

REVOCATIONS

Name	County	Suspension of Sentence	Revoked
Ethel Hooks	Pottawattami	Oct. 17, 1924	Mar. 31, 1925
Pauline Evans	Itaska	Feb. 5, 1925	April 6, 1925
Chester Johnson	Kossuth	May 25, 1925	Aug. 10, 1925
Henry Allen	Dallas	Sept. 2, 1925	Oct. 11, 1925
L. N. Cumming	Polk	Aug. 19, 1924	Nov. 9, 1925

RECAPITULATION

Applications of Men Under Sentence for Life:	
Referred to Board of Parole	12
Pardons:	
Pardons granted	1
Commutations:	
Commutations granted	7
Suspensions:	
Upon recommendation of Board of Parole	84
Upon recommendation of Board of Control	1
From county jail	63
Restorations:	
Restoration to citizenship from parole	24
Recommendation of Board of Parole	545
Recommendation of Board of Control	12
Revocations:	
Revocations issued	5
Remissions:	
Fines	15
Forfeitures	4

State of Iowa

1926

REPORT OF THE

AUDITOR OF STATE

FOR THE

Biennial Period Ending June 30, 1926

Part I--Finances of the State
 Part II--County Auditing Department
 Part III--Building and Loan Department

J. C. McCLUNE
 Auditor

Published by
 THE STATE OF IOWA
 Des Moines

AUDITOR OF STATE'S DEPARTMENT

Name	Office	County
J. C. McClune	Auditor of State	Marion
Katherine Southworth	Deputy	Polk
G. H. Getty	Chief Clerk County Acctg. Dept.	Boone
George Gallardo	Chief Clerk Municipal Acctg. Dept.	Polk
Maudie Johnson	Chief Clerk Revenue Dept.	Polk
Grace L. Brewer	Assistant Accountant	Polk
Fred Porter	Statistical Clerk	Polk
Jennie Allely	Warrant Clerk	Poweshiek
Rose Reusser	Assistant Warrant Clerk	Fayette
Neva Colton	Stenographer and Clerk	Keokuk
Alta Swisher	Stenographer and Clerk	Polk
Lou C. McHenry	Voucher Clerk	Polk
Mae B. Martin	Voucher Clerk	Madison
Alice Johnston	Voucher Clerk	Poweshiek
Pearl Armstrong	Clerk	Polk
C. H. Bleakley	County Examiner	Polk
Russell George	County Examiner	Fayette
J. I. Israel	County Examiner	Lee
A. S. Lawrence	County Examiner	Muscatine
T. C. Mender	County Examiner	Hardin
Ben H. Hall	County Examiner	Cherokee
Earl Kirby	County Examiner	Appanoose
C. E. Kringel	County Examiner	Cass
Paul N. Loomis	County Examiner	Cerro Gordo
F. J. Todd	County Examiner	Howard
L. L. Truax	County Examiner	Polk
Harry Abbott	Assistant County Examiner	Cerro Gordo
A. W. Blackburn	Assistant County Examiner	Harrison
G. A. Coburn	Assistant County Examiner	Greene
M. R. Davidson	Assistant County Examiner	Polk
Earl C. Holloway	Assistant County Examiner	Premont
John Horning	Assistant County Examiner	Ames
G. B. Hunter	Assistant County Examiner	Polk
L. D. Kliner	Assistant County Examiner	Lucas
F. S. Shaw	Assistant County Examiner	Polk
Henry Stuck	Assistant County Examiner	Polk
Lee Van Kirk	Assistant County Examiner	Jones
George W. Conroy	Municipal Examiner	Union Vista
C. B. Cassell	Municipal Examiner	Taylor
H. F. Walton	Municipal Examiner	Sac
George R. Bamford	Municipal Examiner	Madison
E. H. Kooser	Municipal Examiner	Story
George S. Bassett	Municipal Examiner	Webster

AUDITORS OF IOWA

Name	County	Terms
Jesse Williams	Territorial	14, 1840, to Jan. 23, 1843
William L. Gilbert	Territorial	23, 1842, to 1845
Robert M. Snaecrest	Territorial	1, 1845, to Dec. 4, 1846
Joseph T. Falles	State	Des Moines, Dec. 4, 1846, to Dec. 2, 1850
William Patten	Bremser	Dec. 2, 1850, to Dec. 4, 1854
Andrew J. Stevens	Polk	Dec. 4, 1854, to Sept. 22, 1855
John Patten	Bremser	Sept. 22, 1855, to Jan. 3, 1859
Jonathan W. Cattell	Cedar	Jan. 3, 1859, to Jan. 3, 1865
John A. Elliott	Mitchell	Jan. 3, 1865, to Jan. 1871
John Russell	Jones	1871 to Jan. 1875
Buren R. Sherman	Benton	1875, to Jan. 1881
William V. Lucas	Cerro Gordo	1881, to Jan. 1882
John L. Brown	Lucas	1882, to Mar. 19, 1885
Jonathan W. Cattell	Polk	19, 1885, to Jan. 22, 1886
John L. Brown	Lucas	22, 1886, to Apr. 12, 1886
Charles Beardsley	Des Moines	Apr. 12, 1886, to July 14, 1886
John L. Brown	Lucas	14, 1886, to Jan. 3, 1887
James A. Lyons	Guthrie	Jan. 3, 1887, to Jan. 2, 1893
Cornelius G. McCarthy	Story	Jan. 2, 1893, to Jan. 2, 1899
Frank F. Merriam	Delaware	Jan. 2, 1899, to Jan. 5, 1903
B. F. Carroll	Davis	Jan. 5, 1903, to Jan. 4, 1909
John L. Bleakly	Ida	Jan. 4, 1909, to Jan. 1, 1915
Frank S. Shaw	Tama	Jan. 1, 1915, to Jan. 1, 1921
Glenn C. Haynes	Cerro Gordo	Jan. 1, 1921, to Aug. 31, 1924
James E. Thomas	Montgomery	Sept. 1, 1924, to Jan. 1, 1925
J. G. McClune	Marion	Jan. 1, 1925, to Jan. 1, 1927

REPORT OF THE AUDITOR OF STATE

STATE OF IOWA

LETTER OF TRANSMITTAL

Hon. John Hemmill, 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, 1924, to June 30, 1926.

J. C. McCLUNE,
Auditor of State.

Des Moines, September 27, 1926.

REPORT OF THE AUDITOR OF STATE

FINANCES OF THE STATE

By practicing a policy of strict economy in the financial transactions of the state a material decrease in expenditures has been made in comparison with the previous report of this department, without crippling or hampering the efficiency of governmental functions. The expenditures for the biennium ending June 30, 1924 show that warrants issued by the Auditor of State against the general fund amounted to \$45,252,644.56 and against trust funds \$14,151,367.31, totalling \$59,404,011.87, while for the biennium ending June 30, 1926, the warrants issued against the general fund amounted to \$32,788,598.54 and trust funds \$23,971,467.78, totalling \$56,760,066.32. These figures show a decrease of \$2,643,945.55 in expenditures for the biennium ending June 30, 1926. When compared with the preceding biennium, this is the best evidence of real economy.

The Auditor of State issued, during the biennium ending June 30, 1926, 123,271 warrants, of which approximately 22,000 were for gasoline tax refund.

APPROPRIATIONS

It is urged by this department that whenever possible all appropriations for state expenditures be made in the budget bill in the interest of economy. The constitution provides that no expenditure may legally be made except by virtue of an appropriation made by the general assembly. Many sections of the code are so framed that a doubt arises as to whether they constitute appropriations. These sections of the code should be amended to eliminate the doubt.

RECEIPTS AND EXPENDITURES

For the benefit of the taxpayer, the following tables show that the Auditor of State provides a check upon the receipts and expenditures of the treasury, thereby safeguarding the public money.

TABLE NO. 1

GENERAL REVENUE RECEIPTS

Receipts During Biennial Period Ending June 30, 1926

	First Year	Second Year	Total
General state tax.....	\$10,029,432.49	\$ 9,500,000.00	\$19,529,432.49
From counties for clothing for feeble minded.....	41,944.44	37,509.08	79,453.52
From counties for clothing for deaf and blind.....	5,218.05	5,270.50	10,488.55
From counties for clothing for epileptics.....	56,446.00	12,918.43	69,364.43
From counties for support of insane.....	1,195,133.61	1,113,324.79	2,308,458.40
From counties for support of juveniles.....	30,512.45	32,705.05	63,217.50
From counties for support of orphans.....	69,320.46	69,627.13	138,947.59
From counties for support of tubercular.....	218,464.91	213,022.75	431,487.66
Support of patients in state institutions.....	19,614.38	11,602.63	31,217.01
Psychopathic hospital, care of patients.....	12,449.43	5,982.47	18,431.90
Special Taxes:			
Cigarette sale tax.....	775,389.97	829,174.38	1,604,564.35
Equipment car tax.....	49,800.29	46,146.10	95,946.39
Inheritance tax.....	1,068,815.74	1,121,333.23	2,190,148.97
Insurance companies tax.....	1,207,783.34	1,348,178.74	2,555,962.08
Fees from Officers:			
Attorney General.....	61.50	1,113.40	1,174.90
Auditor of State, building and loan.....	405.00	445.00	850.00
Auditor of State.....	120.94	.....	120.94
Board of Health.....	875.50	888.30	1,763.80
Board of Chiropractic Examiners.....	250.00	5,596.00	5,846.00
Board of Dental Examiners.....	3,345.10	4,121.00	7,466.10
Board of Embalmers Examiners.....	1,065.00	2,558.75	3,623.75
Board of Medical Examiners.....	5,539.00	5,539.00	11,078.00
Board of Nurses Examiners.....	3,082.00	8,226.00	11,308.00
Board of Optometry Examiners.....	2,975.00	2,925.00	5,900.00
Board of Podiatry Examiners.....	31.00	86.00	117.00
Bureau Venereal Disease Control.....	568.54	.....	568.54
Vital Statistics.....	973.25	804.77	1,778.02
Clerk of Supreme Court.....	5,509.48	5,304.15	10,813.63
Department of Agriculture.....	200,815.92	209,153.84	409,969.76
Department of Public Instruction.....	487.98	1,894.76	2,382.74
Entomologist.....	2,065.50	2,084.50	4,150.00
Fish and Game, clamming license.....	349.00	.....	349.00
Fish and Game, game wardens.....	246.00	.....	246.00
Geologist.....	47.87	67.22	115.09
Governor's notarial fees.....	31,993.00	5,726.00	37,719.00
Governor's certificate and extradition fees.....	95.75	137.00	232.75
Grain warehouse fees.....	.....	9.00	9.00
Historical Department.....	207.46	162.31	369.77
Insurance Commissioner fees.....	127,163.32	132,839.08	260,002.40
Inspectors of Mines.....	388.50	133.50	522.00
Interest on bank deposits.....	140,456.03	19,043.30	159,499.33
National Guard.....	13.00	2,106.69	2,119.75
Pharmacy Commission.....	38,256.50	37,992.00	76,248.50
Purchase of land, Eldora.....	577.50	.....	577.50
Royalty on coal mines.....	5,300.11	5,439.58	10,739.69
Secretary of State.....	181,595.40	176,365.98	357,961.38
State University, water analysis.....	2,517.70	3,799.05	6,316.75
State University, fees.....	2,500.18	.....	2,500.18
Territorial Home, federal aid.....	29,910.00	33,300.00	63,210.00
Vocational education.....	774.24	7,300.31	8,074.55
Vocational rehabilitation.....	17,318.00	7,594.91	24,912.91
War roster.....	.....	.....	.....
Osteopathy Board.....	405.83	1,290.00	1,695.83

TABLE NO. 1—GENERAL REVENUE RECEIPTS—Continued

	First Year	Second Year	Total
Refunds, Reimbursements and Sales:			
Anamosa sales	\$ 308,323.28	\$ 330,146.54	\$ 638,469.82
Anamosa refunds	51,193.86	41,238.48	92,432.34
Cherokee refunds	23,626.46	15,282.64	38,909.10
Clarinda refunds	15,653.23	30,764.58	46,417.81
Davenport refunds	8,728.83	7,618.40	16,347.23
Eldora refunds	14,881.21	11,686.40	26,567.61
Fort Madison sales	340,572.16	510,838.11	851,410.27
Fort Madison refunds	21,795.17	64,349.95	86,145.12
Glenwood refunds	5,095.51	11,121.53	16,217.04
Independence refunds	10,518.00	14,427.09	24,945.09
Marshalltown refunds	3,064.75	6,416.12	9,480.87
Mitchellville refunds	3,314.01	2,660.61	5,974.62
Mt. Pleasant refunds	21,078.88	22,313.56	43,392.44
Oakdale refund	9,043.45	21,501.81	30,545.26
Rockwell City refunds	5,238.75	3,974.15	9,212.90
Toledo refunds	3,287.14	3,434.23	6,721.37
Woodward refunds	46,336.92	31,601.27	80,938.19
Auditor of State refunds	4,406.03	2,304.97	6,711.00
Auditor of State, municipal examinations	22,292.90	28,709.73	51,002.63
Auditor of State, county examinations	87,228.62	66,338.10	153,566.72
Auditor of State, state expenses		394.81	394.81
Board of Control	2,677.33	265.00	2,942.33
Bombs Board supplies	714.67	37.90	752.57
Corn and Small Grain Growers	85.87		85.87
Department of Agriculture		795.97	795.97
Director of Budget		44.24	44.24
Executive Council, sale of old material, etc.	8,519.54	13,685.79	22,205.33
General Assembly, 40th	2.90		2.90
Highway Commission	2,380.00	2,618.05	4,998.05
Historical Department		197.33	197.33
Iowa Commission Blind		31.00	31.00
Iowa Child Welfare	608.22		608.22
Interest on bank failures		5,831.26	5,831.26
Iowa Board of Education	10,227.21		10,227.21
Industrial Commission		22.11	22.11
Insurance Department examinations	46,123.03	43,632.98	89,756.01
State Printing Board	78,578.37	30,859.99	109,438.36
State Parks	15,250.50	35,046.91	50,297.41
	\$16,604,976.74	\$16,407,850.13	\$33,012,826.87

TABLE NO. 2
TRUST FUND RECEIPTS

	First Year	Second Year	Total
Banking Department	\$ 129,002.02	\$ 124,426.58	\$ 253,428.50
Board of Accountancy Examiners	580.00	365.00	945.00
Board of Engineering Examiners	1,097.58	334.00	1,431.58
Board of Chiropractic Examiners	728.80		728.80
Board of Dental Examiners	2,071.00		2,071.00
Board of Embalmers Examiners	503.00		503.00
Board of Medical Examiners	1,757.00		1,757.00
Board of Nurses Examiners	777.00		777.00
Board of Optometry Examiners	981.00		981.00
Board of Podiatry Examiners	141.00		141.00
Board of Educational Examiners	22,342.25	20,755.00	43,097.25
Board of Parole	1,069.98	99.00	1,168.98
Board of Shorthand Reporters		128.15	128.15
Federal Aid Engineering	315,000.00		315,000.00
Fish and Game Protection	183,245.86	203,697.22	386,943.08
Boundary Waters	2,000.50		2,000.50
Highway Commission	756,354.64	573,888.57	1,330,243.21
Motor Carriers		46,849.75	46,849.75
Motor Vehicle Department	406,411.28	37.56	406,448.84
Motor Vehicle Suspense	49,474.95	751,457.20	800,932.14
National Guard Permanent Improvement	12.55	75.00	87.55
Plumbing Code	47.75		47.75
Primary Road	10,119,402.61	9,923,522.30	20,042,924.91
Primary Interest	19,847.38	4,278.82	24,126.20
	\$12,012,891.86	\$11,650,137.00	\$23,663,028.86

TABLE NO. 3

Reconciliation of Trust and General Cash Accounts

First Year:	
Balance in General Fund June 30, 1924	\$ 2,462,592.47
Balance in Trust Fund June 30, 1924	1,892,692.32
Receipts in Trust Fund July 1, 1924, to June 30, 1925	12,012,891.86
Receipts in General Fund July 1, 1924, to June 30, 1925	16,604,976.74
	\$32,973,056.59
Warrants redeemed Trust Fund	\$12,261,689.60
Warrants redeemed General Fund	16,748,298.67
Balance in Trust Fund June 30, 1925	1,642,607.00
Balance in General Fund June 30, 1925	2,324,982.03
Net decrease in Primary Road Contingent	1,148.63
	\$32,973,056.59
Second Year:	
Balance in General Fund July 1, 1925	\$ 1,642,607.00
Balance in Trust Fund July 1, 1925	2,324,982.03
Receipts in Trust Fund July 1, 1925, to June 30, 1926	11,630,137.59
Receipts in General Fund July 1, 1925, to June 30, 1926	16,467,830.13
	\$32,025,556.91
Warrants redeemed Trust Fund	\$11,523,866.60
Warrants redeemed General Fund	16,562,112.47
Balance in Trust Fund June 30, 1926	1,736,953.37
Balance in General Fund June 30, 1926	2,247,387.64
Net decrease in Primary Road Contingent	15,254.37
	\$32,025,556.91

TABLE NO. 4—GENERAL REVENUE EXPENDITURES

Warrants Issued During Biennial Period Ending June 30, 1926

	First Year	Second Year	Total
Attorney General:			
Salaries	\$ 28,846.73	\$ 28,867.74	\$ 57,714.47
Contingent	3,568.58	1,092.11	4,660.69
Traveling expense	1,290.68	1,236.04	2,526.72
Special peace officers	37,324.79	37,143.52	74,468.31
State agents, salaries and expense	10,582.30	12,498.45	23,080.75
Cigarette inspectors	14,296.23	587.81	14,884.04
	\$ 65,948.31	\$ 81,394.65	\$ 147,342.96
Auditor of State:			
Salaries	\$ 26,432.69	\$ 26,677.56	\$ 53,110.25
Contingent	793.88	1,800.60	2,594.48
County examiners, expense	71,639.02	69,718.01	141,357.03
Municipal examiners, expense	25,721.61	24,117.58	49,839.19
County examiners, state expense	48.79	1,612.67	1,564.40
	\$ 124,632.39	\$ 123,326.72	\$ 247,959.11
Bacteriological Laboratory:			
Salaries and expense	\$ 14,969.98	\$ 9,792.50	\$ 24,762.48
Expense		2,869.10	2,869.10
	\$ 14,969.98	\$ 12,661.60	\$ 27,631.58
Board of Control:			
Salaries	\$ 52,698.37	\$ 54,451.65	\$ 107,150.02
Traveling expense, members, employees	3,169.77	3,199.37	6,369.14
Traveling expense, state agents	7,901.92	9,021.17	16,923.09
Contingent	1,963.77	593.55	2,557.32
Tuberculosis expense	5,000.00	2,834.67	7,834.67
Inspection of hospital	2,970.14	2,576.25	5,546.39
Medical attention friendless girls	1,740.00	2,434.00	4,174.00
Quarterly conference expense	115.44	138.00	253.44
Purchase of land	14,186.95		14,186.95
Publications		3,267.20	3,267.20
Protection of children	1,618.83	4,694.30	6,313.13
	\$ 90,435.39	\$ 82,370.25	\$ 172,805.64
Board of Education:			
Salaries	\$ 16,295.55	\$ 17,380.00	\$ 33,675.55
Traveling expense	2,745.76	1,794.74	4,540.50
Members per diem	7,423.38	5,904.51	13,327.89
Instruction deaf children	6,420.00	14,111.00	20,531.00
Education, blind children	2,908.02	579.56	3,487.58
President's office expense	249.95	240.00	489.95
Contingent		40.00	40.00
	\$ 36,139.26	\$ 45,149.81	\$ 81,289.07
Board of Parole:			
Salaries	\$ 20,777.42	\$ 21,438.00	\$ 42,215.42
Traveling expense	10,636.35	7,380.78	18,017.13
Traveling expense and investigation	13.91		13.91
Reward of absconders		600.00	600.00
Parole of violators		2,373.68	2,373.68
	\$ 31,427.68	\$ 31,792.25	\$ 63,219.93
Bureau of Labor:			
Salaries	\$ 18,175.00	\$ 18,161.29	\$ 36,336.29
Traveling expense	2,942.72	2,559.24	5,501.96
	\$ 21,117.72	\$ 20,720.53	\$ 41,838.25

TABLE NO. 4—Continued

	First Year	Second Year	Total
Clerk Supreme Court:			
Salaries	\$ 9,000.00	\$ 9,500.00	\$ 18,500.00
Contingent	230.50	241.00	471.50
	\$ 9,230.50	\$ 9,741.00	\$ 18,971.50
Commission of Inquiry:			
Commission of Land Title	\$ 32.75		\$ 32.75
	129.25		129.25
	\$ 162.00		\$ 162.00
Custodian:			
Salaries	\$ 54,367.80	\$ 60,736.10	\$ 115,003.90
Extra help	2,243.70	1,201.90	3,445.60
Removal of snow	12.75	645.04	757.79
Washing towels	392.31		392.31
	\$ 57,138.56	\$ 62,578.04	\$ 119,716.60
Department of Agriculture:			
Salaries	\$ 113,112.28	\$ 123,409.01	\$ 236,521.29
Inspectors, traveling expense	17,792.30	2,744.73	20,537.03
Animal Industry	214,473.22	213,611.96	428,085.18
Dairy Association	5,830.86	8,455.32	14,286.18
Dairy and Food			21,522.04
Cattle Judging	4,000.00		4,000.00
Farmers Institute state aid	4,277.63	3,941.46	8,219.09
Corn and Small Grain	2,100.37	4,301.03	6,401.40
Beef Cattle Producers	5,789.75	5,263.51	11,053.26
Poultry Association	6,638.50	5,950.50	12,589.00
Horticultural Society	15,275.00	7,000.00	22,275.00
Board of Stallion Examiners	15.10	22.90	38.00
Short Course Association	599.50	288.40	887.90
Board Veterinary Examiners	149.86		149.86
Traveling expense		27,597.60	27,597.60
Contingent		667.70	667.70
Office expense		10,814.37	10,814.37
Weather and Crop—			
Salaries	2,400.75	6,898.88	9,299.63
Expense		1,241.88	1,241.88
	\$ 414,977.44	\$ 420,981.40	\$ 835,958.84
Department of Health:			
Salaries	\$ 15,274.16	\$ 40,611.74	\$ 55,885.90
Contingent	9,361.74	13,678.70	23,040.44
Members' traveling expense	95.40	450.24	545.64
Engineering and Housing	4,860.00	5,918.10	10,778.10
Vital Statistics	8,081.45	11,088.57	19,170.02
Antitoxin Department	2,468.80	12.55	2,511.35
Dental Examiners	978.25	1,604.50	2,582.75
Embalmer Examiners	295.10	754.83	1,049.93
Medical Examiners	332.65	637.63	970.28
Podiatry Examiners	92.98	377.37	470.35
Optometry Examiners	127.34	286.14	413.48
Nurses Examiners	875.40	659.75	1,535.15
Chiropractic Examiners	1,621.60	2,485.34	4,106.94
Bureau of Venereal Diseases, salaries and exp.	25,466.50	767.25	26,233.75
Osteopathic Examiners	1,315.13	1,730.46	3,045.59
	\$ 72,164.19	\$ 71,303.30	\$ 143,467.49
Department Public Instruction:			
Salaries	\$ 16,888.39	\$ 24,070.00	\$ 40,958.39
Traveling expense	2,237.07	4,620.82	6,857.89
Traveling expense, Supt. and Deputy	1,041.96	137.61	1,179.57
Contingent	1,540.77	40.50	1,581.27
Mining camp schools	54,307.05	51,309.38	105,616.43
Normal training	162,867.78	153,306.81	316,174.59
Consolidated Schools	151,996.98	146,198.33	298,195.31
Standard rural schools	109,115.00	100,994.90	210,109.90
Normal Institute	4,900.00	4,900.00	9,800.00
Teachers placement	2,600.00	3,438.71	6,038.71
Extra help		1,861.69	1,861.69
	\$ 503,504.58	\$ 491,917.17	\$ 995,421.75

TABLE NO. 4—Continued

	First Year	Second Year	Total
Director of Budget:			
Salaries	\$ 28,704.27	\$ 25,835.05	\$ 54,539.45
Expense	4,179.23	4,179.51	8,358.74
	\$ 29,901.60	\$ 30,019.39	\$ 59,919.99
District Court:			
Salaries	\$ 268,377.39	\$ 275,673.75	\$ 544,250.14
Traveling expense outside	1,200.57	759.51	1,960.08
Traveling expense inside	25,849.10	26,859.94	51,709.04
	\$ 295,427.06	\$ 303,293.20	\$ 598,720.26
Entomologist:			
Salaries and expense	\$ 5,912.43	\$ 3,120.00	\$ 9,032.43
Per diem		882.82	882.82
Traveling expense		1,576.64	1,576.64
Miscellaneous		46.59	46.59
	\$ 5,912.43	\$ 5,617.45	\$ 11,529.88
Executive Council:			
Salaries	\$ 18,708.40	\$ 19,953.44	\$ 38,661.84
Furniture and stores	182,906.61	201,372.52	384,279.13
Road improvement	2,242.58		2,242.58
Members and employees expense	806.28		806.28
Investigation expense	2,226.85		2,226.85
Cost of state cases	5,103.75	2,688.77	7,792.52
Boundary compensation	108.07		108.07
Traveling expense	606.89	900.57	1,507.46
Governors' conference	100.00		100.00
Necessary expense	1,551.59	2,575.34	4,126.93
Tabulation of census	16,025.18	28,083.77	44,108.95
Express, freight and drayage	4,279.23	7,610.77	11,890.00
Improvement of grounds	15,946.61		15,946.61
Provisional contingent	18,329.06	5,425.99	23,755.05
Great Lakes and St. Lawrence	4,138.51	4,341.40	8,479.91
Repair of Capitol Building		28,908.66	28,908.66
Commission Uniform Law		437.87	437.87
Drainage of Rice Lake		337.88	337.88
G. A. R. encampment		69.65	69.65
108th Inf. photograph		3,500.00	3,500.00
Drainage Mud Lake		5,064.71	5,064.71
Improvement capitol grounds		1,224.62	1,224.62
Additional clerical assistance		4,471.56	4,471.56
	\$ 267,322.61	\$ 316,099.52	\$ 583,413.13
Fire Marshal:			
Salaries	\$ 9,800.00	\$ 9,742.48	\$ 19,542.48
Contingent	280.26	279.99	560.25
Expense and fees	6,667.53		6,667.53
Traveling expense		3,306.21	3,306.21
Mileage and report firms		3,242.80	3,242.80
	\$ 16,717.89	\$ 16,571.48	\$ 33,289.67
General Assembly:			
Advertising laws	\$ 127.98	\$ 2.61	\$ 130.59
Inaugural ceremonies	413.00		413.00
Presidential electors	211.40		211.40
Miscellaneous appropriations	5,435.33	3,608.96	9,044.29
Chaplain fees	29.10		29.10
Typewriter rental	2,103.84		2,103.84
Miscellaneous expense	235.81		235.81
Investigation of Supt. of Public Instruction	619.48		619.48
Senate and House employees	165,252.66		165,252.66
Mileage and per diem	81,545.55		81,545.55
J. H. Anderson, per diem	90.00		90.00
John Hammill	180.00		180.00
Speaker and Lieutenant Governor salary	2,000.00		2,000.00
Drainage District No. 13		8,757.27	8,757.27
Relief Lyon County Farm Bureau		8.00	8.00

TABLE NO. 4—Continued

	First Year	Second Year	Total
Relief Martha Hulthins		1,000.00	1,000.00
Relief J. W. Slocum		169.00	169.00
Relief John McDonald		72.50	72.50
Relief Roy De Groot		1,000.00	1,000.00
Relief Edgar R. Harlan		61.14	61.14
Relief Dr. P. E. Gibson		157.00	157.00
Relief Midwest State Bank		350.00	350.00
Relief J. J. Roeder		1,200.00	1,200.00
Relief Winifred Hirt		1,000.00	1,000.00
Relief Lynn Clement		55.55	55.55
Relief Joseph Kelso		815.48	815.48
Iowa City paving		7,870.00	7,870.00
Hardin County		1,806.79	1,806.79
Relief Chas. Dalren		553.18	553.18
Louisa County fair		618.20	618.20
	\$ 258,231.99	\$ 29,186.65	\$ 287,418.64
Geological Survey:			
Salaries	\$ 1,800.00	\$ 5,175.00	\$ 6,975.00
Expense	7,999.65	4,081.62	12,081.67
	\$ 9,799.65	\$ 9,556.62	\$ 19,356.67
Governor:			
Salaries	\$ 14,720.53	\$ 14,799.99	\$ 29,520.52
Contingent	627.22	638.69	1,265.91
Publication of notices	79.78	216.27	296.05
Investigation Pittsburg Plus	1,788.17		1,788.17
Rewards	100.00	500.00	600.00
Arrest and conviction	1,100.00	500.00	1,600.00
G. A. R. support	750.00	750.00	1,500.00
Special agents		291.84	291.84
Return of fugitives		45.21	45.21
	\$ 19,165.70	\$ 17,714.40	\$ 36,880.10
Historical Department:			
Salaries	\$ 39,400.00	\$ 25,183.08	\$ 64,583.08
Miscellaneous co-operation	98.15	12.60	110.75
Historic motion picture	692.70		692.70
Binding and supplies	125.00		125.00
Portraits	337.00	500.00	837.00
Maintenance of Okoboji monument	37.90		37.90
Expense		6,233.77	6,233.77
War work pictures		763.73	763.73
Scott memorial		500.00	500.00
	\$ 32,310.75	\$ 43,213.18	\$ 75,523.93
Historical Society:			
Salaries and expense	\$ 44,500.00	\$ 38,761.37	\$ 83,261.37
Extra help		500.00	500.00
	\$ 44,500.00	\$ 39,261.37	\$ 83,761.37
Industrial Commission:			
Salaries	\$ 15,490.00	\$ 15,870.00	\$ 31,360.00
Contingent	1,569.10	1,446.95	3,016.05
Workmens compensation	13,844.02	11,912.32	25,756.34
Peace officers		5,654.36	5,654.36
State employees' claims		2,567.77	2,567.77
	\$ 30,903.12	\$ 37,451.40	\$ 68,354.52
Insane:			
Non resident	\$ 480.74		\$ 480.74
Transportation	206.41	1,703.21	1,910.22
Removal	684.01		684.01
Escaped	219.29		219.29
Commitment expense		1,056.00	1,056.00
	\$ 1,566.75	\$ 2,759.21	\$ 4,325.96

TABLE NO. 4—Continued

	First Year	Second Year	Total
Iowa Commission for Blind:			
Salaries and expense		\$ 4,001.21	\$ 4,001.21
		\$ 4,001.21	\$ 4,001.21
Insurance Department:			
Salaries	\$ 35,479.06	\$ 38,054.73	\$ 73,533.79
Examinations	48,218.05	45,215.88	93,433.93
Contingent	573.21	9,645.84	10,219.05
Traveling expense	543.15		543.12
Additional clerks	6,303.61	104.00	6,407.61
Bond premium	25.00		25.00
	\$ 91,232.05	\$ 91,018.15	\$ 182,250.20
Library Commission:			
Salaries	\$ 12,587.10	\$ 13,225.81	\$ 25,812.94
Expense	12,509.68	12,004.27	24,513.95
	\$ 25,106.78	\$ 25,230.11	\$ 50,336.89
Expense	\$ 10,109.00	\$ 10,009.96	\$ 20,118.96
Examiners	2,687.43	2,657.05	5,344.48
Traveling expense	2,143.42	2,292.64	4,436.06
Office expense	306.15	322.80	628.95
	\$ 15,237.00	\$ 15,372.45	\$ 30,609.45
Salaries			
Support	\$ 24,573.98	\$ 21,373.08	\$ 45,947.06
Injury, D. E. Bullock	\$ 209,257.01	106,217.12	315,474.13
Compensation for injury	2,500.00		2,500.00
Compensation W. W. Henshaw	345.05	185.00	530.05
Camp Dodge—	3,763.05		3,763.05
Salaries			
Maintenance buildings and grounds		9,250.00	9,250.00
Retrenchment and reform No. 7	5,310.16	12,914.88	18,225.04
Wak roster		4,244.04	4,244.04
		6,308.16	6,308.16
	\$ 271,075.27	\$ 222,753.60	\$ 493,828.87
Pensioners:			
Widows of survivors	\$ 5,602.07	\$ 3,300.00	\$ 8,902.07
Survivors Mitchell Cavalry	400.00	20.00	420.00
Northern Border Brigade	5,292.00	3,981.33	9,273.33
Spirit Lake survivors		803.33	803.33
	\$ 10,694.07	\$ 8,104.66	\$ 18,798.73
Pharmacy Commission:			
Members per diem	\$ 3,601.34	\$ 2,505.44	\$ 6,106.78
Salaries	2,100.00	2,729.03	4,829.03
Expense	373.97	1,454.15	1,828.12
	\$ 6,075.31	\$ 6,688.62	\$ 12,763.93
Primary Road:			
State owned lands	\$ 168.40		\$ 168.40
	\$ 168.40		\$ 168.40
Printing Board:			
Salaries	\$ 18,781.75	\$ 15,835.49	\$ 34,617.24
Refunds	1,350.00		1,350.00
Printing and binding	231,423.61	124,309.12	355,732.73
Per diem and traveling		843.27	843.27
	\$ 271,556.36	\$ 140,987.88	\$ 412,544.24
Prison Branch:			
Cost and fees	\$ 1,029.08		\$ 1,029.08
	\$ 1,029.08		\$ 1,029.08

TABLE NO. 4—Continued

	First Year	Second Year	Total
Railroad Commission:			
Salaries	\$ 35,861.90	\$ 44,538.34	\$ 80,400.24
Expense	18,895.55	8,701.27	27,596.82
Commerce Counsel—			
Salaries	9,600.00	11,375.01	20,975.01
Expense		2,651.33	2,651.33
Valuation Department—			
Salaries	17,850.00	9,784.87	27,634.87
Expense		4,508.30	4,508.30
Motor Carrier—			
Salaries	9,460.76	3,697.34	13,158.10
Expense		1,649.01	1,649.01
	\$ 91,168.30	\$ 91,804.37	\$ 182,972.67
Relief:			
Frederick Hull	\$ 240.00	\$ 240.00	\$ 480.00
Mitchell Cavalry		220.00	220.00
	\$ 240.00	\$ 460.00	\$ 700.00
Reporters of Supreme Court:			
Salaries	\$ 7,400.00	\$ 20,349.45	\$ 27,749.45
Clerical assistance	502.00		502.00
Compiling code	23,329.64		23,329.64
Preparing code annotations	2,475.00		2,475.00
	\$ 33,747.64	\$ 20,349.45	\$ 54,097.09
Retrenchment and Reform:			
Contingent	\$ 2,037.72	\$ 6,796.72	\$ 8,834.44
Per diem and expense	466.74	57.09	523.83
	\$ 3,104.46	\$ 6,854.41	\$ 9,958.87
Secretary of State:			
Salaries	\$ 19,400.92	\$ 19,906.70	\$ 39,307.62
Blue Sky contingent	242.80	78.07	320.87
Constitutional amendment	1,786.40		1,786.40
	\$ 21,430.12	\$ 19,984.77	\$ 41,414.89
State Fair Board:			
Maintenance of ground	\$ 15,000.00	\$ 20,300.00	\$ 35,300.00
Agricultural societies	160,211.35	170,210.33	330,421.68
State aid		200.00	200.00
Insurance on buildings		2,000.00	2,000.00
	\$ 175,211.35	\$ 211,610.33	\$ 386,821.68
State Library:			
General salaries	\$ 30,213.84	\$ 15,706.00	\$ 45,919.84
General support		4,767.45	4,767.45
Miscellaneous department	5,203.28	708.11	5,911.39
Law salaries		9,800.00	9,800.00
Law support		7,373.28	7,373.28
Law and legislative expense	6,198.00		6,198.00
Medical salaries		4,800.00	4,800.00
Medical support	1,983.61	2,519.50	4,503.11
Economics salaries		2,750.00	2,750.00
Economics Soc. support		1,977.02	1,977.02
Historical expense	5,682.23	1,491.43	7,173.66
Legislative relief work	1,610.75		1,610.75
	\$ 50,991.70	\$ 51,746.80	\$ 102,738.50
State Public Parks:			
Expense	\$ 97,638.50	\$ 129,500.36	\$ 227,138.86
	\$ 97,638.50	\$ 129,500.36	\$ 227,138.86

TABLE NO. 4—Continued

	First Year	Second Year	Total
State parks	\$ 52,189.01	\$ 63,153.86	\$ 115,342.87
Board Education	10,441.94	62,216.82	72,658.77
Board Control	35,136.92	10,866.21	46,003.13
Executive Improvement	6,227.74		6,227.74
	\$ 104,095.61	\$ 136,238.90	\$ 240,334.51
Supreme Court:			
Salaries	\$ 53,820.00	\$ 54,783.33	\$ 108,603.33
Contingent	626.15	455.00	1,081.15
	\$ 54,446.15	\$ 55,238.33	\$ 109,684.48
Treasurer of State:			
Salaries	\$ 44,896.94	\$ 36,570.54	\$ 81,467.48
Contingent	3,194.34	4,875.19	7,979.53
Additional clerical assistance	132.66	41.33	174.00
Inheritance examiners expense	4,258.03	2,767.44	7,025.47
Bond premiums	2,125.00	2,125.00	4,250.00
Inheritance tax fees	4,748.80	4,993.00	9,741.80
Inheritance tax refund	7,159.66	10,592.05	17,751.71
Inheritance court cost	55.68	96.25	151.93
Cigarette department salaries		19,008.33	19,008.33
Cigarette department expense		10,694.51	10,694.51
Cigarette department refund	817.88	887.29	1,705.17
Invalidated warrants	17.90	43.62	61.52
	\$ 67,338.95	\$ 92,694.85	\$ 160,033.80
Vocational Education:			
Salaries	\$ 9,087.26	\$ 8,850.99	\$ 15,938.25
Expense		2,279.76	2,279.76
	\$ 9,087.26	\$ 9,130.75	\$ 18,218.01
Vocational Rehabilitation:			
Salaries	\$ 35,180.07	\$ 5,919.99	\$ 41,100.06
Expense		33,799.35	33,799.35
	\$ 35,180.07	\$ 39,719.34	\$ 74,899.41
Total of warrants issued for state departments	\$ 3,919,536.39	\$ 3,682,445.60	\$ 7,601,982.00

INSTITUTIONS UNDER STATE BOARD OF EDUCATION

School for the Deaf:			
Support	\$ 146,650.42	\$ 199,233.76	\$ 345,884.18
Repair and contingent	10,000.00	19,000.00	29,000.00
Scholarships	1,000.00		1,000.00
Support, equipment	15,000.00	15,000.00	30,000.00
Library books and binding		1,000.00	1,000.00
Improvement heating plant		20,000.00	20,000.00
	\$ 172,650.42	\$ 245,233.76	\$ 417,884.18
School for the Blind:			
Support	\$ 50,000.00	\$ 81,000.00	\$ 131,000.00
Repair and contingent	5,000.00	1,000.00	6,000.00
Oculist	250.00		250.00
Support	41,601.58		41,601.58
Piano and furniture		1,000.00	1,000.00
General improvement		2,000.00	2,000.00
	\$ 97,852.58	\$ 84,000.00	\$ 181,852.58
State College of Agriculture:			
Home Economics	\$ 50,000.00		\$ 50,000.00
Summer Session	29,000.00		29,000.00
Support	565,000.00	60,000.00	625,000.00

TABLE NO. 4—Continued

	First Year	Second Year	Total
Two and Four Year Course	25,000.00		25,000.00
Sub-collegiate Course	14,000.00	80,000.00	134,000.00
Contingent	25,000.00	100,000.00	125,000.00
Library and books	35,000.00	61,291.00	96,291.00
Maintenance of ground	20,000.00		20,000.00
Short Course	9,500.00		9,500.00
Veterinary Course	2,500.00	37,500.00	40,000.00
Engineering Course	25,000.00	167,500.00	192,500.00
Good roads	10,000.00		10,000.00
Experiment station	115,500.00	215,500.00	331,000.00
Trade School	35,000.00		35,000.00
Bee inspection	1,500.00	1,500.00	3,000.00
Veterinary investigation	22,500.00	67,500.00	90,000.00
Maintenance of buildings	471,288.00	9,984.00	481,272.00
Agricultural Experiment Station	134,500.00	222,500.00	357,000.00
Agricultural Home Economics	100,000.00	308,000.00	408,000.00
Equipment and furnishing	65,000.00		65,000.00
Heating system	30,500.00		30,500.00
Soldiers tuition	13,034.21		13,034.21
Additional construction	66,000.00	25,000.00	91,000.00
Construction of building	81,000.00	317,500.00	398,500.00
Construction of Armory	50.00		50.00
Physical Plant		450,500.00	450,500.00
Industrial Science		441,500.00	441,500.00
Non-collegiate		70,000.00	70,000.00
Engineering Extension		32,500.00	32,500.00
Engineering Experiment		47,000.00	47,000.00
Permanent Collegiate Course	800,000.00		800,000.00
	\$ 2,798,381.21	\$ 2,727,271.00	\$ 5,525,652.21
State University of Iowa:			
Educational purposes	\$ 454,700.00		\$ 454,700.00
Applied Science	68,350.00	70,000.00	138,350.00
College of Dentistry	45,725.00	85,500.00	131,225.00
College of Education	46,000.00	71,500.00	117,500.00
Graduate Education	34,000.00	39,000.00	73,000.00
College of Fine Arts	3,000.00	470,000.00	473,000.00
University Extension	17,000.00		17,000.00
Summer School	16,000.00	56,500.00	72,500.00
Equipment and supplies	38,500.00	60,000.00	98,500.00
Repair and contingent	78,000.00	175,000.00	253,000.00
Dept. of Buildings and Grounds	92,000.00		92,000.00
Administration	24,225.00	50,000.00	74,225.00
Library	32,500.00	90,192.00	122,692.00
Epidemiology	29,000.00	17,250.00	46,250.00
Support	600,000.00	250,000.00	850,000.00
Liberal Arts	80,000.00		80,000.00
Medicine	150,000.00	148,000.00	298,000.00
Commerce	50,000.00	61,500.00	111,500.00
Nurses Training	20,000.00	18,250.00	38,250.00
University Extension	45,000.00	62,750.00	107,750.00
Additional equipment	80,000.00		80,000.00
Paving, sidewalk	70,000.00		70,000.00
General lighting	5,000.00		5,000.00
Grading and planting	2,500.00		2,500.00
Water pump and filter	30,000.00		30,000.00
Soldiers tuition	17,480.00	10,000.00	27,480.00
Construction of building	50,000.00		50,000.00
Maintenance of building	667,526.00		667,526.00
Child Welfare	25,000.00	35,750.00	60,750.00
College of Law		37,000.00	37,000.00
College of Pharmacy		12,500.00	12,500.00
Maternity and Infant Hygiene	21,218.00	21,218.00	42,436.00
Capital expenditures		140,000.00	140,000.00
Central heating plant		150,000.00	150,000.00
Psychopathic hospital	115,883.88	126,741.62	242,625.50
Rockefeller foundation	100,000.00	550,000.00	650,000.00
Care of indigent persons	915,905.96	957,994.16	1,873,900.12
	\$ 4,027,569.44	\$ 3,755,941.35	\$ 7,783,510.82

TABLE NO. 4—Continued

	First Year	Second Year	Total
Teachers College:			
Teachers fund	\$ 304,500.00	\$ 330,000.00	\$ 634,500.00
Summer term	84,000.00	118,000.00	202,000.00
Contingent and repair	170,000.00	55,000.00	225,000.00
Library books, salaries, etc.	31,500.00		31,500.00
Hospital fund	2,250.00	8,250.00	10,500.00
Extension fund	54,750.00	49,500.00	104,250.00
Hospital fund	6,000.00		6,000.00
Support	30,000.00	90,500.00	120,500.00
Dormitory for women	50,000.00		50,000.00
Repairs	5,000.00		5,000.00
Maintenance of buildings	78,548.00		78,548.00
Capitol expenditures		10,000.00	10,000.00
	\$ 816,548.00	\$ 661,750.00	\$ 1,478,298.00
Board of Control:			
Emergency	\$ 22,532.79	\$ 24,478.49	\$ 47,011.28
Butter		20,832.05	20,832.05
	\$ 22,532.79	\$ 45,310.54	\$ 67,843.33
Anamosa:			
Support	\$ 209,401.49	\$ 267,511.77	\$ 477,063.26
Special	12,456.62	9,830.02	21,845.64
Industries	214,022.28	285,738.39	499,760.67
Salaries	159,932.02	99,030.80	258,962.82
Rewards	350.00	130.00	480.00
	\$ 596,212.39	\$ 661,889.96	\$ 1,258,102.35
Cherokee:			
Support	\$ 314,766.43	\$ 308,543.13	\$ 623,309.56
Special	145,360.45	48,134.04	193,494.49
Reward	59.46	173.08	232.54
	\$ 460,206.34	\$ 356,850.25	\$ 817,056.59
Clarinda:			
Support	\$ 361,097.50	\$ 347,292.61	\$ 708,390.11
Special	67,731.94	94,537.74	162,269.68
Reward	45.77	35.73	120.50
	\$ 428,875.21	\$ 441,866.08	\$ 870,741.29
Davenport:			
Support	\$ 152,810.94	\$ 137,233.74	\$ 290,044.68
Special	11,469.62	18,269.64	29,739.26
	\$ 164,279.56	\$ 155,503.38	\$ 319,782.94
Eldora:			
Support	\$ 144,972.56	\$ 137,446.06	\$ 282,418.62
Special	32,624.50	23,223.50	55,848.00
	\$ 177,597.06	\$ 160,669.56	\$ 338,266.62
Fort Madison:			
Support	\$ 301,541.90	\$ 254,994.31	\$ 556,536.21
Special	105,991.00	60,703.58	166,694.58
Industries	248,274.71	500,987.39	749,262.10
Salaries	139,774.48	108,735.77	248,510.25
Reward	50.00	500.00	550.00
	\$ 805,732.18	\$ 925,901.05	\$ 1,731,633.23
Glenwood:			
Support	\$ 306,585.72	\$ 411,354.00	\$ 717,939.72
Special	98,748.44	34,661.23	133,409.67
	\$ 405,334.16	\$ 446,015.23	\$ 851,349.39

TABLE NO. 4—Continued

	First Year	Second Year	Total
Independence:			
Support	\$ 325,463.33	\$ 346,460.19	\$ 671,923.52
Special	17,708.62	21,072.53	38,781.15
Rewards	74.25	160.34	234.59
	\$ 343,246.20	\$ 367,693.06	\$ 710,939.26
Marshalltown:			
Support	\$ 277,632.15	\$ 240,457.90	\$ 518,090.05
Special	19,707.71	15,801.83	35,509.54
	\$ 297,339.86	\$ 256,259.73	\$ 553,599.59
Mitchellville:			
Support	\$ 86,704.50	\$ 83,147.36	\$ 169,851.86
Special	10,827.85	8,315.70	19,143.55
	\$ 97,532.35	\$ 91,463.06	\$ 188,995.41
Mt. Pleasant:			
Support	\$ 315,611.10	\$ 317,133.61	\$ 632,744.71
Special	22,274.45	25,389.14	47,663.59
Rewards	221.50	29.00	250.50
	\$ 338,106.85	\$ 342,551.75	\$ 680,658.60
Oakdale:			
Support	\$ 225,506.47	\$ 218,719.03	\$ 444,225.50
Special	31,854.70	24,925.15	56,779.85
Indigent patients		33.89	33.89
	\$ 257,361.17	\$ 243,678.07	\$ 501,039.24
Rockwell City:			
Support	\$ 52,832.84	\$ 43,817.97	\$ 96,650.81
Special	2,783.31	11,706.49	14,489.80
	\$ 55,616.15	\$ 55,524.46	\$ 111,140.61
Toledo:			
Support	\$ 81,666.50	\$ 90,246.39	\$ 171,912.89
Special	20,710.45	9,159.70	29,870.15
	\$ 102,376.95	\$ 99,406.09	\$ 201,783.04
Woodward:			
Support	\$ 196,605.40	\$ 228,771.27	\$ 425,376.67
Special	36,818.70	133,886.71	170,705.41
	\$ 233,424.10	\$ 362,657.98	\$ 596,082.08
Total warrants issued for institutions	\$12,066,282.27	\$12,520,334.19	\$24,586,616.46
Grand total general warrants issued	\$16,585,818.66	\$16,322,770.88	\$32,908,589.54

TABLE NO. 5
Trust Fund Expenditures

	First Year	Second Year	Total
Banking Department:			
Salaries and expense			
Board of Accountancy:	\$ 128,309.65	123,084.44	251,394.09
Expense	861.54	62.27	923.81
Board of Chiropractic:			
Per diem and expense	1,503.50		1,503.50
Board of Dental Examiners:			
Per diem and expense	1,291.72		1,291.72
Board of Engineering Examiners:			
Per diem and expense	769.09	929.21	1,698.31
Board of Court Reporters			
Traveling expense		77.12	77.12
Board of Health:			
Embalmers examinations	782.04		782.04
Nurses examinations	841.28		841.28
Plumbing code	79.16	232.71	311.87
Optomety examinations	706.42		706.42
Medical examinations	601.13		601.13
Podiatry examinations	44.50		44.50
Educational Board Examiners			
Per diem and expense	18,166.44	16,981.37	35,147.81
Fish and Game:			
Salaries and expense	199,886.81	203,665.11	393,551.92
Federal Aid Engineering	294,459.04	292,655.04	587,114.08
Highway Commission:			
Maintenance fund	654,691.08	759,770.74	1,414,461.82
Motor Vehicle Department:			
Salaries and expense	224,742.41	255,514.28	480,256.69
Motor Carrier:			
Administration		7,870.73	7,870.73
Allotment to counties		37,456.16	37,456.16
Primary Road:			
Expense	19,722,285.53	10,627,919.69	30,350,205.22
National Guard:			
Permanent improvement	2,918.61	286.87	3,205.48
Parole Relief	134.00	50.00	184.00
Treasurer of State:			
Invalidated warrants	687.27	96.86	784.13
Grand total trust warrants	\$12,245,304.66	\$11,726,163.92	\$23,971,468.58

TABLE NO. 6
Capitol Grounds Extension Fund

First Year	
Unexpended balance June 30, 1924	\$ 23,802.21
Receipts of tax collected by county treasurers	16,637.78
Receipts of tax, miscellaneous sources	8,649.79
	\$ 49,090.78
Disbursements from miscellaneous sources	11,736.05
Unexpended balance June 30, 1925	37,354.73
Second Year:	
Unexpended balance July 1, 1925	\$ 37,354.73
Receipts of tax collected by county treasurers	5,001.20
Receipts from miscellaneous sources	
	\$ 42,355.93
Disbursements from miscellaneous sources	10,779.68
Unexpended balance June 30, 1926	31,576.25
Warrant Account:	
Outstanding warrants July 1, 1924	\$ 612.20
Warrants issued	11,171.77
	\$ 11,783.97
Warrants redeemed by state treasurer	11,736.05
Unredeemed warrants June 30, 1925	47.92
Warrants outstanding July 1, 1925	\$ 47.92
Warrants issued	11,414.51
	\$ 11,462.43
Warrants redeemed by state treasurer July 1, 1925 to June 30, 1926	10,179.68
Unredeemed warrants June 30, 1926	742.75
	\$ 11,522.43

TABLE NO. 7

Soldiers' Bonus Fund

First Year, July 1, 1924 to June 30, 1925.

PART 1	
Balance in State Treasury June 30, 1924	\$ 1,000,684.79
Tax collected from county treasurers	1,027,902.78
	\$ 2,028,587.57
Disbursements for payment of bonds	\$ 1,100,000.00
Disbursements for payment of interest	896,142.50
Balance cash on hand in treasurer's office June 30, 1925	32,445.07
	\$ 2,028,587.57
Taxes collectable in hands of county treasurers June 30, 1925	711,475.61

PART 2	
Balance unexpended June 30, 1924	\$ 2,729,702.77
Receipts from refund	274.50
	\$ 2,729,977.27
Warrants issued in payment of salaries, etc.	\$ 736,430.53
Balance unexpended June 30, 1925	1,993,546.74
	\$ 2,729,977.27

PART 3

WARRANT ACCOUNT

Warrants outstanding July 1, 1924	\$ 68,115.57
Warrants issued June 30, 1924 to July 1, 1925	755,111.70
	\$ 823,227.27
Warrants redeemed June 30, 1924 to July 1, 1925	\$ 804,546.10
Warrants cancelled June 30, 1924 to July 1, 1925	427.60
Warrants outstanding July 1, 1925	18,254.17
	\$ 823,227.27

PART 4

Bonds outstanding June 30, 1924	\$20,000,000.00
Bonds paid and retired during year	1,100,000.00
	\$18,900,000.00
Bonds outstanding June 30, 1925	\$18,900,000.00

Second Year, July 1, 1925 to June 30, 1926.

PART 1	
Balance in state treasury June 30, 1925	\$ 32,445.07
Taxes collected from county treasurers	2,015,708.17
	\$ 2,048,213.24
Disbursements for payment of bonds	\$ 1,100,000.00
Disbursements for payment of interest	839,896.75
Balance cash in state treasury June 30, 1926	108,319.49
	\$ 2,048,213.24
Taxes collectable in hands of county treasurers, June 30, 1926	\$ 677,784.99

PART 2

Balance unexpended June 30, 1925	\$ 1,993,546.74
Receipts from refunds	81.50
	\$ 1,993,628.24
Warrants cashed in payment of salaries and expense	\$ 135,378.24
Balance unexpended June 30, 1926	1,858,250.00
	\$ 1,993,628.24

TABLE NO. 7—Continued

PART 3

WARRANT ACCOUNT

Warrants outstanding June 30, 1925	\$ 18,254.17
Warrants issued July 1, 1925 to June 30, 1926	123,243.72
	\$ 141,497.89
Warrants redeemed July 1, 1925 to June 30, 1926	\$ 135,378.24
Warrants cancelled July 1, 1925 to June 30, 1926	431.00
Warrants outstanding June 30, 1926	5,708.65
	\$ 141,497.89

PART 4

Bonds outstanding June 30, 1925	\$19,800,000.00
Bonds retired and paid during the year	1,100,000.00
	\$18,700,000.00
Bonds outstanding June 30, 1926	\$18,700,000.00

TABLE NO. 8

Gasoline Fund

Receipts collected	\$ 5,355,748.46
Disbursements to counties and primary road	\$ 5,187,433.20
Salaries and miscellaneous expense	137,762.56
Balance on hand June 30, 1926	30,552.70
	\$ 5,355,748.46

WARRANT ACCOUNT

Warrants issued	\$ 142,006.00
Warrants cancelled	3.58
	\$ 142,002.42
Warrants redeemed by state treasurer	\$ 137,762.56
Warrants outstanding June 30, 1926	4,239.86

STATE SINKING FUND FOR PUBLIC DEPOSITS

Received from county treasurers	\$ 1,481,991.82
Disbursements	\$ 1,425,861.88
Balance unexpended June 30, 1926	56,129.94
	\$ 1,481,991.82

WARRANT ACCOUNT

Warrants issued	\$ 1,430,872.13
Warrants redeemed by state treasurer	\$ 1,425,861.88
Warrants outstanding June 30, 1926	5,019.25
	\$ 1,430,872.13

TABLE NO. 9

General Revenue Warrant Account

	Issued by Auditor of State	Redeemed by Treasurer of State	Outstanding at end of each fiscal year
Outstanding July 1, 1924 (as shown by last report)			\$ 1,226,666.12
Net outstanding July 1, 1924:			
1924—			
July	\$ 948,228.94	\$ 1,080,661.33	
August	1,208,800.94	1,101,371.00	
September	1,041,741.02	1,220,789.96	
October	1,487,948.53	1,886,439.41	
November	1,224,583.94	1,300,461.48	
December	1,543,308.60	1,547,781.07	
1925—			
January	1,376,373.44	1,314,409.50	
February	1,286,032.04	1,310,406.73	
March	1,477,821.00	1,437,038.40	
April	1,545,301.06	1,507,736.89	
May	1,386,960.52	1,432,246.26	
June	2,942,618.24	1,594,319.99	
Deduct warrants cancelled during year	\$16,589,028.62	\$16,743,268.67	
	4,100.96		
Total warrants first year	\$16,683,818.66		
Outstanding July 1, 1924	1,226,666.12		
General revenue warrants outstanding June 30, 1925	\$17,813,484.78	\$16,743,268.67	\$ 1,000,216.11
1925—			
July	\$ 1,327,661.69	\$ 1,456,374.85	
August	1,306,175.84	1,433,154.93	
September	1,226,241.90	1,362,839.81	
October	1,243,883.65	1,406,087.74	
November	1,569,367.21	1,622,941.92	
December	1,341,819.61	1,482,969.01	
1926—			
January	1,302,791.32	1,340,367.64	
February	945,811.08	1,022,331.60	
March	1,699,742.32	1,292,663.32	
April	1,664,466.66	1,168,580.71	
May	1,137,867.51	1,469,238.41	
June	1,899,556.90	1,504,133.47	
Total warrants second year	\$16,394,333.01	\$16,502,142.47	
Deduct warrants cancelled during year	1,603.73		
Outstanding July 1, 1925	\$16,292,779.88		
	1,000,216.11		
Outstanding warrants June 30, 1926	\$17,271,995.99	\$16,502,142.47	\$ 769,853.52

TABLE NO. 10

Trust Fund Warrant Account

	Issued by Auditor of State	Redeemed by Treasurer of State	Outstanding at end of each fiscal year
Outstanding July 1, 1924 (as shown on last report)			\$ 275,481.70
1924—			
July	\$ 847,235.56	\$ 798,980.33	
August	1,031,732.24	959,293.13	
September	1,122,059.10	962,633.16	
October	1,071,756.67	1,097,184.22	
November	794,137.02	861,840.64	
December	1,029,754.19	1,145,554.08	
1925—			
January	562,140.86	1,034,297.10	
February	2,199,473.16	1,581,487.71	
March	1,023,662.32	1,491,879.99	
April	728,918.14	839,347.73	
May	692,283.61	874,637.17	
June	820,245.65	917,944.44	
Deduct warrants cancelled during year	\$12,303,237.75	\$2,261,089.60	
	57,363.70		
Total warrants issued first year	\$12,245,934.05		
Outstanding warrants July 1, 1925	275,481.70		
Trust warrants outstanding June 30, 1925	\$12,520,735.84	\$12,261,089.60	\$ 259,646.24
1925—			
July	\$ 802,666.15	\$ 833,426.74	
August	976,766.43	823,329.46	
September	1,047,127.68	1,069,749.65	
October	767,453.88	883,840.55	
November	874,061.15	783,494.90	
December	806,069.02	792,658.68	
1926—			
January	880,978.91	879,623.33	
February	1,370,683.40	1,389,054.06	
March	871,044.20	1,306,237.87	
April	1,031,406.67	900,568.74	
May	871,026.76	1,001,951.40	
June	1,230,443.37	1,041,249.67	
Deduct warrants cancelled during year	\$11,810,011.10	\$11,623,869.66	
	83,847.37		
Outstanding Warrants July 1, 1925	\$11,726,163.73		
	259,646.24		
Trust warrants outstanding June 30, 1926	\$11,985,809.97		\$ 461,650.31

TABLE NO. 11—CIGARETTE SALES 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.

Denomination	On Hand July 1, 1924		Received July 1, 1924 to June 30, 1925		Delivered to Treasurer of State July 1, 1924 to June 30, 1925		On Hand June 30, 1925	
	Quantity	Face Value	Quantity	Face Value	Quantity	Face Value	Quantity	Face Value
One-half cent	1,030,000	\$ 8,100.00	11,400,000	\$ 5,700.00	18,600,000	\$ 9,300.00	9,000,000	\$ 4,500.00
One cent	7,410,000	74,100.00	20,340,000	305,400.00	16,600,000	166,000.00	11,000,000	110,000.00
One and one-half cent	1,910,000	28,650.00	51,800,000	1,036,000.00	680,000	10,200.00	1,230,000	18,450.00
Two cent	32,350,000	647,000.00	81,000,000	1,620,000.00	71,300,000	1,426,000.00	12,700,000	254,000.00
Five cent	350,000	11,000.00	.....	.....	100,000	2,000.00	450,000	2,000.00
Total	.....	\$ 735,850.00	.....	\$ 1,255,750.00	.....	\$ 1,622,400.00	.....	\$ 306,550.00

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. 1925, as provided by Section 102 and 4507 of the Code, on the basis of fifteen and two hundred and fifty-six thousandths cents for each youth in the county.

The total amount of Permanent School Fund on the first day of January, 1925, was \$4,822,034.65, upon which this apportionment was computed.

ADDITIONS TO FUND—1924

ESCHEAT ESTATES

January 9, 1924, Wm. Devlin, Mills County	\$ 673.75
January 24, 1924, Peter Baker, Osceola County	894.94
March 24, 1924, Amelia Bornhop, Scott County	368.55
April 14, 1924, Edward Duffy, Madison County	1,853.33
April 21, 1924, Gus Johnson, Humboldt County	282.61
June 26, 1924, Hans Mohr, Scott County	328.50
December 15, 1924, W. Johnson, Clayton County	486.50
Total additions to Fund—1924	\$ 4,797.23

DEDUCTIONS FROM FUND—1924

February 24, 1924—Benton County Foreclosure	\$ 3,700.00
Amount of Permanent School Fund January 1, 1924	\$ 4,820,937.37
Additions to Permanent School Fund during 1924	4,797.23
Total	\$ 4,825,734.65
Deduction from Permanent School Fund during 1924	3,700.00

Total amount of Permanent School Fund Jan. 1, 1925 \$ 4,822,034.65

Whereas: On the 9th day of January, 1924, the superintendent of public instruction certified to the auditor of state the number of persons, aged five (5) to twenty-one (21) years, in Page County, Iowa, as being two thousand three hundred twenty-one (2321) when the correct number was six thousand seven hundred seventy-two (6772) thereby being in error four thousand four hundred fifty-one (4451) in number and therefore the auditor of state has added four thousand four hundred fifty-one (4451) to the number of persons aged five (5) to twenty-one (21) years in Page County, Iowa, as shown by the certificate of the superintendent of public instruction for the year 1925 as per House File No. 144, 41st G. A.

Statement of the Semi-Annual Apportionment of the Interest of the Permanent School Fund.

Counties	No. of Youths as per Section 4850, Part 12, Code of 1924.	Amount of permanent School Fund held by counties January 1, 1925.	Semi-annual interest due and apportioned as per Section 4857, Code of 1924.	Amount of interest to be apportioned by County Auditors as per Section 4856, Code of 1924.	Deficiency to be transferred from State Revenue to School Fund interest account as per Section 4481, Code of 1924.	Excess to be transferred from interest account to General State Revenue as per Section 4482, Code of 1924.
Adair	4,231	\$ 27,836.71	\$ 945.32	\$ 645.49		\$ 300.83
Adams	3,089	39,710.74	825.09	471.29		354.73
Alfalfa	4,913	55,459.20	1,247.85	749.54		498.25
Appanoose	9,571	39,199.38	814.19	1,460.17	\$ 645.08	
Audubon	3,712	46,015.37	913.85	566.31		347.54
Benton	6,901	26,925.00	618.48	1,037.57	419.09	
Black Hawk	15,922	18,255.54	410.75	2,439.77	2,029.02	
Boone	9,459	90,133.88	2,029.01	1,413.98		584.95
Brewer	5,249	53,212.09	1,197.39	890.30		306.49
Buehana	5,450	15,329.16	304.41	828.41	524.00	
Busen Vista	5,885	64,773.36	1,457.40	867.31		590.09
Butler	5,464	13,975.49	314.45	833.09	519.15	
Calhoun	5,117	51,715.75	1,163.00	780.66		382.94
Carroll	6,548	16,708.01	375.93	968.21	592.28	
Cass	5,300	57,762.70	1,259.66	817.73		481.93
Cedar	4,831			737.03	737.03	
Cerro Gordo	10,741	22,095.79	510.65	1,638.67	1,128.02	
Cherokee	4,589	68,023.01	1,481.54	738.25		695.20
Chickasaw	4,864	33,739.00	778.93	679.66		88.27
Clarke	2,919	46,737.19	1,061.30	445.33		606.63
Clay	4,627	67,898.38	1,527.71	705.90		821.81
Clayton	7,618	40,566.50	911.08	1,161.46	250.38	
Clinton	12,830	156.00	3.51	1,967.37	1,963.89	
Crawford	6,213	4,900.00	99.00	947.87	848.87	
Dallas	7,473	48,963.74	1,101.01	1,140.19	39.00	
Davis	3,287	39,882.81	604.86	538.00		156.77
Decatur	4,954	107,554.35	2,419.97	755.79		1,664.18
Delaware	5,301	19,569.44	440.31	808.73	368.42	
Des Moines	9,673	905.07	20.38	1,475.73	1,455.35	
Dickinson	3,400	85,137.83	1,915.60	319.63		1,595.97
Dubuque	17,877	18.00	18.00	2,727.35	2,709.35	
Emmet	3,966	63,087.47	1,518.34	609.64		808.70
Fayette	9,206	69,835.47	1,571.50	1,404.49		166.81
Floyd	4,985	25,705.46	533.37	752.89	219.52	
Franklin	4,983	30,749.85	691.85	790.67	68.82	
Freonk	4,911	68,234.90	1,424.81	749.23		675.58
Greene	4,783	36,494.58	819.10	729.70		84.90
Grundy	4,612	22,443.45	504.98	703.62	198.64	
Guthrie	5,145	48,755.07	1,066.98	784.93		312.05
Hamilton	5,618	59,738.53	1,141.30	902.56		238.94
Hancock	4,734	49,798.87	1,118.45	722.23		396.23
Hardin	5,447	42,909.90	965.48	983.57	18.00	
Harrison	7,652	51,161.04	1,151.12	1,167.49	16.28	
Henry	4,586	11,256.37	253.26	669.65	446.39	
Howard	4,130	41,528.40	963.29	630.68		305.21
Humboldt	4,076	32,074.07	719.72	621.84		97.88
Ida	3,251	26,972.60	606.87	500.56		106.31
Iowa	5,322	76,361.73	1,582.14	811.94		771.20
Jackson	5,375	32,711.15	739.00	830.02	84.02	
Jasper	8,500	62,549.98	1,467.36	1,296.78		110.58
Jefferson	4,482	27,035.00	613.83	684.24	70.30	
Johnson	7,307	39,881.56	829.84	1,114.77	284.90	
Jones	4,944	17,393.00	391.33	754.27	362.92	
Keokuk	6,240	23,390.63	524.26	947.41	423.15	
Kossuth	8,246	106,917.69	2,399.38	1,253.45		1,146.13
Lee	10,379	1,850.00	32.28	1,568.19	1,533.91	
Linn	23,135	72.85	1.64	3,529.52	3,527.88	
Louisia	3,517	32,242.61	725.46	536.56		188.90
Lucas	4,054	31,847.47	716.57	761.90	45.33	
Lyon	4,651	123,584.86	2,735.03	735.33		2,001.70
Madison	4,348	64,997.39	1,448.48	657.24		791.24
Mahaska	7,482	29,196.79	656.93	1,141.47	484.54	

Statement of the Semi-Annual Apportionment of the Interest of the Permanent School Fund—Continued.

Counties	No. of Youths as per Section 4852, Part 12, Code of 1924.	Amount of permanent School Fund held by counties January 1, 1925.	Semi-annual interest due and apportioned as per Section 4857, Code of 1924.	Amount of interest to be apportioned by County Auditors as per Section 4856, Code of 1924.	Deficiency to be transferred from General State Revenue to School Fund interest account as per Section 4481, Code of 1924.	Excess to be transferred from School Fund interest account to General State Revenue as per Section 4482, Code of 1924.
Marion	7,441	73,545.24	1,654.77	1,135.21		519.56
Marshall	9,369	32,330.74	727.44	1,429.35	701.91	
Mills	4,108	36,922.00	1,056.96	626.72		430.24
Mitchell	4,163	14,919.30	333.69	625.56	290.27	
Monona	5,832	45,380.65	1,008.96	862.79		116.16
Monroe	6,681	60,912.14	1,370.52	1,619.27	248.75	
Montgomery	4,650	49,662.13	1,115.60	769.41		406.19
Muscatell	5,261	102,906.64	2,318.40	904.33		904.85
O'Brien	3,292	99,049.29	2,247.74	481.49		1,813.17
Oaccola	3,156	77,519.44	1,744.19	1,736.16		8.00
Page	11,380	48,102.38	1,082.30	743.28		339.02
Palo Alto	4,872	117,438.24	2,612.81	1,131.69		1,511.72
Plymouth	7,414	91,518.83	2,050.16	735.04		1,324.12
Pocahontas	4,818	50.00	1.12	7,337.33	7,336.81	
Polk	45,008	85,676.74	1,927.73	2,910.12	982.39	
Pottawattamie	19,075	56,969.96	1,273.89	812.24		461.65
Poweshiek	5,324	139,048.65	3,128.69	662.92		2,525.98
Ringgold	3,952	20,949.43	450.96	765.71	314.75	
Sag	15,900		8.32	2,746.12	2,737.60	
Shelby	5,139	26,019.40	585.44	784.02	198.58	
Sioux	8,767	129,452.84	2,912.49	1,337.51		1,575.18
Story	8,412	43,835.97	896.31	1,288.35	397.04	
Sargeant	6,097	38,717.45	871.14	1,917.13	145.99	
Taylor	4,533	34,002.61	1,217.08	691.56		525.52
Union	5,940	43,950.98	988.90	768.91		219.90
Van Buren	4,159	34,793.83	782.86	634.51		148.35
Wapello	11,789	59,653.59	1,323.70	1,790.47	461.77	
Warren	5,324	96,021.32	1,408.08	812.24		686.74
Washington	6,670	39,737.03	894.08	626.05		31.97
Wayne	4,411	136,193.31	2,839.35	672.96		2,166.40
Webster	11,005	56,170.92	1,293.84	1,770.48	506.64	
Winnebago	4,247	219,187.70	4,661.72	647.98		4,283.79
Winnesiek	6,329	51,499.52	708.74	965.56	256.82	
Woodbury	28,083	99,747.46	2,244.32	4,284.70	2,040.38	
Worth	3,448	36,850.53	829.14	628.05		308.11
Wright	6,378	51,739.83	1,164.15	973.04		191.11
Total	713,142	\$4,822,084.65	\$108,709.35	\$108,709.35	\$ 29,244.17	\$ 29,244.17

Statement of the Semi-Annual Apportionment of the Interest of the Permanent School Fund.

Counties	No. of Youths as per Section 4507, Code of 1924.	Amount of permanent School Fund held by counties January 1, 1925.	Semi-annual interest due and apportioned as per Section 4507, Code of 1924.	Amount of interest to be apportioned by County Auditors as per Section 4507, Code of 1924.	Deficiency to be transferred from School Fund Interest account as per Section 4481, Code of 1924.	Excess to be transferred from School Fund Interest account to General State Revenue as per Section 4482, Code of 1924.
Adair	1,109	\$ 27,836.71	\$ 620.33	\$ 620.96	\$ 4.63	
Adams	3,033	36,710.74	825.99	469.04		\$ 356.95
Allamakee	4,879	50,459.29	1,206.25	728.42		577.83
Appanoose	9,327	35,129.38	814.49	1,422.29	607.71	
Audubon	3,726	46,615.37	912.85	565.43		347.42
Benton	6,682	27,174.75	669.97	1,011.30	401.33	
Black Hawk	10,420	18,555.54	410.75	2,485.11	2,074.36	
Boone	9,394	90,123.88	2,028.01	1,421.75		606.26
Bramer	4,968	52,212.69	1,197.29	751.80		445.49
Buchanan	5,443	15,329.75	394.41	823.63	519.22	
Buena Vista	5,711	64,773.36	1,437.40	864.34		573.06
Butler	5,581	15,975.49	314.45	844.63	530.21	
Calhoun	5,278	51,715.75	1,163.60	798.81		364.79
Carroll	6,566	16,708.01	375.03	908.74	537.81	
Cass	5,568	57,703.70	1,299.66	842.70		456.96
Cedar	4,780			723.44		723.44
Cerro Gordo	10,623	22,695.70	510.65	1,667.69	1,096.55	
Cherokee	4,803	63,623.01	1,431.54	740.54		691.00
Chickasaw	4,600	35,730.00	728.93	691.05		67.88
Clarke	5,218	49,727.19	1,051.36	441.63		609.73
Clay	5,914	67,808.28	1,527.71	694.68		833.03
Clayton	7,464	41,320.21	930.47	1,120.25		189.78
Clinton	12,570	176.00	3.51	1,983.18	1,899.67	83.51
Crawford	6,082	4,600.00	99.60	920.49	821.49	98.91
Dallas	7,728	49,953.74	1,191.01	1,173.24		17.77
Davis	3,033	30,882.81	694.80	534.71		160.10
Decatur	5,916	107,354.32	2,419.97	732.18		1,687.79
Delaware	5,363	10,569.44	240.21	811.67	571.36	
Des Moines	9,620	973.02	22.06	1,502.27	1,479.31	22.96
Dickinson	5,170	71,390.83	1,811.64	510.95		1,300.69
Dubuque	17,323	800.00	18.00	3,715.00	2,607.00	1,108.00
Emmet	4,943	63,687.47	1,418.24	577.68		840.56
Fayette	9,350	64,835.47	1,571.33	1,466.00		105.33
Floyd	4,808	23,911.46	527.49	741.30	213.81	
Franklin	4,970	23,749.11	501.26	733.55	61.70	
Fremont	4,703	61,324.96	1,424.81	712.09		712.72
Greene	4,740	39,404.28	839.16	718.75		120.41
Grundy	4,503	23,984.76	505.21	692.30		187.09
Guthrie	5,347	48,735.07	1,096.98	869.25		227.73
Hamilton	6,163	30,733.58	1,141.50	933.05		208.45
Hancock	4,764	49,708.87	1,118.45	711.93		406.52
Hardin	9,814	42,200.00	955.48	599.49	34.61	
Harrison	7,433	51,163.04	1,151.72	1,125.26		26.46
Henry	4,626	11,256.27	253.26	700.13	446.87	
Howard	4,028	41,568.49	935.29	609.62		325.67
Humboldt	4,974	22,974.07	721.67	615.59		106.08
Ia.	5,287	26,972.00	696.87	527.65		169.22
Iowa	1,890	70,301.73	1,585.11	756.58		828.53
Jackson	5,340	22,711.15	736.00	829.55	73.55	
Jasper	8,286	62,549.08	1,497.96	1,321.24		176.72
Jefferson	4,288	27,935.00	638.29	694.35	86.09	
Johnson	7,467	36,981.85	869.84	1,121.92	291.18	
Jones	5,541	17,203.00	391.35	792.79	371.44	
Keokuk	5,289	22,206.63	524.28	861.28	367.02	
Kossuth	3,236	106,647.69	2,399.58	1,249.32		1,150.26
Lee	10,195	1,316.00	30.38	1,542.98	1,512.60	30.78
Lin.	22,890	1,340.44	28.54	3,540.00	3,511.46	28.54
Louis	2,612	32,242.61	735.46	546.96		188.50
Lucas	5,193	31,847.47	716.27	771.87	56.30	
Lyon	4,885	122,534.80	2,737.03	730.33		2,006.70
Madison	4,139	64,907.29	1,490.42	626.42		864.00
Mahaska	7,492	29,106.79	656.03	1,133.30	476.00	

Statement of the Semi-Annual Apportionment of the Interest of the Permanent School Fund—Continued.

Counties	No. of Youths as per Section 4507, Part 12, Code of 1924.	Amount of permanent School Fund held by counties January 1, 1925.	Semi-annual interest due and apportioned as per Section 4507, Code of 1924.	Amount of interest to be apportioned by County Auditors as per Section 4507, Code of 1924.	Deficiency to be transferred from General State Revenue to School Fund Interest account as per Section 4481, Code of 1924.	Excess to be transferred from School Fund Interest account to General State Revenue as per Section 4482, Code of 1924.
Marion	7,338	73,545.24	1,654.77	1,110.58		544.19
Marshall	9,831	35,856.66	796.33	1,487.89	741.56	
Mills	4,292	46,592.69	1,057.33	625.90		431.43
Mitchell	4,133	14,919.39	335.69	625.52	289.83	
Monona	5,885	45,389.65	1,008.96	890.83		118.13
Monroe	6,320	60,912.14	1,370.32	986.78		383.54
Montgomery	4,660	49,582.13	1,115.60	705.27		410.33
Muscatine	7,340			1,110.88	1,110.88	
O'Brien	7,759	102,096.84	2,315.40	1,108.89		1,206.51
Oceola	3,016	90,995.29	2,250.42	456.46		1,793.96
Page	7,009	27,619.44	1,744.19	1,005.33		678.86
Palmer	4,922	48,102.38	1,023.30	746.44		276.86
Plymouth	7,444	117,458.24	2,642.81	1,136.62		1,506.19
Pocahontas	4,830	91,613.33	2,069.76	731.91		1,337.85
Polk	48,394	90.00	1.12	7,399.94	7,398.82	0.12
Pottawattamie	19,840	85,676.74	1,927.73	3,002.72	1,074.99	
Poweshiek	5,398	56,969.99	1,281.82	797.29		484.53
Ringgold	3,843	120,048.65	3,128.60	581.62		2,546.98
Sac	5,146	20,042.43	450.96	778.83	327.87	
Scott	18,040	391.75	6.28	2,731.90	2,724.62	7.28
Shelby	5,299	26,019.40	585.44	785.98		190.54
Sioux	8,364	120,422.84	2,912.69	1,226.13		1,686.56
Story	8,263	43,835.97	986.31	1,290.80	310.48	
Tama	6,109	38,717.45	871.14	923.21	62.07	
Taylor	4,912	54,022.61	1,217.08	638.61		578.47
Union	4,986	43,950.98	888.90	754.61		134.29
Van Buren	4,091	34,796.83	782.80	619.16		163.64
Wapello	11,805	50,058.50	1,328.70	1,786.65	467.95	
Warren	5,233	66,621.32	1,468.98	795.62		673.36
Washington	5,858	29,727.03	694.08	886.59		192.51
Wayne	4,954	120,196.31	2,830.35	699.23		2,131.12
Webster	11,000	56,179.92	1,303.84	1,769.24	505.40	
Winnebago	4,150	219,187.70	4,931.72	628.09		4,303.63
Winnebush	6,294	31,469.52	708.74	938.66	230.21	
Woodbury	28,615	99,747.49	2,244.22	4,330.78	2,086.56	
Worth	1,464	30,850.53	692.14	524.86		167.28
Wright	6,218	51,739.83	1,164.15	941.07		223.08
Total	716,911	\$4,813,877.03	\$108,501.99	\$108,501.99	\$ 29,316.42	\$ 29,316.42

PART I—REAL ESTATE—Continued

ASSESSMENT OF PROPERTY 1925

PART I—REAL ESTATE

Counties	Acres	Value Per Acre		In-crease Per Cent	De-crease Per Cent	Actual Value of Land	
		Re-ported	Ad-justed			Reported	Adjusted
Adair.....	351,461	\$ 62.83	\$ 64.68	2		\$ 22,337,408	\$ 22,784,156
Adams.....	360,929	64.32	63.03		2	15,976,530	16,636,989
Albany.....	494,565	78.55	85.42	17		15,705,498	18,378,837
Appanoose.....	311,279	30.49	46.94	16		12,468,540	14,466,006
Audubon.....	279,000	76.78	74.48		3	21,197,312	20,561,392
Benton.....	440,781	52.90	75.44		9	36,543,380	33,254,900
Black Hawk.....	340,801	73.98	75.17	3		24,574,207	25,620,423
Boscawen.....	349,176	83.21	79.25		7	29,754,704	27,671,874
Bremer.....	267,553	77.30	71.88		8	20,816,068	19,159,771
Buchanan.....	348,430	61.29	62.52	2		21,356,313	21,782,396
Buchanan Vista.....	333,835	81.06	79.44		3	28,081,980	28,110,300
Butler.....	352,000	78.95	69.45		12	27,784,516	24,456,344
Calhoun.....	350,750	83.63	78.88		6	29,441,428	27,674,972
Carroll.....	353,158	78.35	78.65			27,885,372	27,885,372
Cass.....	350,795	80.13	72.12		10	28,112,000	25,300,808
Cedar.....	353,834	85.23	76.85		11	30,157,408	26,810,096
Cerro Gordo.....	316,163	77.45	73.98		5	26,732,964	25,336,213
Cherokee.....	364,280	85.01	78.20		8	30,967,080	28,480,710
Chickasaw.....	310,294	61.42	60.19		2	19,660,473	18,670,283
Clarke.....	267,167	72.55	62.55		14	14,040,032	14,040,032
Clay.....	347,404	75.25	69.98		9	26,138,992	24,310,192
Clayton.....	460,005	63.63	68.00		38	19,744,004	27,246,725
Clinton.....	435,300	49.83	77.61	11		29,713,876	32,982,402
Crawford.....	442,381	89.28	77.88		3	35,615,412	34,449,940
Dallas.....	333,344	85.61	76.97		8	30,322,010	27,900,876
Davis.....	318,614	44.87	46.65		1	14,268,380	14,870,315
Decatur.....	331,686	35.69	44.30		30	11,809,024	14,879,320
Delaware.....	360,197	62.60	64.54	3		22,671,792	23,248,945
Des Moines.....	333,005	72.05	65.58		9	18,215,182	16,575,397
Dickinson.....	250,065	61.29	67.63	2		14,129,116	14,411,881
Dubuque.....	303,906	74.48	67.63		10	27,556,784	24,800,780
Emmet.....	246,994	66.23	61.30		7	15,958,734	14,841,660
Fayette.....	445,807	68.43	67.36		3	30,667,248	29,986,293
Floyd.....	369,379	61.06	62.28	2		18,706,840	19,680,372
Franklin.....	359,364	74.77	73.27		2	26,861,488	26,267,196
Franklin.....	311,434	62.64	61.39		2	19,338,236	19,118,671
Greene.....	355,163	87.62	79.23		9	31,113,282	28,318,005
Grundy.....	367,360	79.45	81.89	3		24,419,496	25,162,080
Guthrie.....	359,525	64.20	62.92		2	23,786,932	23,316,320
Hamilton.....	314,669	67.69	71.12	6		24,469,272	25,667,429
Hancock.....	313,783	53.19	63.32	14		18,787,456	21,417,096
Hardin.....	348,728	70.74	74.16		7	27,376,304	28,809,162
Harrison.....	427,975	61.78	57.45		7	26,443,340	24,592,306
Henry.....	363,433	71.65	65.92		8	18,878,100	17,367,822
Howard.....	290,939	56.94	56.28	4		16,368,824	16,060,176
Humboldt.....	368,846	72.71	71.25		2	19,547,428	19,156,479
Iowa.....	367,394	66.94	66.94		13	25,654,284	22,319,227
Jackson.....	361,740	66.30	79.90	7		23,967,842	25,645,376
Jackson.....	366,747	66.60	59.20		7	25,357,930	23,489,865
Jasper.....	431,774	83.08	76.60		9	37,331,828	34,153,963
Jefferson.....	364,872	67.13	66.27	16		15,132,243	17,563,461
Johnson.....	240,369	61.30	70.32	8		24,844,710	26,862,266
Johnson.....	360,969	66.34	65.61		2	24,324,548	22,818,661
Kooken.....	365,425	74.76	68.03		9	26,572,776	24,181,239
Kossuth.....	633,411	68.00	69.42	3		35,312,620	36,577,998
Lee.....	313,173	53.51	64.75	21		16,768,966	20,211,672
Linn.....	443,038	86.13	79.54		8	38,137,027	35,164,479
Louisia.....	249,921	74.31	63.91		14	18,372,844	15,972,966
Lucas.....	274,372	49.81	49.81			13,676,564	13,676,564
Lyon.....	361,005	78.75	79.54	1		28,427,263	28,711,583

Counties	Acres	Value Per Acre		In-crease Per Cent	De-crease Per Cent	Actual Value of Land	
		Re-ported	Ad-justed			Reported	Adjusted
Madison.....	331,152	72.45	65.21		10	25,441,022	22,806,946
Madison.....	356,540	67.83	66.47		2	24,185,805	23,705,698
Marion.....	347,531	61.36	60.62		2	21,500,380	21,070,387
Marshall.....	349,800	87.02	79.19		9	30,448,844	27,708,448
Miss.....	366,545	59.51	63.77		7	15,886,890	16,968,940
Mitchell.....	288,644	73.55	66.67			20,588,728	18,379,440
Monona.....	419,062	57.93	55.05		5	24,277,720	23,063,334
Monroe.....	355,915	48.58	47.90		2	13,365,336	12,606,219
Montgomery.....	382,564	74.71	73.21		2	19,615,350	19,223,018
Muscatine.....	364,969	79.13	67.30		15	29,982,232	17,834,808
O'Brien.....	371,467	82.46	84.29		13	19,144,802	19,655,977
Oescola.....	245,879	77.80	67.74		1	20,336,500	20,629,506
Page.....	328,022	70.14	70.14			23,008,092	23,008,092
Palmer.....	350,765	71.02	63.21		11	24,913,152	22,173,705
Plymouth.....	353,262	82.12	78.61		5	43,845,420	41,603,149
Pocahontas.....	337,175	68.26	71.67		5	24,380,759	25,609,796
Polk.....	323,647	90.04	87.54			29,591,859	28,704,152
Pottawattamie.....	676,171	73.08	71.62		3	45,109,224	41,397,725
Pottawshiek.....	367,963	76.64	75.10		2	28,300,862	27,630,374
Ringgold.....	336,781	50.23	47.72		5	16,882,698	16,088,538
Sac.....	355,040	94.45	84.06		11	33,534,004	29,845,253
Scott.....	328,490	86.49	78.71		9	32,233,872	21,133,723
Shelby.....	363,324	76.56	78.00		2	27,971,374	28,580,796
Sioux.....	468,239	94.41	81.19		2	44,530,424	38,090,194
Story.....	346,490	81.30	83.74		3	28,172,700	29,017,942
Tama.....	444,188	76.06	73.56		2	33,343,854	32,676,976
Taylor.....	327,857	65.38	61.13		2	20,450,986	20,041,900
Union.....	362,733	52.92	51.86		2	19,064,260	18,626,310
Van Buren.....	230,907	33.57	46.53		37	10,105,692	12,020,968
Wapello.....	202,347	64.43	63.14		2	16,635,952	16,207,232
Warren.....	354,928	88.77	67.39		2	24,400,696	23,921,766
Washington.....	349,667	78.65	77.08		2	27,500,690	26,900,632
Wayne.....	325,019	46.92	53.39		7	14,211,888	14,316,688
Webster.....	440,298	72.69	71.34		2	32,006,220	31,566,095
Winnebago.....	246,541	61.34	60.11		2	15,123,132	14,820,660
Winneishiek.....	428,067	64.38	57.30		11	27,556,538	24,505,313
Woodbury.....	536,720	77.37	75.05		3	40,748,280	39,625,812
Worth.....	344,770	59.00	66.86		3	14,467,447	15,897,477
Wright.....	356,736	71.71	72.43		1	25,681,524	25,897,743
Total.....	34,385,285	\$ 69.90	\$ 68.20			\$ 2,468,566,534	\$ 2,845,022,439

PART 1A—REAL ESTATE—Continued

ASSESSMENT OF PROPERTY 1925

PART 1A—REAL ESTATE

Counties	Reported Actual Value of Town Lots	Increase Per Cent	Decrease Per Cent	Adjusted Actual Value of Town Lots	Adjusted Actual Value of Land and Town Lots
Adair.....	\$ 2,215,204	4		\$ 2,303,812	\$ 25,067,966
Adams.....	1,542,812			1,542,812	18,179,801
Adair.....	3,344,430			3,244,430	21,023,273
Appanoose.....	5,131,320	2		5,233,962	19,007,458
Atchison.....	2,339,268			2,329,268	22,800,760
Benton.....	6,250,800			6,250,800	30,505,730
Black Hawk.....	30,521,873	2		31,134,350	56,734,783
Boone.....	8,664,325			8,664,325	35,730,462
Bremser.....	5,429,238			5,429,238	24,679,079
Buchanan.....	4,316,734			4,316,734	26,100,070
Buena Vista.....	6,012,324			6,012,324	34,122,624
Butler.....	4,243,500			4,243,500	38,025,934
Calhoun.....	5,110,393			5,110,393	32,785,338
Carroll.....	5,283,072			5,283,072	33,468,424
Cass.....	5,072,456	2		5,173,905	30,474,713
Cedar.....	4,707,444			4,707,444	31,547,527
Cerro Gordo.....	17,805,352	2		18,161,459	43,557,774
Cherokee.....	4,857,436			4,857,436	33,347,155
Chickasaw.....	2,930,974			2,930,974	21,703,770
Clarke.....	2,041,536	3		2,102,782	16,142,814
Clay.....	4,230,147	6		4,490,315	28,800,507
Clayton.....	4,442,828			4,531,684	31,778,460
Clinton.....	13,146,824	2		13,499,730	46,892,102
Crawford.....	4,822,608	2		4,919,060	29,369,060
Dallas.....	6,558,674	5		6,885,977	34,786,833
Davis.....	1,968,836	6		2,118,236	16,988,551
Decatur.....	2,456,544	6		2,603,936	17,483,200
Delaware.....	3,389,912			3,583,766	26,833,711
Des Moines.....	18,451,621	2		18,815,073	55,001,728
Dickinson.....	5,653,329	4		5,920,948	30,632,046
Dubuque.....	36,659,732	2		37,383,740	62,184,329
Emmet.....	3,291,936	2		3,357,774	18,199,443
Fayette.....	6,356,364			6,356,364	36,341,667
Floyd.....	6,044,666	2		6,165,369	25,246,565
Franklin.....	3,661,424	2		3,734,632	39,041,850
Freemont.....	2,649,028	4		2,754,989	21,873,000
Greene.....	3,311,156	3		3,410,490	31,723,586
Grundy.....	2,306,240	8		2,492,019	28,280,019
Guthrie.....	3,795,534	8		4,102,384	27,437,714
Hamilton.....	4,847,142			4,847,142	30,754,071
Hancock.....	2,700,712			2,700,712	24,178,411
Hardin.....	6,651,304			6,651,304	32,520,386
Harrison.....	4,744,960			4,744,960	29,337,266
Henry.....	4,409,536			4,409,536	21,777,358
Howard.....	5,230,540			5,230,540	20,200,716
Humboldt.....	2,959,516	2		3,018,400	22,174,879
Ida.....	3,139,784	4		3,256,015	25,075,242
Iowa.....	2,910,905	8		3,143,777	28,789,138
Jackson.....	4,490,728			4,490,728	27,980,563
Jasper.....	7,817,308			7,817,308	41,971,351
Jefferson.....	4,034,072			4,233,142	21,783,176
Johnson.....	11,199,133	2		11,423,115	38,255,401
Jones.....	3,775,252	2		3,850,757	26,609,418
Keokuk.....	4,435,480	3		4,569,544	28,749,770
Kossuth.....	4,236,688			4,236,688	40,874,835
Lee.....	17,280,896	2		17,641,626	58,152,765
Linn.....	57,381,289	2		58,529,016	93,633,480
Louis.....	2,568,288	3		2,645,326	18,617,481
Lueders.....	2,874,596			2,874,596	16,551,100
Lyon.....	3,218,002	25		4,022,615	32,734,150

Counties	Reported Actual Value of Town Lots	Increase Per Cent	Decrease Per Cent	Adjusted Actual Value of Town Lots	Adjusted Actual Value of Land and Town Lots
Madison.....	2,791,368			2,791,368	25,638,514
Mahaska.....	7,093,140			7,093,140	31,306,228
Martin.....	4,069,434			4,069,434	25,863,479
Marshall.....	10,329,824	4		10,851,016	38,659,461
Mills.....	2,001,548			2,001,548	19,000,488
Mitchell.....	3,418,588			3,418,588	21,708,028
Monona.....	3,378,808	3		3,377,172	26,441,006
Monroe.....	2,622,434			2,622,404	15,388,023
Montgomery.....	4,906,528			4,906,528	24,129,376
Muscatine.....	10,951,680			10,951,680	28,786,578
O'Brien.....	5,394,848			5,394,848	24,994,773
Osceola.....	2,081,348			2,081,348	18,737,325
Page.....	6,002,900	2		6,734,652	29,743,614
Palo Alto.....	2,779,368			2,779,368	24,352,698
Plymouth.....	5,145,516			5,145,516	46,708,605
Pocahontas.....	2,933,447			2,933,447	28,533,243
Polk.....	160,748,824	2		163,968,700	102,992,822
Pottawattamie.....	24,062,098	2		25,462,398	66,729,993
Poweshiek.....	6,203,216	7		6,637,441	34,274,315
Ringgold.....	1,972,104	5		2,070,709	18,109,267
Sac.....	4,606,900	5		4,837,245	34,632,568
Scott.....	61,961,184	2		63,200,407	84,334,130
Shelby.....	3,229,496			3,229,496	31,751,226
Sioux.....	5,242,288			5,242,288	43,262,392
Story.....	9,945,640			9,945,640	38,363,888
Tama.....	5,606,940			5,606,940	38,373,916
Taylor.....	2,954,236			2,954,236	22,906,202
Union.....	5,215,412			5,215,412	18,841,622
Van Buren.....	2,009,940	5		2,107,287	16,034,286
Wapello.....	15,215,008	2		15,519,398	32,116,549
Warren.....	4,392,156			4,392,156	28,313,922
Washington.....	5,812,762			5,812,762	32,768,434
Wayne.....	2,624,322	30		3,411,631	10,730,500
Webster.....	18,553,301	2		18,924,367	50,290,467
Winnebago.....	2,622,922	2		2,681,391	17,503,260
Winneshiek.....	4,881,704			4,881,704	28,907,017
Woodbury.....	77,715,404	2		79,269,712	115,796,624
Worth.....	1,865,316			1,865,316	16,762,763
Wright.....	5,693,662			5,693,662	21,431,306
Total.....	\$ 931,601,943			\$ 949,869,703	\$ 3,294,922,145

PART 1B—REAL ESTATE—Continued

ASSESSMENT OF PROPERTY 1925

PART 1B—REAL ESTATE

Counties	Exemptions for Roads Homesteads and Soldiers	Net Adjusted Taxable 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	\$ 521,704	\$ 24,566,264	\$ 6,141,566		\$ 6,141,566
Adams	225,832	17,663,949	4,488,487		4,488,487
Allamakee	201,640	21,421,633	5,355,408	\$ 821	5,356,229
Appanoose	220,060	19,477,378	4,869,345		4,869,345
Audubon	391,630	22,739,140	5,009,785		5,009,785
Benton	474,792	39,070,933	9,767,735	1,305	9,769,040
Black Hawk	473,380	56,281,403	14,070,351	305	14,070,656
Boone	458,740	35,277,022	8,819,416		8,819,416
Bremser	172,306	24,407,583	6,101,896	20	6,101,916
Buchanan	338,788	25,761,282	6,440,320		6,440,320
Buena Vista	130,372	33,062,752	8,490,688	10	8,490,698
Butler	293,888	28,430,546	7,107,636	145	7,107,781
Calhoun	292,880	33,522,958	8,130,740		8,130,740
Carroll	150,062	33,317,472	8,329,368	4	8,329,372
Cass	245,307	30,229,116	7,657,279	7	7,657,286
Cedar	115,000	31,391,937	7,847,984	778	7,848,762
Cerro Gordo	500,850	43,056,954	10,764,328	400	10,764,728
Cherokee	907,814	32,379,941	8,094,895		8,094,895
Chickasaw	173,811	21,581,765	5,382,941		5,382,941
Clarke	210,136	15,923,678	3,983,170		3,983,170
Clay	397,069	28,500,567	7,300,127	116	7,300,243
Clayton	477,450	31,471,839	7,867,887	3,217	7,871,104
Clinton	109,508	45,934,726	11,483,682	147	11,483,829
Crawford	380,734	39,229,501	9,814,875		9,814,875
Dallas	230,704	34,406,119	8,601,530	176	8,601,706
Decatur	214,384	16,787,847	4,196,962		4,196,962
Delaware	447,028	17,395,422	4,317,100	39	4,317,139
Des Moines	642,863	25,183,883	6,546,421		6,546,421
Dickinson	110,726	34,558,865	8,639,716	121	8,639,837
Dubuque	584,688	30,221,910	5,055,478		5,055,478
Emmet	412,472	15,390,641	15,390,910		15,390,910
Fayette	232,920	18,199,443	4,549,361		4,549,361
Floyd	168,322	35,929,005	8,982,374		8,982,374
Franklin	180,394	25,013,645	6,253,411	116	6,253,527
Fremont	256,300	29,892,518	7,473,380	580	7,473,960
Greene	329,700	21,022,796	5,423,199		5,423,199
Grundy	229,700	31,467,225	7,866,806		7,866,806
Guthrie	740,609	28,229,019	7,070,005		7,070,005
Hamilton	231,388	27,153,014	6,788,254		6,788,254
Hancock	393,072	30,034,872	7,508,718		7,508,718
Hardin	320,839	23,947,023	5,986,756		5,986,756
Harrison	272,144	32,237,294	8,054,324		8,054,324
Howard	139,580	29,067,430	7,269,568		7,269,568
Humboldt	93,520	21,595,244	5,370,311	343	5,370,654
Iowa	1,573,916	30,061,136	5,015,284	1,396	5,016,680
Jackson	304,459	22,061,379	5,520,340		5,520,340
Jasper	516,940	24,901,326	6,000,332		6,000,332
Jefferson	132,696	23,789,138	7,197,298	4,111	7,197,409
Johnson	292,360	27,454,173	6,919,943		6,919,943
Jones	253,528	41,454,391	10,393,568		10,393,568
Keokuk	414,726	21,656,481	5,414,130		5,414,130
Kossuth	119,030	37,963,041	9,490,760		9,490,760
Lee	332,303	26,415,890	6,605,972	115	6,606,087
Linn	11,722,194	28,325,014	7,083,754		7,083,754
Louis	206,276	40,735,650	10,138,912		10,138,912
Lucas	236,864	37,819,062	9,454,060	41	9,454,061
Lyon	11,300	81,911,296	20,477,322		20,477,322
		18,411,155	4,692,789	148	4,692,937
		16,322,276	4,060,549		4,060,549
		32,722,860	8,180,712		8,180,712

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
Madison	257,430	25,430,894	6,357,723		6,357,723
Mahaska	486,024	30,879,604	7,719,901		7,719,901
Marion		25,863,700	6,465,940		6,465,940
Marshall	543,568	38,115,896	9,528,974		9,528,974
Mills	170,004	18,830,494	4,707,621		4,707,621
Mitchell	138,539	21,659,492	5,414,873	391	5,415,264
Monona	158,944	26,323,002	6,570,515		6,570,515
Monroe	83,492	15,805,127	3,826,282	7	3,826,289
Montgomery	322,428	23,797,148	5,949,787		5,949,787
Muscatine	424,296	28,302,282	7,090,570	147	7,090,717
O'Brien	157,732	34,836,951	8,799,245		8,799,245
Oscola	115,460	18,021,865	4,635,495		4,635,495
Page	425,476	29,318,168	7,399,542		7,399,542
Palo Alto	91,452	24,861,246	6,215,311		6,215,311
Plymouth	167,130	46,631,529	11,667,882		11,667,882
Pocahontas		28,533,243	7,133,311	8	7,133,319
Polk	2,309,000	190,362,822	47,500,705	10,000	47,500,705
Pottawattamie	805,132	65,834,361	16,458,715	10	16,458,725
Poweshiek	333,015	33,941,200	8,485,325		8,485,325
Ringgold		18,109,267	4,527,317	295	4,527,612
Sac	164,536	34,517,372	8,629,493		8,629,493
Scott	934,029	83,640,110	20,910,028		20,910,028
Shelby	125,850	31,424,315	7,906,078	24	7,906,102
Sioux	121,880	43,140,712	10,736,178		10,736,178
Story	398,800	38,564,782	9,641,135		9,641,135
Tama	364,210	38,009,706	9,502,426	331	9,502,757
Taylor	323,320	22,663,882	5,665,970		5,665,970
Union	306,712	18,594,910	4,633,729		4,633,729
Van Buren	220,569	15,813,716	3,958,428	749	3,958,179
Wapello	728,512	31,338,058	7,839,507	59	7,839,567
Warren	437,842	27,876,080	6,969,020	67	6,969,087
Washington	328,322	32,425,082	8,100,270	26	8,100,296
Wayne	259,848	49,470,661	4,867,965		4,867,965
Webster	469,883	46,830,579	12,455,145		12,455,145
Winnebago	464,438	17,028,772	4,259,926		4,259,926
Winneshek	130,296	28,776,231	7,194,180		7,194,180
Woodbury	733,100	118,057,434	29,514,266		29,514,266
Worth	117,064	16,644,779	4,161,195		4,161,195
Wright	201,562	31,229,830	7,807,451	153	7,807,604
Total	\$ 43,061,002	\$ 3,251,631,146	\$ 812,957,786	\$ 20,700	\$ 812,984,486

ASSESSMENT OF PROPERTY 1925

PART II—PERSONAL PROPERTY OTHER THAN LIVE STOCK

Counties	Vehicles Including Bicycles	Household Furniture Hotel and Boarding House	Merchandise	Eighty per cent of Bank Stock and Other Moneys Capital
Adair.....		\$ 9,189	\$ 494,412	\$ 51,700
Adams.....		2,748	232,806	147,972
Allamakee.....	\$ 3,156	1,528	549,512	218,880
Appanoose.....	812	3,520	632,171	148,063
Ashtabula.....		300	442,768	259,004
Benton.....	2,422	4,324	867,889	281,744
Black Hawk.....	3,760	4,200	4,292,992	664,432
Boone.....	9,480	32,600	921,686	322,896
Brenner.....	812	6,220	1,020,454	380,456
Buchanan.....	965	11,948	629,240	431,948
Buena Vista.....	3,150	109,968	978,224	323,596
Butler.....	1,124	1,988	647,848	245,896
Calhoun.....	252	49,304	721,872	248,136
Carroll.....	1,864	8,600	859,128	306,408
Cass.....	8,184	3,328	767,748	219,108
Cedar.....	122	3,784	652,296	513,384
Cerro Gordo.....	5,140	94,684	2,727,840	199,044
Cherokee.....	212	4,700	590,116	334,904
Chickasaw.....	682	3,400	554,488	210,712
Clarke.....		3,248	353,068	159,656
Clay.....		94,207	690,480	196,872
Clayton.....	16,220	7,560	789,260	469,928
Clinton.....	3,116	52,900	1,676,288	1,104,266
Crawford.....	2,456	11,656	832,248	260,000
Dallas.....	94	2,944	975,184	415,207
Davis.....	280	500	358,748	106,216
Decatur.....	772	1,540	462,200	39,496
Delaware.....	60	2,148	467,260	286,632
Des Moines.....	6,876	102,222	3,898,574	451,437
Dickinson.....	45,418	38,756	467,760	7,340
Dubuque.....	104,472	1,779,146	6,486,276	1,769,036
Emmet.....	96	20,068	589,808	112,076
Fayette.....	3,272	21,232	982,360	480,112
Floyd.....	1,664	6,400	71,844	918,278
Franklin.....	1,380	17,900	548,324	158,376
Fremont.....	27,728	2,400	538,588	196,936
Greene.....	3,900	2,100	467,432	126,680
Grundy.....	2,972	2,640	570,284	220,632
Guthrie.....	248	3,988	617,862	222,500
Hamilton.....		8,800	662,450	116,200
Hancock.....	40	16,602	516,110	189,120
Hardin.....	2,844	11,132	1,089,972	363,248
Harrison.....		3,476	623,460	326,324
Henry.....	3,588	3,200	650,444	269,516
Howard.....	88	11,232	699,476	200,628
Humboldt.....	1,176	5,120	500,732	228,660
Ia.....		14,080	424,044	145,524
Iowa.....	1,696	4,832	610,598	313,428
Jackson.....	192	31,204	615,236	381,808
Jasper.....	13,112	15,832	1,574,296	242,248
Jefferson.....		3,400	612,800	262,244
Johnson.....	590	54,684	895,772	274,148
Jones.....	3,159	5,978	569,476	660,960
Keokuk.....	2,280	9,854	667,510	416,164
Kossuth.....		1,240	864,008	215,268
Lee.....	6,442	37,792	1,962,870	1,217,812
Linn.....	7,688	41,618	6,789,238	1,188,520
Louis.....	904	1,400	384,132	272,220
Lucas.....	624	2,188	754,048	196,206

PART II—PERSONAL PROPERTY OTHER THAN LIVE STOCK—Continued

Counties	Vehicles Including Bicycles	Household Furniture Hotel and Boarding House	Merchandise	Eighty per cent of Bank Stock and Other Moneys Capital
Lyon.....	2,284	12,020	564,277	226,710
Madison.....	1,800	2,324	471,154	338,688
Mahaska.....	1,200	70,300	1,068,862	359,600
Marion.....		2,860	875,529	107,872
Marshall.....		66,066	1,424,431	475,700
Mills.....	40	6,016	381,148	196,414
Mitchell.....	464	2,800	560,548	330,576
Monona.....	520	2,708	607,140	348,964
Monroe.....	184	3,500	419,122	141,728
Montgomery.....		300	681,368	229,756
Muscatine.....		11,230	1,865,000	615,116
O'Brien.....	3,240	2,100	266,594	260,020
Oceola.....	4,910	18,494	431,740	200,752
Page.....	5,992	3,308	1,064,922	569,580
Palo Alto.....	840		596,520	292,018
Plymouth.....	1,160	8,734	863,212	328,062
Pocahontas.....	900	13,220	631,620	276,620
Polk.....	30,777	3,060,633	15,194,414	
Pottawattamie.....	8,256	19,044	2,512,352	467,228
Poweshiek.....	422	9,000	630,940	103,780
Ringgold.....		4,288	331,208	35,914
Saunders.....	1,176	17,920	749,152	315,884
Scott.....	9,732	563,880	7,310,822	2,302,156
Shelby.....	2,000	5,568	669,328	251,784
Shoux.....	10,306	5,680	961,322	150,168
Story.....	280	10,372	1,161,956	426,526
Tama.....	648	5,992	921,262	442,250
Taylor.....	1,200	2,640	469,262	162,860
Union.....	442	5,000	945,907	73,392
Van Buren.....	40	500	415,536	227,548
Wapello.....	2,756	29,968	3,080,300	863,344
Warren.....	1,532	80	656,174	372,454
Washington.....	28	4,884	629,846	367,722
Wayne.....	204	1,832	494,688	282,776
Webster.....	3,770	56,370	2,422,389	761,251
Winnebago.....		6,300	510,116	92,266
Winneshiek.....	1,160	12,560	754,188	351,768
Woodbury.....	19,116	1,356,734	12,285,736	1,821,320
Worth.....	1,200	2,340	879,044	64,024
Wright.....	220	6,040	912,062	282,708
Total.....	\$ 425,661	\$ 7,784,417	\$ 129,689,000	\$ 86,112,617

ASSESSMENT OF PROPERTY, 1925

PART II—PERSONAL PROPERTY OTHER THAN LIVE STOCK

Counties	Other Corporation Stock	Capital Employed in Manu- facture	Other Personal Property	Buildings on Leased Land	Total Value of Personal Property Other Than Live Stock
Adair	\$ 4,516		\$ 124,622	\$ 44,840	\$ 609,270
Adams	9,500	\$ 17,540	83,216	4,132	496,094
Alfalfa	9,928	14,390	111,292	36,892	224,328
Appanoose	17,652	167,324	271,967	11,980	1,222,889
Audubon	1,000	33,308	108,100	80,656	986,936
Benton	91,980	62,736	432,321	74,296	1,700,749
Black Hawk	85,056	10,500	233,209	115,062	5,470,232
Boone	60,076	24,240	514,026	91,072	1,780,076
Bremser	5,300	50,232	21,432	75,740	1,749,304
Buchanan	7,920	8,940	176,683	23,908	1,291,502
Buena Vista	26,800	49,612	304,704	160,886	2,015,630
Butler	5,300	11,380	162,910	44,246	1,130,754
Calhoun	5,680	55,988	429,700	184,394	1,606,156
Carroll	5,000	20,692	294,288	77,600	1,571,380
Cass	5,300		280,160		1,273,904
Cedar	62,316	9,288	394,824	30,000	1,636,008
Cerro Gordo	5,008	292,240	485,427	134,985	3,943,427
Cherokee	6,000	12,748	309,406	102,416	1,390,592
Chickasaw		4,648	86,774	49,940	910,644
Clarke		29,900	59,276	12,610	618,744
Clay	6,940	2,232	243,525	139,550	1,373,002
Clayton	1,648	18,012	232,284	56,900	1,588,948
Clinton	3,500	153,300	344,614	87,088	3,425,200
Crawford	2,200	399	248,344	53,928	1,411,092
Dallas	134,252	149,088	273,714	71,278	2,021,741
Davis		800	70,868	30,912	638,612
Decatur		2,800	77,392	615,334	1,000,000
Delaware	22,000	54,380	53,676	30,136	1,015,692
Des Moines	9,600	6,000	520,178	272,322	5,236,728
Dickinson	4,000	10,280	215,577	150,690	939,927
Dubuque	13,816	700	2,729,000	146,488	19,221,628
Emmet	800	7,768	131,868	87,608	900,002
Fayette	5,004	72,592	276,934	67,428	1,909,140
Floyd	397,164	91,600	157,022	34,268	1,468,240
Franklin	13,496	30,962	243,582	103,064	1,112,124
Freemont		17,000	331,838	17,823	1,131,317
Greene		35,500	335,398	50,910	690,450
Grundy	57,544	40,496	228,852	50,720	1,174,140
Outre	13,948	24,100	211,576	76,300	1,171,512
Hamilton	1,000	4,500	162,560	82,272	1,067,181
Hancock	2,724	35,588	146,580	51,564	917,376
Hardin	3,500	5,128	59,844	84,424	1,261,212
Harrison	33,392	5,800	513,354	77,864	1,500,670
Henry	108,008	13,400	152,444	13,000	1,325,600
Howard	1,300	15,484	73,080	17,360	988,648
Humboldt	648	2,590	192,630	115,332	1,066,688
Ia	13,350	800	110,672	14,308	727,398
Iowa	7,888		120,500	31,830	1,130,779
Jackson	221,296	21,700	83,764	18,992	1,296,230
Jasper	50,648		314,126	73,904	2,294,266
Jefferson			54,640	34,848	967,992
Johnson	41,800		100,297	33,651	1,437,173
Jones	21,627	840	157,998	13,324	1,422,384
Keokuk	29,200		280,012	80,024	1,454,880
Kossuth	9,876	11,380	306,646	137,708	1,636,226
Lee	23,400	439,252	5,447,361	65,690	6,200,506
Linn	152,896		334,235		8,484,214
Louis	20,500	4,632	382,580	41,468	1,067,806
Lucas	11,300	5,020	195,182	51,968	795,564
Lyon	1,400	28,432	194,974	68,232	1,128,829

PART II—PERSONAL PROPERTY OTHER THAN LIVE STOCK— continued

Counties	Other Corporation Stock	Capital Employed in Manu- facture	Other Personal Property	Buildings on Leased Land	Total Value of Personal Property Other Than Live Stock
Madison		5,798	235,658	21,500	1,096,200
Mahaska	400	63,500	449,220	69,383	2,053,534
Marion	100,196	11,864	231,491	52,588	1,432,491
Marshall	31,685	10,460	230,342	44,488	2,275,732
Mills	7,140	11,972	145,060	30,962	779,702
Mitchell	15,300	84,960	120,997	31,800	1,302,006
Monona		25,320	163,300	83,040	1,161,222
Monroe	170,002	20,000	199,710	37,513	990,764
Montgomery		800	100,568	12,408	1,025,200
Muscatine	385,000	5,000	256,712	63,363	3,202,606
O'Brien	17,248		290,044	144,067	1,020,332
Oceola	5,380	84,648	209,352	69,630	1,018,007
PAGE	5,000	9,100	387,572	10,142	1,914,716
Palo Alto	10,300	6,400	137,150	70,906	1,024,464
Plymouth	5,084	18,024	305,404	99,772	1,640,372
Pocahontas	55,900	422,740	387,486	145,144	1,922,454
Polk	6,425,176	113,391	4,201,624	65,323	29,056,417
Pottawattamie		100	1,568,672	65,323	4,630,438
Poweshiek	708	20,000	191,796	98,792	1,062,363
Ringgold		100	42,821	30,920	464,353
Sac	36,420	11,424	312,308	78,292	1,563,676
Scott	80,000	968,540	775,062	72,110	11,957,114
Shelby		14,500	312,730	56,016	1,173,934
Sioux	64,594		305,862	138,256	1,702,258
Story		12,824	304,448	140,540	1,896,636
Tama	16,294	11,340	357,692	142,064	1,900,222
Taylor	25,022	2,600	105,110	19,482	730,273
Union	11,300		37,374	14,462	1,067,507
Van Buren		4,800	32,720	7,520	783,130
Wapello	1,400	60	288,600	33,816	4,339,734
Warren	1,100		166,232	13,662	1,210,334
Washington	79,044	30,300	255,610	54,368	1,651,038
Wayne	5,656	5,600	80,012	25,912	897,680
Webster	15,500	44,600	230,114	120,836	3,660,380
Winnebago	10,000	2,900	111,944	72,284	812,910
Winneshek	300	44,970	133,794	35,894	1,334,360
Woodbury	812		1,373,872	486,292	17,442,844
Worth	2,408	8,000	169,645	43,370	670,121
Wright	17,203	80,624	191,450	54,562	1,553,928
Total	\$ 9,421,829	\$ 4,273,617	\$34,289,313	\$ 6,065,059	\$ 228,029,262

ASSESSMENT OF PROPERTY, 1925

PART III—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 Value of Personal Property Except Moneys and Credits	Net Taxable Value of Personal Property Except Moneys and Credits
Adair	\$ 1,911,996	\$ 1,679,612	\$ 2,815,882		\$ 2,812,882	\$ 678,220
Adams	1,355,960	1,211,061	1,707,066		1,703,066	427,266
Allamakee	1,495,749	1,442,921	2,967,459		2,967,459	591,963
Appanoose	1,019,361	1,149,238	2,469,127	46,368	2,355,709	588,942
Audubon	1,475,666	1,379,209	2,934,223	109,260	2,954,973	563,744
Benton	2,422,897	2,192,950	3,989,679		3,983,679	906,920
Black Hawk	1,787,672	1,690,327	3,070,559	92,368	3,075,191	1,744,948
Boone	1,476,388	1,385,077	3,165,413	123,474	3,049,979	700,670
Bremner	1,569,008	1,608,904	3,257,808	96,784	3,161,114	750,228
Buchanan	1,661,576	1,691,271	3,882,826		3,882,826	730,706
Buena Vista	1,867,411	1,721,536	3,727,466	130,980	3,616,486	904,121
Burder	1,768,316	1,653,863	3,774,619		3,774,619	696,655
Calhoun	1,467,642	1,345,956	3,044,092	84,104	2,959,988	730,667
Carroll	1,892,960	1,600,937	3,172,317	90,392	3,079,925	768,291
Cass	1,807,530	1,633,188	3,007,092	118,402	2,785,000	668,422
Cedar	3,403,344	2,049,123	3,680,161	123,092	3,561,100	800,292
Cerro Gordo	1,631,601	1,651,399	5,494,747		5,947,747	1,379,667
Cherokee	1,925,724	1,739,531	3,130,133	95,504	3,039,559	759,149
Chickasaw	1,556,428	1,425,259	3,360,963	37,722	3,308,181	877,045
Clarke	1,093,748	968,452	1,612,196	26,560	1,573,238	368,869
Clay	1,551,194	1,412,000	2,786,202	79,500	2,706,702	676,673
Clayton	2,215,280	2,259,067	3,842,005		3,842,005	960,501
Clinton	2,117,520	1,986,394	5,411,654		5,411,654	1,322,914
Crawford	2,512,412	2,304,324	6,615,116		6,319,512	877,703
Dallas	1,795,832	1,510,472	2,832,213	74,910	2,847,223	864,226
Davis	1,228,708	1,230,873	1,874,487	39,232	1,838,255	459,564
Deaatur	1,006,904	1,213,690	1,830,984	49,288	1,781,506	445,399
Delaware	1,680,932	1,547,738	2,563,486	69,416	2,494,096	623,516
Des Moines	1,175,401	1,114,006	6,350,736	73,757	6,276,979	1,569,745
Dickinson	986,548	945,591	1,883,518	59,396	1,824,621	456,631
Dubuque	2,110,140	1,846,336	14,468,884		14,468,884	2,617,221
Emmet	1,030,196	949,580	1,849,882	137,304	1,712,678	427,325
Payette	2,384,799	2,080,929	3,600,099		3,600,099	897,325
Floyd	1,385,520	1,241,320	3,009,570	86,516	2,923,754	720,928
Franklin	1,849,192	1,710,296	2,822,529	215,094	2,707,456	676,894
Freemont	1,069,951	1,178,702	2,310,019	43,200	2,266,819	766,716
Greene	1,410,562	1,362,188	2,363,118	97,472	2,265,646	563,612
Grundy	1,612,098	1,490,244	2,673,384	77,334	2,596,000	649,000
Guthrie	1,563,464	1,229,658	2,791,070	70,408	2,624,692	656,166
Hamilton	1,380,896	1,268,690	2,086,190	74,251	2,011,939	632,995
Hancock	1,594,292	1,492,247	2,499,723		2,499,723	692,431
Hardin	1,429,808	1,563,896	3,145,108	91,552	3,050,556	769,639
Harrison	1,835,218	1,902,897	3,463,567	96,252	3,367,315	841,829
Henry	1,169,144	1,136,820	2,482,420	69,812	2,421,008	605,402
Howard	1,574,764	1,247,937	2,336,285	78,820	2,257,465	565,590
Humboldt	1,139,732	1,088,464	2,145,152	54,916	2,090,236	522,029
Ia	1,573,916	1,423,893	2,151,721		2,151,721	537,690
Iowa	1,707,279	1,700,181	2,890,569		2,890,569	730,240
Jackson	1,673,908	1,583,690	2,879,890		2,879,890	719,979
Jasper	2,445,942	2,260,074	4,544,340		4,544,340	1,136,095
Jefferson	967,839	1,123,028	2,091,018	62,172	2,028,896	507,210
Johnson	2,060,990	1,866,801	3,303,974	58,090	3,245,884	801,474
Jones	1,805,663	1,674,316	3,066,609		3,066,609	774,150
Kearney	1,541,144	1,646,000	3,101,540		3,101,540	775,386
Kossuth	2,491,683	2,426,749	4,062,975	163,736	3,899,249	914,612

PERSONAL PROPERTY—Continued

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 Value of Personal Property Except Moneys and Credits	Net Taxable Value of Personal Property Except Moneys and Credits
Lee	1,284,000	1,224,195	7,424,790	36,002	7,388,728	1,847,182
Lincoln	2,191,005	2,344,791	10,829,005		10,829,005	2,767,251
Louisia	1,200,900	1,011,784	2,669,630	44,464	2,625,216	696,394
Lucea	1,016,146	1,023,514	1,824,068	42,820	1,781,248	445,312
Lyon	1,056,410	1,043,900	2,772,268	90,218	2,682,080	670,520
Madison	1,088,632	1,017,100	2,715,499	88,446	2,627,053	627,311
Malaska	1,517,462	1,675,809	3,729,403		3,729,403	923,351
Marion	1,613,182	1,908,209	2,940,721		2,940,721	735,180
Marshall	1,987,976	1,827,632	4,103,394	94,000	4,009,394	1,002,341
Mills	1,088,369	1,185,000	1,965,392	46,308	1,919,024	479,738
Mitchell	1,416,279	1,404,025	2,606,590	75,868	2,530,722	622,540
Monona	2,438,732	1,695,538	2,536,790	110,684	2,446,106	696,542
Montgomery	962,726	940,622	1,631,396		1,631,396	429,849
Muscatine	1,142,778	1,284,705	2,309,925	64,712	2,245,213	561,303
O'Brien	1,311,956	1,218,462	4,421,070		4,421,070	1,105,596
O'Brien	1,774,496	1,643,055	3,393,387	123,460	3,270,927	794,482
Oceola	1,316,623	1,059,737	2,478,394	91,300	2,387,094	496,797
Page	1,651,232	1,696,029	3,610,745		3,610,745	906,696
Palo Alto	1,417,590	1,298,553	2,311,619	96,797	2,214,822	553,556
Plymouth	2,028,616	2,739,631	4,380,003	148,552	4,231,451	1,067,883
Pocahontas	1,224,504	1,343,053	3,275,597	158,964	3,076,549	769,136
Polk	1,727,382	1,771,917	39,638,354	400,000	39,238,354	7,597,684
Pottawattamie	3,578,178	3,411,357	8,041,735	127,902	7,913,833	1,970,575
Poweshiek	1,727,308	1,736,607	2,798,955	74,276	2,724,679	681,170
Ringgold	1,133,511	1,202,110	1,716,468		1,716,468	429,116
Sac	2,033,324	1,759,937	3,314,513	100,552	3,213,961	805,400
Scott	1,807,599	1,453,371	13,410,485	89,400	13,321,085	3,230,271
Shelby	1,979,730	1,829,674	3,618,968	101,976	3,516,992	734,723
Sioux	2,802,614	2,639,638	4,392,916	145,440	4,247,476	1,060,869
Story	1,539,888	1,484,880	3,480,745	90,584	3,390,161	847,510
Tama	2,667,455	2,347,679	4,147,901	182,105	3,965,796	901,449
Taylor	1,360,147	1,463,613	2,173,885	79,892	2,094,033	523,521
Union	1,067,367	1,107,688	2,225,585	66,384	2,169,201	540,635
Van Buren	885,772	1,097,438	1,830,574	83,182	1,747,392	449,308
Wapello	1,135,056	1,080,960	5,420,717		5,420,717	1,325,179
Warren	1,728,876	1,336,630	2,747,439	66,442	2,680,997	665,549
Washington	1,737,448	1,698,741	3,209,749	112,734	3,196,960	799,211
Wayne	1,240,700	1,295,177	2,192,827	56,564	2,136,273	534,096
Webster	1,642,671	1,365,292	5,246,122	139,223	5,106,899	1,291,472
Winnebago	1,109,284	1,117,453	1,930,573	35,148	1,895,425	468,836
Winneshek	2,197,304	2,045,763	3,389,543	88,508	3,301,035	884,299
Woodbury	2,319,066	2,230,341	19,663,182		19,663,182	4,915,796
Worth	1,172,919	1,157,250	1,827,371		1,827,371	456,843
Wright	1,467,608	1,498,582	3,602,510	91,616	3,510,894	740,223
Total	\$161,137,346	\$165,333,113	\$838,965,005	\$ 6,637,841	\$832,327,164	\$ 94,181,814

ASSESSMENT OF PROPERTY, 1925

PART IV—NET TAXABLE VALUE OF ALL PROPERTY

Counties	Net Taxable Value of all Realty	Net Taxable Value of all Personal Property Except Moneys and Credits	Assessed by the Executive Council		
			Net Taxable Value of R. R. Property Including Sleeping Car and Interurban	Net Taxable Value of Telegraph and Telephone	
Adair.....	\$ 6,141,566	\$ 578,220	\$ 319,205	\$ 8,976	
Adams.....	4,488,487	427,266	295,438	20,943	
Allamore.....	5,356,229	591,865	506,959	85,500	
Appanoose.....	4,869,345	588,942	1,051,089	58,822	
Audubon.....	5,609,785	563,744	239,512	62,464	
Benton.....	9,758,460	995,529	774,657	82,452	
Black Hawk.....	14,070,550	1,744,548	1,025,630	112,192	
Boone.....	8,819,416	780,670	800,822	90,389	
Bremer.....	6,101,916	790,278	600,656	61,997	
Buchanan.....	6,440,320	720,706	493,219	96,341	
Buena Vista.....	5,490,698	904,121	711,589	151,006	
Butler.....	7,107,781	693,655	813,164	74,319	
Calhoun.....	8,130,740	739,997	1,148,862	85,910	
Carroll.....	8,829,372	708,231	972,856	77,006	
Cass.....	7,557,286	698,422	506,039	95,588	
Cedar.....	7,848,703	890,292	719,295	71,409	
Cerro Gordo.....	10,784,683	1,373,687	1,097,273	74,088	
Cherokee.....	5,694,385	709,140	438,733	65,956	
Chickasaw.....	5,382,941	577,045	426,263	22,406	
Clarke.....	3,983,170	393,809	414,127	29,655	
Clay.....	7,200,273	676,675	768,249	62,309	
Clayton.....	7,871,064	969,591	1,026,628	107,495	
Clinton.....	11,483,329	1,332,914	1,327,001	130,879	
Crawford.....	9,814,875	877,703	1,346,435	85,775	
Dallas.....	8,901,706	804,326	767,190	120,182	
Davis.....	4,196,962	459,564	446,133	35,884	
Decatur.....	4,317,116	445,269	862,797	39,067	
Delaware.....	6,546,731	623,510	762,730	68,483	
Des Moines.....	8,839,837	1,529,745	223,055	99,950	
Dickinson.....	5,005,478	456,031	37,092	40,161	
Dubuque.....	15,309,910	3,017,221	910,436	128,901	
Emmet.....	4,349,361	428,170	528,043	31,249	
Payette.....	5,028,274	997,525	971,033	22,442	
Floyd.....	6,833,497	739,923	526,151	67,209	
Franklin.....	7,473,969	676,864	644,236	79,099	
Fremont.....	5,423,199	566,705	594,028	73,905	
Greene.....	7,866,806	563,912	544,494	59,035	
Grundy.....	7,070,005	649,000	535,430	54,807	
Guthrie.....	6,788,354	656,196	534,561	62,033	
Hamilton.....	7,568,718	682,985	686,190	102,215	
Hancock.....	5,986,756	602,431	706,052	48,563	
Hardin.....	8,064,324	702,639	1,130,303	84,216	
Harrison.....	7,266,998	841,329	963,477	94,555	
Henry.....	5,376,534	605,402	599,483	57,761	
Howard.....	5,016,890	565,890	286,059	34,182	
Humboldt.....	5,520,340	322,059	605,077	127,752	
Ida.....	6,000,332	537,930	309,512	44,829	
Iowa.....	7,201,339	720,240	449,478	53,911	
Jackson.....	6,519,943	719,970	718,000	58,699	
Jackson.....	13,843,528	1,124,065	818,930	125,507	
Jefferson.....	5,414,130	507,310	729,360	54,421	
Johnson.....	9,490,790	801,474	634,999	69,116	
Jones.....	6,604,067	774,150	777,177	99,573	
Keokuk.....	7,083,754	775,385	1,132,828	73,292	
Kossuth.....	10,188,912	974,812	1,125,051	81,900	

PART IV—NET TAXABLE VALUE OF ALL PROPERTY—Continued

Counties	Net Taxable Value of all Realty	Net Taxable Value of all Personal Property Except Moneys and Credits	Assessed by the Executive Council	
			Net Taxable Value of R. R. Property Including Sleeping Car and Interurban	Net Taxable Value of Telegraph and Telephone
Lee.....	9,455,031	1,847,182	1,930,104	89,513
Linn.....	20,477,822	2,707,251	1,598,414	132,166
Louisia.....	4,602,937	509,304	509,304	54,014
Lucas.....	4,080,639	445,312	599,555	44,879
Lyon.....	8,180,712	670,320	968,815	54,865
Madison.....	6,327,723	657,511	397,496	108,113
Mahaska.....	7,719,801	538,351	1,147,847	92,538
Marion.....	6,465,940	735,180	879,130	69,925
Marshall.....	9,328,974	1,002,341	940,540	139,534
Mills.....	4,707,621	479,758	723,394	108,620
Mitchell.....	5,415,294	632,540	583,752	47,225
Monona.....	6,370,315	685,542	983,954	112,758
Monroe.....	3,826,289	482,349	904,313	47,173
Montgomery.....	5,949,287	561,302	435,622	39,222
Muscatine.....	7,000,717	1,105,293	977,848	96,307
O'Brien.....	8,700,345	784,482	821,431	52,119
Osceola.....	4,655,408	496,791	544,968	28,867
Page.....	7,329,342	902,682	828,392	71,360
Palo Alto.....	6,315,811	553,556	511,283	51,014
Plymouth.....	11,657,882	1,057,893	967,673	141,024
Pocahontas.....	7,133,219	769,136	677,544	95,132
Polk.....	47,000,703	7,657,084	2,074,124	246,325
Pottawattamie.....	16,448,723	1,970,673	1,757,236	234,848
Poweshiek.....	8,485,825	681,170	838,000	85,472
Ringgold.....	4,287,612	429,116	656,313	32,968
Sac.....	8,029,423	809,490	745,199	74,397
Scott.....	20,910,028	3,330,271	1,071,112	116,471
Shelby.....	7,906,122	724,733	708,421	56,996
Sioux.....	10,785,178	1,000,869	1,329,844	142,842
Story.....	9,811,195	847,540	1,030,694	78,625
Tama.....	9,502,737	961,449	1,148,119	89,973
Taylor.....	5,695,970	623,521	528,833	37,307
Union.....	4,633,728	540,638	536,521	50,682
Van Buren.....	5,954,178	449,548	658,551	42,468
Wapello.....	7,829,567	1,355,179	880,262	78,398
Warren.....	6,969,687	965,249	965,249	92,545
Washington.....	8,106,296	769,241	969,122	82,451
Wayne.....	4,867,993	534,068	759,144	47,180
Webster.....	12,455,145	1,231,472	1,369,166	158,313
Winnebago.....	4,253,693	468,895	394,519	39,655
Winnesiek.....	7,194,180	834,209	636,349	58,979
Woodbury.....	29,514,356	4,915,796	1,265,551	430,319
Worth.....	4,641,292	456,843	437,007	47,819
Wright.....	7,897,994	749,223	926,709	90,289
Total.....	\$ 812,984,486	\$ 94,121,314	\$ 78,095,180	\$ 8,044,348

ASSESSMENT OF PROPERTY, 1922

PART IV—NET TAXABLE VALUE OF ALL PROPERTY

Counties	Assessed by the Executive Council		Net Total Taxable Value of all Property Except Moneys and Credits	Net Assessed Actual Value of Moneys and Credits
	Net Taxable Value of Express Property	Net Taxable Value of Transmission Lines		
Adair.....	\$ 1,191	\$ 2,630	\$ 7,061,849	\$ 3,292,866
Adams.....	965	7,780	5,211,839	2,794,191
Albemarle.....	5,074	15,428	6,521,115	2,839,838
Appomattox.....	4,763	12,730	6,555,721	2,987,190
Audubon.....	1,110	11,718	5,678,022	3,690,371
Benton.....	3,361	33,280	11,658,570	7,343,643
Black Hawk.....	4,984	46,882	17,092,322	13,346,982
Boone.....	3,563	25,293	10,500,029	12,786,549
Brewer.....	2,253	38,195	7,394,125	6,074,223
Buchanan.....	2,853	24,981	7,747,289	4,191,322
Buena Vista.....	3,074	32,774	10,262,242	6,985,432
Butler.....	5,356	23,442	8,730,708	6,694,372
Calhoun.....	4,926	22,022	10,132,457	4,900,283
Carroll.....	3,815	33,529	10,184,859	4,968,011
Cass.....	2,375	17,349	8,574,839	5,953,923
Cedar.....	3,832	31,313	9,563,903	8,011,785
Cerro Gordo.....	4,631	7,048	13,321,075	49,028,616
Cherokee.....	1,831	14,231	9,374,728	3,371,318
Chickasaw.....	1,884	5,722	6,446,290	3,406,030
Clarke.....	1,485	6,099	4,828,315	2,753,066
Clay.....	5,325	15,627	8,710,658	2,711,133
Clayton.....	4,233	38,143	10,047,434	7,338,448
Clinton.....	5,089	28,820	14,529,192	5,101,885
Crawford.....	5,088	9,622	12,129,468	4,439,027
Dallas.....	3,922	24,294	10,381,530	5,893,944
Davis.....	2,094	1,242	5,141,879	2,737,367
Decatur.....	3,605	19,242	5,689,716	2,521,875
Delaware.....	3,491	25,873	8,030,322	4,922,509
Des Moines.....	1,900	41,074	10,806,621	8,303,452
Dickinson.....	1,639	6,130	5,918,512	1,005,036
Dubuque.....	3,029	23,949	29,089,868	8,709,415
Emmet.....	2,490	15,165	5,522,794	1,390,590
Fayette.....	4,231	42,353	11,089,880	6,238,328
Floyd.....	2,659	12,617	7,612,571	4,088,400
Franklin.....	3,403	25,264	8,906,387	4,243,250
Fremont.....	2,353	30,542	6,080,430	3,198,869
Greene.....	2,425	18,000	9,054,798	3,797,296
Grundy.....	3,004	38,435	8,359,753	6,086,049
Guthrie.....	2,251	16,088	8,049,953	4,207,453
Hamilton.....	3,004	30,884	8,953,605	5,509,058
Hancock.....	3,482	19,622	7,302,906	2,394,142
Hardin.....	4,704	24,429	10,059,685	6,465,650
Harrison.....	3,655	21,574	9,232,684	4,267,801
Henry.....	2,421	27,272	6,659,383	7,641,702
Howard.....	1,250	10,075	5,915,112	2,857,463
Humboldt.....	2,879	24,400	6,842,490	3,017,511
Ia.....	1,222	4,979	6,928,871	3,451,715
Iowa.....	1,851	19,135	5,457,012	7,773,909
Jackson.....	2,873	14,832	8,433,387	4,299,862
Jasper.....	4,056	35,930	12,494,106	10,854,256
Jefferson.....	2,802	12,100	6,729,080	4,673,998
Johnson.....	2,926	20,781	11,020,023	7,717,803
Jones.....	3,066	49,799	8,307,852	6,042,360
Keokuk.....	4,596	22,944	9,185,047	8,545,293
Kossuth.....	4,638	25,686	12,404,065	4,267,587
Lee.....	5,111	43,445	15,379,391	3,694,254
Linn.....	6,342	51,317	24,973,312	15,945,722
Louisia.....	2,368	14,131	5,682,718	3,306,481

PART IV—NET TAXABLE VALUE OF ALL PROPERTY—Continued

Counties	Assessed by the Executive Council		Net Total Taxable Value of all Property Except Moneys and Credits	Net Assessed Actual Value of Moneys and Credits
	Net Taxable Value of Express Property	Net Taxable Value of Transmission Lines		
Lucas.....	2,238	9,347	5,175,900	2,912,960
Lyon.....	3,583	6,686	9,804,631	2,831,331
Madison.....	1,706	2,900	7,525,452	4,772,453
Mahaska.....	5,003	31,198	9,958,989	6,416,063
Marion.....	3,935	15,777	8,100,877	7,022,961
Marshall.....	4,754	35,537	11,642,734	8,798,088
Mills.....	3,192	26,877	6,049,452	3,198,106
Mitchell.....	2,387	12,535	6,645,978	5,716,491
Monona.....	3,628	13,101	8,302,468	2,135,861
Monroe.....	3,592	6,088	5,170,860	1,633,545
Montgomery.....	1,550	13,468	6,906,862	6,014,466
Muscatine.....	3,903	17,465	9,201,958	6,322,238
O'Brien.....	3,029	19,375	10,389,741	5,001,519
Osceola.....	1,330	7,459	5,738,371	1,056,403
Pago.....	3,249	25,410	9,101,229	7,603,029
Palo Alto.....	2,409	20,055	7,338,028	2,122,882
Plymouth.....	3,620	23,806	13,841,958	5,384,050
Pocahontas.....	2,915	22,663	8,700,729	2,035,148
Polk.....	2,618	22,053	37,622,419	26,004,751
Pottawattamie.....	6,941	35,142	30,452,906	10,289,626
Poweshiek.....	3,683	30,482	9,943,531	6,691,192
Ringgold.....	2,554	15,029	5,063,592	1,679,579
Sac.....	3,441	27,419	10,473,349	4,823,859
Scott.....	3,989	35,071	25,406,942	23,222,260
Shelby.....	3,068	2,613	9,401,371	4,441,034
Shoux.....	4,719	27,970	12,351,422	5,674,237
Story.....	4,546	23,609	11,626,209	8,231,639
Tama.....	4,436	42,101	11,709,335	8,132,424
Taylor.....	1,946	13,839	6,771,475	2,256,616
Union.....	2,113	11,510	5,774,662	2,806,024
Wapello.....	2,506	14,313	5,121,420	3,333,273
Van Buren.....	3,727	7,950	10,181,007	4,130,784
Warren.....	3,889	19,011	8,602,970	6,903,883
Washington.....	4,111	37,419	9,908,940	8,908,359
Wayne.....	5,012	10,690	6,222,968	3,607,173
Webster.....	7,507	14,305	15,285,908	5,454,815
Winnebago.....	1,875	4,650	5,160,568	2,549,945
Winneshiek.....	2,653	33,045	8,749,420	5,138,945
Woodbury.....	4,678	12,546	36,141,245	13,101,980
Worth.....	1,998	10,925	5,116,867	2,712,560
Wright.....	4,196	19,911	9,588,905	3,311,300
Total.....	\$ 324,727	\$ 2,667,829	\$ 906,317,884	\$ 613,206,642

PART I—COLTS ONE YEAR OLD—Continued

ASSESSMENT OF LIVE STOCK, 1925

Assessed Actual Value of Live Stock in Detail, as Reported and as Adjusted for the Year 1925.

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	615	\$ 25.70	\$ 24.00		7	\$ 15,807	\$ 14,700
Adams	545	21.90	23.94	14		11,445	13,047
Alfalfa	421	25.32	24.05		5	10,600	10,127
Appanoose	381	20.25	24.09	19		6,704	7,977
Andubon	413	25.18	23.92		5	10,400	9,880
Benton	820	23.02	23.94	4		18,874	19,628
Black Hawk	627	20.25	23.92	18		10,687	12,610
Boone	924	24.96	23.96		4	13,006	12,455
Bremner	402	24.02	24.02			9,712	9,712
Buchanan	630	24.79	24.04		3	15,620	15,151
Buena Vista	451	24.33	24.08		1	10,972	10,802
Butler	561	23.94	23.94			13,428	13,428
Calhoun	632	22.87	24.01	5		14,456	15,178
Carroll	323	24.92	23.92		4	10,372	10,437
Cass	473	25.57	24.03		6	12,112	11,385
Cedar	418	27.92	24.01		14	11,671	10,037
Cerro Gordo	397	24.46	23.97		3	9,712	9,517
Cherokee	500	23.15	23.89		5	12,576	11,947
Chickasaw	494	24.12	24.12			11,916	11,916
Clarke	203	24.19	24.10		4	8,822	8,592
Clay	422	24.34	24.00		1	10,270	10,167
Clayton	573	23.56	23.99		16	19,234	16,148
Clinton	477	27.78	23.89		14	13,251	11,265
Crawford	618	29.38	24.09		18	18,168	14,888
Dallas	486	25.38	24.11		5	12,326	11,719
Davis	388	22.02	24.02		9	8,552	9,221
Decatur	547	19.41	24.06	24		10,618	13,166
Delaware	499	24.51	24.01		2	12,228	11,983
Des Moines	215	28.93	24.01		17	6,220	5,162
Dickinson	315	29.41	24.08		18	6,428	7,585
Dubuque	471	31.90	23.93		25	15,024	11,599
Emmet	372	27.64	24.04		13	20,284	8,947
Fayette	590	25.25	23.90		5	15,128	14,271
Floyd	397	24.00	24.00			9,528	9,528
Franklin	548	27.34	24.05		12	14,980	12,122
Frontier	276	29.29	23.94		18	5,600	6,009
Greene	835	26.09	24.03		10	18,005	15,191
Grundy	400	27.83	23.93		14	11,152	9,778
Guthrie	558	24.36	24.11		1	13,472	13,237
Hamilton	603	20.22	24.06	19		12,196	14,513
Hancock	580	31.65	24.05		24	18,360	13,963
Hardin	491	29.02	24.02		20	9,823	11,798
Harrison	524	25.14	23.88		5	14,332	14,125
Henry	349	25.72	23.92		7	8,744	8,122
Howard	407	21.32	24.00	13		8,675	9,804
Humboldt	358	24.47	23.98		2	8,760	8,584
Ia.	493	24.00	24.00			11,822	11,822
Iowa	464	24.13	24.13			11,194	11,194
Jackson	327	25.20	23.94		5	8,268	8,268
Jasper	752	25.27	24.00		5	19,009	18,068
Jefferson	382	29.06	24.07		20	7,994	9,196
Johnson	456	24.70	23.95		3	11,296	10,928
Jones	359	24.70	23.95		3	9,822	9,556
Kookuk	759	29.62	24.05		16	15,650	13,158
Kosuth	1,130	24.10	24.10			26,202	26,202
Lee	302	25.84	24.03		7	7,804	7,508
Lincoln	505	24.03	24.03			12,134	12,134

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Louis	271	25.26	24.00		5	6,848	6,505
Luce	424	24.46	23.96		2	10,398	10,160
Lyon	348	24.08	21.08			15,198	13,196
Madison	537	24.45	23.96		2	12,132	12,860
Mahaska	643	24.27	24.02		1	15,606	15,450
Marion	555	21.26	24.02	13		11,800	13,384
Marshall	576	27.78	23.89		14	16,004	13,763
Mills	312	17.76	23.97	35		5,540	7,479
Mitchell	318	25.83	24.03		7	8,216	7,669
Monona	508	20.66	24.07	30		11,306	13,675
Monroe	255	22.60	24.07	2		6,020	6,140
Montgomery	395	20.26	23.91	18		7,300	8,727
Muscatine	223	25.48	23.95		6	5,684	5,343
O'Brien	507	23.97	23.97			14,315	14,315
Oceola	393	24.11	24.11			8,752	8,752
Pack	437	20.73	24.04	16		9,474	10,990
Palo Alto	548	25.98	23.90		8	11,244	11,104
Plymouth	742	23.25	24.01		15	20,962	17,222
Pocahontas	522	23.95	23.95			12,742	12,742
Polk	374	24.67	23.93		3	9,229	9,044
Pottawattamie	745	22.00	23.88		9	16,390	17,885
Poweshiek	689	24.38	23.89		2	16,790	16,490
Ringgold	607	19.69	24.02	22		11,956	14,586
Ross	533	23.22	24.07		15	15,096	12,832
Scott	238	30.57	24.15		21	6,909	6,305
Shelby	624	24.29	24.04		1	15,190	15,096
Sioux	719	24.24	24.00		1	17,214	17,041
Story	658	21.21	23.97	13		13,900	15,774
Tama	635	29.43	24.13		15	18,688	15,224
Taylor	679	21.10	24.05	14		14,236	16,322
Union	475	20.92	24.05	15		9,040	11,431
Van Buren	267	13.21	24.01	82		5,112	9,234
Wapello	211	24.00	24.00			5,064	5,064
Warren	527	26.22	24.12		8	13,820	12,714
Washington	480	24.78	24.03		3	11,898	11,541
Wayne	627	19.70	24.03	22		12,356	15,074
Webster	607	24.00	24.00			14,588	14,588
Winnebago	298	23.29	23.99		3	6,949	7,143
Winneshiek	611	24.43	23.94		2	14,022	14,633
Woodbury	638	23.97	23.97			15,296	15,296
Worth	223	23.99	23.99			5,591	5,591
Wright	625	27.75	24.14		13	14,466	12,062
Total	40,140	\$ 24.14	\$ 24.01			\$ 1,286,464	\$ 1,189,063

PART II—COLTS TWO YEARS OLD—Continued

ASSESSMENT OF LIVE STOCK, 1925

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	501	\$ 42.93	\$ 36.06		16	\$ 21,508	\$ 18,066
Adam	229	36.85	36.12		2	19,500	19,110
Allamakee	370	41.01	36.08		12	15,176	13,554
Appanoose	304	31.23	35.20	15		9,492	10,916
Audubon	401	40.40	35.66		11	16,394	14,421
Benton	605	26.00	28.00		10	15,444	16,600
Black Hawk	400	40.05	36.04		10	16,044	14,600
Boone	487	43.21	35.85		17	21,044	17,466
Bremer	406	40.89	35.99		12	16,604	14,611
Buchanan	405	39.87	35.85		10	19,736	17,702
Buena Vista	296	40.59	39.04		11	11,945	10,534
Butler	339	40.01	36.03		10	13,564	12,338
Calhoun	567	40.04	36.05		10	22,704	20,434
Carroll	411	41.00	39.03		12	16,852	14,850
Cass	463	39.03	35.03		10	18,491	16,642
Cedar	393	46.55	35.84		23	16,899	13,012
Cerro Gordo	391	41.35	36.97		13	16,167	14,065
Cherokee	483	37.37	35.87		13	18,048	17,398
Chickasaw	393	40.05	36.04		10	15,742	14,198
Clarke	375	39.37	35.82		9	14,764	13,435
Clay	339	39.30	36.15		8	13,523	12,922
Clayton	648	44.74	35.79		29	28,996	23,197
Clinton	523	41.85	36.99		14	21,836	18,822
Crawford	458	43.96	39.01		13	20,139	16,511
Dallas	454	43.25	35.08		17	19,694	16,838
Davis	439	36.51	36.14		1	15,336	15,182
Decatur	371	26.91	30.05	34		9,984	13,378
Delaware	434	40.46	36.00		11	17,569	15,628
Des Moines	246	43.12	39.23		16	10,909	8,912
Dickinson	349	35.79	36.14		1	8,912	9,001
Dubuque	449	51.40	35.33		30	23,076	16,153
Emmet	396	39.97	35.27		10	15,432	12,088
Fayette	616	41.61	36.20		13	25,884	23,389
Floyd	353	36.09	36.00			12,708	12,708
Franklin	455	47.18	35.96		24	21,463	16,516
Fremont	277	28.33	35.97		27	7,848	9,966
Greene	604	40.46	35.00		11	24,432	21,744
Grundy	327	44.29	35.87		19	14,684	11,732
Guthrie	461	39.84	35.85		10	18,848	16,635
Hamilton	400	31.66	36.10	13		14,696	16,604
Hancock	334	48.26	35.73		26	25,328	19,112
Hardin	398	23.91	26.13	29		11,148	14,380
Harrison	521	39.72	35.14		9	20,696	18,833
Henry	304	42.08	36.18		14	13,792	11,001
Howard	387	48.13	36.09		25	13,512	10,359
Humboldt	274	39.88	35.89		10	10,928	9,835
Ia	438	36.00	35.00			15,768	15,768
Iowa	435	39.29	35.85		9	17,122	15,590
Jackson	387	39.05	35.94		10	15,456	13,910
Jasper	604	40.30	35.87		11	24,339	21,662
Jefferson	359	31.66	36.11	14		11,974	13,969
Johnson	409	29.00	35.38		8	14,352	14,352
Jones	467	40.25	35.91		11	16,430	14,614
Kooken	608	35.08	35.23			21,080	21,080
Kossuth	873	40.33	35.89		11	35,204	31,532
Lee	341	35.71	36.06	1		12,180	12,392
Linn	401	36.16	39.16			14,501	14,501
Louis	259	40.31	35.88		11	10,440	9,292
Lucas	310	28.75	35.03		7	12,012	11,171
Lyon	428	40.45	36.00		11	17,223	15,836

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	436	28.99	33.87		8	16,098	15,279
Mahaska	481	32.82	39.10	10		15,788	17,590
Mariion	504	35.72	36.07	1		18,166	18,166
Marshall	431	46.17	36.15		10	18,116	16,394
Mills	326	28.43	35.10	27		7,639	9,677
Mitchell	271	40.66	36.18		11	11,020	9,808
Monona	487	28.11	33.38	28		13,692	17,590
Monroe	238	38.93	35.81		8	9,366	8,524
Montgomery	313	22.14	35.99	12		10,900	11,267
Muscatine	218	26.27	35.97		6	8,344	7,943
O'Brien	503	40.03	35.92		10	29,158	18,134
Osceola	272	40.04	36.03		10	10,862	9,802
Page	463	29.81	36.07	21		13,801	16,699
Palo Alto	435	41.66	35.83		14	18,120	15,563
Plymouth	678	43.79	35.90		18	29,696	24,590
Pocahontas	492	32.00	39.16	13		15,746	17,731
Polk	381	28.06	35.15		5	14,564	13,770
Pottawattamie	710	38.00	36.10		5	26,880	25,681
Poweshiek	550	40.07	36.96		10	22,036	19,822
Ringgold	563	31.98	36.12	13		18,010	19,351
Sac	481	44.89	35.96		19	21,352	17,296
Scott	230	48.78	39.09		20	11,220	8,302
Seelye	567	39.91	35.92		10	23,828	21,443
Sioux	653	40.99	36.07		12	30,768	28,355
Story	673	40.95	36.03		12	23,468	20,662
Tama	698	48.82	36.12		26	29,882	21,904
Taylor	713	32.17	36.03	12		22,957	23,689
Union	388	39.91	35.88	16		11,906	13,014
Van Buren	4	24.93	35.89	44		10,124	14,778
Wapello	243	36.00	36.00			8,748	8,748
Warren	470	40.19	36.17		10	18,892	17,002
Washington	495	41.22	35.80		13	20,496	17,753
Wayne	589	27.10	36.04	33		15,424	20,514
Webster	523	40.00	36.00		10	20,920	18,826
Winnebago	192	40.90	35.99		12	7,852	6,959
Winneshiek	670	42.17	35.84		13	28,256	24,018
Woodbury	600	40.35	35.91		11	24,512	21,548
Worth	223	40.00	36.00		10	8,621	8,028
Wright	411	39.70	36.12		9	16,320	14,851
Total	43,616	\$ 38.98	\$ 36.00			\$ 1,699,561	\$ 1,571,566

ASSESSMENT OF LIVE STOCK, 1925

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	7,330	\$ 68.98	\$ 55.87		19	\$ 505,676	\$ 409,597
Adams	5,144	56.48	56.03	1		285,308	286,252
Alfalfa	5,828	59.06	56.08		6	347,708	325,815
Appanoose	5,199	59.17	56.06	56		309,909	291,507
Audubon	7,176	59.89	56.29		6	429,576	405,801
Benton	11,919	62.08	55.82		10	739,224	655,301
Black Hawk	7,452	60.88	59.00		8	453,671	417,377
Boone	8,440	60.79	55.92		8	511,136	472,085
Bremer	6,743	60.34	56.11		7	407,372	375,391
Buehnan	7,029	57.85	56.11		3	443,831	427,906
Buena Vista	9,961	60.17	55.84		7	597,376	549,986
Butler	8,833	61.37	55.84		9	543,292	494,396
Calhoun	9,212	59.81	56.22		6	551,000	517,990
Carroll	8,330	66.89	56.18		16	559,532	467,487
Cass	7,940	58.96	56.01		5	468,135	444,776
Cedar	8,830	62.87	55.95		11	555,816	494,076
Cerro Gordo	8,283	58.91	55.96		5	487,889	461,492
Cherokee	8,420	60.38	56.16		7	508,408	472,819
Chickasaw	6,722	60.00	55.80		7	403,323	375,092
Clarke	4,282	59.75	56.15		6	255,810	240,461
Clay	7,908	60.94	56.22		16	522,657	439,031
Clayton	6,055	59.67	56.08		6	358,228	324,734
Clinton	9,899	59.44	55.87		6	585,945	545,062
Crawford	10,834	62.87	55.95		11	681,104	606,182
Dallas	7,416	59.74	56.15		6	443,071	416,487
Davis	4,890	59.42	56.85		6	299,588	278,133
DeSoto	6,970	56.05	56.97	57		227,134	356,690
Delaware	7,696	60.15	56.94		7	459,880	396,968
Des Moines	6,100	56.77	56.59		3	346,382	343,116
Dickinson	5,487	60.39	56.13		7	331,178	307,995
Dubuque	7,461	72.42	56.76		23	549,968	416,083
Emmet	5,590	59.70	56.11		6	334,240	314,185
Fayette	8,941	60.94	56.06		8	544,872	501,363
Floyd	9,900	60.00	56.80		7	434,400	385,200
Franklin	9,203	61.68	55.81		8	478,744	417,913
Fremont	6,333	59.43	55.96		11	314,308	284,948
Greene	8,563	60.02	56.81		7	513,976	477,967
Grundy	7,440	63.68	56.03		12	472,748	416,308
Guthrie	7,576	59.23	56.23		5	448,086	426,254
Hamilton	9,738	48.02	56.18		6	469,384	443,828
Hancock	8,095	59.74	56.16		6	519,756	488,570
Hardin	7,909	59.84	56.22		6	466,728	447,400
Harrison	10,924	49.44	55.86		13	544,128	410,344
Henry	5,310	57.98	56.24		2	307,960	296,663
Howard	6,180	59.52	55.94		6	366,296	346,292
Humboldt	6,403	59.53	55.73		7	384,000	357,176
Ida	7,341	60.00	55.80		7	446,660	409,623
Iowa	8,280	49.00	56.04		13	416,337	464,245
Jackson	6,569	58.35	56.20		4	384,496	369,116
Jasper	11,190	54.51	56.14		3	616,468	628,778
Jefferson	5,486	49.04	56.05		40	219,004	307,139
Johnson	8,605	57.21	56.06		2	492,304	485,458
Jones	6,542	60.15	55.94		7	392,562	365,966
Keokuk	8,527	59.37	55.80		6	489,100	459,704
Kossuth	15,162	60.19	55.97		7	909,128	845,489
Lee	9,780	46.25	55.81		21	457,498	325,672
Linn	19,064	49.73	56.19		13	956,453	665,478
Louisia	5,396	61.40	56.87		9	331,328	301,568
Lucas	4,028	62.49	56.10		7	211,428	226,228
Lyon	10,147	60.00	55.80		7	608,820	566,200

PART III—HORSES THREE YEARS OLD AND OVER—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	6,006	55.88	55.88			373,984	373,984
Mahaska	7,780	48.04	56.20	17		373,764	437,303
Marion	6,433	60.81	55.95		8	391,211	259,914
Marshall	8,024	55.88	55.88			451,908	451,908
May	6,828	45.09	55.91	24		307,862	381,748
McCall	6,706	60.25	60.03		7	406,966	375,688
Monona	9,906	47.84	55.97	17		473,544	554,397
Monroe	4,199	56.96	56.02	10		215,846	235,248
Montgomery	6,362	44.21	56.14	27		276,839	351,561
Muscatine	5,287	58.88	55.93		5	340,758	323,739
O'Brien	9,129	60.03	56.82		7	548,056	500,692
Osceola	6,004	63.69	60.04		12	420,825	370,160
Page	7,913	51.73	55.87	8		409,870	442,120
Palo Alto	8,241	63.54	56.02		12	523,639	490,802
Plymouth	13,760	67.82	56.29		17	923,298	774,632
Pocahontas	8,948	50.15	56.16	12		448,789	502,044
Polk	8,762	54.28	55.91	3		475,643	489,911
Pottawattamie	14,372	58.00	56.20		3	845,176	819,821
Poweshiek	7,854	56.96	55.06			446,512	429,512
Page	5,759	47.92	56.08	17		270,907	322,928
Sac	9,023	68.13	55.90		12	615,300	594,313
Scott	7,182	75.30	55.72		26	540,825	400,209
Shelby	9,371	60.22	60.00		7	558,312	519,230
Sioux	14,013	60.14	55.03		7	842,867	783,838
Story	8,740	59.93	55.73		7	523,796	487,130
Tama	9,371	65.53	55.88		16	605,715	551,643
Taylor	7,163	41.35	55.82	35		295,670	396,462
Union	4,873	49.86	56.23	20		228,374	274,019
Van Buren	5,008	36.76	56.87	62		187,366	284,841
Wapello	4,919	44.00	55.88	27		216,430	274,874
Warren	6,990	56.45	55.88		1	392,940	389,010
Washington	7,473	59.80	56.24		6	447,178	420,347
Wayne	5,373	43.68	56.21	29		234,104	391,994
Webster	10,966	60.00	55.80		7	657,060	611,902
Winnebago	6,317	55.95	55.05		16	353,410	363,410
Winneshek	8,873	60.21	55.99		7	534,280	496,880
Woodbury	13,711	60.25	56.03		7	826,178	768,340
Worth	5,710	59.49	55.92		6	340,322	319,902
Wright	8,968	51.77	55.91	8		464,301	501,445
Total	779,800	\$ 57.49	\$ 56.00			\$ 44,833,137	\$ 43,669,663

ASSESSMENT OF LIVE STOCK, 1925

PART IV—STALLIONS

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	84	\$ 88.28	\$ 7,424
Adams.....	65	134.64	8,722
Alfalfa.....	18	92.65	1,628
Appanoose.....	23	83.20	2,000
Audubon.....	28	144.00	4,032
Benton.....	35	232.11	8,124
Black Hawk.....	11	200.00	2,200
Bloom.....	48	192.00	9,264
Bremer.....	16	235.23	3,764
Buchanan.....	43	118.90	4,984
Buena Vista.....	13	210.77	2,740
Butler.....	26	184.00	3,224
Calhoun.....	27	198.96	5,376
Carroll.....	25	147.84	3,644
Cass.....	27	95.25	2,572
Cedar.....	14	200.28	2,804
Cerro Gordo.....	29	148.75	4,314
Cherokee.....	56	207.50	11,620
Chickasaw.....	21	200.00	4,200
Clarke.....	18	104.89	1,888
Clay.....	15	122.26	1,834
Clayton.....	23	155.08	3,592
Clinton.....	16	146.88	2,350
Crawford.....	22	182.40	4,012
Dallas.....	37	147.23	5,449
Davis.....	23	183.64	3,000
Deaatur.....	25	96.50	3,388
Delaware.....	19	224.00	4,256
Des Moines.....	20	64.30	1,286
Dickinson.....	22	135.28	3,416
Dubuque.....	12	200.00	2,400
Emmet.....	10	120.40	1,204
Fayette.....	20	450.73	3,000
Floyd.....	14	114.00	1,596
Franklin.....	18	86.90	1,564
Fremont.....	17	88.70	1,528
Greene.....	19	152.69	2,908
Grundy.....	17	140.94	2,396
Guthrie.....	25	104.48	2,612
Hamilton.....	27	135.19	3,650
Hancock.....	21	241.71	5,076
Hardy.....	22	132.80	2,988
Harrison.....	22	211.85	4,868
Henry.....	19	108.42	2,060
Howard.....	20	188.20	3,764
Humboldt.....	19	206.95	3,936
Iowa.....	15	201.07	3,016
Jewell.....	21	81.07	2,518
Jackson.....	14	137.14	1,920
Jasper.....	45	134.38	6,047
Jefferson.....	24	97.07	2,320
Johnson.....	49	108.00	5,287
Jones.....	23	215.00	7,256
Keokuk.....	41	104.09	4,268
Kossuth.....	36	126.89	6,728
Lee.....	28	86.20	2,241
Linn.....	38	141.95	5,294
Louis.....	24	118.50	2,734
Lucas.....	13	146.20	1,612
Lyon.....	30	182.40	4,602

PART IV—STALLIONS—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Madison.....	21	96.76	2,022
Mahaska.....	42	137.48	5,262
Marion.....	29	110.90	3,180
Marshall.....	23	159.56	3,672
Mills.....	23	115.30	2,602
Mitchell.....	21	173.24	3,638
Monona.....	26	131.60	3,426
Monroe.....	16	102.25	1,626
Montgomery.....	20	92.20	1,844
Muscatine.....	19	134.21	2,360
O'Brien.....	32	206.25	6,600
Osceola.....	12	271.33	3,256
Page.....	42	89.71	3,768
Palo Alto.....	22	94.81	2,084
Plymouth.....	22	250.72	5,516
Pocahontas.....	31	150.00	4,602
Polk.....	34	95.64	3,184
Pottawattamie.....	40	132.00	6,080
Poweshiek.....	24	146.24	4,972
Ringgold.....	31	119.27	3,511
Sac.....	22	108.18	4,200
Scott.....	11	196.26	2,160
Shelby.....	27	164.75	4,448
Sioux.....	27	102.65	3,768
Story.....	51	131.76	6,510
Tama.....	22	212.13	6,788
Taylor.....	22	155.45	2,700
Union.....	26	100.23	3,606
Van Buren.....	34	114.47	3,802
Wapello.....	26	48.00	1,248
Warren.....	28	100.21	3,808
Washington.....	19	85.22	5,028
Wayne.....	35	108.22	3,788
Webster.....	40	150.00	6,076
Winnebago.....	20	160.00	3,212
Winneshiek.....	39	151.95	5,470
Woodbury.....	14	160.00	2,244
Worth.....	50	65.28	3,269
Wright.....	24	135.16	3,244
Total.....	2,700	\$ 137.65	\$ 375,808

*No adjustment.

ASSESSMENT OF LIVE STOCK, 1925

PART V—HORSES OF ALL AGES

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Adair.....	8,330	\$ 64.62	\$ 62.73	\$ 550,415	\$ 440,787
Adams.....	5,283	51.74	52.38	325,065	329,161
Allamakee.....	6,637	56.53	53.03	375,212	351,994
Appanoose.....	3,869	35.21	35.33	206,945	313,480
Audubon.....	9,013	37.39	38.89	490,212	432,134
Benton.....	13,468	58.75	58.31	791,248	715,079
Black Hawk.....	3,459	57.39	53.11	438,063	448,788
Boone.....	9,496	36.59	33.84	556,450	511,300
Bremser.....	7,598	57.73	53.71	436,952	499,478
Buchanan.....	8,738	54.75	52.97	451,171	463,505
Buena Vista.....	10,450	58.24	54.29	676,999	564,822
Butler.....	9,779	58.64	53.50	573,598	523,256
Calhoun.....	10,438	56.84	53.53	593,376	558,764
Carroll.....	9,193	63.97	64.01	588,100	496,598
Cass.....	8,933	56.31	53.39	501,300	476,375
Cedar.....	9,635	61.00	54.06	587,100	530,529
Cerro Gordo.....	9,009	56.94	54.00	513,979	491,368
Cherokee.....	9,459	58.21	54.30	550,632	513,712
Chickasaw.....	7,630	57.03	53.12	438,183	405,376
Clarke.....	5,044	55.77	52.36	281,354	294,676
Clay.....	8,584	63.85	63.97	548,069	465,294
Clayton.....	10,701	57.63	53.97	610,346	597,971
Clinton.....	10,825	57.33	53.65	639,332	580,833
Crawford.....	11,923	60.63	53.77	723,408	611,523
Dallas.....	8,393	57.25	56.61	480,539	449,962
Davis.....	5,721	55.50	50.56	317,536	300,716
Decatur.....	7,323	54.29	52.78	391,124	386,532
Delaware.....	8,043	57.27	53.23	469,924	423,365
Des Moines.....	6,586	55.37	54.48	364,697	338,476
Dickinson.....	6,073	57.62	54.00	349,934	327,967
Dubuque.....	8,393	60.20	53.12	580,806	445,304
Emmet.....	6,317	56.85	53.25	359,160	336,424
Fayette.....	10,396	57.89	53.11	589,974	542,132
Floyd.....	7,634	57.13	53.34	457,236	438,362
Franklin.....	10,284	59.24	53.29	516,758	548,105
Fremont.....	6,800	48.40	53.96	329,334	367,030
Greene.....	9,819	56.45	52.73	554,392	517,820
Grundy.....	8,184	61.39	53.83	501,769	440,599
Guthrie.....	9,618	56.97	53.24	453,256	438,897
Hamilton.....	10,858	46.91	38.74	499,629	283,597
Hancock.....	9,834	57.96	53.56	569,020	528,711
Hardin.....	8,910	48.33	33.48	430,696	476,596
Harrison.....	12,062	45.13	33.74	580,624	648,230
Henry.....	5,973	55.50	53.56	331,496	319,356
Howard.....	6,993	57.03	53.45	393,949	349,319
Humboldt.....	7,060	57.74	53.75	407,689	379,527
Ida.....	8,287	56.84	53.12	471,076	440,244
Iowa.....	9,213	47.94	33.67	441,676	493,542
Jackson.....	7,394	56.09	53.73	419,379	393,494
Jasper.....	12,070	52.36	33.33	629,353	674,543
Jefferson.....	7,334	46.91	33.72	419,379	335,394
Johnson.....	9,510	55.15	53.94	524,455	513,023
Jones.....	7,881	57.85	53.83	457,039	397,332
Keokuk.....	9,733	54.89	52.10	534,123	507,390
Kossuth.....	17,131	57.69	53.15	978,032	916,541
Lee.....	6,454	44.83	33.52	289,725	245,473
Linn.....	11,008	48.36	34.27	532,432	527,597
Louisia.....	8,560	59.04	52.78	511,340	336,029
Lucea.....	4,775	49.23	32.16	235,220	249,071
Lyon.....	11,121	57.74	53.74	643,382	599,368
Madison.....	7,677	53.85	52.64	405,768	404,164

PART V—HORSES OF ALL AGES—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Madaska.....	8,946	45.88	53.14	410,510	475,471
Marion.....	7,521	56.40	52.46	424,207	394,624
Marshall.....	9,674	53.72	53.30	519,700	516,647
Mills.....	7,451	43.55	64.08	323,674	401,556
Mitchell.....	7,315	58.35	54.24	430,840	396,774
Monona.....	10,586	45.72	53.61	502,352	585,018
Monroe.....	4,708	49.01	53.42	230,784	251,548
Montgomery.....	6,900	42.54	53.64	290,120	373,399
Muscatine.....	6,247	57.17	54.30	357,146	339,596
O'Brien.....	10,261	57.41	53.47	589,169	548,731
Oceola.....	7,351	61.19	64.03	445,623	391,390
Page.....	8,875	49.17	53.30	436,413	473,577
Palo Alto.....	9,266	90.39	53.21	559,037	492,533
Plymouth.....	15,292	65.08	54.09	989,472	822,320
Pocahontas.....	10,993	48.17	53.76	481,929	587,831
Polk.....	9,351	52.63	54.03	562,559	515,918
Pottawattami.....	16,967	55.28	54.11	894,020	869,397
Poweshiek.....	9,127	52.95	52.67	486,316	480,775
Ringgold.....	6,950	44.38	51.85	308,484	306,376
Sac.....	10,059	65.22	53.58	656,099	539,000
Seott.....	7,651	73.34	54.39	561,172	416,176
Shelby.....	10,519	57.21	53.24	603,748	540,131
Sioux.....	15,413	57.78	58.73	890,617	828,232
Story.....	10,022	56.61	52.89	567,434	529,796
Tama.....	11,146	63.30	53.44	711,876	566,719
Taylor.....	8,517	39.13	51.80	333,699	441,243
Union.....	5,762	43.89	52.41	252,615	301,069
Van Buren.....	6,923	34.35	52.76	236,524	313,615
Wapello.....	5,369	42.87	53.70	231,490	289,934
Warren.....	7,966	53.71	53.84	424,610	422,534
Washington.....	8,507	56.95	53.44	484,610	454,609
Wayne.....	6,694	40.22	51.09	269,672	341,370
Webster.....	12,130	57.64	53.67	699,020	631,373
Winnebago.....	6,827	54.49	54.29	371,414	370,679
Winneshiek.....	10,190	57.29	53.09	582,968	541,001
Woodbury.....	14,963	58.00	53.96	867,924	807,428
Worth.....	6,226	57.52	54.09	368,103	336,790
Wright.....	9,925	49.30	53.61	498,351	523,142
Total.....	875,323	\$ 54.94	\$ 53.46	\$48,034,973	\$45,796,880

ASSESSMENT OF LIVE STOCK, 1925

PART VI—MULES

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	1,114	\$ 71.30	\$ 60.28		16	\$ 80,068	\$ 67,274
Adams	988	64.00	60.07		7	63,595	59,353
Allamore	93	55.00	60.04	9		5,124	5,585
Appanoose	1,192	49.95	39.80		46	48,830	37,299
Audubon	490	69.34	60.22		1	29,812	29,515
Benton	758	65.83	59.00		9	49,504	45,412
Black Hawk	289	72.06	56.80		17	20,646	17,136
Boone	1,008	59.23	59.81	1		59,098	60,294
Bremer	168	69.22	60.22			9,756	9,756
Buchanan	432	58.56	60.12	2		25,045	27,178
Buena Vista	432	60.91	60.50		1	33,088	33,261
Butler	229	52.40	60.26	15		15,144	17,416
Calhoun	802	63.79	59.06		6	51,100	48,090
Carroll	793	64.65	60.12		7	51,200	47,672
Cass	1,378	62.04	63.17	3		85,496	87,591
Cedar	996	67.33	59.69		12	67,558	59,451
Cerro Gordo	351	52.79	60.18	14		18,558	21,122
Cherokee	537	57.60	59.00	4		30,933	32,173
Chickasaw	130	60.71	60.10		1	7,289	7,213
Clarke	861	57.97	59.71	3		49,912	51,400
Clay	452	60.48	59.87		1	27,390	27,062
Clayton	429	62.54	60.53		4	17,824	17,111
Clinton	439	58.68	59.83	2		24,990	25,496
Crawford	1,134	70.38	59.80		15	79,790	67,821
Dallas	1,184	67.59	60.15		11	80,056	71,223
Davis	999	60.36	59.75		1	59,900	59,341
Decatur	1,212	37.47	39.66	60		45,459	72,672
Delaware	362	60.60	59.39		1	20,724	20,516
Des Moines	539	63.58	59.77		6	33,951	31,226
Dickinson	428	55.61	60.06	8		23,802	25,706
Dubuque	302	75.96	60.00		21	22,506	18,119
Emmet	369	63.97	60.13		6	24,962	23,454
Fayette	512	64.23	59.73		7	30,072	18,966
Floyd	165	60.06	60.06			9,910	9,910
Franklin	415	50.52	60.18	19		20,968	24,951
Fremont	2,001	60.57	59.06		1	111,216	120,004
Greene	834	60.56	59.05		1	49,904	49,404
Grundy	311	60.47	59.86		1	18,896	18,620
Hamilton	1,042	53.78	60.23			56,040	62,761
Hancock	763	47.77	60.19	26		36,448	45,364
Harrison	529	60.69	60.08		1	31,954	31,604
Hardin	546	53.67	60.11	12		29,308	32,824
Harrison	2,128	59.07	60.25	2		125,716	128,230
Henry	516	59.74	59.74			48,748	48,748
Howard	150	63.31	60.14		5	9,870	9,320
Humboldt	340	65.06	59.83		8	22,130	20,250
Ida	673	60.00	60.00			40,280	40,280
Iowa	1,240	56.12	60.04	7		69,589	74,460
Jackson	638	57.82	60.13	4		36,108	37,302
Jasper	1,304	63.65	59.83		6	83,098	82,812
Jefferson	742	49.88	60.00	26		34,738	44,528
Johnson	1,309	67.00	60.10		11	81,720	72,745
Jones	965	60.19	60.19			34,036	34,036
Kookuk	1,492	60.00	60.00		10	89,508	89,557
Kossuth	561	58.71	59.86	2		32,990	33,594
Lee	905	54.00	60.02	7		49,508	54,107
Linn	989	58.73	60.00	2		54,052	59,108
Louisia	541	63.41	60.23		5	34,308	32,592
Lucas	866	55.69	60.14	8		47,499	57,499
Lyon	392	75.14	60.11		20	15,177	12,147

PART VI—MULES—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	878	51.33	60.05		17	45,070	52,731
Mahaska	1,490	55.47	59.90	8		79,192	84,414
Marion	1,279	59.97	59.97			76,706	76,706
Marshall	680	52.91	59.84	11		36,058	40,600
Miller	1,366	54.22	60.18	11		74,068	82,304
MitCHELL	162	59.11	60.49	2		9,576	9,767
Monona	1,616	60.00	60.00			96,940	96,940
Monroe	1,296	60.21	60.21			78,238	78,238
Montgomery	1,293	52.95	60.02		14	68,676	77,696
Muscatine	632	61.30	59.57		2	39,112	38,229
O'Brien	459	61.22	59.99		2	28,104	27,541
Oceola	256	63.60	59.86		6	16,307	15,323
Page	1,943	58.86	60.03	2		114,382	116,690
Palo Alto	589	60.03	60.03			35,338	35,338
Plymouth	783	70.77	60.15		15	55,416	47,103
Pocahontas	337	59.00	60.00	20		26,845	32,214
Polk	1,471	55.14	60.10	9		81,123	86,424
Pottawattamie	2,419	70.00	60.20		14	168,700	145,082
Poweshiek	1,074	57.93	60.24	4		62,212	64,700
Ringgold					9	53,612	53,336
Sci					24	48,795	37,084
Scott	616	79.21	60.19			49,512	40,512
Shelby	824	60.00	60.00			27,361	27,361
Sioux	455	60.13	60.13			27,361	27,361
Story	801	56.02	59.94	7		49,916	53,410
Tama	669	73.19	60.01		18	48,964	49,129
Taylor	1,239	65.67	59.36		23	62,294	77,236
Union	831	45.52	60.09	32		37,334	49,940
Van Buren	843	66.11	59.94	30		38,898	50,328
Wapello	727	48.00	60.00	25		34,896	43,620
Warren	1,088	56.94	59.78	5		61,960	66,068
Washington	1,322	58.36	60.11	5		77,160	79,474
Wayne	1,614	43.00	60.20	40		69,461	97,161
Weber	804	60.00	60.00			48,240	48,240
Winnebago	310	60.23	60.23			18,672	18,672
Winneshek	228	59.19	59.78	1		15,496	13,680
Woodbury	1,025	70.29	60.37		14	114,056	98,088
Worth	113	54.94	59.88	9		6,278	6,766
Wright	612	49.28	60.12	22		30,165	36,301
Total	78,904	\$ 59.13	\$ 60.04			\$ 4,665,330	\$ 4,737,808

ASSESSMENT OF LIVE STOCK, 1925

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.....	1,306	44.17	41.96		5	57,694	54,800
Adams.....	671	44.32	42.10		5	29,744	28,256
Alfalfa.....							
Appanoose.....	225	54.17	42.25		34	14,440	9,530
Audubon.....	1,311	45.79	42.12		8	60,028	55,225
Benton.....	2,472	45.71	42.05		8	112,984	105,948
Black Hawk.....	642	43.29	42.00		3	27,861	26,908
Boone.....	1,784	54.80	42.10		21	61,222	74,284
Bremer.....	37	45.83	42.16		8	1,696	1,560
Buchanan.....	905	42.18	42.18			38,170	38,170
Buena Vista.....	3,069	48.05	42.29		12	146,008	128,530
Butler.....	612	41.63	42.04		1	25,676	25,730
Calhoun.....	1,790	36.82	41.97		14	65,016	75,114
Carroll.....	2,054	32.20	41.86		27	66,132	85,907
Cass.....	1,800	39.89	41.88		5	75,544	70,426
Cedar.....	3,802	44.25	42.07		5	171,948	162,495
Cerro Gordo.....	2,047	37.14	41.96		13	76,021	85,908
Cherokee.....	5,375	32.43	41.92		29	281,744	229,595
Chickasaw.....	167	40.00	42.00		5	6,680	7,014
Clarke.....	396	54.23	42.29		22	21,476	16,751
Clay.....	903	37.76	41.91		11	34,098	37,848
Clayton.....	195	38.15	41.96		10	4,099	4,499
Clinton.....	4,847	41.93	41.96			202,394	202,394
Crawford.....	6,235	45.79	42.09		8	285,046	262,242
Dallas.....	2,720	47.48	42.25		11	129,430	115,192
Davis.....	141	44.34	42.12		5	6,232	5,929
Decatur.....	238	49.37	41.96		15	11,594	9,778
Delaware.....	162	39.08	42.20		8	6,448	6,903
Des Moines.....	1,524	53.02	41.88		21	80,294	69,625
Dekinson.....	949	45.93	41.78		9	43,592	39,668
Dubuque.....	638	43.23	41.95		31	27,566	26,768
Emmet.....	396	49.50	42.07		15	19,522	16,819
Fayette.....	325	38.85	41.95		8	9,066	10,700
Floyd.....	2,173	42.03	42.06			91,306	91,306
Franklin.....	2,659	42.60	42.17		1	115,912	111,772
Fremont.....	3,508	32.95	41.84		27	118,536	150,540
Greene.....	1,462	46.44	41.79		10	67,806	61,109
Grundy.....	1,978	44.90	42.20		6	88,722	85,208
Guthrie.....	1,040	45.92	42.24		8	48,198	44,314
Hamilton.....	2,394	35.58	41.98		18	85,198	100,498
Hancock.....	1,186	30.33	42.07		7	46,656	49,921
Hardin.....	2,365	36.40	42.22		16	85,732	96,440
Harrison.....	5,920	41.03	41.85		3	243,298	248,133
Henry.....	1,790	41.09	41.91		2	73,924	75,424
Howard.....	29	71.83	42.37		41	1,652	974
Humboldt.....	1,655	37.95	42.12		11	62,809	69,708
Iowa.....	5,913	40.00	42.00		5	236,000	248,450
Jackson.....	1,087	48.52	42.21		13	50,983	81,795
Jama.....	1,068	44.79	42.01		6	46,588	39,152
Jasper.....	4,021	60.80	41.95		31	274,285	189,870
Jefferson.....	682	39.75	42.13		6	27,196	28,785
Johnson.....	1,923	59.29	42.09		29	114,027	80,959
Jones.....	1,455	42.05	42.05			61,188	61,188
Kossuth.....	1,263	44.42	42.20		6	59,452	65,979
Knox.....	3,070	32.83	42.02		28	100,792	129,512
Lee.....	1,410	39.86	42.24		6	56,189	59,500
Linn.....	832	46.40	42.22		9	39,534	35,975
Louis.....	1,840	55.18	41.96		24	101,236	77,167
Lyon.....	1,550	49.25	42.14		15	67,272	23,151
Lyons.....	583	41.25	42.07		2	34,046	24,528

PART VII—CATTLE IN FEEDING—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison.....	1,096	52.44	41.96		20	104,074	83,720
Mahaska.....	1,470	45.63	41.97		8	63,884	58,773
Marion.....	1,435	43.72	41.97		4	61,438	58,980
Marshall.....	4,462	45.95	42.27		8	204,583	189,220
Mills.....	3,843	35.28	41.98		19	135,584	161,344
Mitchell.....	1,001	33.25	41.90		26	33,228	41,935
Monona.....	5,747	37.35	42.30		13	214,844	242,547
Monroe.....	237	46.12	41.90		9	10,932	9,948
Montgomery.....	2,199	29.56	41.97		42	65,904	92,305
Muscatine.....	1,868	50.55	41.95		17	94,424	78,371
O'Brien.....	1,700	37.71	41.85		11	64,108	71,159
Oceola.....	1,297	32.50	41.95		29	40,900	32,701
Page.....	2,876	37.40	41.80		12	107,562	120,469
Palo Alto.....	902	39.40	42.15		7	37,908	40,561
Plymouth.....	4,303	35.51	41.90		18	152,812	180,318
Pocahontas.....	2,516	34.81	42.12		21	87,585	105,977
Polk.....	3,372	47.30	42.09		11	159,514	141,067
Pottawattamie.....	19,078	44.60	41.95		6	859,880	799,527
Poweshiek.....	2,022	52.91	41.79		21	106,979	84,611
Ringgold.....	473	41.42	41.83		1	19,592	19,787
Sac.....	4,357	49.05	42.18		14	213,736	183,812
Scott.....	1,416	40.95	42.17		3	57,982	59,721
Shelby.....	2,723	43.68	41.98		4	118,956	114,178
Sioux.....	5,582	43.00	42.14		2	240,064	235,292
Story.....	2,350	35.25	41.95		19	82,844	98,584
Tama.....	2,653	52.30	41.84		20	138,752	111,001
Taylor.....	1,687	42.15	42.15			28,997	28,997
Union.....	590	42.15	42.13			22,925	22,925
Van Buren.....	433	33.40	42.08		26	14,400	18,210
Wapello.....	1,447	48.00	42.24		12	21,456	18,881
Warren.....	1,346	52.42	41.94		20	70,560	56,448
Washington.....	1,877	51.31	42.07		18	96,312	78,975
Wayne.....	673	55.75	41.82		25	37,582	28,149
Webster.....	1,325	35.00	42.00		20	46,975	55,850
Winneshiek.....	312	33.67	42.08		25	10,268	13,135
Winnipeg.....	95	39.41	42.10		7	3,744	4,006
Woodbury.....	4,964	29.43	42.08		43	146,088	208,905
Worth.....	746	46.88	42.19		10	34,971	31,473
Wright.....	3,075	43.64	41.89		4	134,196	128,828
Total.....	302,785	42.92	42.06			\$ 8,701,888	\$ 8,521,182

ASSESSMENT OF LIVE STOCK, 1925

PART VIII—HEIFERS ONE YEAR OLD

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	4,600	\$ 17.30	\$ 16.08		7	\$ 81,170	\$ 75,488
Adams	3,123	16.78	15.94		5	52,416	49,796
Alamogordo	5,709	16.15	15.98		1	92,190	91,208
Appanoose	2,622	16.70	16.05		4	42,138	40,452
Audubon	4,122	16.05	16.05			66,148	66,148
Benton	6,381	19.44	15.94		18	124,673	101,739
Black Hawk	5,711	16.19	16.02		1	92,451	91,266
Boone	3,611	16.63	15.90		4	60,072	57,869
Bremer	5,999	16.27	15.94		2	82,482	80,532
Buchanan	5,104	16.86	16.01		5	86,058	81,785
Buena Vista	4,965	16.29	15.90		2	80,876	79,238
Butler	5,629	16.10	15.93		1	88,092	88,102
Calhoun	2,972	16.22	16.00		1	48,239	47,737
Carroll	4,602	19.97	15.97		20	91,712	73,399
Cass	4,276	17.88	16.00		10	76,461	68,815
Cedar	3,941	24.54	16.06		34	96,408	63,829
Cerro Gordo	4,614	16.70	15.97		2	75,228	73,721
Cherokee	4,056	16.33	16.02		2	66,316	64,969
Chickasaw	5,116	16.07	16.07			82,231	82,231
Clarke	2,734	16.94	16.09		5	46,328	44,011
Clay	4,171	16.31	15.98		2	68,022	66,661
Clayton	7,400	16.23	16.06		1	120,282	119,070
Clinton	4,684	16.07	16.01		16	74,681	70,628
Crawford	5,365	20.09	16.00		20	107,714	89,171
Dallas	3,517	16.57	16.07		3	58,296	56,547
Davidson	2,718	18.45	16.03		13	50,160	43,630
Decatur	3,028	12.79	15.98		35	38,862	48,577
Delaware	5,224	16.07	16.07			85,564	85,564
Des Moines	2,229	16.50	16.00		3	36,843	35,543
Dickinson	2,587	16.31	15.98		2	42,196	41,292
Dubuque	5,275	16.29	15.96		2	85,940	84,221
Emmet	2,829	16.12	15.96		1	45,464	45,069
Fayette	7,671	16.67	16.00		4	127,698	122,818
Floyd	4,215	12.00	15.96		33	50,626	67,382
Franklin	5,387	16.07	16.07			86,672	86,672
Fremont	2,378	16.00	16.00			38,480	38,480
Greene	3,500	16.36	16.05		2	58,244	57,059
Grundy	4,630	16.48	15.98		3	76,335	74,945
Guthrie	4,369	16.41	16.08		2	72,042	70,601
Hamilton	4,148	12.75	16.05			50,284	66,506
Hancock	4,403	16.08	16.08			70,804	70,804
Hardin	5,247	12.17	15.94		31	63,839	82,594
Harrison	4,048	19.84	16.07		19	80,348	65,081
Henry	2,416	16.67	16.07		3	40,028	38,827
Howard	4,904	12.24	16.03		31	60,640	79,438
Humboldt	3,183	16.05	16.05			51,078	51,078
Ida	2,959	16.60	16.00		1	49,264	46,864
Iowa	4,331	16.94	16.09		5	76,751	73,913
Jackson	4,762	16.72	16.05		4	79,668	76,481
Jasper	5,241	16.81	15.96		5	88,126	83,719
Jefferson	3,656	16.00	16.00			42,480	42,480
Johnson	4,278	19.80	16.08		19	84,963	68,820
Jones	5,249	17.30	16.00		7	90,237	83,948
Keokuk	3,435	21.65	15.96		36	74,068	54,510
Kossuth	6,269	16.18	16.00		1	101,376	100,560
Lee	2,929	20.44	15.94		22	61,913	48,252
Linn	5,391	17.76	15.98		10	95,707	86,136
Louisa	2,986	22.00	16.08		30	47,775	32,443
Lucas	2,723	16.84	16.00		5	45,864	43,670
Lyon	4,634	16.00	16.00			\$ 72,468	\$ 72,468

PART VIII—HEIFERS ONE YEAR OLD—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	3,651	16.13	15.97		1	59,364	56,770
Mahaska	3,597	16.04	16.04			58,282	56,282
Marion	3,395	20.24	15.99		21	68,744	54,307
Marshall	51.98	16.12	15.96		1	83,706	82,806
Mills	2,113	16.74	15.97		4	35,374	33,900
Missel	2,357	16.31	15.98		2	87,414	85,065
Mitchell	2,286	12.00	16.02		33	39,624	52,790
Monona	2,969	18.73	16.10		14	38,772	33,343
Monroe	2,970	16.49	15.99		3	39,574	47,506
Montgomery	3,097	18.14	15.96		12	56,184	47,506
Muscatine	4,607	16.01	16.01			74,276	74,276
O'Brien	3,003	20.01	16.00		20	60,000	48,076
Osceola	3,598	19.52	16.02		3	39,420	57,607
Page	3,573	17.32	15.93		8	61,803	56,904
Palo Alto	7,597	2.011	16.08		20	132,800	122,140
Plymouth	3,190	12.04	16.01		33	38,425	51,105
Pocahontas	3,476	18.81	15.98		15	65,415	85,662
Polk	5,900	18.00	16.02		11	106,264	94,663
Pottawattamie	3,994	16.09	16.09			64,280	64,280
Poweshiek	3,815	16.22	16.05		1	61,877	61,238
Ringgold	4,436	19.96	15.96		20	88,556	70,844
Sac	3,814	20.26	16.00		21	77,500	61,940
Scott	6,325	18.06	16.05		11	91,280	81,230
Shelby	5,058	16.53	16.03		3	104,600	101,462
Sioux	3,775	17.21	16.02		3	65,002	60,451
Story	6,535	21.78	16.08		26	142,000	105,084
Tama	3,504	16.74	16.07		4	58,680	56,338
Taylor	3,004	15.61	16.07		3	46,919	48,320
Union	2,001	16.29	16.00		2	42,376	41,528
Van Buren	2,334	20.00	15.90		20	46,680	37,844
Wapello	3,719	22.00	15.90		28	82,152	59,140
Warren	3,949	17.08	16.06		6	55,502	52,172
Washington	2,908	20.28	16.02		21	59,692	47,085
Wayne	3,821	15.00	16.05		7	57,315	61,257
Webster	3,322	12.76	15.95		25	42,460	53,000
Winnebago	7,553	16.11	15.94		1	121,754	120,506
Winnebush	5,012	16.33	16.00		2	81,806	80,218
Woodbury	3,078	15.83	15.99		1	48,221	48,808
Worth	4,114	16.12	15.96		1	66,322	65,086
Wright							
Total	412,155	\$ 17.00	\$ 16.01			\$ 7,006,740	\$ 6,601,158

ASSESSMENT OF LIVE STOCK, 1925

PART IX—HEIFERS TWO YEARS OLD

Counties	Number	Reported Average Value	Adjusted Average Value	In-crease Per Cent	De-crease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair.....	3,240	\$ 25.15	\$ 24.05		8	\$ 81,738	\$ 77,956
Adams.....	2,187	24.05	24.05			52,612	52,612
Allamakee.....	4,072	23.73	23.97			96,556	97,521
Appanoose.....	1,848	24.23	23.98		1	44,783	44,336
Audubon.....	2,491	24.40	23.91		2	60,804	59,587
Benton.....	4,010	26.07	23.95		8	104,550	96,186
Black Hawk.....	4,376	24.34	24.00		1	105,528	105,462
Boone.....	2,417	25.38	23.92		5	61,372	57,328
Bremer.....	4,250	24.31	24.00		1	102,343	102,319
Buchanan.....	3,350	24.88	24.13		3	83,249	80,848
Buena Vista.....	3,133	24.22	23.95		1	75,984	75,125
Butler.....	3,734	24.12	24.12			90,032	90,032
Calhoun.....	1,777	24.02	24.02			42,696	42,696
Carroll.....	2,911	25.80	24.07		7	75,37	70,067
Cass.....	2,645	27.75	24.14		13	73,492	65,859
Cedar.....	2,185	31.15	23.99		23	68,060	52,408
Cerro Gordo.....	3,090	24.50	24.01		2	75,700	74,186
Cherokee.....	2,344	24.52	24.02		2	57,440	56,291
Chickasaw.....	3,843	25.92	24.19		9	99,643	92,667
Clarke.....	1,821	25.20	24.00		5	45,908	43,698
Clay.....	2,642	26.26	24.15		8	69,376	63,825
Clayton.....	5,730	24.13	24.13			138,536	138,536
Clinton.....	2,465	27.05	24.07		11	66,679	59,344
Crawford.....	2,103	28.48	23.92		16	58,384	74,242
Dallas.....	2,196	25.27	24.00		5	55,853	52,710
Davis.....	1,849	25.30	24.03		5	46,568	44,530
Decatur.....	2,133	30.45	23.93		17	62,632	51,049
Delaware.....	4,154	28.24	24.00		15	117,576	99,920
Des Moines.....	1,837	25.90	23.90		1	31,227	31,227
Dickinson.....	1,662	24.37	24.12		1	40,594	40,056
Dubuque.....	4,012	28.09	24.08		14	112,348	96,619
Emmet.....	1,901	27.94	24.02		14	53,132	45,693
Fayette.....	2,810	24.90	23.99		4	145,376	139,500
Floyd.....	2,780	19.00	23.90		30	52,580	66,696
Franklin.....	2,590	24.61	24.11		2	61,182	79,358
Fremons.....	1,177	23.92	23.92			28,156	28,156
Greene.....	2,177	24.24	24.00		1	52,768	52,240
Grundy.....	2,370	24.80	23.89		4	51,430	78,163
Guthrie.....	2,833	24.82	24.07		3	70,322	68,212
Hamilton.....	2,330	30.30	24.04		19	47,258	66,227
Hancock.....	2,325	24.09	24.09			56,848	60,848
Hardin.....	3,361	19.78	23.63		21	66,454	80,421
Harrison.....	2,390	23.75	23.99		1	55,688	54,224
Henry.....	1,585	26.70	24.03		10	36,444	32,800
Howard.....	2,376	30.51	24.00		17	73,328	85,798
Howell.....	1,759	24.32	24.07		1	42,776	42,348
Humboldt.....	2,066	28.00	24.08		14	46,948	46,117
Ia.....	3,310	24.42	23.93		2	80,830	79,219
Jackson.....	2,996	24.38	24.13		1	73,052	72,821
Jasper.....	2,061	25.50	23.97		6	78,608	73,849
Jefferson.....	1,530	24.38	23.80		2	37,068	36,826
Johnson.....	2,968	25.88	24.04		6	60,594	55,958
Jones.....	3,361	28.97	24.04		17	97,068	80,596
Keokuk.....	2,190	28.42	23.87		10	62,244	52,254
Kossuth.....	4,324	23.80	24.03		1	102,904	103,993
Lee.....	1,703	27.44	23.87		13	46,747	40,000
Linn.....	2,224	25.84	24.03		7	53,304	77,472
Louisia.....	942	28.67	24.08		16	27,030	32,660
Lucas.....	2,104	23.90	23.90			50,280	50,280
Lyon.....	2,980	25.84	24.03		7	77,226	71,859

PART IX—HEIFERS TWO YEARS OLD—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	In-crease Per Cent	De-crease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison.....	2,282	24.86	24.11		3	56,724	55,022
Mahaska.....	2,385	23.79	24.03		1	56,746	57,313
Marion.....	2,011	25.83	24.05		7	51,862	48,315
Marshall.....	3,384	24.13	24.13			81,648	81,648
Mills.....	1,314	24.41	23.92		2	32,072	31,430
Mitchell.....	2,487	24.13	24.13			84,140	84,140
Monona.....	2,654	16.05	24.07		50	32,964	49,440
Monroe.....	1,313	25.47	23.94		6	33,443	31,441
Montgomery.....	1,714	24.00	24.00			41,244	41,244
Muscatine.....	1,713	25.81	24.00		7	44,182	41,089
O'Brien.....	3,069	24.08	24.08			73,184	73,184
Oscola.....	1,968	28.20	23.97		15	55,376	47,919
Page.....	2,377	24.43	23.94		2	58,080	56,918
Palo Alto.....	2,424	25.77	23.96		7	62,472	58,968
Plymouth.....	4,928	23.98	24.01		14	137,664	118,391
Pocahontas.....	3,102	24.97	23.97		4	52,498	50,298
Polk.....	2,539	29.71	24.05		19	75,441	61,107
Pottawattamie.....	3,230	25.00	24.00		4	80,752	77,521
Poweshiek.....	2,792	23.73	23.97		1	65,264	66,928
Ringgold.....	3,691	23.66	24.07		5	89,841	82,823
Sac.....	2,845	27.95	24.03		14	79,532	68,397
Scott.....	2,497	30.11	24.08		20	72,471	57,976
Shelby.....	2,949	28.01	24.08		14	82,612	71,040
Sionx.....	4,211	28.79	23.90		17	121,256	109,842
Story.....	2,739	25.64	24.10		6	69,890	65,730
Tama.....	4,398	29.23	23.97		18	127,676	104,694
Taylor.....	3,556	24.48	23.99		2	82,596	61,344
Union.....	2,463	22.23	24.00		8	54,756	59,136
Van Buren.....	1,662	24.14	23.90		1	40,128	39,730
Wapello.....	1,738	28.00	24.08		14	48,664	41,851
Warren.....	2,315	27.37	24.08		12	64,234	56,490
Washington.....	1,844	25.45	23.95		6	46,918	44,900
Wayne.....	2,184	24.40	23.91		2	53,280	52,323
Webster.....	2,392	25.00	24.00		4	59,800	57,408
Winneshiek.....	2,473	24.58	24.08		2	60,776	59,560
Winneshiek.....	3,585	24.07	23.93		2	127,514	123,679
Woodbury.....	3,023	24.31	24.06		1	73,500	72,765
Worth.....	2,471	24.19	23.95		1	59,772	59,179
Wright.....	2,592	23.98	23.98			61,219	61,219
Total.....	269,677	\$ 27.21	\$ 24.02			\$ 6,709,449	\$ 6,478,494

ASSESSMENT OF LIVE STOCK, 1925

PART X—COWS

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	16,981	\$ 26.77	\$ 32.00		13	\$ 500,000	\$ 513,839
Adams	12,605	32.39	32.06		1	388,399	385,001
Adair	19,397	31.89	32.11		1	616,312	622,087
Appanoose	10,983	28.76	31.92	11		313,659	348,161
Audubon	14,981	26.12	32.14		11	500,254	479,596
Benton	21,005	33.14	31.98		9	749,131	679,519
Black Hawk	10,600	40.48	31.98		21	709,079	697,552
Bone	12,550	26.07	32.10		11	465,344	412,281
Bremser	12,323	32.60	32.00		2	735,654	739,890
Buchanan	17,788	31.47	32.13		4	595,381	571,505
Buena Vista	14,864	35.71	32.13		10	528,580	475,722
Butler	19,242	30.12	32.14		11	604,942	618,488
Calhoun	11,081	30.90	32.00		11	386,330	354,730
Carroll	15,676	35.94	31.91		11	559,539	591,547
Cass	14,812	29.53	32.16		12	541,474	476,497
Cedar	16,501	40.21	32.16		20	665,592	532,473
Cerro Gordo	17,340	36.14	32.16		11	626,700	557,793
Cherokee	12,473	36.39	32.02		12	453,928	399,456
Chickasaw	18,430	35.03	31.98		11	651,114	595,776
Clarke	9,591	34.47	32.01		7	341,284	317,394
Clay	13,777	36.12	32.14		11	472,362	430,402
Clayton	28,609	32.15	32.10		1	921,520	921,030
Clinton	17,783	35.92	31.97		11	638,699	668,442
Crawford	19,287	38.35	31.83		17	751,211	635,503
Dallas	12,191	40.29	32.16		20	486,497	389,192
Davis	16,409	33.07	32.07		3	342,908	332,630
Decatur	12,534	28.29	31.97	13		354,654	400,759
Delaware	20,622	36.01	32.07		11	745,614	661,543
Des Moines	9,183	34.44	32.02		7	316,217	294,081
Dickinson	14,718	32.11	32.11		1	315,312	315,312
Dubuque	21,428	36.00	32.04		11	771,588	686,713
Emmet	16,128	35.83	31.89		11	363,232	323,294
Fayette	27,400	37.00	31.82		14	1,027,164	874,761
Floyd	15,967	36.02	32.05		11	470,684	418,508
Franklin	17,291	40.08	32.06		20	693,008	534,469
Fremont	7,866	32.57	32.01		2	252,514	252,514
Greene	11,529	32.01	32.01		1	368,796	368,796
Grundy	15,478	35.87	31.92		11	551,168	490,589
Guthrie	14,928	33.23	31.92		4	496,486	476,636
Hamilton	15,999	32.18	32.13		4	424,116	424,116
Hancock	13,746	32.06	32.06		1	492,344	492,344
Hardin	14,687	32.04	32.04		1	470,622	470,622
Harrison	14,350	32.62	31.97		2	466,680	438,718
Henry	6,023	33.19	31.89		4	299,708	287,719
Howard	17,791	32.15	32.15		1	594,698	594,698
Humboldt	9,257	36.06	32.06		11	332,220	315,477
Ia	10,516	35.00	32.04		11	378,270	338,822
Iowa	16,977	32.92	31.99		3	558,659	541,928
Jackson	18,287	34.06	32.01		6	626,287	588,769
Jasper	18,171	37.11	31.91		14	674,393	579,562
Jefferson	6,103	33.21	31.88		1	256,302	250,368
Johnson	17,269	35.02	32.02		5	558,139	525,177
Jones	18,536	37.01	31.92		14	685,000	589,616
Keokuk	13,216	36.34	31.98		12	481,816	423,968
Kossuth	20,139	32.11	32.11		1	742,804	742,804
Lee	11,270	35.87	31.89		11	406,894	359,283
Linn	21,435	32.74	32.05		5	704,974	682,725
Louisia	7,444	36.90	32.15		13	282,512	245,785
Lucas	10,237	32.19	31.87		1	333,400	330,060
Lyon	16,120	36.05	32.08		11	581,290	517,197

PART X—COWS—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	14,257	35.74	32.16		10	513,118	461,800
Malaska	14,628	31.28	32.13		1	467,624	472,339
Marion	12,678	36.35	32.01		12	461,366	405,908
Marshall	16,513	39.01	31.99		18	644,135	528,190
Mills	8,224	32.86	32.16		5	278,442	261,520
Mitchell	15,613	32.04	32.04			500,325	500,325
Monona	11,922	24.04	31.97	33		286,560	351,124
Monroe	9,211	39.94	32.17		4	288,411	299,947
Montgomery	10,246	28.49	32.00		13	296,948	228,771
Muscatine	11,000	34.34	31.94		7	401,602	373,203
O'Brien	16,322	35.96	32.00		11	587,556	522,746
Osceola	10,963	37.00	31.82		14	372,403	320,266
Pace	13,339	34.92	32.12		8	465,761	428,590
Palo Alto	12,318	35.30	31.89		18	479,914	392,816
Plymouth	24,185	35.98	32.62		11	870,241	774,517
Pocahontas	11,334	32.05	32.05			363,364	363,364
Polk	13,612	40.66	32.12		21	553,547	437,202
Pottawattamie	21,828	34.00	31.96		6	742,102	697,622
Poweshiek	16,407	32.11	32.11			526,849	526,849
Ringgold	14,616	38.46	31.88		12	416,843	466,864
Sac	15,506	36.10	32.12		11	559,870	498,280
Scott	16,437	40.43	31.94		21	665,900	523,587
Shelby	18,655	36.09	32.04		11	671,628	597,659
Sioux	25,149	34.98	32.18		8	879,726	809,347
Story	12,938	37.15	31.95		14	471,060	405,137
Tama	22,676	37.09	31.90		14	841,053	723,305
Taylor	19,900	31.95	31.95			415,310	415,310
Union	11,909	32.36	32.03		1	388,373	384,480
Van Buren	10,159	28.11	32.04		14	285,684	325,505
Waverne	9,769	40.00	32.00		20	399,690	319,680
Warren	14,686	36.96	32.15		13	542,512	479,333
Washington	12,196	32.04	32.04			390,752	390,752
Wayne	15,623	32.24	31.92		1	419,939	415,736
Webster	14,248	35.00	31.85		9	498,630	453,798
Winnebago	13,963	32.16	32.16			450,664	450,664
Winnechee	20,610	36.00	32.04		11	597,248	531,960
Woodbury	15,826	35.96	32.00		11	569,456	506,815
Worth	14,493	32.34	32.01		3	468,722	464,034
Wright	13,369	32.29	31.95		1	431,479	427,164
Total	1,489,794	\$ 34.77	\$ 32.02			\$51,800,000	\$ 47,714,684

ASSESSMENT OF LIVE STOCK, 1925

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	6,482	\$ 26.47	\$ 33.00		24	\$ 171,582	\$ 210,402
Adams	3,105	30.27	30.06		1	72,881	72,152
Albany	4,843	30.11	30.11			97,424	97,424
Appanoose	2,966	25.67	21.04		21	75,274	29,466
Audubon	4,431	39.35	35.15		11	89,700	89,700
Benton	5,885	21.49	19.98		7	126,488	117,633
Black Hawk	3,797	16.32	20.67		23	61,986	78,242
Boone	2,209	17.58	30.04		14	56,256	64,121
Brazier	816	16.97	30.02		18	13,852	16,245
Buchanan	3,312	30.33	19.51		3	69,016	65,975
Buena Vista	5,127	20.23	20.65		1	103,872	102,833
Butler	3,934	20.19	19.59		1	79,420	78,625
Calhoun	2,470	29.25	29.04		1	50,040	49,539
Carroll	5,284	23.71	19.32		16	125,408	111,922
Cass	6,928	21.25	19.30		9	128,730	121,025
Cedar	5,070	31.12	19.92		36	157,808	100,997
Cerro Gordo	3,605	30.31	19.50		2	73,254	71,788
Cherokee	9,128	20.20	19.59		1	184,284	182,540
Chickasaw	2,883	18.25	20.67		10	52,023	57,865
Clarke	3,788	21.87	20.00		4	79,294	76,000
Clay	5,207	18.27	20.09		10	95,124	104,636
Clayton	3,673	16.47	20.09		22	60,220	73,834
Clinton	6,490	21.28	20.00		9	141,970	129,198
Crawford	5,199	24.77	20.06		19	300,641	162,519
Dallas	4,371	21.57	19.00		9	100,122	91,120
Davis	2,529	18.49	19.37		5	47,602	51,307
Decatur	3,306	20.33	19.22		2	52,702	51,606
DeSaware	2,144	19.99	19.59		2	42,848	42,848
Des Moines	2,809	30.44	20.00		2	77,850	76,322
Dickinson	2,129	19.02	19.02			42,430	42,430
Dubuque	2,255	22.11	19.35		10	73,120	64,906
Emmet	1,949	20.21	30.00		1	39,296	39,002
Payette	3,994	30.69	20.00		3	82,638	80,158
Floyd	4,352	16.00	30.00		25	69,664	87,080
Franklin	5,659	30.28	19.56		3	104,660	100,967
Fremont	3,251	30.43	30.02		1	67,241	65,886
Greene	3,423	20.17	19.97		1	69,044	65,853
Grundy	5,457	30.35	19.94		2	111,028	108,807
Guthrie	5,733	30.42	30.01		2	117,102	114,769
Hamilton	4,200	16.04	20.05		25	70,434	88,030
Hancock	4,394	19.94	19.94			91,628	91,628
Hardin	3,924	16.60	30.08		21	65,176	78,862
Harrison	3,079	21.63	30.11		7	79,694	74,031
Henry	3,637	30.33	19.92		2	102,290	100,348
Howard	3,179	16.08	19.94		24	51,128	63,298
Humboldt	2,727	30.07	20.67		3	54,229	54,229
Ia	5,222	28.09	30.16		28	156,856	112,936
Iowa	5,985	31.19	19.92		6	107,734	101,270
Jackson	5,200	21.06	30.00		5	110,922	105,375
Jasper	6,927	20.89	20.05		4	138,428	132,850
Jefferson	4,329	19.29	30.00		1	85,228	90,787
Johnson	4,570	23.13	30.12		13	105,728	91,962
Jones	5,028	20.79	19.96		4	117,012	112,331
Koosau	3,211	25.65	30.00		22	82,372	64,250
Kossuth	4,841	30.18	30.08			97,198	97,198
Lac	2,545	24.86	20.13		19	63,219	51,037
Linn	4,847	22.08	19.59		13	106,779	92,807
Louis	3,724	29.54	20.08		22	110,224	75,000
Lucas	3,186	20.99	19.94		5	69,872	68,528
Lyon	3,093	18.11	30.10		11	56,047	62,178

PART XI—STEERS ONE YEAR OLD—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	6,315	22.80	20.04		16	150,724	126,608
Mahaska	3,540	16.59	20.07		21	58,716	71,346
Marion	3,392	23.21	19.96		14	78,747	67,722
Marshall	5,126	20.27	20.06		1	104,504	103,658
Mills	3,414	21.05	20.00		5	71,894	68,270
Mitchell	4,027	18.55	20.02		8	83,350	92,727
Monona	3,214	16.09	19.95		24	51,716	64,127
Monroe	2,483	24.26	19.98		18	60,504	49,613
Montgomery	4,723	20.13	20.13			95,076	96,076
Muscatine	2,522	21.96	19.28		9	55,388	50,403
O'Brien	4,538	20.12	30.12		17	91,536	104,536
Osceola	3,331	24.17	20.06		17	86,333	69,772
Page	6,007	20.67	20.04		3	125,450	121,637
Palo Alto	2,827	18.42	20.07		9	52,072	56,758
Plymouth	7,362	24.10	20.00		17	177,444	147,278
Pocahontas	2,867	18.36	19.57		7	76,888	69,817
Polk	3,192	24.18	19.59		17	84,349	67,653
Pottawattamie	10,922	22.00	20.02		9	240,254	215,678
Poweshiek	4,789	30.16	19.95		1	96,552	95,596
Ringgold	3,226	19.97	19.97			64,646	64,646
Sac	5,194	24.25	20.12		17	126,008	104,586
Scott	2,076	22.70	20.02		12	47,259	40,258
Shelby	5,476	20.33	19.94		2	111,498	111,498
Sioux	5,107	19.71	20.10		2	100,682	105,635
Story	3,773	20.81	19.98		4	78,022	75,370
Tama	7,907	22.70	19.94		28	225,345	139,733
Taylor	3,848	20.67	20.00		3	79,558	77,171
Union	3,227	21.48	19.58		7	82,294	76,450
Van Buren	1,913	17.41	20.02		15	33,290	33,290
Wapello	1,590	20.00	20.00			35,300	35,300
Warren	4,023	27.54	30.15		26	110,412	81,704
Washington	5,314	31.02	19.95		9	117,161	83,550
Wayne	4,135	23.70	19.56		16	98,274	106,619
Webster	2,915	18.00	19.98		11	52,470	58,231
Winnebago	1,927	16.37	19.97		22	31,560	38,498
Winneshiek	4,631	16.40	20.00		22	75,988	92,644
Woodbury	7,188	20.27	20.06		1	145,708	144,310
Worth	2,805	16.77	19.96		19	47,049	35,088
Wright	3,014	19.94	19.94			73,072	72,072
Total	418,344	\$ 21.25	\$ 20.02			\$ 8,869,230	\$ 8,375,307

PART XII—STEERS TWO YEARS OLD—Continued

ASSESSMENT OF LIVE STOCK, 1925

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.....	1,323	\$ 36.07	\$ 30.00	17		\$ 55,292	\$ 45,892
Adams.....	1,387	31.72	30.13	5		44,097	41,896
Alfamaque.....	1,213	28.77	29.22	4		34,994	36,300
Appanoose.....	1,900	30.90	29.89		19	73,431	59,479
Arden.....	861	32.22	29.96	7		27,836	25,587
Benton.....	2,073	32.25	29.29	9		68,100	61,971
Black Hawk.....	1,678	24.38	29.99	23		40,192	49,436
Boone.....	478	39.46	39.15		1	19,678	19,451
Bremer.....	294	29.03	29.69	3		8,536	8,792
Buchanan.....	1,233	31.61	30.02	5		37,936	35,639
Buena Vista.....	1,341	32.31	30.06	7		43,390	40,324
Butler.....	1,288	24.67	30.09	22		38,769	38,769
Calhoun.....	548	29.40	29.99	2		16,112	16,434
Carroll.....	1,129	29.34	29.94	2		33,140	33,892
Cass.....	916	31.82	29.91	6		29,150	27,401
Cedar.....	2,062	41.57	29.93	28		85,716	67,715
Cerro Gordo.....	1,360	29.42	30.00	2		40,092	40,822
Cherokee.....	2,541	34.97	39.07	14		88,848	76,469
Chickasaw.....	1,067	32.00	30.68	6		43,654	40,354
Clarke.....	1,509	35.31	29.98	10		59,294	45,237
Clay.....	2,489	30.57	29.96	2		75,814	74,297
Clayton.....	1,327	27.49	29.06	9		41,980	45,738
Clinton.....	2,173	33.46	30.11	10		72,717	65,445
Crawford.....	1,365	33.07	30.09	9		45,144	41,081
Dallas.....	2,373	35.50	30.17	15		91,240	77,559
Davis.....	1,995	28.91	30.06	4		44,638	46,306
Decatur.....	1,322	27.90	30.13	8		37,170	40,143
Delaware.....	816	31.82	29.91	6		25,991	24,496
Des Moines.....	1,167	31.16	29.91	4		39,471	39,232
Dickinson.....	430	31.64	30.65	5		13,698	13,627
Dubuque.....	1,646	32.00	30.68	6		52,688	49,529
Emmet.....	613	32.36	30.09	7		19,840	18,451
Fayette.....	2,007	32.90	29.94	9		66,018	60,103
Floyd.....	1,127	28.01	29.97	7		31,576	33,788
Franklin.....	2,016	32.45	29.85	8		63,434	61,190
Fremont.....	383	28.41	30.11	6		16,620	17,617
Greene.....	1,129	32.32	30.05	7		26,200	23,696
Grundy.....	2,442	31.54	29.96	5		77,032	73,180
Guthrie.....	1,477	28.70	30.13	6		42,396	44,515
Hamilton.....	1,172	27.73	29.85	8		32,496	37,096
Hancock.....	1,067	32.01	30.08	6		34,164	32,114
Harrison.....	1,400	24.00	30.09	25		33,988	41,985
Harrison.....	694	31.41	29.15	4		18,216	18,216
Henry.....	1,016	33.37	30.00	16		26,138	30,398
Howard.....	1,322	24.03	30.63	25		37,226	46,629
Humboldt.....	791	32.82	30.05	7		25,564	23,774
Ida.....	740	40.00	30.00	25		29,600	22,200
Iowa.....	1,694	31.71	30.12	5		52,761	50,125
Jackson.....	3,166	31.80	29.98	6		100,986	94,926
Jasper.....	2,488	31.90	29.98	6		79,708	74,925
Jefferson.....	1,590	31.83	30.00	6		47,758	44,892
Johnson.....	1,279	33.76	30.04	11		43,191	38,489
Jones.....	3,255	32.45	29.85	8		105,622	97,172
Kearney.....	1,216	37.43	29.94	30		45,960	36,400
Keokuk.....	1,618	33.05	30.12	30		61,856	49,714
Kossuth.....	753	45.53	30.04	34		34,284	22,627
Lee.....	1,854	30.81	29.29	3		57,118	55,404
Linn.....	892	43.16	30.20	30		38,500	26,950
Louis.....	960	32.19	29.94	7		32,156	29,905
Lyon.....	660	31.36	30.19	4		19,866	19,866

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison.....	1,967	32.61	30.00		8	64,132	59,019
Mahaska.....	873	30.31	30.00		1	26,464	26,199
Marion.....	1,350	31.63	30.04	5		39,540	37,568
Marshall.....	1,389	32.37	29.96	8		45,240	41,620
Mills.....	683	30.81	29.29		5	21,042	20,410
Mitchell.....	2,169	28.42	30.12	6		61,388	65,071
Monroe.....	1,004	19.96	29.94	50		20,040	30,060
Monroe.....	1,785	36.85	29.25		19	65,792	53,291
Montgomery.....	1,315	31.50	29.93		5	41,420	39,349
Muscatine.....	1,061	30.41	30.10		1	32,270	31,947
O'Brien.....	1,000	32.14	29.89		7	34,600	31,084
Oscola.....	429	32.62	29.92		8	13,951	13,834
Page.....	1,418	27.94	29.90	7		39,614	42,336
Palo Alto.....	1,271	31.69	30.10		5	40,282	38,207
Plymouth.....	1,303	31.91	29.99		6	41,580	39,085
Pocahontas.....	551	29.87	29.87			16,469	16,469
Polk.....	499	32.90	30.02		9	16,464	14,682
Pottawattamie.....	2,214	30.00	30.00			66,420	66,420
Poweshiek.....	1,792	31.63	30.04		5	56,080	53,846
Ringgold.....	1,392	29.14	29.01		3	37,039	36,077
Sac.....	1,536	35.00	30.10		14	53,764	46,237
Scott.....	587	33.32	29.29		10	19,561	17,034
Shelby.....	1,158	31.81	29.90		6	36,840	34,629
Sioux.....	1,145	31.97	30.05		6	36,607	34,410
Story.....	1,066	28.96	30.11	4		31,060	32,926
Tama.....	1,783	41.39	30.19		27	73,745	53,838
Taylor.....	1,290	29.85	29.25		27	38,600	38,346
Union.....	1,555	33.23	29.90		10	51,679	46,511
Van Buren.....	603	26.74	29.95	12		16,128	18,063
Wapello.....	365	32.00	30.08		6	11,080	10,979
Warren.....	1,758	40.64	30.07		26	71,448	52,871
Washington.....	2,491	21.59	29.01		5	78,694	74,739
Wayne.....	1,779	33.33	29.90		10	59,366	53,596
Webster.....	720	30.00	30.00			21,600	21,600
Winnebago.....	664	27.51	29.99	9		18,270	19,914
Winneeshiek.....	1,072	31.68	29.80		5	33,970	32,271
Woodbury.....	1,362	32.90	29.94		9	44,968	38,736
Worth.....	1,386	33.45	30.35		2	40,236	41,034
Wright.....	970	28.68	30.11	5		27,821	29,212
Total.....	134,736	\$ 31.88	\$ 30.01			\$ 4,296,576	\$ 4,044,298

ASSESSMENT OF LIVE STOCK, 1925

PART XIII—STEERS 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	35	\$ 37.69	\$ 42.39	12		\$ 1,319	\$ 1,477
Adams	11	44.00	41.39		5	484	459
Allamakee	34	37.29	42.12	13		1,268	1,432
Appanoose	243	48.42	42.12		13	11,863	10,320
Audubon	10	42.75	41.89		2	684	670
Benton	183	42.34	41.92		1	7,748	7,670
Boone	152	49.00	42.00		5	4,279	4,282
Branch	32	44.00	41.80		5	1,498	1,337
Brainerd	32	44.50	41.83		6	1,424	1,338
Buchanan	194	38.10	41.90	10		7,392	8,131
Boeoa Vista	18	69.00	42.00		30	1,260	790
Butler	42	41.50	41.52		1	1,784	1,801
Calhoun	94	36.04	42.10	17		3,388	3,993
Carroll	13	30.40	42.08	38		896	546
Cass	7	41.71	42.12	1		292	294
Cedar	69	53.07	42.09		22	3,724	2,904
Curro Gordo	44	42.64	42.31		1	1,876	1,837
Cherokee	157	42.20	42.20			5,780	5,780
Chickasaw	77	43.95	42.19		4	3,384	3,243
Clarke	121	42.22	42.22			5,108	5,108
Clay	29	42.50	41.87		1	846	837
Clayton	103	42.02	42.02			6,850	6,850
Clinton	34	74.71	41.84		44	2,549	1,422
Crawford	9	46.23	42.00		9	416	378
Dallas	25	40.90	42.18	3		1,024	1,054
Davis	9	40.88	42.10	3		369	379
Deaatur	27	30.29	42.00	16		980	1,136
Delaware	47	40.92	42.00	1		1,880	1,974
Des Moines	11	31.33	42.02	34		345	458
Dickinson	67	46.57	41.91		10	3,120	2,896
Dubuque	84	42.14	42.14			3,540	3,540
Emmet	12	43.66	41.91		4	523	507
Fayette	113	49.35	42.06		4	4,560	4,742
Floyd	62	37.11	41.92	13		2,301	2,600
Franklin	9	44.44	42.21		5	400	380
Fremont	15	32.00	41.92	31		480	628
Greene							
Grundy	30	42.00	41.85		14	1,400	1,255
Guthrie	47	32.00	41.92	31		1,594	1,970
Hamilton	107	35.00	42.00	18		3,808	4,493
Hancock	13	40.00	42.00	5		520	546
Hardin	62	39.90	42.12	17		2,232	2,611
Harrison	10	38.40	41.80	15		384	418
Henry	14	39.86	41.90	50		576	586
Howard	126	35.00	42.15	17		4,540	5,311
Humboldt	261	43.30	42.08		3	11,224	10,984
Ia							
Iowa	120	40.17	41.78		4	4,478	4,394
Jackson	96	45.75	42.00		4	4,200	4,032
Jasper	31	41.23	42.06	2		1,278	1,303
Jefferson	165	42.08	42.08			6,944	6,944
Johnson	29	50.45	41.87		17	1,514	1,256
Jones	143	26.00	41.80		24	7,062	6,043
Keokuk	58	33.39	42.17	27		3,096	3,445
Kossuth	91	44.31	42.09		5	4,022	3,830
Lee	10	39.20	41.94	7		392	419
Linn							
Linn	23	54.78	42.18		23	1,262	970
Linn	21	49.92	42.14		2	3,724	3,585
Linn	22	41.28	42.10		2	908	928

PART XIII—STEERS THREE YEARS OLD AND OVER—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	49	43.26	41.96		3	2,120	2,056
Mahaska	6	36.80	41.86		9	276	251
Marion	25	45.60	41.93		8	1,140	1,048
Marshall	5	48.00	42.24		12	240	211
Mills	14	51.14	41.93		18	716	587
Mitchell	32	37.58	42.08		12	1,954	2,198
Monona	9	24.00	42.00		75	216	378
Monroe	67	41.13	41.95		2	2,766	2,811
Montgomery							
Muscatine	32	37.03	42.14		12	1,204	1,348
O'Brien	38	41.33	42.15		2	1,488	1,517
Osceola	10	38.00	42.18		11	380	421
Pack	4	34.00	41.82		23	136	167
Pack Alto	35	45.72	42.06		8	1,620	1,472
Plymouth	44	49.00	42.00		5	1,760	1,840
Pocahontas	36	36.88	42.04		14	1,328	1,513
Polk	21	47.57	41.86		12	999	879
Pottawattamie	137	40.00	42.00		5	6,280	6,394
Poweshiek	60	39.80	42.18		6	2,388	2,531
Ringgold	16	31.25	41.87		24	500	670
Sac	114	53.47	42.24		21	6,096	4,815
Scott	4	45.00	41.85		7	180	167
Shelby	36	40.67	41.89		3	1,464	1,507
Sioux	82	49.50	42.12		4	1,936	1,947
Story	14	44.28	42.06		5	620	589
Tama	47	56.33	42.24		25	2,647	1,685
Taylor	34	39.76	42.14		6	1,302	1,431
Union	183	31.87	42.01		19	6,300	5,589
Van Buren	9	25.33	42.04		60	228	373
Wanless	54	40.00	42.00		5	2,100	2,268
Warren	21	39.81	42.19		6	836	886
Washington	46	42.00	42.00			1,936	1,936
Wayne	167	39.48	41.85		6	6,504	6,069
Webster	15	42.00	42.00			630	630
Winnebago	23	49.87	42.09		3	940	968
Winneshek	27	49.83	41.93		15	1,332	1,132
Woodbury							
Worth	43	37.49	41.99		12	1,612	1,806
Wright	1	36.00	42.12		17	36	42
Total	5,932	\$ 42.81	\$ 42.03			\$ 224,541	\$ 220,720

PART XIV—BULLS—Continued

ASSESSMENT OF LIVE STOCK, 1925

PART XIV—BULLS

Counties	Number	Reported Average Value*	Reported Actual Value*
Adair.....	526	38.43	5.20
Adams.....	764	41.90	22.28
Albany.....	1,027	44.66	63.82
Appanoose.....	900	34.42	37.25
Ashtabula.....	517	44.80	47.98
Benton.....	1,386	45.25	25.28
Black Hawk.....	1,088	24.73	27.27
Boone.....	866	38.84	22.26
Brewer.....	1,271	41.43	56.25
Buchanan.....	1,146	28.52	44.85
Burns Vista.....	1,050	46.08	45.20
Butler.....	1,247	35.26	43.29
Calhoun.....	741	46.22	34.73
Carroll.....	1,041	39.17	40.28
Cass.....	909	40.89	40.87
Cedar.....	1,079	54.05	24.25
Cerro Gordo.....	1,056	43.21	67.28
Cherokee.....	560	44.80	44.10
Chickasaw.....	1,180	47.97	54.27
Clarke.....	518	39.26	29.07
Clay.....	820	44.82	27.27
Clayton.....	1,197	43.97	39.75
Clinton.....	1,128	42.26	47.25
Crawford.....	1,202	50.11	69.25
Dallas.....	689	42.29	23.69
Davis.....	263	43.03	18.29
Decatur.....	600	33.50	20.19
Delaware.....	1,200	40.08	46.29
Des Moines.....	454	28.15	17.25
Dickinson.....	564	46.07	36.90
Dubuque.....	1,219	43.67	33.29
Emmet.....	626	45.62	22.28
Fayette.....	1,608	29.99	62.28
Floyd.....	878	40.00	35.25
Franklin.....	1,128	32.26	44.28
Fremont.....	432	38.04	41.25
Greene.....	722	49.12	29.28
Grundy.....	967	39.94	28.25
Hartwick.....	877	37.11	32.24
Hamilton.....	999	34.29	34.29
Hancock.....	914	47.47	41.29
Hardin.....	1,080	42.75	44.29
Harrison.....	884	33.49	29.29
Henry.....	426	29.66	24.28
Howard.....	1,077	29.24	31.27
Humboldt.....	673	47.97	31.29
Ia.....	721	16.00	41.29
Iowa.....	951	42.22	41.29
Jackson.....	923	43.71	40.28
Jasper.....	1,068	43.24	41.27
Jefferson.....	488	22.64	40.29
Johnson.....	592	41.65	40.29
Jones.....	860	47.94	47.09
Kearney.....	645	42.96	24.29
Kennett.....	1,316	47.13	27.29
Lee.....	518	25.67	41.29
Linn.....	1,227	39.23	41.29
Louis.....	856	42.26	41.29
Lucas.....	522	41.27	41.29
Lyon.....	1,078	50.90	61.27

Counties	Number	Reported Average Value*	Reported Actual Value*
Madison.....	726	29.60	28.708
Malhaska.....	718	30.25	28.243
Marion.....	603	40.89	24.658
Marshall.....	1,468	22.02	24.228
Mills.....	472	27.10	17.222
Mitchell.....	594	35.80	25.228
Monroe.....	723	29.24	28.840
Montgomery.....	434	36.02	19.624
Muscatine.....	500	41.29	24.280
O'Brien.....	644	42.18	27.102
Osceola.....	1,512	29.61	30.232
Page.....	729	30.01	26.010
Palo Alto.....	606	29.97	25.226
Plymouth.....	772	41.47	22.012
Pocahontas.....	1,454	26.76	21.208
Polk.....	823	35.19	29.014
Portsmouth.....	734	29.89	29.280
Pottawattamie.....	1,241	60.00	74.600
Ringgold.....	979	45.96	47.010
Ringgold.....	734	28.20	28.200
Sac.....	1,043	49.72	47.416
Scott.....	1,025	48.43	21.222
Shelby.....	965	28.61	67.422
Sioux.....	1,060	45.69	25.260
Story.....	844	29.64	20.404
Tama.....	1,280	25.28	27.672
Taylor.....	751	29.94	29.266
Union.....	610	49.11	24.471
Van Buren.....	408	27.29	14.228
Wapello.....	483	38.93	17.288
Warren.....	732	38.69	27.700
Washington.....	807	31.15	26.678
Wayne.....	682	27.31	25.650
Webster.....	1,091	56.00	39.622
Winnebago.....	923	46.09	27.254
Winneishiek.....	1,122	41.00	29.614
Woodbury.....	910	41.91	22.140
Worth.....	941	39.26	27.066
Wright.....	962	36.67	25.280
Total.....	80,493	43.11	2,855,624

*No adjustment.

ASSESSMENT OF LIVE STOCK, 1925

PART XV—CATTLE OF ALL AGES

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Adair	31,222	\$ 31.45	\$ 27.29	\$ 1,078,532	\$ 855,783
Adams	25,742	28.34	27.88	672,268	672,115
Allamakee	36,220	27.14	27.35	985,122	992,964
Appanoose	21,199	27.96	27.78	592,501	588,956
Audubon	28,823	33.37	28.08	876,538	810,227
Benett	43,405	30.96	28.16	1,342,656	1,231,245
Black Hawk	55,829	31.88	28.01	1,757,487	1,618,857
Boone	25,464	29.81	28.39	757,566	721,383
Bremser	34,992	29.18	28.75	1,005,515	988,974
Buchanan	33,032	29.16	28.12	980,500	946,000
Boona Vista	31,477	30.71	28.40	1,028,112	950,919
Butler	35,429	29.64	27.95	1,056,394	985,527
Calhoun	31,472	30.72	29.10	959,722	825,925
Carroll	33,600	30.40	27.70	1,025,406	917,375
Cass	31,969	30.50	27.78	966,050	878,194
Cedar	34,859	27.50	29.70	1,306,676	1,034,940
Cerro Gordo	32,157	30.59	28.69	1,014,359	921,699
Cherokee	37,044	31.06	28.48	1,122,728	1,025,228
Chickasaw	33,247	30.47	28.13	1,013,134	925,244
Clarke	29,708	29.34	27.34	870,214	806,784
Clay	27,690	29.08	27.47	803,500	806,423
Clayton	40,033	28.03	28.35	1,124,422	1,130,741
Clinton	39,821	31.83	28.97	1,267,012	1,154,699
Crawford	44,802	34.23	29.15	1,528,725	1,310,207
Dallas	28,285	33.57	28.68	953,274	814,220
Davis	19,524	28.38	27.07	554,096	540,252
DeCATUR	23,496	24.89	27.72	589,064	623,648
Delaware	34,501	31.08	28.17	1,072,322	972,916
Des Moines	19,485	30.32	28.12	584,008	548,078
DeKalinon	18,136	29.11	28.09	527,061	513,343
Dubuque	37,464	31.38	28.36	1,179,058	1,065,559
Emmett	18,434	30.87	28.02	569,724	517,135
Fayette	45,810	31.09	28.29	1,417,014	1,336,936
Floyd	28,653	28.10	28.01	800,822	800,822
Franklin	36,836	32.36	28.23	1,188,569	1,038,827
Fremont	19,262	28.12	29.50	541,645	568,295
Greene	23,994	28.43	27.94	682,316	670,608
Grundy	27,462	29.73	27.48	816,801	749,825
Guthrie	31,324	28.10	27.23	880,580	852,327
Hamilton	26,749	26.02	28.15	748,010	809,311
Hancock	39,698	27.58	28.02	1,092,252	1,102,460
Hardin	32,566	28.06	28.11	913,684	901,604
Harrison	31,764	30.02	29.85	973,926	948,429
Henry	31,146	28.27	27.65	897,384	854,370
Howard	32,001	28.73	27.29	924,964	877,914
Humboldt	30,820	30.36	28.71	932,300	867,965
Ia.	28,669	33.31	30.19	956,080	848,415
Iowa	34,561	29.27	28.12	1,015,340	971,979
Jackson	33,220	29.47	29.47	1,076,285	1,076,278
Jasper	41,238	28.50	28.67	1,181,526	1,188,488
Jefferson	39,455	27.20	27.01	1,066,564	1,025,510
Johnson	32,720	31.58	28.50	1,024,033	932,299
Jones	38,207	28.40	27.93	1,082,165	1,078,320
Keokuk	35,274	23.11	28.48	816,904	728,222
Kossuth	44,889	28.25	28.50	1,272,608	1,297,528
Law	21,230	22.25	24.28	468,053	600,654
Leah	38,698	29.57	28.04	1,156,062	1,085,232
Lee	17,317	31.83	28.29	551,320	497,323
Leech	21,522	28.21	27.56	611,364	565,961
Lyon	39,074	30.84	28.66	1,206,754	1,123,966

PART XV—CATTLE OF ALL AGES—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Madison	21,373	31.22	27.91	679,672	875,816
Madaska	27,127	27.87	28.32	756,245	768,417
Marion	24,759	31.80	28.21	787,479	808,501
Marshall	37,128	32.82	29.10	1,218,079	1,080,723
Mills	20,077	29.51	29.78	592,066	598,022
Mitchell	33,291	26.72	27.26	890,155	907,844
Monroe	27,960	24.11	30.28	674,604	849,232
Monroe	17,709	29.12	28.00	516,249	488,028
Montgomery	23,757	25.55	28.14	607,028	608,611
Muscataine	22,025	31.47	28.86	712,216	638,064
O'Brien	32,394	30.47	28.02	986,349	929,434
Oceola	19,511	32.15	28.52	626,489	569,050
Page	30,482	29.12	28.20	888,291	860,032
Palo Alto	24,182	31.73	27.99	767,243	676,588
Plymouth	31,125	31.46	28.45	1,005,072	1,454,945
Pocahontas	23,489	27.03	28.82	634,656	677,117
Polk	37,445	25.01	29.32	927,557	904,945
Pottawattamie	64,579	32.34	31.52	2,107,562	2,035,745
Poweshiek	28,851	29.28	28.61	844,996	839,505
Ringgold	33,823	25.06	27.70	869,147	741,014
Sac	35,029	33.40	29.10	1,170,041	1,019,456
Scott	37,856	35.03	30.30	991,962	815,627
Shelby	27,040	31.61	28.79	1,171,270	1,006,028
Sioux	44,214	31.70	29.68	1,500,197	1,401,131
Story	27,259	30.56	28.32	832,202	772,321
Tama	40,459	35.06	28.35	1,428,807	1,217,288
Taylor	25,670	27.83	27.02	714,954	709,018
Union	24,121	28.00	27.00	677,630	667,300
Van Buren	17,838	25.06	27.84	447,138	490,697
Wapello	16,677	34.25	28.40	572,929	473,691
Warren	28,084	33.83	28.15	970,234	807,590
Washington	37,884	29.16	27.80	1,113,500	775,303
Wayne	24,121	28.00	27.00	677,630	667,300
Webster	29,437	29.76	28.00	788,004	738,019
Winneshiek	23,629	27.58	28.45	652,065	673,603
Woodbury	47,235	29.63	27.63	1,402,284	1,300,802
Worth	38,805	28.77	28.53	1,119,376	1,109,919
Wright	26,546	28.16	28.22	747,648	749,382
Wright	28,048	28.91	28.60	828,435	819,505
Total	3,022,126	\$ 30.20	\$ 28.29	\$ 91,573,408	\$ 85,811,626

ASSESSMENT OF LIVE STOCK, 1925

PART XVI—SWINE OVER 9 MONTHS OLD

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	12,960	36.45	32.01	15		185,560	155,934
Adams	9,680	14.11	11.59	18		127,474	108,322
Alfalfa	5,564	11.09	11.99	8		61,712	66,648
Appanoose	6,236	11.08	12.63	3		72,478	74,622
Audubon	7,659	12.40	12.02		3	94,958	92,100
Benton	14,899	13.49	12.09		11	200,500	178,801
Black Hawk	5,208	12.73	11.97		6	194,459	186,220
Bloom	7,004	13.67	12.63		12	95,726	84,282
Brewer	7,482	12.27	12.02		2	91,807	89,970
Buchanan	10,881	12.72	11.95		13	149,374	129,953
Buena Vista	12,743	15.78	11.99		24	201,198	152,842
Butler	8,422	12.57	12.06		4	105,792	101,590
Calhoun	8,662	16.80	11.96		11	197,564	165,836
Carroll	9,981	13.87	12.66		13	138,230	125,512
Cass	12,312	16.23	12.60		26	199,722	147,704
Cedar	30,798	11.79	12.02		2	362,298	370,186
Cerro Gordo	5,689	15.45	12.03		22	87,145	67,972
Cherokee	10,477	14.17	12.04		15	148,456	117,487
Chickasaw	7,311	12.60	12.00		7	87,065	87,065
Clarke	7,961	11.98	11.98			84,646	84,646
Clay	7,780	12.50	12.00		4	97,167	93,280
Clayton	21,391	8.64	12.00		39	183,216	224,670
Clinton	12,311	10.79	11.98		11	130,190	150,959
Crawford	14,366	13.81	12.01		13	194,785	169,462
Dallas	11,552	15.57	11.94		12	158,131	139,172
Davis	6,285	11.65	11.95		3	75,288	75,288
Deatur	6,352	12.44	12.00		3	81,900	79,443
Delaware	8,361	12.03	12.03		7	102,276	102,276
Des Moines	12,410	12.88	12.00		7	159,613	147,887
Dickinson	4,633	14.24	11.96		16	66,254	55,633
Dubuque	24,419	12.17	12.04		1	297,068	294,067
Emmet	5,160	12.15	12.02		1	63,172	62,549
Fayette	36,392	12.42	12.04		3	439,758	422,956
Floyd	7,846	14.00	12.04		14	109,895	94,483
Franklin	6,179	15.76	11.98		24	97,394	74,019
Fremont	10,633	10.52	11.99		14	105,846	120,664
Green	8,776	12.58	11.96		5	110,418	104,897
Grundy	8,882	9.42	11.96		27	82,662	105,526
Guthrie	10,240	11.21	11.99		7	115,928	124,652
Hamilton	9,364	9.02	11.99		23	85,749	114,034
Hancock	6,736	8.12	12.01		48	54,916	81,273
Hardin	11,239	10.12	12.04		19	112,622	134,662
Harrison	13,813	10.22	11.93		14	143,276	163,294
Henry	10,621	10.99	11.97		9	110,116	129,626
Howard	5,818	10.56	11.94		9	62,788	69,528
Humboldt	6,227	10.64	12.02		13	66,094	75,292
Iowa	7,399	16.00	12.03		25	117,904	88,426
Jackson	15,372	10.18	12.01		28	155,373	184,736
Jasper	20,565	12.66	12.05		13	221,826	247,296
Jefferson	11,218	8.76	12.03		37	86,244	124,764
Johnson	25,179	14.56	11.96		18	367,319	361,261
Jones	11,690	9.89	11.94		22	114,664	129,816
Kosciusko	20,485	12.63	12.00		5	258,844	247,261
Kossuth	14,142	13.12	11.94		9	185,694	168,599
Lee	9,506	13.98	12.02		14	139,698	111,884
Linn	47,698	8.65	12.02		29	400,305	654,762
Lodwig	12,534	16.58	11.94		28	213,282	146,247
Lucas	7,269	10.62	12.03		12	83,952	69,826
Lyon	16,035	8.05	11.50		49	128,972	162,919

PART XVI—SWINE OVER 9 MONTHS OLD—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	16,740	10.71	12.00	12		179,322	200,831
Mahaska	29,384	9.20	11.96	30		189,306	246,007
Marion	18,436	11.24	12.02	6		209,650	231,602
Marshall	12,656	12.84	11.94		7	162,587	131,205
Miller	7,399	11.66	12.00		2	86,176	88,761
Mitchell	5,206	13.58	11.95		12	71,513	62,053
Monona	12,111	12.59	12.01		3	162,468	157,592
Monroe	9,367	14.21	12.94		16	78,977	66,340
Montgomery	12,781	12.29	12.94		2	157,973	133,590
Muscatine	14,312	12.00	11.96		8	188,642	173,500
O'Brien	9,159	12.15	12.02		1	111,227	110,213
Oceola	4,676	16.78	12.08		28	81,226	98,910
Pack	18,129	10.22	11.98		17	185,206	216,601
Palo Alto	6,653	8.24	12.03		46	49,900	72,834
Plymouth	22,710	8.01	12.01		56	222,100	266,109
Pocahontas	7,363	10.00	12.00		26	73,633	88,302
Polk	11,005	12.68	12.04		5	150,995	143,445
Pottawatomie	26,239	11.50	11.99		4	301,748	313,817
Poweshiek	12,423	10.83	12.02		11	138,750	169,323
Ringgold	7,254	10.05	11.99		15	73,943	87,962
Sac	9,793	14.92	11.94		20	146,154	116,223
Scott	14,647	13.22	12.03		11	195,032	176,366
Shelby	19,668	12.55	12.04		4	132,662	127,345
Shoemaker	24,134	12.17	12.04		1	295,916	299,976
Story	9,750	9.72	11.96		23	95,244	117,159
Tama	21,048	12.50	12.00		4	263,100	232,676
Taylor	11,789	12.81	12.04		6	151,019	141,057
Union	7,131	12.60	11.97		5	89,878	85,884
Van Buren	6,942	11.68	11.98		20	65,564	81,697
Wapello	16,597	12.00	12.00			199,164	199,164
Warren	14,633	13.61	11.97		12	197,800	174,064
Washington	26,354	12.53	12.02		4	330,416	317,190
Wayne	6,987	11.13	12.02		8	77,800	84,024
Webster	9,795	10.60	12.00		30	97,990	117,616
Winnebago	2,667	14.19	12.06		15	35,414	47,101
Winneshiek	11,869	13.16	11.98		9	156,168	142,112
Woodbury	14,702	12.00	11.96		1	178,548	176,762
Worth	5,068	10.84	12.03		11	54,935	60,977
Wright	7,976	12.70	12.06		5	101,319	106,283
Total	195,180	11.87	12.03			2,148,638	2,148,638

ASSESSMENT OF LIVE STOCK, 1925

PART XVII—SHEEP OVER 9 MONTHS OLD

Counties	Number	Reported Average Value	Adjusted Average Value	In- crease Per Cent	De- crease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair.....	10,805	\$ 6.17	\$ 5.98		3	66,708	64,790
Adams.....	9,168	7.47	5.98		21	69,460	54,873
Alamakee.....	4,223	9.29	6.03		35	39,512	25,552
Appanoose.....	16,936	5.81	5.98			98,333	101,267
Audubon.....	2,372	5.94	5.99		1	14,088	14,228
Benton.....	4,854	7.79	5.99		23	37,851	29,145
Black Hawk.....	2,859	6.29	6.03		4	17,980	17,260
Boone.....	1,229	2.45	5.99		10	7,088	7,796
Bromer.....	2,925	7.62	6.01		21	22,022	17,400
Buchanan.....	5,717	6.25	6.00		4	35,221	33,292
Buena Vista.....	3,296	8.34	6.00		28	27,492	19,794
Butler.....	4,288	4.01	6.01		50	17,196	25,794
Calhoun.....	2,162	4.46	6.02		35	9,660	18,041
Carroll.....	2,120	6.87	5.98		13	21,436	18,619
Cass.....	8,072	6.77	6.02		11	54,615	48,657
Cedar.....	10,572	7.44	6.02		15	78,659	63,711
Cerro Gordo.....	3,149	4.29	6.00		40	13,296	18,913
Cherokee.....	2,023	6.33	6.01		5	12,812	12,771
Chickasaw.....	3,297	6.09	6.03		59	19,962	17,617
Clarke.....	4,809	7.61	6.01		21	36,594	25,959
Clay.....	3,736	6.70	6.03		10	25,018	23,511
Clayton.....	4,747	6.20	6.01		3	29,448	28,564
Clinton.....	2,531	5.54	5.98		8	11,016	10,197
Crawford.....	2,300	5.65	6.00		9	13,759	15,807
Dallas.....	5,968	5.91	6.02		2	34,710	35,494
Davis.....	44,057	5.12	5.99		17	225,824	264,214
Decatur.....	8,915	7.66	5.97		22	68,339	53,280
Delaware.....	3,965	6.12	6.00		3	24,452	23,992
Des Moines.....	4,737	5.80	6.01		3	28,464	28,227
Dickinson.....	2,639	7.08	6.01		15	18,678	15,876
Dubuque.....	3,788	8.02	6.01		25	30,012	23,560
Emmet.....	1,712	7.67	5.98		22	13,140	10,249
Fayette.....	6,717	4.51	6.00		33	30,510	20,312
Floyd.....	2,302	4.99	5.99		20	21,007	20,298
Franklin.....	4,048	6.38	6.02		4	25,453	24,482
Fremont.....	418	4.19	5.98		49	1,716	2,505
Greene.....	3,232	4.17	6.00		44	13,472	19,399
Grundy.....	3,497	5.14	6.01		17	15,532	14,092
Guthrie.....	4,025	5.47	6.01		10	26,954	30,049
Hamilton.....	2,637	4.16	5.99		44	10,958	15,779
Hancock.....	1,517	5.98	6.00		51	6,048	9,122
Hardin.....	3,144	8.09	5.99		26	25,452	18,834
Harrison.....	2,435	4.77	6.01		26	11,570	14,578
Henry.....	12,845	5.82	6.00		3	80,660	83,100
Howard.....	3,570	6.36	6.00		4	22,298	21,442
Humboldt.....	3,550	4.39	6.00		40	10,922	15,334
Ia.....	1,045	8.00	6.00		25	8,300	6,270
Iowa.....	5,725	4.94	6.01		49	23,151	34,494
Jackson.....	4,681	5.14	6.01		17	23,561	27,054
Jasper.....	12,125	4.91	5.99		22	59,456	72,594
Jefferson.....	9,222	4.00	6.00		50	30,888	50,020
Johnson.....	7,665	6.00	6.00		13	32,977	46,080
Jones.....	4,122	4.31	6.00		39	17,780	24,714
Keeok.....	12,467	5.01	6.00		20	101,429	75,050
Kossuth.....	2,665	8.08	5.98		26	21,708	16,082
Lee.....	18,484	6.90	6.00		13	127,540	110,059
Leon.....	6,000	6.03	6.02		62	42,158	45,158
Lodis.....	2,555	6.89	5.99		13	17,692	15,305
Louis.....	10,660	6.10	6.00		3	61,612	60,379
Lyon.....	1,152	9.28	6.02		30	11,674	7,119

PART XVII—SHEEP OVER 9 MONTHS OLD—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	In- crease Per Cent	De- crease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison.....	13,936	5.54	5.98		6	78,696	83,322
Mahaska.....	16,874	4.93	6.01		22	83,141	101,432
Marion.....	19,206	5.96	6.01		1	115,019	116,775
Marshall.....	6,389	7.65	5.97		22	50,428	39,833
Mills.....	2,598	4.66	6.01		29	11,694	15,258
Mitchell.....	4,410	4.58	5.99		47	18,118	28,031
Monona.....	454	5.14	6.01		17	2,336	2,733
Monroe.....	8,227	5.99	5.99			49,954	49,954
Montgomery.....	1,852	7.79	6.00		23	14,126	11,115
Muscatine.....	2,899	6.27	6.01		4	14,668	11,961
O'Brien.....	4,960	7.91	6.01		24	39,450	29,988
Oceola.....	4,165	8.07	5.97		26	38,476	28,472
Page.....	4,777	5.55	5.99		8	26,304	28,024
Palo Alto.....	1,470	4.00	6.00		50	5,888	8,882
Plymouth.....	5,600	4.34	5.99		28	15,940	21,907
Pocahontas.....	1,228	6.90	6.00		12	7,359	7,359
Polk.....	3,189	4.81	6.01		25	15,348	19,185
Pottawattamie.....	7,821	5.89	6.03		4	45,390	47,174
Poweshiek.....	8,979	4.01	6.01		50	27,976	41,964
Ringgold.....	19,619	6.13	6.00		2	61,428	69,199
Ross.....	3,684	5.07	6.00		3	25,378	25,154
Sac.....	1,302	5.49	5.98		9	7,481	8,154
Scott.....	4,370	4.00	6.00		50	17,480	26,220
Shelby.....	3,792	7.98	5.99		25	30,259	22,634
Sioux.....	1,882	7.43	6.01		19	13,990	11,336
Story.....	6,856	6.46	6.01		6	44,318	41,846
Tama.....	12,772	7.62	6.03		14	96,857	83,254
Taylor.....	5,479	5.23	6.01		15	28,704	36,009
Union.....	25,970	4.99	5.99		20	129,568	155,481
Wapello.....	12,232	7.00	6.02		14	86,624	75,636
Warren.....	11,166	6.19	6.00		3	69,660	67,952
Washington.....	12,772	7.62	6.03		13	31,970	31,970
Wayne.....	10,103	6.71	6.03		10	67,708	61,018
Webster.....	1,534	6.00	6.00			9,204	9,204
Winneshiek.....	1,885	4.12	5.99		45	5,716	8,288
Winneshiek.....	7,058	5.97	5.97			42,388	42,388
Woodbury.....	4,070	8.57	6.02		29	39,194	28,154
Worth.....	1,484	10.54	5.96		45	5,977	3,287
Wright.....	2,363	4.04	6.01		49	9,314	13,977
Total.....	306,638	\$ 6.00	\$ 6.00			\$ 3,586,448	\$ 3,583,670

PART XVIII—GOATS ONE YEAR OLD AND OVER—Continued

ASSESSMENT OF LIVE STOCK, 1925

PART XVIII—GOATS ONE YEAR OLD AND OVER

Counties	Number	Reported Average Value*	Reported Actual Value*
Adair	27	4.74	28
Adams	96	2.15	20
Allamore	123	2.01	25
Atkinson	223	1.80	39
Atsion	25	3.52	31
Beaton	30	2.20	31
Black Hawk	11	6.00	32
Boone	30	4.00	33
Bremer	5	4.00	33
Buchanan	182	1.42	33
Bussa Vista	15	5.20	22
Butler	78	4.00	23
Calhoun	40	4.48	32
Carroll	33	4.00	30
Cass	40	5.42	31
Cedar	50	3.44	23
Cerro Gordo	56	5.79	31
Cherokee	8	10.00	31
Chickasaw	32	4.00	13
Clarke	4	7.00	3
Clay	5	4.00	3
Clayton	1	4.00	1
Clinton	330	3.53	33
Dallas	94	4.17	33
Davis	23	2.90	30
Deatur	13	5.81	30
Delaware	33	1.96	30
Des Moines	43	2.25	31
Dickinson	43	2.00	31
Dubuque	17	0.88	19
Emmet	6	8.00	6
Payette	21	3.23	31
Floyd	8	5.50	31
Franklin	6	5.83	21
Fremont	15	13.00	24
Greene	15	4.00	30
Grundy	2	6.00	12
Guthrie	251	3.23	73
Hamilton	8	4.00	31
Hancock	33	4.00	33
Hardin	9	4.00	30
Harrison	11	5.72	31
Henry	13	15.92	23
Howard	33	4.00	33
Humboldt	14	4.00	30
Ia	29	4.00	33
Iowa	227	2.59	62
Jackson	188	2.50	39
Jasper	104	3.88	43
Jefferson	60	2.32	23
Johnson	62	7.94	44
Jones	12	4.00	6
Keokuk	32	6.41	30
Kossuth	31	4.00	23
Lee	310	3.61	133
Lee	154	1.67	33
Lyon	333	5.64	173
Madison	8	9.61	3
Magness	33	6.17	23

Counties	Number	Reported Average Value*	Reported Actual Value*
Madison	9	4.22	33
Marion	32	2.15	112
Marshall	5	4.80	24
Mills	13	4.00	32
Missouri	36	4.50	72
Monroe	8	4.00	32
Montgomery	261	2.00	224
Muscatine	9	4.25	44
O'Brien	65	2.65	172
Oswego	16	9.25	148
Page	7	4.00	28
Palo Alto	42	10.14	426
Plymouth	14	7.14	100
Pocahontas	29	4.00	116
Polk	17	10.00	170
Pottawattamie	31	7.24	152
Poweshiek	36	6.75	198
Ringgold	190	2.89	350
Sac	15	4.32	66
Shelby	5	12.80	64
Sioux	32	4.00	128
Story	37	8.80	204
Tama	12	8.00	96
Taylor	100	1.93	100
Union	132	6.37	274
Van Buren	110	3.02	306
Wapello	115	8.00	139
Warren	115	8.34	338
Washington	58	4.05	96
Wayne	8	4.50	36
Webster	13	7.94	28
Winneshiek	45	6.00	270
Woodbury	2	4.58	30
Worth	12	4.00	48
Wright	1	4.00	4
TOTAL	5,218	3.88	10,235

*No adjustment.

ASSESSMENT OF LIVE STOCK, 1925

Assessed Actual and Taxable Value of Various Classes of Property, as Reported and as Adjusted for the Year 1925.

PART I—REAL ESTATE

Counties	Acres of land assessed	Adjusted value per acre	Assessed actual value of land—adjusted	Assessed actual value of town lots—adjusted	Actual value of buildings and fixtures on land assessed longer than three years	Actual value of buildings and fixtures on lots assessed longer than three years
Adair	355,461	\$ 64.60	\$ 22,784,049	\$ 2,202,812		
Adams	263,929	63.03	16,638,989	1,542,812		
Adams	404,563	55.41	18,378,822	3,244,436		
Appanoose	311,280	46.08	14,344,528	5,233,562	\$ 111,158	\$ 39,614
Audubon	275,989	74.50	20,559,466	2,284,176		
Benton	449,781	75.10	33,806,176	6,371,908	3,780	69,494
Black Hawk	340,831	75.17	25,609,026	31,134,359	11,650	94,717
Boone	349,177	79.25	27,671,872	8,064,528		
Brenner	297,553	71.70	10,185,549	5,489,208		
Buchanan	948,120	62.01	58,715,148	4,185,566	7,508	37,076
Buena Vista	335,856	79.26	28,047,136	6,013,324		
Butler	322,000	69.45	24,450,373	4,343,560		
Calhoun	350,894	78.00	27,679,386	5,110,366		
Carroll	373,459	78.04	27,949,316	6,288,409		
Cass	339,797	75.09	25,391,882	5,125,762	9,090	37,324
Cedar	353,801	75.80	26,846,093	4,707,444		
Cerro Gordo	345,983	73.28	25,396,315	18,101,459		
Cherokee	304,280	78.44	28,576,784	4,857,439		
Chickasaw	319,294	68.06	18,292,904	5,026,312		
Clarke	397,107	62.50	18,049,682	2,911,580	200	2,480
Clay	349,464	69.65	24,313,944	4,405,988		
Clayton	409,665	68.00	27,246,735	4,321,684		
Clinton	425,714	77.47	32,982,348	16,343,216	23,080	51,886
Crawford	445,246	78.95	34,965,300	4,913,992		
Dallas	395,244	76.36	27,940,088	5,895,388	30,889	83,372
Davis	318,614	66.60	14,870,312	2,118,256	3,500	2,804
Decatur	331,680	44.74	14,830,894	2,482,460		
DeWitt	391,362	62.08	22,733,284	3,677,700		
Des Moines	625,933	63.32	16,773,815	18,435,913		
Dickinson	259,062	62.62	14,448,862	2,950,940	9,598	92,674
Dubouque	369,066	67.03	24,800,783	37,383,746		
Burnet	241,297	61.30	14,849,430	3,357,772	89,240	
Fayette	445,897	67.39	29,986,303	6,356,264		
Floyd	386,344	62.21	19,066,063	3,738,688		
Franklin	359,393	72.26	26,019,860	6,139,352		
Fremont	311,128	61.00	18,997,124	3,757,142	19,760	20,844
Greene	355,103	79.72	28,309,908	3,413,622		
Grundy	319,261	80.66	25,162,090	2,861,692		
Guthrie	379,239	62.70	23,276,644	4,074,892	32,432	10,350
Hamilton	361,628	71.08	25,922,892	4,829,168	2,300	25,460
Hancock	332,781	69.31	21,289,316	5,710,712		
Harrison	348,798	74.16	25,869,148	6,751,204		
Henry	427,970	67.71	24,069,658	4,744,000	1,616	68,106
Herron	393,483	65.29	17,967,689	4,669,526		
Howard	290,999	58.12	16,913,024	2,895,168		
Humboldt	208,877	71.21	19,147,396	3,690,324		
Iowa	697,395	83.08	58,217,375	3,238,145		
Jackson	301,760	79.89	25,644,692	5,142,777	8,672	24,224
Jasper	397,327	59.14	21,601,606	4,313,372		
Jasper	431,774	75.59	34,150,324	7,817,966		
Jefferson	204,822	66.32	17,533,888	4,256,761	19,272	37,880
Johnson	280,580	70.07	20,996,180	11,297,279		

PART I—REAL ESTATE—Continued

Counties	Acres of land assessed	Adjusted value per acre	Assessed actual value of land—adjusted	Assessed actual value of town lots—adjusted	Actual value of buildings and fixtures on land assessed longer than three years	Actual value of buildings and fixtures on lots assessed longer than three years
Jones	325,226	65.01	22,818,433	3,859,776		
Kookuk	255,425	68.03	24,181,228	4,363,514		
Kossuth	635,332	60.47	36,634,456	4,414,388	1,80	
Law	312,173	64.74	20,311,672	17,693,680	400	44,856
Lea	443,028	79.24	35,194,464	58,529,016		
Lemmon	249,519	66.99	15,967,364	2,633,629		
Lyon	274,577	49.93	11,706,788	2,862,448		
Lucas	361,405	79.53	28,719,114	4,016,796		
Madison	351,152	65.21	22,900,136	2,791,788		
Mahaska	337,419	66.79	23,822,704	7,366,744		
Marion	347,331	60.62	21,070,287	4,793,478	15,632	19,900
Marshall	349,590	79.10	27,708,449	30,888,484		
Miller	399,343	63.91	17,033,928	1,921,828		
Mitchell	288,612	63.67	18,370,288	3,384,706	1,300	36,888
Monona	419,022	55.61	23,063,548	3,377,168		
Monroe	265,915	47.87	12,646,320	2,692,104		
Montgomery	262,764	72.21	19,221,628	4,838,334	800	33,008
Muscatine	264,886	45.31	17,828,780	10,359,200		
O'Brien	331,467	84.37	29,725,868	5,123,318		
Oscola	245,879	67.74	16,655,977	2,081,348	19,706	45,048
Page	328,092	70.14	23,008,992	6,734,617		
Palo Alto	350,760	68.21	23,872,774	2,752,825		
Plymouth	523,822	78.91	11,651,512	5,161,129		
Pocahontas	326,991	71.85	25,049,300	2,933,448		
Polk	328,447	87.33	28,791,273	163,068,030		
Pottawattamie	575,375	71.52	41,153,088	25,428,096	2,432	168,139
Poweshiek	369,886	74.06	27,592,116	6,623,824		
Ringgold	330,081	45.38	15,252,570	2,071,700		
Sac	335,621	85.82	29,728,328	4,073,392	5,000	28,031
Scott	228,410	78.74	21,185,787	62,703,920	5,444	86,472
Shelby	365,324	78.09	28,530,880	3,220,496	2,900	18,212
Sioux	470,398	80.51	37,829,932	4,677,854	18,522	168,744
Story	340,480	83.71	29,017,016	9,345,640	17,540	119,432
Tama	444,288	72.56	32,677,115	5,696,940		
Taylor	397,857	61.13	20,041,366	2,654,240		
Union	363,810	51.71	18,642,384	5,213,412		
Van Buren	399,397	46.54	18,398,968	2,107,287		
Vassallo	362,847	65.11	16,567,232	15,519,378		
Warren	354,928	67.39	23,993,764	4,392,156		
Washington	349,637	77.08	26,950,882	5,812,732	1,232	33,132
Wayne	325,019	56.20	16,318,876	3,411,632		
Weber	446,299	71.24	31,367,087	18,924,359		
Winnebago	236,541	58.31	14,875,900	2,683,367	790	56,116
Winnebuck	438,997	67.39	24,552,564	4,281,704		
Woodbury	539,729	74.03	38,091,724	80,300,180		
Worth	244,771	66.86	14,867,316	1,867,316		
Wright	356,736	72.29	25,789,881	5,294,632		
Total	34,398,928	68.19	\$ 2,342,578,736	\$ 522,163,714	\$ 495,594	\$ 1,670,221

ASSESSMENT OF PROPERTY, 1926

PART I—REAL ESTATE

Counties	Actual value of new buildings on land as assessed in 1926	Actual value of new buildings on lots in cities and towns as assessed in 1926	Total actual value of realty in county including new buildings	Less exemption for roads, homesteads and soldiers	Net actual value of realty in county including new buildings	Taxable value of realty in county including new buildings
Adair	808	772	25,080,432	522,504	24,557,928	6,141,722
Adams	7,700	15,952	18,201,433		18,201,433	4,555,368
Albany	19,284	9,980	21,524,813	135,028	21,389,785	5,379,445
Alfonso	19,570	20,732	19,765,081	243,304	19,521,776	4,890,445
Atchison	11,368	6,620	22,561,164	80,864	22,480,300	5,711,075
Benton	43,488	20,900	39,006,066	454,746	38,551,320	9,738,015
Black Hawk	28,788	387,838	37,278,019	473,380	36,804,639	14,201,140
Bloom	19,000	103,000	33,857,400	438,740	33,418,660	8,840,060
Bronx	9,696	53,828	24,678,521	173,485	24,505,036	6,156,220
Buchanan	14,240	25,220	29,084,748		29,084,748	6,621,187
Buena Vista	34,156	92,108	24,186,724	170,224	24,016,500	5,804,125
Butler	32,806	101,700	28,828,529	303,388	28,525,141	7,111,286
Calhoun	14,670	52,384	32,856,844	303,380	32,553,464	8,148,616
Carroll	39,740	10,940	10,038,604	139,012	9,899,592	2,513,018
Cass	15,456	20,200	30,510,484	245,306	30,265,178	7,506,272
Cedar	22,632	19,640	31,583,849	120,433	31,463,416	7,865,814
Cerro Gordo	19,128	302,436	43,960,328	500,820	43,459,508	10,867,130
Cherokee	37,044	37,432	33,508,046	604,132	32,903,914	8,131,046
Chickasaw	5,300	9,736	21,672,317	173,810	21,498,507	5,374,677
Clarke	3,000	7,200	16,096,584	210,130	15,886,454	3,971,612
Clay	47,722	16,000	28,813,344	102,180	28,711,164	7,177,789
Clayton	31,732	38,388	31,849,029		31,849,029	7,902,257
Clinton	4,800	141,816	45,508,640	457,436	45,051,204	12,272,803
Crawford	46,768	28,852	39,584,912	109,850	39,475,062	9,971,014
Dallas	31,362	69,480	35,017,732	380,732	34,637,000	8,659,250
Davis	984	11,000	17,006,836	200,704	16,806,132	4,200,531
Decatur	4,203	16,600	17,343,081		17,343,081	4,385,771
Delaware	10,620	30,670	36,332,064		36,332,064	6,530,865
Des Moines	18,614	273,408	37,587,800	443,863	37,143,937	8,711,224
Dickinson	3,782	11,378	20,477,554	110,730	20,366,824	5,091,794
Dubuque	22,520	617,896	62,824,715	425,913	62,398,802	15,500,708
Emmet	35,408	16,600	19,322,056	56,152	19,265,904	4,506,701
Fayette	30,028	80,932	36,453,527	412,572	36,040,955	9,010,230
Floyd	21,730	33,280	29,713,030	297,332	29,415,698	7,476,040
Franklin	21,144	43,832	30,139,544	184,568	29,954,976	7,482,904
Frederick	5,948	9,884	21,891,702	196,472	21,695,230	5,401,312
Greene	3,400	15,000	31,738,200	256,360	31,481,840	7,870,400
Grundy	15,780	15,368	28,010,820		28,010,820	7,010,215
Guthrie	11,628	81,236	27,461,832	237,412	27,224,420	6,305,880
Hamilton	1,800	35,106	30,817,226	708,428	30,108,828	7,504,707
Jackson	26,888	17,500	24,108,600	124,268	24,074,288	6,018,572
Jackson	22,880	50,760	29,690,992	39,432	29,651,560	8,152,613
Harrison	39,780	44,072	34,007,820	171,436	33,836,384	8,716,837
Henry	16,900	15,000	21,698,075	272,144	21,425,931	5,383,485
Howard	24,604	15,240	20,170,288	103,288	20,067,000	5,016,775
Humboldt	26,336	24,628	22,218,684	94,212	22,124,472	5,531,043
Ida	37,700		35,453,220		35,453,220	6,303,305
Iowa	10,480		28,855,400		28,855,400	7,213,832
Jackson	11,940	15,500	28,067,748	602,220	27,465,528	6,933,337
Jasper	50,840	845,322	42,410,616	123,424	42,287,192	10,711,648
Jefferson	9,700	77,400	21,876,240	130,220	21,746,020	5,436,505
Johnson	307,701		38,501,100	66,156	38,434,944	9,625,752
Jones	38,076		36,717,614	253,228	36,464,386	6,016,211
Kossuth	27,000		28,372,940	114,760	28,258,180	7,063,639
Kossuth	44,128	67,540	41,133,212	128,064	41,005,148	10,221,137

PART I—REAL ESTATE—Continued

Counties	Actual value of new buildings on land as assessed in 1926	Actual value of new buildings on lots in cities and towns as assessed in 1926	Total actual value of realty in county including new buildings	Less exemption for roads, homesteads and soldiers	Taxable value of realty in county including new buildings	Net actual value of realty in county including new buildings
Lee	11,376	165,378	38,309,842	332,848	38,037,030	9,509,200
Linn	103,760	1,142,800	94,880,130	15,200,611	82,679,519	20,667,030
Louisia	9,132	5,132	18,613,208	190,820	18,422,388	4,603,262
Lucas	8,060	31,872	16,600,138	107,400	16,492,738	4,135,447
Lyon			32,732,010		32,732,010	8,183,227
Madison	20,300	25,988	25,738,212	266,230	25,471,982	6,307,068
Madison			31,313,848	402,602	30,911,246	7,712,812
Marion	3,632	47,216	23,949,740		23,949,740	6,487,435
Marshall	20,804	104,400	38,722,057	543,668	38,178,389	9,544,022
Mills	680	13,032	15,909,492		15,909,492	4,742,373
Mitchell	5,912	237,592	22,006,670	155,048	21,851,622	5,470,407
Monona	24,000	38,008	26,003,084	158,044	25,845,040	6,586,185
Monroe	18,436	7,830	15,409,666	83,496	15,326,170	3,811,622
Montgomery	35,444	23,500	24,151,684	296,312	23,855,372	5,963,843
Monroe	37,705	83,240	29,918,025	393,400	29,524,625	7,138,881
O'Brien	11,764	34,096	24,306,076	117,510	24,188,566	5,693,890
Oceola	6,988	9,700	18,810,757	115,400	18,695,357	4,673,824
Page	77,456		29,821,065		29,821,065	7,455,274
Palo Alto	27,080	12,580	24,965,539	300,834	24,664,705	6,215,744
Plymouth	17,076	46,874,838	46,874,838	134,300	46,740,538	11,686,632
Pocahontas	15,444	17,206	28,615,488		28,615,488	7,103,872
Polk	356,370	3,383,023	190,390,359	3,400,000	190,290,359	48,249,840
Pottawattamie	54,136	705,580	67,322,408	941,332	66,381,076	16,545,260
Poweshiek			34,217,940	421,600	33,796,340	8,449,070
Ringgold	15,000	4,900	17,911,173		17,911,173	4,305,203
Sac	83,754	50,664	34,508,722	37,650	34,471,072	8,640,278
Scott	63,440	1,507,412	85,522,475	705,861	84,816,614	21,199,153
Shelby	38,528	28,232	31,209,168	115,852	31,093,316	7,928,829
Sioux	9,076	28,340	48,012,898		48,012,898	12,015,288
Story	20,600	218,152	39,545,340	388,800	39,156,540	9,736,035
Tama	72,618	30,716	38,471,200	384,210	38,086,990	9,528,302
Taylor			23,009,702	413,000	22,596,702	5,649,190
Union	3,800	50,884	18,912,480	306,712	18,605,768	4,651,442
Van Buren	10,728	14,122	16,039,165	214,804	15,824,361	3,901,000
Wapello	24,454	232,470	32,573,440	758,312	31,815,128	7,901,732
Warren	17,728	46,200	28,377,848	437,840	27,940,008	6,986,002
Washington	35,632	35,288	31,858,738	338,352	31,520,386	8,100,000
Wayne	10,716	19,720	19,720,224	229,848	19,490,376	4,872,504
Webster	30,734	367,413	50,501,060	460,880	50,040,180	12,530,413
Winnebago	16,232	23,800	17,154,335	401,312	16,753,023	4,138,256
Winnebago	34,628	20,100	28,009,000	130,246	27,878,754	7,217,175
Woodbury	13,748	2,744,720	123,043,418	810,400	122,233,018	30,313,262
Worth	19,163	21,820	16,803,746	37,000	16,766,746	4,191,664
Wright	4,400	22,751	31,410,684		31,410,684	7,853,671
Total	\$ 2,930,528	\$15,160,650	\$ 3,814,682,548	\$ 29,146,746	\$ 3,785,535,797	\$18,888,919

ASSESSMENT OF PROPERTY, 1926

PART II—PERSONAL PROPERTY

Counties	Dogs exempt from license, kennels, etc.	Vehicles including bicycles	Boats, launches	Household furniture including hotel and boarding house	Merchandise	Bank stock and other moneyed capital
Adair	228				9,718	266,760
Adams	204				1,948	222,344
Allamakee	248	2,498	1,216		2,820	323,624
Appanoose	807	568			4,448	631,135
Audubon				400	455,032	206,460
Benton	40		10,680		1,044,130	285,225
Black Hawk	1,384	3,272			9,192	4,276,873
Boone	456	2,080			9,082	106,206
Bramer	698	328			7,800	855,460
Buchanan	424	648		10,424	84,672	347,768
Buena Vista	376	1,576	2,000	14,200	1,074,794	301,154
Butler	276	14,280		7,072	63,780	242,460
Calhoun	288	48	822	40,504	673,838	186,288
Carroll	260	312		10,000	607,326	226,536
Cass	5,740	1,165		5,196	750,144	112,480
Cedar	376	1,520	70	6,504	675,368	435,200
Cerro Gordo	1,154	5,222	600	81,844	2,282,622	191,216
Cherokee	424	212		300	633,024	276,024
Chickasaw	1,290	96		4,000	569,038	168,362
Clarke	40	10		2,748	313,740	175,484
Clay	185	2,222		100,620	604,212	185,536
Clayton		8,372		6,880	725,068	
Clinton	140	2,280	1,000	51,820	1,536,502	1,032,176
Crawford	198	2,180		10,028	817,613	266,068
Dallas	304	52		5,732	880,074	258,628
Davis	16	12		1,200	331,028	6,794,324
Decatur	212	176		3,304	480,484	61,764
Delaware	56			3,096	436,082	318,322
Des Moines	432	7,408	2,880	97,916	3,283,292	1,404,052
Dickinson	192		49,744	40,576	488,030	14,376
Dubuque		105,060	16,228	1,822,628	6,211,394	1,778,168
Emmet		1,176		72,824		
Fayette	564	422	14,280	421,544	921,456	317,544
Floyd	384	608		6,000	875,288	317,974
Franklin	212			20,900	513,254	170,272
Fremont		24,556	1,300	4,700	322,304	310,592
Greene	1,88	6,760		2,560	470,682	94,304
Grundy	188	2,156		2,312	388,328	170,476
Guthrie	284	5,732		9,100	586,692	102,380
Hamilton				5,400	698,522	153,240
Hancock	284	32		23,732	689,468	96,134
Hardin	340	3,820		10,300	1,015,776	367,740
Harrison	100	104		4,708	730,580	215,084
Henry	1,116			2,500	698,044	374,302
Howard	52			9,232	708,436	235,138
Humboldt	360	664		4,300	597,284	137,368
Ia	82	2,740		23,204	422,976	6,732
Iowa	4,902			3,368	672,310	9,180
Jackson	304	160	1,616	14,762	563,314	244,906
Jasper	1,002	6,064		19,240	1,515,888	219,304
Jefferson				3,800	695,364	392,356
Johnson	412	840		31,400	1,171,792	285,712
Jones	490	210		4,820	597,330	2,107,592
Keokuk	570	666		2,320	701,140	300,062
Kossuth	324			3,980	847,628	126,872
Lee	612	6,866	1,112	44,140	2,083,168	916,216

PART II—PERSONAL PROPERTY—Continued

Counties	Dogs exempt from license, kennels, etc.	Vehicles including bicycles	Boats, launches	Household furniture including hotel and boarding house	Merchandise	Bank stock and other moneyed capital
Lincoln		11,222		1,052,675	5,067,521	1,680,066
Louis	60	80	7,700	2,544	280,612	99,616
Lucas	120	220		2,745	353,304	195,200
Lyon	144	804	80	6,222	378,022	297,680
Madison	96			2,545	488,836	316,246
Mahaska				2,544	1,013,100	288,245
Marion	824			3,264	906,278	
Marshall	612	3,712	188	118,900	1,414,828	
Mills				2,000	245,498	168,268
Mitchell	60	280		2,152	595,578	359,654
Monona	104	326		3,286	295,864	279,452
Monroe	132	108		11,808	441,068	164,882
Montgomery	630			6,200	945,792	219,204
Muscatine		920		13,192	1,847,234	422,460
O'Brien	628	1,164		2,300	941,518	268,444
Oscola		2,622	322	7,540	391,838	131,284
Page	652	192		2,644	1,018,530	395,500
Palo Alto	200	112	300	240	600,300	155,216
Plymouth	108	348		20,240	887,580	504,284
Pocahontas	40	40		11,580	689,772	144,164
Polk		33,212		2,920,796	15,022,711	
Pottawattamie	184	6,384	822	19,040	3,805,724	392,240
Poweshiek	1,138	500		8,848	618,120	80,184
Ringgold	24			2,052	334,268	51,325
Sac		60	800	7,638	778,256	271,556
Scott	740	2,074	1,880	506,430	7,073,734	1,732,536
Shelby		688		2,700	501,796	163,496
Sioux	1,076	8,024		16,112	920,460	212,004
Story	708	400		3,592	1,007,704	356,908
Tama	94	802		5,180	898,226	452,164
Taylor	7,750			1,600	329,486	104,000
Union		352		13,400	942,971	184,640
Van Buren	224	440	80	200	447,112	220,332
Wapello	412	940	120	63,380	2,794,644	741,476
Warren	2,324	408		3,816	654,968	326,522
Washington		756		4,564	868,438	284,284
Wayne	2,400			1,132	480,678	246,966
Webster	92	3,200		70,312	2,310,219	674,414
Winneshago				1,400	237,756	
Woodbury	732	822		15,200	773,044	248,960
Worth	20	14,660		687,044	11,081,100	1,287,630
Wright	180	120		1,820	385,640	84,072
Total	\$ 40,025	\$ 349,188	\$ 10,738	\$ 8,163,612	\$ 128,102,801	\$ 37,809,506

ASSESSMENT OF PERSONAL PROPERTY, 1926

PART III—PERSONAL PROPERTY

Counties	Other corporation stocks	Capital employed in manufacture	Other personal property	Buildings on land leased under three years	Total value of personal property other than live stock, except moneys and credits
Adair	\$ 13,912	\$ 2,970	\$ 91,490	\$ 19,648	\$ 553,712
Adams	6,909	9,909	87,794	19,688	486,960
Albany	19,040	14,622	114,948	15,828	881,228
Appanoose	158,652	219,652	559,652	14,254	1,480,127
Audubon	100	3,800	169,992	19,312	816,694
Benton	20,500	7,700	287,010	64,274	1,722,156
Black Hawk	115,681	27,362	349,839	106,397	5,440,768
Boone	28,600	19,096	549,500	77,470	1,671,546
Bremer	81,625	218,876	67,012	1,226,976	2,134,489
Buchanan	16,828	178,894	29,461	1,200,006	2,615,189
Buena Vista	9,600	29,512	398,092	100,648	1,941,082
Butler	23,508	19,700	188,208	80,812	1,300,192
Calhoun	12,600	35,394	519,500	107,468	1,494,338
Carroll	10,900	6,120	292,164	54,962	1,427,730
Cass	16,116	282,896	41,034	1,177,770	1,459,704
Cedar	32,888	20,176	202,867	30,294	1,459,704
Cerro Gordo	15,828	856,713	469,668	170,820	3,040,023
Cherokee	118,572	248,904	45,231	43,231	1,207,702
Chickasaw	3,765	6,900	81,509	42,506	878,120
Clarke	20,748	40,234	40,234	11,248	900,648
Clay	27,294	710	302,287	121,283	1,444,774
Clayton	28,756	301,640	48,465	48,465	1,719,282
Clinton	3,560	154,800	281,534	74,968	2,229,738
Crawford	6,100	1,300	209,610	32,840	1,432,876
Dallas	50,096	469,294	108,182	1,711,422	2,701,994
Davis	500	99,874	6,292	7,223,862	7,223,862
DeWitt	1,620	5,200	88,808	24,252	665,940
Delaware	15,600	71,652	21,652	927,460	1,402,364
Des Moines	41,567	62,727	509,300	6,210,885	6,210,885
Dickinson	24,268	300,900	132,642	950,878	1,387,788
Dubuque	9,872	2,756,422	134,066	12,531,556	12,531,556
Emmet	800	6,000	139,564	89,440	261,076
Payette	1,220	69,722	249,028	73,448	1,861,462
Floyd	31,650	49,700	206,320	32,650	1,564,978
Franklin	12,200	22,912	390,000	85,418	1,086,666
Fremont	14,000	3,000	185,252	31,644	1,918,148
Greene	1,264	4,980	309,439	61,728	945,380
Grundy	61,548	47,924	226,228	102,640	1,199,800
Guthrie	15,148	17,900	177,342	92,962	1,067,540
Hamilton	11,548	123,612	123,612	64,672	970,224
Hancock	34,400	139,600	72,100	883,800	982,128
Hardin	3,400	81,814	125,000	1,618,056	1,618,056
Harrison	22,820	1,528	431,128	69,722	1,962,454
Henry	20,000	9,944	132,522	25,664	1,174,062
Howard	148	16,800	81,684	27,724	1,079,704
Humboldt	148	19,300	167,908	124,468	982,128
Iowa	18,250	66,588	33,256	12,148	736,041
Jackson	49,500	1,440	122,040	866,244	866,244
Jasper	218,620	24,500	93,616	17,788	1,179,752
Jefferson	76,000	24,000	318,768	46,152	2,227,594
Johnson	45,260	9,200	10,140	22,112	1,005,772
Jones	24,700	3,884	161,128	79,650	1,835,124
Keokuk	18,300	10,216	287,602	21,748	1,345,540
Kossuth	46,629	33,628	281,426	194,348	1,606,826
Lee	21,980	149,890	761,222	45,236	4,240,359

PART III—PERSONAL PROPERTY—Continued

Counties	Other corporation stocks	Capital employed in manufacture	Other personal property	Buildings on land leased under three years	Total value of personal property other than live stock, except moneys and credits
Linn	12,442	5,100	796,328	35,848	2,040,270
Linn	6,400	3,968	127,188	73,018	661,056
Linn	1,452	7,700	147,988	46,796	735,618
Lyon	1,700	26,610	295,408	122,879	1,227,660
Madison	37,500	6,248	206,880	12,156	1,032,520
Mahaska	90,152	109,404	378,784	49,542	1,860,211
Marion	28,061	9,325	209,500	65,348	1,145,224
Marshall	8,000	6,054	187,336	28,674	1,860,979
Mills	7,700	19,600	176,025	67,618	749,819
Mitchell	9,448	200	262,376	73,600	1,220,438
Monroe	102,790	39,400	171,952	32,520	946,195
Montgomery	25,000	25,000	83,294	13,806	994,606
Muscatine	280,400	280,400	282,790	71,892	3,022,804
O'Brien	20,790	12,198	245,222	110,378	1,007,202
Oceola	44,370	195,215	36,744	847,425	1,749,708
Palo Alto	17,692	28,412	34,680	97,570	990,020
Plymouth	36,000	16,848	180,140	96,606	1,586,656
Pocahontas	22,146	3,209	249,949	111,206	1,286,512
Polk	6,200	8,768	314,312	111,206	26,619,340
Pottawattamie	4,200,226	81,781	4,942,917	127,152	4,609,668
Poweshiek	100	18,848	180,912	100,320	1,017,030
Ringgold	1,900	105,965	24,055	520,186	1,416,770
Sac	16,668	4,500	297,664	39,160	1,154,181
Scott	81,290	854,240	769,963	78,424	904,808
Shelby	15,000	241,680	378,066	1,698,700	1,698,700
Sioux	12,000	17,656	378,066	318,284	1,735,544
Story	6,000	12,788	312,261	123,922	1,815,119
Tama	14,080	14,080	139,746	775,708	1,198,236
Taylor	1,820	139,746	21,074	15,922	1,737,040
Union	14,424	18,500	37,772	15,712	730,472
Van Buren	69,750	4,198	412,220	34,960	4,146,110
Wapello	10,400	176,964	21,422	1,297,000	1,462,220
Warren	2,500	32,110	227,667	29,462	1,462,220
Washington	1,200	7,000	99,800	13,264	832,699
Wayne	12,852	42,048	196,768	125,262	3,465,268
Winnebago	1,500	912	174,040	74,222	739,000
Winneshek	1,200	11,880	169,120	31,128	1,361,648
Woodbury	104,228	2,205,868	531,364	16,822,172	16,822,172
Worth	9,300	163,463	40,960	634,950	634,950
Wright	8,692	88,480	286,226	73,866	1,498,741
Total	\$ 6,626,713	\$ 4,273,119	\$ 81,441,605	\$ 6,510,265	\$ 223,509,508

PART IV—PERSONAL PROPERTY—Continued

ASSESSMENT OF PERSONAL PROPERTY, 1926

PART IV—PERSONAL PROPERTY

Counties	Reported actual value of all live stock	Adjusted actual value of all live stock	Grand total of all personal property money and credits	Less exemptions on personal property	Net actual value of personal property money and credits	Net taxable value of personal property money and credits
Adair	\$ 1,767,012	\$ 1,431,242	\$ 1,984,364	90,769	\$ 1,894,104	\$ 473,549
Adams	1,27,690	1,076,429	1,552,409	69,618	1,501,791	375,448
Alfalfa	1,479,095	1,377,336	2,233,621	33,400	2,202,221	560,065
Apache	1,104,779	1,046,633	2,536,370	55,812	2,482,558	639,640
Audubon	1,443,636	1,283,735	2,130,339	104,162	2,026,177	505,347
Benton	2,288,218	1,966,092	3,718,182		3,718,182	929,546
Black Hawk	1,829,063	1,542,299	6,983,067	130,886	6,852,181	1,715,045
Boone	1,831,262	1,260,434	3,961,774	120,494	3,841,280	792,830
Bremer	1,672,828	1,436,821	2,967,797	97,144	2,870,653	642,069
Buchanan	1,074,846	1,468,728	2,685,734	112,831	2,569,406	545,660
Buena Vista	1,798,233	1,487,603	3,428,085	122,761	3,305,324	826,333
Butler	1,693,236	1,479,439	2,679,531	115,296	2,564,235	611,084
Calhoun	1,289,372	1,195,148	2,629,706	119,874	2,545,832	636,458
Carroll	1,476,572	1,441,560	2,869,686	130,483	2,739,192	684,776
Case	1,746,629	1,468,470	2,641,246	107,876	2,533,370	642,842
Cedar	2,295,090	1,878,272	3,333,023	120,433	3,212,602	868,159
Curro Gordo	1,664,846	1,481,325	5,421,349	101,288	5,320,061	1,320,015
Cherokee	1,730,524	1,545,619	2,856,371	92,564	2,757,907	680,432
Chickasaw	1,440,421	1,346,447	2,218,586	61,497	2,157,089	532,272
Clarke	1,026,082	1,019,622	1,829,570	39,328	1,481,242	379,311
Clay	1,235,226	1,210,102	2,654,876	102,189	2,552,687	638,172
Clayton	2,216,254	2,071,703	3,191,035	104,838	3,086,197	771,549
Clinton	2,195,382	1,961,807	5,161,565	97,236	5,064,329	1,266,087
Crawford	2,287,845	2,170,416	3,033,232	115,954	2,916,278	672,534
Dallas	1,635,739	1,363,379	5,079,801	75,914	5,003,887	1,206,945
Davis	1,369,178	1,123,107	5,345,970	35,416	8,810,554	2,077,539
DeCatur	949,310	1,078,555	1,714,495	50,502	1,668,993	423,438
Delaware	1,684,239	1,460,501	2,387,857	90,390	2,320,297	580,074
Des Moines	1,232,412	1,020,901	3,311,786	77,818	3,233,968	1,813,492
Dickinson	935,018	830,277	1,781,135	67,589	1,713,545	430,244
Dubuque	1,899,876	1,569,625	14,191,111	158,776	13,942,335	3,485,591
Emmet	902,764	851,377	1,652,433	56,122	1,596,311	389,075
Fayette	3,121,824	1,962,972	3,826,394	139,522	3,686,782	921,636
Floyd	1,209,182	1,220,542	2,785,520	82,770	2,702,750	675,088
Franklin	1,885,628	1,614,844	5,114,844	108,468	4,996,376	1,202,832
Fremont	1,083,680	1,038,354	2,066,592	57,136	1,999,356	430,841
Greene	1,321,232	1,245,789	2,190,949	97,394	2,095,555	523,398
Grundy	1,485,616	1,377,011	5,576,315	83,988	2,490,327	627,707
Guthrie	1,473,324	1,298,733	2,785,520	98,696	2,686,824	539,399
Hamilton	1,297,590	1,400,842	2,389,186	74,690	2,314,496	576,382
Hancock	1,451,872	1,366,185	2,231,683	114,888	2,116,795	534,274
Hardin	1,494,014	1,434,196	5,092,242	99,532	2,965,710	740,577
Harrison	1,895,431	1,725,068	3,234,402	92,667	3,141,735	790,451
Henry	1,187,688	1,045,574	2,230,299	58,406	2,171,893	540,467
Howard	1,288,256	1,274,472	2,334,176	81,152	2,253,024	568,256
Humboldt	1,065,028	984,682	1,990,211	61,128	1,929,083	476,276
Iowa	1,370,028	1,270,347	2,095,338		2,095,338	501,567
Jackson	1,727,354	1,617,379	2,515,394		2,515,394	628,326
Jasper	1,674,328	1,515,484	1,965,226		1,965,226	673,869
Jefferson	2,260,813	2,019,071	4,246,665	123,424	4,123,241	1,030,810
Johnson	1,913,824	1,663,323	2,059,295	61,040	1,998,255	499,594
Knox	2,669,497	1,738,197	3,376,231	66,156	3,310,075	877,519
Lincoln	2,948,696	1,588,698	4,428,695	115,024	4,313,671	1,078,190
Logan	1,850,883	1,481,666	3,885,146	88,896	3,796,250	884,063
Koekuk	2,383,396	2,250,754	3,857,500	164,642	3,692,858	922,227
Kossuth	1,909,298	1,118,034	5,458,398	32,070	5,426,328	1,351,581
Lee						

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 exemptions on personal property	Net actual value of personal property except money and credits	Net taxable value of personal property except money and credits
Lincoln	2,663,900	1,873,501	9,919,889		9,919,889	2,479,970
Linn	1,165,516	924,556	1,589,512	41,908	1,547,604	386,001
Louis	900,984	933,723	1,689,340		1,647,699	411,924
Lyon	1,476,322	1,301,287	2,628,046	87,978	2,540,068	635,242
Madison	1,505,168	1,391,631	2,424,861	84,254	2,340,607	585,152
Malhaska	1,479,876	1,243,398	3,373,519		3,373,519	845,389
Marion	1,550,789	1,221,344	2,366,568		2,366,568	591,642
Marshall	2,065,735	1,672,905	3,323,484	115,004	3,208,480	822,097
Mills	1,035,232	1,091,379	1,841,149	46,338	1,794,791	448,096
Mitchell	1,403,668	1,317,808	2,558,299	75,062	2,483,244	629,811
Monroe	1,468,900	1,629,580	2,765,262	115,832	2,649,430	691,838
Montgomery	967,534	831,481	1,777,676	31,792	1,745,884	426,471
Muscatine	1,071,893	1,176,119	2,139,815	68,456	2,071,359	513,090
Muscatine	1,298,844	1,115,827	4,146,711	62,270	4,084,441	1,023,610
O'Brien	1,704,974	1,451,799	2,989,091	117,516	2,971,485	742,871
Osceola	1,690,438	962,817	1,869,732	92,832	1,776,900	429,330
Page	1,651,412	5,528,568	3,278,276	78,704	3,199,572	799,863
Palo Alto	1,291,673	1,150,139	2,149,165	99,584	2,049,581	512,395
Plymouth	2,701,955	2,440,231	4,036,927	165,080	3,871,847	965,661
Pocahontas	1,228,352	1,194,468	2,489,090	139,712	2,351,248	587,812
Polk	1,516,113	1,314,378	27,933,727	400,000	27,533,727	6,835,434
Polk	3,222,393	3,034,229	7,733,238	164,656	7,568,582	1,892,158
Poweshiek	1,681,361	1,556,078	2,174,288		2,174,288	645,575
Ringgold	1,268,044	1,204,848	1,725,634		1,725,634	431,259
Sac	1,742,216	1,574,235	2,990,871	100,234	2,891,647	729,411
Scott	1,826,320	1,380,335	12,504,516	199,824	12,304,692	3,196,323
Shelby	1,883,734	1,736,493	3,701,928	116,704	3,585,124	446,281
Sioux	2,618,160	2,351,969	4,014,566	164,148	3,850,418	969,635
Story	1,493,766	1,328,049	3,083,613	98,064	2,985,549	746,387
Tama	2,594,713	1,996,612	5,751,731	174,789	5,576,941	894,238
Taylor	1,489,071	1,299,134	2,074,856	80,180	1,994,736	498,484
Union	1,102,046	1,012,630	2,905,872	65,390	2,840,482	595,128
Van Buren	983,776	1,038,296	1,764,298	36,196	1,728,102	432,096
Wapello	1,069,292	885,239	5,031,330	98,506	4,932,744	1,233,183
Warren	1,718,160	1,411,257	2,908,817	85,876	2,822,941	690,610
Washington	1,763,639	1,381,967	2,845,924	91,618	2,754,306	688,176
Wayne	1,289,612	1,170,343	3,023,011	75,972	1,947,039	486,760
Webster	1,494,699	1,388,055	4,863,263	113,545	4,749,718	1,187,430
Winnebago	1,110,144	1,031,291	1,844,230	63,840	1,777,451	444,363
Winneshiek	2,116,764	1,937,289	3,288,375	91,010	3,197,365	799,541
Woodbury	2,320,065	2,021,446	18,553,618		18,553,618	4,713,404
Worth	1,149,090	1,066,483	1,721,473	47,896	1,673,577	418,294
Wright	1,125,199	1,464,752	2,903,469	94,288	2,809,265	702,516
Total	\$156,300,945	\$140,793,160	\$684,362,663	\$ 8,407,160	\$355,895,508	\$8,973,876

PART V—NET TAXABLE VALUE OF ALL PROPERTY—Continued

ASSESSMENT OF PROPERTY, 1926

PART V—NET TAXABLE VALUE OF ALL PROPERTY

Counties	Net taxable value of all realty	Net taxable value of all personal property except money and credits	Assessed by the Executive Council				Total net taxable value of all property except money and credits	Net assessed actual value of money and credits
			Net taxable value of R. R. property including sleeping-car and interurban and telegraph and telephone property	Net taxable value of express property	Net taxable value of transmission lines	Net taxable value of other property		
Adair	6,114,732	473,549	908,625	78,057	1,206	2,600	7,005,458	2,407,003
Adams	4,550,358	375,448	255,213	21,279	1,139	5,793	5,209,211	2,639,231
Allamakee	5,370,445	590,050	506,999	58,707	2,431	13,112	6,510,899	2,945,399
Appanoose	1,880,445	620,640	1,034,517	58,324	5,381	9,839	6,609,116	2,833,566
Audubon	5,711,075	506,547	346,283	61,980	1,301	16,251	6,587,417	2,221,828
Benton	9,785,000	929,569	79,806	85,226	3,822	21,403	10,689,518	7,281,373
Black Hawk	14,211,100	1,713,045	1,023,917	112,882	5,738	36,548	17,069,390	11,949,963
Boone	8,840,695	702,820	801,189	91,161	4,900	18,164	10,467,908	5,319,901
Bremser	6,126,259	642,603	690,336	52,349	3,496	31,078	7,465,389	6,036,872
Buchanan	8,504,125	616,600	469,682	66,873	3,043	15,446	7,755,428	4,070,076
Buena Vista	6,521,187	829,531	713,219	128,692	3,453	18,484	10,190,754	6,021,337
Butler	7,141,285	641,084	819,236	74,445	3,933	19,477	8,699,550	6,231,538
Calhoun	8,148,616	636,458	1,149,784	79,228	5,773	22,527	10,042,416	4,500,000
Carroll	8,508,013	684,708	974,390	77,079	4,471	29,689	10,273,440	4,929,672
Cass	7,660,272	331,342	501,389	95,731	2,698	15,473	8,313,969	5,690,236
Cedar	7,805,814	846,153	730,704	77,130	3,318	24,738	9,488,863	7,413,809
Cerro Gordo	13,867,131	1,330,015	1,092,739	75,313	5,459	19,137	15,388,790	5,601,285
Cherokee	8,151,066	689,422	438,824	60,163	2,145	14,145	9,301,775	3,030,942
Chickasaw	5,374,077	539,272	436,433	61,811	2,207	6,321	6,409,721	2,603,990
Clarke	5,971,612	370,311	336,724	30,128	1,741	5,618	4,775,134	2,469,043
Clay	7,171,796	638,172	708,735	49,525	4,151	24,488	8,682,811	2,728,594
Clayton	7,963,257	771,549	1,028,131	105,413	4,900	28,931	9,890,241	7,101,483
Clinton	13,272,303	1,269,067	1,227,838	131,194	6,666	21,610	15,226,198	5,646,000
Crawford	9,871,014	872,584	1,128,437	87,007	5,903	8,871	13,198,608	4,484,376
Dallas	8,650,259	749,221	767,492	114,991	4,025	27,699	10,325,158	5,618,499
Davis	4,471,630	4,071,630	24,569	24,569	2,564	2,564	4,766,967	4,412,135
Decatur	4,333,771	423,408	826,530	39,715	3,037	19,398	5,648,456	2,263,046
Delaware	6,636,685	683,076	762,970	68,239	4,001	16,085	7,968,144	4,761,836
Des Moines	8,711,224	1,810,492	499,945	90,244	2,296	19,492	11,136,003	6,616,872
Dickinson	5,993,704	430,244	337,592	39,818	1,809	10,181	5,981,348	1,369,596
Dubuque	15,560,718	2,483,221	2,046,434	127,371	4,635	18,385	20,152,354	9,277,946
Emmet	4,566,701	399,075	528,560	30,928	2,772	8,941	5,337,397	1,021,554
Fayette	9,010,239	921,606	971,859	90,120	4,938	33,021	11,031,832	6,812,329
Floyd	6,276,049	675,068	554,120	58,083	2,413	14,536	7,080,932	4,461,694
Franklin	7,489,904	655,889	644,821	81,013	3,987	16,889	8,287,225	4,105,135
Freemont	5,401,313	469,841	373,105	73,582	2,640	15,550	6,269,432	3,214,474
Greene	7,870,490	523,306	545,024	54,784	2,842	15,146	9,009,682	3,053,001
Grundy	7,010,205	622,702	537,498	54,240	2,636	36,481	8,253,587	4,354,334
Guthrie	6,806,980	550,399	535,015	48,891	2,467	15,849	7,067,711	3,739,894
Hamilton	7,594,707	576,382	687,296	191,983	3,032	16,155	8,589,795	4,381,361
Hancock	6,015,872	534,274	705,700	50,539	4,851	13,559	7,324,716	1,850,615
Hardin	8,153,615	740,677	1,132,064	84,457	5,082	17,401	10,123,876	7,259,930
Harrison	7,359,847	790,431	965,199	93,692	4,283	27,079	9,267,491	3,969,563
Henry	5,385,488	549,467	569,327	56,779	2,897	17,035	6,569,928	7,439,222
Howard	5,016,715	568,252	386,152	24,789	1,465	10,359	5,917,778	2,734,130
Humboldt	7,430,370	646,048	646,186	125,665	3,732	18,459	8,799,289	3,919,283
Ia	6,383,305	591,597	370,351	44,306	1,514	6,722	7,297,792	3,202,668
Iowa	7,218,852	628,326	440,816	53,791	2,169	13,415	8,352,396	7,064,151
Jackson	5,988,757	673,890	718,330	59,918	3,366	13,124	8,402,313	5,080,439
Jasper	10,571,648	1,030,810	811,682	135,940	4,723	26,463	12,581,046	11,668,328
Jefferson	5,460,824	490,584	705,700	50,539	4,851	13,559	7,324,716	1,850,615
Johnson	9,625,752	877,519	683,229	68,946	3,229	15,873	11,225,448	7,573,501
Jones	6,616,021	1,078,120	777,608	100,481	3,303	43,186	8,619,169	6,642,827
Keokuk	7,096,039	684,003	1,125,972	72,790	5,784	24,281	9,005,809	6,849,298
Kossuth	10,251,157	928,237	1,136,851	86,562	5,436	21,466	12,413,659	4,392,371
Lee	9,569,599	1,351,581	1,889,423	88,431	5,889	26,057	12,570,793	2,800,788

Counties	Net taxable value of all realty	Net taxable value of all personal property except money and credits	Assessed by the Executive Council		Total net taxable value of all property except money and credits	Net assessed actual value of money and credits		
			Net taxable value of R. R. property including sleeping-car and interurban and telegraph and telephone property	Net taxable value of express property				
Iain	20,067,039	2,479,970	1,588,813	132,424	7,432	33,691	24,911,870	14,430,868
Louis	4,003,562	386,961	490,113	62,539	2,775	9,434	5,345,105	3,182,319
Lyon	4,155,447	411,924	575,219	54,293	2,622	8,089	5,177,465	2,659,761
Jacsa	8,183,227	635,242	934,761	51,354	4,140	12,605	9,821,379	2,442,923
Madison	6,397,068	585,152	303,252	106,628	1,990	3,869	7,458,880	4,702,174
Mahaska	7,712,812	843,380	1,139,060	93,149	5,908	23,228	9,817,603	6,218,876
Marion	6,487,435	561,642	874,522	65,129	4,611	22,690	8,944,239	6,822,133
Marshall	9,544,922	832,097	894,196	128,882	5,572	21,355	11,446,024	7,923,449
Mills	4,742,373	448,998	705,548	108,000	3,740	37,719	6,382,664	2,346,618
Mitchell	5,470,407	620,811	534,077	47,456	2,797	8,382	6,684,370	5,499,991
Monona	6,536,185	661,858	985,440	112,128	4,264	15,103	8,265,184	2,017,429
Monroe	3,831,622	496,471	779,128	46,775	4,210	7,166	5,106,372	1,659,548
Montgomery	5,963,843	513,099	415,877	39,177	1,816	11,474	6,948,257	5,516,680
Muscatine	7,138,884	595,580	585,480	95,401	4,374	11,640	9,159,002	6,483,688
O'Brien	8,636,890	742,871	822,212	96,308	3,639	13,533	10,262,334	4,807,691
Ogema	4,673,824	429,230	545,496	27,087	2,144	8,797	5,686,578	1,279,612
Osceola	5,475,274	799,893	892,754	76,612	3,807	20,765	9,159,105	7,011,588
Palo Alto	6,218,714	512,895	511,729	62,139	2,826	16,328	7,314,158	2,129,601
Plymouth	11,680,060	965,451	922,039	122,963	4,242	25,199	13,899,586	4,144,779
Pocahontas	7,153,872	678,452	678,452	33,448	2,816	16,382	8,526,465	2,411,800
Polk	48,249,849	6,883,431	2,072,000	241,277	7,828	20,836	57,477,212	32,247,911
Pottawattamie	16,645,299	1,892,158	1,796,025	235,129	7,080	26,548	20,562,290	10,781,500
Poweshiek	8,449,070	643,575	659,080	86,225	3,012	17,442	9,859,994	5,569,668
Randolph	4,335,292	431,253	335,491	33,394	2,963	11,378	5,449,981	2,250,422
Rice	8,640,278	730,411	996,753	68,077	4,022	22,623	10,382,777	4,682,100
Scott	7,199,159	3,100,922	989,494	116,383	4,675	23,927	25,434,565	23,971,545
Shelby	2,928,320	640,281	790,258	66,646	3,538	6,715	3,930,822	4,372,752
Sioux	39,738,077	902,000	1,384,048	137,444	5,331	33,263	42,215,966	5,481,899
Story	9,739,632	746,387	1,022,109	79,857	5,228	22,338	11,622,790	7,894,549
Stuart	9,328,933	804,228	1,150,151	79,564	5,199	27,712	11,085,166	7,770,616
Taylor	6,649,190	498,684	598,245	37,865	2,280	10,504	6,705,988	4,869,571
Union	4,031,442	535,128	520,250	55,801	2,470	8,781	5,774,068	2,822,331
Vah Buren	2,960,990	432,026	643,288	42,396	3,038	14,988	5,096,796	2,533,851
Wapello	7,993,732	1,235,182	889,026	76,469	4,367	3,885	10,111,796	4,028,315
Warren	6,985,993	639,610	882,045	104,371	4,292	15,897	8,623,652	6,900,339
Washington	8,129,690	688,076	969,897	81,950	4,818	39,832	9,895,769	7,773,367
Wayne	4,872,594	486,760	745,927	66,277	3,599	9,609	6,174,697	5,349,173
Webster	12,539,431	1,187,430	1,370,299	156,506	8,798	79,425	15,331,799	4,967,015
Winnebago	4,185,254	444,363	589,435	27,681	2,198	9,221	5,057,154	2,297,818
Winneshiek	7,317,170	799,341	690,581	88,399	3,111	22,248	8,736,889	5,139,739
Woodbury	39,312,262	4,713,494	1,249,106	239,718	5,482	11,887	36,643,861	12,189,080
Worth	4,191,664	418,294	458,413	48,003	2,341	7,024	5,106,529	2,390,048
Wright	7,802,671	702,316	928,112	91,986	4,882	16,242	9,596,200	3,579,879
Totals	\$418,582,040	\$8,973,876	\$78,017,590	\$8,691,492	\$880,437	\$1,781,401	\$996,128,745	\$338,207,783

PART I—COLTS ONE YEAR OLD—Continued

ASSESSMENT OF LIVE STOCK, 1926

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	76	\$ 27.25	\$ 22.07		19	\$ 2,071	\$ 1,677
Adams	549	20.61	22.05	7		11,216	12,108
Allamakee	426	24.94	21.94		12	10,624	9,249
Appanoose	291	21.31	21.94	3		6,203	6,389
Audubon	395	24.47	22.02		10	9,668	8,701
Benton	761	24.32	21.89		10	18,580	16,722
Black Hawk	454	20.37	21.99	8		9,155	10,211
Boone	577	24.30	21.92		10	14,000	12,654
Bremer	367	24.06	21.89		9	8,832	8,057
Buchanan	649	24.98	21.98		12	16,212	14,267
Buena Vista	339	24.16	21.99		9	7,972	7,255
Bull	326	20.05	22.05	10		10,540	11,594
Calhoun	508	23.94	20.02		8	12,164	11,192
Carroll	404	19.58	21.92	12		7,912	8,861
Cass	488	27.70	21.88		21	13,517	10,678
Cedar	389	27.02	21.88		19	10,512	8,514
Cerro Gordo	438	23.74	22.07	7		10,588	9,670
Cherokee	362	24.10	21.85		9	8,730	7,865
Chickasaw	573	24.00	23.08	8		13,752	12,652
Clarke	377	24.80	22.07		11	9,352	8,323
Clay	387	23.93	22.01		8	9,290	8,519
Clayton	604	23.28	21.90		13	15,273	13,288
Clinton	357	24.38	22.90	9		9,397	8,551
Crawford	474	27.24	22.00		19	12,910	10,457
Dallas	469	24.07	21.95		11	16,092	8,982
Davis	357	24.52	22.00		10	8,756	7,880
Decatur	728	19.72	22.05	12		10,412	11,091
Delaware	483	24.09	21.63		9	10,373	9,632
Des Moines	234	31.16	22.12		29	7,292	5,177
Dickinson	262	21.39	22.03	3		6,247	6,454
Dubuque	514	22.47	22.07		32	16,638	11,348
Emmet	288	24.02	22.00		8	6,920	6,386
Fayette	609	24.53	22.07		10	14,628	13,435
Floyd	329	23.93	22.01		8	7,574	7,244
Franklin	432	28.00	22.12		21	12,066	9,553
Fremont	266	19.95	21.94	10		5,308	5,839
Greene	540	20.13	21.94	9		10,368	11,246
Grundy	398	24.83	22.00		11	9,384	8,795
Guthrie	563	20.24	22.00	9		11,400	12,426
Hamilton	539	20.10	21.97	9		10,964	11,842
Hancock	538	24.05	22.12		8	12,940	11,905
Hardin	415	16.05	21.98		37	6,064	9,130
Harrison	443	23.76	22.09		7	10,530	9,793
Henry	330	24.15	21.97		9	7,728	7,082
Howard	418	20.15	21.90	9		8,424	9,182
Humboldt	366	23.87	21.90		8	8,736	8,057
Ia	368	23.73	22.05		7	8,736	8,134
Iowa	447	24.29	22.10		9	10,326	9,379
Jackson	416	21.77	21.98	1		9,056	9,147
Jasper	765	24.28	22.09		9	18,574	16,962
Jefferson	362	20.14	21.95	9		7,292	7,948
Johnson	442	25.76	21.89		15	11,584	9,676
Jones	360	25.30	21.99		13	9,369	8,056
Keokuk	609	23.08	21.92		5	15,136	15,289
Kossuth	904	23.96	22.07		8	21,000	19,056
Lee	290	28.11	21.92		22	8,152	6,359
Linn	560	25.16	21.88		13	12,580	10,945
Louis	222	23.00	22.00		7	5,222	4,884
Lutes	361	26.26	21.87		17	8,516	7,288
Lyon	487	24.50	22.05		10	10,704	9,634

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	336	21.08	21.91		9	12,904	11,743
Mahaska	769	20.25	22.07	0		11,980	13,004
Marion	494	20.30	22.04	6		10,280	10,897
Marshall	635	27.57	22.05		20	16,627	13,802
Mills	216	17.30	21.97	27		3,736	4,745
Mitchell	363	23.94	22.03		12	9,141	8,044
Monona	374	20.02	22.02	10		7,488	8,237
Monroe	199	27.02	21.88		19	5,378	4,350
Montgomery	335	20.10	21.80		9	6,132	6,684
Muscataine	252	24.49	22.04		10	6,172	5,555
O'Brien	327	23.95	22.03		8	12,624	11,614
Osceola	321	24.25	22.06		9	7,786	7,085
Page	467	20.55	21.08	7		9,008	10,281
Palo Alto	425	25.04	22.00		12	10,641	9,964
Plymouth	618	24.69	21.92		9	14,822	13,552
Pocahontas	404	21.01	22.08		8	9,704	8,928
Polk	362	25.98	22.08		15	9,407	7,990
Pottawattamie	542	24.00	22.08		8	13,008	11,967
Poweshiek	623	24.01	22.08		8	14,960	13,763
Ringgold	397	23.20	22.01		9	12,273	11,578
Sac	454	24.00	22.08		8	10,896	10,024
Scott	299	23.37	22.02		54	6,876	4,528
Shelby	647	21.43	21.98		10	15,804	14,224
Sioux	516	24.31	22.12		9	12,544	11,415
Story	719	21.02	22.07	5		15,123	15,276
Tama	711	23.56	21.99		23	20,395	16,704
Taylor	597	24.47	22.02		10	14,610	13,149
Union	513	21.55	21.98	2		11,097	11,278
Van Buren	346	13.38	21.99	62		4,700	7,614
Wapello	213	30.61	22.00		10	4,380	4,683
Warren	540	27.33	22.13		19	14,756	11,952
Washington	432	20.70	21.97		26	13,428	9,987
Wayne	645	19.95	21.94	10		12,808	14,156
Webster	458	24.00	22.06		8	10,992	10,112
Winnebago	283	24.55	22.09		10	6,948	6,233
Winnesiek	600	24.33	21.94		10	13,688	12,374
Woodbury	513	23.37	21.96		6	12,000	11,814
Worth	236	21.40	21.96		10	5,613	5,052
Wright	502	27.96	22.08		21	14,036	11,088
Totals	\$ 14,600	\$ 23.75	\$ 22.01			\$ 1,059,476	\$ 982,010

ASSESSMENT OF LIVE STOCK, 1926

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	302	44.83	23.13		20	26,122	19,226
Adams	324	25.56	23.08		7	15,644	17,229
Albany	606	20.22	22.86		10	14,878	12,340
Appanoose	342	20.34	22.59	7		10,579	11,730
Auburn	302	40.00	21.20		17	14,510	12,008
Benton	837	35.25	23.13		6	29,508	27,728
Black Hawk	491	40.15	21.96		18	19,715	16,106
Bloom	350	20.65	22.16		8	20,012	18,411
Brewer	430	41.68	22.92		21	17,928	14,52
Buchanan	638	37.37	22.88		12	22,092	20,221
Burlington	425	40.04	22.80		18	17,017	13,954
Butler	548	27.68	22.82		17	17,802	17,090
Calhoun	527	26.92	23.15		8	15,880	17,407
Carroll	235	27.48	22.12	2		13,804	14,086
Cass	416	41.56	22.83		21	22,445	16,941
Cedar	412	27.64	22.65		20	18,267	13,608
Cerro Gordo	414	20.79	23.03		10	15,190	15,671
Cherokee	670	20.57	22.91		10	17,408	15,007
Chickasaw	325	29.30	22.12		8	15,802	17,258
Clarke	371	26.12	22.86		9	13,470	12,194
Clay	412	29.60	22.15		7	14,990	12,602
Clayton	377	40.48	22.19		18	27,490	22,472
Clinton	624	41.43	22.19		19	24,456	16,266
Crawford	599	28.32	22.12		15	22,344	19,828
Dallas	428	41.04	22.83		20	17,699	14,002
Davis	412	25.02	22.07		13	13,897	11,228
DeWitt	345	27.49	22.95		20	15,589	16,626
DeWitt	519	40.34	22.07		18	29,572	16,800
Des Moines	317	43.79	22.56		28	9,266	7,154
Dickinson	214	27.80	22.01		11	11,648	10,257
Dubuque	440	27.56	22.27		41	24,850	14,644
Emmet	305	25.73	22.24		17	19,904	16,111
Fayette	598	27.12	22.08		11	21,848	19,445
Floyd	324	22.24	22.07		9	12,756	11,491
Franklin	531	47.26	22.06		20	25,094	17,590
Fremont	267	29.22	22.06	12		7,884	7,829
Groesbeck	314	28.15	22.89		9	20,712	18,984
Grundy	325	25.79	22.34		9	12,272	11,592
Guthrie	400	29.21	22.50		10	19,580	16,447
Hannibal	524	24.72	22.12	34		12,300	17,089
Hancock	302	26.46	22.12		9	20,096	18,207
Hardin	426	22.82	22.04		4	12,814	15,146
Harrison	404	25.41	22.59		7	16,429	15,279
Henry	262	28.26	22.06		16	13,800	11,479
Howard	294	29.79	22.08		17	15,490	12,915
Humboldt	322	26.05	22.16		9	15,688	11,673
Iowa	515	26.04	22.15		8	18,550	17,072
Jackson	433	26.43	22.15		9	16,503	15,038
Jackson	280	22.28	22.09		14	14,284	12,542
Jasper	739	20.04	22.15		18	26,021	21,600
Jefferson	539	22.63	22.56	1		11,716	11,823
Johnson	426	40.84	22.12		19	17,828	14,441
Jones	381	22.11	22.56		20	15,680	12,544
Kearney	713	28.30	22.99		11	27,378	25,620
Kossuth	1,069	25.07	22.17		7	37,730	25,085
Lea	224	22.62	22.08		13	8,599	7,747
Lea	405	20.89	22.87		18	19,847	16,272
Louis	278	27.11	22.02		11	19,396	9,281
Loras	779	29.00	22.15		15	14,772	12,696
Lyon	247	23.80	22.90		8	19,426	18,067

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
Madison	422	26.22	21.05		9	16,416	14,028
Mahaska	601	22.90	22.10	2		21,212	21,848
Marion	602	25.05	22.30	27		16,414	19,800
Marshall	569	29.49	22.60		16	22,429	16,853
Miller	322	25.74	22.40	23		7,545	9,274
Missile	228	26.40	22.24		19	11,714	10,542
Monona	691	25.19	22.42	17		11,368	12,184
Monroe	225	26.01	22.12		8	8,460	7,796
Montgomery	703	22.17	22.13	2		9,212	10,100
Muscatine	212	26.94	22.15		8	7,640	7,029
O'Brien	518	40.00	22.30		18	21,930	17,974
Osceola	327	25.82	22.94		8	12,666	11,760
Pace	319	22.53	22.28		2	17,374	17,094
Palo Alto	467	27.11	22.11		18	15,464	13,494
Plymouth	722	41.14	22.01		50	29,709	25,766
Pocahontas	188	26.01	22.12		8	8,240	7,520
Polk	346	24.29	22.16		14	13,060	11,430
Pottawattamie	289	26.00	22.00		8	13,540	10,541
Poweshiek	621	42.32	22.06		9	24,366	22,175
Preble	620	26.28	22.01		9	27,580	20,823
Regis	522	26.09	22.12		8	18,796	17,205
Scott	212	27.30	22.94		17	11,088	6,995
Shelby	541	26.13	22.97		9	19,344	17,282
Sioux	661	40.95	22.12		10	27,880	22,262
Story	676	40.25	22.00		18	27,172	22,281
Tama	403	28.27	22.09		21	23,822	21,091
Taylor	719	27.23	22.13		11	28,422	25,211
Union	455	27.49	22.15	2		15,728	16,072
Van Buren	309	24.54	22.12	25		9,099	12,220
Wapello	218	22.00	22.96	9		4,976	7,125
Washington	594	40.22	22.98		18	20,272	16,823
Warren	428	41.00	22.02		20	18,776	15,021
Wayne	222	20.67	22.12	8		17,448	16,926
Webster	320	29.00	22.12		12	20,124	16,514
Winnebago	511	40.31	22.16		19	12,816	19,281
Winnebock	500	20.88	22.00		17	23,221	19,222
Woodbury	647	40.12	22.19		19	25,906	21,294
Worth	222	29.41	22.00		17	9,420	7,760
Wright	511	29.80	22.03		17	20,245	16,804
Totals	47,166	27.38	22.60			1,728,267	1,528,190

PART III—HORSES THREE YEARS OLD AND OVER—Continued

ASSESSMENT OF LIVE STOCK, 1926

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	6,739	\$ 66.96	\$ 47.96		28	\$ 448,418	\$ 322,673
Adams	5,069	55.98	47.91		13	230,888	244,372
Allamakee	6,012	56.75	47.94		14	337,180	288,255
Appanoose	4,946	37.18	37.96		29	188,875	237,199
Audubon	6,876	56.75	47.83		30	410,488	328,296
Benton	11,360	66.38	48.30		39	687,280	549,229
Black Hawk	7,137	66.36	48.28		29	431,571	343,377
Boone	8,450	51.61	47.99		7	436,116	406,388
Bremer	6,733	61.29	47.80		22	412,092	321,900
Buchanan	7,482	56.24	48.05		12	413,242	359,620
Bureau View	9,232	66.06	48.04		29	554,549	443,659
Butler	8,303	60.60	48.07		20	502,568	401,006
Calhoun	8,820	56.02	48.17		14	494,450	455,227
Carroll	8,392	51.82	48.20		7	433,120	404,662
Cass	7,751	56.53	48.05		15	438,163	372,439
Cedar	8,381	56.49	48.01		15	473,571	402,333
Cerro Gordo	8,073	33.62	38.25		9	272,224	368,774
Cherokee	8,232	56.34	47.98		15	461,792	396,673
Clackson	6,518	58.95	48.11		14	394,377	318,674
Clarke	4,170	56.97	48.13		14	233,300	200,730
Clay	7,701	54.00	48.06		11	415,870	370,124
Clayton	8,982	66.17	48.13		10	549,531	432,435
Clinton	9,764	66.17	48.13		10	637,536	479,029
Crawford	10,706	58.78	47.97		14	662,181	517,876
Dallas	7,229	56.49	48.01		15	408,338	347,087
Davis	4,556	56.49	48.01		15	257,356	218,750
DeWitt	5,816	35.96	48.05		36	205,664	279,768
Delaware	4,704	66.18	48.14		20	312,600	250,934
Dee Moines	5,070	57.22	48.06		16	341,588	286,934
Dickinson	5,227	56.70	47.76		20	312,000	249,672
Dubuque	6,969	72.68	47.96		34	506,256	381,129
Emmet	5,518	55.29	48.10		13	306,136	265,468
Fayette	8,721	59.29	48.00		18	515,882	418,036
Floyd	6,679	52.40	48.20		8	349,596	321,996
Franklin	9,102	52.07	47.90		8	473,943	436,028
Fremont	5,845	50.49	47.98		5	294,612	279,881
Greene	8,448	56.04	48.19		14	473,439	407,158
Grundy	7,436	56.22	47.78		15	419,316	356,453
Guthrie	7,052	60.07	48.06		20	426,028	340,382
Hamilton	9,494	48.06	48.06			451,936	451,936
Hancock	8,534	56.14	48.28		14	479,084	412,012
Hardin	7,693	62.00	47.94		8	461,906	399,008
Harrison	10,660	60.22	48.21		4	635,317	513,204
Henry	5,311	56.21	48.34		14	298,530	256,727
Howard	6,046	62.30	48.11		9	316,216	250,919
Humboldt	6,682	56.23	47.70		16	370,080	314,568
Ia	7,859	56.32	47.97		15	442,628	376,234
Iowa	7,862	60.49	47.94		5	397,739	377,852
Jackson	6,297	58.59	47.78		19	371,482	309,860
Jasper	19,726	51.78	48.15		7	552,406	516,028
Jefferson	5,302	49.29	47.94		19	217,656	254,201
Johnson	8,368	56.81	48.28		15	475,401	404,091
Jones	6,211	60.91	47.98		20	373,373	299,098
Kearney	7,780	56.47	47.99		15	435,312	372,413
Kossuth	15,084	56.07	48.22		14	845,756	727,350
Lee	5,471	51.37	48.28		6	281,022	264,162
Linn	9,314	51.35	48.26		6	488,527	429,213
Louis	5,412	53.11	48.15		10	289,522	260,622
Lucas	3,627	52.22	48.04		8	189,406	174,254
Lyon	9,707	55.78	47.97		14	541,474	465,698

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	6,242	55.96	48.12		14	349,364	300,401
Madison	7,354	48.81	47.82		2	358,666	331,756
Marion	5,664	67.43	47.87		29	381,944	271,180
Marshall	8,516	56.18	48.27		14	469,803	401,450
MTA	6,225	41.91	48.23		15	273,670	314,721
Mitchell	6,207	52.80	48.04		9	327,517	307,413
Monona	9,833	47.97	47.97			471,800	471,800
Monroe	3,821	50.72	48.18		5	193,830	184,138
Montgomery	6,011	48.88	47.82		9	288,748	287,485
Muscatine	5,958	50.18	48.17		4	299,000	287,040
O'Brien	5,234	68.91	47.98		25	357,232	429,174
Oswego	6,397	56.14	48.22		14	359,167	306,582
Paine	7,425	52.10	47.83		8	387,070	367,104
Palo Alto	8,136	64.79	48.21		12	446,574	391,249
Plymouth	12,647	64.35	47.76		26	880,276	651,922
Pocahontas	5,180	51.90	47.80		8	446,242	410,343
Polk	7,977	53.17	47.85		10	424,185	381,766
Pottawattamie	13,975	60.60	48.00		20	838,500	670,800
Poweshiek	7,416	56.38	47.92		15	418,128	355,400
Ringold	5,548	48.45	48.76		1	269,240	297,241
Sac	8,833	55.38	48.14		14	492,836	428,839
Scott	9,833	75.60	48.38		36	516,571	380,606
Shelby	9,167	56.04	48.19		14	513,786	441,856
Sioux	13,981	60.56	47.84		21	846,754	669,622
Story	5,118	60.76	47.80		20	308,688	402,470
Tama	8,965	66.80	48.16		28	601,680	439,210
Taylor	6,225	54.45	47.91		12	338,927	298,236
Union	49,125	48.23	48.00		2	219,564	215,467
Van Buren	5,812	36.37	47.90		31	188,368	240,132
Wapello	4,588	48.00	48.00			230,224	230,224
Warren	7,273	62.87	48.11		9	384,664	350,062
Washington	7,132	63.31	48.05		9	376,690	342,788
Wayne	7,325	47.39	47.77		1	352,300	354,823
Webster	10,565	56.00	48.16		14	591,640	508,510
Winneshiek	6,125	55.55	48.22		13	346,264	296,030
Woodbury	5,636	60.38	48.30		20	321,484	417,187
Woodworth	15,859	60.00	48.00		20	818,376	634,700
Worth	5,622	55.96	47.90		13	311,716	271,228
Wright	8,931	51.02	47.96		6	435,852	423,600
Totals	754,908	\$ 56.58	\$ 48.63			\$ 441,961,603	\$ 392,376,601

ASSESSMENT OF LIVE STOCK, 1926

PART IV—STALLIONS

County	Number	Adjusted Average Value as Reported	Adjusted Actual Value
Ashlar	27	\$ 119.11	\$ 3.24
Adams	25	202.40	7.96
Albany	14	153.14	2.14
Albany	15	84.50	1.20
Audubon	24	164.34	3.94
Benton	43	177.66	7.96
Boscawen	19	184.89	1.93
Black Hawk	49	146.55	7.72
Brewster	29	216.60	4.22
Buckingham	28	153.72	4.24
Burns	14	217.85	3.96
Butler	25	144.16	2.64
Calhoun	24	198.22	6.70
Cass	22	175.45	3.62
Chesapeake	25	104.80	2.22
Cedar	25	183.54	4.74
Cerro Gordo	27	127.48	2.62
Charlton	45	186.50	3.02
Chickasaw	30	200.00	4.00
Clarke	14	128.00	2.12
Clay	19	139.82	7.67
Clayton	29	125.60	2.62
Clinton	12	128.32	1.60
Crawford	14	161.86	2.22
Dallas	23	146.32	3.66
Davis	16	177.72	2.84
Decatur	27	100.83	2.74
Delaware	30	224.00	3.24
Des Moines	13	107.88	1.22
Dickinson	18	172.97	2.22
Dubuque	14	157.15	2.12
Dummett	14	155.67	1.82
Payette	22	151.62	3.22
Floyd	17	109.47	1.44
Franklin	17	100.00	1.76
Franklin	10	108.40	2.44
Greene	12	218.24	2.72
Grundy	16	148.75	2.82
Hastings	26	111.52	2.52
Hamilton	22	119.65	1.72
Hancock	11	200.00	2.22
Hardin	29	112.80	2.24
Harrison	22	147.00	2.24
Henry	13	115.70	1.54
Howard	21	168.19	2.12
Humboldt	17	202.35	2.42
Iowa	13	206.09	2.00
Iowa	20	96.85	1.87
Jackson	17	149.35	2.54
Jasper	24	109.52	2.74
Jefferson	21	127.99	2.52
Johnson	29	100.79	2.22
Jones	19	202.79	3.14
Knox	47	96.42	4.22
Kossuth	29	155.52	4.00
Lee	21	94.36	1.27
Linn	26	110.91	2.72
Louis	29	119.40	2.72
Lucas	12	146.00	1.82
Lyon	23	127.30	2.62

PART IV—STALLIONS—Continued

County	Number	Adjusted Average Value as Reported	Adjusted Actual Value
Madison	27	112.60	3.94
Mahaska	21	128.52	4.24
Marion	17	154.58	2.22
Marshall	22	144.60	3.22
MTA	15	120.00	2.48
Missile	16	174.52	4.72
Monona	21	128.37	2.20
Monroe	12	97.40	1.12
Montgomery	19	122.11	2.20
Muscatine	12	129.60	1.48
O'Brien	23	120.04	4.22
Osceola	11	120.45	2.72
Page	25	65.94	1.74
Palo Alto	25	129.66	2.42
Plymouth	14	272.54	2.82
Pocahontas	28	128.60	2.84
Polk	26	111.45	2.64
Pottawattomaw	29	169.60	4.22
Preussler	23	167.20	4.22
Ringgold	23	161.20	3.74
Sac	24	230.00	4.52
Scott	11	153.64	1.60
Shelby	29	180.27	2.22
Sour	26	120.20	4.14
Story	45	145.42	6.54
Tama	22	227.00	2.94
Taylor	21	124.28	2.22
Union	30	94.69	2.42
Van Buren	24	96.12	2.22
Wapella	7	114.85	6.4
Warren	27	65.41	2.76
Washington	21	64.19	2.22
Wayne	27	107.13	3.24
Webster	27	120.60	4.00
Winnebago	19	109.74	9.24
Winnebago	27	151.85	4.20
Woodbury	24	124.52	2.74
Worth	10	146.40	1.44
Wright	22	121.60	2.60

Totals..... 7,261 \$ 141.90 \$ 107.59

PART V—HORSES OF ALL AGES—Continued

ASSESSMENT OF LIVE STOCK, 1926

PART V—HORSES OF ALL AGES

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Adair	7,415	\$ 61.71	\$ 46.50	\$ 479,227	\$ 347,662
Adams	6,337	51.22	45.25	317,992	289,560
Allamoree	6,828	52.89	45.65	362,776	311,062
Appanoose	5,908	36.11	45.80	202,178	2 6,439
Audubon	7,653	37.32	46.14	438,615	353,068
Benton	12,926	37.06	46.23	743,370	602,236
Black Hawk	8,122	37.00	46.02	462,369	371,523
Boone	9,631	49.56	46.08	477,369	443,325
Bremer	7,309	58.77	45.14	445,784	341,432
Brehanan	8,777	33.05	45.39	456,850	398,412
Bruce Vista	11,001	28.23	45.78	362,355	467,898
Butler	9,467	36.66	45.66	346,234	433,112
Cathlamet	9,855	53.79	46.35	528,240	460,825
Carroll	9,243	49.78	46.63	460,226	431,625
Cass	5,789	54.18	45.86	472,745	402,679
Cedar	9,223	55.01	46.57	507,214	429,359
Cerro Gordo	8,366	31.00	45.50	456,227	415,260
Cherokee	9,133	54.53	46.72	509,012	432,704
Chickasaw	7,623	32.57	45.54	401,291	347,670
Clarke	4,922	32.38	45.30	258,360	223,449
Clatsop	8,213	31.94	46.36	142,478	394,948
Clayton	11,323	37.01	47.82	506,262	471,260
Clinton	10,636	38.58	46.59	518,629	454,445
Crawford	11,883	33.92	46.32	510,757	550,407
Dallas	8,499	44.32	46.15	439,432	378,508
Davis	5,347	53.37	45.70	381,848	312,363
DeSatur	9,876	33.83	43.19	322,680	310,714
Delaware	7,813	37.19	46.12	446,568	399,435
Des Moines	6,124	55.98	46.73	369,238	309,687
Dickinson	5,851	56.94	46.09	333,285	299,473
Dubuque	7,364	60.31	45.05	349,036	267,239
Emmet	6,122	33.05	45.35	324,828	253,842
Fayette	9,910	56.02	45.75	556,034	454,812
Floyd	7,477	60.50	36.45	372,472	342,604
Franklin	10,092	50.56	46.10	512,839	464,817
Fremont	6,288	43.35	49.27	3 8,888	291,534
Greene	9,374	31.56	46.02	267,787	449,615
Grundy	5,225	54.00	48.10	444,192	379,196
Guthrie	8,180	56.22	45.54	459,968	372,505
Hamilton	10,500	45.09	46.11	478,732	484,228
Hanson	9,635	35.49	46.23	315,420	418,594
Hardin	8,887	49.24	46.67	422,809	393,359
Harrison	11,388	48.80	46.79	565,312	542,212
Henry	3,966	38.63	46.18	321,968	276,902
Howard	6,476	49.92	45.97	343,312	316,128
Humboldt	7,317	33.97	46.15	301,944	367,718
Ia	5,757	54.00	46.18	472,920	404,686
Iowa	8,512	48.40	45.02	427,053	404,686
Jackson	7,110	55.92	45.72	397,616	325,066
Jasper	12,264	49.27	45.79	604,335	501,654
Jefferson	6,044	38.50	45.71	234,910	276,278
Johnson	9,255	54.77	46.54	508,344	432,139
Jones	7,997	37.65	46.35	408,556	321,842
Keokuk	9,239	32.73	45.99	487,148	416,621
Kossuth	17,077	38.28	46.08	669,838	787,016
Lee	6,016	49.87	46.58	300,049	289,236
Linn	10,374	49.32	46.09	528,274	439,756
Louisia	5,362	51.81	46.68	307,328	274,904
Lucas	4,379	49.99	44.76	214,954	185,968
Lyon	16,714	53.71	46.38	575,412	496,967
Madison	7,257	32.59	45.49	381,664	320,122
Mahaska	8,687	45.80	45.26	396,412	366,949

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Marion	6,777	60.56	44.93	410,466	304,533
Marshall	9,610	58.22	45.92	500,035	456,769
Mills	7,041	40.81	47.03	287,394	331,158
Mitchell	7,698	50.92	46.52	361,460	328,767
Monona	10,631	46.39	46.64	493,250	495,921
Monroe	4,267	48.94	46.27	208,843	197,452
Montgomery	6,640	42.48	46.17	283,012	306,595
Muscatine	6,434	48.84	46.79	314,232	304,664
O'Brien	10,632	60.79	46.07	611,124	463,110
Oceola	7,006	53.93	46.38	381,667	329,145
Page	8,439	49.37	45.73	416,696	388,845
Palo Alto	9,078	52.31	46.46	476,471	421,569
Plymouth	15,931	61.96	46.20	929,396	693,090
Pocahontas	9,969	50.17	46.19	477,194	439,223
Polk	8,711	51.63	46.59	449,828	404,138
Pottawattamie	15,125	37.96	46.70	577,388	706,948
Poweshiek	8,731	22.81	45.28	461,630	396,627
Ringgold	6,800	45.37	44.80	308,535	304,910
Sac	9,829	53.79	46.51	527,228	456,955
Scott	7,232	72.30	47.32	536,235	345,818
Story	10,284	33.58	46.13	554,362	479,663
Shelby	15,234	58.02	46.50	891,319	707,075
Sioux	9,837	55.99	45.36	551,924	447,171
Tama	10,292	62.65	45.86	661,815	476,816
Taylor	7,559	50.65	44.68	382,580	337,541
Union	3,464	45.33	44.64	219,141	245,260
Van Buren	5,761	34.77	45.69	200,332	262,240
Vassello	5,026	46.21	46.32	232,304	232,809
Warren	8,314	50.60	45.08	422,288	381,213
Washington	8,076	51.01	45.91	411,814	370,608
Wayne	6,857	43.52	44.31	298,680	291,264
Weber	11,622	54.10	46.75	628,756	543,436
Webster	6,740	53.95	46.92	363,672	316,288
Winnebago	9,813	37.84	46.17	369,764	438,093
Winneshiek	14,825	58.04	46.64	860,376	691,564
Woodbury	4,137	33.48	46.03	139,180	286,260
Worth	9,040	49.46	46.07	493,120	469,368
Wright					
Totals	\$ 849,024	\$ 53.13	\$ 46.11	\$ 45,112,423	\$ 39,149,589

ASSESSMENT OF LIVE STOCK, 1926

PART VI—MULE OR JENNY 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.....	76	\$ 27.25	\$ 25.98		12	\$ 2,071	\$ 1,822
Adams.....	104	24.15	24.15			2,512	2,512
Adamsake.....	14	24.00	24.30		55	756	340
Apanoose.....							
Audubon.....	31	28.78	24.17		16	862	759
Benton.....							
Black Hawk.....	25	20.05	24.06	20		461	553
Bosque.....	63	24.15	24.15			1,418	1,448
Bremer.....	15	23.15	24.12		29	352	314
Buchanan.....	39	33.00	23.85		29	1,008	716
Buena Vista.....	15	21.80	24.05		3	372	391
Butler.....							
Calhoun.....							
Carroll.....	32	25.57	28.00		9	844	706
Cass.....	115	33.91	24.10		22	3,647	2,845
Cedar.....	49	35.45	24.00		33	1,736	1,180
Cerro Gordo.....	45	32.44	24.00		26	1,460	1,080
Cherokee.....	33	24.30	24.05		1	728	720
Chickasaw.....							
Clarke.....	80	23.50	24.12		28	2,385	1,689
Clay.....	21	24.00	24.00			504	504
Clayton.....							
Clinton.....	84	27.64	24.04		13	940	818
Crawford.....	62	33.06	24.10		31	2,174	1,366
Dallas.....	80	37.01	24.00		14	2,484	2,136
Davis.....	29	28.41	24.14		15	824	700
DeSatur.....	103	25.32	24.05		5	2,608	2,477
Delaware.....							
Des Moines.....	28	30.80	24.07		22	864	674
Dickinson.....							
Dubuque.....	7	38.28	24.11		37	268	168
Emmet.....							
Fayette.....	29	28.20	23.07		15	832	707
Floyd.....	15	24.00	24.00			432	432
Franklin.....	28	29.15	23.00		18	1,108	900
Fremont.....	98	29.29	24.01		18	2,724	2,294
Greene.....	31	20.00	24.00	20		1,020	1,224
Grundy.....	11	38.54	23.89		38	424	363
Guthrie.....	62	20.90	24.05		15	1,290	1,126
Hamilton.....	48	29.41	24.08		18	1,408	1,156
Hancock.....	43	24.37	24.12		1	1,048	1,037
Hardin.....	44	16.00	24.00	50		712	1,068
Harrison.....	158	26.85	23.89		11	4,241	3,774
Henry.....	41	24.19	24.10			988	988
Howard.....	13	29.92	24.05		15	372	315
Humboldt.....	27	24.00	24.00			648	648
Iola.....							
Iowa.....							
Jackson.....	84	26.00	23.07		8	1,608	1,535
Jasper.....	80	28.14	23.90		15	2,251	1,913
Jefferson.....	81	23.90	23.94			1,926	1,938
Johnson.....	52	31.35	24.13		23	1,630	1,255
Jones.....							
Kookuk.....	66	27.75	24.14		13	2,036	2,203
Kossuth.....	77	26.03	23.94		8	2,064	1,844
Lee.....	61	31.54	23.97		24	1,987	1,510
Linn.....							
Louis.....	21	31.43	23.88		24	600	502
Lucas.....	77	24.94	23.94		4	1,921	1,844
Lyon.....							
Madison.....	82	27.00	23.00		14	2,288	1,968

PART VI—MULE OR JENNY 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
Mahaska.....							
Marion.....	114	31.90	23.94		25	3,640	2,730
Marshall.....	82	23.00	24.00		20	2,460	1,984
May.....	72	25.56	24.02		6	1,810	1,750
McIntosh.....	8	24.50	24.01		2	196	195
Monroe.....	89	30.04	24.04	20		1,784	2,111
Monroe.....	79	27.38	24.06		12	2,164	1,994
Montgomery.....	73	31.12	23.96		23	2,273	1,749
Muscatine.....	46	30.52	24.13		9	1,233	1,110
Muscatine.....	39	28.10	24.16		14	1,095	943
Osceola.....	47	31.15	23.98		23	1,464	1,137
Page.....	108	33.80	23.90		29	5,340	3,791
Palo Alto.....	66	23.16	23.95		5	1,660	1,377
Plymouth.....							
Pocahontas.....	34	25.05	24.04		4	852	818
Polk.....							
Portawattamie.....	159	32.00	24.00		25	5,088	3,810
Possechek.....	75	31.74	24.12		24	2,380	1,800
Ruggold.....	222	28.28	24.03		15	6,259	5,258
Sac.....	19	24.42	23.93		2	464	455
Scott.....	29	22.07	24.05		25	600	694
Shelby.....							
Sioux.....							
Story.....	55	24.87	24.12		3	1,368	1,327
Taylor.....	47	40.76	24.04		41	1,916	1,130
Tenn.....							
Union.....	78	23.15	24.07	4		1,806	1,878
Van Buren.....	38	23.37	24.07	3		888	915
Wabeno.....	117	40.02	24.01		31	5,736	2,811
Warren.....	93	30.45	24.06		21	2,832	2,237
Washington.....	80	32.43	23.90		26	2,564	1,929
Wayne.....	200	23.76	23.90	1		4,732	4,800
Webster.....	81	26.00	23.92		8	2,106	1,928
Winnebago.....	21	30.00	24.07		20	632	500
Winneshiek.....	11	23.81	24.00		7	284	254
Worth.....	6	31.00	24.18		22	186	145
Wright.....	58	29.31	24.03		18	1,700	1,294
Totals.....	4,707	\$ 25.44	\$ 24.03			\$ 185,300	\$ 114,919

ASSESSMENT OF LIVE STOCK, 1926

PART VII—MULES OR JENNY 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	72	\$ 46.33	\$ 36.13		22	\$ 3,326	\$ 3,662
Adams	102	40.53	36.07		11	4,134	3,659
Allamakee	5	56.00	55.84		36	280	179
Appanoose	43	45.00	36.00		10	1,720	1,548
Audubon	24	38.46	30.15		6	923	866
Benton	81	33.90	30.10		2	3,100	3,038
Black Hawk	15	44.26	35.85		19	664	538
Bremser	33	45.40	36.04		15	1,484	1,361
Buchanan	35	43.25	35.54		11	1,410	1,256
Butler							
Calhoun							
Carroll	81	38.41	35.10		6	3,112	2,921
Cass	145	46.10	35.95		22	6,685	5,214
Cedar	85	52.79	35.80		32	4,487	3,051
Cerro Gordo	27	35.45	36.15		2	1,312	1,338
Cherokee	61	36.46	36.69		1	2,224	2,267
Chickasaw							
Clarke	110	46.44	36.22		22	5,108	3,954
Clay	33	35.70	36.05		1	1,178	1,190
Clayton							
Clinton	29	48.80	36.17		26	1,418	1,040
Crawford	88	43.20	35.85		17	3,822	3,100
Dallas	74	43.46	36.07		17	3,216	2,909
Davis	186	49.84	35.83		28	9,272	6,676
Decatur	144	31.86	36.00		13	4,588	5,184
Delaware							
Des Moines	68	45.82	36.19		21	3,116	2,462
Dickinson							
Dubuque	34	38.28	36.13		28	816	506
Emmet							
Fayette	46	39.47	35.91		9	1,816	1,624
Floyd	36	36.00	36.00			1,296	1,296
Franklin	45	47.64	36.20		24	2,144	1,629
Fremont	186	42.00	36.15		14	5,712	4,912
Greene	98	36.71	35.97		2	2,496	2,446
Grundy	31	32.95	36.00		32	1,112	1,112
Guthrie	86	39.00	35.91		10	3,482	3,089
Harrison	78	34.46	35.95		47	1,968	2,805
Hancock	51	37.33	36.21		3	2,016	1,996
Hardin	68	28.00	36.12		29	1,904	2,456
Harrison	189	38.19	35.89		6	7,218	6,785
Henry	39	37.99	36.00		5	3,296	2,154
Howard	33	44.22	36.26		18	1,548	1,399
Humboldt	22	36.00	36.00			1,872	1,872
Ida							
Iowa							
Jackson	70	39.68	36.10		9	3,016	2,745
Jasper	123	44.12	36.17		18	5,437	4,430
Jefferson	102	35.32	36.02		2	3,606	3,675
Johnson	100	47.13	35.81		24	4,718	3,523
Jones							
Keokuk	112	43.67	36.17		16	4,824	4,022
Kossuth	54	38.57	36.26		1	2,072	3,041
Lee	69	37.52	36.00		8	3,707	2,490
Lion							
Louis	21	50.78	36.05		29	1,168	820
Lucas	127	39.70	36.12		9	5,139	4,949
Lyon							
Madison	100	39.75	36.15		9	4,320	6,784

PART VII—MULES OR JENNY 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
Mahaska							
Marion	124	45.59	36.01		21	5,654	4,467
Marshall	307	40.18	35.16		10	4,609	3,632
Mills	139	40.89	35.98		12	5,316	4,678
Mitchell	49	40.63	36.16		11	772	687
Monona	162	28.02	35.80		28	4,540	5,811
Monroe	104	41.44	36.05		13	4,310	3,750
Montgomery	119	43.93	36.02		18	5,228	4,287
Morgan	37	39.16	36.02		8	2,222	2,058
O'Brien	88	48.31	36.22		25	4,232	3,180
Osceola	63	49.02	36.27		26	3,088	2,285
Page	167	41.01	36.08		12	6,848	6,026
Palo Alto	92	35.40	36.10		2	3,256	3,321
Plymouth							
Pocahontas	34	37.29	35.99		5	1,288	1,224
Polk							
Pottawattamie	229	44.00	36.08		18	10,076	8,292
Poweshiek	135	44.21	35.81		19	5,968	4,834
Ringgold	192	42.11	39.21		14	8,065	6,962
Sac	39	40.71	35.82		12	1,588	1,407
Scott	13	43.33	35.85		21	500	456
Shelby							
Sioux							
Story	82	41.26	35.80		13	3,384	2,914
Tama	69	38.70	35.84		30	3,966	2,438
Taylor							
Union	124	35.20	35.99		2	4,370	4,464
Van Buren	64	33.88	35.91		6	2,168	2,298
Wapello	29	34.60	35.98		4	612	720
Warren	127	32.70	35.83		32	6,092	4,561
Washington	150	43.74	35.89		18	6,560	5,319
Wayne	203	34.33	36.00		5	6,980	7,320
Webster	159	39.00	35.88		8	5,421	4,987
Winnebago	29	44.40	35.06		19	1,288	1,043
Winneshiek	23	41.97	35.90		13	969	790
Woodbury							
Worth	21	34.93	35.99		3	824	820
Wright	88	40.00	36.08		10	3,528	3,173
Totals	6,334	\$ 41.07	\$ 36.04			\$ 268,207	\$ 225,530

ASSESSMENT OF LIVE STOCK, 1926

PART VIII—MULES OR JENNIES 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	832	75.39	54.25	28		62,728	45,164
Adams	647	62.85	54.05	14		40,664	34,971
Allamakee	78	61.23	53.88	12		4,776	4,206
Appanoose	1,170	41.83	36.99	29		48,989	39,131
Audubon	356	59.47	54.11	9		21,608	20,092
Benton	869	61.42	54.04	12		52,822	46,483
Black Hawk	249	72.86	53.91	26		18,142	13,425
Boone	790	53.78	53.78			42,492	42,492
Bremer	138	61.08	54.27	12		8,512	7,491
Buchanan	352	42.96	54.14	14		24,050	30,683
Buena Vista	517	60.17	54.15	10		31,108	27,997
Butler	320	52.65	52.65			17,168	17,168
Calhoun	986	53.96	54.28	3		53,178	53,523
Carroll	694	56.79	53.95	5		39,416	37,445
Cass	1,137	61.42	54.94	12		69,836	64,456
Cedar	789	67.77	54.91	20		53,837	43,286
Cerro Gordo	229	51.84	33.91	4		11,463	11,861
Cherokee	483	56.45	54.19	4		27,204	26,173
Chickasaw	110	60.05	54.04	10		6,906	6,215
Clarke	555	67.46	53.96	20		37,440	29,932
Clay	466	53.50	54.03	1		21,721	21,938
Clayton	298	62.51	53.75	14		18,923	16,920
Clinton	346	60.95	53.75	11		21,090	15,770
Crawford	998	61.69	53.75	12		60,964	53,648
Dallas	1,656	61.61	64.21	12		63,828	66,168
Davis	264	64.31	54.02	16		38,200	32,088
Decatur	846	56.76	54.03	47		31,190	45,717
Delaware	364	59.35	54.19	9		21,496	19,661
Des Moines	434	79.53	54.30	23		39,612	23,571
Dickinson	434	57.17	54.31	5		24,244	23,681
Dubuque	225	74.86	53.89	28		16,844	12,128
Emmet	525	55.67	53.09	3		29,228	28,351
Fayette	238	64.16	53.89	16		15,272	13,828
Floyd	136	61.27	53.84	4		7,041	7,323
Franklin	345	59.56	54.09	7		17,444	18,635
Fremont	1,824	62.84	54.04	14		114,624	96,577
Greene	811	56.04	53.79	4		45,422	43,634
Grundy	289	58.36	54.27	7		16,868	15,687
Hair	732	60.34	54.30	10		44,370	46,838
Hamilton	643	47.66	53.85	13		30,644	34,628
Hancock	342	56.79	53.86	5		19,322	18,422
Hardin	610	52.20	53.76	3		31,844	32,799
Harrison	1,989	59.61	54.24	9		118,570	107,898
Henry	623	62.52	53.79	14		38,956	38,502
Howard	131	53.89	53.84			6,672	6,672
Humboldt	346	65.86	54.28	15		22,090	18,782
Ida							
Iowa	1,109	58.99	54.27	9		68,432	63,667
Jackson	471	67.10	54.35	19		31,698	25,692
Jasper	1,057	65.46	54.23	17		69,188	57,436
Jefferson	527	44.15	33.86	23		23,272	28,392
Johnson	1,014	68.33	53.98	21		69,288	54,737
Jones	589	57.21	54.34	5		33,212	31,551
Keokuk	1,188	64.66	54.31	16		76,816	64,525
Kossuth	383	59.75	54.37	9		34,823	31,697
Lee	764	69.52	54.16	9		41,904	38,150
Linn	851	59.93	53.93	10		50,968	45,898
Louisia	420	58.61	53.92	8		24,968	22,970
Lucas	731	58.70	54.00	8		42,910	39,477
Lyon	236	58.04	53.97	7		13,868	12,739
Madison	665	59.10	53.78	9		39,304	35,767

PART VIII—MULES OR JENNIES THREE YEARS OLD AND OVER
—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	1,569	56.67	54.33			76,071	73,865
Marion	846	71.39	54.23		4	63,830	45,884
Marshall	505	58.75	54.05		8	29,673	27,399
Mills	1,234	52.82	53.55			64,758	66,053
Mitchell	138	58.05	53.68		7	8,012	7,451
Monona	1,533	69.03	54.02		10	103,228	83,908
Monroe	872	84.76	54.24		20	73,919	47,306
Montgomery	1,125	55.75	54.07		3	62,730	60,838
Muscatine	483	53.33	54.06		1	25,856	26,115
O'Brien	398	71.75	53.81		25	28,556	21,417
Osceola	1,765	61.21	53.88		13	95,788	84,281
Page	172	39.56	54.19		9	10,244	6,322
Palo Alto	472	60.65	53.96		11	28,650	25,472
Plymouth	849	61.73	54.32		12	52,416	49,126
Pocahontas	571	58.34	54.25		7	33,316	30,984
Polk	1,313	54.23	54.23			71,306	71,205
Pottawattamie	2,270	72.00	54.00		25	163,440	122,580
Poweshiek	753	67.96	54.36		20	53,212	42,670
Ringgold	1,027	64.57	54.23		16	66,187	55,597
Sac	868	64.99	53.76		16	35,540	46,653
Scott	533	77.09	54.36		16	42,947	30,063
Shelby	949	59.58	54.21		9	56,536	51,448
Sioux	542	59.65	54.28		9	32,372	29,368
Story	725	60.78	54.09		11	44,068	39,221
Tama	706	79.42	54.22		23	55,621	41,436
Taylor	1,465	56.47	54.31		4	65,799	63,167
Union	615	33.38	53.74		3	21,994	22,954
Van Buren	709	47.84	54.05		13	33,488	37,841
Wapello	512	51.02	54.08		6	26,120	27,087
Warren	825	61.00	53.76		16	52,899	44,332
Washington	1,166	59.56	54.19		9	65,678	59,949
Wayne	1,143	61.46	53.94		15	72,544	61,662
Webster	386	60.00	54.00		10	36,100	31,644
Winnebago	289	63.99	53.97		15	17,780	15,112
Winnesiek	195	69.53	53.87		11	11,804	10,565
Woodbury	1,034	71.29	54.11		24	116,350	88,459
Worth	162	56.64	53.97		3	9,276	8,565
Wright	920	51.61	54.19		5	38,328	28,180
Totals	68,317	60.65	54.08			\$ 4,143,614	\$ 3,604,817

ASSESSMENT OF LIVE STOCK, 1926

PART IX—JACKS

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	8	108.00	864
Adams.....	7	178.87	1252
Alamogordo.....	1	49.00	49
Appanoose.....	1	88.00	88
Audubon.....	4	88.00	352
Benton.....	2	200.00	400
Black Hawk.....	2	200.00	400
Boone.....	2	36.00	72
Bremer.....	3	78.70	236
Buchanan.....	6	191.67	1,150
Buena Vista.....	2	200.00	400
Butler.....	9	68.88	620
Cass.....	12	78.66	944
Cedar.....	3	86.67	260
Cerro Gordo.....	3	120.00	360
Cherokee.....	2	70.00	140
Chickasaw.....	2	20.00	40
Clarke.....	2	20.00	40
Clay.....	2	22.50	45
Clayton.....	12	66.50	798
Crawford.....	31	62.70	1,944
Dallas.....	7	81.00	567
Davis.....	2	62.00	124
Decatur.....	7	48.57	340
Delaware.....	3	224.00	672
Des Moines.....	2	138.00	276
Emmet.....	4	76.00	304
Fayette.....	3	86.67	260
Floyd.....	6	36.40	218
Franklin.....	19	98.79	1,877
Fremont.....	6	106.33	638
Grundy.....	2	60.00	120
Guthrie.....	6	72.00	432
Hamilton.....	3	75.00	225
Hancock.....	8	54.00	432
Hardin.....	4	98.00	392
Harrison.....	20	85.20	1,704
Henry.....	4	57.00	228
Howard.....	2	68.00	136
Humboldt.....	1	200.00	200
Iowa.....	3	50.00	150
Jackson.....	7	102.86	720
Jasper.....	7	66.14	463
Jefferson.....	7	72.87	510
Johnson.....	13	120.00	1,560
Jones.....	6	49.88	299
Keokuk.....	9	66.66	599
Kossuth.....	54	50.85	1,712
Lawrence.....	16	80.00	1,280
Lea.....	1	200.00	200
Lincoln.....	1	200.00	200
Linn.....	1	200.00	200
Louis.....	1	200.00	200
Lucas.....	1	200.00	200
Lyon.....	1	200.00	200
Madison.....	1	200.00	200
Mahaska.....	1	200.00	200

PART IX—JACKS—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Marion.....	6	93.33	560
Marshall.....	6	60.66	364
Mills.....	10	97.30	973
Mitchell.....	12	76.33	916
Monona.....	8	69.00	552
Monroe.....	11	129.73	1,328
Montgomery.....	5	79.20	396
Muscataine.....	2	184.00	368
O'Brien.....	14	71.43	1,000
Ogocla.....	8	81.62	653
Page.....	2	70.00	140
Palo Alto.....	2	70.00	140
Plymouth.....	13	120.00	1,560
Pocahontas.....	19	77.36	1,470
Poweshiek.....	6	76.67	460
Ringgold.....	3	180.00	540
Sac.....	5	100.00	500
Scott.....	13	67.54	878
Shelby.....	8	75.50	604
Stacy.....	2	90.00	180
Story.....	8	71.00	568
Tama.....	6	74.67	448
Taylor.....	10	88.50	885
Union.....	2	100.00	200
Van Buren.....	4	82.00	328
Wapello.....	8	65.00	520
Warren.....	3	60.00	180
Washington.....	4	82.00	328
Wayne.....	2	100.00	200
Webster.....	4	82.00	328
Winneshiek.....	8	65.00	520
Woodbury.....	3	60.00	180
Worth.....	4	102.00	408
Wright.....	1	200.00	200
Totals.....	517	\$ 82.21	\$ 42,500

PART X—MULES AND JACKS OF ALL AGES—Continued

ASSESSMENT OF LIVE STOCK, 1926

PART X—MULES AND JACKS OF ALL AGES

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Adair	968	\$ 40.53	\$ 51.06	\$ 39,000	\$ 50,432
Adair	800	55.00	45.74	48,070	41,922
Allamakee	98	59.71	49.50	5,852	4,762
Appanoose	1,170	41.83	53.95	48,989	63,131
Audubon	634	55.81	51.62	36,000	32,729
Benton	960	61.42	54.05	58,822	46,483
Black Hawk	236	66.86	51.16	15,938	12,246
Boone	334	53.36	50.29	47,049	45,518
Bremer	168	57.30	50.61	9,923	8,463
Buchanan	430	59.50	50.88	25,778	22,896
Buena Vista	573	59.40	53.68	34,040	30,768
Burlier	330	53.65	53.65	17,168	17,168
Calhoun	860	55.06	54.28	46,173	46,523
Carroll	816	58.91	51.17	48,992	41,738
Cass	1,412	57.44	49.90	81,112	70,459
Cedar	917	64.71	51.91	59,349	46,777
Cerro Gordo	304	47.42	47.75	14,417	14,519
Cherokee	376	52.70	50.75	30,355	30,255
Chickasaw	115	61.05	54.94	6,965	6,215
Clarke	747	60.59	48.06	45,298	35,906
Clay	462	50.88	51.37	23,508	23,737
Clayton	298	62.61	63.75	18,628	19,020
Clinton	431	57.59	50.91	24,246	21,465
Crawford	1,179	58.58	51.25	69,070	60,454
Delaware	1,200	58.14	51.94	70,119	61,591
Davis	811	59.70	48.31	48,420	39,588
Decatur	1,100	35.12	48.83	38,636	53,718
Delaware	364	63.00	55.58	22,168	20,233
Des Moines	530	65.26	59.39	34,592	30,707
Dickinson	434	57.17	54.31	24,244	23,031
Dubuque	248	73.40	52.73	18,204	15,078
Emmet	525	55.67	54.00	29,228	28,351
Fayette	317	57.48	48.87	18,224	15,492
Floyd	193	46.78	48.24	9,029	9,311
Franklin	433	48.21	49.38	30,878	31,385
Freemont	2,073	60.37	51.50	124,880	107,542
Greene	966	52.99	51.21	49,650	47,536
Grundy	323	57.34	52.00	18,524	16,826
Guthrie	900	55.77	49.82	50,536	45,849
Hamilton	772	43.73	50.28	33,760	38,517
Hancock	447	51.23	48.91	22,904	21,868
Hardin	736	48.00	50.57	34,852	36,715
Harrison	2,356	55.91	51.00	131,783	120,161
Henry	727	58.33	50.67	42,409	36,842
Howard	175	49.69	48.33	8,906	8,438
Humboldt	439	58.25	50.47	24,816	21,502
Iowa	1,303	58.99	54.27	68,426	63,092
Jackson	614	59.49	49.05	36,532	30,122
Jasper	1,267	61.23	50.91	77,896	64,599
Jefferson	710	40.57	47.89	28,811	34,003
Johnson	1,173	64.87	51.18	76,094	60,037
Jones	578	57.21	54.39	32,219	31,351
Koekuk	1,492	69.47	59.91	84,784	71,373
Kossuth	737	54.78	50.38	41,468	38,142
Lee	842	55.69	50.30	46,804	42,429
Linn	851	59.98	53.09	50,998	45,898
Louisa	479	57.19	51.68	27,396	24,901
Lucas	679	53.99	49.51	36,882	47,982
Lyon	223	58.04	53.97	13,668	13,739
Madison	923	58.33	48.53	49,228	44,799
Mahaska	1,800	56.60	54.33	78,974	73,896

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Marion	1,050	66.70	49.21	72,769	58,641
Marshall	694	62.67	47.95	36,536	33,284
Mills	1,438	50.68	51.66	72,866	73,433
Mitchell	165	54.43	50.48	8,980	8,330
Monroe	1,710	55.32	51.68	100,456	92,772
Montgomery	1,062	76.14	50.34	80,943	52,514
Muscatine	1,328	53.87	51.35	71,548	68,292
Page	501	50.26	50.20	25,704	25,674
O'Brien	325	64.57	48.66	33,994	25,549
Oceola	384	53.39	46.13	15,164	15,162
Palo Alto	1,904	37.23	49.56	108,576	95,110
Plymouth	658	53.59	48.62	34,189	31,023
Pocahontas	849	61.73	54.32	52,416	46,136
Polk	641	55.33	51.74	35,596	33,166
Pottawattamie	1,313	54.23	54.23	71,205	71,205
Possechick	2,671	67.45	60.59	180,164	136,218
Rossford	960	61.59	49.53	61,500	49,213
Ringgold	1,458	56.25	47.37	82,022	69,238
Sac	926	62.19	52.38	57,522	48,366
Scott	604	74.75	32.72	44,927	31,687
Seelye	949	59.58	54.21	56,536	51,448
Sionx	542	56.67	54.18	30,272	29,398
Story	895	50.08	50.82	45,282	45,560
Tama	626	67.16	50.32	42,643	31,604
Taylor	1,165	56.47	54.22	65,799	63,167
Union	828	47.16	48.51	39,054	40,174
Van Buren	819	45.86	51.42	37,148	41,658
Wapello	631	50.22	48.23	31,738	31,268
Warren	1,053	59.73	49.16	62,892	51,708
Washington	1,342	56.34	59.44	75,490	67,606
Wayne	1,256	54.73	48.00	68,194	74,679
Webster	568	53.07	47.98	42,887	38,709
Winnebago	534	59.96	50.86	30,028	16,690
Winnesiek	326	67.37	51.18	15,516	12,079
Woodbury	1,434	71.30	64.11	116,860	88,430
Worth	122	52.60	50.58	6,864	6,677
Wright	670	48.46	49.48	32,474	33,137
Totals	80,125	\$ 57.28	\$ 51.01	\$ 4,289,880	\$ 4,087,235

ASSESSMENT OF LIVE STOCK, 1926

PART XI—CATTLE IN FEEDING

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair.....	3,304	\$ 48.00	\$ 39.88		17	\$ 161,705	\$ 134,215
Adams.....	1,379	45.83	39.88		9	68,808	55,015
Alfalfa.....	99	62.46	39.97		36	6,184	3,958
Appanoose.....	532	53.12	39.84		25	28,816	21,237
Audubon.....	2,809	47.05	39.99		15	134,984	114,796
Benton.....	4,165	41.50	40.11		3	169,810	168,716
Black Hawk.....	2,402	44.48	40.03		10	106,842	96,158
Boone.....	2,341	34.15	32.95		17	80,728	77,042
Bozeman.....	168	43.78	36.85		9	4,725	4,302
Buchanan.....	2,175	44.81	39.88		11	97,464	86,743
Buena Vista.....	4,032	41.63	39.96		4	167,847	161,133
Butler.....	1,630	42.18	40.07		5	68,449	41,308
Calhoun.....	2,930	37.72	39.96		6	109,430	115,975
Carroll.....	3,736	28.00	40.17		39	107,972	150,081
Cass.....	4,462	39.31	40.00		2	173,055	173,516
Cedar.....	6,159	41.23	39.00		3	252,944	240,329
Cerro Gordo.....	4,147	34.13	39.92		17	141,480	105,532
Cherokee.....	7,229	47.35	40.24		15	342,776	291,260
Chickasaw.....	314	41.55	39.88		4	13,048	12,598
Clarke.....	1,256	53.77	40.32		23	69,622	52,224
Clay.....	1,284	24.39	39.00		64	31,318	11,258
Clayton.....	323	38.32	39.08		3	12,540	12,916
Clinton.....	7,397	43.11	40.00		7	317,659	296,376
Crawford.....	11,040	42.33	39.79		6	469,733	441,546
Dallas.....	4,548	47.51	39.90		16	215,095	181,321
Davis.....	245	53.29	39.90		25	13,055	9,792
Decatur.....	802	35.82	40.11		12	30,880	34,566
Delaware.....	895	40.19	40.19			34,764	34,764
Des Moines.....	2,191	51.39	39.03		22	112,177	87,438
Dickinson.....	1,577	42.55	39.90		6	66,780	62,779
Dubuque.....	989	44.10	40.13		9	43,625	39,791
Emmet.....	714	34.40	39.90		16	24,560	28,490
Fayette.....	234	37.69	39.95		5	31,064	32,028
Floyd.....	2,643	42.26	40.14		5	111,767	106,122
Franklin.....	5,946	39.99	39.90			237,787	237,787
Fremont.....	4,080	34.66	39.85		17	139,184	102,845
Greene.....	2,767	42.79	40.22		5	118,414	111,369
Grundy.....	2,609	42.25	40.22		7	115,440	107,359
Guthrie.....	1,322	47.45	39.85		16	68,298	53,066
Hamilton.....	3,432	34.64	40.15		16	118,876	157,896
Hancock.....	1,509	38.65	40.11		3	58,128	60,962
Hardin.....	3,541	34.36	39.86		17	121,526	111,526
Harrison.....	3,149	39.34	40.12		2	320,562	327,004
Henry.....	2,231	44.46	40.01		10	109,968	90,061
Howard.....	358	41.40	40.15		3	10,694	10,363
Humboldt.....	3,368	28.88	40.04		8	81,292	86,821
Ia.....	6,728	44.15				297,070	279,329
Iowa.....	3,513	47.53	39.92		9	166,979	149,292
Jackson.....	1,787	38.74	39.90		3	69,224	71,300
Jasper.....	6,713	46.76	40.21		14	313,878	269,655
Jefferson.....	2,500	47.09	40.02		15	120,554	102,470
Jones.....	2,404	47.89	40.15		16	105,938	129,106
Jones.....	3,922	47.42	39.84		16	185,388	88,536
Keokuk.....	2,700	50.67	40.02		21	139,322	110,972
Kossuth.....	3,822	39.06	39.99		21	152,819	152,819
Lee.....	1,969	46.72	40.23		12	87,272	76,799
Linn.....	2,103	38.74	39.90		18	105,637	84,162
Louisia.....	2,600	54.61	40.00		26	144,152	106,672
Lucas.....	810	44.87	39.03		11	36,544	32,846
Lyon.....	1,540	38.40	39.03		4	59,372	61,747
Madison.....	2,849	48.03	39.79		18	138,260	113,873

PART XI—CATTLE IN FEEDING—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison.....	2,844	35.36	39.82		12	100,054	112,090
Marion.....	2,251	63.38	39.85		24	138,348	91,310
Marshall.....	6,133	49.97	39.97		20	306,514	245,514
Milk.....	5,453	39.89	39.99		18	194,780	218,040
Mitchell.....	3,154	36.55	39.85		9	115,286	125,062
Monona.....	8,512	34.31	40.14		17	292,088	341,743
Monroe.....	794	44.21	40.23		9	35,104	31,945
Moqtgomery.....	3,263	39.35	40.05		22	89,412	135,906
Muscatine.....	2,176	48.63	39.87		18	105,812	86,766
O'Brien.....	3,114	41.89	40.12		4	124,946	124,946
Osceola.....	2,179	32.66	39.84		22	71,183	86,819
Page.....	4,411	39.82	39.82			176,802	176,802
Palo Alto.....	1,660	39.57	39.96		1	67,118	67,789
Plymouth.....	7,681	35.34	40.05		14	295,172	305,716
Pocahontas.....	2,919	38.31	40.22		5	111,832	117,424
Polk.....	3,228	53.88	39.83		26	179,171	132,586
Pottawattamie.....	19,211	40.00	40.00			768,440	768,440
Poweshiek.....	3,232	38.29	40.17		5	123,600	129,843
Ringgold.....	1,050	35.46	39.93		28	38,235	41,929
Sac.....	5,090	45.33	39.20		12	217,556	238,909
Scott.....	3,059	44.65	40.21		10	135,793	122,213
Shelby.....	5,397	41.94	39.84		5	226,324	215,008
Sionx.....	7,323	38.87	40.03		3	292,456	301,230
Story.....	2,928	35.86	39.95		18	100,180	115,212
Tama.....	3,755	50.23	40.20		20	188,365	151,196
Taylor.....	2,356	42.18	40.07		5	86,734	82,967
Union.....	1,077	45.84	39.88		13	49,371	42,065
Van Buren.....	843	35.09	40.00		14	29,584	38,726
Wapello.....	586	50.67	40.02		21	29,606	23,460
Warren.....	2,183	57.35	40.14		30	125,196	87,697
Washington.....	2,153	51.46	40.15		22	110,794	86,419
Wayne.....	1,331	46.87	39.83		16	61,300	58,033
Webster.....	1,463	40.00	40.00			58,520	58,520
Winnebago.....	810	34.25	40.07		16	27,988	32,466
Winneke.....	438	43.83	39.88		9	20,078	18,271
Woodbury.....	4,242	29.43	40.02		36	124,840	169,782
Worth.....	1,716	39.54	39.92		1	67,858	68,837
Wright.....	4,402	36.34	39.97		10	163,254	179,579
Totals.....	399,782	\$ 40.51	\$ 40.01			\$ 12,861,906	\$ 12,397,120

PART XII—HEIFERS ONE YEAR OLD—Continued

ASSESSMENT OF LIVE STOCK, 1926

PART XII—HEIFERS ONE YEAR OLD

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	4,166	\$ 17.43	\$ 16.03		8	\$ 72,615	\$ 66,530
Adams	2,814	19.13	15.96		1	45,286	44,532
Alfalfa	5,370	16.51	16.01		3	88,676	85,906
Appanoose	2,521	20.47	15.96		22	51,565	40,244
Audubon	3,835	16.11	16.11			61,822	61,822
Benton	6,558	17.54	16.45		10	115,742	107,408
Black Hawk	2,228	16.26	15.95		2	35,122	33,429
Boone	3,179	16.18	16.01		1	51,298	50,785
Bremer	5,079	16.22	16.05		1	82,388	81,564
Buchanan	4,516	17.30	16.08		7	78,128	72,659
Buena Vista	4,134	16.19	16.02		1	66,956	66,296
Butler	5,042	16.84	16.01		5	84,264	80,717
Calhoun	2,373	16.00	16.02			41,222	41,222
Carroll	3,921	16.10	15.60		6	59,266	62,760
Cass	3,511	20.07	16.05		20	70,475	56,880
Cedar	4,024	21.47	16.10		25	86,880	64,785
Cerro Gordo	4,259	16.26	15.93		2	69,270	67,885
Cherokee	3,385	16.18	16.01		1	54,456	53,811
Chickasaw	4,553	16.00	16.09			73,274	73,274
Clarke	2,149	16.65	15.96		4	35,688	34,164
Clay	3,570	16.09	16.09			57,454	57,454
Clayton	7,026	16.30	15.07		2	114,605	112,401
Clinton	4,487	16.92	15.02		30	89,100	71,593
Crawford	4,955	18.03	16.04		11	89,370	79,539
Dallas	2,876	16.82	15.07		5	48,824	45,905
Davis	2,578	19.80	16.08		19	49,802	40,340
DeWitt	2,692	12.39	15.98		29	32,974	42,536
Delaware	5,061	15.05	16.05			81,252	81,252
Des Moines	2,082	12.95	15.96		30	41,338	33,290
Dickinson	2,151	16.28	15.96		2	35,027	34,576
Dubuque	5,985	16.08	16.08			81,744	81,744
Emmet	2,594	15.96	15.96			41,420	41,420
Fayette	7,451	16.52	16.02		3	123,156	119,461
Floyd	3,947	15.97	15.97			63,016	63,016
Franklin	4,736	16.23	15.92		2	77,562	75,369
Fremont	1,892	17.34	15.95		8	31,245	28,748
Greene	3,172	16.07	16.07			50,972	50,972
Grundy	4,469	16.14	15.97		1	71,192	70,480
Guthrie	3,883	16.40	16.07		2	63,896	62,422
Hamilton	3,729	12.02	15.96		33	44,866	59,072
Hancock	4,381	16.11	15.94		1	70,580	69,874
Hardin	4,842	12.07	15.93		32	58,448	77,151
Harrison	3,309	15.93	15.93			52,723	52,723
Henry	2,261	16.48	15.98		3	37,260	36,142
Howard	4,323	12.13	15.99		32	54,872	72,431
Humboldt	2,779	16.21	16.04		1	44,934	44,465
Iowa	2,690	16.00	16.00			43,040	43,040
Jackson	4,191	16.44	15.94		3	68,917	66,849
Jackson	4,602	16.20	16.03		2	75,278	73,772
Jasper	4,719	17.08	16.00		6	80,586	73,751
Jefferson	2,473	16.03	16.03			39,644	39,644
Johnson	4,073	23.88	16.07		33	85,590	65,790
Jones	5,272	20.28	16.05		21	106,340	84,453
Keokuk	3,137	21.11	16.04		24	66,212	50,321
Kossuth	5,775	16.12	16.12			93,058	93,058
Law	2,909	21.65	16.02		26	62,733	46,459
Lincoln	5,462	17.24	15.93		8	93,676	86,182
Louis	1,604	15.92	15.92			25,195	25,195
Lucas	2,554	16.30	16.06		2	41,890	41,022
Lyon	3,453	16.08	16.08			55,530	55,530
Madison	3,189	16.24	16.07		1	51,140	50,028

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	3,189	16.24	16.07		1	51,140	50,028
Marion	2,821	23.21	16.04		21	65,992	45,278
Marshall	4,513	16.56	16.06		3	74,776	73,532
Mills	1,779	16.23	16.00		1	28,354	28,268
Mitchell	6,106	16.39	16.06		2	81,722	82,407
Monona	3,202	12.02	15.98		33	38,504	51,210
Monroe	1,029	20.74	15.96		23	40,618	30,814
Montgomery	2,377	16.15	15.98		1	38,392	38,008
Muscatine	2,850	17.63	16.04		9	50,606	46,051
O'Brien	4,281	16.91	16.01		5	69,366	64,556
Osceola	2,323	23.12	16.09		30	50,702	40,619
Pace	3,214	16.39	16.06		2	53,179	52,106
Palo Alto	3,243	16.19	16.02		1	52,313	51,988
Plymouth	6,673	20.04	16.02		20	133,769	107,068
Pocahontas	2,700	13.68	15.98			45,316	48,316
Polk	3,293	18.32	15.93		15	59,843	52,682
Pottawattamie	5,476	16.00	16.00			94,916	94,916
Potosi	3,708	16.01	16.01			60,792	60,792
Ringgold	3,311	15.96	15.96			52,840	52,840
Sac	3,667	16.00	16.00			58,540	58,540
Scott	3,499	20.43	15.93		22	71,462	55,732
Shelby	4,563	19.98	15.98		20	91,196	72,637
Sioux	4,919	16.39	16.00		2	80,622	79,039
Story	3,961	17.15	15.94		7	61,988	57,277
Tama	6,028	23.47	15.95		32	141,900	96,234
Taylor	3,372	17.25	16.04		7	58,199	64,117
Union	2,599	17.40	16.00		8	45,737	44,858
Van Buren	6,701	16.43	15.95		3	45,856	45,095
Wapello	3,254	18.98	15.04		16	64,684	47,655
Warren	3,383	22.85	15.09		30	77,296	64,107
Washington	3,212	17.30	16.08		7	57,900	53,754
Wayne	2,792	20.23	15.98		21	55,288	43,677
Webster	2,839	16.00	16.03			45,284	49,254
Winnebago	3,876	16.42	16.04		3	63,660	64,301
Winneshiek	7,073	16.27	15.94		2	115,118	112,810
Woodbury	4,721	16.04	16.04			75,724	75,724
Worth	3,487	15.66	15.97		2	54,602	55,694
Wright	3,796	16.01	16.01			60,306	60,306
Totals	877,442	17.04	16.01			\$ 6,434,144	\$ 6,045,315

PART XIII—HEIFERS TWO YEARS OLD—Continued

ASSESSMENT OF LIVE STOCK, 1926

PART XIII—HEIFERS TWO YEARS OLD

Counties	Number	Reported Average Value	Adjusted Average Value	In-crease Per Cent	De-crease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	2,728	25.77	23.36		7	70,815	65,362
Adams	2,031	24.39	24.01		1	49,359	48,757
Allamore	2,859	24.30	24.05		1	69,192	69,229
Appanoose	1,718	27.51	22.95		13	47,202	41,118
Arden	2,267	24.07	24.07			55,300	55,300
Benton	3,042	24.39	24.11		1	74,305	73,419
Black Hawk	5,911	24.25	24.00		1	142,808	139,200
Bloom	2,348	24.24	24.00		1	56,854	56,340
Bremer	4,200	24.25	24.00		1	102,506	101,075
Buchanan	3,107	24.72	23.97		3	76,802	74,408
Buena Vista	2,597	24.40	23.91		2	62,364	60,000
Butler	3,316	24.15	23.90		1	80,060	77,550
Calhoun	1,812	24.02	24.02			43,522	43,522
Carroll	2,629	21.23	21.98		13	56,452	63,791
Cass	2,234	23.01	24.08		14	52,377	53,516
Cedar	2,188	23.75	24.15		10	52,896	52,833
Cerro Gordo	2,771	24.27	24.02		1	67,239	66,066
Cherokee	2,295	24.18	23.93		1	55,316	52,782
Chickasaw	3,880	24.00	24.06			93,680	93,659
Clarke	4,000	24.00	24.00			40,000	40,000
Clay	2,291	24.18	23.93		1	54,015	53,475
Clayton	5,789	24.29	24.04		1	140,660	139,253
Clinton	2,318	23.09	24.15		14	53,118	56,001
Crawford	2,721	25.68	24.08		6	69,076	65,777
Dallas	2,050	23.59	23.89			48,708	48,708
Davis	1,802	23.87	23.91		11	50,034	44,339
Decatur	1,809	20.53	24.01		18	38,082	44,877
Delaware	4,114	23.10	23.85		15	115,612	98,270
Des Moines	1,188	23.08	24.14		14	28,361	29,690
Dickinson	1,467	24.43	22.94		2	35,843	33,139
Dubuque	3,827	27.94	24.02		14	106,940	91,988
Emmet	1,507	24.09	24.09			37,512	37,512
Fayette	5,881	24.63	23.91		3	145,000	140,655
Floyd	2,549	24.18	23.93		1	61,612	60,996
Franklin	3,039	24.24	23.91		1	74,188	71,896
Fremont	1,500	24.14	24.14			36,334	36,334
Greene	3,085	23.98	23.98			50,008	50,008
Grundy	2,923	23.87	23.87			69,772	69,772
Guthrie	2,466	24.66	23.92		3	64,232	64,232
Hamilton	2,076	16.48	24.06		46	34,108	49,708
Hancock	2,224	24.05	24.05			53,892	53,892
Hardin	1,948	20.00	24.00		20	39,000	70,747
Harrison	2,174	23.92	23.92			52,612	52,612
Henry	1,340	24.31	24.61		2	32,844	33,187
Howard	3,474	20.05	24.06		20	69,676	80,511
Humboldt	1,493	23.95	23.93			35,724	35,724
Ida	1,516	24.07	24.07			36,304	36,304
Iowa	2,356	24.09	23.69			71,210	71,210
Jackson	3,228	24.28	24.68		1	78,580	77,596
Jasper	3,092	24.63	24.13		2	75,430	73,921
Jefferson	1,378	23.97	23.97			33,034	33,034
Johnson	2,229	27.71	24.10		13	61,543	56,122
Jones	3,293	21.33	23.94		25	108,236	81,232
Keokuk	2,103	23.90	23.58		17	51,585	51,585
Kossuth	3,911	24.08	24.08			94,158	94,158
Lee	1,689	23.03	24.10		14	45,662	59,270
Lincoln	3,094	24.40	24.15		1	77,001	76,814
Louis	27,06	27.96	24.04		14	27,624	23,229
Lucas	1,982	24.85	24.07		9	49,224	47,747
Lyon	2,299	23.95	23.53			55,074	53,074
Madison	2,107	24.19	24.19			50,972	50,972

Counties	Number	Reported Average Value	Adjusted Average Value	In-crease Per Cent	De-crease Per Cent	Reported Actual Value	Adjusted Actual Value
Nebraska	2,093	23.70	22.94		1	48,188	47,706
Marion	2,025	23.95	24.14		7	48,580	48,800
Marshall	2,790	26.72	24.04		19	74,783	67,261
Mills	1,237	22.28	24.06		8	28,010	30,251
Mitchell	3,294	24.55	24.05		2	80,878	79,280
Monona	1,773	15.95	23.97		50	28,344	42,516
Monroe	1,153	26.28	22.91		9	31,061	28,205
Montgomery	1,621	24.02	24.02			38,944	38,944
Muscogee	1,761	25.27	24.00		5	44,496	42,271
O'Brien	2,632	28.02	24.09		14	74,576	64,135
Oceola	1,615	23.80	24.05		15	45,708	38,832
Page	1,934	24.82	24.97		3	48,008	46,566
Palo Alto	2,229	24.54	24.09		3	54,112	54,429
Plymouth	1,252	27.69	24.01		14	118,776	102,147
Pocahontas	2,027	24.05	24.05			48,764	48,764
Polk	2,235	25.91	24.09		7	57,914	58,800
Pottawattamie	3,404	24.00	24.00			81,696	81,696
Poweshiek	2,596	24.31	24.06		1	61,896	61,277
Ringgold	2,459	24.43	23.91		7	60,000	58,808
Sac	2,532	22.97	23.97			61,184	61,184
Scott	2,492	30.48	24.07		21	75,993	69,013
Shelby	2,682	27.99	24.07		14	75,080	64,500
Sionx	2,392	25.23	23.96		5	56,600	51,320
Story	2,245	24.94	23.94		4	55,996	53,756
Tama	4,140	30.74	23.97		22	127,275	99,275
Taylor	3,157	25.07	24.06		4	84,089	81,925
Union	2,347	25.87	24.06		7	60,720	56,475
Van Buren	1,634	24.39	23.90		2	39,808	39,070
Wapello	1,498	26.74	24.06		10	39,222	35,327
Warren	2,244	29.83	24.10		19	69,058	54,218
Washington	2,017	23.51	23.97		6	51,470	48,381
Wayne	1,812	24.07	23.97		4	45,250	43,440
Webster	2,383	24.00	24.00			57,192	57,192
Winnebago	2,149	24.87	24.12		3	53,400	50,802
Winneshek	3,399	24.11	24.00			129,472	129,472
Woodbury	3,012	23.89	23.89			71,016	71,016
Worth	2,328	23.50	23.97		2	54,000	55,080
Wright	3,247	15.14	23.92		58	34,038	53,780
Totals	250,392	24.02	24.01			\$ 6,240,291	\$ 6,018,395

ASSESSMENT OF LIVE STOCK, 1926

PART XIV—COWS

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	14,828	36.94	32.12		12	549,613	478,163
Adams	15,962	32.30	31.97		1	354,284	350,741
Albany	19,422	35.17	32.17		1	684,726	624,726
Appaloosa	19,727	31.59	31.99			353,163	345,163
Audubon	12,651	32.09	32.00			447,896	447,896
Benton	19,281	35.39	31.85		10	718,696	633,326
Black Hawk	19,522	40.65	32.12		21	796,224	629,017
Boone	12,680	32.16	32.16			407,808	407,808
Brewer	22,178	37.19	31.99		14	822,036	707,725
Buchanan	17,241	33.49	32.06		4	397,582	396,881
Buena Vista	14,182	43.10	32.08		25	568,754	452,002
Butler	18,690	36.31	31.95		13	676,688	594,591
Calhoun	10,445	32.55	31.80		2	340,334	333,233
Carroll	14,692	32.89	31.90		3	483,248	468,750
Cass	13,616	37.34	32.02		14	508,170	437,028
Cedar	15,744	37.03	32.51		13	583,014	567,222
Cerro Gordo	16,694	36.27	31.91		12	614,324	531,305
Cherokee	11,949	32.10	32.10			383,584	383,584
Chickasaw	18,513	34.01	31.98		6	630,169	592,359
Clarke	12,867	32.00	32.00		2	396,888	390,750
Clay	12,684	32.04	32.04			396,924	396,924
Clayton	28,623	32.70	32.10		2	938,159	919,396
Clinton	17,773	37.02	32.20		13	657,879	572,335
Crawford	19,963	35.55	32.29		4	699,789	642,996
Dallas	14,470	40.19	32.13		20	491,370	369,016
Davis	10,191	34.72	31.95		8	353,902	325,615
Decatur	11,660	28.13	32.06		14	326,482	372,189
Delaware	20,129	35.69	31.97		11	722,356	643,680
Des Moines	9,292	38.21	32.09		16	355,016	298,213
Dickinson	9,023	32.23	32.23			290,890	290,890
Dodge	11,794	30.14	32.16		11	357,352	400,964
Emmet	9,901	34.90	32.00		9	345,964	316,364
Fayette	27,915	32.84	32.18		2	916,774	896,439
Floyd	12,972	32.16	32.16			417,160	417,160
Franklin	16,214	40.68	32.00		20	649,979	519,583
Fremont	7,331	34.32	31.91		7	258,540	240,442
Greene	11,291	31.98	31.98			361,683	361,683
Grundy	14,790	32.18	32.18			476,226	476,226
Guthrie	14,225	32.71	32.05		2	468,706	459,332
Hamilton	12,567	38.20	32.14		14	474,112	468,688
Hancock	12,257	32.02	32.02			398,512	398,512
Hardin	15,146	31.72	31.72			489,498	489,498
Harrison	13,452	32.32	32.32			434,972	434,972
Henry	8,698	34.82	32.02		8	302,304	275,664
Howard	17,725	31.99	31.99			567,080	567,080
Humboldt	9,411	32.09	32.09			308,532	308,532
Ia	9,828	32.00	32.00			314,482	314,482
Iowa	15,483	31.22	32.22			531,654	531,654
Jackson	18,622	32.03	32.03			597,340	597,340
Jasper	17,688	32.69	31.99		2	577,552	566,992
Jefferson	9,003	31.70	31.70			285,436	285,436
Johnson	17,297	35.02	32.21		8	605,977	557,591
Jones	18,231	39.95	31.96		29	729,200	383,360
Keokuk	12,916	37.62	32.93		13	474,468	412,787
Kossuth	23,283	32.11	32.11			746,172	746,172
Lee	19,888	31.43	31.90		10	385,969	347,372
Linn	21,498	33.20	32.20		2	710,429	680,116
Louis	7,230	37.43	32.20		14	271,004	238,063
Lucas	19,170	32.18	32.18			357,474	357,474
Lyon	15,981	32.60	32.60			485,022	485,022
Madison	13,487	32.26	32.26			435,036	435,036

PART XIV—COWS—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	14,187	32.11	32.11			455,564	455,564
Marion	11,756	34.86	32.37		8	409,892	377,130
Marshall	16,058	30.82	32.24		21	614,308	516,903
Miller	7,490	33.38	32.94		4	249,012	239,052
Mitchell	14,599	32.06	32.06			468,146	468,146
Monona	11,600	24.03	31.95		33	280,192	372,655
Monroe	8,765	33.39	32.05		4	292,748	281,038
Montgomery	9,256	28.69	32.13		12	274,192	307,066
Muscatine	11,280	32.54	31.98		19	364,514	364,083
O'Brien	15,236	36.11	32.13		11	549,796	489,318
Oceola	9,977	36.11	32.13		11	360,249	299,622
Page	12,329	36.28	31.92		12	444,440	391,107
Palo Alto	11,621	36.84	32.05		13	428,112	372,457
Plymouth	29,535	33.79	32.21		10	847,903	708,738
Pocahontas	16,848	31.99	31.99			347,954	347,954
Polk	12,581	37.47	32.22		14	454,688	416,832
Pottawattamie	21,297	32.00	32.00			678,024	678,024
Poweshiek	15,802	32.94	32.94			506,222	506,222
Ringgold	13,446	32.14	32.14			432,221	432,221
Sag	15,187	32.92	32.92			486,319	486,319
Scott	15,788	41.92	31.85		24	661,765	562,941
Shelby	17,842	32.28	32.28			575,868	575,868
Sioux	23,038	36.17	32.19		11	822,420	740,894
Story	12,522	36.64	32.15		12	457,708	409,783
Tama	21,146	38.72	32.12		17	679,585	519,585
Taylor	19,387	32.37	31.91		2	608,424	499,265
Union	11,223	33.19	32.19		3	372,861	391,615
Van Buren	9,922	32.28	32.05		1	311,322	318,119
Wapello	9,712	40.00	32.00		20	388,480	310,784
Warren	14,044	37.21	32.09		14	522,552	449,396
Washington	19,842	35.69	31.99		9	700,429	516,190
Wayne	12,323	35.18	32.01		9	431,576	394,354
Webster	13,920	32.00	32.00			445,632	445,632
Winnebago	13,865	32.09	32.09			443,112	443,112
Winnebeck	27,384	32.31	32.31			884,086	884,086
Woodbury	15,088	35.73	32.15		10	536,976	501,278
Worth	14,291	31.87	31.87			455,466	455,466
Wright	12,906	32.34	32.34			417,470	417,470
Totals	1,443,280	31.22	32.07			\$49,893,513	\$46,909,009

PART XV—STEERS ONE YEAR OLD—Continued

ASSESSMENT OF LIVE STOCK, 1926

PART XV—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	3,708	\$ 26.21	\$ 18.08		31	\$ 97,219	\$ 67,081
Adams	3,184	20.18	18.10		10	61,232	57,800
Allamakee	4,682	20.25	18.02		11	90,374	80,433
Appanoose	3,462	27.23	17.07		34	92,608	61,121
Audubon	3,762	30.25	18.02		11	75,172	67,708
Benton	3,877	19.68	18.10		8	114,222	105,140
Black Hawk	3,160	16.27	18.05	11		51,409	57,064
Boone	3,382	20.47	18.01		12	48,780	42,926
Bremner	674	20.84	17.92		14	14,468	12,442
Buchanan	3,030	20.35	18.11		11	62,124	55,290
Buena Vista	3,322	30.19	17.96		11	67,076	59,688
Butler	3,131	20.20	17.97		11	63,226	56,250
Calhoun	1,933	20.11	18.09		10	38,874	34,087
Carroll	3,781	22.94	18.12		21	86,740	68,525
Cass	4,285	22.57	18.05		20	95,370	76,286
Cedar	4,737	28.27	18.00		36	133,895	85,688
Cerro Gordo	3,646	30.00	18.00		10	72,905	65,612
Cherokee	6,249	20.45	17.99		12	127,820	112,482
Chickasaw	3,902	20.04	18.03		10	47,317	42,685
Clarke	3,234	20.83	18.12		13	67,364	58,006
Clay	3,034	19.91	18.11		9	72,152	65,628
Clayton	3,223	16.44	18.08		10	53,006	58,402
Clinton	7,039	23.30	18.01		23	164,671	136,797
Crawford	5,963	22.16	17.95		19	132,137	107,630
Dallas	3,684	22.12	17.91		19	81,516	66,928
Davis	2,833	21.98	18.02		18	51,969	42,607
Decatur	2,284	19.88	18.09		9	31,512	46,694
Delaware	2,020	20.68	17.99		13	41,780	39,518
Des Moines	3,578	22.14	17.98		19	79,234	64,180
Dickinson	1,480	20.37	18.12		11	29,748	26,471
Dubuque	3,384	22.00	18.08		18	74,664	61,224
Emmet	3,020	20.11	18.09		10	33,796	30,416
Fayette	3,415	21.24	18.03		15	72,544	61,672
Floyd	3,711	19.95	17.99		10	74,044	66,640
Franklin	4,908	20.60	17.97		13	98,145	81,038
Franklin	3,900	20.22	18.08		11	62,702	56,885
Greene	2,672	20.01	18.00		10	33,488	48,130
Grundy	4,812	19.67	18.05		8	94,622	87,091
Guthrie	4,748	21.50	18.06		16	101,668	85,670
Hamilton	4,233	18.09	18.02	12		68,128	76,303
Hancock	4,067	20.24	18.01		11	82,284	73,268
Hardin	3,533	19.07	17.99	12		66,780	63,523
Harrison	2,218	20.12	18.10		10	44,604	40,170
Henry	4,194	20.17	18.05		11	117,620	111,152
Howard	2,889	16.14	18.07	12		45,656	52,255
Humboldt	2,197	20.04	18.03		10	44,322	39,620
Ia	2,787	20.00	18.00		10	75,740	68,186
Iowa	3,222	21.15	17.97		15	110,545	92,968
Jackson	3,390	20.54	18.07		15	108,020	93,068
Jasper	3,366	21.82	18.11		17	116,844	99,381
Jefferson	3,666	18.79	18.03		4	57,248	54,928
Johnson	3,796	24.88	18.16		27	94,668	68,091
Jones	6,023	27.51	18.15		34	182,128	120,204
Keokuk	3,176	23.91	18.13		30	56,376	39,463
Kossuth	4,307	18.69	18.00		10	84,452	76,066
Lee	3,111	22.33	18.13		28	91,010	74,416
Linn	4,402	23.70	18.01		24	104,334	79,224
Louisia	3,340	31.91	18.18		43	106,776	60,582
Lucas	2,797	21.30	18.10		15	55,332	47,202
Lyon	2,747	19.34	17.99		8	45,924	42,250
Madison	4,000	27.08	18.18		33	113,860	74,000

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Mahaska	3,079	17.44	17.96		3	53,702	55,313
Marion	2,564	26.26	15.11		21	67,830	38,703
Marshall	3,949	20.24	18.21		10	79,962	71,967
Mills	3,603	20.82	18.11		13	75,024	66,271
Mitchell	4,307	20.74	18.94		13	89,830	77,717
Monona	3,259	16.07	17.99		12	52,400	58,688
Monroe	2,460	27.11	18.16		33	66,084	43,606
Montgomery	3,471	20.00	18.12		12	71,484	62,906
Muscatine	3,907	21.10	18.14		14	44,254	38,068
O'Brien	3,060	20.17	18.15		10	62,336	56,162
Osceola	1,292	24.12	18.00		25	31,169	23,377
Pace	3,966	21.06	18.11		14	125,696	108,086
Palo Alto	2,190	18.14	18.14			38,272	38,272
Plymouth	4,630	20.41	18.16		11	94,520	84,123
Pocahontas	3,488	20.51	18.04		12	81,620	44,808
Polk	2,633	20.92	17.99		14	42,028	36,944
Pottawattamie	9,282	20.00	18.00		10	185,600	167,984
Poweshiek	4,226	20.12	18.10		10	85,244	76,730
Ringgold	2,948	23.22	18.03		24	60,080	53,185
Sac	3,468	20.00	18.00		10	69,348	62,413
Scott	1,830	20.77	18.06		13	38,000	33,000
Shelby	3,288	20.08	18.07		10	66,032	59,420
Sioux	2,873	20.07	18.06		10	67,670	51,918
Story	3,049	20.16	18.14		10	73,566	66,566
Tama	6,129	22.01	18.24		43	196,166	111,814
Taylor	2,502	21.46	18.02		16	60,144	50,620
Union	3,111	21.20	18.02		15	65,948	56,056
Van Buren	1,821	20.75	18.05		13	37,788	32,876
Vapello	1,158	23.27	18.15		22	36,966	21,956
Warren	3,338	21.59	18.00		43	106,022	60,470
Washington	3,861	24.77	18.08		27	95,734	69,478
Wayne	3,068	23.85	18.12		24	72,956	55,447
Webster	2,092	20.00	18.00		10	50,040	45,136
Whitewater	1,625	17.01	18.03		6	27,644	29,362
Winnebago	4,088	19.95	17.95		10	81,788	71,670
Winnebush	10,319	20.00	18.00		10	206,320	185,688
Woodbury	2,580	20.17	17.97		11	52,212	46,460
Wright	3,295	19.92	18.12		9	65,632	59,725
Totals	353,290	\$ 21.65	\$ 18.06			\$ 7,649,408	\$ 6,381,125

PART XVI—STEERS TWO YEARS OLD—Continued

ASSESSMENT OF LIVE STOCK, 1926

PART XVI—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	692	\$ 34.05	\$ 27.24		20	\$ 23,506	\$ 18,563
Adams	949	25.75	27.18		31,076	25,703	25,703
Albany	1,231	31.73	26.97		15	39,154	32,980
Appanoose	1,505	30.27	27.09		31	74,812	51,620
Audubon	469	31.54	27.12		14	14,504	12,478
Benton	1,496	28.05	27.29		3	41,725	39,594
Black Hawk	1,024	24.22	27.12	12		24,895	27,782
Boone	379	30.55	27.04		10	11,300	10,170
Brenn	194	28.54	27.11		5	5,536	5,269
Buchanan	1,475	25.30	27.07	7		37,324	39,936
Buena Vista	531	32.07	26.98		16	26,058	22,555
Butler	906	32.23	27.07		13	6,802	5,996
Calhoun	222	31.94	27.09		16	29,198	24,520
Carroll	450	27.45	27.17		1	12,600	12,471
Cass	547	32.94	27.01		18	18,019	14,776
Cedar	1,486	37.63	27.09		28	55,924	40,265
Cerro Gordo	981	31.34	26.95		14	30,747	26,442
Cherokee	1,496	34.55	26.95		22	51,692	40,320
Chickasaw	948	33.09	27.08		10	25,524	22,972
Clarke	1,680	32.88	30.90		13	54,580	44,756
Clay	1,267	28.12	26.99		4	52,218	50,129
Clayton	1,369	28.29	27.15		4	44,402	43,026
Clinton	1,947	34.54	26.94		23	67,200	52,403
Crawford	780	31.07	27.03		13	24,512	21,325
Dallas	1,710	30.56	27.12		26	62,684	46,896
Davis	1,082	31.81	27.03		15	34,420	29,257
Decatur	1,304	27.93	27.09		3	36,428	35,325
Delaware	903	32.03	26.99		16	28,940	24,310
Des Moines	693	30.70	27.01		12	18,510	16,280
Dickinson	261	31.82	27.04		15	11,488	9,765
Dubuque	1,371	32.34	27.16		16	44,340	37,246
Emmet	464	32.18	27.03		16	14,932	12,542
Fayette	1,695	32.34	26.92		19	35,356	31,618
Floyd	1,031	28.11	26.99		4	28,988	27,327
Franklin	1,634	25.62	27.07		17	33,302	44,241
Fremont	347	30.16	27.14		10	10,472	9,423
Greene	897	32.71	27.14		17	26,400	21,912
Grundy	1,074	29.00	27.20		5	50,322	42,790
Guthrie	1,347	28.43	27.00		5	35,308	36,299
Hamilton	1,114	29.62	26.92	14		29,208	29,991
Hancock	983	31.87	27.06		15	31,224	26,622
Hardin	988	24.04	26.92	13		23,752	26,606
Harrison	448	32.57	27.03		17	14,394	12,118
Henry	743	34.27	27.07		21	25,460	20,113
Howard	1,223	28.00	27.16		3	37,059	35,944
Humboldt	995	31.00	26.97		13	31,756	16,317
Ia	813	32.09	27.30		15	25,984	22,086
Ida	816	32.79	27.21		17	26,754	22,200
Iowa	2,909	34.02	27.21		20	98,966	79,145
Jackson	1,402	30.96	26.93		13	42,495	37,702
Jasper	566	30.30	27.00		14	27,224	23,412
Jefferson	867	31.40	27.00		25	29,480	15,297
Johnson	3,242	29.38	27.15		32	120,448	98,054
Jones	1,311	35.00	27.04		29	49,948	35,463
Keokuk	1,090	28.57	27.14		5	55,140	52,383
Kossuth	752	38.37	27.24		29	28,859	20,488
Lee	1,474	30.27	27.24		16	44,618	40,156
Linn	419	43.23	27.24		37	18,112	11,410
Louis	1,002	39.56	27.17		19	33,612	27,226
Lucas	483	31.09	26.93		15	15,372	13,000
Madison	1,413	36.37	26.91		26	51,288	38,027

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Mahaska	524	31.39	27.16		14	16,552	14,235
Marion	449	31.39	27.19		15	14,364	12,306
Marshall	829	33.99	27.19		29	28,138	22,542
Mills	304	26.05	27.09	4		7,920	8,236
Mitchell	1,543	30.66	26.98		12	46,084	40,554
Monona	693	20.61	27.01	35		12,098	16,292
Monroe	1,315	35.57	27.00		24	46,780	35,533
Montgomery	846	31.52	27.19		14	26,564	22,031
Muscatine	1,688	33.72	26.97		20	37,020	29,616
O'Brien	679	32.68	26.95		16	21,780	18,286
Osceola	192	32.12	26.98		16	6,200	5,238
Page	993	27.81	26.97		3	27,616	26,739
Palo Alto	888	32.39	27.29		16	28,785	24,163
Plymouth	670	31.66	26.91		15	21,216	18,034
Pocahontas	449	28.64	27.06		17	14,656	12,154
Polk	778	29.95	26.95		10	22,706	20,435
Pottawattamie	2,028	32.00	27.29		15	65,216	55,434
Poweshiek	1,497	32.00	27.20		15	47,910	40,724
Ringgold	728	30.80	27.23		26	28,778	21,260
Sac	623	32.00	27.29		15	26,320	22,372
Sas	330	30.90	27.19		12	10,388	9,137
Scott	727	32.99	27.05		18	23,988	19,603
Shelby	370	29.30	27.20		16	8,941	7,530
St. Louis	696	28.23	27.19		4	17,990	17,242
Tama	1,999	40.75	27.29		32	55,787	37,377
Taylor	762	32.57	27.03		17	24,821	20,601
Union	1,375	32.26	27.18		16	44,406	37,876
Van Buren	678	28.08	26.96		4	13,478	12,737
Vapor	647	29.44	27.08		8	19,048	17,624
Warren	1,289	47.61	27.13		43	61,398	54,060
Washington	1,093	32.59	26.97		18	35,904	29,430
Wayne	2,084	33.29	26.95		19	69,548	56,634
Webster	524	30.00	27.00		10	15,720	14,148
Winneshago	439	27.59	26.95		2	12,072	11,831
Winnebuck	808	32.07	26.99		16	26,804	24,156
Woodbury	2,193	31.08	27.15		15	70,156	59,633
Worth	893	30.23	26.99		11	26,907	24,027
Wright	788	27.94	27.10		3	22,018	21,357
Totals	107,443	\$ 32.32	\$ 27.08			\$ 3,279,247	\$ 2,747,096

ASSESSMENT OF LIVE STOCK, 1926

PART XVII—STEERS THREE YEARS OLD AND OVER

Counties	Number	Adjusted Average Value as Reported	Adjusted Actual Value
Adair	24	44.50	1,068
Adams	3	22.00	66
Alamogordo	64	42.38	2,712
Appanoose	60	46.68	2,800
Atchison			
Benton	39	47.29	1,844
Black Hawk	36	29.56	1,070
Boone	1	22.00	22
Buchanan	7	40.00	280
Buena Vista	50	39.50	1,975
Butler	4	46.00	184
Cass	35	49.00	1,715
Carroll	5	40.00	200
Cass	2	47.49	95
Cedar	24	45.35	1,088
Cerro Gordo	12	44.32	532
Cherokee	22	27.00	1,384
Chickasaw	36	42.22	1,520
Clarke	1	22.00	22
Clay	101	40.04	4,044
Clayton	143	40.44	5,794
Clinton	107	35.78	3,818
Dallas	1	40.00	40
Davis	29	22.00	1,080
Deaer	126	29.26	3,688
DeKalb	51	38.35	1,965
Des Moines	98	40.23	3,942
Dickinson	4	23.00	92
Dubuque	7	40.00	280
Emmet	80	40.20	3,216
Fayette	7	31.42	220
Floyd	16	29.50	472
Franklin	2	24.00	48
Fremont	22	36.12	1,384
Greene	1	40.00	40
Grundy	1	48.00	48
Guthrie	13	40.64	528
Hamilton	23	39.65	922
Hancock	4	21.00	84
Hardin	7	42.00	294
Harrison	13	26.00	338
Henry			
Howard			
Humboldt	64	29.51	1,896
Iowa	1	40.00	40
Jackson	7	49.14	344
Jackson	11	36.52	402
Jasper	14	35.43	496
Jefferson	6	38.00	228
Johnson	6	44.00	264
Jones	25	22.00	1,100
Kearney	23	47.50	1,092
Kossuth	16	48.00	768
Lea	46	40.00	1,840
Linn	15	40.80	612
Louis			
Lucas	2	58.07	116
Lyon	20	44.00	880
Madison	19	40.00	760
Madison	22	29.50	1,361

PART XVII—STEERS THREE YEARS OLD AND OVER—Continued

Counties	Number	Adjusted Average Value as Reported	Adjusted Actual Value
Mahaska			
Manly	10	41.25	413
Marshall	30	46.00	1,380
Mills	6	42.00	252
Mitchell	13	42.00	546
Monona	4	24.00	96
Monroe	2	40.00	80
Montgomery	12	30.54	366
Muscatine	41	42.02	1,725
O'Brien	29	44.00	1,276
Oswego	2	23.20	46
Page	20	43.00	1,040
Palo Alto	28	31.28	1,436
Plymouth	3	28.00	84
Pocahontas	11	30.02	330
Polk	11	30.02	330
Pottawattamie	22	44.00	968
Poweshock	48	40.85	1,960
Ringgold	24	39.52	1,544
Sac	5	44.00	220
Scott	47	40.50	1,903
Shelby	6	29.30	176
Sioux	1	44.00	44
Tama	17	42.47	722
Taylor	21	43.23	908
Union	28	51.07	1,430
Van Buren	27	39.80	1,076
Wapello	18	29.22	526
Warren	13	32.21	419
Washington	10	34.07	341
Wayne	20	47.81	1,012
Webster	10	40.00	400
Winneshock	24	37.00	888
Woodbury	21	40.51	1,251
Worth	11	40.00	440
Wright	116	39.95	4,638
Totals	2,420	41.61	10,671

ASSESSMENT OF LIVE STOCK, 1926

PART XVIII—BULLS

Counties	Number	Adjusted Average Value as Reported	Adjusted Actual Value
Adair.....	590	\$ 29.88	\$ 21,304
Adams.....	591	44.13	26,084
Allamakee.....	978	43.91	42,942
Appanoose.....	472	37.58	17,871
Ashtabula.....	906	46.03	41,796
Benton.....	1,331	43.15	53,130
Black Hawk.....	1,068	52.59	57,756
Boone.....	725	39.34	28,542
Bremer.....	1,425	40.72	58,028
Buchanan.....	1,039	41.74	42,948
Buena Vista.....	1,010	47.53	48,008
Butler.....	1,138	35.91	40,800
Calhoun.....	709	44.95	31,872
Carroll.....	995	39.32	39,644
Cass.....	874	39.98	34,946
Cedar.....	954	33.11	30,070
Corro Gordo.....	975	44.25	43,130
Cherokee.....	768	51.27	39,364
Chickasaw.....	1,088	45.00	48,300
Clarke.....	460	41.08	18,896
Clay.....	758	42.52	32,338
Clayton.....	1,086	47.38	79,807
Clinton.....	1,109	45.15	50,076
Crawford.....	1,183	48.37	57,236
Dallas.....	630	44.24	27,870
Davis.....	334	53.39	17,500
Desatur.....	597	35.32	17,300
Delaware.....	1,184	40.22	47,828
Des Moines.....	455	41.47	18,868
Dickinson.....	528	48.53	25,642
Dubuque.....	1,185	43.95	50,216
Emmet.....	539	45.13	25,680
Fayette.....	1,589	37.79	60,080
Floyd.....	843	35.90	30,280
Franklin.....	1,012	41.77	42,206
Fremont.....	382	38.72	14,698
Greene.....	670	41.78	27,994
Grundy.....	909	44.55	37,492
Guthrie.....	804	39.08	32,144
Hamilton.....	908	39.61	29,614
Hancock.....	989	47.88	47,208
Hardin.....	1,004	44.52	44,608
Harrison.....	824	38.58	31,776
Henry.....	481	41.21	17,760
Howard.....	1,069	39.75	30,920
Humboldt.....	648	53.75	34,164
Ida.....	630	56.08	35,336
Iowa.....	361	43.49	19,458
Jackson.....	957	45.57	48,300
Jasper.....	989	42.94	42,468
Jefferson.....	409	37.12	17,079
Johnson.....	910	42.13	38,332
Jones.....	911	45.40	41,364
Keokuk.....	632	44.54	29,148
Kossuth.....	1,489	45.19	68,774
Lee.....	465	39.53	18,382
Linn.....	1,164	38.09	44,322
Louisia.....	349	45.44	16,208
Lucas.....	459	45.00	20,246
Lyon.....	969	50.11	49,749
Madison.....	645	39.89	25,728

PART XVIII—BULLS—Continued

Counties	Number	Adjusted Average Value as Reported	Adjusted Actual Value
Mahaska.....	790	34.92	24,442
Marion.....	533	44.24	23,680
Marshall.....	1,076	51.24	55,316
Mills.....	455	37.08	15,788
Mitchell.....	932	36.43	35,680
Monona.....	698	49.28	37,712
Monroe.....	332	38.69	14,771
Montgomery.....	558	40.47	22,604
Muscatine.....	603	46.82	28,232
O'Brien.....	972	59.97	58,309
Ossola.....	674	55.88	37,654
Page.....	733	38.88	28,496
Palo Alto.....	781	49.71	31,788
Plymouth.....	1,372	51.08	70,100
Pocahontas.....	838	36.35	29,372
Polk.....	622	37.95	23,618
Pottawattamie.....	1,239	69.00	78,300
Poweshiek.....	921	48.24	44,428
Ringgold.....	705	44.43	31,228
Sac.....	948	49.25	38,526
Shelby.....	999	49.45	49,835
Scott.....	875	61.37	52,876
Sioux.....	1,517	46.19	60,918
Story.....	838	41.28	33,556
Tama.....	1,301	56.47	73,472
Taylor.....	655	41.17	28,307
Union.....	563	49.19	27,630
Van Buren.....	439	35.81	15,360
Wapello.....	499	35.43	17,680
Warren.....	678	37.90	25,692
Washington.....	1,191	17.27	19,918
Wayne.....	599	38.62	23,138
Webster.....	921	50.09	46,050
Winneshiek.....	1,112	33.52	37,284
Winneshiek.....	1,651	43.67	71,926
Woodbury.....	882	43.06	37,129
Worth.....	888	39.31	34,997
Wright.....	876	36.90	32,224
Totals.....	84,438	\$ 43.60	\$ 3,611,610

ASSESSMENT OF LIVE STOCK, 1926

PART XIV—CATTLE OF ALL AGES

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Adair.....	30,420	\$ 33.21	\$ 28.46	\$ 1,010,438	\$ 865,913
Adams.....	22,109	28.91	27.00	639,346	616,537
Allamore.....	35,588	27.84	27.33	990,680	969,210
Appanoose.....	21,328	30.85	27.14	658,427	579,174
Audubon.....	28,682	29.64	28.54	832,364	801,706
Benton.....	43,470	30.24	27.93	1,334,476	1,186,473
Black Hawk.....	39,460	33.44	28.72	1,319,225	1,047,315
Boone.....	24,115	28.56	28.84	689,022	695,735
Bremser.....	33,694	32.17	28.63	1,090,469	970,675
Buchanan.....	38,182	29.84	28.44	830,334	943,117
Buena Vista.....	30,113	33.50	29.65	1,008,847	874,891
Butler.....	33,207	30.60	27.67	1,016,106	918,871
Calhoun.....	30,662	29.71	29.47	612,256	607,237
Carroll.....	30,243	27.86	28.53	842,864	863,028
Cass.....	25,442	32.70	28.86	826,095	849,838
Cedar.....	35,366	34.78	29.72	1,230,950	1,031,150
Cerro Gorio.....	33,455	30.78	28.22	1,029,657	907,534
Cherokee.....	33,623	31.88	29.64	1,064,062	965,387
Chickasaw.....	31,369	29.67	28.22	931,792	886,176
Clarke.....	19,805	29.85	27.66	593,072	550,439
Clay.....	25,820	27.13	27.56	700,001	711,569
Clayton.....	48,407	28.69	28.31	1,389,233	1,370,678
Clinton.....	42,146	33.59	29.14	1,415,778	1,228,323
Crawford.....	46,882	32.41	30.33	1,512,700	1,415,491
Dallas.....	26,974	35.13	29.15	947,568	786,534
Davis.....	18,721	30.77	27.50	576,074	515,011
Deatur.....	21,442	24.90	27.76	535,261	595,373
Delaware.....	34,374	31.33	28.22	1,077,156	979,197
Des Moines.....	19,392	33.97	28.21	658,836	547,100
Dickinson.....	16,576	29.90	29.27	495,609	485,279
Dubque.....	37,717	31.66	28.32	1,194,280	1,008,218
Emmet.....	17,489	28.89	28.30	495,094	468,245
Fayette.....	48,784	28.31	27.36	1,405,562	1,359,453
Floyd.....	27,699	28.40	27.57	786,877	772,113
Franklin.....	37,131	33.00	28.06	1,228,858	1,075,411
Fremont.....	18,479	29.59	29.32	546,716	541,825
Greene.....	33,466	29.33	28.61	688,407	671,465
Grundy.....	33,105	31.24	27.77	915,649	891,723
Guthrie.....	39,146	28.65	27.23	822,302	794,281
Hamilton.....	28,947	24.10	28.06	676,136	787,066
Hancock.....	29,595	28.31	27.89	838,052	825,435
Hardin.....	32,015	26.38	28.27	844,562	905,283
Harrison.....	30,378	31.11	31.09	951,303	890,770
Henry.....	33,218	31.33	27.56	623,003	555,085
Howard.....	31,295	26.18	27.32	819,492	859,132
Humboldt.....	19,495	29.26	29.01	570,464	565,702
Ia.....	25,998	31.86	30.39	828,506	790,227
Iowa.....	34,120	29.75	28.31	1,016,371	966,468
Jackson.....	37,137	28.64	27.76	1,071,640	1,038,673
Jasper.....	30,635	31.31	29.12	1,250,297	1,105,433
Jefferson.....	19,789	29.32	28.10	580,307	556,122
Johnson.....	32,475	33.13	29.01	1,075,094	942,389
Jones.....	39,966	35.30	27.40	1,410,892	1,005,391
Keeok.....	25,900	35.10	29.15	877,716	728,859
Kosciusko.....	44,413	28.59	28.03	1,269,904	1,285,228
Lee.....	21,564	33.25	27.65	729,344	623,065
Linn.....	39,559	30.03	28.06	1,187,718	1,110,057
Louis.....	16,711	37.04	28.66	619,352	479,347
Lucas.....	19,617	28.54	27.77	565,832	544,808
Lyon.....	20,190	29.46	29.31	771,389	767,784
Madison.....	37,701	31.29	28.42	887,643	789,067
Mahaska.....	26,684	28.27	28.59	754,494	765,073

PART XIV—CATTLE OF ALL AGES—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Marion.....	22,855	33.80	28.56	774,508	652,789
Marshall.....	35,354	36.06	29.78	1,274,909	1,052,832
Mills.....	20,267	30.68	29.85	589,510	605,135
Mitchell.....	32,998	27.39	27.88	917,966	907,394
Monona.....	29,701	24.62	30.67	731,404	919,912
Monroe.....	16,771	31.34	27.79	525,716	466,140
Montgomery.....	21,527	25.74	28.79	562,076	628,778
Muscataine.....	22,926	32.54	28.01	716,682	636,895
O'Brien.....	39,033	32.15	29.31	956,773	880,223
Oceola.....	18,456	32.67	29.97	603,015	553,252
Page.....	29,687	30.59	28.09	906,818	831,694
Palo Alto.....	22,625	31.12	28.30	704,127	642,533
Plymouth.....	48,787	31.76	29.63	1,549,724	1,446,602
Pocahontas.....	22,354	29.03	28.90	646,229	643,198
Polk.....	35,207	34.57	29.22	871,348	736,788
Pottawattamie.....	62,291	31.29	30.83	1,949,140	1,929,702
Poweshiek.....	32,080	29.05	29.05	632,112	921,696
Ringgold.....	24,735	29.70	28.01	734,733	692,949
Sac.....	32,628	31.00	29.67	1,011,749	968,270
Scott.....	27,987	37.26	30.75	1,042,804	832,621
Shelby.....	35,423	31.43	30.01	1,114,236	1,069,350
Sioux.....	43,516	32.81	30.61	1,428,003	1,332,130
Story.....	26,411	30.30	28.35	800,428	748,906
Tama.....	43,885	36.52	28.47	1,602,702	1,249,696
Taylor.....	24,392	29.58	28.24	721,517	688,030
Union.....	22,534	29.56	27.66	666,193	623,423
Van Buren.....	15,095	28.12	27.74	508,840	561,366
Wapello.....	10,442	34.44	28.21	566,340	463,880
Warren.....	27,192	36.25	28.21	885,812	767,181
Washington.....	24,415	30.77	26.75	751,303	653,234
Wayne.....	23,960	31.84	27.38	763,198	670,674
Webster.....	25,318	28.69	28.40	746,778	733,392
Winnebago.....	22,493	28.19	28.33	609,904	663,088
Winneshiek.....	46,962	28.38	28.02	1,332,128	1,316,231
Woodbury.....	40,937	27.91	26.89	1,142,732	1,100,841
Worth.....	26,173	28.52	28.29	746,425	740,563
Wright.....	28,436	28.05	29.69	799,210	828,709
Totals.....	1,922,806	\$ 30.67	\$ 28.62	\$89,645,374	\$ 83,672,900

PART XX—SWINE 9 MONTHS AND OVER—Continued

ASSESSMENT OF LIVE STOCK, 1926

PART XX—SWINE 9 MONTHS AND OVER

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	9,512	\$ 15.00	\$ 11.07	25		\$ 151,810	\$ 113,886
Adams	7,462	19.56	12.13	38		145,780	90,384
Allamakee	4,199	17.37	11.98	31		72,940	50,328
Appanoose	4,416	18.01	12.06	33		79,639	53,291
Audubon	5,614	18.55	12.05	35		104,689	68,012
Benton	11,215	15.97	11.97	25		179,172	134,379
Black Hawk	7,336	14.43	11.97	17		105,857	87,891
Boone	7,243	14.71	12.06	18		77,134	63,250
Bremner	7,793	14.46	12.00	17		112,690	95,588
Buchanan	9,188	19.13	12.04	37		175,736	110,713
Buena Vista	8,019	18.46	11.99	35		148,067	96,244
Butler	6,782	14.25	11.97	16		96,928	81,168
Calhoun	4,943	14.27	11.98	16		70,584	59,291
Carroll	6,997	15.69	12.08	23		109,824	84,564
Cass	8,555	19.00	11.95	39		167,686	109,288
Cedar	23,420	17.88	11.97	33		418,839	280,622
Corro Gordo	5,398	13.93	11.97	14		75,195	64,698
Cherokee	7,295	17.00	12.07	29		122,532	86,938
Chickasaw	5,567	12.90	12.07	12		72,832	78,850
Clarke	6,800	13.58	11.95	12		92,244	81,233
Clay	4,858	13.86	12.06	13		67,361	58,694
Clayton	15,136	12.40	12.02	3		187,794	182,100
Clinton	8,306	14.45	11.96	17		120,021	99,617
Crawford	10,549	14.11	11.96	15		148,735	126,425
Dallas	8,783	15.30	12.08	21		134,388	116,174
Davis	5,837	16.63	11.97	28		97,054	69,864
Decatur	5,375	13.68	12.03	12		73,552	64,726
Delaware	7,214	15.94	11.95	25		115,516	86,637
Des Moines	9,698	16.64	11.98	28		161,492	116,259
Dickinson	2,941	19.33	12.09	59		58,502	33,686
Dubuque	8,380	12.09	12.09	0		103,800	103,800
Emmet	3,087	13.68	12.02	12		42,230	37,167
Fayette	7,335	14.88	12.05	19		109,184	88,439
Floyd	5,846	13.34	12.00	10		77,982	70,184
Franklin	4,653	19.95	11.97	40		92,833	55,711
Freemont	4,466	13.68	12.05	12		102,424	90,133
Greene	5,358	10.13	12.05	19		54,230	61,600
Grundy	6,379	14.84	12.02	19		94,684	76,694
Guthrie	7,011	14.26	11.97	16		100,468	84,393
Hamilton	6,856	13.39	12.05	10		91,710	82,539
Hancock	5,107	11.71	12.06	5		59,784	61,577
Hardin	6,247	11.78	12.01	2		73,612	75,084
Harrison	10,300	13.86	12.05	13		142,851	124,280
Henry	8,180	14.06	11.96	15		115,320	98,622
Howard	5,772	14.80	11.98	19		85,456	69,219
Humboldt	3,281	14.41	11.96	17		56,636	47,938
Ia	5,795	13.00	12.06	10		59,476	53,476
Ida	12,056	13.79	11.99	13		166,286	144,669
Jackson	7,732	16.86	11.97	29		130,762	92,798
Jasper	14,051	18.05	12.09	33		253,661	169,933
Jefferson	10,680	13.17	11.98	9		140,843	128,167
Johnson	21,464	17.89	11.96	33		383,394	236,874
Jones	9,041	13.68	12.08	12		123,632	108,814
Knox	15,300	19.62	12.10	38		299,772	185,838
Kossuth	10,636	14.17	12.04	15		142,208	120,877
Lee	7,330	17.27	12.06	30		126,452	88,516
Linn	15,762	17.12	11.98	30		269,865	188,936
Louis	10,492	18.32	12.03	35		194,250	126,282
Lucas	5,765	14.36	12.06	16		82,794	69,547
Lyon	8,061	12.03	12.02	0		103,079	103,079
Madison	12,123	16.76	12.06	28		208,232	149,941

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Malaska	15,510	9.97	11.96	20		154,589	185,507
Marion	10,279	17.69	12.05	33		184,959	233,923
Marshall	9,743	18.15	11.97	34		176,911	116,761
Mills	5,676	13.28	12.08	9		75,386	68,601
Mitchell	4,595	18.87	12.07	36		85,622	54,414
Monona	10,574	13.34	12.00	10		141,684	126,974
Monroe	5,614	18.43	11.97	35		103,471	67,256
Montgomery	9,312	15.69	12.01	23		145,298	111,876
Muscataine	11,065	19.04	11.99	37		211,232	133,076
O'Brien	7,040	8.01	12.01	50		56,414	84,621
Osceola	3,136	16.62	11.96	28		52,442	37,728
Page	15,759	13.50	11.95	12		214,306	188,789
Palo Alto	3,770	10.68	12.06	13		40,278	45,514
Plymouth	19,106	8.04	12.06	50		153,424	236,136
Pocahontas	5,933	10.03	12.03	20		59,508	71,410
Polk	6,302	15.79	12.00	24		96,519	75,674
Pottawattamie	15,535	12.08	12.06	0		222,216	222,216
Poweshiek	12,616	14.62	11.98	18		184,398	151,177
Ringgold	6,740	12.56	12.05	4		84,634	81,249
Sac	6,749	18.39	11.95	35		124,136	80,688
Scott	15,414	15.09	12.07	20		202,482	161,086
Shelby	9,536	13.62	11.98	12		129,922	114,331
Sioux	15,563	12.47	11.97	4		232,024	223,745
Story	6,341	12.26	12.01	2		77,756	76,279
Tama	11,828	13.15	11.96	9		155,570	141,500
Taylor	10,932	19.56	12.12	38		213,796	132,532
Union	6,001	19.03	11.98	37		114,170	71,927
Van Buren	6,398	18.66	12.02	12		87,388	70,961
Wapello	7,967	19.38	11.98	40		139,212	95,227
Warren	11,505	18.82	12.04	35		222,200	142,208
Washington	20,901	14.00	12.04	14		292,577	251,616
Wayne	6,257	14.36	12.06	10		89,862	75,484
Webster	5,885	12.00	12.00	0		70,620	70,620
Winnebago	3,825	15.07	12.05	20		57,664	46,131
Winnebuck	9,090	17.70	12.03	32		160,874	109,224
Woodbury	9,272	11.87	11.88	1		110,128	111,220
Worth	3,679	16.60	11.95	28		61,000	43,985
Wright	5,457	15.31	12.09	21		83,543	65,999
Totals	856,327	\$ 15.05	\$ 12.01			\$12,928,292	\$ 10,328,104

ASSESSMENT OF LIVE STOCK, 1926

PART XXI—SHEEP OVER 9 MONTHS

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	9,095	5.98	5.98			53,899	53,899
Adams	7,469	7.55	6.04			56,494	45,195
Allamakee	5,777	8.03	6.02		25	46,876	34,782
Appanoose	15,672	7.37	6.04		18	115,490	94,702
Audubon	4,675	6.69	6.09		9	30,890	28,115
Benton	4,327	6.49	6.03		7	28,084	26,118
Black Hawk	2,995	6.99	6.01		14	20,934	18,003
Boone	1,762	6.92	6.02		3	19,559	10,550
Bruwer	2,627	6.15	5.59		3	16,320	12,749
Buchanan	3,883	6.45	5.59		7	25,030	22,278
Boona Vista	2,857	8.63	6.04		30	24,633	17,257
Butler	4,563	5.98	5.98			28,912	26,912
Calhoun	2,375	7.96	6.04		24	18,926	14,384
Carroll	5,376	5.49	6.09		10	19,544	21,688
Cass	6,282	6.87	6.04		12	43,181	37,509
Cedar	19,800	7.25	6.02		18	79,404	65,111
Cerro Gordo	3,129	5.78	5.99		4	18,092	18,816
Cherokee	2,367	6.10	6.10			14,076	14,076
Chickasaw	3,580	6.00	6.00			21,536	21,536
Clarke	4,771	7.55	6.04		20	36,029	28,816
Clay	3,500	6.04	6.04			21,153	21,153
Clayton	5,211	6.54	6.01		8	34,121	31,394
Clinton	2,630	6.22	6.03		3	16,388	15,877
Crawford	2,728	5.69	5.99		7	15,339	16,403
Dallas	5,967	6.18	6.01		2	24,204	23,520
Davis	42,212	7.17	6.02		16	302,754	254,313
Decatur	5,936	7.72	6.02		22	69,018	53,834
Delaware	2,804	5.85	6.02		3	22,290	22,927
Des Moines	4,995	7.44	6.02		19	37,714	29,738
Dickinson	2,773	8.43	6.02		29	23,359	16,000
Dubuque	2,512	8.12	6.09		25	22,336	21,134
Emmet	1,451	7.84	6.03		23	11,376	8,759
Fayette	7,410	4.30	6.02		40	31,884	44,638
Floyd	4,345	5.24	6.02		15	22,786	26,204
Franklin	4,587	6.38	5.98		9	30,205	27,496
Fronton	488	5.69	6.00		13	2,484	2,081
Greene	3,457	6.02	6.02			20,808	20,808
Grundy	3,065	6.05	6.05			12,440	12,440
Guthrie	5,219	5.50	5.99		9	28,722	31,207
Hamilton	2,504	6.09	6.09			17,082	17,082
Hancock	1,967	7.36	5.98		23	15,704	11,778
Hardin	3,579	8.60	6.00		28	28,693	21,222
Harrison	2,386	5.79	6.02		4	15,826	14,379
Henry	12,940	5.76	5.99		4	74,484	77,469
Howard	4,233	6.13	5.99		3	26,180	25,395
Humboldt	3,013	7.98	5.98		25	18,090	12,043
Ia	1,006	8.00	6.00		25	8,048	6,036
Iowa	6,241	7.74	6.03		22	48,211	37,683
Jackson	4,791	7.86	5.97		24	37,666	28,666
Jasper	9,913	7.53	6.02		20	74,658	59,726
Jefferson	9,800	6.00	6.00			58,800	58,800
Johnson	7,711	7.14	5.99		16	55,078	46,205
Jones	4,300	8.01	6.00		25	24,044	20,208
Keokuk	13,004	8.13	6.01		26	105,840	78,822
Kossuth	3,229	6.11	5.98		3	19,708	19,213
Lee	16,641	6.35	6.03		5	105,658	100,375
Linn	3,830	8.10	5.99		26	47,144	34,896
Louis	5,808	6.05	6.05			26,568	19,368
Luce	12,373	6.05	6.05			74,920	74,920
Lyon	1,777	7.12	5.98		16	12,662	19,636
Madison	12,854	6.86	6.03		12	88,204	77,620

PART XXI—SHEEP OVER 9 MONTHS—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Mahaska	16,641	5.81	6.09		12	88,346	99,831
Marion	14,313	7.33	6.02		30	107,538	86,286
Marshall	5,377	10.77	6.02		44	57,920	32,458
Mills	2,092	4.73	6.00		27	9,900	12,573
Mitchell	4,099	6.41	6.02		6	30,146	28,337
Monona	491	5.27	6.01		12	2,636	2,962
Monroe	7,716	6.22	6.03		3	48,015	45,375
Montgomery	1,746	6.06	6.08			19,313	19,313
Muscatine	3,011	7.26	6.02		17	21,888	18,142
O'Brien	4,388	8.00	6.00		25	30,670	27,507
Osceola	4,808	8.04	6.03		25	38,678	29,006
Page	4,571	7.77	6.08		23	36,548	27,372
Palo Alto	1,596	4.00	6.00		50	6,584	9,976
Plymouth	4,139	4.97	5.28		47	16,822	24,743
Pocahontas	1,236	8.00	6.00		25	9,892	7,419
Polk	4,385	5.47	6.01		10	24,092	26,402
Pottawattamie	7,969	8.00	6.00		25	69,732	47,814
Poweshiek	6,380	6.49	6.03		7	41,402	38,504
Ringgold	9,379	6.18	5.99		3	57,944	56,206
Sac	3,455	6.20	6.01		3	21,424	20,781
Scott	1,099	6.11	5.98		2	10,374	10,166
Shelby	4,650	6.13	6.00		2	28,500	27,930
Sionx	4,078	8.44	5.99		29	34,422	24,440
Story	1,925	7.29	6.05		17	14,044	11,656
Tama	6,128	6.02	6.02			42,482	36,969
Taylor	12,861	8.18	5.97		13	106,319	76,883
Union	5,249	6.20	5.98		5	33,088	31,454
Van Buren	25,037	5.98	5.98			149,823	149,823
Wapello	10,130	7.72	6.02		22	78,284	61,662
Warren	11,286	7.44	6.02		19	84,604	68,043
Washington	6,417	5.98	5.98			38,465	38,465
Wayne	9,517	6.77	6.02		11	64,802	57,406
Webster	1,933	6.06	6.06			11,718	11,718
Winnebago	1,438	6.09	6.09			8,884	8,884
Winnebuck	7,667	6.04	6.04			46,344	46,344
Woodbury	4,919	7.98	5.98		25	39,256	29,442
Worth	1,598	4.02	6.04		30	6,454	9,651
Wright	2,914	5.77	6.00		4	16,818	17,491
Totals	387,508	6.80	6.01			\$3,994,003	\$3,535,161

ASSESSMENT OF LIVE STOCK, 1926

PART XXII—GOATS OVER ONE YEAR

Counties	Number	Adjusted Average Value as Reported	Adjusted Actual Value
Adair			
Adams	51	3.30	168
Allamore	57	1.96	112
Appanoose	97	2.72	266
Audubon	15	4.00	60
Benton	21	9.48	204
Black Hawk	12	6.00	72
Boone	9	10.66	95
Brewer	5	4.00	24
Buchanan	62	5.40	313
Buena Vista	9	4.44	40
Butler	22	4.00	124
Calhoun	22	4.00	84
Carroll	22	4.18	92
Cass	25	8.28	207
Cedar	54	3.94	211
Cerro Gordo	22	9.91	223
Cherokee	19	8.22	156
Chickasaw	5	5.20	26
Clarke	13	5.66	68
Clay	13	5.00	65
Clayton	69	3.08	213
Clinton	3	13.33	40
Crawford	541	2.16	1,166
Dallas	7	4.57	32
Davis	5	5.00	25
Decatur	17	9.41	160
Delaware	32	4.13	132
Des Moines	227	2.05	460
Dickinson	1	8.00	8
Dike	127	8.52	1,120
Emmet	12	1.00	12
Fayette	5	7.20	36
Floyd	9	4.00	36
Franklin	1	4.00	4
Fremont	24	12.00	288
Greene	33	11.44	366
Grundy	21	6.47	136
Guthrie	141	2.75	388
Hamilton	16	7.50	120
Hancock	2	4.00	8
Hardin	5	4.00	20
Harrison	23	6.24	208
Henry	17	15.30	260
Howard	29	4.13	120
Humboldt	19	5.69	108
Ia	27	4.00	108
Iowa	228	2.80	639
Jackson	61	2.82	172
Jasper	43	4.00	172
Jefferson	51	3.00	153
Johnson	39	10.08	396
Jones	28	4.00	112
Keokuk	62	9.16	568
Kossuth	35	4.00	140
Lee	413	2.11	871
Lincoln			
Lodwick	62	2.45	152
Lucas	225	2.20	495
Lyon	11	7.45	82
Madison	23	4.87	112

PART XXII—GOATS OVER ONE YEAR—Continued

Counties	Number	Adjusted Average Value as Reported	Adjusted Actual Value
Mahaska	13	4.80	61
Marion	67	3.28	220
Marshall	35	11.54	404
Mills	72	4.94	356
Mitchell	7	12.00	84
Monona	9	5.77	52
Monroe	180	3.02	544
Montgomery	11	6.91	76
Muscatine	46	2.52	116
O'Brien	22	3.82	84
Oscola	13	4.00	52
Page	67	8.92	598
Palo Alto	21	4.00	124
Plymouth	41	4.00	164
Pocahontas	29	8.00	232
Polk	34	6.20	211
Pottawattamie	29	8.00	232
Poweshiek	19	15.16	288
Ringgold	65	2.70	176
Sac	24	4.00	96
Scott	7	9.50	57
Shelby	80	4.00	368
Sioux	15	8.00	120
Story	15	10.40	156
Tama	98	1.00	98
Taylor	9	6.67	60
Union	124	3.16	392
Van Buren	67	3.50	240
Wapello	123	3.77	464
Warren	115	7.86	904
Washington	11	4.72	52
Wayne	26	7.92	206
Webster	35	6.00	210
Winneshiek	2	4.00	12
Woodbury	36	4.22	148
Worth	17	4.00	68
Wright	7	4.00	28
Totals	5,022	4.05	20,881

TAXABLE VALUE OF PROPERTY, 1924—Continued

COUNTIES	Taxable value of land less exemptions	Taxable value of improvements on trees at \$1.00 per acre	Taxable value of town lots less exemptions	Taxable value of personal property less exemptions	Taxable value of express companies property	Taxable value of telegraph and telephone property	Taxable value of interurbans and sleeping car property	Taxable value of transmission lines	Net taxable value of all property except taxes and credits	Actual value of moneys and credits
Van Buren	4,064,410	21	553,089	492,446	2,566	40,806	672,236	10,216	5,835,900	5,704,736
Washeo	4,301,488	26	3,846,976	1,374,209	6,956	77,375	924,801	7,049	10,729,180	5,019,890
Warren	5,446,822	-----	1,116,236	769,361	3,389	89,286	581,269	14,293	9,371,913	7,429,371
Washington	7,469,971	-----	1,400,136	966,772	4,110	79,967	997,101	83,107	10,886,864	10,344,566
Wayne	5,159,418	-----	885,162	635,800	8,011	48,165	779,155	7,308	7,488,211	5,703,666
Webster	8,904,560	-----	4,419,672	1,489,286	7,507	174,009	1,413,061	15,005	16,405,053	5,718,053
Winneshago	4,076,630	-----	670,677	606,818	1,873	30,975	404,920	3,150	5,704,049	5,775,489
Winnebuck	6,850,157	1,601	1,195,872	953,257	2,654	37,400	665,150	80,473	9,756,353	3,233,074
Woodbury	9,990,237	-----	19,309,335	5,214,275	4,081	407,587	1,304,465	9,005	36,209,665	18,900,040
Worth	4,928,639	-----	455,940	529,190	1,968	33,603	601,510	5,130	5,335,999	2,877,716
Wright	6,967,938	123	1,908,928	929,650	4,160	91,113	979,865	16,392	10,297,195	4,700,500
Totals	\$ 653,676,567	\$ 40,865	\$ 236,278,654	\$ 112,452,758	\$ 330,974	\$ 8,014,125	\$ 83,292,229	\$ 1,322,684	\$ 1,083,303,916	\$ 627,603,114
Totals for year 1923	\$ 633,949,779	\$ 41,825	\$ 222,380,135	\$ 119,432,727	\$ 327,474	\$ 7,435,432	\$ 79,187,738	\$ 1,482,081	\$ 1,083,511,822	\$ 600,471,880
Totals for year 1922	\$ 657,166,328	\$ 52,369	\$ 213,781,236	\$ 119,483,979	\$ 327,357	\$ 7,363,698	\$ 79,755,090	\$ 1,297,433	\$ 1,079,225,878	\$ 686,777,303
Totals for year 1921	\$ 655,891,145	\$ 52,942	\$ 209,023,202	\$ 142,181,054	\$ 331,130	\$ 8,064,469	\$ 76,030,794	\$ 1,166,009	\$ 1,093,623,275	\$ 709,106,943
Totals for year 1920	\$ 629,240,205	\$ 10,480	\$ 197,481,777	\$ 155,071,185	\$ 310,910	\$ 6,938,985	\$ 81,126,454	\$ 1,103,349,996	\$ 627,587,003	
Totals for year 1919	\$ 656,909,513	\$ 10,200	\$ 191,813,832	\$ 152,675,998	\$ 312,392	\$ 5,885,673	\$ 81,545,489	\$ 1,089,140,177	\$ 468,277,567	
Totals for year 1918	\$ 597,705,741	\$ 11,049	\$ 180,100,126	\$ 152,421,874	\$ 320,913	\$ 5,802,844	\$ 81,497,104	\$ 1,008,600,788	\$ 456,068,799	
Totals for year 1917	\$ 587,069,049	\$ 10,933	\$ 174,091,376	\$ 127,506,861	\$ 311,297	\$ 5,070,204	\$ 80,704,123	\$ 975,337,872	\$ 329,954,615	
Totals for year 1916	\$ 683,087,363	\$ 10,718	\$ 164,250,083	\$ 120,941,259	\$ 294,780	\$ 5,194,247	\$ 81,333,779	\$ 955,143,629	\$ 307,238,000	
Totals for year 1915	\$ 578,325,984	\$ 13,053	\$ 164,107,369	\$ 115,506,427	\$ 317,103	\$ 5,169,591	\$ 81,531,948	\$ 945,061,505	\$ 275,361,700	
Totals for year 1914	\$ 570,142,582	\$ 15,474	\$ 162,355,694	\$ 112,126,407	\$ 303,335	\$ 4,736,711	\$ 80,796,449	\$ 922,476,812	\$ 251,838,587	
Totals for year 1913	\$ 569,027,029	\$ 11,479	\$ 157,671,542	\$ 104,548,634	\$ 424,779	\$ 4,554,328	\$ 79,597,444	\$ 917,181,156	\$ 210,712,518	

*Mineral land.

TAXES LEVIED, 1924

Amount of Taxes Levied in the Several Counties for the Year 1924, as Reported by the County Auditor; Also Totals for Previous Years

PART I.

COUNTIES	General state levy mills	General state tax	General state tax on moneys and credits	Soldiers' bonus tax 1.25 mills	Soldiers' bonus tax on moneys and credits	Soldiers' bonus tax on moneys and credits, 1 mill	General county tax including bonds	County drainage tax	County drainage tax	Poor tax
Adair	10.25	\$ 84,754.90	\$ 1,807.77	\$ 10,335.94	\$ 220.41	\$ 2,943.70	\$ 37,054.32	\$ 8,268.73	\$ 16,537.64	\$ 5,900.00
Adams	10.25	61,297.46	1,511.89	7,457.50	184.74	2,896.37	29,949.98	11,380.99	5,990.00	5,990.00
Allamoree	10.25	78,715.03	2,967.90	9,269.59	325.36	3,833.22	62,248.71	18,817.32	15,879.17	15,879.17
Appanoose	10.25	75,299.27	1,161.88	9,182.80	141.72	3,063.89	29,509.08	29,509.54	22,035.85	12,594.18
Arnhob	10.25	89,425.86	2,125.29	9,897.87	259.16	4,379.81	39,232.10	15,022.71	15,022.71	15,022.71
Benton	10.25	182,049.87	4,211.15	16,103.59	513.57	8,481.73	106,330.67	13,293.74	13,293.74	13,293.74
Black Hawk	10.25	183,967.51	4,078.83	23,438.08	579.59	14,661.08	131,815.28	96,809.11	5,431.22	36,800.11
Boone	10.25	110,989.75	2,244.02	14,267.04	278.84	5,941.48	148,377.26	22,827.24	11,413.65	11,413.65
Bremer	10.25	85,833.31	3,151.54	10,627.03	464.81	6,590.92	57,794.40	8,375.91	8,375.91	8,375.91
Buchanan	10.25	87,781.59	3,381.45	10,627.03	414.89	5,924.08	57,028.02	8,914.00	8,914.00	13,370.32
Buena Vista	10.25	112,082.84	2,880.65	15,668.65	330.27	6,612.89	109,947.65	11,215.90	11,215.90	16,823.84
Butler	10.25	66,200.71	3,303.06	15,170.84	418.70	7,044.19	79,479.70	30,997.69	10,997.69	29,185.96
Calhoun	10.25	111,289.08	2,272.29	15,571.60	277.24	5,179.52	104,142.08	8,144.92	11,077.86	12,186.66
Carrroll	10.25	116,271.06	3,022.10	14,179.35	479.02	5,630.31	79,401.03	10,239.89	22,698.90	10,239.89
Cass	10.25	101,966.43	2,922.23	12,434.33	394.86	6,831.26	92,158.99	10,239.89	5,236.75	11,632.55
Cedar	10.25	104,917.39	3,340.10	17,629.18	671.39	6,703.66	133,742.68	11,629.15	14,419.55	25,885.80
Cerro Gordo	10.25	144,917.39	3,340.10	17,629.18	310.02	6,169.41	150,757.71	10,369.83	10,369.83	19,889.22
Cherokee	10.25	194,800.19	1,537.02	13,787.53	187.43	5,763.29	95,498.97	10,369.83	10,369.83	14,726.58
Chickasaw	10.25	73,721.08	1,966.18	8,990.22	298.52	3,999.11	51,162.24	5,162.12	7,388.57	11,214.82
Clarks	10.25	54,436.56	1,637.54	6,638.59	199.71	3,139.36	48,687.74	6,264.74	6,264.74	18,629.10
Clay	10.25	97,377.42	2,277.89	11,895.68	277.76	3,908.18	116,903.09	9,741.95	18,629.10	34,027.98
Clinton	10.25	115,331.09	4,738.34	15,845.29	580.31	7,819.67	69,242.79	11,340.47	34,027.98	30,476.11
Carton	10.25	179,024.21	5,433.43	12,241.66	297.14	5,631.60	92,539.69	42,069.42	14,879.24	22,808.62
Crawford	10.25	149,775.09	2,738.18	11,582.25	333.84	6,169.41	133,742.68	10,369.83	10,369.83	19,889.22
Dallas	10.25	115,066.08	2,983.46	14,028.27	327.36	6,378.47	103,663.57	11,540.49	11,540.49	21,011.32
Davis	10.25	57,194.20	1,429.70	6,974.20	173.61	3,225.79	33,479.54	5,579.92	16,739.77	10,284.18
Decatur	10.25	68,044.01	1,394.07	8,298.20	170.08	3,278.93	68,013.03	6,774.70	20,361.81	20,361.81
Delaware	10.25	39,059.25	3,025.68	10,800.92	368.93	5,686.69	63,888.00	8,988.05	8,988.05	30,071.10
Des Moines	10.25	110,629.25	4,429.57	14,383.92	415.29	7,914.63	75,365.29	12,003.73	93,624.50	17,245.90
Dickinson	10.25	69,663.47	2,077.04	8,582.76	92.28	1,766.83	8,469.79	6,899.59	28,538.62	28,538.62
Dubuque	10.25	205,528.05	4,796.26	25,008.95	560.03	6,045.08	139,238.47	12,147.74	12,147.74	36,443.27
Emmet	10.25	62,101.69	714.79	7,573.42	84.89	1,397.35	90,332.17	8,029.29	3,029.29	12,117.41
Payette	10.25	124,514.40	3,139.68	15,184.68	385.31	6,908.25	98,356.73	18,221.60	12,147.74	8,823.22
Floyd	10.25	86,435.66	1,922.25	10,540.28	238.05	4,676.05	112,101.62	8,823.22	35,869.66	

TAXES LEVIED, 1924—PART I—Continued

COUNTIES	General state levy mills	General state tax	General state tax on moneys and credits	Soldiers' bounties tax 1.25 mills	Soldiers' bounties tax on moneys and credits	Soldiers' bounties bond tax on moneys and credits, 1 mill	General county tax including bonds	County drainage tax	County drainage tax	Poor tax
Franklin	10.25	97,107.70	2,212.77	11,833.30	200.80	4,510.12	104,744.74	9,028.53	9,008.55	29,025.75
Fremont	10.25	74,087.83	1,497.90	9,035.19	183.69	3,445.00	86,730.97	20,991.49	15,186.48	29,238.63
Greene	10.25	100,774.28	1,080.17	12,655.40	193.77	3,978.48	125,541.37	5,002.16	9,884.71	15,186.48
Grundy	10.25	97,820.11	3,668.00	11,930.38	447.32	5,549.72	94,070.50	9,884.71	9,884.71	11,828.36
Guthrie	10.25	92,408.93	2,282.64	11,261.38	278.49	5,006.15	54,678.29	9,112.97	15,295.00	29,011.32
Hamilton	10.25	105,071.14	2,502.93	13,269.68	312.35	8,891.43	56,031.73	20,305.51	10,305.51	15,446.41
Hancock	10.25	89,710.72	1,135.89	9,842.77	14.11	2,237.45	49,678.68	7,885.50	11,828.36	15,446.41
Hardin	10.25	114,328.57	3,524.19	13,921.44	429.77	8,380.48	103,401.78	9,191.84	11,489.13	22,169.28
Harrison	10.25	106,310.08	1,801.91	12,968.30	219.75	4,505.80	73,833.14	15,826.69	15,826.69	19,303.51
Henry	10.25	74,974.39	4,905.04	9,143.14	488.41	8,427.45	63,509.12	9,631.67	5,384.83	4,001.75
Howard	10.25	67,069.80	1,728.50	8,251.34	210.70	3,246.57	48,006.47	7,309.10	7,309.10	14,720.17
Howland	10.25	75,483.69	1,444.70	9,199.47	176.15	3,881.72	38,880.67	14,030.77	14,030.77	16,759.40
Ia	10.25	85,391.38	1,454.13	10,474.65	194.30	4,019.72	67,037.00	14,030.77	14,030.77	20,522.45
Iowa	10.25	99,421.32	2,911.69	12,124.55	720.15	8,836.63	92,488.27	14,030.77	14,030.77	28,130.92
Jackson	10.25	90,043.52	3,029.80	11,346.65	369.73	5,518.76	74,046.54	14,030.77	14,030.77	42,022.35
Jasper	10.25	138,644.85	5,170.76	16,907.91	630.00	10,985.80	84,184.70	14,030.77	14,030.77	22,169.28
Jefferson	10.25	76,500.78	2,007.48	9,230.40	317.88	5,194.00	40,313.36	11,588.94	12,568.87	15,446.41
Johnson	10.25	124,879.85	4,272.72	15,229.25	921.22	8,272.47	98,270.61	25,197.63	12,568.87	37,796.43
Jones	10.25	90,146.76	1,963.51	10,963.51	533.53	7,333.32	55,282.24	9,225.21	17,093.47	17,093.47
Kiowa	10.25	102,215.19	4,462.84	12,465.27	444.35	8,284.37	82,445.68	14,030.77	14,030.77	29,025.75
Rosamouth	10.25	137,124.15	2,298.63	16,722.45	280.39	4,871.42	83,517.66	18,092.21	18,092.21	29,025.75
Lee	10.25	141,956.65	2,051.38	17,311.78	220.20	3,171.03	89,917.50	42,148.62	42,148.62	32,214.09
Linn	10.25	250,054.12	6,499.07	31,291.97	792.57	17,383.71	135,445.77	62,173.30	13,289.42	77,223.80
Louisia	10.25	66,782.37	1,778.49	8,144.19	216.25	3,562.80	39,092.12	6,515.35	6,515.35	17,591.45
Lucas	10.25	57,118.87	1,823.05	6,965.72	161.30	3,203.39	74,121.89	11,403.30	17,093.47	17,093.47
Lyon	10.25	113,247.00	1,524.30	12,522.84	190.21	5,062.80	73,080.10	14,030.77	14,030.77	17,093.47
Madison	10.25	85,808.60	2,835.82	10,363.84	244.54	5,274.41	56,303.70	6,017.58	17,093.47	17,093.47
Mahaska	10.25	111,495.60	3,117.30	13,206.76	380.68	6,822.75	78,270.24	7,827.60	33,544.37	36,573.32
Marion	10.25	90,729.22	4,087.51	11,072.22	492.40	8,121.92	88,577.78	13,289.42	8,807.78	26,273.23
Marshall	10.25	131,022.52	5,417.53	16,047.88	660.67	9,121.00	98,213.03	15,405.96	15,405.96	22,407.03
Mills	10.25	69,561.15	1,823.90	8,481.87	222.31	3,257.38	91,008.95	3,809.76	16,963.73	16,963.73
Mitchell	10.25	76,282.47	2,026.33	9,374.33	395.28	6,484.71	85,497.58	7,005.13	7,005.13	9,439.13
Monona	10.25	96,722.21	1,257.77	11,795.94	113.88	2,089.60	64,058.00	9,439.13	9,972.02	14,030.77
Monroe	10.25	58,402.71	1,091.30	7,122.28	133.07	1,774.31	121,933.47	17,093.47	17,093.47	17,093.47
Montgomery	10.25	79,655.82	2,094.34	9,701.93	328.56	6,333.72	88,769.63	17,093.47	17,093.47	24,073.22
Muscateine	10.25	106,648.98	3,781.80	12,884.02	461.21	7,072.55	82,449.29	16,014.27	16,014.27	21,302.36
O'Brien	10.25	116,258.80	5,533.54	14,177.90	311.41	4,481.23	129,884.15	11,501.45	27,819.48	27,819.48
Oceola	10.25	65,227.32	621.66	7,956.64	79.30	1,264.05	8,025.19	5,039.21	5,039.21	17,191.54
Paga	10.25	104,747.19	3,958.98	12,774.05	482.00	8,259.44	95,448.14	13,907.31	6,302.67	17,093.47
Palo Alto	10.25	55,391.94	827.55	10,486.84	102.12	2,104.48	84,711.73	5,541.39	16,492.32	16,492.32
Plymouth	10.25	132,580.63	2,912.15	15,607.45	355.14	5,797.92	91,920.15	15,170.02	30,340.05	30,340.05
Pocahontas	10.25	95,306.90	1,480.41	11,988.65	180.59	3,024.75	94,919.55	9,735.38	14,008.10	14,008.10
Polk	10.25	572,000.54	15,672.25	69,756.12	1,911.25	47,831.06	474,341.87	107,414.85	11,988.70	107,414.85
Pottawattamie	10.25	218,712.15	3,821.03	29,672.25	466.00	10,563.40	170,077.98	42,675.53	42,675.53	42,675.53
Poweshiek	10.25	115,107.92	5,332.37	18,894.02	439.77	8,306.63	93,902.62	6,005.81	19,029.21	19,029.21
Ringgold	10.25	85,862.35	1,858.65	9,030.20	282.47	2,729.23	42,337.43	6,005.81	6,005.81	6,005.81
Sac	10.25	129,643.06	3,251.31	14,737.77	230.45	5,486.60	73,473.30	12,945.58	12,945.58	24,073.22
Scott	10.25	254,525.26	8,965.18	32,365.03	1,063.31	21,966.41	381,308.37	66,716.72	80,900.02	80,900.02
Shelby	10.25	109,800.65	2,674.00	15,307.64	325.97	4,554.00	61,482.37	12,871.87	12,871.87	19,303.51
Sioux	10.25	156,014.07	3,195.22	19,135.88	389.68	5,919.09	93,722.54	12,871.87	12,871.87	38,615.82
Story	10.25	121,939.71	3,345.29	16,089.80	407.94	9,301.15	99,113.34	12,871.87	12,871.87	30,501.87
Tama	10.25	130,545.04	4,061.08	16,688.42	495.25	8,356.20	100,400.85	18,747.02	18,747.02	22,380.59
Taylor	10.25	77,800.12	2,214.46	9,459.63	282.26	5,476.41	62,348.30	7,708.46	7,708.46	10,302.59
Union	10.25	70,905.95	1,430.31	8,510.86	175.15	3,446.43	43,256.88	14,068.95	5,514.24	14,068.95
Van Buren	10.25	59,326.33	1,336.93	7,359.46	162.89	2,676.60	65,316.68	5,957.58	17,813.64	17,813.64
Wapello	10.25	110,076.50	1,774.28	13,423.97	216.48	5,019.80	101,484.20	21,824.56	22,796.84	22,796.84
Warren	10.25	96,062.92	2,234.90	11,713.79	284.65	7,429.57	67,024.46	12,031.98	12,031.98	28,796.49
Washington	10.25	111,074.99	4,772.03	13,070.70	581.96	10,344.50	83,996.37	12,031.98	12,031.98	34,027.78
Wayne	10.25	76,754.37	1,481.47	9,390.28	290.30	9,703.68	53,015.19	7,712.87	8,907.96	8,907.96
Webster	10.25	169,132.78	2,316.89	20,569.40	282.47	5,718.67	124,733.69	24,946.47	11,200.00	11,200.00
Winnebago	10.25	59,888.80	1,290.71	7,242.54	157.36	2,775.44	53,185.49	5,918.95	5,918.95	17,709.23
Winneshek	10.25	100,004.07	3,220.50	12,195.69	292.77	5,523.58	56,539.22	14,034.83	9,756.56	19,513.10
Woodbury	10.25	371,140.00	4,228.91	45,292.68	598.28	13,800.64	296,547.06	88,000.00	88,000.00	73,327.41
Worth	10.25	56,743.90	1,491.15	6,920.00	170.80	2,807.72	42,545.15	3,236.36	5,672.74	8,509.02
Wright	10.25	106,346.94	1,706.47	12,571.54	219.07	4,769.60	61,787.51	5,236.25	10,473.48	15,708.68
Totals	10.25	\$11,108,146.24	\$285,375.64	\$1,354,045.74	\$ 31,015.11	\$37,061.30	\$8,948,747.20	\$1,220,906.49	\$612,037.31	\$ 2,445,955.94
Totals for year 1923	10.19	\$11,038,895.37	\$294,583.81	\$1,419,129.50	\$ 33,744.00	-----	\$9,123,565.97	\$1,295,366.95	\$637,964.76	\$ 2,380,322.67
Totals for year 1922	9.11	\$ 9,831,588.09	\$278,416.09	\$2,158,817.19	\$ 56,904.81	-----	\$8,675,814.31	\$1,079,339.17	\$595,007.59	\$ 1,771,182.61
Totals for year 1921	8.75	\$ 9,548,130.91	\$277,265.30	-----	-----	-----	\$8,297,967.24	\$1,024,191.56	\$600,909.49	\$ 1,697,064.61
Totals for year 1920	7.35	\$ 8,095,009.48	\$238,700.55	-----	-----	-----	\$7,709,544.96	\$ 973,451.53	\$744,301.54	\$ 1,005,056.00
Totals for year 1919	7.35	\$ 7,909,095.47	\$202,005.08	-----	-----	-----	\$7,213,927.27	\$ 716,219.82	\$646,897.96	\$ 1,503,188.06
Totals for year 1918	6.25	\$ 6,295,966.53	\$192,538.94	-----	-----	-----	\$6,404,630.38	\$ 656,956.90	\$511,286.89	\$ 1,407,822.17
Totals for year 1917	7.25	\$ 7,068,966.68	\$167,882.40	-----	-----	-----	\$5,988,143.73	\$ 502,799.55	\$410,146.42	\$ 1,221,408.14
Totals for year 1916	4.33	\$ 4,135,095.03	\$107,243.04	-----	-----	-----	\$5,417,876.29	\$ 552,941.32	\$308,078.98	\$ 1,178,387.74
Totals for year 1915	4.33	\$ 4,090,006.00	\$102,111.28	-----	-----	-----	\$4,912,642.37	\$ 564,476.79	\$296,149.44	\$ 1,068,121.81
Totals for year 1914	4.4	\$ 4,106,340.46	\$ 97,783.88	-----	-----	-----	\$4,049,855.46	\$ 482,302.11	\$423,620.98	\$ 885,719.36
Totals for year 1913	4.4	\$ 4,046,042.58	\$ 89,063.02	-----	-----	-----	\$3,834,354.21	\$ 440,300.60	\$325,307.95	\$ 872,204.96

TAXES LEVIED, 1924

PART II.

COUNTIES	Soldiers' relief tax	Refugee tax	City tax	Court house tax	Insane tax state hospital	Insane tax county hospital	County school tax	District school tax
Adair	829.81	57,851.38	34,929.35				8,208.73	378,900.00
Adams	1,108.00	41,829.97	20,465.50		5,900.00		5,900.00	187,002.04
Allamakee	3,064.35	55,579.20	58,554.80	10,921.84	8,336.88	12,788.22	8,336.88	504,562.40
Appanoose	3,056.98	51,223.91	77,758.09		21,394.17		7,346.29	393,254.22
Audubon	1,019.94	47,479.12			10,930.24		7,846.84	188,780.77
Benton	1,329.45	66,460.00	10,836.07		5,317.44		12,292.74	445,292.50
Black Hawk	9,302.34	67,005.85	647,816.45		14,722.61	9,302.34	18,404.56	1,388,006.60
Boone	1,940.28	57,008.18	130,295.73		11,413.65	17,130.44	11,413.65	514,585.50
Bremer	4,190.57	50,225.72	76,960.50		4,187.95	4,187.95	8,875.92	224,942.27
Buchanan		46,222.77	46,911.59		6,583.29	4,456.89	8,914.08	329,983.58
Buena Vista		11,225.90	109,889.15		11,215.50		11,215.50	488,589.55
Butler	3,033.68	70,473.71	54,435.14		15,108.37		10,667.60	329,335.48
Calhoun	1,828.11	55,394.86	109,336.73	22,157.77	11,077.86	16,827.54	12,186.00	301,531.90
Carroll		68,061.06	97,068.62			11,343.43	11,343.43	306,074.31
Cass	3,071.92	71,679.23	82,248.98		8,191.98		10,239.89	330,046.32
Cedar		47,670.77	39,670.50		10,503.50	4,297.40	10,503.50	331,961.77
Cerro Gordo		37,027.78	330,962.61		14,419.55	14,419.55	13,236.43	738,426.41
Cherokee	3,056.01	74,951.68	86,683.56		11,418.28		10,389.22	471,189.61
Chickasaw		51,682.07	41,951.91		5,906.45		7,883.07	301,448.44
Clarke	547.07	26,807.10	19,436.33		7,385.35		5,470.64	102,008.47
Clay		40,910.17	54,231.99		7,738.50		9,711.00	316,886.26
Clayton		80,788.28	72,402.13		9,770.24	11,540.47	11,540.47	300,004.28
Clinton	6,729.98	62,311.53	325,435.45		28,673.13	16,825.71	16,825.71	719,000.50
Crawford	3,329.41	90,601.61	105,579.21		16,307.80	9,927.51	11,540.46	372,511.76
Dallas		50,783.78	107,074.65		11,540.46		11,540.46	301,448.44
Davis		39,039.45	36,800.12		11,159.85		5,579.02	181,963.19
Decatur	609.73	47,432.86	43,609.03		15,397.73	1,016.21	6,774.09	225,610.71
Delaware		44,919.63	46,729.40		11,679.05		8,983.95	314,893.80
Des Moines	1,300.71	30,889.29	315,263.00		12,005.73	5,882.50	12,005.73	643,127.56
Dickinson		66,304.56	70,217.37				6,809.57	276,330.35
Dubuque		11,117.41	43,925.23		55,546.26	21,458.25	20,544.44	727,017.87
Emmet		13,117.41	43,925.23			6,058.71	6,058.71	274,738.21
Fayette	6,073.93	83,054.17	107,579.62			4,988.11	20,651.30	526,451.28
Floyd	1,239.49	24,825.11	112,344.71				8,653.29	332,799.05
Franklin		31,035.37	32,969.45			7,758.88		290,174.12
Fremont	722.81	50,290.57	44,712.60		3,614.04		7,228.08	303,092.82
Greene	1,073.43	50,629.59	60,629.59	10,124.32	10,124.32		10,124.32	305,201.20
Grundy		49,423.47	45,443.84		4,945.43		9,884.71	314,967.45
Guthrie	911.12	63,791.35	38,900.06				9,113.97	322,323.54
Hamilton		71,223.91	71,223.91		2,061.18	1,030.59	1,030.59	496,851.68
Hancock	3,942.75	38,636.51	57,734.72			7,828.26		237,648.45
Hardin	3,267.83	80,423.42	111,271.50		11,489.13		11,489.13	407,755.89
Harrison		52,763.20	77,124.15		15,825.66		10,550.61	430,083.04
Henry		30,821.41	59,373.83		15,410.13	11,557.93	7,705.19	304,547.50
Howard		38,548.46	43,807.50		10,831.39		6,749.06	292,646.01
Humboldt	1,472.03	14,730.17	40,457.16		11,049.24		7,981.10	294,035.50
Ia		40,428.20	60,137.75		8,379.70		5,279.70	267,435.84
Iowa		72,223.47	57,000.15		10,278.44		10,278.44	209,180.60
Jackson	907.12	37,492.02	53,549.23		4,686.50		9,373.01	254,007.12
Jasper	2,806.13	68,215.54	144,639.08			14,000.77	14,000.77	541,811.12
Jefferson	3,100.61	34,734.92	46,394.76		7,351.05		7,494.37	287,484.79
Johnson		68,557.01	297,374.52		12,968.37	12,968.37	12,968.37	412,415.29
Jones	922.32	64,863.44	71,969.21		13,381.21	4,611.60	3,223.29	232,352.90
Keokuk	1,049.66	61,445.68		35,019.08	10,407.60	5,203.80	10,407.60	337,170.44
Kossuth	5,449.91	49,806.79	17,027.77		6,801.02		13,602.06	382,755.10
Lee	1,404.98	56,193.40	295,044.48		16,859.54	16,859.54	14,049.58	601,809.89
Linn	2,500.77	92,962.94	90,929.49	56,996.78	86,996.78	38,861.45	25,967.63	1,505,492.15
Louis	1,303.07	30,715.95	37,307.64				6,515.35	297,794.75
Lucas		25,426.22	43,223.45		5,701.68		5,701.68	228,629.51
Lyon	1,121.06	54,052.46	72,688.58			11,219.43		290,531.41
Madison	964.68	43,232.60	39,675.66		4,232.36		8,464.74	333,495.98
Mahaska	3,334.45	55,907.35	121,732.87		5,500.78	5,500.78	11,181.47	438,174.91
Marion	8,807.78	35,431.11	86,806.22		13,286.06		8,807.78	314,684.00
Marshall	1,925.74	40,914.21	161,430.61		8,314.89	9,623.73	12,828.20	704,689.60
Mills	3,302.76	47,408.35	38,013.96		10,178.23		6,759.49	297,131.51
Mitchell		53,573.25	49,150.58		6,450.17		7,004.17	249,507.27
Monroe		47,189.07	69,514.94				0,139.18	406,111.95
Monroe	509.78	28,430.13	59,082.30		11,305.05	5,007.82	5,007.82	301,408.77
Montgomery	641.99	58,170.96	81,112.70		3,611.00		8,094.37	282,721.84
Muscatine		10,390.30	228,104.07		14,945.05	3,392.85		806,484.73
O'Brien		46,365.78	50,234.11		6,064.88		11,591.45	388,335.46
Oceola	643.61	19,872.84	112,029.43		9,075.97	19,117.00	9,056.64	401,405.73
Pace		74,525.66	117,786.40		2,210.56		10,605.29	419,392.60
Palo Alto	3,341.36	42,055.98	37,391.75		8,471.22		8,471.22	356,948.77
Plymouth	4,509.81	75,820.30	19,521.24		7,554.98		15,119.62	425,722.79
Pocahontas		38,941.41	54,634.93	36,507.08			9,735.37	310,253.32
Polk	55,894.96	73,467.59	3,221,904.47		44,643.56	55,894.96	55,894.96	3,467,433.53
Pottawattamie	7,498.30	166,857.69	529,218.88		31,337.31	7,498.30	31,337.31	1,124,900.29
Pottawattamie	3,847.00	79,217.22	112,259.83		9,075.97	2,347.00	11,388.13	401,405.73
Ringgold		46,941.39	27,739.30		6,605.81		6,605.81	229,496.46
Sac	1,304.69	49,864.46	91,723.80		8,432.25		12,045.61	379,806.44
Scott	5,871.07	24,073.18	84,968.70		47,225.43	19,481.27	26,866.65	1,231,907.41
Shelby	76,863.06	0,428.65			10,979.00		10,979.00	517,391.37
Sioux		78,102.08	161,665.49		7,810.24		15,620.53	469,960.63
Sioux		51,487.47	173,068.26		6,485.01	19,307.79	12,871.38	718,900.29
Story		99,229.27	9,459,518.38		9,459,518.38	9,459,518.38	14,886.24	445,760.56
Tama	3,425.28				2,322.00		7,798.43	290,162.41
Taylor	1,558.71	54,554.69	57,374.22		10,542.96	7,028.49	7,028.49	297,908.27
Union		69,383.83			8,906.82	8,906.82	5,937.88	204,671.04
Van Buren	569.78	41,565.10	22,863.88		21,854.56	10,912.28	10,912.28	644,968.80
Wapello	5,405.15	61,193.29	295,841.89		4,607.19		9,508.99	366,175.90
Warren	5,183.40	43,002.73	56,387.60					

TAXES LEVIED, 1924—PART II—Continued

COUNTIES	Soldiers' relief	Bridge tax	City tax	Court house	Inmate tax	Inmate hospital	Inmate county hospital	County school	District school
Washington.....	2,270.18	79,496.59	50,810.46	4,540.87	15,801.80	11,886.95	11,886.95	872,288.08	
Wayne.....	4,609.29	37,666.75	50,811.00	3,744.11	3,744.11	7,488.22	7,488.22	999,088.30	
Windsor.....	5,829.56	5,829.56	26,011.01	26,011.01	26,011.01	26,011.01	26,011.01	370,038.74	
Winthrop.....	8,829.56	8,829.56	33,323.00	33,323.00	33,323.00	33,323.00	33,323.00	371,428.71	
Winneshiek.....	970.60	68,206.87	64,006.60	64,006.60	64,006.60	64,006.60	64,006.60	259,882.67	
Woodbury.....	11,003.31	80,704.00	1,156,628.46	44,878.28	44,878.28	39,678.70	39,678.70	2,300,004.85	
Worth.....	2,064.59	28,323.46	19,002.82	8,500.05	8,500.05	5,671.70	5,671.70	318,243.21	
Wright.....	30,370.07	96,696.45	96,696.45	10,472.48	10,472.48	10,472.48	10,472.48	887,461.48	
Totals.....	\$301,681.80	\$6,314,647.94	\$15,455,187.82	\$402,137.87	\$4,012,712.60	\$4,012,712.60	\$4,012,712.60	\$41,129,174.84	
Totals for year 1923.....	\$190,443.33	\$6,460,424.25	\$13,848,848.23	\$410,983.81	\$1,110,200.35	\$696,829.21	\$1,129,145.07	\$45,889,194.28	
Totals for year 1922.....	\$150,804.02	\$6,430,700.84	\$13,858,080.81	\$107,085.08	\$1,029,015.62	\$488,487.18	\$1,102,229.74	\$47,000,210.83	
Totals for year 1921.....	\$182,882.59	\$6,022,028.31	\$13,650,520.68	\$130,848.01	\$1,176,559.15	\$619,483.94	\$1,138,201.01	\$43,219,148.95	
Totals for year 1920.....	\$194,058.78	\$6,452,088.47	\$13,076,083.97	\$165,405.53	\$1,171,288.77	\$465,055.70	\$1,139,174.12	\$41,807,275.86	
Totals for year 1919.....	\$213,914.64	\$6,390,304.77	\$10,821,469.81	\$169,719.27	\$1,076,070.20	\$397,822.30	\$1,194,174.12	\$41,317,275.86	
Totals for year 1918.....	\$230,948.21	\$6,028,009.89	\$9,291,357.58	\$176,556.48	\$883,609.12	\$697,290.17	\$1,024,166.47	\$45,132,800.40	
Totals for year 1917.....	\$590,882.09	\$4,419,031.53	\$9,307,224.81	\$104,227.18	\$809,306.39	\$666,823.77	\$986,715.04	\$41,913,608.76	
Totals for year 1916.....	\$344,207.88	\$4,245,629.87	\$8,319,011.02	\$290,820.76	\$716,720.07	\$248,283.68	\$973,285.00	\$49,215,702.07	
Totals for year 1915.....	\$301,005.16	\$4,114,961.89	\$7,327,150.88	\$27,052.27	\$718,378.68	\$307,820.80	\$974,350.00	\$47,720,002.80	
Totals for year 1914.....	\$175,817.80	\$3,561,268.89	\$7,209,074.90	\$191,537.60	\$657,230.19	\$418,019.32	\$495,737.35	\$46,322,865.59	
Totals for year 1913.....	\$181,405.40	\$3,720,165.50	\$6,477,554.24	\$206,728.94	\$725,206.29	\$328,013.80	\$941,209.76	\$45,032,875.00	

*Fall Bond.

TAXES LEVIED, 1924—PART III.

COUNTIES	County road or farm	County road	County building tax	Township road	Road grading	Miscellaneous	Total amount of tax levied	Poll tax	Delinquent road	All taxes
Adair.....	\$ 8,988.78	\$ 16,437.54	\$ 31,839.24	\$ 12,075.28	\$ 22,425.83	\$ 637,381.49	\$ 1,873.00	\$ 325.40	\$ 669,679.80	
Adams.....	5,960.00	11,860.00	30,867.63	4,436.96	4,436.96	412,603.07	1,811.00	102.00	444,496.07	
Alfalfa.....	15,870.77	15,870.77	45,481.66	28,625.84	28,625.84	3,895.00	2,447.50	496.00	683,812.94	
Appaquoche.....	2,038.95	11,739.89	9,982.61	2,038.95	2,038.95	828,499.12	3,895.00	496.00	831,711.11	
Armstrong.....	13,286.74	29,597.47	71,184.70	12,189.50	66,031.30	1,198,720.23	3,269.50	1,953.55	1,113,903.28	
Black Hawk.....	13,662.78	\$6,800.12	\$9,858.12	13,011.51	140,021.87	1,969,053.02	6,889.02	8,069.50	2,015,772.14	
Boone.....	11,413.65	29,827.34	67,374.82	15,871.08	44,581.18	1,302,885.06	4,097.50	4,296.70	1,317,770.88	
Brenner.....	8,273.02	16,731.90	44,197.18	50,448.45	16,388.22	623,179.82	2,870.00	108.00	626,696.82	
Buchanan.....	11,911.08	22,835.07	45,031.78	16,079.01	19,423.19	1,927,682.74	2,610.00	533.10	1,930,704.84	
Butler.....	10,187.80	22,137.80	45,335.07	16,079.01	19,423.19	1,927,682.74	2,610.00	533.10	1,930,704.84	
Calhoun.....	11,077.40	22,137.80	45,335.07	16,079.01	19,423.19	1,927,682.74	2,610.00	533.10	1,930,704.84	
Cass.....	11,243.43	22,668.90	46,002.65	16,079.01	19,423.19	1,927,682.74	2,610.00	533.10	1,930,704.84	
Cherokee.....	10,280.88	20,679.71	46,071.76	14,971.76	2,129.47	864,364.99	2,603.00	631.60	867,628.45	
Cedar.....	10,650.60	20,595.50	45,377.85	16,488.54	35,679.73	798,067.69	4,000.00	1,474.50	800,790.49	
Cherokee.....	28,538.80	14,419.59	45,000.89	19,747.73	11,831.42	4,671.00	12,481.10	1,718,600.11		
Cherokee.....	10,380.28	20,595.50	45,000.89	19,747.73	11,831.42	4,671.00	12,481.10	1,718,600.11		
Chickasaw.....	18,149.45	39,709.45	82,829.91	17,709.50	528,725.77	642,000.00	811.00	371.00	643,653.77	
Chickasaw.....	18,149.45	39,709.45	82,829.91	17,709.50	528,725.77	642,000.00	811.00	371.00	643,653.77	
Clay.....	10,453.02	9,741.90	45,134.09	10,204.44	7,624.03	800,700.59	1,275.00	1,396.30	802,453.50	
Clayton.....	11,440.47	25,080.95	45,719.89	13,881.11	843,810.18	988,654.99	1,988.15	1,744.75	992,387.59	
Clinton.....	100,802.72	47,906.15	45,543.65	16,466.74	13,881.11	943,810.18	3,467.50	3,012.30	1,859,691.84	
Clinton.....	14,879.25	17,885.16	41,063.09	18,803.30	6,210.85	1,844,900.23	2,717.50	1,151.00	1,847,872.78	
Dawson.....	1,870.00	1,870.00	15,000.00	15,000.00	15,000.00	1,100,000.00	6,000.00	6,000.00	1,127,000.00	
Davis.....	5,100.00	11,169.88	28,166.41	13,823.36	48,621.59	486,421.59	1,073.00	981.00	488,475.59	
DeWitt.....	6,774.00	13,549.20	34,448.08	10,318.43	5,802.59	576,718.88	1,625.00	981.00	579,675.38	
DeWitt.....	8,983.96	5,137.60	19,307.78	10,318.43	5,802.59	742,799.31	2,501.00	1,139.50	744,439.31	
Des Moines.....	11,440.47	25,080.95	45,719.89	13,881.11	843,810.18	988,654.99	1,988.15	1,744.75	992,387.59	
Dickinson.....	6,809.49	22,036.14	45,000.00	16,508.81	9,204.37	1,409,886.20	2,537.00	632.50	1,410,056.70	
Dubuque.....	20,004.14	41,008.28	41,008.28	41,008.28	41,008.28	681,876.32	1,402.50	1,082.50	684,361.32	
Dubuque.....	12,147.71	24,295.43	55,002.55	17,477.43	9,174.73	1,186,111.90	3,889.50	1,590.00	1,191,601.40	
Floyd.....	8,032.22	17,246.43	56,314.55	17,477.43	9,174.73	821,881.63	2,416.00	1,839.00	824,136.63	
Franklin.....	9,608.54	19,267.10	37,189.73	14,906.64	51,161.34	793,261.30	1,833.00	900.50	795,011.70	
Franklin.....	7,228.08	16,038.64	30,738.64	12,832.68	7,009.70	1,000,000.00	2,003.00	1,855.00	1,003,658.00	
Greene.....	10,124.82	20,248.64	50,331.06	18,018.29	37,406.20	906,137.83	1,997.50	3,661.00	910,796.33	

VALUATIONS AND PERCENTAGE FOR THE YEAR 1924

	Value	Per Cent
Taxable value of land.....	\$ 653,417,492.00	60.3171
Taxable value of town lots.....	236,273,654.00	30.8873
Taxable value of personal property.....	112,432,758.00	10.3866
Taxable value of express, telegraph, telephone and transmission lines.....	9,567,783.00	.9169
Taxable value of railroad property.....	81,292,229.00	7.5041
Total taxable value of all property (except money and credits).....	\$1,083,308,916.00	100.0000

Note: Taxable value is 25% of actual assessed value.
 Actual value of money and credits assessed at 6 mills on the dollar,
 of which 5 mills is apportioned to all funds and 1 mill goes direct to
 Soldiers' Bonus Bond fund..... \$ 627,063,114.00

TABLE SHOWING TOTAL TAXES FOR ALL PURPOSES LEVIED
IN 1924

(Exclusive of special assessments) to be collected in 1925

	Tax	Per Cent
General state revenue tax.....	\$ 11,338,321.88	10.7748
Soldiers' bonus tax.....	*1,388,960.85	1.3141
General county tax.....	8,943,747.20	8.4613
Court expense tax.....	1,229,906.49	1.1531
County drainage tax.....	612,037.31	.5791
Poor tax.....	2,445,955.94	2.3142
Soldiers' relief tax.....	301,681.62	.2854
Bridge tax.....	5,214,647.94	4.9036
City tax.....	18,455,137.82	17.1866
Court house tax.....	162,127.27	.1534
Insane tax state hospital.....	1,012,752.69	.9582
Insane tax county hospital.....	564,245.51	.5338
County school tax.....	1,139,174.84	1.0778
District school tax.....	44,601,211.49	42.0685
County or permanent road tax.....	1,327,485.61	1.2569
County road building tax.....	2,283,909.72	2.1419
Township road tax.....	4,173,052.51	3.9482
Road dragging tax.....	1,015,454.41	.9697
Miscellaneous tax.....	4,664,742.23	4.4134
Total tax levied.....	\$105,695,742.46	100.0000
Special soldiers' bonus bond tax of 1 mill on money and credits.....	*627,031.30	
Grand total of taxes.....	\$106,322,773.76	

* Total soldiers' bonus tax \$2,015,992.15.

TAXABLE VALUE OF PROPERTY, 1925
 Tax List of the Several Counties for the Year 1925, Showing Taxable Value of Property After Final Adjustment; Also
 Total for Previous Years

COUNTIES	Taxable value of land less exemptions	Taxable value of forest and fruit per acre	Taxable value of town lots less exemptions	Taxable value of city lots less exemptions	Taxable value of real property less exemptions	Taxable value of telegraph and telephone property	Taxable value of railroads, interurbans and sleeping car property	Taxable value of transmission lines	Total net taxable value of all property except mortgages and credits	Actual value of money and credits
Adair	5,231,909		545,284	565,330	1,191	75,497	319,282	2,630	6,738,733	3,492,715
Adams	4,119,799		859,303	435,133	1,056	21,138	265,408	7,750	5,211,433	2,776,371
Alfalfa	4,559,795	221	730,292	585,877	2,068	59,773	307,402	15,931	6,519,989	2,124,600
Apponook	3,658,837	24	1,224,134	628,978	4,757	35,963	1,051,900	12,729	6,029,094	2,847,826
Arden	5,133,585		572,014	546,722	1,190	62,464	239,812	11,119	6,264,227	2,623,171
Benton	8,252,661	1,745	1,223,944	981,596	3,361	84,763	774,282	31,680	11,034,406	7,911,270
Black Hawk	4,646,922	305	7,423,071	1,079,411	4,966	112,223	1,023,071	46,986	16,789,717	12,977,475
Boone	6,919,256		1,939,424	767,139	3,655	90,711	800,222	25,282	10,513,109	6,422,039
Bremser	4,003,091	20	1,432,887	805,325	2,988	51,376	699,055	43,984	7,039,349	5,262,370
Buchanan	5,453,787		1,116,829	683,736	6,823	95,730	469,218	30,733	7,788,928	4,406,259
Buena Vista	7,026,674		1,453,165	907,908	3,072	131,125	711,534	39,288	10,236,866	6,230,282
Butler	6,096,189		1,009,561	717,293	3,396	74,331	819,154	23,442	8,085,356	7,013,707
Calhoun	6,911,287		1,233,390	724,126	4,926	85,919	1,148,581	22,022	10,130,918	4,845,479
Carroll	6,077,350	4	1,761,727	767,243	3,810	84,630	972,808	29,004	10,198,656	5,184,974
Cass	4,285,721		1,288,780	696,719	2,276	95,022	526,038	15,251	6,890,408	6,116,295
Cedar	6,689,388	962	1,134,274	646,328	2,830	72,576	719,256	20,121	8,422,826	4,822,826
Cerro Gordo	5,367,615		4,666,164	1,303,471	4,630	82,122	1,097,276	20,121	13,121,279	6,494,727
Cherokee	6,971,682		1,169,722	765,330	1,831	63,969	438,738	14,270	9,424,433	3,413,498
Chickasaw	4,646,289		722,109	582,049	1,854	32,511	426,263	6,222	6,437,318	3,434,820
Clarke	5,497,632		486,351	388,592	1,483	25,672	414,127	13,484	4,827,513	2,810,402
Clay	6,083,736		1,022,291	693,521	3,224	52,313	708,247	18,627	8,061,507	3,695,208
Clayton	6,654,451	8,217	1,083,270	929,586	4,322	112,314	1,056,007	38,489	10,151,730	7,283,000
Clinton	8,228,113	155	4,008,196	1,375,077	5,988	89,245	1,527,122	28,818	10,299,424	5,195,765
Crawford	8,615,541		1,214,009	889,872	6,088	85,776	1,346,426	9,632	12,059,544	6,652,582
Dallas	6,833,670		1,711,500	884,885	3,802	119,594	767,223	27,541	10,393,964	6,037,821
Davis	3,730,029		498,415	446,949	1,063	37,671	446,068	4,045	5,141,801	2,768,796
Decatur	8,796,228		620,615	449,066	3,065	29,492	826,799	19,244	7,991,679	5,114,401
Delaware	5,699,727		929,315	691,715	3,493	68,463	525,654	41,672	7,169,842	3,467,610
Des Moines	4,167,610	112	4,535,355	1,743,732	1,569	90,948	1,052,664	41,672	6,467,367	3,467,610
Dickinson	3,631,676		1,463,154	426,587	1,620	40,169	337,691	6,130	5,926,418	1,834,520
Dubuque	6,238,992		918,532	3,598,945	2,996	129,258	1,916,432	23,071	30,190,000	9,148,865
Emmet	2,710,169		836,443	428,512	2,366	31,275	527,964	13,105	5,562,904	1,269,580
Fayette	4,737,631	156	1,335,736	940,466	4,230	92,674	971,054	42,588	11,117,983	6,343,060
Floyd	4,737,631	156	1,492,738	732,054	2,669	57,940	566,131	13,735	7,010,664	4,090,116
Franklin	6,374,000		866,968	674,381	3,403	75,724	644,323	25,264	8,890,297	4,251,899
Freemont	4,773,081	136	601,981	379,226	2,233	76,023	594,025	30,768	6,997,022	3,291,110
Greene	7,099,317		909,373	568,549	3,427	39,965	544,599	18,087	9,034,837	3,736,846
Grundy	6,066,136		1,002,849	677,319	2,000	100,235	677,319	37,839	8,493,736	3,839,809
Guthrie	5,812,322		559,096	654,722	2,230	82,263	584,661	30,033	8,007,299	4,255,302
Hamilton	6,314,933		1,180,610	649,277	2,604	102,458	696,199	20,885	8,906,894	5,496,068
Hancock	5,290,665		900,178	606,461	3,483	48,713	703,033	19,022	7,301,245	2,394,143
Hardin	6,515,949		1,512,300	777,314	4,764	88,297	1,139,296	25,075	10,056,594	7,548,426
Harrison	6,087,397	149	1,192,297	825,473	4,029	93,791	963,479	16,674	9,235,816	4,318,225
Henry	4,929,486	173	1,042,819	601,842	2,961	36,353	626,842	14,448	7,448,270	10,888,196
Howard	4,221,212	1,206	781,832	567,428	1,259	21,665	281,159	10,675	5,905,695	2,984,385
Humboldt	4,789,373		735,908	625,467	2,879	127,751	645,039	24,559	6,848,339	3,027,711
Ia	5,353,785		843,651	516,712	1,292	44,908	369,807	4,880	7,317,138	3,556,375
Iowa	6,023,969		771,645	739,797	1,856	54,481	449,479	19,159	8,021,342	3,241,233
Jackson	5,312,129		1,135,455	716,729	2,873	59,163	718,000	16,479	8,489,499	5,015,130
Jasper	4,689,159		1,873,177	1,082,137	4,036	106,428	815,939	34,874	7,448,270	10,888,196
Jefferson	4,412,238		1,005,860	415,037	2,799	51,924	729,360	11,854	6,020,022	4,553,900
Johnson	6,769,230	1,715	2,775,032	918,312	2,954	69,116	634,906	20,781	11,123,977	7,828,781
Keokuk	5,008,927	40	962,623	617,369	3,066	101,311	774,795	49,709	8,186,331	6,066,732
Jones	6,034,698		1,002,747	734,008	4,090	75,142	1,123,794	24,929	9,088,634	7,589,642
Kossuth	9,123,661	74	1,075,565	975,622	4,029	86,086	1,125,095	29,439	12,419,973	4,232,397
Lee	4,941,626	41	4,485,423	1,299,355	5,119	59,319	1,990,463	48,444	12,427,219	5,287,498
Lincoln	7,941,668		12,538,322	2,724,425	6,342	133,202	1,987,218	11,263	24,969,037	16,888,717
Louisia	3,971,739	148	622,663	566,454	2,998	54,313	592,380	10,151	5,615,679	3,302,761
Linn	5,383,299		693,543	447,711	2,239	45,626	369,549	9,347	5,771,214	3,021,234
Lyon	7,012,659		1,134,928	699,197	3,498	63,840	938,313	20,763	9,973,915	2,989,726
Madison	5,952,499		704,367	677,161	1,732	108,392	397,445	2,898	7,254,294	4,371,384
Mahaska	4,817,519		1,817,519	1,093,311	3,669	107,329	1,117,329	39,359	9,911,659	8,665,971
Marion	5,229,771		1,145,269	769,774	3,935	52,642	579,430	15,777	8,159,285	6,947,111
Marshall	6,904,392		2,019,249	999,917	4,749	165,029	949,125	11,604,071	9,899,828	8,999,828
Miller	4,179,111		559,804	476,741	3,192	9,546	726,381	126,363	6,076,098	3,232,364
Mitchell	4,585,038	391	4,585,038	635,332	2,587	47,693	635,790	12,005	6,645,326	5,717,291
Monona	5,762,197		821,259	714,884	3,638	134,498	983,934	8,410,259	2,129,466	
Monroe	3,191,222		629,301	462,226	2,594	48,012	804,515	6,037	5,131,188	1,712,219
Montgomery	4,739,741		1,137,616	562,592	1,859	39,232	428,032	12,468	6,998,821	6,010,244
Muscatine	4,897,119		2,411,909	1,078,525	3,905	96,389	977,669	17,400	9,288,999	6,465,139
O'Brien	7,439,967		1,280,827	809,246	3,089	22,999	821,439	15,862	10,499,949	5,071,265
Ogocola	4,172,491		490,479	472,509	1,829	26,857	344,968	7,459	5,715,939	1,244,292
Osage	5,686,618		1,719,574	877,317	3,259	67,329	827,582	18,949	9,192,059	6,262,694
Palo Alto	3,159,000		659,329	537,676	2,403	51,615	611,284	39,055	7,343,968	2,363,167
Plymouth	10,354,610		1,308,229	1,061,549	3,629	141,231	976,277	29,489	12,829,203	5,384,950
Pocahontas	6,514,472	8	714,699	707,297	2,919	96,330	697,119	24,933	8,737,099	3,836,236
Polk	6,908,146		40,444,965	7,414,009	7,620	249,965	3,076,830	29,370	57,171,975	36,691,498
Pottawattamie	10,294,277	10	6,127,349	1,922,965	6,041	234,382	1,707,333	25,142	20,404,899	10,519,940
Poweshak	6,884,151		1,683,199	953,762	3,971	83,426	668,166	31,691	9,906,868	6,530,610
Ringgold	3,159,000	673	2,815,279	568,498	2,541	35,785	666,311	15,049	5,736,778	2,665,459
Sac	7,499,788		1,179,788	798,989	2,443	101,423	628,227	19,479	10,479,809	4,919,754
Scott	5,376,823	24	15,622,866	3,331,473	3,989	135,888	1,071,113	35,072	25,477,259	23,456,599
Shelby	7,109,808		803,553	739,547	3,665	37,166	708,421	2,782	9,418,295	4,098,271
Sioux	9,490,781		1,221,128	1,055,664	4,719	142,697	1,329,843	27,967	13,772,794	5,397,732
Story	7,301,567		1,381,999	848,478	4,544					

TAXES LEVIED, 1925—PART I—(Continued)

COUNTIES	General state tax at 8.68 mills	Apportionment of money and credits tax	Total general state tax	Soldiers' bonus tax at 1.32 mills	Apportionment of money and credits tax	Special soldiers' bonus tax of 1 mill on money and credits	Total soldiers' bonus tax
Franklin	77,210.40	1,829.89	79,040.29	11,741.07	278.19	4,251.35	16,271.21
Fronton	58,126.00	1,164.76	59,290.72	8,840.05	177.13	3,201.11	12,300.19
Greene	78,506.16	1,261.05	79,767.21	11,932.41	191.77	3,736.85	15,861.03
Grundy	73,000.00	2,074.66	75,074.66	11,206.45	230.01	5,321.42	16,966.88
Guthrie	69,037.20	1,576.49	70,613.69	11,513.78	230.73	4,255.40	15,980.72
Hamilton	71,746.20	1,974.78	73,720.98	11,825.15	300.23	5,466.05	17,586.03
Hancock	63,805.61	1,009.57	64,815.18	9,716.84	148.71	2,304.14	12,257.69
Hardin	87,629.78	2,702.92	90,332.70	13,325.98	411.04	7,548.48	21,285.00
Harrison	80,075.74	1,514.79	81,590.53	12,177.41	230.33	4,318.02	16,736.26
Henry	37,485.75	5,129.41	42,615.16	8,742.22	477.43	8,052.56	17,232.21
Howard	51,361.42	1,335.70	52,697.12	25,267.12	7,735.63	138.54	20,979.01
Humboldt	50,595.10	1,946.27	52,541.37	9,682.12	159.11	5,027.70	15,213.66
Ia	63,512.07	1,137.36	64,649.43	9,638.02	172.95	3,526.36	13,337.94
Iowa	74,832.25	4,504.15	79,336.40	11,380.17	684.95	5,241.22	20,300.35
Jackson	73,235.31	2,300.23	75,535.54	11,140.10	351.14	5,915.12	16,906.36
Jasper	108,051.85	4,616.27	112,668.12	16,431.55	609.84	10,308.90	27,390.49
Jefferson	58,070.94	1,851.23	59,922.17	8,820.22	338.13	4,953.96	14,091.98
Johnson	97,237.32	3,435.45	100,672.77	14,802.45	322.42	7,288.78	22,153.65
Jones	71,048.67	3,248.31	74,296.98	10,834.64	492.98	6,656.78	17,985.40
Keokuk	75,880.43	3,225.26	79,105.69	11,960.90	501.05	7,550.04	20,017.00
Kossuth	107,805.34	1,675.46	109,480.80	16,394.34	254.21	4,322.29	20,971.44
Lee	116,504.15	1,675.73	118,179.88	17,717.15	254.84	3,287.42	21,269.44
Lincoln	219,929.56	5,373.30	225,302.86	22,000.81	817.13	16,388.73	30,006.67
Louis	49,554.82	1,224.88	50,779.70	7,491.88	301.45	3,302.76	10,996.12
Luce	44,654.88	1,068.31	45,723.19	6,833.42	162.44	3,020.76	10,016.02
Lyon	85,705.05	1,277.02	86,982.07	13,033.57	194.29	2,983.72	16,211.56
Madison	65,311.74	2,021.41	67,333.15	9,932.20	307.40	4,871.50	15,111.16
Mallesh	86,027.00	2,407.47	88,434.47	10,822.49	375.28	6,635.55	20,000.43
Marion	70,744.47	3,045.50	73,790.97	10,718.33	462.15	6,947.11	18,168.64
Marshall	100,888.08	2,061.56	102,949.64	15,267.63	313.51	8,809.82	24,490.06
Mills	52,757.01	1,546.36	54,303.37	8,025.06	235.16	3,222.27	11,510.49
Mitchell	57,081.38	1,816.76	58,898.14	8,771.82	276.28	5,717.28	14,765.38
Monona	73,001.58	689.96	73,691.54	11,101.02	104.02	2,150.55	13,366.09
Monroe	60,745.09	2,091.78	62,836.87	4,736.55	85.20	1,713.91	6,536.67
Montgomery	70,744.47	3,045.50	73,790.97	10,718.33	313.51	6,947.11	18,168.64
Muscatine	60,585.01	2,751.84	63,336.85	13,254.87	418.45	6,465.13	19,138.48
O'Brien	90,336.40	1,929.37	92,265.77	13,739.93	236.40	5,071.29	19,104.59
Osceola	49,627.71	536.92	50,164.63	7,547.06	81.65	1,244.27	8,872.98
Page	79,786.79	3,027.73	82,814.52	12,133.47	460.97	7,602.08	20,256.21
Palo Alto	63,730.34	741.37	64,471.71	9,692.60	112.77	5,201.16	12,006.02
Plymouth	129,332.24	2,953.94	132,286.18	18,308.75	360.58	5,330.66	24,004.97
Pocahontas	75,826.40	1,092.20	76,918.60	11,331.08	166.07	2,826.24	14,353.89
Polk	496,232.60	10,464.12	506,696.72	55,716.52	1,639.18	36,061.65	113,707.81
Pottawattamie	117,111.15	5,235.04	122,346.19	18,350.47	36,914.48	492.14	30,515.96
Poweshiek	86,351.53	2,507.19	88,858.72	14,116.10	281.86	6,301.40	20,329.41
Ringgold	49,780.50	1,414.40	51,194.90	7,371.23	215.09	2,685.41	10,171.73
Sac	90,965.00	2,115.68	93,080.68	15,843.37	321.74	4,610.73	16,060.04
Scott	321,112.60	7,961.80	329,074.40	33,629.08	1,210.78	23,456.56	58,297.32
Shelby	41,723.50	2,157.20	43,880.70	8,822.91	12,438.37	4,008.27	17,396.76
Sioux	115,437.83	2,364.53	117,802.36	17,333.18	293.34	5,807.71	23,688.12
Story	101,297.00	2,002.89	103,299.89	15,404.00	305.83	6,549.43	22,260.86
Tama	302,686.30	3,111.07	305,797.37	15,616.37	473.12	8,170.04	24,260.15
Taylor	59,500.07	1,840.78	61,340.85	9,066.01	279.91	5,176.35	14,512.37
Union	59,313.41	975.98	60,289.39	5,487.39	148.13	2,801.14	10,720.19
Van Buren	44,937.07	1,635.36	46,572.43	4,194.17	137.48	5,337.30	9,306.96
Wapello	85,050.73	1,410.50	86,461.23	9,201.52	214.50	4,978.07	15,711.04
Warren	75,574.41	2,914.30	78,488.71	11,422.91	467.98	7,003.43	18,964.27
Washington	86,771.02	5,609.42	92,380.44	13,196.60	548.90	9,340.37	23,085.87
Wayne	54,006.02	1,134.00	55,140.02	8,236.58	175.47	3,323.11	11,635.16
Webster	131,606.51	1,824.37	133,430.88	30,179.33	298.08	4,533.53	35,913.14
Winnebago	44,723.84	1,025.37	45,749.21	6,931.78	155.35	2,027.30	9,584.58
Winnebek	76,084.12	2,966.72	79,050.84	11,370.40	441.12	5,989.07	17,100.50
Woodbury	314,349.25	4,256.50	318,605.75	47,824.08	617.29	12,167.91	61,649.81
Worth	44,554.37	1,167.09	45,721.46	6,715.55	177.58	2,763.93	9,707.06
Wright	83,142.81	1,303.63	84,446.44	12,643.86	197.80	4,181.32	17,028.38
Totals	\$ 8,061,414.30	\$ 218,227.75	\$ 8,279,642.05	\$ 1,317,178.00	\$ 33,263.61	\$ 576,638.32	\$ 1,927,009.90

TAXES LEVIED, 1925

PART II.

COUNTIES	Mills levied for general county tax including bonds	General county tax including bonds	Apportionment of moneys and credits tax	Total general county tax including bonds	Mills levied for court expense	Court expense tax	Apportionment of moneys and credits tax	Total court expense tax
Adair	8.09	\$ 57,968.18	\$ 1,258.38	\$ 59,216.56				
Adams	7.90	41,170.34	1,021.48	42,191.82				
Allamoree	8.50	55,419.06	1,319.48	56,738.54				
Appanoose	11.00	73,029.09	1,185.84	74,215.53	2.00	19,579.97	465.70	20,045.67
Arden	9.00	50,085.25	1,389.96	51,475.21	3.00	19,917.19	323.41	20,240.60
Audubon	9.00	104,896.63	3,396.34	108,292.97	3.00	13,129.57	308.09	13,437.66
Black Hawk	7.96	133,530.38	3,474.68	137,005.06	2.14	35,921.43	924.65	36,846.08
Boone	13.00	136,671.11	2,646.93	139,318.04	1.00	10,513.10	205.59	10,718.69
Brenner	6.00	50,419.69	2,258.70	52,678.39				
Buchanan	6.00	46,733.39	1,940.70	48,674.09	.50	3,894.42	100.49	3,994.98
Buena Vista	9.30	100,317.13	2,494.78	102,811.91				
Butler	7.20	62,518.97	2,413.87	64,932.84				
Calhoun	9.00	91,178.27	1,917.34	93,095.61	.70	7,091.63	149.12	7,240.75
Carroll	6.00	61,192.58	2,073.77	63,266.35				
Cass	8.80	78,235.54	2,475.71	80,711.25	2.20	19,358.63	618.90	20,177.83
Cedar	7.20	68,832.17	4,485.81	73,317.98	.80	7,648.02	482.87	8,130.89
Cerro Gordo	9.30	128,636.54	2,649.09	131,285.63	2.00	26,232.51	435.17	26,667.68
Chickasaw	10.40	98,014.12	1,476.28	99,490.40	1.10	10,306.92	156.14	10,463.06
Clarke	7.00	45,068.88	1,135.49	46,204.37	1.00	6,437.68	162.36	6,600.04
Clay	10.40	50,209.24	1,430.41	51,639.65	1.20	5,783.29	165.63	5,948.92
Clayton	5.50	107,659.65	2,018.39	109,678.04				
Clinton	7.00	106,822.96	1,545.33	108,368.29	2.90	44,255.22	640.14	44,895.36
Crawford	11.30	137,820.36	2,119.79	139,940.15	1.30	14,603.91	225.07	14,828.98
Dallas	9.00	93,185.24	2,160.68	95,345.92	1.00	19,335.86	240.07	19,575.93
Davis	6.00	30,851.30	885.35	31,736.65	1.00	5,111.30	144.31	5,255.67
Decatur	10.35	59,682.27	1,631.58	61,313.85	.33	3,022.92	32.86	3,055.78
Delaware	9.00	71,425.11	2,366.70	73,791.81	.50	3,995.84	125.86	4,121.70
Des Moines	6.51	72,285.87	2,392.30	74,678.17	1.50	16,635.76	507.51	17,143.27
Dickinson	12.30	72,392.33	888.54	73,280.87	1.20	7,111.61	82.44	7,194.05
Diubouque	10.40	211,005.21	4,676.20	215,681.41	1.60	21,315.96	461.75	21,777.71
Emmet	9.47	52,386.58	294.49	52,681.07	1.50	8,303.16	73.63	8,376.79
Fayette	8.30	92,578.66	2,150.67	94,729.33	1.80	20,012.37	472.80	20,485.23
Floyd	14.00	110,378.41	2,322.70	112,701.11				
Franklin	11.00	97,847.38	2,318.46	100,165.74				
Fremont	11.50	77,023.46	1,543.17	78,566.63	2.50	16,744.23	335.47	17,079.70
Greene	13.67	123,739.90	1,986.08	125,725.98	1.05	14,940.51	229.40	15,170.20
Grundy	9.50	80,001.44	2,370.75	82,372.19	1.00	8,057.27	181.59	8,238.86
Guthrie	6.00	48,345.68	1,089.73	49,435.41	1.20	10,748.35	372.99	11,008.40
Hamilton	7.50	67,177.61	1,706.31	68,883.92	.35	4,045.68	89.32	4,135.00
Hancock	9.32	46,323.07	1,235.91	47,558.98	.80	8,076.38	249.13	8,325.71
Hardin	7.10	71,679.15	2,310.88	73,990.03	2.00	18,459.69	349.03	18,808.72
Harrison	5.90	54,429.88	1,936.31	56,366.19	1.50	9,964.39	542.58	10,476.94
Henry	7.80	61,658.08	3,821.35	65,479.43				
Howard	7.30	43,111.96	1,098.15	44,210.11				
Humboldt	8.20	56,198.66	1,688.66	57,887.32	1.10	7,526.77	132.64	7,659.41
Ia	8.00	68,187.67	1,045.45	69,233.12				
Iowa	9.00	77,592.08	4,670.30	82,262.38				
Jackson	8.00	67,515.73	2,128.34	69,644.07	.50	4,219.56	133.03	4,352.59
Jasper	7.00	87,138.59	2,725.06	89,863.65	1.20	14,993.04	544.43	15,487.47
Jefferson	8.50	58,651.34	1,881.91	60,533.25	1.00	10,698.96	341.64	11,010.60
Johnson	8.20	39,021.79	3,146.23	42,168.02	1.50	16,819.28	305.60	17,412.57
Jones	6.10	49,948.29	2,245.38	52,193.67	1.02	8,324.70	374.23	8,698.93
Keokuk	6.40	54,531.78	2,277.90	56,809.68	2.20	19,994.94	835.94	20,829.08
Kossuth	6.21	77,128.01	1,198.73	78,326.74	.25	3,105.03	88.26	3,193.29
Lee	6.70	67,243.92	1,254.89	68,498.81	2.80	37,581.97	540.54	38,122.51
Linn	6.00	149,038.23	3,714.25	152,752.47	1.60	37,489.59	928.57	38,418.13
Louis	8.10	45,072.93	1,236.38	46,309.31	1.50	6,619.51	228.95	6,848.46
Lucas	13.50	69,887.19	1,961.44	71,848.63	2.00	10,263.67	246.12	10,509.79
Lyon	7.30	72,079.54	1,065.50	73,145.04				
Madison	6.00	51,918.33	1,606.90	53,525.23	1.00	7,524.37	232.87	7,757.24
Mahaska	9.00	89,199.53	2,568.25	91,767.78	.50	4,965.33	142.15	5,097.88
Marion	11.00	89,653.14	3,859.30	93,512.44	1.50	12,225.43	426.80	12,711.73
Marshall	10.82	123,885.96	2,782.82	126,668.78	1.71	19,891.84	519.54	20,391.32
Mills	13.50	82,063.25	2,405.05	84,468.30	.50	3,993.03	80.08	4,073.11
Mitchell	6.00	39,871.92	1,253.82	41,125.74				
Monona	7.10	50,713.28	564.37	51,277.65	1.50	12,615.43	119.23	12,734.71
Monroe	11.40	58,723.54	738.45	59,461.99	3.00	15,493.56	193.05	15,687.21
Montgomery	11.38	79,504.38	2,737.70	82,242.08				
Muscataine	6.00	65,703.94	1,992.18	67,696.12	2.00	15,997.98	684.95	16,392.94
O'Brien	8.69	30,517.73	1,911.60	32,429.33				
Osceola	8.61	49,399.12	534.40	49,933.52	1.23	7,092.54	76.95	7,169.47
Page	9.50	67,324.25	3,318.66	70,642.91	1.00	9,192.03	318.71	9,510.74
Palo Alto	9.00	68,087.69	788.91	68,876.60				
Plymouth	6.00	83,221.59	1,661.72	84,883.31				
Pocahontas	13.00	104,828.88	1,500.93	106,329.81				
Polk	7.50	428,789.89	7,446.00	436,235.89	3.00	171,515.93	3,723.00	175,238.93
Pottawattamie	7.60	155,096.58	2,836.27	157,932.85	.30	6,121.45	111.86	6,233.31
Poweshiek	8.75	80,947.30	2,528.28	83,475.58	1.00	9,906.83	288.90	10,225.73
Ringgold	9.00	51,622.19	1,469.55	53,091.74	1.00	5,735.78	162.95	5,898.73
Sac	8.40	85,881.59	2,047.43	87,929.02				
Scott	14.51	309,634.43	18,576.83	328,211.26	2.50	65,221.78	2,348.18	67,569.96
Shelby	5.00	47,077.63	1,242.78	48,320.41				
Sioux	6.00	79,636.76	1,437.83	81,074.59				
Story	8.50	59,196.66	2,548.94	61,745.60	1.50	17,595.23	449.85	17,965.13
Tama	8.00	95,884.72	3,908.27	99,793.00				
Taylor	8.00	54,884.91	1,896.59	56,781.50	1.00	6,890.58	212.04	7,072.62
Union	9.00	52,376.30	1,009.89	53,386.19	2.00	11,639.02	224.36	11,863.38
Van Buren	11.50	59,679.96	1,283.92	60,963.88	1.10	5,659.31	131.23	5,790.54
Wapello	10.70	100,651.45	1,780.14	102,431.59	1.50	15,371.97	243.75	15,615.42

TAXES LEVIED, 1925—PART II—(Continued)

COUNTIES	Mills levied for general county tax including bonds	General county tax including bonds	Apportionment of moneys and credits tax	Total general county tax including bonds	Mills levied for court expense	Court expense tax	Apportionment of moneys and credits tax	Total court expense tax
Warren	7.90	68,816.91	2,662.74	71,469.65	1.00	9,997.43	415.88	10,413.26
Washington	8.01	80,079.35	3,330.82	83,410.17	1.00	7,478.71	159.53	7,638.24
Wayne	6.00	37,363.96	1,797.71	39,161.67	1.30	27,517.52	824.55	27,992.07
Webster	7.00	116,183.23	1,623.86	117,807.09	1.80	6,441.08	147.86	6,588.94
Winnebago	9.00	46,573.73	1,064.34	47,638.07	1.25	8,765.45	334.18	9,099.63
Winneshiek	10.00	87,654.51	3,341.94	90,996.45	1.00	86,972.15	1,176.83	88,149.00
Woodbury	6.80	246,421.08	3,334.52	249,755.60	2.40	5,646.33	147.40	5,793.73
Worth	6.00	30,707.08	807.17	31,514.25	1.10	28,371.12		
Wright	6.00	57,472.02	850.10	58,322.12				
Totals		\$ 8,443,431.21	206,750.69	\$ 8,650,181.90		\$ 1,195,519.87	\$ 28,216.02	\$ 1,223,735.89

TAXES LEVIED, 1925
PART III.

COUNTIES	Mills levied for court house tax	Court house tax	Apportionment of moneys and credits tax	Total court house tax	Mills levied for poor tax	Poor tax	Apportionment and credits tax	Total poor tax
Adair					2.50	\$ 16,846.83	\$ 365.84	\$ 17,212.67
Adams					1.00	5,211.44	129.63	5,341.07
Allamakee	1.50	\$ 9,779.08	\$ 232.86	\$ 10,011.94	2.00	19,579.57	465.70	20,045.67
Appanoose					3.00	19,917.19	323.41	20,240.60
Audubon					1.80	11,816.62	277.82	12,094.44
Benton					3.00	34,962.82	1,181.89	36,044.71
Black Hawk					2.14	35,921.42	924.65	36,846.07
Boone					3.00	31,539.48	610.82	32,150.30
Bremner					2.20	16,806.54	712.90	17,519.44
Buchanan					1.50	11,983.47	301.43	12,284.90
Buena Vista					1.00	16,410.99	407.26	16,818.25
Butler					2.00	22,675.96	871.70	23,547.66
Calhoun					1.20	12,157.00	255.65	12,412.65
Carrroll					3.00	20,397.28	691.25	21,088.53
Cass					2.40	21,357.00	673.13	22,030.13
Cedar					1.70	16,252.04	1,029.09	17,281.13
Cerro Gordo					2.00	26,262.50	418.18	26,680.68
Cherokee					1.10	10,369.80	156.14	10,525.94
Chickasaw					3.00	19,313.08	487.94	19,801.02
Clarke					3.00	14,883.46	412.65	15,296.11
Clay					3.00	19,069.31	359.13	19,428.44
Clayton					3.00	30,455.21	1,306.12	31,761.33
Olliton					3.00	45,781.27	692.32	46,473.59
Crawford					2.50	30,424.84	468.96	30,893.80
Dallas					2.50	25,884.80	600.10	26,484.90
Davis					3.00	15,425.67	432.71	15,858.38
Decatur					2.00	17,110.84	299.11	17,409.95
Delaware					3.00	23,975.04	755.38	24,730.42
Des Moines					3.00	33,311.52	1,014.85	34,326.37
Dickinson					2.70	16,001.25	185.54	16,186.79
Dubuque					3.00	60,327.36	1,306.82	61,634.18
Emmet					3.00	16,006.25	147.23	16,153.48
Payette					3.00	33,833.65	788.16	34,621.81
Floyd					3.00	22,882.77	480.58	23,363.35
Franklin					3.00	36,685.62	632.32	37,317.94
Fremont					2.50	16,744.23	335.47	17,079.70
Greene					1.15	10,413.09	167.06	10,580.15

TAXES LEVIED, 1925 - PART III - (Continued)

COUNTIES	Mills levied for court house tax	Court house tax	Apportionment of moneys and credits tax	Total court house tax	Mills levied for poor tax	Poor tax	Apportionment of moneys and credits tax	Total poor tax
Grundy					1.00	8,480.73	228.02	8,708.75
Guthrie					3.00	24,171.83	544.84	24,716.67
Hamilton					1.50	13,435.43	341.26	13,776.69
Hancock					1.10	8,007.37	122.27	8,219.64
Hardin					2.40	24,229.00	747.42	24,976.42
Harrison					1.50	15,837.97	281.75	16,089.72
Henry					3.00	19,865.49	1,085.07	20,950.56
Howard					1.00	8,905.71	150.40	9,056.11
Humboldt					2.20	15,063.54	265.10	15,318.64
Ida					2.00	14,624.30	293.09	14,917.39
Iowa					2.50	21,553.20	1,297.28	22,850.48
Jackson					3.00	23,318.49	798.00	24,116.49
Jasper					2.00	37,345.11	1,384.10	38,729.21
Jefferson					3.00	19,987.35	642.64	20,629.99
Johnson					3.00	33,638.59	1,187.37	34,825.96
Jones					2.54	20,811.75	935.57	21,747.32
Kearney					1.10	2,997.49	417.44	3,414.93
Keokuk	3.40	30,901.30	1,270.58	32,171.88	2.18	47,075.34	430.50	47,505.84
Kossuth					2.50	35,535.29	432.65	36,067.94
Lee	2.50	62,482.59	1,547.60	64,030.19	2.50	62,482.59	1,547.60	64,030.19
Linn					2.50	14,189.15	381.60	14,570.75
Louisia					3.00	15,530.48	309.20	15,839.68
Lucas					2.00	15,048.81	465.80	15,514.61
Lyon					2.50	24,777.65	710.72	25,488.37
Madison					3.00	24,460.89	1,052.59	25,513.48
Mahaaska					2.20	25,506.06	522.01	26,028.07
Marion	.20	2,826.91	47.31	2,874.22	3.00	18,234.21	534.45	18,768.66
Marshall					2.70	17,942.36	565.13	18,507.49
Mills					1.50	12,615.43	119.22	12,734.65
Mitchell					3.00	15,438.56	198.65	15,637.21
Monona					2.30	16,006.81	564.23	16,571.04
Monroe					3.00	27,851.97	951.00	28,802.97
Montgomery					2.70	28,104.40	600.16	28,704.56
Muscatine					1.25	7,682.55	76.08	7,758.63
O'Brien					3.30	34,229.70	1,325.29	35,554.99
Osceola					2.40	17,623.15	305.04	17,928.19
Palo Alto					2.00	27,740.40	553.91	28,294.31
Plymouth								
Pocahontas	3.30	33,105.86	478.11	33,673.97	1.80	15,724.30	226.45	15,950.75
Polk					2.00	114,343.96	2,482.00	116,825.96
Pottawattamie					3.00	61,214.77	1,118.47	62,333.24
Poweshiek					3.00	29,310.47	846.36	30,156.83
Ringgold					3.00	17,397.39	482.83	17,880.22
Sac	.47	4,925.60	114.63	5,040.23	1.70	17,815.96	414.34	18,230.30
Scott					3.00	70,481.81	2,751.77	73,233.58
Shelby					1.00	15,094.67	397.07	15,491.74
Sioux					2.27	20,129.24	619.06	20,748.30
Story					3.00	36,010.57	829.57	36,840.14
Tama					1.90	23,591.66	716.81	24,308.47
Taylor					3.00	20,581.84	636.17	21,218.01
Union					2.00	11,639.02	224.36	11,863.38
Van Buren					3.00	15,434.47	357.91	15,792.38
Wapello					3.00	20,743.34	487.50	21,230.84
Warren					3.00	26,120.23	1,007.46	27,127.69
Washington					3.00	29,992.27	1,247.50	31,239.77
Wayne					2.32	14,458.54	308.40	14,766.94
Webster					3.00	45,802.69	610.90	46,413.59
Winnebago					3.00	15,435.58	354.47	15,790.05
Winneshek					2.00	17,330.90	665.37	18,096.27
Woodbury	1.70	61,605.27	833.63	62,438.90	2.30	105,091.24	1,419.28	106,510.62
Worth					2.80	14,372.30	376.68	14,748.98
Wright					1.00	15,325.82	239.74	15,565.56
Totals		\$ 205,217.57	\$ 4,524.71	\$ 209,742.28		\$ 2,400,939.57	\$ 61,892.31	\$ 2,471,831.88

TAXES LEVIED, 1925
PART IV

COUNTIES	Mills levied for soldiers' relief tax	Soldiers' relief tax	Apportionment of money fund credits tax	Total soldiers' relief tax	Mills levied for bridge tax	Bridge tax	Apportionment of money and credits tax	Total bridge tax
Adair	.10	\$ 673.88	\$ 14.62	688.50	7.00	47,171.15	1,024.33	48,195.48
Adams	.10	821.30	12.89	834.19	7.00	39,480.11	905.15	37,585.26
Alfamaque					7.00	45,639.60	1,085.89	46,725.55
Appanoose	.31	2,053.10	33.42	2,086.52	7.00	46,473.46	745.62	47,219.08
Audubon	.15	984.58	23.15	1,007.73	7.00	45,963.74	1,090.36	47,054.10
Benton	.20	2,339.09	75.85	2,414.94	5.10	59,437.27	1,924.23	61,361.52
Black Hawk	.20	6,943.36	133.54	7,076.90	3.31	65,696.39	1,916.22	67,613.12
Boone	.20	2,102.55	49.64	2,152.19	3.00	31,539.43	619.82	32,159.25
Bremer	.50	3,823.45	171.11	3,994.56	6.60	59,419.65	2,268.70	52,678.35
Buchanan					5.18	40,376.05	1,121.49	41,497.57
Buena Vista	.10	1,025.63	25.40	1,051.03	2.10	21,539.41	534.50	22,073.91
Butler	.50	4,341.43	167.63	4,509.06	7.00	69,731.47	2,346.90	68,384.57
Calhoun	.10	1,015.08	21.39	1,036.47	5.50	35,720.88	1,171.73	36,892.61
Carroll					6.00	61,191.95	2,073.77	63,265.72
Cass	.30	2,607.15	84.37	2,751.52	7.00	62,232.84	1,969.29	64,202.13
Cedar					5.00	47,300.12	3,017.92	50,318.04
Cerro Gordo					4.14	54,407.42	896.47	55,303.89
Oberook	.20	1,884.83	28.39	1,913.22	7.00	65,971.19	905.65	66,876.84
Obiackansaw					9.00	37,829.26	1,481.21	39,310.47
Clarke					5.00	24,139.09	687.71	24,826.80
Clay					4.20	36,462.33	683.71	37,146.04
Clayton	.50	5,075.87	217.79	5,293.66	5.00	50,738.67	2,176.80	52,915.56
Clinton	.30	4,573.12	96.27	4,669.39	4.46	68,194.67	1,081.92	69,276.59
Crawford	.10	1,216.98	18.75	1,235.73	7.00	83,139.63	1,312.10	84,451.73
Dallas					5.00	51,769.54	1,206.35	52,975.89
Davis					7.00	35,963.03	1,009.54	37,002.60
Decatur	.27	1,539.93	36.92	1,576.85	7.00	39,925.19	697.91	40,623.10
Delaware					5.00	39,958.39	1,259.08	41,217.47
Des Moines	.14	1,554.53	47.43	1,601.96	2.29	29,581.92	748.14	27,330.06
Dickinson	.20	1,135.31	13.72	1,149.03	1.70	12,445.42	154.59	12,600.01
Dubuque					5.00	100,545.62	2,178.94	102,724.56
Emmet					1.49	8,279.99	73.63	8,353.62
Fayette					7.00	77,825.88	1,329.07	79,154.95
Floyd					3.26	24,319.29	429.84	24,749.13
Franklin					1.70	15,121.85	368.38	15,490.23
Fremons	.10	669.72	13.42	683.14	7.00	46,383.84	699.16	47,083.00
Greene	.11	996.02	15.99	1,012.02	4.63	41,923.90	672.66	42,596.56
Grundy	.10	819.00	33.97	852.97	3.00	42,148.66	1,195.13	43,343.79
Guthrie	.20	1,611.36	36.31	1,647.67	7.00	55,461.00	1,571.34	57,032.34
Hamilton					4.00	35,227.73	910.04	36,137.77
Hancock	.50	3,690.63	56.63	3,747.26	3.29	28,555.98	354.94	28,910.92
Hardin	.20	2,019.22	62.27	2,081.49	7.00	70,090.55	2,179.95	72,270.50
Harrison	.10	923.53	17.68	941.21	5.00	46,126.58	872.57	47,000.15
Henry	.20	1,324.49	72.34	1,396.83	4.30	29,902.39	1,027.42	31,429.81
Howard					5.00	40,158.67	1,023.65	41,182.32
Humboldt	.20	1,308.51	24.10	1,332.61	4.40	39,107.10	530.13	39,637.23
Iowa					7.00	51,219.79	917.23	52,137.02
Jackson	.20	1,687.66	53.12	1,740.78	4.00	33,758.09	1,064.16	34,822.25
Jasper	.12	1,498.29	55.48	1,553.77	4.00	87,138.50	2,234.20	89,372.70
Jefferson	.70	4,692.00	149.89	4,841.89	4.98	33,299.64	1,071.01	34,370.65
Johnson					5.29	39,316.89	2,048.20	41,365.09
Keokuk	.10	908.85	37.95	946.80	7.12	58,272.90	2,619.61	60,892.51
Kossuth	.17	2,111.37	32.80	2,144.17	3.23	40,116.48	623.52	40,740.00
Lee	.30	4,036.64	57.90	4,094.54	4.14	55,629.24	974.68	56,603.92
Linn					3.29	84,761.71	2,422.91	87,184.62
Louis					5.00	28,578.45	763.24	29,341.69
Luzerne					5.00	25,384.13	615.37	26,000.00
Lyon	.10	987.36	14.71	1,002.07	4.80	45,413.01	677.19	46,090.20
Madison	.10	732.42	23.31	755.73	6.00	45,146.38	1,307.29	46,453.67
Mahaaska					5.00	49,650.30	1,421.33	51,071.63
Marion					4.00	32,601.14	1,403.46	34,004.60
Marshall	.22	2,559.61	32.20	2,591.81	3.15	36,692.70	572.02	37,264.72
Mills	.50	3,039.03	89.08	3,128.11	7.00	42,546.49	1,247.06	43,793.55
Mitchell					7.00	46,517.24	1,465.13	47,982.37
Monona					7.00	58,572.24	556.42	59,128.66
Monroe	.10	515.11	9.45	524.56	5.00	25,735.94	322.75	26,058.69
Montgomery	.09	629.89	21.66	651.55	7.00	48,990.34	1,686.95	50,677.29
Muscatine					3.17	29,433.29	1,070.79	30,504.08
O'Brien	.30	3,122.72	66.68	3,189.40	3.60	37,472.54	800.20	38,272.74
Oceola	.20	1,838.40	69.97	1,908.37	2.99	17,096.26	184.94	17,281.20
Page	.40	2,937.18	34.17	2,971.35	6.50	59,748.17	2,267.51	62,015.68
Palo Alto	.30	4,161.68	88.09	4,249.77	5.00	36,714.94	427.17	37,142.11
Plymouth					5.00	69,351.29	1,384.77	70,736.07
Pocahontas					1.21	26,299.59	377.48	26,677.07
Polk	.50	28,886.01	639.50	29,525.51	4.51	69,677.12	1,844.00	71,469.51
Pottawattamie	.50	10,202.46	186.41	10,388.87	4.61	94,066.72	2,022.62	96,091.49
Poweshiek	.25	2,484.19	72.26	2,556.45	7.00	69,557.72	2,022.62	71,580.35
Ringgold					6.00	34,414.86	977.70	35,392.56
Sac	.11	1,152.80	26.82	1,179.62	6.60	69,167.60	1,608.72	70,776.32
Scott	.50	12,738.63	468.63	13,207.26	.94	24,000.90	1,063.10	25,070.36
Shelby	.30	2,844.62	75.14	2,919.76	7.00	65,907.81	1,739.80	67,647.61
Sioux					4.53	60,125.76	1,236.56	61,362.32
Story	.10	1,166.99	29.98	1,196.94	4.00	46,690.77	1,199.45	47,890.22
Tama	.25	2,948.95	89.63	3,038.58	7.00	83,311.50	2,508.95	85,820.45
Taylor	.20	1,872.10	42.35	1,914.45	7.00	48,924.27	1,484.52	49,408.79
Union					6.00	34,917.28	673.39	35,590.67

TAXES LEVIED, 1925—PART IV—(Continued)

COUNTIES	Mills levied for soldiers' relief tax	Soldiers' relief tax	Appropriation of moneys and credits tax	Total soldiers' relief tax	Mills levied for bridge tax	Bridge tax	Appropriation of moneys and credits tax	Total bridge tax
Van Duren	.10	914.48	11.93	285.41	7.00	36,013.77	826.13	36,849.90
Wapello	.50	5,122.80	81.25	5,204.05	4.94	30,630.10	1,420.00	32,050.14
Warren	.50	4,333.41	167.22	4,500.63	5.77	50,341.80	2,014.92	52,355.55
Washington	.25	2,490.99	105.99	2,596.98	7.00	61,381.95	2,910.83	64,292.78
Wayne	.68	496.53	10.61	507.14	6.42	40,911.11	833.06	41,744.17
Welder	.30	4,336.13	64.12	4,400.25	3.20	51,171.73	674.16	51,845.89
Winnebago	.25	1,288.21	29.32	1,317.53	3.00	15,498.58	334.47	15,833.05
Winneshiek	.10	876.54	33.42	910.96	7.00	61,258.15	2,329.28	63,587.43
Woodbury	.30	7,247.68	98.12	7,345.80	2.22	105,267.32	1,017.68	106,285.00
Worth	.20	1,026.37	26.98	1,053.35	5.00	35,665.01	672.62	36,337.62
Wright	.30	1,915.71	39.94	1,955.65	3.20	30,661.79	469.48	31,131.27
Totals		\$ 186,902.04	\$ 4,674.45	\$ 191,576.49		\$ 4,731,193.29	\$ 125,094.75	\$ 4,856,287.95

TAXES LEVIED, 1925
PART V

COUNTIES	Mills levied for insane tax state hospital	Insane tax state hospital	Appropriation of moneys and credits tax	Total insane tax state hospital	Mills levied for insane county hospital	Insane tax county hospital	Appropriation of moneys and credits tax	Total insane county hospital
Adair								
Adams								
Allamakee	1.50	9,779.68	232.85	10,012.53	1.50	9,779.68	232.85	10,012.53
Appanoose	3.50	23,230.74	377.31	23,608.05				
Audubon	1.50	9,847.11	231.60	10,078.71				
Benton					.40	4,061.61	150.85	4,212.46
Black Hawk	.54	9,064.29	233.29	9,297.58	.54	9,064.29	233.29	9,297.58
Boone	.50	5,356.25	161.72	5,517.97	1.50	15,790.70	395.37	16,186.07
Bremser					.30	6,375.40	308.00	6,683.40
Buchanan	.30	3,326.13	69.29	3,395.42	.50	5,304.49	100.49	5,404.98
Buena Vista	1.00	10,256.02	254.59	10,510.61				
Butler								
Calhoun	.60	6,078.54	127.78	6,206.32				
Carroll	1.00	10,198.61	345.62	10,544.23				
Cass	.80	7,112.32	225.04	7,337.36				
Cedar								
Cerro Gordo	.50	6,505.62	164.50	6,670.12	1.00	13,131.31	709.05	13,840.34
Cherokee	1.10	10,360.83	156.14	10,516.97				
Chickasaw	.60	3,218.50	81.18	3,300.68				
Clarke	1.50	7,241.71	200.33	7,442.04				
Clay	.30	2,004.43	48.63	2,053.06				
Clayton	.50	5,075.37	217.79	5,293.16	1.00	10,151.74	435.35	10,587.10
Clinton	1.00	15,309.42	230.82	15,540.24	1.50	22,800.64	331.18	23,131.82
Crawford								
Dallas					1.00	10,333.86	240.07	10,573.93
Davis	1.00	5,141.89	144.21	5,286.10				
Decatur	2.17	12,370.80	216.36	12,587.16	.19	1,020.66	17.03	1,037.69
Delaware					1.00	7,091.68	251.79	7,343.47
Des Moines	1.25	13,879.24	429.88	14,309.12	.45	4,966.72	132.78	5,141.90
Dickinson								
Dubuque	2.19	44,038.97	968.98	45,007.95	1.02	20,511.30	444.33	20,955.63
Emmet								
Fayette	2.50	27,794.00	650.82	28,444.82				
Floyd	1.73	13,319.12	280.31	13,599.43				
Franklin								
Fremont	.50	3,348.82	67.09	3,415.91				

TAXES LEVIED, 1925—PART V—(Continued)

COUNTIES	Mills levied for insane tax state hospital	Insane tax state hospital	Apportionment of moneys and credits tax	Total insane tax state hospital	Mills levied for county hospital	Insane tax county hospital	Apportionment of moneys and credits tax	Total insane tax hospital
Greene	.51	4,617.98	74.98	4,692.96	.40	3,385.87	96.22	3,482.09
Grundy								
Guthrie	.50	4,088.58	69.79	4,158.37	.10	895.98	22.76	918.44
Hamilton	.30	2,687.07	69.50	2,756.57	1.10	8,097.37	123.27	8,219.64
Hancock								
Hardin								
Harrison					1.50	9,994.56	542.54	10,470.90
Henry	1.50	8,888.48	228.66	9,084.12				
Howard	1.50	10,263.81	180.71	10,444.52				
Humboldt	1.00	7,317.29	131.03	7,448.32				
Ida	1.00	8,623.34	518.91	9,142.25				
Iowa	.30	2,531.03	79.74	2,610.77				
Jackson	.30				1.50	18,672.56	668.04	19,340.60
Jasper	.90	5,661.85	165.00	5,826.85	.50	3,331.20	91.71	3,422.97
Jefferson	1.00	11,212.88	326.77	11,539.65	1.00	11,212.88	326.77	11,639.86
Johnson	1.02	8,324.70	374.23	8,698.93	.30	1,661.94	74.85	1,739.79
Jones	.00	5,433.17	227.01	5,660.18	1.10	9,097.40	417.44	10,414.60
Keokuk	.50	6,239.98	96.52	6,336.50				
Kossuth	1.50	29,138.21	282.69	29,420.90	.90	12,679.89	173.75	12,853.64
Kossuth	1.50	37,489.56	928.26	38,417.82	1.00	24,903.03	619.04	39,019.07
Linn								
Louisia					1.50	7,763.24	284.64	7,947.88
Lucas								
Lyon	.50	3,762.21	116.44	3,878.65				
Madison	1.00	9,071.69	284.23	9,355.92				
Mahaska	2.00	16,933.27	701.73	17,635.00	1.00	8,150.29	350.80	8,501.15
Marion	.72	8,276.89	172.19	8,449.08	.83	9,666.69	197.02	9,863.71
Marshall	.50	3,680.63	89.08	3,769.71				
Mills	.91	6,047.54	190.47	6,238.01				
Mitchell	1.20	10,692.29	96.28	10,788.57				
Monona	2.00	19,392.37	129.10	19,521.47	1.00	5,151.18	64.55	5,215.73
Monroe	.50	5,549.22	132.54	5,681.76				
Montgomery	1.40	12,367.79	448.84	12,816.63	.30	2,785.29	95.11	2,880.31
Muscataine	.30	8,122.72	66.08	8,188.80	.50	5,904.52	111.14	6,099.94
O'Brien								
Osceola								
Page	2.00	18,384.65	697.50	19,082.15				
Palo Alto	1.30	5,311.53	192.52	5,504.05				
Plymouth	.50	5,934.29	138.47	6,072.76				
Pocahontas								
Polk	.10	5,717.17	224.10	5,941.27	.30	25,363.99	629.50	25,994.49
Pottawattamie	1.50	30,697.35	369.25	31,066.60	.40	8,161.99	169.11	8,331.10
Poweshook								
Ringgold	2.00	11,471.33	328.89	11,799.45				
Sac					.50	5,869.83	129.46	6,000.29
Scott	.90	24,458.17	889.57	25,347.74	.80	20,881.30	781.81	21,119.61
Shelby					.00	5,049.33	149.11	5,198.44
Sioux								
Story	.50	5,835.94	149.02	5,984.96	.50	5,385.04	149.92	5,534.96
Tama	.70	8,257.37	230.92	8,488.29	.25	2,948.95	89.03	3,037.38
Taylor	1.20	8,202.71	254.40	8,457.11				
Union	1.00	9,819.53	112.19	9,931.72	1.00	5,819.53	112.19	6,051.72
Van Buren	1.00	5,144.22	119.39	5,263.61	1.00	5,144.22	119.39	5,383.01
Wapello	.50	6,122.89	81.25	6,204.14	.50	5,122.89	81.25	5,204.14
Warren	.60	5,294.08	201.51	5,495.59				
Washington	.61	6,098.43	253.65	6,352.08	.73	7,288.12	308.56	7,660.68
Wayne	.28	1,748.03	37.18	1,785.21				
Webster	1.00	15,287.48	213.64	15,501.12	1.50	22,901.23	329.50	23,230.72
Winnabago	.50	3,376.43	59.67	3,436.10	1.50	7,729.39	177.42	7,903.71
Winneshiek	.50	4,382.73	167.09	4,549.82	.40	3,506.18	133.67	3,639.85
Woodbury	.60	21,743.04	294.26	22,037.30				
Worth	.50	2,966.51	67.26	3,033.77				
Wright	1.10	10,536.33	164.84	10,701.17				
Totals		\$ 709,901.94	\$ 17,590.36	\$ 727,492.30		\$ 419,072.77	\$ 10,941.04	\$ 438,013.81

TAXES LEVIED, 1925
PART VI

COUNTIES	Mills levied for county drainage tax	County drainage tax	Apportionment of money and credits tax	Total county drainage tax	Mills levied for county road or permanent road taxes	County road or permanent road taxes	Apportionment of money and credits tax	Total county road or permanent road taxes
Adair	1.00	6,738.74	146.34	6,885.08	1.00	6,738.74	146.33	6,885.07
Adams	1.00	5,211.41	129.34	5,340.75	1.00	5,211.41	129.35	5,340.76
Alfonske	1.00	6,629.07	107.50	6,736.57	1.00	6,629.06	107.50	6,736.56
Appanoose	1.00	11,854.53	377.21	12,031.74	1.00	11,854.53	377.21	12,031.74
Audubon	.34	5,642.36	145.90	5,788.26	.73	12,306.22	315.50	12,518.72
Benton	1.00	10,512.11	303.00	10,715.11	1.00	10,512.11	303.00	10,715.11
Black Hawk	1.00	7,629.23	342.23	7,971.46	1.00	7,629.23	342.23	7,971.46
Boone	1.00	7,726.28	309.98	7,936.26	1.00	7,726.28	309.97	7,936.25
Buchanan	1.00	10,256.92	254.98	10,511.90	1.00	10,256.92	254.98	10,511.90
Butler	1.00	8,653.04	335.17	8,988.21	1.00	8,653.04	335.17	8,988.21
Cahoon	1.00	10,130.92	213.04	10,343.96	1.00	10,130.92	213.04	10,343.96
Carroll	1.00	10,130.92	213.04	10,343.96	1.00	10,130.92	213.04	10,343.96
Cass	1.00	8,800.41	361.34	9,161.75	1.00	8,800.41	361.34	9,161.75
Cedar	1.00	9,580.02	354.58	9,934.60	1.00	9,580.02	354.58	9,934.60
Cerro Gordo	1.00	12,131.80	299.00	12,430.80	2.73	35,031.42	122.43	35,153.84
Cherokee	1.00	9,434.48	371.19	9,805.67	1.00	9,434.48	371.19	9,805.67
Chickasaw	.50	3,218.96	81.18	3,300.14	2.30	10,821.17	302.55	10,923.72
Clarke	1.00	8,081.50	162.70	8,244.20	1.00	8,081.50	162.70	8,244.20
Clay	1.00	10,130.92	213.04	10,343.96	1.00	10,130.92	213.04	10,343.96
Clayton	1.00	10,130.92	213.04	10,343.96	1.00	10,130.92	213.04	10,343.96
Clinton	1.00	10,130.92	213.04	10,343.96	1.00	10,130.92	213.04	10,343.96
Crawford	1.00	12,100.00	187.50	12,287.50	1.00	12,100.00	187.50	12,287.50
Dallas	1.00	10,333.90	240.07	10,573.97	1.00	10,333.90	240.07	10,573.97
Davis	1.00	5,141.86	144.21	5,286.07	1.00	5,141.86	144.21	5,286.07
Decatur	1.00	5,705.01	90.70	5,795.71	1.00	5,705.01	90.70	5,795.71
Delaware	1.00	7,921.68	231.78	8,153.46	1.00	7,921.68	231.78	8,153.46
Des Moines	.20	2,308.09	34.43	2,342.52	1.00	11,103.54	335.29	11,438.83
Dickinson	1.00	5,926.51	68.75	5,995.26	3.00	17,779.18	306.18	17,985.36
Dubuque	1.00	2,707.75	24.54	2,732.29	1.00	2,707.75	24.54	2,732.29
Emmet	.50	2,707.75	24.54	2,732.29	1.00	5,335.41	49.05	5,384.46
Fayette	1.00	11,117.98	392.73	11,510.71	1.00	11,117.98	392.73	11,510.71
Floyd	1.00	7,610.92	160.18	7,771.10	1.00	7,610.92	160.18	7,771.10
Franklin	1.00	8,800.41	210.73	9,011.14	1.00	8,800.41	210.73	9,011.14
Fremont	1.00	6,027.69	134.19	6,161.88	1.00	6,027.69	134.19	6,161.88

Greene	1.00	9,054.86	145.29	9,200.15	1.00	9,054.86	145.29	9,200.14
Grundy	1.00	8,480.70	239.02	8,719.72	1.00	8,480.70	239.02	8,719.72
Guthrie	1.00	8,057.27	181.59	8,238.86	1.00	8,057.27	181.59	8,238.86
Hamilton	1.00	8,056.94	237.50	8,294.44	1.00	8,056.94	237.50	8,294.44
Hancock	1.00	7,361.25	111.16	7,472.41	1.00	7,361.25	111.16	7,472.41
Hardin	1.00	10,066.70	311.30	10,378.00	1.00	10,066.70	311.30	10,378.00
Harrison	1.00	6,612.65	87.25	6,700.90	.50	4,612.65	87.25	4,699.90
Henry	1.00	6,400.38	365.46	6,765.84	1.00	6,400.38	365.46	6,765.84
Howard	1.00	6,842.32	129.50	6,971.82	.91	6,248.05	129.50	6,377.55
Humboldt	1.00	10,130.92	213.04	10,343.96	1.00	10,130.92	213.04	10,343.96
Ia	1.00	10,130.92	213.04	10,343.96	1.00	10,130.92	213.04	10,343.96
Iowa	2.00	17,242.68	1,037.82	18,280.50	1.00	17,242.68	1,037.82	18,280.50
Jackson	1.00	8,430.35	266.04	8,696.39	1.00	8,430.35	266.04	8,696.39
Jasper	1.00	12,448.37	462.00	12,910.37	1.00	12,448.37	462.00	12,910.37
Jefferson	1.00	6,692.75	214.20	6,906.95	1.00	6,692.75	214.20	6,906.95
Johnson	1.00	11,212.38	295.77	11,508.15	1.00	11,212.38	295.77	11,508.15
Jones	1.02	5,324.70	374.20	5,698.90	1.02	5,324.70	374.20	5,698.90
Keokuk	1.00	9,988.60	379.60	10,368.20	1.00	9,988.60	379.60	10,368.20
Kossuth	1.00	12,419.97	393.02	12,812.99	1.00	12,419.97	393.02	12,812.99
Lee	1.00	12,422.13	158.07	12,580.20	1.00	12,422.13	158.07	12,580.20
Linn	.45	12,108.82	246.13	12,354.95	1.00	11,983.04	619.04	12,602.08
Louis	1.00	5,675.67	152.65	5,828.32	1.00	5,675.67	152.65	5,828.32
Lucas	1.00	5,176.80	128.07	5,304.87	1.00	5,176.80	128.07	5,304.87
Lyon	1.00	9,874.40	147.18	10,021.58	1.00	9,874.40	147.18	10,021.58
Madison	1.00	7,224.38	283.87	7,508.25	1.00	7,224.38	283.87	7,508.25
Mahaska	1.00	9,911.96	284.23	10,196.19	1.00	9,911.96	284.23	10,196.19
Marion	1.00	8,150.29	330.86	8,481.15	1.00	8,150.29	330.86	8,481.15
Marshall	1.00	11,634.57	237.42	11,871.99	1.00	11,634.57	237.42	11,871.99
Mills	1.00	6,978.08	178.15	7,156.23	1.00	6,978.08	178.15	7,156.23
Mitchell	1.00	6,645.31	309.30	6,954.61	1.00	6,645.31	309.30	6,954.61
Monong	1.00	5,151.18	64.35	5,215.53	1.00	5,151.18	64.35	5,215.53
Monroe	1.00	10,809.94	222.28	11,032.22	1.00	10,809.94	222.28	11,032.22
Montgomery	1.00	5,717.14	61.85	5,778.99	1.00	5,717.14	61.85	5,778.99
Muscatine	.50	4,396.91	174.90	4,571.81	.50	4,396.91	174.90	4,571.81
O'Brien	1.00	7,842.97	85.43	7,928.40	1.00	7,842.97	85.43	7,928.40
Osceola	1.00	13,870.23	276.95	14,147.18	1.00	13,870.23	276.95	14,147.18
Page	1.00	8,785.75	125.82	8,911.57	1.00	8,785.75	125.82	8,911.57
Palo Alto	.37	21,323.62	570.00	21,893.62	3.00	171,045.90	2,136.40	173,182.30
Plymouth	1.00	10,130.92	213.04	10,343.96	1.00	10,130.92	213.04	10,343.96
Pocahontas	1.00	10,130.92	213.04	10,343.96	1.00	10,130.92	213.04	10,343.96
Polk	1.00	10,130.92	213.04	10,343.96	1.00	10,130.92	213.04	10,343.96
Pottawattamie	1.00	9,936.83	285.90	10,222.73	1.00	9,936.83	285.90	10,222.73
Poweshiek	.50	2,867.90	81.47	2,949.37	1.00	2,867.90	81.47	2,949.37
Ringgold	1.00	10,479.57	243.73	10,723.30	1.00	10,479.57	243.73	10,723.30
Sac	1.00	2,647.72	91.73	2,739.45	1.00	2,647.72	91.73	2,739.45
Scott	1.00	9,415.46	245.35	9,660.81	1.00	9,415.46	245.35	9,660.81
Shelby	1.00	13,272.79	272.90	13,545.69	1.00	13,272.79	272.90	13,545.69
Sioux	1.00	11,670.19	299.86	11,970.05	1.00	11,670.19	299.86	11,970.05
Story	1.00	11,670.19	299.86	11,970.05	1.00	11,670.19	299.86	11,970.05
Tama	1.00	11,670.19	299.86	11,970.05	1.00	11,670.19	299.86	11,970.05
Taylor	1.00	6,800.02	212.61	7,012.63	1.00	6,800.02	212.61	7,012.63

TAXES LEVIED, 1925—PART VI—(Continued)

COUNTIES	Mills levied for county drainage tax	County drainage tax	Apportionment of moneys and credits tax	Total county drainage tax	Mills levied for county road or permanent road taxes	County road or permanent road taxes	Apportionment of moneys and credits tax	Total county road or permanent road taxes
Union.....	.50	2,909.78	56.11	2,965.89	1.00	5,819.53	112.19	5,931.72
Van Buren.....					1.00	5,144.82	119.30	5,264.12
Wapello.....					1.00	10,247.73	102.50	10,410.23
Warren.....					1.00	3,706.77	335.83	9,042.00
Washington.....					1.00	9,997.43	415.83	10,413.26
Wayne.....								
Webster.....								
Winneshago.....	1.00	10,354.24	134.87	10,489.11	1.00	15,287.48	213.06	15,501.14
Winneshiek.....	1.00	5,132.56	118.30	5,251.16	1.00	5,132.86	116.30	5,271.16
Woodbury.....	1.00	8,765.45	334.18	9,099.63	1.00	8,765.45	334.18	9,099.63
Worth.....	1.00	5,132.98	134.50	5,267.48	1.00	36,238.40	490.40	36,728.80
Wright.....	1.00	9,573.67	149.50	9,723.57	1.00	5,132.94	134.50	5,267.44
Totals.....		\$ 488,817.07	\$ 11,716.57	\$ 500,533.64		\$ 1,170,667.50	\$ 23,910.29	\$ 1,196,577.79

TAXES LEVIED, 1925
PART VII

COUNTIES	Mills levied for county road building tax	County road building tax	Apportionment of moneys and credits tax	Total county road building tax	Mills levied for T. B. eradication	Bovine T. B. eradication	Apportionment of moneys and credits tax	Total bovine T. B. eradication
Adair.....	1.20	\$ 8,066.51	\$ 175.59	\$ 8,242.10				
Adams.....	2.00	10,422.97	235.77	10,658.74				
Allamakee.....	1.00	6,519.99	155.24	6,675.23				
Appanoose.....	2.00	13,278.09	215.61	13,493.70				
Audubon.....	2.00	13,129.59	306.68	13,436.27				
Benton.....	2.00	23,988.72	754.38	24,743.10	.30	\$ 3,496.12	\$ 113.06	\$ 3,609.17
Black Hawk.....	2.00	33,371.43	864.16	34,235.59				
Boone.....	1.00	10,533.11	205.69	10,738.80	1.00	10,513.10	353.59	10,716.69
Bremner.....	2.00	15,278.67	684.43	15,963.10				
Buchanan.....	2.00	15,577.94	401.87	15,979.81				
Buena Vista.....	2.00	20,513.32	509.16	21,022.48	1.00	10,256.92	254.58	10,511.50
Butler.....	2.00	17,369.13	670.58	18,039.71				
Calhoun.....	2.00	20,281.84	426.00	20,707.84	.60	6,076.53	127.78	6,204.31
Cerro.....	2.00	20,397.28	691.25	21,088.53				
Cass.....	2.00	17,789.36	662.63	18,452.00				
Cedar.....	1.00	9,660.02	605.59	10,265.61	2.30	21,988.06	1,388.25	23,376.31
Cerro Gordo.....	2.00	26,232.51	418.17	26,650.68	2.00	26,292.52	418.17	26,690.00
Cherokee.....	2.00	18,848.67	283.90	19,132.57				
Chickasaw.....	2.00	12,875.51	324.00	13,200.00				
Clay.....	1.00	8,661.50	162.79	8,824.29	.20	965.55	37.47	965.05
Clayton.....	2.00	20,393.47	870.79	21,264.26	1.80	15,626.71	293.02	15,919.73
Clinton.....	2.53	43,232.28	131.02	43,363.30	.50	7,630.21	110.34	7,740.55
Crawford.....	1.60	19,471.91	300.12	19,772.03				
Dallas.....	2.00	20,797.77	480.14	21,277.91	1.00	15,500.56	390.11	15,890.67
Davis.....	2.00	10,233.75	288.46	10,522.21				
Decatur.....	2.00	11,497.21	199.42	11,696.63				
Delaware.....	2.00	15,983.36	569.60	16,552.96	3.00	23,975.04	755.29	24,730.33
Des Moines.....	1.00	11,163.84	338.29	11,502.13				
Dickinson.....					.60	3,555.89	41.24	3,597.13
Dubuque.....	2.00	40,218.25	871.22	41,089.47	1.91	38,408.42	832.00	39,240.42
Emmet.....	2.00	11,079.88	96.13	11,176.01				
Fayette.....	2.00	23,235.97	625.38	23,861.35				
Floyd.....	2.00	15,221.85	320.38	15,542.23				
Franklin.....	2.00	17,790.41	421.57	18,211.98	2.20	20,438.98	484.73	20,943.71
Fremont.....	1.00	6,697.69	134.19	6,831.88				

TAXES LEVIED, 1925—PART VII—(Continued)

COUNTIES	Mills levied for county road building tax	County road building tax	Apportionment of moneys and credits tax	Total county road building tax	Mills levied for bovine T. B. eradication	Bovine T. B. eradication	Apportionment of moneys and credits tax	Total bovine T. B. eradication
Greene	2.00	18,100.71	290.56	18,400.27	.55	4,980.17	79.90	5,060.07
Grundy	2.00	16,970.45	467.75	17,447.20	2.00	16,979.46	478.01	17,457.47
Guthrie	2.00	16,114.59	363.32	16,477.92	1.00	8,057.27	351.50	8,429.47
Hamilton	2.00	17,913.89	455.03	18,368.92	1.00	8,956.94	227.50	9,184.44
Hancock	2.00	14,722.49	222.31	14,944.80	1.10	8,097.37	122.27	8,219.64
Hardin	2.00	20,191.33	622.75	20,814.08				
Harrison	2.00	4,612.66	87.25	4,699.90				
Henry	*2.00	19,506.50	1,085.63	20,592.13				
Howard	2.00	11,811.44	300.87	12,112.31	3.00	17,717.04	451.23	18,168.32
Humboldt	2.00	13,685.04	241.00	13,926.04	1.10	7,626.77	132.54	7,759.31
Ida	*4.00	29,298.48	524.10	29,792.58				
Iowa	1.50	12,962.01	778.37	13,740.38	2.00	17,242.68	1,037.82	18,280.50
Jackson	1.50	12,659.11	399.02	13,058.13	1.50	12,659.11	309.02	13,058.13
Jasper	2.00	24,306.74	924.06	25,230.80				
Jefferson	2.00	13,324.02	428.41	13,752.43				
Johnson	2.00	22,425.75	791.58	23,217.33				
Jones	2.04	16,649.40	748.46	17,397.86	3.05	24,974.10	1,123.69	26,021.55
Keokuk	2.00	18,177.20	759.21	18,936.41				
Kossuth	2.00	24,839.97	386.07	25,226.04	.41	5,092.19	79.15	5,171.34
Lee	2.00	26,844.36	380.12	27,224.48				
Linn	2.00	49,986.07	1,238.08	51,224.15	1.00	24,993.04	619.04	25,612.08
Louisia	2.00	11,351.84	306.28	11,658.12	1.90	10,788.77	200.00	11,078.77
Lucas	2.00	10,353.61	246.12	10,600.73				
Lyon	2.00	19,749.75	294.35	20,044.10	2.30	22,710.05	338.52	23,042.57
Madison	2.00	3,702.21	110.45	3,812.66				
Mahaska	3.00	19,822.12	568.62	20,390.74				
Marion	1.00	8,150.29	350.86	8,501.15				
Marshall	1.10	12,798.03	261.21	13,059.24				
Mills	2.00	12,156.12	366.30	12,522.42				
Mitchell	2.00	13,249.64	418.61	13,708.25	3.00	19,985.90	627.91	20,563.87
Monona	*2.10	17,661.66	162.62	17,824.28				
Monroe	2.00	10,362.37	129.10	10,491.47				
Montgomery	*2.30	16,066.81	554.28	16,621.09				
Muscatine	1.90	17,639.58	602.36	18,241.94	1.00	9,283.50	317.03	9,600.53
O'Brien	2.00	20,818.08	444.56	21,262.64	1.00	10,400.04	222.23	10,624.87
Osceola	2.00	11,434.97	123.71	11,558.68	1.05	6,003.29	64.90	6,068.22
Page	2.00	18,384.05	697.33	19,081.38				
Palo Alto	2.00	14,086.64	170.87	14,257.51	1.70	12,538.07	145.24	12,728.31
Plymouth	2.00	27,740.40	533.91	28,274.31				
Pocahontas	2.00	17,471.51	251.61	17,723.12	.80	6,988.62	100.06	7,089.18
Polk	3.00	171,515.96	1,241.00	172,756.96				
Pottawattamie	1.40	28,566.33	521.97	29,088.30				
Poweshiek	2.00	19,373.02	577.91	19,950.93				
Ringgold	1.00	6,785.78	162.95	6,948.73				
Sac	2.00	20,959.92	487.46	21,447.38				
Scott	2.00	50,964.51	1,834.62	52,799.13	.80	20,331.78	733.81	21,115.59
Shelby	2.00	18,830.75	497.35	19,328.10	2.40	22,506.92	506.06	23,132.98
Sioux	2.00	26,545.69	545.03	27,090.72	1.14	15,130.09	311.19	15,441.28
Story	2.00	23,340.38	599.72	23,940.10	1.72	20,072.68	515.74	20,588.42
Tama	2.00	23,690.47	716.31	24,406.78				
Taylor	2.00	13,721.18	424.14	14,145.32				
Union	2.00	11,639.02	224.36	11,863.38				
Van Buren	1.40	7,202.75	167.02	7,369.77				
Wapello	1.10	11,272.80	173.50	11,446.30				
Warren	2.00	17,413.40	671.63	18,085.03				
Washington	2.00	19,904.84	331.67	20,236.51				
Wayne	1.60	9,971.32	212.70	10,184.02				
Webster	2.00	30,575.10	427.36	31,002.46				
Winneshago	2.00	10,305.72	226.68	10,532.40	.50	2,576.43	50.00	2,682.49
Winneshiek	2.00	17,530.90	608.37	18,139.27				
Woodbury	2.00	75,476.80	880.70	76,357.50	.50	18,119.20	245.10	18,364.30
Worth	2.00	10,235.94	369.48	10,605.42				
Wright	2.00	19,094.07	299.70	19,393.77				
Totals		\$1,919,114.15	\$ 45,047.59	\$1,964,161.74		\$ 509,598.74	\$ 14,907.99	\$ 574,506.73

*County road included.

TAXES LEVIED, 1925—PART VIII—(Continued)

COUNTIES	Mills levied for county school tax	County school tax	Apportionment of moneys and credits tax	Total county school tax	Mills levied for district school tax	District school tax	Apportionment of moneys and credits tax	Total district school tax
Taylor	1.00	6,800.61	212.01	7,072.62	33.22	327,378.33	10,567.80	238,846.19
Union	1.00	5,819.53	112.19	5,931.72	60.86	295,921.49	7,237.61	303,159.00
Van Buren	1.00	5,144.82	119.20	5,264.12	39.99	305,309.58	6,456.54	311,826.12
Wapello	1.00	20,247.78	121.50	10,410.28	63.55	632,230.54	11,053.70	644,104.64
Warren	1.10	9,577.41	389.40	9,946.81	37.37	329,767.12	10,103.02	345,870.74
Washington	1.00	9,907.43	415.88	10,413.28	34.34	343,313.67	30,315.07	363,628.74
Wayne	1.00	6,232.26	130.93	6,363.19	43.83	396,956.34	8,267.57	275,342.91
Webster	1.00	15,287.49	213.70	15,501.19	47.71	729,339.89	11,825.42	740,965.25
Winnebago	1.00	5,152.59	118.80	5,271.39	45.70	255,409.33	6,151.91	241,021.37
Winnechee	1.00	8,755.45	334.13	9,090.58	36.88	325,364.23	8,074.49	244,370.77
Woodbury	1.00	36,228.40	490.40	36,728.80	55.45	2,009,575.11	29,738.70	2,030,311.81
Worth	1.00	5,123.00	134.50	5,267.50	29.44	302,445.45	7,073.23	309,523.68
Wright	1.00	9,573.67	149.90	9,723.57	30.10	374,473.01	10,164.75	384,637.79
Totals		\$ 1,028,007.68	\$ 25,380.39	\$ 1,053,988.07		\$ 43,444,360.30	\$ 1,240,077.88	\$ 44,685,438.98

TAXES LEVIED, 1925
PART IX.

COUNTIES	Average millage levied for city tax	City tax	Apportionment of moneys and credits tax	Total city tax	Average millage levied for township road taxes	Township road taxes	Apportionment of moneys and credits taxes	Total township road taxes
Adair	3.93	26,461.23	2,479.67	29,881.00	4.40	29,625.40	320.54	29,945.94
Adams	3.36	17,518.91	5,922.49	23,441.40	6.29	32,604.58	367.49	32,972.07
Allamore	7.96	52,007.58	2,422.75	54,430.33	4.10	27,114.36	449.53	27,563.89
Appanoose	12.65	84,009.08	2,178.54	86,187.62	.66	4,365.92	37.00	4,402.92
Audubon	6.77	44,473.63	4,398.06	48,842.29	4.75	31,191.62	405.09	31,596.31
Benton	6.42	74,837.37	7,657.57	82,494.94	5.78	67,132.54	982.08	68,114.62
Black Hawk	35.70	599,351.55	16,499.38	615,850.93	2.23	28,240.76	986.84	29,227.60
Boone	13.57	132,171.50	5,155.82	137,327.32	7.03	74,386.26	826.15	75,212.41
Bremer	9.59	73,348.37	6,820.56	80,168.93	5.55	42,409.31	1,157.75	43,567.06
Buchanan	5.80	45,142.00	4,022.00	49,204.00	6.01	46,811.29	491.60	47,302.89
Buena Vista	8.92	91,496.59	8,324.17	99,820.76	4.02	41,225.85	408.55	41,634.40
Butler	5.03	43,653.96	7,667.38	51,321.34	5.89	31,157.58	604.67	31,762.25
Calhoun	9.37	84,915.14	6,469.22	91,384.36	4.08	51,475.32	489.37	51,964.69
Carroll	8.76	89,396.47	3,026.53	92,423.00	6.10	62,286.23	2,130.00	64,416.23
Cass	7.47	69,456.27	6,849.54	76,305.81	3.50	35,079.29	461.90	35,541.25
Cedar	5.71	54,569.46	8,380.95	62,950.41	3.97	37,983.53	940.88	38,924.41
Cerro Gordo	27.57	361,980.45	9,311.61	371,292.06	1.00	13,131.30	209.05	13,340.35
Cherokee	7.83	78,774.32	4,286.29	83,060.61	4.08	38,461.85	228.76	38,690.61
Chickasaw	5.50	33,442.62	3,705.93	37,148.55	4.68	39,104.42	348.36	39,452.78
Clarke	3.34	16,135.31	2,213.00	18,348.31	4.79	22,113.56	223.51	22,337.07
Clay	5.14	44,629.47	4,077.25	48,706.72	4.45	38,080.99	218.00	38,298.99
Clayton	6.91	70,149.61	3,204.21	73,353.82	3.98	40,421.75	1,840.60	42,262.35
Clinton	20.09	309,549.22	5,971.33	315,520.55	3.10	47,367.72	427.20	47,794.92
Crawford	7.77	94,594.79	6,070.11	100,664.90	5.74	69,869.00	454.15	70,323.15
Dallas	10.94	110,135.76	5,469.57	115,605.33	4.60	47,037.60	384.59	47,422.19
Davis	4.05	30,805.96	1,917.18	32,723.14	6.79	34,895.55	602.31	35,497.86
Deaer	7.20	41,661.31	2,745.40	44,406.71	4.04	23,196.86	176.20	23,373.06
Delaware	5.47	43,748.47	8,394.16	52,142.63	6.13	48,990.16	1,529.27	50,519.43
Des Moines	27.72	397,796.60	11,188.44	408,985.04	2.54	25,186.77	819.42	26,006.19
Dickinson	10.42	61,745.08	3,386.50	65,131.58	6.58	36,042.57	251.41	36,293.98
Dubuque	33.08	665,138.35	12,486.26	677,624.61	1.87	37,230.25	880.92	38,113.17
Emmet	7.75	43,665.69	1,502.25	45,167.94	7.44	41,834.15	90.81	41,924.96
Fayette	9.60	106,750.88	7,159.01	113,909.89	4.39	47,885.63	664.62	48,550.25
Floyd	12.55	105,168.25	5,229.75	110,398.00	6.98	53,112.30	456.48	53,568.78
Franklin	5.00	44,480.66	3,467.42	47,948.08	4.37	38,922.30	1,009.65	39,931.95
Fremont	6.66	44,629.99	2,625.54	47,255.53	4.38	28,900.17	450.67	29,350.84

TAXES LEVIED, 1925—PART IX—(Continued)

COUNTIES	Average millage levied for city tax	City tax	Apportionment of moneys and credits tax	Total city tax	Average millage levied for town-ship road taxes	Township road taxes	Apportionment of moneys and credits taxes	Total township road taxes
Greene	0.50	22,846.62	2,902.65	62,789.65	5.74	46,555.90	774.29	47,330.19
Grundy	1.28	11,476.75	7,393.60	12,975.35	4.77	40,469.57	655.17	41,124.74
Hamilton	6.52	22,712.41	7,787.92	56,500.33	0.69	49,016.80	696.62	49,713.42
Hancock	8.28	61,736.06	7,192.83	66,888.89	5.64	22,610.83	471.89	23,082.72
Harrison	7.02	16,154.91	3,397.91	61,004.34	4.17	39,606.62	325.69	40,032.31
Harrison	7.02	16,154.91	3,397.91	79,402.91	4.23	39,886.80	363.00	40,249.80
Harrison	8.76	37,234.32	8,031.17	65,635.40	5.37	39,690.62	997.97	40,688.59
Hoyt	5.79	34,184.37	2,768.62	39,862.69	4.31	25,449.38	360.94	25,810.32
Hoyt	6.22	42,543.65	3,637.81	45,671.46	3.99	39,700.40	147.44	39,847.84
Humboldt	7.87	97,997.22	3,669.69	95,127.53	6.12	22,843.80	1,004.41	23,848.21
Iowa	6.14	34,811.32	4,344.15	56,326.30	6.19	22,234.16	1,181.67	23,415.83
Jackson	10.70	133,080.27	11,711.32	144,791.52	4.24	134,779.82	1,174.65	135,954.47
Jackson	5.90	39,465.28	2,494.42	42,872.52	5.23	34,974.69	679.29	35,653.98
Jefferson	37.29	194,644.56	8,512.37	203,156.93	2.72	4,798.79	2,352.39	7,151.18
Johnson	7.12	41,844.40	5,241.56	75,429.97	5.38	33,023.31	1,122.81	34,146.12
Jones	7.32	46,334.43	5,941.59	16,228.74	4.53	67,300.31	1,505.85	68,806.16
Kookuk	1.23	15,392.75	2,827.67	296,831.69	2.30	30,811.65	438.41	31,250.06
Lewis	28.09	792,300.50	29,000.98	722,331.48	2.30	62,033.23	1,004.41	63,037.64
Linn	6.47	36,779.25	2,828.59	43,928.84	5.24	33,884.78	592.79	34,477.57
Louisia	6.72	47,601.12	5,474.17	70,675.83	3.27	33,252.10	284.57	33,536.67
Lyon	4.61	34,672.43	4,600.86	30,223.29	4.00	29,993.10	246.19	30,239.29
Madison	13.46	133,423.00	6,623.00	140,246.00	3.62	29,993.10	246.19	30,239.29
Marion	9.70	79,697.70	3,648.60	105,151.16	7.40	51,325.56	900.50	52,226.06
Marshall	6.14	31,354.31	1,694.12	38,449.36	4.74	38,826.51	844.37	39,670.88
Miller	9.65	66,125.95	8,502.05	74,681.00	5.01	33,342.00	390.58	33,732.58
Monroe	8.01	67,414.59	4,118.37	71,532.93	4.09	33,667.29	376.75	34,044.04
Monroe	19.12	32,149.23	2,619.43	34,768.66	6.29	27,712.27	265.04	27,977.31
Montgomery	12.05	84,269.40	5,255.45	185,327.15	4.00	37,496.07	729.00	38,225.07
Muscataine	8.42	87,798.20	6,345.00	94,143.22	3.56	36,851.36	374.62	37,225.98
Osceola	5.27	31,886.54	1,372.17	13,729.29	2.96	22,610.29	141.66	22,751.95

Page	12.60	116,632.80	7,884.72	124,026.62	4.69	45,100.12	127.20	45,227.32
Palo Alto	6.71	49,278.35	2,332.49	51,822.24	7.90	29,300.90	327.30	29,628.20
Plymouth	4.23	35,770.25	2,457.15	6,175.22	7.36	49,797.17	583.90	50,381.07
Plymouth	4.23	35,770.25	2,457.15	2,671,543.73	1.85	46,784.84	1,452.00	48,236.84
Polk	42.87	2,610,268.73	81,696.27	2,692,271.18	2.08	62,285.60	549.00	62,834.60
Pottawattamie	25.04	56,000.32	8,372.07	103,282.49	6.84	67,408.04	652.50	68,060.54
Pottawattamie	25.04	56,000.32	8,372.07	189,470.86	4.30	45,900.25	912.32	46,812.57
Pottawattamie	25.04	56,000.32	8,372.07	39,745.64	1.31	23,456.89	685.05	24,141.94
Shelby	5.83	54,533.29	5,482.28	60,315.32	4.37	43,051.41	663.28	43,714.69
Sioux	6.07	87,106.71	11,853.64	98,762.25	3.77	50,063.24	1,226.35	51,289.59
Sioux	6.07	87,106.71	11,853.64	10,744.25	4.91	38,030.39	885.78	38,916.17
Tama	13.11	149,691.21	9,874.37	167,438.89	3.21	30,796.74	439.10	31,235.84
Taylor	6.61	45,379.15	5,717.31	51,096.49	4.48	30,796.74	439.10	31,235.84
Union	11.00	69,961.77	2,842.77	66,894.54	5.30	39,346.49	289.07	39,635.56
Van Buren	2.72	19,233.69	1,280.01	39,514.00	5.32	39,476.29	462.54	39,938.83
Wapello	25.17	391,000.22	2,269.28	20,280.49	2.84	28,390.14	1,001.68	29,391.82
Washington	8.70	84,969.00	9,493.88	66,918.58	5.89	58,843.97	1,478.11	60,322.08
Washington	8.70	84,969.00	9,493.88	32,006.29	5.95	27,668.29	1,592.97	29,261.26
Webster	20.85	313,725.26	8,000.25	32,786.21	3.11	47,254.22	291.45	47,545.67
Winnebago	7.84	40,463.49	2,842.96	42,696.05	4.00	29,735.49	381.21	30,116.70
Winnebago	7.84	40,463.49	2,842.96	1,109,469.65	1.49	40,911.42	1,061.62	41,973.04
Woodbury	31.22	142,698.48	10,822.15	1,109,469.65	7.15	36,701.57	685.90	37,387.47
Worth	3.84	19,230.53	1,966.52	21,07.78	2.70	26,701.36	138.49	26,839.75
Wright	8.91	85,404.29	5,382.89	91,076.78	2.70	26,701.36	138.49	26,839.75
Totals		\$ 12,679,081.73	\$ 667,358.31	\$ 14,347,340.04		\$ 4,634,831.42	\$ 67,032.46	\$ 4,701,863.88

TAXES LEVIED, 1925—PART X—(Continued)

COUNTIES	Average millage levied for road drinking	Road drinking tax	Apportionment and credits tax	Total road drinking tax	Average millage levied for miscellaneous	Miscellaneous Taxes	Apportionment of moneys and credits tax	Total miscellaneous taxes
Wapello	1.15	17,206.61	112.58	17,319.19	1.00	19,015.72	735.80	20,054.91
Washington	1.00	8,255.74	130.70	8,386.44	1.00	9,071.62	212.70	10,184.32
Wayne	1.00	15,300.37	129.05	15,429.42	1.00	16,110.48	290.08	16,400.56
Winnebago	1.00	30,400.75	159.81	30,560.56	1.00	31,350.58	200.08	31,550.66
Woodbury	1.00	11,076.75	158.81	11,235.56	1.00	11,925.50	105.11	12,030.61
Worth	1.35	862,109.57	12,815.43	874,925.00	8.11	77,653.50	262.18	77,915.68
Totals								
		\$ 862,109.57	\$ 12,815.43	\$ 874,925.00		\$ 2,753,202.21	\$ 25,861.08	\$ 2,779,063.29

*And road tax.

TAXES LEVIED, 1925
PART XI.

COUNTIES	Total millage levied in county	Total taxes levied in county in- cluding special levy on moneys and credits for soldiers bonds	Total apportion- ment of moneys and credits tax	Total taxes levied	Poll taxes	Delinquent road taxes	Grand total of all taxes
Adair	84.00	375,221.34	17,013.56	592,534.70	1,900.50	204.00	594,738.40
Adams	75.50	396,302.21	13,881.86	410,184.07	1,358.50	800.00	412,342.57
Allamore	87.67	274,749.21	15,029.15	500,369.60	2,545.50	229.00	503,143.16
Appanoose	113.36	788,756.80	14,259.18	782,968.68	3,757.50	1,267.50	787,993.68
Ashtabula	80.00	627,801.90	25,169.35	1,045,000.70	1,380.00	1,670.00	1,047,050.70
Bandana	88.00	627,801.90	25,169.35	1,045,000.70	1,380.00	1,670.00	1,047,050.70
Bank Hawk	142.29	21,604,031.64	69,887.30	21,673,918.43	6,788.50	1,672.70	21,682,379.63
Benton	109.47	1,156,330.65	37,310.34	1,181,640.89	4,068.50	4,848.80	1,190,558.19
Brewer	78.27	694,888.45	31,251.83	699,295.28	2,312.50	242.00	699,849.78
Buchanan	88.54	655,190.66	22,331.49	677,486.25	2,394.50	823.50	680,704.25
Bull Run	73.77	647,524.44	21,031.01	668,555.45	1,968.50	1,068.50	670,592.45
Burlington	84.57	861,653.56	24,227.41	885,880.97	2,241.50	1,665.50	889,787.97
Calloway	75.63	770,422.89	29,624.86	790,047.75	3,345.00	974.00	794,366.75
Cass	82.21	736,655.01	30,351.97	747,006.98	2,629.50	1,534.50	749,171.98
Cedar	82.14	707,000.76	22,154.18	719,154.94	2,691.50	1,266.50	721,112.94
Chickasaw	101.05	1,000,229.77	17,065.16	1,017,294.93	3,068.00	1,151.00	1,021,513.93
Chickney	75.58	489,942.25	17,174.10	507,116.65	2,015.50	1,311.75	509,443.90
Clarke	75.26	366,178.41	14,022.00	380,200.41	1,414.50	1,267.80	382,883.71
Clay	85.91	749,542.32	18,176.34	767,718.66	1,891.50	1,267.80	770,888.76
Clayton	111.00	1,714,252.54	52,272.06	1,766,524.60	5,012.50	2,000.00	1,773,537.10
Crawford	82.57	1,009,329.60	32,267.86	1,041,597.46	2,000.50	2,033.80	1,045,631.26
Dallas	106.20	1,305,698.45	39,189.16	1,344,887.61	3,135.00	7,058.00	1,355,080.61
Davis	78.68	497,311.15	12,815.98	421,130.14	1,692.00	1,266.35	423,098.49
DeWitt	81.60	328,716.67	12,853.05	341,569.72	2,025.00	989.00	344,583.72
Dickinson	87.00	1,000,000.00	30,000.00	1,030,000.00	2,000.00	2,000.00	1,034,000.00
Deer Moines	117.14	1,308,896.11	49,008.80	1,357,904.91	2,037.00	937.00	1,360,878.91
Des Moines	98.05	952,749.56	8,174.18	960,923.74	1,300.50	1,288.50	963,512.74
Dubuque	112.66	2,362,573.46	45,744.22	2,408,317.68	1,288.50	1,288.50	2,410,904.68
Emmet	66.73	582,822.79	6,362.90	589,185.69	1,266.50	1,434.10	591,886.29
Franklin	89.46	1,000,000.00	31,176.50	1,031,176.50	965.50	965.50	1,033,107.50
Greene	102.41	749,555.72	21,031.01	770,586.73	2,000.00	1,267.80	773,854.53
Franklin	89.76	713,153.20	21,256.33	734,409.53	1,694.00	1,144.80	736,648.33

VALUATIONS AND PERCENTAGE FOR THE YEAR 1925

	Value	Per Cent
Taxable value of land.....	\$ 565,947,565.00	58.7396
Taxable value of town lots.....	228,368,783.00	22.9847
Taxable value of personal property.....	98,767,784.00	9.9508
Taxable value of express, telegraph, telephone and transmission lines.....	10,264,868.00	1.0007
Taxable value of railroad property.....	78,730,448.00	7.8879
Taxable value of all property except moneys and credits.....	\$ 997,806,430.00	100.0000

Actual value of moneys and credits..... \$ 576,433,867.00

Note: Taxable value is 2% of actual assessed value.
Moneys and credits are taxed at their actual value at 6 mills on the dollar of which 1 mill goes to the Soldiers' Bonus Bond Fund and the remaining 5 mills is apportioned to all funds.

Average rate of taxation (exclusive of the moneys and credits tax) for the entire state for the year 1925 to be collected in 1926 is 99.03 mills.

TABLE SHOWING TOTAL TAXES FOR ALL PURPOSES LEVIED IN 1925

(Exclusive of special assessments) to be collected in 1926

	Tax	Per Cent
General revenue.....	\$ 8,879,742.05	8.780
Soldiers' bonus.....	1,350,441.61	1.335
General county.....	8,653,159.00	8.556
Court expense.....	1,233,735.89	1.210
Court house.....	209,742.28	.208
Poor.....	2,471,830.88	2.444
Soldiers' relief.....	191,576.49	.190
Bridge.....	4,866,287.05	4.803
Insane, state hospital.....	727,492.39	.719
Insane, county hospital.....	430,013.81	.425
County drainage.....	500,633.64	.496
County road or permanent road.....	1,196,577.79	1.183
County road building.....	1,094,161.74	1.042
Bovine T. B. eradication.....	574,596.73	.568
County school.....	1,053,988.57	1.042
District school.....	44,685,435.08	44.185
City tax.....	14,347,340.04	14.187
Township road.....	4,199,863.88	4.066
Road dragging.....	995,015.00	.986
Miscellaneous.....	2,869,457.34	2.778
Total tax levied in state exclusive of special 1 mill levy on moneys and credits for soldiers' bonus bond tax.....	\$101,132,916.87	100.000
Special soldiers' bonus bond tax on moneys and credits.....	*676,958.32	
Grand total all taxes.....	\$101,709,875.19	

*Total soldiers' bonus tax \$1,927,009.93.

TAXES LEVIED—1916 TO 1926

Taxes Levied in General Revenue, Special Funds and Total for State Since 1916.

Year	General Revenue		Soldier's Bonus		Capitol Extension		Total State Tax
	Rate in Mills	Amount	Rate in Mills	Amount	Rate in Mills	Amount	
1916.....	\$ 4.33	\$ 4,242,938.67			\$.17	\$ 165,359.28	\$ 4,408,297.95
1917.....	7.25	7,236,849.08			.17	169,782.59	7,406,631.67
1918.....	6.25	6,489,865.47			.17	176,444.93	6,666,310.40
1919.....	7.35	8,201,130.50			.15	167,551.49	8,368,681.99
1920.....	7.35	8,334,460.93			.15	170,160.65	8,504,621.58
1921.....	8.75	9,845,356.21			.14	157,270.29	10,002,626.50
1922.....	9.11	10,110,000.18	\$ 2.00	\$2,215,782.00	.15	166,492.90	12,492,275.14
1923.....	10.19	11,333,449.88	1.31	1,457,874.10			12,791,323.98
1924.....	10.35	11,388,521.88	1.25	1,388,966.85			12,777,488.73
1925.....	8.68	8,879,742.05	1.32	1,927,009.93*			10,806,751.98*
1926.....	8.68		1.32				

*Contains special one mill levy Soldier's Bonus Bond Tax on Moneys and Credits.

COMPARISON OF ASSESSMENTS

Reported and Adjusted Valuation of Property of Various Classes Since 1916

PART I

Year	Reported actual value per acre	Adjusted actual value per acre	Reported actual value of lands	Reported actual value of town lots	Exemptions for roads, railroads and homesteads	Net reported taxable value of land and town lots
1916	\$ 67.41	\$ 67.06	\$2,329,762,025	607,302,000	\$2,357,483	749,396,548
1917	66.85	65.13	2,306,604,054	721,730,839	32,072,454	718,139,010
1918	68.02	68.13	2,338,917,033	730,577,270	32,236,300	766,836,162
1919	69.34	70.64	2,412,919,402	784,336,715	37,022,644	790,018,144
1920	73.10	76.84	2,615,244,147	789,921,804	33,665,465	840,625,144
1921	73.08	76.49	2,518,014,048	806,429,042	34,010,741	837,615,587
1922	77.03	77.03	2,641,913,115	873,249,809	33,255,780	870,225,658
1923	71.68	76.61	2,496,651,394	830,518,171	40,153,686	854,078,527
1924	76.51	76.51	2,637,139,380	919,670,199	38,944,526	879,465,516
1925	69.00	68.20	2,403,506,634	931,601,943	45,001,003	833,703,119
1926	68.20	68.20	2,345,804,838	968,877,685	30,146,745	818,883,949

PART II

Year	Net equalized taxable value of lands and town lots	Equalized taxable value of personal property	Taxable value of railroad and sleeping car property	Taxable value of telegraph and telephone properties	Taxable value of express companies	Taxable value of transmission lines	Net equalized taxable value of state, except moneys and credits	Actual value of moneys and credits
1916	\$751,422,713	119,704,700	\$ 81,150,006	5,769,800	512,324	567,759,442	306,504,526	
1917	758,132,010	127,296,028	81,438,477	5,407,968	310,901	972,645,434	319,374,329	
1918	766,836,162	132,137,713	81,361,473	5,630,604	309,602	1,005,255,844	419,132,506	
1919	845,154,212	133,671,239	81,214,449	5,882,673	309,922	1,086,241,348	457,885,500	
1920	835,878,540	162,803,384	81,735,551	6,078,467	300,100	1,106,195,236	614,767,438	
1921	895,919,451	146,935,855	82,512,302	5,077,728	330,833	1,105,919,619	716,618,501	
1922	879,235,056	127,636,345	81,846,152	7,339,111	350,304	1,388,494,390	645,005,400	
1923	874,507,400	134,585,825	79,328,416	7,356,207	222,276	1,367,598,312	627,121,550	
1924	879,465,516	116,536,427	81,350,640	7,772,139	326,439	1,619,670	606,755,600	
1925	812,964,480	94,181,314	78,065,180	8,344,348	324,727	2,087,329	306,317,884	
1926	818,883,949	83,973,876	78,017,500	8,091,402	380,437	1,731,401	306,128,746	

COMPARATIVE LIVE STOCK ASSESSMENTS

Number of Domestic Animals and Assessed Taxable Value of Same Since 1916

PART I

Year	Cattle			Horses			Mules		
	No.	Taxable Value	Average Taxable Value	No.	Taxable Value	Average Taxable Value	No.	Taxable Value	Average Taxable Value
1916	2,068,796	\$ 23,379,419	\$ 8.50	1,241,383	\$ 27,878,304	\$ 22.50	61,581	\$ 1,553,686	\$ 25.00
1917	2,013,879	28,976,938	9.61	1,192,682	26,308,401	22.55	63,345	1,592,967	25.14
1918	2,235,724	37,051,939	11.22	1,301,948	27,361,644	22.68	62,115	1,941,574	31.25
1919	2,065,374	39,571,418	19.89	1,134,427	25,625,164	21.67	58,568	1,756,549	30.32
1920	2,275,270	43,398,328	13.25	1,115,024	33,544,622	21.10	59,948	1,819,351	30.29
1921	2,103,536	30,510,300	9.67	1,063,100	19,225,500	19.00	65,227	1,379,731	21.00
1922	2,906,094	22,153,775	8.00	996,618	15,699,061	15.86	72,905	1,203,370	16.50
1923	3,096,047	24,127,491	7.63	963,922	14,356,137	15.00	77,567	1,280,961	16.51
1924	3,101,543	22,183,383	7.07	893,821	12,873,339	14.90	78,922	1,186,497	15.03
1925	3,022,120	21,422,924	7.10	875,325	11,093,220	14.36	78,994	1,184,450	15.01
1926	3,022,800	20,918,247	7.15	849,024	9,737,332	11.22	80,125	1,021,806	12.75

PART II

Year	Sheep			Swine			Goats			Total taxable value of live stock for each year
	Number	Taxable Value	Average taxable value	Number	Taxable Value	Average taxable value	Number	Taxable Value	Average taxable value	
1916	533,466	\$ 622,248	\$ 1.13	4,243,767	\$ 60,654,417	\$ 2.50	5,437	\$ 6,470	\$.75	
1917	590,820	945,829	1.60	2,977,596	32,072,329	3.08	5,789	4,966	.86	
1918	839,231	2,174,884	2.60	5,492,227	32,014,658	4.06	6,194	9,447	1.54	
1919	1,002,155	2,588,868	2.58	5,184,491	36,189,690	5.05	6,683	11,774	1.68	
1920	942,795	2,184,302	2.32	4,985,880	20,630,908	4.18	7,058	12,384	1.75	
1921	914,685	918,720	1.00	4,767,711	11,993,759	2.50	6,544	6,062	1.00	
1922	691,863	696,414	1.00	4,790,811	10,251,829	2.13	10,216	5,313	.81	
1923	670,412	888,875	1.33	6,073,157	12,290,921	2.31	6,831	5,422	.79	
1924	718,140	719,631	1.00	6,092,732	10,738,476	1.77	7,782	5,735	1.00	
1925	596,068	806,674	1.50	1,195,185	3,395,949	3.01	5,218	5,659	.99	
1926	587,503	888,740	1.50	879,227	2,583,626	2.90	5,022	5,097	1.01	

INDEX

Assessment of Property by Counties and as adjustment
by State Board of Review

	Year 1925 Page	Year 1926 Page
Live Stock		
Horses, all ages	56-57	104-105
Colts, one year old	48-49	96-97
Colts, two years old	50-51	98-99
Horses, three years old and over	52-53	100-101
Stallion	54-55	102-103
Mules	58-59	106-113
Cattle, all ages	76-77	132-133
Cattle in feeding	60-61	116-117
Heifers, one year old	62-63	118-119
Heifers, two years old	64-65	120-121
Cows	66-67	122-123
Steers, one year old	68-69	124-125
Steers, two years old	70-71	126-127
Steers, three years old and over	72-73	128-129
Bulls	74-75	130-131
Other Live Stock		
Swine	78-79	134-135
Sheep	80-81	136-137
Goats	82-83	138-139
Adjusted actual value of all Live Stock, also of all personal property, less exemptions	84-85	
Personal property other than Live Stock, Vehicles, Household Furniture, Merchandise, Bank Stock, Other Monied Capital, Capital employed in Manufacture, Other personal property and building on leased land	38-41	140-142
Real Estate		
Land and Town Lots		
Taxable Values		
Lands, Personal Property (except Monies and Credits), Railroad Property, Telegraph and Telephone, Transmission Lines, Express Property and Grand Total of all Taxable Property (except Monies and Credits)	42-43	
Assessment Comparison		
All Property, 1916 to 1924	192	
Live Stock, 1916 to 1924	193	
AUDITORS, List of	2	2
Bonus Bond Account	21	21
Bonus Bond Tax Fund	20	20
Bonus Warrant Account	20-21	20-21
Capitol Extension Fund	19	19
Capitol Extension Warrant Account	19	19

	Year 1925 Page	Year 1926 Page
Cigarette Tax Sales	24	24
Emploves, List of	2	2
Introduction	4	4
Exemptions, Real Estate	36-37	86-87
Exemptions, Personal Property	43-44	92-93
Gasoline Tax		21

General Revenue

Receipts	5	6
Disbursements	8	17
Warrant Account	22	22
Monies and Credits	46-47	94-95
Permanent School Fund	25	31
Receipts of General Revenue	5	6
Receipts Trust Fund	7	7
Soldiers' Bonus (See Bonus Fund)		
Trust Fund Warrant Account	23	23
Taxes Levied (See Valuation and Taxes)	157-189	
Taxes Divided by Percentage	190	

Valuation and Taxes

Taxable Valuations for Taxation Purposes, Lands, Forest and Fruit Tree Reservations, Town Lots, Personal Property, Express Property, Telegraph and Telephone Property, Transmission Lines, Railroad Property and Grand Total; also actual Value of Monies and Credits	154	156
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Taxes Levied

General State Revenue, Capitol Extension, Soldiers' Bonus, General County, Court Expense, County Drainage, Poor, Soldiers' Relief, Bridge, City, Court House, Insane State Hospital, Insane County Hospital, County School, District School, County Road or Permanent Road, County Road Building, Township Road, Road Dragging, Miscellaneous Tax, and total amount levied; also Poll Tax, Dog Tax, Delinquent Road Tax and Grand Total	157	189
TAXES (See Valuation and Taxes)		
TRUST FUND RECEIPTS	7	7
TRUST FUND DISBURSEMENTS	18	18
TRUST FUND WARRANT ACCOUNT	23	23

LETTER OF TRANSMITTAL

Hon. John Hammill, 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, 1925.

J. C. McCLUNE,
Auditor of State.

Des Moines, Iowa, November 8, 1926.

TABLE OF CONTENTS

	1924 Pages	1925 Pages
Assessors (cost)	96- 97	200-201
Auditor, Cost of Office.....	40- 41	142-143
Attorney, Cost of Office	60- 63	164-167
Blind at Vinton	104-105	208-209
Board of Supervisors	36- 39	138-141
Board of Review	96- 97	200-201
Bonds and other Indebtedness	90- 95	194-199
Bounties and Domestic Animal Fund.....	86- 89	190-193
Clerk of the District Court.....	44- 47	148-151
Comparison of Indebtedness.....	214	214
Constables' Miscel. Expense	96- 97	200-201
Coroners' Compensation	66- 67	170-171
Coroners' Court Cost	98- 99	202-203
County Engineer (cost of office).....	64- 67	168-171
County Home (cost, etc.)	68- 79	172-183
Court House Expense	102-103	206-207
Deaf (Council Bluffs)	104-105	208-209
District Court Expense	98- 99	202-203
Drainage Engineer Expense	66- 67	170-171
Drainage Expense (Preliminary)	108-109	212-213
Epileptic (Woodward)	104-105	208-209
Farm Bureau	106-107	210-211
Feeble Minded	102-103	206-207
General Election (Cost, 1924)	108-109	212-213
Inebriate (State Hospital)	102-103	206-207
Insane (State Hospital)	102-103	206-207
Jail Expense	98- 99	202-203
Justice of Peace	100-101	204-205
Juvenile Home (Toledo)	104-105	208-209
Orphans Home (Davenport)	104-105	208-209
Poor Expense Outside of County Home.....	80- 85	184-189

We find it necessary in some questionable matters to have an opinion or interpretation of the law from the office of the Attorney General in order to secure a uniform rule. We have endeavored to transmit all such information to the officers concerned. We would much rather counsel and advise in advance than to correct and criticize after the transactions are completed. We feel that our effort along this line has been of material benefit in furthering the work of the department.

In some instances we have found an officer slack and remiss in performing his duties, to the detriment of the general public interest. For instance, we became convinced from experience and study of reports that a great deal of delinquent personal tax which was collectable in some counties, was not receiving the necessary attention. A letter was written to our examiners directing them to give particular attention to what was being done along this line. Report blanks have since that time called for particular information in this connection and following you will find a table taken from examiners' reports showing what has been accomplished during the five year period last past:

DELINQUENT TAX COLLECTIONS

Counties	1921	1922	1923	1924	1925
Adair	\$ 1,069.00	\$ 1,460.07	\$ 9,334.14	\$ 9,321.81	\$ 12,460.45
Adams	1,767.56	988.53	4,104.32	790.13	5,378.39
Alfalfa	4,566.26	2,767.62	24,631.60	6,440.37	2,138.51
Apache	11,408.30	3,552.17	6,077.32	3,433.41	9,417.45
Audubon	826.06	1,782.22	977.99	1,128.88	1,164.70
Benton	3,778.38	3,848.74	2,800.95	4,901.30	6,065.78
Black Hawk	15,445.29	155,446.39	35,292.82	47,922.14	46,614.88
Boone	14,145.61	12,326.71	14,307.70	9,102.88	12,017.22
Brown	852.83	1,035.42	1,356.03	2,325.75	2,713.06
Buchanan	843.53	799.07	5,513.96	2,192.27	22,713.06
Buena Vista	1,506.58	3,574.42	3,368.21	1,845.25	2,488.55
Butler	742.89	995.29	9,959.37	2,122.02	6,298.05
Calhoun	1,840.88	2,974.92	5,488.76	18,997.81	60,780.45
Carroll	988.87	695.67	2,181.95	569.24	1,539.69
Cass	1,004.16	683.99	3,342.82	1,661.91	4,650.89
Cedar	1,801.45	2,218.60	3,655.13	927.23	13,734.21
Cerro Gordo	4,005.96	4,529.46	30,406.21	10,884.16	16,588.70
Chester	690.40	1,963.69	2,908.49	1,379.89	4,873.11
Chickasaw	1,807.09	1,028.42	12,316.79	987.45	1,755.72
Clarke		1,612.17	2,860.07	3,171.56	1,598.70
Clay	1,905.97	2,317.65	1,465.44	12,161.50	3,928.41
Clayton	390.23	2,652.32	1,171.43	1,841.01	1,300.96
Clinton	2,336.44	14,705.30	65,336.05	2,088.96	8,542.81
Crawford	179.25	2,293.83	1,302.12	2,645.45	2,324.02
Dallas	387.78	821.64		3,931.97	12,012.56
Davis	822.34	390.94	680.27	1,634.00	625.80
Decatur	1,308.80	4,047.15	9,928.66	2,487.73	5,516.83
Delaware	1,625.50	1,926.72	5,679.74	2,577.05	6,730.22
Des Moines	3,517.62	17,590.18	15,730.46	13,172.23	28,448.96
Dickinson	2,120.99	1,705.80	8,467.80	9,620.89	10,329.69
Dubuque	9,327.42	24,106.53	19,529.64	27,738.88	28,430.15
Emmet	1,546.95	4,708.78	13,009.07	9,059.89	5,277.18
Fayette	734.44	1,022.47	1,311.29	2,761.94	1,023.15

DELINQUENT TAX COLLECTIONS—Continued

Counties	1921	1922	1923	1924	1925
Floyd	2,147.19	4,942.79	4,721.21	3,504.87	6,906.11
Franklin		9,214.00		4,616.73	2,197.69
Fremont	1,329.94	1,211.87		3,521.55	2,145.44
Greene		1,338.58	3,678.58	29,985.96	1,189.75
Grundy		305.16	5,817.08	3,061.08	2,546.02
Guthrie	2,806.13	4,387.51	7,383.96	4,808.08	6,673.80
Hamilton	1,305.36	5,105.68	18,900.19	3,668.83	5,742.35
Hancock	1,297.19	3,329.35	5,270.71	5,969.56	41,176.56
Hardin	581.77	654.72	3,809.03	1,329.00	5,521.20
Harrison	7,463.70	6,236.41	6,162.70	12,315.84	11,173.89
Henry	959.61	1,235.89	1,849.98	2,013.94	1,832.73
Humboldt	1,243.22	593.89	1,230.25	522.92	674.23
Ia	693.95	1,221.81	807.25	2,079.92	1,579.30
Iowa	1,117.53		3,185.27	1,324.94	2,460.01
Jackson	1,934.24	1,162.76	407.21	13,480.54	604.35
Jasper	4,280.28	9,468.05	18,005.10	19,014.84	11,539.58
Jefferson	2,735.40	1,648.34	1,082.18	1,232.29	510.80
Johnson	594.56	591.75	113.25	17,400.39	11,066.04
Jones	196.29	446.28	949.26	17,335.03	8,050.55
Keokuk	1,088.95	1,646.58	3,279.63	1,391.66	9,322.20
Kossuth	2,077.34	882.70	1,272.67	14,519.30	15,304.18
Las	1,070.48	3,638.41	3,500.62	33,485.01	25,022.19
Lea	6,474.04	30,212.37	8,716.66	39,734.28	24,886.85
Louisia	887.04	5,588.69	9,980.16	3,787.21	11,866.27
Lucas	2,741.01	2,540.50	858.87	1,561.58	471.67
Lyon	838.46	5,466.86	5,409.19	4,492.20	9,167.87
Madison	1,316.13	1,202.19	2,207.79	2,942.03	7,306.57
Mahaska	2,917.83	2,625.56	10,907.70	4,184.19	22,273.65
Marion	2,531.41	2,087.04	4,131.16	4,273.64	3,622.17
Marshall	4,229.67	2,150.56	2,180.04	3,615.99	15,157.74
Mills	2,376.69	6,227.63	1,926.02	14,978.98	5,513.35
Mitchell	473.88	231.11	472.85	84.32	7,378.43
Monona	1,839.17	17,746.07	3,774.62	4,016.02	5,160.66
Monroe	3,736.86	7,701.97	4,243.19	7,381.23	9,086.80
Montgomery	1,579.89	1,088.82	2,306.27	53,259.92	2,568.55
Muscataine	324.82	607.23		1,072.64	2,686.09
O'Brien	2,450.28	3,231.47	7,003.71	2,514.33	2,514.33
Oceola	1,833.88	13,494.25	7,150.63	1,979.36	3,876.06
Page	2,762.96	1,162.16		4,964.23	3,180.51
Palo Alto	974.96	6,165.50	20,679.72	9,481.07	6,496.88
Plymouth	4,838.17	2,906.39	3,006.92	12,272.46	3,292.05
Pocahontas	1,027.06	2,158.56	3,378.54	1,927.96	3,788.85
Polk	110,519.75	84,254.40	370,055.81	168,075.22	90,054.87
Pottawattamie	5,368.39	5,955.82	19,591.80	95,994.49	44,730.26
Poweshiek	1,181.69	8,834.93	16,108.85	13,022.40	17,457.72
Ringgold		1,029.36		482.53	729.14
Sac	2,845.45	7,670.41	5,517.28	9,800.88	5,888.96
Salt	1,146.96	4,810.26	4,204.05	10,138.15	24,108.37
Scott	1,027.39	1,949.32	10,304.39	4,186.82	1,002.65
Seely	1,139.85	2,780.45	5,947.19	15,670.25	9,192.59
Sioux	2,337.68	8,606.47	12,915.95	26,566.80	19,610.19
Story	4,497.36	2,047.75	8,408.38	6,456.40	9,316.74
Tacoma	4,031.44	1,001.04	902.44	233.83	290.72
Taylor	1,190.83	1,123.73	2,065.47	1,711.28	9,780.19
Union	1,377.68	1,307.34	6,469.97	2,039.10	2,188.54
Van Buren	4,456.05	7,182.89	24,264.91	36,220.22	29,423.62
Wapello	372.44	911.24	1,521.98	21,670.63	13,325.30
Warren	2,294.62	6,080.70	6,637.35	3,563.30	11,027.96
Washington	187.30	828.09	802.18	3,000.13	8,066.62
Wayne	11,471.09	28,661.74	12,654.72	12,143.75	67,689.33
Webster	5,738.26	5,457.99	15,326.92	9,122.44	9,122.44
Winneshiek	1,529.20	3,340.47	5,994.95	3,200.65	4,655.40
Woodbury	25,344.87	34,401.22		63,116.76	32,161.77
Worth	1,899.67	1,459.77	1,695.83	1,631.21	1,831.11
Wright	1,656.51	2,635.38	7,019.69	4,721.81	8,900.84
Totals	\$309,034.03	\$677,000.82	\$1,025,001.40	\$1,081,502.10	\$ 1,083,322.29

It will be noted from the totals of these delinquent tax collections that substantial progress has been made. Further, from the foregoing you will see that the total of delinquent tax collections for the whole state has shown an increase each year. Some years this collection has been doubled.

Ever since the department has been organized in all the examinations there has been a persistent and determined effort to locate the errors made in the transaction of the business of the counties. In the following table the results for the year 1924 are set out. At the time this report goes to the printer, figures for 1925 are not available because the 1925 examination will not be completed in all counties until about January 1, 1927.

FINDINGS OF EXAMINERS

Counties	Due Counties	Due Others	Posted Wrong	Total	Unsettled Due County	Unsettled Due Others	Unsettled Transfers	Paid or Adjusted	Cost of Examination
Adair	272.74	61.36	5,296.89	5,629.99	4,296.17			1,336.82	402.89
Allamakee	355.00	17,779	3,590.36	7,963.74	171.59			813.24	227.56
Appanoose	1,583.00	1,583.00	2,583.00	5,749.00	77.50			6,979.67	822.49
Archer	1,583.00	3.86	2,583.07	2,583.15	75.56			2,658.71	383.29
Ashtabula	13.30	890.47		912.67		4.30	4.10	908.47	383.29
Benett	1,895.77	13.57	4.19	409.44	5.60			394.17	485.00
Black Hawk	1,895.77	512.82	1,372.27	3,449.52	190.63			3,349.04	1,312.70
Bloom	5,296.89	2,981.10	3,771.51	11,047.79	9.59			11,058.29	882.69
Buchanan	1,895.77	175.06	1,718.56	1,718.56	341.79	.50		1,499.62	575.46
Bureau	1,895.77	919.82	136.37	1,030.28	39.00			1,034.28	444.08
Bureau Vista	664.09	46.69	832.39	1,718.56	147.72	85.39		1,335.64	406.95
Butler	1,895.77	13.50	21.22	1,241.13	1,191.56		21.22	38.18	520.00
Calhoun	1,895.77	18.77	2,469.96	3,068.68	69.41	8.00		3,034.68	600.00
Cass	1,112.00	48.77	2,768.00	4,928.77	275.63			3,353.39	194.01
Cedar	497.06	227.60	58.16	732.82	2,040.70	119.58		7,399.01	1,827.92
Cerro Gordo	9,845.84	129.10	6,299.16	9,373.90	2,965.11	82.53		1,102.05	870.50
Cherokee	1,270.32	186.67	52.59	1,509.69	1,078.29			1,102.05	283.66
Chickasaw	1,089.39		54.11	1,143.50	690.41			796.49	492.06
Clay	1,895.77	18.82	2,519.38	1,433.99	33.78			3,353.39	386.87
Clayton	1,895.77	102.24	88.05	1,027.49	60.13	158.64		940.55	69.81
Crawford	432.58	11.76	591.85	1,028.19	86.64			9,594.08	450.18
Dallas	6,299.30	1,880.29	1,770.40	9,950.08	1.40			10,682.85	1,109.20
Dallas	8,724.05	637.72	679.08	10,032.85	109.46	132.30		10,682.85	1,109.20
DeKalb	1,895.77	18.82	572.67	9,092.25	107.10	1.00		9,199.45	447.17
DeKalb	1,895.77	67.17	5,713.19	9,092.25	107.10	1.00		9,199.45	447.17
Delaware	1,895.77	87.17		1,895.77				1,895.77	700.55
Des Moines	1,895.77	5.85		1,895.77				1,895.77	700.55
DeWitt	1,895.77		748.29	3,108.37	309.00	5.85		3,077.57	569.54
Dickinson	319.61	2,016.54		4,014.65	1,285.30	.59		2,731.36	1,341.37
Dubuque	3,218.70	115.90	679.07	4,014.65	1,285.30			7,299.23	696.62
Dubuque	1,895.77	75.76	819.28	1,978.22	115.36	161.74		1,811.12	574.28
Emmet	1,895.77	75.76	513.39	1,978.22	395.20	45.06		1,482.10	574.28
Floyd	1,534.37			1,534.37				1,534.37	476.70
Franklin	637.11	596.43		1,877.49	812.40	930.07		1,404.65	476.70
Franklin	1,216.32	5,095.45	891.52	7,089.29	3.00			7,086.29	428.30
Grant	4,409.44	877.06	285.21	5,676.22	5,076.52			5,076.52	798.29
Grant	1,895.77	292.99	285.21	2,874.25	297.18	282.50		3,269.69	428.62
Guthrie	1,465.35	791.79	5,778.71	8,008.38	43.86	11.39		7,469.71	473.39

REPORT OF AUDITOR OF STATE

FINDINGS OF EXAMINERS—Continued

Counties	Due Counties	Due Others	Posted Wrong	Total	Unsettled Due County	Unsettled Due Others	Unsettled Transfers	Paid or Adjusted	Cost of Examination
Hamilton	2,783.00	39.57	307.64	3,800.31	325.59	.49	541.73	2,132.29	670.78
Hancock	1,300.00	91.58	1,235.35	2,621.48	778.59	85.58	1,239.95	458.63	781.92
Hardin	111.95	936.38	611.30	1,749.63	51.05	305.03	1,297.50	497.45	495.00
Harrison	1,115.00	432.81	72.02	1,620.83	1,840.39	432.31	284.52	384.52	375.71
Howard	212.45	230.18	72.02	533.15	1,840.39	10.52	297.61	522.34	299.37
Humboldt	774.86	398.38	257.25	1,340.62	95.45	305.28	705.18	1,103.23	410.90
Ida	3,023.17	305.49	389.49	3,888.37	2,785.34	7.99	10,285.58	10,285.58	593.10
Iowa	5,369.76	1,096.17	425.17	10,122.35	9.00		188.20	1,082.94	1,082.94
Jasper	54.50	53.72	38.88	108.23			108.23	108.23	
Jefferson	30.30	1.00	38.88	66.18			66.18	66.18	
Johnson	3,907.84	978.65	2,894.22	6,084.15	4,110.97	4.00	2,473.18	2,473.18	888.85
Jones	2,908.49	26.77	2,894.22	5,829.48	141.39		2,030.27	2,030.27	400.59
Knox	303.74	18.89	246.03	568.67	2,013.55	36.03	327.47	327.47	326.45
Kossuth	2,192.74	969.79	3,145.54	6,301.28	4,801.28		4,837.80	4,837.80	1,651.01
Linn	799.53	5.25	3,145.54	895.08	722.83		13.25	13.25	968.30
Lodis	164.05	2.00	166.05	166.05	166.05		141.05	141.05	362.86
Lecaw	221.18	51.02	125.00	397.20	35.75		159.16	159.16	313.33
Lyon	214.91	4.02	171.70	390.63	242.04		391.18	391.18	458.97
Madison	2,036.90	373.60	373.60	3,084.10	2,036.90		735.41	735.41	803.94
Marion	144.42	15.00	293.58	553.00	1,791.46		62.62	62.62	453.85
Marshall	8,715.53	1,240.10	293.58	10,249.21	8,699.63	15.00	92.62	92.62	877.80
Mills	888.11	36.58	87.85	1,012.54	602.49		913.17	913.17	456.06
Mitchell	49.70	632.49	807.42	1,949.61	602.49		958.12	958.12	332.39
Monroe	49.70	11,127.20	1,107.40	12,784.30	49,654.13	11,127.20	2,304.97	1,309.81	5,137.07
Montgomery	153.21	47.25	1,107.40	1,388.24	1,388.24		475.49	475.49	601.29
Muscogee	5.75	1.65	475.49	482.89	37.35	7.75	7.84	697.01	1,006.73
O'Brien	692.94	7.75	19.19	719.88	37.35		1,006.73	1,006.73	268.36
O'Brien	503.37	53.90	539.27	1,096.54	151.68		605.74	605.74	41.73
O'Connell	6,106.41	3,733.87	5,234.63	15,074.91	593.68		14,801.23	14,801.23	41.73
O'Connell	3,237.81	63.42	15,149.53	18,644.76	11,507.15		16,823.42	16,823.42	1,565.35
Palo Alto	31,303.03	12,839.03	15,149.53	59,291.59	17.30	1.10	10,999.64	304.92	505.35
Pocahontas	134.15	1.10	97.97	233.22	73.40		206.92	206.92	465.12
Pocahontas	539.39	27.66	2.30	569.48	73.40		406.08	406.08	465.12
Polk	25,709.50	33,096.94	8,120.49	66,926.93	31,999.47		25,786.01	25,786.01	

COUNTY AUDITING DEPARTMENT

Pottawatomie	5,062.59	136.38	271.19	5,469.96	947.37		318.63	318.63	901.40
Powderland	1,405.29	6,400.18	6,400.18	9,205.65	9,044.81		8,255.00	8,255.00	344.30
Ringgold	1,000.00	1,189.15	1,189.15	2,189.15	479.09	11.20	450.26	857.86	697.46
Sac	584.70	27.70	1,034.27	1,646.67	1,882.00		1,631.18	1,631.18	495.85
Scott	2,848.50	82.75	1.40	2,932.65	2,445.10		407.85	1,690.34	1,690.34
Shelby	4,555.00	1,776.75	278.83	6,610.58	1,098.05		739.23	5,363.30	415.03
Stoddard	4,671.67	2,829.17	13.49	7,514.33	11,709.52	3,829.17	689.17	7,990.35	7,990.35
Story	11,331.25	300.31	2,829.17	14,460.73	4,580.19		900.15	483.78	483.78
Taylor	4,671.67	70.46	2,829.17	7,571.30	4,580.19		37.24	546.14	546.14
Union	1,649.75	2,153.76	2,829.17	6,632.68	367.08		1,089.68	218.22	218.22
Van Buren	51.00	8.65	8.65	61.65	61.65		31.00	31.00	31.00
Washington	21,027.21	1.76	2,960.48	24,989.45	21,936.63	8.05	2,188.79	2,188.79	2,188.79
Wayne	326.84	891.71	2,960.48	4,179.03	97.18	266.31	74.31	7.00	733.70
Webster	1,227.62	2,011.40	2,011.40	4,240.42	3,728.24	351.72	1,808.33	2,841.02	461.16
Webster	183.14	6.92	2,011.40	2,201.46	65.10		129.99	996.04	996.04
Winnebago	3,302.11	67.01	417.00	3,786.12	69.19		657.50	48.84	410.91
Winneshiek	39.85	14.50	43.59	97.94	31.95		1,367.84	1,367.84	1,367.84
Woodbury	169.11	96.30	800.12	1,065.53	45.39		322.09	322.09	322.09
Wright	101.70	20.50	246.19	368.39	21.70		220.15	220.15	220.15
Wright	235.66	46.84	46.84	328.34	45.39		1.00	1.00	681.40
Totals	\$ 473,058.09	\$ 72,115.55	\$ 138,373.41	\$ 683,547.05	\$ 137,015.84	\$ 18,727.43	\$ 30,778.07	\$ 254,063.31	\$ 68,000.30

The foregoing table, besides showing the findings, indicates as well the costs of examination.

A systematic effort has been inaugurated to increase the efficiency of the examining force with a view not alone to making more satisfactory examinations, but for the purpose of decreasing the cost. As a result, the total cost of examinations is decreasing. This year's work on record for 1925 will show a substantial decrease over that of 1924 we feel assured. We are sure if the present plans are followed that further reductions of cost of future examinations will be affected without decrease in the efficiency of the work done.

We have noted a condition in drainage district accounts indicating mismanagement and improper methods of handling affairs in connection with these special assessment projects. In many cases called to our attention it is found that warrants registered by the treasurer as "Not Paid for Want of Funds" are allowed to stand in instances for ten years or more with no provisions being made to care for their payment. In some cases funds of particular drainage districts are overdrawn, a condition for which there is no authority under the law, but the treasurer has been induced to pay warrants under assurance that additional assessments would be made. The assessments have not been made and the overdraft is carried from year to year to the general detriment of the treasurer's interest on daily balances. We are giving this matter special attention and in connection with our 1925 examinations we are requiring questions answered and showings made which will give accurate information concerning the condition in respect to these drainage projects. Also, examiners were instructed to insist that additional assessments be made just as soon as possible wherever needed.

We also became convinced that in many instances Justices of the Peace and Mayors were not making reports, in some cases perhaps not making remittances as required by law. We made provision in our 1925 reports for showings to indicate the condition in this respect and believe that by taking proper action we will be able to remedy the matter.

Examinations by petition have increased during the past year. During the last two years several petitions for examinations of townships have been received. In nearly every instance these township examinations disclose serious irregularities in keeping the accounts and in most cases, some misappropriations of funds.

Without doubt, petitions are most apt to be filed in cases where there are strong suspicions that something is wrong. A large number of petitions for school district examinations have been received. In many instances where school districts are being examined for the first time the examinations show serious irregularities and the lack of desirable showings in the nature of records and the method of handling claims and allowances and in some cases a misappropriation of some of the funds. Several school districts now request examinations each year and where these annual audits are made, decided improvement is noticeable in the method of handling accounts and the details of the record work. When we recall that about one-half of the taxes collected go for school purposes, too much attention cannot be given to the manner in which funds for school purposes are handled. In fact it would seem that transactions involving so large an outlay should be regularly examined and that a uniform system should be provided for the keeping of proper accounts that will make clear the transactions and the source and purpose of all receipts and disbursements.

TABLE NO. 1

Part I—County Treasurer's Statement of Receipts and Disbursements for the Year 1924 (Receipts)

Counties	On hand January 1, 1924	From current taxes 1923 tax list	From delinquent taxes 1922 and prior years	Penalty, interest and costs	From drainage taxes
Adair.....	161,138.96	648,354.13	9,331.31	5,789.95	
Adams.....	89,329.75	465,846.29	700.18	1,951.17	4,037.58
Allamore.....	97,741.49	598,995.92	6,446.37	6,964.97	
Appanoose.....	177,610.19	835,470.01	3,433.41	6,197.95	156.26
Audubon.....	132,001.77	714,940.69	1,125.58	5,493.74	21,453.37
Benton.....	38,423.57	1,064,181.59	4,901.89	4,489.64	30.90
Black Hawk.....	469,815.09	2,484,231.41	47,522.14	15,969.39	9,888.23
Boone.....	236,001.40	1,239,674.19	9,192.88	6,964.53	133,461.11
Bremner.....	144,899.29	627,488.89	2,342.75	1,431.91	3,825.93
Buchanan.....	115,865.96	759,973.73	2,192.27	3,779.85	4,506.21
Buena Vista.....	292,138.01	1,012,034.93	1,845.23	3,404.18	69,801.67
Butler.....	176,592.44	791,016.68	2,132.02	3,011.80	
Calhoun.....	242,149.85	951,075.09	18,997.81	9,021.65	83,712.54
Carroll.....	221,711.33	802,917.67	569.24	209.51	32,542.40
Cass.....	194,411.01	798,554.15	1,661.91	4,755.28	23,163.61
Cedar.....	189,821.49	829,423.23	2,192.27	3,779.85	4,506.21
Cerro Gordo.....	698,219.30	1,729,234.04	10,884.10	14,750.99	192,156.83
Cherokee.....	199,115.64	901,568.37	1,379.89	4,113.79	
Chickasaw.....	127,382.57	509,871.85	987.45	3,178.95	
Clarke.....	138,791.34	300,464.07	3,171.50	3,800.39	
Clay.....	175,962.61	797,872.89	13,161.50	6,948.58	98,529.73
Clayton.....	104,423.05	941,391.84	1,841.01	2,795.69	
Clinton.....	398,738.31	1,822,435.84	2,088.93	6,695.01	56,297.96
Crawford.....	306,713.81	1,131,815.25	2,648.45	6,898.33	29,071.45
Dallas.....	223,930.34	1,235,119.37	3,031.97	6,872.42	66,747.38
Davis.....	122,792.33	449,473.48	1,684.90	2,492.61	10,942.67
Decatur.....	159,801.39	621,064.06	3,487.78	6,079.89	1,461.87
Delaware.....	101,594.92	748,342.22	3,397.46	3,143.31	
Des Moines.....	211,554.79	1,358,367.02	13,173.23	6,519.24	80,787.10
Dickinson.....	282,379.68	630,104.62	9,699.59	11,471.70	193,062.12
Dubuque.....	444,832.33	2,235,869.48	37,788.38	15,072.19	
Emmet.....	212,443.54	673,394.30	9,950.39	5,169.12	86,747.99
Fayette.....	202,889.69	1,199,336.47	2,761.34	5,159.77	4,234.43
Floyd.....	368,197.82	882,996.33	3,594.37	3,732.39	49,658.69
Franklin.....	303,647.76	807,296.28	4,616.73	3,334.90	122,064.48
Fremont.....	165,465.09	698,167.05	3,561.50	7,066.07	137,379.23
Greene.....	311,411.34	978,976.35	99,988.96	4,596.08	307,810.12
Grundy.....	398,699.39	765,438.76	3,061.08	2,514.17	2,572.42
Guthrie.....	249,834.12	828,239.46	6,588.68	7,365.66	
Hamilton.....	393,922.14	973,039.77	3,626.83	5,409.25	132,327.85
Hancock.....	396,692.51	686,764.23	5,969.55	4,654.16	229,185.61
Hardin.....	364,223.80	1,941,470.79	1,399.90	3,782.12	78,657.20
Harrison.....	323,113.02	909,333.98	13,315.84	9,160.16	27,462.64
Henry.....	145,471.74	679,623.88	326.49	1,795.38	
Howard.....	169,835.98	513,987.06	2,711.94	2,848.23	10,174.45
Humboldt.....	306,448.10	602,623.29	522.92	3,843.33	91,550.29
Ida.....	135,845.29	695,696.29	2,079.92	2,286.80	
Iowa.....	219,731.39	752,381.14	1,324.84	3,774.11	12,339.61
Jackson.....	235,851.33	692,393.96	13,489.54	4,423.27	
Jasper.....	412,339.14	12,314.34	11,239.33	11,239.33	15,367.05
Jefferson.....	176,773.05	896,554.85	1,233.29	3,603.59	
Johnson.....	281,086.16	1,130,306.72	17,400.37	8,251.24	
Jones.....	116,562.95	792,196.09	17,335.02	2,194.87	
Keokuk.....	225,099.26	824,709.95	1,301.93	3,844.76	

TABLE NO. 1—PART I—Continued

Counties	On hand January 1, 1924	From current taxes 1923 tax list	From delinquent taxes 1922 and prior years	Penalty, interest and costs	From drainage taxes
Kossuth.....	435,959.73	1,123,733.82	14,519.23	10,421.33	416,061.22
Lee.....	229,496.69	1,413,756.46	33,435.01	5,133.42	59,872.14
Linn.....	1,156,334.88	3,379,033.32	39,734.28	24,911.97	3,349.99
Louisia.....	305,380.46	560,971.97	3,787.21	6,394.71	131,941.22
Lucas.....	137,773.32	559,016.42	1,561.98	3,012.53	
Lyon.....	139,251.23	769,823.97	6,492.20	2,022.84	
Madison.....	102,377.85	696,745.71	2,942.65	3,996.94	5,093.37
Mahaska.....	301,219.74	1,052,437.99	4,184.19	4,031.25	11,464.33
Marion.....	325,542.43	915,874.23	4,273.64	275.40	1,809.94
Marshall.....	273,823.48	1,313,901.29	3,635.99	6,083.24	25,096.59
Mills.....	132,860.47	699,045.15	14,278.98	5,431.83	34,734.91
Mitchell.....	168,272.85	647,734.25	84.32	1,307.40	63,211.75
Monona.....	189,047.18	802,612.78	4,016.65	4,667.34	58,679.28
Monroe.....	166,830.04	622,524.91	7,381.33	5,066.39	
Montgomery.....	179,908.95	747,437.01	53,259.92	3,478.31	19,081.82
Muscatine.....	193,325.14	843,968.70	1,572.54	3,668.69	23,297.81
O'Brien.....	351,295.82	928,796.43	3,217.88	3,680.14	13,153.25
Osceola.....	119,296.72	456,734.11	1,979.39	4,167.15	64,012.65
Page.....	102,480.98	1,000,730.51	4,364.23	3,361.01	14,884.12
Palo Alto.....	285,891.16	747,913.29	9,481.67	9,049.43	167,631.65
Plymouth.....	187,438.72	1,065,933.76	12,372.45	797.20	17,697.28
Pocahontas.....	346,284.73	771,539.94	3,529.95	4,547.80	137,993.95
Polk.....	2,072,097.95	8,581,699.72	163,075.23	89,444.18	94,876.42
Pottawattamie.....	465,329.39	2,690,155.69	95,994.40	29,400.07	139,329.18
Poweshiek.....	225,596.16	973,585.16	15,022.49	3,966.85	11,240.43
Ringgold.....	142,906.55	517,928.71	432.53	3,394.69	19,711.01
Sac.....	234,469.11	699,632.73	9,859.88	5,797.30	29,568.00
Scott.....	219,113.83	2,920,397.69	10,138.15	13,748.09	
Shelby.....	354,367.79	788,631.95	4,186.82	2,894.29	62,291.48
Sioux.....	149,728.29	1,049,428.14	15,070.35	115.23	
Story.....	349,047.68	1,468,948.90	26,596.89	3,392.34	86,537.72
Tama.....	323,902.03	1,109,679.99	6,456.49	4,480.85	2,343.88
Taylor.....	144,808.46	656,962.19	223.83	2,834.30	7,733.99
Union.....	236,338.22	671,906.01	1,711.28	5,081.37	
Van Buren.....	110,299.79	512,216.57	3,099.10	2,690.32	12,309.75
Wapello.....	299,951.36	1,382,159.81	56,229.22	14,895.34	7,469.87
Warren.....	299,709.21	796,333.96	1,270.69	5,667.39	72,625.28
Washington.....	212,521.70	989,888.58	2,919.49	4,949.49	9,983.59
Wayne.....	147,219.65	654,156.85	5,009.13	5,649.39	14,231.38
Webster.....	495,828.99	1,739,177.17	12,145.75	12,763.69	119,259.39
Winnebago.....	199,004.63	644,079.95	13,296.92	4,949.69	208,099.87
Winneshiek.....	169,899.98	796,223.66	2,200.96	4,628.36	
Woodbury.....	791,517.86	4,819,718.73	33,116.76	70,135.45	34,978.01
Worth.....	131,339.54	304,629.48	1,621.21	2,767.01	115,766.32
Wright.....	323,023.60	1,091,847.09	4,721.81	4,569.61	21,053.91
Totals.....	\$ 25,648,029.56	\$ 106,456,383.25	\$ 1,661,562.10	\$ 719,392.15	\$ 5,067,985.94

TABLE NO. 1

Part II—County Treasurer's Statement of Receipts and Disbursements for the Year 1924 (Receipts)

Counties	From city special assessment (Dwelling, sewer, etc.)	Cigarette license	From state primary road maintenance	Primary road assessment	Primary road certificates
Adair	\$ 15,670.80		\$ 28,834.00		\$ 50,312.45
Adams	2,031.04		10,800.81		
Allamakee	32,307.75		27,754.95		99,452.72
Appanoose	29,506.52	50.00	28,621.76		60,078.20
Audubon	4,046.15	100.00	11,506.85		
Benton	6,672.83	100.00	32,384.19		
Black Hawk	128,306.51	330.00	34,348.28	\$ 23,522.00	31,000.00
Boone	106,117.61		48,605.46		180,368.32
Bremer	34,538.78		29,881.08		
Buchanan	33,381.83	50.00	18,139.34	21,725.02	157,758.06
Buena Vista	31,533.50	50.00	47,947.42		
Butler	38,936.49	50.00	25,054.98		
Calhoun	147,294.51	200.00	30,994.64		
Carroll	77,387.40		39,886.35		95,275.00
Cass	60,460.02	50.00	27,191.34		20,000.00
Cedar	34,928.27	50.00	27,761.88		
Cerro Gordo	16,565.31	250.00	24,633.84	76,681.08	
Cherokee	59,048.76		28,417.15		60,665.82
Chickasaw	1,102.88	50.00	28,339.67		111,566.67
Clarke	451.58		17,138.48		
Clay	50,970.01	50.00	36,734.85		
Clayton	9,634.36	300.00	16,738.66		
Clinton	208,431.29	250.00	22,833.14	32,309.08	16,685.37
Crawford	72,069.76	50.00	47,288.59		
Dallas	63,102.51		64,678.49		87,182.88
Davis	11.46	134.48	23,558.77		
De Witt	13,025.46		25,475.79		
Delaware	13,975.94		19,922.49		
Des Moines	94,279.08	50.00	15,152.50	5,675.40	59,150.00
Dickinson	75,850.20	150.00	32,072.34	5,468.28	
Dubuque	199,766.00		30,066.82	22,179.17	90,192.27
Emmet	105,194.82		25,124.24		
Fayette	28,354.08		33,115.76		105,395.88
Floyd	57,901.88		25,139.78	51,416.70	106,356.24
Franklin	1,969.91		83,370.55		
Fremont	36,869.21	50.00	26,532.54		
Greene	75,777.10		7,163.25	627,885.08	74,766.67
Grundy	51,918.64		31,217.15		60,047.67
Guerrick	34,970.59	50.00	27,297.54		88,000.00
Hamilton	22,337.62		49,704.70		
Hancock	70,139.24		16,079.92	18,922.83	
Hardy	15,410.34	50.00	55,882.00	622.71	65,045.49
Harrison	78,649.54	50.00	20,406.16		
Henry	30,406.61		12,300.43		
Howard	7,729.83		26,037.58		
Humboldt	33,773.48		22,469.59		15,042.50
Ida	51,749.04		10,534.53		
Iowa	37,074.25		54,324.50		
Jackson	8,833.94	50.00	21,073.23		52,166.67
Jasper	119,777.58	100.00	24,984.11		107,226.03
Jefferson	51,426.13	50.00	17,080.13		
Johnson	88,606.25	250.00	37,046.67	28,436.72	50,513.00

TABLE NO. 1—PART II—Continued

Counties	From city special assessment (Dwelling, sewer, etc.)	Cigarette license	From state primary road maintenance	Primary road assessment	Primary road certificates
Jones	2,565.06	50.00	17,379.45		
Keokuk	10,414.00		23,455.17		
Kossuth	40,446.00	50.00	89,663.73	6,686.40	102,683.33
Lee	63,354.05	50.00	38,449.68		
Linn	196,791.82	430.00	47,339.24	7,790.12	33,021.45
Louis	29,432.12		15,613.79		
Lyon	25,337.40	50.00	19,071.14		
Lyon	54,521.54		23,442.20		25,061.65
Madison	51.14	50.00	24,600.24		
Mahaaka	50,005.52		23,467.41		84,756.96
Marion	81,074.77	400.00	32,739.56		
Marshall	38,494.56	300.00	15,956.04	5,778.91	2,965.95
Mills	17,055.03	50.00	24,377.87		
Mitchell	23,566.02		54,294.40		46,086.56
Monona	107,076.14		25,985.53		
Monroe	39,494.23	500.00	23,829.08		30,044.86
Montgomery	41,218.20	50.00	17,785.82		
Muscatine	35,306.77	100.00	26,057.55		43,870.67
O'Brien	137,464.55		13,699.74	31,605.15	
Oceola	78,981.98		19,711.08		
Page	24,306.57		27,729.05		78,309.55
Palo Alto	55,947.99		13,375.45	12,001.58	
Plymouth	101,349.98	50.00	29,196.26		115,176.88
Pocahontas	79,845.73		46,349.30		40,791.70
Folk	1,233,807.69	750.00	3,832.74	46,412.34	71,370.68
Pottawattamie	98,193.11		81,003.05	248,862.52	142,888.00
Poweshiek	47,150.35		23,213.56		
Ringgold			29,873.26		
Sac	170,682.60	50.00	54,356.32		
Sae	44,749.13	350.00	3,507.17	103,636.06	31,109.25
Salt	62,370.98	100.00	25,422.12		35,084.90
Sioux	142,089.42	50.00	19,361.86	17,731.90	60,154.59
Story	125,612.96		59,508.69		
Tama	36,882.78		22,661.51		19,158.83
Taylor	9,196.56		15,084.46		
Union	29,105.83		14,805.22		
Van Buren			36,216.13		
Wapello	77,968.91		22,715.42	37,000.00	58,482.50
Warren	307.68		39,977.00		
Washington	23,808.39	50.00	45,597.45	82,750.00	82,227.78
Wayne	14,654.23		2,023.46		
Webster	151,376.97	50.00	8,458.91		
Winneshiek	3,467.44		36,900.32		12,024.50
Woodbury	16,094.02		2,068.38		40,161.11
Worth	522,231.94		49,547.21	68,813.26	36,943.91
Wright	45,640.06		3,622.19		23,710.95
Totals	\$7,023,965.30	\$ 5,454.43	\$2,941,811.07	\$1,624,046.72	\$ 3,004,436.82

TABLE NO. 1

Part III—County Treasurer's Statement of Receipts and Disbursements for the Year 1924 (Receipts)

Counties	Secondary road assessment	Secondary road certificates	Interest on bank deposits	Principal of school fund	Interest of school fund	Teachers' examination and institute fees
Adair			\$ 3,667.10	\$ 330.00	\$ 1,504.27	\$ 196.50
Adams			3,591.23	4,500.00	1,387.10	52.00
Allamakee			2,743.55	1,500.00	2,900.95	91.50
Appanoose			4,143.48	4,550.00	2,083.96	123.50
Ashtabou			3,335.05	6,050.00	1,530.54	71.00
Benton			6,391.37	4,125.00	1,330.05	119.00
Black Hawk			15,451.27	1,000.00	522.22	134.50
Boone	\$ 806.07		7,235.25	12,175.00	4,690.59	101.50
Bremer	26,972.77	\$ 341.76	3,975.16	1,500.00	2,108.39	82.50
Buchanan			5,134.50		676.46	115.00
Buena Vista	2,136.17		10,338.47		8,800.00	64.00
Butler			4,484.03		592.03	98.50
Calhoun			4,495.05	1,500.00	2,084.53	108.00
Carroll			5,198.69		475.00	121.00
Cass			4,835.45	1,037.00	3,450.50	150.50
Cedar			5,632.18		3,223.39	64.00
Cerro Gordo			15,967.39	567.50	370.58	131.50
Cherokee	1,073.44		3,738.07	3,000.00	2,771.71	53.50
Chickasaw			2,979.85	4,550.00	952.92	126.00
Clarke			2,196.34	1,225.00	2,650.72	103.50
Clay			4,689.38	1,000.00	3,215.88	49.50
Clayton	10,328.27		5,944.24	5,468.50	2,235.00	115.50
Clinton			12,534.05		139.50	107.00
Crawford			6,222.49	700.00	300.00	107.00
Dallas	9,301.01		6,595.10	6,150.00	3,102.70	115.00
Davis			3,530.58	800.00	1,541.40	90.00
Decatur			3,189.78	5,850.00	7,428.40	108.00
Delaware	3,153.96		3,491.37	2,475.00	963.02	81.00
Des Moines			6,956.23		78.50	78.50
Dickinson			6,402.97	23,000.00	4,302.33	61.00
Dubuque			10,524.70		271.00	271.00
Emmet	3,500.21		6,233.66	10,700.00	3,036.62	73.00
Payette			7,560.67	5,700.00	3,538.39	110.00
Floyd	2,121.80		6,000.59	2,500.00	1,131.27	67.50
Franklin	3,362.69		5,213.25	8,400.00	1,649.65	82.00
Fremont			4,208.73	1,080.00	2,583.68	109.50
Greene			6,203.33		1,984.89	86.50
Grundy			5,514.15	1,803.60	1,108.77	67.00
Guthrie	70,372.50		4,309.05	3,500.00	1,774.34	111.00
Hamilton			5,333.73	1,500.00	3,844.71	62.00
Hancock			7,498.50	1,800.00	2,301.92	88.00
Hardin			6,629.11	10,750.00	2,049.82	138.50
Harrison			7,124.22	3,900.00	2,728.49	125.50
Henry			3,671.23	1,600.00	498.41	86.50
Howard			2,766.11	9,900.00	2,331.23	83.55
Humboldt	5,880.93		6,426.81	282.61	1,533.75	69.00
Ia			3,249.07		1,694.81	74.80
Iowa			5,867.93	6,000.00	3,701.43	108.00
Jackson			7,036.58		1,268.88	91.50
Jasper			14,283.92	8,600.00	3,850.97	110.00
Jefferson			4,265.37	1,000.00	137.05	139.00
Johnson			7,617.39	1,825.00	1,966.33	124.00

TABLE NO. 1—PART III—Continued

Counties	Secondary road assessment	Secondary road certificates	Interest on bank deposits	Principal of school fund	Interest of school fund	Teachers' examination and institute fees
Jones			2,505.31	2,350.00	981.07	88.50
Keokuk			4,814.87	2,500.00	908.37	143.50
Kossuth	6,974.80		12,454.97	10,700.00	5,192.93	217.00
Lee			6,722.98		72.00	77.00
Linn			26,466.96			196.00
Louis			6,112.35	5,350.00	1,308.09	52.00
Lucas			2,895.23	3,507.00	1,979.09	108.00
Lyon			4,068.55	7,500.00	7,315.81	132.50
Madison			3,579.44	4,425.00	3,903.71	93.50
Mahaska			6,801.10	4,000.00	1,394.65	155.00
Marion			7,336.35	2,159.43	3,246.35	73.00
Marshall	329.82		7,063.96	3,900.00	1,491.09	80.50
Mills			3,943.76	3,600.00	2,466.44	71.50
Mitchell			4,776.23		960.76	65.00
Monona			3,119.51	6,372.05	1,738.10	72.50
Monroe			5,128.88	2,075.00	3,514.97	130.50
Montgomery			4,329.54	2,748.92	2,213.11	73.00
Muscatine			4,459.94			75.00
O'Brien	358.66		11,076.31	17,346.00	5,563.52	96.00
Oceola			3,031.66	12,200.00	6,082.38	65.00
Page			4,393.13	8,100.00	3,545.71	92.50
Palo Alto	4,808.62		12,859.70	5,350.00	2,418.14	110.00
Plymouth			6,536.83	12,200.00	5,346.69	103.00
Pocahontas			7,781.98	11,600.00	5,376.37	92.50
Polk	1,981.34		32,401.25			301.60
Pottawattamie			11,867.80	560.00	3,255.47	283.00
Poweshiek			4,902.15	3,950.00	3,409.37	84.50
Ringgold			3,846.72	14,065.00	6,021.58	125.00
Sac			5,890.83		1,092.13	99.50
Scott			661.63		607.05	114.00
Shelby			6,379.15	3,000.00	1,437.63	115.50
Sioux	39.73		5,437.95	1,500.00	3,028.34	196.00
Story	3,650.69		8,459.81	10,800.00	2,232.73	87.50
Tama			9,681.02	1,000.00	2,035.00	80.50
Taylor			4,132.76	7,450.00	3,291.01	106.00
Union			5,405.57	5,300.00	1,955.39	86.50
Van Buren			2,629.05	3,935.00	1,930.96	95.00
Wapello			3,568.60	7,370.84	3,274.72	126.50
Warren			6,786.69	5,850.00	3,638.73	117.00
Washington			5,283.38	750.00	2,637.66	65.50
Wayne			3,148.94	8,100.00	5,636.25	109.50
Webster			11,194.11	11,550.00	3,655.47	99.50
Winnebago			5,175.11	23,045.00	11,665.69	85.00
Winnesiek	4,177.05		5,672.14		1,097.68	86.00
Woodbury			27,862.46	14,250.00	5,774.68	131.00
Worth	45,000.61		3,928.70	3,180.00	1,326.55	71.00
Wright	13,326.81	3,319.31	9,150.64		1,450.91	126.00
Totals	894,033.93	\$ 3,661.07	\$ 605,803.40	\$ 441,148.49	\$ 216,082.49	\$ 10,509.65

TABLE NO. 1

Part IV—County Treasurer's Statement of Receipts and Disbursements for the Year 1924 (Receipts)

	State appropriation for teachers' institute	County appropriation for teachers' institute	From sale of automobile numbers and license	Sale of bonds	Fines and forfeitures from clerk
Adair.....	\$ 50.00		\$ 46,968.57		\$ 1,000.00
Adams.....	50.00		775.00		775.00
Allamakee.....	50.00		49,091.77		1,500.00
Appanoose.....	50.00		73,280.64	\$ 48,259.33	9,029.70
Audubon.....	50.00		46,467.81	148,900.77	2,968.06
Benton.....	50.00		92,550.30	1,196.45	1,196.45
Black Hawk.....	50.00		213,023.84	924,211.82	\$ 718.65
Boone.....	50.00		70,969.65	31,527.63	2,546.20
Bremer.....	50.00	\$ 150.00	70,969.65	35,000.00	48.00
Buchanan.....	50.00		69,333.18		2,473.68
Butler.....	50.00		74,913.28		3,925.73
Calhoun.....	50.00		62,569.71	57,000.00	227.55
Carroll.....	100.00		65,308.74	5,323.61	1,670.00
Cass.....	50.00		83,696.75		
Cedar.....	50.00		70,207.08		1,025.00
Cerro Gordo.....	50.00		75,084.43		1,235.00
Cherokee.....	50.00		144,216.15	32,086.08	10,580.15
Chickasaw.....	50.00		74,728.74		1,600.00
Clarke.....	50.00		49,017.27		910.00
Clay.....	50.00		39,559.21	23,211.22	2,408.72
Clayton.....	50.00		73,028.25		116,092.65
Clinton.....	100.00		92,048.49		5,339.65
Crawford.....	50.00		172,217.39	688,625.16	7,575.45
Dallas.....	50.00	150.00	74,861.77		900.00
Davis.....	50.00		59,690.15		2,364.65
Decatur.....	50.00		43,442.57		50.00
Delaware.....	50.00		41,398.47		800.00
Des Moines.....	50.00		52,761.15		1,223.79
Dickinson.....	50.00		131,566.90	55,681.96	9,886.73
Dubuque.....	50.00		42,447.30		1,299.50
Emmet.....	50.00		184,914.55	4,094.54	5,590.00
Fayette.....	50.00		46,106.58		600.00
Floyd.....	50.00		92,337.53		1,450.00
Franklin.....	50.00		69,786.16	307,131.25	4,130.55
Fremont.....	50.00		62,541.65		2,500.00
Greene.....	50.00	150.00	49,337.47	239,806.95	1,969.00
Grundy.....	50.00		62,370.93		2,230.92
Guthrie.....	50.00		55,213.05		1,333.00
Hamilton.....	50.00		59,352.73		2,011.50
Hancock.....	50.00				2,300.00
Hardin.....	50.00	150.00	56,000.68	390,824.17	1,544.00
Harrison.....	50.00		87,717.25	21,066.48	2,634.30
Henry.....	50.00		73,344.88		2,860.00
Howard.....	50.00		62,169.27		1,498.05
Humboldt.....	50.00		42,563.02		2,530.00
Ida.....	50.00		49,713.19	23,227.20	1,086.13
Iowa.....	50.00		48,857.97		
Jackson.....	50.00		70,431.65		3,305.94
Jackson.....	50.00		60,908.55		275.00
Jasper.....	50.00		164,350.95	34,319.60	2,150.00
Jefferson.....	50.00		55,793.37		30,081.01
Johnson.....	50.00		131,906.64	17,241.05	750.00

TABLE NO. 1—PART IV—Continued

	State appropriation for teachers' institute	County appropriation for teachers' institute	From sale of automobile numbers and license	Sale of bonds	Fines and forfeitures from clerk
Jones.....	50.00	150.00	67,398.16		471.97
Keokuk.....	50.00		58,985.75		3,757.84
Kossuth.....	50.00		88,096.20	303,775.67	1,166.30
Lee.....	100.00		132,575.07	60,184.06	5,353.22
Linn.....	50.00		288,321.57	126,806.55	11,730.43
Louis.....	50.00		40,359.24		1,075.00
Lucas.....	50.00		48,968.00	36,677.08	4,138.71
Lyon.....	50.00		60,279.32		3,000.00
Madison.....	50.00		53,134.35	3,118.94	469.65
Mahaska.....	50.00		83,866.23		1,300.00
Marion.....	50.00		78,575.23	17,966.64	6,249.25
Marshall.....	50.00		122,428.29	55,835.87	3,911.45
Mills.....	50.00		47,794.08		1,375.00
Mitchell.....	50.00		53,129.89		550.00
Monona.....	50.00		49,867.30		944.00
Monroe.....	50.00		56,546.82	10,291.00	4,428.70
Montgomery.....	50.00	150.00	68,146.25	20,016.67	1,300.00
Muscatine.....	50.00		99,645.24	8,570.83	3,836.00
O'Brien.....	50.00		114,132.83	175,576.00	740.00
Oceola.....	50.00		39,159.68		380.00
Page.....	50.00		84,825.48	29,626.65	9,994.24
Palo Alto.....	50.00	150.00	53,234.68	56,392.75	2,966.90
Plymouth.....	50.00		101,405.65		8,673.15
Pocahontas.....	50.00		64,217.23		2,943.50
Polk.....	50.00		694,387.23	623,480.18	27,469.65
Pottawattamie.....	50.00		218,066.32		11,405.30
Poweshiek.....	50.00		72,098.00	24,792.89	3,316.16
Ringgold.....	50.00		34,028.55	70,063.03	1,771.70
Sac.....	50.00		74,490.35		2,500.00
Scott.....	50.00			1,321,121.99	8,001.90
Shelby.....	50.00		61,569.02		1,750.00
Sioux.....	50.00		133,200.79		1,086.95
Story.....	50.00		197,800.23		1,350.00
Tama.....	50.00		95,059.49		2,434.85
Taylor.....	50.00		48,531.35	9,828.12	1,500.00
Union.....	50.00		57,151.31		1,519.65
Van Buren.....	50.00		43,784.62		2,132.00
Wapello.....	50.00		130,287.58	15,900.00	1,624.35
Warren.....	50.00		61,050.02	37,064.65	600.00
Washington.....	50.00		75,836.50		1,166.60
Wayne.....	50.00		44,808.30	51,663.37	1,119.13
Webster.....	50.00		130,612.76	28,165.61	18,354.69
Winnebago.....	50.00		45,443.66	35,616.84	1,900.00
Winnebush.....	50.00		71,879.55	55,223.61	1,113.00
Woodbury.....	50.00		234,732.41	1,036,110.84	10,279.90
Worth.....	50.00		42,547.43	29,396.74	1,900.00
Wright.....	50.00		51,339.67		300.00
Totals.....	\$ 4,450.00	\$ 1,050.00	\$8,322,217.74	\$7,441,009.94	\$ 810,249.59

TABLE NO. 1

Part V—County Treasurer's Statement of Receipts and Disbursements for the Year 1924 (Receipts)

Counties	Fees and forfeit- ure from other officers	Trust funds (includ- ing unclaimed fees) from clerk	Trust funds (includ- ing unclaimed fees) from other sources	From care of pa- tients in state institutions	From care of pa- tients in county institutions	From sale of prop- erty at county home
Adair	26.00	418.32		808.37	605.33	1,922.82
Adams	147.00	9.80		1,504.58	192.00	3,946.27
Adair	35.00	32.75	2,002.50	1,069.39	100.00	1,745.23
Adair	823.88	337.88		1,171.06		1,223.31
Audubon	750.00			235.00		1,225.07
Benton	631.40	44.63		6,333.40	76.00	2,467.63
Black Hawk	680.00	63.00	1,510.03	5,555.04	385.10	3,380.41
Bloom	191.79	2,870.58		2,105.82	696.50	3,113.59
Bremser	318.17	81.30		811.89	174.48	3,534.30
Buchanan	708.00	377.62		971.47	1,392.41	6,467.78
Buena Vista	383.50			4,637.67		3,323.94
Butler	443.25			1,004.23	384.99	3,323.94
Carroll	401.00	182.25		3,544.54	143.00	10,126.09
Cass	297.00		60.10	1,854.48		1,815.56
Cedar	431.69			1,897.14		2,085.08
Cerro Gordo	316.50			1,803.45	802.41	3,307.79
Cherokee	1,400.40	358.74		2,838.18	61.00	18,663.54
Chickasaw	440.00	1,510.76		3,264.68		3,076.02
Clarke	113.00	132.50		734.03		1,623.81
Clay	180.00	340.53		1,951.29	250.00	2,117.95
Clayton	92.50			988.37	302.00	6,337.69
Clinton	275.88	906.90		2,547.34	1,807.60	2,333.47
Crawford	228.75	434.99		3,400.30	84.00	6,337.69
Dallas	1,630.20	290.33		709.02		1,968.74
Davis	681.80	1,647.79		2,411.41	1,184.65	10,718.98
Decatur	340.00	675.17		2,009.22		1,335.19
Delaware	86.50			2,505.87		1,107.56
Des Moines	900.50			705.21	1,463.31	1,528.48
Dickinson	1,907.96	304.14	6.60	2,265.49	1,207.74	1,325.00
Dodge	638.75			307.58	336.90	1,843.90
Dubuque	1,025.00	3,114.91		7,024.24	2,291.00	2,580.00
Emmet	474.55	123.38		329.63		2,782.87
Fayette	284.75	561.03		2,693.28	1,883.18	5,432.51
Floyd	1,044.05	116.63		6,560.49		4,067.03
Franklin	674.00	243.17		330.40		4,206.63
Fremont	1,199.73	639.80		929.20		1,832.47
Greene	323.00	425.80		1,839.75		1,965.86
Grundy	415.00	2.34		1,491.60	13.00	3,383.57
Guthrie	661.25			1,782.87		3,083.06
Hamilton	738.50			6,917.15	1,000.00	2,925.29
Hamock	85.00			843.34	100.00	4,364.34
Hardin	266.00	17.65		2,944.56		1,645.92
Harrison	648.49	129.00		2,176.61		2,944.81
Henry	212.00			715.80		235.00
Howard	318.00	421.53		715.80		2,319.86
Humboldt	941.15	71.80		1,907.08		1,927.52
Ia	638.00			1,907.08		1,927.45
Iowa	1,138.84			638.00		
Jackson	670.00			1,274.19		8,737.38
Jasper	184.00	135.55		1,187.37	288.00	5,168.17
Jefferson	228.50	1,013.97		3,290.13		7,249.80
Johnson	1,508.10	155.05		755.07	582.75	2,917.50
				7,582.41	4,686.30	11,076.00

TABLE NO. 1—PART V—Continued

Counties	Fees and forfeit- ure from other officers	Trust funds (includ- ing unclaimed fees) from clerk	Trust funds (includ- ing unclaimed fees) from other sources	From care of pa- tients in state institutions	From care of pa- tients in county institutions	From sale of prop- erty at county home
Jones	265.00			2,412.67	240.00	3,193.66
Keeokuk	1,012.23			2,773.00	706.50	3,505.93
Kossuth	1,337.20			7,080.86	261.45	4,311.18
Lee	207.00	967.92		8,682.38	2,114.45	824.45
Linn	9,282.37	411.53		8,683.00	6,600.45	16,043.23
Lodwick	73.00	308.46		2,208.22	539.00	6,343.25
Lucas	512.20	531.23		2,204.67	318.00	2,159.23
Lyon	722.00			1,067.55	3,139.77	608.66
Madison	335.00	1,802.18		2,943.48	1,389.87	4,587.12
Mahaska	395.00			2,480.24	2,731.11	4,243.54
Marion	466.15	226.53		1,739.37	3,808.17	3,808.17
Marshall	10.00	1,226.00		886.17	1,909.95	9,927.37
Mills	125.00	66.80	673.75	6,891.97	32.86	2,003.87
Mitchell	1,511.35			2,303.97	732.93	1,073.22
Monona	343.75	66.95		468.49	58.20	2,059.04
Monroe	442.00			16.46	156.00	1,586.88
Montgomery	615.00		4.80	4,008.43	543.51	2,439.33
Muscatine	1,369.00	121.26		4,681.62	656.52	886.76
O'Brien	1,535.00			2,531.27		4,945.65
Oceola	285.00	243.99	840.04	145.70		1,902.18
Page	1,323.30	5,406.45		2,976.75		2,504.25
Palo Alto	290.00	90.75		377.75	40.50	2,350.54
Plymouth	260.00			6,580.20	150.00	8,506.07
Pocahontas	340.00			2,839.18	2,089.19	12,151.69
Polk	9,608.50	3,233.78		12,458.27	12,411.14	7,248.12
Pottawattamie	1,409.45	1,782.84		7,364.58	190.00	7,820.42
Poweshiek	302.00	77.75		7,504.03		827.40
Ringgold	666.50	291.89		790.01		4,895.02
Sac	285.20		62.94	4,092.30		4,626.30
Scott	5,105.50	478.97		8,005.45	41,202.01	1,453.01
Seelye	172.00	275.50		2,621.47	129.80	3,641.04
Sioux	554.00	37.00		1,768.03	216.00	2,127.56
Story	3,900.92	486.92		540.21	1,028.96	7,131.55
Tama	367.00			980.17	208.00	4,024.47
Taylor	444.75	75.55		1,079.78		7,486.07
Union	136.50	2,482.30		1,914.18		1,487.23
Van Buren	138.00	47.86		908.39	33.25	1,709.75
Vapello	762.00	919.58		3,902.02	2,089.08	2,350.54
Warren	47.50	960.00		1,230.00		1,009.14
Washington	695.00	14.95		733.18	2,941.61	3,496.00
Wayne	148.97	401.72		750.02		2,207.62
Webster	3,726.23	1,524.04	3.60	5,510.21	256.00	3,215.42
Winneshago	374.00			533.15		1,916.40
Winneshiek	177.05	2,123.45		4,194.00	13.36	2,306.84
Woodbury	870.00	561.71	2.80	7,646.80	1,042.84	4,485.06
Worth	808.15			419.70		924.88
Wright	372.00			2,038.44	141.80	2,783.14
Totals	\$ 72,466.81	\$ 46,824.30	\$ 5,313.11	\$270,368.14	\$110,224.66	\$ 972,408.17

TABLE NO. 1

Part VI—County Treasurer's Statement of Receipts and Disbursements for the Year 1924 (Receipts)

Counties	From sale of bridge material	From sale of school books	Fees from county auditor	Fees from county treasurer	Fees from county recorder	Fees from the clerk of the district court
Adair.....	\$ 1,861.29	\$ 3,304.61	\$ 109.75	.....	\$ 1,368.65	\$ 2,012.08
Arlans.....	391.88	1,197.02	89.00	.....	753.15	1,455.50
Allamakee.....	81.95	.....	180.00	1.75	1,055.50	3,074.74
Appanoose.....	1.50	2,432.29	386.70	.....	2,054.60	3,337.82
Audubon.....	3,386.24	.....	103.65	45.70	1,125.75	1,420.10
Benton.....	2,880.10	2,190.20	255.40	27.05	1,976.95	4,391.32
Black Hawk.....	146.80	1,651.46	.....	111.10	1,600.55	4,255.75
Boone.....	325.03	2,453.56	257.05	.....	2,144.35	5,070.18
Bremer.....	909.78	.....	152.25	.....	919.60	1,607.07
Buchanan.....	653.54	184.75	45.65	.....	1,745.55	2,271.90
Buena Vista.....	901.87	1,155.10	111.65	5.48	1,617.35	4,237.03
Butler.....	843.65	606.55	152.42	67.35	1,391.25	2,392.31
Calhoun.....	313.26	.....	177.70	6.20	1,384.70	2,370.70
Carroll.....	968.60	.....	82.75	.....	1,497.10	2,654.40
Cass.....	757.74	2,287.92	134.90	.....	2,172.55	3,665.53
Cedar.....	355.17	2,817.03	113.00	1,348.75	1,405.35	2,139.35
Cerro Gordo.....	1,556.19	1,772.70	319.00	5.25	4,156.35	5,046.35
Cherokee.....	2,981.60	2,951.32	295.50	20.40	1,300.30	2,605.37
Chickasaw.....	33.05	2,058.27	121.95	.....	1,363.00	1,533.46
Clarke.....	88.37	963.20	28.20	.....	1,112.70	1,522.83
Clay.....	124.50	2,425.18	129.25	.....	1,704.30	2,125.75
Clayton.....	44.85	57.49	199.00	.....	943.10	1,921.94
Clinton.....	43.60	.....	362.10	115.50	2,388.45	5,016.10
Crawford.....	963.24	.....	173.00	.....	2,017.45	2,453.80
Dallas.....	1,779.58	3,915.78	254.75	.....	2,300.15	4,747.47
Davis.....	190.33	1,707.40	60.25	.....	899.90	1,886.18
Decatur.....	821.09	11.20	221.65	59.45	1,937.80	3,272.18
Delaware.....	135.17	.....	66.75	.....	1,058.20	1,404.07
Des Moines.....	210.31	2,029.50	.....	80.30	2,521.53	5,908.21
Dickinson.....	228.00	2,374.45	363.00	.....	1,852.80	3,307.00
Dubuque.....	434.23	.....	3,358.80	77.30	3,770.45	8,659.95
Emmet.....	110.51	1,592.91	142.50	.....	2,018.30	2,368.28
Fayette.....	341.51	3,330.34	306.80	29.40	1,461.00	3,734.94
Floyd.....	1,057.22	782.01	156.30	16.80	1,492.10	5,127.59
Franklin.....	221.21	.....	124.18	.....	1,336.20	2,207.59
Fremont.....	1,306.91	.....	105.75	21.05	1,400.80	2,011.13
Greene.....	.....	1,681.91	1,738.00	.....	1,841.99	2,487.85
Grundy.....	473.48	2,482.65	154.80	.....	1,423.35	1,524.00
Guthrie.....	730.43	2,087.61	196.00	.....	1,754.19	3,248.50
Hamilton.....	467.63	.....	1,874.00	.....	1,647.45	2,860.91
Hancock.....	577.82	.....	1,519.60	.....	1,379.20	1,762.88
Hardy.....	73.45	4,349.58	281.10	.....	2,252.50	3,107.23
Harrison.....	1,467.23	3,098.20	267.60	97.65	3,437.55	3,473.75
Henry.....	293.10	.....	91.43	1.00	1,111.55	1,979.97
Howard.....	1,415.58	1,171.92	1,601.80	.....	1,248.00	1,879.55
Humboldt.....	758.87	.....	101.00	.....	1,458.50	2,337.15
Ia.....	478.26	1,560.00	61.75	1,480.25	1,351.95	1,802.15
Iowa.....	465.17	.....	1,318.33	.....	1,580.70	2,677.57
Jackson.....	346.05	.....	130.10	.....	1,076.15	3,300.75
Jasper.....	3,947.94	5,014.12	329.00	.....	7,122.00	4,860.83
Jefferson.....	45.38	19,108.70	.....	11.25	1,205.25	2,703.58
Johnson.....	3,447.91	.....	281.90	.....	2,975.75	6,968.94

TABLE NO. 1—PART VI—Continued

Counties	From sale of bridge material	From sale of school books	Fees from county auditor	Fees from county treasurer	Fees from county recorder	Fees from the clerk of the district court
Jones.....	1,432.41	2,250.59	113.05	12.25	1,162.59	1,804.13
Keokuk.....	1,318.24	.....	169.80	15.40	1,590.80	2,502.81
Kossuth.....	576.70	2,359.99	348.19	42.30	2,308.45	3,168.50
Lee.....	24.33	.....	1,981.85	.....	2,330.75	6,000.05
Linn.....	518.74	6,497.39	1,157.00	35.25	3,308.00	15,361.29
Louisia.....	55.06	2,873.41	117.45	42.80	1,121.00	1,713.14
Lucas.....	46.72	.....	175.30	.....	1,003.15	3,822.15
Lyon.....	979.38	.....	1,638.75	22.80	1,954.00	1,862.80
Madison.....	148.23	2,494.21	163.41	1,002.51	1,264.80	2,175.56
Mahaaka.....	1,094.14	.....	348.44	.....	5.90	2,068.70
Marion.....	224.13	.....	138.45	.....	2,689.36	4,620.44
Marshall.....	179.51	3,375.41	510.00	.....	2,331.00	9,319.11
Mills.....	174.08	1,995.15	41.50	39.10	1,564.85	2,533.62
Mitchell.....	749.96	2,763.89	114.70	6.60	1,054.00	2,629.88
Monona.....	1,915.85	1,805.31	158.25	.....	1,742.20	2,574.35
Monroe.....	3.45	.....	125.25	60.70	1,329.45	1,783.95
Montgomery.....	1,155.07	.....	1,534.94	12.90	1,589.70	2,001.21
Muscatine.....	755.83	1,805.83	325.90	1.20	2,556.90	5,317.39
O'Brien.....	2,360.67	1,964.17	1,947.75	.....	1,051.63	2,629.88
Oceola.....	132.62	.....	119.58	12.80	989.95	2,040.85
Pape.....	1,466.43	2,334.69	222.00	.....	2,844.55	3,688.10
Palo Alto.....	277.06	1,905.11	1,345.55	377.96	1,691.45	3,472.49
Plymouth.....	7,974.51	4,780.12	176.50	2.50	1,748.10	2,011.15
Pocahontas.....	3,467.04	.....	137.00	8.50	1,629.75	5,601.25
Polk.....	.....	5,392.12	2,325.45	9,770.70	27,065.30	29,025.52
Pottawattamie.....	2,125.11	.....	814.00	.....	8,001.35	15,317.12
Poweshiek.....	684.00	.....	1,808.60	.....	1,308.30	3,495.84
Ringgold.....	113.02	1,897.15	1,902.86	1.00	1,531.05	1,549.90
Sac.....	1,031.92	3,460.01	140.00	.....	1,458.80	2,921.83
Scott.....	3,341.30	3,744.34	840.62	1.73	7,465.00	12,319.17
Shelby.....	295.64	1,760.56	127.19	.....	1,471.30	2,453.80
Sioux.....	1,143.43	.....	187.28	.....	1,961.70	5,016.55
Story.....	616.96	.....	1,625.50	.....	3,157.00	5,201.57
Tama.....	448.28	.....	186.75	.....	1,835.30	4,656.95
Taylor.....	91.77	3,923.38	182.85	56.00	1,492.35	1,634.63
Union.....	917.29	1,647.28	216.65	2,308.25	1,689.25	2,650.52
Van Buren.....	156.57	.....	128.55	22.20	1,044.65	1,761.93
Wapello.....	647.67	1,731.95	535.95	3.25	2,915.00	4,895.41
Warren.....	308.77	4,460.59	2,077.70	861.80	1,673.90	4,068.05
Washington.....	1,928.04	2,702.28	295.85	27.55	1,806.95	5,158.47
Wayne.....	154.81	.....	309.00	.....	1,385.95	2,385.92
Webster.....	534.87	.....	592.39	41.90	4,015.20	8,574.07
Winnebago.....	19.70	.....	116.54	.....	1,962.65	5,964.62
Winneke.....	754.64	2,406.11	211.15	89.00	1,399.90	3,299.75
Woodbury.....	171.55	2,110.19	1,594.19	140.55	12,781.10	15,392.96
Worth.....	68.80	2,186.98	78.70	.....	1,062.39	1,538.45
Wright.....	227.85	2,667.09	115.00	11.90	1,880.85	1,797.55
Totals.....	\$ 84,902.59	\$164,164.09	\$ 51,454.02	\$ 18,746.75	\$229,061.04	\$ 306,493.76

TABLE NO. 1

Part VII—County Treasurer's Statement of Receipts and Disbursements for the Year 1924 (Receipts)

Counties	Sheriff's fees from sheriff	Sheriff's fees from clerk of the district court	Miscellaneous receipts	Transfers from funds	Total receipts
Adair	\$ 189.50	\$ 227.50	\$ 22,957.00	\$ 27,908.35	\$ 1,046,530.39
Adams	34.55	227.50	55,010.23	15,321.39	665,923.73
Alfalfa	501.00	79.50	19,703.01	49,573.95	1,010,215.51
Appanoose	863.45	38,132.91	65,971.92	1,397,606.32	
Audubon	807.65	438.70	17,456.29	26,806.27	1,012,275.55
Benton	504.50	303.75	47,236.20	78,385.43	1,694,210.58
Black Hawk	1,066.08	30,530.92	113,734.80	4,051,377.92	
Boone	286.59	108,107.86	53,706.27	2,287,261.38	
Bremer	12.75	185.90	9,202.90	1,031,393.90	
Buchanan	632.50	468.25	9,227.96	32,435.33	1,265,463.32
Buena Vista	119.40	328.90	9,151.55	92,899.77	1,560,576.73
Butler	4.20	573.50	52,838.14	41,223.93	1,266,389.78
Calhoun	5.29	22,383.39	130,270.08	1,750,162.00	
Carroll	379.35	3,183.83	54,437.15	1,477,200.29	
Cass		50,724.91	39,070.69	1,315,212.18	
Cedar	91.10	807.50	7,570.29	1,248,968.89	
Cerro Gordo		117,073.98	77,976.50	3,308,620.89	
Cherokee	28.65	9,921.71	34,530.58	1,402,617.93	
Chickasaw	5.75	868.95	5,430.33	24,255.65	222,514.87
Clarke	312.30	6.00	58,984.02	22,341.73	703,399.33
Clay	6.90	950.00	29,980.38	19,874.67	1,336,125.19
Clayton	42.25	230.60	111,083.40	52,486.63	1,564,438.01
Clinton		479.01	195,567.20	74,585.02	3,094,875.66
Crawford	139.65	1,389.55	4,523.38	37,298.09	1,733,139.75
Dallas		157,750.94	77,132.08	2,101,787.70	
Davis		402.65	29,154.41	28,630.76	762,163.00
Decatur		13,569.23	31,411.79	987,499.21	
Delaware	221.50	44.10	116,508.64	34,487.60	1,111,445.08
Des Moines		457.28	100,244.21	76,941.56	2,228,233.69
Dickinson	634.05	26,504.61	26,504.61	45,534.38	1,406,915.38
Dubuque		93,832.69	179,031.29	3,000,777.19	
Emmet		688.75	10,078.50	59,006.72	1,193,693.40
Fayette	602.40	255,029.29	155,585.65	2,121,230.24	
Floyd		88,731.55	52,015.92	1,091,082.62	
Franklin		17,017.51	94,513.49	1,480,979.31	
Fremont	68.45	297.65	77,988.22	40,424.62	1,522,326.97
Greene	758.85	366.40	105,072.14	40,750.74	2,710,493.09
Grundy	275.45	83,730.71	31,803.23	1,313,727.63	
Guthrie		4,458.13	21,013.15	1,422,616.32	
Hamilton	817.80	200,450.42	35,342.99	1,801,229.85	
Hancock		21,654.43	89,167.08	1,909,367.57	
Hardin	454.55	192.83	74,836.23	51,859.21	1,799,081.56
Harrison	198.00	132.05	12,289.79	42,096.01	1,583,193.02
Henry		554.90	17,052.38	32,390.49	978,630.53
Howard	221.45	450.60	150,867.56	30,024.75	884,440.81
Humboldt	606.00	492.30	60,429.92	71,736.14	1,390,890.87
Iowa	60.66	36,781.22	28,022.82	265,838.24	
Jackson	320.15	4,095.59	44,960.07	1,227,048.28	
Jasper	541.50	3,185.22	50,922.53	1,203,681.82	
Jewell	307.55	146,298.05	91,656.04	2,458,081.24	
Jefferson		561.70	55,085.44	22,370.65	1,127,125.48
Johnson		3,742.68	61,532.68	1,382,336.30	

TABLE NO. 1—PART VII—Continued

Counties	Sheriff's fees from sheriff	Sheriff's fees from clerk of the district court	Miscellaneous receipts	Transfers from funds	Total receipts
Jones		162.75	2,841.58	36,573.90	1,035,568.29
Keokuk		637.20	2,769.83	1,229,063.81	
Kossuth		110,798.67	76,076.13	2,327,363.97	
Lee	145.80	80,007.11	81,975.64	2,231,486.40	
Linn	3,209.49	95,371.28	266,008.18	5,765,932.40	
Louis		247.46	21,330.25	30,530.40	1,199,517.91
Lucas	59.10	2,433.07	31,065.53	868,662.83	
Lyon	1,215.83	4,492.70	38,635.93	1,147,475.88	
Madison	136.10	514.75	9,915.25	1,025,749.64	
Mahaska	5,034.40	583.11	69,566.75	1,956,146.92	
Marion		4,322.00	34,678.68	1,471,971.56	
Marshall		198,220.36	96,234.00	2,255,041.50	
Mills		53,334.29	31,277.48	1,049,451.75	
Mitchell	58.00	58,931.88	26,699.53	1,168,559.54	
Monona	52.95	19,155.87	14,947.21	1,299,632.15	
Monroe		370.00	11,911.21	40,569.30	1,056,254.05
Montgomery	199.57	54,107.45	23,706.13	1,248,418.45	
Muscatine		663.90	307,909.40	2,240,533.33	
O'Brien	345.35	451.90	53,928.54	2,193,506.44	
Oceola	125.60	4,270.75	28,592.39	840,530.31	
Pape	1,088.03	12,773.94	31,168.92	1,837,687.00	
Palo Alto	606.44	138,528.19	34,113.73	1,639,559.47	
Plymouth	119.35	19,800.30	181,844.32	1,819,994.58	
Pocahontas	489.80	5,232.76	43,708.75	1,058,808.13	
Polk	6,630.89	154,797.81	788,897.25	14,756,786.94	
Pottawattamie	1,719.49	9,210.32	101,100.17	4,237,538.32	
Poweshiek	949.80	44,394.51	50,064.62	1,531,327.11	
Ringgold	127.90	77,374.86	9,950.38	995,785.22	
Sac		459.10	28,529.60	1,004,072.49	
Scott	12.50	1,832.40	235,168.35	244,237.45	4,668,785.20
Shelby		809.95	13,805.62	33,198.99	1,249,238.62
Sioux	994.65	139,846.27	41,348.19	1,773,225.02	
Story	287.15	236,273.98	90,711.53	2,606,564.49	
Tama	204.75	178,673.77	49,749.68	1,888,173.37	
Taylor	58.00	87,851.76	36,929.37	1,092,826.30	
Union	58.00	1,079.79	33,547.98	1,079,139.36	
Van Buren	111.25	479.73	19,765.64	771,824.10	
Wapello	861.90	22,130.90	37,039.28	2,169,538.95	
Warren		5,845.94	40,756.46	1,845,018.16	
Washington		28,719.31	35,830.79	1,847,968.16	
Wayne	588.45	521.35	34,836.14	22,848.60	1,041,056.18
Webster	2,046.45	143,679.20	133,882.22	3,056,805.08	
Winnebago		58,102.10	57,102.10	1,201,498.73	
Winneshek		368.80	102,806.70	52,543.95	1,320,437.91
Woodbury	4,145.20	132,423.66	141,786.96	8,202,469.33	
Worth	629.05	39,936.76	25,250.23	679,824.55	
Wright	321.50	90,966.36	17,774.46	1,769,768.31	
Totals	\$ 49,256.15	\$ 28,309.49	\$ 6,961,969.83	\$ 6,524,156.65	\$ 154,787,287.34

TABLE

Part I—County Treasurer's Statement of Receipts and

Counties	State treasurer's receipts (and eight drafts)	County auditor's warrants	School fund loans	Drainage bonds redeemed	Interest on drainage bonds
Adair	\$ 101,166.44	\$ 209,549.28	\$ 1,600.00		
Adams	75,225.21	144,468.03	3,500.00		
Allamakee	98,277.52	291,809.05			\$ 1,906.00
Appanoose	100,394.70	325,217.38	4,150.00		
Audubon	97,743.49	328,438.25	1,200.00		4,216.25
Benton	161,299.23	207,087.61	3,825.00		
Black Hawk	217,104.94	1,432,092.96		1,000.00	8,353.27
Boone	149,186.35	641,743.21	12,650.00	91,304.06	
Bremser	95,854.42	236,004.31	700.00		1,530.47
Buchanan	304,107.00	266,404.08		1,500.00	1,680.00
Buena Vista	145,631.41	259,003.83	9,325.00	9,873.01	37,301.63
Butler	115,987.51	315,289.31			
Calhoun	135,842.44	365,000.46	8,800.00	7,000.00	33,873.10
Carroll	144,072.35	297,112.54		1,000.00	294.88
Cass	131,339.40	254,011.82	9,100.00	13,000.00	6,870.07
Cedar	125,941.73	216,888.65			
Cerro Gordo	177,651.62	565,269.28			75,178.54
Cherokee	157,890.94	317,854.38	5,000.00	6,000.00	
Chickasaw	89,832.78	222,881.16	4,250.00		
Clarke	71,500.83	207,454.22	6,500.00		
Clay	119,873.38	283,834.32	3,298.38	30,500.00	56,550.17
Clayton	133,706.50	410,768.27	5,000.00		
Clinton	204,900.10	1,138,522.73		8,300.00	1,374.17
Crawford	169,833.11	483,940.88		5,000.00	2,981.00
Dallas	145,323.41	480,683.58	9,000.00	57,014.82	
Davis	73,892.09	204,132.74	2,100.00	5,500.00	4,300.11
Decatur	92,468.31	187,633.92	6,600.00		1,844.00
Delaware	85,447.54	228,531.16	1,000.00		
Des Moines	124,852.67	324,703.12		40,000.00	12,910.43
Dickinson	99,280.83	307,004.23	13,200.00	112,545.00	41,480.40
Dubuque	274,217.21	518,123.55			
Emmet	74,220.40	213,130.12	12,000.00	45,025.13	12,176.75
Fayette	145,653.33	521,952.77	1,800.00		4,200.00
Floyd	108,134.56	495,022.78	2,500.00	25,000.00	23,195.38
Franklin	112,923.54	286,730.55	8,400.00	104,200.07	
Fremont	95,008.82	556,947.27	3,065.00	29,400.00	13,634.56
Greene	118,736.38	1,196,926.77		15,170.94	23,827.29
Grundy	111,966.90	296,886.06			240.00
Guthrie	117,163.79	360,794.86	3,325.00		3,431.44
Hamilton	119,294.11	433,342.92	1,350.00	70,208.00	39,345.49
Hancock	94,236.50	629,880.16	3,300.00	104,310.85	68,667.61
Hardin	143,236.64	457,641.21	14,600.00	49,682.51	
Harrison	129,617.43	241,833.23	3,400.00	38,279.79	14,561.56
Henry	94,132.26	181,674.00			
Howard	85,000.50	208,441.20	3,700.00	8,625.00	4,268.90
Humboldt	89,736.53	302,179.60		30,251.35	25,037.58
Ida	101,708.40	183,566.47			
Iowa	128,712.18	234,839.80	4,500.00		11,314.00
Jackson	110,291.94	215,744.86			
Jasper	172,888.00	540,500.51	7,800.00		6,287.28
Jefferson	93,154.20	236,448.24	5,000.00		
Johnson	154,021.82	366,702.27	1,850.00		
Jones	113,201.27	221,029.97	2,300.00		

NO. 2

Disbursements for the Year 1924 (Disbursements)

County bonds redeemed	Interest on county bonds	Primary road bonds redeemed	Interest on primary road bonds	Primary road certificates redeemed	Interest on primary road certificates	Secondary road certificates redeemed
\$ 3,000.00	\$ 3,650.00			\$ 23,000.00	\$ 487.48	
5,000.00	5,587.50			52,000.00	1,048.66	
6,967.60	8,000.00				145.84	
	17,427.50			35,000.00		
14,900.00	2,898.00					
	13,256.25			60,500.00	5,034.40	
	31,215.00		22,563.02	5,500.00	1,082.51	
36,450.00	45,050.15			112,000.00	8,333.33	
4,000.00	2,762.50					
5,000.00	5,200.00			77,900.00	5,616.04	
6,000.00	27,647.71					
2,200.00	2,451.74			45,000.00	1,846.25	
11,000.00	23,553.75					
25,000.00	4,125.00			72,000.00	2,200.00	
5,000.00	12,406.00			45,000.00	1,265.96	
40,000.00	3,985.50					
12,250.00	16,132.19	97,000.00		14,800.00	4,882.47	
	22,800.00					
7,000.00	8,275.00			62,000.00	4,075.00	
	15,846.23			58,000.00	1,510.83	
29,000.00	29,575.00					
	425.00			99,000.00	2,972.50	
145,000.00	68,300.03			66,500.00	6,059.13	
10,000.00	42,302.50					
10,000.00	25,207.50					
4,000.00	9,988.33			74,000.00	4,053.98	
10,000.00	16,216.25					
4,000.00	4,620.00					
7,000.00	2,280.00	400.00		3,091.50	60,000.00	2,708.30
15,000.00	15,174.50			990.55	53,000.00	5,212.14
75,000.00	44,670.00				77,000.00	2,675.70
5,000.00	14,184.50					
11,000.00	11,329.79				82,000.00	3,974.81
	17,806.25	50,000.00		25,064.10	49,768.00	4,843.72
10,000.00	23,405.00					
22,500.00	19,644.35				59,000.00	3,691.67
44,100.00	5,711.18			72,000.00	2,866.50	
5,000.00	22,100.00				63,000.00	3,084.03
10,000.00	16,800.00				75,700.00	5,018.75
65,000.00	21,725.00				71,000.00	3,796.58
	1,662.50	29,706.51			5,239.30	
24,000.00	26,287.50				59,000.00	3,332.49
11,000.00	11,300.00					
18,000.00	7,000.00					
5,000.00	2,462.22				58,500.00	2,725.00
	7,928.75				50,000.00	2,073.17
	9,187.50				35,000.00	1,473.44
10,000.00	20,021.50					
8,000.00	8,150.00				50,000.00	1,416.67
12,000.00	26,400.00				130,000.00	5,901.80
	7,766.33				51,018.06	
22,000.00	12,638.42	15,000.00		1,105.83	30,000.00	499.91
	3,186.00					

TABLE NO. 2—

Counties	State treasurer's receipts (and eight drafts)	County auditor's warrants	School fund loans	Drainage bonds redeemed	Interest on drainage bonds
Keokuk	125,511.96	259,178.43			
Kossuth	169,076.87	780,805.58	14,300.00	251,835.00	80,192.34
Lee	185,917.23	366,185.01	400.00	35,000.00	32,285.56
Linn	346,919.94	1,328,459.08			
Louis	84,345.79	209,921.46			761.32
Lucas	73,239.95	152,115.41	5,800.00	45,730.00	30,312.34
Lyon	131,161.65	246,945.16			
Madison	106,828.52	291,334.86	3,000.00	1,500.00	1,709.50
Mahaska	141,339.62	307,122.54	3,574.00	5,000.00	5,749.50
Marion	119,317.53	255,937.37		4,660.00	1,300.00
Marshall	136,445.39	368,213.34		5,200.00	13,300.00
Mills	87,462.42	200,465.91		6,400.00	17,322.66
Mitchell	95,439.53	325,924.72		5,500.00	3,517.05
Monona	115,118.06	224,809.82	7,000.00	38,351.27	19,407.41
Monroe	73,743.69	221,707.71			
Montgomery	90,775.28	216,774.24	10,237.32		2,476.45
Muscataine	139,513.53	388,961.55		11,900.00	12,714.25
O'Brien	136,090.86	355,719.80	17,156.50	3,750.00	5,656.07
Osceola	78,444.33	136,084.22	14,500.00	35,145.00	29,051.73
Page	136,060.50	375,108.23	16,800.00	311.52	11,644.94
Palo Alto	98,325.17	322,413.97	3,700.00	100,240.00	30,990.17
Plymouth	183,323.94	410,438.69	9,000.00		
Pocahontas	117,729.28	353,068.58	11,000.00	50,940.00	49,890.13
Polk	754,038.73	2,131,686.68		19,300.00	21,630.00
Pottawattamie	275,394.96	856,733.61	150.00	71,887.50	17,404.59
Poweshiek	140,017.38	302,329.28	3,264.00		9,690.54
Ringgold	74,394.70	244,869.53	11,650.00	7,900.00	4,038.00
Sac	169,065.19	377,877.02			14,014.74
Scott	342,037.27	1,168,315.35	597.05		
Shelby	131,650.00	294,646.37	2,150.00	32,400.00	13,392.00
Sioux	183,264.80	397,467.09			
Story	135,620.70	525,399.18	11,000.00	11,300.00	22,175.45
Tama	163,954.81	379,879.76		1,189.00	794.47
Taylor	90,777.73	365,830.78	8,400.00		3,045.00
Union	89,432.48	159,288.47	9,500.00		
Van Buren	77,454.50	187,543.83	3,560.00	9,900.00	2,128.73
Wapello	136,522.21	351,270.75	6,560.00		2,532.53
Warren	117,505.48	285,084.66		33,400.00	17,086.38
Washington	137,487.26	410,323.97	3,650.00		2,475.00
Wayne	70,925.31	246,834.19	3,060.00	52,519.13	25,445.69
Webster	308,041.45	867,673.82	1,000.00	27,500.00	32,766.54
Winneshago	80,756.68	311,307.09	24,705.00	99,900.00	33,484.87
Winneshiek	124,238.53	323,663.19			
Woodbury	463,367.77	1,663,736.10	12,500.00	15,000.00	15,065.96
Worth	70,925.31	246,834.19	3,060.00	52,519.13	25,445.69
Wright	125,432.69	333,386.00	1,900.00	122,684.00	51,266.50
Totals	\$ 13,750,211.44	\$ 40,114,316.27	\$ 443,984.96	\$ 2,000,566.71	\$ 1,148,900.97

PART I—Continued

County bonds redeemed	Interest on county bonds	Primary road bonds redeemed	Interest on primary road bonds	Primary road certificates redeemed	Interest on primary road certificates	Secondary road certificates redeemed
	3,015.00					
	17,000.00	23,384.36		167,100.00	13,166.46	61.38
	10,000.00	12,684.41		68,000.00	4,546.67	292.56
	25,000.00	55,794.60		70,956.82	4,387.49	
	7,000.00	4,286.00				
	10,000.00	17,088.73		35,000.00	1,077.08	
		5,000.00				
	4,000.00	7,050.00				
	6,000.00	15,825.00		32,000.00	3,492.45	
	9,000.00	21,575.00				
	3,000.00	45,086.32		103,000.00	6,000.18	
	36,000.00	39,589.04		50,000.00	3,312.51	
	3,000.00	16,556.28		50,000.00	2,159.00	
	6,000.00	2,100.00				
	10,000.00	19,390.00				
	15,000.00	22,435.00				
	9,000.00	5,176.49				
	17,000.00	6,363.73	50,000.00	30,576.88		
	4,000.00	10,256.67				
	10,000.00	38,545.00				
	12,500.00	19,661.46	9,500.00	4,412.00	61,000.00	4,737.75
	5,000.00	375.00				
	21,310.00	84,015.04			39,750.00	
	150,000.00	123,928.60	85,000.00	53,830.00	55,185.42	11,231.11
	40,000.00	66,154.60			160,000.00	9,711.21
	10,000.00	13,028.00				
	3,000.00	8,335.00			68,000.00	2,133.34
	15,000.00	11,785.00			38,000.00	1,526.03
	540,000.00	129,275.54			83,000.00	10,957.50
	3,000.00	7,430.20				
					14,000.00	1,555.00
	9,000.00	21,272.50			71,000.00	2,758.33
	5,000.00	11,297.50			90,000.00	2,687.50
	7,000.00	4,851.10				
	10,000.00	8,490.40				
	14,000.00	11,252.50				
	30,000.00	40,941.35			55,000.00	3,312.60
	7,000.00	2,340.00				
	6,000.00	5,615.00			30,000.00	2,750.00
		9,072.82			50,000.00	2,928.33
	2,000.00	13,783.40			32,000.00	1,808.33
		7,225.00			82,000.00	3,466.67
	49,000.00	51,630.00	115,000.00	67,167.50	67,704.53	8,019.50
	1,000.00	2,115.00			35,000.00	645.83
	6,000.00	28,010.00			72,000.00	3,106.79
	\$1,927,227.69	\$1,816,329.33	\$ 323,008.51	\$ 258,023.17	\$ 3,644,742.72	\$ 230,797.74
						\$ 663.94

TABLE

Part II—County Treasurer's Statement of Receipts and

Counties	Interest on secondary road certificates	City specials, pav. lev., sewer, etc., bonds	Orders on county treasurer by title and towns	Orders on county treasurer by president of school districts
Adair		\$ 15,171.80	\$ 41,991.54	\$ 300,938.88
Adams		2,031.04	24,808.08	302,236.80
Allamakee		27,700.35	66,859.35	230,494.19
Appanoose		29,116.08	78,172.73	419,677.99
Audubon		130.60	54,917.33	44,078.63
Benton		9,228.50	97,824.42	509,912.02
Black Hawk		150,021.45	525,241.67	1,163,235.96
Boone		104,623.39	133,188.62	529,194.14
Bremer	1,613.08	36,240.66	77,015.21	239,817.16
Buchanan		23,972.52	68,548.90	305,391.02
Buena Vista		33,709.06	101,519.26	530,228.76
Butler		97,763.74	54,001.18	49,004.43
Calhoun		147,009.03	111,402.40	428,463.23
Carroll		99,055.84	113,387.78	61,496.07
Cass		58,726.01	80,549.31	943,445.78
Cedar		27,551.69	70,138.85	284,556.46
Cerro Gordo		79,287.53	300,844.39	880,074.44
Cherokee		3,170.80	128,491.38	482,302.96
Chickasaw		951.30	44,606.50	212,917.90
Clarke		451.58	21,157.75	156,434.88
Clay		50,024.93	55,981.69	359,159.46
Clayton		9,654.36	60,739.89	457,064.86
Clinton		210,076.02	294,788.19	794,512.17
Crawford		2,339.00	184,706.11	421,788.56
Dallas		61,733.29	121,642.69	550,416.65
Davis			33,257.14	189,284.73
Decatur		8,341.25	53,531.42	288,030.71
Delaware		856.87	64,838.73	330,091.88
Des Moines		85,744.42	319,121.88	686,350.72
Dickinson			156,944.02	296,261.72
Dubnque		181,809.73	600,808.04	846,011.58
Emmet		9,854.94	196,305.43	326,231.59
Fayette		35,064.90	114,961.00	543,390.17
Floyd		6,982.73	174,102.92	329,239.71
Franklin		1,429.90	78,808.57	339,060.28
Fremont		45,346.87	52,786.58	328,328.07
Greene		79,903.56	73,716.57	431,635.63
Grundy		95,045.82	29,808.67	329,594.21
Guthrie		30,494.60	72,458.34	273,697.88
Hamilton		27,273.01	71,165.33	428,611.85
Hancock		72,328.84	53,321.45	319,180.62
Hardin		16,112.34	102,945.23	444,838.58
Harrison		79,431.39	83,415.47	483,263.79
Henry		21,754.73	153,238.39	339,728.48
Howard		5,798.01	58,817.63	241,599.82
Humboldt		97,632.74	44,794.16	302,068.30
Ida		50,428.57	59,215.21	285,784.59
Iowa		43,305.87	59,136.99	272,136.99
Jackson		10,226.84	52,854.15	291,836.78
Jasper		108,205.11	158,736.59	538,422.61
Jefferson		29,605.11	68,900.84	391,041.26
Johnson			274,302.52	494,462.90
Jones		2,707.47	66,098.91	337,705.95

NO. 2

Disbursements for the Year 1924 (Disbursements)

Township clerk receipts	Sight drafts for automobile license	Miscellaneous payments	Transfer to funds	Balance on hand Jan. 1, 1925	Total disbursements
\$ 51,315.49	\$ 50,519.29	\$ 304.63	\$ 27,908.95	\$ 156,805.13	\$ 1,046,530.39
35,614.24			15,321.39	98,457.77	665,923.73
43,790.39	49,442.67	271.70	49,573.95	139,878.65	1,010,218.51
42,362.16	75,290.75	138.50	65,971.92	208,500.82	1,397,094.33
89,284.96	16,247.70		26,805.57	164,913.11	1,913,275.55
56,404.00	97,128.04	911.36	78,285.43	258,523.93	1,694,310.58
232,379.16	7,222.58		113,724.80	672,625.97	4,651,377.92
77,366.92		28,457.13	53,703.27	262,606.74	2,287,261.38
43,964.92	67,721.12	31.22	68,552.98	146,508.93	1,031,303.99
37,256.84	67,481.08	0.00	22,433.23	187,280.89	1,263,403.23
74,386.47	83,346.81	693.72	92,899.77	182,007.23	1,696,576.73
49,004.43	67,277.40		41,233.93	186,250.12	1,266,389.78
63,147.73	77,051.70	180.00	139,370.08	203,433.02	1,750,162.60
61,496.07	85,816.11	11.45	54,457.15	222,031.66	1,471,210.29
59,548.59	81,394.46		39,979.69	180,544.86	1,515,242.16
65,875.00	75,017.18	1,980.40	61,160.35	173,157.30	1,248,668.80
75,461.01	131,389.67	3,006.75	77,976.50	600,234.49	2,208,619.89
54,233.92	70,651.71	308.12	24,529.58	192,775.03	1,405,617.98
44,647.23	51,454.26	115.93	24,936.55	142,077.04	929,514.87
32,849.36	39,773.53	1,150.14	22,341.78	73,344.13	708,399.28
65,957.79	74,094.15	6,383.00	19,874.67	160,373.22	1,256,133.19
86,287.24	83,667.23		52,498.63	159,716.18	1,564,438.04
77,475.04	100,059.61	81.72	74,885.92	391,251.17	2,094,575.66
79,299.76	81,583.84	236.05	77,233.69	361,880.25	1,733,109.75
110,790.15	102,448.30	4,813.28	77,123.98	367,600.03	2,191,787.70
36,361.17	41,555.59	34.98	28,330.76	134,045.36	763,103.66
37,062.68	37,062.68	854.12	31,411.79	162,035.08	937,499.21
55,088.23	90,182.55	1,416.16	34,487.60	180,754.02	1,111,445.06
43,177.00	126,998.29	8,487.72	76,941.56	277,800.62	2,228,232.65
53,239.09	43,094.97	2,303.63	68,534.88	307,635.86	1,406,915.58
36,387.13	177,075.44	5,106.62	179,621.39	494,479.51	9,000,777.19
49,701.33	37,191.87	256.43	59,040.72	311,940.97	1,150,600.40
65,119.10	193,516.31		155,586.63	311,947.35	2,121,239.24
59,781.50	67,582.62		52,015.92	240,131.40	1,691,082.62
75,022.61	64,181.16	162.50	94,513.49	286,875.04	1,486,979.31
45,830.58	55,475.01	2,996.40	60,424.62	162,168.96	1,523,326.97
80,807.16	67,611.44		86,720.74	288,923.39	2,710,456.00
45,384.73	65,428.95	328.65	31,803.28	214,931.58	1,513,727.63
63,325.28	65,026.39		21,913.15	196,205.39	1,422,616.32
61,587.19			36,342.99	352,781.33	1,801,226.85
61,238.88	58,748.46	22,582.91	90,167.08	300,802.10	1,909,807.57
50,415.93	93,508.53		51,839.21	276,734.00	1,790,031.69
63,451.05	78,990.11	82.60	42,081.01	294,706.52	1,853,199.03
40,558.67	65,770.25		32,300.40	198,031.00	978,620.56
36,247.71	44,081.42	2,041.50	30,024.75	98,229.70	884,440.81
49,896.69	53,801.65		71,726.14	290,087.40	1,266,000.87
49,787.73	55,794.46		28,022.32	144,877.65	966,858.54
61,379.04	90,549.92	1,043.14	44,966.07	376,967.58	1,227,048.28
55,283.07	55,283.07	167.94	60,252.52	232,681.82	1,235,681.82
94,894.92	104,872.13	6,827.58	91,656.04	448,025.81	2,458,981.24
54,386.40	56,983.68	958.38	23,770.65	198,548.18	1,127,125.48
72,894.49	117,302.50	1,083.01	51,522.95	337,039.84	1,882,336.25
59,520.25	66,067.68	164.50	36,973.80	158,029.49	1,066,568.29

TABLE NO. 2—

Counties	Interest on secondary road certificates	City specials, pay- line, sewer, etc., bonds	Orders on county treasurers by mayors of cities and towns	Orders on county treasurer by presidents of school districts
Keokuk		11,225.57	73,567.71	370,796.46
Kossuth	14.72	40,549.59	82,348.64	498,218.29
Lee		32,125.01	306,256.98	637,496.50
Linn		173,679.90	658,523.99	1,676,389.77
Louis		34,331.01	29,523.11	392,204.10
Lucas		55,123.43	49,240.00	259,586.24
Lyon		50,661.62	75,396.88	339,139.80
Madison		67.81	45,826.00	327,774.15
Mahaska		5,392.35	174,302.31	489,578.50
Marion		79,668.64	94,392.92	416,557.83
Marshall		56,778.51	162,553.75	710,897.49
Mills		17,384.62	43,607.98	238,242.00
Mitchell		38,018.08	57,581.84	272,177.12
Monona		107,735.48	72,083.30	434,383.16
Monroe		27,251.25	67,368.67	285,039.73
Montgomery		41,346.76	100,178.30	371,865.51
Muscatine		206.21	30,399.89	422,778.76
O'Brien		128,581.59	86,817.29	378,063.35
Oceola		80,248.29	33,748.90	187,045.40
Page		22,077.30	118,161.12	466,187.58
Palo Alto		42,480.50	47,457.72	296,368.37
Plymouth		2,832.39	184,449.37	466,748.86
Pocahontas		79,361.66	57,139.93	326,704.77
Polk		1,212,335.47	2,952,279.23	3,747,126.94
Pottawattamie		51.90	631,429.62	1,227,556.31
Poweshiek		46,738.29	110,087.85	445,989.59
Ringgold			38,669.82	329,471.74
Sac		169,810.55	99,168.41	394,917.90
Scott		45,785.89	86,208.99	1,269,950.27
Shelby		55,304.15	60,744.02	359,007.38
Sioux		135,158.31	88,692.23	456,229.51
Story		127,646.59	198,623.95	785,858.01
Tama		29,484.23	132,083.46	465,893.97
Taylor		9,833.15	56,764.87	301,819.92
Union		103.67	169,826.22	319,715.05
Van Buren			26,171.53	243,801.98
Wapello		80,967.74	236,516.98	548,577.42
Warren		1,491.03	63,745.29	395,639.94
Washington			129,179.78	413,028.66
Wayne		10,765.08	56,996.84	316,068.00
Webster		103,679.89	239,613.04	806,248.60
Winnebago		960.80	48,264.38	270,033.16
Winneshek			95,018.73	61,145.27
Woodbury		842,335.73	1,224,381.23	2,233,697.64
Worth			24,163.04	260,136.60
Wright		10,313.93	123,902.84	415,537.29
Totals	\$ 1,027.80	\$ 5,992,150.11	\$ 15,771,861.00	\$ 47,806,904.24

PART II—Continued

Township clerk receipts	Sight drafts for automobile license	Miscellaneous payments	Transfer to funds	Balance on hand Jan. 1, 1925	Total disbursements
00,076.08	71,520.09	452.75	50,887.80	202,914.88	1,229,063.81
119,739.08	100,191.44		76,076.13	449,252.49	2,327,363.97
30,924.12	125,857.28	133.19	81,975.64	251,007.26	2,231,486.40
90,943.82	294,734.62	100.00	296,068.18	775,856.77	5,768,932.40
45,551.82	32,426.60	19.22	30,530.40	341,105.28	1,190,517.91
36,570.84	49,727.98		31,166.53	126,100.62	868,633.33
44,712.49	65,696.85		38,625.93	142,672.55	1,147,475.83
55,875.01	56,190.60	1,732.50	53,915.35	158,742.34	1,025,749.64
63,648.60	92,617.04	435.85	36,185.16	233,091.20	1,656,146.92
65,342.21	83,524.08	839.25	34,678.68	284,717.31	1,471,971.86
68,291.16	129,001.65	3,287.40	96,234.69	251,241.73	2,233,041.59
40,232.17	54,452.12		31,277.48	147,867.00	1,040,451.75
40,547.90	54,609.55	111.60	26,050.53	171,066.96	1,162,550.54
48,574.75	59,764.12	1,187.34	14,947.21	149,328.32	1,299,932.15
30,600.02	58,563.95	172.25	40,569.30	221,307.58	1,056,254.05
35,198.96	72,419.94	32,117.25	23,706.13	178,807.10	1,248,418.45
40,153.90	104,339.46	305,126.01	22,405.83	177,215.49	1,356,166.25
45,269.70	80,419.41	17.38	223,342.35	637,881.08	2,103,505.44
39,967.02	39,242.25		38,602.39	123,097.21	840,530.31
48,503.42	92,717.62	752.00	51,168.92	152,678.73	1,537,587.00
32,759.11	58,943.35	275.00	419,113.73	1,626,539.47	1,626,539.47
80,945.01	108,582.53	1,270.75	131,844.32	1,849,904.53	1,849,904.53
61,800.35	68,471.01	24,090.00	43,768.78	289,645.60	1,668,833.13
85,621.32	640,618.37	15,254.96	788,897.25	1,003,694.26	14,756,786.94
95,437.00	227,317.19	206.22	101,100.17	465,823.23	4,257,568.32
78,854.34	73,658.66		50,084.62	199,350.65	1,531,927.11
31,067.03	38,271.39	19,742.81	9,060.33	133,808.67	538,785.22
74,929.39	86,298.54	1,041.25	248,588.33	1,694,072.49	1,694,072.49
45,671.74		37.50	244,237.45	692,032.65	4,658,785.29
67,414.67	67,478.68	25.10	33,168.99	221,962.00	1,349,238.62
65,058.14	100,059.90		84,233.58	200,769.27	1,778,225.02
74,933.19	114,071.53		31,489.45	90,711.53	2,696,564.49
87,545.60	94,157.45		23,093.49	381,356.12	1,538,173.37
46,942.66	51,857.13		36,929.37	142,647.01	1,032,826.30
33,263.29	61,118.83		2,429.55	38,547.98	277,241.40
32,819.87	43,312.95		99.50	100,904.10	1,073,136.36
42,959.78	123,802.66	2,561.19	37,080.28	451,030.46	2,169,536.95
54,005.93	69,945.32	1,061.89	49,765.46	289,657.35	1,846,034.15
66,788.89	78,769.01		5,514.63	227,025.27	1,547,926.16
39,674.92	45,242.48	30,625.00	22,848.60	151,780.09	1,041,056.18
94,907.40	159,091.75		133,282.22	496,865.02	8,065,805.92
48,231.83	47,900.32	3,224.42	57,162.10	171,807.41	1,251,468.73
61,145.27	73,608.59	522.59	52,543.95	346,343.41	1,350,437.91
75,838.54	331,134.36	7,434.30	141,736.96	1,145,325.11	8,236,560.53
41,391.87	42,938.37	1,737.41	25,250.23	142,632.77	1,979,634.85
47,967.98	74,882.81		17,774.46	299,097.93	1,709,763.81
\$ 5,776,030.30	\$ 8,524,330.17	\$ 769,226.47	\$ 6,524,156.65	\$ 27,714,951.15	\$ 184,737,237.34

TABLE NO. 3

Part I—Board of Supervisors: Per Diem, Mileage and Expenses of Office and Total Cost for the Year 1924

Counties	Number of members	Regular meetings per diem	Committee work per diem	Drainage work per diem	Total per diem	Regular meeting mileage
Adair.....	3	\$ 440.00	\$ 1,335.00		\$ 1,775.00	\$ 65.40
Adams.....	3	385.00	385.00	30.00	1,400.00	147.10
Allamakee.....	3	690.00	3,045.00		3,735.00	196.80
Appanoose.....	3	890.00	3,395.00		4,285.00	44.40
Audubon.....	3	475.00	1,980.00	70.00	2,525.00	121.60
Beiton.....	3	1,370.00	1,400.00		3,230.00	413.40
Black Hawk.....	3	2,015.00	5,505.00	90.00	7,670.00	412.00
Boone.....	3	435.00	3,690.00	285.00	4,310.00	101.00
Bremer.....	3	825.00	1,495.00	82.50	2,182.50	206.80
Buchanan.....	3	900.00	3,678.50		4,668.50	233.90
Buena Vista.....	3	1,010.50	1,705.00		2,715.50	695.40
Butler.....	3	565.00	3,370.00		4,135.00	297.00
Calhoun.....	3	900.00	3,590.00	30.00	4,320.00	510.80
Carroll.....	3	870.00	2,572.90	255.00	3,697.90	446.60
Cass.....	3	900.00	2,650.00		3,550.00	330.30
Cedar.....	3	927.50	1,394.00		2,321.50	404.00
Cerro Gordo.....	3	635.00	3,385.00	80.00	4,079.00	229.40
Cherokee.....	3	600.00	2,585.00		3,275.00	333.80
Chickasaw.....	3	565.00	3,130.00		3,695.00	210.80
Clarke.....	3	430.00	305.00		935.00	144.00
Clay.....	3	600.00	629.00		1,229.00	220.00
Clayton.....	3	700.00	2,230.00		2,930.00	114.50
Clinton.....	3	730.00	3,010.00		3,740.00	223.60
Crawford.....	3	1,050.00	5,430.00	30.00	6,470.00	587.40
Dallas.....	3	490.00	1,785.00	30.00	2,295.00	253.60
Davis.....	3	570.00	1,687.50	195.00	2,452.50	65.70
Decatur.....	3	590.00	735.00		1,325.00	123.50
Delaware.....	3	700.00	2,370.25		3,070.25	175.40
Des Moines.....	3	630.00	2,580.00	200.00	3,490.00	161.00
Dickinson.....	3	490.00	1,421.50	130.50	2,041.00	134.00
Dubuque.....	3	740.00	3,340.00		3,880.00	169.70
Emmet.....	3	975.00	981.50	400.00	2,416.50	253.40
Fayette.....	3	1,082.50	1,740.00		2,822.50	299.10
Floyd.....	3	775.00	1,084.50	15.00	2,374.50	294.00
Franklin.....	3	850.00	1,435.00	300.00	2,675.00	388.30
Fremont.....	3	490.00	1,545.00	1,100.00	3,135.00	270.49
Greene.....	3	1,185.00	1,072.50	167.50	2,425.00	280.50
Grundy.....	3	1,055.00	2,175.00	5.00	3,235.00	408.80
Guthrie.....	3	615.00	1,850.00		1,865.00	135.80
Hamilton.....	3	877.50	1,787.50	453.75	2,845.75	100.50
Hancock.....	3	557.50	1,716.25	671.25	2,945.00	296.20
Hardin.....	3	645.00	1,407.50	250.00	2,302.50	467.10
Harrison.....	3	710.00	1,415.00	477.50	2,672.50	336.65
Henry.....	3	322.50	3,444.50		3,777.00	112.85
Howard.....	3	730.00	1,444.50		2,174.50	180.00
Humboldt.....	3	1,455.00	1,090.00		2,505.00	469.70
Ia.....	3	395.00	1,490.00		2,055.00	321.90
Iowa.....	3	670.00	2,467.50	180.00	3,392.50	134.40
Jackson.....	3	970.00	3,107.50		4,077.50	323.80
Jasper.....	3	680.00	3,935.00	140.00	4,425.00	201.10
Jefferson.....	3	355.00	730.00		1,075.00	84.80
Johnson.....	3	1,606.00	3,880.00		4,986.00	253.20

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	Regular meeting mileage
Jones.....	3	950.00	1,835.00		2,885.00	247.60
Keokuk.....	3	561.00	1,020.00		1,581.00	149.40
Kossuth.....	3	835.00	3,946.10		5,781.10	450.60
Lee.....	3	835.00	3,535.00	50.00	4,220.00	462.90
Linn.....	3	1,220.00	3,270.00		4,490.00	812.60
Louisia.....	3	550.00	1,283.70	432.50	2,266.20	237.00
Lucas.....	3	340.00	1,407.50		1,897.50	124.70
Lyon.....	3	600.00	1,312.50		1,912.50	829.90
Madison.....	3	675.00	2,180.00	70.00	2,925.00	155.00
Mahaska.....	3	422.50	168.20		590.70	2,210.00
Marion.....	3	835.00	1,605.00		2,240.00	167.50
Marshall.....	3	825.00	1,270.00	35.00	2,130.00	277.00
Mills.....	3	600.00	1,943.50	175.20	1,808.70	103.80
Monroe.....	3	670.00	4,060.00	220.00	6,125.00	299.50
Montgomery.....	3	770.00	1,975.00	75.00	2,820.00	200.15
Monroe.....	3	1,000.00	1,185.00		2,185.00	156.00
Montgomery.....	3	465.00	1,431.00	13.50	1,909.50	99.00
Moscatine.....	3	385.00	775.00	370.00	1,530.00	315.50
O'Brien.....	3	1,275.00	2,065.00	5.00	3,305.00	350.20
Oceola.....	3	825.00	474.50	25.00	1,124.50	202.70
Page.....	3	835.00	2,540.00	55.00	3,430.00	460.30
Palo Alto.....	3	1,185.00	3,065.00	306.00	4,556.00	615.40
Plymouth.....	3	895.00	2,385.00		3,280.00	212.50
Pocahontas.....	3	1,190.00	2,345.00	450.00	4,085.00	728.70
Polk.....	3	1,200.00	6,275.00		7,565.00	480.20
Pottawattamie.....	3	1,262.50	3,182.50	847.50	5,292.50	446.30
Poweshiek.....	3	480.00	3,445.00		3,925.00	135.70
Ringgold.....	3	392.50	708.70	12.50	1,103.70	130.00
Sac.....	3	380.00	2,420.00	60.00	2,870.00	296.80
Sac.....	3	1,425.00	5,477.50		6,922.50	644.80
Scott.....	3	715.00	2,675.00	50.00	3,440.00	329.10
Shelby.....	3	1,095.00	4,095.00		5,100.00	574.00
Sioux.....	3	877.50	1,075.20	147.50	2,090.20	294.30
Story.....	3	1,235.00	4,875.00	120.00	6,310.00	328.75
Tama.....	3	435.00	1,465.50	75.00	1,975.50	120.90
Taylor.....	3	935.00	1,655.00		2,590.00	242.20
Union.....	3	400.00	1,075.00	15.00	1,490.00	147.00
Van Buren.....	3	835.00	2,910.00		3,745.00	133.80
Wapello.....	3	190.00	2,170.00	58.00	2,395.00	115.40
Warren.....	3	543.50	2,205.00	27.50	2,825.00	78.85
Washington.....	3	560.00	782.50		1,342.50	305.45
Wayne.....	3	1,630.00	2,420.00	722.50	4,772.50	469.30
Winnebago.....	3	455.00	1,471.50	205.00	2,131.50	126.00
Winnebago.....	3	1,400.00	2,392.50		3,792.50	241.30
Woodbury.....	3	1,365.00	5,275.00	375.00	7,015.00	1,297.80
Worth.....	3	460.00	2,137.00	120.00	2,717.00	160.60
Wright.....	3	1,024.50	1,576.00	359.60	3,290.10	419.20
Totals.....	370	\$ 78,998.00	\$ 236,240.50	\$ 12,089.10	\$ 317,327.90	\$ 30,706.45

TABLE NO. 3

Part II—Board of Supervisors: Per Diem, Mileage and Expenses of Office and Total Cost for the Year 1924

Counties	Committee work mileage	Drainage work mileage	Total mileage	Miscellaneous supervisors	Expenses Total cost of
Adair	\$ 384.70		\$ 410.10		\$ 2,120.10
Adams	190.85	7.60	354.35		1,844.35
Allamoree	1,718.00		1,914.80	375.00	6,024.50
Appanoose	1,481.10		1,525.50		5,810.50
Agubbon	1,303.70	44.30	1,309.60		3,894.60
Benton	1,817.37		2,230.97	26.50	5,437.47
Black Hawk	3,271.00	40.50	3,724.40	40.95	11,444.35
Boone	3,456.15		2,630.60	6.45	6,577.35
Bremer	711.10	40.20	958.10	17.20	3,157.50
Buchanan	2,010.85		2,304.75	15.15	6,948.40
Buena Vista	1,244.40		1,450.00	228.20	4,793.20
Buller	2,245.00		2,543.50	179.65	6,558.15
Calhoun	2,456.15	88.00	3,094.65	4.05	7,320.90
Carroll	1,948.55	213.00	2,608.15	300.50	6,515.35
Cass	1,435.25		1,774.48		5,324.48
Cedar	1,087.35		1,378.25		3,809.75
Cerro Gordo	1,722.18	35.20	1,859.58		4,302.30
Cherokee	1,351.00		1,625.40	61.80	4,302.30
Chickasaw	1,404.20		1,615.00	130.65	5,430.65
Clarke	305.10		439.10		1,374.10
Clay	410.10		630.70	1.70	1,861.40
Clayton	1,843.50		1,930.40		4,940.40
Clinton	2,371.50		2,565.10	31.40	6,292.50
Crawford	5,460.60		6,048.00		12,518.00
Dallas	943.10	18.20	1,214.90	60.10	3,579.00
Davis	726.00	47.63	839.90		3,292.40
Decatur	348.50		478.00		1,833.00
Delaware	2,185.70		2,324.30		5,324.35
Des Moines	582.35	223.10	1,307.45	1.40	4,758.55
Dickinson	722.40	89.00	945.40	17.15	3,005.35
Dubuque	2,073.00		2,344.70		6,234.70
Emmet	496.40	321.30	584.10		3,490.60
Fayette	1,107.50		1,496.60	222.50	4,451.60
Floyd	936.15	8.10	1,108.25	31.70	3,604.45
Franklin	707.71	304.60	1,308.61	14.10	4,087.71
Fremont	1,102.42	830.60	2,303.42		5,338.42
Greene	650.40	51.70	1,291.00		3,716.00
Grundy	900.30		1,300.10		4,544.10
Guthrie	866.60		1,002.40		2,867.40
Hamilton	837.50	336.60	1,374.00	20.10	4,143.45
Hancock	1,022.20	567.50	1,885.90	71.95	4,992.85
Hardin	1,116.00	308.10	1,791.80	42.90	4,137.20
Harrison	1,141.80	432.90	1,964.35		4,396.85
Henry	1,303.65		1,416.50	5.65	5,190.15
Howard	833.10		1,013.10	12.00	3,300.20
Humboldt	680.70		1,159.40		3,054.40
Ia	842.75		1,164.65		3,219.65
Iowa	1,314.10	47.40	1,415.50	20.15	4,707.58
Jackson	1,454.50		1,773.30		5,855.50
Jasper	3,207.10	80.90	3,508.10	8.30	7,991.30
Jefferson	226.25		301.05		1,306.05
Johnson	3,683.85		3,806.05		7,877.05

TABLE NO. 3—PART II—Continued

Counties	Committee work mileage	Drainage work mileage	Total mileage	Miscellaneous expense	Total cost of supervisors
Jones	1,358.10		1,605.70	40.19	4,450.89
Keokuk	464.00		604.40	3.71	2,120.11
Kossuth	4,154.00	859.30	5,495.90	155.95	11,416.45
Lee	1,300.60	43.40	2,085.90	19.25	6,236.15
Linn	3,202.60		4,075.20		8,565.20
Louisia	570.50	380.10	1,307.60	39.50	3,073.30
Lucas	671.65		796.35		2,103.85
Lyon	612.90		945.50		2,706.30
Madison	1,150.25	35.40	1,340.25		4,576.25
Mahaska	743.50		2,953.80		5,544.50
Marion	1,415.10		1,675.60		3,815.60
Marshall	281.90	32.20	361.70	3.50	3,025.20
Mills	151.80	104.00	419.60		2,222.60
Mitchell	2,845.70	391.30	3,347.00	118.00	9,560.00
Monona	970.00	49.80	1,228.95		4,048.95
Monroe	446.10		603.00		2,788.00
Montgomery	652.00	5.20	756.70		2,664.70
Muscatine	645.40	193.00	1,166.90	6.15	3,303.05
O'Brien	908.12	2.50	1,301.22	4.55	4,370.77
Oceola	400.50	9.40	618.60		1,743.10
Page	1,956.50	38.80	2,464.90		6,804.00
Palo Alto	1,467.60	193.60	2,276.60	27.35	6,808.95
Plymouth	2,213.10		2,566.60	43.89	6,379.00
Pocahontas	1,624.30	319.50	2,902.50	462.77	8,340.27
Polk	4,038.70		5,088.90		19,653.00
Pottawattamie	2,290.20	765.00	3,510.40	22.05	8,824.95
Poweshiek	2,009.60		2,205.30		6,130.30
Ringgold	421.20	9.20	560.40		1,659.10
Sac	1,733.20	75.00	2,120.70		4,900.70
Scott	4,104.70		4,761.50		11,654.00
Shelby	2,427.00	57.00	2,843.10		6,283.10
Sioux	3,296.97		3,783.97	315.00	9,199.97
Sioux	1,395.30	129.85	1,790.90	21.60	4,728.70
Tama	2,265.60		2,963.25	20.14	6,321.45
Taylor	674.15	39.30	825.35		2,801.85
Union	627.50		870.10		3,400.10
Van Buren	349.60	11.00	508.20		1,968.20
Wapello	1,187.00		1,321.75		5,971.75
Warren	1,716.50	46.00	1,875.10		4,321.45
Washington	866.35	6.00	981.20	48.38	3,313.70
Wayne	538.30		843.65		2,186.15
Webster	1,495.00	386.10	2,490.40		7,322.90
Winnebago	648.40	97.30	881.70	11.00	3,024.20
Winneshiek	1,866.70		2,197.60	2.87	5,968.27
Woodbury	5,227.34	446.30	6,971.24		14,016.24
Worth	841.40	75.40	1,077.40		3,794.40
Wright	812.40	258.10	1,489.70		4,749.80
Totals	\$144,514.98	\$ 9,215.45	\$184,436.88	\$ 3,241.12	\$ 505,005.00

TABLE NO. 4

Part I—County Auditors: Salaries and Expenses of Office and Net Cost for the Year 1924

Counties	Auditor's salary	Deputies salary	Extra help	Postage, etc.	Total cost of office	Less fees of office	Net cost of office
Adair	\$ 1,783.20	\$ 900.00		\$ 146.38	\$ 2,829.58	\$ 104.75	\$ 2,724.83
Adams	1,800.00		847.80	59.95	2,707.75	70.50	2,637.25
Allamakee	1,900.00	1,200.00	900.00	116.56	4,116.56	180.00	3,936.56
Anpanoose	2,200.00	1,100.00	952.00	110.68	4,302.68	329.95	4,022.73
Audubon	1,800.00	1,200.00	528.03	112.44	3,651.07	94.15	3,556.92
Benton	2,011.01	1,487.56	1,068.47	231.58	5,800.02	215.90	5,584.12
Black Hawk	3,050.00	2,250.00	4,630.00	244.00	11,174.00	747.10	10,426.90
Boone	2,100.00	1,300.00	2,683.00	77.64	6,837.61	213.50	6,104.14
Bremer	1,900.00	1,485.00	885.00	146.88	4,416.88	115.25	4,312.63
Buchanan	1,830.96	1,050.00	950.60	155.40	4,056.96	159.25	3,905.71
Buena Vista	1,900.00	1,100.00	360.66	143.14	3,543.80	141.05	3,402.75
Butler	1,900.00	990.29	601.27	54.25	3,607.81	147.33	3,460.48
Calhoun	1,900.00	1,440.00	1,320.00	20.05	4,860.05	168.25	4,691.80
Carroll	2,000.00	1,238.31	1,316.61	394.54	4,889.46	325.00	4,764.46
Cass	1,900.00	1,145.00	1,816.74	220.16	5,091.90	174.00	4,917.90
Cedar	1,900.00	1,230.00	88.73	144.00	3,452.73	112.25	3,340.50
Cerro Gordo	2,200.00	1,200.00	3,059.20	21.00	6,754.20	571.50	6,252.70
Cherokee	1,000.00	1,380.00	1,200.00	88.22	4,508.22	146.55	4,421.71
Chokasaw	1,900.00	1,490.00	96.50	105.36	3,541.86	120.50	3,421.36
Clarke	1,800.00	1,200.00	153.01	64.20	3,207.21	164.50	3,042.71
Clay	1,925.00	1,140.00	1,192.00	98.04	4,355.04	129.50	4,225.54
Clayton	2,190.00	1,440.00	1,128.00	128.00	5,028.00	214.75	4,813.25
Clinton	2,750.54	2,885.00	3,292.04	249.92	9,256.90	382.10	8,874.80
Crawford	2,000.00	1,500.00	445.00	101.00	4,046.00	164.00	3,882.00
Dallas	2,100.00	1,300.00	2,464.00	294.79	6,358.79	197.75	6,161.04
Davis	1,800.00	1,200.00	56.77	117.79	3,194.56	84.25	3,110.31
Decorah	1,970.00	1,200.00	153.15	165.90	3,389.14	295.50	3,193.64
Delaware	1,950.00	1,280.00	310.40	55.78	3,606.18	119.75	3,546.43
Des Moines	2,400.00	1,600.00	3,020.68	104.00	7,024.68	374.50	6,705.15
Dickinson	1,800.00	1,110.00	637.23	11.39	3,608.61	272.00	3,496.64
Dubuque	3,430.00	1,750.00	5,599.08	119.86	10,799.86	5,660.00	10,225.76
Emmet	1,800.00	1,200.00	25.00	213.02	3,238.02	133.25	3,104.77
Fayette	2,100.00	1,800.00	1,150.76	324.06	5,465.36	220.55	5,434.81
Floyd	1,900.00	1,300.00	769.45	57.10	3,926.55	166.80	3,759.75
Franklin	1,800.96	3,066.00	1,166.25	24.59	6,146.80	101.25	6,045.55
Fremons	1,800.96	1,080.00	301.50	226.95	3,507.54	122.75	3,374.79
Greene	1,900.00	1,680.00	784.35	104.57	4,489.92		4,489.92
Grundy	1,800.00	1,200.00		29.36	3,229.36	102.00	3,127.36
Guthrie	1,900.00	1,440.00	68.50	64.91	3,473.41	124.50	3,278.91
Hamilton	1,900.00	1,375.00	2,067.45	181.44	6,123.89	141.75	5,982.14
Hancock	1,800.00	830.00	1,125.00	87.96	3,822.96	51.75	3,771.21
Hardin	2,050.00	3,000.00	1,150.00	217.57	6,376.57	246.80	6,155.77
Harrison	2,000.00	1,200.00	1,022.25	156.48	5,278.73	254.00	5,094.73
Henry	1,900.00	1,123.08	309.65	144.84	3,596.97	147.32	3,419.65
Howard	1,800.00	1,080.00	82.10	81.27	3,043.37	183.25	2,860.12
Humboldt	1,800.00	1,474.20	466.02	83.05	3,829.27	97.00	3,732.27
Ia	1,800.00	1,200.00	372.50	185.76	3,558.26	65.25	3,493.01
Iowa	1,900.00	1,350.00	301.00	105.72	3,576.72	139.50	3,437.22
Jackson	1,900.00	1,200.00	367.60	174.56	3,392.16	117.25	3,284.91
Jasper	2,100.00	1,165.00	2,328.83	216.72	5,811.55	293.50	5,518.05
Jefferson	1,900.00	1,200.00		166.20	3,266.20	139.80	3,066.40
Johnson	2,100.00	1,560.00	1,705.75	100.29	5,565.04	233.90	5,311.14

TABLE NO. 4—PART I—Continued

Counties	Auditor's salary	Deputies salary	Extra help	Postage, etc.	Total cost of office	Less fees of office	Net cost of office
Jones	1,900.00	865.18	463.64	143.10	3,371.92	127.50	3,244.42
Keokuk	2,000.00	1,060.00	1,211.50	166.75	4,438.25	136.75	4,294.50
Kossuth	2,100.00	1,321.00	2,541.00	152.89	6,414.74	256.85	6,157.89
Lee	2,200.00	2,080.00	2,765.35	228.31	8,254.06	315.10	7,938.96
Lem	3,400.00	3,210.00	3,271.20	362.54	12,244.14	1,157.00	11,287.14
Louis	1,800.00	1,800.00	770.50	154.39	3,549.89	166.75	3,446.14
Lucas	1,900.00	1,200.00		67.32	3,167.32	143.25	3,024.07
Lyon	1,900.00	1,200.00	490.84	224.66	3,515.50	94.00	3,421.50
Madison	1,900.00	1,200.00	684.75	100.07	4,184.82	153.29	4,031.53
Mahaska	2,100.00	1,282.00	1,031.83	180.54	4,624.37	237.75	4,386.62
Marion	2,000.00	1,200.00	964.80	83.43	4,248.23	201.80	4,046.43
Marshall	2,200.00	1,296.48	2,900.00	94.92	6,391.40	232.95	6,108.45
Mills	1,900.00	1,425.00	1,838.07	156.82	5,329.89	97.25	5,232.64
Mitchell	1,800.00	1,200.00	38.00	157.00	3,185.00	79.95	3,105.05
Monona	1,900.00	1,440.00	275.50	620.29	4,305.79	150.79	4,155.00
Monroe	1,999.92	1,025.00	1,023.40	124.23	4,128.62	159.65	4,028.97
Montgomery	1,900.00	1,090.00		110.00	3,080.00	156.70	2,923.30
Muscatine	2,400.00	1,700.00	1,960.00	180.37	6,040.37	235.40	5,774.97
O'Brien	2,100.00	1,200.00	736.20	146.40	4,186.60	160.05	4,026.55
Osceola	1,800.00	1,020.00	18.00	95.48	2,933.48		2,933.48
Pace	2,000.00	1,150.00	1,393.81	197.37	4,541.38	210.00	4,331.38
Palo Alto	2,000.00	2,020.00	25.00	122.20	4,075.80	115.50	4,458.30
Plymouth	2,000.00	1,385.00	1,335.00	134.56	4,819.56	170.75	4,678.81
Pocahontas	1,900.00	1,500.00	920.00	136.64	4,456.64	116.00	4,340.64
Polk	5,400.00	2,210.00	16,017.12	222.38	32,749.50	2,294.00	30,455.50
Pottawattamie	3,800.00	4,100.00	6,282.40	113.91	15,972.31	921.00	14,151.31
Poweshiek	1,900.00	1,290.00	384.80	183.80	3,618.60	157.00	3,461.60
Ringgold	1,900.00	1,200.00		94.47	3,204.47	138.25	3,066.22
Sac	1,900.00	1,390.00	385.00	173.95	3,775.95	139.00	3,636.95
Scott	3,400.00	2,210.00	9,318.79	332.03	15,269.84	751.87	14,569.04
Shelby	1,900.00	1,500.00	1,080.00	165.00	4,415.00	127.19	4,317.81
Sioux	2,100.00	1,465.00	692.75	219.06	4,466.81	181.67	4,285.14
Story	2,101.00	1,500.00	836.50	220.00	4,696.50	311.25	4,385.25
Tama	2,000.00	1,500.00	1,216.00	220.82	4,946.82	162.50	4,784.32
Taylor	1,900.00	1,200.00		154.83	3,254.83	136.05	3,118.78
Union	1,900.00	1,200.00	575.00	55.00	3,730.00	172.50	3,557.50
Van Buren	1,800.00	979.25	66.16	2,845.45	4,730.86	128.10	4,602.76
Wapello	2,400.00	1,320.00	2,725.50	183.80	6,299.25	489.25	6,110.00
Warren	1,900.00	1,350.00	1,020.00	36.32	4,276.32	242.43	4,034.07
Washington	2,000.00	1,200.00	956.32	144.54	4,290.87	139.00	4,141.87
Wayne	1,900.00	1,100.00	155.00	168.03	3,223.03	172.25	3,050.78
Webster	2,400.00	1,500.00	3,481.67	61.71	7,443.38	409.10	7,034.28
Winnebago	1,800.00	1,080.00	10.00	73.16	2,913.16	109.00	2,804.16
Winneshek	2,000.00	1,350.00	373.42	117.43	3,790.85	141.90	3,648.95
Woodbury	3,400.00	2,210.00	7,701.57	220.80	13,332.37	1,674.78	11,657.59
Worth	1,800.00	990.00	496.00	78.56	3,264.56	78.70	3,285.86
Wright	2,000.00	1,290.00	1,780.00	90.84	5,190.84	171.10	5,019.74
Totals	\$295,800.00	\$140,224.28	\$146,497.50	\$14,889.54	\$597,411.32	\$24,049.57	\$573,361.75

TABLE NO. 5

County Treasurers: Salaries and Expenses of Office and Net Cost for the Year 1924.

Counties	Treasurer's salary	Deputies' salary	Extra help	Postage, etc.	Delinquent tax collector	Premiums on bond	Total cost of office
Adair	1,800.00	900.00	429.00	390.00	757.80		4,276.80
Adams	1,800.00	685.99	125.80				2,611.79
Allamakee	1,900.00	280.00	369.31				3,749.31
Appanoose	2,200.00	1,100.00	1,749.30	100.25			5,399.75
Audubon	1,800.00	1,122.00	975.00				4,117.80
Benton	2,011.14	1,447.50	2,405.21	497.29			6,361.14
Black Hawk	2,430.00	1,750.00	11,297.28	705.00	1,848.04		18,042.22
Boone	2,100.00	2,880.00	2,565.59	616.62	1,154.90	375.00	9,692.01
Bremer	1,000.00	1,320.00	452.25	144.60	92.18		3,015.03
Buchanan	1,890.96	1,000.00	822.91	325.00			4,038.87
Buena Vista	1,900.00	1,140.00	1,572.40	323.09			4,935.49
Butler	1,900.00	1,113.40	1,216.00	429.15	215.96		4,874.51
Cahoon	1,900.00	1,440.00	1,876.00	405.94	3,319.03		8,421.37
Carroll	2,000.00	1,500.00	1,318.92	793.06		510.00	5,823.98
Cass	1,900.00	2,305.00	1,242.00	425.52			5,872.52
Cedar	1,900.00	1,330.00	439.25	341.04	305.11	375.00	4,757.40
Cerro Gordo	2,200.00	1,500.00	5,556.24	92.00	1,438.92		10,786.16
Cherokee	1,900.00	1,200.00	2,090.10	289.78	14.43		4,864.31
Chickasaw	1,800.00	1,300.00	199.20	376.25	140.02		3,682.77
Clarke	1,800.00	1,300.00		81.90			3,081.90
Clay	1,900.00	1,140.00	1,868.75	232.08	1,113.20		6,273.12
Clayton	2,100.00	1,320.00	425.20	948.23			4,793.43
Clinton	2,300.00	1,650.00	5,127.50	535.00	24.25	855.00	12,461.75
Crawford	2,900.00	1,500.00	1,413.89	975.15			6,788.93
Dallas	2,100.00	1,500.00	2,828.32	596.51			7,025.15
Davis	1,800.00	1,200.00		141.39			3,141.39
Decatur	1,900.00	1,200.00	782.00	239.65			4,121.65
Delaware	1,900.00	1,200.00	876.00	167.72			4,145.72
Des Moines	2,400.00	1,500.00	3,910.35	210.00		375.00	8,404.35
Dickinson	1,800.00	1,110.00	320.71	282.71			3,513.19
Dubuque	3,490.97	1,750.00	7,644.38	370.07	569.80		15,775.02
Emmet	1,800.00	900.00	1,591.70	418.96	633.55	375.00	5,800.50
Fayette	2,100.00	1,200.00	2,367.88	686.54			6,054.42
Floyd	1,900.00	1,300.00	2,044.07	370.20	107.88	427.50	5,049.58
Franklin	1,800.00	1,200.00	7.44	323.08			4,076.48
Fremont	1,800.00	1,080.00	900.00	257.18	368.16		4,363.34
Greene	1,900.00	1,300.00	1,450.00	348.77			4,996.77
Guthrie	1,800.00	1,000.00	696.00	309.73		812.00	4,617.73
Hamilton	1,900.00	1,380.00	1,054.90	122.80	351.81		4,819.51
Hancock	1,800.00	1,300.00	1,597.25	415.16	485.96		5,546.36
Hardin	1,800.00	1,080.00	307.50	111.10	54.56		4,253.18
Harrison	2,000.00	2,700.00	257.00	714.00			5,671.00
Henry	2,000.00	1,440.00	1,228.00	563.20			5,331.20
Howard	1,800.00	950.00	506.50	254.08			3,610.58
Humboldt	1,800.00	1,100.00	826.00	236.27			4,402.27
Ida	1,800.00	1,200.00	330.97	215.70			3,444.57
Iowa	1,910.33	1,356.00	2,078.50	531.87	233.00		5,909.67
Jackson	1,900.00	1,500.00	1,685.00	441.34			4,941.34
Jasper	2,100.00	1,500.00	2,512.50	500.98	122.08		5,635.56
Jefferson	1,900.00	1,200.00	215.00	515.00			3,730.00
Johnson	2,100.00	1,200.00	4,230.00	318.00		885.00	8,304.00

TABLE NO. 5—Continued

Counties	Treasurer's salary	Deputies' salary	Extra help	Postage, etc.	Delinquent tax collector	Premiums on bond	Total cost of office
Jones	1,900.00	1,225.00	1,013.00	430.94			4,569.94
Keeokuk	2,000.00	1,200.00	1,535.43	400.50			5,135.93
Kossuth	2,700.00	1,500.00	2,108.33	713.55	1,427.21		7,449.39
Lac	2,200.00	2,050.00	4,203.00	500.48		225.00	10,943.48
Linn	3,400.00	6,020.00	8,167.40	1,892.54	3,243.43		23,323.37
Louis	1,800.00	900.00	647.95	313.77			3,661.72
Luce	1,900.00	1,200.00	454.00	187.52		235.00	3,976.52
Lyon	1,900.00	1,200.00	907.37	351.62	54.50	500.00	4,363.59
Madison	2,900.00	1,200.00	978.65	173.89			5,252.54
Mahaska	2,100.00	800.00	2,015.50	340.54			5,256.04
Marion	2,000.00	1,200.00	1,149.90	361.25	589.80		5,300.95
Marshall	2,200.00	1,200.00	4,126.50	545.04			8,371.54
Mills	1,900.00	1,425.00	1,200.00	219.14			4,744.14
Mitchell	1,800.00	1,200.00	1,490.00	225.16			4,715.16
Monona	1,900.00	1,200.00	944.00	164.09	775.75	562.50	5,046.26
Monroe	1,900.00	1,020.00	233.00	206.28		225.00	3,584.28
Montgomery	2,400.00	1,200.00	2,205.00	276.90			6,073.90
Muscatine	1,900.00	1,426.77	1,364.20	456.65	258.42		5,406.07
O'Brien	1,700.00	1,200.00	225.00	272.89		484.50	4,175.37
Oceola	2,000.00	1,200.00	1,876.19	287.12			5,563.31
Palo Alto	1,800.00	1,155.00	2,100.00	377.85		570.00	6,102.85
Pocahontas	2,000.00	1,400.00	1,750.50	812.71	1,214.88		7,254.09
Polk	1,900.00	1,200.00	445.45	307.55		334.25	4,287.25
Pottawattamie	3,700.00	2,400.00	41,098.65	1,715.30	8,381.13	825.00	60,522.14
Poweshiek	1,450.00	1,074.92	10,121.01	374.00	3,266.83		21,956.76
Ringold	1,900.00	1,200.00	1,207.46	544.08			4,912.14
Ringold	1,800.00	1,200.00	222.00	216.62			3,468.62
Sac	1,900.00	1,440.00	1,517.80	781.79	828.58	570.00	7,038.17
Scott	3,400.00	2,210.00	11,148.26	940.00	907.50		18,606.80
Shelby	1,900.00	1,500.00	1,181.00	234.32	317.08	712.50	5,724.00
Sioux	2,100.00	1,500.00	1,144.80	617.59	137.33		5,490.71
Story	2,100.00	1,299.96	2,510.57	588.58	872.94	375.00	7,747.05
Tama	2,000.00	1,500.00	1,500.30	725.21	740.78	285.00	6,780.29
Taylor	1,900.00	1,200.00	325.38	281.20			3,581.58
Union	1,900.00	1,200.00	403.80	366.96	275.20		3,896.00
Van Buren	1,900.00	890.00	2,800.98	320.84	1,774.77		8,176.59
Wapello	1,900.00	1,200.00	1,471.20	321.00			5,012.70
Washington	2,000.00	1,200.00	1,017.90	330.46		225.00	5,673.36
Wayne	1,900.00	1,100.00	705.99	255.88			3,961.87
Webster	2,400.00	1,500.00	2,305.00	130.00	1,343.60		8,025.00
Winnebago	1,800.00	920.00	900.00	287.80	112.50		4,020.30
Winnebago	2,000.00	1,200.00	1,173.08	370.88		570.00	5,413.91
Woodbury	3,400.00	2,210.00	17,308.15	1,369.78	4,866.70		29,214.63
Worth	1,800.00	853.50	405.75	193.65			3,252.90
Wright	2,000.00	1,200.00	813.50	500.00			4,693.50

Totals.....\$106,696.44 \$110,618.67 \$27,107.90 \$40,733.97 \$44,972.58 \$12,055.25 \$983,064.84

TABLE NO. 6

Part I—Clerks of the District Court: Salaries, Cost of Office and Net Cost for the Year 1924

Counties	Clerk's salary	Deputies' salary	Other clerical help	Postage	Total cost of office
Adair	\$ 1,800.00	\$ 900.00		\$ 66.96	\$ 2,766.96
Adams	1,800.00		85.20	80.30	1,915.50
Allamakee	1,900.00	1,300.00		75.28	3,175.28
Appanoose	2,300.00	1,100.00	1,064.45	101.48	4,466.45
Audubon	1,800.00	1,089.30	45.00	46.88	2,981.18
Benton	2,011.04	1,440.00	1,078.45	107.34	4,536.83
Black Hawk	3,650.00	3,550.00	1,304.51	85.00	7,539.51
Boone	2,100.00	1,500.00	306.50	85.25	3,917.75
Bremmer	1,900.00	1,320.00		29.37	3,210.37
Buchanan	1,800.00	940.02		45.00	2,884.58
Buena Vista	1,000.00	1,000.00		69.40	2,069.40
Butler	1,900.00	1,000.00		62.00	3,162.00
Calhoun	1,900.00	1,200.00		73.21	3,173.21
Carroll	2,000.00	1,000.00		123.90	3,123.90
Cass	950.00	570.00		73.53	1,593.53
Cedar	1,900.00	1,187.80		86.55	3,174.35
Cerro Gordo	2,200.00	1,500.00	2,338.00	25.00	6,063.00
Cherokee	1,900.00	1,380.00		62.22	3,342.22
Chickasaw	1,900.00	1,080.00	52.50	30.60	2,953.10
Clarke	1,800.00	900.00		41.28	2,741.28
Clay	1,900.00	900.00		32.17	2,832.17
Clayton	2,100.00	1,200.00		60.00	3,480.00
Clinton	2,796.96	3,000.00	1,740.00	20.00	7,556.96
Crawford	2,000.00	1,500.00		64.00	3,564.00
Dallas	2,100.00	1,500.00	1,200.00	96.29	4,806.29
Decatur	1,800.00	900.00		17.55	2,717.55
Delaware	1,900.00	1,080.00		20.83	3,000.83
Des Moines	1,800.00	1,200.00		35.80	3,136.80
Dickinson	1,400.00	875.00	657.20	18.00	2,920.20
Dubuque	1,800.00	900.00		113.44	2,813.44
Emmet	3,300.00	1,750.00	4,199.96	45.00	9,294.96
Fayette	1,800.00	900.00		74.25	2,774.25
Floyd	2,100.00	1,500.00		65.58	3,665.58
Franklin	1,800.00	900.00	1,024.21	42.58	4,167.94
Fremont	1,800.00	900.00		4.50	2,854.50
Greene	1,800.00	900.00	100.00	2,110.00	2,961.00
Grundy	1,900.00	1,200.00		16.00	3,116.00
Guthrie	1,800.00	1,140.00		26.45	3,026.45
Hamilton	1,900.00	1,320.00		7.69	3,247.69
Hancock	1,800.00	900.00		66.00	2,766.00
Hardin	2,000.00	1,080.00		39.05	3,119.05
Harrison	2,000.00	1,080.00		92.96	3,172.96
Henry	1,900.00	950.00		53.76	3,337.76
Howard	1,800.00	900.00		22.00	2,922.00
Humboldt	1,800.00	900.00		30.94	2,730.94
Ia	1,800.00	1,170.00	10.50	48.91	3,027.41
Iowa	1,800.00	1,050.00		19.50	2,889.50
Jackson	1,900.00	1,300.00		18.45	3,208.45
Jasper	2,100.00	1,500.00		45.75	3,645.75
Jefferson	1,900.00	1,200.00		46.50	3,146.50
Johnson	2,100.00	1,200.00	2,005.00	30.00	5,335.00
				80.00	5,653.00

Counties	Clerk's salary	Deputies' salary	Other clerical help	Postage	Total cost of office
Jones	1,900.00	1,234.92	60.00	78.69	3,373.61
Koekuk	2,000.00	1,200.00	806.00	100.46	3,975.46
Kossuth	2,100.00	1,120.00	87.00	139.34	3,446.34
Lee	2,800.00	1,820.00	1,500.00	116.70	6,236.70
Linn	3,400.00	2,210.00	8,315.00	178.87	14,103.87
Louis	1,800.00	900.00	5.00	78.20	2,783.20
Lucas	1,900.00	989.00		40.82	2,929.82
Lyon	1,900.00	1,020.00		10.95	2,930.95
Madison	1,900.00	1,200.00	162.55	51.98	3,314.53
Mahaska	2,100.00	1,005.00	900.00	36.98	4,191.98
Marion	2,000.00	1,200.00		137.58	3,337.58
Marshall	2,200.00	1,300.00	2,200.00		5,700.00
Miller	1,900.00	1,200.00		27.59	3,127.59
Mitchell	1,900.00	1,200.00		64.83	3,064.83
Monona	1,300.00	950.00		.75	2,250.75
Monroe	1,999.92	1,050.00	5.50	63.39	3,118.81
Montgomery	1,900.00	1,020.00		97.72	3,017.72
Muscatine	2,100.00	2,700.00		60.00	4,860.00
O'Brien	1,900.00	950.00	46.00	59.88	2,955.88
Oceola	1,800.00	900.00		61.98	2,761.98
Page	2,000.00	1,200.00		80.00	3,280.00
Palo Alto	1,900.00	1,200.00		33.00	3,133.00
Plymouth	2,000.00	1,300.00		42.00	3,432.00
Pocahontas	1,900.00	1,025.00		54.00	3,019.00
Polk	3,400.00	2,210.00	15,516.77	97.00	21,223.77
Pottawattamie	3,710.00	5,199.92	3,833.33	36.37	12,779.62
Poweshiek	1,900.00	900.00	500.00	103.15	3,103.15
Ringgold	1,900.00	900.00		31.90	2,731.90
Sac	1,900.00	1,080.00		89.29	3,069.29
Scott	3,400.00	2,210.00	7,421.62	139.01	13,170.63
Shelby	1,900.00	1,500.00		31.16	3,431.16
Sioux	2,100.00	1,500.00		151.70	3,751.70
Story	2,100.00	1,200.00	1,000.00	135.58	4,335.58
Tama	2,000.00	1,500.00	499.00	143.48	4,142.48
Taylor	1,900.00	950.00		22.82	2,872.82
Tennison	1,900.00	950.00	58.50	34.13	2,922.63
Van Buren	1,800.00	900.00		46.20	2,746.20
Wapello	2,000.00	1,200.00	1,680.00	65.61	5,465.61
Warren	1,900.00	1,050.00		6.00	2,956.00
Washington	2,000.00	1,050.00	339.00	70.20	3,759.20
Wayne	1,900.00	1,100.00		47.22	3,047.22
Webster	2,400.00	1,405.00	1,809.00	87.66	5,601.66
Winnebago	1,800.00	1,020.00		0.40	2,820.40
Winneke	2,000.00	1,300.00	131.46	80.56	3,511.66
Woodbury	3,400.00	3,225.00	3,400.00	179.94	15,804.94
Worth	1,800.00	795.00		59.80	2,654.80
Wright	2,000.00	1,170.00	4.00	83.97	3,257.97
Totals	\$22,420.82	\$123,925.86	\$ 67,333.42	\$ 6,164.84	\$ 409,844.94

MONTHLY—2 1/2% INTEREST

TABLE NO. 6

Part II—Clerks of the District Court: Salaries, Cost of Office and Net Cost for the Year 1924

Counties	Fees turned over to county treasurer	Net cost of office	Net profit of office	Compensation for service as referee in probate
Adair	\$ 1,503.95	\$ 1,363.01		\$ 150.90
Adams	1,292.75	922.75		
Allamakee	2,285.94	890.34		
Appanoose	3,971.98	1,394.32		246.50
Audubon	1,242.97	1,738.21		155.10
Benton	4,273.32	363.51		84.10
Black Hawk	8,633.46		\$ 1,063.55	506.75
Bremer	3,377.39	464.45		558.50
Buena Vista	1,377.42	1,071.95		323.75
Butler	2,054.10	869.78		345.50
Calhoun	4,170.29		1,180.89	302.50
Carroll	1,780.98	1,381.02		302.00
Cass	2,335.05	648.16		321.50
Cedar	2,484.50	641.30		470.00
Cerro Gordo	1,453.83	139.68		132.00
Cherokee	1,821.35	1,353.00		
Chickasaw	5,705.40	337.00		463.50
Clarke	1,968.00	1,354.22		288.00
Clay	1,691.70	1,371.40		
Clayton	1,090.65	1,650.73		
Clinton	1,981.25	910.52		188.00
Crawford	1,524.95	1,955.05		
Dallas	4,670.70	2,921.56		
Davis	2,277.50	1,286.40		461.50
Decatur	4,277.62	617.67		230.00
Delaware	1,632.63	1,090.92		190.00
Des Moines	1,747.50	1,253.33		
Dickinson	1,700.02	1,387.78		263.50
Dubuque	2,931.97		41.77	370.50
Emmet	2,390.53	516.61		
Franklin	6,457.63	2,837.35		180.00
Floyd	2,069.44	674.79		
Fremont	2,942.85	723.03		
Greene	2,921.77	1,645.27		259.05
Grundy	1,592.65	802.45		237.00
Guthrie	2,652.80	928.26		
Hamilton	2,173.55	942.65		
Hancock	1,455.45	1,571.00		273.80
Hardin	2,184.37	865.32		266.00
Harrison	2,475.62	890.98		548.50
Henry	1,483.67	1,300.38		
Howard	2,852.05	330.91		518.50
Humboldt	3,139.09	198.16		232.50
Iowa	1,972.32	989.68		
Jackson	1,329.55	1,400.49		103.50
Jasper	2,090.50	660.51		204.50
Jefferson	1,850.25	1,019.25		
Johnson	2,168.63	1,099.80		60.00
Jones	1,857.96	1,587.81		
Keokuk	2,953.96	715.45		
Keosauqua	2,591.63	577.07		227.25
Keosauqua	4,130.21	1,662.70		

TABLE NO. 6—PART II—Continued

Counties	Fees turned over to county treasurer	Net cost of office	Net profit of office	Compensation for service as referee in probate
Jones	2,563.69	709.68		
Keokuk	2,084.00	1,800.80		
Keosauqua	3,056.12	390.22		462.00
Lea	1,033.18	1,073.52		
Linn	14,145.14		41.27	
Louis	1,935.79	847.41		
Lucas	1,578.55	1,322.27		207.50
Lyon	2,113.25	817.71		237.50
Madison	2,041.15	1,273.38		170.50
Mahaska	2,800.65	1,891.33		
Marion	4,619.90		1,282.83	404.00
Marshall	4,800.45	890.55		156.00
Mills	2,450.22	677.37		
Mitchell	1,738.70	1,296.13		305.00
Monona	1,790.10	1,090.65		125.00
Monroe	1,483.30	1,485.42		195.50
Montgomery	2,967.75	79.97		
Muscatine	4,775.61	104.89		
O'Brien	1,494.70	1,461.18		150.50
Osceola	975.75	1,830.23		118.50
Page	2,544.25	735.75		
Palmer	1,941.80	1,251.20		
Plymouth	1,006.50	1,545.47		397.00
Pocahontas	1,087.50	1,073.32		294.50
Polk	29,290.62		8,066.85	
Pottawattamie	13,008.94		1,219.82	
Poweshiek	2,595.50	507.65		
Ringgold	1,100.00	1,571.90		
Ringold	2,311.23	858.08		464.50
Scott	11,642.75	1,567.89		
Shelby	2,212.35	1,216.81		
Sioux	2,475.25	1,376.45		306.00
Story	5,530.48		994.55	
Tama	3,761.21	842.27		586.50
Taylor	1,367.55	1,515.27		
Union	2,535.59	392.04		
Van Buren	1,486.29	1,259.92		188.25
Wapello	4,009.22	1,454.88		307.50
Warren	2,777.38	148.62		254.00
Washington	4,260.79		480.50	
Wayne	1,994.05	1,142.27		
Webster	7,041.74		1,190.08	871.00
Winnebago	1,767.64	1,115.76		311.00
Winneshiek	3,122.45	359.21		
Woodbury	14,554.55	1,845.89		1,063.00
Worth	1,464.45	1,163.85		167.00
Wright	2,083.85	1,174.62		200.00
Totals	\$ 380,230.00	\$ 65,210.18	\$ 15,619.19	\$ 17,626.75

TABLE NO. 7

Part I—County Sheriffs: Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1924

Counties	Sheriff's salary	Salary of first deputy	Salary of other deputies	Postage, etc.	Board, care, and washing for prisoners
Adair.....	\$ 1,700.00	\$ 600.00		\$ 22.19	\$ 412.20
Adams.....	1,700.00	160.00		22.63	7.10
Allamakee.....	1,800.00	1,170.00	\$ 21.60	7.00	245.20
Appanoose.....	2,000.00	1,300.00		16.00	3,061.19
Audubon.....	1,700.00	1,140.00		7.00	130.60
Benton.....	1,200.24	1,336.96		48.75	1,353.25
Black Hawk.....	2,400.00	1,600.00	1,925.00	91.00	2,976.00
Boone.....	2,000.00	1,600.00	1,203.00		1,382.75
Bremet.....	1,800.00	1,220.00		22.00	300.00
Buchanan.....	1,800.00	1,170.00		27.86	347.45
Buena Vista.....	1,800.00	1,170.00		5.35	325.60
Butler.....	2,100.00	1,500.00	300.00	13.00	350.74
Calhoun.....	1,800.00	1,300.00	3.00	27.00	281.95
Carroll.....	1,900.00	1,380.00		26.25	228.00
Cass.....	1,800.00	1,170.00		43.63	207.40
Cedar.....	1,800.00	865.00		11.58	345.40
Cerro Gordo.....	2,000.00	1,500.00	2,537.66	17.60	566.40
Cherokee.....	2,100.00	1,320.00	112.55		3,374.20
Chickasaw.....	1,800.00	1,170.00	20.50	19.50	202.00
Clarke.....	2,000.00	1,105.00		17.35	15.40
Clay.....	2,100.00	1,090.00	185.40	41.50	384.80
Clayton.....	2,000.00	1,495.00		15.50	1,097.80
Clinton.....	2,150.96	1,500.00	3,030.00	35.50	3,061.45
Crawford.....	1,900.00	1,500.00	90.50	39.75	352.25
Dallas.....	2,000.00	1,300.00	1,300.67		1,110.80
Davis.....	1,700.00	1,105.00		9.75	121.80
Decatur.....	1,800.00	1,170.00		48.21	99.55
Delaware.....	1,800.00	1,365.00		4.50	815.40
Des Moines.....	2,100.00	1,500.00	1,049.58	32.40	2,802.95
Dickinson.....	2,000.00	1,110.00	384.32	35.40	116.00
Dubuque.....	2,569.46	1,600.00	3,701.70	54.75	5,559.15
Emmet.....	2,000.00	1,105.00	30.30	38.97	356.75
Fayette.....	2,000.00	1,500.00	150.90	9.00	2,600.15
Floyd.....	1,800.00	1,020.00		6.00	1,262.40
Franklin.....	1,300.00	1,170.00	186.50	6.40	377.80
Fremont.....	1,800.00	1,200.00		2.00	1,356.70
Greene.....	1,800.00	1,200.00		10.90	317.90
Grundy.....	1,700.00	780.00			157.00
Guthrie.....	1,800.00	1,072.50	36.55		301.40
Hamilton.....	2,100.00	1,236.00		25.90	492.40
Hancock.....	1,669.92	849.90		68.40	321.50
Hardin.....	2,000.00	1,183.50		51.00	120.00
Harrison.....	1,900.00	1,253.00		51.00	691.40
Henry.....	1,800.00	1,060.00	205.00	39.90	1,490.25
Howard.....	1,700.00	1,105.00	407.20	27.40	815.00
Humboldt.....	1,000.80	1,104.96		12.48	1,146.40
Ida.....	2,000.00	1,300.00			578.00
Iowa.....	1,800.00	1,250.00			60.40
Jackson.....	1,800.00	1,300.00			375.00
Jasper.....	2,000.00	1,300.00		7.25	248.25
Jefferson.....	1,800.00	1,300.00		11.00	772.20
Johnson.....	2,000.00	1,300.00	3,300.00	54.94	414.00
				30.00	1,307.65

TABLE NO. 7—PART I—Continued

Counties	Sheriff's salary	Salary of first deputy	Salary of other deputies	Postage, etc.	Board, care, and washing for prisoners
Jones.....	1,800.00	1,170.00		71.94	1,901.40
Keokuk.....	1,800.00	1,430.00		15.00	1,062.40
Kossuth.....	2,000.00	1,500.00		70.45	381.80
Lee.....	2,400.00	1,500.00	3,623.82	87.00	6,275.20
Linn.....	2,800.00	1,800.00	4,246.77	42.50	8,122.97
Louisia.....	1,700.00	1,161.00			574.40
Lucas.....	1,800.00	960.00	32.50	12.50	381.60
Lyon.....	2,100.00	1,320.00	356.12	37.88	806.40
Madison.....	1,800.00	1,200.00		24.75	396.55
Mahaska.....	2,000.00	1,200.00		65.90	1,463.20
Marion.....	2,300.00	1,300.00	397.64	102.00	1,608.50
Marshall.....	2,000.00	1,300.00	1,511.81	147.38	2,140.45
Miller.....	1,800.00	1,170.00		10.60	1,174.66
Mitchell.....	1,699.92	700.00		20.00	57.80
Monona.....	2,100.00	1,320.00			394.20
Monroe.....	1,800.00	1,234.92	200.00	17.00	2,146.40
Montgomery.....	1,800.00	1,122.53	47.17	34.00	1,530.20
Muscatine.....	2,000.00	1,499.93	5.90	27.00	2,654.70
O'Brien.....	2,100.00	1,500.00	760.58	49.88	105.40
Osceola.....	1,699.92	1,104.96		20.00	372.40
Page.....	1,900.00	1,235.00	1,007.00	30.00	2,421.55
Palo Alto.....	1,800.00	1,200.00	6.00	12.00	473.70
Plymouth.....	1,900.00	1,504.61		3.24	380.30
Pocahontas.....	2,100.00	1,200.00	8.20	28.50	360.10
Polk.....	2,800.00	1,800.00	49,054.86	178.79	26,143.85
Pottawattamie.....	3,200.00	9,372.60		48.05	6,374.70
Poweshiek.....	1,800.00	1,200.00		18.73	1,490.05
Ringgold.....	2,000.00	1,105.00		17.50	425.74
Sac.....	2,100.00	1,364.40		30.00	215.05
Scott.....	2,800.00	1,800.00	5,400.98	53.75	10,019.05
Shelby.....	1,800.00	1,440.00		32.07	375.20
Sionx.....	2,000.00	1,500.00		28.82	102.60
Story.....	1,699.92	1,500.00	1,494.75	69.00	3,103.50
Tama.....	1,900.00	1,500.00	521.23	43.50	860.35
Taylor.....	1,800.00	1,170.00	710.55	5.00	708.00
Union.....	1,800.00	1,200.00		12.00	550.10
Van Buren.....	1,700.00	1,000.00		13.15	450.00
Wapello.....	2,100.00	1,320.00	845.85		4,557.20
Warren.....	1,800.00	1,200.00		8.00	385.10
Washington.....	1,800.00	1,450.00			1,791.35
Wayne.....	1,800.00	1,170.00		30.24	60.50
Webster.....	2,100.00	1,500.00	1,941.50		4,418.10
Winnebago.....	1,700.00	1,104.00	22.44		481.33
Winneshek.....	1,900.00	900.00			702.80
Woodbury.....	2,800.00	1,800.00	10,231.00	955.12	14,337.00
Worth.....	1,700.00	600.00		14.11	382.30
Wright.....	1,900.00	1,105.00	25.00	10.00	1,067.80
Totals.....	\$103,709.24	\$129,607.13	\$108,148.05	\$ 3,267.48	\$ 106,154.79

TABLE NO. 7

Part II—County Sheriffs: Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the year 1924

Counties	Mileage	Other office fees	Total cost of office	Office fees collected	Net cost of office
Ajar	\$ 84.25		\$ 2,819.64	\$ 2,246.86	\$ 572.78
Adams	254.34		2,766.67	32.10	2,734.57
Alamakee	1,691.32	\$ 187.49	4,542.01	1,119.42	3,422.59
Appanoose	2,907.36		9,184.55		9,184.55
Audubon	773.00	35.30	3,785.80	374.30	3,411.50
Benton	1,183.85		5,742.99	728.75	5,014.24
Black Hawk	2,638.55		12,391.15	1,626.41	10,764.74
Boone	971.18		7,658.88	958.85	6,700.03
Bremer	769.00		4,011.60		4,011.60
Buchanan	627.92		3,873.23	791.45	3,081.78
Buena Vista	615.00		4,276.55	518.30	3,758.25
Butler	584.68		4,936.12	246.05	4,690.07
Calhoun	693.22	509.21	5,961.88	327.69	5,634.19
Carroll	797.68		4,332.53	379.35	3,953.18
Cass	833.97		3,555.00	735.51	2,819.49
Cedar	154.23		3,174.21	900.00	2,274.21
Cerro Gordo	1,104.16		10,516.02	2,492.56	8,023.46
Cherokee	729.29		4,846.05	627.92	4,218.13
Chickasaw	758.89	53.60	4,184.39	806.70	3,377.69
Clarke	398.10		3,475.85	458.00	3,017.85
Clay	811.54	304.06	4,906.82	1,067.15	3,839.67
Clayton	1,221.76		5,829.56	81.50	5,748.06
Clinton	1,725.01		12,631.37	407.80	12,223.57
Crawford	1,011.66	150.00	5,039.66	286.50	4,753.16
Dallas	2,149.17		7,959.64	459.79	7,499.84
Davis	634.65		3,461.45	402.55	3,058.90
DeWatur	832.51		3,911.81	799.22	3,112.59
Delaware	31.23		4,065.64	189.55	3,876.09
Des Moines	653.68		8,110.01	254.59	7,855.42
Dickinson	567.14		4,139.86	361.60	3,778.26
Dubuque	894.15		14,469.21	789.85	13,679.36
Emmet	1,059.96	27.27	4,639.96	528.75	4,111.21
Eschscholtz	815.55	57.25	5,225.94	662.49	4,563.45
Floyd	659.50		4,349.29	432.79	3,916.50
Franklin	404.48	1,092.89	5,632.13	574.55	5,057.58
Fremont	2,117.33		7,478.23	147.90	7,330.33
Greece	309.71	5.56	3,943.17	756.85	3,186.32
Grundy	149.49		2,514.55	301.80	2,212.75
Guthrie	852.54	75.42	4,535.86	4,525.86	
Hamilton	345.35		895.55	895.55	
Hancock	629.00		3,267.42	3,267.42	
Hardin	776.18		4,901.06	638.35	4,262.71
Harrison	1,175.09		6,015.20	1,066.85	4,948.35
Henry	831.53		4,401.29	215.00	4,186.29
Howard	989.30		4,592.10	674.65	3,917.45
Humboldt	77.22		3,470.76	1,114.45	2,356.31
Ia	145.30		3,505.00	432.40	3,072.60
Iowa	411.44	82.00	4,219.07	654.27	3,564.80
Jackson	30.79		3,346.20	541.65	2,804.55
Jasper	445.69		4,525.80	1,022.22	3,503.58
Jefferson	927.18		4,206.12	929.65	3,276.47
Johnson	242.28		7,042.93	800.25	6,242.68

TABLE NO. 7—PART II—Continued

Counties	Mileage	Other office fees	Total cost of office	Office fees collected	Net cost of office
Jones	364.19		5,207.44	276.30	4,931.14
Keokuk	1,041.71		5,422.31	287.50	5,134.81
Kossuth	1,304.40		5,256.66	1,176.35	4,080.31
Lee	1,589.66		15,535.68	395.40	15,140.28
Linn	480.48		17,492.72	3,269.49	14,223.23
Louisia	980.92		4,416.32	531.90	3,884.42
Lucas	405.04		4,941.84	883.33	4,058.51
Lyon	651.29		5,263.79	282.65	4,981.14
Madison	296.92	23.40	3,747.62	568.08	3,179.54
Mahaska	380.07		5,117.17	376.85	4,740.32
Marion	1,783.54		7,291.68	1,898.54	5,393.14
Marshall	1,808.19		9,267.33	500.40	8,766.93
Mills	661.00		4,816.71	416.25	4,400.46
Mitchell	327.58		2,705.36	466.15	2,239.21
Monona	403.54		4,117.74	628.55	3,489.19
Monroe	1,815.06	12.61	7,386.55	408.50	6,978.05
Montgomery	786.85		5,630.11	641.02	5,089.09
Muscatine	1,093.47		4,879.20	301.83	4,577.37
O'Brien	133.20	219.14	5,829.30	712.60	5,116.70
Oceola	221.70		3,428.98	413.00	3,015.98
Page	1,284.56		7,028.11	315.15	6,712.96
Palo Alto	34.30		3,625.90	546.95	3,078.95
Plymouth	1,340.15	171.97	5,749.24	435.55	5,313.69
Pocahontas	299.70		4,005.59	736.50	3,269.09
Polk	29,055.26		109,032.76	5,462.62	103,570.14
Pottawattamie	4,486.15		23,481.56	1,844.25	21,637.31
Poweshiek	763.05		5,284.73	949.80	4,334.93
Ringold	1,585.15		5,149.38	294.10	4,855.28
Sac	181.30		3,891.75	459.10	3,432.65
Scott	2,038.02		22,240.81	1,865.25	20,375.56
Shelby	1,273.80	19.11	5,140.27	329.00	4,811.27
Sioux	235.82	451.55	4,408.79	604.05	3,804.74
Story	1,487.86		9,735.03	1,844.76	7,890.27
Tama	1,239.25		6,124.55	869.30	5,255.25
Taylor	1,428.62		5,828.27	632.45	5,195.82
Union	1,239.43		4,792.53	394.10	4,398.43
Van Buren	789.43		3,943.68	601.13	3,342.55
Warren	922.84	601.61	10,247.50	942.96	9,304.54
Washington	1,022.05		4,415.15	628.49	3,786.66
Wayne	935.15		5,095.50	732.18	4,363.32
Webster	410.41		2,474.85	589.55	1,885.30
Winneshiek	1,792.16		11,751.76	2,039.33	9,712.43
Winnepago	1,183.03	32.30	4,523.00	768.00	3,755.00
Woodbury	112.98	751.61	4,067.29	398.50	3,668.79
Worth	3,434.26		32,888.68	4,483.35	28,405.33
Wright	379.50		2,876.91	629.05	2,247.86
Totals	\$117,472.26	\$ 5,869.25	\$21,159.50	\$ 78,671.82	\$ 643,087.08

TABLE NO. 8

Part I—Superintendents of Schools: Salaries and Expenses of Office and of Normal Training Work for the year 1924

Counties	Superintendent's salary	Deputies' salary	Other clerical help	Postage, etc.
Adair.....	\$ 1,929.00	\$ 828.31	\$ 62.74	\$ 121.56
Adams.....	1,800.00		127.60	82.30
Allamore.....	2,000.00	1,200.00	40.00	180.00
Appanoose.....	1,900.00	840.00		76.52
Audubon.....	1,800.00	1,010.00		113.75
Benton.....	1,800.00	1,171.50		118.95
Black Hawk.....	2,500.00	1,440.00	172.75	139.00
Boone.....	1,800.00	1,000.00	18.00	35.03
Bremert.....	1,800.00	750.00	20.00	132.03
Buchanan.....	1,800.00	900.00		105.00
Buena Vista.....	2,700.00	980.00		66.50
Butler.....	2,400.00	1,020.00	53.07	358.40
Calhoun.....	1,800.00	1,200.00	23.97	105.70
Carroll.....	2,000.00	900.00		174.63
Cass.....	1,800.00	1,140.00	26.32	122.23
Cedar.....	1,800.00	1,250.00	107.02	49.77
Cerro Gordo.....	2,000.00	1,080.00	157.08	136.22
Cherokee.....	2,200.00	1,320.00		292.08
Chickasaw.....	2,400.00	918.00		105.81
Clarke.....	1,800.00	900.00		110.27
Clay.....	1,800.00		100.50	87.83
Clayton.....	1,800.00	1,140.80		82.14
Clinton.....	2,400.00	1,170.00	100.00	186.16
Crawford.....	2,900.00	1,500.00		120.50
Dallas.....	2,000.00	1,200.00		282.00
Davis.....	1,800.00			172.74
Decatur.....	1,800.00		296.85	78.50
DeWaire.....	2,100.00	950.00	40.68	80.00
Des Moines.....	2,400.00	970.30	7.00	122.25
Dickinson.....	1,800.00	1,080.00		114.76
Dubuque.....	2,300.00	1,080.00		95.00
Emmet.....	2,400.00	1,200.00	75.00	39.52
Fayette.....	2,400.00	1,200.00	702.00	215.89
Floyd.....	1,800.00	841.28		181.92
Franklin.....	2,400.00	1,035.00	5.40	198.68
Fremont.....	2,100.00	1,000.00	27.00	88.38
Greene.....	2,100.00	1,080.00		132.28
Grundy.....	1,800.00	1,182.00		147.98
Guthrie.....	1,900.00	900.00	15.29	109.06
Hamilton.....	1,500.00	800.00		112.87
Hancock.....	1,800.00	785.50	10.00	73.26
Hardin.....	1,800.00	987.50	42.30	74.47
Harrison.....	1,800.00		606.50	172.88
Henry.....	1,800.00		67.50	280.56
Howard.....	1,800.00	900.00		62.50
Humboldt.....	1,800.00	1,307.50		87.50
Ida.....	2,000.00		484.20	61.36
Iowa.....	2,000.00			111.86
Jackson.....	2,000.00			60.25
Jasper.....	2,100.00	1,500.00	68.25	207.25
Jefferson.....	1,800.00	634.50		62.08
Johnson.....	2,200.00		1,100.00	510.18
				93.10
				70.88

TABLE NO. 8—PART I—Continued

Counties	Superintendent's salary	Deputies' salary	Other clerical help	Postage, etc.
Jones.....	1,800.00	900.00	25.00	145.61
Keeok.....	1,800.00	1,020.00	37.72	217.27
Kossuth.....	2,500.00	1,310.00		480.94
Lee.....	2,400.00		56.44	75.02
Linn.....	3,000.00	1,100.00	31.05	173.23
Louis.....	1,800.00		280.31	32.80
Lucas.....	2,000.00	900.00		64.61
Lyon.....	1,800.00	980.00		147.80
Madison.....	1,800.00	1,080.00	5.25	91.95
Mahaska.....	1,800.00	1,030.00	60.30	321.61
Marion.....	1,800.00	1,130.00	2.80	66.10
Marshall.....	2,200.00			68.12
Mills.....	2,200.00		53.25	63.38
Mitchell.....	1,900.58	700.00	6.80	144.64
Monona.....	1,800.00	950.00		35.02
Monroe.....	1,800.00	800.00		137.20
Montgomery.....	1,800.00	900.00		95.73
Muscatine.....	2,400.00		1,081.80	133.78
O'Brien.....	1,800.00		415.50	214.38
Osceola.....	1,800.00	1,001.92	55.50	164.91
Page.....	1,940.94	1,200.00		33.50
Palo Alto.....	2,050.00	1,080.00	15.00	113.50
Plymouth.....	1,800.00	1,200.00		110.03
Pocahontas.....	1,800.00	1,026.14	200.79	104.45
Polk.....	3,000.00	1,441.29	615.07	366.20
Pottawattamie.....	2,400.00	1,707.35		100.01
Poweshiek.....	2,100.00	1,020.00	7.00	103.96
Ringgold.....	2,100.00	800.00	6.00	701.38
Sac.....	2,800.00		980.00	305.88
Scott.....	2,500.00	1,320.00		152.80
Shelby.....	1,800.00		123.95	54.16
Sioux.....	2,500.00	1,500.00	20.00	273.80
Story.....	2,100.00	1,080.00		164.72
Tama.....	1,800.00	627.64		191.52
Taylor.....	1,800.00	402.50		96.57
Union.....	1,800.00		203.80	86.84
Van Buren.....	1,435.00	742.50		112.50
Van Wert.....	1,800.00	950.00	33.00	4.37
Warren.....	2,000.00	1,020.00	61.00	23.09
Washington.....	1,800.00	1,200.00		106.80
Wayne.....	1,800.00	900.00	18.45	164.17
Webster.....	2,400.00	1,500.00	70.50	181.95
Winnebago.....	1,800.00		241.43	67.84
Winneshiek.....	1,800.00		610.00	183.25
Woodbury.....	2,667.24	1,287.34		22.56
Worth.....	1,800.00		435.80	113.25
Wright.....	2,200.00	1,100.00	10.50	43.20
Totals.....	\$ 209,822.04	\$ 82,555.53	\$ 11,000.00	\$ 13,100.55

TABLE NO. 8

Part II—Superintendents of Schools: Salaries and Expenses of Office and of Normal Training Work for the Year 1924

TABLE NO. 8—PART II—Continued

Counties	Expense visiting schools	Expense of normal institute	Total cost of office	Less fees of office	Net cost of office
Adair	\$ 246.48	\$ 332.29	\$ 5,522.40	\$ 107.00	\$ 3,415.40
Adams	140.83	271.88	2,402.61	52.00	2,350.61
Allamakee	276.15	320.00	4,116.15	180.00	3,936.15
Appanoose	132.57	419.27	3,368.36	117.50	3,250.86
Audubon	136.55	229.09	3,351.30	144.00	3,207.30
Benton	203.27	216.86	3,530.58	235.00	3,295.58
Black Hawk	308.80	313.85	4,925.40	282.00	4,643.40
Boone	273.41	314.81	3,446.25	201.00	3,245.25
Bremer	132.03	279.95	2,114.01	162.00	1,952.01
Buchanan	283.26	229.09	3,151.26	239.00	2,912.26
Bureau Vista	239.72	333.75	4,723.04	128.00	4,595.04
Butler	170.74	308.69	4,097.50	197.00	3,900.50
Calhoun	269.75	331.57	3,892.62	214.00	3,678.62
Carroll	297.98	325.90	3,670.26	277.00	3,393.26
Cass	135.75	325.24	3,677.08	169.50	3,507.58
Cedar	197.62	167.00	3,087.26	117.00	2,970.26
Cerro Gordo	253.09	279.90	4,468.43	245.00	4,223.43
Cherokee	289.59	279.90	4,165.10	106.00	4,059.10
Chickasaw	209.29	307.79	3,936.56	249.00	3,687.56
Clarke	118.35	391.00	3,537.18	163.50	3,373.68
Clay	164.95	296.40	2,533.09	139.00	2,394.09
Clayton	142.55	21.65	3,291.22	222.00	3,069.22
Clinton	291.46	712.74	4,804.66	362.00	4,442.66
Crawford	386.92	277.32	5,400.24	107.00	5,293.24
Dallas	330.04	253.00	3,985.78	228.00	3,757.78
Davis	263.65	253.65	2,853.96	189.00	2,664.96
Decatur	111.12	295.24	3,100.32	168.00	2,932.32
Delaware	474.57	441.00	4,097.33	162.00	3,935.33
Des Moines	243.88	379.18	3,769.18	153.00	3,616.18
Dickinson	389.65	308.00	3,577.17	122.00	3,455.17
Dubuque	332.79	329.00	3,634.72	242.00	3,392.72
Emmet	324.48	315.00	3,273.40	146.00	3,127.40
Fayette	434.33	337.16	4,570.47	230.00	4,340.47
Floyd	211.69	307.59	3,247.55	157.00	3,090.55
Franklin	241.90	270.70	4,185.24	164.00	4,021.24
Fremont	328.50	307.50	4,070.94	112.00	3,958.94
Greene	286.51	297.46	3,623.52	86.50	3,537.02
Grundy	293.69	254.79	3,032.32	134.00	2,898.32
Guthrie	337.80	315.09	3,315.09		3,315.09
Hamilton	301.10	229.00	2,964.36	184.00	2,780.36
Hancock	299.48	218.00	3,548.54		3,548.54
Hardin	626.59	411.30	3,917.98	279.00	3,638.98
Harrison	314.91	401.32	3,683.09	122.00	3,561.09
Henry	267.50	274.36	2,571.83	169.00	2,402.83
Howard	256.39	282.50	3,589.00	66.00	3,523.00
Humboldt	236.55	316.88	3,922.81	138.00	3,784.81
Iowa	270.59	411.30	3,173.33	74.30	3,099.03
Jackson	173.68	342.47	4,073.20	168.00	3,905.20
Jasper	203.47	285.00	2,740.55	183.00	2,557.55
Jefferson	499.75	326.21	4,790.39	220.00	4,570.39
Johnson	253.85	314.56	3,198.01	129.50	3,068.51
	286.96	297.00	4,149.80	248.00	3,901.80
Jones	261.06	350.80	3,542.47	173.00	3,369.47
Keokuk	390.47	390.00	4,104.46	143.50	3,960.96
Kossuth	617.37	246.16	3,104.47	303.00	2,801.47
Lee	415.33	722.55	3,699.35	77.00	3,622.35
Linn	274.82	308.14	4,942.93	390.00	4,552.93
Louis	191.25	240.73	2,475.09	104.00	2,371.09
Lucas	177.33	299.50	3,563.26	217.00	3,346.26
Lyons	329.26	344.61	3,661.97	268.00	3,393.97
Madison	382.12	238.33	3,595.65	238.00	3,357.65
Mahaska	470.84	385.24	4,056.99	314.00	3,742.99
Marion	330.14	223.81	3,615.85	147.00	3,468.85
Marshall	227.62	359.25	3,841.99	181.00	3,660.99
Mill	188.74	251.69	2,757.03	71.50	2,685.53
Mitchell	336.28	273.85	3,161.65	128.00	2,933.65
Monona	46.00	335.94	3,167.56	72.50	3,095.06
Monroe	336.00	318.25	3,481.51	262.00	3,219.51
Montgomery	306.00	348.45	3,443.13	79.00	3,364.13
Muscatine	378.63	381.25	4,377.46	159.00	4,218.46
O'Brien	61.05	290.75	3,811.58	198.00	3,613.58
Oceola	274.84	244.20	3,531.37	129.00	3,402.37
Page	252.32	117.91	3,563.67	92.50	3,471.17
Palo Alto	254.63	227.44	3,780.57	222.00	3,558.57
Plymouth	270.55	343.48	3,724.91	233.00	3,491.91
Pocahontas	312.62	272.50	3,713.50	185.00	3,528.50
Polk	282.80		5,095.92	406.00	4,689.92
Pottawattamie	565.50	422.40	5,256.10	379.00	4,877.10
Poweshiek	381.65	303.21	3,895.72	166.00	3,729.72
Ringgold	250.02	330.58	3,317.98	125.00	3,192.98
Sac	283.55	382.96	4,734.49	290.00	4,444.49
Scott	265.17	707.24	4,945.21	225.00	4,720.21
Shelby	400.20	297.00	2,505.31	232.00	2,273.31
Sioux	471.40	340.00	4,805.29	299.00	4,506.29
Story	335.90	297.90	4,038.22	175.00	3,863.22
Tama	412.02	329.00	3,643.68	179.00	3,464.68
Taylor	213.92	255.00	2,829.90	166.50	2,663.40
Union	192.49	378.28	3,061.51	172.00	2,889.51
Van Buren	309.99	239.56	3,119.85	192.00	2,927.85
Wapello	186.18	388.12	3,481.63	273.00	3,208.63
Warren	629.45	6.00	3,739.36	117.00	3,622.36
Washington	370.84	281.94	3,759.64	192.00	3,567.64
Wayne	234.46	314.00	3,432.04	60.50	3,371.54
Webster	294.65	255.48	4,672.58		4,672.58
Winnebago	373.60	371.59	2,654.46	172.00	2,482.46
Winneskebe	422.75	347.10	5,413.10	172.00	5,241.10
Woodbury	257.44	279.00	4,574.00	380.00	4,194.00
Worth	336.49	247.59	2,635.13	143.00	2,492.13
Wright	334.83		4,048.53	257.00	3,791.53
Totals	\$ 29,467.13	\$ 30,297.84	\$97,873.15	\$ 17,664.00	\$ 80,209.15

TABLE NO. 9

Part I—County Recorders: Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1924

Counties	Recorder's salary	Deputies salary	Other clerical help	Postage, etc.
Adair	\$ 1,000.00	\$ 800.00		45.20
Adams	1,000.00			12.22
Allamakee	1,700.00	300.00		45.00
Appanoose	2,000.00	1,000.00	\$ 840.00	33.50
Audubon	1,500.00	825.00		36.19
Benton	1,800.00	1,020.00		30.65
Black Hawk	2,300.00	1,500.00	1,750.50	91.00
Bonne	1,900.00	1,050.00		36.94
Brenner	1,700.00		274.95	40.00
Buena Vista	1,700.00	850.00	10.00	97.39
Butler	1,400.00	1,020.00		83.55
Calhoun	1,700.00	775.00		97.36
Carroll	1,800.00	1,200.00		105.80
Cass	1,700.00	1,000.00		61.23
Cedar	1,700.00	1,140.00		70.02
Cerro Gordo	1,700.00		132.00	26.64
Cherokee	2,000.00	2,100.00	90.00	58.42
Chickasaw	1,700.00	900.00		42.54
Clarke	1,000.00	800.00		24.50
Clay	1,700.00	900.00		45.23
Clayton	2,100.00	900.00		144.73
Clinton	2,100.00	1,500.00	225.00	88.45
Crawford	1,800.00	1,500.00		52.50
Dallas	1,900.00	1,200.00		66.02
Decatur	1,900.00	900.00		16.67
Delaware	1,700.00	1,080.00		38.50
Davis	1,700.00	900.00		22.08
Des Moines	2,100.00	1,050.00		16.00
Dickinson	1,000.00	877.50	37.50	44.27
Dubique	2,300.00	1,036.00	1,083.32	51.70
Emmet	1,600.00	900.00		97.26
Fayette	1,900.00	950.00		70.94
Floyd	1,700.00	1,020.00		38.00
Franklin	1,700.04	849.96		4.75
Fremont	1,000.00	849.96	125.00	71.82
Greene	1,700.00		850.00	22.30
Grundy	1,600.00			49.90
Guthrie	1,700.00	1,140.00		9.75
Hamilton	1,700.00	1,080.00	26.00	62.38
Hancock	1,000.00	900.00		72.13
Hardin	1,800.00	1,140.00		65.00
Harrison	1,800.00	1,200.00		22.04
Henry	1,700.00	787.00		49.29
Howard	1,600.00		180.00	30.18
Humboldt	1,600.00		512.10	13.10
Iowa	1,600.00	709.96		8.75
Jackson	1,700.00	1,188.00		54.02
Jasper	1,700.00	900.00		32.73
Jefferson	1,900.00	1,080.00		90.25
Johnson	1,900.00	1,500.00		46.00

TABLE NO. 9—PART I—Continued

Counties	Recorder's salary	Deputies salary	Other clerical help	Postage, etc.
Jones	1,700.00		217.80	38.89
Keokuk	1,800.00	1,050.00		49.27
Kossuth	1,900.00	1,300.00	55.50	134.59
Lee	2,000.00	1,200.00	800.00	61.45
Linn	2,500.00	1,750.00	2,208.60	184.44
Louis	1,800.00	800.00		7.50
Lucas	1,700.00	850.00		17.34
Lyon	1,700.00	1,020.00		45.78
Madison	1,700.00	900.00		18.70
Mahaska	1,900.00	950.00		38.17
Marion	1,800.00	1,080.00	103.80	28.78
Marshall	2,000.00	1,100.00		
Mills	1,700.00		82.50	30.00
Mitchell	1,000.00		420.00	63.30
Monona	1,700.00		1,020.00	50.31
Monroe	1,800.00	949.25		38.53
Montgomery	1,700.00	850.00		45.60
Muscatine	1,989.97	1,080.00		39.88
O'Brien	1,700.00	900.00		67.83
Osceola	1,999.96	1,020.00		54.86
Page	1,800.00	1,020.00		45.00
Palo Alto	1,700.00	1,080.00		60.60
Plymouth	1,800.00	1,380.00		20.70
Pocahontas	1,700.00	1,020.00	64.90	
Polk	2,010.00	2,015.00	15,880.00	126.00
Pottawattamie	2,400.00	1,620.00	3,270.88	91.72
Poweshiek	1,700.00	1,200.00		75.65
Ringold	1,600.00	800.00		47.20
Sac	1,700.00	1,080.00		72.00
Scott	2,600.00	2,250.00	1,080.00	79.60
Shelby	1,700.00	1,140.00		83.86
Sioux	1,900.00	1,500.00		97.08
Story	1,899.96	1,050.00	157.60	140.37
Tama	1,800.00	1,200.00	80.00	60.87
Taylor	1,700.00			66.90
Union	1,700.00	1,020.00		28.95
Van Buren	1,000.00	850.00		32.34
Wassello	2,100.00	1,050.00		60.00
Warren	1,700.00	1,020.00	21.00	8.00
Washington	1,800.00	1,080.00	6.00	41.23
Wayne	1,700.00	850.00		22.28
Webster	2,100.00	1,300.00	597.50	3.70
Winnebago	1,600.00	840.00		20.00
Winnesiek	1,800.00			25.00
Woodbury	2,100.00	4,030.00	4,186.42	228.80
Worth	1,600.00		321.80	34.44
Wright	1,800.00	1,080.00		60.44
Totals	\$ 179,812.71	\$ 90,196.98	\$ 38,122.42	\$ 5,361.66

TABLE NO. 9

Part II—County Recorders: Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1924

Counties	Total cost of office	Fees collected	Net cost of office	Net profit of office
Adair	2,446.30	1,394.30	1,052.10	
Adair	1,012.22	705.75	906.47	
Alfalfa	2,045.00	1,204.85	840.15	
Appanoose	2,061.50	2,106.05	1,301.89	
Arden	2,464.19	1,072.30	961.31	
Black Hawk	2,860.51	1,009.20		
Boone	5,633.50	5,066.20		\$ 32.70
Bremer	3,041.00	2,133.80	907.29	
Buchanan	2,111.89	930.10	1,191.79	
Buena Vista	2,500.00	1,925.39	674.70	
Butler	2,750.05	1,618.89	1,121.85	
Calhoun	2,500.55	1,291.25	1,209.30	
Carroll	2,007.36	1,500.00	1,437.30	
Cass	2,905.80	1,497.10	1,408.70	
Cedar	2,994.23	2,088.20	815.32	
Cerro Gordo	1,903.68	1,405.55	497.73	
Cherokee	4,225.64	4,122.25	32.39	
Chickasaw	2,868.42	1,821.60	1,576.82	
Clarke	2,702.04	1,334.55	1,307.39	
Clay	2,451.50	1,112.50	1,312.00	
Clayton	2,705.92		2,705.92	
Clinton	2,944.73	1,368.60	1,676.13	
Crawford	4,613.41	3,288.45	1,224.99	
Dallas	3,328.59	2,006.40	1,322.19	
Davis	3,118.63	2,300.15	866.48	
Deaer	2,510.67	949.00	1,640.77	
Delaware	2,818.50	1,880.15	928.35	
Des Moines	2,622.88	1,287.20	1,225.68	
Dickinson	3,293.50	2,296.80	906.70	
Dubuque	2,622.07	1,613.00	807.07	
Emmet	2,523.67	2,862.39	1,229.16	
Fayette	5,161.46	1,285.00	1,011.89	
Floyd	2,997.94	2,294.50	606.44	
Franklin	2,736.00	1,416.00	1,239.95	
Fremont	2,534.75	1,200.55	1,195.90	
Groesbe	2,747.70	1,721.79	1,026.60	
Grundy	2,972.39	1,841.20	731.19	
Guthrie	1,649.60	1,201.10	448.80	
Hamilton	2,849.75	1,736.50	1,111.45	
Hancock	2,574.35	1,638.15	1,240.21	
Hardin	2,378.18	1,343.00	1,255.13	
Harrison	3,005.00	2,349.85	705.15	
Henry	3,022.04	2,340.75	681.29	
Howard	2,536.39	1,279.25	1,257.14	
Humboldt	3,819.10	1,245.40	875.70	
Iowa	2,225.29	1,440.00	1,085.29	
Iowa	2,406.71	1,200.15	1,115.56	
Jackson	2,942.92	1,585.55	1,357.37	
Jasper	2,632.78	1,022.15	1,580.58	
Jefferson	3,079.25	2,028.15	461.10	
Johnson	1,746.00	1,452.10	812.00	
Johnson	2,460.00	2,375.00	885.00	

TABLE NO. 9—PART II—Continued

Counties	Total cost of office	Fees collected	Net cost of office	Net profit of office
Jones	1,956.69	1,139.55	817.14	
Kearney	2,899.27	1,546.40	1,362.87	
Kossuth	2,252.49	2,502.05	860.14	
Lea	2,181.45	2,361.75	2,519.70	
Linn	6,728.04	8,492.00		1,763.96
Louis	2,407.99	1,133.30	1,269.30	
Lucas	2,037.34	1,093.85	1,503.49	
Lyon	2,755.76	1,234.00	1,541.16	
Madison	2,478.72	1,331.70	1,437.02	
Malaska	2,888.17	2,194.90	785.27	
Marion	3,012.58	2,149.21	863.37	
Marshall	3,100.00	2,789.85	300.15	
Mills	1,762.59	1,334.25	528.25	
Mitchell	2,083.38	1,020.10	1,063.28	
Monona	2,779.51	1,742.30	1,097.61	
Monroe	2,778.57	1,248.75	1,529.82	
Montgomery	2,305.69	1,076.00	1,019.69	
Muscataine	3,009.35	2,556.90	432.95	
O'Brien	2,077.53	1,738.50	639.33	
Osceola	2,474.82	915.90	1,755.92	
Page	2,865.00	2,281.15	583.85	
Palo Alto	2,810.49	1,730.45	1,109.95	
Plymouth	3,200.00	1,078.90	1,621.89	
Ponk	2,784.00	1,089.75	1,066.15	
Polk	21,139.00	24,180.15		3,041.15
Pottawattamie	7,382.55	8,000.30		716.85
Poweshiek	2,975.66	1,021.90	1,063.76	
Ringgold	2,447.20	1,209.05	1,178.15	
Sac	2,822.06	1,495.10	1,396.90	
Scott	6,909.69	7,216.21		306.61
Shelby	2,878.86	1,311.85	1,567.01	
Sioux	3,497.08	1,940.45	1,556.63	
Story	3,248.23	3,183.25	64.98	
Tama	3,140.87	1,896.70	1,244.17	
Taylor	1,756.59	1,349.30	407.40	
Union	3,758.95	1,935.45	1,145.50	
Van Buren	2,483.34	844.00	1,639.34	
Wapello	3,210.00	2,914.25	295.75	
Warren	2,479.00	1,597.99	1,151.29	
Washington	2,927.23	1,806.95	1,120.28	
Wayne	2,578.28	1,555.70	1,022.38	
Webster	4,201.30	4,056.33	144.97	
Winnebago	2,407.66	1,501.20	874.46	
Winnesiek	2,099.00	1,442.75	587.25	
Woodbury	11,545.22	13,662.25		1,607.03
Worth	1,956.34	1,183.80	772.44	
Wright	2,949.44	1,900.00	1,049.44	
Totals	\$ 319,023.77	\$ 227,760.97	\$ 99,142.90	\$ 7,880.10

TABLE NO. 10

Part I—County Attorneys: Salaries and Expenses and Total Cost of Office for the Year 1924.

Counties	Attorney's salary	Per cent on fines	Fees school fund foreclosures	Total compensation of county attorney
Adair.....	\$ 1,100.00			\$ 1,100.00
Adams.....	1,100.00	\$ 5.00		1,105.00
Adamsakee.....	1,400.00			1,400.00
Appanoose.....	1,700.00	560.38	\$ *756.00	3,045.38
Audubon.....	1,100.00	118.59		1,218.59
Benton.....	1,500.00		\$4.46	1,504.46
Black Hawk.....	2,700.00	394.60	\$2,145.00	5,039.60
Boone.....	1,700.00	213.48		1,913.48
Bremer.....	1,400.00	75.40		1,475.40
Buchanan.....	1,300.00	139.55		1,439.55
Bussa Vista.....	1,400.00	311.50		1,711.50
Butler.....	1,400.00			1,400.00
Calhoun.....	1,400.00	394.70		1,604.70
Carroll.....	1,400.00	7.50		1,407.50
Cass.....	1,400.00	293.00		1,693.00
Cedar.....	1,400.00	406.05		1,806.05
Cerro Gordo.....	1,799.87	1,396.74		3,196.61
Cherokee.....	1,400.00	190.00		1,590.00
Chickasaw.....	1,400.00			1,400.00
Clarke.....	1,100.00	98.00		1,198.00
Clay.....	1,400.00	118.80		1,518.80
Clayton.....	1,700.00	75.50		1,775.50
Clinton.....	2,049.93	582.98		2,632.91
Crawford.....	1,599.98	31.00		1,630.98
Dallas.....	1,700.00	115.90		1,815.90
Davis.....	1,100.00	27.00		1,127.00
Decatur.....	1,400.00	105.00		1,505.00
Delaware.....	1,400.00	199.90		1,599.90
Des Moines.....	2,000.00	1,826.37		3,826.37
Dickinson.....	1,100.00	44.00	169.52	1,313.52
Dubuque.....	2,400.00	330.14		2,730.14
Emmet.....	1,100.00	32.50		1,132.50
Fayette.....	1,700.00	371.50		2,071.50
Floyd.....	1,400.00	257.40		1,657.40
Franklin.....	1,300.00	310.00		1,710.00
Fremont.....	1,300.00	239.37	\$56.81	1,725.30
Greene.....	1,400.00			1,400.00
Grundy.....	1,100.00	42.35		1,142.35
Guthrie.....	1,400.00	190.80		1,590.80
Hamilton.....	1,400.00	5.00		1,405.00
Hancock.....	1,400.00	30.00		1,430.00
Hardin.....	1,400.00	625.00		2,025.00
Harrison.....	1,300.00	325.00		1,625.00
Henry.....	1,400.00	60.50		1,460.50
Howard.....	1,100.00	251.00		1,351.00
Humboldt.....	1,300.00	150.30		1,450.30
Ida.....	1,100.00			1,100.00
Iowa.....	1,400.00	614.93		2,014.93
Jackson.....	1,400.00	48.38		1,448.38
Jasper.....	1,700.00	160.00	\$825.00	2,685.00
Jefferson.....	1,400.00	90.85		1,490.85
Johnson.....	1,700.00	94.18		1,794.18

TABLE NO. 10—PART I—Continued

Counties	Attorney's salary	Per cent on fines	Fees school fund foreclosures	Total compensation of county attorney
Jones.....	1,400.00	424.91		1,824.91
Keokuk.....	1,400.00	315.32	*415.00	2,330.32
Kossuth.....	1,700.00	224.62		1,924.62
Lee.....	2,500.00	373.47		2,873.47
Linn.....	2,000.00	1,043.70	*1,573.49	5,317.19
Louisia.....	1,100.00	325.00		1,425.00
Lucas.....	1,400.00	736.00	*735.50	2,871.50
Lyon.....	1,400.00	175.80		1,575.80
Madison.....	1,400.00			1,400.00
Mahaska.....	1,730.00	470.00		2,200.00
Marion.....	1,400.00	132.50		1,532.50
Marshall.....	1,700.00	377.90		2,077.90
Mills.....	1,400.00	43.50		1,443.50
Mitchell.....	1,100.00	111.40		1,211.40
Monona.....	1,400.00			1,400.00
Monroe.....	1,700.00	125.90		1,825.90
Montgomery.....	1,400.00	74.10		1,474.10
O'Brien.....	1,400.00	125.00		1,525.00
Osceola.....	1,099.92	217.30	*600.00	2,417.22
Page.....	1,400.00	58.40		1,458.40
Palo Alto.....	1,000.00	542.50		1,542.50
Plymouth.....	1,400.00	218.84		1,618.84
Pocahontas.....	8,000.00	1,369.12	*3,771.50	13,140.62
Polk.....	3,000.00	1,173.42		4,173.42
Pottawattamie.....	1,400.00	71.08		1,471.08
Poweshiek.....	1,100.00	169.73		1,269.73
Ringgold.....	1,400.00	263.33		1,663.33
Sac.....	1,400.00	263.00		1,663.00
Scott.....	2,000.00	325.33		2,325.33
Shelby.....	1,400.00	131.25		1,531.25
Sioux.....	1,700.00	319.34	*25.00	2,044.34
Story.....	1,400.00	330.00		1,730.00
Tama.....	1,400.00	151.50		1,551.50
Taylor.....	1,400.00	197.48		1,597.48
Union.....	1,100.00	275.94		1,375.94
Van Buren.....	1,099.92	302.30		1,402.22
Wapello.....	1,300.00	146.81		1,446.81
Warren.....	1,400.00	73.20		1,473.20
Washington.....	2,000.00	1,309.10		3,309.10
Wayne.....	1,100.00	231.00		1,331.00
Webster.....	1,400.00	50.00		1,450.00
Winneshiek.....	3,000.00			3,000.00
Woodbury.....	1,100.00			1,100.00
Worth.....	1,400.00	158.83		1,558.83
Wright.....	1,400.00			1,400.00
Totals.....	\$ 138,555.69	\$ 25,922.97	\$ 11,194.78	\$ 190,273.44

TABLE NO. 10

Part II—County Attorneys: Salaries and Expenses and Total Cost of Office for the Year 1924.

Counties	Assistant county attorney	Postage	Assistant counsel	Miscellaneous ex- pense including office rent	Total cost of office
Adair		\$ 1.00		\$ 61.90	\$ 1,162.90
Adams		12.11	4.00	31.00	1,140.00
Allamakee	\$ 690.00	12.00		303.00	2,326.11
Appanoose				303.37	3,320.75
Audubon	20.00			101.14	1,329.64
Benton		2.00		726.05	2,412.47
Black Hawk	3,424.92			2,313.22	9,771.50
Boone				262.74	2,146.22
Bremor	190.00	12.00		124.14	1,792.14
Buchanan				210.60	1,750.16
Buena Vista		202.24			1,913.74
Butler		2.00	120.00	361.05	1,893.68
Calhoun			25.00	333.41	1,906.11
Carroll		3.00		156.64	1,564.14
Cass			300.00	1,142.00	3,002.00
Cedar		26.20	308.00	815.07	2,964.92
Cerro Gordo	20.00		3,420.70	1,068.35	7,745.66
Cherokee	83.80		769.02	711.79	5,124.61
Chickasaw	14.25		600.35	2,021.70	2,636.30
Clarke	12.00			253.21	1,463.21
Clay	16.04		50.00	719.37	2,304.21
Clayton	18.00			320.43	2,132.92
Clinton	1,124.97		4,111.05	1,202.70	9,171.72
Crawford	44.00		1,461.50	310.14	3,447.60
Dallas	310.00	15.50		224.12	3,426.58
Davis			326.65	326.43	1,827.08
Decatur		15.45		169.10	1,889.64
Delaware			225.00	1,224.90	1,224.90
Des Moines			25.00	426.27	4,312.67
Dickinson		8.75		302.95	1,850.52
Dubuque	1,500.00	35.00		615.30	4,978.44
Emmet			170.00	305.61	1,508.11
Yayette		2.00	225.00	1,308.18	3,006.76
Floyd				243.98	2,001.32
Franklin		441.50	662.46	2,560.88	3,664.88
Fremont	8.50		3,323.50	189.11	5,246.41
Greene	22.00			1,061.00	2,503.00
Grundy			300.00	305.51	1,607.86
Guthrie			50.00	343.00	1,980.80
Hamilton	270.00	20.00		177.30	1,820.90
Hancock			2,325.80		3,375.79
Hardin		11.00		322.81	2,903.81
Harrison		3.50	500.00	19.64	2,348.11
Henry	22.50		1,321.10		2,864.10
Howard		22.00		161.59	1,534.59
Humboldt		7.00	641.00	431.47	2,379.70
Ida				329.95	1,439.95
Iowa	200.04		225.00	947.36	3,156.35
Jackson	4.80			377.20	2,228.53
Jasper	103.42			395.00	3,385.42
Jefferson	20.00			375.28	1,886.13
Johnson			726.38	1,322.53	3,725.00

TABLE NO. 10—PART II—Continued

Counties	Assistant county attorney	Postage	Assistant counsel	Miscellaneous ex- pense including office rent	Total cost of office
Jones				329.79	2,194.70
Keokuk		27.55	600.00	967.15	3,925.02
Kossuth		75.00		714.32	2,713.94
Lee	1,000.00	10.00		1,094.33	5,578.00
Linn	3,944.44	66.48		2,415.85	15,943.99
Louis			405.00	69.33	1,397.33
Lucas			250.00	278.71	1,400.21
Lyon				149.74	1,725.54
Madison	100.00			266.40	1,706.40
Mahaska				754.37	2,900.67
Marion					1,732.50
Marshall		40.68	148.50	947.00	3,314.18
Mills		10.00		100.25	1,502.75
Mitchell		25.00		29.25	1,905.63
Monona	700.00			125.00	2,225.00
Monroe		18.81	300.00	308.00	2,129.77
Montgomery				49.12	1,449.12
Muscatine		6.50	380.65	100.44	2,392.49
O'Brien				144.40	1,618.50
Oaasola			10.00	105.95	1,343.87
Pape		12.49	1,000.00	571.21	4,900.80
Palo Alto		25.51		381.72	1,842.63
Plymouth		12.00	608.70	540.00	3,203.20
Pocahontas		25.00			1,613.84
Polk	7,848.00	73.00	20.00	2,522.57	15,620.10
Pottawattomie	1,500.00	88.83		1,530.00	7,242.25
Poweshiek	520.00			345.98	2,340.04
Ringold		10.96		227.80	1,556.91
Sac			873.08	267.50	2,935.94
Scott	2,900.84	29.50		1,050.00	8,614.07
Shelby				197.65	1,688.00
Sioux		2.75		57.95	1,790.70
Story		130.42	1,238.00	500.00	4,407.68
Tama		14.25	734.64	917.28	3,600.57
Taylor	700.00		1,002.57	51.06	3,306.13
Van Buren		30.62		540.00	2,168.10
Wapello		10.00		331.63	1,051.67
Warren				720.00	2,075.22
Washington		6.00	17.90		1,423.88
Wayne		15.00	230.00	400.08	2,309.43
Webster		25.50		396.88	1,808.68
Winnebago		50.00		354.39	3,013.79
Winneshek		40.24	537.15	311.58	2,052.92
Woodbury			105.00	81.07	1,836.07
Worth	1,000.00		327.52	3,229.00	10,666.52
Wright			306.50	294.00	1,670.20
Totals	\$ 30,471.21	\$ 1,616.85	\$ 32,580.61	\$ 50,188.82	\$ 304,831.12

TABLE NO. 11

Part I—County Engineers, Coroners: Salaries and Expenses of Office for the Year 1924.

Counties	Salary of engineer and assistants	Auto expense	Railway and ferry expense	Hotel expense
Adair	\$ 5,747.33	\$ 1,063.15		
Adams	2,000.00			
Allamore	2,000.00	1,874.47	\$ 11.58	
Appanoose	845.56			
Ashtabula	1,906.25	463.90		
Benton	2,424.75	1,061.10	22.77	\$ 66.80
Black Hawk	7,086.33	1,373.20	10.50	
Boone	7,437.27	1,754.42		
Bremor	5,079.16			
Buchanan	2,505.16	300.00	390.45	
Buena Vista	7,292.00	1,846.54		
Butler	3,800.82	845.54	7.73	1.70
Calhoun	5,133.70	1,391.70	1.88	41.71
Carroll	2,063.25	1,094.71		
Cass	2,236.83	904.13		
Cedar	4,329.49	905.90		
Cerro Gordo	5,141.27	682.69		
Cherokee	6,043.25	1,137.69		
Chickasaw	3,387.94	1,357.80		
Clarke	2,411.30	451.50		2.50
Clay	5,730.30	1,516.50		17.26
Clayton	2,638.49		68.15	
Clinton	4,965.06	1,627.60		
Crawford	6,162.25	634.25	52.50	
Dallas	5,565.45	1,818.00		65.57
Davis	2,149.25			
Decatur	4,322.98	96.43		46.02
Delaware	2,495.00	220.40		
Des Moines	2,700.00			
Dickinson	2,650.74	429.75		
Dubuque	5,612.00	74.95		
Emmet	8,307.98			
Fayette	5,861.94		84.46	138.14
Floyd	3,683.32			
Franklin	8,076.98	208.60	4.21	1.60
Fremont	3,733.00	543.80		
Greene	6,214.45	1,381.25		
Grundy	6,732.46	861.70	17.73	2.02
Guthrie	3,377.24	370.22		
Hamilton	4,420.33	1,129.44		
Hancock	3,631.43	627.70		
Hardin	8,013.48	1,190.66	10.50	
Harrison	1,418.16	428.65		
Henry	2,096.00	197.74	15.00	
Howard	2,813.30	719.20		70.00
Humboldt	4,249.56	946.30		
Ida	4,941.30	884.87		
Iowa	1,520.35			
Jackson	2,668.95	337.41	29.45	
Jasper	6,049.13	808.28	44.96	29.75
Jefferson	2,700.00			
Johnson	7,420.80		715.94	

TABLE NO. 11—PART I—Continued

Counties	Salary of engineer and assistants	Auto expense	Railway and ferry expense	Hotel expense
Jones	2,601.54	680.84		
Keokuk	1,740.98			
Kossuth	9,567.50	383.16		
Lee	4,440.00	618.20	11.07	1.90
Linn	9,316.47	1,875.80		
Louis	4,155.75	1,018.05	22.76	41.06
Lucas	2,700.00			
Lyon	5,774.00	1,660.01		
Madison	3,336.97	354.20		
Mahaska	3,041.30	536.40		
Marion	5,219.35	500.00		
Marshall	6,931.65	1,246.28		
Mills	2,400.00	914.32		
Mitchell	5,259.79	1,451.95		
Monona	2,905.64	6.00		
Monroe	975.00	336.00		11.50
Montgomery	2,540.00	396.00		14.79
Muscatine	4,466.64		68.25	
O'Brien	4,976.35			
Oswalo	3,569.80	842.80	2.15	
Page	5,469.50	776.12		
Palo Alto	3,544.96	820.00	6.00	
Plymouth	5,216.62	1,011.70		
Pocahontas	5,347.33	1,211.00		
Polk	19,237.00	2,081.00		
Pottawattamie	4,170.00	463.00		
Poweshiek	3,717.50	663.50		
Ringgold	2,062.39	491.77		14.25
Sac	7,174.67		11.33	
Scott	5,968.35			
Shelby	3,825.62	690.90		
Sioux	6,470.09	1,024.43		
Story	4,437.08	967.35		
Tama	4,460.62	1,640.22		236.00
Taylor	2,700.04	2.80	37.75	16.16
Union	1,467.73			
Van Buren	2,255.42	1,088.07		
Wapello	1,137.95	23.15		
Warren	3,403.48	288.19		25.64
Washington	4,603.29	460.58		
Wayne	3,460.56	1,276.28		
Webster	6,738.14	1,531.50	1.56	
Winnebago	3,290.10	743.80		
Winnesiek	5,466.23	2,019.30		
Woodbury	6,536.50	1,436.92		
Worth				
Wright	3,673.01	405.30	27.27	
Totals	\$ 430,304.22	\$ 70,402.95	\$ 1,504.42	\$ 846.56

TABLE NO. 11

Part II—County Engineers, Coroners: Salaries and Expense of Office for the Year 1924.

Counties	Supplies	Miscellaneous expense	Total	Drainage engineer	Total cost of county coroners' office for the year 1924
Adair	\$ 31.03		\$ 4,781.41		
Adams			3,000.00		\$ 7.80
Allamakee	158.14	\$ 31.00	5,075.74		109.40
Appanoose		56.02	899.38		117.40
Audubon		4.80	3,314.05		42.30
Benton	177.69	109.86	4,493.47	\$ 3,472.29	342.10
Black Hawk	120.84	.30	5,612.93	64.30	315.85
Boone	89.10		9,220.79	5,507.80	86.00
Bremer	119.68	183.55	5,382.39		58.50
Buchanan		19.09	3,062.02		191.71
Buena Vista		53.25	9,222.51	1,188.58	10.00
Butler	105.06		4,853.24		37.45
Calhoun	221.58		6,810.63	669.65	31.90
Carroll		22.40	4,020.36	4,283.70	453.20
Cass	124.73	10.09	3,305.75		6.00
Cedar	48.75	10.22	2,362.07		65.40
Cerro Gordo	193.31	2.93	6,019.33		5,121.98
Cherokee	37.84	9.80	7,228.58		38.80
Chickasaw	565.72		5,811.46		239.75
Clarke		10.65	2,876.15		27.85
Clay	58.23		7,312.29	955.30	58.40
Clayton	5.09		2,756.55		129.75
Clinton	148.91	33.07	6,417.54		524.20
Crawford	100.50	54.09	7,003.82		30.50
Dallas	111.03	113.17	5,671.22	620.90	173.85
Davis		3.84	2,153.09		34.55
Decatur	88.78	5.43	4,569.64		211.15
Delaware		13.44	3,523.84		83.55
Des Moines	67.90		3,719.30		112.43
Dickinson	40.56	15.00	3,180.05	146.51	612.95
Dubuque		106.68	5,763.63		109.40
Emmet		1,187.48	10,045.46	997.70	283.05
Fayette	120.19	39.03	6,345.76		237.25
Floyd	10.43		3,023.75		237.25
Franklin	335.67	1,144.42	9,771.48	6,275.08	18.30
Fremont	100.15	21.42	4,418.37	9,983.38	52.55
Greene		51.06	6,646.76		21.20
Grundy	85.05	17.63	7,718.39		97.00
Guthrie	48.62	140.55	3,836.68		
Hamilton	157.28	87.28	5,744.33	1,688.45	14.00
Hancock		19.96	3,679.09	3,468.76	48.40
Hardin	223.00	10.00	10,048.04	196.49	94.85
Harrison	35.83	2.75	1,875.39	1,190.25	28.50
Henry	6.00		2,284.74		59.80
Howard	179.49	33.15	3,815.77		
Humboldt	3.30	482.24	5,781.30	549.55	
Ida	152.99	5.00	5,984.85		17.85
Iowa	10.73	118.10	1,679.14	412.50	
Jackson	54.10	5.90	3,095.79		59.70
Jasper		13.75	7,065.80	301.95	13.45
Jefferson	68.40		3,768.40		38.05
Johnson	170.02	62.43	8,359.24		79.70
Jones			3,372.38		
Keokuk		68.63	1,799.61	549.54	

TABLE NO. 11—PART II—Continued

Counties	Supplies	Miscellaneous expense	Total	Drainage engineer	Total cost of county coroners' office for the year 1924
Kossuth	69.67	9.00	5,929.33	971.31	43.15
Lee	83.85	25.29	5,180.91	1,000.20	16.50
Linn	1,483.64	735.43	13,401.34		379.70
Louisia	92.81	12.45	5,343.87	1,926.42	20.70
Lucas			2,700.00		55.85
Lyon		14.60	5,488.01		57.15
Madison	1.56		3,635.73	108.00	42.65
Maubask	61.52		3,639.12	87.00	50.30
Marion		144.92	3,864.27		197.05
Marshall	211.54	22.08	8,411.55	70.00	82.05
Mills	13.21		3,327.73	2,635.35	
Mitchell	434.52		7,137.26		
Monona	11.00		2,925.94	757.30	115.00
Monroe		11.05	1,347.55		295.15
Montgomery	222.02		4,172.81		17.00
Muscatine	2.47	12.00	4,568.36	72.70	179.07
O'Brien		50.28	5,080.26		110.55
Osceola	40.39	.64	4,475.69		104.80
Page	215.92		6,401.54	1,641.05	96.50
Palo Alto		.78	4,371.74	790.70	5.00
Plymouth	381.02	218.71	6,827.05	1,089.40	
Pocahontas	85.10	99.42	6,943.45	3,951.74	
Polk	185.41	8.25	15,032.56	3,686.34	2,362.20
Pottawattamie	40.39	11.17	4,728.03	17,869.83	508.70
Poweshiek	166.68	59.94	4,607.62		288.95
Ringold	43.97	7.85	2,020.23		
Sac		6.32	7,199.22	87.15	8.40
Scott	12.78		9,011.33		1,662.20
Shelby	28.58		4,545.13		17.40
Sioux	467.46	61.01	8,022.99		
Story	28.46	73.84	5,406.73	4,519.99	164.00
Tama	188.75	53.20	6,548.79		33.90
Taylor	4.06	8.43	2,769.34		44.05
Union		24.16	1,451.94		113.40
Van Buren	81.79		9,375.25	719.72	
Wapello	62.49		1,220.59		498.00
Warren	10.51	.52	3,821.34	67.50	147.95
Washington	56.47	39.25	3,968.50	626.57	27.60
Wayne	73.56	29.24	4,448.08	2,039.70	62.90
Webster	477.10	51.44	8,839.74	2,547.57	256.95
Weneshago	70.51	81.54	4,185.65		
Winnebago			7,486.53		14.50
Woodbury	160.61	96.45	6,268.48	3,985.45	529.70
Worth			474.40		
Wright	19.19		4,124.77	405.37	92.25
Totals	\$ 9,862.72	\$ 6,273.04	\$615,371.51	\$104,203.42	\$ 13,850.71

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TABLE NO. 12

Part I—County Home: Expenditures for the Year 1924.

Counties	Number of acres	Number of poor	Number of insane	Total number of inmates	Value of land	Value of buildings
Adair	160	11		11	\$ 25,725.00	\$ 11,500.00
Adams	160	7		7	35,000.00	5,000.00
Albany	206	12	35	47	30,000.00	20,000.00
Alfalfa	220	18	19	37	25,500.00	15,000.00
Audubon	193	4	4	8	25,500.00	5,000.00
Benton	201	18	18	36	40,200.00	80,000.00
Black Hawk	210	33	56	89	58,800.00	74,225.00
Boone	232	17	25	42	32,100.00	115,000.00
Bremner	229	16	21	37	35,000.00	28,300.00
Buchanan	228	18	18	36	33,900.00	73,375.00
Buena Vista	200	4	4	8	40,000.00	15,000.00
Butler	190	23	23	46	32,000.00	23,250.00
Calhoun	320	11	11	22	96,000.00	63,400.00
Carroll	124	14	14	28	\$4,121.25	7,000.00
Cass	166	7	7	14	23,350.00	8,000.00
Cedar	200	23	19	42	40,000.00	68,000.00
Cerro Gordo	302	15	15	30	66,000.00	76,500.00
Cherokee	280	13	13	26	45,200.00	10,000.00
Chickasaw	190	14	10	24	24,000.00	33,400.00
Clarke	180	3	2	5	16,325.00	3,675.00
Clay	250	10	10	20	48,500.00	15,000.00
Clayton	240	28	28	56	25,400.00	24,230.00
Clinton	200	70	41	111	30,000.00	35,000.00
Crawford	76	16	16	32	13,000.00	14,439.00
Dallas	535	19	23	42	64,250.00	34,400.00
Davis	217	21	21	42	30,000.00	14,000.00
Decatur	240	27	9	36	36,000.00	27,435.00
Delaware	240	10	8	18		
Des Moines	237	49	59	108	51,400.00	107,000.00
Dickinson	120	6	6	12	18,000.00	12,200.00
Debuque	210	63	63	126	36,000.00	52,500.00
Emmet	220	5	5	10	41,000.00	14,000.00
Fayette	458	23	16	39	59,540.00	40,795.57
Floyd	210				28,540.00	10,110.05
Franklin	240	6	6	12	52,000.00	
Fremont	244	21	21	42	39,452.00	39,025.00
Greene	240	6	6	12	41,520.00	25,000.00
Grundy	180	4	3	7	46,000.00	15,640.00
Guthrie	200	9	31	40	21,400.00	21,005.00
Hamilton	240	12	28	40	86,000.00	
Hancock	200	7	22	29	48,600.00	23,700.00
Hardin	143				22,800.00	8,200.00
Harrison						
Henry	160	23	5	28	24,000.00	24,000.00
Howard	80	7	7	14	12,000.00	5,000.00
Humboldt	160	2	2	4	45,000.00	27,000.00
Iida						
Iowa	377	38	38	76	67,450.00	44,000.00
Jackson	240	22	21	43	65,000.00	54,000.00
Jasper	200	21	21	42	24,000.00	21,038.00
Jefferson	231	34	20	54	100,000.00	45,000.00
Johnson	327	20	48	68	49,000.00	38,000.00
Jones	305	21	22	43	35,000.00	50,000.00
Kosciusko	224	25	5	30	35,000.00	10,000.00
Kosuth	240	12	12	24	42,000.00	

TABLE NO. 12—PART I—Continued

Counties	Number of acres	Number of poor	Number of insane	Total number of inmates	Value of land	Value of buildings
Lee	243	61	38	99	29,231.25	57,555.00
Lea	320	50	100	150	76,220.00	160,000.00
LeFlore	303	15	4	19	49,012.50	27,625.00
LeFlore	306	22	12	34	39,270.00	31,000.00
Lyon	5	10		10	2,000.00	10,000.00
Madison	257	22	3	25	46,400.00	45,438.50
Madison	220	22	22	44	40,000.00	23,000.00
Marion	275	14	3	17	38,000.00	10,000.00
Marshall	400	28	57	85	144,000.00	40,000.00
Mills	200	10		10	50,000.00	
Mitchell	72	4		4	10,800.00	5,000.00
Monona	120	9		9	15,000.00	13,000.00
Monroe	200	22	12	34	25,000.00	24,350.00
Montgomery	160	9	21	30	24,000.00	14,500.00
Alma	160	20	16	36	32,000.00	11,225.00
O'Brien	331	0	12	12	75,440.00	42,550.00
Ouseola						
Page	170	24		24	51,000.00	42,000.00
Palo Alto	160	3		3	48,000.00	
Plymouth	288	11	3	14	56,000.00	35,400.00
Pocahontas	245	5	14	19	85,750.00	44,000.00
Polk	479	95	158	253	221,025.00	160,000.00
Pottawattamie	240	38		38	48,000.00	28,150.00
Poweshak	180	12	10	22	18,000.00	29,353.00
Ringold	240	4		4	30,000.00	30,000.00
Sac	140	4		4	27,500.00	
Scott	190	22		22	52,500.00	81,750.00
Shelby	167	9		9	44,000.00	8,000.00
Sioux	120	6	18	24	20,800.00	15,000.00
Story	328	8	40	48	90,200.00	89,825.00
Tama	227	4	20	24	46,400.00	98,100.00
Taylor	320	16	3	19	25,000.00	28,000.00
Union	243	14	14	28	12,175.00	25,000.00
Van Buren	402	18	20	38	60,000.00	
Wapello	328	71	48	119	65,000.00	87,000.00
Warren	240	12	14	26	34,000.00	7,225.00
Washington	441	5	46	51	35,000.00	60,000.00
Wayne	240	9	21	30	39,000.00	33,000.00
Webster	280	34	50	84	70,000.00	117,000.00
Winnebago	200	2	8	10	12,114.00	2,735.00
Winnechik	221	10	23	33	24,000.00	58,000.00
Woodbury	221	63	33	96	45,000.00	185,000.00
Worth	100	13		13	5,000.00	
Wright	320				64,000.00	5,000.00
Totals	22,460	1,866	1,412	3,278	\$4,150,911.00	\$ 3,390,911.00
No record of inventory.						
County farm leased.						
No county home.						

TABLE NO. 12

Part II—County Home: Expenditures for the Year 1924.

Counties	Total value	Inventory Jan. 1, 1924	Expenditures for year	Profit	Total
Adair.....	\$ 38,225.00	\$ 7,547.00	\$ 4,408.58		\$ 11,065.58
Adams.....	40,000.00	6,077.57	4,758.53		20,856.10
Allamore.....	50,000.00	11,036.00	15,022.23		29,256.22
Appanoose.....	43,000.00	6,707.50	5,005.04		11,822.54
Audubon.....	38,900.00	6,815.00	3,125.24		9,940.24
Benton.....	130,300.00	15,706.55	10,835.82		26,542.37
Black Hawk.....	133,025.00	22,474.40	22,230.78		44,795.18
*Boone.....	147,100.00				
Bremer.....	62,300.00	19,300.85	12,107.42		21,408.22
Buchanan.....	107,275.00	15,573.96	12,800.91		28,433.87
Buena Vista.....	55,000.00	10,506.55	10,221.27		20,737.82
Butler.....	55,250.00	10,400.00	7,655.79		18,055.79
Callahan.....	150,400.00	18,150.25	10,381.26		28,531.51
Carroll.....	41,121.25	5,837.00	7,050.87		12,957.57
Cass.....	37,850.00	7,937.97	4,681.79		12,639.76
Cedar.....	108,000.00	14,676.50	11,762.67		26,439.17
Cerro Gordo.....	145,100.00	32,422.11	25,230.22		67,692.38
Cherokee.....	55,000.00	7,160.30	4,062.40		11,222.70
Chickasaw.....	37,400.00	5,513.00	6,747.55		12,290.45
Clarke.....	32,200.00	4,818.00	1,730.71		6,577.80
Clay.....	63,500.00	11,236.75	7,667.46		18,894.21
Clayton.....	49,600.00	12,038.55	7,827.59		20,236.14
Clinton.....	65,000.00	81,023.00	17,563.13		98,576.13
Crawford.....	27,430.00	4,176.25	6,498.43		10,674.88
Dallas.....	28,600.00	21,831.10	13,732.56		35,564.00
Davis.....	46,000.00	7,778.50	11,695.22		19,473.72
Decatur.....	63,435.00	9,136.00	6,784.95		15,660.95
Delaware.....		10,971.39	6,080.59		17,051.98
Des Moines.....	159,300.00	19,307.80	15,489.77		27,797.57
Dickinson.....	20,200.00	4,390.50	4,300.30		8,690.80
Dubuque.....	65,200.00	12,575.00	13,130.22		25,705.22
Emmet.....	58,000.00	4,840.06	4,781.85		9,621.90
Fayette.....	100,336.37	20,146.93	24,473.00		44,619.93
Floyd.....	38,600.00	5,649.65	4,488.55		13,138.20
Franklin.....	22,000.00	8,222.00	7,330.97		15,552.97
Fremont.....	71,477.00	7,931.55	8,421.72		16,453.27
Greene.....	66,120.00	5,890.00	7,113.91		13,013.97
Grundy.....	55,640.00	7,146.00	5,134.76		12,280.76
Guthrie.....	45,000.00	21,577.65	12,948.54		34,326.19
Hamilton.....	86,000.00	11,405.75	16,030.04		27,435.79
Hancock.....	72,500.00				
Hardin.....	81,000.00	4,257.61	5,305.84		9,653.40
†Harrison.....					
Henry.....	48,000.00	6,378.70	9,501.79		15,880.49
Howard.....	17,000.00	2,062.50	2,568.70		4,631.20
Humboldt.....	73,000.00	7,257.90	4,296.43		11,544.33
Iida.....					
Iowa.....	111,450.00	55,900.00	8,824.61		35,790.61
Jackson.....	120,000.00	17,892.00	11,104.73		28,996.73
Jasper.....	35,003.00	13,246.70	17,822.39		30,179.09
Jefferson.....	145,000.00	14,950.22	15,722.35		28,672.57
Johnson.....	85,000.00	16,202.50	22,946.00		49,352.10
Jones.....	85,000.00	5,000.00	12,732.00		17,732.00
Keokuk.....	45,000.00	7,480.96	14,437.68		21,918.68
Kossuth.....	42,000.00	15,433.70	5,787.97		21,221.67

TABLE NO. 13—PART II—Continued

Counties	Total value	Inventory Jan. 1, 1924	Expenditures for year	Profit	Total
Lee.....	236,220.00	26,248.15	25,026.31		51,874.46
Linn.....	86,886.25	11,164.80	16,609.70		27,864.50
Louisia.....	76,637.50	16,740.32	10,997.47		27,746.79
Lucas.....	70,270.00	9,585.00	5,432.74		17,997.74
Lyon.....	12,000.00		2,944.35		3,944.35
Madison.....	91,888.50	102,879.10	8,233.52		111,112.93
Mahaska.....	63,000.00	14,521.29	15,559.77		30,081.06
Marion.....	48,000.00	8,006.10	3,705.92	\$4,305.18	16,197.20
Marshall.....	284,000.00	34,802.21	27,432.55		62,256.06
Mills.....	60,000.00	6,444.50	4,016.49		11,059.90
Mitchell.....	15,800.00	4,032.57	4,448.25		8,480.82
Monona.....	27,000.00	5,277.25	3,258.85		8,571.10
Monroe.....	49,350.00	5,558.16	5,906.64		11,562.80
Montgomery.....	38,500.00	8,966.68	8,766.82		17,733.51
Muscatine.....	73,925.00	13,477.95	9,257.81		23,735.76
O'Brien.....	117,500.00	16,480.50	10,802.18		27,282.68
Osceola.....					
Page.....	60,000.00	8,226.80	7,666.68		15,799.48
Palu Alto.....	48,000.00	5,938.28	2,415.73	614.00	6,723.07
Plymouth.....	89,130.00	15,072.00	7,897.51		23,969.51
Pocahontas.....	129,300.00	19,175.00	12,680.52		31,855.52
Polk.....	381,025.00	58,553.71	84,826.01		145,382.72
Pottawattamie.....	76,130.00	13,600.00	13,730.58		28,730.58
Poweshiek.....	47,333.00	9,177.13	6,793.21		15,070.34
Ringgold.....	60,005.00	7,969.43	3,545.00		11,535.03
Sac.....	27,200.00	9,402.50	4,064.16		14,433.66
Scott.....	134,000.00	26,412.75	28,604.33		55,017.08
Shelby.....	52,000.00	10,778.96	6,784.89		17,563.84
Sioux.....	31,800.00	7,470.00	7,041.17		15,115.17
Story.....	180,025.00	22,534.64	16,709.63		30,424.27
Tama.....	144,500.00	20,705.42	14,708.08		35,413.50
Taylor.....	64,100.00	12,381.22	10,956.02		23,537.54
Union.....	37,175.00	5,068.00	6,571.53		9,667.13
Van Buren.....	60,000.00	8,847.33	7,777.41		16,624.74
Wapello.....	132,600.00	19,492.25	14,283.31		33,775.56
Warren.....	41,125.00	10,051.00	8,175.96		18,226.96
Washington.....	95,000.00	14,309.75	18,209.54		32,519.29
Wayne.....	62,500.00	7,496.50	9,851.62		17,147.22
Webster.....	187,000.00	14,472.00	17,679.43		32,151.43
Winneshago.....	14,849.00				
Winneshiek.....	82,000.00	5,514.25	10,504.30		16,108.55
Woodbury.....	230,000.00	15,000.00	20,397.42		35,397.42
Worth.....	28,000.00	3,897.20	4,962.60		8,859.80
Wright.....	60,500.00		504.80	1,678.25	2,782.14
Totals.....	\$7,540,922.02	\$1,292,069.54	\$1,046,270.66	\$6,797.49	\$ 2,316,027.41

*No record of inventory. †County farm leased. ‡No county home.

TABLE NO. 12

Part III—County Home: Expenditures for the Year 1924.

Counties	Sale of produce	Inventory Jan. 1, 1925	Net cost	Total	Cost per week per inmate
Adair	1,929.82	7,321.00	2,504.76	11,965.58	4.28
Adams	4,229.37	1,745.38	1,745.38	8,860.10	4.54
Allamore	1,845.23	15,790.58	15,082.49	29,388.23	5.39
Appanoose	1,325.81	8,775.32	1,635.71	11,822.54	1.63
Audubon	1,365.07	6,768.50	1,995.07	9,944.24	9.12
Benton	2,407.03	15,071.10	11,008.04	26,542.37	11.76
Black Hawk	3,765.31	23,022.43	17,337.24	44,795.15	3.73
Boone					
Bremer	3,534.30	15,882.56	12,461.42	31,498.22	6.32
Buchanan	6,865.49	20,107.78	1,450.71	28,423.87	7.77
Buena Vista	6,407.73	13,377.25	882.79	20,727.52	4.07
Butler	3,323.94	10,224.00	3,807.85	18,055.79	3.14
Calhoun	10,186.00	16,770.50	1,507.92	28,554.51	2.83
Carroll	6,072.36	4,441.31	12,057.77	14,678.44	4.06
Cass	2,085.68	8,371.30	1,079.78	12,036.76	1.44
Cedar	3,209.46	13,089.25	10,450.27	26,439.71	1.27
Corro Gordo	18,024.44	18,218.00	20,740.00	57,452.73	15.12
Cherokee	2,899.02	7,845.73	480.03	11,225.10	1.11
Chickasaw	1,603.85	5,046.75	4,949.85	12,297.45	2.6
Clarke	2,117.95	4,401.00	38.70	6,557.65	1.17
Clay	2,635.47	11,909.71	4,280.03	18,301.21	8.11
Clayton	3,638.50	12,534.30	4,013.34	20,286.14	2.2
Clinton	1,836.84	81,046.00	15,029.29	98,712.13	7.21
Crawford	1,988.74	3,034.95	4,770.90	10,874.6	5.12
Dallas	10,718.36	22,329.62	1,510.96	34,558.94	5.25
David	1,361.19	6,051.64	9,057.23	19,470.02	3.25
De Witt	1,107.26	16,078.00	4,015.29	11,669.95	2.25
Delaware	1,528.42	12,022.10	2,919.43	11,709.88	3.19
Des Moines	1,335.00	30,022.35	15,840.13	3,771.27	2.12
Dickinson	1,841.30	5,324.23	3,522.67	8,888.2	11.29
Dubuque	4,871.60	14,143.73	7,071.88	21,278.21	4.14
Emmet	1,089.85	4,782.00	1,117.03	9,621.10	4.59
Fayette	7,305.00	23,723.56	13,700.29	44,619.93	2.18
Floyd	4,077.03	7,387.05	1,613.32	13,187.32	2.19
Franklin	4,300.65	10,312.50	993.92	15,612.97	2.19
Fremont	1,823.47	10,323.93	4,177.87	16,475.27	2.81
Greene	1,089.86	5,446.27	5,269.84	12,012.97	17.68
Grundy	3,323.00	7,024.85	1,978.33	13,226.50	8.30
Guthrie	3,083.00	20,501.75	10,531.38	31,296.19	5.21
Hamilton	5,405.92	12,104.43	9,562.42	27,432.79	4.69
Hancock					
Hardin	1,045.03	4,823.00	3,173.91	9,036.40	
Harrison					
Henry	2,319.80	5,812.10	7,748.53	15,880.49	5.32
Howard	1,307.83	1,965.00	1,317.87	4,601.20	3.62
Humboldt	1,927.45	8,707.70	859.18	11,544.33	8.30
Iowa					
Jackson	5,707.38	24,166.78	2,889.85	35,700.61	1.46
Jasper	5,183.17	13,694.70	10,168.91	28,096.78	3.69
Jessie	7,249.20	17,274.27	5,655.92	30,179.09	2.59
Jefferson	2,971.80	12,981.50	9,782.27	28,626.07	3.28
Johnson	11,076.00	18,307.30	19,905.51	49,289.10	5.93
Jones	3,150.00	4,810.00	6,728.46	17,728.46	4.80
Knox	5,282.00	8,183.00	10,259.65	21,812.65	6.95
Kossuth	4,311.18	15,904.95	945.54	21,221.97	1.51

TABLE NO. 12—PART III—Continued

Counties	Sale of produce	Inventory Jan. 1, 1925	Net cost	Total	Cost per week per inmate
Lee	634.45	11,863.49	15,376.56	27,864.50	3.32
Linn	16,043.23	20,008.50	8,223.03	51,874.46	1.14
Louis	6,342.25	17,880.25	3,734.49	37,746.79	5.77
Lucas	2,159.23	9,271.75	6,506.70	17,097.74	3.72
Lyon		2,400.00	1,544.35	3,944.35	7.59
Madison	4,887.12	108,254.30	2,971.51	111,112.93	2.00
Mahaska	4,308.54	17,301.50	8,411.02	30,081.06	3.59
Marion	4,426.85	7,904.00	3,806.85	16,197.30	4.37
Marshall	9,357.87	24,376.53	18,050.51	62,265.06	4.04
Miss	2,003.87	7,782.95	634.17	11,000.99	1.12
Mitchell	2,112.56	4,348.85	2,219.41	8,480.82	10.67
Monona	2,029.04	6,045.00	497.00	8,571.10	1.06
Monroe	1,914.00	4,978.35	4,603.79	11,526.80	2.04
Montgomery	2,600.30	10,003.30	5,250.58	17,783.81	1.89
Muscataine	885.76	13,906.60	7,943.49	22,735.76	3.33
O'Brien	4,343.46	18,768.30	4,300.23	27,873.68	4.55
Osceola					
Page	1,922.18	5,366.85	5,400.45	15,789.48	4.44
Palo Alto	2,896.32	5,906.75	8,725.07	17,528.14	11.12
Plymouth	8,266.07	8,266.07	6,119.44	23,069.51	2.99
Pocahontas	12,151.08	15,700.00	3,943.54	31,855.32	5.99
Polk	7,248.12	48,830.90	87,913.04	148,892.72	6.04
Pottawattamie	7,829.42	18,003.00	5,996.16	32,719.58	3.04
Prawsiek	827.40	11,466.85	3,677.00	16,970.34	3.21
Ringgold	4,802.22	4,253.22	1,252.91	11,588.03	6.17
Saunders	4,096.56	7,870.00	2,037.50	14,483.06	9.30
Scott	3,205.20	25,830.00	20,801.00	55,017.08	5.02
Shelby	3,041.04	10,513.30	3,204.00	17,809.34	0.84
Sioux	3,137.00	6,177.00	4,610.81	15,116.17	3.85
Sioux Falls	8,701.51	20,079.58	11,184.35	39,424.27	4.48
Tama	4,621.47	20,266.60	10,401.03	35,413.50	5.08
Taylor	7,488.07	12,407.40	2,041.47	23,037.54	3.09
Union	1,487.23	4,074.50	3,205.40	9,067.13	2.29
Van Buren	1,700.75	10,223.57	4,628.42	16,624.74	2.38
Wadena	2,230.54	25,225.54	10,669.48	38,775.56	2.10
Warren	1,780.14	10,805.00	5,871.82	18,286.96	7.12
Washington	3,466.00	15,079.10	13,443.10	32,518.29	4.21
Wayne	2,297.32	7,133.85	7,804.15	17,147.52	5.09
Webster	3,470.42	15,129.05	13,551.90	32,151.43	3.10
Wells					
Windsor	2,205.84	5,210.38	5,222.63	16,168.38	2.25
Woodbury	1,000.00	15,000.00	15,911.49	32,307.42	4.40
Worth	954.88	4,810.40	2,154.52	8,890.80	4.66
Wright	2,788.14			2,788.14	
Totals	877,025.81	11,301,220.29	672,181.23	20,846,027.41	8.94

Record of inventory, County farm leased, No county home.

Counties	Inventory	Net cost	Total	Cost per week per inmate
Adair	2,504.76	11,965.58	14,470.34	4.28
Adams	1,745.38	8,860.10	10,605.48	4.54
Allamore	15,082.49	29,388.23	44,470.72	5.39
Appanoose	1,635.71	11,822.54	13,458.25	1.63
Audubon	1,995.07	9,944.24	11,939.31	9.12
Benton	11,008.04	26,542.37	37,550.41	11.76
Black Hawk	17,337.24	44,795.15	62,132.39	3.73
Boone				
Bremer	12,461.42	31,498.22	43,959.64	6.32
Buchanan	1,450.71	28,423.87	29,874.58	7.77
Buena Vista	882.79	20,727.52	21,610.31	4.07
Butler	3,807.85	18,055.79	21,863.64	3.14
Calhoun	1,507.92	28,554.51	30,062.43	2.83
Carroll	4,441.31	12,057.77	16,509.08	4.06
Cass	1,079.78	12,036.76	13,116.54	1.44
Cedar	10,450.27	26,439.71	36,890.08	1.27
Corro Gordo	20,740.00	57,452.73	78,192.73	15.12
Cherokee	480.03	11,225.10	11,705.13	1.11
Chickasaw	4,949.85	12,297.45	17,247.30	2.6
Clarke	38.70	6,557.65	6,596.35	1.17
Clay	4,280.03	18,301.21	22,581.24	8.11
Clayton	4,013.34	20,286.14	24,299.48	2.2
Clinton	15,029.29	98,712.13	113,741.42	7.21
Crawford	4,770.90	10,874.6	15,645.5	5.12
Dallas	1,510.96	34,558.94	36,069.9	5.25
David	9,057.23	19,470.02	28,527.25	3.25
De Witt	4,015.29	11,669.95	15,685.24	2.25
Delaware	2,919.43	11,709.88	14,629.31	3.19
Des Moines	15,840.13	3,771.27	19,611.4	2.12
Dickinson	3,522.67	8,888.2	12,410.87	11.29
Dubuque	7,071.88	21,278.21	28,350.09	4.14
Emmet	1,117.03	9,621.10	10,738.13	4.59
Fayette	13,700.29	44,619.93	58,320.22	2.18
Floyd	1,613.32	13,187.32	14,800.64	2.19
Franklin	993.92	15,612.97	16,606.89	2.19
Fremont	4,177.87	16,475.27	20,653.14	2.81
Greene	5,269.84	12,012.97	17,282.81	17.68
Grundy	1,978.33	13,226.50	15,204.83	8.30
Guthrie	10,531.38	31,296.19	41,827.57	5.21
Hamilton	9,562.42	27,432.79	36,995.21	4.69
Hancock				
Hardin	3,173.91	9,036.40	12,210.31	
Harrison				
Henry	7,748.53	15,880.49	23,629.02	5.32
Howard	1,317.87	4,601.20	5,919.07	3.62
Humboldt	859.18	11,544.33	12,403.51	8.30
Iowa				
Jackson	2,889.85	35,700.61	38,590.46	1.46
Jasper	10,168.91	28,096.78	38,265.69	3.69
Jessie	5,655.92	30,179.09	35,835.01	2.59
Jefferson	9,782.27	28,626.07	38,408.34	3.28
Johnson	19,905.51	49,289.10	69,194.61	5.93
Jones	6,728.46	17,728.46	24,456.92	4.80
Knox	10,259.65	21,812.65	32,072.30	6.95
Kossuth	945.54	21,221.97	22,167.51	1.51

TABLE NO. 13

Part I—County Home: Expenditures for the Year 1924.

Counties	Salary of steward	Paid other help	Repairs	Light, fuel and water	Provisions
Adair	1,000.00	751.00	400.61	521.24	792.56
Adams	800.00	484.58	735.11	129.11	1,052.80
Allamakee	1,800.00	1,650.65	719.11	2,349.51	6,159.87
Appanoose	1,330.00	223.63	163.30	256.69	965.65
Arcturion	1,080.00		346.08	171.18	303.78
Benton	1,800.00	1,405.10	257.57	1,095.15	1,464.81
Black Hawk	2,400.00	4,070.83	2,821.26	2,719.07	2,215.59
Boone	1,500.00	4,437.51	2,531.72	4,837.39	5,412.35
Bremer	2,000.00	1,061.25	756.49	1,979.04	3,522.27
Buchanan	1,300.00	1,497.96	232.61	1,539.25	
Buena Vista	1,300.00	1,129.65		182.87	532.07
Buller	1,920.00	325.84	135.31	733.23	1,093.96
Calhoun	2,925.00	1,403.23	677.01	229.05	963.25
Carroll	1,920.00	52.50	648.79	109.21	1,131.31
Cass	1,700.00		316.96	413.81	415.94
Cedar	1,646.75	3,411.55	476.01	2,403.78	1,565.48
Cerro Gordo	1,020.00	2,104.00	3,095.63	1,803.94	3,020.13
Cherokee	1,020.00	544.87	565.49	329.43	400.31
Chickasaw	1,200.00	980.25	1,540.78	450.85	906.24
Clarke	1,000.00	28.56	54.74	129.23	223.77
Clay	1,440.00	1,052.95	370.90	805.84	362.01
Clayton	1,200.00	1,863.92	52.25	510.83	1,094.24
Clinton	1,600.00	2,817.82	855.37	1,923.58	4,896.39
Crawford	1,200.00	146.25	428.09	55.62	1,063.12
Dallas	1,500.00	1,985.69	1,029.22	2,146.96	1,759.97
Davis	1,800.00	1,214.30	1,041.27	1,337.99	1,513.01
De Witt	1,500.00	1,545.59	313.27	957.69	820.15
Delaware	1,300.00	1,070.52	365.59	364.39	
Des Moines	1,500.00	4,000.45	1,865.58	3,429.39	3,048.16
Dickinson	1,200.00	172.50	282.63	709.02	602.50
Dubuque	1,300.00	1,893.75	4,364.99	1,212.39	2,067.92
Emmet	1,530.00	236.88	335.98	350.55	972.41
Fayette	1,780.00	2,173.17	3,322.13	4,332.12	2,865.16
Floyd	1,016.73	24.15	372.90	145.65	90.99
Franklin	1,800.00	259.15		739.54	
Fremons	1,309.92	1,343.17	2,565.51	564.28	927.24
Greene	1,629.20	294.29		2,494.71	214.00
Grundy	1,000.00	656.79	606.35	659.99	
Guthrie	1,500.00	2,491.25	1,003.75	1,152.80	1,003.20
Hamilton	1,200.00	850.00	317.60	1,873.95	3,136.32
Hancock	1,680.00	840.00	236.64	1,333.91	1,612.41
Hardin	2,100.00	33.25	2,104.76	188.82	473.14
*Harrison					
Henry	1,237.50	1,441.33	576.63	834.01	3,458.22
Howard	961.65	44.25	89.30	283.17	485.47
Humboldt	975.00	751.19	173.74	343.13	514.73
Iowa					
Jackson	1,700.00	2,031.19	1,305.41	1,235.27	1,157.32
Jasper	2,004.00	2,146.33	851.94	1,364.80	1,591.78
Jefferson	1,300.00	2,822.30	547.50	842.00	3,855.38
Johnson	2,075.85	2,095.18		2,096.09	3,259.83
Jones	1,500.00	1,449.00	1,145.70	1,464.68	2,369.13
Keokuk	900.00	2,021.27	1,463.00	1,369.94	3,418.12
Kossuth	1,500.00	869.90	192.12	354.00	1,448.60

TABLE NO. 13—PART I—Continued

Counties	Salary of steward	Paid other help	Repairs	Light, fuel and water	Provisions
Lee	2,280.00	3,803.07	705.23	1,943.15	3,807.26
Linn	2,400.00	5,227.50	1,050.06	4,636.22	7,782.67
Louis	1,150.00	2,213.14	3,534.30	574.15	2,316.46
Lucas	1,300.00	848.18	1,233.90	647.61	1,516.55
Lyon	2,709.68	185.80	365.24	192.14	37.14
Madison	1,200.00	3,286.55	127.78	800.83	1,587.35
Mahaska	1,735.00	745.40	932.00	1,283.99	2,007.04
Marion	1,000.00	784.65	155.43	348.22	282.59
Marshall	1,800.00	3,377.50	7,376.39	5,417.75	
Mills	1,600.00		860.00	391.40	686.94
Mitchell	780.00	106.45	273.80	274.58	
Monona	710.00	296.00	13.30	471.90	721.92
Monroe	1,250.00	592.00	294.10	389.76	956.06
Montgomery	1,000.00	1,394.25	852.33	1,286.14	1,197.43
Muscatine	780.00	1,386.61	612.50	1,047.13	1,266.06
O'Brien	1,800.00	2,406.40		1,500.23	3,146.80
Osceola					
Page	1,500.00	1,532.42	344.82	748.74	1,179.82
Palo Alto	1,100.00	128.40	150.55	306.86	64.91
Plymouth	2,400.00	832.03	1,074.02	35.00	1,067.28
Pocahontas	1,500.00	452.50	341.52	936.45	2,205.18
Polk	1,500.00	21,102.62	7,732.79	18,144.00	18,688.18
Pottawattamie	1,740.00	1,968.65	2,332.91	1,736.91	896.81
Poweshiek	1,250.00	1,246.01	153.11	906.26	1,321.63
Ringgold	1,000.00	786.35	130.37	606.22	256.01
Sac	1,309.02	40.00	461.91	326.33	1,606.50
Scott	3,400.00	4,307.03	2,368.00	3,520.98	6,487.98
Shelby	1,500.00		996.70	622.19	968.50
Sioux	1,200.00	1,045.07	449.59	528.59	1,991.04
Story	1,800.00	2,119.34	1,398.46	2,736.35	2,733.19
Tama	1,980.00	2,423.95	2,675.22	2,257.34	2,021.79
Taylor	1,080.00	976.25	487.31	1,163.48	1,082.82
Union	1,625.00	819.23	411.60	501.97	1,149.82
Van Buren	1,500.00	1,923.19	133.89	678.97	963.07
Wapello	1,500.00	3,519.70	1,050.00	1,934.86	2,005.26
Warren	1,200.00	1,123.93	1,247.25	598.87	1,534.43
Washington	2,400.00	2,206.00	1,456.77	1,735.50	2,770.91
Wayne	600.00	2,280.00	945.35	673.54	1,479.12
Webster	2,400.00	699.28	1,592.78	2,227.64	4,606.07
Winnebago	1,200.00	221.05	141.67	520.15	92.43
Winneshek	501.00	2,459.25	422.78	2,285.64	1,178.09
Woodbury	1,775.00	4,627.05	4,235.36	2,042.26	2,729.71
Worth	900.00	474.12	71.32	843.40	1,132.90
Wright					
Totals	\$142,224.21	\$156,147.05	\$7,606.26	\$121,642.79	\$178,104.39

*County farm leased. †No county home.

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TABLE NO. 13

Part II—County Home: Expenditures for the Year 1924.

County	Clothing	Medicine and medical attendance	Paid for burial expenses	Paid for furniture and fixtures	Paid for machinery
Adair	\$ 53.49	\$ 41.94	\$ 65.00	\$ 135.97	
Adams	100.79		87.15		
Allamakee	632.83	431.85	88.50	450.70	170.98
Appanoose	445.70		32.73		
Ashtabul	1.99				50.90
Benton	187.03	258.75			1,977.11
Black Hawk	389.94	309.55	11.50	377.24	
Boone	602.00	14.75	105.00	574.25	
Brenner	1,098.50	237.37	105.50	122.90	6.55
Buchanan	2,731.30	325.32	105.00	235.21	663.85
Bussa Vista	8.00	11.75	60.00	154.99	17.54
Butler	467.00	116.75	56.00	156.53	100.00
Calhoun	135.02	242.49		135.14	105.37
Carroll	225.65	109.00		244.35	
Cass	79.68	7.73		42.53	60.86
Cedar	698.82	890.82	50.00	2,440.89	1,368.65
Curro Gordo	972.63	102.00		140.05	426.80
Cherokee	90.01	35.24	73.00	124.86	322.44
Chickasaw	342.90	78.23			
Clarke	61.37	119.43	65.00		
Clay	219.45	8.00	75.00	241.51	161.61
Clayton	559.50	116.50	48.00	70.25	113.23
Clinton	1,231.14	78.80	129.50	129.20	423.30
Crawford	340.91	53.00	50.00	301.50	
Dallas	339.61	73.35	46.00	261.97	766.75
Davis	519.00	191.07	30.00	321.50	50.00
De Witt	277.76	392.70	120.00	92.73	
Delaware	155.02	71.50	148.00	6.40	
Des Moines	1,117.86	136.65			1,600.96
Dickinson	78.00	84.15			
Dubuque	539.13	128.00	100.00	359.94	309.64
Emmet	11.84	63.20	134.85	529.04	
Yazette	803.07	668.00	137.00	1,103.94	173.60
Floyd	48.00				63.00
Franklin	194.09	287.20		546.00	
Fremont	237.77	685.24	100.00	85.30	212.30
Greene	724.13	430.10			218.00
Grundy	169.49	339.05		22.15	
Guthrie	545.73	800.65		144.98	312.01
Hamilton	1,197.93	41.40	240.00	596.47	127.45
Hancock	29.55	135.00	166.00	872.60	215.63
Hardin	168.71				15.00
*Harrison		73.50	60.00	150.33	
Henry				80.00	60.25
Howard	31.81	65.00	119.00		256.73
Humboldt	89.00	25.55	50.00	262.50	
Iida					
Iowa	191.68	168.50		218.00	
Jackson	899.38	318.95	140.00	243.02	491.68
Jasper	354.45	273.25	75.00	871.20	190.30
Jefferson	673.40	197.60	226.00	1,067.00	878.00
Johnson	651.02			118.50	37.81
Jones	730.01	361.63	40.00	871.99	
Koscius	67.19	683.00	165.00	797.99	
Kossuth	344.91	459.66		216.33	342.10

TABLE NO. 13—PART II—Continued

County	Clothing	Medicine and medical attendance	Paid for burial expenses	Paid for furniture and fixtures	Paid for machinery
Lee	933.33	725.11	160.00	444.97	369.63
Linn	1,061.91	891.23	160.00	56.00	67.37
Louis	138.80	73.84	65.00		
Lucas	277.08	49.80		349.63	238.85
Lyon	37.01	135.00	182.00	49.40	
Madison	96.29	1,097.11	65.00	21.10	130.63
Mahaaka	1,411.88		50.00		2,574.68
Marion	58.80	227.20			
Marshall	4,235.69	430.14			2,266.57
Mills	127.50	126.15	56.00	128.10	90.50
Mitchell	302.33	195.30			
Monona	6.40	41.15		61.00	
Monroe	786.84	30.55	50.00	228.47	26.85
Montgomery	140.93			245.42	16.25
Muscatine	248.28	482.78	82.00	40.00	139.56
O'Brien				620.35	
Wassola					
Page	245.16	119.13	185.00	147.75	142.90
Palo Alto	34.25	85.49		17.03	131.61
Plymouth	10.00	234.46			111.30
Pocahontas	198.98	168.75	50.00		278.25
Polk	5,465.97	526.13	440.00	1,282.50	824.00
Pottawattamie	111.12	491.98	171.00	526.70	469.91
Poweshiek	292.72	99.15		60.65	100.40
Ringgold	60.19	37.25	45.00	31.00	
Sac		6.75			
Scott	1,731.90	212.50	100.00	81.73	180.00
Shelby	141.00			169.56	119.30
Sioux	22.05			320.70	150.00
Story	947.49	735.00	65.00	384.62	231.93
Tama	682.00	180.41	44.85	378.34	
Taylor	158.00	178.65	150.00		347.96
Union	312.54	30.88			
Van Buren	380.22	224.67	40.00		
Wapello	847.75	75.29	147.50	77.50	
Warren	424.68	159.25	165.00	159.20	961.87
Washington	802.38	395.29	87.50	106.80	
Wayne	799.61	343.61	108.15	124.30	162.40
Webster	2,284.37	397.37	208.65	344.15	174.30
Winneshaw	40.45	131.23	211.55	51.53	
Winnebago	1,486.33	30.50	130.00		110.00
Woodbury	463.63	362.66		57.00	461.98
Worth	28.00	147.25	146.00	67.63	78.37
Wright					
Totals	\$ 51,172.07	\$ 30,729.11	\$ 6,670.55	\$ 21,072.56	\$ 25,979.54
*County farm leased, (No county one.					

TABLE NO. 13

Part III—County Home: Expenditures for the Year 1924.

Counties	Paid for stock	Paid for grain purchased	Paid for insurance	Paid for other expenses	Total expenditures
Adair	\$ 74.50	\$ 39.70		\$ 472.57	\$ 4,408.56
Adams	521.07	122.00		834.12	4,758.53
Allamakee	73.00	581.07	\$ 50.28	411.57	16,652.22
Appanoose		944.41		900.01	5,056.04
Audubon	46.00	396.59	88.40	612.78	8,185.24
Benton	222.50	808.95		1,885.58	16,835.82
Black Hawk	532.65	1,762.87		3,075.68	22,320.78
Boone	298.25	405.74	4,611.97	991.06	26,162.77
Bremer	740.89	1,052.40	18.55	814.61	12,107.42
Buchanan	80.00	2,949.10	1,120.00	1,074.13	13,850.91
Buena Vista	\$ 647.38	\$ 2,104.48		1,044.54	10,221.27
Butler	60.00	9.93	67.85	1,333.29	7,655.79
Calhoun	3,203.10		402.17	249.33	10,361.26
Carroll	106.00	115.20		2,387.68	7,099.87
Cass	43.25	165.35	1,051.47	440.31	4,082.09
Cedar	178.00	163.94		129.13	11,762.67
Cerro Gordo	2,629.89	2,990.93	440.85	2,330.81	25,230.22
Cherokee	330.00	223.95	52.00	131.96	4,062.40
Chickasaw	297.00	142.57	98.85	149.86	6,747.55
Clarke		80.73		54.98	1,759.71
Clay	298.00	1,777.58	85.03	777.53	7,657.46
Clayton	307.00	168.40	332.15	1,071.80	7,827.59
Clinton	168.00	1,497.45	300.00	1,811.67	17,553.13
Crawford	273.00	1,219.62	235.70	831.62	6,408.43
Dallas	490.02	3,233.72	256.07		13,733.56
Davis	430.00	9,228.08		650.60	11,085.22
DeCATUR	16.00	210.05		385.19	6,354.95
Delaware	100.00			1,104.80	6,089.59
Des Moines	590.00		244.82	545.90	15,489.77
Dickinson	390.00	369.96	66.45	425.04	4,500.30
Dubuque	24.00	108.95	43.00	1,116.52	13,139.23
Emmet	280.00	267.45	135.75	477.00	4,731.85
Fayette	230.25	3,203.00	424.73	1,986.44	24,473.00
Floyd	363.58	1,574.57	22.45	261.47	4,488.55
Franklin	1,620.74	807.45		672.64	7,320.07
Fremont	215.00	259.88	85.80	2,009.30	10,706.61
Groene				1,467.70	7,114.11
Grundy	171.60	214.08		1,055.89	5,134.76
Guthrie	157.00	1,064.89		2,015.59	12,948.54
Hamilton	1,480.15	2,113.45		2,829.26	16,030.04
Hancock	43.00	281.35	46.12	1,674.21	9,146.42
Hardin	255.00	282.95		1,853.96	7,600.69
Harrison					
Henry				240.27	9,501.79
Howard	201.00	141.70	19.00	75.50	2,568.70
Humboldt	390.00	37.35		557.91	4,286.43
IaDA					
Iowa	388.00	8.15		3,174.07	8,824.61
Jackson	61.00	622.97	18.40	406.61	11,104.78
Jasper	140.00	3,994.96	136.88	3,817.39	17,832.29
Jefferson	312.40	216.45		1,001.82	13,732.35
Johnson	3,690.52	6,654.45	2,768.59	8,692.94	32,946.00
Jones	325.26	1,860.27		476.10	15,792.05
Keokuk	343.70	6,150.99	9.96	1,226.34	15,556.06
Kossuth		166.95		62.50	5,757.97
Lee		208.30	369.37	892.25	16,609.70

TABLE NO. 13—PART III—Continued

Counties	Paid for stock	Paid for grain purchased	Paid for insurance	Paid for other expenses	Total expenditures
Linn	611.00	962.45		355.61	25,626.31
Louisia	1,564.25	1,490.50	53.25	332.77	13,457.47
Lucas	711.27		374.70	257.49	8,432.74
Lyon			11.06	40.40	3,944.35
Madison	694.17			88.55	8,222.86
Mahaska	3,463.34	739.14	26.35	472.05	15,559.77
Marion	55.00	101.07		800.83	3,793.88
Marshall		778.69	39.81	2,440.93	27,432.35
Mills		21.00	273.52	1,819.09	6,116.49
Mitchell	36.64	819.88		629.02	4,448.25
Monona	150.00	173.50	391.27	231.25	5,293.86
Monroe		619.61		211.15	5,096.04
Montgomery	354.78	799.85	37.15	842.34	8,766.83
Muscataine	8.18	856.43		1,098.78	9,237.81
O'Brien	379.30	625.32	370.06	231.30	10,892.18
Osceola					
Page	103.00	173.25		1,051.69	7,562.68
Palo Alto	27.07	46.90	264.89	223.07	2,415.73
Plymouth	780.12	115.30	143.05	335.35	7,897.51
Pocahontas	2,407.00	3,736.17		1,846.12	19,680.52
Polk	1,369.05	1,929.47		6,802.58	34,329.01
Pottawattamie	3,477.87	3,766.60	246.40	574.72	15,759.58
Poweshiek	125.00	327.56		901.72	6,793.21
Ringgold		156.29		247.24	3,543.60
Sac	1,108.95			4,964.16	
Scott	35.00	1,820.03		5,206.71	28,034.38
Shelby	104.00	1,315.35	34.05	550.77	6,444.39
Sioux	555.56	409.50	49.35	2,425.28	9,172.36
Story	801.80	281.00	37.50	1,467.15	16,709.63
Tama	718.75	630.47	239.62	474.72	14,708.08
Taylor	754.50	3,204.88	361.07	461.01	10,956.02
Union		736.54		709.27	6,371.53
Van Buren	390.00	710.09	71.07	773.24	7,773.41
Wapello	125.00	78.50		2,172.56	14,283.31
Warren	100.00		400.08	16.50	8,175.90
Washington	187.50	3,647.43		2,549.88	18,298.54
Wayne	34.00	29.73		1,754.57	9,651.02
Webster	1,150.90	35.50	59.85	1,120.47	17,879.41
Winnebago	182.00	735.01	32.50	329.92	4,820.29
Winnesiek	228.00	746.80		615.70	10,594.10
Woodbury	340.50	2,237.79	1,068.95	2,200.33	23,801.18
Worth	254.00	193.95	7.50	589.97	4,992.60
Wright				1,148.48	1,148.48
Totals	\$ 55,046.33	\$ 85,099.32	\$ 21,085.60	\$ 112,537.31	\$ 1,101,557.10

*County farm leased, †No county one.

Adair	61.00	29.70		472.57	4,408.56
Adams	521.07	122.00		834.12	4,758.53
Allamakee	73.00	581.07	50.28	411.57	16,652.22
Appanoose		944.41		900.01	5,056.04
Audubon	46.00	396.59	88.40	612.78	8,185.24
Benton	222.50	808.95		1,885.58	16,835.82
Black Hawk	532.65	1,762.87		3,075.68	22,320.78
Boone	298.25	405.74	4,611.97	991.06	26,162.77
Bremer	740.89	1,052.40	18.55	814.61	12,107.42
Buchanan	80.00	2,949.10	1,120.00	1,074.13	13,850.91
Buena Vista	647.38	2,104.48		1,044.54	10,221.27
Butler	60.00	9.93	67.85	1,333.29	7,655.79
Calhoun	3,203.10		402.17	249.33	10,361.26
Carroll	106.00	115.20		2,387.68	7,099.87
Cass	43.25	165.35	1,051.47	440.31	4,082.09
Cedar	178.00	163.94		129.13	11,762.67
Cerro Gordo	2,629.89	2,990.93	440.85	2,330.81	25,230.22
Cherokee	330.00	223.95	52.00	131.96	4,062.40
Chickasaw	297.00	142.57	98.85	149.86	6,747.55
Clarke		80.73		54.98	1,759.71
Clay	298.00	1,777.58	85.03	777.53	7,657.46
Clayton	307.00	168.40	332.15	1,071.80	7,827.59
Clinton	168.00	1,497.45	300.00	1,811.67	17,553.13
Crawford	273.00	1,219.62	235.70	831.62	6,408.43
Dallas	490.02	3,233.72	256.07		13,733.56
Davis	430.00	9,228.08		650.60	11,085.22
DeCATUR	16.00	210.05		385.19	6,354.95
Delaware	100.00			1,104.80	6,089.59
Des Moines	590.00		244.82	545.90	15,489.77
Dickinson	390.00	369.96	66.45	425.04	4,500.30
Dubuque	24.00	108.95	43.00	1,116.52	13,139.23
Emmet	280.00	267.45	135.75	477.00	4,731.85
Fayette	230.25	3,203.00	424.73	1,986.44	24,473.00
Floyd	363.58	1,574.57	22.45	261.47	4,488.55
Franklin	1,620.74	807.45		672.64	7,320.07
Fremont	215.00	259.88	85.80	2,009.30	10,706.61
Groene				1,467.70	7,114.11
Grundy	171.60	214.08		1,055.89	5,134.76
Guthrie	157.00	1,064.89		2,015.59	12,948.54
Hamilton	1,480.15	2,113.45		2,829.26	16,030.04
Hancock	43.00	281.35	46.12	1,674.21	9,146.42
Hardin	255.00	282.95		1,853.96	7,600.69
Harrison					
Henry				240.27	9,501.79
Howard	201.00	141.70	19.00	75.50	2,568.70
Humboldt	390.00	37.35		557.91	4,286.43
IaDA					
Iowa	388.00	8.15		3,174.07	8,824.61
Jackson	61.00	622.97	18.40	406.61	11,104.78
Jasper	140.00	3,994.96	136.88	3,817.39	17,832.29
Jefferson	312.40	216.45		1,001.82	13,732.35
Johnson	3,690.52	6,654.45	2,768.59	8,692.94	32,946.00
Jones	325.26	1,860.27		476.10	15,792.05
Keokuk	343.70	6,150.99	9.96	1,226.34	15,556.06
Kossuth		166.95		62.50	5,757.97
Lee		208.30	369.37	892.25	16,609.70

TABLE NO. 14

Part I—Cost of Poor Outside of County Home.

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid
Adair	\$ 637.05	\$ 13.43	\$ 418.22	\$ 30.00	
Adams	25.00	1,237.37	146.83	727.87	
Albemarle	100.00	702.65	33.40	376.65	
Appomattox	430.00	7,980.97	222.85	1,031.31	714.16
Audubon	1,934.64	221.25	948.37	1,024.85	
Benton	1,300.07	4,202.11	255.78	1,170.71	4,170.23
Black Hawk	3,336.77	3,688.80	98.30	1,805.56	2,641.50
Boone	134.79	4,608.67	412.55	1,819.81	2,281.32
Bremer	119.30	3,035.48	37.99	1,072.42	1,596.40
Buchanan	120.00	882.41	17.58	374.81	743.15
Buena Vista	373.83	1,258.28	449.85	807.68	858.48
Butler	929.54	3,150.59	91.78	811.30	1,309.85
Calhoun	1,833.67	28.49	541.24	1,872.25	
Carroll	3,478.74	67.84	1,016.41	2,201.35	
Cass	2,886.48	117.10	1,305.15	1,002.62	
Cedar	304.16	19.13	671.35	431.09	
Cerro Gordo	51.60	2,137.36	238.54	2,011.14	4,480.82
Cherokee	150.00	1,063.10	32.05	581.00	2,139.20
Chickasaw	20.00	1,002.70	20.30	806.28	394.70
Clarke	144.00	869.92	7.38	286.73	739.25
Clay	354.00	983.63	39.40	555.85	2,017.90
Clayton	1,908.11	24.49	285.04	993.91	
Clinton	1,108.00	11,785.85	2,742.77	2,576.25	
Crawford	2,212.83	169.77	972.00	1,730.23	
Dallas	308.50	3,202.75	27.00	394.27	3,094.44
Davis	100.00	679.50	40.12	136.34	639.98
Deaunur	354.00	2,444.17	45.30	428.22	1,818.65
Delaware	54.70	3,128.94	52.41	1,000.40	1,287.91
Des Moines	1,200.00	1,212.54	11.75	211.28	1,300.00
Dickinson	877.71	90.81	440.23	853.98	
Dubuque	4,810.73	144.59	970.64	3,609.02	
Emmet	1,246.64	79.95	620.21	1,945.80	
Fayette	435.00	3,116.48	388.06	438.39	2,400.33
Floyd	1,300.97	1,747.24	137.27	1,244.31	1,088.56
Franklin	300.00	2,428.66	668.32	1,207.29	2,797.25
Fremont	187.46	2,713.88	210.48	661.05	2,164.30
Greene	1,905.00	1,097.39	82.73	820.96	2,820.12
Grundy	41.65	671.39	42.63	337.13	1,202.75
Guthrie	50.00	2,732.57	120.79	1,118.14	3,027.35
Hamilton	41.65	2,635.84	84.81	897.51	3,382.91
Hancock	122.90	1,081.72	65.85	622.79	509.56
Hardin	122.90	5,007.53	89.50	1,848.54	5,604.64
Harrison	2,087.01	301.50	301.50	815.40	
Henry	845.00	1,850.91	106.00	705.98	1,296.43
Howard	50.00	662.72	22.08	603.96	121.46
Humboldt	100.00	2,106.13	64.50	602.18	1,633.25
Ida	100.00	2,600.95	146.45	480.76	1,202.15
Iowa	100.00	2,809.75	81.05	772.22	2,206.27
Jackson	130.50	2,302.75	32.88	629.41	1,565.45
Jasper	938.25	3,908.07	101.72	2,069.95	2,443.63
Jefferson	500.00	910.50	240.00	580.00	400.00
Johnson	350.00	3,180.01	4.25	372.50	486.60
Jones	215.00	1,484.60	107.02	986.22	2,387.30
Knox	5,774.20	64.29	64.29	1,247.13	1,781.23
Kossuth	145.50	1,211.77	145.50	1,379.98	
Lee	780.00	5,936.23	2.25	1,640.87	1,737.70

TABLE NO. 14—PART I—Continued

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid
Linn	2,840.00	11,304.01	357.62	3,257.67	2,464.45
Louisla		2,196.88	14.00	375.63	1,128.92
Lucas	300.00	1,682.97	49.38	1,008.59	64.38
Lyon		750.95	115.48	302.97	1,350.00
Madison		5,085.02	7.50	1,208.51	691.60
Mahaska	1,350.00	2,820.14	30.95	1,512.20	1,300.00
Marion	330.40	8,325.17	86.15	1,074.18	1,220.47
Marshall	900.00	1,262.13	205.47	714.00	2,222.62
Mills	300.00	2,314.18	64.90	743.20	1,388.81
Mitchell		1,778.35	210.61	704.63	1,732.70
Monona		2,100.53			2,412.95
Monroe	300.00	7,054.61	305.78	1,878.29	1,306.00
Montgomery	1,400.00	1,294.23	892.33	1,266.14	1,197.43
Muscataine	540.00	3,168.18	272.05	600.62	542.79
O'Brien		1,960.73	129.79	750.73	1,174.37
Paga	600.00	1,353.10	46.45	402.35	332.42
Osceola		2,309.20	141.02	1,025.72	1,279.55
Palo Alto		1,340.10	25.20	440.63	5,330.59
Pennouth	130.00	5,470.47	30.40	907.35	2,010.30
Pocahontas		712.78	23.40	560.17	1,267.35
Polk	1,500.00	9,078.49	118.71	2,374.20	1,538.91
Poweshiek	1,340.00	4,286.50		2,283.60	3,302.30
Portawattamne		3,050.93	217.30	787.15	1,352.81
Ringgold		1,789.80	29.56	619.45	494.73
Sac		5,087.07			2,434.64
Scott	2,100.00	8,006.69	273.79	1,221.02	4,502.60
Shelby	105.00	5,509.54	213.05	920.45	844.60
Sioux		3,325.52		288.00	2,406.19
Story	160.00	1,622.55	134.78	441.87	1,491.70
Tama	450.00	4,823.40	120.20	1,085.12	1,075.50
Taylor	100.00	2,212.39	119.84	609.89	1,354.20
Union	144.00	1,434.01	48.25	1,247.23	
Van Buren		2,343.80		446.30	408.00
Wapello	625.00	7,329.86	47.25	742.49	2,006.17
Warren		2,834.49	7.48	628.29	1,899.23
Washington	54.00	5,054.43	197.47	1,740.21	2,002.08
Wayne	75.00	1,879.04		309.59	608.55
Webster	1,300.00	9,785.53	189.26	2,482.53	8,808.75
Winnebago		1,680.74	24.60	365.80	1,389.50
Winneshiek	75.00	1,555.07	92.45	642.07	1,201.75
Woodbury	1,800.00	7,005.08	97.06	2,251.00	8,227.75
Worth		154.15	2.60	240.20	
Wright		6,010.80	363.82	1,345.50	2,229.45
Totals	\$7,910.02	\$297,120.46	\$2,663.72	\$8,330.26	\$174,174.00

TABLE NO. 14

Part II—Cost of Poor Outside of County Home.

Counties	Nurse and hospital	Quarantine	Burial expense	Rent	Transportation
Adair			\$ 100.00	\$ 150.00	\$ 22.75
Adams	\$ 13.00	\$ 38.72	130.00		9.29
Allamakee	566.68	15.00	81.35	86.98	351.32
Appanoose	1,077.67		684.44	1,117.70	613.33
Audubon	961.20	41.98	280.38	285.36	43.55
Benton			350.23	154.50	100.08
Black Hawk	988.90	508.14	116.00	1,156.60	137.16
Boone	580.08	613.00	1,061.80	308.00	
Bremer	2,142.49	302.40	760.95	1,877.00	210.76
Buchanan	1,531.16	130.40	478.00	30.00	19.08
Boona Vista	473.10	28.00	68.00	40.50	600.38
Butler	889.37	32.75	155.00	786.00	90.64
Calhoun	1,588.75	68.42	132.00	216.99	267.12
Carroll	1,068.87	8.50	265.00	861.50	137.74
Cass	2,800.07	310.49	315.95	176.00	130.34
Cedar	4.00		191.50	208.00	178.09
Cerro Gordo		610.87	415.50	380.15	600.78
Cherokee	1,427.94		170.00	49.43	89.78
Chickasaw	347.80	41.60	65.00	451.00	105.34
Clarke	2,606.58		101.45	183.00	84.10
Clay	1,400.29		367.80	167.50	78.00
Clayton	1,613.36		38.39	317.50	190.00
Clinton		14,373.79	840.50	3,383.24	170.50
Crawford	3,085.51	821.47	611.00	913.50	193.78
Dallas	3,080.50	9.50	387.00	321.25	204.43
Davis			107.00	156.38	
Decatur	229.50	26.36	385.00	484.98	
Delaware	130.50	46.42	255.00	417.36	
Des Moines	5,682.56	206.50	728.95	667.00	310.60
Dickinson	687.85		182.88	121.00	685.42
Dubuque	11,954.01	25.00	758.00	1,667.10	367.60
Emmet	1,929.33	34.90	150.50	1,064.80	275.71
Fayette	605.93		192.00	330.00	298.33
Floyd	1,384.95		440.00	44.24	
Franklin	2,806.45		400.00	65.00	134.10
Fremont	708.50	48.25	167.00	271.85	86.71
Greene	964.30		365.40	298.50	808.74
Grundy	570.05	62.21	336.00	323.50	135.24
Guthrie	901.00	49.25	440.00	853.25	168.13
Hamilton	909.45	327.27	240.00	253.90	568.05
Hancock	297.02		189.75	280.00	
Hardin	116.20	511.49	1,058.98	108.73	
Harrison	1,315.79	136.43	298.00	160.03	23.54
Henry	1,070.25	408.69	319.50	306.00	6.25
Howard	214.75		40.00	355.96	
Humboldt	445.75	14.50	170.38	125.00	105.72
Ida	1,116.26		286.10	373.00	278.79
Iowa	269.38		184.50	1,058.30	30.00
Jackson	401.50	165.67	300.00	15.00	221.18
Jasper	901.50	22.95	783.10	579.27	160.05
Jefferson	293.00		308.00		
Johnson	530.98		100.00	491.00	4.48
Jones	1,158.85	104.55	265.00	375.00	77.93
Keokuk	236.28	74.86	190.00	35.00	62.19
Kossuth	727.31	13.00	75.00	258.00	492.58

TABLE NO. 14—PART II—Continued

Counties	Nurse and hospital	Quarantine	Burial expense	Rent	Transportation
Lee	1,471.75	2,750.08	325.00		193.38
Linn	2,376.34	2,955.91	912.00	3,581.25	443.87
Louisa	200.00		109.00	150.23	10.74
Lucas		11.00	341.00	409.00	18.49
Lyon	291.48		336.50	211.50	546.10
Madison			286.05		15.86
Mahaska	3,751.90	336.83	112.00	948.68	103.62
Marion	422.00	1,500.00	660.00	58.80	15.38
Marshall	1,023.95	72.00	330.30		171.25
Mills	1,232.66	10.91	288.78	310.17	11.94
Mitchell	2,147.28	7.94	113.00	675.00	208.78
Monona		33.55	611.00	130.50	
Monroe			250.00	518.00	46.05
Montgomery	149.98			245.42	16.25
Muscatine	1,905.12	35.35	145.00	1,321.50	60.80
O'Brien	2,430.92		640.00	553.74	179.45
Osceola			302.35	145.00	269.32
Page	302.25		376.00	1,002.50	69.01
Palo Alto	505.29		332.25	519.25	172.44
Plymouth	2,005.05		280.00	642.20	44.07
Pocahontas	1,817.44	8.85	284.50	290.00	359.17
Polk	21,375.02	10,612.95	1,326.18	4,651.80	1,234.62
Pottawattamie		5,694.46	873.00	1,365.75	1,050.88
Poweshiek	1,371.41	18.85	153.50	684.22	61.57
Racine	496.81	19.00	454.94	32.00	272.10
Sac				3,095.85	50.86
Scott	30,898.50	17,908.00	483.00	348.50	179.13
Shelby	547.09		156.50	304.00	
Sioux	693.30		29.00	394.00	
Story	1,614.60		322.45	240.27	226.53
Tama	1,611.49		19.50	415.00	129.01
Taylor	311.15	89.70	157.00	201.63	
Union			125.00	350.35	93.74
Van Buren	287.50	41.50	180.00	22.50	8.25
Wapello	1,368.05	782.12	365.60	100.00	164.49
Warren		7.60	375.00	161.50	
Washington	2,750.65	15.99	435.00	1,259.82	48.90
Wayne	20.00		238.75	188.00	
Webster	4,302.19	2,353.87	283.66	1,309.04	676.05
Winnebago	629.51		273.97	516.00	507.00
Winnebuck			315.00	85.50	
Woodbury	6,600.85	23.90	367.00	480.60	1,918.46
Worth	578.90		297.50		
Wright	2,677.48		423.75	1,310.33	320.16
Totals	\$188,251.45	\$ 65,630.66	\$ 32,699.05	\$ 13,457.78	\$ 21,894.73

TABLE NO. 14

TABLE NO. 14

Part III—Cost of Poor Outside of County Home.

Counties	Dependent children Widow's pension	Cash allowance	Pension for blind	Miscellaneous	Total
Adair	\$ 4,344.18	\$ 659.00	\$ 2,216.66	\$ 227.50	\$ 8,878.79
Adams	1,375.82		150.00		3,833.90
Allamakee	4,594.00	2,445.00	600.00		10,177.18
Appanoose	9,159.00	180.00	1,502.50	2,029.58	27,377.51
Audubon	3,313.97	308.18	759.00	229.62	16,250.99
Benton	8,817.50		4,219.54	929.49	25,790.24
Black Hawk		140.00	1,068.50	1,243.35	17,102.04
Boone	15,514.40	3,951.56	1,125.00		32,416.98
Bremer	4,737.25	488.00	500.00	105.36	16,234.80
Buchanan	5,031.71		1,569.00		10,940.29
Buena Vista	2,739.00		1,032.00	700.00	9,135.06
Butler	3,506.32	301.10	180.00	173.23	12,258.07
Calhoun	4,375.00			1.75	19,055.08
Carroll	8,895.00	176.00	1,310.00	249.41	20,606.36
Cass	8,380.03		593.50	104.00	18,303.81
Cedar		2,471.50		13.80	4,281.98
Cerro Gordo			1,425.00	4,241.40	16,113.11
Cherokee	2,731.66	10.00		99.43	8,824.94
Chickasaw	5,170.35	1,154.00	700.00	6.66	10,255.35
Clarke	2,803.00	24.00	502.50	63.73	8,475.03
Clay	2,756.00	702.94	900.00	97.45	9,010.75
Clayton	8,043.33	1,968.00	3,100.00	17,034.58	65,379.13
Clinton	14,070.64		6,788.77	6,937.36	17,221.43
Crawford	4,499.00	1,488.01	362.50	242.78	4,450.20
Dallas	14,504.00	104.00	1,410.00	45.10	4,404.49
Dawson	1,570.00	334.50	292.50	27.26	13,151.14
Decatur	7,089.82			15.00	18,701.95
Delaware	8,302.81	225.43	187.50	682.82	20,116.48
Des Moines	433.50	1,974.78	4,164.32	418.38	20,856.89
Dickinson	5,423.75		750.00	17.55	12,502.19
Dubuque	28,185.25	30.00	5,045.25	3,352.52	18,504.19
Emmet	4,022.30		402.00	19.84	17,066.49
Fayette	7,029.50	872.00	742.50	18.61	18,186.43
Floyd	712.48	5,302.42	1,732.46	2,509.51	19,691.73
Franklin	5,286.30	2,446.00	305.50	681.25	18,310.13
Franklin	9,072.80	90.00	900.00	15.73	17,132.07
Greene	3,549.27	492.00			9,085.23
Grundy	845.00	4,359.00			22,569.68
Guthrie	7,821.00	2,502.00	690.00	1,546.25	17,443.27
Hamilton	4,992.63	1,535.00	730.00	32.39	5,283.71
Hancock	3,738.00	501.00	150.00	132.00	14,788.48
Hardin				825.00	11,543.30
Harrison	4,377.00	1,300.00	600.00		10,301.84
Henry	1,661.14		2,345.83	136.02	5,369.25
Howard	3,007.51	173.38		45.70	9,461.82
Humboldt	3,008.73		637.50		10,415.84
Ida	4,147.50	280.00	1,000.00	3,802.88	13,241.94
Iowa	4,370.64	702.00	825.00	95.74	14,339.98
Jackson	3,032.10	2,247.00	2,650.00	4.50	26,240.89
Jasper	9,135.50	3,113.55	1,037.50	562.68	8,860.59
Jefferson	4,863.50		600.00		11,480.73
Johnson		2,829.03	1,641.92	1,223.00	15,046.65
Jones	4,000.00	1,642.50	1,917.50		20,437.69
Keokuk	6,809.31	156.00	3,925.00		18,427.51
Kossuth	6,283.43	2,864.98	690.00	31.00	28,612.55
Lee	5,790.64	48.38	2,102.50	5,792.57	

TABLE NO. 14—PART III—Continued

Counties	Dependent children Widow's pension	Cash allowance	Pension for blind	Miscellaneous	Total
Linn	25,415.13		5,890.00	835.93	62,004.18
Louisia	345.00		3,180.00	20.21	7,790.20
Lucas	4,777.00	271.00	1,135.00	389.88	30,409.19
Lyons	2,985.54	2,502.00	350.00	32.99	9,825.42
Mahaska	6,928.90	682.67	823.16		13,700.95
Marion	8,563.70		4,375.00	202.04	25,107.12
Marion	8,011.35		5,371.71	20.95	27,304.96
Marshall	6,488.86	4,180.01			17,005.59
Mills	3,322.07	271.15	756.00		11,164.76
Madison	2,710.06	1,354.00	487.50	80.21	13,200.75
Monona	2,322.43	306.27	217.50		8,355.13
Monroe	4,039.00		1,050.00	16.80	15,456.12
Montgomery	354.76	709.85	37.15	842.24	8,706.58
Muscatine	7,745.00		7,230.00	1,448.12	24,344.54
Madison	8,106.00	394.00	357.50	162.23	16,824.06
Oacola	1,497.50				6,000.06
Page	10,706.05	85.06	2,750.00	541.03	22,697.35
Palo Alto	3,736.84		450.00	50.34	10,082.99
Plymouth	8,435.00		300.00	300.00	20,732.84
Polk	3,706.00	2,318.50	1,000.00	43.65	12,297.87
Pocahontas	37,032.00		25,050.00	13,289.90	139,000.96
Pottawattamie	17,481.21	2,066.90	1,778.00	223.85	62,155.87
Poweshiek	4,982.32	337.62	604.00	1,001.50	16,867.98
Pueblotas	3,041.50	700.00	150.00	136.53	8,496.42
Ringgold	5,441.00		675.00		14,237.71
Scott	20,147.30	2,792.87	6,002.50	7,008.08	110,471.42
Shelby	7,614.72	880.00	480.00	68.80	14,774.75
Sioux	8,000.71	475.00	375.00	89.60	16,743.02
Story	11,241.30	5,920.95	2,019.50	945.10	25,332.04
Tama	6,797.80	42.43	600.00		17,244.51
Taylor	2,213.00	232.20	1,191.50		9,148.50
Union	4,925.70		837.60	1,182.00	10,875.64
Van Buren	3,280.00		3,000.00	268.34	10,198.29
Wappello	4,358.00		945.07	1,575.00	20,204.05
Warren	10,743.13	382.82	1,407.49		15,635.08
Washington	9,048.46	373.14	950.00	9,889.19	34,486.40
Wayne	3,456.79	500.00	1,450.00		8,615.72
Webster	14,326.50	7,106.22	1,425.00	2,809.81	37,178.71
Winnebago	5,940.00	1,964.00	639.50	25.90	14,163.31
Winnebuck	2,318.00	1,463.65	1,427.00		9,396.08
Woodbury	24,808.25	402.21	5,325.00	2,200.00	66,507.15
Worth	2,295.11	634.00			4,198.30
Wright	4,317.29	432.00	862.50	122.40	20,305.91
Totals	837,692.21	\$ 94,871.69	\$161,018.35	\$ 85,711.24	\$ 1,947,323.19

TABLE NO. 15

Bounties for the Year 1924.

Counties	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Fox	Other bounties	Total
Adair	\$ 202.00	\$ 168.30		\$ 210.00				\$ 680.30
Adams	222.00	98.50						320.50
Allamakee	478.00	250.45		8,471.70		\$ 981.10		5,281.25
Appanoose	142.00	32.40		164.40				338.80
Audubon	150.00	560.70						710.70
Benton	90.50	471.00						561.50
Black Hawk	156.50	409.90		275.04		190.00	\$ 5.00	1,046.54
Boone	10.00	44.90						54.90
Bremer	10.00	148.10						158.10
Buchanan	24.00	152.40		641.50				817.90
Buena Vista	138.00	175.40						313.40
Butler	8.00	393.15		981.75	\$ 273.30			2,166.20
Calhoun		120.10						120.10
Carroll	68.00	780.40						848.40
Cass	132.00	310.80						442.80
Cedar	154.00	118.00						272.00
Cerro Gordo		60.10						60.10
Cherokee		237.40	1.75	308.00	15.00			662.15
Chickasaw	82.00	237.40	\$ 134.50					453.90
Clarke	168.00	56.35						224.35
Clay	274.00	22.30		1.75				298.05
Clayton	54.00	412.90	188.00					654.90
Clinton	80.00	178.00		807.25				1,165.25
Crawford	354.00	1,963.00						2,317.00
Dallas	116.00	125.50		1,148.75				1,390.25
Davis	178.00	15.50						193.50
Deaatur	244.00	20.10						264.10
Delaware	8.00	300.00	32.50			1.50		342.00
Des Moines	92.25	254.00						346.25
Dickinson	133.00	37.70						170.70
Dubnque	209.00	314.90	32.75	300.10				856.75
Emmet	130.00	51.80						181.80
Fayette	90.00	375.90	28.50					494.40
Floyd	10.00	150.10			6.00			166.10
Franklin	70.00	253.10		306.00	148.80	16.00		793.90
Fremont	694.00	302.80						996.80
Greene	123.00	70.70						193.70
Grundy		1,916.00				12.00		1,928.00
Guthrie	294.00	454.10						748.10
Hamilton	80.00	10.00						90.00
Hancock	70.00	25.40						95.40
Hardin	292.25							292.25
Harrison	732.00	\$ 3,096.00						4,088.00
Henry	15.00	6.10	12.50					33.60
Howard	10.00	100.80			80.00			190.80
Humboldt	90.00	30.00				31.00		151.00
Ia	140.00	605.10						745.10
Iowa	32.00	282.50		1,740.80				2,355.30
Jackson	134.00	127.10						261.10
Jasper	120.00	1,417.50						1,537.50
Jefferson	20.00	28.30		80.50				128.80
Johnson	84.00	273.70		1,467.45				1,825.15
Jones	110.00	260.40						370.40
Keokuk	2,084.80							2,084.80
Kossuth	122.00	18.30		70.75	71.45	125.50		408.00

Counties	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Fox	Other bounties	Total
Lee	30.00	19.90	16.50	40.25	.70			107.35
Linn	60.00	294.50						354.50
Louisia	64.00	16.90		117.45		84.00		1,100.50
Lucea	204.00	170.50		716.95				449.60
Lyon	210.00	200.00						368.30
Madison	250.00	115.20						10.00
Madaska	10.00							537.70
Marion	20.00	517.70						987.10
Marshall	48.00	300.10						2,142.50
Mills	424.00	1,718.50						138.00
Mitchell	20.00	80.00				24.00		4,129.80
Monona	1,120.00	3,005.50						887.37
Monroe	60.00	216.37	5.00					206.00
Montgomery	168.00	98.00						74.00
Muscatine	74.00	40.00						107.18
O'Brien	40.00	137.18						132.40
Oswega	38.00	94.40						180.00
Page	180.00							223.50
Palo Alto	214.00	9.50						1,000.10
Plymouth	400.00	1,504.00	4.50			141.00		141.00
Pocahontas								442.40
Polk	30.00	413.40						5,134.50
Pottawattamie	544.00	4,300.50						514.50
Poweshiek	14.00	500.50						244.00
Ringgold	180.00	64.00						706.06
Scott	128.00	578.05						413.80
Sac	36.00	381.30						1,755.50
Shelby	84.00	1,701.50						951.10
Sioux	250.00	605.10						67.40
Story	60.00	67.40		1,021.40				2,027.80
Tama	220.00	103.10						363.10
Taylor	202.00	88.70						220.70
Union	202.00	88.70						14.00
Van Buren	14.00	70.45	8.00	27.00				108.40
Wapello		307.70		\$ 189.00				2,836.75
Warren	240.00	231.45		2,307.10				2,702.55
Washington	60.00	2.50						222.80
Wayne	230.00	2.50						222.00
Webster	218.00	107.30						135.80
Winnebago	28.00	107.30						5,070.25
Winnesiek	1,004.00	5,079.10						5,063.10
Woodbury	80.00	25.45			106.45			210.00
Worth								140.00
Wright	130.00	10.00						
Totals	\$18,100.70	\$42,442.11	\$ 758.75	\$18,277.24	\$ 914.10	\$1,640.00	\$5,078.35	\$87,229.00

TABLE NO. 16

Domestic Animal Fund for the Year 1924.

Counties	Received from dog license	Expenditures for damages by dogs or wolves	Receipts above expenditures	Expenditures above receipts
Adair	1,317.80	3,049.70		1,731.90
Adams	1,191.00	2,788.85		1,597.85
Allamakee	1,802.25	1,738.30	64.95	
Appanoose	5,000.48	5,400.45	400.03	
Audubon	1,942.50	672.30	1,270.20	
Black Hawk	2,214.00	1,820.00	394.00	
Boone	2,901.00	1,474.42	1,426.58	
Bremser	3,332.20	1,212.70	2,119.50	
Buchanan	2,185.90	158.10	2,027.80	
Bucca Vista	1,002.10	1,007.00	5.10	
Butler	1,798.82	406.30	1,392.52	
Calhoun	2,010.00	342.30	1,667.70	
Carroll	1,858.80	950.35	908.45	
Cass	2,012.64	1,218.43	794.21	
Cedar	2,242.23	2,048.94	193.29	
Cerro Gordo	2,078.17	1,350.00	728.17	
Cherokee	1,507.85	1,103.10	404.75	
Chickasaw	1,711.22	1,332.40	378.82	
Clarke	1,001.88	804.15	197.73	
Clay	2,982.11	1,604.55	1,377.56	
Clayton	1,882.80	1,424.82	457.98	
Clinton	2,494.75	1,136.00	1,358.75	
Crawford	2,402.44	455.75	1,946.69	
Dallas	1,524.47	1,524.47		1,504.07
Davis	1,818.00	1,622.30	195.70	
Decatur	2,369.20	2,801.80		432.60
Delaware	1,560.00	1,522.75	37.25	
Des Moines	2,891.00	1,378.18	1,512.82	
Dickinson	1,078.75	800.00	278.75	
Dubuque	880.00	404.50	475.50	
Emmet	4,033.22	900.00	3,133.22	
Fayette	675.80	819.26		143.46
Floyd	3,301.90	801.05	2,500.85	
Franklin	2,161.01	705.77	1,455.24	
Fremont	1,880.05	2,237.00		356.95
Greene	1,468.65	622.02	846.63	
Grundy	2,483.55	1,909.80	573.75	
Guthrie	1,340.35	359.50	980.85	
Hamilton	2,468.30	1,127.00	1,341.30	
Hancock	1,884.10	1,705.15	178.95	
Hardin	1,447.85	746.04	701.81	
Harrison	1,797.25	1,603.00	194.25	
Henry	1,356.00	1,047.75	308.25	
Howard	1,561.15	2,187.00		625.85
Humboldt	1,008.00	1,117.25		109.25
Ida	1,021.70	694.00	327.70	
Iowa	1,145.50	610.00	535.50	
Jackson	2,505.68	1,720.00	785.68	
Jasper	2,345.00	572.11	1,772.89	
Jefferson	2,873.20	2,306.00	567.20	
Johnson	1,010.20	3,642.80		2,632.60
Jones	1,067.70	2,516.14		1,448.44
Keokuk	1,274.00	548.42	725.58	
Keosauqua	1,050.10	1,800.25		750.15
Kossuth	1,784.00	1,288.20	495.80	

Counties	Received from dog license	Expenditures for damages by dogs or wolves	Receipts above expenditures	Expenditures above receipts
Lee	2,138.00	2,307.50		169.50
Linn	5,703.75	1,475.20	4,228.55	
Lewis	1,047.40	804.75	242.65	
Linn	1,604.84	1,018.85	585.99	
Lyon	1,810.37	286.00	1,524.37	
Madison	2,400.30	2,448.37		48.07
Mahaska	2,598.64	2,747.00		148.36
Marion	1,325.14	1,600.60		275.46
Marshall	1,494.00	1,000.00	494.00	
Mills	1,494.88	1,730.25		235.37
Mitchell	1,342.00	722.15	619.85	
Monroe	1,912.00	1,088.00	824.00	
Monroe	2,701.66	2,829.71		128.05
Montgomery	1,008.50	876.12	132.38	
Muscatine	1,644.00	380.00	1,264.00	
O'Brien	1,814.10	1,336.00	478.10	
Osceola	1,145.25	1,402.20		256.95
Pack	1,996.20	838.50	1,157.70	
Palo Alto	1,231.80	1,087.57	144.23	
Plymouth	2,186.80	807.50	1,379.30	
Pocahontas	1,607.81	1,009.00	598.81	
Polk	2,292.02	4,415.24		2,123.22
Polk	2,825.15	3,005.78		220.63
Poweshiek	2,652.21	1,743.40	908.81	
Ringgold	1,620.00	2,350.45		730.45
Sac	2,165.00	1,973.70	191.30	
Scott	3,184.00	432.25	2,751.75	
Shelby	1,834.30	1,330.00	504.30	
Sioux	2,008.60	397.15	1,611.45	
Story	1,079.35	840.00	239.35	
Tama	2,781.40	2,102.25	679.15	
Taylor	1,814.40	2,171.58		357.18
Union	1,359.00	1,671.87		312.87
Van Buren	2,315.75	1,812.00	503.75	
Wapello	2,068.74	2,314.82		246.08
Warren	2,756.40	3,183.71		427.31
Washington	1,956.70	1,623.40	333.30	
Wayne	2,782.30	4,003.76		1,221.46
Webster	2,748.10	1,203.52	1,544.58	
Winnebago	877.25	300.40	576.85	
Winnebago	2,467.80	2,417.12	50.68	
Woodbury	2,806.00	679.12	2,126.88	
Worth	1,407.71	653.64	754.07	
Wright	2,055.57	988.40	1,067.17	
Totals	\$ 218,107.77	\$ 147,600.75	\$ 70,507.02	\$ 11,004.87

January 1, 1925

TABLE NO. 17

Part II—Bonded and Other Indebtedness of Counties—January 1, 1925.

County	Total county bonds	Outstanding county warrants	Primary road bonds	Primary road certificates
Adair	\$ 84,000.00	\$ 8,500.65		
Adams	99,000.00	9,475.00		
Alfalfa	150,300.00	1,247.81		\$ 99,000.00
Appanoose	341,000.00	34,616.35		25,000.00
Audubon	102,000.00	29,223.00		21,105.08
Benton	229,000.00	5,014.30		45,000.00
Black Hawk	339,000.00	3,547.29	\$ 1,500,000.00	61,500.00
Boone	619,000.00	22,792.03	302,000.00	
Brenner	48,500.00	2,817.49		
Buchanan	50,000.00	12,554.13	33,750.88	72,100.00
Buena Vista	380,500.00	6,003.18		
Butler	45,000.00	6,204.91		57,000.00
Calhoun	443,000.00	4,074.27		
Cass	90,000.00	15,411.30		
Cedar	300,000.00	7,548.84		
Carro Gordo	30,000.00	9,702.79		
Cherokee	301,000.00	20,810.02	633,250.00	
Chickasaw	463,000.00	7,516.75		48,000.00
Clarke	188,500.00	2,646.00		48,000.00
Clay	276,000.00	2,263.54		
Clayton	480,500.00	5,431.41		
Clinton	133,000.00	2,444.73		
Crawford	328,000.00	15,161.25	1,302,000.00	69,500.00
Dallas	750,000.00	15,009.56		
Dallas	400,000.00	12,180.92		87,000.00
Davis	181,000.00			
Decatur	285,000.00	2,108.17		
Delaware	79,000.00	1,176.17		55,000.00
Des Moines	36,000.00	75,515.83		146,500.00
Dickinson	300,700.00	2,784.43		
Dubuque	827,500.00	6,074.52		90,000.00
Emmet	279,000.00	15,175.29		
Fayette	227,000.00	25,025.15		105,000.00
Floyd	306,000.00	9,716.25	615,121.25	
Franklin	403,500.00	7,942.86		
Fremont	391,000.00	25,902.55		97,000.00
Greene	432,000.00	30,978.94	708,000.00	
Grundy	404,000.00	4,712.88		80,000.00
Guthrie	250,000.00	11,042.30		122,000.00
Hamilton	364,000.00	3,313.23		
Haskell	35,000.00	4,301.07	630,000.00	
Hardin	444,500.00	2,449.70		65,000.00
Harrison	231,500.00	4,467.05		
Henry	120,000.00	6,173.85		
Howard	56,500.00	506.47		72,000.00
Humboldt	163,504.00	763.53		
Ia	163,500.00	946.32		
Iowa	378,500.00	3,082.28		
Jackson	182,000.00	5,873.85		25,000.00
Jasper	551,000.00	17,827.86		107,000.00
Jefferson	142,000.00	2,970.25		30,000.00
Jones	184,981.50	12,440.85		28,500.00
Keokuk	87,000.00	1,983.47		
Kossuth	506,000.00	13,767.68	258,000.00	

TABLE NO. 17—PART II—Continued

Counties	Total county bonds	Outstanding county warrants	Primary road bonds	Primary road certificates
Lee	260,615.30	4,172.43		60,000.00
Linn	136,441.14			123,000.00
Louisia	79,400.00	1,642.90		
Lyon	354,000.00	10,175.79		
Lyon	100,000.00	8,405.78		25,000.00
Madison	130,000.00	22,175.11		
Madaska	300,500.00	36,633.97	124,500.00	
Marion	569,800.00	5,007.55		
Marshall	821,000.00	6,507.08		
Mills	322,000.00	17,975.82		
Mitchell	314,000.00	1,604.05		46,000.00
Monona	35,000.00	22,227.73		
Monroe	352,500.00	5,134.50		20,000.00
Montgomery	435,000.00	38,954.04		
Muscataine	138,000.00	454.00		19,000.00
O'Brien	144,775.00	6,478.00	740,000.00	112,500.00
Oceola	240,500.00	2,284.92		
Page	538,000.00	53,973.50		32,500.00
Palo Alto	383,500.00	19,140.08		147,900.00
Plymouth	5,000.00	16,029.53		
Pocahontas	969,190.00	4,022.72		
Polk	1,871,000.00	48,144.42	1,976,000.00	
Pottawattamie	1,123,500.00	70,829.42		128,000.00
Pottawattamie	230,000.00	4,441.52		
Ringgold	171,600.00	3,135.13		70,000.00
Sac	222,000.00	3,575.15		
Scott	2,147,000.00	2,558.10	885,000.00	59,500.00
Shelby	129,000.00	5,328.80		85,000.00
Sionx	285,000.00	1,411.27		
Story	285,000.00	2,348.97		70,000.00
Tama	233,500.00	2,716.74		71,000.00
Taylor	95,000.00	4,147.16		78,000.00
Tirol	138,000.00	1,228.68		
Van Buren	229,500.00	5,805.17		
Wapello	741,000.00	22,071.73		
Warren	65,500.00	14,207.23		37,000.00
Washington	105,000.00	38,365.08		122,000.00
Wayne	25,000.00	169.87		
Webster	178,000.00	8,971.45		75,000.00
Winnebago	200,700.00	5,834.84		12,000.00
Winnebago	187,000.00			75,000.00
Woodbury	919,000.00	118,918.97	1,900,000.00	302,000.84
Worth	45,000.00	5,430.50		35,000.00
Wright	523,500.00	2,715.34		40,000.00
Totals	\$ 22,961,656.00	\$1,318,627.77	\$ 11,212,622.13	\$3,339,256.46

TABLE NO. 17

Part III—Bonded and Other Indebtedness of Counties—January 1, 1925.

Counties	Primary road district fund warrants	Drainage bonds	Outstanding drainage warrants	Total all indebtedness outstanding Jan. 1, 1925
Adair			\$ 100.30	\$ 93,106.06
Adams			21,383.71	136,836.66
Allamakee	\$ 169.98	\$ 41,300.00		291,913.74
Appanoose	15,902.67	8,000.00		414,119.02
Audubon		171,000.00	1,473.81	325,796.89
Benton	46,309.10	120,800.00		389,614.30
Black Hawk	9,945.13		83,623.55	2,371,316.39
Boone	32.50			97,270.71
Bremer	1,427.50	26,000.00	4.00	51,349.09
Buchanan		51,000.00		196,396.51
Buena Vista			68,197.15	706,700.36
Butler	3,300.85		110,615.76	1,101,615.76
Calhoun	162.57	123,851.00	61,103.33	632,791.17
Carroll	2,075.39	10,300.00	23,996.12	141,782.71
Cass		19,700.00		237,243.84
Cedar				29,752.76
Cerro Gordo		901,135.00	325,350.84	2,141,545.95
Cherokee	6,460.75			538,981.50
Chickasaw				234,146.65
Clarke				278,293.54
Clay		475,336.91	55,207.65	1,017,475.97
Clayton				135,444.73
Clinton	50,800.00	13,300.00	20,740.77	1,859,502.29
Crawford		31,400.00	37,159.32	388,419.08
Dallas			10,953.12	600,140.04
Davis		86,449.80		397,449.80
Decatur		24,000.00		313,198.77
Delaware				136,178.17
Des Moines		114,250.00	28,417.80	465,883.62
Dickinson		670,430.00	22,006.80	1,064,921.21
Dubuque	6,236.54			959,871.16
Emmet		196,000.00	63,382.68	533,568.07
Fayette		70,000.00		437,065.15
Floyd		388,634.43	11,644.70	1,412,117.29
Franklin			46,275.95	428,418.81
Fremont		351,382.00	143,277.05	1,006,540.63
Greene	54,917.41		330,992.99	1,820,280.34
Grundy		4,000.00		472,712.88
Guthrie	61,580.17			484,831.27
Hamilton		232,785.11	85,691.69	978,656.95
Hancock		1,893,473.02	173,266.96	2,306,136.65
Hardin	147.41		61,184.28	573,123.98
Harrison		246,001.40	79,930.92	561,879.97
Henry				145,173.85
Howard		54,500.00	273.70	358,780.17
Humboldt		492,062.41	97,831.28	664,451.22
Ida				168,946.62
Iowa		190,900.00		572,482.28
Jackson				192,873.36
Jasper	430.71	66,700.00	3,168.92	746,068.49
Jefferson				174,870.25
Johnson	153.70			228,025.95
Jones				54,282.47
Kookuk				67,000.00
Kossuth		548,456.62	1,280,196.00	2,802,429.30

TABLE NO. 17—PART III—Continued

Counties	Primary road district fund warrants	Drainage bonds	Outstanding drainage warrants	Total all indebtedness outstanding Jan. 1, 1925
Lee		525,926.87		830,714.60
Linn				1,230,441.14
Louis		478,012.21	105,805.58	664,737.78
Lucas				264,175.79
Lyon				133,465.78
Lyon		25,800.00		107,975.11
Madison		102,800.00		507,967.49
Mahaska	35,938.66	6,591.73	7,575.76	582,999.28
Marion		225,300.00	435.85	1,063,242.58
Marshall		45,584.66		649,885.70
Mills		60,105.00		482,210.47
Mitchell	4,787.87			514,360.96
Monroe		347,119.08	108,008.72	384,634.09
Monroe			46,380.00	580,044.04
Montgomery			300.00	169,247.48
Muscatine		41,432.88		1,094,056.60
Oceola		36,130.00	350.00	621,799.80
O'Brien		395,240.73	23,674.15	886,800.10
Osceola	32,820.20	213,718.59	14,653.88	1,376,081.71
Palo Alto	3,300.00	928,565.00	194,070.63	31,620.53
Plymouth				1,801,368.25
Pocahontas		590,330.00	273,335.53	4,322,190.02
Polk	18,968.71	327,100.00	30,970.82	1,708,911.91
Pottawattamie		500.30	196,579.62	408,841.62
Poweshiek		174,400.00		303,536.15
Ringgold		38,800.00		302,302.55
Sac		88,700.00	37,690.50	2,583,038.10
Sac				372,132.87
Scott			1,222.66	3,564.92
Shelby		125.08		611,106.06
Sioux	2,133.65			524,487.84
Story	41,969.69	111,790.00	5,648.10	246,067.80
Tama		13,623.00	115.23	159,620.65
Taylor	75.00	68,700.00		264,248.02
Union				368.80
Van Buren		25,622.45	231.00	316,196.14
Wapello	2,655.61	50,200.00		495,138.06
Warren		281,700.00	1,881.27	515,049.76
Washington	823.46	45,000.00		107,170.90
Wayne		51,306.00	710.63	940,388.04
Webster		638,888.75	69,522.84	1,046,140.06
Winneshiek		30.00	585,000.00	329,000.00
Woodbury	80.12	233,919.65	17,610.73	3,481,431.81
Worth		430,034.55	28,415.40	615,960.66
Wright		1,071,336.11	59,508.72	1,697,610.17
Totals	\$ 205,226.27	\$ 15,780,238.48	\$4,731,173.06	\$69,718,909.88

TABLE NO. 18

Miscellaneous Officers: Cost of Office During 1924.

Counties	Assessors	Board of review	Township trustees	Township clerks	Constables, miscellaneous	Compensation of soldiers' relief commission	Paid for soldiers' relief
Adair.....	\$ 2,473.10	\$ 52.00	\$ 1,230.15	\$ 565.47		\$ 120.00	\$ 1,764.23
Adams.....	1,613.50	40.00		884.75	41.80	76.25	2,600.00
Allamore.....	3,424.83	119.00	502.50	108.00	32.15		
Appanoose.....	4,113.68		1,392.23		2,182.17	237.12	1,507.01
Audubon.....	1,809.54	65.00	923.40	145.37	97.40		
Benton.....	3,646.56	110.00	1,100.00	150.00	612.44	75.00	1,402.00
Black Hawk.....	9,823.67	134.00	916.89	273.35		2,345.00	
Boone.....	4,400.14	59.00	408.00	108.00		58.25	1,579.00
Bremers.....	2,246.80	102.70	904.50	180.00		59.70	2,288.00
Buchanan.....	3,600.78	71.00	711.00	240.35	281.10	40.00	175.00
Buena Vista.....	3,082.01	106.00	1,095.00	374.30	85.10		429.10
Butler.....	3,312.00	40.00	1,350.00	325.30	34.00		3,601.63
Calhoun.....	3,942.29	57.00	1,022.05	355.00		142.00	1,742.29
Carroll.....	4,148.10	50.00	837.00	279.00		75.00	733.00
Cass.....	3,102.02	20.80	691.50	116.50	145.00	205.00	2,117.50
Cedar.....	3,494.34	247.00	315.00	92.40			8,319.87
Cerro Gordo.....	5,869.00	12.00	457.00	183.00			1,750.00
Cherokee.....	6,182.40	47.50	858.00	227.50	80.10	100.00	5,573.03
Chickasaw.....	1,901.23	62.00	507.00	165.00		72.00	142.00
Clarke.....	2,138.00	15.00	798.00	185.50			280.00
Clay.....	3,331.30	77.00	1,506.00	413.50	40.00		490.30
Clayton.....	3,085.33	228.00	855.05	290.40	143.31	129.00	315.00
Clinton.....	6,182.40	203.00	1,060.50	326.50		300.00	5,573.03
Crawford.....	3,540.00	93.00	2,029.00	754.45		98.00	2,050.00
Dallas.....	4,294.43	127.00	368.25	109.40	256.00	200.00	1,750.00
Decatur.....	2,411.30	210.00	321.00	100.00	5.00	9.00	115.00
Des Moines.....	2,208.18	54.00	790.40	221.00		20.50	670.00
Delaware.....	3,645.81	47.50	1,007.75	320.50	235.65	1,400.00	
Des Moines.....	4,212.80		1,855.80	390.00		60.00	1,212.50
Dickinson.....	1,960.40	55.00	1,012.50	129.90			645.00
Dubuque.....	10,278.00	300.00	294.00	115.65		300.00	965.00
Emmet.....	2,200.00	64.00	523.49	214.62			2,764.00
Fayette.....	4,843.26	54.00	656.10	110.40		46.00	2,764.00
Floyd.....	3,871.83	77.00	291.75	192.75		32.65	1,136.83
Franklin.....	2,838.78	264.00	974.50	222.75	270.25	116.40	1,803.16
Fremont.....	3,005.61	52.00	1,588.86	339.93		9.70	72.40
Greene.....	3,100.22		528.10		55.00		500.00
Grundy.....	2,972.50	86.50	757.50	319.00			610.00
Guthrie.....	1,200.05	82.00	562.25	192.40		75.00	1,053.90
Hamilton.....	2,773.23	33.00	408.00	141.00	52.00		
Hancock.....	3,247.89	51.50	306.00	122.00			4,032.00
Hardin.....	3,807.97	114.45	782.50	340.00	69.65	291.00	1,230.00
Harrison.....	3,494.80	143.10	1,400.20	547.65		60.00	482.00
Henry.....	3,405.38	120.00	1,040.80	335.00	304.80	75.00	301.40
Howard.....	1,931.73	10.00	739.00	208.00		8.50	140.00
Humboldt.....	2,285.65	70.00	912.54	282.65	8.45	3.00	329.00
Ia.....	2,255.90	28.00	874.80	294.60			
Iowa.....	4,315.17	37.00	1,230.02	328.40		150.00	675.00
Jackson.....	3,177.37	106.00	1,482.50	390.00		75.00	1,275.00
Jasper.....	5,405.40	70.00	945.00	208.00			461.21
Jefferson.....	3,104.52	168.00	855.00	328.00	38.75	105.00	3,330.00
Johnson.....							
Jones.....	2,710.50	338.00	206.00	60.00		25.00	901.31
Kosciusko.....	4,280.73	120.00	1,516.20	482.33			287.00
Kossuth.....	5,066.12	154.00	1,615.11	368.00			4,225.00

TABLE NO. 18—Continued

Counties	Assessors	Board of review	Township trustees	Township clerks	Constables, miscellaneous	Compensation of soldiers' relief commission	Paid for soldiers' relief
Lee.....	4,634.00	105.00	1,064.00	348.50	46.65	327.00	2,285.07
Linn.....	15,817.08	296.20	207.00	66.00	2,979.20		783.30
Louis.....	2,819.81	28.00	601.00	122.30			881.92
Lucas.....	1,844.73	52.00	629.00	146.50			630.00
Lyon.....	3,333.00	92.10	1,273.91	327.27	6.86		1,800.00
Madison.....	2,610.28		1,137.65	378.25	111.81		150.00
Mahaska.....	5,147.81	186.00	430.50	129.00	604.60		192.00
Marion.....	5,536.65	70.00	507.00	111.00			1,974.05
Mills.....	4,823.94	29.63	1,139.00		17.30		60.00
Mississippi.....	2,271.63	56.00	755.70	248.70		60.00	3,949.90
Mitchell.....	5,433.26	47.00	738.00	248.00	229.45		300.00
Monona.....	2,984.70	34.00	847.45		248.80	56.00	300.00
Monroe.....	5,015.60	52.28	1,044.00	292.87			177.00
Montgomery.....	2,288.30	27.00	444.00	350.00			235.57
Muscatine.....	2,288.00	41.00	904.50	365.00	101.24		
Osceola.....	2,758.80	28.00	723.00	194.00			
O'Brien.....	1,710.00	68.00	775.03	298.60			19.28
Page.....	3,664.07	32.00	1,128.25	305.55	88.35	67.30	322.30
Palo Alto.....	4,228.82	77.00	375.00	130.00	15.00	45.00	2,500.00
Plymouth.....	4,291.48	94.30	804.50	228.00	122.35	54.30	3,300.00
Pocahontas.....	2,231.50	98.00	1,102.00	232.00			
Pottawattamie.....	25,124.82		2,165.00			1,375.00	33,261.50
Pottawattamie.....	8,202.03	310.00	929.75	314.50	823.45	400.00	7,106.55
Poweshiek.....	3,440.50	29.00	1,279.50	429.70		95.00	1,180.00
Ringgold.....	1,080.87		929.15	288.50	98.35	25.50	612.54
Sac.....	3,330.30	31.00	1,723.20	624.00	27.00	80.00	1,221.02
Scott.....	10,000.67	689.00	789.00	251.00	79.00	715.00	7,926.83
Shelby.....	3,241.80		527.00				144.00
Sioux.....	3,004.80	129.00	1,343.50	355.00	109.63		1,526.65
Story.....	7,907.15	62.50	1,827.83	510.00		100.00	1,770.00
Tama.....	3,928.57	161.50	775.00	305.50			2,770.00
Taylor.....	2,019.74	44.00	629.80	223.05		60.30	1,010.00
Union.....	2,240.73	50.00	521.70	137.50	75.50	100.00	
Van Buren.....	2,161.30	30.00	628.35	177.00		48.00	550.04
Wapello.....	4,638.06	23.10	635.00	211.96	3.00	472.08	4,251.63
Warren.....	2,910.25	61.00	822.50	282.10			5,105.14
Washington.....	3,140.25	256.00	309.25	318.25			3,120.82
Wayne.....	2,294.15		884.25	612.30			945.25
Webster.....	4,060.00	192.00	2,306.00	477.50		8.60	4,740.00
Winneshago.....	2,000.80	94.00	1,043.50	222.10		10.00	1,072.75
Winneshiek.....	7,478.82	196.50	786.00	229.00	79.05		536.00
Woodbury.....	15,051.73	87.00	2,126.50	684.00	6,800.00		9,178.83
Worth.....	1,907.30	22.00	729.00	180.00			3.00
Wright.....	4,268.40	126.00	444.00	156.00	45.50	65.00	1,534.00
Totals.....	\$ 401,846.72	\$ 9,107.53	\$ 87,745.22	\$ 25,822.15	\$ 17,318.66	\$ 9,123.33	\$ 187,151.37

TABLE NO. 19

Part I—Miscellaneous Court Expense, 1924.

Counties	District court including grand jury	Jail expense	Cost of coroner's court
Adair.....	\$ 2,805.22	\$ 514.90	\$
Adams.....	3,367.17	550.46	7.80
Albany.....	6,300.82	248.27	118.80
Appanoose.....	28,238.21		
Audubon.....	3,968.28	209.74	42.30
Benton.....	8,409.20	2,761.70	605.85
Black Hawk.....	1,654.40	1,745.92	218.85
Boone.....	14,106.31	455.64	168.50
Bremer.....	2,690.20	41.25	78.10
Buchanan.....	57.25	378.84	378.84
Buena Vista.....	7,454.08	415.69	10.00
Butler.....	4,051.62	380.74	89.90
Calhoun.....			
Carroll.....	4,671.47	1,409.16	464.10
Cass.....	16,718.35	1,018.68	16.00
Cedar.....	6,013.25	300.37	8.00
Cerro Gordo.....	2,731.08		
Cherokee.....	548.82	30.00	0.00
Chickasaw.....	3,283.71	563.18	267.20
Clarke.....	4,495.98	4.50	61.25
Clay.....	2,624.45	654.79	58.40
Clayton.....	5,550.98	1,047.98	177.45
Clinton.....	10,756.43	640.52	1,127.90
Crawford.....	6,781.86	206.49	44.90
Dallas.....	6,238.00	1,300.91	314.16
Davis.....	3,923.68	12.65	44.00
Decatur.....	4,486.42	600.10	
Delaware.....	5,680.00	4,127.77	205.50
Des Moines.....	5,825.89		
Dickinson.....	5,495.63	45.11	169.23
Dubuque.....	17,369.67	2,131.96	849.00
Emmet.....	5,081.73	106.25	106.15
Fayette.....	1,417.20		
Floyd.....	5,230.20	570.28	
Franklin.....	2,837.30	2,859.84	18.30
Fremont.....	10,743.77	772.61	
Greene.....	7,631.42	606.91	21.20
Grundy.....	2,566.78	268.84	
Guthrie.....	5,089.16	447.08	53.10
Hamilton.....	10,945.69	387.90	14.00
Hancock.....		6.15	77.10
Hardin.....	11,190.13	1,026.88	90.60
Harrison.....	5,445.00	2,080.00	62.45
Henry.....	8,706.86	1,167.13	101.05
Howard.....	5,294.73	1,790.13	27.60
Humboldt.....	5,645.13	695.05	
Ia.....	2,994.49	46.00	98.25
Iowa.....	7,141.65	287.23	14.50
Jackson.....	5,079.00	751.61	85.83
Jasper.....	8,866.26	1,763.58	39.70
Jefferson.....	5,221.60	2,294.00	48.20
Johnson.....	18,242.50	2,222.74	
Jones.....	7,195.54	790.28	189.06
Keokuk.....	6,051.80	1,259.65	49.84
Kossuth.....	4,009.94	613.21	92.75

TABLE NO. 19—PART I—Continued

Counties	District court including grand jury	Jail expense	Cost of coroner's court
Lee.....	22,081.96	6,672.84	188.42
Linn.....	35,217.09		615.71
Louisia.....	6,311.61	262.92	64.33
Lucas.....	7,308.95	1,873.56	92.30
Lyon.....	5,415.22		24.40
Madison.....	6,223.25	875.04	106.65
Mahaska.....		280.13	26.45
Marion.....	7,796.17	1,066.62	206.55
Marshall.....	12,484.28		
Mills.....	2,192.01	754.81	
Mitchell.....		282.73	
Monona.....	11,929.64	25.44	134.10
Monroe.....	5,331.29	987.74	445.50
Montgomery.....	3,441.64	1,074.31	17.00
Muscatine.....	19,839.77	1,061.37	134.00
O'Brien.....	3,328.58	58.20	15.50
Osceola.....	966.41		104.90
Page.....	4,469.76	1,800.91	30.20
Palo Alto.....	3,625.11	876.25	5.00
Plymouth.....	5,000.19	858.59	
Pocahontas.....	4,149.51	73.40	
Polk.....	138,830.07	4,865.51	3,278.05
Pottawattamie.....	19,738.03	10,121.76	947.55
Poweshiek.....	9,960.07	1,768.42	373.85
Ringgold.....	5,476.98	159.55	87.00
Sac.....	6,276.02	25.60	18.55
Scott.....	64,923.77	16,305.22	2,020.90
Shelby.....	4,408.29	496.53	17.40
Sioux.....	4,133.43	761.11	
Story.....	17,669.50	1,471.80	167.35
Tama.....	9,091.18	2,275.40	83.90
Taylor.....	9,803.41	100.25	163.50
Union.....	8,236.01	491.81	390.80
Van Buren.....	4,345.06		
Wapello.....	5,771.86	7,330.73	923.70
Warren.....	2,176.14	883.10	223.30
Washington.....	4,517.24	1,614.26	27.60
Wayne.....	5,968.11	52.96	106.00
Webster.....	17,009.51		70.45
Winnebago.....	4,727.50	288.97	
Winnebuck.....	5,265.14	842.19	48.20
Woodbury.....	54,726.29	2,252.73	583.40
Worth.....	4,192.23		
Wright.....	9,166.85	1,649.02	92.25
Totals.....	\$ 927,177.20	\$ 127,164.35	\$ 18,366.98

TABLE NO. 19

Part II—Miscellaneous Court Expense, 1924.

Counties	Cost of Justice of peace court	Superior court expense	Other court expense	Total expense of courts
Adair	\$ 167.90			\$ 3,487.88
Adams	179.00			4,105.00
Alfalfa	217.40			6,385.50
Appanoose	187.00			28,239.21
Audubon	688.54		\$ 185.00	4,506.32
Benton	8,909.22			12,457.29
Black Hawk	5,905.17		11,806.61	23,975.20
Boone	231.75			18,633.92
Bremert	58.00			2,404.46
Buchanan	328.90		1,821.13	474.69
Buena Vista	331.00			10,081.70
Butler	165.90			4,861.26
Calhoun	322.35			6,730.63
Carrroll	192.40			18,275.33
Cass	4,711.85			6,592.22
Cedar	119.90			7,448.53
Cerro Gordo	108.25			706.37
Cherokee	95.25			4,222.24
Chickasaw	452.52			4,061.98
Clarke	416.10			3,709.16
Clay	110.72		10,283.23	7,198.51
Clayton	484.71			22,918.80
Clinton	954.45			7,577.00
Crawford	368.25			11,907.51
Dallas	328.75			4,139.58
Davis	248.30			5,475.27
Decatur	4,488.00			10,262.26
Delaware	80.25			20,146.71
Des Moines	5,336.10		155.70	5,731.22
Dickinson	577.03			26,282.18
Dubuque	247.35			6,303.75
Emmet	247.35			1,417.20
Fayette	540.05			6,111.02
Floyd	963.54		4,077.89	6,235.49
Franklin	99.50			16,588.11
Francon	105.30			8,359.00
Greene	821.80		2,813.28	2,965.92
Grundy	530.35			8,724.02
Guthrie	327.83			11,764.90
Hamilton	362.55			811.08
Hancock	114.35			12,647.21
Hardin	322.80			7,708.00
Harrison	206.05		1,534.50	10,296.84
Henry	90.50			6,708.01
Howard	229.16			6,430.71
Humboldt	241.45			5,432.90
Ia	157.30			7,084.22
Iowa	601.08			6,073.85
Jackson	212.85			11,314.22
Jasper	3,087.17			7,875.55
Jefferson	671.80			24,022.21
Johnson	756.47			8,737.07
Jones	821.01			2,117.85
Keokuk				5,626.01
Kossuth				

TABLE NO. 19—PART II—Continued

Counties	Cost of Justice of peace court	Superior court expense	Other court expense	Total expense of courts
Iee	7,425.38	\$ 2,077.55		\$ 20,316.18
Ilin	6,073.60	8,027.50	2,913.99	32,848.19
Louisia	249.54			6,828.42
Lucas	788.25		702.60	10,024.90
Lyon	224.10			5,002.12
Madison	1,102.54			7,232.04
Mahaska	787.24			1,428.09
Marion				9,806.98
Marshall	362.55		4,328.19	16,822.47
Mills	211.50		326.75	4,446.12
Mitchell	525.80		259.40	879.13
Monona	525.80			12,300.68
Monroe	535.70			7,400.13
Montgomery	4,145.70		463.25	5,608.71
Muscathie	338.65			16,644.70
O'Brien	907.33		419.50	\$ 733.33
Oseola	254.50	1,125.00		1,698.14
Page	85.15		3,028.11	9,626.17
Palo Alto	544.95			8,221.03
Plymouth	414.47			6,408.64
Pocahontas	637.19			4,037.28
Polk	6,889.48		20,443.60	108,066.23
Pottawattamie	61.00	1,008.96		37,407.82
Poweshiek	267.75			13,285.35
Ringgold	294.05			5,941.28
Sac	9,527.40		2,422.21	6,014.12
Scott	124.15			25,159.50
Shelby	261.23			5,046.28
Sioux	1,676.30			5,185.76
Story	146.70			20,069.95
Tama	203.00			11,547.18
Taylor	508.05			10,350.50
Union	70.70			9,027.47
Van Buren	4,952.69			4,413.26
Wapello	556.25			16,918.92
Warren	638.98			4,340.79
Washington	145.03			6,698.08
Wayne	4,729.06			6,270.89
Webster	145.95		1,549.86	21,809.32
Winnebago	229.20	107.75	164.00	6,707.37
Winneshek	832.70	6,183.29		6,656.58
Woodbury	150.75			64,032.41
Worth				4,192.23
Wright				11,062.87
Totals	\$ 102,955.50	\$ 19,580.85	\$ 60,968.81	\$ 1,268,912.78

TABLE NO. 20

Part I—Miscellaneous County Expense.

Counties	Printing and stationery	Court house expense	Inmate support in state hospitals including commitment	Inebriate support in state hospitals including commitment	Febble-minded Glenwood	Tuberculosis Oakdale
Adair	3,408.71	2,475.92	5,769.57		399.70	
Adams	1,87.47	2,986.96	6,317.99		134.82	206.11
Allamakee	7,131.82	2,284.43	3,708.34		302.39	780.00
Appanoose	5,392.12		11,796.44	396.00	340.07	3,823.62
Audubon	4,438.26	2,278.96	8,458.53	66.01	61.16	1,227.63
Benton		6,191.46	16,387.49		784.22	1,632.27
Black Hawk	12,839.84	6,232.15	14,053.92		770.23	3,034.66
Boone	4,547.28	7,965.92	11,997.51		447.83	5,776.19
Bremer	5,312.18	3,678.07	6,599.23		122.71	
Buchanan	3,259.76		5,001.89		331.56	704.59
Buena Vista	2,558.56	4,217.29	13,577.47		196.92	2,608.21
Butler	1,016.93	3,228.63	7,436.19		87.17	1,462.90
Calhoun	7,499.14	3,066.93	11,638.84		219.06	2,167.15
Carroll	9,185.70	9,233.90	9,029.00	390.00	449.82	582.90
Cass	7,877.22	6,239.70	10,676.03		369.63	33.55
Cedar	5,429.99	2,741.50	3,777.35		191.92	298.99
Cerro Gordo	11,633.37	9,274.57				
Cherokee	4,289.96	4,799.70	10,970.14	442.01	254.64	1,430.42
Chickasaw	3,731.23	3,159.11	6,942.45		131.23	832.42
Clarke	1,449.13	3,622.87	8,599.43		372.29	1,323.06
Clay	9,628.91	5,051.09	9,382.14		704.52	2,639.65
Clayton	7,278.39	7,425.78	6,296.08		199.13	922.65
Clinton	12,181.31	10,423.82	21,333.36		466.00	5,959.27
Crawford	4,619.63	10,232.74	11,141.35		435.63	
Dallas	6,607.31	5,874.03	9,978.61	133.35	358.44	2,811.21
Davis	2,378.62	3,894.67	7,098.02		54.09	1,362.82
Decatur	2,149.35	4,112.38	4,436.63	290.83	257.57	1,675.92
Delaware	715.37	3,397.97	7,391.94		995.53	995.96
Des Moines	7,113.21	7,715.11	16,397.37		343.78	6,264.00
DeWinn	6,638.03	2,398.36	5,532.00		148.49	897.57
Dubuque	10,516.11	10,521.29	35,113.24		232.41	1,117.58
Emmet	2,581.51	7,398.92	4,878.64		29.42	92.26
Fayette	4,229.35	28,400.96	3,916.07		363.60	909.04
Floyd	432.59	2,383.19	10,403.67		284.87	2,174.83
Franklin	3,087.76	9,625.96	5,599.58		161.89	69.12
Fremont	3,716.85	1,655.41	8,511.34		431.92	743.90
Greene	7,744.33	6,271.88	7,165.92		356.81	1,985.44
Grundy	622.32	3,946.07	4,536.76		375.71	
Guthrie	5,064.75	4,833.29				
Hamilton	6,167.84	6,637.32	4,003.18		315.08	1,295.64
Hancock	2,219.93	3,474.45			110.15	4.19
Hardin	5,965.20	8,279.62	13,417.10		505.42	847.17
Harrison	215.35	4,510.75	7,564.39		323.86	909.91
Henry	8,627.49	5,599.27	11,829.25		197.13	2,148.64
Howard	3,224.23	2,068.46	7,879.10		153.92	1,279.63
Humboldt	1,430.10	3,473.69	7,361.92		284.91	2,738.18
Iowa	6,233.50	7,492.60		131.75		
Jackson	5,033.22	7,391.90	13,195.96		349.23	1,109.07
Jasper	2,894.93	1,222.89	4,229.23		329.53	2,249.26
Jessie	3,916.37	20,285.58	13,059.68		316.44	2,811.32
Jefferson	3,756.81	3,369.00	6,391.28		295.38	661.14
Johnson	2,819.42	11,454.71	12,514.87		395.19	6,128.64
Jones	4,975.03	2,709.75	7,065.34		621.84	4,329.49
Keokuk	13,147.92	4,957.72	11,968.75		296.22	21.67
Kossuth	7,697.39	5,591.91	12,308.01		468.63	1,442.81

TABLE NO. 20—PART I—Continued

Counties	Printing and stationery	Court house expense	Inmate support in state hospitals including commitment	Inebriate support in state hospitals including commitment	Febble-minded Glenwood	Tuberculosis Oakdale
Lee	7,906.72	5,728.03	26,839.34	189.33	883.30	5,175.61
Linn	12,029.74	68,432.98	33,851.04	1,106.28	1,572.80	20,954.23
Louisia	2,519.25	7,599.93	4,315.48		47.48	2,561.34
Lucas	2,300.40	3,682.46	4,909.53		313.26	2,929.75
Lyon	2,151.53	3,551.28	4,409.30	48.67	164.44	227.50
Madison	3,118.45	4,022.32	9,373.82		194.51	1,431.14
Mahaska	1,676.37	6,719.66	14,084.61		799.98	749.66
Marion	5,289.57	7,889.23	16,303.33	52.00	27.50	629.94
Marshall	3,169.29	9,036.94	8,892.57		928.25	2,119.50
Mills	5,765.89	3,338.63	10,181.41		574.71	712.83
Mitchell		2,064.83				
Monona		5,595.00	10,506.11	400.14	439.95	
Monroe	4,312.70	3,009.53	8,217.27		628.17	569.68
Montgomery	2,682.02	4,696.66	6,479.67	107.33	344.93	589.20
Muscatine	7,112.11	6,194.19	265.39	4.29		
O'Brien	3,287.43	4,982.93	7,338.14		75.20	885.00
Oseola	2,014.68	5,283.89	4,175.00		119.62	
Page	3,083.06	6,012.12	17,400.09		498.52	80.36
Palo Alto	2,737.96	3,595.96	6,859.45	144.67	98.50	726.94
Plymouth	2,544.21	7,901.25	13,029.55		413.92	1,634.70
Pocahontas	7,439.19	7,144.29	5,731.69		133.86	1,053.87
Polk	28,219.72	34,021.00	71,963.67		6,306.48	31,623.57
Pottawattamie	8,977.02	10,563.21	39,709.00	300.00	1,069.93	4,411.95
Poweshiek	6,922.03	4,333.05	7,755.54		316.99	4,215.84
Ringgold	6,012.33	4,441.49	7,019.35		393.00	1,150.00
Sac	7,394.18	5,569.59	8,299.32		69.76	739.72
Scott	25,215.49	11,983.71	38,686.09	1,635.17	2,569.32	2,701.84
Shelby	5,809.30	10,736.27	10,544.24	125.87	153.23	585.79
Sioux	4,023.10	7,033.43	7,187.12		209.93	25.16
Story	13,387.74	5,749.40	5,078.84		412.73	977.70
Tama	2,867.96	4,261.58	9,054.04		177.09	927.92
Taylor	2,452.68	3,491.69	176.09			
Union	4,841.50	2,569.44	10,715.74	112.00	568.00	397.39
Van Buren	5,423.63	2,629.94	10,955.13		316.87	132.51
Wapello	7,036.89	1,735.17	8,636.09		711.22	109.09
Warren	3,241.74	12,799.88	7,826.67		124.12	515.30
Washington	5,390.16	3,198.46	6,638.55		273.29	990.39
Wayne	2,838.32	7,724.66	4,099.60	105.33	318.13	2,713.22
Webster	10,653.63	5,954.97	17,427.92		869.14	5,367.55
Winnebago	4,735.50	2,993.50	4,196.81		270.73	2,579.01
Winneshek	1,804.76	9,099.57	8,354.00		59.88	5,453.71
Woodbury	21,028.85	33,783.03	55,459.17		2,764.50	10,196.25
Worth	4,715.00	1,877.89	8,122.46		82.68	253.83
Wright	776.30	3,314.08	10,578.58		154.41	2,621.62
Totals	8651,323.76	9681,553.33	31,074,877.42	6,439.73	42,428.60	207,078.95

TABLE NO. 20

Part II—Miscellaneous County Expense.

Counties	Epileptic, Woodward	Orphan's home Davenport	School for deaf, Council Bluffs	School for blind, Vinton	Juvenile home, Toledo	Summer school and teachers' institute
Adair	\$ 688.79					\$ 229.24
Adams	222.28					
Adamsakee	707.92				\$ 600.72	320.00
Appanoose	562.80	\$ 2,117.55	\$ 345.06			414.27
Audubon	330.64		3.35			
Benton	1,778.56	654.15			628.33	216.82
Black Hawk	1,341.43		16.90	\$ 28.00	150.82	469.76
Boone	2,141.33	204.95	22.00	17.70	636.07	314.81
Bremser	602.65					
Buchanan	1,178.54	106.68			361.44	
Buena Vista	549.00		.65	5.50		339.75
Butler	1,021.63	134.40	16.95	1.00		928.40
Calhoun	568.19			36.03		
Carroll	1,320.00		864.10			
Cass	306.80		1.70	45.12	322.00	525.24
Cedar	549.53	280.97	47.44		951.30	167.00
Cerro Gordo						279.00
Cherokee	284.80		18.15			397.79
Chickasaw	1,440.00					591.00
Clarke	364.89	302.50		27.34		296.40
Clay	1,002.40		84.36			
Clayton	570.00	871.61	48.92	11.45		
Clinton	1,065.40	1,013.71	93.36		380.53	712.74
Crawford	288.00					
Dallas	2,066.36	94.29	79.13			283.00
Davis	149.00				793.41	253.65
Decatur	376.00			161.38	82.18	256.34
Delaware	367.64		300.97		411.00	
Des Moines	454.00	1,754.19	14.49		586.21	
Dickinson	288.00		6.70			268.00
Dubuque	3,305.49	1,256.87				329.09
Emmet	772.66	434.61			565.81	315.00
Fayette	847.00	600.77			300.00	
Floyd	51.30	197.12	53.28		307.50	
Franklin	1,038.40				578.76	279.79
Fremont	408.00					307.00
Greene	722.11		8.50	105.00	296.65	
Grundy	485.50	278.40				
Guthrie						
Hamilton	337.78	569.00	261.35	27.69	377.90	390.00
Hancock	704.98		32.34		135.22	518.09
Hardin	1,158.39		110.48		1,500.27	411.80
Harrison	847.00	23.61			705.64	
Henry	730.00		36.30			254.38
Howard	306.30	144.88				282.50
Humboldt	23.00					150.00
Ia		311.81			321.89	
Iowa	276.00	144.88	13.45		659.07	651.39
Jackson		1,106.48				285.00
Jasper	517.46	1,383.48	74.68			826.21
Jefferson	288.00	107.03	88.50		256.06	316.56
Johnson	968.80	491.45	156.90	35.00	21.72	397.99
Jones	1,333.58	1,617.45	105.57			
Keokuk	5.00	579.48				
Kossuth	4.00	309.49			659.07	

TABLE NO. 20—PART II—Continued

Counties	Epileptic, Woodward	Orphan's home Davenport	School for deaf, Council Bluffs	School for blind, Vinton	Juvenile home, Toledo	Summer school and teachers' institute
Lee	802.04	784.32				732.55
Lincoln	2,833.30	\$ 219.32				1,957.31
Louis	1,440.00	1,300.51	188.29	7.00		436.38
Lucas	291.25					219.69
Lyon	432.00			2.70		289.50
Madison	323.63					156.00
Mahaska	\$ 042.44	1,637.42		80.81		104.22
Marion	712.80	434.32				82.35
Marshall	754.63	813.07	243.40			380.52
Mills	524.15					378.72
Mitchell						190.26
Monroe	434.26	144.87	65.80			
Montgomery	1,454.35					335.94
Muscatine	511.96					629.28
O'Brien	288.00	12.30				16.23
Osceola	269.14					281.25
Page	667.20			12.60		290.75
Palo Alto	575.55					915.46
Plymouth	49.01				20.13	
Pocahontas	1,700.48					227.44
Polk	9,566.87	19,687.06	490.67	77.79		872.60
Pottawattamie	2,972.60		456.74	161.92		3,446.07
Poweshiek	288.00	1,614.31	2.30			862.41
Ringgold	33.92					204.45
Sae	1,440.80					1,275.92
Scott	156.66	9,744.14	49.19	46.47		813.68
Shelby	530.63					489.38
Sioux	289.07			94.18		190.26
Story	636.61	363.06		22.96		207.00
Tama	778.37	289.57	21.85	27.00	1,080.70	307.60
Taylor						389.00
Union	29.20		1.00			255.00
Van Buren						389.13
Wapello	629.25	1,088.97				255.00
Warren	713.00	144.87	68.85	75.15	139.01	827.67
Washington	626.47					438.38
Wayne	256.73					75.00
Webster	1,192.90	3,441.53	82.19			1,122.50
Winneshago	301.10					219.69
Winneshiek						664.72
Woodbury	3,680.73	3,394.08	166.10	21.71	1,736.73	255.48
Worth	288.00	290.75				156.25
Wright	919.27	252.12				371.59
Totals	\$ 78,065.04	\$ 67,972.47	\$ 4,824.53	\$ 1,064.32	\$ 82,138.74	\$ 21,275.82

TABLE NO. 21

Part I—Miscellaneous County Expense.

Counties	Vital statistics	Farm bureau	Telephone rentals and tolls	State examinations	School books	Supplies
Adair.....	\$ 12.00	\$ 3,000.00	\$ 430.72	\$ 530.46	\$ 2,108.41	\$ 87.92
Adams.....	3,000.00	3,000.00	270.50	787.55	1,448.43	4,673.19
Alfalfa.....	3,000.00	3,000.00	370.76	1,158.49	2,380.26	
Appanoose.....	200.75	3,252.12	584.65			
Audubon.....	90.00	3,000.00	742.60	286.05		2,650.00
Benton.....	221.15	3,150.00	329.60	622.26	3,690.08	730.25
Black Hawk.....	46.00	5,000.00	1,022.07	2,508.29	143.38	3,191.50
Boone.....	220.00	3,000.00	1,174.12	908.74	5,291.89	8,294.80
Bremet.....	131.00	5,000.00	639.68	264.94		
Buchanan.....	190.00	3,000.00	963.64	692.55		5,027.13
Buena Vista.....	129.00	3,000.00	637.28	909.56	1,662.75	4,941.46
Butler.....	261.50	3,000.00	874.20	328.70	4,370.40	5,765.59
Calhoun.....	144.50	3,000.00	723.95			
Carroll.....	185.50	3,000.00	969.37			
Cass.....	4.25	3,000.00	1,145.26	631.76	1,700.40	318.29
Cedar.....	163.00	3,000.00	428.50	972.20	3,295.14	
Cerro Gordo.....		5,416.66	1,144.55		11,769.29	
Cherokee.....	160.40	3,000.00	542.38	1,760.75	2,508.59	1,739.87
Chickasaw.....	115.75	2,000.00	733.40			1,716.05
Clarke.....	86.00	2,000.00	447.35	865.05		2,469.53
Clay.....	65.75	3,000.00	489.66	665.88	1,999.24	
Clayton.....	104.90	5,000.00	912.61	349.47		
Clinton.....	160.40	4,999.92	1,661.64	1,844.02		
Crawford.....		3,000.00	1,133.90	1,381.99		5,832.58
Dallas.....	194.25	5,000.00	1,367.66		3,054.98	
Davis.....	98.75	2,880.00	137.05	478.66		3,274.31
Decatur.....	185.00					
Delaware.....	40.70	3,600.00	634.45	590.50		3,171.05
Des Moines.....	908.75	3,440.00	432.95	920.55	2,044.89	5,048.07
Dickinson.....	91.00	3,600.00	656.69	232.52	4,962.19	2,159.76
Dubuque.....		5,000.00	1,360.11	2,176.40		
Emmet.....	165.50	3,000.00	783.35	225.92	2,767.23	
Fayette.....	169.25	3,000.00	1,048.78		8,411.84	5,190.38
Floyd.....	124.25	3,000.00	833.60	460.88		
Franklin.....		3,000.00	826.68			3,515.38
Fremont.....	81.75	3,000.00	337.55	1,302.46		3,501.04
Greene.....	63.25	3,000.00	442.10	45.48	2,080.64	586.44
Grundy.....			430.05	846.32	2,541.29	2,697.46
Guthrie.....	130.75	3,000.00	514.95			388.32
Hamilton.....	268.75	3,000.00	740.36	1,301.90	925.00	
Hancock.....	36.50	3,000.00	651.60	549.15		6,437.06
Hardin.....	176.75	3,000.00	645.50		4,033.71	3,663.30
Harrison.....	188.25	5,000.00			2,200.43	
Henry.....	113.50	3,000.00		467.83		
Howard.....	111.75	3,000.00	356.06	20.38	1,296.28	763.60
Humboldt.....	92.00	3,000.00	544.85	508.21		5,305.17
Ia.....	30.50	3,000.00	370.15	864.51	1,774.53	4,312.20
Iowa.....	112.00	3,000.00	903.05	1,021.90		
Jackson.....	166.50	3,000.00	725.56			
Jasper.....		5,000.00	896.23	2,007.23	2,572.31	6,271.00
Jefferson.....	6.75	2,000.00	612.51	338.02		
Johnson.....	349.25	5,000.00	1,091.74	1,010.36		6,420.54
Jones.....		3,000.00	970.78		1,168.49	2,280.26
Keokuk.....		1,500.00	21.62		839.12	
Kossuth.....	212.00	5,000.00	739.03		822.71	618.59

TABLE NO. 21—PART I—Continued

Counties	Vital statistics	Farm bureau	Telephone rentals and tolls	State examinations	School books	Supplies
Iac.....	374.75	5,600.00	458.65	1,016.31	1,388.36	961.08
Iain.....	953.49	5,000.00	1,062.13	1,425.17	6,294.28	4,486.84
Louisia.....	74.75	3,000.00	629.65	316.62	1,618.46	
Lucas.....	127.00	2,500.00	414.96	972.88	1,472.38	1,725.20
Lyon.....	96.25	3,000.00	1,062.63	439.54		5,742.36
Madison.....	100.50	3,000.00	478.40	1,052.39	1,749.83	3,301.46
Mahaska.....	182.75	5,000.00	569.65	1,312.78		2,578.16
Marion.....	182.25	3,000.00	905.46	976.89		
Marshall.....	23.50	5,000.00	819.54	939.76	1,830.58	5,333.15
Mills.....	169.00	3,000.00	648.87	666.24	1,300.51	5,081.20
Mitchell.....	111.00	2,000.00	609.89		3,881.20	1,375.27
Monona.....		2,450.00	540.61	431.14	5,552.38	11,847.62
Monroe.....	172.25	2,250.00	870.50	567.18		6,802.80
Montgomery.....	117.50	3,000.00	661.38	494.18		3,444.97
Muscatine.....	263.50	2,500.00	652.83	611.11	2,129.12	102.65
O'Brien.....	381.75	3,000.00	576.39	660.27	1,709.62	6,145.72
Page.....	92.75	3,000.00	543.24	565.60		4,329.07
Palo Alto.....	252.00	3,000.00	731.22	1,775.82	3,283.95	4,143.64
Plymouth.....	187.50	3,000.00	726.92	527.00	4,923.31	3,342.72
Pocahontas.....		3,000.00	711.55	357.92	6,537.49	5,123.77
Polk.....	1,203.25	5,000.00	1,831.87	2,652.68	3,815.26	11,965.47
Pottawattamie.....	539.50	4,999.92	2,022.00	4,768.00		7,285.27
Poweshiek.....	141.50	3,000.00	619.95			282.48
Ringgold.....		3,000.00	429.95	890.90	2,888.92	14.50
Saer.....		3,000.00	306.80		2,000.12	
Scott.....	530.60	5,000.00	626.49	728.89		828.20
Shelby.....	114.50	3,000.00	834.15	1,102.15	1,697.80	986.17
Sioux.....	225.00	3,300.00	566.95	524.89		1,891.38
Story.....	235.75	5,000.00	740.00			858.29
Tama.....		3,000.00	797.59	797.45		5,080.37
Taylor.....	80.00		268.75	361.00	5,300.42	3,670.44
Union.....	131.50	3,000.00	415.70		1,790.08	1,025.77
Van Buren.....	101.25	3,000.00	302.00	549.42		560.70
Wapello.....	231.25	4,500.00	806.44	1,516.25	318.88	2,775.60
Warren.....	138.75	3,000.00	736.40	716.30	5,037.98	45.80
Washington.....	175.00	3,000.00	804.89	569.59	1,074.44	1,231.29
Wayne.....	113.00	3,000.00	405.15	889.59		1,436.71
Webster.....	394.75	5,000.00	1,010.57			3,449.48
Winnebago.....	104.00	3,000.00	296.56	302.19		701.01
Winnesiek.....		3,000.00	613.04		2,145.44	2,776.62
Woodbury.....	800.50	5,000.00	3,232.30	2,989.64	2,442.07	7,974.41
Worth.....	94.50	3,750.00	301.95		4,036.29	
Wright.....	153.25	3,000.00	440.92	857.34	2,831.62	3,466.32
Totals.....	\$ 16,407.33	\$327,008.63	\$ 73,684.99	\$ 66,704.27	\$106,234.90	\$ 254,282.09

TABLE NO. 21

Part II—Miscellaneous County Expense.

Counties	Unclaimed fees	Other trust funds	Preliminary drainage expense	Cost of primary election in 1924	Cost of general election in 1924	Miscellaneous expense not included in former classifications
Adair	74.23			1,622.50	1,874.64	1,000.00
Adams	124.78	100.00		1,369.64	1,690.90	
Allamakee				1,254.59	2,027.94	
Appanoose	175.21			3,085.15	4,193.45	
Audubon	2.45		3,205.65		3,035.18	530.55
Benton	1,733.02			2,360.00	1,599.74	
Black Hawk	123.50			4,034.48	7,859.25	1,460.30
Boone	808.40			1,022.19	1,859.90	
Bremer	1,022.17			1,967.14	1,969.97	
Buchanan	56.90			1,967.12	2,365.89	
Buena Vista	236.65		94.12	1,734.52	2,233.22	
Butler				1,754.56	1,519.55	
Calhoun	22.13			1,229.83	1,330.80	4,970.96
Carroll	61.94			3,420.11	3,423.71	
Cass				1,923.02	2,186.09	
Cedar				2,790.27	1,958.71	
Cerro Gordo	254.62			3,953.51	3,923.64	
Cherokee	10.33	289.61		1,418.83	1,822.61	24.80
Chickasaw	23.09	1,451.21		1,229.55	1,864.56	
Clarke	748.14			1,384.90	1,425.36	
Clay			243.95	1,494.65	1,512.50	
Clayton				2,841.88	2,769.48	
Clinton		8.64		3,420.15	4,651.71	
Crawford				1,267.19	1,223.19	8,709.97
Dallas	227.75			5,717.02		
Davis	227.74			1,600.95	1,977.02	1,469.61
Decatur				2,123.92		109,537.74
Delaware				1,034.55	2,709.05	
Des Moines	127.00			1,840.11	4,415.27	
Dickinson			43.00	678.15	906.75	2,764.61
Dubuque		562.24		2,708.08	10,159.30	
Emmet				842.65	1,546.29	2,085.06
Fayette				2,931.63	3,367.76	8,469.90
Floyd				1,434.12	2,067.14	
Franklin			809.96	1,766.22	1,946.12	
Fremont		979.46		1,762.11	1,832.55	
Greene				1,023.15	1,824.22	5,067.96
Grundy	30.60		1,007.00	1,978.00		
Guthrie				1,826.10	2,222.45	
Hamilton				2,025.84	1,983.19	
Hancock			231.05	2,148.02	1,875.75	
Hardin			228.78	1,433.21	1,470.08	
Harrison	50.74		431.89	1,300.80	2,409.72	
Henry				1,607.95	2,040.40	
Howard				1,811.82	1,587.28	2,133.78
Humboldt	50.12			1,462.92	1,269.15	
Iowa			501.75	1,733.00	1,877.22	
Jackson				1,364.72	1,811.51	
Jasper				1,735.45	1,701.50	6,063.91
Jefferson	44.75		27,875.00	1,760.17	3,629.07	
Johnson				1,841.95	1,221.60	
Jones	114.40			2,776.00	3,700.03	6,286.67
Keokuk				1,524.20	2,027.94	
Kossuth	76.50	4,627.71	1,121.26	732.29	4,432.51	19,466.30
				2,519.68	2,329.26	425.16

TABLE NO. 21—PART II—Continued

Counties	Unclaimed fees	Other trust funds	Preliminary drainage expense	Cost of primary election in 1924	Cost of general election in 1924	Miscellaneous expense not included in former classifications
Lee	1.35	135.83		3,122.15	6,625.30	
Linn	472.01		124.00	5,056.46	10,840.68	
Louis				1,778.30	1,826.08	2,616.99
Lucas	60.55			1,445.97	1,648.33	
Lydon	33.80				3,159.80	
Madison				1,732.45	1,814.90	
Mahaska	870.25		145.90	1,707.92	6,734.46	
Marion	23.19			1,807.45	2,391.55	1,000.00
Marshall				1,465.50	2,525.45	11,230.76
Mills	45.77		1,232.55	1,267.65	3,091.69	
Mitchell				1,602.00	2,106.16	
Monona	2.98			2,659.79	2,273.00	
Monroe				2,291.73	3,114.14	3,060.32
Montgomery	.48			1,573.49	1,747.50	
Muscatine	56.90			1,510.35	2,430.00	11,276.01
O'Brien				1,907.41	1,419.19	1,869.97
Osceola				1,864.06	1,384.16	
Page				1,918.48	2,392.40	
Palo Alto			231.30	2,486.61	2,438.66	
Plymouth			1,161.24	2,388.94	2,884.20	2,238.36
Pocahontas			532.79	1,068.85	1,221.61	
Polk	1,323.60			12,357.49	16,587.20	
Polk	365.47			154.70	9,721.70	
Poweshick	2.65	15.00		1,502.07	2,306.05	35.20
Ringgold	85.14			1,636.88	1,728.84	644.86
Sac					2,328.02	
Scott				5,417.38	6,037.47	
Shelby	46.94			1,238.77	1,319.50	574.66
Sioux	19.70			2,267.60	2,522.22	
Story	29.00		122.48	1,873.80	1,366.84	600.00
Tama	2,102.47			6,170.94		
Taylor	197.25		13,295.45	2,065.54	2,498.84	1,540.81
Union	219.20			1,662.00	2,610.60	
Van Buren	62.65			1,919.78	1,977.80	
Wapello	270.11			1,954.55	5,125.43	
Warren	330.75			1,869.50	2,017.97	2,866.20
Washington		5.00		1,922.26	2,292.79	
Wayne			110.00	1,197.08	2,071.61	
Webster	38.85		629.24	1,625.67	2,837.83	15,376.12
Winnebago			100.00	1,714.50	1,523.86	30.00
Winnesboro	30.34			2,683.33	2,032.72	
Woodbury	45.05		521.62	3,491.29	7,984.95	5,079.21
Worth				1,164.40	1,369.35	
Wright				1,988.13	2,108.60	
Totals	\$ 13,984.50	\$ 8,505.02	\$ 58,955.39	\$20,224.17	\$283,268.21	\$ 231,518.45

*Includes special election. †Contains primary election.

TABLE NO. 1—PART I—Continued

TABLE NO. 1
Part I—County Treasurer's Statement of Receipts and Disbursements
for the Year 1925—(Receipts)

Counties	On hand January 1, 1925	From current taxes 1924 tax list	From delinquent taxes 1923 and prior years	Penalty, interest and costs	From drainage taxes
Adair.....	106,865.13	649,876.53	12,469.43	5,250.00	6,107.32
Adams.....	98,437.77	452,380.07	8,378.39	2,460.87	20,000.61
Allamakee.....	159,579.35	628,169.60	5,133.51	6,201.26	2,929.91
Appanoose.....	298,589.82	817,384.19	9,417.45	8,673.45	58.30
Audubon.....	104,913.11	571,024.09	1,194.70	3,662.68	19,662.98
Benton.....	258,523.68	1,109,865.54	6,008.78	913.20	
Black Hawk.....	673,625.07	2,539,730.07	46,614.88	26,127.99	8,869.56
Boone.....	392,039.74	1,251,051.65	12,647.22	6,948.57	86,327.31
Bremont.....	1,015,649.04	4,637,301.19	1,216.54	1,995.91	1,430.93
Buchanan.....	187,290.80	727,487.22	32,713.00	8,622.82	2,997.99
Buena Vista.....	182,917.33	1,029,112.76	2,488.55	3,396.35	59,483.40
Butler.....	186,256.12	810,191.54	6,268.05	3,266.02	
Calhoun.....	303,451.62	994,606.73	40,769.43	3,805.05	71,695.47
Carroll.....	222,651.68	847,703.08	1,839.66	1,037.79	30,772.71
Cass.....	189,154.86	833,362.50	4,680.89	6,065.04	20,639.34
Cedar.....	172,009.71	828,441.81	13,794.21	3,379.12	
Cerro Gordo.....	590,234.49	1,685,566.69	16,538.70	13,287.32	230,328.25
Cherokee.....	192,773.15	921,419.12	4,873.11	689.71	
Chickasaw.....	142,977.04	669,031.41	1,756.72	3,150.10	
Clarke.....	73,344.13	397,956.23	1,568.70	3,496.84	
Clay.....	169,375.23	794,400.32	3,928.41	4,459.49	168,769.31
Clayton.....	189,716.18	946,284.03	1,390.96		
Clinton.....	391,251.17	1,745,012.35	8,542.31	8,925.89	12,916.65
Crawford.....	361,880.35	1,112,354.78	2,384.62	7,769.78	17,624.70
Dallas.....	305,549.46	1,112,349.99	13,012.35	4,600.75	47,674.08
Davis.....	134,063.30	629,667.12	689.29		
Decatur.....	163,026.08	978,636.30	5,516.83	9,112.74	1,549.56
Delaware.....	180,754.02	737,888.51	6,733.52	3,787.35	
Des Moines.....	377,869.62	1,359,322.67	26,448.92	7,868.11	80,347.84
Dickinson.....	307,635.89	1,026,381.45	16,399.69	11,370.78	181,176.16
Dubuque.....	494,473.51	2,301,729.01	28,439.15	18,850.82	
Emmet.....	213,940.97	947,800.03	5,277.18	4,582.42	103,911.15
Fayette.....	311,947.35	1,216,805.85	1,623.18	5,574.40	13,843.90
Floyd.....	240,133.49	823,594.86	6,905.11	6,251.70	71,609.31
Franklin.....	286,875.04	796,835.51	5,197.39	3,935.36	107,981.59
Fremont.....	162,198.98	715,263.54	2,145.44	6,023.28	75,864.56
Greene.....	388,923.39	969,714.99	1,189.75	4,321.31	136,313.86
Grundy.....	211,951.98	739,518.95	2,865.02	8,472.11	3,177.48
Guthrie.....	106,323.55	769,902.10	6,672.80	6,484.08	7,669.08
Hamilton.....	352,781.38	874,944.10	5,742.35	4,397.10	110,808.40
Hancock.....	339,882.10	735,823.29	4,173.58	4,631.59	279,721.00
Hardin.....	276,734.00	1,067,188.90	5,921.29	3,927.22	72,319.41
Harrison.....	234,799.32	962,058.50	11,173.86	8,697.20	71,439.03
Henry.....	139,961.09	680,373.67	1,236.71	2,561.27	
Howard.....	98,231.79	460,134.40	1,832.78	2,967.96	10,635.78
Humboldt.....	239,587.40	644,882.27	871.55	3,235.85	22,549.74
Ida.....	144,877.65	655,838.95	1,379.00	1,708.71	
Iowa.....	276,997.38	804,796.34	2,460.01	3,827.10	53,000.90
JACKSON.....	283,136.38	985,494.68	694.35		
Jasper.....	448,028.81	1,265,779.28	11,539.58	9,981.55	31,406.27
Jefferson.....	198,548.18	659,620.15	610.80	2,973.39	
Johnson.....	357,089.84	1,167,236.94	11,086.04	7,149.88	
Jones.....	136,028.49	787,301.27	8,050.55	4,309.27	
Keokuk.....	302,914.88	828,746.46	3,233.29	4,744.72	

Counties	On hand January 1, 1925	From current taxes 1924 tax list	From delinquent taxes 1923 and prior years	Penalty, interest and costs	From drainage taxes
Kossuth.....	449,332.49	1,108,048.11	15,304.18	5,176.47	465,418.82
Lak.....	291,007.36	1,437,082.08	25,002.19	11,627.72	47,670.61
Linn.....	776,836.77	3,391,362.76	24,886.85	21,342.60	2,998.82
Louisia.....	241,105.39	888,738.34	11,836.27	7,497.36	127,883.68
Lucas.....	159,160.52	557,414.13	471.07	2,773.79	
Lyon.....	143,673.55	739,413.33	9,439.37	5,312.35	2,315.90
Madison.....	158,742.34	674,660.83	7,396.57	5,971.61	4,591.34
Mahaska.....	233,091.30	1,009,164.14	23,273.65	6,697.96	17,242.00
Marion.....	284,717.31	897,781.32	3,622.17	4,697.37	1,668.83
Marshall.....	261,241.73	1,319,443.68	15,157.74	8,248.37	27,308.81
Mills.....	147,867.97	637,371.66	5,512.35	4,419.22	22,363.89
Mitchell.....	171,066.86	683,643.89	7,378.43	7,064.74	16,314.20
Monona.....	148,328.32	795,875.21	5,190.66	6,581.46	118,642.15
Monroe.....	221,207.58	907,424.40	9,086.80	4,232.00	
Montgomery.....	178,897.10	906,425.39	2,568.55		17,371.52
Muscateine.....	177,216.40	1,016,999.16	2,036.00	3,045.62	25,379.93
O'Brien.....	367,831.68	932,346.39	5,514.99	3,652.52	15,919.76
Oceola.....	123,097.31	469,701.74	3,876.66	4,602.14	64,277.04
Page.....	152,678.73	991,528.37	3,180.51	4,644.53	10,600.71
Palo Alto.....	293,085.73	963,729.67	6,466.83	7,110.91	49,134.88
Plymouth.....	262,612.41	1,059,716.67	3,292.66	4,940.51	1,182.20
Pocahontas.....	289,615.69	799,662.51	1,738.85	3,323.37	243,331.52
Polk.....	1,903,694.20	8,569,622.08	90,654.87	125,517.14	61,047.08
Pottawattamie.....	465,023.23	2,004,986.79	44,789.25	20,332.98	139,443.88
Poweshiek.....	190,330.65	987,709.96	17,457.73	10,142.93	12,184.05
Ringgold.....	133,838.67	511,912.50	729.14	3,404.17	10,311.40
Sac.....	248,688.33	999,704.76	5,888.96	4,405.37	28,847.67
Scott.....	636,031.35	2,449,473.90	24,108.37	17,662.24	
Shelby.....	221,622.00	997,761.19	9,062.67	8,298.72	47,017.00
Sioux.....	299,769.27	1,061,461.50	9,162.50	2,900.65	
Story.....	335,808.11	1,504,516.54	19,610.19	9,681.53	73,096.82
Tama.....	381,398.12	1,696,172.86	9,316.74	4,413.24	8,214.72
Taylor.....	142,647.01	632,397.74	290.72	3,098.37	3,979.94
Union.....	237,341.40	674,294.50	6,732.19	7,393.88	
Van Buren.....	100,904.10	505,179.09	2,383.54	2,516.31	14,000.82
Wapello.....	942,865.29	713,124.85	29,483.16	16,175.94	22,807.76
Warren.....	286,637.36	775,784.08	18,325.36	6,389.66	50,414.92
Washington.....	227,025.27	969,646.85	11,727.05	5,748.41	2,306.06
Wayne.....	193,719.59	825,162.72	8,695.62		51,330.32
Webster.....	495,835.03	1,748,197.01	67,689.33	13,172.93	157,544.50
Winnebago.....	171,307.41	521,322.41	9,114.44	6,344.84	30,989.43
Winnesiek.....	345,343.41	772,872.50	4,605.40	2,633.21	
Woodbury.....	1,116,325.11	4,334,959.61	32,161.77	60,297.45	37,246.57
Worth.....	142,632.27	472,416.00	1,881.11	2,369.07	109,933.92
Wright.....	299,097.99	990,692.51	3,909.84	4,927.67	206,097.56

Totals..... \$ 28,061,430.22 \$104,334,348.46 \$1,083,202.29 \$762,873.56 \$ 4,884,416.66

TABLE NO. 1

Part II—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Receipts)

Counties	From city special assessment (pav. lig. sewer, etc.)	Delinquent dog tax	Dog license from auditor	From cigarette license	From state primary road maintenance
Adair	\$ 16,323.77	\$ 819.10	\$ 1,782.00		\$ 29,666.50
Adams	1,703.94		876.25		16,905.81
Allamakee	37,336.36		1,021.00		16,314.42
Appanoose	74,566.66		1,675.20	\$ 50.00	34,102.07
Audubon	3,382.72		1,406.20		330.00
Benton	1,446.18		2,340.20		29,119.24
Black Hawk	256,763.73		3,160.25	300.00	27,160.43
Boone	118,150.11	79.00	2,882.41		28,809.66
Bremser	27,361.20		1,690.00		2,690.52
Buchanan	7,715.64	54.00	2,056.80	100.00	19,261.09
Buena Vista	62,640.38	47.00	1,963.60	50.00	29,320.11
Butler	47,703.97		2,115.00	50.00	29,717.32
Calhoun	113,314.91		1,646.00	200.00	44,798.10
Carroll	60,294.28	105.60	2,011.35		32,107.69
Cass	50,148.20	743.25	1,682.01	50.00	34,060.84
Cedar	23,662.74	177.90	1,954.75	100.00	23,246.25
Cerro Gordo	69,425.54			250.00	
Cherokee	53,768.65	59.20			29,380.61
Chickasaw	19,737.65	563.58	1,501.90	50.00	49,373.33
Clarke	213.65	74.29	1,190.95		28,541.27
Clay	47,043.88	332.19	1,470.15	50.00	29,736.26
Clayton	20,660.44	918.50	1,401.00	100.00	36,276.62
Clinton	141,219.28	356.00	1,809.80	300.00	16,668.78
Crawford	38,800.92	681.00	1,287.80	100.00	51,273.31
Dallas	65,613.31	1,190.76	4,550.00	100.00	46,136.32
David	70.88	467.00	1,912.40	50.00	20,262.94
Decatur	14,294.24				
Delaware	38,024.00		1,024.50		22,331.67
Des Moines	69,761.37		2,241.75	200.00	18,936.21
Dekinson	70,500.07			50.00	30,184.54
Dubuque	818,323.81			600.00	45,928.48
Emmet	94,327.59	151.66	1,088.00		20,490.24
Fayette	66,479.14	432.63	2,780.60		56,116.52
Floyd	55,096.52	165.40	1,808.40		19,258.75
Franklin	2,184.75	128.15	1,451.00		22,612.08
Fremon't	23,425.45	223.46	1,473.00	50.00	28,026.22
Greene	66,191.62	634.00	1,619.00	160.00	22,427.22
Grundy	50,193.00				42,293.21
Guthrie	29,803.35	803.00	1,772.70	50.00	30,932.24
Hamilton	24,209.07	549.80	1,800.00		38,169.53
Hancock	65,112.17		1,494.75		17,524.27
Hardin	34,981.15	169.29	1,832.40	100.00	40,544.28
Harrison	119,791.59	1,835.00	1,920.20		45,020.56
Henry	56,137.45	2.45	1,970.22	50.00	21,978.80
Howard	13,939.57		1,905.00	150.00	21,014.92
Humboldt	29,425.32	686.45	1,090.70		30,080.22
Ia	79,323.10	24.65	1,140.00		33,129.72
Iowa	58,020.21	263.23	1,846.50		54,025.32
Jackson	8,371.73			50.00	31,328.27
Jasper	131,947.22	579.00	2,869.00	50.00	34,623.52
Jefferson	47,478.08	876.40	1,118.00	150.00	29,060.08
Johnson	108,206.95		1,872.30	250.00	32,968.62
Jones	5,543.22		1,237.50		18,117.97
Keokuk	5,284.23	62.70	3,025.30		20,431.24

TABLE NO. 1—PART II—Continued

Counties	From city special assessment (pav. lig. sewer, etc.)	Delinquent dog tax	Dog license from auditor	From cigarette license	From state primary road maintenance
Kossuth		1,785.63	2,221.70	50.00	37,760.22
Lee	29,439.65		2,161.00		28,828.76
Leon	227,657.17	1,187.00	4,312.00	450.00	25,053.49
Louis	36,823.38		1,500.50		41,737.20
Lucas	22,023.27		635.90	2,100.00	22,082.47
Lyon	54,419.44		1,806.00		22,916.30
Madison	203.34	1,155.65			29,976.21
Mahaska	41,669.50	1,220.56	2,383.90		29,561.63
Marion	67,844.14	625.20	2,323.00		25,455.79
Marshall	120,722.54	828.40	2,075.30		20,408.82
Mills	9,019.55	664.35	1,354.00		33,249.46
Mitchell		259.20	1,486.20		23,906.24
Monona	92,049.24	19.20	1,626.60		19,663.36
Monroe	27,901.68		1,711.10	500.00	29,762.70
Montgomery	69,289.41	245.31	1,474.80	50.00	21,822.30
Muscatine	80,177.02		1,868.70	100.00	34,322.46
O'Brien	118,003.21	107.40	1,910.95	50.00	17,026.03
Oceola	68,147.43	105.01	1,413.59	50.00	22,862.49
Page	79,332.52				
Palo Alto	4,353.74	287.78	45.00		8,708.03
Plymouth	55,775.54	340.00	1,900.80		46,063.12
Pocahontas	67,115.44	174.70			47,219.40
Polk	1,396,840.99	337.25		850.00	
Pottawattamie	161,480.73		1,696.00	300.00	79,378.00
Poweshiek	36,118.27	626.75	1,020.35		43,137.00
Ringgold					23,971.63
Sac	149,663.85	958.02	1,064.45	100.00	79,496.61
Scott	21,008.00	9.25	3,194.00	500.00	48,790.07
Shelby	51,778.80	378.30	1,890.25	100.00	25,888.88
Sioux	134,791.89	172.00	2,843.20	50.00	28,216.16
Starr	133,809.18	149.75	1,521.70		42,807.01
Story	27,012.41	378.15	5,555.70		20,478.56
Tama	21,779.38	8.00	3,717.05		14,963.08
Taylor	47,130.03	413.25	1,119.75		21,879.15
Van Buren		95.00	1,917.25		36,961.92
Wapello	50,042.27	1,354.64	1,214.00	100.00	15,461.68
Warren	6,888.24	67.00	1,872.35	150.00	36,270.16
Washington	19,276.84	889.00	1,690.40		26,901.54
Wayne	28,118.20	132.40	1,763.65		
Webster	180,220.78		2,227.45	50.00	72,901.70
Winnebago	3,207.82	4.90	1,053.55	50.00	21,153.50
Winnebush	11,171.98		2,712.10	50.00	24,324.79
Woodbury	612,568.39	1,056.80	2,725.25	250.00	58,111.12
Worth		292.20	1,054.60		26,213.08
Wright	50,525.21	948.13	1,422.65		24,230.84
Totals	\$7,486,124.00	\$ 22,805.82	\$166,735.17	\$ 10,000.00	\$ 2,063,826.92

TABLE NO. 1

Part III—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Receipts)

Counties	Primary road assessment	Primary road certificates	Secondary road assessment	Secondary road certificates	Motor mileage tax
Adair					\$ 8.95
Adams					
Allamore		\$ 75,148.14			
Appanoose					
Aufubon		20,035.00			76.43
Benton		31,975.00			
Black Hawk	\$ 46,360.39	59,233.68	\$ 2,370.29		4,761.26
Boone		86,005.00	43,507.49	\$ 1,388.06	352.49
Bremer					309.64
Buchanan	\$ 1,155.11				271.74
Buena Vista			9,684.07		100.45
Butler		65,070.55			14.81
Calhoun			51,198.45		191.44
Carroll		17,085.03			
Cass		60,302.50			187.94
Cedar					413.24
Cerro Gordo		19,962.42	4,700.95		
Cherokee		82,345.83			
Chickasaw		70,175.27			43.56
Clarke					50.70
Clay			36,491.45	8,500.00	221.30
Clayton					
Clinton	35,315.13	40,496.84			837.55
Crawford					1.39
Dallas		49,230.88	16,906.13	2,306.03	918.66
Davis		35,907.08			36.06
Decatur					
Delaware			2,132.80		7.82
Des Moines	3,841.84	56,795.55			318.93
Dickinson	4,794.56				881.02
Dubuque	108,250.00		12,803.76		10,215.76
Emmet	19,684.50	8,975.24			149.73
Fayette		119,653.29			45.81
Floyd	9,976.56		2,596.19		531.66
Franklin			4,479.33		563.52
Fremont					941.33
Greene	39,592.80	57,689.20	2,134.41		136.81
Grundy		102,323.43			67.80
Guthrie	90,074.45	80,207.01			29.78
Hamilton				1,043.89	367.04
Hancock		9,834.83			861.47
Hardin	51,502.02				47.42
Harrison					
Henry					
Howard		20,021.13			
Humboldt			2,676.57		454.51
Ia		49,061.39			
Iowa					
Jackson		25,208.33			176.61
Jasper		50,000.00			972.87
Jefferson		30,937.50			37.16
Johnson	2,577.89	29,832.33			548.69
Jones					118.23
Keokuk					

TABLE NO. 1—PART III—Continued

Counties	Primary road assessment	Primary road certificates	Secondary road assessment	Secondary road certificates	Motor mileage tax
Kossuth	3,854.98		33,055.23	1,412.65	558.19
Lee					409.09
Lincoln	3,635.07		3,192.36		181.59
Louis					50.18
Lucas					55.30
Lyon		25,208.41			234.47
Madison			73,015.84		237.54
Mahaska					371.58
Marion					122.74
Marshall	23,734.20	2,148.70	4,035.73	9.66	179.62
Mills					10.59
Mitchell	27,747.00	25,900.00			40.03
Monona					
Monroe					20.24
Montgomery					159.43
Muscatine			2,650.00		207.07
O'Brien	16,872.70		528.79		90.97
Osceola					
Page			83,147.55		65.54
Paleo	190.53		30,302.68	2,325.45	343.82
Plymouth					107.11
Pocahontas					1,318.03
Polk	33,846.51				
Pottawattamie			25,186.91		17.62
Poweshiek			40,150.50		
Ringold			54,089.17		
Ringold				773.77	
Sac				23.69	423.04
Scott	17,838.81				4.02
Shelby			55,443.75		235.54
Sioux	2,467.44				431.61
Story			37,040.50	5,016.04	198.88
Tama					
Taylor					
Union					50.25
Van Buren					194.29
Wapello					1,031.51
Warren			45,600.00		264.66
Washington					
Wayne	21,419.45				210.39
Webster			44,114.89		
Wells					
Winneshiek	12,025.66			165.28	
Woodbury	57,894.00	69,296.15		2,457.59	928.47
Worth			55,073.20		525.69
Wright	12,227.13		56,063.00	621.60	104.02
Totals	\$37,945.90	\$2,935,198.38	\$237,433.04	\$ 14,701.40	\$ 34,016.02

TABLE NO. 1

Part IV—County Treasurer's Receipts and Disbursements
for the Year 1925—(Receipts)

Counties	Gas tax to county	Gas tax to townships	Interest on bank deposits	Sinking fund	Principal of school fund
Adair	9,502.00	9,502.00	2,776.31	2,891.21	2,400.00
Adams	7,081.88	7,081.89	0,145.90		5,913.00
Allamore	11,127.80	11,127.88	1,943.00	1,956.70	4,517.01
Appanoose	8,597.02	8,597.01	2,714.63	3,316.45	1,100.00
Arkham	7,346.75	7,346.73	2,785.35	3,475.24	2,900.00
Benton	11,807.84	11,807.82	4,781.88	5,800.16	
Black Hawk	9,894.35	9,894.50	11,861.39	39,052.61	
Boone	9,585.57	9,585.57	4,485.09	5,539.24	29,027.00
Brenner	7,197.50	7,197.40	3,521.97	3,684.15	6,400.00
Buchanan	9,403.15	9,403.15	3,008.70	4,194.03	
Buena Vista	6,618.74	6,618.74	3,102.65	4,470.40	8,600.00
Butler	9,508.99	9,508.99	3,067.72		
Calhoun	9,469.48	9,469.40	9,079.33		450.00
Carroll	9,466.05	9,466.08	5,700.52	4,035.19	
Cass	9,333.40	9,333.41	3,936.04	4,361.83	9,300.00
Cedar	9,586.57	9,586.57	3,957.29	4,067.72	
Cerro Gordo			0,441.65		6,280.00
Cherokee	9,502.00	9,502.00	2,026.18	4,279.04	4,100.00
Chickasaw	8,242.28	8,242.28	0,86.57	3,681.23	2,973.00
Clarke	7,097.09	7,097.06	1,701.71	1,478.00	7,500.00
Clay	9,902.07	9,902.07	2,082.83	3,679.01	8,650.00
Clayton	6,550.70	6,550.70	4,089.52		433.74
Clinton	11,738.08	11,738.09	13,099.76		
Crawford	11,877.61	11,877.67	3,299.06	4,802.98	
Dallas	9,817.70	9,817.76	4,290.20	3,716.33	9,580.00
Davis	8,353.20	8,353.39	1,924.15	2,421.66	6,346.40
Decatur			1,829.92		18,900.00
Delaware	9,469.50	9,469.49	3,854.24	2,855.05	1,500.00
Des Moines	7,114.97	7,114.97	9,431.95		
Dickinson	6,819.00	6,819.05	2,507.90		3,800.00
Dubuque			16,181.95		25,548.73
Emmet	6,015.55	6,015.55	9,858.25	3,075.11	1,066.00
Fayette	12,006.87	12,006.82	8,483.12	5,201.51	7,950.00
Floyd	8,209.11	8,209.09	3,928.43	3,785.04	5,560.00
Franklin	9,385.57	9,385.57	3,744.82	4,194.91	4,800.00
Fremont	5,056.89	5,056.85	5,771.18		2,690.00
Greene	9,352.41	9,352.41	5,005.62		7,800.00
Grundy	8,569.03	8,569.06	4,157.52	4,185.79	421.21
Guthrie	9,900.08	9,900.08	2,499.71	3,225.78	13,160.00
Hamilton	9,402.91	9,402.90	5,332.31		6,300.00
Hancock	9,902.61	9,902.61	5,665.70	4,529.06	1,000.00
Harrison	9,436.22	9,436.22	4,434.24	5,516.49	
Hartlin	11,807.84	11,807.81	3,791.56	4,439.49	1,500.00
Henry	7,051.28	7,051.29	3,361.64	3,250.66	2,500.00
Howard	7,761.35	7,761.33	1,008.11	2,070.87	3,800.00
Humboldt	7,197.48	7,197.47	4,261.09		1,250.00
Ida	7,131.15	7,131.16	2,187.56		10,000.00
Iowa	9,628.50	9,628.49	4,418.62		12,530.00
Jackson	10,763.02	10,763.04	9,708.38		
Jasper	12,106.36	12,106.35	7,562.50	5,655.71	9,550.00
Jefferson	7,147.73	7,147.73	3,290.16	2,862.44	
Johnson	10,182.83	10,182.84	6,218.50	5,827.12	1,700.00
Jones	9,438.32	9,438.22	2,979.52		2,800.00
Keokuk	9,385.57	9,385.57	2,600.00		2,300.00

TABLE NO. 1—PART IV—Continued

Counties	Gas tax to county	Gas tax to townships	Interest on bank deposits	Sinking fund	Principal of school fund
Kossuth	16,132.86	16,132.85	7,975.23	8,434.77	8,700.00
Lee	9,038.31	9,038.29	4,306.02	5,030.08	
Linn	11,800.76	11,800.76	16,301.34	16,089.77	1,307.29
Louis			3,642.13		15.00
Lucas	7,164.31	7,164.32	1,948.02	2,487.83	8,600.00
Lyon			3,208.40		20,050.00
Madison	9,336.81	9,336.82	2,065.97		5,449.00
Mahaska	9,535.82	9,535.83	4,435.30		4,980.58
Marion	9,465.90	9,465.89	4,444.87	4,583.29	5,050.00
Marshall	9,486.05	9,486.06	4,303.38	5,000.69	8,769.12
Mills	7,413.09	7,413.05	5,601.85		8,118.00
Mitchell	7,678.42	7,678.41	3,675.50	3,424.01	
Monona	11,224.50	11,224.51	3,281.45	2,037.45	5,844.88
Montgomery	7,180.30	7,180.30	3,314.67	3,394.25	30,315.00
Muscatine	7,091.64	7,091.63	3,154.03	3,472.25	30,250.00
Muscatine	7,545.73	7,545.74	2,659.64	3,419.14	
O'Brien	9,439.32	9,439.32	6,784.78	6,546.27	6,900.00
Osceola	6,500.71	6,500.71	1,737.75	2,443.08	14,735.00
Page			3,486.84		8,800.00
Palo Alto	6,214.30	6,214.40	1,501.00	4,614.02	700.00
Plymouth	14,278.86	14,278.86	3,859.73	5,718.44	19,300.00
Pocahontas			4,833.55		6,000.00
Polk			28,345.48		
Pottawattamie	15,887.50	15,887.52	17,210.04		12,050.00
Poweshiek	9,015.75	9,015.75	5,363.77	1,723.72	880.00
Ringgold	8,955.37	8,955.38	5,045.40		10,825.00
Sac	9,552.41	9,552.41	4,504.87	4,444.04	900.00
Scott	7,794.51	7,794.52	18,735.33	15,094.35	
Shelby	9,708.09	9,707.99	3,317.73	4,441.13	3,300.00
Story	12,053.88	12,053.87	4,854.91	5,038.79	15,300.00
Story	9,438.16	9,438.15	7,425.22	7,842.31	4,100.00
Tama	11,940.52	11,940.51	6,411.65	6,032.39	1,500.00
Taylor	8,855.87	8,855.87	2,300.00	3,212.75	3,421.75
Union	7,081.29	7,081.40	4,589.07	3,355.05	5,155.00
Van Buren	8,126.19	8,126.19	1,765.65	2,629.31	4,158.68
Wapello	7,263.82	7,263.82	2,263.95	5,604.26	800.00
Warren	9,409.51	9,409.48	5,065.49	4,966.00	500.00
Washington	9,270.49	9,270.47	6,844.23	1,678.08	6,100.00
Wayne	8,600.00	8,600.00	1,979.89	2,721.64	8,308.00
Webster	11,000.37	11,000.25	9,138.31	9,194.52	3,000.00
Winnebago	6,617.03	6,617.02	3,591.60	2,746.36	13,005.00
Winneshiek	11,376.65	11,376.65	6,434.71		10,900.00
Woodbury	14,500.81	14,500.78	16,585.74	15,816.49	14,700.00
Worth	6,617.03	6,617.02	2,285.32	2,567.24	6,825.00
Wright	9,585.57	9,585.57	6,444.90	6,100.48	8,300.00
Totals	8847,340.56	8847,340.24	6020,178.04	6835,123.25	8,822,612.50

TABLE NO. 1

Part V—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Receipts)

Counties	Interest of school fund	Teachers examinations and institute fees	State appropriation for teachers institute	County appropriation for teachers institute	From sale of automobile numbers and licenses
Adair	\$ 936.51	\$ 104.00	\$ 50.00		\$ 58,392.15
Adams	1,804.93	47.50	50.00		29,329.70
Allamakee	2,376.14	83.50	50.00		53,304.10
Appanoose	1,635.63	126.50	50.00		59,095.31
Audubon	2,378.01	65.00	50.00		53,528.64
Benett	300.50	148.50			102,834.86
Black Hawk	899.27	108.50	50.00		265,359.00
Boone	5,012.92	95.00	50.00		
Bremet	3,274.37	72.00	50.00	150.00	74,356.36
Buchanan	502.96	105.00	50.00		77,531.37
Buena Vista	2,827.16	55.00	50.00		97,504.16
Butler	3,111.92	204.00	50.00		31,411.86
Calhoun	3,108.76	94.00	50.00		85,128.69
Carroll	931.94	184.50	50.00		95,587.15
Cass	1,781.11	102.00	50.00		96,681.96
Cedar		62.00	50.00		74,351.38
Cerro Gordo	2,889.77	131.00			
Cherokee	2,328.19	69.00	50.00		91,438.38
Chickasaw	1,770.25	102.00	50.00		68,546.06
Clarke	2,356.28	77.00	50.00		36,353.58
Clay	3,187.85	74.50	50.00		79,876.45
Clayton	2,136.60				91,630.39
Clinton		172.00	50.00		126,587.65
Crawford	96.00	122.50	50.00		86,543.37
Dallas	2,058.94	82.00	50.00		115,809.61
Dawson	1,343.15	126.00			44,358.29
Deaer	3,941.52	154.00			45,911.29
Delaware	1,250.94		50.00		70,379.74
Des Moines		117.48			148,765.80
Dickinson	5,169.63	41.50	50.00		48,350.55
Dubuque	1,225.26	126.50			206,103.30
Emmet	2,935.42		50.00		63,551.50
Fayette	2,004.19	104.50	50.00		67,824.17
Floyd	1,219.28	69.00	50.00		105,874.80
Franklin	1,848.45	96.50	50.00		76,755.10
Freemont	3,473.20	87.50	50.00		71,313.80
Greene	2,126.11	77.50	50.00		65,140.32
Grunty	1,339.35	66.00	50.00		74,294.80
Guthrie	3,188.42	88.00	50.00		71,960.64
Hamilton	1,787.17	72.00	50.00		75,768.55
Hancock	2,389.53	82.50	100.00		62,015.96
Hardin	2,945.21	117.50	50.00	150.00	101,186.79
Harrison	2,364.98	92.50	50.00		88,796.61
Henry	697.47	65.00	50.00		70,316.61
Howard	1,418.66	55.50	50.00	150.00	50,965.90
Humboldt	1,885.05	48.50	50.00		61,504.34
Ia	1,580.68	59.00	50.00		56,828.10
Iowa	4,363.39	86.00	50.00		70,038.12
Jackson	1,872.69	95.00	50.00		76,291.50
Jasper	2,824.36	110.50	50.00		135,423.14
Jefferson	3,085.88	288.00	50.00	150.00	62,170.56
Johnson	5,017.80	115.00	50.00		139,705.33
Jones	1,933.85	73.00	50.00		73,368.12
Keokuk	801.27	126.00	50.00		80,065.62

TABLE NO. 1—PART V—Continued

Counties	Interest of school fund	Teachers examinations and institute fees	State appropriation for teachers institute	County appropriation for teachers institute	From sale of automobile numbers and licenses
Kossuth	6,074.60	151.50			113,392.00
Lee	73.04	67.00	50.00	200.00	127,625.25
Linn		155.00	50.00		235,738.60
Louisia	2,439.63	41.50			
Lucas	1,249.49	119.00	50.00		58,249.85
Lyon	5,175.84	115.00	100.00		73,968.54
Madison	3,392.58	96.00	50.00		65,241.51
Mahaska	1,131.30	109.50	50.00		100,374.73
Marion	4,141.45	89.50	50.00		100,395.49
Marshall	2,489.78	71.00	50.00		149,439.98
Mills	2,027.50	119.00			60,517.00
Mitchell	1,009.44	66.00	50.00		72,421.31
Monona	2,793.37	50.50	50.00		58,372.40
Monroe	3,309.80	154.50		100.00	80,197.19
Montgomery	2,892.63	87.00		150.00	129,569.56
Muscatine		78.50	50.00		94,325.87
Osceola	6,086.95	121.00	50.00		46,221.21
O'Brien	5,491.06	61.50	50.00		106,550.84
Page	5,043.91	129.50	50.00		35,035.03
Palo Alto	339.67	15.50	50.00	150.00	132,535.61
Plymouth	5,028.05	104.50	50.00		75,350.33
Pocahontas	4,491.23	119.00			773,819.63
Polk	2,322.50	232.50			237,446.29
Pottawattamie	5,083.50	183.00			79,781.95
Poweshiek	1,750.13	72.00	50.00		44,963.22
Ringgold	7,896.08	102.63	50.00		50,630.51
Sac	1,017.89	69.50	50.00		
Scott		164.50			78,845.90
Shelby	1,300.07	118.50	50.00		116,679.22
Sioux	7,786.46	120.50	50.00		138,294.23
Story	1,466.42	79.00	50.00		108,494.79
Tama	1,296.07	96.50	50.00		62,917.40
Taylor	2,214.71	79.00	50.00		65,829.00
Tipton	1,745.16	102.00	50.00		46,692.78
Van Buren	1,691.94	86.50	50.00		82,281.65
Wapello	1,746.81	87.00	50.00		70,628.15
Warren	2,422.67	73.50	50.00		77,511.71
Washington	1,988.70	50.00	50.00		53,734.51
Wayne	7,433.36	192.00		150.00	174,589.22
Webster	2,535.91	113.50	50.00		88,972.10
Winnebago	10,187.71				77,506.70
Winnesiek	1,773.94	76.50	50.00		235,381.50
Woodbury	4,468.68	166.50	100.00	300.00	51,456.00
Worth	1,954.27	53.50	50.00		117,758.31
Wright	3,820.85	328.50			
Totals	\$291,418.65	\$ 10,701.61	\$ 4,100.00	\$ 1,600.00	\$ 9,486,642.72

TABLE NO. 1

Part VI—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Receipts)

Counties	Sale of bonds	Fines and forfeitures from clerk	Fines and forfeitures from other sources	Trust funds (including unclaimed fees) from clerk	Trust funds from other sources
Adair	\$ 8,777.31	\$ 500.00	\$ 106.00	\$ 124.20	
Adams		2,570.88	358.25		
Albany	16,090.67	1,674.90		18.72	
Albany	35,384.58	13,169.00	616.00	932.96	
Andover	54,230.50	450.00	673.00		
Benton		1,744.07	461.00	75.17	
Black Hawk		2,568.98	4,861.63	216.28	\$ 2,005.96
Boone	15,062.82	1,368.45	1,538.19	1,175.59	
Brennan		1,290.00	370.60	165.74	
Buchanan		1,290.00	839.75	47.72	
Buena Vista		5,214.85	778.05	92.50	
Butler		1,495.99			
Calhoun	5,160.41	5,013.70		1,854.60	
Carroll		1,650.00	580.00	13.50	
Chas.		4,545.48	294.80	61.07	
Cedar		1,100.00	285.00	101.25	
Cerro Gordo	438,494.15	16,244.99		5,077.13	
Cherokee		1,701.50	707.00		
Chickasaw		1,104.33		2.50	
Clarke		169.00	65.00	665.14	
Clay		2,384.61	646.00	53.57	
Clayton		3,500.61		242.37	
Clinton		11,061.45	5,261.05	410.43	
Crawford		495.30	318.50		
Dallas		2,479.79	841.40	767.07	6,877.83
Davis		635.00	536.50		
Decatur		1,169.18			
Delaware		2,241.80	712.00		
Des Moines	787.50	16,791.65		184.14	661.30
Dickinson		2,113.05			
Dubuque		2,329.22		4,248.49	
Emmet	9,375.40	1,150.00	587.15	54.02	
Fayette		3,000.00	1,134.00	694.44	
Floyd	335,119.76		635.43		
Franklin	8,480.29	719.40	762.08		
Fremont		2,969.77	1,041.00	780.80	844.95
Greene		1,300.00	1,413.25		
Grundy		1,148.75		915.44	
Guthrie		1,338.65		1,424.27	
Hamilton		300.00		539.00	
Hancock		1,233.38	251.50	61.55	
Hardin	20,034.44	2,040.00	717.20		
Harrison		2,506.65	680.87	1,435.26	
Henry		350.00	1,096.60	23.28	
Howard		1,850.00	1,030.00	51.15	
Humboldt	105,341.53	2,416.00	926.00		
Ida		1,373.00	87.50	236.62	
Iowa		4,043.28	800.65	1,319.05	
Jackson	427.00				
Jasper	57,279.78	968.50	747.40	365.50	
Jefferson		675.00	307.50		
Johnson	20,089.67	3,784.56	2,287.23		367.34
Jones		6,213.00		254.63	
Keokuk		9,770.00	1,948.00	455.52	

TABLE NO. 1—PART VI—Continued

Counties	Sale of bonds	Fines and forfeitures from clerk	Fines and forfeitures from other sources	Trust funds (including unclaimed fees) from clerk	Trust funds from other sources
Kossuth		3,377.66	885.00		
Lee	35,007.50	2,113.00			
Linn	866,096.34	17,279.00	4,672.60	669.75	22.70
Louis	124,094.89	511.00		217.79	
Loess		4,023.97	609.04	412.00	
Lyon		1,132.35			
Madison		2,512.50	223.00	751.40	
Mahaska	77,581.32	50.00	870.00		
Marion		351.22	313.30		
Marshall	687,013.00	2,810.17	614.00	1,669.30	
Mills		2,100.00	625.00		
Mitchell	33,697.87	2,382.00	919.32		
Monona		1,375.75	400.75		
Monroe	20,354.17	8,506.73			
Montgomery		2,450.00	652.00	66.94	
Muscataine	37,048.25	3,721.55	2,182.42	687.81	
O'Brien		250.00	1,294.15		
Oswalo		2,250.00	1,661.50	1,148.95	2.00
Page		8,470.85		317.50	
Paio Alto	2,035.34	1,064.40	197.00	130.30	364.50
Plymouth		8,362.05	550.00		9.30
Pocahontas		522.00	402.20		
Polk	882,003.19				33,153.02
Pottawattamie	28,786.80	18,292.63	4,974.08	6,267.77	
Poweshiek		2,952.98	301.00	773.84	
Ringgold		962.00		160.65	
Sac		1,690.00	386.00	25.05	
Scott	1,021,000.00	21,030.00	4,699.70	579.10	975.50
Shelby		1,380.00	846.00	108.53	
Sioux		1,022.77	338.50		
Story		2,075.83	1,627.70	11,261.68	
Tama		6,189.10	734.90		
Taylor		2,664.85	398.25	791.61	
Union	15,079.95	2,775.00	545.00	467.41	
Van Buren		1,223.00	193.00	29.85	
Wapello		2,610.00	49.22	4,137.52	
Warren		2,250.00	215.12	39.40	
Washington	49,073.29	236.00	219.25	4.10	
Wayne		4,297.08			
Webster		6,871.21	1,510.00	400.92	
Winneshiek		748.25		108.50	
Winnebago		1,462.00		2,252.70	
Woodbury		22,839.00	734.00	500.27	
Worth		850.00	471.75		
Wright		6,016.94	442.95		
Totals	\$4,066,310.32	\$348,414.33	\$ 70,638.67	\$ 58,643.30	\$ 64,603.50

TABLE NO. 1

Part VII—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Receipts)

Counties	From care of patients in state institutions	From care of patients in county institutions	From sale of produce at county home	From sale of bridge material	From sale of school books
Adair	1,312.00		2,285.85	5,322.22	2,014.36
Adams	389.35		1,331.58		1,791.21
Allamakee	1,125.49	947.44	1,156.50	1,012.00	
Appanoose	530.15		2,880.03	140.31	2,005.64
Audubon	425.90		2,818.18	5,406.74	
Benton	2,174.03		4,493.36	460.12	3,749.33
Black Hawk	3,117.60		8,306.15	457.89	745.32
Bonds	3,146.11	302.60	2,246.38	109.49	3,944.61
Bremer	740.24	754.00	2,643.88	603.56	
Buchanan	1,106.49	1,058.27	5,006.07	683.33	
Buena Vista	1,810.01	10.50	10,715.55	182.09	1,438.56
Butler	1,709.80	949.50	3,043.07	1,795.34	4,700.79
Calhoun	8,330.86	143.00	3,221.17	713.06	
Carroll	2,195.54	75.00	2,003.55	1,421.23	
Cass	3,129.63		5,417.91	270.60	1,212.14
Cedar	2,807.99	1,078.00	1,718.87	202.05	1,567.64
Cerro Gordo	1,039.13	50.00	12,150.50	613.11	
Cherokee	2,171.50		5,406.66	579.07	2,976.70
Chickasaw	328.63		1,080.58	300.10	1,580.22
Clarke	1,071.97		2,872.43	203.33	
Clay	1,580.43	929.00	2,305.32	373.21	2,312.68
Clayton			5,485.42		
Clinton	7,188.92	282.65	4,916.96	1,208.39	
Crawford	346.00		1,707.37	1,203.20	
Dallas	2,508.56	2,338.58	14,184.60	5,302.08	3,281.29
Davis	682.87	832.80	3,106.45	1,798.45	1,401.35
Decatur	1,548.57	316.44	2,365.45	1,374.43	
Delaware	653.47		3,812.55	322.53	
Des Moines	4,165.10	1,296.81	2,053.29	1,404.79	1,947.08
Dickinson	1,085.16	84.50	2,078.04	58.89	
Dubuque	3,039.11	518.00	2,380.21	342.19	
Emmet	185.47	20.00	4,365.58	316.42	2,978.31
Fayette	5,987.23	1,306.15	5,037.96	1,407.90	3,018.09
Floyd	4,169.73		4,996.07	311.74	1,867.85
Franklin	854.29	74.15	10,340.40	361.27	
Fremont	1,312.18	150.00	3,975.42	2,141.19	
Greene	632.47	706.34	3,439.02	490.58	1,090.02
Grundy	1,290.13	803.20	2,171.08	1,083.23	
Guthrie	2,346.35	282.00	4,580.51	1,035.54	2,292.60
Hamilton	3,163.22		4,400.36	239.00	
Hancock	3,431.27	865.00	5,672.45	138.21	
Hardin	2,568.58		2,475.68	642.52	2,416.30
Harrison	1,329.21			856.39	2,012.71
Henry	1,905.88	440.00	3,683.32	159.05	
Howard	230.23		1,333.53	472.21	1,685.00
Humboldt	180.00		3,186.73	615.03	
Ida	419.56	71.00		281.76	
Iowa	3,313.82		8,590.87	1,063.16	
Jackson	3,797.52		2,385.45	300.52	
Jasper	4,506.94	4,327.00	6,097.71	406.20	5,503.85
Jefferson	2,888.28	908.00	2,362.56		
Johnson	3,607.37	674.45	10,707.07	2,170.90	
Jones	1,080.32	478.07	4,173.92	127.92	1,921.26
Keokuk	2,817.56	743.27	1,105.87	254.50	

TABLE NO. 1—PART VII—Continued

Counties	From care of patients in state institutions	From care of patients in county institutions	From sale of produce at county home	From sale of bridge material	From sale of school books
Kossuth	3,701.80		4,799.55		660.74
Lee	2,871.72	2,428.23	717.48		411.86
Lincoln	7,406.47	4,527.30	7,233.12		473.52
Louisia	754.12		13,537.07		1,765.91
Lucas	711.69	3,606.00	3,225.48		310.70
Lyon	4,475.84	103.37	847.50		228.86
Madison	2,462.52	531.48	4,293.50		532.39
Mahaska	6,082.37	103.00	6,642.36		216.59
Marion	620.39		1,776.19		165.99
Marshall	876.27	1,412.77	4,363.17		202.22
Mills	961.24				1,890.17
Mitchell	2,230.54		1,566.87		4,137.22
Monroe	386.83	5.29	2,503.51		2,053.19
Monroe	1,485.30	1,050.00	2,667.63		284.96
Montgomery	3,040.22	251.72	6,310.02		2,129.00
Muscatine	8,612.75	845.70	2,500.37		343.87
O'Brien	3,239.87		8,471.81		601.32
Osceola	6,070.58				294.36
Page	5,477.73		4,100.91		605.23
Palo Alto	54.08		2,292.81		264.10
Plymouth	5,410.78		6,049.25		6,256.05
Pocahontas	3,376.29	131.77	8,082.48		1,081.40
Polk	10,075.01	3,317.19	4,324.26		
Pottawattamie	8,676.95	1,787.00	13,544.13		814.08
Poweshiek	2,672.42	1,362.00	3,888.00		829.01
Ringgold	1,086.51		2,444.46		42.32
Sac	3,058.79	95.37	2,730.69		2,716.01
Scott	9,075.73	40,142.90	3,207.64		3,430.51
Shelby	4,218.50		5,256.39		883.76
Sioux	1,830.79	1,230.45	4,948.69		992.98
Story	3,641.19	1,354.05	10,003.97		2,829.85
Tama	1,015.32	298.00	3,773.03		418.53
Taylor	1,030.96	736.19	11,107.82		36.39
Union	4,540.76		1,074.32		3,464.84
Van Buren	963.38	108.00	2,378.76		307.03
Wapello	2,449.01	11,627.90	2,385.84		90.80
Warren	2,664.22	260.00	4,371.39		617.48
Washington	673.75	3,738.76	3,473.08		430.41
Wayne	293.60		2,708.58		1,390.82
Webster	1,037.06	104.00	8,385.96		297.47
Winneshiek	7,727.13		1,156.43		254.46
Winnebago	8,218.74	410.46	2,786.29		430.03
Worth	6,738.28	1,017.26	5,855.75		384.01
Woodbury	908.70	1,121.67	1,531.50		1,550.84
Wright	2,269.02		2,678.66		310.00
Totals	873,506.10	8106,544.15	8425,700.30	\$ 92,978.70	\$ 124,671.22

TABLE NO. 1

Part VIII—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Receipts)

Counties	Fees from county auditor	Fees from county treasurer	Fees from county recorder	Fees from clerk of the district court	Sheriff's fees from sheriff
Adair.....	\$ 207.20	\$.75	\$ 1,372.45	\$ 2,490.05	\$ 177.05
Adams.....	69.80	.50	895.10	1,586.00	60.10
Alfalfa.....	180.40	6.00	1,455.25	2,291.25	.....
Appanoose.....	233.25	1.00	2,113.65	4,607.00	50.75
Audubon.....	111.40	43.90	1,133.75	3,228.05	360.70
Benton.....	140.50	23.10	2,610.75	4,351.90	785.00
Black Hawk.....	544.00	101.00	6,087.00	9,356.57	2,297.58
Boone.....	283.15	.....	2,290.00	5,022.70	285.80
Bremer.....	78.75	.....	1,136.25	1,744.05	123.10
Buchanan.....	145.00	00.25	1,850.55	2,969.35	418.50
Buena Vista.....	192.30	1.00	1,927.55	2,427.61	24.70
Butler.....	207.63	47.30	1,495.65	2,036.58	.....
Calhoun.....	205.05	1.00	1,455.80	2,233.65	.....
Carroll.....	129.75	.....	1,057.00	2,233.65	587.45
Cass.....	213.85	16.35	2,189.55	3,501.29	39.55
Cedar.....	93.25	2,732.75	1,316.95	2,061.50	111.10
Cerro Gordo.....	3,009.30	7.00	5,704.10	10,230.85	.....
Cherokee.....	1,901.10	24.00	1,525.00	2,639.58	.....
Chickasaw.....	149.00	.75	1,053.00	2,504.10	4.30
Clarke.....	119.30	30.25	949.45	1,831.45	229.05
Clay.....	128.00	.....	2,353.30	2,029.23	.....
Clayton.....	191.50	.....	1,573.40	2,027.40	.....
Clinton.....	392.40	127.25	3,949.70	6,788.30	1,094.30
Crawford.....	167.75	.....	2,361.00	1,967.22	251.15
Dallas.....	424.25	.....	3,234.30	5,961.40	998.91
Davis.....	137.75	.....	1,106.95	1,875.97	.....
Decatur.....	207.00	37.30	1,625.25	1,584.75	768.38
Delaware.....	113.25	.....	1,485.00	1,588.21	300.45
Des Moines.....	301.29	82.50	3,094.00	9,044.88	.....
Dickinson.....	328.00	2.25	1,808.85	3,011.05	.....
Dubuque.....	2,063.75	21.00	4,136.65	15,003.34	.....
Emmet.....	153.25	80.05	1,368.20	2,778.79	1.00
Fayette.....	419.25	25.00	4,066.75	3,544.27	.....
Floyd.....	178.25	.25	1,871.70	1,435.42	23.10
Franklin.....	134.80	.....	1,912.45	2,366.20	.....
Fremont.....	145.91	39.10	1,974.15	2,629.99	31.75
Greene.....	157.30	2,570.85	1,455.25	2,741.53	344.15
Grundy.....	58.00	.....	1,213.05	1,954.85	216.50
Guthrie.....	182.30	.....	1,871.15	2,394.74	398.55
Hamilton.....	130.50	.....	1,881.45	3,356.85	1,056.15
Hancock.....	120.50	.....	1,547.80	3,424.08	257.65
Hardin.....	220.55	.....	2,399.80	3,480.30	194.65
Harrison.....	144.80	78.75	2,373.25	3,907.52	1,347.45
Henry.....	170.00	.....	1,368.70	2,942.62	.....
Howard.....	128.35	10.85	1,088.20	1,428.45	819.30
Humboldt.....	92.05	.....	1,643.05	2,465.30	583.00
Ida.....	178.00	2,033.50	1,266.85	2,154.15	299.48
Iowa.....	137.60	.....	1,599.60	3,063.03	216.00
Jackson.....	2,404.00	.25	1,132.45	1,976.85	630.55
Jasper.....	183.25	1.25	2,791.60	3,894.32	240.35
Jefferson.....	144.50	.....	1,391.80	3,775.18	.....
Johnson.....	207.30	60.40	2,313.00	6,082.70	225.70
Jones.....	100.00	16.65	1,975.10	3,392.39	433.85
Keokuk.....	162.95	45.35	1,561.10	8,966.27	.....

TABLE NO. 1—PART VIII—Continued

Counties	Fees from county auditor	Fees from county treasurer	Fees from county recorder	Fees from clerk of the district court	Sheriff's fees from sheriff
Kossuth.....	175.97	3,708.60	2,718.10	8,060.30	585.30
Lee.....	354.45	.....	2,373.55	8,088.71	322.15
Lincoln.....	1,077.20	10.05	10,500.35	16,171.55	.....
Louisia.....	290.85	55.85	1,288.10	2,591.53	35.00
Lucas.....	294.40	1.00	1,223.45	1,914.19	83.50
Lyon.....	151.50	19.75	1,337.90	2,123.80	.....
Madison.....	152.15	2,208.15	1,389.00	3,001.92	25.00
Mahaska.....	364.28	.....	2,408.63	4,331.47	.....
Marion.....	217.25	.....	2,106.18	.....	.....
Marshall.....	298.08	1.75	2,933.10	4,474.64	230.50
Mills.....	87.50	.75	1,236.35	4,708.17	.....
Mitchell.....	157.50	4.75	1,117.35	1,042.52	173.65
Monmouth.....	130.75	29.15	1,925.15	3,194.30	92.40
Monroe.....	306.02	32.05	1,268.55	2,534.14	.....
Montgomery.....	122.00	8.65	1,832.55	2,780.13	213.75
Muscataine.....	243.40	3.50	2,565.00	6,933.50	.....
O'Brien.....	135.00	9.80	1,756.15	2,600.85	274.60
Oceola.....	84.50	7.80	886.80	1,218.60	217.50
Pack.....	212.25	.....	2,292.65	2,855.55	791.10
Palo Alto.....	24.50	1.50	335.25	1,245.45	292.00
Plymouth.....	173.25	.60	1,789.70	2,876.85	114.55
Pocahontas.....	1,727.80	.....	2,657.55	2,409.89	322.15
Polk.....	1,008.25	21,576.70	30,036.19	38,873.32	.....
Pottawattamie.....	982.50	288.70	8,394.00	12,162.34	2,185.11
Poweshock.....	162.30	.....	2,185.95	2,469.30	.....
Ringgold.....	102.00	.....	1,226.30	1,813.45	358.05
Sac.....	164.85	.25	1,849.70	3,000.85	7.50
Salem.....	843.43	9,998.75	7,524.16	10,911.75	404.05
Shelby.....	116.93	.75	1,480.15	2,537.00	165.65
Sioux.....	183.15	.....	1,942.20	2,398.00	288.85
Story.....	414.25	112.00	3,583.10	9,818.63	829.15
Tama.....	235.75	.....	1,941.25	4,032.15	272.50
Taylor.....	134.50	2.25	1,410.40	1,887.30	53.00
Union.....	137.00	24.75	1,566.35	2,509.50	42.00
Van Buren.....	167.29	21.50	1,365.33	1,739.16	152.60
Wapello.....	214.19	2.25	1,616.55	2,702.98	192.65
Warren.....	293.98	2,465.80	1,711.35	2,827.52	1.25
Washington.....	236.36	2,749.00	2,161.75	3,062.94	.....
Wayne.....	146.50	.....	1,510.00	5,557.68	179.55
Webster.....	332.55	40.51	4,441.39	8,454.23	1,766.70
Winnebago.....	115.94	.....	1,615.59	4,435.69	7.20
Winnebuck.....	128.95	35.00	1,393.58	2,349.58	.....
Woodbury.....	1,279.03	114.85	15,828.90	15,912.33	5,008.21
Worth.....	73.35	.....	1,210.75	1,262.94	558.40
Wright.....	185.50	55.00	2,410.95	4,380.65	430.80
Totals.....	\$ 33,278.73	\$ 51,340.07	\$245,477.07	\$419,903.75	\$ 32,884.31

TABLE NO. 1

Part IX—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Receipts)

Counties	Sheriff's fees from clerk of the district court	Miscellaneous receipts	Transfers from funds under Code Sec. 388 (Lottas)	Transfers from funds under Code Sec. 387 and general business	Total receipts
Adair		\$ 43,055.64		\$ 37,323.65	\$ 1,079,365.56
Adams		15,308.61		22,171.33	702,357.82
Allamakee	\$ 1,725.77	12,645.59		58,145.06	1,136,595.03
Appanoose	2,000.25	5,419.32		60,020.26	1,400,278.72
Audubon		834.80		27,809.65	900,312.07
Benton		13,001.41		56,028.05	1,668,090.54
Black Hawk		82,702.37		221,913.04	4,325,926.66
Boone		97,419.13		54,406.61	2,149,434.61
Bremet	365.00	35,356.53		44,377.30	1,955,231.87
Buchanan		79,821.11	\$ 2,000.00	30,979.30	1,213,677.22
Huena Vista	475.55	6,308.80		44,527.75	1,639,925.62
Butler	476.05	69,375.31		37,177.17	1,393,911.27
Calhoun		95,901.99		95,180.82	1,771,958.05
Carroll		25,821.08		82,729.94	1,468,990.30
Cass	1,002.21	6,743.01		61,853.60	1,448,503.66
Cedar	702.20	3,223.71	3,000.00	20,533.90	1,217,100.01
Cerro Gordo		316,944.50		69,088.53	3,523,700.93
Cherokee		6,554.04		59,856.80	1,465,539.77
Chickasaw	730.55	16,359.40		14,991.80	976,507.27
Clarke		1,978.64		17,929.67	628,391.77
Clay	820.15	1,564.42		30,750.70	1,423,051.58
Clayton	70.55	205,422.81		43,637.57	1,567,245.33
Clinton		133,326.77		8,803.40	2,806,701.09
Crawford	1,533.50	11,370.66		40,607.34	5,673,815.84
Dallas	3,048.88	66,948.88		109,775.97	2,135,349.37
Davis	425.15	300.42		23,700.63	1,200,000.64
Decatur		54,144.99		28,467.24	940,006.70
Delaware	9.00	67,800.90		32,423.24	1,237,745.61
Des Moines		150,406.48		98,502.96	2,308,052.27
Dickinson	391.85	14,726.37		16,927.90	1,337,091.61
Dubuque	5.00	1,442.78		126,476.11	1,254,837.11
Emmet		14,695.12		133,406.34	1,284,461.07
Fayette		14,190.43		1,990,970.53	1,990,970.53
Floyd	716.65	55,302.00		47,366.42	1,799,419.21
Franklin	368.50	15,405.25		65,459.65	1,469,025.95
Fremont	300.90	67,132.46		30,849.78	1,325,303.28
Greene	348.70	14,085.02	25,500.00	27,572.17	1,580,416.86
Grundy		12,359.67		29,015.05	1,285,121.69
Guthrie	508.95	3,039.84		33,496.21	1,446,147.08
Hamilton		218,372.89		39,469.58	1,713,194.14
Hancock	286.40	19,597.01		21,154.58	1,691,421.51
Hardin	251.80	18,643.25		110,956.98	1,825,485.77
Harrison	504.55	3,236.99	50,000.00	55,756.41	1,712,913.54
Henry	400.00	20,911.00	5,000.00	29,004.50	1,084,694.92
Howard	450.10	43,043.71		28,000.38	822,160.40
Humboldt	840.95	16,121.93		127,111.69	1,759,031.88
Ida		6,370.70		21,250.77	1,060,042.10
Iowa		3,725.90		82,418.77	1,406,244.63
Jackson		970.76		29,248.24	1,188,570.01
Jasper	117,300.23	2,500.00		42,406.48	3,422,809.27
Jefferson	880.25	24,000.27		43,112.46	1,134,284.53
Johnson		17,328.93		64,081.81	2,007,586.04
Jones		1,994.44		37,417.46	1,123,657.22
Keokuk	756.35	6,306.67		46,356.54	1,257,537.40

TABLE NO. 1—PART IX—Continued

Counties	Sheriff's fees from clerk of the district court	Miscellaneous receipts	Transfers from funds under Code Sec. 388 (Lottas)	Transfers from funds under Code Sec. 387 and general business	Total receipts
Kossuth	1,008.33	59,147.12		69,252.39	2,411,583.45
Lee		45,494.87		66,500.00	2,210,253.68
Linn	5,577.00	223,286.54		215,692.29	6,229,506.12
Lodwick		56,263.68		77,548.88	1,331,607.46
Louis		2,645.58	23,000.00	24,390.43	875,907.50
Lyon	382.05	27,219.06		46,757.78	1,172,067.54
Madison	499.00	13,185.18		60,337.35	1,060,754.05
Madoka		197,170.19		2,915,830.55	2,915,830.55
Marion	3,283.23	3,544.69		24,300.81	1,476,174.84
Marshall	1,178.05	135,901.82	2,000.00	162,651.81	2,935,733.60
Mills		47,630.37		29,762.54	1,055,796.63
Mitchell	445.00	5,230.43		56,135.60	1,174,245.00
Monona		21,735.81		33,580.77	1,376,878.39
Monroe		1,800.70		37,609.00	1,152,911.15
Montgomery	332.50	7,331.71		26,137.08	1,156,472.21
Muscatine	857.55	27,161.65		31,433.94	1,676,632.30
O'Brien		24,975.74		38,533.13	1,801,706.84
Oceola		31,737.70	3,000.00	24,336.42	2,936,923.00
Paga		133,015.03		50,742.62	1,683,181.38
Palo Alto		30,707.74		28,604.77	866,722.17
Plymouth	378.75	88,180.92		133,504.62	1,891,735.91
Pocahontas		24,310.35		39,727.99	1,020,844.93
Polk	5,452.63	229,234.45		699,787.58	14,846,373.10
Pottawattamie		69,729.45		117,129.28	4,180,433.39
Poweshiek	872.00	7,774.35		40,322.91	1,624,223.16
Ringgold	287.40	3,979.90		18,000.03	856,854.34
Sac	673.80	6,411.78	15,000.00	37,329.93	1,020,831.75
Scott		6,197.02		275,443.96	4,743,788.71
Shelby		430.35		49,013.00	1,766,837.03
Sioux		31.95		83,847.08	1,000,000.00
Story	1,307.86	67,190.00		93,780.58	2,261,446.47
Tama		95,916.23		51,148.30	1,865,124.25
Taylor	305.65	35,111.40	3,500.00	29,229.23	1,029,590.53
Union		4,748.70	6,000.00	65,400.62	1,392,469.79
Van Buren		2,803.90		17,100.26	766,392.22
Wapello	626.00	4,363.88	15,000.00	35,055.96	1,003,419.76
Warren	70.63	43,839.57		71,399.70	1,465,490.13
Washington	615.35	104,232.71		11,206.15	1,636,101.41
Wayne		9,796.57		27,986.36	1,035,197.67
Webster	1,049.48	85,014.95		150,249.54	3,270,133.28
Winnebago		18,300.21		24,468.46	1,254,907.50
Winnesiek	273.20	33,912.47		55,680.23	1,306,479.60
Woodbury		30,119.02		159,809.44	7,645,819.07
Worth		55,716.45		33,185.64	992,487.00
Wright		36,021.17		1,878,854.04	1,878,854.04
Totals	\$ 46,254.58	\$ 4,819,138.97	\$ 308,500.00	\$ 6,418,215.37	\$ 184,617,300.56

TABLE NO. 2

Part I—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Disbursements)

Counties	State treasurer's receipts and sight drafts	County auditor's warrants	School fund loans	Drainage bonds redeemed	Interest on drainage bonds
Adair.....	\$ 104,746.07	\$ 224,168.40	\$ 960.00		
Adams.....	76,139.80	166,444.63	4,600.00	\$ 3,000.00	\$ 1,126.56
Allamore.....	143,827.66	311,266.17	5,500.00	2,738.65	
Appanoose.....	107,081.40	261,230.69	2,650.00		
Audubon.....	170,541.00	259,251.37	5,300.00		
Benton.....	172,818.71	277,722.00			
Black Hawk.....	229,838.59	517,534.52		1,000.00	7,670.67
Boone.....	140,498.70	532,037.04	10,500.00	66,850.49	
Bremer.....	90,950.17	233,061.16	10,400.00	1,364.64	
Buchanan.....	102,536.12	290,432.46		3,000.00	1,500.00
Buena Vista.....	145,408.82	226,422.39	8,500.00	2,091.14	29,915.49
Butler.....	119,305.85	301,845.61			
Calhoun.....	237,812.77	324,389.54	1,500.00	79,292.40	
Carroll.....	133,973.98	342,587.00			
Cass.....	182,195.48	301,219.00	3,500.00	13,000.00	6,611.01
Cedar.....	127,187.18	172,567.00			
Cerro Gordo.....	268,583.73	384,389.20	1,780.00	150,063.10	283,715.28
Cherokee.....	124,186.34	273,110.76			
Chickasaw.....	91,003.15	235,098.07	3,200.00		
Clarke.....	71,101.61	113,498.21	3,000.00		
Clay.....	125,883.75	270,929.25		79,638.12	70,416.87
Clayton.....	137,704.49	289,282.59			
Clinton.....	218,333.96	533,278.19		8,000.00	861.61
Crawford.....	175,402.31	356,121.39		5,000.00	2,061.00
Dallas.....	136,341.95	511,814.67	5,500.00	41,291.92	
Davis.....	113,515.19	229,151.68	3,000.00	5,500.00	
DeWitt.....	181,923.33	226,324.05	8,550.00		1,483.12
Delaware.....	117,881.04	214,010.95			
Des Moines.....	167,810.43	313,099.56		102,279.73	
Dickinson.....	85,192.15	166,778.53	12,000.00	172,843.19	
Dubuque.....	428,901.41	460,972.67			
Emmet.....	75,801.69	158,795.41	2,900.00	12,250.00	11,550.68
Fayette.....	143,366.33	457,392.57	11,600.00	10,000.00	4,300.00
Floyd.....	113,338.31	221,277.22	5,700.00	37,379.71	21,412.68
Franklin.....	109,452.98	251,806.25		78,814.02	
Framont.....	65,992.91	257,134.51	615.00	45,400.00	10,722.58
Greene.....	104,305.90	470,096.07	5,000.00	58,833.77	19,221.18
Grundy.....	165,345.94	282,606.53			1,666.68
Guthrie.....	111,831.46	337,808.34	11,630.00	6,087.00	4,227.72
Hamilton.....	126,628.43	299,836.30		4,000.00	26,605.06
Hancock.....	89,689.74	226,005.16	1,000.00	149,433.38	68,153.21
Hardin.....	150,768.74	340,677.67		84,455.62	
Harrison.....	129,485.64	223,836.23	1,500.00	35,980.43	10,917.85
Henry.....	107,041.69	205,662.84			
Howard.....	85,969.65	187,091.58	3,000.00	4,625.00	4,099.22
Humboldt.....	94,319.21	220,429.59		30,281.32	25,006.21
Ida.....	146,325.10	218,161.57	6,000.00		
Iowa.....	135,108.21	268,975.44	11,000.00	23,000.00	11,697.00
Jackson.....	169,595.70	220,446.86			
Jasper.....	165,034.18	517,473.97	10,000.00		8,030.21
Jefferson.....	88,398.23	233,131.88			
Johnson.....	100,313.10	279,630.75	800.00		
Jones.....	110,909.57	227,389.89			
Keokuk.....	193,885.79	257,928.92	5,000.00		

TABLE NO. 2—PART I—Continued

Counties	State treasurer's receipts and sight drafts	County auditor's warrants	School fund loans	Drainage bonds redeemed	Interest on drainage bonds
Kossuth.....	161,976.88	411,894.40	9,000.00	200,200.00	68,813.91
Lee.....	182,677.75	369,461.19		9,500.00	35,763.56
Lincoln.....	294,727.84	1,029,229.11			1,530.39
Louisia.....	118,125.77	167,350.29	2,300.00	235,891.06	
Lucas.....	69,880.03	168,568.12	4,007.00		
Lyon.....	133,408.34	177,029.56	17,000.00		
Madison.....	115,568.15	205,953.84	3,100.00	3,500.00	1,469.00
Mahaska.....	145,841.64	370,534.21	1,200.00	6,000.00	5,600.50
Marion.....	128,581.13	274,856.34	2,700.00	900.35	435.58
Marshall.....	167,263.79	939,214.04	6,100.00		8,427.83
Mills.....	134,768.37	219,394.28	7,140.00	18,732.51	
Mitchell.....	97,816.07	281,845.96		6,415.00	4,468.60
Monona.....	114,051.39	244,566.13	3,000.00	30,775.45	24,689.23
Monroe.....	92,804.09	187,502.07	28,895.00		
Montgomery.....	101,188.29	204,789.90	8,100.00		2,408.96
Muscataine.....	144,822.33	251,601.65		14,000.00	10,561.18
O'Brien.....	143,307.40	322,606.54	5,000.00	7,650.00	5,245.69
Oswego.....	75,292.21	147,295.63	15,000.00	37,045.00	26,430.27
Page.....	246,589.67	286,733.58	9,700.00	17,211.17	15,000.00
Palo Alto.....	45,753.52	114,420.75		51,350.00	10,296.89
Plymouth.....	184,744.44	314,293.79			
Pocahontas.....	114,872.15	229,833.32	6,408.33	89,878.54	
Polk.....	1,308,284.85	2,417,990.49	10,928.28	41,069.92	
Pottawattamie.....	296,501.55	661,140.65	6,750.00	72,287.50	10,345.07
Poweshiek.....	144,349.63	304,522.66	1,500.00		10,467.34
Ringgold.....	88,115.23	134,300.66	11,100.00	10,659.80	
Sac.....	137,428.35	330,787.90			12,458.20
Scott.....	333,623.31	1,118,800.66		1,000.00	21,866.83
Shelby.....	134,622.45	311,757.41	5,049.00	36,300.00	6,467.00
Sioux.....	185,719.92	226,259.63	12,300.00		
Story.....	155,749.84	427,487.38	3,500.00	11,200.00	20,438.07
Tama.....	165,684.45	330,232.19		1,189.00	708.71
Taylor.....	98,162.65	214,378.10	2,000.00		3,635.00
Union.....	36,759.45	178,047.13	2,000.00		
Van Buren.....	74,465.03	171,827.69	2,000.00	15,159.00	1,133.12
Wapello.....	131,145.73	244,284.05	2,500.00		2,929.64
Warren.....	123,304.69	301,834.78	5,000.00	29,700.00	15,430.75
Washington.....	349,913.19	549,913.19		30.17	2,475.00
Wayne.....	95,632.98	170,139.51	5,850.00	62,769.69	
Webster.....	216,547.71	511,538.95	16,175.00	78,800.00	34,797.46
Winnebago.....	130,467.42	171,036.32	11,000.00	280,323.00	
Winnechik.....	129,109.15	265,200.70	2,500.00		
Woodbury.....	526,772.69	880,904.15	14,800.00	16,895.40	11,723.60
Worth.....	73,135.60	259,972.74	9,385.00	60,463.13	27,458.04
Wright.....	202,574.73	250,517.97	2,500.00	220,900.75	
Totals.....	\$ 15,418,522.65	\$ 34,061,805.70	\$436,124.23	\$3,068,475.09	\$ 668,448.49

TABLE NO. 2

Part II—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Disbursements)

Counties	County bonds redeemed	Interest on county bonds	Sinking fund	Primary road bonds redeemed	Interest on primary road bonds
Adair	\$ 3,000.00	\$ 4,910.00	\$ 2,801.21		
Adams	6,000.00	5,617.50			
Allamakee	8,000.00	6,909.26			
Appanoose	15,900.00	22,438.50	3,316.45		
Audubon	29,294.83	4,705.50	5,475.24		
Benton	30,338.75				
Black Hawk	3,000.00	31,005.00	10,029.81	\$ 65,000.00	\$ 75,049.98
Boone	36,000.00	45,822.52	5,530.27		
Bremer	3,500.00	2,630.00	3,634.65		
Buchanan	5,000.00	2,000.00	4,183.49		2,078.53
Buena Vista	21,500.00	28,477.16	4,470.40		
Butler	7,000.00	2,150.00			
Calhoun	14,000.00	23,335.00			
Carroll	25,007.78	4,525.00	4,020.19		
Cass	12,000.00	14,251.25	4,281.83		
Cedar		1,200.00	4,007.72		
Cerro Gordo	19,000.00	17,798.02		377,565.54	
Cherokee	6,000.00	23,465.00	4,379.64		
Chickasaw	9,000.00	8,550.00	3,235.84		
Clarke		15,902.50	1,478.00		
Clay	28,000.00	30,845.00	3,079.01		
Clayton	17,000.00	875.00			
Clinton	127,000.00	83,987.39			
Crawford	10,000.00	42,125.00	4,832.05		
Dallas	10,000.00	24,306.25	5,713.30		
Davis	6,000.00	13,300.50			
Decatur	30,000.00	10,480.25			
Delaware	6,000.00	5,109.00	2,922.82		
Des Moines	7,000.00	1,417.50	4,819.51	2,806.00	1,464.00
Dickinson	11,000.00	18,273.50			
Dubuque	161,000.00	46,978.00			
Emmet	6,000.00	14,164.67	3,675.11	56,124.00	1.25
Fayette	42,000.00	11,550.21	5,201.51		
Floyd	27,000.00	39,538.75	3,755.04		
Franklin	16,000.00	23,040.00	4,194.01	300,500.00	35,872.02
Fremont	37,000.00	19,873.84	3,086.73		
Greene	19,000.00	24,342.38			34,187.00
Grundy	10,000.00	22,065.00	4,125.79		
Guthrie	10,000.00	15,975.00	3,225.73		
Hamilton	118,000.00	17,885.00			
Hancock		1,000.50			
Hardin	17,000.00	27,406.48	4,017.50		31,500.00
Harrison	64,000.00	9,775.00	4,409.49		
Henry		7,000.00	3,390.05		
Howard	5,000.00	1,880.00	2,076.87		
Humboldt		8,071.25			
Ida		9,437.50			
Iowa	3,500.00	19,900.00	6,627.70		
Jackson	83,000.00	8,858.33			
Jasper	12,000.00	27,406.25	6,055.71		
Jefferson	34,000.40	7,009.26	2,802.44		
Johnson	1,000.00	13,379.06	5,327.13		
Jones		2,450.00			510.00
Keokuk		3,915.00			

TABLE NO. 2—PART II—Continued

Counties	County bonds redeemed	Interest on county bonds	Sinking fund	Primary road bonds redeemed	Interest on primary road bonds
Kossuth	22,000.00	35,370.65	8,434.77		12,750.00
Lee	10,000.00	12,259.41	5,000.95	60,000.00	1,306.25
Linn	25,000.00	49,448.75	16,089.77		16,787.50
Louis	7,000.00	4,080.00			
Lucas	10,000.00	17,128.73			
Lyon		6,300.00		25,333.41	1,350.00
Madison	4,000.00	6,500.00	3,470.81		
Mahaska	35,500.00	15,548.73	4,089.58		
Marion	11,000.00	23,307.50	4,903.29		
Marshall	2,000.00	48,202.25			
Mills	21,000.00	36,632.73			
Mitchell	4,000.00	16,988.76	3,424.01		
Monroe	6,000.00	1,800.00	2,097.45		
Montgomery	150,000.00	18,592.00	3,102.88		
Muscatine	13,000.00	25,180.00	3,472.25		
O'Brien	9,000.00	7,854.25	3,419.14		
O'Connell	30,000.00	15,138.74	6,546.27	80,000.00	28,370.00
Oceola	4,000.00	10,575.00	2,442.03		
Pago	27,370.00				
Palo Alto	12,000.00	6,758.10	4,614.62	500.00	12.00
Plymouth	5,000.00	125.00	5,718.44		
Pocahontas	13,000.00	30,117.50		25,000.00	24,300.00
Polk	247,380.00	301,128.23			
Pottawattamie	46,500.00	98,404.01			
Poweshiek	10,000.00	12,405.00			
Ringgold	9,000.00	8,725.00			
Sac	11,000.00	11,000.00	4,600.28		4,600.28
Scott		77,451.25	12,854.72	35,000.00	75,546.25
Shelby	11,000.00	6,630.00	4,441.13		
Sioux			5,609.59	1,600.00	506.50
Story	14,000.00	17,917.50	7,842.31		
Tama	5,000.00	11,372.50	6,532.39		
Taylor	7,000.00	4,502.81			
Union	11,000.00	9,178.00	3,325.95		
Van Buren	14,000.00	11,412.00	2,029.81		
Wapello	34,000.00	35,776.83			
Washington	8,000.00	3,195.00	4,056.90		
Wayne	6,000.00	7,009.45	4,570.49		
Webster		2,302.55	2,781.94		
Winnebago		9,265.00	9,194.23		
Winnechick	11,210.00	2,746.26			
Woodbury	25,000.00	8,300.00			
Worth	71,000.00	47,630.00	15,816.49	40,000.00	96,106.00
Wright	5,000.00	1,970.00	2,537.24		
Totals	82,131,156.23	\$1,500,960.37	\$320,231.88	\$1,116,142.11	\$ 484,760.81

TABLE NO. 2

Part III—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Disbursements)

Counties	Primary road certificates returned	Interest on primary road certificates	Secondary road certificates redeemed	Interest on secondary road certificates	City specials, paving, sewers, etc., certificates or bonds
Adair	\$ 36,166.67				\$ 11,306.75
Adams					1,602.61
Allamoree	104,873.77				578.42
Appanoose	25,000.00	\$ 964.58			71,905.43
Audubon					3,700.49
Benton	31,375.00				1,432.21
Black Hawk	10,200.00	2,568.75			249,647.63
Boone	60,000.00	1,000.00			121,505.12
Bremer				\$ 1,067.08	22,942.52
Buchanan	73,000.00	4,516.46			8,000.70
Buena Vista					62,080.01
Butler	57,000.00	2,085.41			45,540.98
Calhoun					108,914.76
Carroll	20,000.00	450.00			67,302.00
Cass					75,169.00
Cedar					28,237.29
Cerro Gordo					67,129.41
Cherokee	45,000.00	2,157.30			11,425.53
Chickasaw	49,873.53				18,570.79
Clarke					141.36
Clay					56,406.06
Clayton	122,865.82				20,070.74
Clinton	14,000.00	4,240.75			143,150.27
Crawford					36,769.16
Dallas	65,000.00	3,732.37			7,085.51
Davis					16,427.50
Decatur					35,030.68
Delaware	65,000.00	1,762.53			70,653.99
Des Moines	53,125.01				65,400.50
Dickinson					11,000.22
Dubuque					63,115.44
Emmet	9.38	26.50	\$ 654.10	15,919.64	58,139.59
Fayette	95,000.00	5,867.70			2,549.32
Floyd	1,500.00	2,467.00			4,363.77
Franklin					73,265.25
Fremont					57,646.70
Greene		1,635.77			27,363.73
Grundy	52,137.50				132.27
Guthrie	77,000.00	39,860.69			64,331.90
Hamilton	84,000.00	4,392.71			34,576.59
Hancock	15,000.00	3,244.71			113,237.88
Hardin	50,863.80	350.00			52,987.14
Harrison					13,996.06
Henry					73,756.60
Howard	31,000.00	904.17			47,686.22
Humboldt					8,233.24
Iowa					132,201.83
Jackson					49,303.95
Jasper	107,000.00	4,563.96			5,669.32
Jefferson	30,967.50	485.00			5,107.52
Johnson	20,000.00	333.33			
Jones					
Keokuk					

TABLE NO. 2—PART III—Continued

Counties	Primary road certificates returned	Interest on primary road certificates	Secondary road certificates redeemed	Interest on secondary road certificates	City specials, paving, sewers, etc., certificates or bonds
Kossuth	6,500.00	1,735.74	61.38	22.12	32,153.20
Lee					44,111.97
Linn	142,100.00	4,949.94	2,560.00	343.24	245,644.65
Louisa					35,851.31
Lucas					22,640.91
Lyons					35,506.47
Madison					75.98
Mahaska	102,000.00	5,701.94			43,435.09
Marion					69,027.31
Marshall	67,251.62	3,856.22			127,211.41
Mills					8,953.03
Mitchell	20,000.00	1,385.90			112.80
Monona					100,487.82
Monroe	7,153.18			141.67	30,440.54
Montgomery					73,699.00
Muscatine	19,000.00	427.50			79,522.08
O'Brien	42,000.00	5,195.66			126,794.73
Ossola					
Page					74,605.25
Palo Alto	10,000.00	2,625.00			1,277.56
Plymouth	80,000.00	5,270.83			88,950.42
Pocahontas	107,924.06				51,396.87
Polk					1,832,077.34
Pottawattamie	110,000.00	7,188.66			140,183.16
Poweshiek					39,375.72
Ringgold					
Sac	2,000.00	40.00			146,765.07
Scott	20,500.00	5,630.00			17,438.33
Shelby	35,338.75	1,718.75			51,269.84
Sioux	60,000.00	1,718.75			117,626.30
Story	50,000.00	2,581.25			130,148.71
Tama	71,000.00	3,975.00			24,837.69
Taylor	30,000.00	2,337.50			29,526.19
Union					37,864.51
Van Buren					
Wapello					94,245.04
Warren	27,000.00	832.50			5,949.38
Washington	65,504.85	96,800.48			18,171.11
Wayne					32,439.66
Webster	75,000.00	4,658.33			75,861.14
Winnebago	12,000.00	182.69			3,246.00
Winnechek	42,350.00				
Woodbury	53,402.34	9,792.87			601,078.00
Worth	35,000.00	947.92			
Wright	40,000.00	1,031.25			45,171.77
Totals	\$2,759,267.70	\$242,920.11	\$ 3,215.48	\$ 18,068.75	\$ 6,580,227.15

TABLE NO. 2

Part IV—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Disbursements)

Counties	Orders on county treasurer by mayors of cities and towns	Orders on county presidents of school districts	Township clerks' receipts	Sight drafts for automobile licenses
Adair.....	\$ 40,722.21	\$ 294,009.30	\$ 58,517.08	\$ 42,380.51
Adams.....	21,985.66	201,385.87	30,004.22	5,949.39
Alfamaque.....	48,718.30	218,047.75	53,457.28	
Appanoose.....	79,919.51	381,171.61	46,628.99	64,281.89
Arden.....	48,492.18	201,968.63	49,653.67	40,621.37
Benton.....	96,237.27	457,496.36	82,308.06	79,265.90
Black Hawk.....	61,076.63	1,175,381.40	66,147.14	200,538.03
Boone.....	142,317.06	761,280.78	92,532.20	
Bremer.....	85,441.13	248,923.67	50,747.80	50,476.24
Buchanan.....	47,272.56	387,661.83	64,234.85	57,502.37
Buena Vista.....	102,225.43	510,447.94	83,066.06	71,171.97
Butler.....	61,971.38	341,061.78	56,544.89	56,136.24
Calhoun.....	124,734.83	424,496.06	39,022.86	
Carroll.....	105,074.38	314,952.88	72,574.12	71,486.68
Cass.....	87,296.07	354,219.85	60,963.08	60,456.94
Cedar.....	76,276.77	369,384.48	66,808.97	65,505.12
Cerro Gordo.....	322,290.25	745,886.12	77,991.98	
Cherokee.....	127,806.73	431,307.90	60,429.92	69,591.14
Chickasaw.....	42,181.30	213,829.23	50,997.04	48,946.97
Clarke.....	21,265.13	151,207.70	38,780.44	27,276.54
Clay.....	55,231.61	333,833.04	80,007.73	65,873.65
Clayton.....	78,439.58	418,541.75	74,201.01	74,233.03
Clinton.....	297,963.07	378,942.73	82,942.72	133,654.35
Crawford.....	122,090.90	394,467.66	86,312.88	87,091.52
Dallas.....	162,463.88	560,967.62	119,139.23	88,776.03
Davis.....	39,403.16	192,850.19	44,431.62	
Decatur.....	47,921.94	234,984.54	40,613.48	54,316.32
Delaware.....	45,687.69	234,958.63	57,308.93	118,483.53
Des Moines.....	822,381.96	680,774.70	45,960.46	87,841.86
Dickinson.....	150,016.11	314,234.85	53,427.04	66,440.14
Dubuque.....	850,111.00	794,863.59	66,440.14	
Emmet.....	113,850.64	292,131.34	50,453.76	42,781.65
Fayette.....	118,051.43	196,997.74	78,037.04	87,439.62
Floyd.....	110,401.28	338,828.37	61,779.15	58,327.23
Franklin.....	74,266.90	312,501.58	71,692.59	55,487.68
Fremon't.....	79,395.07	313,337.75	51,126.12	44,678.50
Greene.....	73,196.50	429,682.70	94,101.55	56,361.46
Grundy.....	35,392.03	318,963.23	50,571.76	17,465.30
Guthrie.....	67,106.55	360,261.06	69,287.46	62,879.64
Hamilton.....	95,632.48	419,564.34	70,200.87	
Hancock.....	99,122.06	334,182.25	71,194.43	47,831.65
Hardin.....	112,539.84	429,066.49	63,022.16	78,573.54
Harrison.....	81,584.48	406,551.84	77,441.90	65,665.46
Henry.....	59,023.68	317,635.73	44,230.64	55,482.36
Howard.....	46,482.55	211,834.10	42,009.61	38,035.37
Humboldt.....	79,530.29	334,925.12	58,362.60	44,303.09
Ia.....	62,115.85	286,594.27	44,755.12	
Jackson.....	67,641.01	315,899.54	72,946.27	56,411.59
Jasper.....	170,249.08	545,544.10	102,700.67	52,987.11
Jefferson.....	40,061.06	206,407.80	57,751.63	50,444.28
Jones.....	321,251.09	447,010.08	84,248.00	102,948.91
Keokuk.....	30,986.76	353,719.22	54,523.74	56,005.62
Keosauqua.....	78,354.01	300,679.40	67,415.07	

TABLE NO. 2—PART IV—Continued

Counties	Orders on county treasurer by mayors of cities and towns	Orders on county presidents of school districts	Township clerks' receipts	Sight drafts for automobile licenses
Kossuth.....	86,394.56	449,681.98	133,128.27	79,569.58
Lee.....	221,802.79	616,349.85	48,106.52	116,816.31
Lincoln.....	739,719.57	1,354,763.65	96,100.21	250,569.41
Louis.....	42,769.97	308,148.02	46,762.65	
Lucas.....	44,597.55	251,972.45	42,197.81	43,088.12
Lyon.....	73,422.69	312,405.30	53,790.59	52,870.89
Madison.....	46,535.97	306,251.97	56,127.27	48,037.65
Mahaska.....	134,909.58	401,634.13	61,591.73	79,699.97
Marion.....	16,601.54	467,180.37	77,151.22	72,136.69
Marshall.....	147,988.95	679,364.80	70,687.25	111,679.82
Mills.....	47,041.37	274,090.95	48,145.34	
Mitche'll.....	92,156.19	252,539.09	46,520.20	47,495.71
Monona.....	70,507.14	387,268.77	58,808.05	49,399.19
Monroe.....	35,203.64	265,824.59	37,886.46	53,194.94
Montgomery.....	82,969.53	296,253.11	39,997.79	61,117.97
Muscatine.....	229,182.70	405,341.39	42,960.90	89,840.96
O'Brien.....	91,989.77	424,134.01	60,862.64	67,949.29
Oceola.....	36,574.49	182,235.13	39,595.86	38,292.32
Page.....	118,072.21	439,181.96	54,451.85	
Palo Alto.....	22,864.44	129,562.03	29,132.28	9,765.63
Plymouth.....	88,129.03	465,880.06	87,300.61	91,167.79
Pocahontas.....	37,570.48	306,245.65	37,725.22	56,625.09
Polk.....	2,733,114.29	3,619,942.89	89,281.50	
Polk & Atlantic.....	576,773.13	1,232,562.51	199,356.61	198,811.04
Pottawattamie.....	115,362.58	424,004.16	86,076.51	61,216.22
Ringgold.....	30,554.13	247,324.77	32,972.36	
Sac.....	94,924.44	306,963.51	85,712.89	66,690.46
Scott.....	88,190.92	1,290,236.94	51,966.32	
Shelby.....	63,099.50	396,948.47	74,087.01	55,510.16
Sioux.....	105,833.28	436,715.99	77,801.47	88,197.07
Story.....	194,575.28	804,550.14	96,189.54	96,189.54
Tama.....	102,076.50	444,466.49	91,225.24	80,843.86
Taylor.....	90,672.14	272,484.34	53,887.98	45,567.32
Union.....	72,545.91	311,442.70	41,822.79	50,099.15
Van Buren.....	32,860.97	217,890.88	32,235.73	27,083.91
Vandell.....	287,146.65	678,641.80	48,088.48	69,881.70
Warren.....	55,767.90	402,850.61	60,601.79	52,462.73
Washington.....	192,682.81	375,643.84	71,690.11	67,623.70
Wayne.....	35,727.79	291,348.74	43,524.44	38,037.90
Webster.....	414,452.81	819,001.63	169,646.31	133,460.98
Winnebago.....	57,676.83	271,650.01	54,606.17	
Winnechick.....	83,613.74	263,017.94	67,347.25	61,476.36
Woodbury.....	1,277,863.26	2,336,709.29	23,856.66	235,039.63
Worth.....	21,692.21	231,896.39	42,868.11	36,918.12
Wright.....	68,968.08	409,541.70	78,524.67	
Totals.....	\$ 16,191,177.01	\$ 46,567,768.90	\$ 6,372,600.00	\$ 5,682,293.58

TABLE NO. 2

Part V—County Treasurer's Statement of Receipts and Disbursements for the Year 1925—(Disbursements)

Counties	Miscellaneous payments	Transfer to funds under code sec. 288 (loans)	Transfer to funds under code sec. 367 and general business	Balance on hand Jan. 1, 1925	Total disbursements
Adair.....	7.50		37,323.05	302,364.41	1,073,365.56
Adams.....	.38		22,171.33	140,438.94	707,337.82
Alfalfa.....	231.45		58,145.09	183,571.83	1,196,325.03
Appanoose.....	79.18		69,920.30	248,070.82	1,400,278.72
Audubon.....	667.43		27,809.05	225,135.04	900,313.07
Benton.....	17,171.57		56,028.08	365,594.04	1,068,090.54
Black Hawk.....	4,433.19		221,912.04	815,294.18	4,325,926.06
Boone.....	12,155.41		54,468.61	303,809.36	2,149,434.61
Bremet.....	497.81		24,577.39	207,354.89	1,055,324.87
Buchanan.....		2,000.00	30,973.39	238,130.57	1,213,677.23
Buena Vista.....			94,557.75	213,500.57	1,039,923.03
Butler.....	965.29		37,177.17	254,156.67	1,302,911.27
Calhoun.....	481.32		95,180.82	286,305.40	1,771,538.05
Carroll.....			83,739.04	322,351.35	1,468,000.30
Cass.....	1,885.74		61,831.00	303,699.04	1,448,590.66
Cedar.....	10,098.21	3,000.00	26,533.99	260,178.69	1,217,106.01
Cerro Gordo.....	83,773.53		60,988.53	637,538.18	3,223,709.18
Cherokee.....	1,392.53		59,836.89	238,811.30	1,496,329.77
Chickasaw.....	2,411.37		14,991.80	187,669.22	976,537.27
Clarke.....	1,560.44		17,129.07	107,822.47	508,331.77
Clay.....	5,748.53		39,736.79	183,169.55	1,422,951.56
Clayton.....	355.81		43,667.57	351,347.54	1,367,245.32
Clinton.....			89,823.46	422,213.38	2,806,761.00
Crawford.....	1,714.46		40,667.34	239,285.07	1,673,315.64
Dallas.....	1,467.00		109,775.97	291,583.87	2,322,349.67
Davis.....	95.18		23,700.63	154,318.97	894,139.54
Decatur.....			28,467.24	178,621.25	910,006.70
Delaware.....	343.22		32,423.24	243,294.40	1,207,745.61
Des Moines.....	78,822.57		98,562.96	378,736.56	2,368,082.37
Dickinson.....	935.89		19,927.90	271,731.59	1,327,091.61
Dubuque.....			168,464.17	646,962.32	3,738,857.81
Emmet.....	1,637.79		131,466.34	284,194.74	1,284,461.07
Fayette.....	645.37		299,698.87	1,000,969.63	1,790,419.31
Floyd.....	3,527.51		47,366.42	275,618.43	1,469,022.36
Franklin.....	4,543.35		55,439.05	341,495.41	1,369,022.36
Fremont.....	7,345.57		30,849.73	188,506.06	1,305,363.28
Greene.....	3,468.76	32,500.00	37,572.17	354,808.50	1,880,416.66
Grundy.....	223.37		29,915.09	277,883.91	1,306,131.69
Guthrie.....	1,065.55		31,496.21	175,432.56	1,449,147.09
Hamilton.....	5,925.79		39,469.58	235,091.12	1,713,194.14
Hancock.....	35,898.96		31,154.58	364,407.28	1,603,431.51
Hardin.....			119,966.96	325,197.77	1,825,455.77
Harrison.....		56,000.00	55,726.41	311,452.24	1,713,913.94
Henry.....	85.33	5,000.00	29,004.80	177,822.06	1,064,694.32
Howard.....	9,839.47		25,000.35	106,217.29	823,165.60
Humboldt.....	5,221.73		125,111.90	333,228.77	1,879,031.38
Ida.....	825.88		21,229.77	196,420.24	1,030,042.50
Iowa.....	6,516.29		82,418.77	338,845.55	1,466,244.63
Jackson.....	12.83		29,248.34	323,518.30	1,188,870.61
Jasper.....	5,763.79	2,500.00	42,469.48	470,148.08	2,422,889.37
Jefferson.....	1,634.35		43,713.46	303,418.04	1,134,294.33
Johnson.....	19.80		64,081.31	397,223.44	2,007,389.04
Jones.....			105,195.74	1,123,087.32	1,123,087.32
Keokuk.....			46,356.54	237,068.00	1,257,037.40

TABLE NO. 2—PART V—Continued

Counties	Miscellaneous payments	Transfer to funds under code sec. 288 (loans)	Transfer to funds under code sec. 367 and general business	Balance on hand Jan. 1, 1925	Total disbursements
Kossuth.....	4,875.90		89,352.30	567,718.66	2,411,533.45
Lee.....	4,794.95		66,600.00	321,001.34	2,210,263.08
Linn.....	5,072.15		215,662.99	619,183.05	6,280,566.12
Lodis.....	3,711.42		77,548.88	285,758.12	1,331,697.46
Lucas.....		29,000.00	24,200.43	131,978.90	875,967.00
Lyon.....	2,038.67		40,737.78	218,585.47	1,173,687.54
Mahaska.....	10,148.28		60,537.30	196,809.47	1,060,184.96
Marion.....	59,045.55		32,095.05	288,131.18	1,915,630.95
Marion.....	480.86		24,320.81	280,491.22	1,476,174.84
Marshall.....	79,063.48	2,000.00	102,631.81	361,781.19	2,355,733.00
Mills.....	6,063.13		32,762.54	213,490.85	1,056,736.65
Mitchell.....	7,464.61		59,135.66	228,292.94	1,174,345.60
Monona.....	19,234.97		33,669.77	223,121.03	1,376,808.39
Monroe.....	1,350.14		37,000.06	182,359.20	1,132,211.13
Montgomery.....	108.24		26,137.98	219,169.11	1,176,473.21
Muscatine.....	6,747.44		31,455.94	229,151.63	1,035,632.39
O'Brien.....	288.79		38,335.13	413,458.54	1,891,700.84
Osceola.....	2.50	3,000.00	24,236.42	221,963.91	1,153,923.80
Page.....	137,711.13		59,742.02	214,187.54	1,683,131.38
Palo Alto.....	3,063.58		28,094.77	895,408.79	386,722.17
Plymouth.....	1,290.78		133,264.62	379,261.19	1,891,733.51
Pocahontas.....	529.69		39,727.99	381,670.94	1,829,844.93
Polk.....	35,465.94		609,757.58	2,229,891.39	14,896,373.50
Pottawattamie.....	1,009.91		117,139.38	542,133.01	4,180,463.39
Poweshiek.....	4,803.97		40,332.91	272,680.94	1,524,226.16
Ringgold.....	55,889.17		18,030.03	171,451.77	826,854.34
Sac.....		15,000.00	37,238.03	261,941.72	1,629,321.75
Scott.....	331,134.63		275,443.06	769,905.08	4,743,788.71
Shelby.....			49,913.00	211,988.20	1,306,287.92
Sioux.....	1,792.32		38,006.61	308,243.90	1,756,827.62
Story.....	4,900.23		93,780.58	456,499.19	2,564,446.47
Tama.....	20,229.01		51,185.39	454,511.93	1,865,124.25
Taylor.....	3,243.63		29,323.23	189,760.46	1,059,339.53
Union.....	2,383.51	6,000.00	45,400.82	257,419.07	1,202,469.79
Van Buren.....	225.47		149,647.19	706,393.39	3,065,393.39
Wapello.....	300.00	15,000.00	36,905.96	333,708.61	1,956,413.76
Warren.....	2,018.21		71,390.79	294,784.99	1,465,490.13
Washington.....	1,135.01		111,290.15	332,180.28	1,836,101.41
Wayne.....	6.79		27,988.56	392,832.37	1,000,197.67
Webster.....			150,249.54	611,066.59	3,270,133.28
Winneshago.....	319.75		56,468.46	198,799.00	1,234,907.56
Winnebuck.....	2.00		55,082.23	366,622.32	2,306,479.69
Woodbury.....	21,036.94		159,869.44	1,006,761.22	7,815,815.05
Worth.....	23.22		32,151.64	141,577.22	992,487.56
Wright.....	7,239.78		38,012.17	278,087.72	1,878,854.04
Total.....	\$1,388,617.24	\$168,500.00	\$6,418,215.37	\$2,422,296.45	\$14,617,330.96

TABLE NO. 3

Part II—Board of Supervisors: Per Diem, Mileage and Expense and Total Cost for the Year 1925.

Counties	Regular meeting mileage	Committee meetings mileage	Drainage work mileage	Total mileage	Miscellaneous expense	Total cost of supervisors
Adair	68.30	534.90		603.20	9.50	2,713.10
Adams	144.00	161.80	\$ 36.00	341.80		2,101.80
Allamakee	172.00	1,890.30		2,058.30		5,774.45
Appanoose	35.40	1,428.60		1,444.00		5,084.00
Audubon	60.00	1,163.50	0.20	1,200.00		3,766.00
Benton	309.00	1,845.30		2,394.30	1,257.66	6,707.22
Black Hawk	437.00	3,020.00		4,003.00	43.45	11,078.50
Boone	124.80	3,478.60	243.70	3,877.10		8,400.10
Bremser	714.40	907.70	40.30	1,662.40	17.30	2,117.80
Bremer	255.70	2,047.50		2,303.60	32.40	7,130.40
Buena Vista	511.90	1,016.00		1,527.90	11.20	3,872.10
Butler	404.00	2,233.00		2,637.00		6,801.00
Calhoun	333.90	2,528.90		3,002.80		7,207.80
Carroll	413.83	2,427.10	103.00	3,162.80	51.15	7,350.45
Cass	303.40	1,328.40	92.40	1,734.20		5,019.00
Cedar	450.08	1,004.00		1,544.38	27.09	3,742.07
Cerro Gordo	234.10	1,891.00	107.40	2,232.40		6,293.40
Cherokee	394.03	1,743.00		2,137.00	63.28	5,630.88
Chickasaw	185.29	1,308.40		1,793.69	63.40	4,067.00
Clare	152.00	545.00		697.00	1,028.80	2,725.80
Clay	470.93	853.42		1,324.32	24.60	3,229.42
Clayton	192.30	2,401.50		2,604.00		6,982.70
Clinton	601.00	2,801.80		3,402.80	15.14	7,530.44
Crawford	448.20	4,748.50		5,306.70		11,811.70
Dallas	185.70	910.30	9.10	1,105.10		3,060.10
Davis	60.30	817.40	1.80	879.50	4.00	3,098.50
Decorah	119.70	301.80		421.50	51.45	1,815.45
Delaware	234.00	3,200.40		3,564.40		4,721.20
Des Moines	225.20	1,249.80	309.00	1,844.00		5,000.00
Dickinson	175.50	806.82	58.70	1,131.62	80.08	3,343.40
Dubuque	198.60	2,933.40		3,102.00		7,569.10
Emmet	410.55	1,060.10	213.60	1,292.25		3,530.25
Essex	287.86	1,320.50		1,614.70	73.62	4,987.78
Floyd	254.40	702.00	30.00	1,027.40	42.45	3,030.70
Franklin	309.60	954.40	498.10	1,753.10		4,343.10
Fremont	211.87	1,335.20	374.32	2,121.39	44.92	5,134.51
Greene	235.80	1,137.20	313.40	1,696.50	1.50	4,232.75
Grundy	703.05	700.00		1,403.05		4,077.11
Guthrie	167.00	1,404.50		1,571.50		4,022.30
Hamilton	123.50	1,029.80		1,650.30	34.00	5,330.65
Hancock	316.15	1,672.45	408.70	2,497.70	85.10	5,208.85
Hardin	422.10	1,023.10	301.90	1,747.10	18.30	4,138.40
Harrison	311.30	814.65	305.75	1,431.70		2,625.25
Henry	112.25	1,281.85		1,394.20	6.95	3,520.85
Howard	183.40	941.20		1,124.60		3,281.70
Humboldt	376.30	859.00		1,235.30		4,360.20
Ia	263.00	650.80		913.80	8.90	2,469.70
Iowa	300.00	1,486.40	3.00	1,789.40	13.04	5,317.00
Jackson	300.30	2,264.27	14.00	2,602.27	28.00	7,068.17
Jasper	296.00	3,175.20	131.00	3,603.40	27.37	7,845.77
Jefferson	73.60	638.80	4.00	716.40		1,602.00
Johnson	509.00	2,200.40		2,709.40		7,225.30
Jones	341.75	1,880.50		2,222.25	26.75	5,074.00
Keokuk	236.80	489.30		726.10		2,226.10

TABLE NO. 3—PART II—Continued

Counties	Regular meeting mileage	Committee meetings mileage	Drainage work mileage	Total mileage	Miscellaneous expense	Total cost of supervisors
Kossuth	422.40	5,161.50	1,023.90	6,507.80	124.08	15,459.18
Lee	381.00	1,387.80	76.70	1,845.50	5.60	4,801.10
Lea	605.80	3,369.30	7.90	3,983.00		8,373.00
Lewis	186.50	1,025.20	364.40	1,576.10	41.96	3,945.66
Linn		908.50		908.50		2,404.50
Lyon	478.80	691.00		1,170.10	4.00	3,244.10
Madison	176.20	1,284.30		1,460.50		3,300.70
Mahaska	122.10	772.30	24.20	918.60		2,053.60
Marion	206.70	1,511.20		1,816.90		4,331.90
Marshall	224.90	445.00	96.31	766.21		2,396.21
Mills	213.00	196.80		412.80		2,140.30
Mississippi	238.40	2,309.20		2,547.60		8,364.50
Mitchell	244.40	1,089.50	91.00	1,424.90	6.58	4,502.68
Monona		268.00		268.00		2,832.80
Monroe	215.80	891.20		1,107.00	8.95	3,176.05
Montgomery	97.00	398.50		495.50	36.60	2,295.45
Muscatine	298.50	445.35		743.85		2,295.45
Muskegon	276.50	1,128.20		1,404.70	129.00	5,354.45
O'Brien	403.00	300.90		703.90		2,194.40
Page	430.25	1,716.80		2,147.05		5,127.45
Palo Alto	3,709.70			3,709.70		7,709.70
Plymouth	308.80	2,459.05		2,767.85	27.75	6,671.20
Pocahontas	835.20	2,910.90		3,746.10	102.13	9,560.23
Polk	569.50	5,738.10		6,307.60	7,393.63	21,524.23
Pottawattomie	422.00	2,580.70	568.10	3,570.80		9,643.70
Poweshiek	181.05	2,317.00		2,498.05		6,309.05
Ringgold	58.00	478.00	5.70	541.70		1,732.90
Rice	394.70	1,553.35	136.80	2,084.85	4.00	4,834.33
Scott	462.00	4,931.50		5,423.50		12,513.10
Shelby	238.40	2,379.00		2,617.40		6,613.30
Sioux	426.00	3,408.30		3,834.30	38.34	8,485.14
Story	277.30	1,537.80		1,815.10	24.70	5,413.30
Taylor		5,068.85		5,068.85		9,438.38
Tama	93.40	988.05		1,081.45		3,124.63
Union	336.00	623.30		959.30		3,466.60
Van Buren	160.00	330.20		490.20		1,055.20
Wapello	305.65	1,500.55	28.20	1,734.40	60.00	5,025.90
Warren	113.30	2,050.20		2,163.50	6.20	4,700.90
Washington	48.80	885.00		933.80		3,073.80
Wayne	144.60	698.65		843.25	3.55	2,371.80
Webster	361.30	1,721.85	432.50	2,515.65		7,343.65
Winnebago	177.00	750.60	122.75	1,050.35	1.50	3,119.90
Winnebush	320.40	2,528.10		2,848.50	7.14	6,667.64
Woodbury	2,054.40	5,962.40	11.50	8,028.30		14,503.30
Worth	162.40	1,055.70	90.30	1,308.40		4,250.40
Wright	422.60	820.90	501.15	1,804.65		5,451.88
Total	\$ 37,267.41	\$102,714.31	\$7,850.51	\$147,832.23	\$ 10,198.54	\$ 442,227.77

TABLE NO. 4

Part I—County Auditors: Salaries and Expense of Office and Net Cost for the Year 1925.

Counties	Auditors' salary	Deputies' salaries	Extra help	Postage and miscellaneous expense	Total cost of office	Less fees of office	Net cost of office
Adair.....	\$ 1,300.00	\$ 900.00	\$ 230.00	\$ 89.02	\$ 3,028.02	\$ 184.15	\$ 2,843.87
Adams.....	1,800.00		1,044.00	74.25	2,918.25	92.45	2,825.81
Adair.....	1,741.62	1,100.00	1,000.00	172.89	4,015.52	380.40	3,635.12
Appanoose.....	1,855.30	915.70	850.00	135.38	3,715.38	253.25	3,462.13
Audubon.....	1,300.00	1,200.00	135.25	74.80	3,205.15	190.90	3,015.25
Benton.....	2,006.00	1,449.00	2,561.27	2,072.50	8,073.77	1,115.78	6,957.99
Black Hawk.....	3,050.00	3,392.91	4,822.00	228.68	11,364.59	776.20	10,618.39
Boone.....	2,100.00	1,500.00	2,087.00	66.83	6,345.83	243.00	6,073.83
Bretter.....	1,500.00	1,500.00	1,250.00	160.69	4,850.69	90.00	4,750.69
Buchanan.....	1,500.00	1,000.00	964.75	136.74	3,991.60	160.00	3,845.40
Buena Vista.....	1,500.00	1,140.00	254.94	138.78	3,432.72	297.15	3,295.57
Butler.....	1,500.00	1,166.68	213.08	37.10	3,316.86	188.10	3,128.76
Calhoun.....	1,500.00	1,440.00	1,320.00	144.15	4,804.15	180.10	4,615.05
Carroll.....	2,000.00	2,500.00		250.55	4,750.55		4,750.55
Cass.....	1,800.00	1,300.00	1,492.50	162.22	4,754.72	213.83	4,540.89
Cedar.....	1,500.00	1,380.00	70.00	291.00	3,551.00	52.87	3,498.13
Cerro Gordo.....	2,236.07	1,500.00	3,212.19	40.50	6,988.76	664.20	6,324.56
Cherokee.....	1,500.00	1,380.00	1,300.00	63.47	4,543.47	145.20	4,398.27
Chickasaw.....	1,300.00	1,440.00		82.00	3,422.00	149.00	3,273.00
Clarke.....	1,500.00	1,200.00	351.00	88.18	3,439.18	139.50	3,319.68
Clay.....	1,500.00	2,250.00	61.50	82.82	4,394.32	128.00	4,266.32
Clayton.....	2,300.00	1,500.00		147.94	3,747.94	151.50	3,596.44
Clinton.....	2,800.00	3,000.00	3,420.00	113.40	9,333.40	302.40	8,941.00
Crawford.....	2,000.00	1,500.00	920.00	67.50	4,477.50	175.00	4,302.50
Dallas.....	1,300.00	1,500.00	2,400.00	48.28	6,048.28	385.50	5,662.78
Davis.....	1,800.00	1,200.00	123.97	54.07	3,178.04	113.00	3,065.04
Decatur.....	1,500.00	1,200.00	56.40	66.47	3,222.87	219.96	3,002.91
Delaware.....	1,500.00	1,300.00	714.72	127.14	3,911.86	128.20	3,823.66
Des Moines.....	2,400.00	4,437.50	74.96	93.06	7,005.46	309.94	6,695.52
Dickinson.....	1,800.00	1,110.00	719.00	153.07	3,782.07	235.56	3,546.51
Dubuque.....	3,375.00	5,370.50		52.76	8,878.26	505.25	8,373.01
Emmet.....	1,800.00	1,300.00	17.25	171.42	3,188.67		3,188.67
Fayette.....	2,100.00	2,900.00	354.80	383.80	5,638.60	288.00	5,350.60
Floyd.....	1,900.00	800.00	959.41	150.49	3,809.90	182.00	3,627.90
Franklin.....	1,900.00	1,977.00	1,177.85	57.22	6,111.57	134.89	5,976.67
Fremont.....	1,800.00	900.00	75.00	174.47	3,324.43	145.91	3,178.52
Greene.....	1,000.00	1,500.00	223.00	148.47	3,771.47	157.50	3,613.97
Grundy.....	1,800.00	1,200.00	203.00	53.20	3,256.20	74.75	3,181.45
Guthrie.....	2,038.37	1,500.00	288.00	106.92	4,013.29	182.50	3,830.79
Hamilton.....	1,908.33	1,600.00	1,479.00	196.83	5,074.16	143.00	4,931.16
Hancock.....	1,800.00	1,080.00	60.00	36.60	3,116.60	121.50	2,995.10
Hardin.....	2,000.00	3,000.00	1,184.70	185.04	6,395.74	329.56	6,066.18
Harrison.....	2,000.00	1,440.00	1,148.00	300.54	4,888.54	157.25	4,731.29
Henry.....	1,900.00	987.78	315.24	212.35	3,415.37	162.30	3,253.07
Howard.....	1,680.00	1,080.00	89.00	76.61	2,905.61	150.20	2,755.41
Humboldt.....	1,800.00	1,500.00	690.00	61.60	4,051.60	134.80	3,916.80
Ida.....	1,800.00	1,300.00	278.10	223.68	3,601.78	226.65	3,375.13
Iowa.....	1,900.00	1,350.00	386.00	138.18	3,774.18	1,791.90	1,982.28
Jackson.....	1,900.00	1,500.00	607.75	107.19	4,105.94	168.50	3,937.44
Jasper.....	2,100.00	3,500.00	913.00	132.00	6,145.00	356.75	5,788.25
Jefferson.....	1,900.00	1,300.00	105.60	123.66	3,389.66	144.50	3,245.16
Johnson.....	2,100.00	1,500.00	1,850.00	47.60	5,547.60	226.45	5,321.15
Jones.....	1,900.00	1,235.00	396.80	50.19	3,481.99	119.05	3,372.94
Keokuk.....	2,000.00	1,300.00	1,481.00	206.01	4,887.01	165.96	4,671.05

TABLE NO. 4—PART I—Continued

Counties	Auditors' salary	Deputies' salaries	Extra help	Postage and miscellaneous expense	Total cost of office	Less fees of office	Net cost of office
Kossuth.....	2,100.00	2,820.00	780.00	365.08	6,065.08	2,473.72	3,591.36
Lee.....	3,300.00	4,180.00	913.50	179.03	8,472.53	2,391.45	6,081.08
Linn.....	3,400.00	1,730.00	3,144.86	307.18	12,672.03	1,077.20	11,594.83
Louisia.....	1,800.00	1,200.00	941.28	210.04	3,851.32	122.00	3,729.32
Lucas.....	1,900.00	1,200.00		68.33	3,158.33	217.80	2,940.53
Lyon.....	1,900.00	1,300.00	256.00	71.42	3,427.42	118.00	3,309.42
Madison.....	1,900.00	1,300.00	874.23	104.94	4,079.17		4,079.17
Mahaska.....	2,100.00	1,375.00	351.00	95.77	5,381.77	296.25	5,085.52
Marion.....	2,000.00	1,300.00	516.70	57.13	3,773.83	223.05	3,550.78
Marshall.....	2,300.00	1,825.00	3,300.20	617.33	6,452.62	282.32	6,170.30
Mills.....	1,900.00	2,700.00	636.50	91.00	5,327.50	127.25	5,200.25
Mitchell.....	1,800.00	1,300.00	50.50	121.90	3,352.46	113.00	3,239.46
Monona.....	1,900.00	1,200.00	515.50	497.64	4,111.14	139.75	3,971.39
Monroe.....	2,000.00	1,300.00	228.14	79.45	3,512.59	222.20	3,290.39
Montgomery.....	1,900.00	1,030.00		116.65	3,036.65	142.00	2,894.65
Muscatine.....	2,400.00	1,500.00	2,049.44	385.58	6,335.02	465.94	5,869.08
O'Brien.....	1,741.65	1,213.45	831.10	144.03	3,931.13	154.25	3,776.88
Oceola.....	1,800.00	1,000.00		81.90	2,901.90	84.50	2,817.40
Palo Alto.....	1,900.00	1,300.00	38.10	85.44	3,283.54	124.00	3,159.54
Plymouth.....	2,000.00	1,380.00	1,380.00	42.58	4,802.68	174.25	4,628.43
Pocahontas.....	1,900.00	1,300.00	1,410.70	26.90	5,016.60	112.50	4,904.10
Polk.....	3,400.00	2,210.00	30,277.71	270.18	36,157.94	2,453.27	33,704.67
Pottawattamie.....	3,300.00	3,275.00	7,085.35	130.33	14,340.68	855.90	13,484.78
Poweshiek.....	1,900.00	1,300.00	688.80	65.30	3,882.10	183.00	3,699.10
Ringgold.....	1,800.00	1,200.00	184.50	122.84	3,307.34	128.00	3,179.34
Sac.....	1,900.00	1,400.00	316.00	81.90	3,727.90	146.18	3,581.72
Scott.....	3,400.00	7,820.00	3,923.50	216.75	15,360.25	708.28	14,651.97
Shelby.....	1,900.00	1,500.00	942.50	205.10	4,607.60	116.96	4,490.64
Sioux.....	2,100.00	1,300.00	687.00	215.83	4,502.83	182.00	4,320.83
Story.....	2,100.00	1,500.00	870.20	212.60	4,682.80	373.75	4,309.05
Tama.....	2,000.00	1,500.00	1,300.20	83.96	4,944.16	169.00	4,775.16
Taylor.....	1,900.00	1,300.00		53.18	3,153.18	156.25	2,996.93
Union.....	1,900.00	1,300.00		42.34	3,142.34	174.60	2,967.74
Van Buren.....	1,800.00	1,200.00		50.28	2,878.28	167.30	2,710.97
Wapello.....	2,400.00	1,320.00	3,071.50	4,103.75	10,895.25	477.86	10,417.40
Warren.....	1,905.27	1,320.00	1,089.00	40.46	4,306.23	214.45	4,091.78
Washington.....	2,000.00	1,300.00	1,041.54	142.08	4,383.62	108.75	4,184.87
Wayne.....	1,900.00	1,100.00	482.00	134.97	3,617.47	146.50	3,470.97
Webster.....	2,400.00	1,500.00	2,987.00	22.38	6,912.38	352.56	6,559.82
Winnebago.....	1,800.00	1,000.00	30.80	24.20	2,855.00	115.00	2,740.00
Winnechick.....	1,904.37	1,238.37	529.02	63.00	3,826.66	128.00	3,698.66
Woodbury.....	1,600.00	6,130.00	4,738.00	230.80	14,479.49	1,142.75	13,336.74
Worth.....	1,800.00	1,080.00	408.00	59.77	3,347.77	101.25	3,246.52
Wright.....	2,000.00	1,440.00	1,780.00	137.84	5,357.84	300.25	5,057.59

Total.....\$24,944.00 \$173,946.50 \$115,610.21 \$21,144.52 \$517,545.25 \$81,600.76 \$480,944.49

TABLE NO. 5—PART I—Continued

TABLE NO. 5

Part I—County Treasurers: Salaries and Expense of Office and Net Cost for the Year 1925.

Counties	Treasurers' salary	Deputies' salaries	Extra help	Postage, etc.	Delinquent tax collector
Adair.....	\$ 1,800.00	\$ 964.01	\$ 1,116.86	\$ 514.17	
Adams.....	1,800.00		1,376.40	218.40	\$ 621.68
Allamakee.....	1,741.68	1,000.00	273.78	306.72	
Appanoose.....	1,833.83	916.67	1,507.85	384.40	
Audubon.....	1,800.00	1,152.00	652.00	302.50	736.70
Benton.....	2,000.00	1,440.00	3,036.91	1,651.64	
Black Hawk.....	3,956.00	5,770.00	8,559.44	863.00	2,378.17
Boone.....	2,100.00	2,700.00	3,719.67	500.41	1,305.14
Bremer.....	1,900.00	1,325.85	412.90	187.31	151.16
Buchanan.....	1,900.00	1,650.00	1,046.54	375.59	
Buena Vista.....	1,900.00	2,380.00	974.35	685.25	
Butler.....	1,900.00	2,230.00	129.00	444.70	24.44
Calhoun.....	1,900.00	1,440.00	2,349.00	709.38	\$41.78
Carroll.....	2,000.00	2,400.00	177.00	690.85	
Cass.....	1,900.00	2,382.50	1,239.50	744.29	
Cedar.....	1,900.00	1,380.00	409.60	441.22	4.71
Carro Gordo.....	2,236.07	1,500.00	5,654.40	581.00	1,042.32
Cherokee.....	1,900.00	1,380.00	1,491.25	492.71	
Clarke.....	1,800.00	1,320.00	320.50	200.54	20.17
Clay.....	1,900.00	1,300.00	35.00	117.29	
Clayton.....	1,800.00	2,280.00	710.62	280.13	714.28
Clinton.....	2,100.00	1,390.00	573.80	1,007.05	
Crawford.....	5,300.00	1,450.00	6,752.50	639.00	317.04
Dallas.....	2,000.00	1,500.00	2,156.75	326.01	170.50
Davis.....	2,100.00	1,500.00	3,247.50	598.77	
Decatur.....	1,800.00	1,300.00		288.69	
Delaware.....	1,900.00	1,300.00	915.00	286.14	
Des Moines.....	2,400.00	5,432.82	261.00	40.00	1,638.46
Dickinson.....	1,800.00	1,110.00	1,469.50	346.12	1,112.47
Dubuoque.....	3,954.24	10,328.43	300.00	536.61	
Emmet.....	1,900.00	1,300.00	1,165.12	175.63	473.13
Fayette.....	2,100.00	2,783.30	465.00	914.56	138.00
Floyd.....	1,900.00	1,900.00	1,602.61	374.45	
Franklin.....	1,900.00	1,500.00	518.06	577.50	
Fremont.....	1,800.00	900.00	1,300.00	218.62	296.83
Greene.....	1,900.00	1,300.00	1,478.00	330.37	
Grundy.....	1,800.00	1,500.00	874.05	304.43	
Guthrie.....	2,638.37	1,405.00	980.88	6.23	681.77
Hamilton.....	1,908.33	1,230.00	1,516.50	446.60	
Hancock.....	1,800.00	1,280.00	15.45	411.31	
Hardin.....	2,000.00	2,700.00	273.60	732.42	
Harrison.....	2,000.00	1,440.00	1,618.37	556.54	65.10
Henry.....	1,900.00	1,179.24	716.16	247.60	
Howard.....	1,900.00	1,152.00	382.50	370.69	
Humboldt.....	1,800.00	2,200.00	450.00	1,537.63	
Ida.....	1,800.00	1,050.00	804.34		
Iowa.....	1,900.00	2,427.00	808.25	519.51	226.65
Jackson.....	1,900.00	3,000.00	441.00	462.17	
Jasper.....	2,100.00	2,900.00	1,911.50	504.63	317.50
Jefferson.....	1,900.00	2,400.00		301.75	
Johnson.....	2,100.00	1,437.50	4,547.75	443.37	276.85
Jones.....	1,900.00	1,235.00	1,222.81	442.29	1,346.58
Keokuk.....	2,000.00	2,400.00	630.00	472.06	

Counties	Treasurers' salary	Deputies' salaries	Extra help	Postage, etc.	Delinquent tax collector
Kossuth.....	2,100.00	2,700.00	1,980.70	997.34	1,464.46
Lee.....	3,200.00	2,080.00	5,159.00	1,530.72	2,015.77
Linn.....	3,400.00	6,120.00	9,927.44	1,501.02	2,009.50
Louisa.....	1,800.00	900.00	600.40	432.35	
Lyon.....	1,900.00	1,300.00	207.30	179.29	
Lucas.....	1,900.00	1,300.00	733.56	439.40	367.74
Madison.....	1,900.00	1,300.00	871.00	345.35	1,509.04
Mahaska.....	2,100.00	717.50	1,800.56	419.24	3,127.33
Marion.....	2,000.00	900.00	2,044.19	159.14	
Marshall.....	2,300.00	1,500.00	3,788.00	864.33	966.76
Mills.....	1,900.00	2,625.00		346.28	
Mitchell.....	1,800.00	1,300.00	346.00	571.16	196.83
Monona.....	1,900.00	2,500.00	147.00	483.57	
Monroe.....	2,000.00	1,300.00	326.03	140.00	1,406.06
Montgomery.....	1,900.00	1,020.00	172.00	209.75	
Muscatine.....	2,400.00	1,500.00	2,725.50	304.62	
O'Brien.....	1,741.67	2,035.00	439.40	150.67	
Osceola.....	1,900.00	906.00	788.00	372.06	196.67
Page.....	2,000.00	1,400.00	1,806.67	434.54	
Palo Alto.....	1,000.00	205.60	306.50	722.32	
Plymouth.....	2,000.00	2,500.00	332.50	647.22	234.68
Pocahontas.....	1,900.00	1,380.00	1,897.20	147.35	
Polk.....	3,609.95	2,400.00	45,182.92	2,261.04	23,191.23
Pottawattamie.....	4,150.00	3,575.00	12,591.73	961.18	1,616.00
Poweshiek.....	1,900.00	1,300.00	1,504.50	551.90	
Ringgold.....	1,800.00	1,170.00	165.00	300.89	
Sac.....	1,900.00	1,440.00	1,915.46	302.76	334.51
Scott.....	3,400.00	7,820.00	6,306.92	1,040.50	1,786.15
Shelby.....	1,900.00	1,500.00	1,164.00	353.32	100.95
Sioux.....	2,100.00	1,500.00	1,032.90	244.87	
Story.....	2,100.00	1,230.96	2,636.10	764.77	567.68
Tama.....	2,000.00	1,500.00	1,566.80	831.46	627.75
Taylor.....	1,900.00	1,200.00	1.00	283.73	
Union.....	1,900.00	1,200.00	510.30	194.52	1,635.10
Van Buren.....	1,800.00	1,020.00	553.17	191.94	23.96
Wapello.....	2,386.67	1,425.00	7,253.57	3,229.13	11,066.85
Warren.....	1,900.00	1,320.00	1,812.12	311.03	645.43
Washington.....	2,000.00	1,200.00	1,650.40	397.06	552.34
Wayne.....	1,900.00	1,100.00	605.00	134.97	621.95
Webster.....	2,400.00	1,500.00	5,848.05	75.60	1,385.54
Winnebago.....	1,800.00	1,020.00	257.20	437.34	488.79
Winshire.....	1,900.92	1,230.96	794.43	434.23	
Woodbury.....	3,400.00	14,745.25	6,396.11	1,032.90	4,121.54
Worth.....	1,800.00	692.00	424.50	284.45	
Wright.....	2,000.00	1,323.42	2,389.40	475.36	
Total.....	\$206,460.11	\$194,256.35	\$214,716.86	\$ 83,077.65	\$ 80,083.84

TABLE NO. 5

Part II—County Treasurers' Salaries and Expense of Office and Net Cost for the Year 1925.

Counties	Premium on bond	Total cost of office	Less fees of office	Net cost of office	Net profit of office
Adair.....	\$ 427.50	\$ 4,813.44		\$ 2,783.44	
Adams.....		4,016.48		4,016.48	
Alamakee.....	427.50	3,839.68	6.00	3,833.68	
Appanoose.....	375.00	5,754.12	1.00	5,753.12	
Audubon.....	484.50	4,374.70	43.90	4,330.80	
Benton.....		5,128.55		5,128.55	
Black Hawk.....	1,282.45	21,903.00	17,888.83	4,014.17	
Boone.....	375.00	10,601.22	3,329.50	7,271.72	
Bremer.....	570.00	4,544.32	2,684.00	1,860.32	
Buchanan.....	570.00	4,942.53	255.05	4,687.48	
Buena Vista.....	712.50	6,562.10	6,221.95	340.15	
Butler.....	285.00	4,594.14	47.23	4,546.91	
Calhoun.....	375.00	7,075.16	3,072.75	4,002.41	
Carroll.....	100.00	5,587.85		5,587.85	
Cass.....	375.00	6,551.00	3,552.05	2,998.95	
Cedar.....		4,124.03	2,732.75	1,401.28	
Cerro Gordo.....		11,074.35	4,947.41	6,066.94	
Cherokee.....	584.70	5,848.66	24.00	5,824.66	
Chickasaw.....	484.50	4,205.71	75	4,304.09	
Clarke.....	225.00	3,375.20	30.25	3,344.95	
Clay.....	484.50	6,399.59	329.30	6,042.28	
Clayton.....	555.00	5,855.85	3,335.50	2,520.35	
Clinton.....		12,658.54	127.70	12,530.84	
Crawford.....	750.00	6,902.26	4,516.72	2,385.54	
Dallas.....	300.00	7,746.27		7,746.27	
Davis.....	351.50	3,534.04	1,769.00	1,765.04	
Decatur.....	325.00	4,423.09	37.80	4,385.29	
Delaware.....	570.00	4,679.50	2,047.28	2,632.22	
Des Moines.....	375.00	10,177.30	41.75	10,135.55	
Dickinson.....	427.50	6,253.59	170.14	6,083.45	
Dubuque.....	375.00	15,899.41		15,899.41	
Emmet.....	375.00	4,833.75	2,151.55	2,702.20	
Fayette.....	427.50	6,000.36	25.00	6,025.36	
Floyd.....		5,077.06		5,077.06	
Franklin.....	570.00	5,396.25		5,396.25	
Fremont.....	370.00	5,145.41	19.10	5,126.31	
Greene.....	570.00	5,478.37	2,570.85	2,907.52	
Grundy.....	580.00	5,067.48		5,067.48	
Guthrie.....	712.50	5,348.78	2,837.80	2,510.98	
Hamilton.....		5,101.63	3,067.25	2,034.38	
Hancock.....	427.50	4,634.26		4,634.26	
Harlin.....	427.50	6,133.52		6,133.52	
Harrison.....		5,620.01	3,074.25	2,545.76	
Henry.....	427.50	4,470.50	2,627.50	1,843.00	
Howard.....	570.00	4,275.19	1,827.35	2,447.84	
Humboldt.....	508.50	5,646.13	2.00	5,644.13	
Ia.....		3,654.34		3,654.34	
Iowa.....	570.00	5,321.44	1,119.50	4,201.94	
Jackson.....	712.50	6,515.67	25	6,515.42	
Jasper.....	427.50	3,251.23		3,249.97	
Jefferson.....	285.00	4,826.75		4,826.75	
Johnson.....	385.00	9,190.57	10,340.59	\$ 1,150.02	
Jones.....	712.50	6,890.16	2,510.40	4,379.76	
Keokuk.....	427.50	5,929.56	48.23	5,881.33	

TABLE NO. 5—PART II—Continued

Counties	Premium on bond	Total cost of office	Less fees of office	Net cost of office	Net profit of office
Kossuth.....		9,242.50	16,557.63		7,315.13
Lab.....	470.50	13,455.90	9,195.12	4,260.87	
Linn.....	712.50	23,670.52	11,235.05	12,445.47	
Louisia.....	370.00	4,102.75	64.00	4,037.85	
Lucea.....	484.50	3,971.09	2,211.00	1,760.09	
Lyon.....	320.00	5,582.00	19.75	5,562.25	
Madison.....	570.00	6,485.90		6,485.90	
Mahaaska.....	484.50	8,739.13	7,829.16	909.97	
Marion.....		4,843.33	8,321.00		3,477.67
Marshall.....	112.50	9,431.59	1.75	9,429.84	
Mills.....		5,623.51		5,623.51	
Mitchell.....	427.50	4,545.69	2,002.75	2,542.94	
Monona.....	765.00	5,855.57		5,855.57	
Monroe.....		5,164.09	30.80	5,133.29	
Montgomery.....	225.00	3,586.75	2,600.65	986.10	
Muscatine.....	712.50	7,639.02		7,639.02	
O'Brien.....		4,737.74	2,967.89	1,769.85	
Oceola.....		4,002.73		4,002.73	
Page.....	712.50	6,442.71		6,442.71	
Palo Alto.....		5,804.42	969.07	4,834.75	
Plymouth.....		5,804.40		5,804.40	
Pocahontas.....	712.50	6,437.05		6,437.05	
Polk.....	1,597.50	78,322.64	21,576.70	56,745.94	
Pottawattamie.....	475.00	23,369.51	288.70	23,078.81	
Poweshiek.....		5,156.30	2,881.15	2,275.15	
Ringgold.....	427.50	3,921.39		3,921.39	
Sac.....		6,485.73		6,485.73	
Scott.....		20,332.07		20,332.07	
Shelby.....		5,018.27		5,018.27	
Sioux.....	570.00	6,516.77		6,516.77	
Story.....	375.00	7,763.51		7,763.51	
Tama.....	285.00	6,811.01		6,811.01	
Taylor.....	513.00	3,807.73	2.00	3,805.73	
Union.....	427.50	5,917.42	2,428.84	3,488.58	
Van Buren.....	225.00	3,814.07		3,814.07	
Wapello.....	1,072.20	27,353.42		27,353.42	
Warren.....	712.50	6,701.08		6,701.08	
Washington.....		6,024.89	2,749.00	3,275.89	
Wayne.....	225.00	4,586.02		4,586.02	
Webster.....	712.50	11,919.69	5,286.16	6,633.53	
Winneshago.....	145.00	4,148.33	6,748.99		2,600.66
Winneshiek.....		4,528.54	35.90	4,492.64	
Woodbury.....		30,169.84	11,488.00	18,678.84	
Worth.....		3,447.95		3,447.95	
Wright.....	712.50	6,905.72	55.50	6,850.22	
Total.....	\$ 38,072.88	\$76,007.69	\$209,723.49	\$501,487.78	\$ 14,545.48

TABLE NO. 6

Part I—Clerks of the District Court: Salaries, Cost of Office and Net Cost for the Year 1925.

Counties	Salary of clerk	Deputies' salaries	Other clerical help	Postage, etc.
Adair	\$ 1,800.00	\$ 900.00		\$ 18.00
Adams	1,800.00		4.45	30.79
Allamakee	1,741.63	1,103.00	30.00	72.31
Appanoose	2,192.56	1,300.00	976.17	72.31
Audubon	1,800.00	900.00	80.00	72.38
Beneton	2,000.00	1,440.00	1,120.14	1,922.35
Black Hawk	2,050.00	2,250.00	53.00	
Boone	2,180.00	1,550.00	286.29	29.84
Bremner	1,300.00	1,400.00	56.13	
Buchanan	1,000.04	950.08	50.00	50.00
Buena Vista	1,000.00	1,020.00		60.41
Butler	1,900.00	1,025.00	154.00	141.95
Calhoun	1,000.00	1,050.00	174.00	86.85
Carroll	2,025.00	1,170.15	34.96	94.96
Cass	1,900.00	1,145.00	90.63	
Cedar	2,028.37	1,200.00		105.55
Cerro Gordo	2,230.07	1,500.00	2,822.50	76.24
Cherokee	1,930.00	1,380.00		79.01
Chickasaw	1,900.00	900.00	12.50	65.50
Clarke	1,800.00	900.00		16.84
Clay	1,900.00	900.00		24.19
Clayton	2,100.00	1,320.00		42.50
Clinton	2,400.00	3,000.00	1,800.00	62.00
Crawford	2,050.00	1,500.00	380.80	75.00
Dallas	2,100.00	1,500.00	1,250.00	157.17
Davis	1,800.00	900.00		9.97
Decatur	1,900.00	1,080.00		33.20
Delaware	1,900.00	1,300.00		51.36
Des Moines	2,420.00	1,500.00		888.67
Dickinson	1,800.00	900.00		80.87
Dubuque	3,075.00	6,480.52		70.50
Emmet	1,800.00	900.00		71.75
Fayette	2,100.00	1,500.00		87.82
Floyd	1,800.00	1,200.00	1,082.92	65.00
Franklin	1,800.00	950.00		5.37
Fremont	1,829.96	900.00		71.08
Greene	1,900.00	1,200.00		23.27
Grundy	1,800.00	1,300.00		39.40
Guthrie	2,058.37	1,225.00		18.01
Hamilton	1,028.53	1,320.00	65.65	
Hancock	1,800.00	900.00		28.10
Hardin	2,000.00	1,200.00		60.80
Harrison	2,000.00	1,300.00	70.00	73.48
Henry	1,900.00	905.87	23.50	68.16
Howard	1,800.00	945.00		31.00
Humboldt	1,800.00	900.00		358.45
Ida	1,800.00	1,050.00	804.34	
Iowa	1,900.00	1,350.00		80.65
Jackson	1,900.00	1,500.00		87.29
Jasper	2,100.00	1,500.00	444.43	35.68
Jefferson	1,900.00	1,200.00		41.60
Johnson	2,100.00	1,500.00	2,840.00	80.00
Jones	1,900.00	1,235.00		68.50
Keokuk	2,000.00	1,300.00	388.68	73.94

TABLE NO. 6—PART I—Continued

Counties	Salary of clerk	Deputies' salaries	Other clerical help	Postage, etc.
Kossuth	2,100.00	1,175.50	110.50	28.07
Lee	2,800.00	1,820.00	1,000.00	85.64
Lincoln	2,400.00	8,760.00	2,718.77	343.40
Louis	1,800.00	900.00	83.00	
Lucas	1,900.00	1,080.00		34.75
Lyon	1,900.00	1,020.00		21.08
Madison	2,100.00	1,041.22	532.25	75.63
Mahaska	2,000.00	1,108.75	975.00	1,941.66
Marion	2,000.00	1,100.00	30.00	129.52
Marshall	2,300.00	1,329.15	2,161.50	521.12
Mills	1,900.00	1,200.00		28.50
Mitchell	1,800.00	1,300.00		70.87
Monona	1,900.00	1,000.00		65.80
Monroe	2,000.00	1,050.00		56.48
Montgomery	1,900.00	1,020.00		42.78
Muscatine	2,100.00	2,545.82	106.00	73.45
O'Brien	1,741.67	870.84	142.90	79.45
Osceola	1,800.00	900.00		51.88
Page	2,600.00	1,300.00	70.91	104.62
Palo Alto	1,900.00	1,200.00		100.68
Plymouth	2,900.00	2,380.00	42.00	19.97
Pocahontas	1,900.00	1,116.25	47.50	96.12
Polk	3,400.00	2,210.00	17,585.19	122.16
Pottawattamie	3,700.00	5,200.00	4,020.00	71.00
Poweshiek	1,000.00	1,300.00		41.22
Ringgold	1,800.00	1,080.00		73.73
Sac	3,400.00	7,819.92	1,910.00	128.47
Scott	1,000.00	1,500.00		41.22
Shelby	2,100.00	1,500.00		84.20
Sioux	2,100.00	1,500.00		148.34
Story	2,100.00	1,290.96		108.14
Tama	1,900.00	1,500.00	605.00	12.41
Taylor	1,900.00	1,020.00		36.86
Union	1,800.00	900.00		49.00
Van Buren	2,400.00	1,320.00	1,684.02	1,451.37
Wapello	1,900.27	1,020.00		10.19
Warren	2,000.00	1,300.00	908.36	36.00
Washington	1,900.00	1,100.00		68.00
Wayne	2,400.00	1,500.00	2,381.00	90.06
Webster	1,800.00	1,020.00		62.12
Winnebago	1,999.92	1,200.95	247.50	175.50
Winnesiek	3,400.00	2,300.00	2,130.47	224.28
Woodbury	1,800.00	900.00		61.91
Worth	2,000.00	1,170.00	41.00	64.95
Wright	2,000.00	1,170.00		
Total	\$ 204,674.50	\$ 152,012.40	\$ 60,213.70	\$ 12,677.64

TABLE NO. 6

Part II—Clerks of the District Court: Salaries, Cost of Office and Net Cost for the Year 1925.

Counties	Total cost of office	Fees turned over to county treasurer	Net cost of office	Net profit of office	Paid clerk for services as referee in probate
Adair	\$ 2,718.00	\$ 1,780.00	\$ 938.95	\$ 2,100.37	\$ 152.00
Adams	1,805.24	3,035.61			
Allamakee	3,881.63	2,291.29	509.37		
Appanoose	4,348.44	4,067.00		818.56	
Audubon	2,962.38	2,063.40	868.98		
Benton	6,506.40	6,240.70	261.79		
Black Hawk	7,533.00	5,948.47		495.47	900.00
Boone	3,806.04	6,297.57		2,571.53	479.00
Bremer	3,356.13	2,002.45	1,353.68		366.00
Buchanan	2,900.12	2,408.70	491.42		484.50
Buena Vista	2,980.41	2,437.61	552.80		308.00
Butler	3,229.56	2,324.16	896.79		
Calhoun	3,211.45	6,859.50		3,748.05	
Carrroll	3,213.54	5,473.70		2,260.16	
Cass	3,130.63	3,004.09	126.54		406.02
Cedar	3,423.92	3,928.70		499.78	
Cerro Gordo	6,704.81	5,367.32		1,332.51	
Cherokee	3,359.61	2,021.10	1,337.91		1,061.65
Chickasaw	2,971.00	4,023.65			
Clarke	2,710.84	1,931.45	780.39		
Clay	2,584.19	2,629.23	265.90		201.50
Clayton	3,462.49	4,263.25			
Clinton	7,722.00	5,585.05	2,136.95	800.75	
Crawford	3,915.89	2,202.37	1,713.52		324.00
Dallas	4,767.17	4,395.33	391.84		257.00
Davis	2,799.17	1,492.18	1,311.79		161.50
Decatur	3,013.29	3,000.45		682.25	
Delaware	3,151.30	1,956.96	1,195.40		297.00
Des Moines	4,828.67	6,103.10		1,274.43	
Dickinson	2,780.87	7,290.13		4,500.26	479.50
Dubuque	10,125.43	12,662.37		2,506.14	
Emmet	2,771.75	1,974.25	797.50		193.50
Fayette	3,657.83	3,384.50	303.32		309.50
Floyd	4,228.62	3,184.23	1,044.67		306.50
Franklin	2,855.37	2,390.30	465.17		306.50
Fremont	2,961.04	2,996.89		5.82	
Greene	3,123.27	2,945.79	1,077.48		
Grundy	3,090.40	3,198.75	831.65		
Outrage	3,311.88	1,875.89	1,435.49		
Hamilton	3,250.86	3,954.90		690.92	614.00
Hancock	2,788.10	4,829.37		2,061.27	
Hardin	3,209.80	4,371.70		1,161.90	
Harrison	3,408.48	2,604.15	790.33		281.00
Henry	2,966.53	2,930.77	55.76		
Howard	2,770.00	1,428.45	1,347.55		
Humboldt	3,058.45	2,687.68	370.82		310.50
Ia	3,654.34	3,822.40		168.06	246.00
Iowa	3,330.93	5,124.47		1,803.54	
Jackson	3,487.39	1,715.15	1,772.24		
Jasper	4,973.11	2,086.52	1,084.69		
Jefferson	3,141.00	3,775.18		632.58	
Johnson	6,590.00	6,248.80	271.20		
Jones	3,286.96	2,861.00	435.90		
Keokuk	3,061.59	8,936.27		5,274.68	

TABLE NO. 6—PART II—Continued

Counties	Total cost of office	Fees turned over to county treasurer	Net cost of office	Net profit of office	Paid clerk for services as referee in probate
Kossuth	3,613.63	19,037.67		7,323.94	886.00
Lee	6,203.64	6,516.95		313.31	90.00
Linn	15,222.17	15,866.40	2,385.77		
Louis	2,783.90	1,308.23	1,385.70		
Lucas	3,014.75	2,006.61	918.14		238.10
Lyon	2,941.98	2,123.80	818.18		
Madison	2,519.10				295.00
Mahaska	6,125.41	4,160.39	1,965.02		
Marion	3,259.52	3,977.63		718.11	473.00
Marshall	6,211.77	7,111.68		890.91	283.50
Mills	3,123.50	6,641.55		3,518.05	
Mitchell	3,070.37	1,942.52	1,128.35		
Monroe	2,965.89	2,071.15	894.74		160.00
Monroeville	3,106.48	1,728.01	1,388.47		165.00
Montgomery	2,962.78	2,781.28	281.50		
Muscatine	4,824.27	6,213.66		1,389.38	
Muskegon	2,883.86	1,516.20	1,367.66		147.00
Osceola	2,751.98	2,065.15	686.83		128.50
Pape	3,375.53	2,805.65	519.58		
Palo Alto	3,900.58	6,183.14		2,922.46	244.00
Plymouth	3,441.07	2,138.50	1,303.47		484.50
Pocahontas	5,156.87	3,841.24	1,315.66		439.95
Polk	23,567.35	34,930.70		11,373.35	
Pottawattamie	12,961.00	12,544.33	446.67		
Poweshiek	3,300.00	2,185.80	1,014.20		
Ringgold	2,921.22	1,491.76	1,429.47		
Sac	3,063.73	6,446.43		3,382.70	449.50
Scott	18,253.39	19,886.81		628.42	
Shelby	3,441.22	2,296.18	1,115.04		
Sioux	3,684.26	5,480.69		1,796.48	348.00
Story	4,549.90	6,806.51		2,259.61	1,107.50
Tama	4,273.14	11,267.05		7,118.91	569.00
Taylor	2,862.41	1,478.00	1,384.41		
Union	2,966.86	2,143.93	812.93		
Van Buren	2,809.00	3,527.66		719.66	194.50
Wapello	6,886.59	8,202.30		1,316.31	427.75
Warren	2,935.46	4,200.52		2,084.06	170.00
Washington	4,144.38	2,759.64	1,384.72		
Wayne	3,068.00	6,679.54		3,611.54	
Webster	6,374.06	6,508.71		8,120.65	
Winnebago	2,882.42	4,636.60		1,748.18	287.50
Winneshek	3,737.57	2,519.56	1,217.99		
Woodbury	16,034.75	16,041.13		6.38	848.50
Word	2,800.91	1,252.94	1,547.07		171.00
Wright	3,276.55	2,084.05	1,192.50		329.50
Total	\$429,578.42	\$464,954.41	\$ 67,228.42	\$ 92,904.41	

TABLE NO. 7

Part I—County Sheriffs: Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1925.

Counties	Sheriff's salary	Salary of first deputy	Salaries of other deputies	Postage, etc.	Board, care and washing for prisoners
Adair.....	\$ 1,700.00	\$ 900.00		\$ 1.35	\$ 229.40
Adams.....	1,700.00	900.00		11.11	200.55
Albany.....	1,600.00	1,100.00			448.20
Appanoose.....	1,095.00	1,000.00	151.25		3,852.90
Audubon.....	1,700.00	1,100.00		17.00	137.90
Benton.....	1,000.00	1,208.75		730.40	806.05
Black Hawk.....	2,400.00	1,600.00	2,745.29	121.50	4,708.45
Boone.....	2,000.00	1,600.00	1,231.00	34.30	1,510.45
Bremer.....	1,800.00	1,231.00		37.25	248.70
Buchanan.....	1,800.00	1,170.00			382.10
Buena Vista.....	2,100.00	1,170.00		21.73	236.20
Butler.....	2,100.00	1,500.00		25.85	500.35
Calhoun.....	1,800.00	1,300.00	80.30	140.92	355.40
Carroll.....	1,000.00	1,380.00			379.33
Cass.....	1,800.00	1,170.00		22.32	465.00
Cedar.....	1,050.00	1,105.00		11.30	561.00
Cerro Gordo.....	2,018.20	1,418.34	2,708.32	153.02	4,389.06
Cherokee.....	2,100.00	1,320.00	231.84		1,629.71
Chickasaw.....	1,800.00	1,170.00	58.40	19.45	608.06
Clarke.....	2,000.00	1,105.00		3.90	80.90
Clay.....	2,100.00	1,300.00	7.00		504.90
Clayton.....	2,000.00	1,400.00	132.80	62.15	1,168.00
Clinton.....	2,200.00	1,600.00	4,233.70	33.00	4,332.40
Crawford.....	1,000.00	1,600.00	1,039.50	19.90	761.80
Dallas.....	2,000.00	1,300.00	1,415.45		2,070.90
Davis.....	1,700.00	1,165.00		.75	355.30
Decatur.....	1,800.00	1,170.00	73.00	7.40	321.25
Delaware.....	1,800.00	1,300.00		22.92	818.00
Des Moines.....	2,100.00	1,600.00	1,300.00	18.90	5,035.45
Dickinson.....	2,400.00	1,110.00	843.45	41.29	372.25
Dubuque.....	2,816.74	6,857.32		15.90	6,285.49
Emmet.....	2,000.00	1,105.00		33.73	920.00
Fayette.....	2,000.00	1,500.00	65.47	3.90	4,677.70
Floyd.....	1,800.00	1,020.00	12.00	21.00	414.30
Franklin.....	1,800.00	1,170.00			227.45
Fremont.....	1,800.00	1,200.00	240.00		1,081.80
Greene.....	1,800.00	1,300.00		9.00	579.80
Grundy.....	1,700.00	780.00			21.00
Guthrie.....	5,275.00	1,207.50			244.25
Hamilton.....	2,108.53	1,235.00		29.00	287.05
Hancock.....	1,700.00	794.50		19.00	375.40
Hardin.....	1,900.00	1,335.00		47.80	384.00
Harrison.....	1,900.00	874.74	218.91	70.28	1,907.40
Henry.....	1,800.00	1,000.00	190.84	20.80	675.70
Howard.....	1,700.00	1,058.96	71.04	20.50	518.65
Humboldt.....	1,700.00	1,104.50		38.38	
Ida.....	1,000.98	1,800.01			646.30
Iowa.....	1,800.00	1,850.00	21.00	4.00	613.00
Jackson.....	1,800.00	1,300.00		18.45	131.85
Jasper.....	1,000.00	1,295.00	34.50	36.56	2,371.00
Jefferson.....	1,800.00	1,500.00		20.50	970.50
Johnson.....	2,000.00	1,600.00	1,816.66	42.42	1,336.10
Jones.....	1,800.00	1,170.00		26.50	1,408.64
Keokuk.....	1,900.00	1,480.00	100.18	47.80	1,125.70

TABLE NO. 7—PART I—Continued

Counties	Sheriff's salary	Salary of first deputy	Salaries of other deputies	Postage, etc.	Board, care and washing for prisoners
Kossuth.....	2,000.00	1,300.00	49.50	63.02	1,435.40
Lee.....	2,400.00	1,500.00	3,256.00	30.00	4,307.30
Lincoln.....	2,800.00	1,800.00	6,107.70	68.25	12,297.04
Louisia.....	1,700.00	1,050.12		14.80	2,134.00
Lucas.....	1,800.00	500.00			500.55
Lyon.....	1,800.00	1,320.00	119.10	300.00	1,001.79
Madison.....	1,800.00	1,300.00	81.00	46.23	1,463.37
Mahaska.....	2,000.00	1,300.00		64.31	1,564.89
Marion.....	1,900.00	1,320.00	229.83		2,548.09
Marshall.....	2,000.00	1,299.97	1,299.97		892.50
McCall.....	1,800.00	1,170.00			32.94
Mitchell.....	1,700.00	1,300.00			24.27
Monona.....	2,100.00	1,320.00	6.50		26.54
Monroe.....	1,900.00	1,235.00	240.00		2,300.00
Montgomery.....	1,800.00	1,170.00			21.85
Muscatine.....	2,000.00	1,500.00			18.96
Murray.....	1,925.00	1,375.00			30.50
O'Brien.....	1,630.92	1,104.96		81.71	18.96
Oceola.....	1,900.00		2,435.00	48.00	2,000.15
Pago Pago.....	1,800.00	1,300.00			33.00
Palo Alto.....	1,900.00	1,500.00			50.07
Plymouth.....	2,100.00	1,300.00		27.00	60.50
Pocahontas.....	2,800.00	1,800.00	76,400.77	306.00	28,188.00
Polk.....	3,200.00	1,800.00	9,184.76	63.00	7,041.07
Pottawattamie.....	1,800.00	1,200.00	292.28	23.00	354.10
Poweshiek.....	1,800.00	1,200.00	240.20	8.00	234.01
Ringgold.....	2,000.00	620.80			20.00
Sac.....	2,100.00	1,327.29			9,168.40
Saunders.....	2,800.00	1,800.00	6,923.33	13.00	1,522.85
Scott.....	1,800.00	1,440.00			16.68
Shelby.....	2,000.00	1,300.00			48.21
Sioux.....	1,600.92	1,500.00	1,540.40		68.00
Story.....	1,900.00	1,500.00			45.50
Tama.....	1,900.00	1,500.00	302.04	1.00	971.00
Taylor.....	1,800.00	1,100.00			1,008.50
Union.....	1,700.00	1,000.00			616.20
Van Buren.....	1,700.00	1,320.00	925.00	1,014.70	738.60
Wapello.....	2,100.00	1,010.00			14.00
Warren.....	1,819.80	1,010.00			22.00
Washington.....	1,800.00	1,494.16			2,442.97
Wayne.....	1,800.00	1,170.00			38.88
Webster.....	2,100.00	1,500.00	3,001.50		3,659.31
Winneshago.....	1,700.00	1,104.00			33.32
Winnebago.....	1,800.96	600.00			800.00
Woodbury.....	2,900.00	1,800.00	33,418.87		324.58
Worth.....	1,700.00	600.00			984.00
Wright.....	1,900.00	1,200.00	28.00	31.33	1,611.00
Total.....	\$103,027.45	\$127,018.74	\$147,380.24	\$ 5,007.50	\$ 174,225.22

TABLE NO. 7

Part II—County Sheriffs: Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1925.

Counties	Mileage	Other office fees	Total cost of office	Office fees collected	Net cost of office
Adair.....	\$ 747.98	\$ 58.41	\$ 3,327.04	\$ 630.75	\$ 2,716.29
Adams.....	1,136.00		4,176.76	21.46	4,155.31
Adair.....		947.58	4,143.78	1,437.00	2,706.78
Adair.....	2,615.39	19.00	9,235.11	33.75	9,271.36
Adair.....		445.62	3,399.82	504.30	2,895.52
Benton.....	1,006.50		5,747.30		5,747.30
Black Hawk.....	3,393.11	380.00	15,178.35	2,091.95	13,086.40
Boone.....	1,574.82		7,500.57	868.49	6,632.07
Bremer.....	683.47		4,001.41	391.79	3,609.62
Buchanan.....	790.82	118.00	4,836.48	945.55	3,890.93
Buena Vista.....	516.48	240.40	4,284.81	500.35	3,784.46
Butler.....	827.19		5,043.30	673.20	4,370.10
Calhoun.....	100.00		3,683.52	276.49	3,407.03
Carroll.....			3,456.83	721.90	2,734.93
Cass.....	777.69	18.00	4,263.51	1,062.21	3,201.30
Cedar.....	189.86	18.00	3,806.20	873.20	2,933.00
Cerro Gordo.....	1,706.46		12,549.79	1,877.49	10,672.30
Cherokee.....			5,591.55	539.13	5,052.42
Chickasaw.....	608.44		4,384.54	785.55	3,598.99
Clarke.....	27.27	219.14	3,435.21	377.10	3,058.11
Clay.....	182.50	736.22	4,730.52	820.15	3,910.37
Clayton.....	462.77		5,354.72	77.45	5,277.27
Clinton.....	2,005.07	797.50	15,791.67	950.70	14,840.97
Crawford.....	1,344.53		6,556.88	2,330.40	4,226.48
Dallas.....	3,333.91		10,029.26	739.32	9,289.94
Davis.....	1,034.83		3,995.88	459.55	3,536.33
Decatur.....	1,411.39		4,782.64	653.45	4,129.19
Delaware.....	281.31		4,122.23	319.05	3,803.18
Des Moines.....	1,029.75		10,083.40	840.70	9,242.70
Dickinson.....	604.71		4,531.70	539.63	4,002.07
Dubuque.....	748.28		16,752.62	2,222.15	14,530.47
Emmet.....	636.31		4,694.06	582.42	4,111.64
Fayette.....	1,362.21		9,038.38	1,287.39	7,750.99
Floyd.....	373.65		3,646.85	717.05	2,929.80
Franklin.....	804.40	988.10	4,959.95	564.50	4,395.45
Fremont.....	3,581.72	271.30	8,208.43	328.65	7,879.78
Greene.....	328.00	4.20	3,921.00	545.20	3,375.80
Grundy.....	314.20		2,816.39	1,061.05	1,755.34
Guthrie.....	797.81	131.72	4,716.28	760.29	3,955.99
Hamilton.....	116.11	209.80	4,045.29	1,094.01	2,951.28
Hancock.....	206.15		3,155.54	106.06	2,949.49
Harlin.....	135.04		3,904.44	596.55	3,307.89
Harrison.....	681.83		6,039.19	1,151.65	4,887.54
Henry.....	942.84		4,699.68	879.15	3,820.53
Howard.....	606.04		4,063.19	760.40	3,272.79
Humboldt.....	107.09	131.99	3,082.40	1,005.12	2,077.28
Ia.....	135.89	65.25	4,147.40	200.48	3,946.92
Iowa.....	577.28	49.80	4,415.08	767.35	3,647.73
Jackson.....		5.00	3,168.89	584.70	2,584.19
Jasper.....	2,001.93		7,028.89	1,136.32	5,892.57
Jefferson.....	862.80		4,843.80	889.25	3,954.55
Johnson.....	877.17		7,072.65	1,052.51	6,020.14
Jones.....	785.50		5,146.84	285.50	4,861.34
Keokuk.....	1,229.86		5,848.84	736.35	5,112.49

TABLE NO. 7—PART II—Continued

Counties	Mileage	Other office fees	Total cost of office	Office fees collected	Net cost of office
Kossuth.....	238.90		5,967.82	1,793.55	3,274.27
Lee.....	1,899.15		13,451.45	1,461.60	11,989.85
Linn.....	423.15		23,467.04	2,800.05	20,666.99
Louisia.....	1,095.29		5,031.27	449.70	4,581.57
Lucas.....	790.28		5,099.14	343.05	4,756.09
Lyon.....	1,362.86		5,362.51	282.05	5,080.46
Madison.....	57.10		4,186.22		4,186.22
Mahaska.....	573.14	223.76	5,524.58	626.70	4,897.88
Marion.....	1,814.76	300.00	7,139.29	149.75	6,989.54
Marshall.....	1,839.61		9,083.24	1,287.55	7,795.69
Mills.....	511.34		4,316.04	801.20	3,514.84
Mitchell.....	149.71		3,111.23	580.70	2,530.53
Monona.....	1,114.04		4,063.21	926.21	3,137.00
Monroe.....	903.88	319.62	6,945.04	481.85	6,463.19
Montgomery.....	841.17		5,195.82	598.45	4,597.37
Muscataine.....	1,176.99		7,029.55	1,061.55	5,968.00
O'Brien.....	639.14		5,085.94	906.80	4,179.14
Oceola.....	155.16		3,432.85		3,432.85
Page.....	1,966.79	128.00	9,476.94	791.10	8,685.84
Palo Alto.....	504.92		5,272.33	1,029.05	4,243.28
Plymouth.....		154.00	6,076.67	378.75	5,697.92
Pocahontas.....			4,181.62	1,059.10	3,122.52
Polk.....	22,480.14	16,884.87	148,769.38	6,410.61	142,358.77
Pottawattamie.....	4,456.15		25,745.58	1,870.15	23,875.43
Poweshiek.....	802.79		4,062.17	872.90	3,189.27
Ringgold.....	1,081.94	44.10	4,531.04	665.45	3,865.59
Sac.....	223.19		3,869.28	589.65	3,279.63
Scott.....	2,968.00		23,073.30	2,218.95	21,454.35
Shelby.....	814.57		4,094.45	537.15	3,557.30
Sioux.....	1,423.79		5,496.50	612.65	4,883.85
Story.....	1,316.72		8,989.60	1,865.60	7,124.00
Tama.....	1,579.74		6,509.99	322.45	6,187.54
Taylor.....	1,065.67	72.85	4,719.16	291.50	4,427.66
Union.....	864.29		4,866.79	497.15	4,369.64
Van Buren.....	914.18		4,249.38	678.69	3,570.69
Wapello.....	788.46		6,145.15	519.69	5,625.46
Warren.....	1,399.65		4,943.65		4,943.65
Washington.....	478.29		6,355.42	645.25	5,710.17
Wayne.....	1,045.99		4,449.79	1,417.95	3,031.84
Weber.....	1,036.12	356.62	12,753.55	2,816.18	9,937.37
Winnebago.....			3,703.22	87.80	3,615.42
Wineshiek.....	284.88		3,562.44	273.59	3,288.85
Woodbury.....	3,969.10	2,739.56	24,752.11	4,996.91	19,755.20
Worth.....	642.75	919.33	4,796.96	568.40	4,228.56
Wright.....	402.55		5,172.88	700.05	4,472.83
Total.....	\$115,636.30	\$ 28,912.92	\$791,838.42	\$ 88,817.72	\$ 703,020.70

TABLE NO. 8

Part I—Superintendents of Schools: Salaries and Expense of Office and of Normal Training Work for the Year 1925.

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Postage and miscellaneous expense
Adair.....	\$ 1,009.00	\$ 870.00	\$ 88.15	\$ 85.15
Adams.....	1,800.00		94.50	23.08
Allamakee.....	1,833.20	1,100.00		188.00
Appanoose.....	1,583.34	700.00	45.00	81.90
Audubon.....	1,800.00	1,080.00		105.14
Benton.....	1,800.00	1,200.00		432.26
Black Hawk.....	2,500.00	1,440.00	108.00	201.00
Boone.....	1,900.00	1,080.00	98.26	21.50
Bremer.....	1,800.00	750.00	20.00	175.00
Buchanan.....	1,800.00	900.00		105.00
Buena Vista.....	2,880.00	980.00		78.58
Butler.....	2,400.00	1,092.00	56.57	148.44
Calhoun.....	1,800.00	1,200.00	23.02	229.55
Carroll.....	2,000.00	1,097.50		88.07
Cass.....	1,800.00	1,140.00	152.38	172.55
Cedar.....	1,800.00	1,200.00		61.73
Cerro Gordo.....	2,400.00	810.00	300.20	204.54
Cherokee.....	1,800.00	1,280.00		130.77
Chickasaw.....	2,400.00	934.50		111.71
Clarke.....	1,800.00	900.00		92.03
Clay.....	1,900.00		220.50	6.54
Clayton.....	1,800.00	1,050.00	11.40	155.38
Clinton.....	2,500.00	1,185.00	74.00	178.90
Crawford.....	2,880.00	1,425.00	43.20	226.23
Dallas.....	1,800.00	1,200.00		110.47
Davis.....	1,800.00			260.58
Decatur.....	2,700.00			208.10
Delaware.....	2,100.00	900.00		131.54
Des Moines.....	2,400.00	900.00		87.50
Dickinson.....	1,800.00	1,050.00		140.77
Dubuque.....	2,708.43			242.86
Emmet.....	1,800.00		661.73	126.00
Fayette.....	2,400.00	1,200.00		263.41
Floyd.....	1,800.00		1,014.50	23.10
Franklin.....	2,500.00	1,080.00		144.74
Fremont.....	2,180.96	1,080.00		70.00
Greene.....	1,800.00	504.00	570.20	128.78
Grundy.....	1,800.00	1,200.00		373.24
Guthrie.....	2,058.37	1,040.00	22.03	26.98
Hamilton.....	1,800.00	900.00		72.33
Hancock.....	1,800.00			682.00
Hardin.....	2,000.00	1,170.00		178.05
Harrison.....	1,800.00		932.25	214.31
Henry.....	1,800.00		458.45	65.52
Howard.....	1,800.00			319.56
Humboldt.....	1,800.00	1,200.00		913.97
Ida.....	1,900.97	483.10		65.50
Iowa.....	2,000.00	542.50	384.00	142.33
Jackson.....	2,000.00			95.77
Jasper.....	2,100.00	1,500.00		286.07
Jefferson.....	1,800.00		121.25	115.93
Johnson.....	2,200.00		1,200.00	128.13
Jones.....	1,800.00	900.00		133.28
Kookuk.....	1,800.00	510.00	981.19	205.52

TABLE NO. 8—PART I—Continued

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Postage and miscellaneous expense
Kossuth.....	2,500.00	1,320.00	31.80	346.13
Lee.....	2,400.00		6.00	200.11
Linn.....	3,000.00	1,200.00	34.40	178.24
Louisia.....	1,800.00		339.96	24.30
Lucas.....	1,800.00	900.00		63.01
Lyons.....	1,800.00	1,080.00		40.76
Madison.....	1,800.00	1,005.00	60.13	46.71
Mahaska.....	1,800.00	1,005.00	1,374.31	264.71
Marion.....	1,800.00	1,200.00	2.10	25.18
Marshall.....	2,200.00	900.00		245.75
Mills.....	1,800.00	1,200.00	65.00	149.03
Mitchell.....	1,800.00	1,200.00	10.00	120.00
Monona.....	1,800.00	900.00		84.11
Monroe.....	1,800.00	900.00		102.64
Montgomery.....	1,800.00	900.00	12.19	181.32
Muscatine.....	2,400.00	1,080.00	48.50	163.53
O'Brien.....	1,650.00	680.00	518.16	308.25
Osceola.....	1,800.00	934.58		524.00
Page.....	2,000.00	1,305.00		387.38
Palo Alto.....	2,150.00	1,080.00	18.00	121.50
Plymouth.....	1,800.00	1,200.00	8.75	115.45
Pocahontas.....	1,800.00	1,080.00	30.54	132.73
Polk.....	3,000.00	1,500.00	303.75	275.50
Pottawattamie.....	2,400.00	1,500.00	50.00	145.47
Poweshiek.....	1,800.00	1,020.00	85.50	204.27
Ringgold.....	1,800.00	900.00	6.00	125.07
Ringold.....	3,000.00	600.00		210.36
Salt Lake.....	2,500.00	1,320.00		218.17
Scott.....	1,800.00		191.00	96.42
Shelby.....	2,500.00	1,200.00		210.88
Sioux.....	2,100.00	1,120.00		183.76
Story.....	1,800.00		1,042.80	409.16
Tama.....	1,800.00		5.00	83.02
Taylor.....	1,800.00		887.00	143.05
Union.....	1,800.00		682.50	138.43
Van Buren.....	1,800.00	900.00		5,444.70
Wapello.....	1,900.00			49.90
Warren.....	2,000.00	1,020.00	71.88	40.71
Washington.....	1,800.00	1,000.00		21.77
Wayne.....	2,400.00	900.00		134.80
Webster.....	2,400.00	1,500.00		271.25
Winnebago.....	1,800.00		720.00	224.03
Winneshiek.....	1,800.00	1,300.00	36.00	133.84
Woodbury.....	1,800.00		477.50	73.37
Worth.....	2,500.00	1,080.00	32.00	107.54
Wright.....				
Total.....	\$ 201,302.33	\$ 80,080.08	\$ 16,433.56	\$ 19,888.87

TABLE NO. 8—PART II—Continued

TABLE NO. 8

Part II—Superintendents of Schools: Salaries and Expense of Office and of Normal Training Work for the Year 1925.

Counties	Expense visiting schools	Expense normal institute	Total cost of office	Less fees of office	Net cost of office
Adair	\$ 179.37	\$ 295.39	\$ 3,406.04	\$ 207.00	\$ 3,301.04
Adams	129.15		2,047.39	75.00	1,972.39
Allamore	290.17	37.30	3,406.11	82.50	3,323.61
Appanoose	145.72	328.17	2,884.13	135.50	2,748.63
Audubon	135.05	202.00	3,382.19	64.00	3,318.19
Benton	49.70	349.62	3,831.68	194.00	3,637.68
Black Hawk	581.80	345.00	2,236.49	217.00	2,019.49
Boone	499.17	475.05	3,778.38	195.00	3,583.38
Bruwer	162.94	323.70	3,232.70	272.00	2,960.70
Buchanan	244.25	381.62	3,440.87	255.00	3,185.87
Buena Vista	202.62	320.30	4,608.30	115.00	4,493.30
Butler	292.10	317.74	4,216.94	188.00	4,028.94
Calhoun	371.30	334.33	3,888.67	388.00	3,500.67
Carroll	354.18		3,480.35	309.00	3,171.35
Cass	90.00	399.30	3,064.81	336.00	2,728.81
Cedar	131.05		3,252.78	62.00	3,190.78
Cerro Gordo	433.60	687.55	4,928.89	89.59	4,839.30
Cherokee	242.30	270.50	3,724.47	60.00	3,664.47
Chickasaw	396.50	5.00	3,717.71	102.00	3,615.71
Clarke	94.00	285.00	3,221.63	277.00	2,944.63
Clay	62.10	279.40	3,468.64	74.50	3,394.14
Clayton	217.00	64.40	3,288.24	299.13	2,989.11
Clinton	1,700.49	400.94	6,088.43	344.00	5,744.43
Crawford	221.25	405.86	5,311.63	162.50	5,149.13
Dallas	354.00	383.00	4,240.26	128.00	4,112.26
Davie	229.75	318.69	2,743.34	156.00	2,587.34
Decatur			2,908.19	104.00	2,804.19
Delaware			3,859.36	138.00	3,721.36
Des Moines	389.30	443.05	4,280.83	124.00	4,156.83
Dickinson	429.54		3,447.31	41.50	3,405.81
Dubuque	429.17	118.08	3,500.38	256.50	3,243.88
Emmet	359.59	186.89	3,143.71	43.50	3,100.21
Fayette	420.81	323.84	4,608.09	194.30	4,413.79
Floyd	197.60	363.46	3,273.76	66.00	3,207.76
Franklin	343.00	308.28	4,376.11	206.50	4,169.61
Fremont	425.70	267.10	4,271.05	87.50	4,183.55
Greene	374.63	819.89	3,685.41	77.50	3,607.91
Grundy	235.85	228.00	3,867.12	105.00	3,762.12
Guthrie	517.93		3,065.31	177.00	2,888.31
Hamilton	309.75		3,183.28	72.00	3,061.28
Hancock	393.20	487.50	3,431.06	417.00	3,014.06
Hardin	441.54	280.61	4,067.39	253.00	3,814.39
Harrison	275.63	391.12	3,232.31	92.50	3,139.81
Henry	431.84	284.00	3,069.81	68.00	2,971.81
Howard	239.20	248.00	3,566.76	55.50	3,511.26
Humboldt	257.34		4,280.31	97.00	4,183.31
Ia	197.22		2,679.54	50.00	2,629.54
Iowa	179.50	369.87	3,628.16	88.00	3,540.16
Jackson	380.28	30	3,475.84	66.00	3,409.84
Jasper	474.15	238.00	4,800.17	222.00	4,578.17
Jefferson	354.99	296.00	3,163.23	176.00	2,987.23
Johnson	394.74	395.25	4,128.12	284.00	3,844.12
Jones	388.12	241.81	3,018.21	148.00	2,870.21
Keokuk	382.32	390.00	4,319.03	232.00	4,087.03

Counties	Expense visiting schools	Expense normal institute	Total cost of office	Less fees of office	Net cost of office
Kossuth	306.50	306.36	4,800.19	209.00	4,591.19
Lee	294.55	300.99	3,392.65	67.00	3,325.65
Linn	319.86	278.85	5,010.35	155.00	4,855.35
Linn	309.78	238.88	2,603.99	83.00	2,520.99
Louisia	293.00	24.30	3,250.51	237.00	3,013.51
Lucas	405.67	307.99	3,456.42	113.00	3,343.42
Lyon	292.42	242.34	3,431.00	195.00	3,236.00
Madison	248.05	302.70	5,084.77	459.50	4,625.27
Mahaska	236.72	211.77	3,665.77	434.06	3,231.71
Marion	180.72	283.87	3,876.34	143.00	3,733.34
Marshall	181.30	304.07	2,499.40	119.00	2,380.40
Mills	337.21	353.41	3,829.62	68.00	3,761.62
MITCHELL	97.30	225.00	3,156.41	162.00	2,994.41
Monona	327.74	371.10	3,621.50	154.50	3,467.00
Monroe	255.45		3,008.90	87.00	2,921.90
Montgomery	310.95		4,082.98	207.00	3,875.98
Muscatine	792.09	402.50	4,302.19	243.00	4,059.19
O'Brien	200.00	234.00	3,701.58	246.00	3,455.58
Oceola	316.14		3,808.62		3,808.62
Page	226.10	376.09	3,972.29	385.00	3,587.29
Palo Alto	382.80	242.60	3,709.51	104.60	3,604.91
Plymouth	189.60	372.44	3,005.51	63.00	2,942.51
Pocahontas	372.10	709.71	6,224.90	182.50	6,042.40
Polk	315.00	51.60	4,463.07	183.00	4,280.07
Pottawattamie	245.50	391.81	3,597.08	72.00	3,525.08
Poweshiek	184.23	351.44	3,307.36	60.05	3,247.31
Ringgold	158.00		4,544.56	68.00	4,476.56
Sac	400.00	342.79	4,653.15		4,653.15
Saint	112.00	384.36	3,544.56	1,728.40	1,816.16
Scott	465.80	617.34	3,839.56	118.50	3,721.06
Shelby	374.50	330.91	4,586.29		4,586.29
Sioux	427.30	298.35	4,009.40	160.00	3,849.40
Story	384.50		2,549.15	96.50	2,452.65
Tama	601.14	288.30	3,984.79		3,984.79
Taylor	346.40	677.54	3,454.69	201.00	3,253.69
Union	210.69		2,904.11	136.50	2,767.61
Van Buren	210.69	42.58	6,568.27	673.73	5,894.54
Wapello	755.75	232.00	4,129.53		4,129.53
Warren	345.09	215.67	3,001.77	161.00	2,840.77
Washington	119.30	239.83	3,244.63	142.00	3,102.63
Wayne	277.62	209.83	4,640.85	227.00	4,413.85
Webster	174.57	217.50	2,932.25	324.00	2,608.25
Winnebago	363.55	237.45	3,347.63	78.50	3,269.13
Woodbury	387.67	356.56	4,774.07		4,774.07
Worth	374.80	235.77	3,961.44	53.50	3,907.94
Wright		357.41	4,026.95	328.50	3,708.45
Total	\$ 30,324.15	\$ 24,070.12	\$ 373,370.71	\$ 18,500.02	\$ 354,870.69

TABLE NO. 9

Part I—County Recorders: Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1925.

Counties	Salary of recorder	Salary of deputy	Other clerical help	Postage, etc.
Adair.....	\$ 1,000.00	\$ 800.00		\$ 23.80
Adams.....	1,000.00			39.47
Allamakee.....	1,508.20	400.00	56.75	49.60
Appanoose.....	1,000.00	833.30	700.00	41.84
Audubon.....	1,000.00	828.00		22.75
Benton.....	1,800.00	884.00	234.66	906.92
Black Hawk.....	2,300.00	2,580.00	1,045.00	149.52
Boone.....	1,900.00	1,006.25	126.00	95.56
Bremner.....	1,700.00	27.00	244.90	51.56
Buchanan.....	1,700.08	800.04	10.00	45.00
Buena Vista.....	1,700.00	1,023.00		126.82
Butler.....	1,700.00	715.00	13.50	46.40
Calhoun.....	1,700.00	1,200.00	44.50	
Carroll.....	1,800.00	1,000.00		46.12
Cass.....	1,700.00	1,140.00		33.29
Cedar.....	1,700.00	5.99	113.30	45.75
Cerro Gordo.....	2,018.20	2,100.00	1,045.00	64.00
Cherokee.....	1,700.00	1,140.00		40.07
Chickasaw.....	1,700.00	900.00		43.25
Clarke.....	1,000.00	800.00		19.90
Clay.....	1,700.00	900.00		49.30
Clayton.....	1,900.00	1,000.00		208.91
Clinton.....	2,200.00	1,500.00	1,082.04	96.25
Crawford.....	1,800.00	1,500.00	36.34	
Dallas.....	1,000.00	1,200.00		134.71
Davis.....	1,700.00	900.00		19.70
Decatur.....	1,700.00	1,080.00	34.00	48.46
Delaware.....	1,700.00	900.00		3.00
Des Moines.....	2,100.00	1,077.50	45.00	26.00
Dickinson.....	1,000.00	900.00		96.97
Dubuque.....	2,700.00	2,700.00	1.50	72.55
Emmet.....	1,000.00	900.00	8.00	33.87
Fayette.....	1,900.00	1,200.00	72.00	217.53
Floyd.....	1,700.00	864.13		62.00
Franklin.....	1,700.00	850.00		13.91
Fremont.....	1,000.00	900.00		81.23
Greene.....	1,700.00	850.00	15.00	73.82
Grundy.....	1,000.00	696.70	40.00	30.76
Guthrie.....	1,841.74	1,235.00		25.75
Hamilton.....	1,708.34	1,080.00	30.00	56.09
Hancock.....	1,000.00	900.00		35.39
Hardin.....	1,800.00	1,200.00	48.00	148.82
Harrison.....	1,800.00	1,200.00		63.59
Henry.....	1,700.00	850.00		34.10
Howard.....	1,000.00		205.00	36.80
Humboldt.....	1,000.00		840.00	285.57
Ida.....	1,000.02	700.98		15.23
Iowa.....	1,700.00	1,350.00		36.03
Jackson.....	1,700.00	900.00		56.95
Jasper.....	1,300.00	1,180.00	8.00	64.75
Jefferson.....	1,700.00		144.00	46.00
Johnson.....	1,900.00	1,500.00		55.00
Jones.....	1,700.00		145.40	14.92
Keokuk.....	1,800.00	1,050.00		68.10

TABLE NO. 9—PART I—Continued

Counties	Salary of recorder	Salary of deputy	Other clerical help	Postage, etc.
Kossuth.....	1,900.00	1,200.00	115.50	152.72
Lee.....	2,000.00	1,000.00	966.50	70.21
Lee.....	2,500.00	2,431.46	1,054.78	200.04
Linn.....	1,000.00	800.00		86.61
Louisia.....	1,700.00	900.00		37.86
Lucas.....	1,700.00	1,020.00		80.86
Lyon.....	1,700.00	900.00		28.00
Madison.....	1,900.00	950.00		678.62
Mahaska.....	1,800.00	1,080.00	94.32	8.52
Marion.....	2,000.00	1,041.92	16.25	44.96
Marshall.....	1,700.00		94.06	97.08
Mills.....	1,000.00		420.00	62.86
Mitchell.....	1,700.00		744.00	66.64
Monona.....	1,800.00	850.00		32.04
Monroe.....	1,700.00	850.00		21.34
Montgomery.....	1,900.00	1,080.00		42.92
Muscatine.....	1,588.34	935.00		68.73
O'Brien.....	1,589.96	1,020.00		19.00
Oceola.....	1,800.00	900.00		68.02
Page.....	1,700.00	1,080.00		79.25
Palo Alto.....	1,800.00	1,380.00		62.71
Plymouth.....	1,700.00	1,140.00		18.28
Pocahontas.....	3,100.50	2,015.00	18,205.90	108.70
Polk.....	2,400.00	3,170.83	2,230.00	100.00
Polkawattamke.....	1,700.00	1,200.00		143.64
Poweshiek.....	1,000.00	800.00		2.45
Ringgold.....	1,700.00	1,080.00	4.80	68.00
Sac.....	2,500.00	3,250.00	1,103.50	87.00
Scott.....	1,700.00	977.50		45.08
Shelby.....	1,900.00	1,200.00		21.42
Sioux.....	1,800.96	1,050.00	122.80	192.77
Story.....	1,800.00	1,200.00	8.00	76.50
Tama.....	1,700.00			11.53
Taylor.....	1,700.00	1,080.00		32.75
Union.....	1,000.00	850.00		41.58
Van Buren.....	2,100.00	1,068.75	622.60	892.88
Wapello.....	1,700.00	1,020.00	31.25	3.77
Warren.....	1,900.00	1,080.00	18.00	77.50
Washington.....	1,700.00	850.00	16.00	60.00
Wayne.....	2,100.00	1,500.00	1,001.00	4.84
Winnebago.....	1,600.00	840.00		64.46
Winnesiek.....	1,800.00		250.00	42.00
Woodbury.....	3,100.00	7,130.00	2,365.00	180.84
Worth.....	1,000.00		432.00	60.00
Wright.....	1,800.00	1,050.00		118.55
Total.....	\$ 170,623.98	\$ 105,545.06	\$ 36,971.76	\$ 9,136.78

TABLE NO. 9

Part II—County Recorders: Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1925.

Counties	Total cost of office	Fees collected	Net cost of office	Net profit of office
Adair.....	\$ 2,420.80	\$ 1,337.75	\$ 1,083.14	
Adams.....	1,639.47	806.40	833.07	
Allamakee.....	2,094.01	1,109.10	894.91	
Appanoose.....	3,241.54	2,113.65	1,127.89	
Audubon.....	2,450.75	1,138.75	1,312.00	
Benton.....	2,774.88	3,706.15	831.27	
Black Hawk.....	6,105.33	5,958.70	106.63	
Boone.....	3,127.81	2,502.15	625.66	
Bremer.....	2,023.45	1,194.56	828.89	
Buchanan.....	5,035.13	1,790.30	3,244.83	
Buena Vista.....	2,846.82	1,973.70	913.12	
Butler.....	2,474.50	1,833.85	640.65	
Calhoun.....	3,028.21	1,837.95	1,230.26	
Carroll.....	2,846.12	1,637.90	1,208.22	
Cass.....	2,375.59	2,383.50	510.09	
Cedar.....	1,855.04	1,318.95	548.09	
Cerro Gordo.....	5,227.30	5,046.85	180.45	
Cherokee.....	2,880.07	1,525.00	1,355.07	
Chickasaw.....	2,703.25	1,953.90	749.35	
Clarke.....	2,419.50	1,185.70	1,233.80	
Clay.....	2,709.20	2,338.30	350.90	
Clayton.....	3,108.91	1,411.80	1,697.11	
Clinton.....	4,878.29	4,225.70	652.59	
Crawford.....	3,393.94	2,331.05	1,062.89	
Dallas.....	2,324.71	2,673.74	349.03	
Davis.....	2,519.10	1,107.05	1,412.05	
Decatur.....	2,549.46	1,942.10	907.36	
Delaware.....	2,903.00	1,429.80	1,473.20	
Des Moines.....	3,548.50	2,476.25	1,072.25	
Dickinson.....	2,598.97	1,893.70	705.27	
Dobuque.....	5,441.25	4,098.25	1,343.00	
Emmet.....	2,542.07	1,719.75	822.32	
Fayette.....	3,419.53	3,427.50	902.03	
Floyd.....	2,023.13	1,942.85	80.28	
Franklin.....	2,933.01	1,812.45	1,120.56	
Fremont.....	2,744.85	1,974.15	770.70	
Greene.....	2,639.42	1,835.30	804.12	
Grundy.....	2,397.46	1,503.50	893.96	
Guthrie.....	3,103.49	2,119.55	983.94	
Hamilton.....	3,374.43	1,915.55	1,458.88	
Hancock.....	2,555.19	1,582.05	973.14	
Hardin.....	3,197.49	2,402.40	795.09	
Harrison.....	3,098.50	2,510.40	588.10	
Henry.....	2,584.10	1,241.50	1,342.60	
Howard.....	1,892.80	1,088.20	804.60	
Humboldt.....	2,925.07	1,650.90	1,274.17	
Ida.....	2,415.25	1,296.85	1,118.40	
Iowa.....	3,989.08	1,608.45	2,380.63	
Jackson.....	2,534.95	1,095.25	1,439.70	
Jasper.....	3,154.75	3,594.00	439.25	
Jefferson.....	1,890.00	1,391.80	498.20	
Johnson.....	3,455.00	2,940.55	514.45	
Jones.....	1,891.32	1,339.80	551.52	
Keokuk.....	2,918.10	1,561.10	1,357.00	

TABLE NO. 9—PART II—Continued

Counties	Total cost of office	Fees collected	Net cost of office	Net profit of office
Kossuth.....	3,368.22	2,940.65	427.57	
Lee.....	5,335.71	2,609.15	2,726.56	
Linn.....	6,316.23	8,310.00	1,993.77	
Louis.....	2,486.61	1,242.80	1,243.81	
Lucas.....	2,697.86	1,234.70	1,463.16	
Lyon.....	2,800.86	1,337.90	1,462.96	
Madison.....	2,688.00	1,697.45	1,000.55	
Mahaska.....	3,628.62	2,441.05	1,187.57	
Marion.....	2,982.84	2,105.18	877.66	
Marshall.....	3,163.13	3,024.15	138.98	
Mills.....	1,891.74	1,336.50	555.24	
Mitcheil.....	2,082.86	1,117.35	965.51	
Monona.....	2,510.64	1,925.15	585.49	
Monroe.....	2,732.04	1,246.00	1,486.04	
Montgomery.....	2,571.34	1,816.45	754.89	
Muscatine.....	3,022.92	2,505.00	517.92	
O'Brien.....	2,582.00	1,799.85	782.15	
Ogocola.....	2,623.96	947.40	1,676.56	
Page.....	2,788.02	2,325.65	462.37	
Palo Alto.....	2,859.25	2,049.56	809.70	
Plymouth.....	3,198.78	1,834.15	1,364.63	
Pocahontas.....	2,902.21	2,058.05	844.16	
Polk.....	23,483.46	25,280.35	1,703.11	
Pottawattamie.....	7,359.83	8,199.90	840.07	
Poweshiek.....	3,043.04	2,302.50	740.54	
Ringgold.....	2,402.45	1,483.85	918.60	
Sac.....	2,882.39	1,768.20	1,114.19	
Scott.....	7,090.50	7,505.48	485.02	
Shelby.....	2,732.56	1,460.15	1,272.41	
Sioux.....	3,121.42	1,968.50	1,152.92	
Story.....	3,265.53	3,719.40	453.87	
Tama.....	3,084.59	2,049.00	1,035.59	
Taylor.....	1,711.53	1,434.75	276.78	
Union.....	2,812.75	1,537.50	1,275.25	
Van Buren.....	2,491.58	1,195.15	1,296.43	
Vapello.....	4,009.13	3,176.75	832.38	
Warren.....	2,755.02	1,709.10	1,045.92	
Washington.....	2,975.59	2,101.75	873.84	
Wayne.....	2,900.00	1,500.00	1,400.00	
Webster.....	4,605.84	4,441.30	164.54	
Winneshago.....	2,494.46	1,642.92	851.54	
Winneshiek.....	2,092.00	1,303.30	788.70	
Woodbury.....	12,775.34	13,856.66	1,081.32	
Worth.....	2,083.92	1,112.10	971.82	
Wright.....	2,068.65	2,429.90	361.25	
Total	\$ 331,306.66	\$ 232,342.20	\$ 85,187.33	\$ 6,172.97

TABLE NO. 10

Part I—County Attorney: Salaries and Expenses and Total Cost of Office for the Year 1925.

County	Salary of attorney	Per cent on fines	Fees school fund foreclosures	Other fees	Total compensation of county attorney
Adair	\$ 1,100.00				\$ 1,100.00
Adams	1,100.00	\$ 275.46			1,375.46
Allamakee	1,283.26				1,283.26
Appanoose	1,416.00	1,122.46		\$ 1,220.00	\$ 3,758.46
Audubon	1,190.00	202.20			1,392.20
Benton	1,000.00	50.00			1,050.00
Black Hawk	2,500.00	928.67		1,574.20	5,002.87
Boone	1,700.00	239.94			1,939.94
Bremer	1,400.00	94.50			1,494.50
Buchanan	1,400.00	478.27			1,878.27
Buena Vista	1,400.00	102.60			1,502.60
Butler	1,400.00	86.00			1,486.00
Calhoun	1,400.00	207.00		202.50	1,809.50
Carrroll	1,783.20				1,783.20
Cass	1,400.00	163.00			1,563.00
Cedar	1,516.74	202.50			1,719.24
Cerro Gordo	1,734.15	1,820.72			\$ 3,554.87
Cherokee	1,400.00	548.00			1,948.00
Chickasaw	1,400.00	135.00			1,535.00
Clarke	1,100.00	145.00			1,245.00
Clay	1,400.00	234.22			1,634.22
Clayton	1,700.00	106.00			1,806.00
Clinton	2,016.62	1,107.90			\$ 3,124.52
Crawford	1,000.00				1,000.00
Dallas	1,000.00	537.81			1,537.81
Davis	1,100.00	116.80			1,216.80
Decatur	1,400.00	108.65			1,508.65
Delaware	1,400.00	240.55		284.00	1,924.55
Des Moines	1,599.96	1,639.31			\$ 3,239.27
Dickinson	1,100.00	467.25			1,567.25
Dubuque	2,708.43	349.18			3,057.61
Emmet	1,100.00	205.07			1,305.07
Fayette	1,700.00	413.75			2,113.75
Floyd	1,400.00	240.33			1,640.33
Franklin	1,475.00	171.70			1,646.70
Fremont	1,399.96	210.96		236.50	1,847.41
Greene	1,400.00	339.80			1,739.80
Grundy	1,100.00	86.00			1,186.00
Guthrie	1,516.74	80.10			1,596.84
Hamilton	1,416.67	67.90			1,484.57
Hancock	1,100.00	121.75			1,221.75
Hardin	1,600.00	66.00			1,666.00
Harrison	1,600.00	233.91			1,833.91
Henry	1,400.00				1,400.00
Howard	1,100.00	199.50			1,299.50
Humboldt	1,100.00	309.96			1,409.96
Ia.	1,099.99	87.50			1,187.49
Iowa	1,400.00	141.70			1,541.70
Jackson	1,400.00	87.50			1,487.50
Jasper	1,000.00	233.30		700.00	2,933.30
Jefferson	1,400.00	463.74			1,863.74
Johnson	1,700.00	694.30			2,394.30
Jones	1,400.00	341.00			1,741.00
Keokuk	1,000.00	1,081.50			\$ 2,081.50

TABLE NO. 10—PART I—Continued

County	Salary of attorney	Per cent on fines	Fees school fund foreclosures	Other fees	Total compensation of county attorney
Kossuth	1,700.00	669.17			2,369.17
Lee	2,000.00	150.25			2,150.25
Linn	1,100.00	1,171.27		3,500.00	7,871.27
Louis	1,100.00	87.50			1,187.50
Lucas	1,400.00	639.00			2,039.00
Lyon	1,400.00	50.40			1,450.40
Madison	1,400.00	241.00		50.00	1,691.00
Mahaska	1,700.00	432.50			2,132.50
Marion	1,500.00	180.50		135.11	1,815.61
Marshall	1,700.00	165.00			1,865.00
Mills	1,400.00	327.00			1,727.00
Mitchell	1,100.00	554.57			1,654.57
Monona	1,400.00	256.31			1,656.31
Monroe	1,600.00	143.55			1,743.55
Montgomery	1,400.00	198.75			1,598.75
Muscatine	1,700.00	656.36		315.00	2,671.36
O'Brien	1,383.34	387.00			1,770.34
Oswego	1,100.00	1,099.92			2,199.92
Page	1,000.00	1,395.15			2,395.15
Palo Alto	1,400.00	247.77			1,647.77
Plymouth	1,000.00	684.75			1,684.75
Pocahontas	1,400.00	50.00			1,450.00
Polk	3,000.00	7,410.50			10,410.50
Pottawattamie	3,000.00	2,421.75			5,421.75
Poweshiek	1,400.00	432.92			1,832.92
Ringgold	1,100.00	173.48	40.48		1,313.96
Sac	1,400.00	330.00			1,730.00
Scott	2,000.00	2,483.41			4,483.41
Shelby	1,300.00	261.45		100.00	1,761.45
Sioux	1,700.00	275.00			1,975.00
Story	1,099.92	90.50			1,190.42
Tama	1,000.00	478.73			1,478.73
Taylor	1,400.00	530.84		104.50	2,035.34
Union	1,391.29	234.00			1,625.29
Van Buren	1,100.00	201.26			1,301.26
Wapello	2,000.00				2,000.00
Warren	1,400.00	321.00			1,721.00
Washington	1,000.00	200.50			1,200.50
Wayne	1,400.00				1,400.00
Webster	1,999.92	2,238.29			4,238.21
Winnebago	1,100.00	308.00			1,408.00
Winnesiek	1,599.96	162.50			1,762.46
Woodbury	2,000.00	4,720.63			6,720.63
Worth	1,100.00	234.72			1,334.72
Wright	1,000.00	508.67			1,508.67
Total	\$158,946.00	\$ 50,062.09	\$ 46.48	\$ 8,570.81	\$ 213,205.07

TABLE NO. 10

Part II—County Attorney: Salaries and Expenses and Total Cost of Office for the Year 1925.

Counties	Assistant county attorney	Postage	Assistant counsel	Miscellaneous ex- pense including office rent	Total cost of office
Adair.....		\$ 7.50		\$ 292.60	\$ 1,400.10
Adams.....		116.44	\$ 106.00		1,597.20
Allamakee.....			10,867.90	187.74	12,338.90
Appanoose.....		14.40		345.33	4,118.79
Arden.....	\$	200.00	8.00	45.56	1,483.78
Benton.....		65.00	421.78		2,537.47
Black Hawk.....	\$ 3,000.00	33.80	1,475.00	\$ 5,489.33	13,001.00
Boone.....		52.00	325.00		2,376.94
Bremet.....	832.50	119.64		360.00	2,906.64
Buchanan.....			3,027.61	362.65	5,298.53
Buena Vista.....	724.98	46.28	700.00	229.64	3,213.26
Butler.....	735.10	12.00		554.07	2,784.17
Calhoun.....	30.00			189.51	2,119.01
Carroll.....			1,030.68	420.18	3,844.15
Cass.....		29.48	150.00	472.00	2,214.48
Cedar.....			500.00	648.08	2,927.32
Cerro Gordo.....	\$ 1,565.15	15.00	408.10	480.00	6,043.12
Cherokee.....	881.70			669.81	3,500.11
Chickasaw.....	5.00	4.80	25.00	65.20	2,175.00
Clarke.....		2.00		311.15	1,936.15
Clay.....			2,075.38	730.25	4,439.95
Clayton.....		5.00		482.50	3,392.50
Clinton.....	380.41		2,367.19	473.57	6,845.61
Crawford.....	750.00	75.00		249.14	2,674.14
Dallas.....			1,084.00	238.08	3,349.89
Davis.....		12.14		484.36	1,715.28
Decatur.....	800.00	35.60		90.00	2,234.51
Delaware.....				1,934.85	
Des Moines.....			215.00	325.42	4,171.19
Dickinson.....		1.02		168.34	1,796.61
Dubouque.....	1,875.00	37.00		454.34	5,424.65
Emmet.....		10.98		438.22	1,742.28
Fayette.....	840.00		826.90	627.27	4,479.92
Floyd.....			1,404.85	328.96	3,404.16
Franklin.....	315.00			625.71	2,390.41
Fremont.....				2,432.48	
Greene.....		6.00		1,249.85	2,905.65
Grundy.....				63.65	1,241.65
Guthrie.....			282.99	404.05	2,383.82
Hamilton.....	25.00	6.00		508.30	2,023.87
Hancock.....				33.96	1,382.06
Hardin.....		2.00		38.08	1,721.08
Harrison.....		27.88	1,575.00	91.30	3,583.18
Henry.....			297.00	229.08	1,926.03
Howard.....		22.06		150.00	1,471.58
Hubbold.....		31.38		383.30	1,365.02
Iowa.....				1,187.49	
Jackson.....		30.84		748.51	2,311.06
Jasper.....	12.30		1,015.27	321.46	2,806.53
Jessie.....		6.10	300.00	1,122.34	3,969.53
Jefferson.....		22.00		320.00	2,245.74
Johnson.....				1,035.89	\$ 5,508.19
Jones.....				361.51	2,102.51
Keokuk.....				785.67	\$ 4,417.23

TABLE NO. 10—PART II—Continued

Counties	Assistant county attorney	Postage	Assistant counsel	Miscellaneous ex- pense including office rent	Total cost of office
Kosuth.....		30.00		367.00	2,066.17
Lee.....	1,000.00		50.00	1,476.41	5,176.76
Linn.....	4,000.00			1,440.17	13,111.44
Louis.....			150.00	300.31	1,577.81
Lucas.....				230.11	2,409.71
Lyon.....	75.00			164.31	1,080.71
Madison.....		75.51	1,416.54	313.75	2,004.75
Mahaska.....				740.00	4,400.55
Marion.....				80.23	1,905.84
Marshall.....	50.00			1,056.30	2,971.30
Mills.....		15.00	722.93	200.16	1,927.16
Mitchell.....		22.19	150.00	87.83	2,480.83
Monona.....			1,300.00	148.04	1,976.54
Monroe.....				232.33	3,175.88
Montgomery.....		11.44	100.00	47.66	1,005.85
Muscatine.....		3.00		69.73	2,744.99
O'Brien.....				611.78	2,282.10
Oceola.....				6.40	1,521.56
Page.....		23.50	750.00	358.38	4,132.03
Palo Alto.....		20.88		510.61	2,179.26
Plymouth.....				180.00	2,464.75
Pocahontas.....		47.75	68.65		1,565.40
Polk.....	13,456.36	56.00	387.55		24,299.41
Pottawattamie.....	1,746.11			1,028.50	8,620.00
Poweshiek.....		8.32	1,002.00	1,516.62	4,906.20
Ringgold.....		2.40	150.00	419.82	1,891.18
Sac.....			242.75	101.34	2,134.00
Scott.....	4,000.00	38.00		1,069.35	10,590.76
Shelby.....		34.48	600.90	40.60	2,336.54
Sioux.....		18.99	1,082.50		3,076.49
Story.....		14.00	3,509.58	716.23	6,030.23
Tama.....		48.96	1,119.00	745.23	3,991.92
Taylor.....				42.25	2,177.59
Union.....		83.51	875.00	322.50	5,115.20
Van Buren.....			80.00	186.40	1,567.70
Wapello.....	725.55	35.86		2,761.41	
Warren.....		2.00	111.20	222.86	2,027.05
Washington.....		1.00	791.00	457.98	5,057.48
Wayne.....		8.00		1,401.00	
Webster.....		68.77	800.00	300.00	5,392.68
Winnebago.....		68.46	50.00	177.14	1,603.60
Winneshek.....		11.99	1,108.48	229.80	3,047.72
Woodbury.....	5,634.84	121.67		4,555.50	18,022.64
Worth.....			80.00	300.00	1,574.72
Wright.....			807.15		2,915.82
Total.....	\$ 44,384.70	\$ 1,791.77	\$ 50,567.81	\$ 45,321.59	\$ 356,241.84

January 1 - 12 Months ending December 31, 1925

TABLE NO. 11

Part I—County Engineers: Salaries and Expense of Office and Net Cost for the Year 1925.

Counties	Salary of engineer and assistants	Auto expense	Railway and livery expense	Hotel expense	Supplies
Adair	3,341.13	638.06			
Adams	3,900.00				
Alfalfa	2,750.00	1,630.27			22.44
Annapoosie	1,820.30	375.00			
Audubon	1,708.10	488.78			
Benton	2,325.74	2,083.02			175.50
Black Hawk	8,181.75	1,328.00			10.79
Boone	7,193.80	1,874.40			
Brewer	5,014.34		4.45		95.37
Buchanan	3,063.75	282.00			
Buena Vista	8,690.29	2,471.70			300.16
Butler	3,087.47	693.00			149.34
Calhoun	7,129.82	913.74			55.39
Carroll	3,711.16	1,356.18			
Cass	2,845.72	240.48			10.60
Cedar	2,724.37		394.00		21.71
Cerro Gordo	4,896.44	368.44			315.99
Cherokee	5,358.00		1,125.81		
Chickasaw	3,842.09	712.50			100.10
Clarke	2,518.97	502.00			
Clay	6,050.80	1,005.44			
Clayton	3,303.33	512.67			
Clinton	7,242.92	1,458.60			386.53
Crawford	8,757.45	681.88			212.03
Dallas	8,230.55	3,089.89			
Davis	1,547.46				6.00
Decatur	3,945.28	97.66			
Delaware	3,946.32	308.90			
Dea Moines	2,400.00				
Dickinson	3,027.23	460.60			89.51
Dubugue	6,273.24	1,020.35			153.15
Emmet	7,329.04	1,205.74			299.81
Fayette	6,241.50	246.63			59.14
Floyd	2,528.87				82.58
Franklin	7,329.04	331.89			559.60
Fremont	3,865.48	328.05			59.94
Greene	5,613.75	2,272.70			49.37
Grundy	2,400.00	929.06			34.37
Guthrie	3,675.98	856.93			40.78
Hamilton	4,285.48	1,343.59			76.28
Hancock	4,809.07	911.20			
Hardin	7,299.75				
Harrison	1,962.00	623.23			100.15
Henry	2,000.00				47.75
Howard	3,275.38	1,022.80			113.10
Humboldt	4,188.43	89.38			112.00
Iowa	4,080.00	661.45			58.10
Jackson	1,832.56		58.10		5.75
Jasper	2,840.76	928.00			100.70
Jefferson	6,124.06	778.13			
Johnson	3,700.00	875.00			190.00
Johnson	9,786.41				
Jones	3,159.79	1,042.06			150.59
Keokuk	3,574.40				61.80

TABLE NO. 11—PART I—Continued

Counties	Salary of engineer and assistants	Auto expense	Railway and livery expense	Hotel expense	Supplies
Kossuth	5,896.72	818.50			
Lee	4,500.00				
Lee	28,512.07	2,176.30			701.19
Louis	4,716.25		1,478.00		
Lucas	2,700.00				
Lyon	4,237.25	1,361.25			42.34
Madison	3,291.00	346.50			
Madison	3,921.84	463.00			183.85
Marion	3,190.20	500.00			70.62
Marshall	5,648.14	700.00			680.87
Mills	2,146.12	873.17			13.90
Mitchell	4,494.36	379.24			
Mitchell	3,722.97	234.07			202.01
Monroe	1,875.00				19.90
Montgomery	3,531.25	390.00			216.35
Muscatine	4,263.14	592.60		34.72	77.81
O'Brien	6,080.22	1,753.53			130.75
Oswego	3,973.07	1,027.96			2.65
Page	5,012.55		469.29		107.39
Palo Alto	4,189.99	1,022.00			
Plymouth	5,639.67	864.23			884.27
Pocahontas	7,551.20	1,429.76			77.98
Polk	12,564.39	2,822.12			35.40
Pottawattamie	5,564.81	135.99			197.76
Poweshiek	3,725.72	722.20			174.50
Ringgold	220.55	194.42			
Sae	8,501.34	870.35	17.67		122.89
Scott	8,794.07		22.68		
Shelby	2,896.58	1,139.01			45.88
Sioux	1,851.09	2,406.54		19.13	864.59
Story	3,653.35	878.85			22.09
Tama	4,556.89		2,157.35		244.72
Taylor	2,580.58				2.90
Union	1,683.65				
Van Buren	2,424.08	1,315.03			16.78
Wapello	1,425.00				5.55
Warren					
Washington	2,971.21	685.97			9.62
Wayne	2,400.00	1,174.90			
Webster	7,360.51	2,111.30			795.02
Winebag	2,420.20	515.10			30.80
Wineshiek	4,614.56		1,808.07		
Woodbury	6,757.77	1,509.50			
Worth	2,093.14	857.50			
Wright	3,725.86	677.83			182.91
Total	\$454,005.00	\$73,720.30	\$7,585.82	\$126.10	\$10,022.90

TABLE NO. 11

Part II—County Engineers: Salaries and Expense of Office and Net Cost for the Year 1925.

Counties	Miscellaneous ex- pense	Total	Paid county for engineers' services	Net cost of county engineer	Drainage engineer	County coroners' compensation and expense for the year 1925
Adair.....	74.00	4,054.30		4,054.30	569.08	9.40
Adams.....	27.11	3,027.11		3,027.11		56.30
Alfalfa.....	16.00	4,418.71		4,418.71		76.80
Appanoose.....	55.00	2,264.90		2,264.90		360.73
Audubon.....	29.87	2,176.84		2,176.84		
Benton.....	1,101.00	5,985.86		5,985.86		617.35
Black Hawk.....		9,330.44	100.52	9,229.92	5.06	219.22
Boone.....		9,068.30		9,068.30	782.15	175.68
Bremer.....	13.32	5,127.88	25.40	5,102.48		94.80
Buchanan.....	143.15	2,488.90		2,488.90		189.15
Buena Vista.....	22.45	11,544.00	619.41	10,924.59	478.20	
Butler.....		4,773.41	280.12	4,493.29		132.85
Calhoun.....		8,027.56	69.17	8,028.78		131.63
Carroll.....		4,767.34		4,767.34	3,086.65	323.90
Cass.....	22.72	3,819.52		3,819.52	1,527.00	27.50
Cedar.....	1.57	3,143.55		3,143.55		125.45
Cerro Gordo.....		5,497.87		5,497.87		326.90
Cherokee.....		6,483.81		6,483.81		262.65
Chickasaw.....	12.00	4,735.69	265.69	4,469.00		57.40
Clarke.....	24.24	3,906.11	200.00	3,706.11		28.80
Clay.....		7,716.04		7,716.04	297.11	77.55
Clayton.....		3,716.00		3,716.00		341.95
Clinton.....	105.00	9,197.86		9,197.86		1,417.73
Crawford.....	52.79	9,084.15		9,084.15		86.75
Dallas.....	419.53	11,729.97		11,729.97		274.21
Davis.....		1,553.46		1,553.46		203.77
Decatur.....	286.96	4,329.60		4,329.60		30.30
Delaware.....	2.00	4,341.22		4,341.22		45.06
Des Moines.....		2,400.00		2,400.00	654.00	117.95
Dickinson.....	117.50	3,708.84		3,708.84	291.83	
Dubuque.....	8.75	7,456.49		7,456.49	630.46	630.66
Emmet.....	24.00	5,858.59		5,858.59	696.78	62.10
Fayette.....	35.20	6,361.87		6,361.87		80.35
Floyd.....	16.47	5,407.92		5,407.92		35.80
Franklin.....		8,250.53		8,250.53	6,182.40	134.25
Fremont.....		4,082.57		4,082.57	4,610.25	30.49
Greene.....	17.10	7,961.92		7,961.92	4,747.35	273.55
Grundy.....	2,045.13	5,495.56		5,495.56		19.65
Guthrie.....	42.88	4,616.57		4,616.57		13.30
Hamilton.....	23.38	5,728.64		5,728.64	728.68	
Hancock.....	420.99	6,141.26		6,141.26	7,217.40	
Hardin.....		7,289.75		7,289.75		73.30
Harrison.....	32.79	2,936.18		2,936.18	671.23	23.49
Henry.....		2,047.76		2,047.76		
Howard.....	236.80	4,648.08		4,648.08		12.55
Humboldt.....	506.63	4,846.44		4,846.44		
Ia.....		4,741.45		4,741.45		50.08
Iowa.....	7.64	1,899.05		1,899.05	727.50	1.45
Jackson.....	50.00	3,917.73		3,917.73		6.20
Jasper.....		6,074.38	50.78	6,014.00	3,288.68	45.80
Jefferson.....	32.00	4,707.00		4,707.00		57.80
Johnson.....	52.88	9,830.29		9,830.29		15.65
Jones.....	57.51	4,430.35		4,430.35		119.30
Keokuk.....		3,685.70		3,685.70		43.10

TABLE NO. 11—PART II—Continued

Counties	Miscellaneous ex- pense	Total	Paid county for engineers' services	Net cost of county engineer	Drainage engineer	County coroners' compensation and expense for the year 1925
Kosuth.....	12.95	6,008.26		6,008.26	4,174.10	
Lee.....	8.95	4,508.96		4,508.96	509.88	231.70
Linn.....		4,700.08		4,700.08		811.11
Louisia.....		5,195.15		5,195.15		29.15
Lyon.....		2,700.00	315.76	2,384.24		297.05
Madison.....		5,763.97		5,763.97		46.30
Mahaska.....	5.00	2,437.50		2,437.50		30.05
Marion.....		2,374.99		2,374.99	4,370.43	39.55
Marshall.....		3,793.83		3,793.83		132.94
Mills.....	1,265.23	8,289.34	90.79	8,198.55		495.20
Mitchell.....		3,033.19		3,033.19	525.10	54.65
Monona.....	5.00	4,878.00	31.28	4,846.72		21.60
Monroe.....	23.82	4,283.87	342.47	3,941.40	3,548.35	30.91
Montgomery.....	2.00	1,887.00		1,887.00		268.80
Muscataine.....	33.68	4,177.28		4,177.28		64.05
Muscatine.....	23.21	4,991.48		4,991.48		301.30
O'Brien.....	1.85	7,391.45		7,391.45		78.80
Oceola.....	10.00	5,013.69		5,013.69		37.75
Page.....		5,579.13		5,579.13		197.60
Palo Alto.....	1.15	5,213.12		5,213.12	288.00	53.85
Plymouth.....		7,329.14		7,329.14	27.00	207.43
Pocahontas.....		9,038.89		9,038.89		
Polk.....		15,418.88		15,418.88		2,172.80
Pottawattamie.....	22.65	5,921.21		5,921.21	10,441.30	595.15
Poweshiek.....		4,835.48		4,835.48		11.75
Ringgold.....	281.65	706.62		706.62		36.30
Sac.....	242.00	9,754.55		9,754.55		99.15
Scott.....	18.00	8,837.35		8,837.35		8,801.79
Shelby.....	96.68	6,130.16		6,130.16		293.41
Sioux.....	132.52	4,768.87		4,768.87		634.15
Story.....	12.45	4,377.34	347.88	4,029.46	1,508.90	215.55
Tama.....		6,958.96		6,958.96		
Taylor.....	10.90	2,594.38		2,594.38		135.70
Union.....	35.07	1,718.72		1,718.72		422.14
Van Buren.....	111.10	3,877.56		3,877.56		6.30
Wapello.....		1,425.55		1,425.55	17,646.28	478.56
Warren.....						409.35
Washington.....	797.52	4,764.22		4,764.22		24.25
Wayne.....	24.62	3,669.32		3,669.32	1,022.50	70.35
Webster.....		10,191.74	905.70	9,286.04		176.76
Winnebago.....	112.17	3,075.33		3,075.33		
Winnebago.....	44.22	6,556.85		6,556.85		98.70
Woodbury.....	413.75	8,061.02		8,061.02		786.80
Worth.....	5.75	4,529.30		4,529.30	270.20	31.25
Wright.....	25.87	4,412.47		4,412.47	427.38	269.10
Total.....	\$ 14,819.60	\$560,343.14	\$ 4,139.97	\$556,203.17	\$ 82,806.18	\$ 20,907.42

TABLE NO. 12

Part I—County Home: Expenditures for the Year 1925.

Counties	Number of acres	Number of poor	Number of insane	Total number of inmates	Value of land	Value of buildings
Adair	169	11	11	22	26,725.00	11,500.00
Adams	160	14	9	23	35,000.00	5,000.00
Alfalfa	204	37	51	88	45,000.00	1,000.00
Appanoose	230	24	24	48	20,000.00	14,000.00
Audubon	193	5	5	10	28,900.00	5,000.00
Benton	201	22	22	44	40,200.00	80,000.00
Black Hawk	380	38	56	94	58,800.00	74,225.00
Boone	222	16	31	47	32,100.00	115,000.00
Bremer	280	21	42	63	35,000.00	58,300.00
Buchanan	236	23	17	40	33,900.00	78,375.00
Buena Vista	300	7	7	14	40,000.00	15,000.00
Butler	160	25	25	50	32,000.00	22,250.00
Calhoun	329	14	14	28	95,000.00	60,000.00
Carroll	124	14	11	25	24,830.00	7,000.00
Cass	106	8	8	16	29,350.00	8,000.00
Cedar	200	25	20	45	40,000.00	70,000.00
Cerro Gordo	392	24	40	64	68,000.00	76,500.00
Cherokee	280	16	7	23	45,200.00	10,000.00
Chickasaw	160	16	7	23	24,000.00	25,600.00
Clarke	190	2	2	4	19,250.00	3,765.00
Clay	200	10	10	20	48,500.00	15,800.00
Clayton	255	32	32	64	25,500.00	25,000.00
Clinton	200	42	119	161	30,000.00	35,000.00
Crawford	76	15	15	30	15,000.00	345,136.00
Dallas	535	20	27	47	80,000.00	35,000.00
Davis	317	21	21	42	30,000.00	16,000.00
Decatur	216	12	8	20	30,000.00	37,435.00
Delaware	240	10	10	20	100,000.00	100,000.00
Des Moines	257	60	60	120	51,400.00	108,000.00
Dickinson	120	6	6	12	9,600.00	12,350.00
Dubuque	240	64	64	128	36,000.00	29,500.00
Emmet	220	3	3	6	44,000.00	14,000.00
Fayette	458	24	42	66	57,250.00	38,740.00
Floyd	240	4	4	8	28,540.00	10,110.00
Franklin	249	7	7	14	52,000.00	5,000.00
Fremont	214	22	22	44	31,730.00	41,325.00
Greene	240	6	6	12	41,530.00	25,000.00
Grundy	100	9	8	17	24,000.00	16,540.00
Guthrie	260	9	31	40	25,400.00	29,000.00
Hamilton	240	11	29	40	86,000.00	37,600.00
Hancock	200	8	22	30	48,600.00	23,700.00
Hardin	143				22,880.00	5,000.00
Harrison	160	22	5	27	32,000.00	38,100.00
Henry	80	11	11	22	12,000.00	7,250.00
Howard	100	4	4	8	45,000.00	27,000.00
Humboldt						
Iowa	367	35	35	70	67,450.00	44,000.00
Jackson	441	27	22	49	68,000.00	62,000.00
Jasper	200	30	34	64	26,000.00	37,600.00
Jefferson	231	35	20	55	100,000.00	45,000.00
Johnson	327	20	48	68	49,000.00	36,000.00
Jones	305	22	42	64	35,000.00	50,000.00
Keokuk	204	22	5	27	35,000.00	10,000.00
Kossuth	240	12	12	24	42,000.00	

TABLE NO. 12—PART I—Continued

Counties	Number of acres	Number of poor	Number of insane	Total number of inmates	Value of land	Value of buildings
Lee	243	73	22	95	29,231.25	57,655.00
Linn	320	63	100	163	76,220.00	100,000.00
Louis	326	13	4	17	49,012.50	31,025.00
Lutes	196	17	14	31	39,370.00	32,000.00
Lyon	10	10	10	20	2,000.00	16,000.00
Madison	257	22	2	24	94,114.54	
Mahaska	290	20	30	50	40,000.00	25,500.00
Marion	276	13	16	29	38,000.00	10,000.00
Marshall	400	21	52	73	86,000.00	46,000.00
Mills	300	10	10	20	50,000.00	10,000.00
Mitchell	72	6	6	12	10,800.00	9,000.00
Monona	120	12	12	24	15,000.00	12,000.00
Monroe	200	24	14	38	25,000.00	24,300.00
Montgomery	160	11	20	31	24,000.00	14,300.00
Muscatine	160	23	15	38	25,000.00	45,611.00
O'Brien	331	9	16	25	75,440.00	42,550.00
Osceola						
Page	170	25	25	50	42,500.00	35,000.00
Palo Alto	100	5	5	10	48,000.00	
Plymouth	280	12	12	24	56,000.00	15,075.00
Pocahontas	343	14	14	28	85,750.00	44,650.00
Polk	473	112	138	250	221,025.00	186,000.00
Pottawattamie	240	38	38	76	48,000.00	27,587.00
Poweshiek	80	15	15	30	18,000.00	29,450.00
Ringgold	100	2	2	4	30,000.00	30,000.00
Sac	160	4	4	8	27,200.00	
Scott	190	59	80	139	52,250.00	83,346.00
Shelby	167	9	9	18	44,000.00	8,000.00
Sioux	120	8	15	23	30,800.00	15,700.00
Story	222	20	33	53	57,400.00	59,900.00
Tama	227	26	14	40	39,440.00	96,100.00
Taylor	320	9	3	12	35,200.00	19,200.00
Union	243	13	14	27	12,175.00	22,500.00
Van Buren	402	16	22	38	40,235.00	30,000.00
Wapello	325	53	26	79	65,000.00	87,000.00
Warren	340	14	14	28	29,800.00	7,140.00
Washington	141	8	47	55	25,000.00	60,000.00
Wayne	210	10	21	31	30,000.00	32,500.00
Webster	220	32	42	74	56,000.00	118,042.50
Winnebago	240	9	18	27	18,000.00	45,000.00
Winnesiek	210	11	10	21	24,000.00	28,500.00
Woodbury	220	80	80	160	40,000.00	201,000.00
Worth	160	13	13	26	20,000.00	8,000.00
Wright	320				84,000.00	5,500.00
Total	22,654	2,012	1,302	3,304	84,066,118.29	\$ 8,450,005.54

*County home leased. †None.

TABLE NO. 12

Part II—County Home: Expenditures for the Year 1925.

Counties	Total value	Inventory Jan. 1, 1925	Expenditures for year 1925, less permanent improvement	Receipts above expenses	Total
Adair	38,225.00	7,531.00	5,122.50		12,643.50
Adams	40,000.00	4,922.45	5,958.97		10,911.42
Allamakee	45,000.00	13,840.50	17,329.35		31,109.85
Appanoose	34,900.00	8,773.32	5,577.48		14,350.78
Audubon	35,350.00	6,708.59	3,500.41		10,318.91
Beuton	130,300.00	13,071.10	13,770.00		26,541.10
Black Hawk	133,025.00	23,092.43	30,908.02		53,701.66
Boone	147,100.00	7,000.00	19,196.08		26,196.08
Bremer	63,300.00	15,382.50	13,891.23		29,273.76
Buchanan	107,275.00	20,107.76	13,333.35		33,541.11
Buena Vista	55,000.00	18,977.35	12,424.43		25,801.68
Butler	55,250.00		7,790.05		7,790.05
Calhoun	170,000.00	16,770.50	9,397.29		26,137.76
Carrroll	31,830.00	6,624.10	8,302.00		15,016.70
Cass	37,350.00	8,874.30	4,335.86		13,410.16
Cedar	110,000.00	12,080.25	9,573.30		21,662.15
Cerro Gordo	145,100.00	18,218.00	22,798.83		41,016.83
Cherokee	56,300.00	7,845.75	5,815.18	2,190.23	15,851.14
Chickasaw	57,400.00	5,646.75	6,354.01		12,001.86
Clarke	33,200.00	4,401.09	2,326.61	454.73	7,182.43
Clay	64,300.00	10,930.92	9,557.59		20,488.48
Clayton	50,500.00	12,554.30	11,408.60		24,062.80
Clinton	65,000.00	16,046.00	20,381.20		36,427.20
Crawford	28,139.00	3,934.95	6,398.61		10,233.58
Dallas	115,000.00	23,329.67	20,416.51		43,746.18
Davis	94,000.00	9,361.01	13,115.65		22,166.66
Decatur	47,435.00	7,915.00	7,808.00		17,028.00
Delaware		12,622.10	7,028.49		19,650.59
Des Moines	159,400.00	20,502.35	18,867.09		29,300.04
Dickinson	21,500.00	3,524.25	3,948.33		9,488.08
Dubouque	65,500.00	13,129.98	11,900.19		24,356.55
Emmet	58,000.00	5,782.00	4,841.72		10,363.72
Fayette	95,900.00	23,723.95	19,801.68		43,615.63
Floyd	38,650.00	49,232.10	5,510.92	1,416.34	56,179.38
Franklin	32,000.00	10,342.50	11,406.14		31,748.64
Fremont	73,945.00	10,392.93	7,710.53		18,105.46
Greene	66,520.00	5,446.27	6,694.93		11,541.17
Grundy	40,340.00	7,028.85	9,849.02		16,878.47
Guthrie	50,005.00	20,501.75	16,025.57		36,017.32
Hamilton	86,000.00	12,404.45	17,071.42		29,475.87
Hancock	72,300.00				
Hardin	27,940.00	4,932.65	6,094.03		11,888.28
Harrison*					
Henry	70,150.00	5,812.00	10,184.81		15,946.81
Howard	19,350.00	1,865.50	4,797.35		6,722.85
Humboldt	72,000.00	8,797.70	3,191.71		11,949.41
Iaia					
Iowa	111,450.00	24,166.78	14,774.35		38,941.13
Jackson	128,000.00	13,054.70	13,681.20		27,245.90
Jasper	63,500.00	17,374.27	20,771.67		38,045.94
Jefferson	145,000.00	11,908.00	15,981.50		27,889.50
Johnson	85,307.00	19,337.20	16,138.71		34,485.91
Jones	35,000.00	5,820.00	13,960.31		19,780.31
Keokuk	45,000.00	8,183.06	9,425.35		17,608.40
Kossuth	42,000.00	15,964.06	8,979.73		24,544.87

TABLE NO. 12—PART II—Continued

Counties	Total value	Inventory Jan. 1, 1925	Expenditures for year 1925, less permanent improvement	Receipts above expenses	Total
Lee	91,886.25	11,863.49	15,025.47		27,788.90
Linn	230,230.00	30,808.00	42,071.57		68,980.17
Louis	80,037.50	17,680.05	16,907.44		34,687.40
Lucas	71,270.00	9,425.97	17,820.05		18,607.72
Lyon	12,000.00		4,683.85		4,683.85
Madison	94,114.54	109,354.30	9,031.14		115,186.44
Mahaska	63,500.00	17,301.51	20,328.43		37,629.94
Marion	48,000.00	8,008.10	5,543.73		13,541.83
Marshall	130,600.00	130,600.00	19,161.01		139,761.01
Mills	60,000.00	7,702.95	4,608.59		12,311.54
Mitchell	19,800.00	4,148.85	5,332.16		9,501.01
Monona	37,000.00	5,945.00	4,296.55		10,541.55
Monroe	49,550.00	4,976.35	7,129.32		12,115.67
Montgomery	38,500.00	11,502.20	9,224.04		20,227.54
Muscatine	70,611.00	13,906.60	11,300.77		25,216.87
O'Brien	117,900.00	18,768.80	12,608.34		31,377.14
Osceola*					
Page		8,386.85	10,337.14		18,698.99
Palo Alto	48,000.00	5,906.75	3,000.04	454.83	9,401.62
Plymouth	69,675.00	8,200.00	11,223.29		19,488.29
Pocahontas	129,800.00	15,700.00	17,829.64		33,509.64
Polk	406,025.00	44,880.96	113,072.48		357,033.44
Pottawattamie	75,537.00	18,905.00	15,176.87		34,079.87
Poweshiek	47,450.00	58,719.75	11,921.05		70,740.77
Ringgold	60,005.00	5,338.20	4,091.10		10,044.30
Sac	27,200.00	7,870.00	3,548.11		11,418.11
Scott	130,500.00	24,294.00	22,158.89		46,292.89
Shelby	53,000.00	6,790.07	6,790.07		17,900.27
Sioux	30,500.00	8,177.00	8,892.14		17,069.14
Story	147,300.00	20,079.68	15,466.03		35,535.61
Tama	137,540.00	20,779.00	14,400.18		35,289.18
Taylor	53,450.00	12,407.40	10,809.74		25,211.14
Union	34,675.00	4,974.50	5,018.46		10,892.96
Van Buren	70,535.00	10,225.37	8,443.48		18,009.05
Wapello	152,600.00	30,525.54	13,019.38		32,535.92
Warren	34,000.00	10,845.00	9,537.71		20,432.71
Washington	88,000.00	15,579.10	20,050.68		35,629.68
Wayne	62,500.00	7,135.85	13,343.18		20,479.03
Webster	174,042.54	15,645.05	18,316.62		33,961.67
Winnebago	63,950.00	60,532.05	11,436.27		80,967.82
Winneshek**	82,500.00				
Woodbury	247,000.00		22,886.65		22,886.65
Worth	25,000.00	4,810.40	4,238.65		9,009.05
Wright	60,500.00		228.58	2,416.06	2,678.60
Total	\$7,481,718.83	\$1,507,706.46	\$1,186,226.37	\$ 6,012.21	\$ 2,700,994.04

*County home leased. †None. **No inventory taken.

TABLE NO. 12

Part III—County Home: Expenditures for the Year 1925.

Counties	Sale of produce	Inventory Jan. 1, 1925	Net cost	Total	Cost per week per innate
Adair	\$ 2,235.85	\$ 7,581.00	\$ 2,876.65	\$ 12,643.50	\$ 5.03
Adams	1,614.99	6,316.22	2,980.21	10,911.42	6.36
Allamore	2,156.50	15,071.00	13,942.35	31,169.85	5.25
Appanoose	2,061.31	7,406.45	4,381.02	14,350.78	5.91
Audubon	2,818.18	5,481.00	2,019.73	10,318.91	7.76
Benton	4,485.72	13,671.04	8,684.94	26,841.10	7.59
Black Hawk	9,638.15	28,529.00	16,133.90	53,701.05	3.49
Boone	2,231.23	7,506.00	16,474.80	26,196.03	3.70
Bremer	2,679.88	15,666.75	11,327.13	29,273.76	5.27
Buchanan	6,209.32	23,245.56	5,186.23	33,741.11	2.47
Buena Vista	10,715.55	14,530.00	555.23	25,801.08	1.48
Butler	4,038.17	4,038.17	3,780.88	7,799.05	2.91
Calhoun	3,374.17	21,064.25	1,069.84	26,137.76	2.23
Carroll	2,063.55	4,739.53	8,123.80	15,016.70	11.29
Cass	5,417.91	7,696.45	355.80	13,410.16	7.76
Cedar	1,718.87	15,220.86	4,722.82	21,662.55	2.62
Cerro Gordo	12,150.33	19,106.25	9,700.22	41,016.83	2.63
Cherokee	5,436.00	10,444.50	3,826.70	19,011.86	3.70
Chickasaw	1,084.38	7,088.99	7,182.43	14,271.80	2.06
Clarke	2,872.43	4,310.00	3,614.73	20,488.48	6.56
Clay	3,137.92	13,736.83	2,666.38	24,622.80	1.57
Clayton	5,485.42	15,901.00	15,455.14	36,427.20	2.56
Clinton	4,916.06	16,656.00	4,233.84	19,233.56	4.53
Crawford	1,767.97	4,206.73	5,158.40	48,746.18	2.11
Dallas	17,166.50	21,421.28	8,423.51	22,166.66	7.71
Davis	3,103.45	10,639.70	6,329.05	27,060.59	3.06
Decatur	3,351.93	77,897.00	2,546.59	19,650.59	2.85
Des Moines	2,842.55	14,261.45	16,297.76	1,643.15	5.36
Delaware	5,978.00	16,724.28	8,876.12	21,305.55	3.97
Dickinson	3,903.48	3,941.45	619.14	10,263.72	2.06
Dubuque	3,329.93	12,626.50	7,167.06	43,615.63	2.06
Emmet	4,365.93	29,901.64	51,132.69	56,179.36	3.90
Fayette	6,546.03	51,132.69	329.24	21,748.64	3.45
Floyd	4,936.67	10,328.06	3,929.06	11,541.17	4.33
Franklin	10,349.40	11,073.00	1,837.21	16,878.47	13.42
Fremont	3,225.42	10,328.06	6,283.91	26,617.32	5.27
Greene	3,429.02	6,764.24	13,178.16	29,475.87	6.33
Grundy	2,501.66	8,092.90	5,847.72	11,888.23	1.80
Guthrie	5,068.51	20,586.20	1,661.86	6,782.85	2.20
Hamilton	4,400.36	11,897.35	955.10	11,949.41	4.59
Hancock	2,468.56	8,572.00	15,103.45	11,541.17	4.33
Hardin	3,083.52	10,515.50	3,347.79	15,946.81	1.80
Harrison	1,352.99	3,761.00	1,661.86	6,782.85	2.20
Henry	3,158.46	7,885.85	955.10	11,949.41	4.59
Humboldt					
Ida					
Iowa	9,456.47	28,227.69	1,247.97	38,941.13	3.67
Jackson	2,823.45	15,843.35	8,079.16	27,245.96	3.36
Jasper	6,097.71	23,954.07	8,094.16	38,045.94	2.88
Jefferson	3,329.56	13,840.00	11,886.94	27,589.50	4.15
Johnson	10,707.07	15,288.61	34,438.01	8,438.01	2.40
Jones	4,735.36	5,800.00	9,744.95	10,730.81	4.48
Keokuk	1,105.57	7,729.10	8,773.73	17,608.40	5.62
Kossuth	4,900.47	15,004.45	3,949.75	24,544.67	6.33

TABLE NO. 12—PART III—Continued

Counties	Sale of produce	Inventory Jan. 1, 1925	Net cost	Total	Cost per week per innate
Lee	717.68	12,670.03	14,401.25	27,788.96	2.92
Linn	7,323.12	24,223.00	37,433.46	68,980.17	4.40
Louisa	13,741.47	19,063.00	1,783.02	34,587.49	2.16
Lucas	3,583.48	9,844.50	5,229.75	18,667.73	3.24
Lyon	4,269.50	106,122.14	2,802.80	113,136.44	2.01
Mahaska	6,739.86	17,954.07	12,945.01	37,629.94	4.93
Marion	1,776.19	6,559.13	5,306.51	13,641.83	6.37
Marshall	5,775.94	119,958.65	14,026.42	139,761.01	3.25
Mills	3,430.76	7,430.50	1,270.25	12,971.54	2.44
Monona	1,562.87	5,321.00	2,617.14	9,501.01	8.39
Monroe	2,509.61	6,856.50	885.44	10,241.55	1.43
Montgomery	2,535.83	6,067.65	3,522.19	12,115.67	1.78
Muscatine	6,310.62	8,690.80	5,756.42	20,727.24	3.57
Mitchell	2,500.37	7,246.85	15,409.15	25,216.37	7.40
O'Brien	8,471.81	14,756.00	8,149.23	31,377.14	6.51
Oscaloia					
Page	3,945.78	11,280.50	3,467.71	18,693.99	2.62
Palo Alto	3,679.82	5,721.80		9,401.62	2.90
Plymouth	6,949.23	12,326.00	2,947.04	19,432.20	3.00
Pocahontas	9,913.07	23,650.00	1,531.57	35,094.64	2.09
Polk	4,356.26	61,384.03	62,163.15	137,903.44	7.09
Pottawattamie	15,019.31	15,176.87	5,892.69	34,079.87	2.98
Poweshiek	3,985.08	60,081.65	5,774.04	70,740.77	4.44
Ringgold	4,917.00	8,362.17	735.18	10,044.80	6.70
Sac	2,690.29	2,690.29	2,674.72	11,418.11	12.83
Scott	3,288.16	25,000.00	18,104.73	46,392.89	5.62
Shelby	5,256.30	10,483.50	1,569.47	17,309.27	3.85
Sioux	4,885.17	8,236.00	3,919.97	17,059.14	6.10
Story	11,338.62	18,875.14	5,301.85	35,535.61	2.04
Tama	3,773.62	20,770.00	10,686.56	35,230.18	5.74
Taylor	11,107.82	9,859.85	2,249.47	23,214.14	3.80
Union	1,974.32	4,795.45	4,123.19	10,892.96	3.00
Van Buren	2,379.06	10,343.76	5,946.23	18,669.05	3.01
Wapello	3,888.55	20,626.54	8,025.83	32,539.92	1.96
Warren	4,917.50	4,917.50	6,328.27	20,432.71	6.00
Washington	12,213.54	12,806.30	10,609.78	35,629.63	3.71
Wayne	8,082.10	7,063.75	4,733.18	20,261.03	2.08
Webster	4,047.96	16,596.70	13,407.01	33,961.67	3.48
Winnebago	1,911.34	17,106.40	1,949.40	30,967.32	6.91
Woodbury	5,885.75		17,000.91	22,886.66	4.13
Worth	1,531.39	5,868.65	1,660.01	9,069.05	2.47
Wright	2,678.66		2,678.66	2,678.66	2.06
Total	\$ 442,875.47	\$ 1,585,830.61	\$ 672,230.96	\$2,700,934.04	\$ 8.78

*County home leased. †None.

TABLE NO. 13

Part I—County Home: Expenditures for the Year 1925.

Counties	Salary of steward	Paid for other help	Repairs	Light fuel and water	Provisions
Adair	1,000.00	747.80	194.65	630.03	1,164.86
Adams	900.00	988.62	1,428.21	488.73	1,464.73
Adams	1,630.00	1,805.26	3,134.55	1,492.97	7,417.08
Appanoose	1,708.34	132.20	177.67	630.92	1,465.94
Audubon	1,080.00	637.00	161.83	653.30	
Benton	1,800.00	1,418.31	1,420.39	1,177.34	1,223.28
Black Hawk	2,500.00	4,887.61	2,194.55	2,609.96	4,381.45
Boone	1,300.00	4,067.16	1,929.98	4,175.75	
Bremer	2,900.00	1,395.66	1,214.16	2,435.74	3,121.45
Buchanan	1,300.00	1,614.36		1,734.07	2,565.00
Buena Vista	1,200.00	1,072.40	219.17	336.65	618.77
Butler	1,920.00	748.28	295.63	597.58	
Calhoun	2,100.00	1,368.29	195.52	651.04	891.77
Carroll	1,920.00	25.00	1,104.21	670.77	1,513.59
Cass	1,800.00	64.65	307.50	120.55	627.31
Cedar	2,115.24	2,881.70	570.73	877.83	1,788.60
Cerro Gordo	1,040.00	1,091.50	5,709.77	1,512.60	1,906.78
Cherokee	1,120.00	686.46	305.42	624.63	305.62
Chickasaw	1,200.00	690.50	609.93	140.39	1,113.15
Clarke	1,000.00	68.76	29.34	120.08	181.83
Clay	1,900.00	1,086.25	1,704.28		374.84
Clayton	1,380.00	1,783.49	2,636.07	491.26	1,296.88
Clinton	1,700.00	2,622.80	890.27	2,766.57	6,437.31
Crawford	1,200.00	20.50	1,975.36	265.70	1,553.50
Dallas	1,775.00	1,673.66	1,110.72	2,083.25	2,326.75
Davis	1,800.00	1,767.50	1,739.39	1,917.20	1,758.27
Decatur	1,500.00	850.00	241.96	698.07	1,027.08
Delaware	1,820.00	1,178.36	643.74	958.39	868.36
Des Moines	1,610.00	3,929.72	2,489.78	3,730.14	4,200.13
Dickinson	1,200.00	602.82	706.29	330.63	822.45
Dubuque	1,300.00	2,029.72	1,339.94	1,297.60	3,000.82
Emmet	1,600.00	177.16	1,000.93	177.23	341.66
Fayette	1,800.00	2,707.76	2,464.87	2,127.35	2,475.16
Floyd	1,674.67	294.66	694.97		551.69
Franklin	1,800.00	88.78	145.91	682.07	882.07
Fremont	1,399.92	1,184.35	836.66	732.33	1,238.38
Greene	1,620.00	674.75	874.75	1,684.88	506.77
Grundy	691.54	1,445.76	3,015.62	1,296.88	1,639.58
Guthrie	1,625.00	2,819.01	890.98	889.67	2,022.08
Hamilton	1,235.00	926.68	122.29	2,415.95	2,582.14
Hancock	1,680.00	840.00	313.20	1,635.80	2,238.01
Hardin	1,515.00		1,728.06	194.99	755.38
Harrison*					
Henry	1,300.00	1,300.59	1,136.51	1,516.62	3,973.19
Howard	700.00	166.97	340.22	385.39	1,088.15
Humboldt	900.00	578.88	304.11	365.50	572.31
Ida					
Iowa	1,900.00	1,954.17	205.40	1,510.58	839.48
Jackson	1,700.00	2,067.32	2,419.11	1,330.14	1,722.11
Jasper	2,900.00	2,290.41	2,238.09	1,245.33	2,592.51
Jefferson	2,300.00	2,820.40	960.15	920.00	4,209.95
Johnson	2,830.00	2,700.82	894.58	2,707.65	2,566.78
Jones	1,500.00	1,440.00	1,836.00	1,067.92	3,180.15
Keokuk	779.17	2,862.87	679.74	1,225.01	3,217.28
Kossuth	1,900.00	962.80	698.02	540.75	1,797.35

TABLE NO. 13—PART I—Continued

Counties	Salary of steward	Paid for other help	Repairs	Light fuel and water	Provisions
Lee	1,880.00	3,963.34	327.41	2,317.05	3,789.42
Lincoln	3,000.00	5,439.00	5,840.37	4,752.08	8,850.06
Louis	1,049.58	1,737.43	3,128.46	910.17	1,641.57
Lucas	1,200.00	756.82	989.85	897.68	1,435.58
Lyon	2,854.77	297.63	341.35	420.52	283.92
Madison	1,200.00	1,999.32	1,249.15	913.63	1,688.00
Madison	1,800.00	750.25	3,027.54	1,355.68	3,687.53
Marion	1,060.00	981.59	559.50	571.62	705.60
Marshall	1,800.00	3,122.24	1,233.28	4,250.20	6,938.63
Mills	1,700.00	11.00	797.38		1,965.08
Mitchell	780.00	65.50	4,980.93	224.73	845.34
Monona	863.30	490.91		411.31	1,717.04
Monroe	1,320.00	840.00	142.78	345.65	1,240.51
Montgomery	1,300.00	1,321.72	917.08	831.49	1,535.94
Muscatine	1,300.00	1,328.75	583.72	692.47	1,498.44
O'Brien	1,050.00	1,865.12	880.30	1,421.30	1,713.35
Osceola					
Page	1,500.00	1,415.25	334.98	692.11	848.95
Palo Alto	1,100.00	358.38	498.13	67.30	
Plymouth	2,316.00	1,363.28	270.48	689.90	3,413.55
Pocahontas	1,500.00	2,314.70	1,748.45	1,229.90	1,906.63
Pottawattamie	1,500.00	32,907.58	29,571.09	15,362.61	19,374.91
Potosi	1,500.00	1,962.39	2,045.00	594.55	1,416.49
Potosi	1,200.00	1,600.30	1,506.11	697.47	1,943.47
Ringgold	929.00	232.65	1.70	454.10	482.16
Sac	1,300.00	20.00	249.63	507.01	1,002.30
Scott	2,400.00	4,252.92	1,256.23	2,945.41	5,285.40
Shelby	1,500.00		459.71	522.31	1,079.84
Sioux	1,300.00	1,067.05	347.10	1,000.55	
Story	1,800.00	2,446.66	637.91	3,294.71	2,961.01
Tama	1,980.00	2,333.39	1,890.72	1,584.85	1,950.05
Taylor	1,080.00	962.91	425.58	1,184.00	1,157.94
Union	1,210.00	915.90	157.47	400.59	1,494.72
Van Buren	1,500.00	1,911.63	272.60	804.16	2,327.54
Wapello	1,600.00	2,321.54	752.67	1,681.65	1,882.47
Warren	1,200.00	1,626.23	2,549.76	832.98	1,115.35
Washington	1,320.00	3,407.57	1,623.93	1,469.62	3,860.20
Wayne	600.00	2,361.50	3,041.89	1,688.20	1,873.62
Webster	2,400.00	1,000.55	1,114.50	1,780.37	4,844.89
Winnebago	1,300.00	1,340.74	1,617.27	716.20	1,308.20
Winnebago	900.00	2,329.76	1,231.25	2,028.55	2,429.77
Woodbury	1,300.00	4,147.30	3,012.50	3,712.95	3,450.99
Worth	900.00	514.51	65.29	248.18	1,209.91
Wright			87.29	7.81	
Total	\$142,532.86	\$174,720.12	\$139,876.11	\$129,545.45	\$ 309,915.22

*County home leased. †None.

TABLE NO. 13

Part II—County Home: Expenditures for the Year 1925.

Counties	Paid for clothing	Paid for medicine and medical attendance	Paid for burial expenses	Paid for furniture and fixtures	Paid for machinery
Adair	\$ 117.95	\$ 215.00		\$ 518.45	\$ 25.10
Adams	122.92	125.88	\$ 80.00	345.22	194.50
Allamakee	99.39	667.82		25.60	
Appanoose	278.87	118.56		139.20	107.39
Audubon	85.45	79.50		27.45	184.50
Benton	149.55	139.00	115.00	425.70	
Black Hawk	847.37	259.05		432.04	719.39
Boone	325.41	48.00	66.50	198.63	136.90
Bremer	769.35	437.48		56.00	100.80
Buchanan		119.50	85.00	69.90	697.52
Bureau Vista	21.00	118.70		118.35	121.45
Butler	319.69	84.75		212.77	70.00
Calhoun	86.89	81.15		211.75	588.48
Carrroll	255.53	116.10		69.11	138.43
Cass	52.73	15.00		98.00	254.50
Cedar	554.96	734.33			
Cerro Gordo	669.65	291.30		2,865.41	71.85
Cherokee	288.60	81.15		194.94	669.83
Chickasaw	300.76	243.00		197.75	74.15
Clarke	23.60			47.50	36.50
Clay	255.66			66.20	
Clayton	883.14	69.20	50.00	478.75	999.48
Clinton	1,364.51	90.75	300.00	369.10	78.71
Crawford	312.54	39.85		145.50	
Dallas	812.72				
Davis	732.61	50.00		753.42	100.00
Decatur	231.98	342.53		68.30	
Delaware	106.36	67.51	171.00	482.46	
Des Moines	561.65	322.85			292.19
Dickinson	84.99	109.00		807.34	42.20
Delaware	419.62	299.30	25.00	89.00	299.20
Dumet	2.90	25.05		28.67	25.50
Fayette	895.65	722.42	40.00	281.95	1,254.00
Floyd					67.62
Franklin	158.82	451.58			
Fremont	82.00	595.88	56.00	607.00	
Greene		26.00		198.87	
Grundy	179.92	286.57		85	146.75
Guthrie	461.59	363.30	90.00	962.45	824.19
Hamilton	665.36	17.00	130.00	233.83	461.75
Hancock	68.25	139.00		519.25	315.55
Hardin	4.20	3.20			150.60
Harrison*					
Henry		186.92			
Howard		326.71			141.50
Humboldt	50.07	14.05		3.00	
Iaia					
Iowa	203.00	292.47		62.00	
Jackson	559.32	443.55	315.00	132.20	1,000.81
Jasper	628.00	227.05	190.00	466.93	761.10
Jefferson	739.40	284.70	300.00	319.40	471.00
Johnson	352.00	177.75		313.85	
Jones	316.98	159.54		228.45	126.45
Keokuk	148.65	296.00	35.00	379.10	67.65
Kossuth	452.60	487.27		215.87	372.70

TABLE NO. 13—PART II—Continued

Counties	Paid for clothing	Paid for medicine and medical attendance	Paid for burial expenses	Paid for furniture and fixtures	Paid for machinery
Iac	531.46	639.22	215.00	48.00	180.55
Iowa	1,191.51	962.07	300.00	267.81	74.83
Louisa	351.81	125.95	199.75	535.46	100.00
Lucas	250.93	82.95		866.57	114.50
Lyon	146.37	216.50		107.30	
Madison	45.68		70.00	111.27	632.74
Mahaska	1,611.85	35.00	100.00	68.43	2,436.79
Marion	65.03	148.80	150.00	14.90	
Marshall		724.88	60.00		906.98
Mills	134.84	89.00	85.00		489.70
Mitchell	144.98	462.75	58.00		198.38
Monona		66.59	59.00		469.80
Monroe	797.49	18.45	150.00		152.15
Montgomery	188.65	.50		1,777.21	
Muscatine	324.64	398.70	140.00		175.08
O'Brien		381.10	75.00		767.88
Osceola					1,642.89
Page	277.39	143.97	56.00		95.30
Palo Alto	55.93	13.85			149.62
Plymouth		47.00		29.85	497.68
Pocahontas	311.54	334.45	342.67		1,311.64
Polk	3,544.98	49.99	309.69	2,539.52	811.15
Pottawattamie		127.65			501.47
Poweshiek	389.80	381.95		171.90	965.35
Ringgold	45.19	17.97			
Sac		37.59	112.00		50.00
Sadler		160.70	306.00		296.65
Shelby	404.13	647.28		137.47	19.30
Sioux	2,332.56	288.60		386.20	165.00
Story	184.80	259.89	120.00		307.29
Tama	334.95	74.13	25.00	232.49	187.38
Taylor	197.15	437.99	19.00	5.00	148.00
Union	321.60	6.40	50.00		
Van Buren		271.00	49.00		
Wapello	703.77	392.60	131.00	16.00	52.00
Warren	530.69	122.85	225.00	26.50	61.00
Washington	351.86	469.14		105.30	
Wayne	704.49	176.50	69.00	98.75	
Webster	2,146.90	667.45	239.50	250.63	753.80
Winnebago	457.83	303.44	155.00	1,333.50	428.16
Winnesiek	402.15	292.00	65.00	35.00	122.73
Woodbury	506.49	136.33		448.74	229.16
Worth	176.40	3.65		354.86	54.90
Wright					
Total	\$ 39,101.95	\$ 20,962.38	\$ 5,066.61	\$ 28,713.02	\$ 25,746.78

*County home leased. †None.

TABLE NO. 13

Part III—County Home: Expenditures for the Year 1925.

Counties	Paid for stock purchased	Paid for grain purchased	Paid for insurance	Paid for other expenses	Total expenditures
Adair	\$ 25.00	\$ 312.50		\$ 134.19	\$ 5,122.50
Adams	74.70	883.18		135.44	7,008.97
Allamakee		570.34	212.28	174.95	17,320.35
Appanoose	23.75	78.87	562.43	283.42	5,577.46
Audubon	55.00	284.05		203.80	3,020.41
Benton	17.50	2,077.59	30.88	4,385.13	14,572.50
Black Hawk	2,400.75	2,718.85	1,342.53	4,549.16	30,006.62
Boone	35.00		790.61	243.82	19,186.03
Bremer	208.34	1,447.05	78.05	614.89	13,481.20
Buchanan	745.27	321.02	323.68	4,078.43	13,333.35
Bureau Vista	2,702.00	3,174.53	1,535.96	1,128.11	12,424.43
Butler	343.50	12.00	301.30	1,002.65	7,709.05
Calhoun	395.00	1,500.37	733.56	538.44	9,307.30
Carroll	58.63	81.90	52.50	2,387.43	8,392.00
Cass	712.42	258.14		329.66	4,585.86
Cedar			121.39	9,573.30	9,573.30
Cerro Gordo	2,720.27	2,874.23	383.89	663.10	22,708.83
Cherokee	77.00	1,102.82		629.91	5,816.18
Chickasaw	11.70	280.92	4.50	1,091.79	6,354.61
Clarke	188.50	380.70	59.84	169.95	2,326.61
Clay	390.00	2,290.70		1,383.54	9,557.56
Clayton	1,182.55	500.77	189.00	1,048.20	12,945.20
Climon	1,000.85	2,068.43		2,693.75	21,716.20
Crawford	247.50	790.44	53.94	730.67	7,419.80
Dallas	5,961.00	3,325.12	297.00	999.60	20,416.51
Davis	353.75	2,389.07		3,342.98	16,955.50
Decatur	543.00	1,353.20		3,379.43	15,173.20
Delaware	76.50			1,255.91	7,255.49
Des Moines	53.25	556.15	166.02	1,122.73	18,387.66
Dickinson	126.00	774.73	33.20	333.40	5,963.83
Dubuque	455.45	81.35	30.00	1,993.76	12,378.56
Emmet	704.00	528.67	65.34	478.61	5,262.72
Fayette	1,287.30	1,747.00	180.43	1,623.98	19,324.86
Floyd	1,306.11	825.10	22.45	305.14	5,510.92
Franklin	2,368.98	3,292.53	505.00	870.84	11,406.14
Fremont	37.50	574.84		449.76	1,032.91
Greene	1,369.53		59.22	1,631.74	7,911.93
Grundy	35.00	855.50	169.13	1,033.39	10,379.49
Guthrie	157.00	1,391.30	384.37	3,154.63	16,025.27
Hamilton	775.00	2,491.27		5,115.04	17,071.49
Hancock	53.00	53.10	42.80	1,410.53	9,127.51
Harrison*	62.50	250.47		2,270.28	6,994.63
Henry				882.98	10,124.31
Howard	1,049.00	374.85	23.95	2,805.41	7,510.38
Humboldt	35.00			1,245.55	3,811.42
Iowa					
Jewell	3,949.25	480.25	4.50	4,068.23	14,774.35
Jackson	829.00	773.78	397.80	450.12	13,531.38
Jasper	178.72	4,376.26	382.75	2,634.55	20,771.67
Jefferson	100.00	154.00		88.00	12,708.00
Johnson	390.00	2,960.41	1,127.11	475.28	16,128.71
Jones	754.12	602.74		1,617.73	13,900.31
Keokuk	147.50	626.46	29.33	174.64	10,547.80
Kosuth	86.00	1,406.97	604.80		9,124.53

TABLE NO. 13—PART III—Continued

Counties	Paid for stock purchased	Paid for grain purchased	Paid for insurance	Paid for other expenses	Total expenditures
Lee		36.25	517.04	1,511.64	15,925.47
Linn	2,215.00	730.54	8,849.30	450.50	42,071.37
Louisa	2,129.25	3,006.93	47.30	45.47	16,807.42
Lucas	422.67	1,567.22	487.20	422.00	9,435.07
Lyons				52.29	4,083.85
Madison	1,828.30		77.07	220.98	9,061.14
Mahaska	5,370.88	230.63	357.35	6.50	30,828.45
Marion	125.30	39.15	430.80	700.42	5,543.73
Marshall			71.96	1,007.47	20,102.40
Mills	165.00	182.53	118.62	267.82	5,406.42
Mitchell	334.03	227.65	101.05	888.61	10,333.10
Monona					4,296.56
Monroe	440.50	1,306.23	115.13	490.43	7,120.32
Montgomery	340.50	1,272.86	21.50	1,273.80	11,001.25
Muscatine	82.00	640.67	1,454.25	1,708.05	11,300.77
O'Brien	194.00	259.91	77.40	1,730.34	12,026.34
Oceola*					
Page	190.00	1,909.81	466.40	3,225.68	10,527.74
Palo Alto	49.00	624.81	14.29	223.00	3,006.29
Pierson	1,342.05	430.10	118.70	603.54	11,222.29
Plymouth	3,379.51	4,463.22	214.88	500.17	19,305.00
Polk	4,441.70	705.20	723.99	2,412.10	113,063.01
Pottawattamie	185.00	5,511.96	145.71	856.66	15,176.87
Rawshiek	281.50	2,288.86		463.62	11,021.02
Ringgold	1,732.00			234.05	4,716.75
Ross		53.35		115.00	3,548.11
Sac	210.00	1,033.81	87.30	2,429.47	22,158.89
Scott	242.00	503.48	17.00	1,198.45	6,790.97
Shelby	680.00	1,977.11	27.45	3,385.88	12,923.49
Sioux	1,024.41	315.93	43.94	1,070.08	15,456.03
Story	450.20	880.76	1,900.44	477.23	14,460.18
Tama	371.75	4,218.17	38.65	542.05	10,809.74
Union	235.00	609.62	256.34	140.82	5,915.46
Taylor	485.00	747.05	63.90	6,427.43	8,443.48
Van Buren				9.45	1,009.00
Wapello	145.00	22.37	37.50	2,818.50	20,629.11
Warren	30.00	2,570.85	1,771.08	657.54	15,343.00
Washington	88.50	1,798.99	845.22	1,451.00	13,816.63
Wayne	1,520.90	95.22	49.25	1,654.00	11,435.27
Webster	404.85	813.50	222.50	202.50	10,408.51
Winnebago	39.00	232.25		1,657.63	22,889.67
Winnechick	383.40	3,394.96	13.16	422.96	4,256.66
Woodbury	42.00	151.90		220.13	807.58
Worth		42.95	9.40		
Wright					
Total	\$ 69,375.00	\$102,612.38	\$ 31,760.21	\$124,014.08	\$ 1,242,033.13

*County home leased. †None.

TABLE NO. 14

Part I—Cost of Poor Outside of County Home for 1925.

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid
Adair		\$ 941.72	\$ 9.93	\$ 685.10	\$ 92.82
Adams	25.00	2,681.13	67.28	209.32	764.25
Alfalfa	278.82	1,276.01	24.00	79.70	1,694.66
Anneoke	636.37	8,667.52	295.53	1,079.05	1,106.55
Audubon		1,937.00	263.70	723.52	969.90
Benton	1,444.86	4,641.94	266.27	1,268.05	3,176.60
Black Hawk	2,830.64	2,830.48	72.70	1,081.29	2,348.02
Boone	176.72	7,959.90	365.50	1,315.91	2,099.92
Bremet	153.60	2,411.18	97.43	1,106.16	1,809.65
Buchanan	120.00	1,964.88	100.25	522.38	765.00
Buena Vista		1,619.29	48.50	778.20	1,096.28
Butler	193.75	2,468.25	71.00	1,203.00	1,834.35
Calboun		2,290.16	54.12	1,923.72	753.32
Carroll		5,647.15	102.25	1,198.14	6,040.54
Cass		2,148.97	120.50	1,279.61	1,279.61
Cedar		340.60	70.94	908.80	158.00
Cerro Gordo	2,063.00	2,265.51	136.25	1,488.57	3,508.38
Cherokee	150.00	1,239.02	17.36	674.00	2,801.00
Chickasaw	37.45	1,145.11	54.93	349.57	748.20
Clarke	144.00	900.82	66.53	547.67	1,696.12
Clay		1,636.91	17.64	513.50	2,577.38
Clayton		1,025.34	15.15	131.55	810.71
Clinton	1,080.00	14,571.36		2,480.43	2,939.20
Crawford		2,730.82	233.45	1,359.39	1,839.35
Dallas		2,387.01	30.26	255.25	1,639.25
Davis	100.00	389.69	63.19	172.44	823.30
Decatur	294.00	2,067.91	117.33	459.95	1,196.49
Delaware	100.00	1,890.14	32.00	417.11	1,083.30
Des Moines	1,300.00	1,877.32	11.62	257.81	1,200.00
Dekinson		718.01	73.56	469.68	2,300.03
Dubuque	1,000.75	5,206.24	180.72	1,413.24	3,810.83
Emmet		1,997.52	44.40	926.41	884.05
Payette	441.77	4,277.43	185.05	871.07	2,729.04
Floyd	1,569.90	1,719.14	48.91	1,080.44	1,235.10
Franklin	168.50	2,372.51	431.36	1,253.57	3,264.23
Fremonet	199.86	2,975.09	17.10	615.33	1,732.90
Greene	815.00	2,127.47	200.00	696.81	3,825.27
Grundy		1,330.78	31.88	329.22	912.45
Guthrie	60.00	3,890.39	281.31	1,306.24	2,377.85
Hamilton		1,626.46	7.71	823.06	3,217.95
Hancock		1,711.90		636.30	620.62
Hardin	983.64	4,430.52	60.82	1,477.62	2,945.14
Harrison		2,878.08		436.02	479.25
Henry	300.00	2,842.08		1,068.80	509.00
Howard	50.00	892.98		689.44	672.15
Humboldt		1,487.04	160.00	244.50	965.60
Ida		7,777.36		838.33	954.10
Iowa	100.00	2,775.63	150.81	1,266.68	986.95
Jackson	259.52	2,078.27	1.25	1,137.20	1,096.75
Jasper	1,321.60	2,553.05	166.46	1,389.82	2,049.75
Jefferson	600.00	2,180.15	204.00	438.14	530.00
Johnson	600.00	3,102.98	5.73	314.23	2,068.89
Jones	300.00	960.20	84.84	401.43	1,498.63
Keokuk		5,540.60	410.74	1,980.97	1,942.06
Kossuth	401.91	2,381.47	132.30	1,194.97	2,714.00

TABLE NO. 14—PART I—Continued

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid
Lee	960.00	6,386.71		1,311.30	1,771.50
Linn	2,880.00	13,336.87	819.44	3,631.52	5,473.56
Louisia		1,879.63	94.34	219.12	600.96
Lucas	300.00	2,484.24	82.02	1,214.40	35.50
Lyon		2,941.24	291.07	870.80	544.52
Madison		2,941.24	66.91	1,012.70	
Mahaska	1,350.00	4,262.20	13.82	1,174.68	1,125.00
Marton	345.40	8,609.75	627.90	1,042.77	2,444.86
Marshall	900.00	1,823.11		967.83	1,367.66
Mills	360.00	3,077.91		1,429.60	1,407.14
Mitcheil		3,439.75	253.68	604.72	2,387.86
Monona		3,048.52			2,305.76
Monroe	330.00	9,958.15	542.08	1,670.68	685.65
Montgomery	800.96	2,782.49	90.76	1,025.17	883.48
Muscataine	355.00	4,293.54	146.64	1,389.14	1,139.14
O'Brien		1,849.58	118.80	1,503.11	1,542.74
Osceola		1,651.03	96.06	415.24	918.12
Page	600.00	4,759.38	234.15	1,788.40	2,358.06
Palo Alto		1,742.07	56.20	536.35	1,035.38
Plymouth	567.45	2,992.34	4.50	1,281.80	1,766.90
Pocahontas		8,506.22	58.46	916.80	2,334.81
Polk	1,828.50	8,817.40		2,843.75	220.82
Pottawattamie	1,425.00	7,074.91	517.38	2,511.24	4,992.77
Poweshiek	1,300.00	5,504.75	576.23	880.44	2,454.15
Pottawattamie		3,947.64	68.06	383.31	528.70
Ringgold		1,960.59		812.61	1,030.15
Sac		3,947.64	28.84	3,214.47	3,118.01
Scott		7,911.42	403.17	1,283.00	909.21
Shelby	230.00	3,273.15	239.61	354.42	6,377.90
Sioux		4,125.08		329.99	5,018.50
Story	135.00	1,429.00	51.28	1,496.05	1,330.06
Tama	404.00	5,032.31	97.10	732.88	1,487.50
Taylor	100.00	2,904.72	143.60	1,297.30	1,180.00
Union	144.00	2,087.54	62.66	395.75	615.70
Van Buren		2,280.29		1,063.55	2,767.81
Vassello	725.00	9,736.58	160.16	782.75	1,277.95
Warren	175.00	3,319.46	13.50	2,017.34	1,749.15
Washington	111.00	5,459.30	31.69	381.82	1,025.28
Wayne	75.00	2,282.60		2,392.93	
Webster	1,920.00	13,300.45	36.57	1,611.10	375.49
Winnebago		1,338.82	161.10	375.49	826.20
Woodbury	75.00	2,981.29	58.82	73.79	4,950.11
Woodbury	1,800.00	6,296.30		85.40	471.70
Worth		181.14		1,728.00	1,568.73
Wright		7,153.85	94.92		
Total	\$ 43,062.17	\$ 231,008.09	\$ 12,183.24	\$ 97,763.07	\$ 175,250.58

TABLE NO. 14

Part II - Cost of Poor Outside of County Home for 1925.

Counties	Nurse and hospital	Quarantine	Burial expense	Rent	Transportation
Adair.....		\$ 419.82		\$ 977.00	\$ 5.00
Adams.....	37.75	17.30	91.25	218.00	56.86
Allamore.....	12.00		600.67	275.70	75.00
Appanoose.....	1,518.57	25.39	350.53	1,137.35	923.55
Audubon.....	1,079.95		242.00	150.00	29.30
Benton.....			305.00	294.00	168.98
Black Hawk.....	1,317.37	3,045.73	345.35	965.42	96.29
Boone.....		489.50	370.00	1,088.80	84.98
Bremer.....	2,628.95	14.00	144.00	1,830.50	53.95
Buchanan.....	1,271.75	84.35	300.00	18.00	36.16
Buena Vista.....	905.18	20.50	285.00	168.00	27.85
Butler.....	179.55		128.00	806.09	333.50
Calhoun.....	1,027.30		216.00	435.65	464.82
Carroll.....	3,131.07	85.15	230.00	1,022.50	63.23
Cass.....	2,305.49	81.95	415.30	130.00	38.00
Cedar.....			135.10	431.28	12.00
Cerro Gordo.....		308.55	346.00	2,507.73	542.60
Cherokee.....	2,301.06		565.50	430.50	23.35
Chickasaw.....	214.30	87.40	290.00	277.00	155.51
Clarke.....	3,322.69	15.70	631.00	49.00	805.73
Clay.....	2,270.50		563.50	131.50	39.50
Clayton.....	2,805.47	46.55	427.00	83.50	64.26
Clinton.....		9,036.77	1,172.00	4,064.50	804.44
Crawford.....	2,171.25	307.05	325.00	1,564.83	105.35
Dallas.....	3,245.65	68.50	331.50	471.00	241.60
Davis.....	148.34		142.42		
Decatur.....	545.95	62.25	214.00	90.00	556.01
Delaware.....	94.00		331.00		333.35
Des Moines.....	6,504.19	1,692.94	187.81	800.22	321.24
Dickinson.....	35.50	98.35	2.50	229.00	194.52
Dubuque.....	12,730.03	36.00	571.50	2,094.77	294.78
Emmet.....	1,745.90	68.05	96.70	875.50	387.11
Payette.....	228.24	85.50	192.75	507.05	123.38
Floyd.....	1,373.75		314.00		164.53
Franklin.....	3,336.80	24.00	274.00		86.40
Fremont.....	900.05	9.00	268.00	427.33	87.34
Greene.....	2,345.19		427.00	521.71	615.29
Grundy.....	484.72		286.00	333.00	108.67
Guthrie.....	500.50	168.30	238.98	974.30	161.91
Hamilton.....	1,548.68		365.00	432.00	382.12
Hancock.....	109.50		74.00	221.00	
Hardin.....		126.75	318.50	1,265.78	850.39
Harrison.....	3,660.30	144.50	573.30	214.85	81.67
Henry.....	2,277.65		394.66	309.00	108.67
Howard.....	554.00		90.00	535.75	35.11
Humboldt.....	688.85	3.75	230.00	230.00	80.59
Ida.....	825.46		30.00	1,121.50	310.63
Iowa.....	24.00		80.00	940.25	12.01
Jackson.....	266.50	2.65	130.00	81.25	83.98
Jasper.....	1,423.74	3.70	597.00	808.00	29.60
Jefferson.....	533.25		537.25		
Johnson.....		181.45	666.05	304.00	79.18
Jones.....	637.19		88.00	205.82	54.46
Keokuk.....	385.00	26.25	176.00	45.00	96.29
Kossuth.....	271.10		509.22	518.62	436.29

TABLE NO. 14—PART II—Continued

Counties	Nurse and hospital	Quarantine	Burial expense	Rent	Transportation
Lee.....	1,309.94	1,864.87	285.00		218.11
Linn.....	3,135.01	4,338.01	668.00	3,767.76	677.65
Louisia.....	664.50		286.00		63.89
Lucas.....			240.00		16.47
Lyon.....	1,027.69		90.00	64.59	273.39
Madison.....	1,573.80		75.00		
Mahaska.....	4,950.00	158.02	353.00	1,306.59	69.21
Marion.....	1,345.00	188.10	150.00	471.50	23.01
Marshall.....	1,180.25	42.55	116.00		92.00
Mills.....	879.43	129.60	475.70	457.57	56.99
Mitchell.....	2,274.49		243.00	745.60	138.17
Monroe.....	1,000.00	2.50	537.50	244.25	
Montgomery.....	1,084.00	106.45	313.02	761.36	178.22
Muscatine.....	373.45	14.90	408.40	290.00	104.43
O'Brien.....	763.84	67.33	173.30	1,602.16	34.93
Osceola.....	1,838.97		181.00	1,002.82	102.82
Page.....	442.00		326.50	90.00	38.02
Palo Alto.....	549.86		1,873.42	159.89	
Plymouth.....	2,787.53		231.90	814.50	100.67
Pocahontas.....	2,349.75	30.27	182.50	1,142.00	68.19
Polk.....	23,017.31		1,740.00	5,265.56	703.87
Pottawattamie.....	13,063.36	5,561.36	844.00	1,690.72	731.23
Poweshiek.....	811.05		163.00	740.50	24.89
Ringgold.....	391.53		130.90	10.00	39.00
Scott.....	1,502.88		412.00		60.95
Sac.....	31,077.25	7,113.97	1,019.00	4,307.60	256.13
Shelby.....	1,947.60		559.42	947.23	185.29
Sioux.....	1,159.50		341.00	488.50	46.45
Story.....	1,446.70		397.50	462.30	445.35
Tama.....	1,877.96		19.00	748.75	146.34
Taylor.....	131.50		422.00		24.08
Union.....	500.00		250.00	577.20	167.11
Van Buren.....	420.00	62.55	200.00		7.50
Wapello.....	2,232.77	493.57	484.50		166.38
Warren.....	389.00	74.00	222.50		85.00
Washington.....	1,032.35	203.20	169.50	963.00	22.41
Way.....	130.00		416.25	142.00	
Webster.....	4,922.02	1,504.31	466.47	2,508.00	757.18
Winnebago.....	326.98	113.40	12.00	218.00	165.03
Winneshiek.....	341.17		350.00		66.85
Woodbury.....	5,472.33	13.80	430.71	392.50	1,150.90
Worth.....	458.89		176.00	44.00	
Wright.....			310.00	1,368.60	140.73
Total.....	\$196,131.31	\$ 39,000.94	\$ 32,429.47	\$ 69,820.62	\$ 17,605.00

TABLE NO. 14

Part III—Cost of Poor Outside of County Home for 1925.

Counties	Dependent children widows pension	Cash allowance	Pension for blind	Miscellaneous expense	Total expenditures
Adair.....	\$ 3,466.00	\$ 1,339.50	\$ 2,467.50	\$ 419.82	\$ 10,415.01
Adams.....	1,329.50	150.00	150.00	5,136.84	6,166.34
Allamore.....	4,732.92	2,298.00	600.00	11,595.47	15,926.39
Appanoose.....	11,271.20	3,343.90	2,585.00	724.07	32,664.30
Audubon.....	2,984.72	708.32	750.00	1,206.15	11,130.81
Benton.....	9,367.00	2,311.25	362.34	22,636.29	32,676.88
Black Hawk.....	16,346.03	892.68	1,350.00	2,517.73	37,686.00
Bosque.....	12,833.23	2,406.54	1,222.00	3,958.12	20,420.00
Bremer.....	6,016.75	497.00	801.25	19.50	17,896.72
Buchanan.....	6,000.62	32.00	1,650.00	95.14	12,960.45
Buena Vista.....	2,003.10	963.15	712.50	609.45	9,277.16
Butler.....	4,207.88	563.00	292.50	423.19	12,145.44
Calhoun.....	3,330.01	1,072.00	1,390.00	18.33	12,940.38
Carroll.....	10,027.50	230.00	1,300.00	28,662.03	39,220.00
Cass.....	6,735.82	2,187.50	404.23	15,973.45	22,300.00
Cedar.....	2,000.13	187.50	13.00	4,687.50	6,888.13
Cerro Gordo.....	8,808.98	1,300.00	1,470.79	25,336.22	35,916.00
Charlotte.....	2,128.50	53.30	30.00	11,422.79	13,634.59
Chickasaw.....	6,900.35	1,247.55	737.50	3.40	12,208.47
Clarke.....	2,908.00	28.00	537.50	144.00	11,872.31
Clay.....	4,174.90	141.53	987.50	2,144.65	15,245.13
Clayton.....	7,538.50	1,572.00	2,200.00	16,780.12	25,000.00
Clinton.....	15,020.87	6,674.33	8,741.03	65,463.96	85,899.99
Crawford.....	4,611.04	1,171.35	330.00	107.30	12,200.00
Dallas.....	14,011.74	136.00	1,470.00	12.15	29,402.40
Davis.....	1,891.50	437.54	487.50	4,808.43	6,625.00
Decatur.....	6,943.27	565.00	75.00	38.80	12,546.96
Delaware.....	7,973.18	2,500.00	4,250.00	828.22	22,411.38
Des Moines.....	470.54	3,500.00	4,250.00	2,900.00	10,120.54
Dekinson.....	6,999.11	216.00	750.00	2.90	12,151.76
Dubuque.....	30,572.90	12.00	3,975.00	3,719.96	67,380.84
Emmet.....	4,908.50	571.50	90.67	11,633.36	17,103.03
Payette.....	7,128.28	870.00	900.00	68.28	18,081.74
Floyd.....	1,397.50	5,137.18	1,558.33	16,485.13	22,378.00
Franklin.....	5,635.00	3,545.95	860.00	194.00	22,086.62
Fremont.....	10,727.42	128.00	787.50	18,806.41	29,449.33
Greene.....	4,907.50	647.00	550.15	16,308.62	22,413.27
Grundy.....	2,078.50	4,391.50	10.00	10,314.72	14,795.72
Guthrie.....	8,053.50	5,149.00	785.00	629.38	22,556.78
Hamilton.....	5,745.92	3,094.42	642.50	588.44	17,772.76
Hancock.....	4,470.50	844.00	150.00	223.42	8,960.83
Hardin.....	7,306.08	637.50	637.50	19,873.24	27,454.35
Harrison.....	4,435.33	875.00	600.00	13,424.32	18,334.65
Henry.....	5,030.00	1,840.33	1,020.00	12,938.25	20,828.58
Howard.....	2,798.24	80.00	77.84	5,413.67	8,969.75
Humboldt.....	4,234.24	975.00	85.00	8,960.85	13,230.34
Ia.....	3,844.00	820.00	1,200.00	588.28	18,307.66
Iowa.....	3,561.45	1,443.00	700.00	107.00	12,077.78
Jackson.....	4,296.50	2,341.50	2,050.00	28.05	12,793.42
Jasper.....	11,306.00	2,827.30	3,319.00	568.92	29,655.14
Jefferson.....	5,477.50	687.50	687.50	11,527.79	17,381.79
Johnson.....	7,744.00	2,508.12	1,782.50	954.14	20,361.07
Jones.....	5,403.00	2,943.00	2,257.50	47.85	14,082.35
Keokuk.....	186.00	3,975.00	3,975.00	14,715.00	22,851.00
Kossuth.....	6,491.10	3,530.00	680.00	682.82	19,822.29

TABLE NO. 14—PART III—Continued

Counties	Dependent children widows pension	Cash allowance	Pension for blind	Miscellaneous expense	Total expenditures
Ia.....	6,784.00	-----	2,004.48	4,287.45	27,264.35
Ia.....	23,714.80	18.00	5,374.50	298.07	73,127.88
Louisia.....	108.26	-----	2,723.86	3.50	6,787.35
Lucas.....	5,415.50	196.00	734.50	182.71	11,233.34
Lyon.....	3,500.36	2,263.00	330.00	14.85	8,737.62
Madison.....	5,700.29	250.47	1,020.31	-----	11,648.72
Mahaska.....	7,854.69	-----	4,225.00	419.69	27,392.30
Marion.....	9,082.16	52.00	5,162.50	-----	29,506.94
Marshall.....	7,401.10	1,092.00	2,774.00	1,309.84	19,557.24
Miller.....	1,572.71	1,036.54	540.00	-----	12,444.04
Mitchell.....	3,970.72	1,471.00	555.00	330.00	16,370.08
Monona.....	3,902.98	500.04	797.50	-----	12,249.00
Monroe.....	5,718.10	16.80	1,875.00	26.00	23,149.89
Montgomery.....	2,375.31	-----	1,255.00	171.30	19,768.81
Muscatine.....	8,004.03	134.00	6,700.00	130.62	24,327.65
O'Brien.....	4,365.07	300.00	225.00	149.34	19,937.43
Oceola.....	1,707.49	570.50	-----	1,822.00	6,706.00
Page.....	9,185.89	-----	3,085.70	1,837.93	23,612.32
Palmer.....	3,177.00	279.00	525.00	29.00	9,102.02
Plymouth.....	10,294.00	1,444.00	187.50	18.80	22,763.61
Pocahontas.....	4,179.00	2,672.50	725.00	188.49	14,734.62
Polk.....	40,061.00	-----	26,822.00	122.42	111,372.63
Pottawattamie.....	23,521.31	3,429.00	2,991.00	739.12	60,083.30
Poweshiek.....	5,422.46	311.57	-----	1,454.61	19,492.82
Ringold.....	4,794.00	475.00	150.00	337.37	8,588.20
Sac.....	5,718.50	-----	750.00	-----	14,353.77
Scott.....	10,192.74	3,375.00	6,350.87	5,338.00	62,900.02
Shelby.....	6,584.80	800.00	525.00	498.24	16,982.55
Stacy.....	7,020.00	-----	894.25	-----	20,606.10
Story.....	12,318.35	5,247.22	2,483.33	20.83	27,068.44
Tama.....	6,011.25	17.80	870.53	-----	18,400.94
Taylor.....	2,091.00	384.37	2,110.83	-----	11,082.60
Union.....	5,006.40	-----	1,175.00	-----	13,017.36
Van Buren.....	2,815.00	-----	2,775.00	-----	9,610.79
Wapello.....	4,200.00	-----	1,837.50	2,274.87	26,772.60
Warren.....	11,141.89	607.00	1,472.50	24.98	29,377.13
Washington.....	4,453.85	362.75	1,212.50	143.67	11,902.41
Wayne.....	2,839.24	448.28	1,500.00	108.84	9,189.37
Webster.....	11,784.00	6,163.20	1,850.00	10,087.37	57,948.50
Winnebago.....	6,138.58	243.00	959.50	215.53	12,392.31
Winneshek.....	3,127.00	969.50	1,300.00	98.50	10,433.57
Woodbury.....	29,231.00	67.96	6,075.00	2,290.00	60,465.00
Worth.....	2,881.70	450.00	157.50	-----	4,887.32
Wright.....	4,924.50	1,066.00	1,425.00	3,244.30	23,065.29
Total.....	\$700,179.17	\$90,146.19	\$177,106.49	\$69,787.09	\$2,080,610.87

TABLE NO. 15

Bounties for the Year 1925.

Counties	Wolves	Gophers	Other bounties	Total bounties
Adair.....	\$ 140.00	\$ 292.50		\$ 432.50
Adams.....	185.00	125.00		310.00
Allamore.....	261.00	275.30	\$ 4,482.95	4,720.25
Appanoose.....	40.00	73.10		113.10
Audubon.....	56.00	707.00		763.00
Benton.....	50.00	641.00		691.00
Black Hawk.....	24.00	451.40	780.95	1,256.35
Boone.....	25.00	85.30		110.30
Bremer.....	210.10	67.40		277.50
Buehannan.....	102.00	202.70	468.50	773.20
Buena Vista.....	70.00	264.30	105.50	439.70
Butler.....	40.00	394.95	1,851.45	2,786.40
Calhoun.....	242.10			242.10
Carroll.....	116.00	1,078.00		1,194.00
Cass.....	168.00	321.20		489.20
Cedar.....	104.00	145.00		249.00
Cerro Gordo.....	10.00	224.10		234.10
Cherokee.....	278.00	405.50		683.50
Chickasaw.....	10.00		98.00	108.00
Clarke.....	216.00	145.75		361.75
Clay.....	286.00	30.05	98.25	414.30
Clayton.....	72.00	1,200.00		1,272.00
Clinon.....	56.00	150.40	67.95	274.35
Crawford.....	242.00	2,255.00		2,497.00
Dallas.....	70.00	177.50	1,907.45	2,354.95
Davis.....	14.00	41.20		55.20
Decatur.....	170.00	24.50		194.50
Delaware.....		230.10	76.50	306.60
Des Moines.....	50.00	186.95		236.95
Dickinson.....	154.00	17.50		171.50
Dobuque.....	110.00	301.60	287.70	700.30
Emmet.....	118.00	90.40		208.40
Payette.....	46.00	606.60	50.50	703.10
Floyd.....		442.00	1,149.00	1,591.00
Franklin.....	88.00	256.25	618.40	1,002.25
Fremont.....	600.00	227.65		827.65
Greene.....	82.00	110.10		192.10
Grundy.....	102.00	961.40	946.25	1,989.65
Guthrie.....	226.00	515.65	547.00	1,288.65
Hamilton.....	120.00	40.00		160.00
Hancock.....	128.00	7.30		135.30
Hardin.....	420.10			420.10
Harrison.....	812.00	2,743.80		3,555.80
Henry.....			97.40	97.40
Howard.....	32.00	90.00	134.30	256.30
Humboldt.....	20.00	45.50	30.00	95.50
Ida.....	108.00	907.55		1,015.55
Iowa.....	10.00	644.10	1,620.40	2,274.50
Jackson.....	120.00	126.40		246.40
Jasper.....	70.00	1,822.00	1,694.00	3,212.00
Jefferson.....	34.00	23.00	543.25	600.25
Johnson.....	14.00	326.80	1,102.25	1,443.05
Jones.....	60.00	223.40		283.40
Keokuk.....		2,108.15		2,108.15
Kossuth.....	20.10		308.45	328.55

TABLE NO. 15—Continued

Counties	Wolves	Gophers	Other bounties	Total bounties
Lee.....	30.00	53.55	66.70	149.25
Linn.....	60.00	373.70		433.70
Louisia.....	60.00	45.00	172.90	277.90
Lucas.....	122.00	220.85	814.25	1,157.10
Lyon.....	310.00	271.05		581.05
Madison.....	228.00	157.50		385.50
Mahaska.....	10.00			10.00
Marion.....	30.00	715.65		745.65
Marshall.....	54.00	1,026.40		1,080.40
Mills.....	412.00	1,300.00		1,712.00
Mitchell.....		129.05	25.00	154.05
Monona.....	790.00	2,406.90		3,196.90
Monroe.....	24.00	1,539.38	3.50	1,566.88
Montgomery.....	164.00	157.30		321.30
Muscatine.....	174.00			174.00
O'Brien.....	72.00	286.70		358.70
Oceola.....	30.00	70.27		100.27
Page.....	114.00			114.00
Palmer.....	144.00	24.00		168.00
Plymouth.....	592.00	1,227.75	14.50	2,134.25
Pocahontas.....	25.00	26.20	27.00	78.20
Pottawattamie.....	74.00	738.15		812.15
Poweshiek.....	792.00	3,223.65		4,015.65
Ringgold.....	86.00	600.50		686.50
Riuggold.....	214.00	90.00		304.00
Sac.....	70.00	618.05		688.05
Scott.....	92.00	354.95	681.00	1,027.95
Shelby.....	2,207.20	98.00		2,305.20
Sioux.....	194.00	729.61		923.61
Story.....	74.00	136.90		210.90
Tama.....	170.00	1,015.00	1,002.40	3,187.40
Taylor.....	218.00	163.60		381.60
Union.....	92.00	141.50		233.50
Van Buren.....	10.00	3.50		13.50
Wapello.....	185.00	479.80	2,224.85	2,889.65
Warren.....	40.00	203.85	1,805.50	2,149.35
Washington.....	214.00	16.60		230.60
Wayne.....	210.00	.10		210.10
Webster.....		73.10		73.10
Winnebago.....	138.00	1,885.20	3,146.65	4,669.85
Winneshiek.....	222.00	1,865.60		2,087.60
Woodbury.....	10.00	40.70	192.15	242.85
Worth.....		5.00		5.00
Wright.....				
Total.....	\$ 14,272.60	\$ 49,109.94	\$ 28,909.71	\$ 92,292.25

TABLE NO. 16

Domestic Animal Fund for the Year 1925.

Counties	Received from dog license tax	Expenditures for damage by dogs or wolves	Claims unpaid for damage by dogs or wolves	Total expenditures and claims unpaid	Receipts above claims filed	Claims filed above receipts
Adair	\$ 2,601.00	\$ 2,814.00	\$ 2,814.00	\$ 2,814.00		\$ 213.00
Adams	1,065.78	1,065.78	678.89	2,390.67		678.89
Allamakee	1,921.00	2,305.52	2,395.35	4,745.52		474.52
Appanoose	3,752.28	1,073.50	4,335.12	5,428.62		1,676.34
Audubon	2,006.40	810.20	810.20	\$ 1,196.20		
Benton	2,232.70	1,697.25	1,697.25	535.45		
Black Hawk	3,219.36	941.70	759.77	1,701.47	1,517.79	
Boone	3,427.35	1,568.70	1,568.70	2,000.25		
Bremer	1,841.50	586.00	586.00	1,255.44		
Buchanan	2,113.80	1,182.72	1,182.72	931.08		
Buena Vista	2,034.80	1,304.25	1,304.25	730.55		
Butler	2,115.00	446.50	3.15	1,665.35		
Calhoun	1,645.00	647.50	647.50	995.50		
Carroll	2,116.95	1,527.58	1,527.58	889.37		
Cass	2,928.16	1,700.91	1,700.91	767.23		
Cedar	2,142.25	1,597.76	1,597.76	544.49		
Curro Gordo						
Cherokee	1,709.34	1,535.39	1,535.39	170.95		
Chickasaw	2,055.48	951.80	951.80	1,103.68		
Clarke	2,594.46	1,275.08	1,275.08	1,319.38		
Clay	1,802.34	1,021.88	806.10	2,517.98		715.64
Clayton	2,319.50	1,216.00	1,216.00	1,103.50		
Clinton	4,017.32	1,650.80	1,650.80	2,366.52		
Crawford	1,987.00	1,929.00	1,929.00	25.80		
Dallas	4,460.00	1,780.00	1,780.00	2,701.00		
Davis	2,410.32			2,410.32		
Decatur	2,801.08	1,609.05	1,609.05	1,191.03		
Delaware	1,381.50	1,184.49	1,184.49	797.01		
Des Moines	2,275.50	811.11	810.51	894.59		
Dickinson	1,030.25	721.00	721.00	299.25		
Dubuque	3,735.25	1,600.78	1,600.78	2,124.47		
Emmet	1,088.00	916.00	916.00	172.00		
Fayette	5,306.25	1,618.25	1,618.25	1,592.98		
Floyd	2,131.20	658.50	290.75	919.25		
Franklin	1,475.50	1,505.99	12.88	1,218.87		
Fremont	1,706.43	1,133.76	537.37	1,671.13		35.30
Greene	1,618.00	1,986.30	1,986.30			368.30
Grunder	1,342.05	794.30	794.30	547.75		
Guthrie	2,294.37	2,515.20	2,515.20			118.83
Hamilton	2,349.80	1,677.08	1,677.08	672.72		
Hancock	1,440.50	1,065.99	1,065.99	374.51		
Hardin	1,819.65	1,068.00	800.00	2,568.00		738.35
Harrison	3,766.00	1,000.00	1,000.00	2,766.00		
Henry	1,973.37	842.48	842.48	1,130.89		
Howard	1,864.30	1,380.85	1,380.85	473.45		
Humboldt	1,777.15	919.54	919.54	857.61		
Ida	1,255.30	1,428.00	1,428.00			178.21
Iowa	2,640.18	2,582.96	2,582.96	57.22		
Jackson	2,748.45	726.67	726.67	2,019.78		
Jasper	3,322.30	5,080.33	1,170.65	6,850.68		3,228.68
Jefferson	1,994.40	2,275.85	2,275.85			281.46
Johnson	1,675.30	302.63	297.00	659.63	1,015.87	
Jones	1,807.50	1,522.24	1,522.24	375.26		
Kosciusko	3,008.00	2,930.05		2,980.05		127.95
Kossuth	2,350.70	1,511.54	1,511.54	839.16		

TABLE NO. 16—Continued

Counties	Received from dog license tax	Expenditures for damage by dogs or wolves	Claims unpaid for damage by dogs or wolves	Total expenditures and claims unpaid	Receipts above claims filed	Claims filed above receipts
Lee	2,022.00	1,962.00		1,962.00		60.00
Linn	5,636.00	984.60		984.60	4,651.40	
Louis	1,071.20	700.63		700.63	370.57	
Lucas	1,496.00	1,496.00		1,496.00		
Lyon	2,842.07	768.94		768.94	2,073.13	
Madison	2,372.24	2,378.22	2,621.78	5,000.00		2,627.76
Mahaska	3,564.46	2,838.52	147.00	2,985.52		
Marion	4,171.84	3,252.60		3,252.60	919.24	
Marshall	2,077.55	3,217.25	5.50	3,222.75		1,145.20
Mills	2,018.35	1,959.14		1,990.14		
Mitchell	1,745.50	588.90		588.90	1,156.60	
Monona	1,438.00	544.51		544.51	953.49	
Monroe	5,263.52	2,483.08	*752.86	3,205.94	2,057.58	
Montgomery	1,721.11	928.45		928.45	792.66	
Muscatine	1,857.00	537.50		537.50	1,319.50	
O'Brien	2,018.35	2,901.85		2,901.85		883.50
Oceola	3,172.06	3,251.32		3,251.32		79.26
Page	2,233.32	2,286.58		2,286.58		53.26
Palo Alto	1,897.38	1,039.05		1,039.05	858.33	
Plymouth	2,328.40	1,162.59		1,162.59	1,165.81	
Pocahontas	1,873.18	1,275.00	272.20	1,547.20	327.98	
Polk	7,802.23	5,215.50		5,215.50	2,677.73	
Pottawattamie	4,438.75	1,162.82	2,023.60	3,186.42	1,252.33	
Poweshiek	2,334.10	2,208.10		2,208.10	247.20	
Ringgold	2,348.02	2,348.02		2,348.02		
Sac	2,021.57	1,708.00	304.20	2,012.20	609.37	
Scott	3,397.00	504.65		504.65	3,092.35	
Shelby	1,890.25	1,468.48		1,468.48	439.77	
Sioux	2,897.20	3,060.48		3,060.48		223.28
Story	1,085.95	1,264.15		1,264.15	421.80	
Tama	2,780.65	3,104.00		3,104.00		323.95
Taylor	3,239.90	3,250.90		3,250.90		
Union	2,005.63	1,937.82		1,937.82	70.81	
Van Buren	2,508.26	2,508.26		2,508.26		
Wapello	4,083.32	3,005.88		3,005.88	1,077.44	
Warren	2,725.38	2,473.22		2,473.22	322.16	
Washington	1,819.49	2,149.33		2,149.33	670.16	
Wayne	1,996.05	2,082.10		2,082.10		86.95
Webster	2,919.13	1,412.31		1,412.31	1,506.82	
Winnebago	1,861.15	654.40		654.40	1,206.75	
Winneshiek	4,411.41	3,943.00		3,943.00	468.44	
Woodbury	2,637.25	929.95		929.95	1,707.30	
Worth	1,319.27	759.63		759.63	759.64	
Wright	2,380.78	2,367.60		2,367.60	13.18	
Total	\$243,885.90	\$163,669.20	\$ 17,176.42	\$180,788.62	\$ 78,178.95	\$15,031.07

*Transferred to county.

TABLE NO. 17

Part I—Bonded and Other Indebtedness of Counties—January 1, 1926.

Counties	County bonds	Bridge bonds	Court house bonds	County road bonds
Adair	\$ 81,500.00			
Adams		\$ 94,000.00		
Allamakee	16,900.00	142,300.00		
Appanoose	338,000.00	35,000.00		\$ 25,000.00
Audubon		156,000.00		
Benton	224,900.00			
Black Hawk	357,000.00			1,435,000.00
Boone	651,450.00	58,550.00	\$ 140,000.00	
Bremer	45,000.00			
Buckham	45,000.00			
Buena Vista	559,000.00			
Butler	15,500.00	15,500.00		7,000.00
Calhoun	12,000.00	50,000.00	117,000.00	220,000.00
Carroll		65,000.00		
Cass		193,000.00		53,000.00
Cedar		20,000.00		
Cerro Gordo	173,000.00	73,000.00		
Cherokee		450,000.00		
Chickasaw	9,000.00	160,500.00		5,000.00
Clarke	76,631.80	111,132.18		88,236.02
Clay			402,500.00	
Clayton				
Clinton	243,000.00	70,000.00		
Crawford	740,000.00			
Dallas	70,840.77	211,159.23		198,000.00
Davis	199,500.00	5,500.00		
Decatur	68,700.00	151,700.00		40,300.00
Delaware	73,000.00			
Des Moines	38,000.00			
Dickinson	350,310.00			
Dubuque	321,500.00	230,000.00		
Emmet	180,000.00			102,000.00
Fayette	152,000.00		113,000.00	
Floyd	209,000.00			
Franklin	387,500.00			
Fremont	363,500.00			16,000.00
Greene	20,000.00	392,000.00		
Grundy	264,000.00	30,000.00		
Guthrie		217,515.91		62,683.00
Hamilton	15,000.00	15,000.00		221,000.00
Hancock	35,000.00			
Hardin	433,500.00			
Harrison	167,500.00			
Henry	139,000.00			
Howard	47,500.00			
Humboldt	25,000.00	46,000.00		22,500.00
Ia	168,000.00			
Iowa	375,000.00			
Jackson	5,000.00	149,000.00		
Jasper	125,000.00	245,000.00		160,000.00
Jefferson	118,000.00			
Johnson	183,931.39			
Jones				53,000.00
Keokuk	67,500.00			
Kossuth	30,000.00	126,500.00		373,000.00

TABLE NO. 17—PART I—Continued

Counties	County bonds	Bridge bonds	Court house bonds	County road bonds
Lee	308,116.44	32,408.86		
Linn	200,000.00	112,000.00	750,000.00	165,000.00
Louis	16,000.00	56,400.00		
Lucas	315,000.00	7,000.00		24,000.00
Lyon	100,000.00			
Madison	123,000.00			
Mahaska	303,000.00			
Marion	497,800.00			
Marshall	28,000.00	465,000.00		295,000.00
Mills	119,000.00	292,000.00		90,000.00
Mitchell	310,000.00			
Monona	15,000.00			15,000.00
Monroe	239,500.00			
Montgomery		420,000.00		
Muscatine	129,000.00			
O'Brien		94,483.73		30,291.35
Oscola	196,500.00			
Page	180,500.00	239,500.00		102,000.00
Palo Alto	341,361.00			
Plymouth				
Pocahontas	22,000.00	35,000.00	375,000.00	284,000.00
Polk	1,459,000.00	438,000.00		
Pottawattamie	1,077,040.00			
Poweshiek	15,000.00	110,000.00		95,000.00
Ringgold	28,888.56	92,334.21		39,524.36
Sac	219,000.00			
Scott	2,792,000.00	518,000.00		
Shelby	111,000.00			
Sioux				
Story	19,000.00			252,000.00
Tama	65,000.00	158,500.00		
Taylor	88,000.00			
Union	147,000.00			
Van Buren	215,500.00			
Wapello	707,000.00			
Warren	37,500.00			
Washington	44,000.00	85,000.00		10,000.00
Wayne	49,000.00			
Webster	112,000.00			66,000.00
Winnebago	100,000.00			158,700.00
Winneshek	102,000.00			
Woodbury	468,000.00	118,000.00	302,000.00	
Worth	58,000.00			
Wright		99,000.00		402,000.00
Total	\$ 20,118,767.96	\$7,081,375.14	\$2,209,500.00	\$ 5,200,184.72

TABLE NO. 17

Part II—Bonded and Other Indebtedness of Counties—January 1, 1926.

Counties	Primary road bonds	Total county bonds	County warrants outstanding	Primary road certificates	Secondary road certificates
Adair		\$ 81,500.00	\$ 8,021.58		
Adams		94,000.00	7,070.28		
Allamakee		158,300.00	4,655.58		
Appanoose		386,000.00	23,109.98		
Audubon		156,000.00	14,174.95	\$ 20,000.00	
Benton		364,000.00	5,634.31		
Black Hawk		1,971,000.00	6,306.52	101,113.77	
Boone		869,000.00	3,078.66	25,000.00	
Bremner		45,000.00	2,161.20	7,000.00	
Buchanan	\$ 35,142.45	50,142.45	5,300.04		
Buena Vista		559,000.00	3,747.62		
Butler		38,000.00	4,700.70	65,000.00	
Calhoun		429,000.00	4,887.48		
Carroll		65,000.00	18,113.33	17,000.00	
Cass		345,000.00	6,000.55	80,000.00	
Cedar		23,000.00	4,866.22		
Cerro Gordo	300,000.00	836,000.00			
Cherokee		450,000.00	5,075.41		
Chickasaw		174,500.00	5,139.21		
Clarke		279,000.00	2,381.94		
Clay		452,000.00	5,667.61		
Clayton		1,825,000.00	3,000.53	60,000.00	
Clinton	1,312,000.00	1,825,000.00	30,651.97		
Crawford		740,000.00	8,528.36		
Dallas		480,000.00	9,282.48	77.0 0.00	
Davis		173,000.00		35,000.00	
Deaator		266,000.00	3,661.07		
Delaware		79,000.00	62,194.35		
Des Moines		28,000.00	1,579.92	5,500.00	
Dickinson		360,310.00	2,441.48		
Dubuque		734,500.00	81,932.21	45,000.00	
Emmet		285,000.00	6,167.01		\$ 8,188.00
Fayette		265,0 0.00	7,402.54	58,000.00	
Floyd	546,000.00	915,000.00	5,967.98		
Franklin		387,500.00			
Fremont		351,500.00	24,654.75		
Greene	780,000.00	1,208,000.00	3,788.84	74,178.15	
Grundy		294,000.00	16,703.06		
Guthrie		280,000.00	6,440.89	115,000.00	
Hamilton		251,000.00	8,393.28	64,000.00	
Hancock	630,000.00	667,000.00	5,826.24	66,882.28	
Hardin		433,500.00	9,684.27	36,000.00	
Harrison		167,300.00	7,361.10		
Henry		139,000.00	6,392.06		
Howard		47,500.00	246.32	20,000.00	
Humboldt		161,800.00	125.98		
Ida		168,000.00		40,000.00	
Iowa		375,000.00	744.99		
Jackson		154,000.00	11,086.05		
Jasper		539,000.00	23,027.50	50,000.00	
Jefferson		118,000.00	5,615.94		
Johnson	8,500.00	129,431.30	9,980.60	20,000.00	
Jones		53,000.00	7,919.40		
Keokuk		67,300.00			
Kossuth	255,000.00	774,500.00	17,184.70		

TABLE NO. 17—PART II—Continued

Counties	Primary road bonds	Total county bonds	County warrants outstanding	Primary road certificates	Secondary road certificates
Lee		230,615.30	13,274.20	35,000.00	2,049.29
Linn	60,000.00	1,827,000.00	52,215.64	16,000.00	
Louis		72,400.00	2,261.57		
Lucas		344,000.00	5,449.56		
Lyon		100,000.00	15,169.65		
Madison		123,500.00	7,678.62		
Mahaska		302,000.00	22,071.24		
Marion		497,800.00	7,967.38		
Marshall	80,000.00	1,616,000.00	7,975.46	22,029.65	
Mills		501,000.00	15,215.35		
Mitchell		310,000.00	671.44	45,000.00	
Monona		229,500.00	849.32		
Monroe		420,000.00	7,763.92		
Montgomery		129,000.00	29.89	30,000.00	
Muscatine		894,775.00	3,034.31	79,500.00	
O'Brien	600,000.00	196,500.00	1,363.87		
Osceola		522,000.00		161,000.00	
Page		341,561.00	33,319.89	67,000.00	
Palo Alto			6,712.76		
Plymouth		912,000.00	9,580.21		
Pocahontas		4,438,500.00	52,613.87		
Polk	2,561,500.00	1,077,040.00	123,670.34	50,000.00	
Portsmouth		220,000.00	3,972.60	40,000.00	
Poweshiek		161,645.13	18,954.87		
Ringgold		219,000.00			
Sac		370,000.00	2,601.35		
Scott	500,000.00	111,000.00	7,121.81	20,000.00	
Shelby			813.85		
Sioux		271,000.00	4,191.10	57,000.00	
Story		223,500.00			
Tama		88,000.00	2,695.65	78,000.00	
Taylor		147,000.00	3,788.44	15,000.00	
Van Buren		215,500.00	6,809.97		
Wapeho		767,000.00	25,042.22		
Warren		57,500.00	8,088.56	45,000.00	
Washington		139,000.00	8,640.10	95,000.00	
Wayne		40,000.00	3,589.30		
Weafer		178,000.00	7,667.62	44,000.00	
Winnebago		238,700.00	11,109.76		
Winnebush		162,000.00	21,449.42	12,000.00	
Woodbury	1,950,000.00	2,798,000.00	75,337.54		
Worth		38,000.00	6,252.38	55,000.00	
Wright		501,000.00	1,955.96	15,000.00	
Total	\$ 11,238,142.45	\$ 45,876,920.27	\$1,135,918.07	\$2,061,157.72	\$ 19,237.29

TABLE NO. 17

Part III—Bonded and Other Indebtedness of Counties—January 1, 1926.

Counties	Primary road district fund warrants	Secondary road district fund warrants	Drainage bonds	Drainage warrants	Grand total
Adair			\$ 8,777.31	\$ 2,400.32	\$ 100,729.21
Adams				118,087.81	17,017.33
Alfalfa				5,700.00	102,955.38
Annapoosa				414,009.98	62,511.95
Audubon	\$ 79.87		170,700.00	665.13	309,943.06
Benton		\$ 18.75			2,108,496.29
Black Hawk	181.00		119,830.00		97,111.04
Bremer	14,333.93			34,728.45	61,161.20
Buchanan	7,091.00		24,000.00	4.00	110,046.49
Buena Vista	1,077.00		51,000.00	61,863.85	658,009.56
Butler			107,700.70	107,700.70	444,911.70
Calhoun	1,437.41			9,586.81	121,489.87
Carroll	2,215.03	1,880.00	70,300.00	7,024.85	388,000.65
Cass			77,000.00		24,886.23
Cedar					1,704,871.63
Cerro Gordo			808,871.63		404,761.65
Cherokee	85.04				179,639.21
Chickasaw					278,696.27
Clarke	194.33			42,302.04	895,299.30
Clay			395,728.78		63,000.53
Clayton					1,600,419.28
Clinton	595.20		10,300.00	12,872.11	804,548.28
Crawford			26,400.00	29,619.92	579,839.50
Dallas		351.94		13,180.11	299,949.80
Davis	25.00		80,949.80		297,861.07
Decatur			28,200.00		135,383.39
DeWard	189.04				327,278.56
Des Moines			*255,250.00	35,928.64	509,080.00
Dickinson	18.97			15,114.34	883,909.58
Dubuque	616.97				562,615.22
Emmet	8,619.12		185,730.00	71,801.19	200,638.56
Payette	256.41		60,000.00		828,331.56
Floyd	814.95			11,848.63	387,500.00
Franklin					815,210.34
Fremont			391,182.00	125,373.07	1,806,053.63
Greene	17,993.52		309,094.23	2,273.98	403,692.06
Grundy				14.00	223,442.74
Guthrie					1,219,500.50
Hamilton	211.17				42,903.58
Hancock			223,442.74	36,537.42	573,372.45
Hardin	147.41				165,071.00
Harrison			210,620.97	113,774.21	42,903.58
Henry					498,456.28
Howard					145,392.06
Humboldt	1.00		67,375.00	273.70	135,246.02
Ia			498,308.00	54,712.42	627,905.50
Iowa					298,000.00
Jackson			167,900.00		542,644.02
Jasper					165,086.05
Jefferson	600.13		122,900.00	7,057.41	742,585.04
Johnson					123,618.94
Jones					222,439.50
Keokuk					60,919.40
Kossuth		3,001.81	402,917.14	283,850.66	1,481,514.31

TABLE NO. 17—PART III—Continued

Counties	Primary road district fund warrants	Secondary road district fund warrants	Drainage bonds	Drainage warrants	Grand total
Lee			516,426.87	206.46	797,632.12
Lea					1,889,215.64
Louis			471,312.21	93,432.14	639,405.92
Lucas					349,449.56
Lyon					113,169.65
Madison			22,300.00		152,978.02
Mahaska			56,800.00	8,583.29	431,354.53
Marion			5,001.38		511,368.76
Marshall	48,735.29		218,280.00	132.50	1,923,092.90
Mills			30,208.00	70,792.32	617,335.45
Mitchell		2.20	89,000.00	30,075.67	474,800.31
Monroe	306.58		316,463.63	130,589.65	495,342.01
Montgomery	4.00				230,333.32
Muscatine			46,380.00	23,338.41	497,592.33
O'Brien			177,639.60	5,297.19	341,896.90
Oceola			82,450.00	301.60	961,161.00
Page			483,621.33	21,784.89	705,270.09
Palo Alto	3,042.80		705,919.00	156,461.28	1,327,004.05
Plymouth					6,712.74
Pocahontas			125.77	161,081.59	1,082,787.07
Polk	32,171.23		395,630.00	47,240.78	4,800,231.88
Pottawattamie		197.49	189,975.00	235,200.93	1,085,089.78
Poweshiek			174,400.00		438,373.00
Ringgold			51,800.00		232,400.00
Sac			88,700.00		399,846.40
Scott					3,767,823.70
Shelby	15,107.00	20.00	180,008.50	66.00	318,374.10
Sioux					313.85
Story	102.00		100,190.00	41,002.90	473,576.00
Tama			7,323.00		230,823.00
Taylor			39,000.00	115.23	227,810.88
Union					165,788.44
Van Buren			15,472.41	231.00	238,004.28
Wapello	1,400.20				780,782.48
Warren			255,023.13	2,960.10	309,496.88
Washington			45,000.00		230,738.00
Wayne			66,200.00		118,730.30
Webster			515,359.00	56,973.91	801,900.93
Winneshiek	880.45				269,869.70
Woodbury			216,919.85	17,141.31	196,379.87
Worth			527,337.75		2,107,418.50
Wright					611,397.72
Total	\$108,904.15	\$ 5,489.85	\$ 15,506,261.96	\$2,719,314.43	\$61,502,506.74

*Includes levees.

TABLE NO. 18

Miscellaneous Officers: Cost of Office During 1925

Counties	Assessors	Board of review	Township trustees	Township clerks	Constables, miscellaneous	Compensation for soldiers' relief commission	Paid for soldiers' relief
Adair	\$ 3,972.26	\$ 235.02	\$ 1,135.27	\$ 235.10		\$ 1,502.70	\$ 150.00
Adams	2,833.29	83.00	817.83	171.00	30.45		
Allamakee	5,790.95	117.00	738.53	172.00	21.20		278.05
Appanoose	6,905.56	144.79	1,239.50	229.00		194.99	1,992.56
Audubon	2,194.95	72.00	1,098.39	179.00	241.52	500.00	
Benton	7,128.43		1,504.30	177.00		75.00	1,684.00
Black Hawk	13,376.30	345.00	1,011.05	431.77		178.23	4,900.00
Boone	9,922.59	122.00	363.00	87.00		75.00	2,102.59
Bremner	4,815.90	150.30	1,021.50	229.50	77.40	3,150.00	
Buchanan	6,435.98	185.00	1,317.90	262.10	777.19	45.00	289.00
Buena Vista	6,009.38	88.00	1,418.30	297.00	35.00	40.40	349.00
Butler	6,014.10	100.00	726.30	242.00	232.68	75.00	819.41
Calhoun	5,636.20	206.70	1,273.00	304.00		139.00	1,221.22
Carroll	5,249.00	100.00	726.30	242.00	232.68	75.00	819.41
Cass	4,921.08	222.40	301.00	92.50	31.00	156.00	2,443.77
Cedar	5,884.22	58.00	330.00	308.00		705.00	8,901.60
Cerro Gordo	8,797.83	16.00	444.00	191.50		122.50	1,122.50
Cherokee	4,191.90	129.80	780.00	280.00		133.00	2,132.91
Chickasaw	3,245.22	105.00	408.00	168.00		72.00	320.50
Clarke	3,787.00	31.00	943.00	221.00	5.95		270.00
Clay	4,732.03	102.00	1,417.00	429.00	183.81		284.30
Clayton	7,347.85	377.00	1,008.20	246.53	435.80	122.44	927.17
Clinton	14,123.30	565.00	1,051.72	356.21		300.90	9,777.37
Crawford	5,771.50	97.00	1,489.10	523.50		92.10	2,171.60
Dallas	7,052.99	229.00	417.75	181.23	377.75	225.00	2,975.00
Davis	3,119.78	229.00	282.00	104.00		275.19	262.00
Decatur	3,918.90	112.00	1,494.75	279.00		25.00	985.00
Delaware	5,371.96	151.00	1,807.00	500.38	3,880.00	125.00	1,320.00
Des Moines	6,331.50	1,228.39	279.00	1,463.00	111.00	1,111.00	1,463.00
Dickinson	2,342.70	28.00	594.00	135.50		423.50	1,437.38
Dubuque	12,495.30	242.45	390.05	134.35		122.00	192.00
Emmet	3,957.12	129.00	311.00	122.00		162.00	23.20
Fayette	8,313.71	200.00	686.50	709.75		44.00	2,904.00
Floyd	6,786.00	158.00	366.00	136.00		34.30	498.36
Franklin	5,984.40	307.00	1,082.00	405.75		101.00	1,101.48
Fremont	3,129.44	9.00	1,227.20	309.00		9.00	380.30
Greene	5,461.90		625.25	144.00	48.25		600.00
Grundy	3,594.07	73.00	988.35	1,230.19			625.10
Guthrie	5,195.70	59.00	558.00	194.00		101.81	2,009.40
Hamilton	4,699.91	48.00	418.50	144.00	42.50		
Hancock	4,081.63	109.00	390.00	117.00			3,540.15
Hardin	6,880.00	160.00	714.00	242.30	54.40	300.00	1,200.00
Harrison	6,141.50	157.30	1,354.30	530.30	171.45	56.00	632.00
Henry	5,389.02		1,236.70	253.30	40.15		286.50
Howard	3,647.95	67.40	732.00	351.00		7.50	347.00
Humboldt	3,683.75	91.00	848.50	286.50		9.00	400.00
Iowa	4,267.88	56.00	682.20	270.00	99.00		322.00
Jackson	6,935.28	42.00	1,229.74	389.53		75.50	800.00
Jackson	5,714.84	163.00	1,014.00	439.50			
Jasper	7,670.00	149.00	1,103.94	79.10	85.00		608.90
Jefferson	4,329.22	182.00	836.00	309.00	24.30	41.00	5,116.73
Johnson	8,687.00	206.22	824.50	278.00			440.00
Jones	5,692.83	283.00	330.00	144.00			1,472.99
Keokuk	7,051.53	115.00	1,464.15	383.30	31.75	25.00	1,472.99
Kossuth	6,241.27	179.53	1,905.41	238.70			3,467.50

TABLE NO. 18—Continued

Counties	Assessors	Board of review	Township trustees	Township clerks	Constables, miscellaneous	Compensation for relief commission	Paid for soldiers' relief
Lee	4,964.69	324.00	742.65	245.50	3,204.28	480.00	3,040.62
Linn	25,013.90	318.00	234.00	78.00	4,187.86		604.08
Louis	4,202.35	32.00	920.50	285.00	38.00	110.00	851.00
Lucas	3,285.50	72.00	689.55	262.50	191.50		529.70
Lyon	4,320.11	206.00	1,179.83	320.00	65.50	67.25	1,550.00
Madison	4,292.27		1,524.00	311.40	194.90		80.00
Mahaska	6,977.50	394.00	328.75	326.62	926.59		2,298.50
Marion	6,543.20	112.00	628.81	116.00		60.00	2,243.08
Marshall	8,907.94	250.00	1,227.90		339.85	60.00	2,384.00
Mills	5,243.49	33.00	678.75	475.75		45.00	4,303.05
Mitchell	5,670.72	89.00	790.00		292.80		
Monona	3,895.59	31.00	799.65	182.70			
Monroe	4,229.05		1,219.00	241.10	506.60	36.00	368.76
Montgomery	4,468.70	77.00	314.00	305.00			304.02
Muscatine	4,797.76	23.00	964.00	316.45		774.40	
O'Brien	5,278.99	75.00	606.00	214.50	170.50		2,242.75
Osceola	2,297.13	75.00	709.90	177.50			1,000.00
Page	6,169.95	173.00	1,342.24	276.50		82.34	736.90
Palo Alto	4,253.34	121.00	423.00	190.00		55.00	2,336.00
Plymouth	6,639.83	385.00	1,071.00	209.00	53.55	47.50	5,105.00
Pocahontas	4,215.05	128.00	1,677.00	441.00	124.90		
Polk	34,228.73	34.00	1,502.52	186.10	5,490.00	27,162.38	
Pottawattamie	25,512.00	302.00	1,682.45	284.00	400.00	3,301.41	
Poweshiek	5,113.63	105.33	1,271.70	377.50	219.00	1,288.00	
Ringold	2,462.45		963.00	233.00	77.55	26.00	903.32
Sac	5,206.80	42.00	941.00	331.30		70.00	
Scott	16,900.00	743.00	883.00	301.00	765.00	6,338.73	
Shelby	5,072.64		645.00			394.00	
Stacy	6,732.03	129.00	2,107.35	410.15		285.40	
Story	14,433.25	108.00	2,001.57	464.98		63.00	898.00
Tama	7,739.13	276.50	749.00	251.00	12.00	40.00	2,300.00
Taylor	4,073.30	109.10	681.40	363.60	30.60	67.00	1,040.00
Union	4,161.40	287.70	415.30	129.50			224.50
Van Buren	3,637.25	81.00	916.50	215.25	12.90	68.00	389.05
Wapello	9,230.34	23.10	1,324.70		2,865.74	387.20	4,689.00
Warren	5,373.34	74.00	1,340.45	308.49		6,901.30	
Washington	5,914.49	406.25	470.86	158.87	29.95		2,823.09
Wayne	4,731.67		1,502.40			25.00	1,231.25
Webster	5,255.45	56.00	800.50	788.66			4,762.50
Winnebago	3,810.50	144.00	1,236.25	39.00			730.00
Winneshek	5,074.74	209.00	763.65	256.50	10.15		566.00
Woodbury	27,491.23	277.00	2,167.75	509.00	3,629.10	388.58	4,835.00
Worth	3,650.05	38.00	921.00	211.50			2.50
Wright	5,098.15	96.00	321.00	111.00		30.00	1,503.20
Total	\$651,909.88	\$14,200.73	\$95,823.48	\$27,485.62	\$19,472.49	\$16,684.62	\$180,661.50

TABLE NO. 19—PART I—Continued

TABLE NO. 19
Part I—Miscellaneous Court Expense, 1925.

Counties	District court expense including grand jury	Jail expense	Cost of coroner's court
Adair.....	\$ 2,067.80	\$ 375.29	
Adams.....	4,513.06	386.85	50.50
Allamakee.....	27,262.81	193.14	76.80
Appanoose.....	10,204.34	1,827.69	350.73
Audubon.....	3,704.06	512.98	
Benton.....	7,241.49	2,297.59	617.35
Black Hawk.....	22,668.85	2,827.74	219.25
Bloom.....	16,885.58	795.67	601.36
Bremser.....	2,501.59	36.80	147.85
Buchanan.....	7,553.69	2,251.08	189.15
Buena Vista.....	7,002.92	625.06	
Butler.....	6,185.54	632.49	337.75
Calhoun.....	4,234.14	408.53	
Carroll.....	8,985.74	1,541.68	382.90
Cass.....	16,277.25	281.29	12.50
Cedar.....	5,063.49	514.59	125.45
Cerro Gordo.....	17,444.87	2,481.56	325.90
Cherokee.....			
Chickasaw.....	5,519.15	624.08	57.40
Clarke.....	6,177.71	50.28	28.90
Clay.....	7,199.25	169.92	77.36
Clayton.....	3,353.23	3,350.54	225.55
Clinton.....	12,698.35	565.42	1,411.75
Crawford.....	15,035.67	276.06	158.62
Dallas.....	12,516.64	2,889.56	274.21
Davis.....	2,147.42	76.79	265.77
Decatur.....	7,492.81	809.73	
Delaware.....	5,099.14	1,614.36	86.30
Des Moines.....	11,831.71	5,313.18	
Dickinson.....	4,418.61	129.55	75.75
Dubuque.....	22,204.45	2,839.50	12.80
Emmet.....	4,056.51	1,072.85	216.25
Payette.....		2,298.27	
Floyd.....	5,434.98	855.87	
Franklin.....	4,403.24	1,225.55	123.25
Fremont.....	7,706.40	1,292.99	
Greene.....	10,293.95	465.71	273.55
Grundy.....	3,480.75	631.67	19.66
Guthrie.....	5,871.88	91.75	13.30
Hamilton.....	10,005.77	188.94	62.65
Hancock.....	7,462.35	375.40	24.25
Hardin.....	11,269.05	695.09	64.00
Harrison.....	12,846.53	2,821.72	26.60
Henry.....	6,960.09	1,121.12	72.30
Howard.....	8,837.64	1,609.14	25.65
Humboldt.....	6,069.97	289.09	
Ia.....	6,630.67	656.65	26.85
Iowa.....	9,264.68	276.75	
Jackson.....	6,830.70	1,367.30	6.20
Jasper.....	11,167.97	918.02	79.10
Jefferson.....	5,492.12	217.00	67.80
Johnson.....	12,882.46	5,094.89	96.15
Jones.....	8,063.82	879.22	119.20
Keokuk.....	15,931.40	585.07	43.10
Kossuth.....	4,529.14	798.97	
Lee.....	31,290.26	1,328.45	282.70
Linn.....	33,923.60		1,250.54
Louisia.....	4,692.53	474.64	29.15

Counties	District court expense including grand jury	Jail expense	Cost of coroner's court
Lucas.....	5,879.17	809.24	297.96
Lyon.....	2,586.88	378.05	46.30
Madison.....	9,338.47	865.86	95.80
Mahaska.....		346.87	59.85
Marion.....	8,809.15	870.68	122.94
Marshall.....	16,088.58		492.20
Mills.....	7,978.97	1,883.45	54.65
Mitchell.....		730.29	21.60
Monroe.....	2,485.77	2,173.54	36.91
Montgomery.....	5,900.34	1,322.20	257.55
Muscatine.....	11,246.62	1,580.10	324.85
Muscatine.....	3,211.47	197.96	33.40
O'Brien.....	2,733.33		37.75
Oceola.....	8,000.43	2,739.62	197.00
Pago.....	4,264.84	1,355.41	58.53
Palo Alto.....	4,426.59	1,314.63	297.43
Plymouth.....	4,407.57	63.50	
Pocahontas.....	182,321.63	4,919.84	2,856.88
Polk.....	2,357.63	26,884.91	702.75
Pottawattamie.....	5,288.16	1,902.58	11.75
Poweshiek.....	6,288.39	38.80	26.80
Ringgold.....		25.15	49.70
Sac.....	26,817.34	19,920.53	3,006.22
Scott.....	6,720.77	796.46	804.15
Shelby.....	6,086.05	1,002.71	268.15
Sioux.....	14,671.24	2,965.42	215.85
Story.....	8,997.22	1,907.00	5.10
Tama.....	6,222.75	324.57	126.70
Taylor.....	10,621.56	364.20	422.14
Union.....	5,097.42		9.30
Van Buren.....	14,424.79	9,059.45	509.45
Wapello.....	3,219.58	3,441.89	635.15
Warren.....	4,500.16	1,300.33	57.25
Washington.....		671.00	
Wayne.....	15,473.88		64.65
Webster.....	5,638.17	1,314.92	
Winnebago.....	5,280.54	468.14	98.70
Winnebush.....	51,198.34	1,508.83	786.80
Woodbury.....	7,192.31	904.90	91.25
Worth.....	4,746.08	4,544.17	225.10
Wright.....			
Total.....	\$ 1,031,461.00	\$ 108,870.33	\$ 22,179.00

TABLE NO. 19

Part II—Miscellaneous Court Expense, 1925.

Counties	Cost of the Justice of peace court	Superior court expense	Other court expense	Total expense of courts
Adair	\$ 181.00			\$ 2,620.00
Adams	226.81			5,183.22
Alfalfa	118.15		\$ 1,213.19	28,864.09
Appanoose	5,796.82			18,181.58
Audubon	418.02			4,205.06
Benton	765.46			11,801.80
Black Hawk	138.30		9,800.30	35,063.44
Bonne	4,342.17		377.00	22,971.73
Bremer	352.65			3,928.36
Buchanan	1,057.85			11,601.17
Buena Vista	268.25			8,806.34
Butler	470.15			7,645.84
Calhoun	616.69		295.65	5,656.51
Carroll	464.13			11,124.45
Cass	106.69			17,327.61
Cedar	440.55			6,144.08
Carro Gordo	1,777.00		2,974.06	26,004.39
Cherokee			271.42	271.42
Chickasaw	280.29			6,481.02
Clarke	148.28		1,126.31	7,531.38
Clay	811.26			8,247.98
Clayton	435.80			7,355.12
Clinton	275.46	3,734.80	1,814.39	20,190.17
Crawford	126.75			13,505.75
Dallas	785.21			16,465.12
Davis	304.25			3,622.25
Decatur	461.58			5,724.47
Delaware	32.85			4,222.55
Des Moines	5,309.50			25,354.39
Dickinson	157.40			4,781.31
Dubuque	117.29			25,174.95
Dunn	374.89			5,718.41
Fayette				2,228.27
Floyd	181.75			6,402.60
Franklin	423.65			6,175.99
Fremont	403.00			9,342.39
Greene	267.00			11,330.21
Grundy	244.38			4,370.45
Guthrie	454.25			6,413.05
Hamilton	480.45			11,506.91
Hancock	301.89			3,233.80
Hardin	251.00			12,287.25
Harrison	618.15			16,386.09
Henry	125.95		233.10	8,545.46
Howard	135.65			10,038.08
Humboldt	20.60		23.30	6,722.56
Ia	258.15			7,693.90
Iowa	94.85			9,775.68
Jackson	214.00			8,648.20
Jasper	1,000.21			15,234.30
Jefferson	135.05			5,811.37
Johnson	3,847.72			22,425.02
Jones	590.85			9,688.90
Keokuk	784.32			17,343.85
Kossuth	2,305.39			7,026.50

TABLE NO. 19—PART II—Continued

Counties	Cost of the Justice of peace court	Superior court expense	Other court expense	Total expense of courts
Lee	7,647.71	1,276.00		41,825.12
Lee	8,846.66	9,087.40	2,100.00	55,269.10
Louisia	221.25			5,717.37
Lucas	804.30		1,738.18	9,547.94
Lyon	476.85			4,688.08
Madison	287.85			7,005.08
Manaska	1,737.93			2,164.65
Manson	1,516.93			11,129.70
Marshall		3,928.80	3,449.40	22,971.98
Mills	506.11			9,023.38
Mitchell			45.00	1,072.40
Monona	590.34			5,841.47
Monroe	739.79			5,814.70
Montgomery	600.34			8,130.43
Muscataine	3,789.75			17,151.62
O'Brien	176.25			3,608.28
Osceola	120.05			2,801.33
Page	328.53	1,082.50		12,388.45
Palmo Alto	622.20		1.00	6,537.30
Plymouth	879.80			6,917.85
Pocahontas	627.87			5,309.94
Polk	545.40		387.50	161,179.11
Pottawattamie		3,512.46		23,437.75
Poweshiek	53.85	1,008.00		7,964.31
Ringgold	319.90		707.35	4,929.90
Sac	228.57			6,562.81
Saylor	10,232.90		129.45	79,297.04
Scott	181.15			8,302.33
Sioux	588.75			8,003.60
Story	1,154.80			18,107.01
Tama	322.40			10,291.82
Taylor	212.49			6,896.51
Union	657.85			12,065.85
Van Buren	53.10			5,156.72
Wapello	3,163.27			27,184.06
Warren	248.40			8,045.02
Washington	701.80			6,694.54
Wayne				671.50
Webster	3,907.79		56.68	20,623.00
Winnebago	119.29		2,117.12	9,209.41
Winnechick	185.75		1,106.48	7,274.43
Woodbury	6,716.39		11,510.33	71,716.20
Worth	560.83		1,074.00	9,783.30
Wright	524.59			10,134.94
Total	\$ 192,288.82	\$ 23,000.06	\$ 42,528.71	\$ 1,411,969.32

TABLE NO. 20—PART I—Continued

TABLE NO. 20

Part I—Miscellaneous County Expense for the Year 1925.

Counties	Printing and stationery	Court house expense	Inmate support in state hospitals including confinement	Inebriate support in state hospitals including confinement	Fees for kindred, Glenwood	Tuberculosis, Oklahoma
Adair	\$ 1,796.37	\$ 2,611.74	\$ 5,096.25	\$ 236.57		
Adams	2,312.56	5,472.24	6,214.94	29.88		
Allamore	6,548.42	3,801.30	6,185.76			\$ 1,956.86
Appanoose	4,082.19	5,028.14	17,574.56	115.39		5,923.78
Audubon	2,399.53	2,213.10	10,414.04	82.46		531.51
Benton		8,007.68	13,079.91			734.06
Black Hawk	12,510.03	15,285.29	16,321.50			892.38
Boone	10,972.99	8,780.84	11,622.86			959.47
Bremer	6,944.12	3,419.87	5,584.77			109.76
Buchanan	4,883.41		4,674.29			189.34
Boons Vista	8,361.89	6,298.53	12,574.21	46.50		1,084.04
Butler	3,946.61	3,877.59	7,415.84			121.40
Calhoun	341.11	5,409.10	12,134.18			142.94
Carroll	9,632.43	7,595.65	10,115.03	465.10		339.87
Cass	7,694.33	5,131.52	10,653.77			367.97
Cedar	6,477.28	2,502.46	4,396.35			175.50
Cerro Gordo	9,607.12	5,171.84	4,904.07	255.26		3,822.90
Cherokee	4,781.61	6,813.33	10,090.39	288.29		148.68
Chickasaw	4,753.09	3,915.59	6,965.54			115.61
Clarke	2,463.15	2,467.33	6,049.48			217.54
Clay	2,803.37	5,102.73	7,747.46			485.50
Clayton	2,916.40	7,118.64	6,167.69			195.54
Clinton	12,240.34	8,396.53	22,648.17			423.07
Crawford	4,819.92	11,446.88	11,882.88	9.33		391.74
Dallas	8,391.52	5,414.21	5,098.53	48.31		315.29
Davis	2,684.22	8,591.83	7,793.15			82.56
Decatur	7,237.91	5,324.30	16,216.17			221.15
Delaware	5,395.93	5,428.15	7,672.21			177.11
Des Moines	1,534.16	7,860.17	16,584.25			522.62
Dickinson	2,793.89	2,363.48	6,955.73			96.75
Dubuque	14,944.94	19,254.49	37,714.09			673.32
Emmet		14,451.92	5,441.55			21.45
Fayette	5,546.93	31,638.04				368.19
Floyd	499.31	3,047.71	12,800.81	9.00		169.61
Franklin	2,959.88	3,687.59	6,191.37			144.00
Fremont	2,500.14	3,998.58	3,610.26			341.56
Greene	7,490.37	7,690.88	5,284.97			351.66
Grundy	164.16	3,410.03	4,308.79			249.11
Guthrie	7,893.99	5,900.14	3,659.59			
Hamilton	6,277.73	2,969.17	8,418.09	410.15		292.59
Hancock	2,163.22	3,331.87	5,653.39			96.17
Hardin	930.82	11,363.34	12,833.34			209.45
Harrison	817.15	3,675.64	11,033.09			317.55
Henry	2,928.12	8,361.52	11,499.02	85.34		142.79
Howard	3,257.05	1,735.99	8,181.13			141.67
Humboldt	1,618.74	1,427.89	7,042.97			169.15
Ia	5,281.66	4,328.59				
Iowa	3,810.74	4,570.80	12,880.88			316.54
Jackson	5,015.46	2,692.30	4,237.92			347.13
Jasper	4,055.69	16,039.97	12,255.98			255.79
Jefferson	4,589.37	3,909.05	7,143.13			265.62
Johnson	1,933.96	6,947.73	14,047.35			336.96
Jones	2,597.31	2,955.31	3,091.23			481.43
Keokuk	11,122.92	5,223.15	11,566.55			319.91
Kossuth	5,846.16	6,388.20	14,497.56			299.20

Counties	Printing and stationery	Court house expense	Inmate support in state hospitals including confinement	Inebriate support in state hospitals including confinement	Fees for kindred, Glenwood	Tuberculosis, Oklahoma
Lee	3,565.24	6,639.05	27,487.80			678.03
LeFlore	11,992.53	131,156.63	38,108.43	627.52		1,388.84
Louisia	2,816.70	6,450.89	4,992.64			71.73
Lucas	2,272.66	3,616.49	5,583.10			331.80
Lyon	1,065.37	4,973.77	5,849.10			362.73
Madison	3,396.93	5,549.82	19,711.43			454.01
Mahaska	1,386.71	6,800.28	13,464.81			685.46
Marion	4,724.95	16,116.78	16,638.40	192.73		292.72
Marshall	5,769.04	11,025.29	11,136.14			901.14
Mills	3,704.13	6,000.29	9,662.97			505.33
Mitchell	3,809.74	3,731.11	19,813.32			238.89
Monkton	9,777.63	4,000.10	9,336.18	317.16		396.93
Monroe	4,090.41	2,408.27	10,367.41	71.62		358.90
Montgomery	2,039.56	6,449.82	7,136.84	34.43		226.54
Muscogee	7,033.70	6,428.27	471.19	6.30		40.09
O'Brien	5,053.08	7,439.64	7,114.21			97.91
Oceola	1,610.97	1,610.97				496.94
Page	3,233.03	5,376.23	6,749.94			136.69
Palo Alto	8,312.87	3,375.32	6,431.05	195.72		245.09
Plymouth	3,139.30	6,192.79	13,599.11	463.90		775.79
Pocahontas	6,972.59	6,323.33	7,035.51	94.90		95.31
Polk	39,859.77	24,879.12	29,074.18			4,119.62
Pottawatomie	1,708.99	15,488.14	36,029.36			944.48
Powderlick	6,189.29	9,697.56	7,044.87	112.00		238.26
Ringgold	3,550.85	6,439.20	6,983.90			238.88
Sac	3,022.95	5,839.76	8,331.54			105.04
Scott	20,389.27	12,770.14	36,898.11			1,842.88
Shelby	8,567.61	5,904.34	11,079.28	58.67		159.69
Sioux	4,684.53	6,099.23	7,037.43			242.27
Story	10,861.69	12,268.49	4,945.90			300.85
Tama	2,746.53	4,638.67	9,763.14			137.57
Taylor	2,431.03	2,896.07	228.80			288.29
Union	5,256.53	4,293.80	11,282.55	249.03		382.29
Van Buren	5,315.11	2,762.69	8,175.97			877.43
Wapello	2,690.65	7,698.28	19,399.85			1,956.82
Warren	2,723.49	5,033.77	8,734.62			61.49
Washington	6,547.38	5,099.96	8,025.53	73.19		277.44
Wayne	2,992.98	6,636.48	3,439.31			165.25
Webster	13,319.11	17,029.54	18,165.89	272.43		761.85
Winnemac	4,672.49	5,448.68	8,783.92			224.48
Winnebago	4,332.67	6,642.77	8,881.63			11.40
Woodbury	22,821.49	31,809.21	57,739.68			2,128.91
Worth	5,370.65	1,678.28	7,961.06			76.92
Wright	923.90	2,895.47	11,214.36			121.80
Total	\$541,309.84	\$799,274.11	\$1,118,178.80	\$4,491.79	\$ 37,303.78	\$ 215,733.12

TABLE NO. 20—PART II—Continued

TABLE NO. 20

Part II—Miscellaneous County Expense for the Year 1925.

Counties	Epileptic, Woodward	Orphans' Home at Davenport	School for deaf, Council Bluffs	School for blind, Vinton	Juvenile home, Toledo	Summer school and teachers institute
Adair	\$ 37.06					\$ 365.29
Adams	57.22					229.56
Albany	107.25				\$ 702.72	300.00
Appanoose	165.41	\$ 1,888.32	\$ 222.02		22.96	328.17
Audubon	43.79		17.10			562.00
Benton	281.79	270.46			2,637.19	349.62
Black Hawk		3,463.66	2.15	\$ 42.70	722.87	345.00
Boone	383.41	275.00	92.71	5.45	1,979.27	275.03
Bremer	167.72			1.58		322.70
Buchanan	78.17		08.02		26.05	331.62
Buena Vista	248.00			5.75		
Butler	105.81		12.31		121.49	317.74
Calhoun	232.22			31.87		314.29
Carroll	137.13					385.16
Cass	45.80		1.45	132.57	878.40	299.50
Cedar	87.61	368.28	20.37		391.26	368.20
Cerro Gordo	296.28	536.63	145.51	23.47	152.51	
Cherokee	38.82		124.24			270.50
Chickasaw	261.00		4.98			306.67
Clarke	38.71	300.74			100.24	285.00
Clay	163.22		26.48			279.40
Clayton	26.74	616.56	49.79	44.21		400.00
Clinton	229.84	3,472.22	655.00		326.75	
Crawford	91.83		12.87			
Dallas	249.00	265.21	94.23		34.67	248.17
Davis	.40				7.70	318.66
Decatur	35.41			78.00	351.36	
Delaware	63.66	116.73	\$ 80.49	15.31		319.67
Des Moines	197.49	1,636.88	.84		620.57	442.55
Dickinson	23.20		6.87			275.00
Dubuque	393.73	412.68	17.11		340.16	
Emmet	47.48	385.61			470.50	
Fayette	36.80	368.12				
Floyd	43.22	31.56				
Franklin	263.60				702.72	308.26
Fremont	52.11					297.10
Greene	43.20		15.30	20.33	119.70	300.00
Grundy	88.29	970.79	35.22			228.00
Guthrie						292.37
Hamilton	296.18	490.74	350.84	18.19	207.80	292.65
Hancock	25.62				142.49	487.50
Hardin					337.84	
Harrison	188.64	150.37	04.12		527.04	150.00
Henry	88.97	763.16			89.02	281.00
Howard	91.31	150.37				348.00
Humboldt	53.31					275.25
Ida						
Iowa	122.50	150.37	105.44		423.24	
Jackson		1,118.62				255.00
Jasper	222.49					
Jefferson		259.75	23.50		193.90	296.00
Johnson	215.74	600.37	166.76		393.11	305.25
Jones	102.38	980.67	62.17		116.44	
Keokuk		778.44	15.00	222.26	660.04	
Kossuth	14.23	312.66	.30	23.57	527.04	105.00

Counties	Epileptic, Woodward	Orphans' Home at Davenport	School for deaf, Council Bluffs	School for blind, Vinton	Juvenile home, Toledo	Summer school and teachers institute
Lee	174.87	1,015.27	48.41		351.36	
Linn	797.03	6,382.30	273.81	13.68	1,203.66	278.85
Louis	172.65	1,865.36			351.36	238.88
Lucas	121.96		112.14		175.68	247.13
Lyon	61.42					307.99
Madison	127.46	61.13	8.49		527.88	242.34
Mahaska	265.60	1,434.90		60.31	545.41	302.70
Marion	142.94	322.44	125.97		1,009.74	
Marshall	472.11	908.86	2.63		1,385.84	200.00
Mills	96.12				191.48	
Mitchell	53.00				296.42	
Monona	56.10	150.37	123.49		350.96	225.00
Monroe	105.60		15.55		191.00	
Montgomery	272.94				27.43	173.12
Muscatine	88.15	2.50			484.75	
O'Brien	21.60					
Osceola						
Page	62.21		9.54		634.08	285.66
Palo Alto	86.30		25.28		131.00	
Plymouth	33.46			34.88		324.00
Pocahontas	130.70	21.21				372.44
Poik	1,722.80	13,049.13	312.16		3,730.33	
Pottawattamie	213.64		420.33	225.38	1,545.88	36.00
Poweshiek	31.63	1,115.10	.25		175.08	290.00
Ringgold	94.12	328.05	.15			331.44
Sac	206.46		7.35		292.92	
Scott	265.88	9,133.50	131.75	32.88		
Shelby	108.22				175.68	317.34
Sioux	21.80		27.37			
Story	134.64	309.74	23.27		823.05	258.85
Tama	125.34	308.28	14.43	31.14	1,001.75	272.50
Taylor						
Union	52.11		72.69		138.74	362.49
Van Buren						150.25
Wapello	237.21	2,350.00	20.56		419.32	306.00
Warren	121.00		68.00	8.67	351.30	222.00
Washington	80.78	957.64	26.50		466.02	215.97
Wayne	91.95	6.27			36.44	350.83
Webster	258.75	2,717.22	104.56	92.31	486.67	267.83
Winnebago	61.35				175.68	
Winneshek				31.64		257.45
Woodbury	468.93	3,103.21	250.84	43.68	1,719.98	
Worth	46.87	176.28	32.61			
Wright	141.82	501.08			88.51	328.50
Total	\$ 14,357.46	\$ 67,430.71	\$ 4,908.45	\$ 1,535.12	\$ 33,774.29	\$ 19,637.05

TABLE NO. 21

Part I—Miscellaneous County Expense for the Year 1925.

County	Vital statistics	Farm bureau	Telephone rental and tolls	State examinations	School books	Supplies
Adair.....	\$ 125.75	\$ 3,000.00	\$ 501.90	\$ 402.89	\$ 2,156.00	\$ 2,081.55
Adams.....	82.50	3,000.00	136.10	227.56	2,304.91	3,822.41
Alamogordo.....	94.25	3,000.00	632.40	1,073.04		5,379.92
Alpena.....	251.50	1,367.35	680.25	848.05	1,298.50	6,213.71
Audubon.....	69.50	3,000.00	702.07	355.23		5,869.52
Benton.....	174.50	3,000.00	329.00	4,933.53	1,119.64	
Black Hawk.....	418.25	5,000.00	1,074.92	513.63	2,625.10	
Boone.....	282.75	5,000.00	798.55	5,040.19		
Bremer.....	328.00	5,000.00	639.74	638.92		
Buchanan.....	197.75	3,000.00	608.69	554.64		
Buena Vista.....	146.25	3,000.00	794.44	1,255.25		
Butler.....	136.25	3,000.00	1,048.07	406.95	904.15	5,372.98
Calhoun.....	282.75	3,000.00	778.05		5,630.29	
Carroll.....	231.23	3,000.00	1,035.73	650.96	1,649.18	3,232.94
Cass.....	141.50	3,000.00	354.63	794.61	3,248.58	1,855.78
Cedar.....	115.25	3,000.00	333.40			
Cerro Gordo.....	294.75	5,000.00	1,338.95	2,550.30	1,631.06	4,517.00
Cherokee.....	162.25	3,000.00	616.65	3,077.71	1,666.30	6,671.66
Chickasaw.....	125.50	3,000.00	619.40	376.77	2,291.64	671.65
Clarke.....	81.25	3,000.00	513.45		3,187.95	
Clay.....	132.50	3,000.00	461.05	586.87	2,157.73	3,275.21
Clayton.....	188.75	5,000.00	846.81	446.46		5,137.55
Clinton.....	361.75	5,000.00	1,629.29			
Crawford.....	132.75	3,000.00	629.91			6,200.51
Crawford.....	203.00	3,000.00	1,263.97	2,176.75	2,322.56	3,833.15
Davis.....	88.00	2,710.00	214.95	361.44	1,792.58	4,111.75
Decatur.....	125.50		576.65	447.17		2,372.89
Delaware.....	118.50	3,000.00	669.42			
Des Moines.....	308.92	3,404.00	552.30	760.55	618.87	4,591.34
DeWitt.....	81.50	3,000.00	746.94	559.54	2,524.61	4,864.08
Dubuque.....	97.00	5,000.00	1,523.62	1,341.37		
Emmet.....	117.00	3,000.00	794.40	696.93	2,415.51	5,495.50
Fayette.....	223.25	3,000.00	945.46	961.18	3,500.44	3,845.87
Floyd.....	127.50	3,000.00	880.95	549.03	1,791.92	3,423.72
Franklin.....	135.00	9,028.54	825.84			2,641.11
Fremont.....	138.25	3,000.00	578.22	428.30		3,514.57
Greene.....	114.00	3,000.00	498.40	1,264.10	1,616.34	3,629.29
Grundy.....	102.25	3,000.00	469.74		2,388.16	8,044.18
Guthrie.....	292.25	3,000.00	517.26	1,171.46	1,425.08	246.92
Hamilton.....	169.25	3,000.00	769.12		357.36	640.55
Hancock.....	109.50	3,000.00	377.70	781.92		3,009.65
Hardin.....	167.50	3,000.00	569.65	889.56	3,794.31	4,890.14
Harrison.....	1,739.90	3,000.00	769.30		2,917.07	4,102.48
Henry.....	156.25	3,000.00	695.99	375.02		4,465.00
Howard.....	95.50	3,000.00	479.35	739.90	1,137.22	1,138.63
Humboldt.....	182.79	3,000.00	484.45	410.69		820.50
Ida.....	65.75	3,000.00	387.45	596.14	4,056.15	1,975.90
Iowa.....	101.75	3,000.00	993.30	500.10		
Jackson.....	147.50	3,000.00	818.95	935.58	1,069.63	1,194.68
Jasper.....	298.25	6,000.00	689.77	367.50	3,519.79	
Jefferson.....		1,620.00		375.24		
Johnson.....	353.00	5,000.00	1,182.00			1,988.87
Jones.....		3,000.00	982.00	450.50	3,048.23	6,458.89
Keokuk.....		2,650.00	1,101.40	333.46		
Kossuth.....	207.50	5,000.00	960.95		2,878.46	847.69

TABLE NO. 21—PART I—Continued

County	Vital statistics	Farm bureau	Telephone rental and tolls	State examinations	School books	Supplies
Lee.....	338.75	5,400.00	417.85	1,178.01		1,954.47
Linn.....	582.75	5,000.00	1,265.28		9,820.88	3,413.65
Louisia.....	103.00	3,000.00	615.63	302.86		4,110.50
Lucas.....	109.25	2,500.00	387.31		2,303.68	
Lyon.....	108.75	3,000.00	889.16	461.55		5,362.14
Madison.....	103.25	3,000.00	390.25		150.78	4,263.62
Mahaska.....	176.25	4,000.00	564.71	503.54		854.50
Marion.....	151.75	3,000.00		483.85		11,619.24
Marshall.....	162.50	5,000.00	281.95	1,501.06	2,959.80	
Mills.....	46.50	3,000.00	691.56	455.63	1,692.39	5,383.75
Mitchell.....	113.50	3,000.00	804.38	766.86	2,741.12	1,034.32
Monona.....	137.25	3,190.00	676.47	82.32	617.35	333.34
Monroe.....	75.00	2,500.00	829.00	737.07		5,382.23
Montgomery.....	139.00	3,000.00	770.50	491.29		4,676.73
Muscatine.....	287.00	5,500.00	679.19	596.60	1,421.23	30.00
O'Brien.....	144.25	3,000.00	624.65	393.36	1,733.37	6,535.31
Osceola.....		2,000.00	492.84	499.21	183.06	3,311.17
Page.....	267.25	3,000.00	770.65	817.55	1,448.16	4,278.46
Palo Alto.....	63.50	3,000.00	654.25	1,025.80	2,972.54	
Plymouth.....	105.25	3,000.00	719.35	508.35	6,215.23	5,551.13
Pocahontas.....		3,000.00	785.51			
Polk.....	1,437.75	5,000.00	2,024.36		9,935.01	
Pottawattamie.....	377.25	5,000.00	2,667.22	3,662.92		7,296.12
Poweshiek.....	149.75	3,000.00	549.55	556.97		395.58
Ringgold.....	97.75	3,000.00	554.33	495.46	1,667.46	
Sac.....	135.25	5,000.00	429.69	1,305.38	2,337.50	4,674.82
Saylor.....	513.50	5,000.00	747.01	1,059.34		2,610.31
Shelby.....	137.00	3,000.00	642.70		2,981.46	747.72
St. Louis.....	237.50	3,500.00	666.32	763.18		2,705.62
Story.....	229.75	4,000.00	661.96	1,499.43		1,703.57
Tama.....	169.75	3,000.00	847.97		5,318.94	
Taylor.....	86.00	2,000.00	463.78	39.40	3,667.29	3,685.08
Union.....	144.00	3,000.00	336.20	533.22	1,970.74	2,810.55
Van Buren.....	99.25	3,000.00	343.30	319.94		1,061.70
Wapello.....	339.25	4,000.00				
Warren.....	287.37	3,000.00	779.33	549.00	6,557.61	7,257.89
Washington.....	112.00	2,000.00	696.28		4,942.63	929.28
Wayne.....	125.00	3,000.00	485.26		461.16	
Webster.....	394.25	5,000.00	965.66			387.13
Winnebago.....	194.25	3,000.00	302.00	675.05	541.87	1,577.73
Winnebush.....	174.25	5,000.00	696.90	839.18	1,439.13	2,962.33
Woodbury.....	936.25	3,000.00	2,697.51	3,451.92	2,136.59	3,974.35
Worth.....	82.75	3,750.00	372.75		2,148.58	594.26
Wright.....	166.50	2,750.00	617.65	921.49	2,730.24	5,162.18
Total.....	\$ 20,080.14	\$ 338,989.39	\$ 73,166.83	\$ 55,464.76	\$150,410.33	\$ 270,338.05

TABLE NO. 21

Part II—Miscellaneous County Expense for the Year 1925.

County	Unclaimed fees	Other trust funds	Preliminary drainage expense	Cost of primary election in 1924, paid in 1925	Cost of general election 1924, paid in 1925	Miscellaneous expense not included in previous classifications
Adair			\$ 273.46	\$ 60.00		
Adams	1.56		2,061.77			
Allamakee	155.79	\$ 60.00	150.00			\$ 3,927.14
Appanoose	15.30					5,169.96
Audubon	275.94					808.93
Benton	6.20	1,617.95	2,437.32			13,945.16
Black Hawk	1,362.17		224.68		\$ 121.96	
Boone	36.50			5.00	35.78	
Bremer	303.48				5.00	
Buchanan	67.90		1,180.65			
Buena Vista					113.00	1,500.00
Butler	8.55				10.00	
Calhoun	96.00					
Carroll	45.05		517.36			
Cass						
Cedar	85.73			.80	70.34	1,537.80
Cerro Gordo	67.61				173.95	2,426.28
Cherokee	4.00	1,303.72		72.50	32.00	
Chickasaw	561.13	185.00		56.51	29.65	
Clarke	249.69				351.70	
Clay						
Clayton						
Clinton		192.59			44.62	13,614.75
Crawford					1,267.19	1,823.19
Dallas	6,782.92					
Dawson	78.70			4.00	9.30	1,210.97
Decatur		7,971.49			287.65	65.58
Delaware						
Des Moines	96.35					
Dickinson	16.64					
Dubuque	5.20	688.81	600.46	5.00	191.00	3,374.72
Emmet		214.21				
Fayette					65.10	
Floyd					44.51	
Franklin			214.32			
Fremont	48.06		3,393.66			2,192.97
Greene	70.50		366.69			690.34
Grundy					70.00	
Guthrie	42.69		240.50			
Hamilton	28.37		122.55	85.59		1,479.23
Hancock			988.23			2,840.29
Hardin			1,319.18			
Harrison	711.70		815.42			
Henry	23.68					1,257.20
Howard						
Humboldt	113.67					
Ia					3.00	1,696.69
Iowa			919.76		10.80	
Jackson	606.63		100.00		118.90	16,106.32
Jasper	31.39	4,000.16			5.60	
Jefferson			19.00			
Johnson						
Jones						
Keokuk					234.46	13,250.97
Kossuth			670.65		12.00	2,692.43

TABLE NO. 21—PART II—Continued

County	Unclaimed fees	Other trust funds	Preliminary drainage expense	Cost of primary election in 1924, paid in 1925	Cost of general election 1924, paid in 1925	Miscellaneous expense not included in previous classifications
Lee		197.22				8,799.04
Linn	172.78		1,945.75		29.95	85.67
Louis						
Lucas	90.40					2,422.63
Lyon				8.00		
Madison						
Mahaska	308.94		735.95		7.98	
Marion	25.95			788.02		1,502.81
Marshall		240.67			139.79	
Mills	15.85		1,256.70		48.17	
Mitchell					218.80	
Monona			1,826.10			901.14
Monroe	276.63				37.96	927.25
Montgomery	41.94					
Muscatine	8.80	154.27		68.19	82,921.25	
O'Brien				3.00	633.59	
Osceola			863.42			781.14
Page	37.40					
Palo Alto	160.31	122.60	130.70			
Plymouth	2.00		315.17		55.88	3,518.36
Pocahontas			554.73		17.85	
Polk	425.87				906.22	
Pottawattamie	400.46		847.58			
Poweshiek						
Ringgold	127.09					2,324.91
Sac	961.44		96.86			
Scott						
Shelby	50.47					3,129.22
Sioux		200.00				
Story	106.92	1,258.65	379.71			
Tama						3,964.22
Taylor						61.71
Union	63.86				90.20	
Van Buren	13.20					
Wapello	173.90			61.80	536.21	4,269.68
Warren	6.70				15.07	2,533.13
Washington	2.65	33.73				
Wayne	85.55					
Webster	5.30	1,538.90	218.98		105.00	10,106.81
Winnebago					240.79	
Winneshiek	3.00					
Woodbury	13.20		794.51	3.25	220.80	5,000.00
Worth			40.77		2.00	
Wright			80.20			
Total	\$ 15,711.68	\$ 20,131.97	\$ 26,324.68	\$ 1,148.98	\$ 5,917.58	\$ 246,892.57

TABLE NO. 22
Comparison of Indebtedness for the Years 1922 to 1926.

	1926	1925	1924	1923	1922
General county bonds outstanding January 1.....	\$ 20,118,767.96	\$ 20,162,168.00	\$ 17,241,100.44	\$ 17,190,279.33	\$ 15,099,739.86
Bridge bonds outstanding January 1.....	7,061,375.14	6,322,708.75	9,190,466.41	9,837,782.29	8,411,400.16
Court house bonds outstanding January 1.....	3,309,500.00	1,994,000.00	2,000,000.00	1,506,486.49	1,639,906.64
County road bonds outstanding January 1.....	5,309,134.72	4,482,778.31	4,809,966.50	4,116,091.55	4,160,693.34
Primary road bonds outstanding January 1.....	11,258,143.45	11,212,632.13	7,433,780.88	5,237,500.00	3,842,222.00
Total county bonded indebtedness outstanding January 1.....	\$ 45,876,920.27	\$ 44,174,307.82	\$ 40,735,314.13	\$ 35,018,139.66	\$ 33,154,012.27
County warrants outstanding January 1.....	1,135,918.07	1,318,527.77	1,960,162.59	3,212,557.85	4,006,299.01
Total county bonds and warrants outstanding January 1.....	\$ 47,012,838.34	\$ 45,492,835.59	\$ 42,695,476.72	\$ 38,230,697.51	\$ 37,160,311.28
Primary road certificates outstanding January 1.....	\$ 2,051,157.72	\$ 3,339,356.46	\$ 1,748,127.65	\$ 1,399,173.97	.....
Secondary road certificates outstanding January 1.....	10,237.29	.....	.....	12.13	.....
Primary road district fund warrants outstanding January 1.....	158,261.15	395,206.27	554,139.65	222,774.64	.....
Secondary road district fund warrants outstanding January 1.....	5,489.85	.....	20,598.67	.....	.....
Drainage bonds outstanding January 1.....	12,595,264.96	13,789,298.48	11,840,159.31	15,634,393.44	\$ 10,423,237.65
Drainage warrants outstanding January 1.....	2,719,314.43	4,731,173.08	5,815,157.56	5,579,036.97	7,698,608.36
Total outstanding January 1.....	\$ 64,552,566.74	\$ 69,718,656.68	\$ 60,663,659.56	\$ 61,056,908.66	\$ 55,314,157.29

Building and Loan Associations
 Part III