

State of Iowa
1928

REPORT OF THE

AUDITOR OF STATE

FOR THE

Biennial Period Ending June 30, 1928

Part I--Finances of the State
Part II--County Auditing Department
Part III--Building and Loan Department
Part IV--Report of Board of Audits on Primary
Road Expenditures

J. W. LONG
Auditor

Published by
THE STATE OF IOWA
Des Moines

AUDITOR OF STATE'S DEPARTMENT

Name	Office	County
J. W. Long	Auditor of State	Story
C. Fred Porter	Deputy	Polk
J. V. Lemley	Chief Clerk County Acctg. Dept.	Decatur
W. H. Hamner	Chief Clerk Municipal Acctg. Dept.	Polk
Maude Johnson	Chief Clerk Revenue Dept.	Polk
Grace L. Brewster	Assistant Accountant	Polk
Keneth Cutler	Statistical Clerk	Polk
Rose Reusser	Warrant Clerk	Fayette
Nora Flynn	Assistant Warrant Clerk	Guthrie
Anna Lazarus	Stenographer and Clerk	Polk
Alta Moore	Stenographer and Clerk	Polk
Lou C. McHenry	Voucher Clerk	Polk
Mae B. Martin	Voucher Clerk	Madison
Clara Ingersoll	Voucher Clerk	Wayne
Eva N. Bear	Clerk	Polk
C. H. Bleakly	County Examiner	Polk
A. W. Blackburn	County Examiner	Harrison
E. L. Kerby	County Examiner	Appanoos
Earl C. Holloway	County Examiner	Fremont
Ben H. Hall	County Examiner	Cherokee
A. S. Lawrence	County Examiner	Muscatine
J. I. Israel	County Examiner	Lee
Tom C. Meader	County Examiner	Hardin
John Hornling	County Examiner	Audubon
L. I. Truax	County Examiner	Polk
E. Ray Wiley	County Examiner	Decatur
Lee Van Kirk	County Examiner	Jones
Tom Brown	Assistant County Examiner	Carroll
D. Barnett	Assistant County Examiner	Polk
G. A. Coburn	Assistant County Examiner	Greene
R. R. Cobb	Assistant County Examiner	Boone
Harry Abbott	Assistant County Examiner	Cerro Gordo
F. B. Jenkins	Assistant County Examiner	Pottawattamie
M. R. Davidson	Assistant County Examiner	Polk
C. G. Stranahan	Assistant County Examiner	Hinggold
J. O. Woodmansee	Assistant County Examiner	Polk
Warren Smith	Assistant County Examiner	Madison
E. T. Porter	Assistant County Examiner	Polk
Frank S. Shaw	Assistant County Examiner	Story
E. H. Kooser	Municipal Examiner	Polk
H. F. Walton	Municipal Examiner	Sac
E. F. Whitney	Municipal Examiner	Polk
Geo. S. Bassett	Municipal Examiner	Webster
B. B. Douglas	Assistant Municipal Examiner	Polk
D. A. McNerney	Assistant Municipal Examiner	Polk
Seth Silver	Assistant Municipal Examiner	Van Buren
C. C. Sloan	Assistant Municipal Examiner	Monroe

LETTER OF TRANSMITTAL

Hon. John Hammill, 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, 1926, to June 30, 1928.

J. W. LONG,
Auditor of State.

Des Moines, November 14, 1928.

AUDITORS OF IOWA

Name	County	Terms
Jesse Williams, Territorial	Jefferson	Jan. 14, 1840, to Jan. 23, 1843
William L. Gilbert, Territorial		Jan. 23, 1843, to Dec. 4, 1844
Robert M. Seacrest, Territorial		Dec. 4, 1844, to Dec. 4, 1850
Joseph T. Fiske, State	Des Moines	Dec. 4, 1850, to Dec. 4, 1854
William Pattiee	Bremer	Dec. 4, 1854, to Sept. 22, 1855
Andrew J. Stevens	Polk	Sept. 22, 1855, to Jan. 3, 1859
John Pattiee	Bremer	Sept. 22, 1855, to Jan. 2, 1865
Jonathan W. Cattell	Cedar	Jan. 2, 1859, to Jan. 2, 1865
John A. Elliott	Mitchell	Jan. 2, 1865, to Jan. 1, 1871
John Russell	Jones	Jan. 1, 1871, to Jan. 1, 1875
Buren R. Sherman	Benton	Jan. 1, 1875, to Jan. 1, 1881
William V. Lucas	Cerro Gordo	Jan. 1, 1881, to Jan. 1, 1882
John L. Brown	Lucas	Jan. 1, 1882, to Mar. 19, 1885
Jonathan W. Cattell	Polk	Mar. 19, 1885, to Jan. 25, 1886
John L. Brown	Lucas	Jan. 25, 1886, to Apr. 13, 1886
Charles Beardsley	Des Moines	Apr. 13, 1886, to July 14, 1886
John L. Brown	Lucas	July 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. Harrum	Delaware	Jan. 2, 1899, to Jan. 6, 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
J. W. Long	Story	Jan. 1, 1927, to

REPORT OF THE AUDITOR OF STATE

FINANCES

The financial condition of Iowa shows that the Receipts and Disbursements were larger in the biennium July 1, 1926, to June 30, 1928, than in any similar period in the history of the state.

The total of all receipts for the biennium ending June 30, 1928, were \$70,317,696.96 consisting of \$34,975,970.73 general state revenue and \$35,341,726.23 trust funds (from departments required to support themselves upon their fees, license, etc.)

Of the \$34,975,970.73 general state revenue receipts \$20,000,000.00 represents amounts drawn by the state treasurer on general state tax held by county treasurers; \$2,013,900.26 from cigarette stamp tax; \$2,341,034.82 inheritance tax; \$2,839,102.89 insurance tax and \$7,781,932.76 represents office fees, etc.

Expenditures from the general state revenue were \$26,159,803.50 for state institutions under the Board of Education and Board of Control and \$7,962,854.84 was for State Administrative Departments. Total general revenue expenditures were \$34,122,658.34.

The cash (General state revenue) in hands of county treasurers has been materially reduced in this biennium. On June 30, 1926 there was general state revenue cash in the state treasury in the amount of \$2,247,384.04, and in the hands of the county treasurers, \$4,935,873.13. Total available cash of \$7,183,257.17. On June 30, 1928 the cash general state revenue in the state treasury was \$2,827,985.21, and in the hands of county treasurers \$1,967,310.52. Total available cash \$4,795,295.73 representing a shrinkage of \$2,387,961.44 in the available general state revenue cash during the biennium.

Of the \$35,341,726.23 receipts of Trust Funds (departments that must support themselves) the Primary Road Fund was the chief item \$31,819,531.85 and \$3,522,194.38 from state departments.

Expenditures from trust funds were \$34,048,161.29. The largest item of expenditure was from the Primary Road Fund, \$31,272,175.45, and \$2,775,985.84 was for maintenance of other state departments required to exist upon their receipts.

The cash balance of trust funds in the state treasury June 30, 1926 was \$1,736,953.37 and \$2,980,301.52 on June 30, 1928, showing a substantial gain.

TABLE NO. 1

GENERAL REVENUE RECEIPTS

Receipts During Biennial Period Ending June 30, 1928.

	First Year	Second Year	Total
General state tax.....	\$10,000,000.00	\$10,000,000.00	\$20,000,000.00
From counties for clothing feeble minded.....	41,422.63	46,377.17	87,800.80
From counties for clothing deaf and blind.....	7,275.35	4,832.89	12,108.24
From counties for clothing epileptics.....	15,713.12	17,369.74	33,082.86
From counties for support insane.....	1,820,731.11	1,820,820.52	3,641,551.63
From counties for support juvenile.....	39,151.01	48,366.32	87,517.33
From counties for support orphans.....	70,645.96	84,465.17	155,111.13
From counties for support tubercular.....	230,344.42	233,814.16	464,158.58
Support patients state institutions.....	4,465.76	6,185.30	10,651.06
Psychopathic hospital, care of patients.....	17,789.00	5,360.33	23,149.33
Special Tax:			
Cigarette tax.....	912,476.77	1,101,422.49	2,013,900.26
Inheritance tax.....	1,222,787.37	1,222,787.37	2,445,574.74
Equipment tax.....	65,356.29	61,656.29	127,012.58
Insurance tax.....	1,362,765.27	1,476,337.92	2,839,102.89
Fees from Officers:			
Attorney General.....	87.20	80.75	167.95
Auditor of State, building and loan fees.....	614.23	488.06	1,102.29
Clerk of Supreme Court.....	5,196.41	5,240.26	10,436.67
Department of Agriculture.....	365,273.33	366,694.77	731,968.10
Department of Health.....	472.50	228.50	701.00
Chiropractic Examiners.....	5,226.00	3,145.20	8,371.20
Cosmetology Examiners.....	7.00	9,953.00	9,960.00
Barbers Examiners.....		46,529.00	46,529.00
Dental Examiners.....	3,283.00	3,763.00	7,046.00
Embalmers Examiners.....	2,470.00	2,555.00	5,025.00
Medical Examiners.....	8,420.00	8,168.00	16,588.00
Nurses Examiners.....	10,084.00	9,222.00	19,306.00
Optometry Examiners.....	1,952.00	2,400.00	4,352.00
Osteopathy Examiners.....	1,348.03	1,803.00	3,151.13
Podiatry Examiners.....	61.00	31.00	92.00
Department of Public Instruction.....	148.50	132.00	280.50
Entomologist.....	2,088.50	23.50	2,112.00
Geological Survey.....	107.48	1,119.23	1,226.71
Governor.....	20,951.50	20,951.50	41,903.00
Historical Department.....	319.93	296.90	616.83
Insurance fees.....	77,152.26	124,459.21	201,611.47
Pharmacy fees.....	55,210.00	25,698.00	80,908.00
Printing board fees.....		1,573.23	1,573.23
Purchase of Elders land.....	577.50	577.50	1,155.00
Royalty on coal mine.....	7,869.19	5,300.31	13,169.50
Secretary of State.....	49,317.83	142,808.00	192,125.83
State University, water analysis.....	730.75	1,739.42	2,470.17
Territorial homes, federal aid.....	29,880.00	26,190.00	56,070.00
Vocational Education.....	20.67		20.67
Vocational Rehabilitation.....	21,187.80	12,017.26	33,205.06
Refunds, Re-entrance and Sales:			
Amosoa sales.....	285,722.80	414,748.24	700,471.04
Amosoa refunds.....	46,944.52	65,539.8	112,484.32
Cherokee refunds.....	13,700.83	14,099.8	27,800.63
Clarinda refunds.....	89,226.39	21,009.45	110,235.84
Davenport refunds.....	5,268.28	16,338.4	21,606.68
Eldora refunds.....	14,771.12	7,075.28	21,846.40
Fl. Madison sales.....	47,182.30	368,338.9	415,521.29
Fl. Madison refund.....	101,120.84	46,454.53	147,575.37
Glenwood refunds.....	9,420.30	18,623.00	28,043.30
Independence sales.....		89.36	89.36
Independence refunds.....	20,421.56	9,857.79	30,279.35
Marshalltown refunds.....	6,118.74	5,302.76	11,421.50
Mitchellville refunds.....	2,496.90	2,696.56	5,193.46
Mt. Pleasant sales.....	22.22		22.22
Mt. Pleasant refunds.....	22,661.90	25,204.60	47,866.50

TABLE NO. 1—GENERAL REVENUE RECEIPTS—Continued

	First Year	Second Year	Total
Oakdale refunds	21,929.88	11,579.68	33,509.56
Rockwell City refunds	5,678.00	7,313.79	12,991.79
Toledo refunds	4,585.22	2,880.62	7,465.85
Woodward refunds	28,640.68	27,553.85	56,194.53
Toledo sales	8.40	829.46	847.86
Auditor of State, county examinations	66,943.05	86,543.05	153,486.10
Auditor of State, municipal examinations	21,276.44	22,850.88	44,127.32
Executive Council supplies	5,437.99	5,398.16	10,836.15
Executive Council old material	828.18	1,146.87	1,975.05
Executive Council leases	4,902.56	7,256.41	12,158.97
Historical Society refund	31.89		31.89
Highway Commission	1,949.05	30.00	1,979.05
Iowa Commission for Blind	734.72	6,059.88	6,794.60
Insurance Commission examinations	31,197.39	55,481.30	86,678.59
Interest on bank failures	10,306.09	817.91	11,123.99
Miscellaneous refunds	3,436.27	6,862.62	10,318.89
State Printing Board	15,631.22	22,968.43	38,599.65
State Parks	28,402.08	24,538.12	52,940.20
Treasurer of State, cigarette postage		499.14	499.14
University Hospital, indigent children		238,198.26	238,198.26
Total	\$17,084,734.62	\$17,941,236.11	\$34,975,970.73

TABLE NO. 2
TRUST FUND RECEIPTS

	First Year	Second Year	Total
Banking Department	\$ 136,400.00	\$ 124,750.00	\$ 261,150.00
Board of Accounting Examiners	510.00	955.00	1,465.00
Board of Architect Examiners		1,439.00	1,439.00
Board of Engineer Examiners	889.00	2,871.00	4,760.00
Board of Educational Examiners	19,977.31	20,075.00	40,052.31
Board of Court Reporter Examiners	80.00	25.00	105.00
Board of Parole	97.00	56.00	153.00
Federal Aid Engineering	18,142.16		18,142.16
Fish and Game	304,029.71	238,259.69	542,289.40
Highway Commission	640,100.16	201,837.47	841,937.63
Motor Carriers	56,636.97	66,431.85	123,068.82
Motor Vehicle suspense	782,382.56	804,314.61	1,586,697.16
National Guard permanent improvement	150.00		150.00
Plumbing code	26.75	36.75	63.50
Primary road	4,002,648.53	5,236,376.28	9,239,024.81
Primary road from motor vehicle draws	7,509,000.00	10,000,000.00	17,509,000.00
Primary road from gasoline fund	1,631,000.00	2,339,507.04	3,970,507.04
Total	\$15,083,579.34	\$20,258,146.69	\$35,341,726.03

TABLE NO. 3

Reconciliation of Trust and General Cash Accounts

First Year:	
Balance in Trust Fund July 1, 1926	\$ 1,736,953.37
Balance in General Fund July 1, 1926	2,247,387.04
Receipts in Trust Fund July 1, 1926 to June 30, 1927	15,083,579.54
Receipts in General Fund July 1, 1926 to June 30, 1927	17,034,734.62
	\$36,102,654.57
Warrants redeemed in Trust Fund	\$14,646,562.56
Warrants redeemed in General Fund	16,927,567.73
Balance in Trust Fund June 30, 1927	2,088,373.61
Balance in General Fund June 30, 1927	2,354,552.92
Net decrease in Primary Road Contingent	85,656.76
	\$36,102,654.57
Second Year:	
Balance in Trust Fund July 1, 1927	\$ 2,088,373.61
Balance in General Fund July 1, 1927	2,354,552.92
Receipts in Trust Fund July 1, 1927 to June 30, 1928	29,558,146.69
Receipts in General Fund July 1, 1927 to June 30, 1928	17,941,236.11
	\$42,642,310.33
Warrants redeemed in Trust Fund	\$19,361,430.21
Warrants redeemed in General Fund	17,467,804.83
Balance in Trust Fund June 30, 1928	2,980,301.52
Balance in General Fund June 30, 1928	2,327,985.21
Transferred from Trust Fund to Primary Road Contingent Fund	150,000.00
	\$42,987,521.76
Net increase in Primary Road Contingent Fund	345,211.43
	\$42,642,310.33

TABLE NO. 4
GENERAL REVENUE EXPENDITURES

Warrants Issued During Biennial Period Ending June 30, 1928

	First Year	Second Year	Total
Attorney General:			
Salaries	\$ 30,716.08	\$ 31,861.82	\$ 62,577.91
Contingent	4,815.16	3,841.96	8,657.11
Traveling expense	1,229.40	2,038.55	3,267.95
Peers officers	24,537.87	59,333.91	84,871.78
State agents	11,365.07	10,434.15	21,829.22
Auditor of State:			
Salaries	22,708.00	24,033.81	46,741.81
Board of audit	3,287.69	4,300.00	7,587.69
Contingent	1,610.00	893.72	2,503.72
State examiners expense	898.39	528.69	1,427.08
County accounting	71,714.71	77,155.47	148,870.18
Municipal accounting	22,181.55	25,630.22	47,811.77
Bacteriological Laboratory:			
Salaries	10,230.00	15,152.48	25,382.48
Expense	4,130.62	23.31	4,153.93
Board of Control:			
Salaries	58,980.81	58,930.95	117,911.76
Inspectors county home	2,398.24	1,116.00	3,514.24
Traveling expense	2,846.38	5,280.96	8,127.34
Contingent	741.42	1,679.13	2,420.55
Publication of bulletins	2,739.44	1,733.86	4,473.30
State agents traveling	9,432.50	12,095.63	21,528.13
Quarterly conference	167.11	118.55	285.66
Investigation of tuberculosis	3,431.70	4,065.01	7,496.71
Aid to friendless girls	2,281.00	5,569.00	7,850.00
Protection of children	4,925.68	434.40	5,360.08
State roads maintenance	20,923.62	26,243.38	47,167.00
Board of Education:			
Salaries	17,610.60	20,229.80	37,840.40
Members per diem	4,717.02	450.00	5,167.02
Traveling expense	8,395.94	7,596.50	15,992.44
Contingent	91.32		91.32
Aid to blind students	1,114.52	2,062.6	3,177.12
Instruction deaf children	9,285.00	9,560.0	18,845.00
State roads	8,600.50	19,681.0	28,281.50
Miscellaneous		30.5	30.5
President's office expense		81.52	81.52
Board of Parole:			
Salaries	21,030.50	21,600.00	42,630.50
Traveling expense	9,840.87	10,609.20	20,450.07
Reward of absconders	150.00	300.00	450.00
Reward of violators	781.73		781.73
Bureau of Labor:			
Salaries	15,300.00	15,400.00	30,700.00
Traveling expense	3,659.63	3,173.38	6,833.01
Clerk of Supreme Court:			
Salaries	9,500.00	13,090.30	22,590.30
Contingent	68.00	433.22	501.22
Commission of inquiry	35.00		35.00
Custodian:			
Salaries	55,880.30	56,945.27	112,825.57
Extra help	1,807.31	1,650.02	3,457.33
Washing towels	314.26	435.51	750.45

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
Department of Agriculture:			
Salaries	121,649.96	129,091.10	244,081.11
Traveling expense	26,544.90	32,284.14	58,829.04
Contingent	12,939.38	157.65	13,097.03
Office expense	4,283.29		4,283.29
Animal Industry	211,405.85	274,288.82	485,794.67
Board of Veterinary Examiners	882.34	211.56	1,093.90
Iowa Beef Producers	7,192.50	5,500.63	12,749.09
Iowa Small Grain Growers	5,108.97	4,243.47	9,352.44
Iowa Dairy Association	5,428.62	5,428.62	10,857.24
Farmers Institute	4,367.53	10,261.48	14,629.01
Horticultural Society Exposition	4,300.00	6,250.00	10,550.00
Horticultural Society	5,000.00	4,000.00	9,000.00
Weather and Crop salaries	809.00	7,000.72	7,809.72
Weather and Crop expense	1,158.68		1,158.68
Poultry Association state expense	300.00	100.00	400.00
Poultry Association stenographer	150.00		150.00
Poultry Association county expositions	5,300.00		5,300.00
Corn borers		2,159.77	2,159.77
Short Course		114.10	114.10
Horse Breeders Association		4,793.42	4,793.42
Department of Health:			
Salaries	41,960.21	39,275.19	81,235.40
Expense	10,068.08	1,422.16	11,490.24
Members traveling	430.45	379.31	809.76
Sanitary engineering	3,940.97	128.30	4,069.27
Chiropractic salaries	1,755.50	1,065.48	2,820.98
Chiropractic expense	833.88	578.15	1,412.03
Dental examinations	1,304.78	3,474.70	4,779.48
Embalmers examinations	676.23	792.14	1,468.37
Medical examinations	1,044.04	1,185.01	2,229.05
Nurses examinations	1,258.20	1,062.30	2,320.50
Optometry examinations	190.30	432.69	622.99
Podiatry examinations	64.40	128.55	192.95
Cosmetology examinations	115.25	6,066.30	6,181.55
Osteopathy examinations	2,634.82	1,023.48	3,658.30
State examinations		146.00	146.00
Engineering and housing expense		3,836.62	3,836.62
Equipment and laboratory expense		963.68	963.68
Quarantine and contingent		3,888.91	3,888.91
Miscellaneous expense		221.00	221.00
Anti Toxin expense		3,641.42	3,641.42
Barbers examinations		10,849.50	10,849.50
Department Public Instructions:			
Salaries	25,403.49	24,220.98	47,624.47
Extra help	1,614.79		1,614.79
Teachers placement		3,476.26	3,476.26
Traveling expense	3,320.25	4,908.68	8,228.93
Contingent	196.49	3,067.91	3,264.40
Normal training	151,861.36	149,467.96	301,329.32
Consolidated schools	125,424.45	145,573.12	270,997.57
Standard schools	95,094.19	97,428.82	192,523.01
Mining camp schools	50,637.71	49,727.75	100,365.46
Normal institute	4,900.0	4,900.00	9,800.00
Mining camp emergency		9,282.00	9,282.00
Director of Budget:			
Salaries	25,425.86	26,809.72	52,235.58
Traveling expense	1,195.85	1,195.25	2,391.10
Extra help	4,473.85	914.71	5,388.56
District Court:			
Salaries	276,000.00	373,436.97	649,436.97
Traveling expense, out	28,834.00	23,554.30	52,388.30
Traveling expense, inside	228.28	2,038.65	2,266.93
Reporters traveling	119.28		119.28
Entomologist:			
Salaries	3,120.00	2,800.00	5,920.00
Traveling expense	2,125.54	1,921.14	4,046.68
Extra help	547.50	783.90	1,331.40
Miscellaneous	864.47	864.23	1,728.70

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
Executive Council:			
Salaries	30,146.67	30,458.07	40,604.74
Furniture and stores	155,436.65	153,142.60	318,569.25
Express freight and dray	2,426.00	4,829.30	7,255.30
Necessary expense	3,229.63	3,229.25	5,468.88
Pridential contingent	16,674.56	59,433.64	76,111.92
Traveling expense	874.56	991.10	1,865.66
Court cost	3,869.84	8,745.86	12,115.70
Great Lakes	2,754.22	6,096.23	8,850.45
Governor's conference	100.00		100.00
Chierical assistance	2,883.72	3,696.66	6,580.38
G. A. R. encampment	14,100.57		14,100.57
Spanish War Veterans	9,965.14		9,965.14
Drainage Mud Lake	1,456.15		1,456.15
Capitol repairs	9,842.04	99,432.33	108,974.37
Mississippi and Missouri improvement		5,000.00	5,000.00
Refunds insurance companies		1,330.85	1,330.85
Commission Uniform Law	442.89	448.02	890.91
Preservation of war flags		14.00	14.00
Kirkwood memorial	1,500.00	1,907.68	3,407.68
Spanish war markets		968.37	968.37
Tabulation of census	7.31		7.31
Fire Marshall:			
Salaries	9,800.00	9,800.00	19,600.00
Traveling expense	3,029.49	2,879.07	5,898.56
Contingent	200.19	197.50	397.69
Reporting fires	3,039.65	3,400.30	6,440.55
General Assembly	377,773.95	27,711.59	405,485.54
Geological Survey:			
Salaries	5,400.00	5,400.00	10,800.00
Expense	3,265.32	4,169.91	7,435.23
Governor:			
Salaries	14,800.00	16,149.84	30,949.84
Contingent	666.63	65.55	632.18
Publications	146.30	276.24	422.54
G. A. R. support	750.00	750.00	1,500.00
Extra help		921.14	921.14
Rewards		1,000.00	1,000.00
Historical Department:			
Salaries	26,049.57	37,679.65	73,729.63
Expense	15,701.54	4,489.68	20,191.22
War work pictures	768.66	314.25	1,082.91
Historical Society:			
Salaries	19,199.20	19,692.73	38,891.93
Expense	14,236.73	14,212.19	28,448.92
Industrial Commission:			
Salaries	15,806.08	15,599.00	31,405.08
Expense	1,963.25	1,599.23	3,562.48
Workmen's compensation	33,882.09	16,967.72	50,849.81
Peace officers	5,102.17	6,166.10	11,268.27
Insane, Non-Resident:			
Expense transfer	1,313.28	1,624.67	2,937.95
Expense commitment	337.66	638.31	975.97
Insurance Commission:			
Salaries	37,215.99	42,171.84	79,387.83
Contingent	10,968.30	1,482.98	12,451.28
Examiners expense	44,887.49	44,989.52	89,877.01
Additional help		9,116.98	9,116.98
Commissioner's expense		790.42	790.42
Misc. and investigation fund		863.12	863.12
Iowa Commission for Blind:			
Expense and salaries	11,324.00	17,462.38	28,786.38
Library Commission:			
Salaries	13,966.00	13,975.80	27,941.80
Contingent	8,690.22	9,192.57	17,882.79

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
Mine Examiners:			
Per diem and traveling	2,477.55	1,655.74	4,133.29
Mine Inspectors:			
Salaries	10,100.00	11,100.00	21,200.00
Traveling No. 1	877.88		877.88
Traveling No. 2	837.59	2,331.47	3,169.06
Traveling No. 3	737.32		737.32
Office rent	523.30	312.03	835.33
National Guard:			
Salaries	24,747.74	22,410.21	47,157.95
Expense	196,269.65	183,081.70	379,351.35
Camp Dodge:			
Salaries	8,787.50	6,900.00	15,687.50
Support	5,489.63	5,218.99	10,698.62
War roster	5,922.66	3,767.45	9,690.11
Injury compensation	1,968.80	99.33	2,068.13
War trophies	149.55		149.55
Northern Border Brigade	3,400.00	1,808.87	5,208.87
Widows Northern Border Brigade	5,692.67	3,748.00	9,440.67
Spirit Lake survivors	730.00	730.00	1,460.00
Extra help		302.68	302.68
Active service		965.93	965.93
Pharmacy Commission:			
Salaries	2,739.33	5,594.11	8,333.44
Examiners	2,836.00	360.00	3,196.00
Traveling expense	1,334.21	1,371.89	2,706.10
Contingent	16.60	5.00	21.60
Pioneer Law Makers	20.25		20.25
Printing Board:			
Salaries	15,900.00	15,294.94	31,194.94
Printing and binding	163,425.80	121,165.88	284,591.68
Traveling expense	8,489.03	588.44	9,077.47
Session laws	538.67	1,490.65	1,829.32
Publications	825.68		825.68
Prison breach	866.15	347.30	1,213.45
Railroad Commission:			
Salaries	44,538.14	44,603.39	89,141.53
Expense	9,165.64	8,716.62	17,882.26
Commerce Council:			
Salaries	11,500.00	12,200.68	23,700.74
Expense	1,561.48	3,692.56	5,254.04
Valuation Department:			
Salaries	9,650.81	10,124.19	19,775.00
Expense	4,157.73	4,079.71	8,237.44
Motor Carrier:			
Salaries	8,554.84	14,561.41	23,116.25
Expense	391.62	4,142.56	4,534.18
Relief:			
Mitchell Cavalry	340.00	340.00	680.00
F. M. Hull	340.00	340.00	680.00
Reporters of Supreme Court:			
Salaries	12,472.45	13,813.97	26,286.42
Code, per diem	2,319.00	2,106.85	4,425.85
Secretary of State:			
Salaries	19,454.95	19,527.72	38,982.67
Contingent	178.76	265.12	443.88
Retrenchment and Reform	8.00	3,188.25	3,196.25
State Fair Board:			
Aid to county fairs	167,014.63	156,914.49	323,929.12
Main building		20,000.00	20,000.00
Insurance on building		5,000.00	5,000.00
Construction grand stand		250,000.00	250,000.00

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
State Library:			
General salaries	15,700.00	16,375.00	32,075.00
General expense	6,003.58	6,644.53	12,738.11
Law salaries	9,584.47	9,353.32	18,937.79
Law expense	4,702.49	5,511.29	10,213.69
Medical salaries	4,800.00	6,400.00	11,200.00
Medical expense	1,503.34	2,448.86	3,952.20
Economic salaries	2,700.00	3,000.00	5,700.00
Economic expense	1,307.72	1,408.35	2,716.07
State Parks:			
Maintenance	85,933.70	100,510.29	186,443.99
State Roads, State Parks:			
Maintenance	33,073.67	45,989.75	79,063.42
Supreme Court:			
Salaries	58,825.00	70,419.14	129,244.14
Contingent	1,469.21	669.28	2,138.49
Treasurer of State:			
Salaries	50,694.68	37,332.29	88,026.97
Additional help	1,144.29	136.58	1,280.87
Traveling	3,375.65	1,889.41	5,265.06
Inheritance traveling	131.34	3,725.54	3,856.88
Contingent	3,300.42	430.57	3,730.99
Bond of treasurer and cashier	2,125.00	2,125.00	4,250.00
Embalmer account		1,850.00	1,850.00
Cigarette Department:			
Salaries	19,466.67	20,223.25	39,689.92
Expense	10,728.67	10,435.35	21,164.02
Refund	960.58	1,950.71	2,911.29
Inheritance tax	4,433.00	4,400.00	8,833.00
Inheritance refunds	7,944.92	7,889.11	15,834.03
Inheritance court cost		151.10	151.10
Invalidated warrants	1.00	7.25	8.25
Vocational Education:			
Salaries	6,800.00	6,553.33	13,353.33
Expense	2,048.89	2,196.37	4,245.26
Vocational Rehabilitation:			
Salaries	5,876.25	5,832.50	11,708.75
Expense	20,523.92	26,934.80	47,458.72
	\$ 3,943,737.32	\$ 4,017,359.45	\$ 7,961,096.77
School for the Deaf:			
Support	\$ 301,156.31	\$ 210,883.71	\$ 512,040.02
Repair and contingent	10,000.00		10,000.00
Library	1,000.00		1,000.00
Equipment	3,000.00	21,000.00	24,000.00
Scholarships	1,000.00		1,000.00
New generator		20,000.00	20,000.00
School for Blind:			
Support	84,676.92	85,272.02	169,948.94
New boilers and equipment		10,200.00	10,200.00
Children's cottage		20,000.00	20,000.00
Iowa State College:			
Administration	60,000.00	129,500.00	189,500.00
Physical plant	426,500.00	305,000.00	731,500.00
Library operation	61,291.00	70,000.00	131,291.00
Agriculture	222,500.00	210,000.00	432,500.00
Eng. building	167,500.00		167,500.00
Horse Economics	117,500.00		117,500.00
Industrial science	441,500.00		441,500.00
Veterinary	47,500.00		47,500.00
Collegiate Adm.	80,000.00		80,000.00
Non collegiate work	70,000.00		70,000.00
Vocation courses	37,500.00		37,500.00
Agricultural extension	190,500.00		190,500.00
Engineering extension	22,500.00	35,000.00	57,500.00

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
Agricultural experiment	215,500.00	235,000.00	450,500.00
Engineering experiment	47,000.00	57,000.00	104,000.00
Veterinary investigation	30,000.00	40,000.00	70,000.00
State apparatus	3,500.00	5,000.00	8,500.00
Soldiers' tuition	8,100.00		8,100.00
Contingencies	155,000.00		155,000.00
Co-operative marketing		25,000.00	25,000.00
Educational purposes		1,145,500.00	1,145,500.00
Truck, crop and horticultural		10,000.00	10,000.00
Industrial research		25,000.00	25,000.00
New dairy building		205,000.00	205,000.00
General improvement		120,500.00	120,500.00
Equipment		80,000.00	80,000.00
State University:			
Administration	50,000.00	100,000.00	150,000.00
General expense	50,000.00		50,000.00
Physical plant	250,000.00	413,508.00	663,508.00
College Liberal Arts	470,000.00		470,000.00
College Applied Science	70,000.00		70,000.00
College Medicine	145,000.00		145,000.00
College Education	72,500.00		72,500.00
Graduate College	29,000.00		29,000.00
College of Dentistry	82,500.00		82,500.00
College of Commerce	61,500.00		61,500.00
College of Law	37,000.00		37,000.00
College of Pharmacy	15,500.00		15,500.00
Summer session	26,500.00		26,500.00
University library	90,100.00		90,100.00
Soldiers' tuition	10,000.00	15,219.00	25,219.00
Extension	63,750.00	63,750.00	127,500.00
Public health nursing	18,250.00		18,250.00
Child welfare	35,750.00	35,750.00	71,500.00
Epidemiology	17,250.00	17,250.00	34,500.00
Maternity and infancy	21,213.00	21,213.00	42,426.00
Capital expenditures	140,000.00		140,000.00
Contingencies	225,000.00	215,000.00	440,000.00
Central heating plant	65,000.00	100,000.00	165,000.00
Psychopathic hospital	50,000.00	117,000.00	167,000.00
Rockefeller foundation	550,000.00	450,000.00	1,000,000.00
University hospital	1,066,485.84	1,171,113.80	2,237,599.64
Educational purposes		1,265,000.00	1,265,000.00
State Teachers College:			
Administration	55,500.00	50,000.00	105,500.00
Educational purposes	330,000.00	413,000.00	743,000.00
Extension purposes	49,500.00	30,000.00	79,500.00
Summer school	33,000.00	35,000.00	68,000.00
Hospital	8,250.00		8,250.00
Summer school	83,000.00		83,000.00
Contingent fund	100,000.00		100,000.00
Capital expenditures	10,000.00		10,000.00
Physical plant	90,500.00	90,000.00	180,500.00
General improvement		10,000.00	10,000.00
Board of Control:			
Emergencies	24,383.41	37,169.00	61,552.41
Butler	26,242.98	132.02	26,375.00
Anamosa:			
Support	269,586.29	354,200.20	623,786.49
Special	66,829.88	119,371.55	186,201.43
Industries	371,037.82	524,966.11	896,003.93
Salaries	102,588.00	32,669.19	135,257.19
Rewards	450.00		450.00
Extra compensation		10,708.01	10,708.01
Cherokee:			
Support	311,792.82	303,587.46	615,380.28
Special	9,232.32	10,114.89	19,347.21
Escaped insane	102.02		102.02
Clarinda:			
Support	553,747.29	379,811.29	933,558.58
Special	24,665.20	7,171.75	31,836.95
Escaped insane	94.30		94.30

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
Davenport:			
Support	169,313.74	193,523.29	362,837.03
Special	18,967.05	3,171.88	22,138.93
Eldora:			
Support	169,513.54	189,982.58	359,496.12
Special	33,287.56	14,907.77	48,195.33
Ft. Madison:			
Support	275,959.91	418,377.32	694,337.23
Special	48,869.15	12,961.30	61,830.45
Industries	454,815.15	542,567.62	997,382.77
Salaries	100,819.96	13,487.72	114,307.68
Rewards	450.00		450.00
Extra compensation		12,807.56	12,807.56
Glenwood:			
Support	434,173.53	445,287.45	879,460.98
Special	18,065.60		18,065.60
Independence:			
Support	566,703.71	381,591.31	948,295.02
Special	21,003.62	4,748.96	25,752.58
Escaped insane	135.16		135.16
Marshalltown:			
Support	255,708.88	238,045.78	493,754.66
Special	4,976.08	410.84	5,386.92
Mitchellville:			
Support	86,421.94	94,219.97	180,641.91
Special	11,838.18	7,167.70	19,005.88
Mt. Pleasant:			
Support	325,091.64	352,526.61	677,618.25
Special	35,669.79	967.74	36,637.53
Escaped insane	7.54		7.54
Osksale:			
Support	235,098.51	265,873.69	500,972.20
Special	31,711.30	19,806.72	51,518.02
Transfer of indigent	17.68	28.39	46.07
Rockwell City:			
Support	55,421.51	61,593.25	117,014.76
Special	4,594.13	983.62	5,577.75
Toledo:			
Support	96,186.76	107,488.12	203,674.88
Special	7,137.57	6,285.17	13,422.74
Woodward:			
Support	255,609.73	313,834.07	569,443.80
Special	35,285.28	7,285.15	42,570.43
Rewards for all institutions		510.00	510.00
Return of insane institutions		736.01	736.01
Grand total warrants issued for institutions	\$12,807,193.70	\$13,332,609.50	\$26,139,803.20

TABLE NO. 5

Trust Fund Expenditures—July 1, 1926 to July 1, 1928

	First Year	Second Year	Total
Banking Department:			
Salaries and expense	139,808.20	119,774.13	259,582.33
Board of Accountancy:			
Expense	138.98	215.00	353.98
Board of Engineering Examiners:			
Per diem and expense	1,070.67	1,774.56	2,845.23
Board of Parole:			
Parole relief	228.34	125.00	353.34
Board of Educational Examiners:			
Expense	15,945.75	15,304.35	31,250.10
Board of Court Reporters:			
Travelling expense	54.01	54.28	108.29
Department of Health Plumbing:			
Travelling expense	14.30		14.30
Board of Architects:			
Expense		750.27	750.27
Federal Aid Engineering:			
Engineering work	382,881.55	52,570.91	435,452.46
Fish and Game:			
Salaries and expense	289,616.12	170,966.24	460,582.36
Highway Commission:			
Salaries and expense	838,091.27	281,480.59	1,119,571.86
Motor Carrier:			
Administration	19,547.66	3,415.23	22,962.89
Motor Carrier:			
Allotment	47,674.45	51,169.10	98,843.55
Motor Vehicle:			
Salaries and expense	162,942.55	200,219.03	363,161.58
Primary Road:			
Expense	13,165,797.31	18,106,378.14	31,272,175.45
Grand total trust warrants	\$15,034,961.46	\$19,013,139.53	\$34,048,101.29

TABLE NO. 6

Capitol Grounds Extension Fund

First Year:	
Unexpended balance June 30, 1926.....	\$ 31,788.47
Receipts of tax from miscellaneous sources.....	5,344.17
	\$ 37,132.64
Disbursements from miscellaneous sources.....	\$ 11,538.75
Unexpended balance June 30, 1927.....	25,793.89
	\$ 37,132.64
Second Year:	
Unexpended balance July 1, 1927.....	\$ 25,793.89
Receipts of tax collected by county treasurers.....	12.64
Receipts of tax collected from miscellaneous sources.....	789.00
	\$ 26,595.53
Disbursements from miscellaneous sources.....	\$ 11,886.14
Unexpended balance June 30, 1928.....	14,709.39
	\$ 26,595.53
Warrant Account—First Year:	
Outstanding warrants July 1, 1926.....	\$ 742.75
Warrants issued.....	10,780.75
	\$ 11,523.50
Warrants redeemed by State Treasurer.....	\$ 11,338.75
Unredeemed warrants June 30, 1927.....	184.75
	\$ 11,523.50
Second Year:	
Outstanding warrants July 1, 1927.....	\$ 184.75
Warrants issued.....	11,769.89
	\$ 11,954.64
Warrants redeemed.....	\$ 11,886.14
Warrants outstanding June 30, 1928.....	68.50
	\$ 11,954.64

TABLE NO. 7

Soldiers' Bonus Fund

First Year, July 1, 1926 to June 30, 1927.

PART 1	
Balance in State Treasury July 1, 1926.....	\$ 108,319.49
Taxes collected from County Treasurers.....	1,900,286.66
	\$ 2,008,606.15
Disbursements for payment of bonds.....	\$ 1,100,000.00
Disbursements for payment of interest.....	796,707.21
Balance cash in State Treasury June 30, 1927.....	111,898.84
	\$ 2,008,606.15
Taxes collectable in hands of county treasurers June 30, 1927.....	\$ 681,786.93
PART 2	
Balance unexpended July 1, 1926.....	\$ 1,858,270.00
Receipts from refunds.....	147.25
	\$ 1,858,417.25
Bonds purchased.....	\$ 611,000.00
Premiums on bonds.....	41,730.36
Accrued interest.....	701.15
Warrants cashed in payment of salaries and expense.....	31,195.98
Balance unexpended June 30, 1927.....	1,173,789.76
	\$ 1,858,417.25
PART 3 WARRANT ACCOUNT	
Warrants outstanding July 1, 1926.....	\$ 5,708.65
Warrants issued.....	27,188.13
Warrants refunded for forgery, etc.....	5,075.00
	\$ 37,971.78
Warrants redeemed.....	\$ 31,195.98
Warrants cancelled.....	170.50
Warrants outstanding June 30, 1927.....	6,605.30
	\$ 37,971.78
Second Year, July 1, 1927 to June 30, 1928.	
PART 1	
Balance in State Treasury July 1, 1927.....	\$ 111,898.94
Taxes collected from the County Treasurers.....	2,033,615.55
	\$ 2,145,514.49
Disbursements for payment of bonds.....	\$ 1,103,000.00
Disbursements for payment of interest.....	756,486.38
Balance of cash in State Treasury June 30, 1928.....	286,028.11
	\$ 2,145,514.49
Taxes collectable in hands of county treasurers June 30, 1928.....	\$ 553,412.93
PART 2	
Balance unexpended July 1, 1927.....	\$ 1,173,789.76
Refunds.....	41.25
	\$ 1,173,831.01
Bonds purchased.....	\$ 1,089,000.00
Premiums on bonds.....	70,972.26
Accrued interest.....	4,494.43
Warrants redeemed.....	5,500.35
Balance unexpended June 30, 1928.....	3,863.47
	\$ 1,173,831.01

TABLE NO. 7—Continued
 PART 2
 WARRANT ACCOUNT

Warrants outstanding July 1, 1927.....	\$ 6,605.30
Warrants issued	9,431.95
	\$ 16,037.25
Warrants redeemed, Soldiers Bonus Fund.....	\$ 5,500.85
Warrants redeemed out of Soldiers' Disability Fund.....	5,589.60
Warrants outstanding in Soldiers' Bonus Fund.....	4,711.89
Warrants outstanding in Soldiers' Disability Fund.....	235.00
	\$ 16,037.25
Additional Bonus and Disability Fund.	
January 1, 1928 Fund.....	\$ 24,842.50
June 5, 1928 receipts.....	37,948.75
	\$ 62,591.25
Warrants drawn against the fund.....	\$ 5,589.60
Balance unexpended June 30, 1928.....	57,001.65
	\$ 62,591.25

 TABLE NO. 8
 Gasoline Fund

First Year:	
Balance July 1, 1926.....	\$ 30,552.70
Receipts of gasoline tax collected.....	5,590,691.64
	\$ 5,621,244.34
Disbursements to County & Primary Roads.....	\$ 5,358,000.00
Administration expenses.....	267,637.47
Balance on hand June 30, 1927.....	55,606.87
	\$ 5,621,244.34

WARRANT ACCOUNT

Warrants outstanding July 1, 1928.....	\$ 4,929.86
Warrants issued	224,553.46
	\$ 229,483.32
Warrants redeemed	\$ 207,638.27
Warrants cancelled	3,941.84
Warrants outstanding June 30, 1927.....	18,903.21
	\$ 229,483.32

Second Year:	
Balance on hand July 1, 1927.....	\$ 55,606.87
Receipts of gasoline tax collected.....	8,981,893.27
	\$ 8,737,500.14
Disbursements to County & Primary Roads.....	\$ 8,143,818.26
Administration expenses.....	521,199.96
Balance on hand June 30, 1928.....	72,481.92
	\$ 8,737,500.14

WARRANT ACCOUNT

Warrants outstanding July 1, 1927.....	\$ 18,903.21
Warrants issued	524,482.18
	\$ 553,386.39
Warrants redeemed	\$ 521,322.48
Warrants cancelled	7,075.72
Warrants outstanding June 30, 1928.....	25,084.19
	\$ 553,386.39

STATE SINKING FUND FOR PUBLIC DEPOSITS.

First Year:	
Balance unexpended July 1, 1926.....	\$ 56,129.94
Received from county treasurers.....	5,967,147.08
	\$ 6,023,277.02
Disbursements	\$ 5,757,438.19
Balance on hand June 30, 1927.....	265,793.83
	\$ 6,023,277.02

 TABLE NO. 8—Continued
 WARRANT ACCOUNT

Outstanding Warrants July 1, 1926.....	\$ 5,010.25
Warrants issued	5,826,276.71
	\$ 5,831,286.96
Warrants redeemed	\$ 5,732,931.31
Warrants outstanding June 30, 1927.....	98,355.65
	\$ 5,831,286.96
Second Year:	
Balance unexpended July 1, 1927.....	\$ 265,793.83
Received from County Treasurers.....	3,600,924.26
	\$ 3,865,818.09
Disbursements	\$ 3,259,224.75
Balance on hand June 30, 1928.....	506,593.34
	\$ 3,865,818.09

 TABLE NO. 9
 General Revenue Warrant Account

	Issued by State Auditor	Redeemed by State Treasurer	
Outstanding July 1, 1926, as shown by last report.....			\$ 769,853.52
1926 July.....	\$ 1,301,892.19	\$ 1,566,099.88	
August.....	1,267,651.37	1,368,092.14	
September.....	1,132,477.89	1,079,969.95	
October.....	1,708,158.66	1,706,873.68	
November.....	1,369,360.36	1,385,330.69	
December.....	1,832,277.79	1,664,250.05	
1927 January.....	1,220,786.57	1,219,929.41	
February.....	1,227,614.22	1,228,457.66	
March.....	1,351,346.59	1,331,305.11	
April.....	1,237,546.18	1,246,216.66	
May.....	1,281,390.28	1,236,795.34	
June.....	1,881,001.13	1,764,969.77	
	\$ 16,761,532.43	\$ 16,927,567.72	
Warrants cancelled during year.....	8,611.69		
	\$ 16,752,920.74		
Outstanding July 1, 1926.....		769,853.52	
	\$ 17,522,774.26		\$ 666,266.53
Warrants outstanding June 30, 1927.....			
1927 July.....	\$ 2,192,298.65	\$ 2,199,949.35	
August.....	1,651,792.62	1,753,301.04	
September.....	1,388,119.46	1,073,145.62	
October.....	1,379,172.19	1,362,147.47	
November.....	1,410,422.93	1,784,628.59	
December.....	1,438,965.67	1,674,959.43	
1928 January.....	1,271,926.81	1,364,225.83	
February.....	1,331,973.51	1,706,229.61	
March.....	1,330,788.73	1,300,673.28	
April.....	1,310,122.56	1,098,915.84	
May.....	1,379,850.21	1,569,577.35	
June.....	1,369,964.67	1,079,928.07	
	\$ 17,570,240.31	\$ 17,467,804.82	
Warrants cancelled during year.....	271.06		
	\$ 17,569,969.25		
Outstanding warrants July 1, 1927.....		666,266.53	
	\$ 17,569,969.25		\$ 667,570.96
Warrants outstanding June 30, 1928.....			

TABLE NO. 10

Trust Fund Warrant Account

	Issued by Auditor of State	Redeemed by Treasurer of State	
Outstanding warrants July 1, 1926, as shown by last report.....			\$ 461,950.31
1926 July.....	\$ 1,129,908.19	\$ 1,217,569.56	
August.....	1,156,991.12	1,015,513.12	
September.....	1,146,886.02	1,091,085.16	
October.....	1,128,168.05	1,216,577.04	
November.....	1,229,429.26	999,596.21	
December.....	1,715,376.07	2,059,374.17	
1927 January.....	834,421.62	882,711.12	
February.....	1,723,449.46	1,615,425.88	
March.....	714,094.59	645,641.37	
April.....	1,545,182.65	1,692,117.23	
May.....	928,473.73	895,748.12	
June.....	1,643,872.52	1,114,533.56	
Warrants cancelled during year.....	\$ 15,037,816.44	\$ 14,646,502.56	
	3,294.23		
Outstanding warrants July 1, 1926.....	\$ 15,034,582.21		
	461,950.31		
Warrants outstanding June 30, 1927.....	\$ 15,496,532.52		850,029.96
1927 July.....	\$ 1,540,540.00	\$ 1,390,794.10	
August.....	1,059,847.24	2,131,991.55	
September.....	1,690,149.34	1,873,743.58	
October.....	1,699,591.19	1,768,019.25	
November.....	2,070,111.48	1,526,069.85	
December.....	1,053,715.07	2,140,124.88	
1928 January.....	1,789,966.77	1,492,728.91	
February.....	1,029,221.61	1,259,113.45	
March.....	763,269.81	838,481.83	
April.....	2,262,411.44	2,196,379.97	
May.....	1,241,428.58	1,442,964.51	
June.....	1,643,292.82	1,621,107.02	
Warrants cancelled during year.....	\$ 19,915,584.05	\$ 19,561,430.21	
	3,294.22		
Outstanding warrants July 1, 1927.....	\$ 19,912,199.83		
	850,029.96		
Outstanding warrants June 30, 1928.....	\$ 19,863,229.79		\$ 301,799.58

TABLE NO. 11—CIGARETTE SALES TAX

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

Denomination	On Hand June 30, 1926		Received July 1, 1926 to June 30, 1928		Delivered to Treasurer of State July 1, 1926, to June 30, 1928		On Hand June 30, 1928	
	Quantity	Face Value	Quantity	Face Value	Quantity	Face Value	Quantity	Face Value
One-half cent.....	950,000	4,500	570,000	2,850	840,000	4,200	620,000	3,100
One cent.....	11,060,000	110,600	17,330,000	172,300	20,050,000	900,500	8,200,000	85,000
One and one-half cent.....	1,250,000	18,750			340,000	3,600	960,000	14,850
Two cent.....	12,700,000	254,000	302,300,000	2,012,600	88,239,000	1,794,000	26,690,000	527,000
Five cent.....	180,000	9,000			30,000	1,500	150,000	7,500
Total.....		\$ 496,850		\$ 2,225,750		\$ 1,974,300		\$ 643,000

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

Counties	No. of youths as per Sec. 4832, part 12, code of 1924	Amount of permanent school fund held by counties January 1, 1927	Semi-annual interest due on amount as per section 4896, code of 1924	Amount of interest to be apportioned by county auditor as per section 4896, code of 1924	Deficiency to be transferred from general school fund interest account as per Section 4481, code of 1924	Excess to be transferred from school fund interest account to general fund as per Sec. 4482, code of 1924
Mills	1,121	46,962.00	1,097.33	638.87		424.46
Mitchell	1,155	14,919.39	335.69	638.09	302.40	
Monona	5,874	45,380.65	1,021.27	902.08		119.19
Monroe	6,216	69,912.14	1,470.52	954.60		415.92
Montgomery	1,678	49,582.13	1,115.60	718.41		397.19
Muscatine	7,682			1,179.74	1,179.74	
O'Brien	5,561	102,906.64	2,315.49	854.32		1,461.08
Oceola	2,111	90,985.29	2,249.67	477.76		1,771.91
Page	7,632	77,319.44	1,744.19	1,079.22		664.27
Palo Alto	5,350	44,292.38	1,094.87	821.61		183.26
Plymouth	7,452	117,436.24	2,642.81	1,144.42		1,498.39
Pocahontas	4,797	96,418.33	2,196.51	722.86		1,413.65
Folk	47,435		111	7,591.84	7,591.78	
Pottawattamie	19,351	86,476.74	1,927.73	2,971.78	1,044.05	
Poweshiek	5,212	56,960.59	1,281.82	800.42		481.40
Ringgold	2,618	139,048.65	3,128.59	555.63		2,572.96
Sac	5,259	36,545.26	777.25	807.64	30.39	
Scott	11,925		.94	2,752.47	2,751.53	
Shelby	5,217	36,019.40	835.44	301.19	215.75	
Sioux	5,237	129,482.84	3,012.69	1,418.55		1,494.14
Story	2,647	43,835.97	986.31	1,327.94	341.63	
Tama	6,789	38,717.45	871.14	1,042.60	171.46	
Taylor	4,430	54,092.61	1,217.08	678.79		538.29
Union	4,071	45,950.88	988.50	763.43		225.07
Van Buren	4,030	34,738.83	782.86	618.90		163.96
Wapello	10,934	59,068.59	1,328.70	1,679.16	350.46	
Warren	5,496	66,021.32	1,498.95	942.88		656.10
Washington	5,892	39,737.03	894.08	892.10		1.98
Wayne	4,319	120,131.31	2,839.35	663.28		2,176.07
Webster	11,800	56,170.92	1,263.84	1,412.15	548.31	
Winnebago	4,206	219,187.70	4,961.72	645.77		4,315.95
Winnebush	5,213	23,499.92	547.56	994.14	496.58	
Woodbury	28,491	99,790.43	2,244.47	4,375.43	2,130.96	
Worth	2,568	36,850.52	829.14	547.65		281.49
Wright	6,391	51,739.83	1,164.13	881.49		182.67
Total	712,770	\$4,513,481.28	\$109,461.66	\$109,461.66	\$ 39,359.99	\$39,359.99

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. 1928, as provided by section 102 and 4567 of the Code, on the basis of 15,14736 cents for each youth in the county.

The total amount of permanent school fund on the first day of January, 1928, was \$4,804,259.73, upon which this apportionment was computed.

ADDITIONS TO FUND—1927

ESCHEAT ESTATES AND RESALE OF FORECLOSED PROPERTY.

February 6, 1926, John Waters, Appanoose County	\$ 263.28
December 31, 1927, Henry Ritter, Buchanan County	187.23
July 13, 1927, Sarah Harris, Des Moines County	2,012.83
June 21, 1927, Condon Estate, Iowa County	345.73
November 8, 1927, Castulus Maerz, Iowa County	54.51
May 9, 1927, Charles L. Johnson, Marshall County	530.46
November 16, 1927, Resale, Marshall County	1,060.00
July 16, 1927, Emil F. Schroeder, Monroe County	638.92
July 26, 1927, W. A. Seddon, Monroe County	31.50
December 28, 1927, Louis Lippold, Woodbury County	137.85
Total additions to fund—1927	\$ 5,181.51

DEDUCTIONS FROM FUND—1927

December 28, 1927, Foreclosure, Allamakee County	\$ 3,960.00
November 1, 1927, Foreclosure, Davis County	2,660.00
April 4, 1927, Foreclosure, Decatur County	1,500.00
November 14, 1927, Refund (Anna Voght), Des Moines County	393.18
April 20, 1927, Foreclosure, Guthrie County	600.00
March 21, 1927, Foreclosure, Marion County	1,800.00
May 31, 1927, Foreclosure, Marshall County	1,000.00
January 1, 1927, Foreclosure, Wayne County	1,800.00
December 17, 1927, Foreclosure, Wayne County	500.00
Total deductions from fund—1927	\$ 14,403.16

Amount of Permanent School Fund, January 1, 1927, \$ 4,813,481.38
 Additions to Permanent School Fund during 1927, \$ 5,181.51

\$ 4,818,662.89
 Deductions from Permanent School Fund during 1927, \$ 14,403.16

Total amount of Permanent School Fund Jan. 1, 1928, \$ 4,804,259.73

Owing to the foreclosure of Permanent School Fund mortgages there is in addition to the above, lands under foreclosure in the following counties yet unsold:

Adair County, amount of foreclosure	\$ 5,000.00
Adams County, amount of foreclosure	2,000.00
Allamakee County, amount of foreclosure	8,500.00
Benton County, amount of foreclosure	2,700.00
Davis County, amount of foreclosure	3,000.00
Decatur County, amount of foreclosure	1,750.00
Dickinson County, amount of foreclosure	7,777.00
Fremont County, amount of foreclosure	1,850.00
Guthrie County, amount of foreclosure	600.00
Lucas County, amount of foreclosure	1,150.00
Marion County, amount of foreclosure	1,800.00
Wayne County, amount of foreclosure	2,300.00
Total amount of foreclosure	\$ 43,627.00

REPORT OF AUDITOR OF STATE

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

Table with 5 columns: Counties, No. of youths as per Sec. 8323 part 13, code of 1927, Amount of permanent school fund held by counties January 1, 1928, Semi-annual interest due per section 102, part 13, code of 1927, Amount of interest to be apportioned by county auditor as per section 4396, code of 1927, Deficiency to be transferred from general state revenue to school fund account under Section 4481, code of 1927, Excess to be transferred from school fund interest account to general state revenue as per Sec. 4482, code of 1927.

FINANCES OF THE STATE

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

Continuation of the table from page 25, listing counties and their respective financial data for the semi-annual apportionment of interest from the permanent school fund.

ASSESSMENT OF PROPERTY, 1927

PART III—PERSONAL PROPERTY

Table with 7 columns: 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. Lists counties from Adair to Winn.

PART III—PERSONAL PROPERTY—Continued

Table with 7 columns: 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. Lists counties from Louisa to Wright, followed by a Totals row.

ASSESSMENT OF LIVE STOCK, 1927

PART IV—STALLIONS—ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	30	\$ 125.07	\$ 5,752
Adams.....	26	194.00	5,044
Allamore.....	14	181.43	2,540
Appanoose.....	16	81.25	1,306
Audubon.....	24	158.33	3,820
Benton.....	31	188.32	5,838
Black Hawk.....	14	188.57	2,640
Bremer.....	32	207.01	6,728
Buchanan.....	23	215.73	5,250
Buena Vista.....	23	258.00	5,844
Butler.....	11	222.26	2,550
Calhoun.....	21	128.00	2,688
Carroll.....	32	188.88	5,044
Cass.....	21	158.48	3,328
Cedar.....	40	97.20	3,888
Cerro Gordo.....	19	236.00	4,484
Cherokee.....	26	118.00	3,068
Chickasaw.....	37	141.19	5,234
Clarke.....	20	185.50	3,710
Clay.....	18	117.78	2,120
Clayton.....	21	125.76	2,611
Clinton.....	19	163.11	3,099
Crawford.....	14	157.71	1,928
Dallas.....	14	159.14	2,228
Davis.....	22	159.55	3,032
Decatur.....	14	134.00	1,870
Delaware.....	30	98.00	2,808
Des Moines.....	27	259.04	6,184
Dickinson.....	15	78.40	1,170
Dubuque.....	14	144.57	2,024
Emmet.....	15	137.07	2,050
Fayette.....	12	178.27	2,144
Floyd.....	12	216.67	2,600
Franklin.....	14	107.45	1,504
Fremont.....	21	265.05	5,524
Greene.....	12	97.00	1,164
Greene.....	29	191.59	5,596
Guthrie.....	17	124.94	2,124
Hamilton.....	23	118.78	2,732
Hancock.....	22	125.70	2,770
Hardin.....	17	262.71	4,976
Harrison.....	27	113.11	2,064
Henry.....	25	121.96	3,284
Howard.....	31	168.26	5,192
Howard.....	17	154.12	2,620
Humboldt.....	11	222.45	2,568
Iowa.....	22	272.73	6,000
Jackson.....	11	96.90	2,014
Jasper.....	16	127.75	2,204
Jefferson.....	40	84.00	3,284
Johnson.....	13	80.00	1,040
Jones.....	24	100.29	2,410
Keokuk.....	20	250.90	5,000
Grundy.....	21	109.52	2,290
Kossuth.....	43	113.43	4,886
Lee.....	22	83.64	1,840
Lincoln.....	47	118.55	5,572
Louisia.....	21	154.86	3,252
Lucas.....	14	91.43	1,280
Lyon.....	21	156.48	3,288
Madison.....	28	120.14	3,364
Mahaska.....	38	96.42	3,284
Marion.....	22	130.18	2,996

PART IV—STALLIONS—ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Marshall.....	22	143.09	3,348
Miller.....	26	128.72	3,468
Miller.....	13	146.85	1,900
Missouri.....	25	80.80	2,020
Monroe.....	12	99.17	1,190
Monroe.....	14	131.71	1,844
Montgomery.....	16	106.25	1,728
Muscatine.....	13	200.00	2,600
O'Brien.....	11	120.18	1,422
Oswego.....	24	108.92	4,054
Page.....	27	84.89	2,292
Page.....	18	244.67	4,404
Palo Alto.....	32	110.78	3,436
Plymouth.....	33	98.79	3,200
Pocahontas.....	46	153.65	7,068
Polk.....	17	148.71	2,528
Pottawattamie.....	25	145.41	4,212
Poweshiek.....	25	200.00	5,000
Scott.....	15	174.67	2,620
Scott.....	30	182.90	5,400
Shelby.....	17	167.78	2,832
Stout.....	31	134.97	4,184
Story.....	22	200.00	4,400
Tama.....	22	117.45	2,584
Taylor.....	44	96.26	3,180
Union.....	22	70.82	3,116
Van Buren.....	13	83.77	1,076
Wapello.....	27	86.37	3,332
Warren.....	27	99.85	2,696
Washington.....	29	109.68	3,188
Wayne.....	32	150.78	4,800
Webster.....	12	164.33	1,972
Winnebago.....	28	144.71	4,062
Winnebeck.....	36	131.11	5,440
Woodbury.....	38	70.23	2,680
Worth.....	18	129.11	2,324
Wright.....	18	129.11	2,324
Totals.....	2,544	\$ 141.47	\$ 317,408

ASSESSMENT OF LIVE STOCK, 1927

PART IX—JACKS—ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	8	\$ 83.00	\$ 654
Adams.....	7	84.57	592
Albany.....	2	60.00	130
Appanoose.....	10	66.40	606
Audubon.....	3	196.67	593
Benton.....	2	60.00	130
Black Hawk.....	4	80.00	320
Boone.....			
Bremer.....			
Buchanan.....	4	54.00	216
Buena Vista.....	4	165.00	660
Butler.....	4	142.00	568
Calhoun.....	9	179.56	1,616
Carroll.....	5	66.40	332
Cass.....	10	75.70	757
Cedar.....	7	78.86	552
Cerro Gordo.....	3	76.00	228
Cherokee.....	5	46.40	232
Chickasaw.....	2	100.00	200
Clarke.....	1	40.00	40
Clay.....	1	100.00	100
Clayton.....			
Clinton.....	11	50.01	550
Crawford.....	4	91.00	364
Dallas.....	8	81.50	652
Davis.....	7	56.00	392
Deautil.....			
Delaware.....	3	245.33	736
Des Moines.....	4	55.00	220
Dickinson.....	3	58.33	160
Dubuque.....	5	72.00	378
Emmet.....	2	50.00	100
Fayette.....	2	50.00	100
Floyd.....	4	83.00	332
Franklin.....			
Fremont.....	33	97.74	2,248
Greene.....	8	82.00	656
Grundy.....	2	100.00	200
Guthrie.....	8	73.00	584
Hamilton.....	2	56.00	112
Hancock.....	2	100.00	200
Hardin.....	4	137.00	548
Harrison.....	14	106.43	1,476
Henry.....	6	44.00	264
Howard.....	4	91.00	364
Humboldt.....	2	200.00	400
Ia.....	2	150.00	300
Iowa.....			
Jackson.....	3	90.00	270
Jasper.....	6	88.67	532
Jefferson.....	3	90.00	270
Johnson.....	5	70.00	350
Jones.....	4	160.00	640
Keokuk.....	5	130.00	650
Kossuth.....	13	81.33	1,058
Lee.....	22	43.25	952
Lincoln.....			
Louisia.....	4	48.00	192
Lucas.....	13	37.33	485
Lyon.....	5	126.00	630
Madison.....	14	53.14	744
Mahaaska.....	21	43.81	920
Marion.....	4	155.00	620

PART IX—JACKS—ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Marshall.....	4	73.00	292
Mills.....	12	112.00	1,344
Mitchell.....	1	82.00	82
Monona.....			
Monroe.....	6	77.33	464
Montgomery.....	14	103.43	1,448
Muscatine.....	3	87.33	262
O'Brien.....	3	300.00	900
Oscola.....	3	101.33	304
Page.....	13	79.38	1,032
Palo Alto.....	5	65.00	325
Plymouth.....	7	93.14	652
Pocahontas.....	5	56.80	284
Pock.....			
Pottawattamie.....	19	154.63	2,938
Poweshiek.....	8	47.00	376
Ringgold.....	16	85.19	1,363
Sac.....			
Seely.....	4	85.00	340
Shelby.....			
Shoux.....			
Story.....			
Tama.....	5	80.00	400
Taylor.....	10	74.00	740
Union.....	5	98.00	490
Van Buren.....	8	74.00	592
Wapello.....	1	40.00	40
Warren.....	12	57.57	692
Washington.....	30	45.57	1,370
Wayne.....	11	79.64	876
Webster.....	7	80.00	560
Winnebago.....	2	80.00	160
Wineshiek.....	2	68.00	136
Woodbury.....			
Worth.....	3	63.33	190
Wright.....	4	74.00	296
Totals.....	587	80.05	47,518

PART X—MULES, JENNIES AND JACKS OF ALL AGES—Continued

ASSESSMENT OF LIVE STOCK, 1927

PART X—MULES, JENNIES AND JACKS OF ALL AGES

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Adair.....	1,051	\$ 70.16	\$ 51.71	\$ 75,734	\$ 54,546
Adams.....	802	54.82	48.21	43,962	38,664
Allamakee.....	87	58.25	51.60	5,068	4,489
Appanoose.....	1,199	44.56	49.04	51,690	59,888
Audubon.....	632	57.18	52.01	36,140	32,879
Benton.....	853	63.41	51.38	53,754	43,789
Black Hawk.....	357	57.01	51.75	19,212	17,442
Boone.....	919	49.29	50.65	45,296	46,546
Bremet.....	171	54.81	51.28	9,372	8,770
Buchanan.....	493	52.36	51.41	25,924	25,605
Buena Vista.....	547	51.67	53.18	28,284	29,093
Butler.....	340	55.18	50.51	18,762	17,175
Calhoun.....	1,012	54.49	52.23	55,148	52,863
Carroll.....	855	44.42	51.79	37,976	44,283
Cass.....	1,413	53.27	51.90	74,915	72,217
Cedar.....	1,057	67.41	51.86	69,222	52,427
Cerro Gordo.....	358	47.48	48.79	16,997	17,469
Cherokee.....	587	49.50	50.86	29,665	29,508
Chickasaw.....	395	47.85	49.28	9,810	10,102
Clarke.....	783	56.45	50.05	44,300	39,101
Clay.....	432	50.02	50.79	21,860	21,940
Clayton.....	279	74.40	54.31	30,757	15,152
Clinton.....	422	53.46	49.45	22,660	20,870
Crawford.....	1,347	58.32	52.07	72,668	64,901
Dallas.....	1,220	57.21	51.25	69,798	62,522
Davis.....	816	58.02	49.42	42,448	40,319
Decatur.....	1,113	50.54	49.35	54,052	55,022
Delaware.....	496	55.25	49.90	27,404	24,751
Des Moines.....	544	63.65	52.59	34,623	28,619
Dickinson.....	412	46.00	52.15	19,244	11,531
Dubuque.....	348	70.21	50.60	24,454	17,668
Emmet.....	546	55.05	50.14	28,968	27,379
Fayette.....	325	50.42	51.05	10,426	16,643
Floyd.....	302	32.61	49.89	9,848	10,679
Franklin.....	392	59.27	48.65	19,704	19,072
Fremont.....	2,308	58.54	52.47	159,867	115,867
Greene.....	959	50.06	51.37	48,610	49,368
Grundy.....	355	58.12	53.65	20,822	19,046
Guthrie.....	920	54.92	51.98	50,528	47,821
Hamilton.....	163	37.48	51.34	59,236	28,963
Hancock.....	514	52.04	50.64	26,748	26,059
Hardin.....	733	48.60	51.57	35,136	37,389
Harrison.....	2,312	52.26	51.49	121,260	129,347
Henry.....	740	55.42	50.88	41,068	37,633
Howard.....	160	47.25	51.88	7,560	8,301
Humboldt.....	399	53.30	53.69	21,213	29,372
Ida.....	858	48.97	51.73	41,630	43,359
Iowa.....	1,137	55.72	54.05	63,320	61,474
Jackson.....	743	52.65	50.25	39,120	37,328
Jasper.....	1,394	48.16	51.05	65,711	69,740
Jefferson.....	698	41.01	48.79	28,424	34,954
Johnson.....	1,293	58.73	51.76	75,942	66,928
Jones.....	592	58.04	51.00	34,416	30,342
Keokuk.....	1,504	55.40	50.60	85,312	80,667
Kossuth.....	852	50.34	49.98	42,286	41,582
Kossuth.....	843	58.50	49.64	49,314	41,848
Linn.....	925	57.40	53.95	53,062	49,907
Louisa.....	481	55.90	51.17	27,000	24,716
Lucas.....	965	55.62	49.18	53,116	48,908
Lyon.....	325	64.54	52.18	15,888	15,258
Madison.....	953	45.15	50.30	42,128	46,837
Mahaska.....	1,311	56.50	50.92	74,072	66,702
Marion.....	1,119	67.88	50.33	75,903	36,230

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Marshall.....	683	53.57	50.00	36,589	34,132
Mills.....	1,272	53.50	51.83	64,292	61,304
Mitchell.....	156	51.29	50.29	8,104	7,961
Monona.....	1,816	36.68	51.34	102,006	94,147
Monroe.....	1,088	52.18	50.44	56,868	54,729
Montgomery.....	1,425	50.30	52.16	71,676	74,227
Muscatine.....	299	58.92	50.96	35,296	30,324
Muscatine.....	578	48.80	51.28	28,204	29,640
O'Brien.....	240	46.78	49.36	15,364	16,748
Osceola.....	1,902	50.55	50.57	111,008	98,883
Pace.....	348	51.23	49.27	33,197	31,928
Palo Alto.....	570	61.37	51.42	33,332	44,740
Plymouth.....	700	48.07	52.31	33,652	36,190
Pocahontas.....	1,131	52.68	54.26	59,579	61,366
Polk.....	1,371	52.68	51.80	177,160	138,327
Pottawattamie.....	902	45.54	50.16	41,074	45,949
Powershiek.....	1,481	55.62	47.30	82,367	70,060
Prairie.....	888	61.62	52.69	54,730	46,792
Sac.....	543	72.04	52.82	39,117	25,682
Scott.....	581	61.30	53.60	36,136	52,972
Shelby.....	515	44.54	50.13	22,936	25,817
Sion.....	846	51.42	40.45	45,500	42,677
Story.....	654	75.79	51.52	49,564	33,698
Tama.....	1,113	52.06	49.07	57,944	54,611
Taylor.....	780	46.59	40.28	36,780	29,753
Union.....	732	45.61	50.74	34,296	38,154
Van Buren.....	960	42.50	51.37	28,048	33,907
Wapello.....	1,029	52.68	49.36	53,732	50,519
Warren.....	1,305	53.12	51.40	70,016	68,654
Washington.....	1,308	47.86	49.39	72,168	74,480
Wayne.....	835	56.80	51.15	46,908	42,180
Webster.....	331	53.08	52.12	17,570	17,252
Winnebago.....	242	53.14	51.71	12,860	12,515
Winnebuck.....	1,785	67.84	54.27	120,964	96,771
Woodbury.....	119	46.91	52.34	5,282	6,229
Worth.....	718	45.08	50.11	32,370	35,984
Wright.....					
Totals.....	82,817	\$ 54.46	\$ 51.12	\$ 4,510,628	\$ 4,233,841

ASSESSMENT OF LIVE STOCK, 1927

PART XVII—STEERS THREE YEARS OLD AND OVER—ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair	49	\$ 46.78	\$ 2,292
Adams	11	49.09	540
Alfalfa	7	37.71	264
Alpatouge	51	43.33	2,210
Andover			
Benton	17	38.47	654
Black Hawk	91	39.47	3,592
Boone			
Brewer	2	46.90	83
Buchanan	22	41.00	1,312
Buena Vista	1	60.00	60
Butler	21	35.05	736
Calhoun	6	40.00	240
Carroll			
Cass	3	40.00	80
Cedar	17	32.71	556
Cerro Gordo	71	43.61	3,096
Cherokee	1	40.00	40
Chickasaw	28	40.29	1,128
Clarke	176	38.27	6,736
Clay	80	39.98	3,198
Clayton			
Clinton	76	46.26	3,140
Crawford	28	49.29	1,380
Crawford	7	40.80	284
Dallas			
Davis	9	41.33	372
Decatur	25	42.06	1,472
Delaware	23	39.71	1,292
Des Moines	1	24.00	24
Dickinson			
Dubuque	27	43.26	1,168
Emmet	1	26.00	26
Fayette	20	35.24	1,012
Floyd	25	32.00	800
Franklin	71	34.62	2,458
Fremont			
Greene			
Grundy	4	40.00	160
Guthrie	7	32.00	224
Hamilton	23	35.83	824
Hancock	13	39.08	508
Hardin	7	37.71	264
Harrison	11	36.36	400
Henry	76	45.89	3,488
Howard	41	41.46	1,700
Humboldt	5	37.60	188
Ia	15	40.00	600
Iowa			
Jackson	65	35.97	2,308
Jasper	44	35.82	1,576
Jefferson	3	38.00	114
Johnson	23	32.48	1,072
Jones	22	47.53	2,472
Keokuk	5	35.60	168
Kossuth	54	38.96	2,104
Lee	1	38.00	38
Linn			
Louis	6	63.52	380
Lucas	4	41.00	164
Lyon	18	40.56	730
Madison	6	36.00	216
Mahaska	2	28.00	56

PART XVII—STEERS THREE YEARS OLD AND OVER—ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Marion			
Marshall	3	40.00	120
Mills			
Mitchell	10	40.40	404
Monroe	11	24.00	264
Montro	41	45.56	1,868
Montgomery	22	31.97	1,024
Muscatine	120	45.60	5,472
O'Brien	6	41.33	248
Oswego			
Page	42	40.00	1,680
Palo Alto	28	3,419	1,984
Plymouth	29	23.17	672
Pocahontas	28	36.00	1,008
Polk	12	38.73	465
Pottawattamie	66	40.00	2,640
Poweshiek	78	40.10	3,128
Ringgold			
Sac	15	41.50	624
Scott	101	33.12	3,350
Shelby	18	40.00	720
Sioux	2	40.00	80
Story	3	42.67	128
Tama	7	40.00	280
Taylor	7	44.90	313
Union	120	40.40	4,848
Van Buren	16	37.75	604
Wapello	3	46.23	148
Warren	81	34.47	2,792
Washington			
Wayne	59	49.42	2,916
Webster	1	45.00	45
Winneshago	11	37.45	412
Winneshiek	18	39.33	708
Woodbury			
Worth	7	37.14	260
Wright	1	36.00	36
Totals	2,529	\$ 39.56	\$ 100,057

ASSESSMENT OF LIVE STOCK, 1927

PART XVIII—BULLS—ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	833	43.63	36,362
Adams.....	650	43.37	28,092
Allamore.....	981	43.68	42,832
Appanoose.....	477	43.09	20,737
Arthur.....	871	47.11	41,032
Benton.....	1,263	41.41	52,378
Black Hawk.....	1,012	32.37	33,002
Boone.....	684	39.39	26,812
Bremers.....	1,237	41.86	51,784
Buchanan.....	948	43.35	41,096
Buena Vista.....	960	48.73	46,776
Butler.....	1,081	36.51	39,464
Calhoun.....	632	40.99	25,640
Carroll.....	1,013	35.64	36,194
Cass.....	862	40.45	34,867
Cedar.....	1,070	51.08	54,660
Cerro Gordo.....	964	43.88	42,299
Cherokee.....	771	31.01	23,928
Chickasaw.....	1,030	45.92	47,344
Clarke.....	400	45.34	17,236
Clay.....	752	42.36	31,858
Clayton.....	1,724	47.15	81,286
Clinton.....	1,168	45.92	53,764
Crawford.....	1,271	47.56	60,452
Dallas.....	577	45.10	26,022
Davis.....	395	34.09	13,464
Deatur.....	489	33.33	16,390
Delaware.....	1,172	49.02	46,900
Des Moines.....	434	39.25	17,049
Dickinson.....	474	47.24	22,392
Dubuque.....	1,169	43.89	51,312
Emmet.....	580	41.44	24,096
Fayette.....	1,258	32.64	40,848
Floyd.....	855	35.68	30,794
Franklin.....	1,015	50.08	50,834
Fremont.....	441	35.76	15,772
Greene.....	636	43.31	27,548
Grundy.....	949	40.11	37,798
Guthrie.....	823	41.09	33,816
Hamilton.....	871	32.80	28,929
Hancock.....	973	47.86	46,364
Hardin.....	1,037	45.75	46,326
Harrison.....	737	49.59	36,856
Henry.....	414	41.09	17,012
Howard.....	1,076	38.96	41,156
Humboldt.....	628	50.29	31,768
Ia.....	637	35.67	22,812
Iowa.....	881	43.37	38,212
Jackson.....	1,000	45.62	45,620
Jasper.....	972	42.07	40,891
Jefferson.....	400	38.24	15,294
Johnson.....	978	42.29	41,392
Jones.....	960	31.87	30,792
Keokuk.....	554	48.35	26,788
Kossuth.....	1,443	47.37	68,337
Lee.....	478	63.71	31,408
Linn.....	1,112	38.95	43,311
Louis.....	306	48.59	16,396
Lucas.....	408	44.83	18,292
Lyon.....	826	69.71	57,143
Madison.....	597	39.38	23,508
Mahaska.....	757	35.68	27,396
Marion.....	542	45.08	24,432

PART XVIII—BULLS—ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Marshall.....	979	33.41	32,806
Mills.....	383	42.74	16,398
Mitchell.....	936	35.68	33,400
Monona.....	737	41.61	30,664
Monroe.....	368	39.55	14,523
Montgomery.....	338	43.79	14,799
Muscataine.....	661	47.51	31,462
O'Brien.....	952	39.93	37,932
Oceola.....	636	34.38	21,968
Page.....	751	39.09	29,512
Palo Alto.....	705	42.87	30,044
Plymouth.....	1,545	36.03	55,528
Pocahontas.....	741	36.00	26,720
Polk.....	691	37.48	25,825
Pottawattamie.....	1,227	60.00	73,620
Poweshiek.....	905	50.97	46,136
Racine.....	637	47.03	30,301
Rape.....	896	40.02	35,860
Scott.....	1,037	30.20	32,057
Shelby.....	1,090	37.97	41,068
Sioux.....	1,430	46.09	65,818
Starr.....	729	44.90	32,912
Tama.....	1,134	68.25	77,356
Taylor.....	595	42.15	25,078
Union.....	569	40.59	23,118
Van Buren.....	425	35.25	14,964
Wapello.....	479	36.00	17,244
Warren.....	651	36.33	23,652
Washington.....	569	36.42	20,721
Wayne.....	564	41.14	23,294
Webster.....	969	50.00	48,450
Wineburg.....	818	39.45	32,366
Winnebuck.....	1,648	44.78	73,790
Woodbury.....	936	43.23	40,464
Worth.....	907	39.04	35,496
Wright.....	853	37.78	32,120
Totals.....	87,948	\$ 44.58	\$ 3,652,949

ASSESSMENT OF LIVE STOCK, 1927

PART XXII—GOATS OVER ONE YEAR—ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	118	6.28	738
Adams.....	14	10.85	152
Allamore.....	78	3.19	164
Appanoose.....	4	7.75	1
Archibald.....	10	4.00	78
Black Hawk.....	30	10.20	204
Boone.....	17	7.05	130
Boone.....	15	12.80	192
Bremer.....	11	4.00	44
Burhanan.....	112	4.32	484
Bosses Vield.....	21	4.19	88
Butler.....	12	4.00	48
Calhoun.....	46	4.17	192
Carroll.....	58	4.00	232
Cass.....	26	7.96	307
Cedar.....	67	5.37	360
Cerro Gordo.....	22	20.57	245
Cherokee.....	29	10.21	296
Chickasaw.....	10	6.60	66
Clarke.....	27	6.67	180
Clay.....	15	5.12	87
Clayton.....	2	20.00	20
Clinton.....	3	6.07	40
Crawford.....	324	1.95	626
Dallas.....	13	4.00	28
Davis.....	40	3.69	48
Decatur.....	20	5.00	100
Delaware.....	288	2.02	582
Dickinson.....	11	5.82	64
Dubuque.....	18	12.06	216
Emmet.....	1	8.00	8
Fayette.....	50	4.93	148
Floyd.....	2	4.00	8
Franklin.....	7	5.71	40
Frederick.....	26	6.32	190
Greene.....	31	4.90	152
Grundy.....	30	5.87	176
Guthrie.....	155	2.81	280
Hamilton.....	17	6.82	116
Hancock.....	8	4.00	32
Hardin.....	28	5.74	162
Harrison.....	39	7.90	156
Henry.....	17	13.88	236
Howard.....	22	4.00	88
Humboldt.....	19	2.55	88
Ida.....	22	4.00	88
Iowa.....	235	1.71	402
Jackson.....	110	2.36	260
Jasper.....	24	6.17	148
Jefferson.....	43	3.75	160
Johnson.....	54	9.54	512
Jones.....	77	5.14	396
Kosuth.....	32	4.50	144
Kookuk.....	39	4.13	159
Lee.....	363	3.57	1,204
Linn.....	49	2.86	140
Louisia.....	115	3.02	416
Lucas.....	6	4.00	24
Lyon.....	41	5.97	206
Madison.....	16	4.63	74
Mahaaka.....	21	1.97	35

PART XXII—GOATS OVER ONE YEAR—ADJUSTED AS REPORTED
—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Marshall.....	27	5.47	312
Mills.....	7	20.00	140
Mitchell.....	28	4.29	120
Monona.....	13	6.15	80
Monroe.....	214	3.49	746
Montgomery.....	18	9.11	164
Muscataine.....	91	2.33	212
O'Brien.....	12	5.67	68
Oscola.....	18	4.67	84
Pack.....	35	10.62	284
Palo Alto.....	12	4.00	48
Plymouth.....	72	4.00	292
Pocahontas.....	24	8.00	102
Polk.....	47	0.00	282
Pottawattamie.....	9	12.00	108
Poweshiek.....	143	2.18	312
Ringgold.....	14	4.00	56
Sac.....	17	9.18	156
Scott.....	34	4.12	140
Shelby.....	17	7.53	128
Sioux.....	20	6.60	132
Story.....	342	1.50	512
Tama.....	8	7.50	60
Taylor.....	78	3.85	300
Van Buren.....	18	4.80	88
Wapello.....	144	2.00	288
Warren.....	389	3.96	1,540
Washington.....	11	4.78	52
Wayne.....	9	9.33	84
Webster.....	12	6.46	84
Winnebago.....	5	4.00	20
Winneschick.....	15	5.07	76
Woodbury.....	24	5.17	124
Worth.....	5	4.00	20
Wright.....	5	4.00	20
Totals.....	5,081	3.96	20,111

ASSESSMENT OF PERSONAL PROPERTY, 1928

PART III—PERSONAL PROPERTY

Counties	Dues exempt from license, animals, etc.	Vehicles, including bicycles	Boats, launches	Household furniture, hotel and boarding house	Other corporation stocks	Merchandise
Adair.....	\$ 464	\$ 1,100	\$ 8,820	\$ 1,022	\$ 430	\$ 385,722
Adams.....	120			1,940		398,412
Albany.....	76	1,300	1,368	2,700	10,600	500,680
Appanoose.....	754			3,600	6,000	568,842
Audubon.....	24			300	800	453,444
Benton.....	216	812		4,670	17,600	917,022
Black Hawk.....	1,351	3,640	92	4,000	62,716	4,249,615
Bone.....	544	1,120	5,568	10,424	13,700	872,826
Bremner.....	888	172		2,748	600	867,200
Buchanan.....	393		2,688	2,920		587,471
Buena Vista.....	1,180			27,192		1,045,714
Butler.....	350			13,252		586,722
Calhoun.....	964			44,192	1,226	647,786
Carroll.....	628			600	432	505,196
Cass.....	9,392	4,711		4,664	260	739,020
Cedar.....	568	1,332		1,600	28,288	698,272
Cerro Gordo.....	688	5,122	100	72,592	21,332	2,076,196
Cherokee.....	432	200		15,480		619,780
Chickasaw.....	138			3,600	1,464	477,192
Clarke.....	190	40		248		312,160
Clay.....	91			1,080	6,076	614,953
Clayton.....	232	2,404		6,548		728,354
Clinton.....	300	4,000		56,520	11,852	1,457,515
Crawford.....	64	816		4,180		735,066
Dallas.....	2,848			8,972	25,272	813,276
Davis.....	180			1,800		395,660
Decatur.....	848			2,820	2,000	430,628
Delaware.....	4			1,400	15,800	473,984
Des Moines.....	700	5,520	2,312	91,196	11,471	3,463,389
Dickinson.....	672		36,184	24,296		429,204
Dubuque.....		121,632	12,420	1,732,548	1,000	5,769,264
Emmet.....	116			10,120	15,300	315,066
Payette.....	922	272		10,600	800	865,484
Floyd.....	736	256		6,000	41,128	849,046
Franklin.....	76	36		17,100	11,500	516,508
Fremont.....		23,900		5,624	3,284	499,226
Greene.....	320	2,000		5,660	67,800	419,978
Grundy.....	836	528		1,600	9,600	561,068
Guthrie.....	284			9,332	2,000	577,976
Hamilton.....				15,560	12,464	623,294
Hancock.....	312	24		17,864	1,000	522,971
Hardin.....	436	4,236		16,426	31,248	992,614
Harrison.....	172			2,906	17,300	720,477
Henry.....	1,460			3,400	24,100	571,736
Howard.....	92			17,380	2,300	694,516
Humboldt.....	276	500		4,488		468,832
Ida.....	72			16,948	25,880	451,536
Iowa.....		4,941		4,420	8,883	598,089
Jackson.....	564	100	2,660	17,912	206,700	467,583
Jasper.....	2,122	8,440		30,922	24,900	1,809,014
Jefferson.....				1,680		534,489
Johnson.....	298	220		68,945		1,159,116
Jones.....		76		3,852	4,800	500,736
Keokuk.....	484	632		5,440	13,500	579,612
Kossuth.....	292			17,368	36,272	791,212
Lee.....	720	5,378	900	42,748	4,500	2,062,428
Linn.....		8,442		127,224	15,342	4,968,148

PART III—PERSONAL PROPERTY—Continued

Counties	Dues exempt from license, animals, etc.	Vehicles, including bicycles	Boats, launches	Household furniture, hotel and boarding house	Other corporation stocks	Merchandise
Louis.....	172	64		900	192	228,912
Lucas.....	356	260		1,700		317,040
Lyon.....	22	190		30,656	6,829	489,856
Madison.....	140			748	5,000	469,500
Mahaska.....		480		63,764	11,112	990,360
Marion.....	920			13,154	2,000	679,177
Marshall.....	328	1,200		65,432	35,812	1,212,763
Mills.....	244			1,400		307,476
Mitchell.....	12	40		3,200	37,000	506,776
Monona.....	304	128		5,668		519,028
Monroe.....	317	40		7,792	85,600	368,576
Montgomery.....	352			7,960		320,644
Muscatine.....	20	720		10,176	86,340	1,548,288
O'Brien.....	1,940	84		6,412		887,266
Oseola.....	24	376	2,000	2,000	3,400	289,722
Page.....	298	20	92	12,372	280	908,994
Palo Alto.....	152	39		12,786	8,234	542,197
Plymouth.....	78	160		16,324	46,888	767,000
Pocahontas.....	248	88		9,280	16,000	640,900
Polk.....	430	2,868		998,804	522	14,022,598
Pottawattamie.....	430			13,780		3,292,560
Poweshiek.....	1,256			7,740	840	623,840
Ringgold.....	276			7,672		324,230
Sac.....	596		1,040	4,080		702,482
Scott.....	1,419	6,718	1,780	494,840	80,000	6,558,120
Shelby.....	194			2,648		509,200
Sioux.....	1,428	2,212		5,420	10,796	910,168
Story.....	656			15,152	25,324	986,834
Tama.....	924	268		16,652	22,908	818,040
Taylor.....	1,764			2,700		456,948
Union.....	248	270		16,300	500	888,132
Van Buren.....	168	140		300	10,332	401,952
Wapello.....	456	30	520	17,932	2,700	2,332,372
Warren.....	1,288	222		960	22,260	672,548
Washington.....	670	8		4,800	3,808	775,811
Wayne.....	2,024	100		2,140		451,060
Webster.....	345	400		29,240		2,021,900
Winnebago.....	16			5,520		565,632
Winshield.....	348	22		11,800	15,200	762,190
Woodbury.....		12,222	854,468	362,676	100,460	10,310,204
Worth.....	16			1,900		329,611
Wright.....	180	100	80	13,715		725,288
Totals.....	\$ 56,396	\$ 268,868	\$ 932,842	\$ 4,973,891	\$ 1,422,204	\$118,224,218

ASSESSMENT OF PERSONAL PROPERTY, 1928

PART V—PERSONAL PROPERTY

Table with columns: Counties, Reported actual value of all live stock, Grand total of all personal property except moneys and credits, Less exemptions on personal property, Net actual value of personal property except moneys and credits, Net taxable value of personal property except moneys and credits. Lists counties from Adair to Linn with corresponding numerical values.

PART V—PERSONAL PROPERTY—Continued

Continuation of the table from the previous block, listing counties from Louisa to Worth with corresponding numerical values. Includes a Totals row at the bottom.

PART I—COLTS ONE YEAR OLD—Continued

ASSESSMENT OF LIVE STOCK, 1928

PART I—COLTS ONE YEAR OLD

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	561	\$ 21.99	\$ 12,334
Adair.....	420	24.32	10,212
Adams.....	433	22.98	9,952
Appanoose.....	288	20.79	5,987
Audubon.....	555	24.11	13,380
Benton.....	710	22.51	16,051
Black Hawk.....	354	22.14	8,724
Boone.....	370	23.98	13,668
Bremer.....	437	23.64	10,322
Buchanan.....	443	24.15	10,712
Buena Vista.....	371	24.00	8,904
Butler.....	650	20.00	12,180
Calhoun.....	560	23.94	13,624
Carroll.....	530	22.39	11,868
Cass.....	477	22.75	10,844
Cedar.....	490	21.95	10,888
Cerro Gordo.....	461	23.48	10,824
Cherokee.....	464	24.00	11,136
Chickasaw.....	546	21.93	11,842
Clarke.....	416	23.04	9,584
Clay.....	493	21.91	10,846
Clayton.....	361	23.16	12,966
Clinton.....	458	21.95	10,063
Crawford.....	650	23.19	16,206
Dallas.....	445	22.15	9,856
Davis.....	321	22.74	7,300
Decatur.....	367	20.22	7,430
Delaware.....	460	22.78	10,668
Des Moines.....	358	24.08	6,214
Dickinson.....	327	22.51	7,458
Dubuque.....	470	24.05	11,520
Emmet.....	328	20.15	6,812
Fayette.....	378	20.69	11,960
Floyd.....	333	24.08	8,052
Franklin.....	468	24.20	11,604
Fremont.....	378	20.30	5,640
Greene.....	388	20.19	11,872
Grundy.....	505	24.13	12,184
Guthrie.....	372	21.80	12,330
Hamilton.....	435	20.18	9,142
Hancock.....	512	24.04	12,308
Hardin.....	512	16.17	8,280
Harrison.....	505	22.47	11,340
Henry.....	360	22.80	8,240
Howard.....	321	20.25	6,704
Humboldt.....	350	25.26	8,140
Ida.....	377	20.00	7,540
Iowa.....	517	22.23	11,490
Jackson.....	424	22.40	9,480
Jasper.....	558	24.74	13,507
Jefferson.....	321	20.00	6,420
Johnson.....	478	24.50	11,662
Jones.....	463	22.40	10,368
Kooken.....	462	24.01	11,262
Kossuth.....	384	20.13	17,792
Lee.....	373	24.62	6,721
Lincoln.....	409	24.21	12,120
Louis.....	301	21.61	6,564
Lucas.....	330	20.26	6,484
Lyon.....	455	22.04	10,020
Madison.....	421	22.62	9,524
Mahaska.....	485	21.40	10,380
Marion.....	445	20.06	8,928

Counties	Number	Reported Average Value	Reported Actual Value
Marshall.....	628	21.43	13,458
Mills.....	300	20.16	6,048
Mitchell.....	460	25.56	9,636
Monona.....	486	20.00	9,720
Montgomery.....	190	21.84	4,348
Muscatine.....	370	20.46	5,594
Muscatine.....	342	23.15	5,602
O'Brien.....	335	21.15	11,740
O'Brien.....	370	20.59	5,604
Oresola.....	528	22.33	9,284
Palo Alto.....	545	25.50	13,945
Plymouth.....	602	20.40	14,140
Pocahontas.....	331	20.08	10,626
Polk.....	322	22.10	7,462
Pottawattamie.....	941	20.00	12,850
Poweshiek.....	362	24.12	14,277
Ringgold.....	501	22.15	11,060
Sac.....	345	22.00	12,008
Scott.....	366	22.61	6,314
Shelby.....	717	20.32	14,568
Sioux.....	684	21.67	14,754
Story.....	373	21.40	12,204
Tama.....	923	20.80	19,064
Taylor.....	422	22.57	9,522
Union.....	468	20.53	8,378
Van Buren.....	263	16.13	4,244
Wapello.....	214	24.00	5,136
Warren.....	457	24.48	11,188
Washington.....	310	22.72	11,562
Wayne.....	394	19.82	7,808
Webster.....	507	23.06	11,602
Winnebago.....	373	21.97	8,106
Winnebuck.....	648	22.82	14,704
Woodbury.....	340	24.18	13,056
Worth.....	360	22.82	5,056
Wright.....	322	24.00	12,076
Totals.....	45,724	\$ 22.25	\$ 1,017,950

ASSESSMENT OF LIVE STOCK, 1928

PART II—COLTS TWO YEARS OLD

Counties	Number	Reported Average Value	Reported Actual Value
Adair	586	\$ 32.67	\$ 19,146
Adams	451	33.10	14,926
Allamakee	312	33.54	10,464
Appanoose	227	31.72	7,306
Audubon	413	36.07	14,896
Benton	731	33.34	24,372
Black Hawk	424	32.23	14,091
Bloom	616	34.18	21,566
Bruer	391	34.58	13,670
Buchanan	467	33.77	15,772
Buena Vista	344	35.33	12,369
Butler	578	35.69	20,578
Calloway	487	32.27	15,716
Carroll	498	32.10	15,988
Cass	419	33.01	13,832
Cedar	421	33.88	14,264
Cerro Gordo	454	34.61	15,712
Cherokee	490	32.46	15,984
Chickasaw	535	32.66	17,472
Clarke	525	30.08	15,692
Clay	432	31.94	14,438
Clayton	605	33.66	20,567
Clinton	389	37.72	14,672
Crawford	679	32.76	22,214
Dallas	415	35.15	14,588
Davis	318	34.49	10,988
Decatur	426	27.86	11,868
DeKalb	417	34.29	14,300
Des Moines	356	35.76	8,643
Dickinson	395	33.74	10,290
Dubuque	464	31.98	14,840
Emmet	310	32.00	9,920
Fayette	623	33.23	19,584
Floyd	368	35.64	13,080
Franklin	345	35.99	12,416
Fremont	254	32.27	7,180
Greene	547	32.12	17,572
Grundy	418	32.60	13,872
Guthrie	381	32.46	12,558
Hamilton	498	28.45	14,108
Hancock	508	32.00	17,212
Harlan	467	27.83	12,996
Harrison	366	33.64	12,318
Henry	319	35.06	11,182
Howard	444	36.24	16,092
Humboldt	359	31.92	11,460
Ia	311	32.96	9,952
Iowa	488	33.09	16,148
Jackson	416	35.15	14,654
Jasper	695	36.19	25,154
Jefferson	347	34.88	12,194
Johnson	464	36.82	16,997
Jones	417	32.40	13,568
Keokuk	619	34.65	21,448
Kossuth	872	32.02	27,922
Lee	322	40.10	9,222
Linn	563	36.04	18,277
Louis	365	32.01	8,488
Lucas	297	32.20	9,564
Lyon	478	32.74	15,650
Madison	474	34.01	16,120
Mahaska	517	32.80	16,855
Marion	459	32.11	14,740

PART II—COLTS TWO YEARS OLD—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Marshall	559	22.59	12,518
Mills	364	28.52	7,484
Mitchell	232	35.31	12,888
Monona	388	28.00	10,864
Monroe	181	22.31	5,884
Montgomery	255	32.22	8,216
Muscatine	259	36.49	8,770
O'Brien	542	32.52	17,694
Oceola	278	22.23	8,260
Paga	419	32.48	13,608
Palo Alto	483	35.49	17,099
Pocahontas	712	35.88	25,548
Polk	442	32.04	15,124
Pottawattamie	338	33.00	17,754
Poweshiek	618	34.41	21,267
Ringgold	513	32.22	19,328
Saunders	457	32.15	14,952
Scott	308	35.03	7,287
Shelby	664	32.27	21,424
Sioux	389	31.82	12,456
Story	309	33.23	10,286
Tama	633	32.86	20,790
Taylor	496	32.30	14,038
Union	427	31.48	13,444
Van Buren	388	24.40	7,028
Wapello	229	32.00	7,328
Warren	443	33.79	14,968
Washington	308	33.14	10,836
Wayne	472	33.45	15,780
Webster	508	33.05	17,043
Winneshiek	402	32.73	13,162
Woodbury	372	33.06	12,598
Woodworth	307	32.13	7,628
Worth	318	32.82	10,440
Wright	302	35.80	17,970
Totals	44,182	\$ 38.00	\$ 1,402,125

PART III—HORSES THREE YEARS OLD AND OVER—Continued

ASSESSMENT OF LIVE STOCK, 1928

PART III—HORSES THREE YEARS OLD AND OVER

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	7,247	48.59	352,104
Adams.....	4,832	48.59	235,768
Allamakee.....	5,739	48.59	280,984
Appanoose.....	4,446	35.91	159,661
Audubon.....	6,564	48.74	319,923
Benton.....	10,967	51.51	558,935
Black Hawk.....	6,947	48.21	334,596
Boone.....	7,946	48.61	386,556
Bremer.....	6,520	49.69	325,964
Buchanan.....	7,280	49.09	357,388
Buena Vista.....	8,899	52.06	465,624
Butler.....	8,230	54.59	451,736
Calhoun.....	8,531	48.11	410,394
Carroll.....	8,130	47.36	385,072
Cass.....	7,441	48.08	357,758
Cedar.....	8,528	49.04	418,108
Cerro Gordo.....	7,794	44.55	345,850
Cherokee.....	7,993	48.08	379,984
Chickasaw.....	6,159	48.06	295,996
Clarke.....	4,079	46.25	188,776
Clay.....	7,513	47.74	358,640
Clayton.....	8,595	50.33	432,600
Clinton.....	9,196	47.16	475,103
Crawford.....	10,475	48.63	500,336
Dallas.....	6,736	48.98	329,924
Day.....	4,264	47.46	202,572
Decatur.....	5,651	32.05	181,012
Delaware.....	6,558	48.05	315,108
Des Moines.....	5,341	50.94	272,075
Dickinson.....	5,087	47.36	240,898
Dobson.....	7,317	48.98	353,318
Emmet.....	5,267	48.03	252,992
Fayette.....	8,421	47.54	401,184
Floyd.....	6,298	47.70	298,996
Franklin.....	8,810	48.58	427,556
Fremont.....	5,871	45.06	266,968
Greene.....	8,064	48.02	387,238
Grundy.....	7,410	47.98	355,556
Guthrie.....	7,011	47.87	335,629
Hamilton.....	8,796	44.36	389,252
Hancock.....	8,470	47.58	406,382
Hardin.....	7,693	47.92	368,784
Harrison.....	10,198	47.88	488,278
Henry.....	4,549	47.43	215,220
Howard.....	5,742	48.19	276,732
Humboldt.....	6,493	48.09	307,540
Ia.....	7,018	48.00	336,768
Iowa.....	7,845	43.48	341,103
Jackson.....	5,041	45.59	229,258
Jasper.....	10,189	47.83	487,242
Jefferson.....	4,808	48.00	236,588
Johnson.....	8,087	50.32	406,100
Jones.....	6,080	48.96	297,840
Keokuk.....	7,212	49.60	363,490
Kossuth.....	14,572	47.89	697,590
Lee.....	4,653	53.24	247,796
Linn.....	8,036	46.65	416,908
Louis.....	4,883	46.97	229,376
Lucas.....	5,379	48.29	258,092
Lyon.....	9,447	47.95	452,971
Madison.....	5,653	47.70	269,624
Mahaska.....	6,998	48.18	337,180
Marion.....	6,352	48.57	308,510

Counties	Number	Reported Average Value	Reported Actual Value
Marshall.....	7,833	47.81	374,467
Mills.....	6,391	46.46	293,472
Mitchell.....	5,896	48.26	284,561
Monona.....	9,465	48.00	454,820
Monroe.....	3,383	47.29	159,026
Montgomery.....	5,729	48.59	249,728
Muscatine.....	5,598	49.79	278,714
O'Brien.....	8,799	47.90	417,136
Osceola.....	6,226	48.14	302,128
Page.....	7,151	48.55	347,294
Palo Alto.....	7,721	55.08	429,916
Plymouth.....	12,884	47.91	611,772
Pocahontas.....	8,296	44.01	361,112
Polk.....	7,319	48.05	351,503
Pottawattamie.....	12,267	48.00	601,136
Potosi.....	7,179	48.65	349,233
Ringgold.....	5,128	47.77	244,970
Sar.....	8,528	47.94	408,736
Scott.....	7,111	50.05	356,130
Sibley.....	8,682	47.98	416,564
Slovak.....	12,530	48.08	600,074
Story.....	8,272	48.94	404,828
Tama.....	8,848	47.68	421,901
Taylor.....	5,922	48.90	290,427
Union.....	4,622	44.28	203,756
Van Buren.....	4,539	36.33	157,708
Wapello.....	5,834	44.00	257,576
Warren.....	6,739	46.80	318,164
Washington.....	6,831	43.78	298,066
Wayne.....	5,096	43.78	223,096
Webster.....	9,559	50.77	476,125
Winnebago.....	5,927	48.00	284,854
Winneshek.....	8,325	48.49	405,796
Woodbury.....	12,715	48.28	615,836
Worth.....	5,528	47.19	260,869
Wright.....	8,333	47.87	398,872
Totals.....	722,125	\$ 47.94	\$ 34,615,779

PART IV—STALLIONS—Continued

ASSESSMENT OF LIVE STOCK, 1928

PART IV—STALLIONS

Counties	Number	Adjusted Average Value as Reported	Reported Actual Value Adjusted
Adair.....	31	115.74	2,588
Adair.....	19	309.60	5,860
Alfalfa.....	14	156.57	2,192
Appanoose.....	13	76.93	1,000
Audubon.....	23	173.74	3,994
Benton.....	24	192.54	4,536
Black Hawk.....	13	178.93	2,339
Boone.....	25	206.40	5,100
Bremer.....	14	256.28	3,588
Buchanan.....	20	312.00	6,240
Buena Vista.....	16	224.25	3,588
Butler.....	25	114.96	2,844
Calhoun.....	20	300.00	5,800
Carroll.....	22	155.27	3,372
Cass.....	23	104.43	3,446
Cedar.....	26	144.46	3,756
Cerro Gordo.....	20	115.65	4,045
Cherokee.....	47	127.24	5,980
Chickasaw.....	14	190.00	2,660
Clarke.....	25	98.40	2,460
Clay.....	19	128.64	2,444
Clayton.....	15	390.40	3,036
Clinton.....	12	129.24	1,532
Crawford.....	17	172.82	2,968
Dallas.....	23	141.74	3,260
Dallas.....	14	123.14	1,724
Decatur.....	21	69.22	2,528
Delaware.....	21	519.61	6,808
Des Moines.....	23	93.85	1,220
Dickinson.....	22	174.37	5,836
Dubuque.....	17	140.00	2,380
Emmet.....	10	384.00	1,840
Fayette.....	14	147.43	2,064
Floyd.....	12	100.00	1,300
Franklin.....	19	257.00	4,900
Franklin.....	9	79.11	712
Greene.....	21	221.14	4,644
Grundy.....	20	146.80	3,326
Guthrie.....	21	86.67	1,820
Hamilton.....	46	82.43	3,792
Hancock.....	20	300.00	5,800
Hardin.....	20	177.79	3,254
Harrison.....	27	102.08	2,756
Harry.....	12	90.67	1,196
Howard.....	10	146.80	1,468
Humboldt.....	7	211.42	1,480
Ida.....	10	250.00	2,500
Iowa.....	17	97.65	1,660
Jackson.....	18	151.33	2,724
Jasper.....	27	90.63	3,328
Jefferson.....	14	77.00	1,078
Johnson.....	20	112.50	3,377
Jones.....	18	272.23	4,900
Keokuk.....	21	83.40	3,584
Kossuth.....	25	125.49	4,392
Lee.....	17	90.41	1,588
Linn.....	61	72.50	4,447
Louis.....	10	123.00	1,320
Louis.....	14	73.71	1,032
Lyon.....	23	139.87	3,217
Madison.....	16	123.68	2,216
Mahaska.....	22	85.13	2,724

Counties	Number	Adjusted Average Value as Reported	Reported Actual Value Adjusted
Marion.....	25	81.23	2,032
Marshall.....	26	147.85	3,844
Miller.....	17	104.24	1,772
Mitchell.....	17	105.96	2,806
Monona.....	14	117.15	1,640
Monroe.....	11	116.19	1,212
Montgomery.....	19	106.74	2,028
Muscataine.....	12	118.38	1,428
O'Brien.....	15	235.73	3,526
Osceola.....	20	171.40	3,428
Page.....	22	80.72	1,776
Palo Alto.....	17	114.12	1,940
Plymouth.....	18	275.22	4,372
Pocahontas.....	23	100.00	3,200
Polk.....	21	87.07	2,606
Pottawattamie.....	21	126.00	2,646
Potosi.....	25	84.31	2,962
Ringgold.....	22	131.14	2,882
Sar.....	17	194.12	3,000
Scott.....	11	134.55	2,140
Shelby.....	22	131.00	4,200
Sioux.....	7	245.72	1,730
Story.....	28	307.59	6,564
Tama.....	18	140.80	2,536
Taylor.....	21	126.00	2,646
Union.....	18	73.80	1,228
Van Buren.....	22	79.13	1,840
Wapello.....	7	91.43	1,340
Warren.....	20	79.34	2,280
Washington.....	24	67.17	1,612
Wayne.....	20	108.80	2,176
Webster.....	20	150.00	4,350
Winnebago.....	11	242.19	2,664
Winneshieck.....	21	165.23	3,472
Woodbury.....	26	154.92	4,026
Worth.....	15	168.80	2,522
Wright.....	21	150.28	3,156
Total.....	2,104	138.24	290,861

PART V—HORSES OF ALL AGES—Continued

ASSESSMENT OF LIVE STOCK, 1928

PART V—HORSES OF ALL AGES

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair	8,425	45.95	387,172
Adams	5,742	46.10	264,706
Alfalfa	6,458	46.72	303,592
Appanoose	4,974	34.95	173,848
Audubon	7,555	46.62	352,284
Benton	12,142	49.47	600,622
Black Hawk	7,778	46.29	360,661
Bonds	9,157	45.54	416,140
Bremer	7,362	47.75	351,260
Buchanan	8,210	47.52	390,112
Buena Vista	9,540	50.68	483,426
Butler	9,440	51.60	487,128
Calhoun	9,616	46.32	445,794
Carroll	9,180	45.35	416,300
Cass	8,370	46.10	385,880
Cedar	9,409	47.21	447,016
Cerro Gordo	8,714	45.20	376,434
Cherokee	8,814	46.82	410,884
Chickasaw	7,248	45.35	327,970
Clarke	5,045	42.52	214,512
Clay	8,481	45.59	386,677
Clayton	8,776	47.37	468,977
Clinton	10,055	49.88	501,379
Crawford	11,870	46.40	550,774
Dallas	7,619	46.94	357,628
Davis	4,917	45.22	222,364
DeCATUR	6,485	31.32	203,158
Delaware	7,475	46.41	346,884
Des Moines	5,868	49.11	288,151
Dickinson	5,741	45.72	262,482
Dubuque	8,177	46.78	382,988
Emmet	5,925	45.82	271,564
Fayette	9,633	45.18	435,182
Floyd	7,000	45.59	315,928
Franklin	9,642	47.38	456,866
Fremont	6,412	46.62	299,440
Greene	9,280	45.70	423,226
Grundy	8,333	45.58	384,548
Guthrie	8,133	45.14	367,215
Hamilton	9,792	42.52	416,354
Hancock	9,549	46.28	441,702
Hardin	8,694	45.37	396,614
Harrison	11,046	46.39	514,696
Henry	5,331	45.10	235,638
Howard	6,627	46.12	306,906
Humboldt	7,119	46.22	329,039
Iowa	7,714	46.22	356,799
Jackson	8,867	41.77	370,401
Jackson	6,899	47.38	326,876
Jasper	11,466	46.11	528,731
Jefferson	4,988	45.37	226,290
Johnson	9,037	48.28	438,126
Jones	6,978	46.87	327,572
Keokuk	8,635	46.76	402,254
Kossuth	16,364	45.72	748,099
Lee	5,165	51.25	264,936
Linn	9,999	45.17	451,611
Louis	5,459	45.01	245,688
Lucas	4,901	45.60	224,688
Lyon	10,403	46.22	481,864
Madison	6,574	45.40	298,484
Mahaska	8,932	45.71	407,130

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion	7,281	45.90	334,511
Marshall	9,046	45.32	409,987
Mills	6,982	44.71	308,776
Mitchell	6,715	46.39	310,890
Monona	10,323	46.00	476,544
Monroe	3,754	45.41	170,470
Montgomery	6,273	42.32	265,496
Muscatine	6,091	48.34	294,456
O'Brien	9,821	45.85	450,636
Osceola	6,833	46.71	320,180
Page	7,990	46.54	371,872
Palo Alto	8,766	52.81	462,900
Plymouth	14,817	46.33	686,432
Pocahontas	2,242	42.22	95,172
Polk	8,915	46.58	413,302
Pottawattamie	14,507	46.33	674,356
Poweshiek	8,424	46.03	387,728
Ringgold	6,164	44.59	275,482
Sac	9,547	45.97	438,828
Scott	7,596	48.95	371,871
Shelby	10,085	45.29	456,756
Sioux	14,791	46.31	685,004
Story	9,472	46.73	442,632
Tama	10,122	45.27	458,232
Taylor	6,811	46.49	316,634
Union	8,455	41.60	356,906
Van Buren	4,912	34.77	170,800
Wapello	4,234	42.43	180,480
Warren	7,729	44.86	346,780
Washington	7,873	41.78	328,978
Wayne	5,982	41.60	248,860
Webster	16,403	48.85	798,210
Winnebago	6,713	46.01	308,872
Winneshiek	9,560	46.01	440,898
Woodbury	13,818	46.95	648,708
Worth	6,121	45.71	279,776
Wright	9,378	46.13	437,574
Total	814,135	45.92	37,366,648

ASSESSMENT OF LIVE STOCK, 1928

PART VI—MULE OR JENNY COLTS ONE YEAR OLD

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair	74	\$ 22.81	\$ 1,698
Adams	94	24.40	2,292
Alfalfa	2	25.00	50
Appanoose	82	24.95	2,072
Audubon	27	24.74	668
Benton	41	22.34	916
Black Hawk	25	24.35	609
Bloom	41	25.44	1,044
Bremer	2	30.00	60
Buchanan	21	30.29	636
Buena Vista	11	24.00	264
Butler	7	29.57	144
Calhoun	26	24.00	624
Carroll	23	24.52	564
Cass	94	24.98	2,348
Cedar	42	25.23	1,060
Cerro Gordo	24	26.00	624
Cherokee	25	25.18	629
Chickasaw	20	25.40	508
Clarke	32	25.00	800
Clay	22	24.64	542
Clayton	4	29.00	80
Clinton	14	25.00	354
Crawford	53	25.17	1,334
Dallas	58	25.60	1,488
Davis	62	22.74	1,472
DeSatur	82	29.94	1,736
Delaware	21	24.50	744
Des Moines	22	26.69	680
Dickinson	25	29.08	722
Dubuque	13	31.08	404
Emmet	22	24.70	566
Fayette	15	24.00	360
Floyd	17	25.12	428
Franklin	30	24.40	732
Fremont	86	24.84	2,136
Greene	34	22.77	898
Grundy	7	24.00	168
Guthrie	48	24.29	1,180
Hamilton	28	26.00	660
Hancock	24	24.00	576
Hardin	24	24.34	584
Harrison	79	26.52	2,066
Henry	24	27.05	650
Howard	30	24.00	720
Humboldt	9	24.00	216
Iowa	30	24.00	720
Jackson	26	25.28	660
Jasper	45	25.78	1,160
Jefferson	57	24.00	1,368
Johnson	46	28.11	1,290
Jones	35	24.80	868
Keokuk	122	27.85	3,428
Kossuth	78	22.69	1,848
Lee	41	30.24	1,240
Lincoln	28	24.87	698
Louis	83	24.00	2,010
Lyon	25	22.68	592
Madison	91	24.09	2,192
Mahaska	76	24.82	1,888

PART VI—MULE OR JENNY COLTS ONE YEAR OLD—Continued

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion	25	24.86	1,271
Marshall	27	24.97	924
Miller	71	28.79	2,044
Mitchell	16	24.35	388
Monona	62	23.00	1,240
Monroe	71	24.48	1,723
Montgomery	47	25.05	1,220
Muscatine	17	28.47	484
O'Brien	22	23.50	752
Osceola	25	22.46	704
Osceola	162	24.74	4,008
Page	25	23.32	516
Palo Alto	20	29.24	1,612
Plymouth	20	29.24	1,612
Pocahontas	17	29.00	540
Polk	122	26.00	3,122
Polk	210	24.37	5,117
Polk	33	24.00	744
Polk	16	31.50	504
Polk	59	24.41	1,440
Polk	13	28.61	372
Polk	24	24.71	540
Polk	17	24.00	408
Polk	104	24.91	2,580
Polk	42	23.54	976
Polk	32	31.23	1,104
Polk	36	24.00	864
Polk	84	26.72	2,244
Polk	71	26.30	1,860
Polk	154	21.43	3,300
Polk	49	25.47	1,248
Polk	4	25.00	100
Polk	13	23.69	308
Polk	7	24.00	168
Polk	46	24.00	1,104
Total	4,240	\$ 24.68	\$ 104,830

ASSESSMENT OF LIVE STOCK, 1928

PART VII—MULE OR JENNY COLTS TWO YEARS OLD

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair.....	49	35.92	1,760
Adams.....	83	36.72	3,044
Allamakee.....	9	38.57	350
Appanoose.....	83	34.94	2,922
Audubon.....	33	35.50	1,232
Benton.....	47	35.24	1,656
Black Hawk.....	39	35.98	1,402
Boone.....	41	36.38	1,490
Bremer.....	4	40.00	160
Buchanan.....	38	38.43	1,460
Buena Vista.....	32	36.00	1,152
Butler.....	28	36.00	1,008
Calhoun.....	37	35.78	1,331
Carroll.....	70	43.63	3,052
Cass.....	89	37.94	3,376
Cedar.....	76	36.40	2,788
Cerro Gordo.....	45	36.19	1,630
Cherokee.....	39	35.45	1,395
Chickasaw.....	24	36.33	872
Clarke.....	56	34.00	1,904
Clay.....	24	35.84	860
Clayton.....	18	40.44	728
Clinton.....	41	40.15	1,646
Crawford.....	59	35.63	2,102
Dallas.....	83	36.65	3,052
Davis.....	47	36.76	1,728
Decatur.....	85	38.28	3,264
Delaware.....	46	39.91	1,796
Des Moines.....	11	37.64	414
Dickinson.....	28	36.71	1,028
Dubuque.....	25	41.27	968
Emmet.....	52	36.00	1,872
Fayette.....	33	36.37	1,200
Floyd.....	14	34.29	480
Franklin.....	27	36.96	998
Fremont.....	119	35.71	4,240
Greene.....	51	42.66	2,172
Grundy.....	4	36.00	144
Guthrie.....	44	36.00	1,584
Hamilton.....	33	38.48	1,260
Hancock.....	39	36.96	1,440
Hardin.....	30	31.28	938
Harrison.....	116	38.96	4,512
Henry.....	43	35.35	1,520
Howard.....	5	33.50	168
Humboldt.....	24	35.23	840
Iowa.....	33	36.00	1,188
Jackson.....	48	38.64	1,876
Jasper.....	90	36.45	3,280
Jefferson.....	71	34.69	2,466
Johnson.....	76	39.12	2,972
Jones.....	38	37.21	1,428
Keokuk.....	118	38.75	4,572
Kossuth.....	82	37.82	3,092
Lee.....	46	40.76	1,872
Linn.....	740	52.61	38,828
Louis.....	23	38.78	892
Lucas.....	100	36.64	3,664
Lyon.....	32	37.64	1,228
Madison.....	66	37.78	2,492
Mahaska.....	109	36.33	3,962

PART VII—MULE OR JENNY COLTS TWO YEARS OLD—Continued

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion.....	146	39.84	5,816
Marshall.....	49	36.41	1,784
Missile.....	97	40.58	3,956
Monroe.....	16	37.20	592
Montgomery.....	79	38.00	3,000
Montrose.....	87	38.11	3,316
Montgomery.....	82	35.26	2,900
Muscataine.....	41	38.14	1,572
O'Brien.....	35	35.68	1,248
Osceola.....	39	35.80	1,396
Page.....	155	36.13	5,600
Palo Alto.....	60	35.95	2,157
Plymouth.....	62	35.68	2,212
Pocahontas.....	23	32.00	734
Polk.....	150	36.00	5,400
Pottawattamie.....	248	35.94	8,912
Poweshiek.....	31	35.74	1,104
Sac.....	17	35.83	606
Scott.....	78	35.85	2,790
Shelby.....	24	41.67	1,000
Sioux.....	62	36.19	2,244
Stoddard.....	35	35.37	1,238
Tama.....	121	37.36	4,530
Taylor.....	71	39.37	2,754
Union.....	69	32.90	2,276
Van Buren.....	33	32.00	1,120
Wapello.....	87	36.42	3,168
Warren.....	67	35.40	2,372
Washington.....	138	35.68	4,948
Wayne.....	55	36.00	1,980
Webster.....	7	36.59	256
Winnebago.....	13	38.16	498
Winneshek.....	4	52.00	208
Woodbury.....	63	36.00	2,268
Worth.....			
Wright.....			
Total.....	5,961	\$ 38.34	\$ 228,517

ASSESSMENT OF LIVE STOCK, 1928

PART VIII—MULES OR JENNIES THREE YEARS OLD AND OVER

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair	891	\$ 55.37	\$ 49,220
Adams	646	55.00	35,546
Allamakee	72	58.28	4,232
Appanoose	858	47.26	40,521
Audubon	620	32.86	20,376
Benton	882	39.97	35,289
Black Hawk	296	54.20	16,206
Bloom	837	31.89	26,476
Buchanan	138	54.33	7,584
Buena Vista	418	52.97	22,123
Butler	495	31.97	15,734
Calhoun	272	35.65	14,594
Carroll	929	52.39	48,584
Cass	756	51.94	39,268
Cedar	1,274	53.38	70,556
Cerro Gordo	843	55.94	47,156
Cherokee	284	48.66	13,933
Chickasaw	513	32.02	16,528
Clarke	174	53.77	9,336
Clay	690	53.03	32,876
Clayton	461	33.62	15,478
Clinton	297	56.38	16,740
Crawford	344	56.38	19,396
Dallas	1,069	55.07	58,866
Davis	1,079	56.30	60,532
DeCATUR	530	54.66	29,064
Delaware	883	35.18	31,062
Des Moines	408	53.19	21,760
Dickinson	464	60.64	28,136
Dubuque	394	51.74	20,384
Emmet	295	55.18	16,168
Fayette	432	55.35	23,962
Floyd	310	52.21	16,184
Franklin	170	50.07	8,512
Fremont	348	30.83	17,688
Greene	9,022	51.80	104,736
Grundy	931	32.00	46,832
Guthrie	354	33.28	17,396
Hamilton	771	54.18	41,772
Hancock	671	47.84	22,069
Hardin	469	51.03	25,888
Harrison	546	52.12	28,544
Henry	2,229	54.89	122,328
Howard	298	53.28	31,920
Humboldt	138	51.29	7,092
Iowa	375	52.16	19,560
Jackson	790	52.00	41,600
Jackson	1,084	32.20	36,283
Jasper	527	55.43	30,654
Jefferson	1,030	49.35	51,049
Johnson	484	52.00	25,288
Jones	1,136	57.82	65,684
Keokuk	296	37.38	30,180
Kossuth	1,149	37.07	65,272
Lee	738	52.71	42,060
Lee	746	72.28	52,960
Linn			
Lodika	408	52.58	24,696
Lucas	686	55.84	38,304
Lyon	225	53.65	12,072
Madison	691	53.78	37,284
Mahaska	1,317	53.32	59,566

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

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion	897	56.35	50,548
Marshall	554	54.48	30,183
Mills	1,428	35.45	79,736
Misshell	141	32.07	7,343
Monroe	1,547	52.00	80,644
Monroe	854	56.56	48,200
Montgomery	1,237	32.39	64,576
Muscatine	577	56.98	32,878
O'Brien	485	53.89	26,130
Oceola	271	55.16	14,922
Pago	1,520	35.70	85,160
Palo Alto	513	37.49	29,287
Plymouth	798	52.00	41,404
Pocahontas	672	52.02	34,960
Polk	1,231	49.53	60,966
Pottawattamie	7,383	54.90	120,223
Poweshiek	816	52.77	43,060
Ringgold	897	54.48	48,870
Sac	810	54.22	43,920
Scott	514	36.89	28,739
Shelby	1,015	32.38	52,164
Sioux	426	53.49	22,788
Story	718	52.74	37,864
Tama	582	52.84	30,760
Taylor	913	52.46	47,997
Union	640	48.37	31,317
Van Buren	709	46.88	33,210
Wapello	541	44.00	23,804
Warren	775	58.42	45,273
Washington	1,139	53.67	60,444
Wayne	976	52.59	51,056
Webster	721	51.21	36,925
Winnebago	288	54.03	15,560
Winnebiek	206	54.99	11,328
Woodbury	1,675	54.61	91,684
Worth	118	51.83	6,116
Wright	586	47.93	28,088
Total	79,219	\$ 52.40	\$ 3,749,480

ASSESSMENT OF LIVE STOCK, 1928

PART IX—JACKS

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair	9	\$ 54.23	\$ 488
Adams	4	90.00	360
Allamakee	1	148.00	148
Appanoose	6	56.40	338
Audubon	3	82.66	248
Benton	4	50.00	200
Black Hawk			
Boone	4	67.00	268
Bremer			
Buchanan	3	48.00	144
Buena Vista	2	200.00	400
Butler			
Calhoun	5	180.00	900
Carroll	1	200.00	200
Cass	10	75.20	752
Cedar	7	74.29	520
Cerro Gordo	9	58.67	528
Cherokee	2	66.00	132
Chickasaw	2	150.00	300
Clarke	3	28.00	84
Clay	2	60.00	120
Clayton	1	25.00	25
Clinton	8	58.50	468
Crawford	3	85.33	256
Dallas	3	133.33	400
Day's	3	53.33	160
Decatur			
Delaware	1	224.00	224
Des Moines	1	200.00	200
Dickinson	1	100.00	100
Dubuque			
Emmet	2	56.00	112
Fayette	2	38.00	76
Floyd	2	56.00	112
Franklin	3	65.33	196
Fremont	16	70.75	1,132
Greene	4	51.00	204
Grundy	1	40.00	40
Guthrie	6	64.00	384
Hamilton	8	48.00	384
Hancock			
Hardin	4	113.00	452
Harrison	19	58.74	1,116
Henry	4	42.90	172
Howard	3	62.66	188
Humboldt	2	200.00	400
Ida			
Iowa	1	200.00	200
Jackson	2	100.00	200
Jasper	5	72.00	360
Jefferson			
Johnson	10	55.50	555
Jones	4	91.00	364
Keokuk	5	81.50	408
Kossuth	14	75.57	1,058
Law	4	49.00	196
Linn			
Louisa	3	64.00	192
Lucas	4	53.00	212
Lyon			
Madison	2	77.00	154
Mahaska	5	76.80	384
	6	49.67	298

PART IX—JACKS—Continued

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion	3	364.67	1,094
Marshall	3	42.57	128
Mills	9	84.00	756
Mitchell	1	32.00	32
Monona	7	61.15	428
Monroe	19	41.20	783
Montgomery	14	87.43	1,224
Muscatine	1	52.00	52
O'Brien	3	166.67	500
Osceola	4	93.00	372
Page	25	65.12	1,628
Palo Alto	5	44.00	220
Plymouth	5	102.40	512
Pocahontas	1	36.00	36
Polk			
Pottawattamie	9	106.00	954
Poweshiek			
Ringgold	12	50.50	606
Sac	2	130.00	260
Scott	6	56.00	336
Shelby	5	180.00	900
Sionx	1	48.00	48
Story	3	66.67	200
Tama	4	72.00	288
Taylor	4	66.00	264
Union	8	85.75	686
Van Buren	15	57.87	868
Wapello	2	36.00	72
Warren	8	47.00	376
Washington	1	52.00	52
Wayne	11	67.28	740
Weber	7	90.00	630
Winnebago	2	54.00	108
Winneshek	3	62.66	188
Woodbury			
Wright	1	80.00	80
	2	150.00	300
Total	441	\$ 75.29	\$ 33,202

ASSESSMENT OF LIVE STOCK, 1928

PART X—MULES AND JACKS OF ALL AGES

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair	1,023	\$ 52.67	\$ 53,266
Adams	827	49.88	41,248
Alfalfa	81	52.79	4,288
Appanoose	1,022	44.50	45,322
Audubon	683	50.98	34,924
Benton	974	57.15	55,664
Black Hawk	353	50.59	17,897
Boone	922	50.17	46,304
Bremer	164	53.79	8,864
Buchanan	480	50.80	24,382
Buena Vista	540	51.00	27,540
Butler	307	51.29	15,746
Calhoun	1,007	51.31	51,672
Carroll	850	50.64	43,044
Cass	1,467	52.51	77,032
Cedar	962	53.31	51,294
Cerro Gordo	359	46.17	16,575
Cherokee	561	50.59	28,270
Chickasaw	220	50.23	11,050
Clarke	711	50.16	35,664
Clay	509	51.51	26,220
Clayton	220	49.92	10,972
Clinton	467	38.74	17,874
Crawford	1,184	32.84	62,556
Dallas	1,223	50.49	61,412
Davis	662	50.49	33,424
Decatur	1,060	33.31	35,182
Delaware	483	50.44	24,464
Des Moines	496	52.82	26,250
Dickinson	448	49.70	22,264
Dubuque	328	52.30	17,480
Emmet	506	52.45	26,544
Fayette	360	48.39	17,320
Floyd	302	46.96	9,532
Franklin	498	48.08	19,614
Fremont	2,242	49.91	111,944
Greene	990	50.26	50,056
Grundy	338	32.52	11,048
Guthrie	869	51.59	44,620
Hamilton	740	45.92	33,980
Hancock	523	49.45	25,968
Hardin	544	50.43	27,512
Harrison	2,442	33.22	130,692
Henry	679	50.85	34,208
Howard	179	46.29	8,298
Humboldt	410	51.51	21,032
Ia	822	50.43	41,388
Iowa	1,063	52.24	55,362
Jackson	629	52.02	32,540
Jasper	1,170	47.72	55,840
Jefferson	622	47.45	29,512
Johnson	1,268	52.69	79,296
Jones	598	54.28	32,540
Keokuk	1,298	52.09	74,292
Kossuth	972	49.40	48,018
Lee	837	52.46	43,794
LeFlore	740	52.61	38,928
Louis	222	50.54	11,268
Lucas	870	50.54	44,220
Lyon	274	49.89	13,640
Madison	835	49.47	41,292
Mahaska	1,308	50.23	65,704

PART X—MULES AND JACKS OF ALL AGES—Continued

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Norton	1,607	53.54	86,220
Marshall	645	51.25	33,019
Miss	1,615	53.54	86,472
Mitchell	368	48.42	17,734
Monroe	1,786	49.59	89,272
Monroe	1,022	52.61	53,766
Montgomery	1,280	50.67	64,920
Muscatine	636	55.61	35,386
O'Brien	545	51.89	28,280
Oswego	544	50.60	27,494
Palo Alto	1,872	49.80	93,326
Plymouth	915	52.49	48,140
Pocahontas	915	49.32	45,140
Polk	712	50.61	36,016
Postawatomie	1,231	49.53	60,965
Poweshiek	2,684	51.79	139,068
Ringold	816	52.77	43,060
Sac	1,362	46.49	63,225
Scott	874	52.07	45,692
Shelby	548	54.74	29,998
Stark	1,157	50.30	58,200
Story	464	52.17	24,308
Tama	817	50.37	41,146
Taylor	940	51.29	48,828
Union	1,144	48.40	55,274
Van Buren	761	46.17	35,136
Wapello	845	44.37	37,488
Warren	614	42.08	25,840
Washington	954	53.55	51,090
Wayne	1,278	50.65	64,728
Webster	1,270	46.70	59,794
Wells	832	49.02	40,780
Winneshiek	301	53.24	16,024
Winneshiek	295	52.45	15,390
Woodbury	1,679	24.61	61,084
Worth	139	50.56	6,972
Wright	697	45.57	31,700
Total	80,870	\$ 50.00	\$ 4,116,662

ASSESSMENT OF LIVE STOCK, 1928

PART XI—CATTLE IN FEEDING

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair.....	1,475	\$ 40.32	\$ 59,458
Adams.....	725	58.49	42,400
Allamakee.....	65	32.81	2,100
Appanoose.....	221	59.00	13,040
Audubon.....	1,303	43.96	59,476
Benton.....	2,196	40.59	89,130
Black Hawk.....	750	39.97	30,176
Boone.....	1,832	39.46	72,386
Bremer.....	54	39.70	2,144
Buchanan.....	504	40.21	21,472
Buena Vista.....	2,023	48.87	98,874
Butler.....	810	45.81	37,108
Calhoun.....	1,530	39.91	53,078
Carroll.....	5,417	35.39	85,536
Cass.....	3,271	39.65	96,043
Cedar.....	3,643	42.21	111,672
Cerro Gordo.....	1,682	42.13	70,860
Cherokee.....	4,396	45.22	194,370
Chickasaw.....	127	40.96	5,200
Clarke.....	800	40.74	32,592
Clay.....	1,143	35.00	40,000
Clayton.....	43	38.51	1,656
Clinton.....	4,354	40.59	176,748
Crawford.....	7,378	41.60	315,314
Dallas.....	3,130	45.45	142,352
Davis.....	508	47.33	9,844
Decatur.....	478	45.38	21,582
Dela ware.....	538	49.00	10,320
Des Moines.....	1,107	48.15	53,213
Dickinson.....	1,008	41.75	42,088
Dubuque.....	651	39.96	26,012
Emmet.....	851	49.00	34,040
Fayette.....	100	42.18	4,472
Floyd.....	1,691	49.16	84,240
Franklin.....	3,229	49.65	161,352
Fremont.....	1,858	49.27	74,824
Greene.....	1,294	45.86	58,888
Grundy.....	1,360	49.49	55,068
Guthrie.....	988	43.58	42,864
Hamilton.....	1,865	45.92	85,570
Hancock.....	1,110	49.05	44,456
Hardin.....	2,181	37.85	82,544
Harrison.....	3,818	44.28	169,060
Henry.....	961	42.17	27,876
Howard.....	7	59.40	262
Humboldt.....	1,183	39.35	42,996
Ida.....	4,790	49.00	191,600
Iowa.....	2,778	38.69	107,480
Jackson.....	880	36.13	31,792
Jasper.....	4,082	52.85	214,684
Jefferson.....	892	46.97	18,410
Johnson.....	1,763	44.29	78,086
Jones.....	1,466	39.50	57,908
Keokuk.....	959	45.27	40,196
Kossuth.....	1,659	36.54	61,130
Lee.....	617	57.94	35,746
Linn.....	850	44.94	38,200
Louisia.....	1,574	47.89	75,370
Lyon.....	149	42.50	6,396
Madison.....	621	39.72	19,122
Madison.....	1,621	49.52	80,272
Mahaska.....	1,488	34.88	51,806

PART XI—CATTLE IN FEEDING—Continued

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion.....	1,254	29.00	48,168
Marshall.....	4,167	53.53	223,043
Mills.....	4,329	49.15	222,516
Mitchell.....	1,203	34.91	41,992
Monona.....	6,686	41.19	275,396
Monroe.....	331	42.84	14,180
Muscatine.....	2,288	23.82	54,486
Montgomery.....	1,315	34.73	71,952
Muscatine.....	2,669	40.00	106,772
Oscoles.....	1,487	42.46	63,140
Page.....	2,869	42.67	122,430
Palo Alto.....	1,437	37.42	54,394
Plymouth.....	3,582	38.48	137,830
Prairie.....	2,396	40.00	95,844
Polk.....	2,629	50.37	102,205
Pottawattami.....	15,977	44.00	614,988
Poweshiek.....	1,921	35.60	68,430
Ringgold.....	517	68.21	35,263
Sac.....	3,716	40.88	151,910
Scott.....	1,727	38.49	66,477
Shelby.....	1,949	42.51	82,850
Sionx.....	4,233	42.29	181,360
Story.....	2,350	37.79	88,808
Tama.....	2,183	37.90	82,739
Taylor.....	810	35.68	45,598
Union.....	432	34.12	14,738
Van Buren.....	228	42.88	9,648
Wapello.....	329	32.87	10,912
Warren.....	796	50.15	37,016
Washington.....	872	59.81	52,152
Wayne.....	342	52.83	18,068
Webster.....	838	40.00	33,530
Winnebago.....	30	40.00	800
Winnechick.....	43	34.60	1,488
Woodbury.....	3,962	34.86	139,152
Worth.....	431	41.51	17,892
Wright.....	2,660	43.74	116,730
Total.....	177,913	\$ 42.40	\$ 7,549,830

ASSESSMENT OF LIVE STOCK, 1928

PART XII—HEIFERS ONE YEAR OLD

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair	3,096	16.26	50,790
Adams	2,700	16.96	45,876
Allamakee	5,649	16.22	91,694
Appanoose	2,154	20.20	43,511
Arden	2,304	16.18	37,360
Benton	5,596	16.84	94,222
Black Hawk	5,145	16.29	83,876
Bloom	2,805	16.22	45,508
Bremer	4,951	16.37	81,028
Buchanan	4,648	16.37	76,006
Buena Vista	3,432	16.02	54,978
Butler	4,488	16.52	74,122
Calhoun	2,428	16.04	38,940
Carroll	3,784	16.25	61,488
Cass	3,710	18.04	66,944
Cedar	3,933	17.21	67,806
Cerro Gordo	4,360	16.24	70,866
Cherokee	3,503	16.04	56,200
Chickasaw	4,650	16.11	75,012
Clarke	1,830	16.30	29,790
Clay	3,010	15.99	48,114
Clayton	7,203	16.02	115,421
Clinton	4,142	19.41	80,392
Dallas	4,474	18.12	81,089
Dawson	2,972	16.48	49,021
Davis	2,428	17.46	42,386
Deaatur	2,441	16.15	39,418
Des Moines	3,300	16.00	52,800
Delaware	3,526	16.73	58,986
Dickinson	1,811	16.27	29,464
Dubuque	3,706	16.10	59,648
Emmet	2,763	16.00	44,208
Fayette	7,422	12.38	91,856
Floyd	2,618	15.74	41,176
Franklin	4,512	16.44	74,176
Fremont	1,692	17.20	29,106
Greene	2,779	16.02	44,512
Grundy	4,122	16.20	66,760
Guthrie	3,580	16.41	58,722
Hamilton	3,925	12.10	47,500
Hancock	3,839	15.99	61,284
Hardin	3,602	16.27	58,616
Henry	3,025	16.72	50,588
Howard	2,451	16.53	40,506
Humboldt	4,317	16.03	69,130
Ida	5,285	15.99	84,544
Iowa	3,087	16.00	49,392
Jackson	3,821	16.20	62,260
Jasper	4,072	16.52	67,260
Jefferson	4,472	20.50	91,680
Johnson	1,986	16.00	31,776
Jones	3,732	22.20	82,952
Keokuk	5,468	16.29	89,040
Kossuth	3,254	18.45	60,022
Lee	5,828	16.20	94,416
Lee	2,628	30.50	80,160
Lewis	5,240	17.80	93,272
Lucas	1,505	19.58	29,430
Lyon	2,025	16.27	32,965
Madison	2,214	16.12	35,688
Madison	2,812	16.17	45,456
Mahaska	2,900	15.96	46,296

PART XII—HEIFERS ONE YEAR OLD—Continued

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion	2,805	16.10	45,174
Marshall	3,757	16.23	60,915
Mills	1,543	20.87	32,200
Mitchell	4,359	16.31	71,056
Monona	2,960	16.00	47,360
Monroe	1,592	17.55	27,826
Montgomery	2,100	16.10	33,810
Muscataine	2,848	19.83	56,524
O'Brien	3,642	16.08	58,668
Osceola	1,870	16.07	30,140
Page	2,876	16.58	47,672
Palo Alto	3,008	16.82	50,596
Plymouth	5,622	16.02	90,144
Pocahontas	2,622	16.03	42,136
Polk	3,064	17.37	53,221
Pottawattami	4,852	17.00	82,480
Poweshiek	3,935	14.17	55,725
Ringgold	2,824	16.24	45,836
Sac	3,302	16.83	55,522
Scott	3,912	17.07	66,792
Shelby	3,889	16.01	62,248
Sioux	4,339	16.25	71,282
Starr	2,947	17.47	51,472
Tama	4,904	17.14	84,044
Taylor	2,715	17.48	47,468
Union	2,612	19.92	52,068
Van Buren	2,126	20.07	42,660
Wapello	2,088	16.00	33,408
Warren	3,976	20.96	83,468
Washington	2,984	16.91	50,452
Wayne	2,380	20.35	48,413
Webster	3,161	16.04	50,637
Winnebago	3,122	16.01	50,066
Winnesiek	7,249	16.00	116,040
Woodbury	4,989	16.23	80,944
Worth	3,427	16.10	55,172
Wright	2,223	16.29	36,176
Total	350,435	16.76	5,874,500

ASSESSMENT OF LIVE STOCK, 1928

PART XIII—HEIFERS TWO YEARS OLD

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair.....	2,430	\$ 34.51	\$ 83,960
Adams.....	1,789	24.27	43,454
Allamakee.....	5,571	34.02	85,756
Appanoose.....	1,827	37.50	41,267
Audubon.....	2,124	24.16	51,254
Benton.....	3,281	24.66	80,910
Black Hawk.....	2,756	24.42	91,714
Boone.....	1,864	34.49	45,632
Bremer.....	4,128	34.11	100,724
Buchanan.....	2,959	34.92	72,660
Buena Vista.....	2,161	34.31	52,544
Butler.....	3,669	38.33	108,956
Calhoun.....	1,528	34.05	36,748
Carroll.....	2,179	22.88	49,856
Cass.....	3,158	34.92	53,778
Cedar.....	2,285	26.12	59,672
Cerro Gordo.....	3,809	24.44	68,648
Cherokee.....	2,042	23.97	48,940
Chickasaw.....	3,771	34.96	90,785
Clarke.....	1,307	24.00	31,368
Clay.....	1,990	24.20	47,430
Clayton.....	5,732	24.15	138,442
Clinton.....	2,207	28.69	62,602
Crawford.....	3,668	26.24	70,270
Dallas.....	1,880	34.18	45,460
Deavis.....	1,578	25.18	39,732
Decatur.....	1,795	24.14	43,230
Delaware.....	4,222	24.93	101,440
Des Moines.....	1,197	25.93	29,559
Dickinson.....	1,449	24.06	34,856
Dubuque.....	4,633	24.04	111,380
Emmet.....	1,518	23.86	36,212
Fayette.....	2,789	26.11	115,412
Floyd.....	2,466	22.50	55,468
Franklin.....	2,897	24.70	71,566
Fremont.....	1,024	24.65	25,244
Greene.....	1,683	32.94	40,292
Grundy.....	2,786	23.89	66,568
Guthrie.....	2,199	23.85	52,230
Hamilton.....	1,719	26.11	34,572
Hancock.....	2,434	24.12	58,708
Hardin.....	2,458	24.24	59,584
Harrison.....	2,035	24.19	49,228
Henry.....	1,431	24.60	35,298
Howard.....	2,914	24.05	70,062
Humboldt.....	1,531	23.76	36,372
Ia.....	1,414	24.00	33,936
Iowa.....	3,462	23.65	81,260
Jackson.....	3,456	24.44	84,716
Jasper.....	2,653	28.71	76,276
Jefferson.....	1,362	24.00	32,688
Johnson.....	2,436	29.33	71,436
Jones.....	3,774	24.02	90,660
Keokuk.....	2,043	24.94	51,064
Kossuth.....	3,709	24.23	89,878
Lee.....	1,544	42.48	65,592
Linn.....	3,464	25.79	89,324
Louisia.....	1,654	37.56	62,326
Lucas.....	1,540	34.39	52,854
Lyon.....	1,918	23.92	45,872
Madison.....	1,900	24.02	45,640
Mahaska.....	2,092	33.96	47,966

PART XIII—HEIFERS TWO YEARS OLD—Continued

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion.....	1,870	25.50	47,682
Marshall.....	2,193	24.75	54,284
Mills.....	1,599	30.25	37,212
Mitchell.....	2,975	24.15	71,831
Monona.....	1,855	24.00	44,520
Monroe.....	1,067	24.74	27,134
Montgomery.....	1,279	23.92	30,506
Muscatine.....	1,714	27.64	47,366
O'Brien.....	2,340	22.99	56,132
Oceola.....	1,219	24.00	29,280
Page.....	1,730	24.49	42,360
Pale Alto.....	2,147	24.87	53,292
Plymouth.....	5,895	25.84	150,636
Pocahontas.....	1,992	24.01	47,834
Polk.....	2,158	26.39	56,956
Pottawattamie.....	2,845	24.00	68,280
Poweshiek.....	2,507	23.88	59,872
Ringgold.....	2,120	24.48	51,779
Sac.....	1,891	22.84	43,081
Scott.....	2,612	24.42	63,797
Shelby.....	2,721	23.85	64,884
Sioux.....	3,677	24.16	74,344
Story.....	1,812	25.32	45,876
Tama.....	3,292	24.87	81,868
Taylor.....	1,873	25.54	47,822
Union.....	2,024	29.60	60,908
Van Buren.....	1,992	27.29	40,822
Wapello.....	1,598	24.00	31,162
Warren.....	2,241	28.07	62,896
Washington.....	1,682	27.81	46,780
Wayne.....	1,822	26.57	48,672
Webster.....	2,155	24.00	51,832
Winnebago.....	2,114	25.08	53,088
Winnechek.....	5,132	24.66	125,498
Woodbury.....	2,719	24.22	65,864
Worth.....	2,592	22.85	61,806
Wright.....	2,025	24.01	48,634
Total.....	233,427	\$ 24.74	\$ 5,775,774

PART XIV—COWS—Continued

ASSESSMENT OF LIVE STOCK, 1928

PART XIV—COWS

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair	14,643	32.95	482,442
Adams	10,520	32.49	341,838
Allamore	18,394	32.20	592,556
Appanoose	9,840	32.12	314,902
Audubon	12,812	32.56	419,736
Benton	18,708	32.63	605,510
Black Hawk	17,919	32.77	587,195
Bonine	12,063	32.65	393,832
Bremer	30,567	32.12	982,229
Buchanan	16,454	32.56	534,048
Buena Vista	13,443	36.08	485,016
Butler	18,161	40.02	724,349
Calhoun	10,379	32.64	339,274
Carroll	14,285	32.66	464,644
Cass	12,968	32.83	427,642
Cedar	16,370	32.53	531,772
Cerro Gordo	15,493	36.48	565,141
Cherokee	12,132	32.11	389,072
Chickasaw	10,722	32.62	350,134
Clarke	9,076	32.00	290,432
Clay	11,400	32.16	366,207
Clayton	27,793	32.10	891,580
Clinton	17,279	36.73	634,582
Crawford	18,474	32.62	601,888
Dallas	11,013	36.59	402,944
Davis	9,322	32.68	304,956
DeWitt	11,125	32.11	357,218
Delaware	18,625	31.70	590,708
Des Moines	8,874	38.50	341,656
Dickinson	8,263	32.36	268,534
Dubuque	20,372	32.18	655,576
Emmet	9,065	31.95	287,668
Fayette	25,991	32.45	845,208
Floyd	12,283	32.81	406,208
Franklin	15,753	40.52	637,500
Fremont	7,293	34.65	252,688
Greene	11,151	32.06	357,516
Grundy	14,881	32.02	476,624
Guthrie	14,149	32.27	456,610
Hamilton	12,168	32.02	390,979
Hancock	15,221	32.05	488,140
Hardin	14,699	32.17	470,006
Harrison	13,041	32.90	432,746
Henry	8,560	32.78	280,862
Howard	13,947	32.24	454,196
Humboldt	9,494	32.00	303,800
Iowa	9,559	32.00	306,888
Jackson	15,659	32.42	507,811
Jackson	18,030	32.42	584,522
Jasper	17,429	36.18	630,505
Jefferson	8,276	32.00	264,832
Johnson	16,793	37.51	627,580
Jones	17,887	32.21	576,180
Keokuk	12,641	32.07	405,400
Kossuth	21,653	32.08	694,609
Lee	10,045	40.25	409,388
Lincoln	21,681	32.84	712,002
Louis	6,497	35.03	228,422
Lucas	8,926	32.22	287,712
Lyon	13,156	31.90	420,869
Madison	12,222	32.21	397,616
Mahaska	13,782	32.14	442,906

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion	12,080	36.57	441,826
Marshall	15,207	35.93	541,788
Mills	7,546	47.39	347,360
Mitchell	14,087	32.16	453,652
Monona	11,773	32.00	376,736
Monroe	8,160	31.74	258,964
Montgomery	9,012	31.96	288,044
Muscatine	10,620	40.83	435,110
O'Brien	13,909	32.04	447,550
Oscola	9,124	31.96	291,906
Page	12,229	32.28	396,280
Palo Alto	11,482	34.64	397,726
Plymouth	22,261	32.34	728,852
Pocahontas	10,277	32.08	329,724
Polk	12,443	37.25	463,513
Pottawattamie	20,036	36.00	721,296
Poweshiek	14,624	32.28	473,371
Ringgold	12,943	32.18	416,068
Scraper	12,660	31.98	406,547
Scott	16,085	33.48	538,459
Shelby	16,899	32.03	541,236
Sioux	20,228	32.18	654,188
Story	11,980	33.66	407,028
Tama	19,188	32.47	641,188
Taylor	11,877	32.94	391,170
Union	11,076	36.64	406,796
Van Buren	8,986	39.83	358,040
Wapello	8,970	32.00	287,028
Warren	15,481	35.81	552,696
Washington	11,867	32.18	381,841
Wayne	11,158	37.63	419,844
Webster	12,159	32.08	394,037
Winnebago	12,975	32.33	419,444
Winnebuck	22,967	32.90	752,782
Worth	15,161	32.23	490,170
Wright	12,450	32.22	402,500
Wright	12,150	32.04	389,280
Total	1,272,888	32.07	46,227,222

PART XV—STEERS ONE YEAR OLD—Continued

ASSESSMENT OF LIVE STOCK, 1928

PART XV—STEERS ONE YEAR OLD

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair	2,941	\$ 19.61	\$ 57,760
Adams	2,697	20.44	42,856
Alabama	3,987	19.07	79,048
Appanoose	1,997	24.29	48,303
Audubon	2,987	20.40	45,748
Benton	4,674	18.40	86,012
Black Hawk	3,008	18.35	55,130
Boone	1,314	19.20	25,232
Bremer	920	19.80	18,216
Buchanan	2,296	20.27	46,330
Buena Vista	3,373	19.58	67,252
Butler	1,764	20.84	36,765
Calhoun	1,256	19.26	24,196
Cass	3,159	19.41	61,328
Carrroll	4,026	19.79	79,671
Cedar	4,136	21.21	87,734
Cerro Gordo	2,410	20.09	48,417
Cherokee	5,944	20.05	119,180
Chickasaw	1,674	18.31	30,634
Clarke	2,254	19.45	43,890
Clay	4,764	17.97	85,587
Clayton	2,672	16.64	44,469
Clinton	5,861	22.57	132,300
Crawford	5,982	21.11	127,278
Dallas	3,932	21.97	86,252
Davis	1,311	21.55	28,252
Decatur	1,821	20.28	36,928
Delaware	1,262	18.39	23,212
Des Moines	2,924	22.87	66,743
Dickinson	1,279	29.59	37,838
Dubuque	2,343	20.68	48,150
Emmet	1,658	20.23	33,528
Eggleston	2,344	16.77	39,316
Floyd	2,605	20.16	52,496
Franklin	2,699	20.82	56,036
Fremont	2,242	22.55	50,604
Greene	1,534	19.92	30,558
Grundy	2,393	18.76	44,656
Guthrie	2,968	19.28	57,224
Hamilton	2,962	19.38	57,393
Hancock	2,719	20.09	54,616
Hardin	1,921	19.92	38,396
Harrison	1,949	20.28	39,528
Henry	2,962	21.19	62,828
Howard	2,662	17.60	46,936
Humboldt	1,282	20.31	26,042
Ia	2,429	16.00	38,864
Iowa	2,104	21.30	44,816
Jackson	2,932	19.90	58,257
Jasper	4,162	25.29	105,685
Jefferson	2,960	20.00	59,200
Johnson	2,469	26.00	64,192
Jones	4,782	20.47	97,968
Keokuk	2,943	14.97	43,548
Kossuth	2,466	23.12	56,852
Lee	1,514	26.25	39,557
Linn	2,437	25.10	61,176
Louis	1,497	27.32	40,936
Lucas	1,294	20.22	26,176
Lyon	2,978	17.90	53,196
Madison	2,682	18.60	49,884
Mahaska	1,926	18.40	35,640

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion	2,731	19.47	53,180
Marshall	2,922	20.86	60,616
Mills	2,476	25.51	63,156
Mitchell	2,542	19.10	48,644
Monona	3,459	20.00	69,180
Monroe	1,783	19.97	35,608
Montgomery	2,625	20.00	52,488
Muscataine	1,813	25.63	46,484
O'Brien	2,312	18.43	42,624
Ossola	734	20.17	14,808
Pace	2,803	20.66	57,860
Palo Alto	1,779	19.51	34,795
Plymouth	4,462	19.58	87,384
Pocahontas	1,428	16.65	23,688
Polk	1,499	20.56	30,812
Pottawattamie	9,252	22.00	203,544
Poweshiek	3,188	20.32	64,806
Ringgold	1,692	18.86	31,712
Sar	3,328	18.38	61,074
Scott	1,433	18.46	26,419
Shelby	2,187	19.88	43,484
Sioux	2,488	19.80	49,268
Story	1,950	20.39	39,592
Tama	4,648	22.40	104,114
Taylor	1,934	22.39	43,294
Union	2,005	24.85	49,834
Van Buren	1,115	24.22	26,996
Wapello	966	20.00	19,320
Warren	2,024	25.10	50,792
Washington	3,163	21.44	67,834
Wayne	2,274	28.28	64,312
Webster	1,711	19.80	33,876
Winnebago	985	16.54	16,392
Winneshek	2,485	18.92	46,976
Woodbury	2,708	20.05	54,260
Worth	2,062	19.26	39,782
Wright	2,181	20.18	43,990
Total	268,327	\$ 20.52	\$ 5,518,389

ASSESSMENT OF LIVE STOCK, 1928

PART XVI—STEERS TWO YEARS OLD

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair	372	\$ 27.46	\$ 10,218
Adams	465	39.80	18,504
Allamore	757	26.73	20,236
Appanoose	609	35.35	24,836
Audubon	98	32.00	3,136
Benton	975	28.31	27,604
Black Hawk	814	27.46	22,355
Boone	138	28.46	3,928
Bremer	67	29.39	1,768
Buchanan	658	29.80	19,604
Buena Vista	517	31.46	16,266
Butler	304	28.06	14,141
Calhoun	145	28.58	4,144
Carroll	189	28.31	5,332
Cass	208	36.84	7,662
Cedar	873	30.67	26,776
Cerro Gordo	542	31.17	16,806
Cherokee	1,144	32.11	36,736
Chickasaw	369	27.09	10,808
Clark	916	29.76	27,264
Clay	1,117	27.65	30,886
Clayton	843	28.06	23,650
Clinton	744	30.14	22,422
Crawford	270	27.99	7,558
Dallas	676	27.89	18,832
Davis	398	30.91	12,304
Decatur	806	28.19	22,722
Delaware	333	27.21	9,060
Des Moines	390	29.79	7,744
Dickinson	148	31.27	4,648
Dubuque	715	28.06	20,260
Emmet	442	28.70	12,684
Fayette	881	24.83	21,876
Floyd	410	27.06	11,086
Franklin	603	32.63	19,674
Fremont	346	27.36	9,468
Greene	328	30.65	10,052
Grundy	817	27.38	22,372
Guthrie	347	27.07	9,392
Hamilton	305	28.19	8,610
Hancock	399	31.96	12,748
Hardin	405	27.80	11,256
Harrison	227	30.50	6,924
Henry	514	26.54	13,640
Howard	622	28.22	17,538
Humboldt	222	28.30	6,282
Ida	443	28.00	12,404
Iowa	690	28.72	19,818
Jackson	1,399	30.83	42,136
Jasper	894	32.11	28,812
Jefferson	369	28.00	10,332
Johnson	397	36.82	14,604
Jones	1,759	29.47	51,840
Keokuk	218	29.58	6,448
Kossuth	530	27.96	14,820
Lee	269	34.29	9,204
Lincoln	810	34.99	28,330
Louis	307	40.99	12,584
Lucas	328	28.14	9,236
Lyon	219	26.74	5,856
Madison	868	28.86	25,052
Mahaska	145	28.17	4,084

PART XVI—STEERS TWO YEARS OLD—Continued

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion	485	29.78	14,441
Marshall	536	32.36	17,344
Mills	287	44.83	12,864
Mitchell	723	28.25	20,422
Monona	218	34.00	7,422
Monroe	962	29.32	28,442
Montgomery	216	27.77	5,776
Muscatine	432	33.86	14,628
O'Brien	289	27.70	8,008
Oseola	181	28.27	5,116
Page	631	29.17	18,408
Palo Alto	497	34.91	12,382
Plymouth	520	27.71	14,468
Pocahontas	490	34.99	11,808
Polk	228	30.72	7,002
Pottawattamie	1,217	27.90	32,809
Poweshiek	649	36.23	17,024
Ringgold	590	28.26	16,840
Sac	291	28.01	8,131
Scott	207	26.72	5,532
Shelby	262	27.87	7,300
Sioux	324	27.72	8,981
Story	429	31.56	13,540
Tama	818	29.63	24,236
Taylor	419	32.05	13,430
Union	912	34.60	31,550
Van Buren	145	39.86	5,780
Wapello	327	32.00	10,464
Warren	481	35.20	16,932
Washington	679	30.80	20,914
Wayne	288	27.23	7,844
Webster	113	27.66	3,126
Whiteoak	271	27.57	7,472
Winnebago	411	27.90	11,468
Winnesiek	1,272	28.90	36,756
Woodbury	834	29.87	24,930
Worth	332	28.06	9,316
Wright	332	28.06	9,316
Total	51,495	\$ 29.70	\$ 1,529,600

ASSESSMENT OF LIVE STOCK, 1928

PART XVII—STEERS THREE YEARS OLD AND OVER

Counties	Number	Adjusted Average Value as Reported	Reported Actual Value Adjusted
Adair.....	2	\$ 27.00	\$ 54
Adams.....	1	40.00	40
Allamakee.....	22	35.91	812
Appanoose.....	25	45.90	1,096
Auburn.....			
Benton.....	10	26.00	260
Black Hawk.....	7	41.15	288
Boone.....	1	40.00	40
Bremser.....	2	50.00	100
Buchanan.....	1	20.00	20
Buena Vista.....			
Butler.....	4	40.00	160
Calhoun.....			
Carroll.....			
Cass.....			
Cedar.....	10	72.00	720
Cerro Gordo.....	16	41.50	664
Cherokee.....	6	44.00	264
Chickasaw.....	7	39.47	276
Clark.....	1	60.00	60
Clay.....	30	35.84	1,075
Clayton.....	18	40.00	720
Clinton.....	3	46.67	140
Crawford.....	1	40.00	40
Dallas.....			
David.....	2	44.00	88
Decatur.....	6	32.00	192
Delaware.....	17	40.00	680
Des Moines.....	2	35.50	71
Dickinson.....	6	28.00	168
Dodge.....	11	44.00	484
Emmet.....	2	28.00	56
Fayette.....	29	40.28	1,168
Floyd.....			
Franklin.....	10	41.60	416
Fremont.....	3	26.67	80
Greene.....			
Grundy.....	5	40.00	200
Guthrie.....			
Hamilton.....			
Hancock.....	7	34.86	244
Hardin.....	2	24.00	48
Harrison.....	1	40.00	40
Henry.....			
Howard.....	14	35.14	492
Humboldt.....	3	44.00	132
Iowa.....	3	40.00	120
Jackson.....	46	37.60	1,730
Jasper.....	6	26.67	160
Jefferson.....			
Johnson.....	3	25.00	75
Jones.....			
Keokuk.....	5	66.40	332
Kossuth.....	10	43.20	432
Lee.....	15	32.00	480
Linn.....			
Louisa.....			
Lucas.....	1	28.00	28
Lyon.....	4	34.25	137
Madison.....	29	23.00	660
Mahaska.....	31	35.52	1,102

PART XVII—STEERS THREE YEARS OLD AND OVER—Continued

Counties	Number	Adjusted Average Value as Reported	Reported Actual Value Adjusted
Marion.....			
Marshall.....	1	28.00	28
Mills.....			
Mitchell.....	11	25.64	280
Monona.....	1	40.00	40
Monroe.....	4	34.00	136
Montgomery.....			
Muscatine.....	37	49.96	1,848
O'Brien.....	11	35.91	425
Osceola.....	2	28.00	56
Page.....	1	40.00	40
Palo Alto.....	5	39.40	197
Plymouth.....	3	40.00	120
Pocahontas.....	1	36.00	36
Polk.....	5	32.80	164
Pottawattamie.....	67	36.00	2,412
Poweshiek.....	164	39.96	6,552
Ringgold.....	3	50.00	150
Saunders.....			
Scott.....	2	28.00	56
Shelby.....	15	45.00	675
Sioux.....	2	34.00	68
Story.....	21	40.76	856
Tama.....			
Taylor.....	17	45.28	770
Union.....			
Van Buren.....	1	12.00	12
Wapello.....	5	35.20	176
Warren.....	5	50.40	252
Washington.....	1	20.00	20
Wayne.....	28	35.00	980
Webster.....	12	45.00	540
Winnebago.....	6	36.00	216
Winnebuck.....			
Woodbury.....	41	34.54	1,416
Worth.....	5	74.00	370
Wright.....			
Total.....	878	\$ 39,171	\$ 31,394

ASSESSMENT OF LIVE STOCK, 1928

PART XVIII—BULLS

Counties	Number	Adjusted Average Value as Reported	Reported Actual Value Adjusted
Adair.....	808	\$ 46.37	\$ 22,639
Adams.....	535	55.29	29,530
Adair.....	900	43.76	43,224
Appanoose.....	302	49.39	15,827
Audubon.....	732	52.41	41,564
Benton.....	1,129	49.11	48,088
Black Hawk.....	1,050	52.53	54,842
Boone.....	695	49.06	28,869
Bremer.....	1,256	49.48	50,844
Buchanan.....	698	45.55	45,465
Bosses Vista.....	912	49.63	44,716
Butler.....	1,121	37.24	41,748
Calhoun.....	647	46.88	30,322
Carroll.....	959	37.13	35,604
Cass.....	795	49.16	31,130
Cedar.....	1,018	52.44	53,269
Cerro Gordo.....	936	46.00	43,058
Cherokee.....	742	52.21	38,740
Chickasaw.....	1,103	46.14	50,800
Clarke.....	420	42.61	17,806
Clay.....	696	44.45	30,544
Clayton.....	1,707	48.20	82,284
Clinton.....	1,015	44.79	45,428
Crawford.....	1,193	47.17	56,274
Dallas.....	585	42.35	25,176
Davis.....	315	41.14	12,960
DeSoto.....	507	35.35	18,021
Delaware.....	1,002	49.19	42,684
Des Moines.....	414	49.57	16,797
Dickinson.....	470	52.78	24,808
Dodge.....	1,149	44.92	50,556
Emmet.....	817	41.05	31,224
Fayette.....	1,528	31.56	48,236
Floyd.....	819	35.46	29,040
Franklin.....	1,014	49.76	50,454
Fremont.....	259	49.94	14,896
Greene.....	657	48.83	31,170
Grundy.....	890	41.19	36,968
Guthrie.....	747	41.51	31,095
Hamilton.....	825	54.23	28,228
Hancock.....	930	47.56	44,228
Hardin.....	912	59.64	46,183
Harrison.....	790	44.80	31,628
Henry.....	400	36.44	14,576
Howard.....	939	37.40	35,130
Humboldt.....	585	49.63	29,037
Ida.....	620	50.90	34,730
Iowa.....	792	46.12	36,228
Jackson.....	505	45.25	40,865
Jasper.....	827	46.72	38,636
Jefferson.....	376	42.90	16,792
Johnson.....	869	43.49	37,797
Jones.....	1,002	50.54	50,944
Keokuk.....	574	42.86	24,144
Kossuth.....	1,348	48.60	65,508
Lee.....	405	51.77	20,964
Linn.....	1,064	36.25	29,224
Louis.....	327	45.99	14,921
Lucas.....	278	44.20	16,736
Lyon.....	910	60.20	54,962
Madison.....	594	49.79	24,222

PART XVIII—BULLS—Continued

Counties	Number	Adjusted Average Value as Reported	Reported Actual Value Adjusted
Malaska.....	648	36.29	23,515
Marion.....	542	40.65	22,055
Marshall.....	854	46.22	48,010
Mills.....	280	53.16	39,200
Mitchell.....	908	36.04	32,721
Monona.....	658	43.37	28,536
Monroe.....	339	47.99	12,469
Montgomery.....	563	49.85	29,548
Muscatine.....	590	50.76	29,950
O'Brien.....	924	60.96	56,524
Osceola.....	666	59.84	36,294
Page.....	721	38.72	28,394
Palo Alto.....	685	42.49	29,160
Plymouth.....	1,288	57.15	78,608
Pocahontas.....	708	36.03	25,512
Polk.....	692	38.74	25,322
Pottawattamie.....	1,163	48.00	52,944
Poweshiek.....	887	49.55	43,965
Ringgold.....	584	50.46	29,675
Sac.....	892	40.00	35,680
Scott.....	1,092	46.85	46,940
Shelby.....	988	59.89	59,768
Sioux.....	1,376	45.39	62,336
Story.....	707	47.34	33,490
Tama.....	1,166	52.56	61,284
Taylor.....	622	41.05	25,632
Union.....	677	46.90	27,061
Van Buren.....	363	38.78	14,076
Vassallo.....	377	33.00	12,440
Warren.....	661	37.77	24,968
Washington.....	670	37.59	21,423
Wayne.....	547	41.88	22,908
Webster.....	821	50	410
Winnebago.....	823	40.19	33,320
Winnesiek.....	1,622	48.24	78,296
Woodbury.....	845	44.66	37,796
Worth.....	883	28.29	24,428
Wright.....	786	37.65	29,369
Total.....	78,468	\$ 44.47	\$ 5,480,237

ASSESSMENT OF LIVE STOCK, 1928

PART XIX—CATTLE OF ALL AGES

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Añair	29,597	\$ 28.57	\$ 767,802
Adams	18,837	29.97	564,498
Allamakee	35,435	27.28	972,286
Appanoose	16,832	29.96	504,317
Audubon	22,471	29.40	660,644
Benton	36,639	29.53	1,092,740
Black Hawk	32,454	28.32	925,589
Boone	30,803	29.65	916,898
Bremer	31,425	29.44	925,164
Buchanan	28,488	28.56	813,966
Buena Vista	25,861	31.79	819,784
Butler	30,461	33.89	1,032,350
Calhoun	17,713	29.36	519,961
Carroll	36,912	28.38	763,808
Cass	39,196	29.33	765,589
Cedar	31,569	31.67	990,394
Cerro Gordo	29,257	31.81	884,629
Cherokee	29,869	29.65	883,308
Chickasaw	28,469	28.10	799,620
Clarke	16,683	28.45	474,698
Clay	24,139	26.97	630,615
Clayton	45,969	28.24	1,298,232
Clinton	35,063	32.41	1,134,944
Crawford	39,742	32.33	1,284,732
Dallas	23,321	32.29	759,696
Decatur	15,692	29.33	460,372
Delaware	19,069	28.44	542,296
Des Moines	31,089	27.76	862,908
Dickinson	16,714	33.21	555,378
Dubuque	14,476	29.45	426,724
Emmet	36,698	27.95	1,025,624
Fayette	16,696	28.06	468,616
Floyd	44,940	26.47	1,195,628
Franklin	25,739	28.42	724,646
Fremont	31,067	33.75	1,049,364
Greene	14,818	30.82	456,260
Grundy	19,266	29.54	572,988
Guthrie	28,269	27.89	788,136
Hamilton	34,669	28.36	708,652
Hancock	22,970	25.97	596,534
Hardin	36,668	28.67	764,339
Harrison	36,090	29.38	766,592
Henry	24,862	31.84	789,772
Howard	16,576	28.66	475,988
Humboldt	26,869	27.79	744,156
Ia	16,796	28.95	486,280
Iowa	21,345	30.49	650,924
Jackson	39,307	29.28	857,969
Jasper	35,629	28.17	947,392
Jefferson	34,419	34.29	1,183,531
Johnson	14,721	28.00	412,299
Jones	28,313	34.39	973,766
Keokuk	36,128	28.08	1,014,700
Kossuth	22,868	29.59	674,964
Lee	28,067	28.61	1,087,339
Linn	17,547	45.17	791,577
Linn	36,546	29.73	1,086,625
Louis	13,151	33.89	445,664
Lyon	14,761	28.34	418,228
Madison	22,121	28.82	637,494
Madison	25,862	28.34	688,136
Mahaska	22,715	28.58	649,289

PART XIX—CATTLE OF ALL AGES—Continued

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion	21,747	30.92	672,507
Marshall	29,237	34.21	1,006,339
Mills	17,791	41.34	735,598
Mitchell	27,865	27.39	759,089
Monroe	27,610	30.68	847,000
Monroe	14,799	28.35	402,499
Montgomery	18,123	26.97	488,753
Muscataine	19,291	35.78	693,893
O'Brien	27,136	29.37	794,892
Oswella	15,229	30.89	470,713
Page	24,880	29.50	734,044
Palo Alto	21,060	30.04	632,598
Plymouth	41,640	29.22	1,217,272
Pocahontas	19,594	28.96	567,392
Polk	22,928	35.47	727,116
Pottawattamie	25,259	33.54	1,778,824
Poweshiek	27,816	28.28	786,601
Ringgold	21,217	29.37	627,463
Sac	27,280	29.16	795,994
Scott	27,000	30.18	814,883
Shelby	28,929	29.82	862,454
Sioux	36,245	30.41	1,102,927
Story	22,205	30.65	680,670
Tama	36,199	29.82	1,079,463
Taylor	30,270	30.33	915,094
Union	19,638	32.64	640,945
Van Buren	14,461	34.44	498,024
Wapello	14,372	31.19	405,200
Warren	22,725	32.60	740,920
Washington	21,818	29.49	641,496
Wayne	18,958	33.67	638,459
Webster	22,699	27.76	611,554
Winneshiek	30,822	28.47	878,532
Winneshiek	42,910	28.44	1,220,242
Woodbury	37,686	27.29	1,025,398
Worth	23,664	28.23	667,014
Wright	25,573	29.57	691,164
Total	2,334,441	\$ 29.98	\$ 75,998,158

ASSESSMENT OF LIVE STOCK, 1928

PART XX—SWINE NINE MONTHS AND OVER

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair.....	10,870	\$ 12.55	\$ 136,372
Adams.....	8,099	15.31	123,908
Allamakee.....	2,915	12.02	35,029
Appanoose.....	3,833	13.74	52,604
Audubon.....	5,898	14.92	88,024
Benton.....	10,708	11.99	128,543
Black Hawk.....	6,480	12.07	77,822
Boone.....	5,772	12.56	70,796
Bremer.....	6,250	11.45	71,464
Buchanan.....	8,153	13.99	114,060
Buena Vista.....	8,164	13.72	111,152
Butler.....	9,409	12.53	86,320
Cathlamet.....	5,804	12.29	71,304
Carroll.....	6,805	11.99	82,316
Cass.....	11,567	12.26	139,285
Cedar.....	26,482	12.27	323,688
Cerro Gordo.....	5,010	10.46	52,391
Cherokee.....	9,027	12.63	104,410
Chickasaw.....	5,109	11.74	59,978
Clarke.....	6,870	11.35	77,388
Clay.....	5,072	12.43	63,022
Clayton.....	10,217	11.94	121,955
Clinton.....	6,058	11.68	81,278
Crawford.....	10,737	11.59	123,748
Dallas.....	9,384	12.29	115,328
Davis.....	4,925	13.68	64,422
Decatur.....	5,322	9.28	54,439
Delaware.....	6,154	12.01	73,912
Des Moines.....	9,732	11.85	115,029
Dickinson.....	5,941	13.09	78,488
Dubuque.....	5,478	11.98	65,506
Emmet.....	3,092	11.91	36,322
Fayette.....	5,705	9.49	54,148
Floyd.....	5,298	10.55	54,824
Franklin.....	5,092	11.80	60,078
Fremont.....	6,070	10.76	71,748
Greene.....	6,053	9.50	63,824
Grundy.....	5,481	12.07	66,176
Guthrie.....	9,709	12.54	111,560
Hamilton.....	6,683	10.03	67,000
Hancock.....	4,689	11.97	56,140
Hardin.....	7,350	11.69	85,990
Harrison.....	9,906	12.51	123,800
Henry.....	8,243	11.71	86,560
Howard.....	4,289	10.81	47,292
Humboldt.....	3,617	10.36	37,134
Ida.....	7,492	12.00	88,824
Iowa.....	13,222	11.98	156,381
Jackson.....	5,724	12.06	69,048
Jasper.....	14,349	12.00	164,400
Jefferson.....	8,652	9.39	81,236
Johnson.....	22,842	12.52	288,880
Jones.....	8,802	12.17	107,848
Keokuk.....	17,398	12.37	215,316
Kossuth.....	9,690	11.51	112,420
Lee.....	6,020	11.78	70,918
Linn.....	14,906	11.28	173,647
Louisia.....	9,542	12.48	120,588
Lucas.....	5,360	12.03	64,500
Lyon.....	16,524	11.80	195,248
Madison.....	14,010	12.31	172,512
Mahaska.....	20,383	9.98	203,393

PART XX—SWINE NINE MONTHS AND OVER—Continued

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion.....	12,331	12.07	148,896
Marshall.....	9,974	12.05	120,200
Mills.....	6,284	9.68	60,840
Mitchell.....	4,075	12.07	49,206
Monona.....	10,983	11.76	129,132
Monroe.....	4,484	12.46	55,820
Montgomery.....	10,261	12.37	126,968
Muscataine.....	11,814	12.76	162,568
O'Brien.....	5,203	12.33	64,296
Osceola.....	2,281	11.94	29,183
Page.....	15,999	11.97	191,540
Palo Alto.....	3,418	15.20	52,242
Plymouth.....	17,893	12.25	219,212
Pocahontas.....	5,617	10.00	56,180
Polk.....	7,598	13.15	97,265
Pottawattamie.....	15,963	11.00	175,592
Poweshiek.....	16,545	9.58	168,428
Ringgold.....	6,414	14.00	80,993
Sac.....	5,906	12.61	70,020
Scott.....	10,911	11.66	127,272
Shelby.....	10,538	12.11	128,859
Sioux.....	17,273	9.23	159,398
Story.....	7,142	10.47	74,884
Tama.....	9,469	9.78	92,593
Taylor.....	11,264	12.10	136,255
Union.....	7,423	11.90	88,807
Van Buren.....	5,347	10.07	52,878
Wapello.....	7,425	12.27	91,060
Warren.....	12,004	12.85	167,164
Washington.....	21,591	11.60	250,518
Wayne.....	6,067	11.91	72,226
Webster.....	5,056	11.92	60,180
Winnebago.....	3,785	11.58	43,840
Winneshiek.....	7,838	12.48	98,081
Woodbury.....	11,618	12.03	139,716
Worth.....	5,210	10.87	54,980
Wright.....	5,114	14.16	72,412
Total.....	861,476	\$ 11.92	\$ 10,267,290

ASSESSMENT OF LIVE STOCK, 1928

PART XXI—SHEEP OVER NINE MONTHS

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Adair.....	11,900	\$ 5.74	\$ 68,274
Adams.....	7,942	7.98	63,400
Allamore.....	6,148	6.16	39,700
Appanoose.....	16,979	5.98	100,115
Aurilion.....	5,859	6.83	40,028
Benton.....	4,573	6.80	31,078
Black Hawk.....	3,528	6.19	21,800
Bosque.....	2,692	6.24	16,848
Bremser.....	3,911	6.12	23,944
Buchanan.....	4,277	6.27	26,800
Buena Vista.....	3,781	6.61	24,992
Butler.....	4,983	5.88	29,096
Calhoun.....	3,444	5.98	20,588
Cartoll.....	2,512	6.12	15,406
Cass.....	7,736	6.01	46,445
Cedar.....	11,288	6.33	71,482
Cerro Gordo.....	2,966	6.82	20,225
Cherokee.....	2,589	5.88	15,158
Chickasaw.....	4,127	5.62	23,200
Clayce.....	6,482	6.29	40,724
Clay.....	5,846	5.92	34,615
Clayton.....	5,602	6.11	34,223
Clinton.....	3,063	5.76	17,450
Crawford.....	3,789	5.72	21,610
Dallas.....	6,271	6.09	38,172
Davis.....	63,389	5.95	378,254
Decatur.....	9,284	6.07	56,274
Delawares.....	4,091	6.00	24,536
Des Moines.....	4,728	5.96	28,245
Dickinson.....	3,412	6.07	20,710
Dubuque.....	4,114	6.02	24,766
Emmet.....	1,568	6.20	9,764
Fayette.....	8,651	4.20	36,332
Floyd.....	4,961	5.91	29,312
Franklin.....	4,628	6.48	30,038
Fremont.....	2,846	5.71	16,376
Greene.....	1,605	6.01	9,684
Grundy.....	2,460	6.12	15,052
Guthrie.....	8,182	5.80	47,436
Hamilton.....	2,817	4.16	11,718
Hancock.....	5,831	8.33	48,722
Hardin.....	4,878	6.18	30,166
Harrison.....	3,392	5.50	18,672
Henry.....	14,737	5.30	78,170
Howard.....	3,295	6.95	22,844
Humboldt.....	1,742	5.93	10,324
Ida.....	1,736	4.90	8,524
Iowa.....	8,179	6.95	56,837
Jackson.....	5,196	6.24	32,420
Jasper.....	15,083	5.82	87,334
Jefferson.....	19,253	6.60	126,286
Johnson.....	8,662	7.45	64,518
Jones.....	3,186	7.87	25,112
Keokuk.....	15,123	5.93	89,716
Kossuth.....	4,064	4.44	18,044
Lee.....	16,392	6.06	98,820
Lincoln.....	6,923	6.00	41,538
Louis.....	3,285	6.20	20,384
Lucas.....	11,123	6.64	73,878
Lyon.....	3,197	6.01	19,288
Madison.....	15,043	5.98	89,866
Mahaska.....	30,054	5.87	175,681

PART XXI—SHEEP OVER NINE MONTHS—Continued

Counties	Number	Adjusted Average Value	Reported Actual Value Adjusted
Marion.....	16,438	5.98	98,256
Marshall.....	5,428	6.66	36,128
Mills.....	3,673	5.25	19,440
Mitchell.....	5,125	6.07	31,000
Monona.....	833	2.52	4,794
Monroe.....	6,627	5.82	38,542
Montgomery.....	2,943	5.94	17,428
Muscatine.....	2,645	6.11	16,168
O'Brien.....	5,924	6.05	35,812
Oceola.....	4,768	6.37	30,374
Page.....	5,179	5.26	27,252
Palo Alto.....	1,789	5.86	10,479
Plymouth.....	5,858	7.56	44,412
Pocahontas.....	1,721	6.66	11,572
Polk.....	3,484	5.65	19,684
Polkawatamie.....	8,758	5.90	51,790
Poweshiek.....	7,486	6.22	46,538
Riogrand.....	11,068	6.12	67,777
Sac.....	4,251	6.21	26,416
Scott.....	2,264	5.75	13,027
Shelby.....	4,390	5.96	26,140
Sioux.....	4,990	6.01	29,986
Sioux.....	2,391	6.18	14,148
Tama.....	6,303	7.33	46,200
Taylor.....	10,779	6.25	67,425
Union.....	5,967	5.62	33,342
Van Buren.....	28,256	6.15	173,678
Wapello.....	9,732	6.00	58,376
Warren.....	11,468	6.52	74,800
Washington.....	7,835	5.81	45,544
Wayne.....	10,399	6.89	71,626
Webster.....	1,734	6.29	10,862
Winnebago.....	2,055	6.00	12,328
Winnebago.....	9,059	6.94	62,840
Woodbury.....	6,420	6.13	39,328
Worth.....	1,961	5.88	11,538
Wright.....	3,570	5.88	20,936
Total.....	661,569	\$ 6.08	\$ 4,055,965

ASSESSMENT OF LIVE STOCK, 1928

PART XXII—GOATS OVER ONE YEAR

Counties	Number	Adjusted Average Value as Reported	Reported Actual Value Adjusted
Adair	35	\$ 5.77	\$ 202
Adams	14	9.72	136
Albany	65	3.91	254
Albany	9	4.00	36
Appanoose	27	3.11	84
Audubon	25	7.36	184
Benton	22	6.90	152
Black Hawk	18	14.00	252
Boone	23	4.87	112
Bonham	81	4.25	344
Buena Vista	16	4.00	64
Butler	23	4.35	100
Butler	58	5.03	292
Cass	41	4.56	186
Carroll	25	8.00	200
Cedar	42	3.33	140
Cerro Gordo	88	9.78	872
Cherokee	16	8.92	232
Chickasaw	8	5.75	46
Clarke	10	4.00	64
Clay	18	5.00	90
Clayton	47	5.91	278
Clinton	200	2.12	424
Crawford	20	5.60	112
Dallas	11	4.73	52
Davis	44	4.27	188
Decatur	49	4.00	196
Delaware	78	2.11	158
Des Moines	13	9.54	124
Dickinson	20	12.40	248
Dubuque	7	8.00	56
Emmet	39	4.31	168
Fayette	9	5.33	48
Floyd	4	13.00	52
Franklin	22	6.43	142
Fremont	16	4.75	76
Greene	29	6.63	192
Grundy	172	3.14	544
Guthrie	31	6.25	196
Hamilton	16	4.00	64
Hancock	54	6.45	348
Hardin	15	6.95	104
Harrison	80	2.80	224
Henry	26	4.76	124
Howard	29	6.62	192
Humboldt	29	4.00	116
Ia	155	1.55	240
Iowa	81	1.24	100
Jackson	49	5.84	286
Jasper	24	10.00	240
Jefferson	25	7.88	276
Johnson	47	5.87	276
Jones	59	4.07	240
Keokuk	245	3.28	800
Lee	27	3.36	88
Linn	133	2.35	312
Louis	27	3.36	88
Lucas	133	2.35	312
Lyon	41	7.66	312
Madison	41	7.66	312

PART XXII—GOATS OVER ONE YEAR—Continued

Counties	Number	Adjusted Average Value as Reported	Reported Actual Value Adjusted
Mahaska	29	5.89	305
Marion	17	2.00	34
Marshall	28	6.23	176
Mills	29	8.00	232
Mitchell	15	5.96	88
Monona	13	7.69	100
Monroe	323	3.04	982
Montgomery	30	8.14	244
Muscatine	46	2.87	132
O'Brien	26	6.46	168
Osceola	16	3.36	56
Page	61	10.26	632
Palo Alto	17	4.00	68
Plymouth	41	4.00	164
Pocahontas	25	8.00	200
Polk	29	8.64	252
Pottawattamie	40	5.00	200
Poweshiek	5	11.20	56
Ringgold	160	1.90	304
Sac	28	4.00	112
Scott	28	9.11	246
Shelby	28	4.71	132
Sioux	19	6.95	132
Story	28	7.43	208
Tama	92	1.13	104
Taylor	37	4.00	148
Union	5	8.00	40
Van Buren	119	6.09	724
Wapello	162	6.94	1,076
Warren	18	4.89	88
Washington	11	6.92	76
Wayne	11	6.91	76
Webster	6	4.00	24
Winneshiek	12	5.66	68
Woodbury	12	4.67	56
Worth	10	6.00	60
Wright	12	4.67	56
Total	4,185	\$ 4.51	\$ 28,894

TABLE 2—PART III—(Continued)

Counties	Mills levied for	Court house tax	Apportionment of money and credits tax	Total court house tax	Mills levied for	Poor tax	Apportionment of money and credits tax	Total poor tax
Franklin					2.00	35,026.52	610.24	35,636.76
Freemont					2.00	25,905.87	500.40	26,406.27
Greene					2.80	35,321.35	342.13	35,663.48
Grundy					1.50	12,018.52	334.15	12,352.67
Guthrie					3.00	25,050.34	460.00	25,510.34
Hariton					1.70	12,321.05	278.55	12,599.60
Haskell					2.00	5,324.91	111.29	5,436.20
Hardin					2.00	18,403.12	290.37	18,693.49
Harrison					2.00	10,014.02	500.10	10,514.12
Henry					1.50	8,886.58	300.60	9,187.18
Howard					2.00	25,308.25	278.75	25,587.00
Humboldt					2.00	14,522.91	352.20	14,875.11
Imperial					2.00	15,322.22	300.00	15,622.22
Jackman					2.00	37,322.47	1,870.57	39,193.04
Jasper					2.00	13,322.94	300.80	13,623.74
Jefferson					2.00	33,785.28	1,000.82	34,786.10
Johnson					2.00	22,381.50	507.00	22,888.50
Jones					2.00	15,820.58	251.27	16,071.85
Kearney					1.85	15,303.86	449.49	15,753.35
Kearok					2.50	62,320.28	1,371.05	63,691.33
Kearok					2.50	13,298.78	333.00	13,631.78
Kearok					2.00	14,428.04	222.45	14,650.49
Lee					1.90	14,125.18	465.17	14,590.35
Lincoln				65,910.02	3.00	50,447.60	706.14	51,153.74
Linn					3.00	34,325.65	945.80	35,271.45
Louis					2.47	28,773.67	541.70	29,315.37
Madison					2.00	15,091.37	335.04	15,426.41
Madison					2.00	17,070.58	521.31	17,591.89
Madison					2.00	15,326.68	170.79	15,497.47
Madison					1.58	10,507.58	288.10	10,795.68

Total \$ 309,825.41 \$ 2,980.31 \$ 372,805.72

Muscatine	2.00	37,022.04	857.40	37,879.44
O'Brien	2.70	27,905.87	500.40	28,406.27
O'Brien	2.70	27,905.87	500.40	28,406.27
Osceola	2.00	47,453.20	899.10	48,352.30
Palo Alto	1.70	12,426.73	160.05	12,586.78
Plymouth	2.00	27,585.42	511.72	28,097.14
Pocahontas	1.00	16,412.64	201.18	16,613.82
Polk	1.00	108,765.13	2,250.72	111,015.85
Polk	2.00	51,097.08	730.44	51,827.52
Loggold	2.00	16,914.68	430.23	17,344.91
Saunders	2.00	9,623.78	501.45	10,125.23
Scott	2.04	31,803.73	1,001.45	32,805.18
Shelby	2.20	21,612.05	518.29	22,130.34
Shelby	2.00	23,428.12	509.42	23,937.54
Stark	2.00	30,081.19	817.41	30,898.60
Tama	2.00	13,695.25	399.26	14,094.51
Taylor	2.00	13,506.61	228.38	13,734.99
Union	2.01	15,314.58	370.01	15,684.59
Van Buren	2.00	36,028.18	651.25	36,679.43
Washington	2.01	25,800.70	1,043.28	26,844.00
Wayne	2.45	15,025.75	300.86	15,326.61
Webster	3.00	45,846.72	578.16	46,424.88
Winnebago	2.00	15,406.40	310.42	15,716.82
Winnebago	2.00	110,622.27	1,521.55	112,143.82
Worth	2.00	10,294.50	341.01	10,635.51
Worth	3.00	28,724.57	304.96	29,029.53

Total \$ 2,405,329.22 \$ 37,066.03 \$ 2,442,395.25

TABLE 2—PART IV—(Continued)

Counties	Mills levied for Total soldiers' relief tax	Soldiers' relief tax	Apportionment of credits tax	Total soldiers' relief tax	Mills levied for Total soldiers' relief tax	Bridge tax	Apportionment of money and credits tax	Total bridge tax
Stout	.10	1,461.79	98.05	1,560.74	4.00	29,353.72	1,300.25	60,489.97
Story	.25	2,646.26	78.65	3,034.91	7.00	46,682.41	1,158.18	47,799.39
Taylor	.20	1,864.51	39.68	1,404.14	7.00	47,828.47	1,141.79	84,927.21
Union	.30	1,669.98	34.17	1,445.65	7.00	35,724.44	1,277.86	39,542.10
Van Horn	.20	4,529.71	166.50	5,156.33	3.00	34,531.68	488.78	35,011.86
Wapello	.20	2,083.17	84.13	4,006.70	6.00	32,076.12	2,052.59	54,078.62
Warren	.25	1,645.86	39.05	2,167.27	7.00	69,428.82	889.43	72,337.25
Washington	.25	4,284.46	17.00	4,642.15	3.00	42,281.07	568.50	42,849.57
Webster	.10	7,271.82	204.58	7,476.72	2.00	13,428.69	240.42	13,869.31
Winnebago	.20	967.47	12.18	1,479.72	2.85	194,974.46	334.49	61,565.69
Woodbury	.19	296,546.89	4,771.02	211,020.88	2.00	194,974.46	965.54	103,970.03
Wright				970.65	2.00	24,594.38	341.27	25,269.53
Totals		\$ 296,546.89	\$ 4,771.02	\$ 211,020.88		\$ 4,826,752.41	\$ 118,056.32	\$ 4,944,808.32

TABLE NO. 2—TAXES LEVIED, 1926
PART V.

Counties	Mills levied for state hospital	Inmate tax	Apportionment of money and credits tax	Total inmate tax	Mills levied county hospital	Inmate tax	Apportionment of money and credits tax	Total inmate tax
Adair	1.00	5,264.63	111.34	5,275.97	1.00	9,792.62	159.46	9,952.38
Adams	1.50	9,792.92	139.46	9,932.38				
Appanoose	1.25	9,137.13	141.86	9,179.11				
Audubon	1.50	9,850.99	218.44	10,069.43				
Black Hawk	.25	8,995.44	211.31	9,115.54	.98	14,905.39	482.62	15,218.60
Boone	.50	5,263.74	59.00	5,322.74	1.00	15,701.25	267.69	15,968.37
Brewer	.50	4,033.29	173.86	4,207.15	.53	4,033.39	171.83	4,205.22
Buchanan	.50	2,225.11	55.95	2,281.06				
Butler	1.00	10,187.29	231.82	10,419.11				
Calhoun	.60	6,927.33	126.79	6,153.56				
Carroll	1.00	10,125.25	240.77	10,466.02				
Cass	.80	7,674.89	186.36	7,861.25				
Cedar	.50	4,745.13	228.60	4,973.73				
Cherokee	1.00	9,351.71	139.86	9,491.57				
Chickasaw	1.00	6,863.09	128.16	6,991.25	1.00	19,289.26	192.43	19,481.71
Clarke	1.50	5,746.31	139.91	5,886.22				
Clay	1.00	8,006.78	157.39	8,164.17				
Clayton	.50	3,042.73	196.23	3,238.96	1.00	20,682.59	362.45	21,045.04
Crittenden	1.00	10,187.29	231.82	10,419.11	1.00	22,876.59	286.61	23,166.21
Dallas	.40	4,844.49	98.88	4,943.37	1.50	10,299.17	203.95	10,503.12
Davis	.25	2,788.84	67.67	2,856.51	.18	1,617.27	16.39	1,632.99
DeWitt	.26	2,044.76	132.68	2,177.44				
DeWane	.50	2,530.99	112.04	2,643.03				
DeKalb	1.50	25,360.22	127.66	25,487.88				
Delaware					.50	2,782.42	84.73	2,867.15
Des Moines					1.00	20,155.25	410.69	20,565.94
Dickinson					1.00	5,783.72	21.54	5,805.26
Dubuque	2.00	67,367.04	982.93	67,300.24	.50	13,269.96	202.86	13,472.82
Emmet	1.10	12,155.04	288.10	12,443.14	1.40			
Fayette	1.70	12,384.96	226.76	12,611.72				

TABLE 2—PART V—(Continued)

Counties	Mills levied for income tax state hospital	Income tax state hospital	Apportionment of moneys and credits tax	Total income tax state hospital	Mills levied income tax county hospital	Income tax county hospital	Apportionment of moneys and credits tax	Total income tax county hospital
Franklin					.00	5,301.36	122.00	5,455.33
Freemont	1.30	4,635.37	123.34	5,760.71				
Greene	.40	3,604.56	49.00	2,638.56				
Grundy					.40	3,364.90	94.46	3,400.36
Guthrie	.34	4,307.24	88.49	4,395.73			185.00	4,707.31
Hamilton	.30	2,666.04	35.76	3,721.80				
Haskell	1.00	7,724.01	94.39	7,419.30				
Haskell								
Harrison	1.00	0,181.56	149.70	9,331.35				
Henry					*1.50	9,897.30	498.11	10,303.50
Howard	1.00	3,929.25	134.62	9,934.87				
Humboldt	1.00	9,789.42	126.26	6,925.65				
Ide	.50	3,063.22	66.34	3,736.36				
Iowa	1.00	8,571.50	723.87	9,694.97				
Jackson								
Jasper					1.50	15,762.74	639.74	19,497.48
Jefferson	.30	3,333.23	98.32	3,481.75				
Johnson	1.00	11,902.33	366.01	11,608.34	1.00	11,292.33	366.01	11,625.34
Jones					.30	1,576.60	73.90	1,750.50
Knox	.30	4,322.97	284.72	4,736.71	1.00	9,645.95	305.50	9,411.45
Kosciusko	.41	3,049.94	81.45	3,162.39				
Lee	1.70	22,600.67	267.18	22,963.85	.50	12,000.00	157.24	12,157.24
Lincoln	.10	2,301.37	54.80	2,356.42	.80	20,612.57	438.73	20,451.30
Louisa	.40	3,375.78	64.97	3,640.75				
Lucas	.50	2,672.16	37.00	2,610.05	.50	2,572.90	37.00	2,610.05
Lyon								
Madison	.80	7,162.17	244.72	7,300.89				
Mahaska	.50	4,907.95	107.67	5,035.02	.50	4,907.95	157.07	5,035.02
Marion	2.00	16,217.11	610.87	16,800.98				
Marshall	.71	8,270.00	156.38	8,427.07	.82	9,532.06	189.48	9,722.54
Mills	.60	9,010.74	89.17	9,099.91				
Mitchell	1.60	10,709.17	347.39	11,056.76				
Monroe	1.30	10,072.79	128.77	10,301.56				
Monroe	2.00	10,234.04	119.84	10,343.86	1.00	5,112.02	39.62	5,171.64
Montgomery	.50	3,470.89	107.01	3,577.90				
Muscogee	1.30	11,909.19	371.00	12,310.79	1.50	11,059.82	342.99	11,363.80
O'Brien								
Oceola								
Ozark	1.80	16,418.35	639.41	16,992.76				
Palo Alto	.70	5,116.89	57.88	5,174.17				
Plymouth								
Pocahontas								
Polk	.88	30,375.41	1,027.33	31,412.76	1.02	33,359.65	1,201.23	36,560.93
Pottawattamie	1.50	35,694.25	679.89	36,344.14	.40	8,120.95	143.12	8,223.98
Powderick	1.50	8,456.97	210.12	8,667.09				
Ringgold	.48	5,019.23	100.35	5,127.37				
Sac	1.30	23,632.01	1,174.43	25,256.44	.70	30,066.12	736.34	30,822.46
Scott								
Shelby	.50	4,684.92	117.82	4,802.74				
Sioux								
Story	.75	8,838.81	255.81	9,074.62	.40	6,714.03	123.74	4,389.77
Tama	1.00	6,822.68	199.68	7,022.36				
Taylor	1.00	3,798.39	114.07	3,912.46	.50	2,869.18	37.00	2,906.21
Union	1.00	3,104.92	120.33	3,225.25	.30	2,532.49	61.97	2,614.13
Van Buren	1.50	12,186.15	178.89	12,365.04	.30	2,950.54	39.67	2,990.21
Wapello	.40	3,287.69	330.37	3,607.97				
Warren	.68	6,745.49	272.34	7,017.83	.62	6,150.39	248.30	6,398.60
Washington	31.00	2,046.53	40.86	2,087.39	1.00	22,023.11	280.05	23,312.16
Wayne	1.00	13,229.18	102.67	13,331.85	1.00	2,156.16	113.26	2,303.72
Webster	1.00	3,387.69	102.67	3,490.36	1.00	3,500.00	131.08	3,632.58
Winnebago								
Winneshiek	1.00	36,874.96	221.16	37,096.12				
Woodbury	1.00	6,117.50	130.92	6,248.42				
Worth	1.00	9,574.84	131.68	9,706.52				
Wright								
Totals		\$ 734,788.22	\$ 16,984.40	\$ 751,772.62		\$ 416,692.83	\$ 9,877.12	\$ 426,569.95

TABLE 2—PART VI—(Continued)

Counties	Mills levied for county drain- age tax	County drainage tax	Apportionment of money and credits tax	Total county drainage tax	Mills levied for county road or permanent road tax	County road or permanent road tax	Apportionment of money and credits	Total county road tax
Sioux	1.00	13,189.04	232.05	13,421.09	1.00	18,330.50	283.05	18,613.55
Sloat	1.00	11,428.12	239.50	11,667.62	1.00	11,658.32	289.51	11,947.83
Tahara	1.00	11,785.07	318.58	12,103.65	1.00	11,785.07	318.58	12,103.65
Taylor	1.00	6,832.67	130.67	7,063.34	1.00	6,832.67	130.68	7,063.35
Yudon	.50	2,800.18	57.03	2,857.21	1.00	5,700.36	114.07	5,814.28
Wadena					1.00	5,354.92	123.35	5,478.27
Warren					1.00	18,470.73	323.35	18,794.08
Washington					1.00	9,319.83	400.49	9,720.32
Wayne	.68	19,396.77	117.54	19,514.31	1.00	6,182.44	135.80	6,318.24
Webster	1.00	5,156.16	213.36	5,369.52	1.00	15,282.58	195.67	15,478.25
Wells	1.00	5,731.56	329.32	6,060.88	1.00	5,166.16	113.99	5,280.15
Winona	1.00	5,117.60	130.62	5,248.22	1.00	5,271.40	224.11	5,495.51
Woodbury					1.00	5,117.60	130.62	5,248.22
Wright	1.00	9,574.82	131.65	9,706.47	1.00	9,574.82	131.65	9,706.47
Totals		\$ 553,860.46	\$ 11,501.50	\$ 565,361.96		\$ 1,064,400.95	\$ 24,477.78	\$ 1,088,878.74

TABLE NO. 2—TAXES LEVIED, 1926
PART VII.

Counties	Mills levied for county road or permanent road tax	County road or permanent road tax	Apportionment of money and credits tax	Total county road building tax	Mills levied for county road or permanent road tax	County road or permanent road tax	Apportionment of money and credits tax	Total county road building tax
Adair	2.00	13,319.32	263.35	13,582.67				
Adams	1.00	6,328.43	122.75	6,451.18				
Aitkin	1.00	13,192.04	267.26	13,459.30	.33	2,044.87	22.13	2,067.00
Appanoose	1.00	13,074.68	281.39	13,356.07	5.00	13,074.68	281.39	13,356.07
Arnolds	1.00	35,725.18	714.50	36,439.68				
Benton	1.00	30,635.00	595.47	31,230.47				
Brown	2.00	13,286.28	265.85	13,552.13	1.00	10,467.52	107.97	10,575.49
Buchanan	2.00	15,909.33	323.15	16,232.48				
Bucana Vista	1.50	13,827.33	283.29	14,110.62				
Butler	1.00	15,711.07	314.22	16,025.29	.40	4,071.91	100.74	4,172.65
Butte	1.00	33,630.45	672.60	34,303.05				
Carroll	2.00	30,316.47	606.34	30,922.81				
Cass	2.00	17,687.20	353.74	18,040.94				
Cedar	1.00	9,496.20	190.12	9,686.32				
Cerro Gordo	1.00	26,609.63	532.19	27,141.82	2.00	26,609.63	532.19	27,141.82
Cherokee	2.00	15,711.07	314.22	16,025.29				
Clay	2.00	10,328.02	206.56	10,534.58	2.00	12,786.00	256.19	13,042.19
Clayton	2.00	17,323.57	346.47	17,670.04	.50	4,333.29	78.58	4,411.87
Clifton	2.00	30,177.00	603.54	30,780.54				
Crawford	2.88	45,110.64	902.21	46,012.85				
Curry	2.00	14,137.25	282.74	14,420.00				
Dallas	2.00	10,130.41	202.61	10,333.02	.50	2,516.40	50.32	2,566.72
DeWaver	2.00	11,304.24	226.08	11,530.32	1.75	8,914.70	178.29	9,113.00
Des Moines	2.00	15,894.67	317.89	16,212.56	2.00	27,385.99	702.23	28,088.22
Dickinson	1.00	11,129.85	222.59	11,352.44	1.00	29,165.23	410.00	29,575.23
Dodge	2.00	49,310.49	986.21	50,296.70				
Dubuque	2.00	11,121.49	222.43	11,343.92				
Payette	2.00	23,172.80	463.46	23,636.26				

TABLE 2—PART VII—(Continued)

Counties	Mills levied for county road building tax	County road building tax	Apportionment of moneys and credits tax	Total county building tax	Mills levied for bovine T. B. eradication	Bovine T. B. eradication tax	Apportionment of moneys and credits tax	Total bovine T. B. eradica- tion tax
Floyd	2.00	15,158.77	351.50	15,510.27				
Franklin	2.00	17,771.12	406.80	18,177.92	.50	4,442.78	201.78	4,544.56
Fremon	1.00	5,835.57	135.14	5,970.71				
Greene	2.00	15,822.81	245.10	16,067.91				
Grundy	2.00	16,824.66	472.44	17,297.10				
Guthrie	2.00	15,362.98	300.27	15,663.25	.50	3,988.17	77.29	4,065.46
Hamilton	2.00	17,778.40	371.88	18,150.28				
Hancock	2.00	14,640.82	188.78	14,829.60				
Harrison	2.00	29,122.38	585.97	29,708.35				
Harrison	.50	4,000.78	75.37	4,076.15				
Henry	**3.00	19,614.83	996.19	20,611.02	1.00	6,538.25	332.09	6,870.34
Howard	2.00	11,840.43	300.23	12,140.66	.50	2,900.14	67.31	3,007.45
Humboldt	2.00	13,368.81	322.48	13,691.29				
Iowa	1.50	12,856.66	785.80	13,642.46				
Jackson	2.00	16,841.31	557.58	17,398.89				
Jasper	2.00	25,016.38	535.65	25,552.03				
Jefferson	2.00	13,322.94	322.89	13,745.74				
Johnson	2.00	22,321.61	731.99	23,053.60				
Jones	1.00	5,283.35	200.59	5,483.94	1.00	21,849.45	1,108.21	23,037.96
Keeok	2.00	14,091.63	731.03	14,822.66				
Kosuth	2.00	24,785.66	397.29	25,182.95	.55	4,008.08	69.60	4,147.74
Lee	2.00	26,465.67	349.62	26,815.29				
Linn	2.00	26,981.42	1,000.83	27,982.25	1.50	35,022.00	767.79	35,789.79
Louisa	2.00	11,159.62	282.42	11,442.04	1.79	10,028.12	232.75	10,275.87
Lucas	2.00	16,222.62	348.27	16,570.89				
Lyon	2.00	19,614.42	243.81	19,858.23	1.00	9,822.43	121.84	9,944.27
Madison	.70	5,222.43	149.26	5,371.69				
Mahaska	2.00	19,631.79	310.77	20,142.56	2.10	19,631.79	310.77	20,142.56
Marion	1.00	8,108.57	321.93	8,430.50				
Marshall	2.00	25,297.70	438.91	25,736.61				
Mills	2.00	12,042.91	356.69	12,399.60				
Mitchell	2.00	13,386.45	434.10	13,820.55	1.00	12,717.14	419.76	13,136.90
Monona	*3.00	25,181.59	321.94	25,503.53				
Monroe	2.00	16,224.04	119.84	16,343.88				
Montgomery	*2.00	30,853.26	641.95	31,495.21				
Muscatine	1.00	9,183.94	285.81	9,469.75	1.00	9,183.94	285.80	9,469.68
O'Brien	2.00	20,717.38	440.29	21,157.67	1.00	10,368.79	220.15	10,578.85
Oceola	2.00	11,368.38	127.17	11,495.55				
Page	2.00	14,327.66	368.38	14,696.04	1.00	18,257.60	569.38	18,826.98
Palo Alto	2.00	14,619.69	165.41	14,785.10	.50	3,654.93	41.90	3,696.29
Plymouth	2.00	27,985.42	511.72	28,497.14				
Pocahontas	2.00	17,246.46	214.92	17,461.38	.50	4,319.10	33.73	4,373.83
Polk	3.00	171,734.44	5,536.45	177,270.89				
Pottawattamie	1.40	28,489.49	590.93	29,080.42				
Poweshiek	2.00	19,731.44	484.28	20,215.72				
Ringgold	1.00	5,937.98	149.08	6,087.06				
Sac	2.00	20,013.18	430.49	20,443.67				
Scott	2.00	26,876.21	1,393.16	28,269.37	1.00	25,438.11	922.08	26,370.19
Shelby	2.00	18,739.63	473.18	19,212.81				
Sioux	2.00	26,878.94	594.11	27,473.05	1.00	15,189.64	282.65	15,472.29
Starr	2.00	22,436.89	579.11	23,016.00				
Tama	2.00	23,379.15	697.58	24,076.73				
Taylor	2.00	13,965.25	299.37	14,264.62				
Union	1.50	8,997.53	171.13	9,168.66				
Van Buren	2.00	10,339.84	244.88	10,584.72				
Wapello	2.00	20,365.46	336.69	20,702.15				
Warren	2.00	17,355.71	666.91	18,022.62				
Washington	2.00	19,820.66	839.38	20,660.04				
Wayne	1.27	7,892.96	157.24	8,050.20				
Webster	2.00	30,664.09	385.40	31,049.49				
Winnebago	2.00	19,812.23	227.00	20,039.23				
Winneshiek	2.00	17,048.01	638.42	17,686.43				
Woodbury	2.00	73,746.91	1,045.86	74,792.77				
Worth	2.00	10,224.59	341.91	10,566.50				
Wright	2.00	19,140.00	268.38	19,408.38				
Totals		\$ 1,937,407.76	\$ 45,379.60	\$ 1,982,787.36		\$ 348,807.75	\$ 9,011.61	\$ 357,879.26

TABLE 2—PART XI—(Continued)

Table with columns: Counties, Total mileage levied in county, Total taxes levied in county, Total property tax, Total income tax, Total taxes levied, Poll taxes, Delinquent road taxes, Grand total of all taxes. Lists counties like Franklin, Fremont, Greene, Grundy, Hancock, Hardin, Harrison, Henry, Howard, Iowa, Jackson, Jasper, Johnson, Jones, Keokuk, Kosciusko, Lee, Madison, Lucas, Lyon, Madison, Mahaska, Marion, Mitchell, Mills, Monmouth, Monroe, Montgomery.

Table with columns: Counties, Total mileage levied in county, Total taxes levied in county, Total property tax, Total income tax, Total taxes levied, Poll taxes, Delinquent road taxes, Grand total of all taxes. Lists counties like Muscatine, O'Brien, Osceola, Page, Pella, Plymouth, Pocahontas, Polk, Pottawattamie, Poweshieck, Ringgold, Sac, Shelby, Sioux, Story, Taylor, Tama, Union, Van Buren, Wapello, Warren, Washington, Wayne, Webster, Winnebago, Winnesiek, Woodbury, Worth, Wright. Includes a Totals row at the bottom.

VALUATIONS AND PERCENTAGE FOR THE YEAR 1926

	Value	Per Cent
Taxable value of land.....	\$383,908,966.00	58.661
Taxable value of town lots.....	237,171,694.00	23.620
Taxable value of personal property.....	88,589,028.00	8.9010
Taxable value of express, telegraph, telephone and trans- mission lines.....	10,230,012.00	1.0770
Taxable value of railroad property.....	77,370,343.00	7.7528
Taxable value of all property except moneys and credits.....	\$666,286,043.00	100.0000
Actual value of moneys and credits.....	\$ 548,650,971.00	

Note: Taxable value is 25% of actual assessed value.
Moneys and credits are taxed at their actual value at 6 mills on the dollar of which one 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 1926 to be collected in 1927 is 99.64 mills.

TABLE SHOWING TOTAL TAXES FOR ALL PURPOSES LEVIED IN 1926

(Exclusive of special assessments) to be collected in 1927

	Tax	Per Cent
General revenue.....	\$ 8,843,290.55	8.676
Soldiers' bonus.....	1,344,791.23	1.319
General county.....	9,134,091.00	8.962
Court expense.....	1,189,806.32	1.167
Court house.....	172,893.72	.169
Incor.....	2,461,124.17	2.418
Soldiers' relief.....	211,023.88	.206
Bridge.....	4,944,808.95	4.831
Insane, state hospital.....	751,772.62	.738
Insane, county hospital.....	496,669.56	.482
County drainage.....	567,367.95	.557
County road or permanent road.....	1,309,087.74	1.268
County road building.....	1,662,785.88	1.614
Bovine T. B. eradication.....	357,879.23	.351
County school.....	1,013,515.37	.994
District school.....	44,869,067.36	44.042
City tax.....	3,976,692.41	3.902
Township road.....	14,177,605.40	13.919
Road dragging.....	884,212.88	.866
Miscellaneous.....	3,202,915.82	3.129
Total tax levied in state exclusive of special 1 mill levy on moneys and credits for soldiers' bonus bond tax.....	\$101,024,230.81	100.000
Special soldiers' bonus bond tax on moneys and credits.....	*548,650,980.82	
Grand total of all taxes.....	\$102,473,922.66	

*Total soldiers' bonus tax \$1,891,472.05.

TABLE NO. 1—TAXABLE VALUE OF PROPERTY, 1927
Tax List of the Several Counties for the Year 1927, Showing Taxable Value of Property After Final Adjustment

Counties	Taxable value of land less exemptions	Taxable value of farm and fruit trees at \$1.00 per acre	Taxable value of town lots less exemptions	Taxable value of personal property less exemptions	Taxable value of express company property	Taxable value of city property	Taxable value of telegraph and telephone property	Taxable value of railroad, street, sleeping car, trolley and tramway	Taxable value of houses	Total net taxable value of all property	Actual value of moneys and credits
Adair.....	5,401,569			538,212	1,139,926	72,117	298,268	9,688	6,964,863	8,844,312	
Alfalfa.....	2,973,774	1,200	789,185	542,261	9,074	62,840	507,000	4,917	5,083,047	2,227,411	
Apache.....	3,698,811		1,204,372	567,630	4,763	99,220	1,005,118	18,715	5,964,370	3,641,032	
Audubon.....	4,921,345	10	1,597,617	995,600	1,110	66,722	240,284	13,023	8,431,423	5,366,732	
Benton.....	6,395,359	1,951	1,597,592	995,712	2,458	85,719	70,858	37,129	11,234,169	6,396,078	
Black Hawk.....	6,084,855	268	1,747,957	1,174,577	9,652	129,115	809,711	32,537	10,284,685	1,422,025	
Brewer.....	4,640,195	54	1,429,933	747,483	4,883	34,774	606,012	22,659	7,103,403	5,829,028	
Bozeman.....	6,286,615		1,022,718	698,488	3,253	75,296	496,942	32,724	7,683,659	7,790,719	
Bozoma Vista.....	6,895,997		1,475,770	747,570	3,978	109,756	715,248	26,725	10,009,509	5,281,802	
Butler.....	5,925,070	4	1,084,268	649,592	3,360	79,693	822,311	25,908	8,285,690	5,721,500	
Caddo.....	6,776,660		1,216,949	645,433	4,913	94,526	171,543	30,668	8,769,139	4,441,570	
Canadian.....	4,154,723	5	1,245,100	694,199	2,276	102,600	501,523	18,067	6,080,801	5,883,688	
Cedar.....	6,161,315		1,275,979	757,620	2,632	76,540	790,719	54,667	9,442,870	7,601,870	
Cerro Gordo.....	6,054,708		6,088,791	1,230,592	4,639	92,321	1,092,425	27,290	13,213,647	5,912,799	
Cherokee.....	6,815,210		1,225,825	688,094	1,831	72,167	445,672	19,262	9,282,001	5,104,396	
Chickasaw.....	4,476,291	90	720,364	323,592	1,834	51,728	207,045	17,793	5,244,800	2,241,000	
Chickney.....	6,827,549		1,064,943	585,976	1,264	32,789	377,618	112,302	8,679,394	2,031,646	
Clayton.....	7,113,094	4,128	3,209,068	1,204,795	5,088	148,004	1,025,072	33,478	10,350,471	7,900,847	
Clinton.....	7,790,287		1,169,191	895,000	5,068	100,643	1,352,019	30,824	14,011,461	4,676,409	
Crawford.....	8,475,197		1,049,076	715,664	5,678	122,865	1,029,995	30,514	10,465,902	4,205,015	
Dallas.....	6,783,197		1,049,076	715,664	5,678	122,865	1,029,995	30,514	10,465,902	4,205,015	
Davitt.....	6,409,165	90	832,337	410,379	3,094	55,128	827,135	19,048	7,996,594	3,229,562	
DeWitt.....	5,629,545		625,545	546,800	2,601	105,377	767,725	26,444	7,964,544	4,617,967	
Des Moines.....	3,964,909	530	1,715,401	661,548	1,539	99,822	500,258	18,871	10,990,248	7,699,544	
Dickinson.....	3,252,042		1,467,537	719,657	1,639	39,498	357,605	12,868	5,232,067	2,921,439	
Diablo.....	6,471,317	1,200	9,284,728	3,284,728	4,693	132,323	559,148	22,645	15,244,845	9,430,487	
Dunnell.....	5,551,117		1,284,717	685,117	2,013	122,323	529,148	22,645	7,468,133	5,454,327	
Dwight.....	6,837,940		1,250,255	857,713	4,251	97,059	671,923	22,343	10,389,254	5,645,250	

TABLE NO. 2—PART I—Continued

Counties	General state tax at 7.68 mills	Apportionment of moneys and credits tax	Total general state tax	Soldiers' bonus tax at 1.32 mills	Apportionment of moneys and credits tax	Special soldiers' bonus paid on moneys and credits	Total bonus tax
Scott	109,850.34	7,652.98	109,850.31	98,112.09	1,214.46	92,732.50	17,060.85
Shelby	90,290.21	1,814.42	101,932.48	17,153.92	311.86	4,904.00	27,053.81
Shoemaker	86,444.02	1,000.31	88,544.33	34,857.58	339.58	6,936.30	53,130.96
Stony	89,226.66	2,227.80	91,554.46	15,853.02	4,889.68	4,827.88	27,661.90
Tanna	50,621.68	1,438.16	52,059.84	8,790.53	136.30	7,747.52	13,197.40
Union	34,288.50	527.92	35,128.49	6,577.92	116.30	2,747.52	10,471.67
Union	34,288.50	527.92	35,128.49	6,577.92	116.30	2,747.52	10,471.67
Warren	70,481.05	1,125.96	71,607.31	35,145.22	182.10	4,285.04	17,201.36
Washington	65,717.73	4,445.13	68,160.86	11,296.23	439.58	8,834.18	18,540.79
Wayne	75,313.56	3,639.08	79,333.04	12,944.59	822.34	8,886.45	20,249.38
Wayne	46,754.94	884.57	47,639.51	8,005.90	102.04	2,833.29	11,011.93
Wesley	50,100.68	1,218.72	51,319.40	19,702.55	149.43	4,859.25	34,297.41
Winneshiek	239,108.68	1,818.71	240,927.39	11,466.61	449.97	5,288.56	27,106.51
Woodbury	282,482.01	2,565.67	285,047.68	11,427.46	449.97	5,288.56	27,106.51
Worth	282,482.01	2,565.67	285,047.68	11,427.46	449.97	5,288.56	27,106.51
Wright	38,342.20	945.80	39,288.10	6,500.00	168.32	2,484.92	9,237.45
Wright	70,888.21	1,038.15	71,426.36	12,097.96	178.44	5,742.63	16,019.63
Totals	\$ 7,010,127.07	\$ 169,709.70	\$ 7,079,836.86	\$ 1,299,862.13	\$ 33,053.90	\$ 518,772.33	\$ 1,843,510.38

TABLE NO. 2—TAXES LEVIED, 1927
PART II.

Counties	Mills levied for general county tax	General county tax	Apportionment of moneys and credits tax	Total county tax	Mills levied for court expense	Court expense	Apportionment of moneys and credits tax	Total court expense tax
Alair	6.00	41,189.37	703.02	41,892.39	2.00	13,729.78	254.65	15,964.43
Adams	6.00	30,408.28	624.10	31,032.38	2.00	10,166.64	211.38	10,377.42
Adams	6.00	35,436.22	848.78	36,285.00	2.00	17,712.11	424.39	18,137.50
Adair	6.00	29,708.50	612.03	30,320.53	2.00	19,859.29	300.76	20,661.00
Adair	6.00	68,908.49	1,970.48	70,878.97	2.00	12,639.50	281.77	13,021.36
Adair	6.00	99,534.02	2,432.11	101,966.13	2.12	35,132.82	831.61	35,967.43
Adair	6.00	41,704.52	1,171.07	42,875.59	2.00	20,269.16	300.30	20,569.52
Adair	6.00	45,132.49	1,827.38	46,959.87	2.00	20,269.16	300.30	20,569.52
Adair	6.00	45,810.22	1,965.08	47,775.30	2.00	20,269.16	300.30	20,569.52
Adair	6.00	51,832.60	1,600.44	53,433.04	1.70	14,000.76	633.15	15,033.91
Adair	6.00	54,528.76	1,946.68	56,475.44	2.00	20,269.16	300.30	20,569.52
Adair	6.00	58,788.33	1,947.66	60,735.99	2.00	20,269.16	300.30	20,569.52
Adair	6.00	62,084.80	1,463.21	63,548.11	2.00	20,269.16	300.30	20,569.52
Adair	6.00	79,282.25	1,463.21	80,745.46	2.00	20,269.16	300.30	20,569.52
Adair	6.00	55,694.15	1,463.21	57,157.36	2.00	20,269.16	300.30	20,569.52
Adair	6.00	37,408.75	694.72	38,103.47	2.00	13,117.40	373.89	13,491.29
Adair	6.00	28,075.68	603.66	28,679.34	1.90	7,018.90	150.88	7,169.78
Adair	6.00	50,255.15	1,074.26	51,329.41	1.80	6,008.12	90.43	6,098.55
Adair	6.00	84,034.49	1,174.26	85,208.75	1.40	21,088.37	993.70	21,302.17
Adair	6.00	71,023.81	1,620.75	72,644.56	1.90	14,018.70	394.07	14,412.77
Adair	6.00	60,397.53	1,167.56	61,565.09	1.90	10,861.57	294.62	11,156.20
Adair	6.00	30,008.93	698.48	30,707.41	1.75	8,733.57	203.70	8,937.27
Adair	6.00	37,578.70	498.54	38,077.24	2.00	16,189.25	219.10	16,406.35
Adair	6.00	65,822.17	1,759.31	67,581.48	2.80	31,281.60	819.28	32,000.60
Adair	6.00	32,195.63	343.36	32,539.00	2.00	10,254.00	249.58	10,503.58
Adair	6.00	121,638.24	2,433.84	124,072.08	1.15	25,000.28	465.38	25,465.66
Adair	6.00	26,628.81	2,826.54	29,455.35	1.50	8,137.20	56.70	8,193.90
Adair	6.00	1,063.14	1,307.18	2,370.32	2.00	99,778.47	695.87	101,474.34
Adair	6.00	37,486.16	831.12	38,317.28				

TABLE NO. 2—PART II—Continued

Counties	Mills levied for General county tax	General county tax	Apportionment and credits tax	Total general tax	Mills levied for Court expense	Court expense tax	Apportionment of moneys and credits tax	Total expense tax
Franklin	6.00	54,908.44	1,157.14	54,135.28	1.10	9,719.88	212.13	9,921.01
Franklin	6.00	26,956.30	760.50	30,660.25	3.00	19,978.15	351.97	20,330.12
Greene	4.70	40,668.80	546.80	41,135.60	1.00	19,418.32	221.05	19,639.37
Greene	2.00	39,783.30	850.50	40,633.80	1.00	7,841.52	148.28	7,989.80
Greene	6.00	52,967.25	867.15	53,834.40	1.50	13,147.88	341.57	13,489.37
Greene	6.01	42,503.88	522.76	43,026.64	1.00	7,330.28	88.91	7,419.19
Hancock	6.00	50,259.84	1,729.50	61,989.34	1.00	9,896.71	288.30	10,185.12
Hancock	5.50	50,268.76	767.49	51,036.25	1.00	12,708.15	319.13	12,987.28
Henry	6.00	29,281.46	1,609.52	30,890.98	1.00	8,992.44	185.19	9,177.63
Henry	6.00	32,722.90	308.50	33,031.40	1.00	9,930.50	349.60	10,280.49
Howard	6.00	42,638.82	790.24	43,429.06	1.30	7,707.33	237.57	7,944.70
Iowa	6.00	48,657.08	1,711.69	50,368.77	1.10	15,170.70	271.45	15,442.15
Iowa	6.00	49,772.29	1,497.44	51,269.73	1.10	15,576.22	512.25	16,088.47
Jasper	6.00	36,781.52	1,860.64	38,642.16	1.30	3,059.63	89.12	3,148.74
Jefferson	6.00	66,726.72	2,180.64	68,907.36	1.50	16,099.53	245.30	17,344.84
Johnson	6.00	40,298.42	1,332.55	41,630.97	2.00	17,812.67	941.27	18,573.94
Keokuk	6.00	54,438.01	1,032.47	55,470.48	1.00	7,014.01	111.91	7,125.92
Keokuk	6.00	72,631.98	1,054.36	73,686.34	1.00	11,137.92	166.47	11,304.39
Lee	6.00	59,329.17	2,421.62	61,750.79	2.00	8,969.97	106.47	9,076.44
Lee	6.00	30,935.25	732.90	31,668.15	2.00	10,692.95	734.99	11,387.54
Lee	6.00	30,512.80	644.54	31,157.34	1.06	9,624.13	241.55	9,865.68
Madison	6.00	45,997.56	49,152.37	95,149.93	1.00	9,548.11	293.48	9,841.59
Madison	6.00	49,369.56	1,829.04	51,198.60	1.50	12,231.73	484.76	12,716.49
Marion	6.00	47,915.96	1,432.65	49,348.61	2.48	28,072.53	693.19	28,765.72
Marshall	6.00	35,547.79	1,292.91	36,840.70	1.00	5,674.54	133.21	5,807.75
Mitchell	6.00	39,433.73	1,292.91	40,726.64	1.46	3,625.36	91.52	3,716.88
Monroe	6.00	49,965.44	610.66	50,576.10	1.00	8,277.98	161.04	8,439.02
Monroe	6.00	30,189.55	1,232.82	31,422.37	1.00	15,690.27	101.04	15,791.31
Montgomery	6.00	41,112.66	1,324.42	42,437.08	2.00	10,692.95	734.99	11,387.54

Muscatine	6.00	54,702.58	1,569.59	56,272.17	1.20	9,152.21	360.16	9,512.37
O'Brien	6.00	28,967.95	1,516.21	30,484.16	1.28	7,039.44	67.47	7,106.91
O'Brien	5.50	30,176.45	1,644.68	31,821.13	1.00	9,156.73	286.91	9,443.64
Palo Alto	6.00	42,710.45	312.68	43,023.13	1.00	8,791.31	88.96	8,880.27
Plymouth	6.00	67,656.50	4,097.57	71,754.07	1.00	12,209.63	3,276.99	15,486.62
Pocahontas	6.00	49,150.00	6,171.43	55,321.43	1.00	10,977.50	221.17	11,198.67
Pocahontas	6.00	127,440.72	2,115.43	129,556.15	1.70	10,618.70	361.47	10,980.17
Pocahontas	6.00	58,054.04	1,275.49	59,329.53	2.00	10,977.50	221.17	11,198.67
Polk	6.00	32,633.75	1,177.10	33,810.85	1.80	8,188.53	159.69	8,348.22
Polk	6.00	60,569.54	2,929.39	63,498.93	1.80	49,458.66	1,775.69	50,234.35
Scott	6.00	150,448.70	5,929.39	156,378.09	2.00	22,511.44	694.90	23,006.34
Scott	6.00	44,331.77	1,183.58	45,515.35	2.00	9,304.56	265.65	9,570.21
Shoemaker	6.00	67,334.37	1,484.61	68,818.98	2.00	9,304.56	265.65	9,570.21
Story	6.00	60,786.46	1,740.49	62,526.95	2.00	9,304.56	265.65	9,570.21
Taylor	6.00	39,548.21	1,125.52	40,673.73	2.00	3,256.65	95.62	3,352.27
Union	6.00	34,443.82	692.19	35,136.01	2.00	14,351.46	177.13	14,528.59
Wabasha	6.00	59,211.84	977.45	60,189.29	1.83	18,132.41	368.19	18,500.60
Warren	6.00	51,170.54	1,968.71	53,139.25	1.71	6,075.66	225.87	6,301.53
Washington	6.00	44,233.40	1,788.62	46,022.02	1.52	5,099.28	365.77	5,465.05
Wayne	5.75	35,034.80	6,922.28	41,957.08	1.39	7,914.14	149.70	8,063.84
Webster	6.00	89,859.32	1,662.81	91,522.13	1.00	22,456.23	278.96	22,735.19
Winnebago	6.00	30,413.56	9,024.91	39,438.47	1.00	6,160.68	169.30	6,330.00
Winnebago	2.00	95,631.86	1,222.68	96,854.54	2.00	73,555.29	1,005.64	74,560.94
Winnebago	6.00	29,654.91	728.08	30,382.99	2.00	9,984.58	246.29	10,229.27
Wright	6.00	54,090.85	811.04	54,901.89	2.00	1,275,997.04	26,814.60	1,302,811.64
Totals		\$ 5,612,766.58	\$ 127,997.42	\$ 5,740,764.00		\$ 1,275,997.04	\$ 26,814.60	\$ 1,302,811.64

TABLE NO. 2—PART II—Continued

Counties	Mills levied for	Poor tax	Apportionment of money and	Total poor tax	Mills levied for	Income tax state	Apportionment of money and	Total income tax
Stout	2.00	28,941.65	796.75	29,640.82	.50	6,499.29	118.15	6,608.35
Tama	2.00	32,767.19	145.25	32,767.19	.45	7,560.39	167.17	7,727.57
Taylor	1.50	29,077.59	642.83	29,720.42				
Union	1.00	6,291.29	187.77	6,479.06				
Van Buren	1.00	5,190.08	110.85	5,300.93				
Wapello	2.00	29,875.41	448.78	30,324.19				
Washington	3.00	29,671.62	653.24	30,324.86				
Wayne	2.50	25,288.85	1,051.90	26,340.75				
Webster	2.00	11,871.22	537.34	12,408.56				
Winnebago	2.00	14,019.31	619.79	14,639.10				
Woodbury	2.00	17,311.38	412.40	17,723.78				
Worth	2.80	102,871.41	1,412.80	104,284.21				
Wright	1.70	9,584.98	346.29	9,931.27				
		2,478,692.49	59,149.16	2,537,841.65		870,867.87	19,471.17	890,339.04
Totals								

TABLE NO. 2—TAXES LEVIED, 1927
PART III

Counties	Mills levied for	Income tax	Apportionment of money and	Total income tax	Mills levied for	Bridge tax	Apportionment of money and	Total bridge tax
Adair	1.50	8,856.16	212.19	9,068.35	7.00	68,054.25	821.29	68,875.54
Adams					7.00	28,381.21	789.19	29,170.40
Adair					7.00	45,129.49	715.78	45,845.27
Adair					7.00	44,105.08	1,000.41	45,105.49
Adair					8.11	62,241.00	1,895.15	64,136.15
Adair					4.11	66,281.91	1,279.98	67,561.89
Adair					5.00	31,439.59	975.91	32,415.50
Adair					5.00	28,175.23	2,331.59	29,506.82
Adair					5.00	30,031.60	432.95	30,464.55
Adair					7.00	1,750.49	61,871.57	63,622.06
Adair					6.35	64,328.82	1,127.44	65,456.26
Adair					6.00	46,990.07	1,622.65	48,612.72
Adair					5.00	42,165.31	1,707.29	43,872.60
Adair					5.00	48,107.66	1,078.81	49,186.47
Adair					7.00	64,576.41	997.88	65,574.29
Adair					5.50	24,291.26	636.83	24,928.09
Adair					6.00	28,975.57	693.69	29,669.26
Adair					5.00	32,112.69	829.37	32,942.06
Adair					6.19	86,988.80	1,695.54	88,684.34
Adair					7.00	85,326.11	1,202.55	86,528.66
Adair					7.00	79,428.82	1,362.25	80,791.07
Adair					7.00	35,019.38	814.89	35,834.27
Adair					7.00	37,715.15	1,311.28	39,026.43
Adair					5.21	23,232.50	1,697.86	24,930.36
Adair					5.00	101,255.22	2,028.54	103,283.76
Adair					5.00	101,255.22	1,821.21	103,076.43
Adair					5.00	101,255.22	1,677.11	102,932.33
Adair					5.00	41,491.54	1,261.53	42,753.07

TABLE NO. 2—TAXES LEVIED, 1927
PART VI.

Counties	Mills levied for primary road bond tax	Primary road bond tax	Apportionment of moneys and credits tax	Total primary road bond tax	Mills levied for court house tax	Court house tax	Apportionment of moneys and credits tax	Total court house tax
Adair.....								
Adams.....								
Allamakee.....								
Appanoose.....								
Audubon.....								
Benton.....								
Black Hawk.....								
Boone.....								
Bremer.....								
Buchanan.....								
Buena Vista.....								
Butler.....								
Calhoun.....								
Carroll.....								
Cass.....								
Cedar.....								
Cerro Gordo.....								
Cherokee.....								
Chickasaw.....								
Clarke.....								
Clay.....								
Clayton.....								
Clinton.....								
Crawford.....	*3.40	\$ 40,569.88	\$ 684.07	\$ 41,253.95				
Dallas.....								
Davis.....								
Decatur.....								
Delaware.....								
De Moines.....					.34	\$ 5,635.30	\$ 71.00	\$ 2,706.90
Dickinson.....								
Dubuque.....								
Emmet.....					1.00	5,438.13	87.80	5,475.93
Fayette.....								
Floyd.....								

Franklin.....								
Fremont.....								
Greene.....								
Grundy.....								
Guthrie.....								
Hamilton.....								
Hancock.....								
Hardin.....								
Harrison.....								
Henry.....								
Howard.....								
Humboldt.....								
Ia.....								
Iowa.....								
Jackson.....								
Jasper.....								
Jefferson.....								
Johnson.....								
Jones.....								
Keokuk.....								
Kossuth.....								
Lee.....					.30	2,712.65	37.33	2,749.98
Linn.....					2.40	60,011.20	1,183.83	61,195.03
Louis.....								
Lucas.....								
Lyon.....								
Madison.....								
Mahaska.....								
Marion.....								
Marshall.....					.30	2,263.48		2,263.48
Mills.....								
Mitchell.....								
Monona.....								
Monroe.....								
Montgomery.....								
Muscatine.....								
O'Brien.....								
Osceola.....								
Page.....								
Palo Alto.....								
Plymouth.....								
Pocahontas.....					5.50	45,054.15	456.10	45,510.25
Polk.....								
Pottawattamee.....	.30	10,299.32	176.12	10,475.64				
Poweshiek.....								
Ringgold.....					2.10	11,326.82	232.23	11,739.05
Sac.....								
Scott.....	3.99	100,181.41	3,671.00	103,852.41				
Shelby.....								

TABLE NO. 2—PART VI—Continued

Counties	Mills levied for primary road bond tax	Primary road bond tax	Apportionment of moneys and credits tax	Total primary road bond tax	Mills levied for court house tax	Court house tax	Apportionment of moneys and credits tax	Total court house tax
Sioux								
Story								
Tama	1.25	26,169.92	652.70	26,822.62				
Taylor								
Union								
Van Buren								
Wapello								
Warren								
Washington								
Wayne								
Webster								
Winnebago								
Winneshiek								
Woodbury					1.00	36,177.65	502.82	37,280.47
Worth								
Wright								
Totals		\$ 177,226.73	\$ 5,083.89	\$ 182,310.62		\$ 166,419.38	\$ 2,021.71	\$ 168,941.00

*Int.

TABLE NO. 2—TAXES LEVIED, 1927
PART VI—Continued

Counties	Mills levied for county drain- age tax	County drainage tax	Apportionment of moneys and credits tax	Total county drainage tax	Mills levied for county road building tax	County road building tax	Apportionment of moneys and credits tax	Total county road building tax
Adair	1.00	6,864.94	117.32	6,982.26	2.00	13,729.80	234.65	13,964.45
Adams	1.00	5,083.03	105.69	5,188.72	2.00	10,166.00	211.37	10,377.40
Allamakee					1.00	5,904.37	141.46	6,045.83
Appanoose	1.00	6,451.41	105.23	6,556.64	2.00	13,092.87	204.51	13,197.38
Audubon	1.00	11,334.70	325.40	11,660.10	2.00	12,626.50	283.77	12,913.96
Benton	.32	5,334.19	110.77	5,444.96	2.00	22,669.46	656.78	23,326.24
Black Hawk	1.00	10,284.10	195.16	10,479.26	2.00	23,178.30	804.13	23,983.43
Boone	1.00	7,325.41	304.50	7,629.97	2.00	23,568.16	330.36	23,938.32
Bremser	1.00	7,635.05	163.84	7,798.89	2.00	15,050.79	609.13	15,659.92
Buchanan	1.00	10,030.59	216.49	10,247.08	2.00	19,091.06	274.80	19,365.86
Buena Vista	1.00	8,588.63	250.08	8,838.76	2.00	18,596.00	640.12	19,245.92
Butler	1.00	9,914.31	172.12	10,086.43	2.00	19,828.96	344.27	20,172.03
Calhoun	1.00				2.00	18,596.00		18,596.00
Carroll					2.00	17,361.58	487.77	17,849.35
Cedar					1.00	9,448.07	407.67	9,855.74
Cerro Gordo	1.00	13,213.70	204.40	13,418.10	2.00	26,427.55	408.75	26,826.30
Cherokee					2.00	18,964.78	267.05	19,231.83
Chickasaw	1.00	6,234.79	113.79	6,358.58	2.00	12,469.58	231.58	12,701.16
Clarke					2.00	9,358.54	331.22	9,689.76
Clay	1.00	8,372.57	113.16	8,485.73	2.00	16,745.14	226.82	17,071.46
Clayton	1.00	10,350.42	411.41	10,761.83	2.00	20,700.83	822.82	21,523.65
Clinton	.75	10,586.27	105.80	10,782.07	2.83	39,763.96	567.39	40,351.23
Crawford	1.00	11,932.36	171.74	12,104.00	1.60	19,091.06	274.80	19,365.86
Dallas	1.00	10,061.27	194.62	10,255.89	2.00	20,122.52	389.22	20,511.74
Davis	1.00	5,901.49	116.42	6,017.91	2.00	10,962.95	222.85	11,185.76
DeCATUR	1.00	5,296.46	73.08	5,469.54	2.00	10,792.88	146.07	10,938.95
Delaware	1.00	7,964.54	226.61	8,191.15	2.00	15,929.08	453.23	16,382.21
Des Moines	.40	4,325.11	119.28	4,511.39	2.00	21,960.73	696.43	22,657.16
Dickinson	.90	4,979.31	36.53	5,015.84	3.00	16,307.80	121.68	16,719.48
Dubuque	.42	8,533.90	138.55	8,742.45	2.00	40,542.06	811.27	41,353.33
Emmet	.50	2,719.07	18.90	2,737.97	3.00	10,876.37	75.58	10,951.85
Fayette	1.00	10,389.23	246.63	10,635.86	2.00	20,778.47	492.87	21,271.74
Floyd	1.00	7,289.86	199.54	7,449.40	2.00	14,579.72	319.02	14,898.74

REPORT OF AUDITOR OF STATE

TABLE NO. 2--PART VI--Continued

Table with columns: Counties, Mills levied for state tax, County drainage taxes, Apportionment of credits tax, Total drainage tax, Mills levied for county road building tax, County road building tax, Apportionment of credits and credit tax, Total county tax, Mills levied for county road building tax, County road building tax, Apportionment of credits and credit tax, Total county tax. Rows include Franklin, Fremont, O'Brien, Griggs, and others, ending with Montgomery.

Table with columns: Counties, Miscellaneous, O'Brien, Story, Taylor, Union, Van Buren, Warren, Wayne, Webster, Winnebago, Winnebuck, Winnebuck, Worth, Total. Rows include Montgomery, Mineral, and various counties, ending with a Total row.

VALUATIONS AND PERCENTAGE FOR THE YEAR 1927

Table with 3 columns: Item, Value, Per Cent. Rows include Taxable value of land, town lots, personal property, express, telegraph, telephone and transmission lines, railroad property, all property except moneys and credits, and Actual value of moneys and credits.

Note: Taxable value is 25% of actual assessed value. Moneys and credits are taxed at their actual value at 6 mills on the dollar...

TABLE SHOWING TOTAL TAXES FOR ALL PURPOSES LEVIED IN 1927

(Exclusive of special assessments) to be collected in 1928

Table with 3 columns: Item, Tax, Per Cent. Rows include General revenue, Soldiers' bonus, General county, Court expense, Poor, Insane, state hospital, Bridge, County road, County school, Soldiers' relief, General county bond, Primary road, Court house, County drainage, County road building, Bovine T. B. eradication, District school, City tax, Township road, Road dragging, Miscellaneous.

*Total soldiers' bonus tax \$1,845,519.38.

COMPARISON OF ASSESSMENTS

Reported and Adjusted Valuation of Property of Various Classes Since 1916.

PART I

Table with 7 columns: 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, soldiers and policemen, Net reported taxable value of land and town lots. Rows from 1916 to 1928.

PART II

Table with 8 columns: Year, Net equalized taxable value of lands and town lots, Equalized taxable value of express, telegraph, and telephone 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. Rows from 1916 to 1928.

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.....	2,065,796	\$ 25,379,419	\$ 8.50	1,241,882	\$ 27,578,394	\$ 22.50	61,581	\$ 81,553,636	\$ 25.00
1917.....	3,012,875	28,976,933	9.61	1,192,682	26,808,491	22.55	63,345	1,592,987	25.14
1918.....	3,283,754	37,601,959	11.28	1,301,648	27,261,644	22.68	63,115	1,941,574	31.25
1919.....	3,065,274	39,571,413	12.89	1,154,657	25,025,164	21.67	58,598	1,756,549	30.22
1920.....	3,275,270	43,298,298	13.25	1,115,664	25,544,622	21.16	59,948	1,856,351	30.29
1921.....	3,163,626	39,049,209	12.34	1,063,469	19,383,560	19.00	65,227	1,379,731	21.00
1922.....	2,986,664	32,153,775	8.00	995,610	15,669,061	15.86	72,905	1,255,276	16.50
1923.....	3,046,647	34,127,401	7.92	966,699	14,896,187	15.90	77,567	1,280,981	16.51
1924.....	3,161,343	35,185,285	7.47	896,821	12,878,299	14.90	78,922	1,186,467	15.03
1925.....	3,022,196	31,462,024	7.10	875,325	11,699,230	14.90	78,954	1,154,450	15.01
1926.....	2,922,846	30,958,247	7.15	849,024	9,787,822	11.52	80,125	1,021,800	12.75
1927.....	2,756,000	19,737,751	7.16	827,652	9,565,567	11.48	82,817	1,058,460	12.78
1928.....	2,534,441	18,998,280	7.49	814,135	9,246,512	11.48	80,870	1,029,015	12.73

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	\$ 662,048	\$ 1.24	4,842,797	\$ 810,654,417	\$ 2.50	8,427	\$ 6,479	\$ 758	\$ 75,866,124,064
1917.....	566,820	945,823	1.66	3,997,050	12,072,525	3.03	5,780	4,960	861	70,491,670
1918.....	836,281	1,174,884	1.40	4,492,227	22,014,658	4.00	6,104	9,447	1,54	96,454,128
1919.....	1,002,102	2,288,868	2.28	5,184,491	26,189,669	5.05	6,635	11,174	1.68	95,142,867
1920.....	942,750	2,184,322	2.32	4,935,889	26,630,908	4.18	7,058	12,384	1.75	91,586,925
1921.....	914,883	918,720	1.00	4,267,711	11,993,759	2.50	6,544	6,692	1.00	63,484,763
1922.....	691,862	996,434	1.00	4,700,811	10,351,879	2.19	13,316	8,315	5.11	51,014,812
1923.....	670,442	838,870	1.25	6,073,157	12,200,021	2.01	6,831	5,482	.79	52,338,024
1924.....	718,140	719,031	1.00	6,092,723	10,758,476	1.77	5,732	5,735	1.00	48,728,242
1925.....	596,938	895,674	1.50	1,105,186	3,595,949	3.01	5,218	5,059	.97	38,834,276
1926.....	587,363	888,740	1.50	850,337	2,583,925	3.00	5,022	5,697	1.01	35,198,241
1927.....	634,329	922,865	1.30	842,339	3,331,200	3.01	5,081	4,228	.86	32,786,492
1928.....	661,969	1,066,834	1.59	861,476	2,566,825	2.98	4,183	4,720	1.12	32,951,186

TAXES LEVIED—1916 TO 1927

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.....	1 4.33	\$ 4,542,928.67			.17	\$ 166,350.38	\$ 4,409,280.05
1917.....	7.25	7,236,849.68			.17	169,782.59	7,406,631.67
1918.....	6.25	6,489,805.47			.17	176,444.36	6,666,250.40
1919.....	7.25	8,301,130.58			.15	167,211.49	8,268,942.94
1920.....	7.25	8,254,400.93			.15	170,165.63	8,564,820.65
1921.....	8.75	9,845,506.21			.14	157,270.29	10,002,666.50
1922.....	9.11	10,110,009.18	2.00	82,215,782.00	.15	166,492.56	12,492,284.14
1923.....	10.19	11,853,449.38	1.33	1,437,874.10			12,791,323.48
1924.....	10.25	11,588,521.88	1.25	1,588,060.85			12,777,482.73
1925.....	8.68	8,879,742.05	1.32	1,927,660.92*			10,826,241.98*
1926.....	8.68	8,843,289.55	1.32	1,894,472.05*			10,737,761.60*
1927.....	7.68	7,679,836.86	1.32	1,843,310.38*			9,223,347.24*

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

PART II

COUNTY ACCOUNTING DEPARTMENT