61
Clatsop		104,000.00	107,500.00	7,008.00	478,808.00
Clayton		80,500.00		168,008.27	794,308.27
Cumtong		80,000.00	18,000.00	131,611.80	217,611.80
Crawford		175,000.00		156,409.74	380,409.74
Dallas		127,500.00		299,061.18	586,561.18
David		42,000.00	35,867.77	77,867.77	155,734.54
DeSoto	47,000.00	178,500.00		115,307.54	393,807.54
DeKalb		77,000.00	65,000.00	43,486.30	185,486.30
Dickinson		355,300.00	543,012.00	61,877.21	959,389.21
Dubuque	140,000.00	318,000.00	276.00	308,673.45	1,477,341.45
Emmet		30,000.00	25,000.00	21,039.60	80,039.60
Fayette		32,000.00		79,981.19	437,981.19
Floyd	338,800.00	510,000.00	438,471.80	108,831.79	1,055,253.59
Franklin		125,000.00		202,114.81	327,114.81
Fremont	309,000.00	290,000.00		10,254.88	519,254.88
Greene		17,000.00	102,100.00	468,525.00	607,625.00
Grundy		20,000.00		107,308.77	296,308.77
Guilford		105,000.00		72,144.00	256,144.00
Hancock		90,500.00	302,443.36	474,579.50	1,399,523.15
Harrison		600,500.14		1,194,156.71	2,394,656.85
Hartford		317,000.00		296,442.30	480,442.30
Henry		15,807.00	201,472.77	2,164.99	309,344.76
Howard		15,500.00		12,144.42	47,644.42
Humboldt		19,000.00	97,325.00	116,019.42	212,344.42
Ia		10,304.00	214,398.50	189,901.84	407,901.84
Iowa		10,800.00		70,337.80	170,337.80
Jackson		18,000.00		204,000.00	222,000.00
Jasper		18,000.00		188,301.75	206,301.75
Jefferson	90,500.00	10,000.00	14,000.00	345,000.00	549,500.00
Johnson	750,000.00	116,000.00		97,593.17	1,263,593.17
Jones				5,500.74	166,000.74
				43,520.26	45,520.26

TABLE NO. 16-PART II-Continued

COUNTIES	Other bonds	Total county bonds	Drainage bonds	Warrents out-standing Jan. 1, 1901	Total all indebtedness
Adams		67,000.00			67,000.00
Albany		200,500.00	1,206,752.18	1,672,940.59	3,879,192.77
Albany	7,000.00	96,000.00	995,200.00	27,658.00	726,858.00
Albany		100,000.00		218,546.51	218,546.51
Albany		50,000.00	400,942.51	80,564.31	540,506.81
Albany				107,636.00	107,636.00
Albany	100,000.00	241,500.00		100,802.40	392,302.40
Albany			2,000.00		2,000.00
Albany	11,500.00	79,500.00		57,000.49	234,000.49
Albany		229,000.00	68,000.00		297,000.00
Albany		458,000.00	7,900.25		465,900.25
Albany	100,000.00	600,000.00	60,000.00		760,000.00
Albany	600,000.00	1,000,000.00	71,000.00		1,071,000.00
Albany	1,000.00	2,000.00		149,142.27	151,142.27
Albany	120,000.00	120,000.00	16,400.00	96,400.81	232,800.81
Albany		60,000.00	130,957.42	201,945.89	392,945.31
Albany	210,000.00	285,000.00			380,000.00
Albany		354,000.00		382,486.00	486,556.00
Albany			27,600.00	40,600.75	68,200.75
Albany	40,000.00	148,700.00		95,100.30	243,700.30
Albany		177,500.00	30,975.30	112,500.58	300,975.88
Albany		150,000.00	42,500.00	79,000.00	271,500.00
Albany		250,500.00		408,868.58	659,368.58
Albany		24,500.00		19,865.32	44,365.32
Albany		688,000.00		847,870.17	1,535,870.17
Albany	700,000.00	1,416,000.00	3,000.00	1,910,000.00	3,329,000.00
Albany		125,000.00	91,640.50	267,727.48	1,004,367.98
Albany		138,000.00	68,000.00	136,655.42	341,655.42
Albany	28,000.00	100,000.00			200,000.00
Albany		337,000.00			337,000.00
Albany	22,000.00	406,000.00		101,780.00	507,780.00
Albany		30,000.00			30,000.00
Albany		308,000.00	144,800.00	119,527.52	471,327.52
Albany	150,000.00	350,500.00			500,500.00
Albany	65,000.00	45,000.00		32,759.51	97,759.51
Albany		115,000.00			115,000.00
Albany		230,000.00	21,000.00		251,000.00
Albany	10,000.00	845,000.00		139,468.50	984,468.50
Albany	42,500.00		107,900.00		150,400.00
Albany		85,000.00		11,566.15	96,566.15
Albany	71,000.00				71,000.00
Albany		231,960.50		439,546.42	671,506.92
Albany		136,000.00	308,000.00		444,000.00
Albany		247,500.00			247,500.00
Albany		719,000.00	87,000.00	131,000.00	937,000.00
Albany		200,000.00	200,000.00	270,361.41	670,361.41
Albany		138,500.00	466,789.17	613,150.86	1,218,339.03
Total	\$ 4,251,887.00	\$ 27,736,648.00	\$ 4,491,707.00	\$ 272,007,504.80	\$ 339,487,146.80

1995

● 4. 10.1 1997. 60	● 12. 796. 049. 60	● 9. 401. 707. 04	● 22. 002. 743. 54	● 1. 021. 109. 24
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TABLE NO. 17—MISCELLANEOUS OFFICERS

Cost of Office during 1920

COUNTIES	Assessors	Boards of review	Township trustees	Township clerks	Constables, miscellaneous	Commissioners of Soldiers' Relief Commission	Paid for soldiers' relief
Adair	1,401.18	45.00	700.96	156.50	49.15		
Adams	2,744.81	277.90	590.58	298.36	52.35		17,005.00
Adams	2,299.77	393.51	1,277.11	471.84	62.00		1,602.35
Appanoose	2,094.00	28.00	1,055.90	161.00	300.75		1,000.00
Audubon	2,529.60	102.00	540.00	100.00			800.00
Benton	15,717.52	152.94	727.55	902.64	598.96	200.00	2,868.48
Black Hawk	4,240.32	130.00	474.00	105.00	46.10	100.00	73.25
Boone	2,171.90	258.00	827.50	230.00			2,430.00
Brenner	2,967.00		614.50	345.86	40.19		284.20
Buchanan	2,441.40	145.00	900.10	305.70			691.10
Butler	2,813.39	60.00	1,194.25	477.00		225.29	5,557.00
Calhoun	2,000.00	48.00	942.45	357.00		122.00	1,202.25
Carroll	2,426.47	104.00	969.00	398.20	65.82	75.00	411.47
Cass	2,677.10	125.00	445.40	116.00		87.00	2,409.10
Cedar	2,000.80	256.00	358.00	84.00			
Cerro Gordo	4,781.60	35.00	602.00	36.00	900.00	72.00	4,487.70
Cherokee	5,196.14	49.00	674.00	395.00	55.00	25.00	1,797.65
Chickasaw	2,141.12	70.00	502.00			72.00	122.50
Clarke	1,978.80		509.50	168.20	10.00		206.81
Clay	3,036.78	80.00	1,018.00	480.00	1.75	95.00	370.00
Chariton	2,620.81	700.00	700.00	208.05	78.70	135.00	2,868.71
Ciifton	6,593.78	104.00	356.01	77.07			1,745.64
Crawford	2,197.95	42.00	2,000.90	618.00	42.50	84.70	57.50
Dallas	4,432.74	81.00	401.01	164.67	90.96	225.00	2,600.00
Davis	2,650.13	44.00	351.00	105.00	19.80	35.50	442.11
De Witt	2,508.32	57.80	779.39	239.20	30.00		280.00
Delaware	4,171.36	144.00	1,179.50	268.50	130.01	215.80	2,020.00
Des Moines	7,278.60		903.40	507.30	4,543.95	126.00	1,164.00
Dickinson	2,138.00	105.00	775.00	270.70			805.00
Dubuque	8,300.80		808.80	225.80		267.50	1,234.51
Emmet	2,890.45	39.00	407.00	125.00	3.70		
Fayette	4,717.44	20.00	651.75	278.48	154.10	70.00	2,301.87
Floyd	2,385.40	135.00	274.15	125.20	20.20	11.25	1,494.20
Franklin	2,023.77	200.00	743.90	264.30		149.40	
Fremon	2,702.00	50.00	1,107.65	298.85		79.70	1,050.80
Greene	2,351.27		456.50	240.20	409.80		250.00
Grundy	2,754.80	54.00	692.80	119.00	3.00		112.00
Guthrie	2,579.45	38.00	511.50	211.40		75.00	1,840.00
Hamilton	2,963.40	82.00	498.00	122.00	125.00		600.00
Hancock	2,738.40	67.00	374.50	116.00	128.54		2,280.00
Hardin	2,774.17		405.90	118.00	87.20		1,700.00
Harrison	2,925.00	132.00	1,715.90	508.32	65.40	48.00	792.00
Henry	2,401.92	360.00	850.70	341.50	65.31		225.00
Howard	5,003.78		745.30	300.30	54.00	12.50	120.00
Humboldt	2,954.90	40.00	787.00	372.10			250.00
Ia	2,551.50	38.00	877.30	220.00	50.75		
Iowa	5,710.00	144.00	797.70	278.90	27.80	50.00	722.00
Jackson	2,521.35		1,382.20	272.00		25.00	605.00
Jasper	8,986.80	739.00	549.00	225.30	186.50	71.28	1,440.00
Jefferson	2,892.14	229.00	739.00	354.00	48.50	180.00	4,472.35
Johnson	2,531.00	200.00	691.50	149.70	10.40	24.00	698.00
Jones	1,473.10	65.00	450.90	132.00	2.40	25.00	5,503.34

TABLE NO. 17—Continued

COUNTIES	Assessors	Boards of review	Township trustees	Township clerks	Constables, miscellaneous	Commissioners of Soldiers' Relief Commission	Paid for soldiers' relief
Kossuth	4,486.40	80.75	964.17	218.00	122.65		470.00
Lacrosse	2,782.70	149.00	1,270.75	340.00			3,430.22
Lake	4,274.38	90.00	792.85	390.90	2,770.40	282.00	2,343.72
Lake	12,050.90	280.00	201.00	99.00			552.80
Lake	2,547.30	36.50	590.70	201.51		78.10	981.00
Lewis	1,734.60	97.30	468.34	147.25			447.00
Lyon	5,321.81	57.20	1,122.70	865.10	1.90	68.50	1,800.00
Madison	2,501.80	20.00	1,077.10	230.00	150.00		965.00
Mahaska	4,671.04	227.00	477.00	102.00	498.78	215.90	2,861.55
Marton	5,168.19	113.00	466.00	157.75			
Marshall	5,000.97	40.00	716.18	39.15	23.00		2,475.00
May	2,338.19	49.00	738.10	162.80	90.50	100.00	4,149.18
McCall	2,440.96	70.00	824.00	241.25			1,057.50
McCall	2,702.18	58.00	515.00	192.00	7.00		860.00
Monroe	2,481.78		1,294.25	383.97		72.00	240.00
Monroe	2,426.98	101.00	300.00	120.95	2.15	20.87	686.72
Montgomery	2,804.13	32.00	867.80	306.00		1,180.70	1,120.25
Muskegon	5,036.15	121.00	500.00	130.00	102.70		14,902.82
O'Brien	2,039.50		594.50	130.00			710.00
Paga	3,227.51	107.50	985.32	180.00	25.00	192.75	2,398.42
Palo Alto	2,416.27	90.07	390.00	125.00			
Pine	4,772.70	87.00	780.00	270.00	106.20	63.10	2,340.00
Pocahontas	2,508.41	55.00	868.00	312.00	121.00		225.00
Polk	213,365.54	48.00	1,029.27	648.75	1,000.00		13,522.00
Pottawattamie	9,732.58	426.00	744.00	227.00	1,000.81	257.60	1,710.77
Pyrochick	2,430.13	114.00	1,031.77	342.97	113.13	140.00	1,150.00
Ramsey	1,734.45		617.70	176.40	30.85		801.60
Rice	5,300.22					25.00	1,550.25
Scott	8,700.07		730.00	343.00			5,775.49
Shells	2,301.27	19.00	825.50	6.00			
Sumner	2,167.07	84.00	904.00	327.00		18.50	480.00
Taylor	5,145.96		1,119.14	305.37	107.71	20.00	2,207.00
Taylor	2,745.64		788.50	200.00			100.00
Tama	3,307.18	104.80	754.90	344.00		250.00	964.54
Taylor	2,308.58	7.50	672.28	123.00			70.16
Van Buren	2,001.35	21.00	707.00	256.24		50.00	587.00
Vernon	2,068.00	119.50	101.50	161.50			4,302.44
Warren	2,030.74	715.45	227.25	227.25		75.00	2,000.00
Washington	2,600.50	201.60	600.94	253.85			4,204.00
Wayne	3,042.25	81.00	718.10	266.00			911.41
Webster	4,432.40	145.00	1,408.00				
Winnebago	1,002.67	49.00	749.70	332.00	6.00		1,081.50
Winnebago	2,440.12	301.50	674.50	432.65		30.50	607.30
Woodbury	12,920.00	7.00	1,795.50	522.50	6,900.00	277.54	4,308.90
Worth	1,919.21	28.00	746.75	288.55	25.40		127.55
Wright	2,307.86	180.80	300.00	211.00	36.45	00.00	1,726.00

Monmouth.

Total \$ 301,495.00 \$ 9,072.30 \$72,820.64 \$35,832.90 \$21,405.58 \$14,750.32 \$ 100,032.04

TABLE NO. 18—MISCELLANEOUS COUNTY EXPENSE, 1920

## PART I

COUNTIES	District court ex- pense including grand jury	Jail expense	Cost of coroner's court
Adair	2,169.72	436.96	
Adams	4,453.99	442.61	21.25
Alfalfa	6,159.50	387.98	129.90
Atchison	744.95		706.00
Audubon	5,129.95	364.98	37.25
Barber	11,088.59	1,149.16	78.43
Black Hawk	16,307.97	732.74	503.90
Boone	14,738.46	448.30	258.30
Bosmer	1,840.59		52.85
Bozeman	7,437.25	798.58	76.45
Bozeman	4,443.63	446.51	62.40
Butler	4,451.46	97.90	
Cadott	4,789.57	174.29	
Carroll	3,431.96	3,769.71	73.71
Cass	3,149.14	235.29	30.00
Chadron	6,894.75	211.59	36.25
Cherokee	17,137.97	497.25	
Cherokee	5,457.99	159.81	52.70
Chickasaw	2,952.77	858.19	87.25
Chickasaw	3,068.75	5.00	
Clark	3,426.08		11.90
Clay	5,882.86	1,186.73	80.20
Clayton	15,737.53	0,993.50	90.20
Crawford	5,481.90		66.80
Dallas	6,922.52	729.56	49.49
Davis	4,761.61	1.00	
DeWitt	5,095.14	257.18	14.00
DeWitt	4,250.29	696.00	144.00
Des Moines	8,327.14	2,851.74	124.02
Dickinson	5,828.37	69.98	5.30
Dodge	10,800.16	3,571.66	861.30
Dodge	2,852.58	187.21	81.25
Dodge	9,045.50	2,874.62	81.25
Dodge	5,439.32	1,519.57	34.85
Dodge	5,277.09	581.70	69.95
Dodge	2,611.96	1,254.35	
Dodge	17,290.75	798.25	
Dodge	1,443.43	237.47	27.95
Dodge	13,905.43		254.45
Dodge	9,756.42		30.25
Dodge	3,355.21	289.44	25.10
Dodge	5,275.48	349.01	34.75
Dodge	5,718.44	1,305.19	47.25
Dodge	4,652.15	542.96	14.00
Dodge	2,718.02	485.88	6.90
Dodge	3,186.09	71.28	19.00
Dodge	5,103.46	28.88	19.00
Dodge	5,261.21	51.20	20.00
Dodge	4,992.34	695.20	20.00
Dodge	7,767.86	5,649.59	22.25
Dodge	9,738.95	128.49	96.50
Dodge	25,362.49	215.19	96.50
Dodge	6,715.46	852.30	96.15

TABLE NO. 18—PART I—Continued

COUNTIES	District court ex- pense including grand jury	Jail expense	Cost of coroner's court
Dodge	7,109.45	186.97	45.05
Dodge	2,695.21	2,395.56	25.20
Dodge	30,568.50	8,753.21	199.14
Dodge	22,672.59	9,884.24	249.95
Dodge	6,283.97	474.97	36.40
Dodge	4,627.35	587.72	74.80
Dodge	4,411.89	402.29	55.00
Dodge	3,811.81	766.32	22.70
Dodge	4,295.88	311.71	294.65
Dodge	2,531.97	367.80	289.35
Dodge	12,646.94	1,051.25	
Dodge	5,399.11	1,136.17	62.70
Dodge	2,354.40	345.84	5.00
Dodge	7,228.25	12.90	102.20
Dodge	6,039.59	1,801.00	247.90
Dodge	5,317.31	963.23	253.15
Dodge	10,527.84	1,291.92	130.50
Dodge	3,713.20	28.84	10.00
Dodge	2,849.80	179.85	21.00
Dodge	7,951.92	761.97	139.15
Dodge	2,891.07		
Dodge	5,534.49		
Dodge	4,327.03	768.41	19.00
Dodge	75,527.57	23,983.02	2,005.50
Dodge	24,249.11	3,425.05	1,191.40
Dodge	6,320.06	628.29	65.14
Dodge	4,218.11	21.28	
Dodge	1,985.76	84.25	34.70
Dodge	52,320.25	8,907.91	1,000.79
Dodge	2,269.01	376.18	
Dodge	4,360.41	968.80	23.00
Dodge	8,783.84	1,584.00	135.45
Dodge	4,023.50	522.56	430.26
Dodge	5,071.98	401.64	145.15
Dodge	5,540.01	822.50	182.80
Dodge	2,382.28	142.90	
Dodge	14,437.43	2,278.12	928.15
Dodge	2,269.01	850.14	601.45
Dodge	4,587.15	730.72	63.20
Dodge	1,405.96	86.48	72.45
Dodge	9,234.43	15,072.00	626.25
Dodge	4,847.19	161.68	22.10
Dodge	4,266.83	831.43	
Dodge	46,031.72	2,748.90	214.30
Dodge	1,507.51	470.45	
Dodge	5,433.02	855.19	188.70
Total	\$ 829,592.79	\$ 149,363.77	\$ 16,522.38



TABLE NO. 18—MISCELLANEOUS COUNTY EXPENSE, 1920

## PART II

COUNTIES	Cost of justice of peace court	Superior court expense	Other court expense	Total expense of courts
Adair	91.70			2,899.38
Adams	31.85		187.00	2,131.00
Adams	182.14			6,429.58
Appanoose	1,369.70	12,901.41		13,721.06
Audubon	27.50			3,534.98
Benton	648.80			13,332.45
Black Hawk	292.90		5,739.88	23,435.35
Boone	3,137.80			18,800.84
Bremer	101.90		4,187.75	6,140.00
Buchanan	465.80			8,829.94
Buena Vista	180.90	1,871.85		6,681.27
Butler	97.15		15.00	4,661.31
Calhoun	405.28			5,439.24
Carroll	61.82			6,036.10
Cass	175.50			2,501.00
Cedar	116.00			7,218.08
Cerro Gordo	181.25		411.41	18,397.38
Cherokee	350.10			6,901.30
Chickasaw	122.00			3,301.71
Clarke	2.00			3,366.35
Clay	44.00			3,491.08
Clayton	124.10			7,270.84
Clinton	90.81	3,609.00	5,546.04	31,664.40
Crawford	348.40			6,825.30
Dallas	109.00	69.00	9,580.20	17,500.00
Davis	43.00			4,236.41
DeKalb	148.80			5,166.12
Delaware	210.00			5,275.86
Des Moines	865.50			12,372.48
Dickinson	211.90			3,815.18
Dubuque	6,000.00			26,449.18
Emmet	26.00			3,072.00
Fayette	91.40	1,741.50	4,922.50	17,046.01
Floyd	271.87			7,217.22
Franklin	354.71			4,375.45
Fremont	127.20			5,082.48
Groene	442.20			18,459.15
Grundy	132.50			1,480.00
Hathole	200.30			12,728.50
Hamilton	61.40			10,069.87
Hancock	188.24			3,620.00
Hardin	132.50			8,038.12
Harrison	360.13			8,375.42
Harry	194.11			4,860.72
Howard	41.87			2,239.50
Humboldt	37.75			2,580.42
Iowa	48.80			3,350.28
Jackson	31.87			2,287.00
Jasper	368.00			4,846.44
Jefferson	480.50			14,500.79
Johnson	250.40			10,740.10
Jones	2,494.80			29,079.31
	380.72			7,447.22

TABLE NO. 18—PART II—Continued

COUNTIES	Cost of justice of peace court	Superior court expense	Other court expense	Total expense of courts
Keokuk	150.80			7,456.27
Keosauqua	909.97			5,917.84
Lea	2,338.41	1,304.78	148.60	34,925.94
Lee	7,405.25	11,277.50	2,889.02	64,078.15
Linn	115.40			6,902.50
Linn	108.00			7,008.02
Linn	80.80			4,925.00
Linn	65.15			4,304.80
Madison	1,304.01			7,016.38
Madison	708.69		56.87	2,684.37
Madison	384.50		2,000.41	17,122.32
Marshall	414.78			6,584.75
Marshall	17.35		43.20	4,100.79
Marshall				7,500.55
Marshall	694.40	2,000.00		10,942.90
Marshall	442.77			7,197.47
Marshall	4,315.35			16,300.01
Marshall	92.00			2,807.37
Marshall	30.10			4,902.84
Marshall	223.81	1,602.19	94.10	10,254.13
Marshall	49.35			2,880.42
Marshall	228.00			6,506.19
Marshall	300.30			4,055.31
Marshall	548.75		16,434.45	118,559.29
Marshall	5,495.49	1,101.75		35,582.80
Marshall	149.51	1,000.00	780.00	10,014.76
Marshall	81.48	197.19		4,481.04
Marshall			69.30	2,174.31
Marshall	7,350.30		2,507.72	72,902.59
Marshall	79.70			5,704.47
Marshall	398.00			5,870.37
Marshall	109.91			10,472.20
Marshall	62.50			5,037.72
Marshall	164.17			5,785.04
Marshall	665.00			7,031.37
Marshall	4.50			8,527.74
Marshall	5,358.87			20,903.17
Marshall	204.00			3,747.57
Marshall	17.25			5,458.35
Marshall	302.50			2,007.46
Marshall	4,437.39		1,800.00	31,281.07
Marshall	50.40			5,082.27
Marshall	59.00			4,987.30
Marshall	281.50	2,802.50	1,578.80	55,737.87
Marshall	46.34			2,034.96
Marshall	100.70			6,509.61
Marshall				
Total	\$ 72,980.00	\$ 27,507.00	\$ 72,506.71	\$ 1,161,472.37

TABLE NO. 19—MISCELLANEOUS COUNTY EXPENSE

## PART I

COUNTIES	Printing and stationery	Court house expenses	State hospital inmates	Glennwood, milled	Oakdale, milled
Adair	\$ 1,365.08	5,860.84	7,243.30	208.21	
Adams	1,180.24	7,756.90	6,236.50	60.73	
Altamake	10,715.54	2,077.25	6,736.80	454.40	198.00
Apanowoc	1,306.36		15,824.28	414.50	626.18
Ashtabula	2,009.50	2,546.39	8,759.85	138.41	506.82
Benton	865.80	9,025.20	14,702.30	430.71	
Black Hawk	13,901.19	8,650.74	12,420.00	716.41	5,710.42
Bloom	2,569.11	11,372.18	17,794.35	355.25	2,564.50
Bremser	1,107.73	2,568.71			
Buchanan	1,180.13	12,024.25	5,898.20	240.18	81.67
Bureau Vista	6,000.00	4,400.30	10,000.38	177.50	1,958.50
Butler	5,028.44	2,554.01	8,406.40	180.45	1,203.69
Calhoun	7,036.07	6,302.86		365.26	160.95
Carroll	8,798.77	5,117.87			
Cass	4,255.46	5,534.41	12,439.00	480.21	329.59
Cedar	8,412.76	7,655.56	2,551.00	108.20	434.44
Cerro Gordo	7,459.78	4,708.02	1,180.80	854.22	4,722.21
Cherokee		4,664.04	9,800.05	155.51	467.72
Chickasaw	2,886.21	9,017.09	7,144.19	106.44	300.34
Clarke	1,851.20	4,048.07	6,840.00	103.04	11.29
Clay	1,500.36	6,807.00	8,437.00		480.78
Clayton	2,683.76	3,094.00	5,580.00	596.25	688.00
Clinton	13,432.00	7,564.00	28,792.30		
Crawford	12,029.02	11,104.07	13,317.90	521.00	116.00
Dallas	2,241.20	2,590.31	11,432.00	480.20	1,218.20
Davis	2,009.00	4,700.42	8,282.78		22.34
DeWatt	7,071.58	10,467.72	12,370.05	463.28	
Delaware	685.29	4,567.46	7,542.30	716.00	666.41
Des Moines	7,515.81	6,647.19	29,638.58	550.71	2,064.26
Dickinson	7,719.20	3,900.71	5,301.50	128.81	126.43
Edgemoor	10,443.00	14,428.64	30,003.31	743.00	2,804.94
Emmet	9,311.79	2,403.07	4,693.66	14.24	328.97
Fayette	6,903.70	5,569.40		270.08	137.74
Floyd	1,700.26	4,406.30	14,000.20	353.50	411.22
Franklin	8,324.16	8,507.02	7,202.00	94.80	
Fremont	5,370.45	7,062.90	9,741.55	278.51	870.43
Greene	4,919.22	4,303.90	7,468.90	281.24	824.54
Grundy	2,134.50	3,047.00	4,848.37	202.80	154.02
Hartley	3,020.20	4,248.28	5,020.00	307.00	728.00
Haskell	5,135.00	4,094.44	9,248.00	271.21	951.45
Hazcock	3,100.25	4,369.90	6,070.49	105.20	257.00
Herdin	1,707.41	8,995.27	36,900.00	385.12	182.50
Harrison	1,822.10	10,092.00	14,071.21	601.17	130.00
Henry	4,882.58	5,830.92	12,573.28	147.31	1,953.88
Howard	2,082.43	2,494.00	9,255.30	194.28	477.75
Humboldt	1,313.21	2,601.94	11,871.90	244.50	1,867.85
Ia	6,350.40	6,507.28	8,028.04	82.00	
Iowa	9,435.11	8,477.50	14,925.00	303.44	374.20
Jackson	6,090.30	5,914.81	6,133.20	617.28	2,292.42
Jasper	7,306.18	10,179.00	14,826.25	436.22	806.92
Jefferson	5,648.50	2,709.50	8,121.30	319.20	28.00
Johnson	2,582.00		12,961.00	458.04	5,447.77
Jones	2,448.10	5,977.21	9,802.00	494.30	62.87

TABLE NO. 19—PART I—Continued

COUNTIES	Printing and stationery	Court house expenses	State hospital inmates	Glennwood, milled	Oakdale, milled
Koshuk	9,700.30	4,340.27	114.00		
Koshuk	5,221.18	10,903.28	15,299.30	360.80	2,604.18
Laurens	6,507.58	6,191.70	11,196.72	732.45	2,454.41
Lee	12,050.80		36,803.24	1,587.00	10,101.38
Linn	2,030.30	5,683.00	4,303.30	40.30	1,700.91
Linn	3,190.82	5,648.00	7,496.75	216.00	323.90
Linn	1,340.33	2,512.18	4,800.40	101.04	
Lynn		6,902.97	10,772.61	280.25	1,506.77
Madison	1,029.62	9,003.87	14,680.84	708.78	1,907.64
Mahaska	3,164.77	12,091.11			
Marietta	2,507.07	14,330.50	4,842.58	960.70	8,445.50
Marshall	6,018.75	4,538.04	1,706.98	8,884.80	522.14
Mills	2,471.30	6,372.10	11,012.00	129.27	209.45
Missile	207.20		10,325.81	300.50	735.50
Monroe	3,817.81	4,588.06	14,643.49		479.35
Monroe	2,134.34	5,201.50	7,270.05	326.79	
Montgomery	6,805.08	7,294.33	15,919.19	715.61	1,382.69
Muscatine	2,823.50	8,397.70	6,592.74	90.70	103.61
O'Brien	4,432.60	2,548.18	5,110.36	90.50	
O'Brien	1,074.73	2,051.63	17,384.05	368.44	364.18
Pack	7,361.95	5,300.37			
Palo Alto	2,006.15	5,532.40	15,179.50	346.02	758.00
Pennock	3,011.80	3,112.04	6,745.84	173.80	541.67
Pocahontas	18,012.84	7,221.36			
Polk	15,000.63	12,181.05	36,950.30	983.48	1,097.02
Pottawattamie	6,900.40	8,324.42	8,707.18	475.80	2,805.90
Precedent	4,410.67	5,400.42	7,890.25	201.50	
Ringgold	7,012.43	1,036.00	9,330.28	130.80	500.54
Roe	11,359.36	120,800.50	40,832.31	2,500.09	865.07
Scott	2,172.74	5,101.42	12,566.00	167.20	550.81
Shelby	7,045.13	5,037.07	7,316.90	233.54	2,098.05
Shenandoah	11,964.41	5,017.51	6,628.54	1,058.05	
Shenandoah	6,070.92	10,409.18	9,005.40	517.05	521.26
Tama	5,595.00	4,830.85	6,000.80	325.02	791.72
Taylor	10,012.34	8,181.07	15,800.90	347.00	354.83
Union	9,760.20	2,905.30	12,011.01	325.07	4.84
Van Buren	13,141.43	6,970.83	14,948.78	1,480.74	
Vassallo	2,400.83	12,463.07	5,508.75	112.07	1,252.82
Warren	3,368.91	6,250.07	8,403.04	146.11	1,191.03
Wayne	4,047.50	5,000.20	7,000.17	235.15	806.35
Webster	1,008.16	1,018.70	14,987.17	742.15	5,308.93
Winnebago	5,000.00	4,674.10	9,200.50	302.48	907.18
Winnebago	1,435.80	7,367.00	10,378.20	74.72	
Woodbury	19,615.40	30,008.84	36,005.22	2,494.05	6,187.34
Worth	4,135.67	6,491.11	50.01	1,440.22	
Wright	2,442.50	10,474.70	10,080.07	24.25	190.28
Total	\$ 516,975.00	\$ 785,888.50	\$ 1,042,507.00	\$ 44,693.42	\$ 110,067.94

TABLE NO. 19—MISCELLANEOUS COUNTY EXPENSE

## PART II

COUNTIES	Woodward, epitaph	Davenport, or- phans' home	Council Bluffs, school for deaf	Vinton, college for blind	Sumner school, teachers' insti- tute
Adair	\$ 455.00				\$ 252.30
Adams					
Allamore	326.00				217.00
Appanoose	302.40	533.30	3.70	98.00	
Audubon	288.00				13,000.00
Benton	1,750.00	1,300.00			251.54
Black Hawk	2,010.40	1,051.34	7.45	71.46	755.25
Bloom	1,080.00	272.97			300.50
Brown					130.00
Buchanan					252.92
Buena Vista	112.30	84.16			302.50
Butler					
Cahoon				6.00	
Carroll					
Cass	545.20	150.00	1.50		
Cedar	254.00	630.24		36.00	
Cerro Gordo	492.00	2,001.81		22.56	280.40
Cherokee					229.22
Chickasaw	675.20			90	258.00
Clarke	708.00	49.58		33.77	
Clay	240.45	398.00			304.71
Clayton	320.00		1.00	43.95	119.50
Clinton	600.40	3,940.00			
Crawford	30.00				
Dallas	430.00	225.00	16.50	1.40	258.00
Davis					
Decatur	288.00	13,000.00	11,000.00	38.75	311.30
Delaware	288.00	912.00			545.35
Des Moines	1,071.30	501.55			220.80
Dickinson					458.00
Dodge	2,739.40	335.00			237.62
Douglas	804.00	251.20			
Fayette		600.00			
Ford					
Franklin	230.40				300.25
Fremont	288.00			178.05	227.80
Greene	464.00				
Grundy	288.00		4.50		
Guthrie	376.00	437.34			
Hamilton		430.00		44.32	503.30
Hancock	270.00				244.00
Hardin	288.00				
Harrison	449.00	320.53			
Henry	547.25				
Howard	288.00	7.30			240.80
Humboldt					305.59
Iowa					
Jackson	183.30	130.00	1.15		547.13
Jasper	217.00	270.30			271.21
Jefferson	854.00	805.50			
Johnson	409.00	835.01		55.30	150.00
Jones	208.10	1,000.00			308.85

TABLE NO. 19—PART II—Continued

COUNTIES	Woodward, epitaph	Davenport, or- phans' home	Council Bluffs, school for deaf	Vinton, college for blind	Sumner school, teachers' insti- tute
Keokuk	230.00	80.00			325.95
Keosauqua	809.60	506.40	9.35		384.50
Lea	2,569.40	12,058.50	170.27		443.00
Lehigh	288.00	139.57			238.70
Lewis	92.50	442.97			
Linn					
Lyon	288.00	61.40			272.51
Madison	1,700.00	1,202.27			347.98
Mahaska					409.50
Marion	425.49	1,455.18			
Marshall	213.25	791.00	1,504.10		297.65
Mills	450.50				
Missouri	288.00	42.35	6.00		
Monroe	405.14	378.00			251.00
Montgomery	259.40	621.00		90.25	405.54
Myers					270.00
O'Brien					280.00
O'Neill	288.00				
Pack					
Palo Alto	288.00				
Pemphix	1,938.80	519.25			210.50
Perry					451.50
Pottawattamie	2,236.00	288.00	12.95	27.11	
Poweshiek		150.00			252.82
Ringgold	218.00				255.94
Sar	948.00	130.49			150.00
Scott	2,005.80	7,302.55	39.75		
Seely					
Shaw	288.00				705.47
Shellsburg	1,412.00	727.00	1.90		254.54
Sioux	1,000.00	182.50		9.10	450.70
Tama	288.00	201.00			200.58
Taylor	493.00				290.00
Tell					212.00
Van Wert	219.00	1,201.15			258.00
Wabeno	432.00	14.51	1.70		280.00
Warren	288.00				
Washington	111.20				
Wayne	1,504.00			521.94	
Webster	376.00	150.00			272.10
Winnebago					
Winchester	847.20	281.00		545.30	\$10,756.48
Woodbury					200.20
Worth	458.00		67.75		302.75
Wright					
Total	\$ 49,471.14	\$ 20,797.50	\$ 1,115.40	\$ 1,120.27	\$ 23,261.49

(Farm bureau. Agriculture) association. (Detention hospital,





TABLE NO. 20—MISCELLANEOUS COUNTY EXPENSE

COUNTIES	PART II				
	Unclaimed fees	Other trust funds	Preliminary drainage ex- penses	Cost of primary election 1920	Cost of general election 1920
Adair	\$ 181.50		\$ 1,112.45	\$ 2,677.75	
Adams	829.22	\$ 13,300.00	350.01	1,075.00	1,488.78
Adair	91.35	283.40	8,110.70	1,180.37	3,423.84
Appanoose	100.30		2,801.11	2,364.11	
Ashtabula	2.50		1,587.44	1,514.78	2,018.50
Benton	114.86		1,564.52	2,001.20	
Black Hawk	30.15		2,730.57	2,913.65	2,537.15
Boone			806.11	1,180.10	2,381.32
Bremer	12.80		3,478.06	1,464.92	5,779.50
Buchanan	475.16		893.91	1,832.85	2,584.47
Buena Vista	152.00		2,621.00	1,546.71	2,181.25
Butler				1,305.49	2,384.84
Calhoun		2,328.15		1,027.72	3,602.30
Carroll			674.25	2,525.55	1,460.80
Cass	171.13	80.00	9,840.72	1,477.00	5,908.59
Cedar				1,894.67	3,144.45
Cerro Gordo	16.50			1,088.00	4,426.80
Cherokee				1,250.00	1,415.33
Chickasaw	15.45			1,137.65	2,354.49
Clarke	602.90		2,640.79	1,041.65	1,800.55
Clay			2,361.51	969.00	2,192.52
Clayton				2,011.94	2,408.61
Clinton	29.50		286.50	3,804.16	6,446.18
Crawford			3,807.10	2,120.63	1,681.62
Dallas	656.00	\$1,000.00	2,965.84	1,790.55	3,327.27
Davidson	2,279.50		1,066.01	2,076.54	1,905.46
De Witt			723.67	1,694.14	5,148.78
Delaware			211.61	1,825.44	4,479.21
Des Moines	34.15	2.80	2,704.50	1,968.94	4,126.23
Dickinson	2.75			714.14	1,571.50
Dubuque	27.05	803.10	769.50	2,915.22	3,108.30
Emmet			1,570.98	1,100.42	2,681.66
Farley			1,278.30	1,200.84	4,068.38
Floyd	9.15		4,154.16	1,821.13	4,411.81
Franklin			3,632.55	1,441.50	1,719.67
Fremont	65.24	577.18	2,050.01	1,491.36	3,890.22
Greene	45.40	63.15	5,132.12	1,123.72	2,608.78
Grundy					3,925.86
Guthrie			2,619.80	1,751.60	3,381.29
Hamilton	27.40	136.40	5,879.68	1,022.15	3,686.22
Hancock	1.90	87.37		1,073.74	2,675.50
Hardin	90.04		4,707.44	1,594.17	1,736.69
Harrison			3,540.70	1,906.60	3,923.79
Henry				1,813.91	2,682.98
Howard			917.58	1,524.25	1,015.15
Humboldt	2.80		\$2,900.00		2,268.27
Iowa				1,054.71	2,006.05
Jackson	6.45		15,008.64	1,224.08	3,125.25
Jackson	22.47			1,227.69	1,736.50
Jasper	52.50			1,586.54	2,678.19
Jefferson	38.10		2,336.33	3,807.50	1,901.45
Johnson	1,280.41		2,280.41	1,907.28	5,191.00
Jones	374.68	1,856.22		714.68	1,541.67
Knox	32.30		1,001.90		2,544.57
Kossuth			3,850.21	2,462.49	3,764.57
Lee	41.25	1,100.00		2,809.47	7,750.53
Linn	24.44		822.54	4,774.90	1,852.60
Louis	5.50	865.64	1,889.61	1,419.57	1,803.95
Louis	84.65	302.45	13,000.00	1,060.80	1,755.25
Lyons				1,629.56	1,725.17
Madison	19,077.13		608.42	775.90	2,812.69
Malhaska	1,047.50		4,902.89	1,256.50	4,637.18

TABLE NO. 20—PART II—Continued

COUNTIES					
	Unclaimed fees	Other trust funds	Preliminary drainage ex- penses	Cost of primary election 1920	Cost of general election 1920
Marion	107.10			92.19	2,125.98
Marshall	1.50			803.05	780.27
Mills	39.50	28.75		2,006.47	1,715.51
Missile			13,166.43	1,805.32	2,262.27
Monona	150.15		8,928.69	1,928.75	2,188.61
Monroe	12.28		686.95	967.05	2,551.18
Montgomery			5,681.54	1,339.77	2,078.76
Muscatine	91.00	777.50		2,002.54	6,227.95
O'Brien	12,739.34	795.47	2,082.32	1,724.49	2,481.82
Oceola			115.87	12,000.00	1,007.08
Pace		22,432.76		1,764.89	2,682.58
Palo Alto			9,005.45	1,087.65	2,281.80
Plymouth	208.91	1,490.67	6.00	1,941.50	2,240.67
Pocahontas			5,594.28		4,591.67
Polk	842.78	7,225.18	2,000.17	5,028.90	21,766.27
Pottawattamie	80.50		5,402.21	4,157.67	10,259.85
Poweshiek	2.00		9,302.61	850.40	2,180.07
Ringgold	215.80		1,270.85	1,704.89	1,966.41
Sac	13.27		339.50	1,305.60	3,515.05
Saudi				2,075.78	5,987.49
Shells			5,410.81	1,859.30	2,729.65
Sherr		119.88	7.50	1,009.07	2,410.37
Story	41.95		4,315.36	1,523.14	2,071.00
Tama	207.70		2,305.57		4,210.60
Taylor	200.72		796.75	1,003.61	2,454.49
Union	58.40			1,561.20	3,160.39
Van Buren				1,690.77	1,502.48
Wapello	407.15	329.67		2,401.16	6,074.55
Warren	8.25	3,217.58	6,476.11	1,518.00	2,241.01
Washington		2,301.90	2,735.57	1,535.94	1,816.21
Wayne				1,671.54	2,828.25
Webster	50.61	28,071.18	1,211.19	1,880.25	3,980.29
Winnebago	6.45		15,698.64	1,284.98	3,125.25
Winnebago	85.07			2,008.27	2,028.29
Woodbury	74.25		850.14	5,840.74	11,322.32
Worth			7,558.12	1,145.72	2,454.39
Wright			15,900.07	1,754.10	2,229.94
Total	\$ 25,300.71	\$ 68,725.85	\$ 208,380.76	\$ 170,025.80	\$ 347,026.12

(Firm bureau.)

TABLE NO. 21—RECAPITULATION OF INDEBTEDNESS

Comparison Between the Years, January 1, 1921, 1920, 1919 and 1918

	1921	1920	1919	1918
General county bonds	\$ 8,802,915.50	\$ 8,905,018.00	\$ 8,227,981.00	\$ 8,241,482.00
Bridge bonds	5,419,496.00	5,528,978.00	4,573,800.00	4,071,256.00
County bonds	1,876,490.45	1,512,095.00	1,085,000.00	1,708,550.00
Other county bonds	4,537,715.87	2,750,059.00	2,310,221.00	1,308,650.00
Total bonded indebtedness	\$20,736,618.82	\$18,724,041.00	\$16,136,982.00	\$15,329,938.00
Outstanding warrants	15,000,702.54	7,153,054.00	7,171,098.00	4,125,419.00
Total county bonds and outstand- ing warrants	\$35,737,321.36	\$25,877,095.00	\$23,308,080.00	\$19,455,357.00
Drainage indebtedness	8,491,787.04	6,828,121.60	6,861,027.00	8,691,708.00
Grand total of all indebtedness	\$44,229,108.40	\$32,644,736.60	\$30,229,067.00	\$28,696,768.00

TABLE NO. 1—COUNTY TREASURERS

Statement of Receipts and Disbursements for the Year 1921.

## PART I

COUNTIES	On hand January 1, 1921	From current taxes 1920 tax list	From delinquent taxes 1919 and previous years	Penalty interest and cost	From drainage taxes	From city special assessments, etc.
Adair	\$ 92,612.32	\$65,866.66	1,550.00		\$ 993.97	
Adams	26,387.14	418,767.56	1,767.26	\$ 3,182.96	8,274.47	\$ 5,439.23
Alabama	31,959.80	819,598.81	4,589.25	2,934.84	5,558.70	
Applegate	129,929.15	759,311.89	11,698.50			87,992.88
Ashcroft	141,864.21	266,021.18	858.05	2,912.09	8,140.00	14,282.11
Benton	91,589.17	1,076,666.66	8,718.28	3,857.48	250.00	4,613.21
Black Hawk	251,373.12	1,074,907.11	15,445.39	2,302.59	21,729.80	146,736.10
Bonanza	122,836.97	1,121,469.89	11,148.61	6,034.24	148,090.71	8,820.71
Burnett	109,764.49	618,124.35	522.65	1,104.12	97,545.24	29,195.87
Buchanan	23,661.86	745,744.50	843.58	3,467.94	4,588.96	2,721.68
Buena Vista	729,856.06	869,817.48	1,868.52	3,154.72	101,403.38	29,471.38
Butler	114,559.64	760,353.21	742.00	1,055.76		5,556.95
Cabern	155,831.25	445,719.87	3,991.88	2,897.35	86,679.48	24,282.11
Carroll	105,013.07	700,092.58	908.87	79.43	140,116.12	39,866.53
Cass	509,779.12	817,940.11	1,004.16	3,879.65	50,473.24	82,858.48
Cedar	56,191.53	738,044.54	1,891.45	1,292.55	5,564.52	28,848.38
Cerro Gordo	427,084.75	1,660,358.71	4,665.25	9,551.13	309,110.19	107,843.27
Cherokee	116,180.10	750,915.86	680.49	81.80	7,600.78	21,106.22
Chickasaw	438,886.87	825,851.82	1,867.00	5,100.59		85.59
Clarke	428,861.53	827,619.65	1,955.92	4,189.55	209,865.00	92,388.42
Clay	151,669.01	822,313.78	266.35	2,025.70	4,153.84	
Clayton	118,029.07	1,587,965.54	5,252.44	5,958.36	87,560.90	29,660.25
Crawford	180,412.76	1,131,464.89	2,595.16	2,552.12	86,460.00	5,564.52
Dallas	131,002.50	998,597.67	266.18	3,322.56	108,343.59	47,166.48
Davis	401,434.48	486,072.99	822.34		9,968.87	24.48
DeSoto	650,463.87	867,712.96	1,938.70	5,490.25		5,516.98
DeWitt	41,171.59	717,567.38	1,628.50	2,565.07	1,568.00	
De Moten	269,179.41	1,178,647.53	2,617.97	7,610.98	126,891.90	34,391.41
DeMoss	180,301.99	622,124.04	5,189.00	1,445.59	127,280.05	50,283.18
DeMoss	554,718.16	1,613,186.26	9,897.42	35,141.85		820.60
Donner	121,398.43	675,077.77	1,546.96	4,286.36	241,488.05	144,719.29
Payette	184,681.76	1,052,099.41	791.43	3,074.71	11,510.38	
Ford	127,447.80	853,520.58	2,147.19	1,841.38	87,068.05	147,437.87
Franklin	121,584.81	726,765.87			111,627.87	
Freemont	65,286.92	717,357.47	1,530.94	2,570.97	47,366.14	5,516.98
Groene	270,128.58	894,451.43		556.60	116,779.90	87,498.38
Grundey	134,791.27	699,029.66	951.16	7,414.47	16,986.24	30,860.27
Guthrie	268,013.24	751,736.28	2,866.11	1,565.10	29,037.24	89,391.52
Hamilton	211,581.70	1,390,822.30	1,208.76		260,261.52	26,360.71
Hancock	268,736.27	639,452.38	1,297.19	259.77	774,719.44	12,102.48
Hardin	148,513.13	1,003,072.36	581.77	2,351.86	90,680.13	27,247.27
Harrison	127,551.68	697,809.34	7,487.79	6,652.27	87,877.86	87,877.86
Henry	145,534.51	805,582.24		5,880.50		5,285.13
Howard	8,529.48	461,861.80	899.81	3,979.68	11,027.30	2,546.47
Idaho	145,721.12	646,034.58	1,543.22	2,939.27	43,482.68	24,362.27
Ida	94,241.86	868,867.28		859.45	914.74	4,508.38
Iowa	212,891.41	765,899.17	1,117.53	5,279.89	42,326.05	67,698.18
Jackson	131,898.59	824,020.80	5,984.24			
Jasper	127,024.26	1,205,746.60	4,296.18	5,286.42	25,825.77	108,512.18
Jefferson	109,764.49	636,713.14	2,756.49	1,544.10		2,361.27

TABLE NO. 1—PART I—Continued

COUNTIES	On hand January 1, 1921	From current taxes 1921 tax list	From delinquent taxes 1919 and previous years	Penalty interest and cost	From drainage taxes	From city special assessments, etc.
Jackson	140,256.38	1,000,000.94	584.50	2,651.30		13,168.47
Jackson	42,108.12	990,797.40	196.29	2,502.48		12,215.35
Jackson	42,180.70	991,000.61	1,088.95	3,862.07		20,474.85
Jackson	127,777.80	1,144,500.14	2,077.34	6,004.41	542,589.79	24,580.70
Jackson	150,122.10	941,867.55	1,970.48	2,071.34	29,547.06	11,636.50
Jackson	194,405.07	2,308,438.50	6,474.04	12,435.72	11,780.73	127,827.04
Jackson	145,330.04	274,712.68	887.04	3,743.87	176,966.37	2,530.70
Jackson	127,302.40	517,011.21	2,741.01	3,427.80		14,601.11
Jackson	18,177.55	622,919.87	828.48	1,622.04		
Jackson	59,745.50	903,174.20	1,316.13	3,813.04		106.70
Jackson	138,134.66	189,951.20	2,917.81	3,942.41		8,715.33
Jackson	120,149.01	208,000.96	2,851.43	1,102.29	506.75	6,179.04
Jackson	99,486.01	1,286,772.60	4,759.67	1,155.45	21,863.43	67,685.87
Jackson	108,006.38	870,605.94	2,975.00	3,147.74	48,569.37	24,727.58
Jackson	49,115.51	969,802.54	471.38	1,550.70	51,665.05	326.05
Jackson	122,108.66	760,511.52	1,869.17	9,085.04	227,755.95	144,327.59
Jackson	68,765.34	915,878.87	2,736.00	684.02		
Jackson	81,807.49	635,805.15	1,279.69	9,386.49	27,958.91	85,457.56
Jackson	122,300.09	801,351.45	524.82	2,107.69	61,610.73	16,880.22
Jackson	59,700.35	809,097.30	5,450.28	2,272.42	19,372.44	72,540.70
Jackson	76,265.68	485,544.99	1,861.88	7,655.00	28,007.17	24,807.17
Jackson	62,708.41	302,979.60	2,702.96	4,947.05	45,181.22	25,014.52
Jackson	108,330.41	91,147.27	974.06	5,982.11	160,470.50	100,271.50
Jackson	181,544.24	1,008,555.72	4,918.17	1,738.75		70,884.38
Jackson	794,190.51	816,069.87	1,907.05	2,061.74	228,564.50	78,430.50
Jackson	946,558.80	7,100,051.60	116,519.75		58,721.69	78,721.69
Jackson	394,071.07	2,111,407.17	5,068.95	1,460.72	122,020.74	51,881.83
Jackson	67,438.42	821,002.60	1,181.00	7,622.55	115,922.14	66,236.34
Jackson	144,114.66	322,898.51			46,741.35	9,499.05
Jackson	49,057.61	881,277.21	2,845.45	3,356.10	116,411.48	130,111.40
Jackson	102,707.90	1,191,777.82	1,140.05	9,301.24	10,328.07	
Jackson	146,028.44	1,115,097.40	1,027.30	1,160.60	111,800.22	7,661.09
Jackson	151,440.14	909,818.11	1,160.82	7,491.30		119,608.27
Jackson	148,243.50	1,345,000.80	2,937.08		97,861.95	60,611.69
Jackson	305,750.75	1,070,275.13	4,407.96	2,431.36		59,448.55
Jackson	82,516.07	927,407.66	4,631.44		302.95	867.90
Jackson	107,447.11	637,000.94	1,190.35	4,028.32		37,721.65
Jackson	61,149.78	482,600.69	1,277.68	2,207.91	10,042.55	
Jackson	68,679.90	1,130,321.60	4,456.05	7,468.89		45,925.47
Jackson	141,022.21	720,882.86	572.44	1,084.12	5,412.58	
Jackson	104,796.38	835,500.50	5,294.80	2,754.80	7,031.12	11,580.09
Jackson	60,110.79	802,086.19	187.70	1,137.91		5,349.55
Jackson	513,777.34	1,615,491.45	11,471.07	12,047.25	597,747.53	150,000.49
Jackson	82,516.07	927,407.66		4,031.44	441,281.74	24,291.49
Jackson	107,447.11	637,000.94	1,190.35	4,028.32		4,823.04
Jackson	61,149.78	482,600.69	1,277.68	2,207.91	89,132.12	267,287.22
Jackson	68,679.90	1,130,321.60	4,456.05	7,468.89	141,869.80	258.60
Jackson	141,022.21	720,882.86	572.44	1,084.12	476,725.79	67,896.22
Total	879,945.90	66,689,582.71	2,200,054.08	225,364.03	7,230,144.78	4,710,862.88
Overdraft	525,000.00					
	\$1,404,945.90					



TABLE NO. 1—COUNTY TREASURERS

## PART II

COUNTIES	From state primary road maintenance	Primary road assessments	Primary road certificates	Secondary road assessments	Secondary road certificates	Automobile tax from state
Adair	\$ 28,015.96					\$ 45,251.11
Adams	14,432.34					1,500.27
Allamakee	34,070.28					2,340.27
Appanoose	29,852.21					1,800.27
Audubon	4,151.40					2,000.27
Benton	22,002.94	\$ 150,541.00				21,300.74
Black Hawk						
Boone	30,090.20			\$ 7,000.00		
Brewer	20,550.75					2,000.27
Buchanan	12,179.73					2,340.27
Buena Vista	59,620.81					2,414.02
Butler						
Calhoun	28,800.30			12,126.61		2,000.27
Carroll	26,811.45					2,000.27
Cass	27,611.80					2,000.27
Cedar	19,607.66					2,340.27
Cerro Gordo	10,730.59	120,972.52	\$ 129,270.75			2,340.27
Cherokee	13,515.31					2,000.27
Chickasaw	10,070.50					1,600.27
Clarke	18,431.15					
Clay	33,720.26			22,622.04		2,000.27
Clayton	10,830.14					2,000.27
Clinton	7,000.54	58,643.63				2,000.27
Crawford						2,140.27
Dallas	27,843.47			7,014.42		
Davis	18,500.72					1,900.27
Decatur						21,203.27
Delaware	8,478.01					2,000.27
Des Moines	12,000.50					1,800.25
Dickinson	35,806.13	6,120.70		5,500.82		1,500.27
Dubuque	49,927.18					24,722.56
Emmet						
Forest	26,808.57					
Floyd	15,475.55	42,448.15	27,970.33			1,000.27
Franklin	11,421.94			2,000.34		2,540.27
Fremont	23,744.58					1,500.27
Greene	19,014.03	11,902.30				2,000.27
Grundy	12,000.15					
Hamilton	24,591.85					
Hancock						19,977.48
Hardin	17,841.71					
Harrison	17,229.29					1,500.27
Henry	19,428.42					1,500.27
Howard	14,914.37					
Humboldt	23,002.01					
Ia	15,543.78					2,340.27
Iowa	38,002.52					2,340.27
Jackson	20,648.29					
Jasper	26,428.27					1,200.27
Jefferson	32,130.52					2,400.27
Johnson	41,756.49	32,517.30				2,210.27
Jones	14,603.53					

TABLE NO. 1—PART II—Continued

COUNTIES	From state primary road maintenance	Primary road assessments	Primary road certificates	Secondary road assessments	Secondary road certificates	Automobile tax from state
Kendall		15,239.81				
Kossuth	21,494.54				\$ 698.25	3,770.77
Lake	22,800.57					2,000.27
Lake Park	52,530.50	104,335.00				6,200.21
Lake Park	15,795.94					
Linn	2,785.46					10,504.31
Linn	17,514.54					2,470.27
Madison	22,821.11					4,908.21
Mahaska	27,144.21					2,307.02
Mason	15,860.68	18,630.00	24,000.00			20,014.12
Mercer						4,006.40
Mills	20,351.85					2,613.92
Monroe	16,056.53					21,722.10
Monroe	28,493.89					1,500.27
Montgomery	17,536.04					1,550.27
Muscatine	12,506.22					7,000.06
Osceola						1,500.27
Parr	6,921.57					124,610.54
Palo Alto	9,572.47	18,182.97	88,195.82	5,646.94		
Polk						
Pottawattamie	21,003.45			177.05		6,255.32
Pottawattamie	24,861.40	49,016.17	105,713.00			2,990.27
Pottawattamie	74,388.06					
Pottawattamie	14,143.59					
Pottawattamie	14,094.18					2,340.27
Rap	47,041.44			11,701.70		
Rap	718,140.45					
Rap	10,019.80					2,000.27
Rap	17,708.38			1,320.31		
Rap				7,377.44		58,073.03
Rap	19,219.48					2,700.27
Rap						17,332.53
Rap						1,850.31
Rap	17,759.57					1,850.31
Rap	17,510.47					1,850.31
Rap	26,568.52	2,500.55				3,000.43
Rap	2,512.70					2,677.24
Rap	13,801.56					2,000.21
Rap						
Rap	12,042.56					1,500.21
Rap	18,498.53					2,000.31
Rap	94,503.30	500,332.36		177,404.86		3,120.21
Rap	202.46					1,000.21
Rap	18,843.39					2,340.21
Total	\$ 2,508,000.64	\$ 1,107,912.34	\$ 350,754.20	\$ 239,321.44	\$ 628.25	\$ 267,825.74

TABLE NO. 1—COUNTY TREASURERS

## PART III

COUNTIES	Interest on bank deposits	Principal of school fund	Interest on school fund	Teachers examination and institute fees	Appropriation for teachers institute from state	Appropriation for teachers institute from county
Adair	\$ 1,107.97	\$ 1,459.90	\$ 1,715.13	\$ 175.00		
Adams	1,047.45	2,009.00	1,702.80	50.00		
Allamakee	1,759.40	5,607.40	2,549.11	121.00	50.00	150.00
Appanoose	2,052.96	2,000.00	1,484.30	209.50	50.00	130.00
Ashtabula	4,304.35	3,000.00	2,177.32	196.50	50.00	
Benton	2,343.56	300.00	1,102.04	113.50	50.00	
Black Hawk	7,094.76		501.00	213.50	50.00	150.00
Bonne	4,305.11	11,000.00	4,067.20	301.00	50.00	30.00
Brewer	3,400.07	8,189.00	3,084.42	115.00	50.00	150.00
Buchanan	2,586.17		400.25	147.00	50.00	
Buena Vista	2,442.13	6,813.00	2,727.75	60.00	50.00	
Burt	8,030.20	2,300.00	335.51	110.00	50.00	150.00
Calhoun	4,380.50	2,100.00	1,754.38	66.50	50.00	
Carroll	2,740.54		608.71	97.00	50.00	150.00
Cass	2,715.05	1,400.00	2,300.21	230.00	100.00	150.00
Cedar	1,605.94		80.50	80.00	50.00	
Cerro Gordo	11,558.43		613.22	130.50	50.00	300.00
Cherokee	3,014.22		2,134.22	80.50	50.00	150.00
Chickasaw	1,608.25	200.00	1,452.00	127.50	50.00	150.00
Clarks	1,700.25	1,000.00	9,800.30	71.00	50.00	150.00
Clay	4,357.03	2,000.00	3,145.20	81.50	50.00	
Clayton	5,802.80	2,500.00	2,372.39	154.00	50.00	150.00
Clinton	9,468.05		1,292.50	122.50	50.00	
Crawford	9,468.05		336.94	151.00		
Dallas	2,542.00	8,100.00	3,603.25	117.00	50.00	
Davis	2,272.56		1,710.25	118.50	50.00	
DeKalb	7,873.00	7,873.00	8,200.25	31.87	50.00	
Delaware	2,700.84	800.00	1,002.34	80.00	100.00	
Des Moines	4,720.00	800.00		330.45	50.00	
Dickinson	6,778.47	800.00	2,380.51	68.50	50.00	150.00
Dubuque	8,582.00	925.00	390.10	401.00	50.00	200.00
Emmet	9,904.88	8,022.00	2,797.70	68.00	50.00	
Fayette	5,309.35	7,092.11	2,982.07	2,712.40		
Floyd	3,750.00		1,000.50	80.00	50.00	
Franklin	2,740.78	700.00	1,400.92	140.00	50.00	150.00
Freemont	2,590.22	5,100.00	2,590.49	91.50	50.00	150.00
Greene	2,421.26		1,240.25	109.50	50.00	
Grover	4,418.45	4,034.35	1,079.17	50.00	50.00	
Grubbs	2,480.17	9,965.00	3,181.31	49.50	50.00	150.00
Hamilton	4,400.48	7,730.00	2,674.17	132.00		
Hancock	2,528.46	2,000.00	1,506.41	207.07	25.00	
Hardin	4,324.89		2,737.40	132.00	50.00	150.00
Harrison	8,902.48	2,500.00	2,380.00	145.50		
Henry	2,867.00		400.00	107.50	50.00	
Iowa	1,586.71	300.00	1,005.20	49.50	50.00	150.00
Jackson	4,554.74		2,512.71	80.50	50.00	
Jackson	8,889.47		1,350.00	77.50		
Jackson	2,814.76	4,000.00	2,102.43	111.00	50.00	
Jackson	2,206.11		1,500.00	134.00	50.00	
Janet	6,280.28	2,327.00	2,058.41	175.25	50.00	
Jefferson	2,514.97		1,398.50	181.50		
Johnson	4,407.40	6,515.00	2,928.15	148.00	50.00	
Johnson	3,430.32	7,300.00	8,64.22	80.50	50.00	150.00

TABLE 1—PART III—Continued

COUNTIES	Interest on bank deposits	Principal of school fund	Interest on school fund	Teachers examination and institute fees	Appropriation for teachers institute from state	Appropriation for teachers institute from county
Keokuk	2,402.15		1,301.26	305.50		
Keosauqua	7,031.30	7,300.00	4,911.11	129.50	50.00	150.00
Lake	1,430.43		43.70	81.00	50.00	
Lake	10,711.13	2,432.50	1,900.25	204.50	100.00	200.00
Linn	2,302.15	1,500.00	1,215.20	97.50	50.00	150.00
Lodges	1,912.80		1,797.40	110.00	50.00	
Low	2,558.70	5,000.00	5,071.74	161.00		
Lyon	2,032.31	1,400.00	1,200.25	82.50	50.00	150.00
Madison	2,745.64	2,650.00	1,618.54	190.20	50.00	
Madison	2,303.47	1,870.00	2,007.75	182.00		
Marion	4,406.50	2,020.00	1,459.58	129.00	50.00	
Marshall	2,306.80	1,000.00	2,401.40	71.00	50.00	
Mills	2,001.31		326.92	114.00	50.00	150.00
Missile	2,916.43	3,500.00	2,304.00	159.00		
Monroe	2,073.28	2,300.00	2,005.45	211.50		
Montgomery	2,098.58	7,455.40	1,900.00	110.00	50.00	150.00
Montgomery	2,406.41			108.50	50.00	
Osborne	2,700.01	2,400.00	2,500.56	120.00	100.00	200.00
Oswego	1,508.50	15,000.00	5,385.72	74.50	50.00	180.00
Pack	8,050.83	15,000.00	2,030.78	122.50	100.00	
Palo Alto	6,135.77	4,000.00	2,502.22	120.00	50.00	
Plymouth	3,072.00	6,800.00	4,577.78	104.50	50.00	
Pocahontas	22,609.51	2,000.00	4,569.50	108.00	50.00	
Polk	20,707.14			301.00		
Pottawattamie	9,901.71	1,901.00	2,101.33	214.50		
Poweshiek	1,104.39	1,000.00	2,704.53	77.50	50.00	150.00
Rapahold	3,601.00	6,475.00	7,175.17	92.50		
Rice	2,410.00		940.10	50.00		
Scott	6,071.07	600.70		200.00		
Shells	5,040.10	10,000.00	1,700.00	140.00		
Shenandoah	2,080.24		6,000.40	125.00	50.00	
Sioux	2,700.41		2,630.70	349.00		100.00
Tama	9,302.83	200.00	1,328.88	141.50	50.00	
Taylor	2,947.80	980.25	2,085.17	92.00	50.00	150.00
Union	1,800.24	3,900.00	2,125.05	90.00		
Van Buren	1,401.88		1,764.99	105.00	50.00	
Wadena	3,542.58	1,800.00	4,025.00	134.50	50.00	
Warren	107.50					
Washington	2,095.41	4,300.00	2,080.29	160.01	50.00	150.00
Wayne	803.61	5,000.00	2,754.33	125.50	50.00	150.00
Webster	8,000.80	15,000.00	2,301.19	225.50	50.00	
Winnebago	2,058.00	60,701.19	12,841.07		50.00	
Winnebago	2,432.26	2,340.00	1,028.70		100.00	150.00
Woodbury	20,101.44	17,500.00	4,540.89	201.50	50.00	
Worth	1,358.29	10,505.00	1,874.22	55.50	50.00	150.00
Wright	5,292.30	1,545.00	2,342.00	118.00	50.00	150.00
Total	\$ 447,800.50	\$ 279,706.00	\$ 228,086.40	\$17,801.85	\$ 4,710.32	\$ 6,785.00

TABLE NO. 1—COUNTY TREASURERS

## PART IV

COUNTIES	For sale of automobiles and houses	Sale of bonds	Fines and forfeitures	Trust fund (including unclaimed fees) from clerk	Trust fund (including unclaimed fees) from other sources	From sale of property in state institutions
Adair		\$ 18,000.00	\$ 209.10			\$ 2,500.04
Adams		86,253.54	1,155.00		\$ 812.49	1,724.65
Adams	\$ 44,879.16		740.00			720.00
Adams	45,732.40	121,350.00	4,030.00	109.36		306.74
Adair	56,142.80	28,800.00	2,000.00			1,108.87
Adair	50,075.30	80,000.00	922.00	446.24		2,211.66
Black Hawk	220,800.30	130,800.00	6,430.00	630.51		5,441.24
Boone		200,559.00	2,980.42	2,374.00		2,506.72
Bremer	50,220.00		507.50			1,611.46
Buckman	67,408.10		563.98	791.70		1,814.42
Buena Vista	50,175.52	50,022.50	245.00			2,468.58
Butler	81,076.20		2,192.40			286.27
Calhoun	84,227.70	250,077.50	741.00			4,150.14
Carroll	91,700.70		1,731.00			2,941.25
Cass	82,075.40	205,020.90	1,451.00	411.00		2,550.85
Cedar		72,879.74	1,201.45		10.90	8,002.00
Cerro Gordo	101,270.10	1,092,747.80	5,730.00		2.20	2,732.28
Cherokee	74,328.20	81,707.10	550.00			2,575.16
Chickasaw	50,050.00		810.00			2,230.50
Clarks		771,000.00	1,508.20	250.79		1,911.25
Clay	81,502.87	100,400.71	542.00			2,750.08
Clayton	60,274.81		1,011.75	1,465.84		1,550.38
Clinton	172,215.16	834,206.00	4,700.00	512.76		4,255.00
Crawford	65,430.10	225,075.54	2,107.82			4,520.00
Dallas	82,291.61	102,000.70	5,122.75	3,145.48		2,500.15
Davis	84,171.50	105,828.40	778.00	107.01		1,592.05
DeSatur	12,084.20	750,012.00	1,077.00			1,735.15
Delaware		97,107.00	2,000.50	152.04		1,585.80
De Motina	91,410.70	43,078.00	5,090.82	880.30	7.50	5,002.60
Dickinson	42,000.00	800,704.25	917.40	12.00		1,030.00
Dodge	120,171.00	81,360.00	2,515.00			450.72
Emmet	47,350.30	48,300.00	1,704.00	250.50		2,500.00
Fayette	79,477.54	130,000.44	8,521.00			2,800.82
Floyd	90,466.67	200,400.71	1,540.45	1,254.80		2,767.55
Franklin		130,550.00	1,120.30			1,800.40
Fremont	58,542.41	258,272.00	800.00	121.25	42.50	1,472.00
Groene	82,075.07	100,000.00	5,000.75	303.10		2,802.30
Greely	81,710.18	117,511.50	82.00			2,775.50
Guthrie	84,477.57	84,000.00	8,017.00			2,740.45
Hamilton		100,000.11	800.50			1,030.00
Hancock	81,500.44	180,800.84	308.00			1,000.00
Hardin	80,500.35	169,041.50	791.00	230.50		2,050.10
Harrison	74,478.80		2,767.00			2,800.00
Henry	32,580.50	100,104.40	800.00	784.40		2,800.00
Howard		22,000.00	2,010.00	57.00		1,030.00
Humboldt	58,614.70	778,002.85	1,234.00	150.00		1,147.54
Ia	50,175.00	72,054.42	805.50	1,465.70		456.41
Iowa	68,758.27	100,000.00	1,207.00	84.50		3,780.54
Jackson	81,802.00		302.00	150.00		2,800.00
Jasper		112,001.00	2,408.20	272.00	4.90	2,800.00
Jefferson	81,730.00	47,430.00	1,800.00			800.00
Johnson	100,451.40		4,400.00	208.00		4,400.00
Jones	67,800.00	80,700.50	1,300.75	60.30		2,771.25

TABLE 1—PART IV—Continued

COUNTIES	For sale of automobiles and houses	Sale of bonds	Fines and forfeitures	Trust fund (including unclaimed fees) from clerk	Trust fund (including unclaimed fees) from other sources	From sale of property in state institutions
Kosciusko	87,087.30		500.20	700.58	1,500.00	1,778.98
Kossuth	88,200.47	271,718.46	1,000.15		50.00	1,445.28
Law	41,654.00	90,800.40	1,000.00			2,432.05
Lea	255,745.54		5,000.30			8,002.32
Lincoln	35,614.98	60,112.44	1,130.00			61.30
Linn	43,385.00	75,000.00	430.50	1,005.61		1,706.81
Lucas		300,000.00	50.50			2,315.00
Lyon	47,500.40	80,801.60	622.00	124.00	47.14	2,670.80
Madison	84,610.01	24,000.00	1,019.70		15,110.87	2,071.00
Malaska	61,504.64		2,015.00			2,038.84
Marion	107,025.12	218,542.20	2,000.80	1,001.24		2,000.50
Marshall	56,811.70	140,800.00	600.00	308.40		1,802.98
May	48,480.00	88,480.00	721.00			2,000.20
McIntosh	67,144.20	219,200.47	1,000.20	147.25		100.00
Monroe	51,700.10	50,015.50	5,010.25	601.17		2,000.50
Montgomery	80,947.47	87,354.80	2,330.55	1,802.78		4,754.52
Morgan	80,523.97	80,117.04	805.00			2,710.27
Myers	31,077.07	43,315.00	10.00			812.28
Nebraska		210,114.45	2,125.00			2,855.78
Nemaha		264,780.20	181.00			854.30
Nemato	112,717.00		4,149.00	21.90		5,131.45
Nemato	74,896.12	523,021.11	2,022.80	5.00		1,101.00
Nemato	312,880.00	1,150,047.25	6,049.00	2,830.55		11,434.27
Nemato	232,887.10	101,771.04	17,135.00	161.00		1,115.17
Nemato		235,250.00	754.00			2,200.82
Nemato	27,476.51	25,338.70	2,802.00	465.05		2,005.74
Nemato	153,181.50	40,000.00	950.80	321.10		2,450.38
Nemato		60,501.20	7,740.50			44,015.58
Nemato	79,011.53	70,000.00	1,000.00		80.85	2,371.78
Nemato	90,823.37		1,500.00	29.15		2,000.77
Nemato	104,316.49	100,800.00	50.00			2,021.27
Nemato	81,480.27		1,807.70			806.41
Nemato	47,609.10		720.00	64.25		600.00
Nemato		48,107.70	704.10	148.47		2,510.35
Nemato	37,279.00	12,300.80	187.00	170.38		1,000.04
Nemato	102,343.40	141,000.50	1,735.00			3,688.01
Nemato	412.58	81.70		2,000.54		1,304.54
Nemato	88,907.00	50,000.00	1,777.34		1,407.30	1,248.07
Nemato	30,111.00		454.00	75.40		907.77
Nemato	144,188.40	207,800.50	4,700.27	732.49	2.50	5,408.04
Nemato	48,704.20	60,000.00	1,000.00	61.77		2,830.40
Nemato	76,700.40		1,801.00	216.81	250.70	4,101.70
Nemato	308,707.90	222,800.00	4,007.50	415.40		5,000.12
Nemato	28,000.00	80,800.00	600.00			981.10
Nemato	75,400.07	607,005.94	1,000.10			2,730.44

Total \$ 6,800,808.07 \$ 314,215,582.17 \$ 100,250.37 \$ 220,222.61 \$ 119,704.35 \$ 220,785.80



TABLE NO. 1—COUNTY TREASURERS

## PART V

COUNTIES	From sale of county land-taxes	From sale of county building	From sale of bridge material	From county auditor	From county treasurer	From county recorder
Adair	1,477.76	17,101.00	115.75			941.00
Adams	289.00	1,437.87	92.50			792.25
Adams	72.90	2,791.41	645.07	255.10	1.00	1,174.95
Appanoosa	40.00	1,008.17	55.00	332.00	13.00	1,393.00
Auburn	108.00	2,401.13	97.75	97.75	13.00	968.70
Benton	190.00	3,095.74	225.57	219.50	2.75	1,305.20
Black Hawk	3,618.30	4,754.40	1,107.00	804.25	5.00	4,719.10
Boone		504.00		550.35		1,058.50
Bower		2,901.20	602.11	147.15	84.30	609.25
Buchanan		4,130.41	2,953.67	152.50	509.25	1,266.74
Buena Vista	100.00	6,150.20	537.57	137.50	6.50	1,208.00
Butler	75.00	5,913.45	719.98	319.70	560.45	1,185.45
Calhoun	575.00	5,911.13	1,046.55	205.70		1,491.80
Carroll	300.00	5,911.70	600.00	111.30	2.40	1,245.15
Cass		604.00	226.10	199.00		2,095.50
Cast	1,000.41	3,490.07	4,282.36	230.10	45.00	1,000.00
Cerro Gordo	310.00	15,007.10	810.80	477.00	556.50	3,407.70
Cherokee		7,000.04	437.50	105.85	22.50	1,013.10
Chickasaw	610.00	7,014.54	1,170.41	718.70		1,945.15
Clarke		800.00	179.58	201.50	51.00	1,010.75
Clay		1,300.25	135.40	55.25	47.00	1,016.70
Clayton	2,700.75	4,414.22	91.51	842.00		1,901.50
Clinton	160.00	4,115.30		398.54	173.00	7,721.25
Crawford	397.40	808.00	455.69	160.00	11.00	1,000.00
Dallas	390.00	6,877.34	435.00	182.25		2,545.75
Davis	373.50	1,963.15	81.50	79.25	.45	709.10
Decatur	190.00	1,115.11	15.00	87.30		1,190.40
Delaware	218.57	2,308.98	104.00	194.01	27.60	1,261.72
Des Moines	1,915.54	1,575.11	708.05	447.00	60.35	1,476.34
Dickinson	791.40	2,732.10	49.00	60.25	126.18	1,007.00
Dubuque	4,525.80	2,554.97	9,970.07	166.75	30.50	2,707.75
Emmet		1,197.00	309.50	309.50		2,707.75
Fayette		5,913.95	8,115.90	208.90		2,417.25
Floyd		2,955.07	1,437.87	194.25		1,418.25
Franklin		2,498.05	2,794.00	177.15		1,400.15
Freemont		2,451.51	1,073.82	147.45	2.90	1,095.41
Greene		1,989.50	459.30	196.15	37.50	1,400.50
Grundy	415.40	2,961.71	281.25	98.40		858.10
Guthrie		4,500.00	449.50	350.50		1,781.65
Hamilton		1,908.07	785.75	187.50	98.75	1,471.45
Hancock	280.00	5,915.77	358.15	722.50		1,958.00
Hardin	2,170.10		81.50	507.50		2,277.95
Harrison			471.00	148.00	49.45	2,277.95
Henry	244.00	1,800.00	212.45	122.45		774.25
Howard	5.00	808.00	1,707.45	280.40	50.20	1,306.25
Humboldt		2,190.00	205.50	108.50		1,902.30
Ia	1,090.50	75.00	570.75	68.50	17.45	597.40
Iowa	54.00	6,813.18	577.60	2,198.70	47.80	1,388.25
Jackson	144.00	5,194.70	314.30	150.00	1.45	1,006.00
Jarvis	1,954.45	4,798.50	307.75	213.25	54.25	1,681.10
Jefferson	680.00	2,402.06	490.74	68.50		280.50
Johnson	2,580.75	5,769.10	402.75	302.75	53.40	1,300.20
Jones	2,778.50	1,911.50	16.00	165.70	14.25	1,302.50

TABLE 1—PART V—Continued

COUNTIES	From sale of county land-taxes	From sale of county building	From sale of bridge material	From county auditor	From county treasurer	From county recorder
Keokuk	604.00	1,408.00	74.81	109.50	15.05	1,470.00
Linn	1,105.27	2,901.25	588.00	181.00	50.80	2,435.05
Linn		805.75	179.50	100.00		987.25
Linn	5,624.00	8,282.78	953.00	808.00	1,674.00	4,380.50
Linn		5,700.50	907.72	161.05	60.25	866.55
Linn		1,474.22	711.81	308.50	571.85	866.45
Linn		350.00	217.00	134.00	90.45	1,250.40
Linn		2,525.48	169.22	127.50	72.45	1,205.05
Linn		2,600.00	96.30	175.50	14.60	2,007.25
Madison	47.57	2,442.00	210.78	108.25		1,300.10
Marion		6,175.11	430.58	280.00	1.50	2,244.00
Marshall		619.47	307.87	117.45	26.10	1,935.25
McCall	445.20	2,119.81	7,704.17	132.00		1,081.25
Monroe		1,686.15	813.37	158.25	60.10	1,381.50
Monroe		2,815.30	87.27	496.43	80.60	1,279.75
Montgomery	150.00	4,169.77	440.67	235.91	16.05	1,401.55
Monroe	605.00	1,708.21	17.25	241.25		2,080.25
O'Brien	790.43	4,801.72	620.97	132.50		1,071.75
O'Brien		1,541.54	79.40	134.40		954.35
Palo Alto	4.00	1,400.34	691.85	231.55		1,756.25
Palo Alto		1,190.25	16.50	154.50	52.00	1,628.05
Plymouth		2,831.50	1,043.15	474.50	25	2,005.10
Pocahontas		1,378.10	1,472.41	185.50	2.50	2,073.00
Pocahontas		5,178.41	5,161.50	205.00	1,009.20	16,688.10
Pottawattamie	107.71	10,936.71	2,226.44	711.25	217.80	7,335.05
Pottawattamie	848.00	1,038.00	170.50	138.00		1,027.55
Pottawattamie		2,707.75	141.15	1.00		1,360.20
Sanborn		1,248.80	609.07	125.00	1,203.07	1,584.30
Sanborn			873.23	5,000.00		5,000.00
Shelby		5,601.50	465.55	118.00		1,084.00
Shelby	876.50	1,021.25	444.50	274.25	171.00	2,255.45
Shelby	1,300.07	4,500.45	51.37	670.75		2,709.50
Tama	224.27	2,131.60	1,441.00	361.25	46.75	1,876.50
Taylor		5,001.95	1,009.80	118.25	1.75	1,764.75
Taylor		4,661.25	2,470.00	300.00	25.45	1,027.45
Taylor		2,134.15	85.95	104.50	21.00	907.50
Van Buren		2,418.84	801.85	460.50		2,071.00
Warren		977.84	167.00	172.50		1,542.45
Washington	705.00	1,009.55	900.67	210.07	1,567.01	1,500.50
Wayne		1,881.17	55.95	141.00	25.00	1,200.45
Webster	144.00	1,000.54	331.50	408.19	79.45	2,080.50
Winnebago	100.00	807.00	337.37	320.50		1,487.00
Winnebago		1,948.45	779.00	430.00	21.00	1,129.85
Woodbury		2,478.78	8,694.25	1,067.00	113.45	9,344.00
Wright	946.35	513.00	22.50	60.50		1,405.50
Wright		1,812.00		182.50	88.00	1,340.00
Total	\$ 66,794.37	\$ 288,728.27	\$ 221,381.25	\$ 24,961.71	\$ 11,510.63	\$ 197,555.25

TABLE NO. 1—COUNTY TREASURERS

## PART VI

COUNTIES	Fine from dock of district court	Sheriff's fee from sheriff	Sheriff's fee from dock of district court	Miscellaneous receipts not included in above classification	Transfers of funds	Total receipts
Adair	1,470.99		2,209.30	7,702.23	21,446.80	877,210.66
Albany	2,062.59	80.36		2,802.43	18,758.81	678,255.29
Albany	5,309.80	263.00	113.19	1,543.61	58,907.23	708,007.83
Appomattox	6,650.73		1,719.84	4,800.46	54,000.15	2,259,886.86
Asheboro	602.75	437.15	246.95	4,905.79	13,000.00	868,787.00
Barton	2,462.48	278.30	95.75	1,847.58	56,546.00	1,535,980.63
Black Hawk	10,601.60		1,475.07	35,343.82	57,563.00	2,000,000.00
Bonno	2,865.20	354.82		29,009.00	70,610.30	1,010,528.23
Brewer	2,558.21	11.75		7,900.01	45,460.85	900,412.32
Buchanan	475.62	266.13		1,416.81	30,757.38	500,261.77
Buena Vista	1,705.78			104,305.43	72,715.74	1,710,586.00
Butler	2,708.97		2,101.18	20,878.17	41,879.23	3,009,636.23
Calhoun	2,494.28		141.00	5,850.88	92,620.00	1,718,745.88
Carroll	2,109.70		207.78	1,478.91	45,000.00	1,732,100.00
Cass	3,054.90		1,770.85	35,767.39	1,700.81	1,437,480.86
Cayah	3,034.55	85.30		5,658.71	27,631.04	1,009,874.00
Cherokee	5,641.40	2,309.59		28,074.00	61,292.22	1,782,150.00
Chickasaw	3,829.43	1,075.77		8,449.30	131,018.76	1,400,000.00
Chickasaw	1,018.28		690.94	60,094.00	5,102.40	714,200.00
Clay	1,770.39	116.90	1,592.43	3,043.48	18,400.00	609,049.00
Clay	1,160.50		730.43	1,500.00	21,876.81	1,868,420.00
Clayton	2,187.81		4,000.00		400.47	1,139,478.00
Clinton	3,937.84		1,050.81	78,049.00	2,725,760.00	2,725,760.00
Crawford	2,962.38		9,509.81	22,810.00	154,700.00	1,651,181.18
Dallas	4,875.74	503.07		9,509.81	2,671,078.60	2,671,078.60
Davis	2,464.00	8.40		5,913.02	31,961.80	700,135.18
DeSoto	1,580.01		1,878.14	1,840.00	32,285.15	781,296.00
Delaware	3,903.30	978.18	28.00	1,901.30	17,540.27	1,811,718.27
Des Moines	5,130.80		460.30	77,000.01	61,870.98	940,000.00
Dickinson	1,020.70	220.28	1,270.55	37,798.87	29,787.00	1,422,588.00
Dodge	2,987.00			375.91	160,120.38	2,400,000.00
Emmet	2,800.00	48.00	205.58	1,712.28	249,487.46	2,650,788.15
Fayette	4,323.11			2,978.72	98,164.88	1,400,000.00
Flora	1,715.80			9,314.84	57,758.48	3,000,000.00
Franklin	1,300.40	5.43		37,245.60	90,721.00	1,228,000.00
Fremont	2,900.00		59,448.31	29,700.00	1,474,344.00	1,400,000.00
Greene	2,900.00		26,825.80	3,000.00	48,218.12	1,400,000.00
Grover	1,750.10		117.87	7,684.20	38,708.74	1,127,500.00
Harlan	1,400.00	1,680.50		11,307.45	1,700,000.00	1,700,000.00
Harrison	2,300.70	480.37	80.02	12,002.01	39,500.00	2,458,000.00
Haskell	2,065.42			16,720.73	35,500.00	2,961,500.00
Hardin	2,917.05	47.40		45,000.00	56,681.01	1,608,000.00
Haskell	2,917.05			25,535.00	56,681.01	1,608,000.00
Haskell	2,917.05	1,282.20		25,535.00	56,681.01	1,608,000.00
Haskell	1,416.75	3.80	901.82	19,717.70	40,455.07	1,161,000.00
Haskell	1,372.00	29.06	902.45	30,718.85	43,022.06	801,658.00
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
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Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		
Haskell	1,372.00	29.06	902.45	30,71		

TABLE 1--PART VI--Continued

COUNTIES	Fees from clerk of district court	Sheriff's fees from sheriff	Sheriff's fees from clerk of district court	Miscellaneous receipts not included in above classification	Transfers of funds	Total receipts
Adair	4,696.48			5,307.10	21,900.38	1,136,880.56
Adams	3,412.08		2,178.70	30,805.48	63,767.35	2,554,066.74
Alfalfa	2,307.40	282.00		11,561.23	33,690.54	564,838.58
Anderson	15,959.21			10,885.40	389,967.57	4,166,872.86
Antelope	2,643.64	34.36		12,715.73	31,612.93	1,012,693.70
Apache	2,652.73	70.00		2,369.53	51,318.00	732,384.01
Arapaho	2,964.18			20,506.36	64,027.98	886,178.58
Armstrong	3,666.22	5.00		79,232.68	79,232.68	1,065,412.95
Aurora	4,255.85			2,207.04	1,358,944.55	2,421,407.44
Avila	1,946.05	1.45		17,645.78	25,159.49	1,357,773.46
Barber	7,372.38			17,964.63	88,357.78	2,139,143.36
Beckham	2,373.08			13,195.46	34,354.69	1,900,398.44
Bellevue	1,412.76		419.86	6,738.40	88,779.31	921,941.36
Belmont	2,644.45	22.55	1,713.91	1,318.66	44,667.25	1,674,480.75
Benton	3,794.73	203.36		6,900.98	43,119.71	860,645.05
Beverly	3,080.96	696.05		4,318.46	72,295.45	1,200,907.76
Big Horn	8,243.45		1,697.67	9,354.27	29,894.16	1,439,039.03
Blaine	1,859.46			13,945.38	2,295,298.98	2,310,103.82
Bliss	1,192.45	199.53		50,489.84	24,047.91	860,310.08
Boone	3,274.18		885.61	4,416.95	27,132.87	1,207,209.75
Box Elder	2,918.08	13.00		10,255.07	27,614.81	1,603,179.34
Boyd	3,938.92	63.39	564.82	47,644.57	121,428.81	1,353,731.77
Bozeman	2,950.37	66.00		9,584.38	25,754.17	2,149,149.68
Butte	20,408.70	4,170.00	1,847.41	20,975.14	886,401.81	11,106,317.81
Butterfield	14,678.05	2,765.25		11,671.79	49,399.70	5,002,325.35
Butterfly	1,446.65			5,309.96	42,672.55	1,266,616.03
Calaveras		1,507.48		1,792.54	529,770.00	529,770.00
Calaveras	3,239.00	615.40	858.79	1,791.71	35,500.46	4,446,368.88
Callahan	12,910.51		2,592.31	105,108.75	216,850.00	3,482,904.85
Camanche	3,367.21			5,818.25	14,411.84	1,207,621.62
Camp	2,854.89			2,864.58	17,154.00	1,596,764.16
Carbon	5,616.71	1,073.58		38,929.31	19,531.62	1,156,918.60
Cardwell	2,366.12	335.85		416.60	61,561.23	1,585,411.01
Cass	2,189.01	17.54	7.70	8,754.18	29,805.57	856,410.49
Chadron	4,047.97			29,658.64	92,658.73	900,940.08
Cherokee	1,513.72	80.84	1,330.32	1,431.71	668,172.16	668,172.16
Cherokee	5,176.81	736.81		9,716.45	115,271.59	1,601,461.75
Cherokee	2,568.85	509.51		138,300.74	16,567.40	1,144,747.48
Cherokee	4,111.38			10,727.85	41,621.42	2,305,427.42
Cherokee	1,875.21	1,841.05	266.97	7,650.00	75,654.31	1,000,000.00
Cherokee	2,584.17	1,249.70		54,371.55	48,027.34	387,090.25
Cherokee	2,997.08			130,301.87	27,045.24	1,999,475.91
Cherokee	4,997.43			4,463.85	56,954.12	599,497.58
Cherokee	14,576.75	5,308.06		54,814.71	34,817.88	668,172.16
Cherokee	1,955.81			31,718.66	47,317.67	859,137.67
Cherokee	2,590.50	364.50	697.37	354,339.44	43,255.24	1,888,567.97
Total	\$ 20,000.25	\$ 24,644.00	\$ 38,860.02	\$ 3,645,195.26	\$ 6,392,126.67	\$ 137,611,548.00

TABLE NO. 2—COUNTY TREASURERS

Statement of Receipts and Disbursements for the Year 1921.

## PART I

COUNTIES	State Treasurer's receipts	County Auditor's warrants	School fund loans	Drainage bonds redeemed	Drainage bonds interest paid	County bonds redeemed
Adair	\$ 75,301.30	\$80,221.15	1,350.00			
Adams	84,839.00	241,142.30	7,700.00			
Albany	78,136.96	258,943.28	5,000.00			\$ 8,800.00
Alpena	72,290.96	398,951.10	2,000.00	4,001.38		39,900.00
Andover	68,277.25	185,360.43	2,000.00		50.58	
Beeton	128,671.00	229,626.29			6,000.00	
Black Hawk	161,901.19	217,212.78	7,700.00	4,890.11		5,000.00
Bloom	146,251.21	734,930.48	8,800.00			9,800.00
Bremser	78,116.71	250,625.04	14,528.00	3,100.22	441.16	4,500.00
Buchanan	60,141.68	158,386.87				3,000.00
Buena Vista	95,424.10	619,945.06	6,800.00	300.00	47,402.12	5,000.00
Butler	91,624.96	526,734.77	2,000.00			
Calhoun	68,377.56	441,839.00	2,500.00	216,694.25		15,000.00
Carroll	102,312.91	404,721.74	1,400.00	11,000.00	1,946.24	5,000.00
Cass	170,017.49	436,202.51	2,400.00		4,900.00	3,000.00
Cedar	92,247.07	374,856.96			10,000.00	
Carroll	119,342.72	1,052,771.00	9,000.00	50,205.91	10,431.78	
Cherokee	90,029.31	291,022.70	1,725.00		4,900.00	3,000.00
Chickasaw	31,913.22	357,446.21				
Clarke	40,100.32	364,128.97	2,800.00			
Clay	45,101.50	348,120.00	2,024.44	25,000.00	4,402.04	25,000.00
Clayton	97,629.56	250,007.91	2,000.00			8,000.00
Clinton	127,060.72	321,998.45		78,549.97		
Crawford	102,000.00	448,000.00				5,000.00
Dallas	20,470.19	443,779.60	6,450.00		28,000.00	
Davis	38,504.64	288,436.40	500.00	4,000.00	1,744.40	4,000.00
DeKalb	60,445.21	139,364.78	7,800.00		10,000.00	
Delaware	74,626.58	282,982.56				
Des Moines	117,501.80	419,874.72		45,000.00	17,900.75	15,000.00
Dickinson	88,227.26	322,889.00	800.00	22,435.00	49,784.65	4,000.00
Dubuque	124,667.31	335,901.25				77,000.00
Emmet	98,584.43	261,142.26	5,800.00	267,491.11	41,797.29	41,797.29
Fayette	101,551.58	447,430.46	5,000.00			96,000.00
Floyd	82,906.30	641,510.00		9,450.50	4,712.98	
Franklin	298,790.44	241,946.21				22,200.00
Fremont	40,147.66	187,191.01				15,000.00
Groes	86,813.81	474,582.77	6,450.00	9,000.00	8,200.00	22,200.00
Grundy	81,479.44	275,772.44	8,800.00	15,808.87		3,000.00
Guthrie	81,142.87	198,807.46	12,015.00			9,000.00
Hamilton	80,467.74	277,446.26	2,800.00	243,022.52		43,500.00
Hancock	71,456.13	322,664.14	2,000.00			
Hardin	208,100.12	467,307.54	8,000.00	34,595.76	2,000.00	16,000.00
Harrison	90,340.10	325,620.11	2,500.00	30,324.50	12,628.05	
Henry	74,594.44	272,562.45	2,000.00			12,000.00
Howard	62,302.51	190,715.42	19,000.00	1,000.00	1,802.16	8,000.00
Humboldt	75,429.99	380,380.24	1,000.00	14,487.74	15,420.72	
Ia	73,827.49	745,200.36				5,000.00
Iowa	26,452.36	280,011.11	5,000.00			8,000.00
Jackson	81,954.91	124,330.95	1,200.00			
Jasper	103,300.80	436,181.14	877.00	2,000.00	800.20	
Jefferson	68,490.92	236,040.20	800.00			15,000.00
Johnson	114,222.87	228,041.82				11,000.00
Jones	80,971.20	240,000.00	10,542.00			

TABLE 2—PART I—Continued

COUNTIES	State Treasurer's receipts	County Auditor's warrants	School fund loans	Drainage bonds redeemed	Drainage bonds interest paid	County bonds redeemed
Keokuk	97,500.20	293,412.6	2,700.00			
Kimberly	128,122.25	470,656.8	7,000.00	714,108.56		9,000.00
Lac	67,095.35	295,838.45			19,582.66	20,000.00
Lake	120,112.33	771,390.4				
Lamar	58,508.99	148,034.05	6,308.32	210,100.22		5,000.00
Lea	52,860.22	234,722.75				
LeFlore	82,872.45	377,541.17	5,500.00			
LeFlore	82,872.45	264,581.45	8,000.00		256.00	2,000.00
Madison	101,518.21	302,597.02	4,400.00			1,000.00
Madison	95,394.74	252,647.00	1,500.00	400.00	396.25	34,000.00
Marion	114,068.94	649,952.92	4,600.00		11,953.30	2,000.00
Marshall	101,119.91	317,027.93	1,500.00	40,047.16		15,000.00
May	71,510.90	357,000.00			2,815.73	2,000.00
Monroe	86,725.22	359,096.28	7,075.00	71,995.54	18,000.18	6,000.00
Monroe	67,942.32	314,811.81	8,250.00			20,000.00
Montgomery	71,688.87	343,829.28	5,500.00			
Nowata	66,770.82	306,935.85		4,300.00	7,940.00	8,000.00
O'Brien	194,180.09	653,147.71	5,245.00		301.07	15,000.00
Ochotona	56,218.21	108,107.48	20,000.00			11,000.00
Ogden	104,692.61	828,560.26	15,000.00		5,497.56	6,000.00
Ogden	70,962.75	307,967.65	4,214.38	69,266.07	28,469.04	15,000.00
Ontonagon	229,481.48	308,625.17				4,500.00
Pocahontas	87,770.48	828,247.81	2,000.00	104,205.00	28,500.48	27,000.00
Pottawatomie	337,467.66	2,018,516.74		500.00	6,138.40	67,000.00
Pottawattamie	187,544.15	906,279.81	2,500.00	250,550.00	14,000.00	28,288.70
Prairie	88,672.50	478,992.08	1,600.00			
Ringold	50,425.56	298,120.71	10,919.96			
Rice	220,580.38	268,111.28				
Rock	233,066.23	613,404.07		8,274.15		13,700.00
Rocky	99,101.49	380,429.87	10,470.00		2,228.79	
Ross	144,010.92	300,020.36	5,300.00			
Seminole	110,450.20	598,425.20		50,500.00		
Tama	105,097.81	314,824.32	2,800.00			6,000.00
Taylor	71,402.14	291,589.54	615.00			8,000.00
Union	80,617.45	240,065.18	3,000.00			
Van Buren	61,912.65	150,987.50	1,500.00		8,268.25	7,728.25
Wabasha	118,934.36	509,666.67	1,500.00			20,000.00
Warren	81,724.43	300,812.72	300.00	107,802.28		
Washington	105,272.23	305,401.68	16,057.00			6,000.00
Wayne	105,280.76	105,147.47				
Webster	118,353.29	819,107.47	14,700.00		57,618.41	
Winnebago	68,895.85	472,969.01	40,000.00	108,267.05		7,002.58
Winthrop	60,270.36	297,912.79	4,000.00			10,000.00
Woodbury	297,198.30	1,637,588.70	12,500.00	11,200.00	8,140.25	28,000.00
Worth	54,428.71	386,419.11	8,000.00	13,800.12	19,332.42	1,000.00
Wright	95,298.00	806,900.43	2,900.00	80,007.04		5,000.00
Total	\$10,224,897.39	\$41,843,735.87	\$468,925.49	\$ 2,715,321.74	\$ 804,844.11	\$ 989,824.28



TABLE NO. 2—COUNTY TREASURERS

## PART II

COUNTIES	County bond interest paid	Primary road bonds redeemed	Primary road bond interest paid	Primary road certificates redeemed	Primary road certificates interest paid	Secondary road certificates redeemed
Adair						
Adams	\$ 350.00					
Allamakee	6,308.73					
Appanoose	11,417.50					
Audubon	5,712.50					
Benton	12,730.00					
Black Hawk	21,500.00			\$ 600.00	\$ 28.71	
Boone	37,351.73					
Bremer	2,039.73					
Buchanan	2,591.00					
Buena Vista	27,057.31					
Butler	5,500.50					
Calhoun	19,031.35					
Carroll	5,894.00					
Cass	12,507.50					
Cedar	4,000.48					
Cerro Gordo	\$ 17,167.71			68,500.00	4,202.37	\$ 10,521.08
Cherokee	21,007.50					
Chickasaw	2,301.00					
Clarke	4,000.30					
Clay	1,938.00					
Clayton	2,050.00					
Clinton	17,170.00	425,000.00		138,735.00		
Crawford	42,180.00					
Dallas	4,734.35					
Day	15,777.71					
Decatur	1,700.00					
Delaware	3,217.50					
Des Moines	16,084.00					
Dickinson	40,005.00					
Dubuque	8,822.75					
Emmet	11,123.30					
Fayette						
Floyd						
Franklin		116,750.00		37,855.58		21,000.00
Fremont	31,600.30					
Greene	23,581.00					
Grundy	26,209.00					
Guthrie	17,760.00					
Hamilton	26,794.80					
Hancock						
Hardin						
Harrison	15,002.31					
Henry	4,786.30					
Howard	2,380.00					
Humboldt	4,004.25					
Ida	7,512.50					
Iowa	18,507.75					
Jackson	9,500.00					
Jasper	22,450.00					
Jefferson	5,500.00					
Johanna	8,150.00					
Jones						

TABLE 2—PART II—Continued

COUNTIES	County bond interest paid	Primary road bonds redeemed	Primary road bond interest paid	Primary road certificates redeemed	Primary road certificates interest paid	Secondary road certificates redeemed
Keokuk	2,815.00					
Keosau	14,975.25					
Ia	4,072.50					
Linn	4,572.50					
Linn	13,630.75					
Linn	2,805.00					
Linn	11,100.00			2,818.50	2,080.00	
Madison	20,887.50					
Madison	39,615.00			500.00		
Madison	17,433.34					
Madison	4,642.50					
Madison	3,000.00					
Madison	15,900.00					
Madison	15,700.00					
Madison	1,550.00					
O'Brien	11,312.76					
O'Brien		1,187.54				
O'Brien	9,150.00					
Palo Alto	17,012.75					
Plymouth	1,112.50					
Pocahontas	37,738.00					
Polk	37,442.10					
Pottawattamie						4.38
Pottawattamie	15,479.00					
Pottawattamie						
Racine	13,325.00					
Scott	4,540.00	101,350.00				
Shelby						
Sioux	5,600.00			500.00	10.67	
Sioux	12,137.50					
Tama	2,130.81					
Taylor	10,900.00					
Union						
Van Buren	22,241.53					
Wapello	1,912.50					
Warren	4,250.00					
Washington	3,250.00					
Wayne	1,300.00					
Webster						
Winnebago	10,737.50	150,000.00				
Winnebago	43,949.10					
Worth	1,125.00					
Wright	5,745.00					
Total	\$ 1,069,008.00	\$ 605,482.00	\$ 417,507.50	\$ 250,250.71	\$ 7,380.75	\$ 112,527.56

TABLE NO. 2—COUNTY TREASURERS

## PART III

COUNTIES	Secondary road certificate interest paid	City stocks, bonds, etc., paying, sewer, etc., bonds	Order on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts	Township clerks' receipts
Adair		91.31	62,095.93	281,302.30	54,507.02
Adams		5,497.18	74,414.11	177,187.61	10,415.08
Adams		26.28	42,748.06	225,052.07	44,902.98
Appanoose		89,099.43	70,309.54	208,902.14	39,321.56
Ashtaboo		14,395.00	42,274.65	228,394.28	44,325.88
Benton		5,786.30	70,035.40	147,167.21	30,787.82
Black Hawk		145,517.30	475,619.61	1,018,087.83	10,380.12
Boone		27,400.39	117,894.32	501,730.63	81,775.08
Bremer		30,007.07	81,669.75	218,841.26	46,619.39
Buchanan		2,112.70	49,260.15	258,164.10	61,525.19
Buena Vista		35,387.41	88,839.50	405,027.03	65,590.48
Butler		536.91	49,798.07	262,556.80	48,519.92
Calhoun		85,720.23	94,846.13	370,114.08	71,314.71
Carroll		11,252.01	35,045.48	200,081.47	68,816.73
Cass		75,108.12	90,791.00	376,988.17	20,384.72
Cedar		18,494.86	71,967.93	350,728.80	77,231.61
Cerro Gordo		104,075.90	321,616.36	706,354.47	74,819.10
Cherokee		2,140.59	101,988.00	281,984.08	47,184.50
Chickasaw		530.00	43,311.49	216,077.17	47,967.88
Clarke			12,750.37	774,389.49	54,256.00
Clay		145,263.71	56,116.60	317,007.27	105,114.45
Clayton		4,119.64	72,139.00	301,590.91	54,415.84
Clinton		58,030.67	366,973.84	786,510.84	79,532.68
Crawford		4,305.00	121,458.84	439,438.53	80,718.53
DeKalb		60,841.23	120,484.05	476,022.58	100,907.45
De Witt			27,154.22	156,740.68	41,022.77
Delaware		4,402.83	47,070.77	261,192.55	38,454.89
Des Moines		1,382.31	69,871.71	343,043.64	54,707.20
Dickinson		34,505.29	274,027.34	566,091.38	40,932.91
Dubuque		1,139.25	70,972.47	270,565.01	50,682.81
Emmet		115,480.08	50,004.63	206,004.63	48,485.88
Fayette		95,071.70	186,393.77	360,000.70	46,851.30
Floyd		11,150.28	300,653.99	453,394.38	47,660.27
Franklin		143,560.01	81,741.00	267,215.71	46,404.39
Freemont				317,004.75	117,368.43
Greene		43,008.16	43,008.16	208,008.37	21,259.12
Grundy		56,408.62	56,442.01	380,653.58	108,165.29
Guthrie		29,418.44	60,451.90	715,210.28	35,267.43
Hamilton		37,478.73	88,763.85	302,988.06	66,723.73
Hancock		27,261.30	82,000.87	569,558.80	40,772.80
Hardin		25,430.42	39,660.42	368,778.91	79,016.19
Harrison		20,860.55	115,320.04	445,381.52	70,120.82
Henry			120,782.66	458,025.04	27,198.11
Howard		5,807.76	58,113.21	307,686.01	40,750.27
Humboldt		2,218.45	48,547.25	710,390.37	35,039.82
Iowa		24,122.09	42,130.51	390,093.90	56,748.68
Jackson		3,879.15	56,504.28	261,000.94	44,080.20
Jackson		60,505.58	54,784.03	306,235.41	60,210.11
Jasper		104,697.90	56,178.79	254,810.97	85,432.15
Jefferson		6,403.47	133,312.30	579,303.00	91,747.45
Johnson			39,391.71	398,507.83	60,442.51
Jones		11,073.30	198,021.23	434,510.66	77,290.98
			62,613.90	368,914.79	51,197.62

TABLE 2—PART III—Continued

COUNTIES	Secondary road certificate interest paid	City stocks, bonds, etc., paying, sewer, etc., bonds	Order on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts	Township clerks' receipts
Keokuk		28,817.80	66,329.35	226,255.09	60,388.02
Keosauqua			137,708.77	408,805.09	132,047.10
Lake		5,888.50	128,800.54	235,202.47	1,030.97
Linn		163,022.96	648,432.98	1,301,113.02	84,296.57
Louis		2,802.07	37,091.41	285,342.71	40,301.41
Lucas		12,848.31	50,500.58	254,431.78	37,781.49
Lyon			66,271.49	275,500.52	67,472.06
Madison		8,175.69	39,175.69	111,997.11	55,645.61
Magalloway		116,132.02	480,734.65	67,130.48	
Marion		2,404.20	65,585.28	477,556.64	79,456.15
Marshall		67,091.09	156,555.00	639,322.00	73,828.54
Mills		39,094.56	41,130.75	350,403.56	60,118.18
Mitchell			34,716.86	227,042.70	46,061.99
Monroe		147,500.00	67,582.09	465,180.17	51,063.26
Monroe		17,105.90	49,106.56	309,374.29	34,399.49
Montgomery		41,507.86	115,713.11	313,225.16	36,895.78
Muscatine		10,000.57	215,906.15	437,876.78	40,816.86
O'Brien		79,854.81	87,382.24	354,549.01	73,381.02
Oswego			78,730.32	104,714.15	54,929.81
Pace		34,107.22	118,972.00	438,865.75	49,618.14
Palo Alto		81,701.40	45,170.84	283,205.28	56,811.71
Plymouth		9,073.66	80,793.50	432,730.10	62,450.50
Pocahontas			130,637.18	371,321.05	61,043.04
Polk		69,754.79	2,610,743.26	2,085,004.44	68,675.87
Pottawattamie		272,185.64	545,034.42	1,110,091.74	92,212.88
Poweshiek		50,473.88	104,624.17	229,137.07	70,023.29
Ringgold		9,470.71	39,076.11	244,877.72	59,472.54
Sac		117,919.39	97,882.10	365,556.59	60,626.17
Salem		16,878.72	67,540.87	1,260,256.05	49,300.99
Shelby		5,864.86	67,849.63	319,730.20	61,113.88
Shoer		100,813.15	87,005.88	465,974.42	68,870.53
Story		61,114.98	170,770.72	671,818.43	154,195.96
Tama		49,307.49	121,084.00	477,876.78	79,011.44
Taylor		49,307.49	274,036.70	54,800.07	
Union		501.04	37,170.28	560,009.45	32,730.24
Van Buren		419.04	19,521.50	230,225.88	29,612.69
Wapahila		49,909.75	244,566.26	368,226.10	47,378.49
Warren		6,058.60	23,060.12	548,029.04	51,131.70
Washington		15,013.01	80,541.01	271,272.02	89,030.34
Wayne		2,777.80	49,430.20	209,112.31	25,786.44
Webster		89,432.08	307,632.05	811,160.09	48,418.17
Winnebago		25,918.21	37,443.08	225,790.53	50,288.48
Winchester			19,344.36	384,280.17	61,430.57
Woodbury		232,419.50	986,966.57	1,747,161.14	74,064.81
Worth		218.18	25,545.78	218,000.00	34,264.57
Wright		64,945.85	62,442.00	302,238.84	77,710.02
Total	\$ 972,731.84	\$ 4,218,323.47	\$ 432,053,686.70	\$ 843,019,769.79	\$ 9,973,120.98

TABLE NO. 2—COUNTY TREASURERS

## PART IV

COUNTIES	Secretary of state's receipts for auto-mobile licenses	Miscellaneous payments (not included in above classification)	Transfer of funds	Balance on hand January 1, 1922	Total disbursements
Adair	\$ 45,386.33	1,358.68	31,446.80	100,015.38	875,319.46
Adams			18,735.81	43,751.56	606,836.31
Adair	40,397.11	322.72	26,907.25	87,356.81	766,045.68
Agawam	51,006.66	8,911.31	34,609.15	87,309.40	1,292,886.08
Aldrich	49,905.58	5.00	13,000.00	201,294.27	808,781.01
Benton	80,167.94	30,943.61	140,991.58	1,358,869.68	
Black Hawk	107,707.73	10,526.64	57,001.00	275,476.91	2,570,243.58
Bond			50,610.22	201,677.07	1,910,328.59
Brown	49,506.43	866.79	45,003.81	126,995.00	990,418.38
Buchanan	55,307.39		22,727.33	115,139.84	909,511.74
Buena Vista	71,974.30	92.00	72,733.14	370,842.35	1,710,886.60
Butler	56,025.30	1,415.12	41,809.23	151,084.54	1,029,432.52
Calhoun	71,027.39	3,701.71	59,650.96	157,077.65	1,728,745.03
Carroll	74,709.07	700.02	45,569.31	90,033.64	1,229,550.43
Cass	30.30	422.12	21,710.81	140,307.55	1,457,490.26
Cedar			37,801.04	98,040.06	1,055,574.15
Cerro Gordo	102,614.30	15,391.81	61,327.52	465,277.78	3,065,532.82
Cherokee	69,791.87	212.54	131,018.76	131,077.15	1,382,377.67
Chickasaw	41,950.49		5,103.40	78,700.77	744,596.65
Clarke			13,930.61	72,984.00	693,640.15
Cler	79,536.44	536,646.89	21,676.81	178,169.63	1,888,570.81
Clinton	47,307.15	715.06	492.47	115,412.45	1,152,676.43
Crawford	111,629.56		76,669.69	187,727.17	2,725,726.36
Crawford	15,841.35		254,700.91	139,996.11	1,676,161.15
Dallas	70,517.71	1,308.48	52,680.90	190,111.55	2,071,478.48
Davis	80,783.80	41.36	71,191.36	11,981.36	730,115.18
Decatur	35,091.74		39,786.13	47,860.93	249,596.10
Delaware			17,940.37	70,968.34	913,316.97
Des Moines	50,361.50	706.37	81,879.88	149,482.60	1,871,978.78
Dickinson	4,394.06	20,307.46	75,767.36	264,779.89	1,476,100.90
Dubuque	113,839.47		165,397.96	199,438.96	2,650,787.83
Emmet	7,424.47	674.80	140,507.69	157,800.37	1,498,447.52
Fayette	50,544.76	815.41	92,164.85	168,935.36	1,699,369.91
Floyd	56,658.97	1,902.85	72,754.43	974,981.76	1,601,570.74
Franklin			90,724.86	165,555.56	1,376,055.98
Fremont	47,840.00	2,116.40	20,309.18	108,705.89	1,254,544.35
Garrison	70,095.01	1,002.50	3,960.48	277,000.47	1,686,474.12
Grant	19,586.06		58,302.74	139,870.17	1,197,360.08
Grout	32,138.35	1,071.56	31,848.38	174,482.14	1,399,595.02
Hamilton		478.95	50,350.80	271,755.95	1,748,808.91
Hancock	44,074.18	2,227.52	35,540.19	717,187.09	1,587,740.35
Hardin	77,719.01		48,968.81	158,542.96	1,676,877.76
Harrison	62,864.87	2,160.06	38,378.49	447,432.54	1,430,528.76
Henry	51,864.79	6.75	30,435.97	715,444.28	2,018,667.78
Howard			43,872.96		397,674.02
Humboldt	40,408.00	1,002.69	41,640.90	850,409.69	1,507,456.35
Ide	80,505.11	609.59	85,481.87	177,729.16	861,325.45
Iowa	61,744.81		80,138.15	773,987.17	1,225,068.54
Jackson	50,008.47	15.50		132,387.30	845,302.12
Jasper			64,729.20	131,920.26	1,793,982.77
Jefferson	79,336.57	24,013.41	50,094.36	115,422.10	879,064.59
Johnson	89,380.58	148.06	50,388.60	180,582.47	1,478,771.89
Jones	50,092.20	12.25	90,436.30	85,737.32	1,907,641.20

TABLE 8—PART IV—Continued

COUNTIES	Secretary of state's receipts for auto-mobile licenses	Miscellaneous payments (not included in above classification)	Transfer of funds	Balance on hand January 1, 1922	Total disbursements
Keokuk	65,807.77	1,734.47	21,505.28	145,321.28	1,136,889.36
Keosau	82,774.04	1,003.60	40,782.25	301,810.81	2,554,966.74
Lee	73,891.04	97.80	33,000.54	109,559.57	954,908.58
Linn	264,113.84	10,108.41	228,807.27	261,809.25	4,168,971.82
Louis	2,361.60	33,746.46	31,769.66	136,785.75	1,012,653.79
Lucas	38,181.96	706.95	21,378.00	70,496.14	782,584.61
Lyon	116,942.18	64,657.20	43,288.31	856,173.28	
Madison	47,303.32	79,225.66	58,481.35	1,006,412.97	
Madison	77,729.97	248.40	36,066.35	171,415.94	1,329,544.36
Marion	65,964.50	6,715.02	22,159.49	168,790.97	1,357,773.47
Marshall	100,284.80	88,527.78	190,801.01	2,129,143.39	
Mills	41,777.52	398.50	24,524.69	1,060,588.44	
Mitchell	42,861.35	25,373.27	54,770.35	911,341.35	
Monroe	50,243.85	5,284.28	44,907.73	179,121.56	1,674,480.79
Monroe	40,814.80	1,754.73	43,119.71	61,614.76	800,645.07
Montgomery	60,554.97	27.00	72,304.45	124,234.28	1,299,908.79
Muskegon	79,281.85	141.30	60,384.16	144,153.47	1,429,800.52
O'Brien	80,613.82	0,801.72	13,565.36	298,511.79	2,651,296.34
Oceola	38,465.12	39,407.00	73,444.45	840,460.28	
Pago	75,694.01	15,345.56	37,122.87	170,021.81	1,507,209.79
Palo Alto	69,275.43	4,803.46	27,514.89	197,455.82	1,005,779.34
Pawnee	7,701.25		321,803.61	185,554.31	1,027,751.79
Peacham	61,829.36	54.80	59,704.17	334,055.20	2,107,166.56
Polk	403,778.11	303,787.09	895,491.88	697,144.29	11,168,517.24
Pottawattamie	107,624.01	13,435.21	49,366.70	260,659.43	2,602,375.25
Poweshiek	1,056.00		42,972.23	7,560.11	1,356,618.00
Ringgold	30,864.02	24,841.10	3,971.66	113,965.24	876,769.21
Sa	2,370.99	25,300.40	132,507.72	1,466,938.58	
Scott	802,188.07	246,580.23	87,829.19	3,482,654.01	
Shellsburg	15,961.98		14,411.84	1,784,849.73	1,265,611.83
Story	10,834.93	1,478.45	117,154.00	57,298.75	1,504,164.16
Story	10,107.55	118,560.00	19,531.81	207,877.88	1,108,918.02
Tama	76,541.51	2.10	64,501.22	254,669.15	1,565,411.00
Taylor	41,851.63	2,951.29	89,855.07	19,818.86	836,460.60
Union	44,474.06	20,568.73	219,263.00	960,960.68	
Van Buren	24,108.01	14.84	22,610.03	77,325.76	698,172.16
Wapello	82,224.70	35.84	115,271.50	108,464.67	1,091,462.75
Warren			10,507.40	1,144,712.29	
Washington	79,093.68	2,109.72	42,591.42	190,288.00	1,202,421.25
Wayne	39,111.00	7,850.00	56,409.05	74,054.31	745,054.31
Webster	129,431.91	1.43	48,727.34	281,285.01	2,801,693.03
Winnebago	48,828.56		27,065.41	139,111.07	1,298,473.24
Winnebago	50,784.30	1,505.39	56,914.12	137,544.41	992,497.25
Woodbury	220,000.75	2,544.21	304,517.88	608,900.43	6,285,490.16
Worth	50,121.81	6,894.36	47,027.07	110,507.00	859,154.37
Wright	60,484.31	62,223.24	181,387.51	1,898,367.90	

Total. \$ 5,737,861.07 \$ 2,402,741.13 \$ 8,299,126.40 \$16,316,126.91 \$ 137,671,548.30



TABLE NO. 3—BOARD OF SUPERVISORS

Per Diem, Mileage and Expense of Office and Total Cost for the Year 1921.

## PART I

COUNTIES	Number of members	Regular meetings—per diem	Committee work—per diem	Drainage work—per diem	Total per diem
Adair	3	794.00	1,425.00		2,219.00
Adams	3	800.00	500.00	50.00	1,350.00
Albany	3	745.00	2,415.00	30.00	4,190.00
Albany	3		3,967.13		3,967.13
Appanoose	3	220.00	1,740.00	75.00	2,035.00
Archer	3	960.00	2,340.00		3,300.00
Back Hawk	3	1,160.00	4,560.00	7,500.00	13,220.00
Boone	3	472.50	2,447.50	284.40	4,204.40
Bremet	3	527.50	2,005.00	211.30	2,743.80
Buchanan	3	385.00	4,045.00	180.00	5,610.00
Buena Vista	3	425.00	1,425.00	345.00	2,795.00
Buller	3	470.00	3,901.00		4,371.00
Cahoon	3	915.00	3,325.00		4,240.00
Carroll	3	950.00	2,907.00	205.00	4,062.00
Cass	3	607.00	2,722.20		3,329.20
Cedar	3	507.00	800.00		1,307.00
Cerro Gordo	3	610.00	3,130.00	250.00	4,040.00
Cherokee	3	820.00	1,905.00		2,725.00
Chickasaw	3	800.00	3,575.00		4,375.00
Clark	3	600.00	1,005.00		1,605.00
Clay	3	1,285.00	1,311.00		2,596.00
Clayton	3	607.00	2,227.50		2,834.50
Clinton	3	830.00	3,001.50	135.00	4,066.50
Crawford	3	880.00	4,480.00	2,015.00	7,375.00
Dallas	3	800.00	2,280.00	480.25	3,660.25
Davis	3	415.00	2,110.00	85.00	2,610.00
Decatur	3	977.50	612.75	14.00	1,594.25
Delaware	3	950.00	2,805.00		3,755.00
Des Moines	3	1,305.00	1,960.00	400.00	3,665.00
Dickinson	3	810.00	2,415.00	500.00	3,725.00
Dubuque	3	740.00	2,305.00		3,045.00
Emmet	3	900.00	677.50	1,025.00	2,602.50
Fayette	3	1,037.48	1,950.12		2,987.60
Floyd	3	1,000.00	2,002.50	500.00	3,502.50
Franklin	3	1,005.00	975.00	210.00	2,090.00
Fremont	3	620.00	2,002.50	445.00	3,067.50
Greene	3	1,002.30	1,807.50	475.00	3,284.80
Grundy	3	1,005.00	1,905.00		2,910.00
Guthrie	3	670.00	2,572.70	182.50	3,425.20
Hamilton	3	802.00	1,402.00	492.50	2,696.50
Hancock	3	247.50	1,349.00	80.50	1,677.00
Hardin	3	1,200.15	2,572.75	1,608.85	5,381.75
Harrison	3	1,015.75	965.00	500.00	2,480.75
Henry	3	607.00	2,318.40		2,925.40
Howard	3	820.00	1,122.00		1,942.00
Humboldt	3	2,005.00	1,005.00	300.00	3,310.00
Ia	3	580.00	2,070.00		2,650.00
Iowa	3	877.50	2,607.50	155.00	3,640.00
Jackson	3	980.00	2,965.00		3,945.00
Jasper	3	770.00	2,930.00		3,700.00
Jefferson	3	400.00	1,470.00		1,870.00
Johnson	3	1,000.00	3,000.00	45.00	4,045.00
Jones	3	1,100.00	1,274.00		2,374.00

TABLE NO. 3—PART I—Continued

COUNTIES	Number of members	Regular meetings—per diem	Committee work—per diem	Drainage work—per diem	Total per diem
Kossuth	3	480.00	1,235.00		1,715.00
Lea	3	820.00	2,632.50	2,340.75	5,833.25
Lee	3	625.00	2,515.00	120.00	3,260.00
Lehigh	3	815.00	2,555.00	15.00	4,065.00
Lincoln	3	605.00	1,151.00	880.70	2,636.70
Linn	3	527.00	1,055.00		1,582.00
Lyon	3	900.00	967.50		1,867.50
Madison	3	560.00	3,175.00	115.00	3,850.00
Malheur	3	795.00	1,945.00		2,740.00
Marion	3	885.00	1,854.00	41.00	2,780.00
Marshall	3	661.00	885.00	125.00	1,671.00
Mason	3	785.00	531.70	322.00	1,638.70
McDonald	3	1,300.00	2,720.50	401.50	4,422.00
Monroe	3	865.00	2,970.00	200.00	4,035.00
Montgomery	3	625.00	1,170.00		1,795.00
Montpelier	3	525.00	900.00	225.00	1,750.00
Morgan	3	705.00	1,390.00	920.00	3,015.00
O'Brien	3	1,240.00	2,309.81	115.00	3,764.81
Ogawa	3	947.00	940.00	380.75	2,267.75
Page	3	1,000.00	2,820.00	20.00	3,840.00
Palo Alto	3	3,901.00	1,402.44	2,072.40	7,375.84
Pawnee	3	840.00	1,000.00		1,840.00
Pocahontas	3	1,340.00	3,755.00	470.00	5,565.00
Polk	3	1,205.00	6,105.00		7,310.00
Pottawattamie	3	985.00	2,742.50	1,125.00	4,852.50
Preble	3	870.00	3,065.00		3,935.00
Ringgold	3	540.00	1,430.00	105.00	2,075.00
Ross	3	440.00	2,815.00	200.00	3,455.00
Salt	3	1,300.00	6,000.00		7,300.00
Schuyler	3	801.00	2,631.00	382.80	3,814.80
Scott	3	945.00	2,040.00		2,985.00
Seward	3	830.00	1,674.00	527.50	3,031.50
Shaw	3	1,450.00	3,005.00	115.00	4,570.00
Sheldon	3	1,540.00	2,545.00		4,085.00
Sioux	3	1,005.00	1,005.00		2,010.00
Sioux Falls	3	480.00	1,105.00	170.00	1,755.00
Stanley	3	900.00	2,718.00	225.00	3,843.00
Stark	3	232.50	1,902.50	980.80	3,115.80
Washington	3	600.00	2,745.40	50.00	3,395.40
Wayne	3	580.00	900.00		1,480.00
Webster	3	1,771.00	2,500.00	2,695.00	6,966.00
Winnebago	3	580.00	1,671.11	540.00	2,991.11
Winnow	3	1,415.00	2,712.12	1,914.40	6,041.52
Woodbury	3	1,600.00	6,095.00		7,695.00
Worth	3	511.80	2,329.70	97.50	3,039.00
Wright	3	1,000.00	2,250.00	1,021.00	4,271.00
Total	377	87,005.50	291,622.25	37,188.45	514,816.20

TABLE NO. 3—BOARD OF SUPERVISORS

Per Diem, Mileage and Expense of Office and Total Cost for the Year 1921.

## PART II

COUNTIES	Regular meetings —mileage	Committee work —mileage	Drainage work —mileage	Total mileage	Miscellaneous expense	Total cost supervisors
Adair	\$ 27.80	633.50		\$ 671.30		\$ 2,301.02
Adams	119.50	308.00	15.00	334.40	1.00	1,375.40
Albany	117.70	1,097.50		2,040.10	167.00	6,307.19
Appanoose	136.70	1,301.50		1,957.80	134.28	2,322.58
Arden		879.50	\$4.50	1,022.70	98.37	3,231.07
Benton	226.90	1,799.75		2,026.65	5,728.61	
Black Hawk	302.00	2,639.60	106.70	3,177.30	297.75	16,916.95
Boone	317.40	2,181.98		2,559.38	2,400	4,859.48
Bremer	122.40	1,247.70		1,465.10	33.85	2,472.45
Buchanan	224.50	2,500.00	80.50	2,814.70	14.25	7,309.95
Buena Vista	697.50	821.10	416.80	1,645.20	5.20	4,260.40
Butler	234.25	2,267.25		2,771.50		7,144.35
Calhoun	724.00	2,228.50		2,952.50		7,222.56
Carroll	282.10	2,812.45	392.40	3,286.95	35.90	7,639.48
Cass	254.95	1,678.15		1,813.20	26.75	6,950.11
Cedar	357.50	619.70		977.20		2,341.50
Cerro Gordo	369.00	1,437.00	154.00	1,796.20	80.30	5,014.40
Chariton	515.00	586.45		800.45		2,479.45
Cherokee	253.00	1,549.40		1,799.40	350.37	6,504.77
Chickasaw	191.60	938.00		1,095.40	68.16	3,808.56
Clay	300.80	1,125.75		1,456.25	50.02	4,131.27
Clayton	139.90	1,710.70		1,844.60	79.37	4,844.17
Clinton	396.20	2,613.00	135.80	3,135.00		7,138.40
Crawford	231.90	5,025.75	222.10	5,719.75	103.24	11,738.09
Dallas	314.80	1,796.07	160.87	2,171.50	52.12	5,441.45
Davis	116.80	812.15	37.00	965.95		2,598.25
DeWitt	160.30	228.58		321.00	218.61	1,742.94
Delaware	174.80	2,074.05		2,149.45		5,419.42
Des Moines	398.70	1,015.40	290.40	1,675.50		4,412.50
Dickinson	311.20	1,422.50	400.30	2,195.00	28.90	5,852.80
Dubuque	279.40	1,580.00		1,859.40		5,039.40
Emmet	212.20	1,000.00		1,211.70	54.24	3,099.44
Fayette	97.15	1,501.70	800.60	2,399.45		4,813.47
Floyd	344.78	869.70	315.90	1,330.40	116.00	4,987.50
Franklin	375.40	478.00	157.00	990.40		2,918.80
Freemont	497.20	1,547.40	397.00	2,441.60	18.05	4,099.10
Greene	264.00	1,324.50	300.00	2,188.50		5,562.70
Grundy	604.90	804.30		1,249.80		4,309.82
Guthrie	79.20	1,471.00		1,550.50	23.00	4,999.70
Hamilton	143.70	236.00		379.70	50.80	2,976.90
Hancock	363.20	960.00	247.20	1,570.40	80.10	4,194.27
Hardin			252.00	252.00		5,325.91
Harrison						23.28
Henry	173.30	808.00	494.00	1,555.30	245.48	4,297.70
Howard	138.50	724.70		1,706.15		5,215.05
Humboldt	650.00	475.50	238.10	1,363.60	31.25	2,841.15
Ia	337.00	1,649.80		1,986.80	42.74	5,927.14
Iowa	112.40	1,264.80		1,377.20	36.12	3,013.82
Jackson	367.40	1,745.50	31.70	1,698.60		4,158.50
Jasper	301.30	5,279.10		2,115.00	123.60	6,121.15
Jefferson	72.60	811.17		883.70		4,468.05
Johnson	234.70	2,301.80		2,536.50		7,532.70
Jones	307.40	1,223.90	6.40	2,537.70	331.42	7,833.82
				1,469.40	55.90	4,138.79

TABLE NO. 3—PART II—Continued

COUNTIES	Regular meetings —mileage	Committee work —mileage	Drainage work —mileage	Total mileage	Miscellaneous expense	Total cost supervisors
Kackok	164.20	907.00		711.00		2,438.90
Keosau	682.25	2,567.20		2,434.40	5,032.75	11,819.10
Keosau	365.60	2,298.40	80.20	1,633.20		5,501.20
Lea	810.20	2,909.20	14.20	2,793.50		7,888.00
Linn	249.30	711.20	600.00	1,659.80	162.00	4,447.47
Lodona	112.50	800.50		800.30		2,106.30
Lucas	107.81	660.25		1,068.00	141.40	2,084.32
Lusk	715.40	1,307.40	108.50	1,721.30		5,528.70
Madison	349.30	860.20		1,049.50		3,779.80
Mahaska	71.30	1,179.80	16.00	1,256.00	7.90	4,945.30
Marion	547.90	718.45	48.90	774.95		2,462.95
Martineau	64.40	432.50	54.20	551.10	64.15	1,780.10
Mitchell	213.50	2,438.20	297.30	2,959.70		8,319.30
Monroe	221.00	1,232.20	107.00	1,659.20		5,087.20
Muskegon	139.40	107.20		646.00	7.00	2,628.40
Nebraska	90.30	398.00	87.20	605.50		2,280.50
Nebraska	215.20	409.00	544.10	1,269.45		4,197.45
Nebraska	397.20	1,130.50	49.10	1,476.80	28.05	5,099.78
Nebraska		1,980.50		1,980.50		2,227.15
Nebraska	562.20	1,927.05	18.20	2,437.45		6,247.45
Nemaha						8,900.44
Nemaha	250.00	2,672.00		2,920.00	78.28	6,028.28
Nemaha	1,011.40	2,094.20	481.40	2,592.10	70.40	9,392.50
Nemaha	494.70	4,305.40		4,799.10		12,340.10
Nemaha	625.00	2,023.30	1,182.00	3,830.40		8,000.90
Nemaha	277.80	1,859.00		2,107.70	30.75	9,903.45
Nemaha	119.80	907.60	32.40	1,049.80		2,185.80
Nemaha	302.60	1,894.45	591.20	2,478.25		5,984.35
Nemaha	419.80	5,417.80		5,837.60	4.00	13,401.00
Nemaha	545.00	1,989.10	73.20	2,608.30	23.00	5,006.70
Nemaha	464.80	1,733.40		2,098.20	51.01	5,124.21
Nemaha	375.40	1,300.40		2,056.25	56.40	5,154.15
Nemaha	477.40	2,470.60	79.50	2,927.50	07.20	8,205.20
Nemaha	107.50	1,044.70		1,342.20	4.00	3,791.00
Nemaha	342.00	728.00		971.40		2,971.40
Nemaha	144.20	875.00		1,019.20		2,329.10
Nemaha	108.60	1,064.30	72.20	1,215.10		5,128.10
Nemaha	192.00	1,302.30		1,495.00	18.20	4,333.50
Nemaha	130.00	1,768.00	17.80	1,915.80	23.79	6,381.77
Nemaha	317.00	1,769.50		1,908.20		5,515.54
Nemaha	328.80	1,742.30	97.70	2,070.00	95.13	5,189.13
Nemaha	509.00	500.00	834.41	1,843.41		4,506.71
Nemaha						8,397.00
Nemaha	1,380.80	4,669.91		5,942.71	174.55	15,092.56
Nemaha	112.00	1,361.00		1,473.00		6,135.11
Nemaha	438.30	1,130.70	1,130.50	2,700.47	87.40	7,837.87
Total	827,063.71	141,407.14	816,075.22	1,643,546.07	4,842.09	543,006.00

TABLE NO. 4—COUNTY AUDITORS

Salaries and Expense of Office and Net Cost for the Year 1931.

COUNTIES	Auditor's salary	Deputy auditor's salary	Extra help	Postage and telegraph expenses	Total cost of office	Less fees of office	Net cost of office above fees
Adair	1,800.00	900.00	300.00	90.50	3,194.50	708.25	2,486.25
Adams	1,800.00		361.40	62.88	2,224.28	66.25	2,158.03
Adams	1,800.00	1,200.00		161.07	3,261.07	335.70	2,925.37
Agawam	2,300.00	1,100.00	810.00	173.76	4,313.76	390.25	4,023.51
Andover	1,800.00	1,170.00	373.80	108.57	3,452.42	67.19	3,385.23
Benton	2,000.00	1,440.00	2,290.00	45.39	5,775.41	2,676.01	3,100.40
Black Hawk	2,050.00	2,322.38	4,105.00	177.22	10,655.00	754.50	9,900.50
Boone	2,100.00	1,500.00	3,215.90	117.15	6,962.10	380.50	6,581.60
Bremer	1,900.00	1,200.00	913.03	161.10	4,222.13	144.61	4,077.52
Buchanan	1,900.00	1,000.00	282.50	23.60	3,216.10	150.00	3,066.10
Buena Vista	1,900.00	1,225.00	351.50	75.92	3,552.42	225.50	3,326.92
Butler	1,900.00	1,200.00	500.00	154.75	3,814.75	119.75	3,695.00
Calhoun	1,000.00	1,440.00	480.00	49.95	3,029.95	215.95	2,814.00
Carroll	2,000.00	1,500.00	1,038.25	196.78	5,655.11	111.50	5,543.61
Cass	1,900.00	1,140.00	200.50	160.15	3,411.65	705.75	2,705.90
Cedar	1,900.00	1,200.00	76.87	2,290.87	4,311.10	2,163.27	2,147.83
Cerro Gordo	2,190.00	1,470.00	2,083.31	4.00	6,767.31	487.50	6,279.81
Cherokee	1,900.00	1,500.00	1,790.00	69.08	5,469.08	451.00	5,018.08
Chickasaw	1,900.00	1,440.00	80.00	89.00	3,519.00	115.00	3,404.00
Clarke	1,800.00	1,110.00	907.64	144.87	3,822.61	347.64	3,474.97
Clay	1,000.00	1,200.00	1,140.00	100.51	4,440.51	176.00	4,264.51
Clayton	2,000.00	1,440.00	173.00	373.00	3,976.00	275.00	3,701.00
Clinton	2,000.00	1,200.00	2,285.14	28.30	5,593.44	345.70	5,247.74
Crawford	2,000.00	1,500.00	1,000.00	92.11	5,002.11	146.75	4,855.36
Dallas	2,100.00	1,450.00	1,900.00	51.12	5,491.12	192.25	5,298.87
Davis	1,900.00	1,200.00	112.30	29.51	3,321.81	56.75	3,265.06
De Witt	1,900.00	1,100.00	1,125.00	126.25	4,281.25	392.50	3,888.75
Delaware	1,900.00	1,379.70	27.45	107.90	3,415.05	425.50	2,989.55
Des Moines	2,400.00	1,500.00	1,100.00	302.49	5,302.49	445.00	4,857.49
Dickinson	1,750.00	1,425.00	1,297.00	168.41	4,880.41	612.74	4,267.67
Dubuque	2,000.00	1,720.00	4,450.00	411.20	10,111.20	422.50	9,688.70
Emmet	1,800.00	1,300.00	128.40	328.40	3,426.80	316.00	3,110.80
Fayette	2,100.00	1,500.00	2,050.24	455.50	6,195.94	311.25	5,884.69
Floyd	1,900.00	1,470.00	4,231.00	256.97	10,857.97	385.75	10,472.22
Franklin	1,900.00	1,200.00	2,845.45	112.14	6,073.01	161.25	5,911.76
Fremont	1,800.00	1,000.00	361.50	175.83	3,448.33	178.50	3,269.83
Greene	2,300.00		2,002.40	60.54	4,362.94	303.40	4,059.54
Grundy	1,900.00	1,200.00	21.25	51.00	3,182.25	69.00	3,113.25
Guthrie	1,900.00	1,450.00	100.00	322.76	3,692.76	294.95	3,397.81
Hamilton	2,000.00	1,200.00	5,158.20	172.23	8,582.52	179.50	8,403.02
Hancock	1,800.00	1,000.00	1,880.25	113.48	4,293.73	218.25	4,075.48
Hardin	2,000.00	2,000.00	2,207.80	90.96	7,398.76	7,354.39	44.37
Harrison	2,000.00	1,500.00	1,000.00	1,000.00	5,500.00	178.00	5,322.00
Henry	1,900.00	1,004.10	212.50	40.00	3,056.60	348.20	2,708.40
Howard	1,800.00	1,500.00	237.00	110.66	3,687.66	102.40	3,585.26
Humboldt	1,700.00	1,100.00	211.47	35.70	3,067.17	408.12	2,659.05
Ia	1,800.00	1,200.00	238.00	104.54	3,502.54	75.00	3,427.54
Iowa	1,900.00	1,300.00	380.00	112.08	3,802.08	124.50	3,677.58
Jackson	1,917.73	1,500.00	225.00	107.31	3,800.04	209.75	3,590.29
Jasper	2,000.00	1,500.00	270.00	170.00	4,000.00	200.00	3,800.00
Jefferson	1,900.00	1,200.00	197.50	132.10	3,429.60	256.14	3,173.46
Johnson	2,100.00	1,500.00	1,500.00	82.48	5,182.48	297.43	4,885.05
Jones	1,900.00	1,491.41	355.49	219.00	3,895.90	205.70	3,690.20

TABLE NO. 4—Continued

COUNTIES	Auditor's salary	Deputy auditor's salary	Extra help	Postage and telegraph expenses	Total cost of office	Less fees of office	Net cost of office above fees
Keokuk	2,000.00	1,200.00	1,241.00	180.40	4,620.40	102.00	4,518.40
Kossuth	2,050.24	1,500.00	3,076.85	329.91	7,003.10	855.35	6,147.75
Labette	2,300.00	2,400.00	654.00	196.72	7,500.72	308.63	7,192.09
Linn	2,400.00	1,076.10	4,706.80	381.70	10,434.60	985.40	9,449.20
Louis	1,800.00	900.00	772.50	100.04	3,775.54	100.15	3,675.39
Lucas	1,900.00	1,500.00	31.00	38.06	3,469.06	275.00	3,194.06
Lyons	1,800.00	1,300.00	400.35	125.72	3,806.70	124.00	3,682.70
Madison	1,900.00	1,100.00	929.35	27.00	3,961.04	413.80	3,547.24
Malhaska	2,100.00	1,500.00	1,085.00	600.70	5,285.70	394.00	4,891.70
Marion	2,000.00	1,200.00	900.40	1,300.31	5,400.71	301.25	5,100.46
Marshall	2,300.00	1,300.00	2,136.00	100.00	6,735.00	240.00	6,495.00
Miller	1,900.00	1,500.00	1,122.00	125.29	4,657.29	392.25	4,265.04
Mitchell	1,800.00	1,500.00	32.00	124.97	3,456.97	312.00	3,144.97
Monroe	1,900.00	1,407.00	672.75	4,009.75	6,989.50	154.25	6,835.25
Montgomery	2,078.00	1,375.00	983.40	144.25	4,580.65	3,003.79	1,576.86
Muscatine	1,900.00	1,000.00	275.87	60.04	3,245.91	167.01	3,078.90
Nuckolls	2,400.00	1,475.00	1,600.00	100.00	5,875.00	241.20	5,633.80
O'Brien	2,100.00	1,302.31	1,060.00	92.41	4,554.62	382.50	4,172.12
Oswego	1,800.00	1,543.00	151.05	257.31	3,751.36	85.00	3,666.36
Page	2,000.00	2,200.00	10.00	90.80	4,290.80	228.60	4,062.20
Palo Alto	1,800.75	1,200.00	1,305.00	115.12	4,420.87	123.25	4,297.62
Plymouth	2,000.00	1,500.00	225.00	10.71	3,800.71	157.50	3,643.21
Pocahontas	1,900.00	1,300.00	1,808.37	214.75	4,901.12	4,000.00	901.12
Polk	3,400.00	3,200.00	15,042.56	80.70	20,743.22	1,882.25	18,860.97
Pottawattamie	2,754.70	6,822.40	4,549.70	176.70	15,223.51	3,204.99	12,018.52
Poweshock	1,900.00	1,200.00	219.58	161.80	3,581.38	705.63	2,875.75
Ramoth	1,800.00	1,200.00	91.00	3,091.00	5,182.00	141.15	5,040.85
Sa	1,900.00	1,200.00	648.00	247.50	3,795.50	282.00	3,513.50
Scott	3,400.00	1,000.00	8,407.14	307.12	14,004.12	888.78	13,115.34
Shelby	1,900.00	1,500.00	1,125.42	84.81	4,635.23	205.81	4,429.42
Sioux	2,000.00	1,500.00	800.00	1,020.70	5,320.70	878.75	4,441.95
Story	2,100.00	1,500.00	307.22	234.25	4,141.47	349.25	3,792.22
Tama	2,000.00	1,500.00	1,305.00	1,705.00	5,515.00	215.50	5,299.50
Taylor	1,900.00	1,500.00	20.25	2,444.20	5,464.45	344.50	5,119.95
Union	1,900.00	1,300.00	835.94	874.41	4,910.35	300.00	4,610.35
Van Buren	1,800.00	1,300.00	54.00	3,054.93	5,208.93	128.00	5,080.93
Wapello	2,400.00	1,800.00	2,592.33	45.35	6,708.15	468.70	6,239.45
Warren	1,900.00	1,500.00	1,070.70	10.80	4,481.50	605.50	3,876.00
Washington	2,000.00	2,500.00	435.00	57.80	5,745.80	138.75	5,607.05
Wayne	2,400.00	1,100.00	84.27	3,684.27	4,614.27	141.00	4,473.27
Webster	1,900.00	1,000.00	4,128.75	39.85	7,568.60	376.80	7,191.80
Winnebago	1,900.00	1,200.00	1,025.50	121.75	4,121.25	344.50	3,776.75
Winnebago	2,000.00	2,200.00	114.00	50.00	4,430.00	153.00	4,277.00
Woodbury	2,400.00	4,400.00	3,047.11	113.40	10,900.51	1,001.00	9,900.51
Worth	1,800.00	1,060.00	1,145.70	160.33	4,122.03	251.40	3,870.63
Wright	1,980.00	1,440.00	2,400.00	360.00	6,180.00	175.35	6,004.65

Total.....\$203,465.21 \$145,275.87 \$141,105.00 \$13,648.17 \$305,544.04 \$51,002.15 \$475,880.89



TABLE NO. 5—COUNTY TREASURERS

Salaries and Expense of Office and Net Cost for the Year 1921.

COUNTIES	Treasurer's salary	Deputy treasurer's salary	Extra help	Postage	Miscellaneous expenses	Delinquent tax collector	Premium on bond	Total cost of office
Adair	\$ 1,800.00	\$ 900.00	\$ 240.47	\$ 80.28				\$ 2,720.75
Adams	1,000.00		336.90	72.50				2,409.40
Allen	1,800.00	1,300.00	270.72	143.50				4,270.22
Altamont	2,200.00	1,100.00	1,400.00	100.00				4,800.00
Anderson	1,800.00	1,700.00	1,800.00	341.72				4,941.72
Benton	2,000.00	1,400.00	2,000.00	118.00				6,518.00
Black Hawk	2,000.00	1,750.00	1,000.00	762.00	\$ 25.33	\$ 3,500.00		\$ 10,042.33
Boone	2,100.00	2,000.00	2,015.47	302.00	1,310.90	375.00		9,105.27
Bremer	1,900.00	1,200.00	292.20	133.23		90.27		4,115.23
Buchanan	1,900.00	1,000.00	797.70	301.22				5,098.92
Buena Vista	1,000.00	1,200.00	1,147.00	425.20				4,972.20
Butler	1,900.00	1,200.00	804.12	409.13				5,319.25
Calhoun	1,900.00	2,200.00	1,040.70	434.74				6,575.44
Carroll	2,000.00	1,500.00	1,420.70	920.33				7,841.73
Cass	1,900.00	2,150.00	882.80	405.50				6,343.30
Cedar	1,900.00	1,440.00	671.00	313.95		51.21		5,286.14
Cerro Gordo	2,100.00	2,000.00	2,407.20	257.74				11,012.94
Cherokee	1,900.00	1,500.00	1,900.00	120.71		1,054.50		6,375.21
Chickasaw	1,900.00	1,500.00	220.40	225.47	26.50			4,122.37
Clarke	1,000.00	1,000.00	343.00	61.15				4,215.15
Clay	1,900.00	1,300.00	1,324.50	393.00		233.35		5,243.35
Clayton	2,100.00	1,500.00	207.70	622.00			850.00	6,281.70
Climont	2,100.00	1,500.00	4,020.25	28.70				13,949.25
Crawford	2,000.00	1,300.00	1,030.00	208.34	16.43			5,554.77
Dallas	2,100.00	1,200.00	2,070.00	361.00				6,531.00
Davis	1,900.00	1,300.00	151.40	140.10				4,391.50
DeWitt	1,900.00	1,000.00	1,000.00	115.17				4,015.17
Delaware	1,900.00	2,200.00	1,142.70	342.54				5,585.24
Des Moines	2,400.00	2,000.00	2,580.94	120.00				9,621.94
Dickinson	1,700.00	1,500.00	1,112.60	206.10		27.31		5,246.01
Dodge	2,700.00	1,700.00	7,960.00	200.00				12,560.00
Emmet	1,400.00	1,500.00	1,080.00	230.70	18.00			4,649.70
Fayette	2,100.00	1,500.00	2,070.80	1,423.16		1,107.50		8,101.46
Floyd	1,900.00	1,200.00	2,054.22	240.00				6,404.22
Franklin	1,900.00	1,500.00	962.21	225.42				5,592.63
Fremont	2,300.00	2,500.00	900.00	225.90				7,925.90
Greene	1,900.00	1,800.00	1,307.00	548.43		216.40		6,011.83
Grundy	1,800.00		2,100.70	415.27				4,315.97
Hamlin	1,900.00	1,400.00	801.34	88.10				4,169.44
Hamilton	2,000.00	2,400.00	1,802.00	400.94				7,603.94
Hancock	1,800.00	1,900.00	278.60	280.27		280.54		4,539.41
Hardin	2,000.00	2,500.00	671.20	601.48				6,773.68
Harrison	2,500.00	1,400.00	1,420.40	34.90				5,359.30
Henry	2,300.00	800.00	221.00	167.80				3,518.80
Howard	1,900.00	1,300.00	142.40	71.04				3,413.44
Humboldt	1,900.00	1,300.00	814.61	320.42		140.50		4,375.53
Ia	2,000.00	1,200.00	800.00	225.00				4,250.00
Iowa	1,900.00	2,500.00	433.50	380.00		254.00		5,247.50
Jackson	1,977.72	3,000.00	200.00	304.51				5,482.23
Jasper	2,100.00	3,000.00	1,124.00	382.60				6,688.60
Jefferson	1,900.00	1,300.00	1,300.00	106.00				5,506.00
Johnson	2,100.00	1,500.00	1,500.00	100.00		30.00		6,230.00
Jones	1,900.00	1,403.41	619.74	442.80				4,365.95

TABLE NO. 5—Continued

COUNTIES	Treasurer's salary	Deputy treasurer's salary	Extra help	Postage	Miscellaneous expenses	Delinquent tax collector	Premium on bond	Total cost of office
Kelley	2,000.00	1,500.00	1,504.80	220.30			427.50	5,442.60
Kimberly	2,000.00	1,500.00	2,042.50	1,207.80		132.97		5,873.27
Lincoln	2,200.00	1,500.00	4,000.00	247.44			685.00	10,042.44
Lincoln	2,400.00	1,500.00	10,000.75	1,122.50				23,023.25
Linn	1,800.00	2,000.00	611.37	215.04	60.00			4,686.41
Louis	1,900.00	1,300.00	407.30	179.00		425.70		4,102.00
Lowry	1,900.00	1,300.00	924.22	285.00				4,404.22
Madison	1,900.00	2,200.00	1,240.75					5,340.75
Malheur	2,100.00	1,800.00	1,307.30					5,207.30
Marion	2,000.00	1,300.00	1,223.14	121.00		220.80		4,925.94
Marshall	2,200.00	1,400.00	2,000.23	254.04				6,854.27
May	1,900.00	1,300.00	1,305.00	282.00				5,412.00
McIntosh	1,800.00	1,000.00	514.50	871.70				4,187.20
Mineral	1,900.00	1,000.00	612.75					3,512.75
Monroe	2,018.00	1,175.00	822.00	105.44		480.00		5,500.44
Montgomery	1,900.00	1,000.00	270.00	242.28				3,412.28
Moravia	2,400.00	1,300.00	1,842.50	277.43				6,822.43
Mossburn	1,900.00	1,000.00	1,400.00	430.00	171.00			5,701.00
Nebraska	1,800.00	1,300.00	66.00	341.00				4,137.00
Nevada	2,000.00	2,025.81	212.70	272.20				5,510.51
Noble	1,982.75	1,800.00	2,943.00	345.97				6,071.72
Polk	2,000.00	1,000.00	1,478.00	408.94				5,886.94
Polk	2,700.00	2,201.81	31,367.16	225.30	18.00	1,010.78		45,372.04
Polk	5,754.40	6,776.43	6,774.90	643.25		5,000.00		31,384.98
Polk	1,900.00	1,200.00	450.80	674.08				4,224.88
Polk	1,900.00	1,100.00	302.00	305.92				3,607.92
Polk	1,900.00	2,040.00	235.80	649.40		412.20		5,237.40
Polk	2,400.00	1,600.00	7,648.79	601.05		1,083.20		14,702.04
Polk	1,900.00	1,500.00	1,500.00	258.00				5,158.00
Polk	2,100.00	1,500.00	1,507.75	683.95		245.50		6,737.20
Polk	2,100.00	1,200.00	1,279.49	689.19		137.25		6,486.93
Polk	2,000.00	1,500.00	2,467.17				285.00	6,252.17
Polk	1,900.00	1,300.00	1,300.00	129.00				4,529.00
Polk	1,900.00	1,300.00	1,300.00	129.00				4,529.00
Polk	1,800.00	1,000.00	210.58	322.45				3,333.03
Polk	2,400.00	2,040.00	2,041.67	381.79				7,863.46
Polk	1,900.00	1,400.00	1,400.00	180.00				5,180.00
Polk	2,000.00	1,500.00	1,440.00	229.00				5,169.00
Polk	1,900.00	1,300.00	604.33	367.74				3,792.07
Polk	2,400.00	1,500.00	5,004.83	370.00		1,001.20		11,016.03
Polk	1,900.00	1,428.15	200.00	410.42				4,038.57
Polk	2,000.00	1,500.00	807.30	501.50				5,309.30
Polk	2,400.00	4,430.00	6,546.35	434.94		1,608.74		16,420.03
Polk	1,800.00	800.00	800.00	100.72				3,490.72
Polk	1,980.00	1,440.00	1,300.15	635.02				5,355.17

Total \$306,127.20 \$150,440.30 \$300,720.94 \$31,741.20 \$997.30 \$27,724.04 \$27,175.50 \$625,600.80

TABLE NO. 6—CLERK OF DISTRICT COURT

Salaries and Expense of Office and Net Cost for the Year 1921.

COUNTIES	Salary of clerk	Salary of deputy clerk	Other clerical help	Postage and miscellaneous	Total cost of office	Fees turned over to county treasurer	Net cost of office	Net profit of office
Adair	1,800.00	900.00		27.00	2,727.00	2,367.94	359.06	
Adams	1,800.00		35.29	17.49	1,852.68	1,829.05	23.63	
Albany	1,900.00	1,300.00	5.00	30.00	3,241.00	2,822.11	418.89	
Appanoose	2,800.00	1,100.00	1,500.00	64.00	4,464.00	6,550.75	2,086.75	
Archer	1,800.00	1,175.00		10.82	2,985.82	822.75	2,163.07	
Benton	2,000.00	1,440.00	1,900.00	44.92	4,084.92	3,225.78	859.14	
Black Hawk	2,000.00	1,500.00	100.00	95.00	3,695.00	17,025.00	13,330.00	
Boone	2,100.00	1,500.00			3,600.00	7,355.04	3,755.04	
Bremer	1,000.00	1,200.00		20.00	2,220.00	1,709.14	510.86	
Buchanan	1,000.00	1,000.00		20.00	2,020.00	2,535.43	515.43	
Bureau Vista	1,000.00	900.00		50.00	1,950.00	1,708.47	241.53	
Butler	1,000.00	1,300.00	5.00	75.11	2,380.11	1,945.28	434.83	
Calhoun	1,000.00	1,130.84	39.00	68.75	2,248.63	1,583.50	665.13	
Carroll	2,000.00	1,000.00		8.50	3,008.50	2,040.79	967.71	
Cass	2,000.00	1,140.00		26.00	3,166.00	2,408.25	757.75	
Cedar	1,000.00	1,200.00	40.04	62.00	2,302.04	2,408.25	106.21	
Cerro Gordo	2,100.00	2,200.00	1,913.75	72.40	6,006.11	6,042.46	363.65	
Cherokee	1,900.00	1,500.00		10.00	3,400.00	1,901.15	1,498.85	
Chickasaw	1,800.00	1,000.00		40.00	2,840.00	1,576.70	1,263.30	
Clarke	1,800.00	900.00		50.00	2,750.00	1,474.25	1,275.75	
Clay	1,900.00	1,300.00		45.00	3,245.00	2,149.50	1,095.50	
Crawford	2,100.00	1,300.00		30.00	3,430.00	2,727.81	702.19	
Clinch	2,000.00	1,900.00	1,033.00	54.72	7,000.00	7,000.00		
Dallas	2,100.00	1,400.00	800.00	29.47	4,329.47	3,778.74	550.73	
Davis	1,900.00	900.00		6.00	2,806.00	1,000.63	1,805.37	
DeWitt	1,900.00	1,000.00		41.47	2,941.47	1,881.49	1,059.98	
Delaware	1,900.00	1,000.00		45.00	2,945.00	2,110.25	834.75	
Des Moines	2,400.00	1,500.00	1,300.00	21.73	5,221.73	4,304.15	917.58	
Dickinson	1,700.00	900.00		60.75	2,660.75	1,406.79	1,253.96	
Dodge	2,000.00	1,700.00	4,250.50	65.25	9,015.75	9,000.13	15.62	
Douglas	1,800.00	900.00		50.75	2,750.75	2,880.75	129.00	
Payette	2,100.00	1,500.00		105.27	3,705.27	4,000.00	294.73	
Flora	1,900.00	1,300.00	1,300.00	30.74	4,530.74	3,820.80	709.94	
Franklin	1,900.00	900.00		17.00	2,817.00	1,948.00	869.00	
Fremont	1,800.00	1,000.00	714.47	61.48	3,586.95	1,990.25	1,596.70	
Greene	2,000.00	1,300.00	142.40	43.00	3,585.40	2,588.35	997.05	
Grundy	1,900.00	1,300.00		10.00	3,210.00	2,002.17	1,207.83	
Guthrie	1,900.00	1,000.00		40.00	2,940.00	2,130.00	810.00	
Hamilton	2,000.00	1,500.00	5.00	75.00	3,580.00	2,502.00	1,078.00	
Hancock	1,800.00	900.00	15.00	30.00	2,845.00	2,502.00	343.00	
Hardin	2,000.00	1,300.00	22.00	57.00	3,389.00	3,300.45	88.55	
Harrison	1,900.00	1,300.00		25.15	3,225.15	2,540.95	684.20	
Henry	1,800.00	900.00		24.82	2,724.82	1,774.85	949.97	
Howard	1,800.00	900.00		88.42	2,811.42	1,520.82	1,290.60	
Humboldt	1,800.00	1,170.00		41.80	3,011.80	1,735.55	1,276.25	
Iowa	1,900.00	1,500.00		132.14	3,532.14	2,717.21	814.93	
Jackson	1,917.75	1,500.00		80.40	3,508.15	2,503.35	1,004.80	
Jasper	2,100.00	1,500.00		38.75	3,638.75	2,254.87	1,383.88	
Jefferson	1,900.00	1,500.00	35.00	25.50	3,460.50	2,161.50	1,299.00	
Johnson	2,100.00	1,500.00	1,050.00	30.00	5,680.00	4,776.61	893.39	
Jones	1,915.00	1,274.25		54.50	3,243.75	2,589.30	654.45	

TABLE NO. 6—Continued

COUNTIES	Salary of clerk	Salary of deputy clerk	Other clerical help	Postage and miscellaneous	Total cost of office	Fees turned over to county treasurer	Net cost of office	Net profit of office
Keokuk	2,000.00	1,200.00	560.74	100.78	3,861.52	5,300.00	1,438.48	
Lamar	1,000.00	1,200.00	165.25	88.40	2,453.65	6,743.25	2,189.60	
Lee	2,800.00	1,500.00	1,300.00	97.00	5,697.00	2,877.15	2,819.85	
Linn	2,400.00	1,978.11	6,544.49	214.18	12,136.78	11,250.50	886.28	
Lodges	1,800.00	900.00	26.76	149.58	2,876.34	1,755.45	1,120.89	
Louis	1,900.00	1,052.34	60.72	11.00	2,984.06	1,980.50	993.56	
Lyon	1,900.00	1,000.00	17.30		2,917.30	2,864.18	53.12	
Madison	1,900.00	1,200.00			3,100.00	1,800.40	1,299.60	
Mahaska	2,100.00	1,000.00	900.00	2,000.17	6,100.17	4,225.80	1,874.37	
Marion	2,000.00	1,200.00	100.00	100.25	3,400.25	5,300.54	1,900.29	
Marshall	2,300.00	1,300.00	2,100.00	12.50	5,712.50	4,610.27	1,102.23	
McCall	1,800.00	1,300.00			3,100.00	4,708.54	1,608.54	
Medford	1,800.00	1,300.00		110.25	3,210.25	1,412.70	1,797.55	
Monroe	1,900.00	950.00	30.00		2,880.00	1,429.91	1,450.09	
Montgomery	2,015.00	1,000.00	43.75	79.50	3,138.25	2,210.74	927.51	
Muskegon	1,900.00	1,000.00	18.10		2,918.10	2,417.08	501.02	
Nemaha	2,100.00	1,300.00	1,170.00	50.00	4,620.00	6,043.15	1,423.15	
Newton	1,900.00	900.00	50.00		2,850.00	1,623.50	1,226.50	
Osage	1,800.00	1,300.00		121.50	3,221.50	2,581.39	640.11	
Osceola	1,800.00	1,300.00		50.00	3,150.00	2,574.18	575.82	
Palo Alto	1,800.00	1,140.00		15.25	2,955.25	1,948.70	1,006.55	
Plymouth	2,000.00	1,000.00		54.10	3,054.10	2,307.70	746.40	
Pocahontas	1,800.00	1,200.00			3,000.00	1,670.67	1,329.33	
Pottawattamie	2,400.00	2,210.00	12,025.25	75.00	18,710.25	24,432.67	5,722.42	
Putnam	2,404.84	4,737.41	2,300.50	30.70	10,773.45	34,890.88	24,117.43	
Randolph	1,900.00	1,300.00		60.80	3,260.80	2,161.81	1,098.99	
Ringgold	1,800.00	1,000.00		80.00	2,880.00	1,487.13	1,392.87	
Salt Lake	1,900.00	1,000.00		34.50	2,934.50	1,974.50	960.00	
Schlesinger	1,800.00	1,000.00	6,718.66	81.99	12,100.65	11,100.76	999.89	
Shelby	1,800.00	1,500.00		60.25	3,360.25	4,116.15	755.90	
Sioux	2,100.00	1,340.97	911.00	122.25	4,474.22	2,735.80	1,738.42	
Stacy	2,100.00	1,210.00	800.00	127.25	4,237.25	5,810.21	1,572.96	
Stoddard	2,000.00	1,000.00		30.17	3,030.17	2,600.67	429.50	
Taylor	1,800.00	1,000.00		7.43	2,807.43	3,661.84	854.41	
Union	1,900.00	1,300.00		22.00	3,222.00	4,247.97	1,025.97	
Van Buren	1,800.00	1,000.00		31.20	2,831.20	2,212.90	618.30	
Wadena	2,400.00	1,400.00		1,440.00	5,240.00	4,119.70	1,120.30	
Warren	2,000.00	1,000.00	30.75	21.00	3,051.75	2,776.00	275.75	
Washington	2,000.00	1,000.00	60.00	97.40	3,157.40	2,766.00	391.40	
Wayne	2,000.00	1,000.00	24.00	31.00	3,055.00	2,575.18	479.82	
Webster	1,800.00	1,000.00	1,300.00	45.50	4,445.50	5,894.00	1,448.50	
Winnebago	1,900.00	1,000.00	6.00	180.85	2,986.85	3,992.00	905.15	
Winchester	2,000.00	1,300.00		77.00	3,377.00	2,400.70	976.30	
Woodbury	2,400.00	1,300.00	4,474.00		10,174.00	15,180.25	4,913.75	
Woodworth	1,800.00	900.00	15.00	18.74	2,813.74	1,050.81	1,762.93	
Wright	1,800.00	1,300.00		27.90	3,127.90	2,500.50	627.40	
Total	\$394,384.00	\$134,250.80	\$80,028.60	\$7,347.00	\$616,010.40	\$848,114.34	\$232,103.94	

TABLE NO. 7—COUNTY SHERIFFS

Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1921.

## PART I

COUNTIES	Salary of sheriffs	Salary of first deputy	Salaries of other deputy	Postage, etc.	Board, care and washing for prisoners
Adair	\$ 1,700.00	\$ 600.00		\$ 6.00	\$ 112.40
Adams	1,700.00	1,100.00	2.50	15.75	54.00
Allamore	1,600.00	1,071.00	632.30	46.04	114.85
Appanoose	2,600.00	1,300.00		306.25	1,988.25
Auburn	2,714.16	1,305.00	15.00	9.00	390.35
Benton	1,600.00	1,254.00			470.50
Black Hawk	2,400.00	1,500.00	1,600.00	66.00	2,312.00
Boone	2,000.00	1,300.00	685.00		1,071.20
Bremer	1,800.00	1,170.00		17.00	82.35
Buchanan	1,800.00	1,170.00		5.00	324.85
Buena Vista	2,100.00	1,170.00		7.50	325.48
Butler	2,100.00	1,196.00		4.50	180.21
Calhoun	1,800.00	1,200.00	139.80	82.87	655.36
Carroll	1,900.00	1,350.00	600.00		326.55
Cass	1,800.00	1,170.00			399.00
Cedar	1,800.00	1,170.00		5.00	320.35
Cedar Rapids	1,000.00	1,500.00	1,400.00	1.00	1,420.00
Cerro Gordo	2,100.00	1,400.00	43.35	29.10	828.35
Cherokee	1,800.00	1,170.00		14.75	392.40
Chickasaw	2,000.00	1,104.00		9.25	38.25
Clarke	2,000.00	1,170.00		7.50	403.87
Clay	2,000.00	1,405.00		9.00	450.00
Clayton	2,100.00	1,187.46	1,470.00	15.00	2,274.46
Clinton	2,100.00	1,225.80		14.00	320.25
Crawford	1,000.00	1,800.00	307.60		443.25
Dallas	1,700.00	1,100.00	225.00	4.74	52.40
Davis	1,800.00	1,170.00	30.00	34.80	228.00
DeKalb	1,800.00	2,285.00	14.00	6.00	507.60
Des Moines	2,100.00	1,200.00	2,200.00	10.00	822.00
Dickinson	1,700.00	1,100.00	300.00	34.97	112.80
Dubuque	2,000.00	1,800.00	2,300.00	45.00	2,575.00
Emmet	2,000.00	1,100.00		45.82	302.25
Fayette	2,000.00	1,500.00		23.00	2,401.20
Floyd	1,800.00	1,440.00	801.00	16.00	773.80
Franklin	1,800.00	1,170.00			320.50
Fremont	1,800.00	1,300.00		62.70	1,000.00
Greene	1,800.00	1,200.00	550.00	18.00	104.75
Grundy	1,700.00	1,100.00			14.50
Guilford	2,100.00	1,170.00	2,307.54		740.75
Hamilton	2,500.00	1,330.00	45.00	21.00	394.15
Hancock	1,700.00	800.00			179.45
Hardin	1,800.00	1,385.00	190.00	35.40	642.30
Harrison	1,900.00	1,305.00	132.91		645.88
Henry	1,800.00	877.50	48.00	25.00	282.40
Howard	1,700.00	1,100.00		48.50	296.45
Humboldt	1,800.00	1,100.00			434.45
Iowa	1,800.00	1,200.00			101.40
Jackson	1,800.00	1,200.00	134.00	50.00	187.50
Jasper	1,877.75	1,191.84		15.28	98.80
Jefferson	2,000.00	1,200.00		45.25	1,068.00
Johnson	1,800.00	1,200.00		35.00	478.50
Jones	2,000.00	1,300.00	1,300.00	26.00	934.20
	1,800.00	1,170.00		34.80	120.30

TABLE NO. 7—PART I—Continued

COUNTIES	Salary of sheriffs	Salary of first deputy	Salaries of other deputy	Postage, etc.	Board, care and washing for prisoners
Keeok	1,900.00	1,430.00	5.50	49.28	805.70
Kossuth	1,885.28	1,280.14	704.75	27.50	472.20
Lac	2,400.00	2,800.00	1,807.00	70.55	2,578.70
Lake	2,800.00	1,500.00	2,300.31	8.80	4,364.54
Lauderdale	1,700.00	1,100.00			475.91
Linn	1,800.00	1,170.00		14.00	778.25
Lyon	1,800.00	1,300.00	74.50	20.25	327.45
Madison	1,800.00	1,080.00	6.00		417.50
Mahaska	2,000.00	1,300.00		42.90	579.55
Marion	2,300.00	1,225.84	48.00	42.00	562.55
Marshall	2,000.00	1,300.00	1,900.00	37.50	1,513.00
Mills	1,800.00	1,147.50	110.00	8.10	1,159.45
Missile	1,700.00	1,100.00		22.84	390.90
Monroe	1,925.00	1,305.00			254.40
Montgomery	1,917.79	1,246.62	794.00	34.00	1,092.40
Muscatine	1,800.00	1,170.00		2.00	800.50
Nassau	1,909.00	1,440.00	300.00	21.00	1,481.00
O'Brien	2,100.00	1,170.00		45.00	301.95
Oswego	1,700.00	1,285.00		160.25	206.50
Pack	1,900.00	1,285.00	872.50	41.88	1,120.70
Palo Alto	1,787.75	1,300.00	350.46	58.73	191.00
Polk	1,900.00	1,500.00	15.00	15.00	425.00
Pocahontas	2,100.00	1,170.00			908.45
Pottawattamie	2,200.00	1,800.00	35,016.70	196.90	15,220.27
Pottawattamie	2,104.45	1,800.00	6,770.92	45.00	5,361.00
Poweshiek	1,800.00	1,177.50		15.50	805.65
Ringgold	2,005.50	1,119.84		16.23	288.27
Sac	2,100.00	1,170.00		32.35	61.55
Scott	2,200.00	1,810.36	3,108.00	68.00	6,597.70
Shells	1,800.00	1,170.00		50.54	125.65
Sioux	2,000.00	1,800.00		46.30	277.30
Story	1,900.00	1,200.00	131.27	48.00	1,474.85
Tama	1,900.00	1,225.00	19.00		254.41
Taylor	1,800.00	1,170.00	48.00		86.70
Union	1,800.00	1,207.50	24.75	25.00	400.01
Van Buren	1,600.00	1,027.47		15.37	32.40
Wade	2,100.00	1,520.00	840.00	34.00	4,195.18
Warren	1,800.00	1,250.00		6.00	415.60
Washington	2,300.00	1,450.00		32.54	800.10
Wayne	1,800.00	1,170.00	258.75	12.50	144.47
Webster	2,100.00	1,850.00	1,900.00		2,700.70
Winnebago	1,700.00	1,100.00		305.00	86.70
Winnebago	1,900.00	1,235.00		5.00	287.30
Woodbury	2,300.00	1,800.00	7,715.00	291.00	12,326.70
Worth	1,600.00	1,104.00	21.00	6.50	146.80
Wright	1,877.47	1,600.00		11.28	940.95

Total \$ 120,768.07 \$ 120,808.12 \$ 87,609.31 \$ 3,805.36 \$ 110,487.12



TABLE NO. 7—COUNTY SHERIFFS

## PART II

COUNTIES	Mileage	Other office fees	Total cost of office	Office fees collected	Net cost of office
Adair	191.48		2,612.28		2,612.28
Adams	277.50		3,256.75	86.45	3,170.30
Alfalfa	234.79	.90	3,759.91	340.96	3,418.95
Anderson	179.90	1,397.05	7,209.50		7,209.50
Antelope	771.72	149.10	3,684.84	622.15	3,432.69
Benton	784.71		4,415.00	622.50	3,792.50
Black Hawk			11,866.24		11,866.24
Boone	2,619.69	50.51	6,084.33	286.87	5,897.46
Bremer	1,057.25		3,647.94		3,647.94
Buchanan	472.69		3,568.08	889.19	2,678.89
Buena Vista	388.95		4,441.34		4,441.34
Butler	678.94		4,369.44		4,369.44
Calhoun	749.43		3,690.04	269.48	3,420.56
Carroll	116.60		4,979.49	297.74	4,681.75
Cass	1,601.91		3,604.51	1,770.30	1,834.21
Chad	819.51		3,800.50		3,800.50
Cerro Gordo	213.55		7,131.60	2,849.29	4,282.31
Charoken	729.18		4,121.04		4,121.04
Chickasaw	415.19		4,645.50	995.34	3,650.16
Clarke	1,123.23	286.21	4,092.20		4,092.20
Clay	807.30	2.45	3,691.37		3,691.37
Clayton			4,741.15		4,741.15
Clinton	786.28		9,799.25	1,646.55	8,152.70
Crawford	438.66	1,080.52	3,749.28		3,749.28
Dallas	273.28		7,997.34	560.07	7,437.27
Davis	1,067.64	228.80	3,439.89	647.25	2,792.64
Decatur	355.25		4,080.00	2,800.30	1,279.70
Delaware	844.80		4,074.29	788.63	3,285.66
Des Moines	271.15		7,491.49	450.97	7,040.52
Dickinson	729.40		4,082.50	315.43	3,767.07
Dubuque	909.45	22.00	11,987.56	664.18	11,323.38
Emmet	1,367.34	822.72	3,685.15	48.65	3,636.50
Fayette	12.00		6,017.80	529.05	5,488.75
Floyd	94.95		3,274.37	112.85	3,161.52
Franklin	901.86		4,736.85	353.84	4,383.01
Fremont	351.78		4,074.46		4,074.46
Geneo	271.72		3,695.77	112.50	3,583.27
Grundy	560.50		3,587.75	1,350.74	2,237.01
Guthrie	316.49	104.83	4,348.77	493.37	3,855.40
Hancock	705.98	402.30	3,899.02	166.50	3,732.52
Hardin			3,895.50	83.30	3,812.20
Harrison	1,698.77	388.15	5,917.09	5,966.46	2,222.46
Hasty	471.90		3,438.00	962.37	2,475.63
Howard	356.74	60.02	3,805.51	1,668.52	2,136.99
Humboldt	136.79	35.49	3,301.37	374.46	2,926.91
Ia	127.13		3,588.66	23.00	3,565.66
Jackson	671.18	72.74	4,306.44	140.30	4,166.14
Jasper	121.90		3,304.82		3,304.82
Jefferson	1,871.50		6,569.19	174.11	6,395.08
Johnson	2,185.96		5,397.56	858.90	4,538.66
Jones	497.70		5,967.90		5,967.90
	602.41		3,796.51	600.97	3,195.54

TABLE NO. 7—PART II—Continued

COUNTIES	Mileage	Other office fees	Total cost of office	Office fees collected	Net cost of office
Keokuk	625.15		4,715.79		4,715.79
Kimberly	1,447.49	60.45	6,976.24		6,976.24
Lake	676.80		10,287.11	796.31	9,490.80
Linn	925.07		13,318.82		13,318.82
Louis	1,417.30		4,608.21	877.88	3,730.33
Louis	1,819.31		5,380.56	70.54	5,310.02
Lyon	602.80		3,567.27	816.82	2,750.45
Madison	1,188.58	66.70	4,306.37	1,788.27	2,518.10
Mahaska	138.81	205.00	4,587.16		4,587.16
Marion	1,847.50		5,928.09	133.75	5,794.34
Marshall	602.80		4,707.25	527.38	4,179.87
Mills	840.95	15.50	5,985.01	806.30	5,178.71
Missile	522.70	698.49	4,359.13	419.80	3,939.33
Monroe	814.43		4,357.80	1,235.19	3,122.61
Montgomery	1,900.59	190.70	7,162.07	351.01	6,811.06
Muscatine	807.54		4,669.04	107.02	4,562.02
Muscatine	558.61		5,066.18	1,867.67	3,198.51
O'Brien	897.45		4,774.00	1,712.00	3,062.00
Oswaka	172.35		3,626.22	1,901.73	1,724.49
Pape	2,179.79	1,487.55	4,416.22	886.61	3,529.61
Palo Alto	1,071.61		4,504.00	758.62	3,745.38
Plymouth	967.42		4,823.43	902.80	3,920.63
Pocahontas	130.02		4,315.07	428.97	3,886.10
Polk	25,287.94		80,941.86	5,051.69	75,890.17
Pottawattamie	694.00	99.50	17,844.82	2,001.97	15,842.85
Poweshiek	234.94		3,653.57	2,559.82	1,093.75
Ringgold	1,185.06	109.27	4,736.82	1,393.78	3,343.04
Sac	212.86		5,078.23	962.56	4,115.67
Scott		1,448.28	15,809.19	2,732.29	13,076.90
Shelby	615.09		3,747.58	35.00	3,712.58
Sioux	1,158.75		4,798.44	1,073.58	3,724.86
Story	1,187.07		6,141.65		6,141.65
Tama	106.29		3,511.20	276.12	3,235.08
Taylor	692.79		3,797.49	1,032.79	2,764.70
Union	345.58		3,872.44		3,872.44
Vas Burn	415.18		3,773.55		3,773.55
Wapello	1,718.56		10,417.74	1,908.56	8,509.18
Warren	1,259.88		4,674.49		4,674.49
Washington	690.94		5,078.96	633.34	4,445.62
Wayne		90.60	2,480.92	1,301.25	1,179.67
Webster	666.88		9,194.84	9,932.46	2,262.38
Winnebago			3,093.44	954.25	2,139.19
Winnebago	399.56		3,785.75	242.75	3,543.00
Woodbury	378.18	15,022.70	19,556.90	7,649.75	11,907.15
Worth	706.37		3,079.55	1,555.81	1,523.74
Wright	700.59		4,830.58	806.05	4,024.53
Total	97,917.32	24,260.96	604,288.82	80,924.18	523,364.64

TABLE NO. 8—SUPERINTENDENT OF SCHOOLS

Salaries and Expense of Office and of Normal Training Work for the Year 1921.

## PART I

COUNTIES	Salary of superintendent	Salary of deputy and extra help	Postage	Extra help and miscellaneous	Expense visiting schools
Adair	\$ 1,800.00	\$ 900.00	\$ 179.50		\$ 477.29
Adams	1,773.51	143.00	17.40		50.00
Adair	1,900.00	1,300.00	180.00		324.30
Aquino	1,600.00	800.00	114.38	9.61	104.17
Arden	1,700.00	900.00			137.42
Benton	1,800.00	1,300.00	96.00		281.17
Black Hawk	2,000.00	1,138.40	219.10	244.31	400.50
Boone	1,800.00	900.00	75.27	37.17	402.87
Brewer	1,774.96	730.50	250.49	45.80	205.08
Buchanan	1,773.30	900.00	160.00		226.22
Buena Vista	2,400.00	1,280.00	302.37	114.90	300.78
Butler	2,700.00	900.00	62.20	148.00	250.24
Calhoun	1,773.82	1,200.00	800.18	10.75	209.45
Carroll	1,875.00	400.50		47.49	201.61
Cass	1,773.59	1,140.00	21.00	134.73	282.02
Cedar	1,800.00	1,000.50	77.22		178.74
Cerro Gordo	2,500.00	1,100.00	101.04	300.40	5,061.60
Cherokee	1,800.00	730.00	802.80	120.40	502.54
Chickasaw	1,075.00	1,000.00	117.43	403.40	202.47
Clarke	1,773.00	750.00		110.20	100.12
Clay	1,500.00			307.47	107.37
Clayton	1,300.00	2,000.00	128.00	114.50	120.00
Clinton	2,400.00	1,300.00	35.77	59.48	408.23
Crawford	2,000.00	1,500.00		200.00	421.58
Dallas	1,800.00	1,000.00		79.35	500.40
Davis	1,738.30		70.37	204.34	136.46
Decatur	1,773.00	1,000.00	36.00	118.07	128.00
Delaware	1,900.00	1,000.00	168.42	100.91	308.00
Des Moines	2,300.00	800.00	93.59		304.52
Dickinson	1,771.34	250.00	38.75	60.59	84.45
Edmond	2,500.00	1,000.00	107.37		278.10
Emmet	1,772.58		118.42	200.50	1,112.78
Fayette	2,500.00	1,300.00	78.02	30.00	136.45
Floyd	1,773.58		102.07	55.30	200.56
Franklin	2,300.33	807.00	141.39	54.35	378.49
Fremont	1,800.00	824.04	130.85	23.15	447.75
Greene	1,773.81		102.50	77.79	120.39
Grundy	1,773.58	1,130.00	254.00		407.13
Guthrie	1,773.58	1,000.00	254.00		272.82
Hamilton	2,800.00	700.00	82.77	809.82	705.49
Hancock	1,700.00	800.00	67.50	107.35	616.77
Hardin	1,800.00	1,000.00		96.84	100.32
Harrison	1,800.00	800.00			175.69
Henry	1,773.00	114.75	30.00		418.54
Howard	1,773.46	900.00	260.97	210.00	297.58
Humboldt	1,800.00	1,170.00	100.50		91.38
Ia	1,800.00	700.00	80.70		124.87
Jackson	1,875.00	1,000.00	307.25		265.85
Jensen	2,100.00	90.00	20.74		154.17
Jefferson	1,900.00	1,000.00	350.00		245.00
Johnson	1,800.00		130.10	549.35	448.54
Jones	2,300.00	1,200.00	97.30		200.00
	1,815.46	1,104.90	114.61	14.75	473.30

TABLE NO. 8—PART I—Continued

COUNTIES	Salary of superintendent	Salary of deputy and extra help	Postage	Extra help and miscellaneous	Expense visiting schools
Keokuk	1,800.00	900.00	227.27	1,112.04	243.37
Keosauqua	2,100.00	1,200.00	415.00	245.88	474.24
Lac	2,201.74	125.00	304.88		208.23
Lake	2,000.00	1,000.00	82.50	136.02	302.49
Lake Park	1,773.58	744.00	7.00	11.91	261.74
Lake Park	1,907.18	95.00	68.00		95.54
Lake Park	1,773.58	1,000.00		80.50	377.29
Lake Park	1,800.00	900.00	11.38		284.02
Lake Park	1,800.00	1,000.00	134.71	1,087.78	418.26
Lake Park	1,800.00	901.70	95.87		354.29
Lake Park	2,000.00	900.00	57.40		254.21
Lake Park	2,000.00	1,000.00		907.61	347.76
Lake Park	1,840.50	903.34	150.50	130.00	280.49
Lake Park	1,772.00	903.00			514.07
Lake Park	1,800.00	750.00	131.00	216.20	234.91
Lake Park	1,773.58	180.00	32.64	607.37	247.54
Lake Park	2,203.00	900.00	114.07		348.98
Lake Park	1,800.00	64.00	297.40	110.00	192.12
Lake Park	1,800.00	1,000.00	955.75		258.27
Lake Park	2,515.10	1,222.10	100.10		280.21
Lake Park	1,825.00	633.40	209.19	104.00	325.45
Lake Park	1,800.00	1,150.00	45.07		400.10
Lake Park	1,800.00	1,017.12			400.10
Lake Park	2,500.00	1,000.00	677.24	281.00	400.10
Lake Park	2,900.00	1,000.00	140.50		400.10
Lake Park	1,801.00	800.00	77.35	173.82	270.27
Lake Park	1,773.51	700.00	105.00	6.00	277.30
Lake Park	2,500.00	900.00	62.34		832.82
Lake Park	1,800.00	1,000.00	117.50		241.10
Lake Park	1,774.98		75.25	161.63	444.38
Lake Park	2,500.00	1,000.00	306.82	214.74	443.90
Lake Park	1,900.00	1,000.00	208.00		400.94
Lake Park	1,105.00		404.25		380.75
Lake Park	1,015.71	750.00	70.35	100.54	170.88
Lake Park	1,772.00	800.00	312.44		320.11
Lake Park	1,774.00	912.00	116.00		601.74
Lake Park	1,800.00	900.00	92.43		331.81
Lake Park	1,900.73	950.00	58.30	78.06	490.20
Lake Park	1,800.00	1,000.00	135.00	76.00	254.71
Lake Park	1,773.30	700.00	114.40		175.50
Lake Park	2,540.96	1,000.00	243.94	14.20	223.09
Lake Park	1,770.00		110.00		309.12
Lake Park	1,800.00	750.00	122.80		
Lake Park	2,500.28	1,300.00	144.61	49.68	265.01
Lake Park	1,706.61	847.50	425.10	82.25	530.40
Lake Park	2,100.00	1,000.00	107.19		628.22
Total	\$ 190,311.70	\$ 84,800.43	\$ 17,619.25	\$ 11,975.94	\$ 20,215.30

TABLE NO. 8—SUPERINTENDENT OF SCHOOLS

## PART II

COUNTIES	Expense normal institute	Total cost of office	Less fees of office	Net cost of office
Adair	172.00	2,478.96		2,478.96
Adams	271.40	2,285.64	119.00	2,166.64
Alfalfa	72.74	3,643.08	121.00	3,522.08
Appanoose	327.96	2,547.97		2,547.97
Archer	18.20	2,906.84	111.50	2,895.34
Barber	327.80	2,708.08	113.50	2,594.58
Beckham	428.90	4,000.21	298.00	3,702.21
Beckham	688.70	4,922.11	241.00	4,681.11
Benton		3,067.25	116.50	2,950.75
Black Hawk	417.54	3,496.71	334.00	3,162.71
Boone		4,253.04	278.00	3,975.04
Butler		4,267.02	110.00	4,157.02
Calhoun	30.40	4,262.50		4,262.50
Case	446.77	3,636.96	97.00	3,539.96
Cedar		3,413.97	146.00	3,267.97
Cerro Gordo	314.57	3,556.00	161.00	3,395.00
Cherokee	291.69	4,344.79		4,344.79
Chickasaw	118.64	4,410.28	82.50	4,327.78
Clarke	56.81	3,005.17	203.00	2,802.17
Clay	327.37	3,041.80	73.00	2,968.80
Clayton		2,010.00		2,010.00
Clinton	136.12	2,792.31	138.00	2,654.31
Crawford		4,272.54	306.00	3,966.54
Dallas	327.51	4,272.54		4,272.54
Dallas	265.44	4,448.77	151.00	4,297.77
Decatur	194.26	3,701.86	254.00	3,447.86
Delaware	454.19	3,630.30	131.37	3,498.93
Des Moines	422.00	4,136.44	178.00	3,958.44
Dickinson	632.31	4,780.42	268.00	4,512.42
Dubuque	324.90	2,900.22	60.50	2,839.72
Emmet	248.40	4,190.00	802.00	3,388.00
Fayette		2,068.50		2,068.50
Phyll	427.60	3,218.21	134.50	3,083.71
Franklin	247.58	2,778.90	85.00	2,693.90
Fremont	300.12	4,008.40	90.50	3,917.90
Greene	261.20	3,588.06	185.00	3,403.06
Grundy	318.98	3,440.25	168.00	3,272.25
Guthrie	307.65	4,007.34		4,007.34
Hamilton	269.35	3,612.98	268.50	3,344.48
Hancock		3,450.28	97.00	3,353.28
Hardin	10.00	3,170.21		3,170.21
Harrison	296.19	3,873.31	301.00	3,572.31
Henry	302.07	3,144.23	132.50	2,991.73
Howard	280.55	3,274.80	217.00	3,057.80
Humboldt	225.00	3,665.77	68.50	3,597.27
Ia	262.28	3,843.23	73.00	3,770.23
Iowa	202.24	3,068.40	72.50	2,995.90
Jackson	221.90	4,122.49	254.00	3,868.49
Jasper		2,811.12	134.00	2,677.12
Jefferson	244.80	4,136.90	185.00	3,951.90
Johnson		2,255.49	390.00	1,865.49
Jones	397.30	4,274.21	145.00	4,129.21
		3,382.59		3,382.59

TABLE NO. 8—PART II—Continued

COUNTIES	Expense normal institute	Total cost of office	Less fees of office	Net cost of office
DeKalb	314.00	4,058.68	303.00	3,855.68
DeKalb		4,672.27	217.00	4,455.27
DeKalb	300.80	3,419.34	70.50	3,348.84
DeKalb		4,267.37	258.50	4,008.87
DeKalb	182.00	3,080.32	109.50	2,970.82
DeKalb	281.12	2,448.25	216.00	2,232.25
DeKalb		3,270.25	230.00	2,940.25
DeKalb	265.08	2,740.45		2,740.45
DeKalb	329.48	4,780.95	445.00	4,335.95
DeKalb	943.00	3,544.95	271.50	3,273.45
DeKalb	490.40	3,795.10	258.00	3,537.10
DeKalb	251.00	4,584.27	71.00	4,513.27
DeKalb	365.95	3,673.78	116.00	3,557.78
DeKalb		3,193.17	258.00	2,935.17
DeKalb	256.30	3,388.40	121.50	3,266.90
DeKalb	308.87	3,501.20	110.00	3,391.20
DeKalb	309.00	2,955.00	168.50	2,786.50
DeKalb	664.02	3,138.22	95.00	2,993.22
DeKalb	92.98	4,147.13	132.00	4,015.13
DeKalb	484.32	4,480.80	132.50	4,348.30
DeKalb	348.90	2,410.50	242.00	2,168.50
DeKalb	267.50	3,731.37	301.00	3,430.37
DeKalb	272.14	3,080.27		2,808.27
DeKalb	475.00	5,430.50	302.00	5,128.50
DeKalb		4,474.00	406.50	4,067.50
DeKalb	297.50	3,580.77		3,580.77
DeKalb	320.25	3,195.30	130.00	3,065.30
DeKalb	300.81	4,607.90	91.00	4,516.90
DeKalb	966.02	5,107.39	307.00	4,799.39
DeKalb		4,548.11	140.00	4,408.11
DeKalb	478.28	5,193.74	144.50	5,049.24
DeKalb	303.40	3,983.43	99.00	3,884.43
DeKalb	284.25	4,034.78	130.00	3,904.78
DeKalb		5,001.18		5,001.18
DeKalb	16.90	2,390.50	101.00	2,289.50
DeKalb	212.48	3,676.50	206.00	3,470.50
DeKalb	261.70	3,650.92	134.50	3,516.42
DeKalb	175.58	3,658.66		3,658.66
DeKalb	340.71	2,786.43	246.00	2,539.43
DeKalb		2,814.28	234.87	2,579.41
DeKalb	10.80	4,288.08	247.00	4,041.08
DeKalb		2,638.00		2,638.00
DeKalb	444.30	3,127.00	107.50	2,999.50
DeKalb	400.01	4,995.51	623.00	4,372.51
DeKalb	132.30	3,804.35	111.00	3,693.35
DeKalb	302.80	4,654.90	119.00	4,535.90
Total	\$ 23,980.71	\$ 307,022.35	\$ 15,974.87	\$ 291,047.48



TABLE NO. 9—COUNTY RECORDERS

Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1921.

COUNTIES	Salary of recorder	Salary of deputy	Other clerical help	Postage, etc.	Total cost of office	Fees collected	Net cost of office	Net profit of office
Adair	\$ 1,000.00	800.00		\$ 12.00	\$ 2,412.00	\$ 1,261.00	\$ 1,151.00	
Adams	1,000.00	100.00			1,010.00	798.50	800.00	
Albany	1,700.00	1,300.00	50.00	27.75	3,077.75	1,017.25	1,900.50	
Alfalfa	2,000.00	1,000.00	800.00	37.00	3,837.00	1,977.50	1,859.50	
Anderson	1,800.00	1,040.00		16.00	2,856.00	969.75	1,886.25	
Antelope	1,800.00	1,030.00		70.00	2,900.00	1,027.00	1,873.00	
Black Hawk	2,300.00	1,500.00	1,300.00	160.34	5,460.34	1,719.10	3,741.24	
Bonanza	1,800.00	1,000.00	8.00	70.00	2,878.00	1,000.00	1,878.00	
Brewer	1,600.00		314.00	28.90	2,042.90	600.00	1,442.90	
Buchanan	1,700.00	800.00	38.70	30.00	2,608.70	1,000.00	1,608.70	
Bureau	1,700.00	900.00	34.00	97.45	2,731.45	1,185.45	1,546.00	
Buena Vista	1,700.00	1,000.00	30.00	65.00	2,805.00	1,185.45	1,619.55	
Butler	1,700.00	1,300.00	87.50	122.00	3,209.50	1,541.10	1,668.40	
Calhoun	1,800.00	900.00	40.70		2,740.70	1,242.15	1,500.55	
Carroll	1,700.00	1,100.00		80.11	2,880.11	1,100.00	1,780.11	
Cass	1,700.00	1,100.00		65.00	2,865.00	1,200.00	1,665.00	
Cedar	1,600.00	1,100.00	1,114.00	6.00	3,820.00	1,407.00	2,413.00	
Cerro Gordo	1,700.00	1,200.00		50.00	2,950.00	1,271.00	1,679.00	
Cherokee	1,700.00	1,000.00		50.00	2,750.00	1,000.00	1,750.00	
Chickasaw	1,000.00	800.00		27.00	1,827.00	700.00	1,127.00	
Clark	1,700.00	1,300.00		40.00	3,040.00	1,200.00	1,840.00	
Clay	1,800.00	1,000.00	300.00	22.00	3,122.00	1,000.00	2,122.00	
Clayton	1,100.00	1,500.00	1,000.00	30.00	3,630.00	1,500.00	2,130.00	
Cotton	1,700.00	1,000.00		80.00	2,780.00	1,000.00	1,780.00	
Crawford	1,800.00	1,100.00		15.00	2,915.00	1,200.00	1,715.00	
Dea	1,800.00	1,100.00		60.00	2,960.00	1,200.00	1,760.00	
Deer	1,700.00	1,000.00		28.25	2,728.25	1,000.00	1,728.25	
DeKalb	1,700.00	1,000.00		12.00	2,712.00	1,000.00	1,712.00	
Dickinson	1,800.00	1,000.00		88.45	2,888.45	1,200.00	1,688.45	
Dodge	2,400.00	1,200.00	1,000.00	38.45	4,638.45	1,700.00	2,938.45	
Douglas	1,800.00	900.00	78.00	69.30	2,847.30	1,200.00	1,647.30	
Dwight	1,800.00	900.00		274.27	2,974.27	1,200.00	1,774.27	
Effingham	1,700.00	1,000.00		43.00	2,743.00	1,000.00	1,743.00	
Ellis	1,700.00	1,000.00		18.40	2,718.40	1,000.00	1,718.40	
Franklin	1,800.00	1,000.00	50.00	81.30	2,931.30	1,200.00	1,731.30	
Fremont	1,800.00	1,000.00		48.00	2,848.00	1,200.00	1,648.00	
Guthrie	1,700.00	800.00	50.00	35.00	2,585.00	1,000.00	1,585.00	
Harmon	1,700.00	1,000.00		14.50	2,714.50	1,000.00	1,714.50	
Hamilton	1,800.00	1,200.00		60.00	3,060.00	1,200.00	1,860.00	
Haskell	1,800.00	1,000.00	100.00	50.00	2,950.00	1,000.00	1,950.00	
Harrison	1,800.00	1,000.00		10.00	2,810.00	1,000.00	1,810.00	
Henry	1,700.00	800.00		22.48	2,522.48	1,000.00	1,522.48	
Hewitt	1,800.00		197.50	67.00	2,064.50	1,000.00	1,064.50	
Humboldt	1,800.00		904.00	25.44	2,729.44	1,200.00	1,529.44	
Iola	2,800.00	1,000.00		9.00	3,809.00	1,200.00	2,609.00	
Iowa	1,700.00	1,200.00		40.27	2,940.27	1,000.00	1,940.27	
Jackson	1,717.71	900.00	10.00	68.50	2,696.21	1,200.00	1,496.21	
Jasper	1,800.00	1,000.00	80.00	44.50	2,924.50	1,200.00	1,724.50	
Jefferson	1,700.00			14.00	1,714.00	940.00	774.00	
Johnson	1,800.00	1,200.00		35.00	3,035.00	1,200.00	1,835.00	
Jones	1,700.00	1,104.00		80.00	2,884.00	1,200.00	1,684.00	

TABLE NO. 9—Continued

COUNTIES	Salary of recorder	Salary of deputy	Other clerical help	Postage, etc.	Total cost of office	Fees collected	Net cost of office	Net profit of office
Keith	1,800.00	1,000.00		45.00	2,845.00	1,000.00	1,845.00	
Keith	1,800.00	1,200.00		110.80	3,110.80	1,200.00	1,910.80	
Law	2,000.00	1,200.00	1,073.00	20.27	4,303.27	1,900.00	2,403.27	
Law	2,000.00	1,320.00	2,129.00	184.00	5,643.00	2,000.00	3,643.00	
LeFlore	1,800.00	800.00	10.20	109.50	2,709.70	1,000.00	1,709.70	
LeFlore	1,700.00	800.00		7.50	2,507.50	800.00	1,707.50	
LeFlore	1,700.00	1,000.00		31.84	2,731.84	1,200.00	1,531.84	
LeFlore	1,700.00	1,000.00		19.74	2,719.74	1,200.00	1,519.74	
LeFlore	1,800.00	1,000.00		894.31	3,694.31	1,200.00	2,494.31	
LeFlore	1,800.00	1,000.00	100.25	20.00	2,920.25	1,200.00	1,720.25	
LeFlore	2,000.00	1,000.00		36.00	3,036.00	1,200.00	1,836.00	
LeFlore	1,700.00	800.00		87.00	2,587.00	1,200.00	1,387.00	
LeFlore	1,600.00		284.90	34.50	1,919.40	1,000.00	919.40	
LeFlore	1,700.00	900.00	101.50		2,701.50	1,000.00	1,701.50	
LeFlore	1,815.01	900.00		85.00	2,800.01	1,200.00	1,600.01	
LeFlore	1,700.00	800.00	80.00	19.00	2,569.00	1,000.00	1,569.00	
LeFlore	1,800.00	1,000.00		34.00	2,834.00	1,200.00	1,634.00	
LeFlore	1,800.00	900.00		18.00	2,718.00	1,200.00	1,518.00	
LeFlore	1,800.00	1,045.00		72.50	2,917.50	1,200.00	1,717.50	
LeFlore	1,674.75	1,000.00		67.25	2,742.00	1,200.00	1,542.00	
LeFlore	1,800.00	1,000.00		44.80	2,844.80	1,200.00	1,644.80	
LeFlore	1,800.00	1,200.00			3,000.00	1,200.00	1,800.00	
LeFlore	2,100.45	2,014.00	12,611.94	50.00	17,786.39	10,000.00	7,786.39	
LeFlore	2,381.24	1,610.00	2,340.30	140.00	6,671.54	2,000.00	4,671.54	
LeFlore	1,700.00	1,200.00	31.25	180.00	3,011.25	1,200.00	1,811.25	
LeFlore	1,000.00	800.00		89.24	1,889.24	1,000.00	889.24	
LeFlore	1,700.00	1,000.00	41.78	34.00	2,845.78	1,200.00	1,645.78	
LeFlore	2,400.00	1,610.00	1,722.80	60.00	5,792.80	2,000.00	3,792.80	
LeFlore	1,800.00	1,300.00		30.85	3,130.85	1,200.00	1,930.85	
LeFlore	1,800.00	1,300.00	87.80	64.42	3,242.22	1,200.00	2,042.22	
LeFlore	1,800.00	1,000.00		110.40	2,910.40	1,200.00	1,710.40	
LeFlore	1,800.00	1,200.00	77.00		3,077.00	1,200.00	1,877.00	
LeFlore	1,700.00	800.00		2.80	2,502.80	1,200.00	1,302.80	
LeFlore	1,800.00	1,000.00		510.42	2,810.42	1,200.00	1,610.42	
LeFlore	1,600.00	900.00		26.40	2,526.40	1,200.00	1,326.40	
LeFlore	2,100.00	1,000.00	41.00	39.75	3,280.75	1,200.00	2,080.75	
LeFlore	1,700.00	1,000.00	90.70	30.00	2,820.70	1,200.00	1,620.70	
LeFlore	1,800.00	1,000.00	117.35	79.70	2,997.05	1,200.00	1,797.05	
LeFlore	1,700.00	800.00	10.00	18.40	2,518.40	1,200.00	1,318.40	
LeFlore	2,100.00	1,200.00	135.00		3,435.00	1,200.00	2,235.00	
LeFlore	1,800.00	800.00		30.02	2,630.02	1,200.00	1,430.02	
LeFlore	1,800.00		300.00	25.00	2,125.00	1,200.00	925.00	
LeFlore	2,300.01	2,801.40	1,021.00	20.00	6,142.41	2,000.00	4,142.41	
LeFlore	1,800.00	800.00	36.75	47.00	2,683.75	1,200.00	1,483.75	
LeFlore	1,700.00	1,175.00	5.74	100.00	2,980.74	1,200.00	1,780.74	
Total	179,800.00	109,100.00	10,000.00	1,000.00	300,000.00	130,000.00	170,000.00	



TABLE NO. 11—COUNTY ENGINEER

Salaries and Expense of Office for the Year 1921.

COUNTIES	Salary of engineer and assistants	Auto expense	Railway and livery expense	Hotel expenses	Supplies	Miscellaneous expense	Total	Drainage engineer expense	County engineer's compensation for the year 1921
Adair	\$ 3,625.00	\$ 314.50			\$ 14.70	\$ 4,564.50			
Adams	2,622.66	188.96			116.10	2,927.72			
Allamakee	2,600.00	1,234.79	9.78		5.90	3,840.47			
Appanoose	2,400.00	684.27				3,084.27			
Ashtabula	2,210.00	479.59				2,689.59			
Benton	2,450.00	1,450.98	21.30			3,922.28			
Black Hawk	2,278.50	1,005.12	15.40	30.45	163.31	3,492.78			
Boone	6,280.00	2,307.01			27.78	8,614.79			
Bower	9,925.54				25.15	9,950.69			
Buchanan	4,460.56	1,381.62	100.77		213.72	6,156.67			
Buena Vista	8,390.47	2,137.36			15.00	10,542.83			
Butter	3,681.86	617.92	30	91.43	79.46	4,490.67			
Calhoun	7,031.41	1,064.45				8,095.86			
Carroll	5,270.00	2,307.00			81.44	7,658.44			
Cass	6,000.00		83.59	5.50	713.70	6,802.79			
Cedar	4,468.69	1,245.94			63.42	5,778.05			
Cerro Gordo	7,113.81	2,185.94			391.92	9,691.67			
Cherokee	2,614.61	1,350.51				3,965.12			
Chickasaw	3,300.00	1,136.07			800.49	5,236.56			
Clarke	2,400.00	697.38	68.30		16.85	3,132.53			
Clay	2,979.48	1,118.65				4,098.13			
Clayton	2,825.35	874.50				3,699.85			
Cleburn	6,236.00	900.80			317.19	7,453.99			
Crawford	5,480.20				1,381.23	6,861.43			
Dallas	7,067.66	2,502.58			111.36	9,681.50			
David	3,099.07				21.65	3,120.72			
Decatur	3,901.97	758.04			331.02	4,991.03			
Delaware	4,365.77	569.00				4,934.77			
Des Moines	2,825.66					2,825.66			
Dickinson	5,067.00	659.75	29.31	29.01	18.80	5,803.87			
Dubuque	5,060.00	849.47			128.70	6,038.17			
Emmet	8,147.22	469.50			306.73	8,923.45			
Fayette	5,381.47	1,485.60			69.51	6,936.58			
Floyd	4,460.00				379.74	4,839.74			
Franklin	10,503.50	1,800.75			1,447.43	13,751.68			
Fremont	3,614.05	698.03			54.27	4,366.35			
Greene	4,300.80	1,500.01	94.75	9.00	11.80	5,816.36			
Grundy	5,740.70	500.82	567.48			6,809.00			
Guthrie	5,233.00	982.50			77.79	6,293.29			
Hamilton	4,500.00	1,674.45			256.05	6,430.50			
Hancock	6,337.57				428.23	6,765.80			
Hardin	9,307.50		337.54		138.87	9,783.91			
Harrison	2,000.00	875.00			86.54	2,961.54			
Hasty	2,000.00					2,000.00			
Howard	2,572.66	650.50			89.33	3,312.49			
Humboldt	6,306.37	1,006.12	12.88	10.75	81.31	7,407.43			
Ia	2,491.50	289.19	3.00	11.00	30.48	2,825.17			
Iowa	4,416.36		2,621.77		24.02	7,062.15			
Jackson	7,383.00	984.97			80.73	8,448.70			
Jasper	7,165.00	1,008.00	13.45	147.20	56.15	8,389.80			
Jefferson	4,600.00	200.00			154.00	4,954.00			
Johnson	5,774.38		32.30	49.71	261.10	6,117.49			
Jones	2,312.68	828.44			29.65	3,170.77			

TABLE NO. 11—Continued

COUNTIES	Salary of engineer and assistants	Auto expense	Railway and livery expense	Hotel expenses	Supplies	Miscellaneous expense	Total	Drainage engineer expense	County engineer's compensation for the year 1921
Keokuk	2,906.22	691.61			144.12		3,741.95	694.70	22.50
Keosau	2,313.40	275.00		218.85			2,807.25	24,885.22	68.10
Lake	4,800.00	631.67					5,431.67	968.06	81.75
Linn	7,082.80	692.50	1,923.15		900.61	294.60	10,599.12	187.78	
Louis	4,378.16	931.40				25.88	5,335.44	5,961.06	14.00
Lucas	2,530.80				9.75		2,540.55		125.40
Lyons	4,370.00		32.30			50.30	4,452.60		20.00
Madison	2,868.40				185.96		3,054.36	4,600.26	210.10
Mahaska	2,000.00	622.56	571.86	161.20		6.00	3,361.62	160.10	101.40
Marion	3,077.41		7.33	8.80	60.46	47.35	3,201.35	1,072.47	172.00
Marshall	8,199.79				285.20		8,485.14	1,826.00	45.30
Mills	3,155.50		1,150.73			425.60	4,731.83		18.70
Mitchell	5,549.15	862.78					6,411.93		36.20
Monroe	4,307.56	1,004.00					5,311.56	4,697.22	472.50
Montgomery	3,131.22	187.00	177.94			618.28	3,504.44	78.10	
Nebraska	4,343.58	49.79				30.27	4,423.64	1,449.35	97.80
Neosho	5,255.10						5,255.10		47.85
O'Brien	6,784.04	150.50	19.40	37.90		2.21	6,991.05	3,126.37	47.85
Oceola	5,527.49	1,102.90			136.00		6,766.39	8,518.45	16.90
Pace	5,196.88	706.30	44.98	8.20	130.15	7.00	6,085.51	1,072.47	32.65
Palo Alto	2,648.00	701.00	10.08	9.12	28.00	14.00	3,402.20	6,710.94	29.15
Plymouth	9,176.88	1,714.67	21.07	203.35	806.16	41.49	11,922.12	67.50	
Pocahontas	11,900.83	3,909.75				3.45	15,813.66		10.00
Polk	18,250.24	1,665.94			602.97		19,519.15	8,217.87	1,684.25
Pottawattamie	8,131.15	486.65				5.81	8,613.61	11,274.05	25.75
Poweshiek	8,900.00	616.40			301.29		9,817.69	8,708.02	41.70
Ringgold	1,075.00	330.70		88.38	440.91	43.56	1,935.95	2,741.30	6.30
Sac	4,800.61	294.00	7.30	5.54			5,107.45	2,741.30	5.30
Salem	11,527.99					29.00	11,556.99	2,741.30	11.30
Shells	3,129.15				249.11	49.00	3,427.26		
Sioux	4,128.32	800.00			13.00	33.45	4,974.77		218.30
Story	7,823.17	1,900.88				32.60	9,756.65	6,914.82	104.00
Tama	1,187.30				540.58		1,727.88		96.85
Taylor	2,848.22	25.25					2,873.47		14.00
Union	5,060.00	696.00			140.84		5,896.84	1,253.41	470.45
Van Buren	2,640.77	1,512.97					4,153.74	772.91	180.75
Wade	2,940.00				104.30		3,044.30	725.85	145.00
Warren	5,745.30	448.88			43.00		6,237.18	423.25	143.25
Washington	1,561.15	347.76	1,000.00	217.70			2,926.61		670.00
Wayne	2,963.84	1,711.17			137.12		4,812.13		13.00
Webster	4,723.18	1,214.74			135.78		6,073.70	6,812.88	22.00
Winnebago	5,071.73	925.74					5,997.47	8,812.45	1.00
Winnebush	2,900.00	1,073.11	48.25		205.36		4,226.72	3,505.51	229.80
Woodbury	2,108.97				280.24		2,389.21	13,192.66	19.00
Worth	2,844.77	406.96					3,251.73	1,482.30	258.10
Wright	10,870.92	1,079.24	830.00		304.18		12,084.34		

Total \$49,168.00 \$77,505.36 \$14,207.21 \$2,612.65 \$17,208.05 \$15,423.26 \$11,285.05 \$347,785.31 \$15,722.56



TABLE NO. 12—COUNTY HOME

Expenditures for the Year 1921.

## PART I

COUNTIES	No. acres	No. poor	No. insane	Total number inmates	Value of land	Value of buildings	Total value	Inventory January 1, 1921
Adair	260	0	0	0	24,000.00	12,435.00	37,435.00	5,890.00
Adams	100	0	0	0	28,000.00	5,000.00	33,000.00	5,618.13
Allen	200	11	04	45	40,000.00	30,000.00	70,000.00	15,925.86
Appanoose	220	20	30	40	40,000.00	10,000.00	50,000.00	
Audubon	140	0	0	0	67,500.00	67,500.00	135,000.00	2,018.60
Benton	210	25	0	25	40,200.00	120,200.00	160,400.00	
Black Hawk	280	35	50	85	69,500.00	69,775.00	139,275.00	27,828.50
Boone	222	15	42	57	32,100.00	114,000.00	146,100.00	6,781.25
Bremer	250	18	22	40	25,000.00	22,900.00	47,900.00	12,000.25
Buchanan	220	14	18	32	22,140.00	17,175.00	39,315.00	17,902.34
Buena Vista	230	4	4	8	35,000.00	12,825.00	47,825.00	11,708.00
Butler	100	0	0	0	32,000.00	20,350.00	52,350.00	
Calhoun	229	0	0	0	90,000.00	45,000.00	135,000.00	19,923.97
Carroll	124	0	0	0	37,345.00	6,000.00	43,345.00	6,388.25
Cass	300	0	0	0	35,000.00	8,000.00	43,000.00	9,275.55
Cedar	300	24	30	54	60,000.00	68,000.00	128,000.00	17,138.98
Cerro Gordo	322	25	16	41	66,000.00	30,047.10	96,047.10	39,005.00
Cherokee	190	11	11	22	22,000.00	10,000.00	32,000.00	8,079.32
Chickasaw	300	0	11	11	24,000.00	32,400.00	56,400.00	6,746.50
Clarke	100	4	4	8	19,525.00	5,875.00	25,400.00	6,250.70
Clay	180	0	0	0	40,500.00	15,000.00	55,500.00	8,588.30
Clayton	240	30	20	50	35,400.00	24,000.00	59,400.00	15,792.55
Climon	750	30	40	70	30,000.00	30,000.00	60,000.00	15,000.00
Crawford	72	18	13	31	16,911.00	26,011.00	42,922.00	4,149.50
Dallas	525	14	20	40	64,300.00	34,400.00	98,700.00	20,876.00
Davis	217	21	21	42	30,000.00	25,225.00	55,225.00	9,825.00
Decatur	240	21	21	42	30,000.00	27,435.00	57,435.00	12,938.50
Delaware	240	0	17	17	19,000.00	30,000.00	49,000.00	14,003.24
Des Moines	340	90	50	140	60,000.00	68,700.00	128,700.00	21,891.35
Dickinson	180	0	0	0	14,000.00	10,000.00	24,000.00	
Dubouque	240	50	10	60	36,000.00	27,500.00	63,500.00	11,875.00
Emmet	220	0	0	0	30,000.00	27,500.00	57,500.00	8,429.32
Fayette	418	24	48	72	54,340.00	20,739.45	75,079.45	22,650.61
Floyd	245	12	12	24	28,540.00	8,000.00	36,540.00	8,906.50
Franklin	240	0	0	0	32,000.00	20,000.00	52,000.00	
Fremont	200	14	2	16	22,452.00	28,800.00	51,252.00	12,512.50
Greene	240	0	0	0	41,820.00	30,300.00	72,120.00	10,291.10
Grundy	160	0	0	0	40,000.00	12,800.00	52,800.00	7,329.75
Guthrie	280	0	0	0	25,400.00	18,750.00	44,150.00	15,000.25
Hamilton	240	0	0	0	30,000.00	30,000.00	60,000.00	15,064.22
Hancock	130	0	0	0	50,000.00	20,000.00	70,000.00	10,201.00
Harrison	140	0	0	0	20,800.00	10,500.00	31,300.00	32,430.00
Henry	150	20	0	20	2,500.00	2,000.00	4,500.00	
Howard	300	0	0	0	54,000.00	5,700.00	59,700.00	8,530.12
Humboldt	300	0	0	0	12,000.00	5,000.00	17,000.00	2,450.00
Ia	100	0	0	0	30,000.00	15,000.00	45,000.00	9,208.74
Iowa	207	25	25	50	67,450.00	41,000.00	108,450.00	28,956.00
Jackson	441	35	35	70	60,000.00	54,000.00	114,000.00	30,296.80
Jasper	300	50	4	54	20,000.00	17,500.00	37,500.00	10,000.70
Jefferson	201	20	21	41	34,000.00	40,000.00	74,000.00	15,079.28
Johnson	322	23	48	71	75,000.00	70,000.00	145,000.00	27,286.70
Jones	280	21	21	42	25,000.00	20,000.00	45,000.00	9,010.00

TABLE NO. 12—PART I—Continued

COUNTIES	No. acres	No. poor	No. insane	Total number inmates	Value of land	Value of buildings	Total value	Inventory January 1, 1921
Knox	204	29	0	29	25,000.00	10,000.00	35,000.00	9,018.00
Kossuth	240	11	0	11	42,000.00	42,000.00	84,000.00	13,250.30
Lake	342	30	30	60	29,821.25	37,300.00	67,121.25	86,027.35
Linn	220	20	100	120	22,000.00	32,000.00	54,000.00	20,000.00
Louis	320	23	0	23	49,021.20	25,000.00	74,021.20	21,442.80
Lucas	320	17	15	32	39,270.30	11,000.00	50,270.30	10,485.45
Lyon	0	0	0	0	0.00	0.00	0.00	
Madison	232	18	18	36	46,400.00	41,000.00	87,400.00	12,240.50
Mahaska	230	29	16	45	40,000.00	20,000.00	60,000.00	18,970.80
Marion	276	14	4	18	31,800.00	12,800.00	44,600.00	5,990.40
Marshall	400	24	0	24	144,000.00	40,000.00	184,000.00	27,425.00
Mills	200	0	0	0	60,000.00	10,000.00	70,000.00	7,420.25
Mitchell	72	2	2	4	10,000.00	5,000.00	15,000.00	3,421.11
Monona	120	0	0	0	20,000.00	12,175.00	32,175.00	7,243.50
Monroe	100	10	20	30	24,000.00	10,000.00	34,000.00	15,000.00
Montgomery	100	30	20	50	30,000.00	40,475.00	70,475.00	12,968.50
Muscatine	328	11	5	16	30,000.00	25,000.00	55,000.00	10,915.50
O'Brien	0	0	0	0	0.00	0.00	0.00	
Oceola	170	18	18	36	55,500.00	25,750.00	81,250.00	8,428.75
Pack	100	0	0	0	48,000.00	48,000.00	96,000.00	5,000.00
Palo Alto	280	12	12	24	16,000.00	12,119.30	28,119.30	15,080.00
Plymouth	342	0	11	11	68,000.00	30,000.00	98,000.00	17,800.00
Pocahontas	473	120	140	260	60,586.78	40,886.78	101,473.56	19,579.49
Polk	340	40	40	80	54,000.00	23,725.00	77,725.00	21,212.10
Pottawattamie	80	16	12	28	15,000.00	30,345.00	45,345.00	55,800.00
Poweshiek	340	0	0	0	20,000.00	4,125.00	24,125.00	8,301.50
Ringgold	100	7	7	14	27,300.00	27,300.00	54,600.00	10,500.80
Saunders	100	0	0	0	47,500.00	79,099.32	126,599.32	44,995.00
Scott	100	0	0	0	60,000.00	60,000.00	120,000.00	22,000.00
Shells	100	0	0	0	10,000.00	2,350.00	12,350.00	1,105.70
Sioux	80	0	18	18	60,000.00	90,000.00	150,000.00	28,431.50
Story	220	21	19	40	68,000.00	98,000.00	166,000.00	21,004.25
Tama	300	11	15	26	35,500.00	25,800.00	61,300.00	16,222.00
Taylor	245	8	11	19	12,175.00	35,000.00	47,175.00	10,915.50
Union	400	18	13	31	64,370.00	30,000.00	94,370.00	15,711.55
Van Buren	220	28	27	55	60,000.00	87,000.00	147,000.00	15,061.90
Wadena	240	16	16	32	34,000.00	37,425.00	71,425.00	10,714.00
Warren	141	10	48	58	30,000.00	60,000.00	90,000.00	15,244.90
Washington	240	0	0	0	45,000.00	30,000.00	75,000.00	8,201.75
Wayne	280	0	45	45	70,000.00	101,500.00	171,500.00	14,007.50
Webster	240	11	11	22	14,800.00	5,208.79	20,008.79	4,090.00
Winnebago	300	20	30	50	40,000.00	21,800.00	61,800.00	9,800.00
Winnick	940	11	32	43	34,000.00	2,800.00	36,800.00	247,000.00
Woodbury	100	12	12	24	38,000.00	2,000.00	40,000.00	28,000.00
Worth	320	0	0	0	0.00	0.00	0.00	4,944.50
Wright	200	0	0	0	0.00	0.00	0.00	0.00
Total	22,107	1,900	1,280	3,180	3,000,848,268.00	81,357,308.01	3,082,205,576.01	71,848,504.54







TABLE NO. 13—COUNTY HOME

## PART II

COUNTIES	Burial expense	Furniture and fixtures	Machinery	Stock purchased	Grain purchased	Insurance	Miscellaneous expense	Total expense
Adair	\$ 36.00			\$ 2,139.00	\$ 427.00	\$ 84.75	\$ 46.00	\$ 3,078.75
Adams	182.50	34.50		31.00	30.00	100.45		3,430.32
Allamore		512.10		605.27	423.00	225.40		16,324.74
Appanoose	45.00					201.25		6,425.72
Ashtabula						500.25		2,445.70
Benning	71.00	11.50	42.00	60.00	2.50	81.50		1,300.28
Black Hawk	8.00	2,321.35	779.87	796.59	322.94	415.00		10,071.25
Boone	106.00	296.87	380.10	1,145.00	135.00	72.50		20,917.22
Brewer	61.00	179.55	101.30	490.50	138.40	14.50		12,826.25
Buchanan		794.16		2,405.70		19.00		11,265.70
Buena Vista			34.00	2,835.58				1,773.45
Butler	71.00	116.10	370.00	581.00	821.74			655.15
Callum	107.00	294.80	419.71	2,715.30	478.77	1,300.01		19,473.34
Carroll		468.50		237.06	101.48	116.85		189.00
Cass			35.00	222.75	56.45			1,142.92
Cedar	295.25	19.00		47.00	875.15			12,027.70
Cerro Gordo	45.00	267.15	400.20	13,029.50	5,507.41	60.15		4,581.88
Cherokee		35.50		60.00	60.50			522.00
Chickasaw	130.00	80.35	212.00	145.00	240.47	80.20		1,143.08
Clay		82.00		60.00	11.20	222.00		252.94
Clayton	90.00	225.47	465.51	350.00	560.39	61.21		9,014.17
Clinton	242.01	331.70	614.84	111.00	104.40	90.01		2,613.54
Crawford		35.00		323.00	142.66	115.92		162.75
Dallas		351.10	391.69	1,761.88	168.19			98.77
Davis	50.00	190.40	842.00	412.40	241.00			2,013.20
Decatur		80.50	95.25	30.00	221.36			274.27
DelaWare	100.00	117.87		332.00	431.00	421.30		632.32
Des Moines		40.25		545.10	68.54			687.70
Dickinson	122.03	290.45		266.00	35.20			825.90
Dodge	35.00	19.19	213.50	420.77	55.75			327.66
Dumond		61.19	1,180.95	807.50	619.25	92.25		9,030.16
Floyd		356.00	44.25	496.00		14.28		902.28
Franklin			432.50	1,227.45	154.85			621.54
Garrison	110.47	80.25	614.33	1,000.35		811.05		6,028.12
Grundy		143.50	108.55		31.44	1,500.20		5,725.79
Guthrie		80.00	18.00	292.27	69.00			4,896.13
Hamilton	100.00	3,613.92	899.48	277.50	1,221.44	410.20		14,795.78
Hancock		171.24	120.26	427.11	378.06			2,930.04
Hardin	120.00	286.47	241.00	632.10		1,300.71		7,977.06
Harrison		138.12	35.90	140.00	341.06	14.00		4,303.78
Henry	90.00	145.00	97.40	417.00	54.25			2,392.02
Howard	60.00					6.85		95.70
Humboldt			21.00	431.87	349.28	14.00		669.90
Iowa								5,621.00
Jackson	145.00	320.00	286.37	305.00	1,570.41	1,300.50		632.31
Jasper	372.00	607.21	48.20	225.00	10.50	11.10		784.56
Jefferson		1,384.00	128.75	1,014.75	1,713.96	742.00		2,371.25
Johnson		71.00	1,500.00	732.00	1,454.78	75.48		14,841.70
Jones	9.00	627.30	258.34	479.70	148.17	64.00		4,956.11
								21,004.87
								14,272.74

TABLE NO. 13—PART II—Continued

COUNTIES	Burial expense	Furniture and fixtures	Machinery	Stock purchased	Grain purchased	Insurance	Miscellaneous expense	Total expense
Keokuk	524.00	97.40	215.50	12.00			320.79	6,685.24
Kossuth	41.91	27.50	380.00	139.72	307.00		106.00	6,046.08
Lee	160.00	405.00	2,002.32	10.00	241.25	625.98	1,121.19	20,071.87
Linn		5.00	658.00	6,300.50	171.00	74.00	516.01	22,218.01
Louis		27.50	96.15	1,111.56	252.75	38.30	370.15	16,750.17
Lucas		113.25	226.91	213.00	549.50		480.29	8,960.02
Lyon								9,432.25
Madison	134.00	1,080.50	1,401.43	98.85	7.00		328.25	13,530.82
Mahaska	100.00	204.15	200.00	272.00	141.56		2,598.41	7,529.84
Marion	65.00	96.25	116.10	125.00	199.75	45.00	792.73	19,748.45
Marshall	150.00	43.00	222.43	65.00	907.50	29.81	605.25	5,121.56
Miller		69.30		658.50				3,040.02
Minnehaha		212.10		113.00	132.00			267.08
Monroe	30.00		50.00	73.00	1,472.50		213.98	7,138.15
Montgomery		27.50			824.17	122.40	1,716.44	13,219.21
Muscatine		560.97	607.94	560.33	388.00		2,500.92	10,858.05
Nemaha								8,224.95
Oceola		35.40		47.25	846.08	222.67	25.10	2,922.47
Palo Alto		49.00	116.75		126.51	138.47	90.45	332.12
Pocahontas		120.00	222.56	1,154.26	584.05	227.78	2.00	6,627.78
Polk	440.00	1,213.18	249.39	584.05	419.25		1,688.26	5,625.24
Pottawattamie	166.00	385.00	60.25	2,906.04	2,000.77	401.12	1,228.91	11,025.31
Poweshiek	41.00	168.04	75.00	270.50	623.12		229.95	5,061.01
Ringgold	104.50		81.47	127.50	891.30		824.90	6,800.22
Saunders								4,507.00
Scott	806.00	2,111.20	370.94	18,883.03	3,825.00		5,669.00	9,150.45
Shellsburg		603.35	138.05	404.33	564.17	24.05	1,006.42	11,625.24
Sion	275.00	645.27			770.22	42.50	1,057.87	18,030.66
Story		12.10						10,907.03
Tama		52.50	389.00	175.00	675.70	82.42	1,330.29	14,467.01
Taylor	110.00	489.14	827.50	1,303.89	3,580.91	97.70	250.50	11,625.24
Union		177.50	1,943.02	512.50	1,023.42	16.00	300.74	6,107.30
Van Buren		41.25	29.00		899.19	25.00	1,743.27	18,952.71
Wapello	165.00	100.00	305.00	101.00	35.34	135.98	21.50	5,730.46
Warren	50.00	135.00	125.25		27.00	8.10	2,241.07	18,689.92
Washington	107.25	340.55	270.50	1,457.00			1,218.62	10,682.75
Wayne	58.00	134.00		430.00			1,897.95	10,024.81
Webster	200.00	45.40	391.56	3,222.88	61.70		25.00	4,942.30
Winnebago		1,145.21					90.70	12,607.85
Winthrop	60.00	394.25	485.00		25.46		20,790.50	87,003.19
Woodbury		72.75	245.66	680.45	219.43	1,075.22	51.72	6,015.28
Worth			380.60	114.48	275.00		14.00	282.70
Wright								
Total	86,907.78	824,130.41	830,646.25	888,150.45	248,594.90	815,030.53	816,021.94	87,237,312.37