

State of Iowa
1930

Taxable Valuation of Property

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STATE BOARD OF ASSESSMENT AND REVIEW

LOUIS H. COOK, Chairman

JOHN W. FOSTER

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Des Moines

TAXABLE VALUATION OF PROPERTY

ASSESSMENT OF PROPERTY, 1930

PART I—REAL ESTATE

Counties	Acres of land assessed	Adjusted value per acre	Assessed actual value of land adjusted	Assessed actual value of town lots adjusted	Actual value of buildings and fixtures on land longer than three years	Actual value of buildings and fixtures on land longer than three years
Adair	354,251	59.18	20,965,500	2,234,856	11,902	10,314
Adams	264,808	61.79	16,366,600	1,605,847		
Allamore	403,955	37.46	15,130,175	3,227,600	3,448	12,465
Appanoose	314,307	42.18	13,298,799	4,892,061		
Audubon	275,776	70.58	19,464,416	2,276,024		69,536
Benton	440,893	73.09	32,327,688	6,287,249		
Black Hawk	341,546	71.71	24,493,024	32,123,162	3,690	4,669
Boone	348,344	78.83	36,365,688	5,513,008	54,724	41,372
Bremer	298,233	70.64	18,788,392	5,565,132	11,899	65,232
Buchanan	351,925	69.66	21,291,768	4,464,258	8,456	29,138
Buena Vista	353,904	77.94	27,307,617	5,797,318		3,322
Butler	337,687	66.77	23,884,192	3,898,864	10,000	50,456
Calhoun	349,587	76.81	26,851,156	5,071,208		
Carroll	333,023	74.87	26,429,668	5,473,288		
Cass	349,145	70.04	24,454,922	5,119,029	8,248	27,659
Cedar	353,133	73.16	25,837,149	4,708,496	300	29,685
Cerro Gordo	345,683	66.83	23,161,164	19,733,820		23,876
Cherokee	264,364	76.01	27,694,799	4,909,310		
Chickasaw	310,396	56.27	17,459,376	3,057,468		
Clarke	267,069	50.47	13,480,692	2,115,512	1,048	15,394
Clay	330,017	67.73	23,708,356	4,419,512		
Clayton	408,583	56.15	26,311,718	4,575,008	8,944	27,524
Clinton	423,398	73.01	30,911,552	14,533,220	5,592	39,388
Crawford	443,035	78.13	33,576,372	4,654,682	4,640	29,784
Dallas	362,379	74.29	26,913,244	6,907,988	67,872	101,431
Davis	318,017	43.31	18,775,569	2,125,144		63
Decatur	331,706	40.44	13,413,832	2,420,060		
Delaware	350,763	62.29	21,819,388	3,636,752		
Des Moines	292,047	61.11	15,466,479	19,320,943		
Dickinson	233,396	57.07	13,321,048	5,619,290	300	24,588
Dubuque	368,647	67.21	24,778,556	40,014,576	12,604	121,784
Emmet	240,536	59.96	14,422,221	3,379,796		44,840
Fayette	445,366	60.66	27,015,804	6,484,249	3,280	29,964
Floyd	306,211	58.73	17,984,632	6,306,320		
Franklin	359,284	72.85	26,175,303	3,523,276	900	3,000
Fremont	311,465	61.44	19,135,469	2,807,676		
Greene	335,065	74.09	26,629,142	5,285,497		
Grundy	311,459	75.75	23,692,674	3,010,896		68,572
Guthrie	371,201	61.64	22,881,888	3,736,856	11,060	11,673
Hamilton	364,479	69.27	25,248,906	4,823,536		1,500
Hancock	333,238	59.08	20,869,468	2,749,040	2,716	69,786
Hardin	349,096	72.33	25,390,313	6,480,226	9,108	90,884
Harrison	428,706	57.01	24,440,504	4,701,495	2,249	29,286
Henry	263,458	64.36	16,967,062	4,368,296		14,560
Howard	290,548	53.79	15,627,488	3,276,440		
Humboldt	267,153	67.89	18,137,116	2,969,100		
Ia	267,732	78.49	20,988,325	2,263,672		
Iowa	361,272	66.51	24,138,125	3,139,697	3,700	25,578
Jackson	397,529	57.62	22,905,712	4,485,426	3,144	8,300
Jasper	447,779	74.37	33,302,732	10,027,424		
Jefferson	266,286	58.13	15,478,050	4,224,008		
Johnson	380,804	68.06	25,924,105	12,731,387		
Jones	352,677	64.62	22,790,488	3,975,506		25,747
Keokuk	355,360	65.63	23,322,532	4,880,476		
Kossuth	692,839	58.32	35,159,962	4,416,596		
Lee	316,392	58.16	18,397,104	15,373,648	5,828	3,291
Linn	442,346	78.84	34,873,921	65,374,897		
Louis	249,541	39.59	14,962,448	2,675,264		

EQUALIZED TAXABLE VALUES

PART I—REAL ESTATE—Continued

Counties	Acres of land assessed	Adjusted value per acre	Assessed actual value of land adjusted	Assessed actual value of town lots adjusted	Actual value of buildings and fixtures on land longer than three years	Actual value of buildings and fixtures on land longer than three years
Lucas	274,467	48.75	13,375,080	2,868,312		
Lyon	361,506	74.70	27,009,827	4,004,374		
Madison	330,973	63.37	22,239,920	2,768,312		
Mahaska	352,351	63.31	22,307,912	2,609,696		
Marion	331,947	61.04	21,483,225	4,785,648		
Marshall	359,203	76.73	36,888,963	11,694,888	2,400	30,904
Mills	264,140	61.90	16,349,548	1,998,164	13,980	57,837
Mitchell	287,610	65.09	17,837,830	3,573,144	1,860	30,329
Monona	422,790	54.47	23,031,960	3,336,348		41,280
Monroe	268,590	45.85	12,314,600	2,643,277		
Montgomery	261,792	72.02	18,833,532	4,065,288	2,396	27,020
Muscatine	264,966	67.86	17,981,174	10,991,196	5,000	11,810
O'Brien	359,211	77.01	27,125,156	5,210,968		
Osceola	243,834	64.98	15,974,316	3,111,096		28,876
Page	326,210	71.42	23,299,240	6,812,508		
Palo Alto	349,894	63.36	22,167,697	3,772,201		
Plymouth	334,172	75.42	40,275,912	5,008,132		3,300
Pocahontas	354,710	66.55	23,605,596	2,866,152		
Polk	326,305	85.12	27,776,829	168,537,946		
Pottawattamie	572,631	71.76	41,091,068	25,869,047	59,962	334,362
Poweshiek	364,680	73.00	26,621,052	6,644,308	1,810	65,338
Ringgold	336,211	63.73	16,383,606	3,083,577		21,160
Sac	355,735	80.65	28,689,508	4,755,632		
Scott	272,212	78.58	21,390,108	64,624,044		
Shelby	366,100	74.70	27,347,808	3,260,040	1,156	42,020
Sioux	468,679	78.17	36,635,528	5,316,290	7,888	118,390
Story	346,877	78.73	27,309,700	10,535,796		
Tama	445,967	71.96	32,080,389	5,660,290	4,440	
Taylor	331,130	57.44	19,029,048	2,895,120		
Union	263,653	48.57	12,565,884	5,334,100	5,000	
Van Buren	299,839	45.65	13,687,304	1,985,648		
Wapello	262,368	58.19	15,368,488	16,876,712	7,528	27,900
Warren	357,082	65.22	23,388,244	4,101,636	1,600	7,400
Washington	349,398	71.51	24,985,000	5,837,468	8,812	19,068
Wayne	324,992	45.54	14,796,194	2,831,436	600	2,830
Webster	441,461	71.26	31,456,829	19,218,675		
Winnebago	254,298	66.45	14,337,642	2,699,952	88,002	55,692
Winnesaukee	474,736	66.57	24,028,177	4,438,352	1,200	29,568
Woodbury	326,443	73.67	38,781,528	87,104,392		
Worth	246,064	58.38	14,365,467	1,869,656	2,344	5,332
Wright	355,421	67.16	23,871,840	5,669,641		
Totals	34,399,783	65.50	22,252,977,751	9082,688,977	469,360	82,116,835

ASSESSMENT OF PROPERTY, 1930

PART II—REAL ESTATE

Counties	Actual value of new buildings on land as assessed in 1930	Actual value of new buildings on lots in cities and towns as assessed in 1930	Total actual value of realty in county including new buildings	Less exemptions for roads, bridges and soldiers	Net actual value including new buildings	Taxable value of realty including new buildings
Adair	\$ 7,120	\$ 15,864	\$ 23,245,616	\$ 164,888	\$ 23,080,728	\$ 5,770,136
Adam	5,232	7,052	17,984,821		17,984,821	4,436,36
Alamakee	22,555	31,532	18,427,805	136,144	18,291,661	4,572,913
Appanoose	800	18,850	18,201,500	264,796	17,936,704	4,481,128
Audubon	4,540	3,015	21,817,632	80,076	21,737,556	5,434,30
Benton	26,820	7,360	38,549,108	277,900	38,271,208	9,567,90
Black Hawk	48,830	667,092	67,530,807	1,386,950	66,143,857	13,988,314
Boone	29,472	35,068	35,042,532	363,744	34,678,788	8,669,667
Bremer	15,112	16,072	24,442,860	139,568	24,303,292	6,075,432
Buchanan	14,700	5,000	25,813,318	286,110	25,527,208	6,321,80
Buena Vista	63,352	76,204	33,248,483	140,650	33,107,833	8,378,90
Butler	9,228	6,100	27,858,900	259,312	27,599,588	6,899,867
Calhoun	6,080	39,980	31,968,424	192,880	31,775,544	7,940,88
Carroll	11,012	49,220	31,963,188		31,963,188	7,900,77
Cass	16,336	23,390	29,649,502	211,206	29,438,296	7,339,314
Cedar	30,708	20,640	30,626,968	247,044	30,379,924	7,594,614
Cerro Gordo	83,428	200,028	43,148,316	491,328	42,656,988	10,961,317
Cherokee	29,756	30,740	32,960,596	800,736	32,159,860	7,961,46
Chickasaw	1,300	4,000	20,622,344	120,164	20,502,180	5,100,54
Clarke	4,160	3,100	15,619,816	166,352	15,453,464	3,883,36
Clay	9,651	22,000	28,159,577		28,159,577	7,069,86
Clayton	35,344	36,612	30,995,150	201,962	30,793,188	7,668,29
Clinton	15,320	1,383,784	46,879,776	480,360	46,399,416	11,399,54
Crawford	25,844	40,472	38,331,794	119,516	38,212,278	9,533,69
Dallas	13,084	24,448	34,028,056	291,284	33,736,772	8,614,10
Davis	2,176	23,260	15,921,893	89,621	15,832,272	3,928,99
Deaatur	3,540	16,940	15,854,392		15,854,392	3,963,38
Delaware	58,400	17,352	25,331,772	231,108	25,100,664	6,350,66
Des Moines	4,300	95,666	34,824,388	481,727	34,342,661	8,560,60
Dickinson	47,606	42,032	19,064,824	67,688	18,997,136	4,749,38
Dubuque	21,220	309,140	65,547,880	556,000	64,991,880	16,347,80
Emmet		54,984	17,901,841		17,901,841	4,473,46
Fayette	23,390	26,528	33,583,176	268,972	33,314,204	8,223,30
Floyd	10,696	98,672	24,399,540	283,588	24,115,952	6,098,96
Franklin	20,140	25,600	29,744,319	156,708	29,587,611	7,366,30
Fremont	8,700	5,456	21,961,300	179,656	21,781,644	5,445,54
Greene	9,640	8,108	30,033,357	238,181	29,795,176	7,448,54
Grundy	10,280	17,000	26,700,182		26,700,182	6,873,46
Guthrie	9,872	79,776	26,720,624	180,648	26,540,076	6,807,64
Hamilton	9,500	13,960	30,667,421	781,492	29,885,929	7,388,90
Hancock	18,052	17,556	23,726,618	75,814	23,650,804	5,912,70
Hardin	21,188	30,388	31,885,079	31,885,079	7,971,29	
Harrison	51,128	26,641	29,296,468	38,148	29,258,320	7,367,49
Henry	13,966	12,100	21,372,040	203,564	21,168,476	5,262,13
Howard	12,500	50,800	18,981,848	117,852	18,863,996	4,715,89
Humboldt	12,480	4,180	21,152,396	89,252	21,063,144	5,263,80
Ia	4,620	32,400	24,294,617		24,294,617	6,073,64
Iowa	18,048	32,672	27,337,880		27,337,880	6,829,46
Jackson	12,160	8,900	27,425,542	146,144	27,279,398	6,939,59
Jasper	26,864	144,868	43,501,006	130,888	43,370,118	10,842,70
Jefferson	59,648	1,400	19,763,106	296,278	19,466,828	4,866,97
Johnson	48,945	11,700	38,716,137	362,512	38,353,625	9,586,48
Jones	11,588	21,316	26,824,735		26,824,735	6,796,18
Keokuk	9,588	13,906	27,926,502	231,694	27,694,808	6,923,74
Kossuth	16,706	30,820	39,624,204	129,308	39,494,896	9,922,85
Lee	12,500	203,088	37,494,944		37,011,512	9,483,43
Linn	26,040	883,629	101,160,406	13,538,534	87,621,872	21,905,46
Louis	3,500	4,200	17,645,412	174,664	17,470,748	4,367,67

EQUALIZED TAXABLE VALUES

PART II—REAL ESTATE—Continued

Counties	Actual value of new buildings on land as assessed in 1930	Actual value of new buildings on lots in cities and towns as assessed in 1930	Total actual value of realty in county including new buildings	Less exemptions for roads, bridges and soldiers	Net actual value including new buildings	Taxable value of realty in county including new buildings
Loras	16,276	36,080	16,296,648	36,332	16,260,316	4,065,479
Lyon	19,863	28,044	31,061,608	7,660	31,053,948	7,763,677
Madison	27,016	30,300	25,065,548	190,188	24,875,360	6,218,840
Mahaska		26,572	29,944,180	383,160	29,561,020	7,390,255
Marion			26,290,875	433,574	25,857,301	6,464,325
Marshall	33,788	140,780	38,159,338	509,414	37,649,924	9,412,817
Mills	6,404	35,208	15,388,144	179,796	15,208,348	4,552,687
Mitchell	13,028	54,800	21,521,032	21,385,104	5,346,470	
Monona			26,430,172	242,716	26,187,456	6,546,864
Monroe	8,040		14,966,013	56,048	14,909,965	3,727,491
Montgomery	19,132	16,720	23,825,008	268,284	23,556,724	5,880,156
Muscatine	8,124	41,200	29,038,534	339,194	28,699,340	7,174,833
Muskegon	19,684	28,316	32,483,824	145,412	32,338,412	8,081,603
Oceola	3,000	11,880	18,122,908	27,872	18,095,036	4,523,776
Page	27,200	92,452	30,231,460		30,231,460	7,557,865
Palo Alto	16,748	3,964	24,960,530	72,066	24,888,464	6,222,120
Plymouth	98,872	34,060	45,505,776		45,505,776	11,376,444
Pocahontas	18,000		26,500,468		26,500,468	6,639,617
Polk	80,622	1,638,915	198,034,303	3,500,000	194,534,303	48,633,577
Pottawattamie	6,875	177,354	67,538,828	945,080	66,593,748	16,648,436
Poweshuk	5,660	9,865	33,349,733	82,140	33,267,593	8,316,898
Ringgold		12,740	18,501,472	436,714	18,064,758	4,516,180
Sac	14,816	24,204	33,483,620	142,306	33,341,314	8,335,300
Scott	52,152	1,703,736	87,170,040	699,336	86,470,704	21,617,061
Shelby	25,844	20,520	30,697,388	112,000	30,585,388	7,646,247
Sioux	9,980	54,556	42,136,292	88,172	42,048,120	10,512,023
Story	21,192	159,724	38,028,412	386,116	37,642,296	9,410,574
Tama	16,372	25,500	37,784,972	209,964	37,575,008	9,390,752
Taylor	3,960	5,348	21,834,476		21,834,476	5,438,619
Union	11,328	28,972	18,205,544	286,966	17,918,588	4,479,467
Van Buren	2,300	2,000	15,077,152	141,300	14,935,852	3,723,163
Wapello	19,252	140,022	32,339,972	394,092	32,045,880	7,986,470
Washington	5,288	45,244	27,449,472	224,048	27,225,424	6,806,356
Wayne	9,428	33,004	30,892,536	286,876	30,605,660	7,631,488
Webster	1,300	5,760	17,658,110	218,496	17,439,614	4,359,894
Winnebago	133,372	129,220	50,953,292		50,953,292	12,738,325
Winneshiek	25,692	19,200	17,210,270	470,294	16,739,976	4,184,994
Woodbury	25,000	19,164	28,552,492	143,732	28,408,760	7,120,190
Woodworth	6,680	830,720	126,723,620	820,430	125,903,290	31,475,800
Worth	20,644	11,548	16,272,011	18,836	16,253,175	4,062,294
Wright	44,032	29,020	29,614,533	190,291	29,424,242	7,356,083
Totals	\$2,067,907	\$ 10,562,148	\$3,250,852,998	\$ 39,259,787	\$3,211,593,211	\$802,898,302

Assessment of Personal Property, 1930

ASSESSMENT OF PERSONAL PROPERTY, 1930
PART III—PERSONAL PROPERTY

Counties	Dogs exempt from license, kennels, etc.	Vehicles, including bicycles	Boats, launches	Household furniture, hotel and boarding house	Other corporation stocks	Merchandise
Adair	308	8,068		5,420	1,400	267,389
Adams	400			3,080	200	30,061
Allamore	792	646	2,160	2,460	4,720	460,367
Appanoose	99	16		5,080	4,000	567,336
Audubon	84			200	500	46,538
Benton	716	444	1,576	2,300	880,253	
Black Hawk	1,773	3,524	700	389,864	900	4,378,261
Boone	748		2,000	15,312	25,504	839,675
Bremer	462	84		6,838	852	361,235
Buchanan	4	102		5,156	11,244	582,782
Buena Vista	520		1,112	12,792	12,372	1,067,211
Butler	584			6,500	600	569,651
Calhoun	412	24	1,500	55,008	8,688	606,372
Carroll	1,092			5,084	432	777,584
Cass	7,071	51		7,831	7,500	698,425
Cedar	644	104		3,108	18,000	668,835
Cerro Gordo	108	3,058	4,112	11,414	94,891	2,198,000
Cherokee	200	160		5,000	25,200	371,731
Chickasaw	499			4,429	1,700	278,286
Clarke	332			11,392	394,603	
Clay	268		2,000	47,936	11,808	697,751
Clayton	474	362	9,232	4,548		676,720
Clinton	259	26,700		113,616	9,700	1,383,139
Crawford	1,370	218		3,672	600	791,400
Dallas	2,892			37,100	600	448,700
Davis	88	120		4,960	8,048	790,388
Decatur	882	60		1,194		432,880
Delaware	651	3,240	8,988	88,400	2,638,500	432,880
Des Moines	1,179	48	31,748	26,600	2,300	432,880
Dickinson	1,100	115,960	17,300	1,641,740	570	5,874,900
Dubuque	192			15,676	7,270	366,020
Emmet	644			10,772	5,580	769,640
Fayette	60	40		8,000	30,576	870,876
Floyd	164	32		7,068		370,488
Franklin		31,376		6,652		448,088
Fremont	296	2,000		4,060		330,800
Greene	3,560	1,004		2,700	11,890	574,690
Gruddy	182			5,740	14,976	211,360
Guthrie	182			23,512	20,900	480,200
Hamilton	214	624	60	1,860		978,870
Hancock	328	4,756		15,308	432	714,861
Hardin	160			5,568	20,180	397,272
Harrison	830	500		2,700	17,000	688,932
Henry	100			21,440	1,530	441,380
Howard	296	976		2,320	2,430	477,332
Humboldt	268			33,468	18,200	568,760
Ida	1,130	3,526		3,000	3,304	478,800
Iowa	712	8,204	224	7,128	213,680	2,245,480
Jackson	462	22,444		20,270		520,140
Jasper	443			7,664	1,532	1,363,238
Jefferson	643		920	82,587	11,350	471,100
Johnson	434	80		30,644	4,300	548,232
Jones	588			2,300	8,300	791,570
Keokuk	294	2,068	648	1,504	16,700	1,911,600
Kossuth	316			40,652	11,028	4,172,847
Lee		11,191		145,858	65,896	392,691
Linn	240	28	10,000	800	8,948	
Louis						

PART III—PERSONAL PROPERTY—Continued

Counties	Dogs exempt from license, kennels, etc.	Vehicles, including bicycles	Boats, launches	Household furniture, hotel and boarding house	Other corporation stocks	Merchandise
Lucas	76	20		8,618	12,517	519,337
Lyon	570	88	5,285	516		308,582
Madison				51,148		1,016,250
Mahaska				3,600	1,800	676,834
Marion	816			60,600	4,168	1,294,919
Marshall	300	768	448	2,000	31,800	319,576
Mills	92			25,832	4,584	556,292
Miller	44	100		25,492		503,088
Mitchell	160	300		1,580	43,316	275,624
Monona				11,920		532,540
Monroe	360			17,036	400	1,536,184
Montgomery	72	148	100	4,232	5,300	920,712
Muscatine	1,424			3,680	100	347,042
O'Brien	92		2,208	25,424	25,888	975,904
Oceola	316	24	12	6,748	27,000	654,338
Page	144	28	200	10,472	13,452	769,996
Palo Alto				9,420	4,080	580,320
Plymouth	102		1,400	3,379,677		15,868,261
Pocahontas		28,420		11,694		3,540,753
Polk	436	1,378		4,688		610,575
Pottawattamie	1,432		188	4,278		290,374
Poweshiek	92			60,486	11,540	730,352
Ringgold	650		800	732,100	100,000	6,783,592
Scott	3,267	3,712	1,000	408,844		494,844
Shelby	200			4,088	1,200	861,300
Sioux	1,564			26,156	10,600	1,039,576
Story	144	80	44	29,616	6,200	745,461
Tama	1,856			2,600		473,129
Taylor	212	4,370		14,320	1,148	884,067
Union	76			3,012		326,716
Van Buren	448	480	440	87,208	4,820	2,836,400
Wapello	1,212	132		1,372	7,876	560,248
Warren	792	16		5,092	14,260	719,180
Washington	4,920	60		1,540	800	449,314
Wayne	280	24,211		68,210	17,500	1,943,671
Webster	392			5,630	8,968	479,664
Winnebago				9,900	15,504	704,226
Winneshiek		12,152		352,412	33,764	10,341,400
Woodbury	30			1,760		338,674
Worth	166		160	11,052	200	913,680
Wright						
Totals	\$ 61,319	\$ 329,182	\$ 108,565	\$ 8,132,315	\$ 2,066,762	\$120,531,608

ASSESSMENT OF PERSONAL PROPERTY, 1930

PART IV—PERSONAL PROPERTY

Counties	Bank stock and other moneyed capital	Capital employed in manufacture	Other personal property	Buildings on land leased under three years	Total value of personal property other than livestock
Adair	23,364	4,230	270,668	22,984	704,720
Adams	79,240		133,436	11,256	436,626
Allamore	41,486	5,600	229,194	10,652	758,067
Appanoose	69,061	102,175	214,150	7,916	991,950
Audubon	108,140	29,400	218,570	14,810	777,922
Benton		30,100	352,913	84,778	1,343,980
Black Hawk	76,136	63,052	374,157	117,506	5,604,289
Blair	124,108	56,000	457,530	90,236	1,620,254
Boone	169,604	43,312	257,166	45,006	1,324,372
Bremer	120,608	27,424	148,317	18,780	914,417
Buena Vista	128,584	52,768	319,456	146,237	1,741,134
Butler	29,480	14,716	281,872	75,701	976,194
Calhoun	37,416	10,700	404,489	137,804	1,391,324
Carroll	125,480	5,500	281,960	104,346	1,394,292
Cass	51,216	80	290,391	21,384	1,023,552
Cedar	50,148	32,480	300,550	29,945	1,113,640
Cerro Gordo	74,060	190,236	864,820	137,470	3,506,696
Cherokee	64,412	76	377,712	122,008	1,167,562
Chickasaw	128,928	7,180	101,562	34,140	876,436
Clarke	117,500	9,616	88,016	20,352	331,228
Clay	57,136	16,082	304,302	138,566	1,390,842
Clayton	11,008		330,495	33,338	1,069,676
Clinton	328,184	202,730	509,481	104,048	2,677,369
Crawford	164,808	6,848	280,092	24,328	1,184,288
Dallas	72,080	39,208	504,000	169,292	1,673,320
Davis	55,204		75,754	2,800	424,234
Decatur		9,568	112,526	23,808	545,748
Delaware	64,728	3,600	178,018	14,812	697,462
Des Moines	95,500	7,100	457,006	276,613	4,396,978
Dickinson	27,712	14,492	282,002	145,636	957,622
Dubuque	700,416	17,000	3,025,388	51,860	11,445,600
Emmet	64,000	5,860	237,600	78,168	1,008,244
Fayette	5,748	31,082	304,280	68,808	1,195,904
Floyd	149,052	54,372	175,308	31,602	1,269,720
Franklin	61,364	7,800	283,273	79,128	969,357
Fremont	140,628		408,770	3,900	1,037,342
Greene		12,500	304,200	32,176	912,522
Grundy	45,344	40,748	303,372	68,372	916,616
Guthrie	72,516	11,876	288,264	89,648	1,057,520
Hamilton	36,364	26,500	248,115	75,790	972,090
Hancock	7,452	34,000	641,098	72,502	1,238,106
Hardin	117,772	2,304	371,766	72,889	1,324,686
Harrison	70,756	824	925,570	23,840	1,790,362
Henry	115,112	30,564	144,448	14,240	832,986
Howard	117,802	6,300	50,308	63,149	946,644
Humboldt	90,982	700	281,644	104,824	885,380
Ia	58,232	600	306,316	10,028	744,284
Iowa	1,248	66,956	173,896	29,278	849,170
Jackson	62,708	82,400	147,714	9,368	1,008,114
Jasper	96,920	58,708	360,420	56,136	2,869,820
Jefferson	65,020	72,436	32,644	32,644	718,960
Johnson	4,200	25,120	242,788	79,056	1,708,960
Jones	257,944	6,412	15,000	1,041,712	991,000
Keeok	132,212	17,400	300,212	37,448	1,498,164
Kossuth	51,172	33,510	497,917	105,548	875,548
Lee	223,240	367,024	867,824	39,496	3,475,732
Linn	279,016		1,865,976		8,541,732
Louisa	57,828	17,784	161,010	28,572	588,734

PART IV—PERSONAL PROPERTY—Continued

Counties	Bank stock and other moneyed capital	Capital employed in manufacture	Other personal property	Buildings on land leased under three years	Total value of personal property other than livestock
Lucas		122,644	34,966	3,880	166,656
Lyon		263,782	106,900		936,100
Madison		336,026			851,512
Mahaska	98,668	21,922	328,696	45,212	1,817,322
Marion	89,472	92,544	186,602	37,572	935,876
Mills		28,632	269,824	39,430	1,824,321
Mitchell	145,484	8,380	232,340	25,684	677,092
Monona	57,600	8,200	196,335	63,534	980,171
Monroe	100,080	25,350	395,212	55,556	1,033,834
Montgomery	104,524	9,692	101,507	4,682	482,788
Muscatine	46,779	9,600	354,184	18,496	1,066,300
Muscatine	115,000	33,800	350,280	40,336	2,048,356
O'Brien	41,600	63,300	299,304	192,364	1,527,908
Oceola	98,672	5,900	315,586	49,848	777,092
Page	57,248	988	266,180	21,280	1,564,144
Palo Alto	229,564	9,552	150,250	134,770	960,650
Plymouth	66,418	36,564	382,608	74,292	1,391,530
Pocahontas	189,200	1,300	367,028	104,632	1,140,100
Polk	75,568	6,460	648,684		25,542,886
Pottawattamie	1,148,944	17,120	57,570	4,386,714	4,386,714
Poweshiek	100,080	13,100	364,647	36,470	1,064,411
Ringgold	53,311	18,100	111,915	12,740	419,390
Sac	100,580	7,600	708,738	70,394	1,686,140
Scott	250,604	682,156	729,800	77,552	9,363,873
Shelby	37,240	7,500	240,506	4,816	785,146
Sioux	86,164	21,986	380,632	136,278	1,481,330
Story	132,552	7,232	483,508	122,472	1,822,284
Tama	289,764	33,296	347,657	79,236	1,480,564
Taylor			136,350	9,530	614,404
Union	37,830	32,190	39,586	3,375	1,017,098
Van Buren	61,024	44,584	75,468	8,948	516,828
Wapello	279,020	90,036	279,588	38,630	3,637,000
Warren	86,104	8,000	194,928	10,968	870,340
Washington	73,276	31,972	297,551	13,892	1,156,067
Wayne	84,671	6,300	114,850	36,640	689,084
Webster	45,874	50,720	412,429	103,851	3,667,304
Winnebago		2,844	81,636	87,828	669,560
Winneshiek	193,728	27,540	240,400	20,800	1,212,496
Woodbury	809,180		4,845,144	511,652	16,869,704
Worth	33,888	11,780	247,388	48,144	680,656
Wright	67,756	29,024	382,841	71,600	1,476,462
Totals	\$ 11,048,354	3,600,632	45,459,648	6,170,573	195,479,068

ASSESSMENT OF PERSONAL PROPERTY, 1930

PART V—PERSONAL PROPERTY

Counties	Reported actual value of all live stock	Adjusted actual value of all live stock	Grand total of all personal property except moneys and credits	Less exemptions on personal property	Net actual value of personal property except moneys and credits	Net taxable value of personal property except moneys and credits
Adair	\$ 1,617,707	\$ 1,617,707	\$ 2,322,427	\$ 94,339	\$ 2,228,088	\$ 507,022
Adams	1,106,540	1,135,444	1,572,120	54,720	1,517,400	279,250
Allamakee	1,360,113	1,427,962	2,185,909	10,600	2,175,305	543,841
Appanoose	991,688	991,688	1,982,691	50,000	1,932,691	483,171
Audubon	1,437,384	1,390,770	2,107,862	106,776	2,001,086	516,273
Benton	2,119,132	2,119,132	3,462,212	136,323	3,325,889	831,470
Black Hawk	1,624,029	1,624,029	7,228,318	112,588	7,115,730	1,778,963
Boone	1,344,712	1,344,886	2,905,120	121,150	2,842,970	710,992
Bremer	1,550,896	1,550,896	2,875,468	76,448	2,799,020	699,735
Buchanan	1,497,203	1,497,203	2,411,620	114,976	2,296,644	574,161
Buena Vista	1,639,070	1,639,070	3,380,224	126,488	3,253,736	813,434
Butler	1,074,077	1,074,077	2,650,181	114,108	2,536,073	634,018
Calhoun	1,175,959	1,219,949	2,521,473	114,320	2,407,153	601,788
Carroll	1,511,296	1,518,536	2,823,232	129,976	2,700,256	675,004
Cass	1,572,176	1,590,862	3,614,814	105,720	2,509,094	627,571
Cedar	1,949,455	1,964,488	3,078,092	132,748	2,945,344	736,236
Cerro Gordo	1,538,377	1,538,453	5,045,061	97,512	4,947,549	1,286,887
Cherokee	1,667,394	1,667,294	3,834,956	97,868	2,737,088	694,271
Chickasaw	1,448,700	1,448,700	2,355,606	58,292	2,107,244	349,232
Clarke	972,400	972,400	1,523,628	40,876	1,482,752	370,688
Clay	1,460,884	1,450,322	2,691,164	114,685	2,576,479	644,129
Clayton	2,171,825	2,171,825	3,267,591	107,525	3,159,066	789,094
Clinton	1,981,589	1,981,589	4,659,490	121,528	4,537,962	1,134,689
Crawford	2,305,258	2,302,258	3,486,544	112,240	3,374,304	843,526
Dallas	1,480,100	1,480,100	3,153,096	95,100	3,058,096	764,649
Davis	1,124,078	1,124,078	1,548,412	25,120	1,523,292	380,825
Deaatur	1,046,356	1,041,610	1,587,358	62,572	1,524,786	381,136
Delaware	1,582,320	1,582,320	2,279,972	77,556	2,202,416	559,689
Des Moines	984,646	996,984	5,500,022	78,715	5,511,247	1,377,821
Dickinson	965,124	910,062	1,867,094	72,764	1,794,330	448,263
Dubuque	1,824,526	1,824,526	13,270,028	188,653	13,081,375	3,571,394
Emmet	941,216	1,041,216	2,946,101	35,748	2,910,353	671,435
Fayette	1,654,144	2,046,079	3,241,983	112,556	3,129,427	782,467
Floyd	1,259,628	1,199,966	2,469,716	72,172	2,397,544	599,286
Franklin	1,693,504	1,707,892	2,647,249	106,822	2,540,417	625,194
Frontenac	1,042,006	1,042,006	2,079,248	45,376	2,033,872	508,960
Greene	1,391,848	1,317,554	2,229,926	97,322	2,132,604	521,148
Grundy	1,359,572	1,359,572	2,475,988	96,748	2,379,240	595,290
Guthrie	1,335,726	1,425,977	2,482,997	107,070	2,375,927	595,690
Hamilton	1,285,114	1,415,598	2,386,547	35,589	2,350,958	515,142
Hancock	1,526,582	1,536,400	2,714,506	111,712	2,602,794	665,698
Hardin	1,543,600	1,556,598	3,081,004	101,014	2,979,990	744,989
Harrison	1,782,696	1,799,403	3,560,355	27,980	3,532,375	885,094
Henry	1,079,860	1,079,860	1,912,826	68,170	1,844,656	461,164
Howard	1,172,104	1,272,714	2,219,358	72,322	2,147,036	526,754
Humboldt	1,066,396	1,091,123	1,976,483	54,012	1,922,471	485,619
Ia	1,298,280	1,306,422	2,051,470	97,204	1,954,266	489,619
Iowa	1,794,922	1,794,922	2,584,092	—	2,584,092	628,529
Jackson	1,684,926	1,684,926	2,626,070	86,134	2,540,000	651,724
Jasper	2,044,263	2,044,263	4,905,062	—	4,905,062	1,226,273
Jefferson	831,731	1,016,260	1,735,150	50,624	1,684,526	421,132
Johnson	1,800,522	1,825,965	3,633,055	59,391	3,474,564	868,841
Jones	1,804,940	1,804,940	2,796,030	90,558	2,705,472	676,869
Keokuk	1,018,412	1,097,336	2,639,048	93,044	2,546,004	629,590
Kossuth	1,690,656	2,168,422	3,666,586	149,024	3,517,562	829,290
Lee	1,348,582	1,135,985	4,631,717	39,742	4,591,975	1,147,964
Linn	1,592,500	1,882,677	10,424,466	421,392	10,003,074	2,500,767
Louisiana	911,310	898,828	1,487,562	47,836	1,439,726	359,822

PART V—PERSONAL PROPERTY—Continued

Counties	Reported actual value of all live stock	Adjusted actual value of all live stock	Grand total of all personal property except moneys and credits	Less exemptions on personal property	Net actual value of personal property except moneys and credits	Net taxable value of personal property except moneys and credits
Lucas	891,572	897,242	1,068,528	36,322	1,032,196	255,549
Lyon	1,697,978	1,617,505	2,533,614	92,507	2,441,107	615,277
Madison	1,462,724	1,462,724	2,314,296	76,184	2,238,062	559,513
Mahaska	1,567,726	1,607,169	3,424,491	—	3,424,491	856,123
Marion	1,338,639	1,338,639	2,274,515	53,270	2,221,245	555,286
Marshall	1,686,522	1,686,522	3,510,843	105,627	3,405,216	861,204
Mills	1,000,988	1,106,013	1,783,065	50,724	1,732,341	433,685
Mitchell	1,349,707	1,349,707	2,329,878	63,276	2,266,602	576,626
Monona	1,591,539	1,591,532	2,687,356	136,232	2,551,124	640,281
Monroe	801,330	803,339	1,256,127	32,374	1,223,753	313,388
Montgomery	1,049,872	1,095,859	2,162,156	63,576	2,098,580	514,646
Muscatine	1,195,624	1,195,624	3,243,980	58,576	3,185,404	796,351
O'Brien	1,605,776	1,605,776	3,133,684	118,552	3,015,132	763,783
Oceola	1,007,660	1,007,660	1,785,352	83,880	1,701,472	425,499
Page	1,390,252	1,458,905	3,023,049	57,184	2,965,865	741,469
Palo Alto	1,951,079	1,946,096	2,919,656	99,664	2,820,000	699,079
Plymouth	2,400,982	2,400,982	2,400,982	158,761	2,242,221	570,761
Pocahontas	1,099,990	1,189,918	1,931,318	199,282	1,732,036	432,954
Polk	1,908,000	1,974,924	3,817,200	350,000	3,467,200	874,347
Pottawattamie	1,085,700	1,085,700	7,499,418	178,499	7,320,919	1,811,096
Poweshiek	1,118,689	1,170,496	2,754,817	89,497	2,665,320	672,816
Pinecoed	1,016,859	1,016,859	1,698,951	57,251	1,641,700	394,795
Sac	1,999,929	1,999,929	3,211,699	199,769	3,011,930	795,311
Saer	1,599,942	1,599,942	7,003,699	91,469	6,912,230	1,799,090
Scott	1,700,762	1,804,744	2,611,500	118,654	2,492,846	604,570
Shelby	1,099,119	1,178,757	2,961,977	143,554	2,818,423	654,000
Story	1,453,150	1,453,409	3,275,628	101,509	3,174,119	799,580
Tama	1,699,504	1,699,780	3,218,790	139,690	3,079,100	794,795
Taylor	1,964,980	1,958,909	1,879,456	56,169	1,823,287	454,074
Union	1,105,529	1,105,529	2,139,688	73,976	2,065,712	516,313
Van Buren	959,599	960,919	1,480,726	40,516	1,440,210	369,656
Warren	999,016	999,916	4,520,976	73,476	4,447,500	1,174,695
Washington	1,478,599	1,478,599	2,948,599	74,699	2,873,900	708,596
Wayne	2,453,180	1,484,029	2,640,070	99,450	2,540,620	676,655
Webster	1,179,949	1,170,907	1,859,381	61,261	1,798,120	489,594
Webster	1,441,598	1,441,598	4,108,809	96,839	4,011,970	1,009,099
Winnebago	1,159,923	1,169,118	1,856,078	65,168	1,790,910	447,749
Winnebeshk	1,190,704	1,190,704	3,332,500	167,929	3,164,571	806,477
Woodbury	9,274,499	2,318,691	19,218,205	172,240	19,045,965	4,761,941
Wright	1,157,635	1,157,635	1,838,594	54,806	1,783,788	445,879
Worth	1,277,472	1,271,499	2,847,981	78,869	2,769,112	692,280
Totals	\$145,591,691	\$147,587,028	\$333,060,726	\$9,103,871	\$323,956,855	\$83,489,214

TAXABLE VALUATION OF PROPERTY

EQUALIZED TAXABLE VALUES

ASSESSMENT OF PROPERTY
PART VI—NET TAXABLE VALUE OF ALL PROPERTY

Counties	Assessed by State Board of Assessment and Review						Total net taxable value of all property except moneys and credits	Net assessed actual value of moneys and credits
	Net taxable value of all realty	Net taxable value of all personal property and credits	Net taxable value of all realty including street, road property, including telephone and car and interurban	Net taxable value of telegraph and telephone property	Net taxable value of express property	Net taxable value of franchise		
Adair.....	5,170,182	507,022	301,830	86,657	372	1,921	6,717,984	2,639,025
Adams.....	4,496,206	379,350	248,004	28,117	640	6,400	5,185,353	2,392,377
Allamore.....	4,072,915	646,541	496,873	67,630	648	15,353	5,087,350	2,683,880
Appanoose.....	4,484,176	1,066,145	82,046	62,646	1,488	13,384	6,050,111	3,022,010
Arthur.....	9,347,826	825,720	70,000	81,483	1,017	31,531	11,571,379	6,400,622
Black Hawk.....	13,088,214	1,778,885	149,088	149,107	1,629	40,185	16,260,965	13,352,354
Boone.....	8,069,697	1,710,862	759,268	105,637	1,259	31,434	10,575,265	5,948,461
Bremen.....	6,075,823	699,715	64,330	64,330	702	7,469,485	6,306,515	6,306,515
Buchanan.....	6,381,862	574,161	79,667	79,667	804	28,058	7,356,228	3,298,131
Buena Vista.....	8,276,968	818,454	700,031	159,391	1,961	39,265	9,881,088	5,170,119
Butler.....	6,809,807	634,018	601,788	34,783	1,406	30,390	8,076,168	4,500,000
Caldwell.....	7,945,899	1,048,274	498,578	109,464	712	16,103	9,500,082	6,610,171
Cass.....	7,509,374	632,574	498,578	109,464	712	16,103	8,811,762	4,830,374
Cedar.....	7,594,974	739,539	720,388	85,689	883	28,729	9,167,001	7,727,448
Cerro Gordo.....	10,664,347	1,064,827	99,870	99,870	1,447	17,554	13,084,832	6,147,454
Cherokee.....	7,961,465	684,272	446,000	81,842	1,573	21,558	9,185,718	2,482,068
Chickasaw.....	5,109,545	549,536	420,658	70,804	589	6,181	6,148,113	3,241,439
Clarke.....	3,865,366	370,688	385,677	37,396	464	9,440	4,660,981	3,150,278
Clay.....	7,030,366	594,944	520,910	119,797	1,123	52,141	8,218,261	4,850,000
Clayton.....	11,569,824	1,344,468	1,501,451	145,438	1,775	36,373	14,409,371	8,459,237
Clinton.....	9,353,060	1,341,433	66,970	1,589	30,655	14,897,295	8,600,730	8,600,730
Crawford.....	8,434,103	764,649	716,797	131,659	1,255	30,396	10,078,660	5,291,141
Dallas.....	3,658,068	389,852	443,892	21,629	6,975	6,775	4,522,962	2,154,673
Davidson.....	8,280,146	1,048,274	728,465	177,226	1,907	35,075	9,733,971	2,987,351
DeWitt.....	8,280,146	1,048,274	728,465	177,226	1,907	35,075	9,733,971	2,987,351
DeWitt.....	8,280,146	1,048,274	728,465	177,226	1,907	35,075	9,733,971	2,987,351
Desh Moines.....	4,749,394	500,600	350,600	184,442	613	26,443	5,431,050	3,179,869
Dickinson.....	10,151,470	1,471,394	850,150	147,684	1,398	25,974	12,001,964	6,507,000
Dodge.....	4,475,460	471,808	519,265	41,320	732	19,161	5,319,323	1,334,741
Dunn.....	7,028,993	635,296	543,072	75,090	643	18,869	8,040,944	4,677,650
Fayette.....	6,309,903	629,497	89,559	89,559	1,063	21,350	7,007,312	3,865,947
Franklin.....	5,445,386	554,922	98,117	700	1,000	15,514	6,015,011	3,004,228
Franklin.....	7,418,544	532,148	229,536	66,411	635	29,334	8,058,948	4,004,228
Greene.....	6,617,494	839,234	55,719	55,719	703	16,978	7,531,085	3,675,965
Grundy.....	7,285,982	375,242	689,539	131,149	767	19,136	8,742,104	4,094,075
Guthrie.....	5,912,700	665,698	678,399	75,421	1,088	16,659	7,349,683	2,251,300
Hamilton.....	7,971,370	1,111,489	90,070	1,439	32,707	9,822,675	5,986,468	5,986,468
Hancock.....	7,067,089	888,004	996,072	169,694	1,452	18,598	8,586,944	6,800,438
Harrison.....	5,262,119	446,164	446,164	42,444	320	11,223	6,054,145	2,727,417
Henry.....	4,718,999	621,729	149,958	900	24,900	6,554,145	3,253,991	3,253,991
Howard.....	6,075,654	488,568	371,688	54,913	464	18,564	7,067,189	3,806,172
Humboldt.....	6,839,659	651,734	700,109	68,572	898	29,132	8,065,077	4,000,000
Iowa.....	10,842,705	1,236,273	736,830	154,409	1,301	47,992	12,834,179	7,246,560
Jackson.....	4,869,467	421,132	694,092	69,402	876	11,572	6,059,251	3,452,179
Jasper.....	9,588,498	968,641	563,485	18,996	658	30,523	11,158,558	6,548,839
Jefferson.....	6,796,193	676,268	1,100,228	70,689	1,538	26,332	8,761,264	4,548,839
Jones.....	9,878,721	873,593	1,110,623	134,862	1,450	43,350	12,063,429	3,511,980
Keokuk.....	6,573,578	1,147,004	1,905,315	104,296	1,698	42,460	8,624,484	4,218,009
Kossuth.....	21,005,468	2,500,767	1,442,870	148,198	1,810	12,971	26,045,374	11,156,571
Lee.....	4,367,687	359,862	476,791	54,617	609	16,871	5,265,088	2,861,543
Linn.....	4,065,079	265,549	568,476	81,478	1,330	4,698	5,001,022	4,080,629
Louis.....	7,765,467	615,277	900,496	101,017	1,190	38,384	9,468,396	5,104,796
Lyon.....	6,215,890	569,513	1,300,519	177,644	1,692	38,384	9,468,396	6,066,396
Mahaska.....	6,446,325	569,513	805,494	177,644	1,692	38,384	9,468,396	6,066,396
Marion.....	6,546,864	640,281	640,281	53,136	997	22,081	7,971,729	3,288,190
Marshall.....	4,532,481	433,085	690,244	134,273	1,381	49,900	6,066,396	6,066,396
McCraw.....	6,546,864	640,281	640,281	53,136	997	22,081	7,971,729	3,288,190
McDonald.....	3,727,491	333,888	981,643	329,169	1,177	19,789	5,050,565	2,349,040
Monroe.....	6,899,106	752,616	733,973	119,772	1,133	37,294	8,012,985	4,715,451
Montgomery.....	8,274,805	1,048,274	918,726	328,645	484	11,557	10,272,558	5,662,747
Muscatine.....	4,823,796	735,783	806,905	65,625	965	27,431	6,062,130	4,475,963
O'Brien.....	7,537,865	741,466	783,459	87,259	1,015	25,019	9,597,754	4,475,963
Oceola.....	6,282,123	300,623	485,465	49,413	1,133	37,294	7,069,558	3,983,498
Page.....	11,376,444	960,388	864,649	136,448	1,256	44,206	13,201,488	7,900,558
Polk.....	6,608,617	632,264	668,079	86,361	2,380	52,100	8,306,342	3,841,852
Pocahontas.....	46,623,378	6,431,945	1,745,639	286,719	1,858	30,465	56,807,176	10,066,798
Pottawattamie.....	19,418,842	2,411,943	1,441,312	97,306	1,968	36,576	22,296,468	4,644,017
Poweshock.....	9,316,886	671,323	441,312	97,306	1,968	36,576	10,466,063	4,644,017

PART VI—NET TAXABLE VALUE OF ALL PROPERTY—Continued

County	Assessed by State, Board of Assessment and Review				Net taxable value of all personal property and credits	Net taxable value of all realty	Net assessed actual value of moneys and credits
	Net taxable value of railroads including telegraph and telephone	Net taxable value of telegraph and telephone	Net taxable value of express property	Net taxable value of franchises			
Biggs	621,971	39,429	798	16,610	394,725	1,641,152	
Bonanza	835,279	75,366	1,075	30,837	705,311	4,257,190	
Boone	860,801	148,765	1,440	31,873	2,705,039	28,091,652	
Boyd	703,407	88,169	958	16,897	2,646,607	3,950,899	
Butte	1,270,060	150,357	1,475	35,354	3,264,007	5,603,533	
Carroll	1,001,997	91,133	1,332	46,063	1,144,561	6,513,001	
Cass	1,143,337	90,386	1,386	31,093	1,444,869	6,623,758	
Cherokee	578,504	60,605	605	13,297	629,414	3,422,371	
Chilton	529,599	62,328	629	13,297	591,526	3,422,371	
Cimarron	633,654	43,446	829	15,394	678,115	4,737,115	
Cotton	869,555	88,149	1,165	7,588	1,072,963	4,888,183	
Crawford	841,532	72,433	1,121	14,794	8,353,579	6,218,163	
DeWitt	738,715	63,839	1,283	38,079	9,341,469	8,733,123	
Deuel	1,291,596	132,934	1,692	14,319	5,632,212	2,295,594	
Dodd	328,134	31,462	596	43,878	15,391,374	6,588,528	
Dog	295,127	26,327	341	14,853	5,064,903	1,702,111	
Dundy	1,393,331	77,397	1,649	32,193	3,291,001	17,794,706	
Edwards	429,734	150,057	624	9,107	6,024,968	9,337,927	
Ellis	990,463	150,057	1,368	17,000	9,106,994	9,285,917	
Ellington	76,273,611	9,299,386	100,293	2,249,950	271,309,696	597,050,348	
Ellsworth	88,489,214	8,489,214					
Franklin	4,516,189	805,306					
Fremont	8,335,306	21,017,661					
Fulton	7,646,347	10,512,022					
Gardner	9,410,574	274,705					
Grant	9,363,432	479,647					
Grant	9,723,963	7,996,470					
Grant	6,906,356	7,651,485					
Grant	4,359,904	1,002,091					
Grant	1,128,323	7,128,194					
Grant	31,475,800	4,701,241					
Grant	7,336,063	693,250					
Totals	\$ 805,396,302	\$ 88,489,214	\$ 76,273,611	\$ 9,299,386	\$ 88,489,214	\$ 805,396,302	

ASSESSMENT OF LIVE STOCK, 1930

PART I—COLTS ONE YEAR OLD, ADJUSTED AS REPORTED

Total Number	Reported Average Value for State	Total Reported Actual Value
37,589	\$26.41	\$992,886

ASSESSMENT OF LIVE STOCK, 1930

PART II—COLTS TWO YEARS OLD, ADJUSTED AS REPORTED

Total Number	Reported Average Value for State	Total Reported Actual Value
43,385	\$37.73	\$1,637,080

ASSESSMENT OF LIVE STOCK, 1930

PART III—HORSES THREE YEARS OLD AND OVER—ADJUSTED AS REPORTED

Total Number	Reported Average Value for State	Total Reported Actual Value
689,773	\$48.79	\$33,662,948

ASSESSMENT OF LIVE STOCK, 1930
PART IV—STALLIONS—ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	25	\$ 124.32	\$ 3,108
Adams.....	15	33.65	3,004
Allamakee.....	11	122.55	1,348
Appanoose.....	14	96.07	1,346
Audubon.....	12	147.67	1,772
Benton.....	25	233.12	3,828
Black Hawk.....	11	180.50	4,094
Boone.....	22	184.67	3,136
Bremer.....	12	160.26	4,600
Buchanan.....	28	160.36	3,327
Buena Vista.....	13	104.39	2,428
Butler.....	26	101.08	2,428
Calhoun.....	25	301.12	3,028
Carrroll.....	9	176.44	1,588
Cass.....	20	88.39	1,706
Cedar.....	12	294.00	3,328
Cerro Gordo.....	32	77.50	2,680
Cherokee.....	56	110.79	6,534
Chickasaw.....	10	180.00	1,800
Clarke.....	20	114.60	3,292
Clay.....	21	127.10	2,609
Clayton.....	15	191.13	2,807
Clinton.....	11	144.40	1,599
Crawford.....	18	153.78	2,798
Crawford.....	21	189.32	3,276
Dallas.....	18	113.11	3,088
Davis.....	17	75.53	1,384
Decatur.....	22	225.09	4,932
Des Moines.....	9	124.00	1,118
Dickinson.....	18	147.11	2,648
Dubuque.....	12	151.00	1,812
Emmet.....	6	150.00	900
Fayette.....	14	107.14	1,308
Floyd.....	17	108.00	1,836
Franklin.....	14	244.93	3,672
Fremont.....	7	59.43	408
Greene.....	14	177.72	2,496
Grundy.....	14	112.00	1,568
Guthrie.....	22	98.55	2,368
Hamilton.....	15	304.40	2,300
Hancock.....	11	300.00	2,640
Hardin.....	15	155.47	1,332
Harrison.....	8	126.00	1,008
Henry.....	7	116.50	952
Howard.....	8	222.86	1,400
Humboldt.....	10	258.80	2,580
Iowa.....	23	124.35	2,862
Jackson.....	16	127.00	2,036
Jasper.....	24	57.15	800
Jefferson.....	23	98.25	2,362
Johnson.....	13	244.01	3,172
Keokuk.....	29	90.62	2,628
Kossuth.....	25	149.92	3,212
Lee.....	19	78.95	1,500
Linn.....	30	176.20	5,280
Louis.....	8	60.00	700
Lucas.....	21	101.82	1,130
Lucas.....	19	126.58	2,405
Lyon.....	13	50.47	1,060
Madison.....	26	104.62	3,730
Mahaska.....	14	115.72	1,600
Marion.....	21	218.00	4,572
Marshall.....	21	218.00	4,572

PART IV—STALLIONS—ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Mills.....	12	111.67	1,340
Mitchell.....	15	168.80	2,532
Monona.....	13	165.54	2,152
Monroe.....	100	55.46	5,546
Montgomery.....	11	92.00	1,012
Muscataine.....	23	84.00	1,932
O'Brien.....	16	187.50	3,000
Osceola.....	8	239.00	1,912
Page.....	11	80.36	884
Palo Alto.....	15	139.20	2,088
Plymouth.....	16	215.00	3,440
Pocahontas.....	24	100.00	2,400
Polk.....	23	95.00	2,188
Pottawattamie.....	12	122.50	1,470
Poweshiek.....	11	272.40	2,996
Ringgold.....	15	128.00	1,920
Sac.....	21	195.24	4,100
Scott.....	8	220.50	1,764
Shelby.....	23	191.31	4,400
Sioux.....	21	194.48	4,084
Story.....	31	167.88	5,204
Tama.....	16	306.32	3,500
Taylor.....	14	97.14	1,360
Union.....	17	79.52	1,670
Van Buren.....	40	59.00	2,360
Wapello.....	8	182.00	1,456
Warren.....	17	73.89	1,256
Washington.....	20	82.80	1,656
Wayne.....	17	126.12	2,144
Webster.....	19	149.37	2,838
Winnebago.....	10	232.40	2,324
Winneshek.....	21	170.19	3,574
Woodbury.....	17	167.06	2,840
Worth.....	5	196.00	980
Wright.....	18	157.56	2,836
Totals.....	1,778	\$ 139.39	247,832

ASSESSMENT OF LIVE STOCK, 1930

PART V—HORSES OF ALL AGES—ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	7,966	49.26	392,453
Adams.....	5,179	46.05	238,492
Allamakee.....	5,752	46.44	267,002
Appanoose.....	4,351	47.07	204,736
Audubon.....	7,305	46.42	339,670
Benton.....	11,782	51.74	609,614
Black Hawk.....	7,362	48.75	358,860
Boone.....	5,635	49.06	278,171
Bremer.....	7,074	49.37	349,224
Buchanan.....	7,818	48.34	377,354
Buena Vista.....	9,393	49.56	467,648
Butler.....	9,211	51.90	478,400
Calhoun.....	9,379	46.41	435,249
Carroll.....	8,955	47.36	424,108
Cass.....	8,106	41.52	338,392
Cedar.....	8,732	47.30	413,654
Cerro Gordo.....	8,289	47.51	393,778
Cherokee.....	8,325	48.41	405,732
Chickasaw.....	6,696	49.76	333,356
Clarke.....	4,712	48.00	228,136
Clay.....	8,529	48.63	414,774
Clayton.....	9,330	47.90	446,364
Clinton.....	9,632	50.42	485,612
Crawford.....	11,373	47.96	545,148
Dallas.....	7,394	47.13	348,512
Davis.....	4,458	47.59	211,508
Decatur.....	5,988	51.55	308,088
Delaware.....	6,981	49.16	343,128
Des Moines.....	5,380	46.42	249,774
Dickinson.....	5,637	48.28	272,126
Dubuque.....	8,066	48.52	391,364
Emmet.....	5,929	49.07	296,602
Fayette.....	8,849	45.42	401,202
Floyd.....	6,499	47.09	306,822
Franklin.....	9,399	48.57	456,462
Fremont.....	6,044	47.38	286,306
Greene.....	8,563	48.60	417,202
Grundy.....	8,259	48.49	400,462
Guthrie.....	7,906	46.33	365,264
Hamilton.....	9,281	46.32	429,546
Hancock.....	9,306	50.67	471,206
Hardin.....	8,289	48.95	405,732
Harrison.....	10,569	49.12	518,736
Henry.....	4,878	46.95	229,678
Howard.....	6,034	47.45	286,226
Humboldt.....	6,962	50.39	350,826
Ida.....	7,502	47.00	352,466
Iowa.....	7,914	47.46	375,466
Jackson.....	6,512	48.65	314,826
Jasper.....	10,370	47.29	489,366
Jefferson.....	4,880	38.84	188,126
Johnson.....	8,177	47.28	386,126
Jones.....	6,991	50.00	349,526
Keokuk.....	7,888	48.94	386,676
Kossuth.....	15,553	48.24	747,276
Lee.....	4,758	49.23	235,276
Linn.....	9,118	47.54	432,446
Louisa.....	4,925	45.43	224,276
Lucas.....	3,735	48.82	182,526
Lyon.....	10,565	48.60	512,966
Madison.....	6,128	48.37	296,426
Mahaska.....	7,463	46.66	348,426
Marion.....	4,489	47.71	213,426

PART V—HORSES OF ALL AGES—ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Marshall.....	8,755	47.73	417,882
Mills.....	6,367	42.68	271,728
Mitchell.....	6,167	48.62	299,856
Monona.....	9,713	46.65	453,096
Monroe.....	3,557	47.41	168,619
Montgomery.....	5,710	42.40	242,596
Muscataine.....	6,268	43.58	275,380
O'Brien.....	9,261	48.39	453,664
Osceola.....	6,865	47.00	325,658
Page.....	7,165	46.30	331,080
Palo Alto.....	8,523	48.16	410,441
Plymouth.....	14,728	46.13	679,468
Pocahontas.....	8,862	41.92	371,472
Polk.....	7,360	36.76	270,564
Pottawattamie.....	13,851	46.83	648,576
Poweshiek.....	7,945	49.66	394,562
Ringgold.....	5,686	47.82	271,904
Sar.....	9,261	47.06	435,732
Scott.....	6,969	49.95	348,102
Shelby.....	9,848	50.11	495,532
Sioux.....	14,497	48.91	709,702
Story.....	8,670	48.45	420,008
Tama.....	9,473	44.66	425,667
Taylor.....	6,281	47.16	296,198
Union.....	5,248	41.84	219,562
Van Buren.....	4,299	45.12	195,980
Wapello.....	3,842	48.75	187,304
Warren.....	7,442	48.61	354,568
Washington.....	7,881	35.48	261,874
Wayne.....	5,207	48.32	251,603
Webster.....	9,924	49.30	480,273
Winnebago.....	6,807	48.46	329,822
Winneshiek.....	9,007	48.15	433,682
Woodbury.....	13,280	50.92	676,164
Worth.....	5,616	48.66	273,278
Wright.....	9,158	47.09	431,215
Totals.....	772,525	47.29	36,530,746

ASSESSMENT OF LIVE STOCK, 1930

Total Number	Reported Average Value for State	Total Reported Actual Value
PART VI—MULE OR JENNY COLTS ONE YEAR OLD —ADJUSTED AS REPORTED		
2,566	\$29.75	\$74,544
PART VII—MULE OR JENNY COLTS TWO YEARS OLD —ADJUSTED AS REPORTED		
3,451	\$39.50	\$136,311
PART VIII—MULES OR JENNIES THREE YEARS OLD OR OVER —ADJUSTED AS REPORTED		
64,946	\$53.06	\$3,445,816
PART IX—JACKS—ADJUSTED AS REPORTED		
284	\$64.37	\$18,282
PART X—MULES, JENNIES AND JACKS OF ALL AGES—ADJUSTED AS REPORTED		

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	856	\$ 53.90	\$ 46,136
Adams.....	697	51.85	36,136
Allamore.....	107	45.91	4,912
Appanoose.....	715	48.23	34,482
Audubon.....	671	51.25	34,454
Benton.....	749	55.41	41,500
Black Hawk.....	348	52.60	18,127
Boone.....	875	52.75	46,109
Bremner.....	163	53.78	8,796
Buchanan.....	385	51.61	19,879
Buena Vista.....	545	51.76	28,211
Butler.....	258	54.40	14,062
Calhoun.....	909	47.21	43,252
Carroll.....	789	50.14	39,590
Cass.....	1,411	52.78	74,447
Cedar.....	812	52.48	42,628
Cerro Gordo.....	377	52.57	19,817
Cherokee.....	456	52.30	23,844
Chickasaw.....	171	54.81	9,372
Clarke.....	504	56.27	28,558
Clay.....	529	52.36	27,628
Clayton.....	390	50.85	19,823
Clinton.....	431	52.17	22,436
Crawford.....	1,017	53.54	54,454
Dallas.....	1,063	53.46	56,824
Davis.....	540	52.54	28,258
Decatur.....	867	35.43	30,716
Delaware.....	451	52.13	23,512
Des Moines.....	390	54.08	21,062
Dickinson.....	350	52.63	18,420
Dubuque.....	290	53.75	15,589
Emmet.....	494	55.35	27,344

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

Counties	Number	Reported Average Value	Reported Actual Value
Fayette.....	340	49.07	16,684
Floyd.....	303	49.94	9,964
Franklin.....	335	49.94	16,790
Freemont.....	2,083	52.32	107,537
Greene.....	957	51.24	49,054
Grundy.....	334	51.31	17,136
Guthrie.....	801	52.46	42,018
Hathaway.....	610	47.21	28,795
Hamilton.....	470	51.22	24,972
Hancock.....	690	52.55	36,236
Hardin.....	2,303	55.05	126,792
Harrison.....	651	51.07	33,244
Henry.....	151	51.43	7,764
Howard.....	399	51.32	20,470
Humboldt.....	738	54.33	40,912
Iowa.....	806	52.29	46,852
Jackson.....	654	52.72	34,476
Jackson.....	1,037	49.52	51,353
Jasper.....	593	49.16	29,151
Jefferson.....	1,069	54.67	58,445
Johnson.....	557	51.03	28,454
Jones.....	1,183	61.80	61,252
Keokuk.....	939	46.33	43,500
Kossuth.....	681	58.27	39,751
Lee.....	647	50.68	32,788
Lincoln.....	430	52.00	22,052
Linn.....	738	54.52	40,232
Lyon.....	277	53.35	14,778
Madison.....	784	51.27	40,196
Mahaska.....	1,158	50.73	58,728
Marion.....	825	54.33	44,828
Marshall.....	587	49.70	29,230
Mills.....	1,439	50.52	72,692
Mitchell.....	190	52.13	8,132
Monroe.....	1,472	51.23	75,408
Monona.....	711	55.57	39,510
Monroe.....	1,158	51.61	59,764
Montgomery.....	560	51.76	28,954
Muscataine.....	415	53.89	22,156
O'Brien.....	325	50.91	16,544
Oceola.....	1,624	50.67	82,288
Pago.....	532	49.99	27,592
Palo Alto.....	894	50.04	44,736
Plymouth.....	610	47.43	28,928
Pocahontas.....	1,163	49.16	46,707
Polk.....	2,374	58.90	137,912
Pottawattamie.....	785	50.85	39,940
Poweshiek.....	1,046	49.95	52,252
Ringgold.....	866	51.33	44,432
Sac.....	525	53.46	28,064
Scott.....	1,012	54.62	55,656
Shelby.....	424	50.76	21,594
Sioux.....	839	51.91	43,052
Story.....	597	51.19	30,562
Tama.....	911	49.58	45,100
Taylor.....	646	48.98	31,643
Union.....	552	49.90	27,544
Van Buren.....	593	52.43	29,530
Wapello.....	832	51.35	42,720
Warren.....	1,028	45.04	46,236
Washington.....	976	52.19	50,941
Wayne.....	708	50.72	35,907
Webster.....	325	53.25	17,300
Wellsburg.....	231	52.74	12,184
Winnebago.....	1,487	55.84	83,028
Woodbury.....	164	49.92	8,186
Worth.....	619	47.35	29,310
Wright.....			
Totals	71,187	\$ 51.62	\$ 3,674,953

ASSESSMENT OF LIVE STOCK, 1930

PART XI—CATTLE IN FEEDING

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	1,287	\$ 37.83	\$ 37.83			\$ 48,684	\$ 48,684
Adams	774	41.30	41.30			31,964	31,964
Allamakee	106	39.70	39.70			4,208	4,208
Appanoose	233	55.12	55.12			12,843	12,843
Audubon	1,704	52.95	43.36		20	90,420	73,930
Benton	2,255	41.96	41.96			94,639	94,639
Black Hawk	1,500	36.99	36.99			55,154	55,154
Boone	2,748	31.68	38.02	20		87,044	105,213
Bremer	41	40.98	40.98			1,680	1,680
Buchanan	560	39.29	39.29			22,000	22,000
Buena Vista	3,682	38.48	38.48			141,670	141,670
Butler	686	51.80	51.80			35,536	35,536
Calhoun	1,631	31.57	37.88	20		51,492	66,200
Carroll	2,752	34.04	39.15	15		93,684	108,223
Cass	3,533	39.97	39.97			141,302	141,302
Cedar	4,182	36.42	40.06	10		152,326	167,552
Cerro Gordo	2,174	35.15	38.67	10		76,424	83,900
Cherokee	6,343	38.27	38.27			242,726	242,726
Chickasaw	331	41.51	41.51			13,740	13,740
Clarke	831	42.70	42.70			35,480	35,480
Clay	50	29.50	29.50			1,484	1,484
Clayton	207	38.30	38.30			7,928	7,928
Clinton	6,328	39.33	39.33			248,553	248,553
Crawford	9,636	38.02	38.02			366,264	366,264
Dallas	4,004	42.56	42.56			170,490	170,490
Davis	166	42.02	42.02			6,976	6,976
Decatur	430	54.06	43.25		20	23,723	18,590
Delaware	444	38.28	38.28			16,906	16,906
Des Moines	1,300	41.47	41.47			53,905	53,905
Dickinson	1,077	35.51	39.06	10		38,244	42,960
Dubuque	1,175	41.29	41.29			48,412	48,412
Emmet	663	39.19	39.19			26,060	26,060
Fayette	110	36.51	40.16	10		4,016	4,418
Floyd	1,625	39.18	39.18			63,668	63,668
Franklin	4,083	35.53	39.06	10		145,280	157,680
Fremont	1,780	37.30	37.30			66,292	66,292
Greene	1,281	37.95	37.95			48,615	48,615
Grundy	1,866	40.90	40.90			76,286	76,286
Guthrie	1,194	43.86	39.47		10	52,368	47,131
Hamilton	3,160	40.98	40.98			129,861	129,861
Hancock	986	39.99	39.99			39,632	39,632
Hardin	1,337	35.40	40.08	20		44,690	53,628
Harrison	4,569	36.57	40.23	10		167,072	167,072
Henry	647	38.45	38.45			24,876	24,876
Howard	73	36.55	40.21	10		2,668	2,668
Humboldt	1,068	32.64	39.17	20		34,636	40,300
Ida	4,960	37.99	37.99			188,072	188,072
Iowa	1,888	43.98	43.98			83,038	83,038
Jackson	1,554	37.54	37.54			58,348	58,348
Jasper	3,670	45.94	45.94			168,612	168,612
Jefferson	570	53.95	43.16		20	30,752	24,800
Johnson	1,565	42.89	42.89			67,122	67,122
Jones	2,086	43.41	43.41			89,292	89,292
Keokuk	944	39.38	39.38			37,176	37,176
Kossuth	1,246	39.18	39.18			48,818	48,818
Lee	736	56.90	45.52		20	41,876	33,300
Linn	1,643	34.85	40.08	15		57,253	65,540
Louis	1,310	43.81	43.81			57,788	57,788
Lucas	50	42.00	42.00			2,100	2,100
Lyon	2,604	36.59	40.25	10		95,274	104,800
Madison	1,621	40.61	40.61			65,836	65,836
Mahaska	1,066	35.58	39.14	10		37,278	40,300
Marion	970	38.36	38.36			37,206	37,206

PART XI—CATTLE IN FEEDING—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Marshall	3,376	45.44	45.44			153,416	153,416
Mills	4,040	43.38	43.38			175,240	175,240
Mitchell	1,457	38.00	38.00			55,372	55,372
Monona	442	41.40	41.40			18,300	18,300
Monroe	2,069	33.29	38.28	15		68,844	102,171
Montgomery	1,069	39.98	39.98			42,648	42,648
Muscatine	2,653	39.03	39.03			103,544	103,544
O'Brien	1,748	42.39	42.99			75,146	75,146
Oceola	1,124	35.17	38.69	10		39,668	45,816
Page	1,124	40.78	40.78			45,816	45,816
Palo Alto	4,794	37.95	37.95			181,956	181,956
Plymouth	2,231	32.02	40.02	25		71,428	89,285
Pocahontas	2,042	33.31	39.97	20		68,023	81,628
Polk	17,068	38.00	38.00			652,404	652,404
Pottawattamie	1,983	38.02	40.30	10		75,200	79,700
Poweshiek	1,983	38.04	38.04			75,200	75,200
Ringgold	320	36.61	40.27	10		11,772	12,172
Sac	5,011	34.52	39.70	15		173,476	190,524
Scott	2,707	36.96	40.66	10		99,347	110,653
Shelby	6,215	34.44	39.61	15		214,014	246,116
Sioux	3,118	32.46	38.95	20		101,228	121,474
Story	1,909	40.63	40.63			77,567	77,567
Tama	740	48.54	41.99		15	35,920	30,532
Taylor	222	41.89	41.89			9,760	9,760
Union	439	44.22	44.22			19,360	19,360
Van Buren	232	41.89	41.89			9,760	9,760
Wapello	439	40.00	40.00			17,560	17,560
Warren	1,289	39.83	39.83			51,340	51,340
Washington	1,556	51.48	41.18		20	80,116	64,063
Wayne	541	48.90	44.01	10		26,456	23,810
Webster	1,068	38.74	38.74			41,375	41,375
Winnebago	838	32.33	38.78	20		27,100	33,100
Winnebeck	156	37.82	37.82			5,900	5,900
Woodbury	7,960	35.76	39.34	10		284,624	313,686
Worth	982	37.85	37.85			37,172	37,172
Wright	2,196	36.58	40.24	10		80,319	88,351
Totals	206,683	\$ 38.50	\$ 39.35			\$ 7,957,306	\$ 8,192,483

TAXABLE VALUATION OF PROPERTY

ASSESSMENT OF LIVE STOCK, 1930

Total Number	Reported Average Value for State	Adjusted Average Value for State	Total Reported Actual Value	Total Adjusted Actual Value
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PART XII—HEIFERS ONE YEAR OLD

393,525	\$19.97	\$20.27	\$7,800,065	\$7,975,828
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PART XIII—HEIFERS TWO YEARS OLD

265,991	\$29.13	\$29.34	\$7,748,219	\$7,804,754
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PART XIV—COWS

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair.....	15,074	\$ 40.40	\$ 40.40			\$ 609,036	\$ 609,036
Adams.....	11,288	35.95	39.55	10		409,356	459,792
Allamore.....	17,849	36.15	39.77	10		645,214	709,735
Appanoose.....	9,744	39.04	39.04			380,449	380,449
Audubon.....	13,227	40.06	40.06			529,836	529,836
Benton.....	20,297	39.36	39.36			798,880	798,880
Black Hawk.....	17,102	40.10	40.10			685,745	685,745
Boone.....	13,420	39.64	39.64			492,340	492,340
Bremer.....	20,246	40.19	40.19			813,751	813,751
Buchanan.....	16,434	38.81	38.81			637,840	637,840
Buena Vista.....	15,811	40.05	40.05			553,072	553,072
Butler.....	17,923	39.99	39.99			716,675	716,675
Calhoun.....	10,426	36.08	39.69	10		376,138	413,752
Carroll.....	14,694	38.55	38.55			566,380	566,380
Cass.....	13,450	40.15	40.15			540,017	540,017
Cedar.....	16,712	40.03	40.03			668,992	668,992
Cerro Gordo.....	15,018	42.69	42.69			641,100	641,100
Cherokee.....	11,850	40.02	40.02			474,182	474,182
Chickasaw.....	15,828	40.38	40.38			637,308	637,308
Clarke.....	8,961	40.03	40.03			358,708	358,708
Clay.....	12,365	40.01	40.01			494,728	494,728
Clayton.....	26,709	39.66	39.66			1,059,302	1,059,302
Clinton.....	17,961	40.02	40.02			718,779	718,779
Crawford.....	18,930	40.32	40.32			762,776	762,776
Dallas.....	11,847	40.13	40.13			475,992	475,992
Davis.....	9,378	23.04	38.94			365,394	365,394
Decatur.....	11,517	40.02	40.02			469,944	469,944
Delaware.....	19,224	40.03	40.03			769,596	769,596
Des Moines.....	9,414	39.66	39.66			373,330	373,330
Dickinson.....	8,458	40.15	40.15			339,583	339,583
Dubuque.....	21,114	39.10	40.10			846,622	846,622
Emmet.....	9,055	39.99	39.99			362,104	362,104
Fayette.....	24,338	32.66	40.83	25		794,976	969,730
Floyd.....	12,220	40.27	40.27			492,466	492,466
Franklin.....	15,719	40.02	40.02			629,041	629,041
Fremont.....	7,650	40.06	40.06			306,728	306,728
Greene.....	11,084	40.07	40.07			464,134	464,134
Grundy.....	15,431	40.01	40.01			617,412	617,412

PART XIV—COWS—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Outhree.....	14,393	32.12	38.54	20		462,328	554,794
Hamilton.....	11,958	35.96	39.56	10		429,074	499,074
Hancock.....	15,093	40.18	40.18			606,466	606,466
Hardin.....	14,319	40.33	40.33			577,498	577,498
Harrison.....	13,610	40.49	40.49			551,051	551,051
Henry.....	9,612	39.99	39.99			384,406	384,406
Howard.....	15,496	32.38	38.86	20		501,708	602,000
Humboldt.....	9,624	40.02	40.02			385,116	385,116
Ia.....	9,966	40.00	40.00			398,640	398,640
Iowa.....	16,240	40.20	40.20			652,855	652,855
Jackson.....	18,315	40.26	40.26			737,370	737,370
Jasper.....	16,915	40.24	40.24			680,740	680,740
Jefferson.....	17,003	39.59	39.59			269,023	269,023
Johnson.....	18,347	40.25	40.25			737,198	737,198
Jones.....	13,307	40.30	40.30			536,296	536,296
Keokuk.....	21,603	36.00	39.60	10		777,662	856,428
Kossuth.....	10,509	45.77	41.19		10	485,126	435,613
Lee.....	20,039	35.72	39.29	10		715,888	787,477
Linn.....	7,144	41.45	41.45			296,112	296,112
Louisa.....	8,300	39.88	39.88			355,216	355,216
Lucas.....	13,880	40.07	40.07			556,174	556,174
Lyon.....	12,412	40.01	40.01			496,564	496,564
Madison.....	14,013	40.01	40.01			569,724	569,724
Mahaska.....	11,764	40.17	40.17			472,577	472,577
Marion.....	15,258	40.46	40.46			617,430	617,430
Marshall.....	7,786	42.49	42.49			329,028	329,028
Mills.....	13,763	40.17	40.17			558,862	558,862
Mitchell.....	11,685	39.08	39.08			467,100	467,100
Monona.....	7,791	39.60	39.60			308,490	308,490
Monroe.....	9,064	36.03	39.63	10		326,604	359,264
Muscatine.....	11,166	41.40	41.40			462,320	462,320
O'Brien.....	13,908	40.73	40.73			567,740	567,740
Oceola.....	8,873	40.11	40.11			355,868	355,868
Page.....	12,115	36.34	39.97	10		440,290	484,390
Palo Alto.....	11,623	40.32	40.32			468,594	468,594
Plymouth.....	23,019	39.35	39.35			919,536	919,536
Pocahontas.....	10,068	32.01	40.01	25		341,428	426,785
Polk.....	12,004	38.55	38.55			468,548	468,548
Pottawattamie.....	20,138	40.00	40.00			805,520	805,520
Poweshiek.....	15,122	40.12	40.12			606,748	606,748
Ringgold.....	12,403	40.05	40.05			496,767	496,767
Sac.....	14,061	40.11	40.11			564,376	564,376
Scott.....	16,466	40.53	40.53			667,446	667,446
Shelby.....	17,491	40.00	40.00			699,540	699,540
Sioux.....	23,023	39.99	39.99			881,127	881,127
Story.....	12,377	40.22	40.22			498,756	498,756
Tama.....	19,665	32.63	39.16	20		641,639	769,067
Taylor.....	11,712	40.63	40.63			475,844	475,844
Union.....	11,306	40.65	40.65			455,525	455,525
Van Buren.....	8,849	36.06	36.06			319,666	319,666
Wapello.....	9,223	40.00	40.00			365,520	365,520
Warren.....	13,544	39.62	39.62			528,676	528,676
Washington.....	13,008	35.05	39.65	10		468,660	515,533
Wayne.....	11,567	40.29	40.29			464,996	464,996
Webster.....	13,522	39.55	39.55			535,998	535,998
Winnebago.....	12,592	40.29	40.29			507,280	507,280
Winnechick.....	24,996	40.05	40.05			999,092	999,092
Woodbury.....	16,002	39.93	39.93			639,600	639,600
Worth.....	13,187	39.74	39.74			522,046	522,046
Wright.....	12,364	32.06	38.50	20		396,329	475,595
Totals.....	1,389,332	\$ 39.14	\$ 39.94			\$ 54,372,308	\$ 55,490,732

TAXABLE VALUATION OF PROPERTY

ASSESSMENT OF LIVE STOCK, 1930

Total Number	Reported Average Value for State	Adjusted Average Value for State	Total Reported Actual Value	Total Adjusted Actual Value
PART XV—STEERS ONE YEAR OLD				
299,694	\$24.24	\$24.61	\$7,265,640	\$7,374,429
PART XVI—STEERS TWO YEARS OLD				
54,847	\$35.29	\$35.57	\$1,935,791	\$1,951,009
PART XVII—STEERS THREE YEARS OLD AND OVER —ADJUSTED AS REPORTED				
Total Number	Reported Average Value for State	Adjusted Average Value for State	Total Reported Actual Value	Total Adjusted Actual Value
1,786	\$41.23	\$41.23	\$73,626	\$73,626

PART XVIII—BULLS

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	927	\$ 45.29	\$ 45.29			41,988	41,988
Adams	610	59.37	59.37			36,216	36,216
Allamore	1,036	46.21	46.21			47,877	47,877
Appanoose	477	43.57	43.57			20,785	20,785
Audubon	850	60.39	60.39			51,332	51,332
Benton	1,398	45.08	45.08			54,452	54,452
Black Hawk	1,137	53.13	53.13			60,405	60,405
Boone	750	40.28	40.28			30,192	30,192
Bremer	1,289	42.94	42.94			55,344	55,344
Buchanan	985	49.80	49.80			49,933	49,933
Buena Vista	988	53.15	53.15			52,510	52,510
Butler	1,154	45.78	45.78			52,829	52,829
Calhoun	722	47.95	47.95			34,616	34,616
Carroll	1,023	38.35	38.35			39,129	39,129
Cass	884	41.12	41.12	20		36,333	43,624
Cedar	1,079	54.29	54.29			58,582	58,582
Cerro Gordo	1,016	48.17	48.17			48,945	48,945
Cherokee	822	50.70	50.70			41,652	41,652
Chickasaw	1,172	47.20	47.20			55,324	55,324
Clarke	445	50.08	50.08			22,288	22,288
Clay	820	46.74	46.74			38,330	38,330
Clayton	1,735	48.03	48.03			83,329	81,330
Clinton	1,038	50.41	50.41			50,622	50,622
Crawford	712	46.77	46.77			61,832	61,832
Dallas	419	43.45	43.45			33,304	33,304
Decatur	523	39.92	39.92			20,876	20,876
Delaware	1,144	40.33	40.33			46,136	46,136
Des Moines	468	46.89	46.89			21,944	21,944
Dickinson	579	50.79	50.79			29,468	29,468

EQUALIZED TAXABLE VALUES

PART XVIII—BULLS—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Dubuque	1,313	46.57	46.57			56,484	56,484
Emmet	596	48.71	48.71			29,032	29,032
Fayette	1,506	33.72	50.58	50		50,780	76,170
Floyd	851	37.51	37.51			32,178	32,178
Franklin	1,019	52.90	52.90			53,905	53,905
Freemont	419	46.60	46.60			19,526	19,526
Greene	719	48.59	48.59			34,939	34,939
Grundy	949	75.94	75.94			72,068	72,068
Hancock	832	46.11	46.11			36,980	36,980
Harrison	919	36.24	36.24			33,308	33,308
Hamilton	973	44.72	49.19	10		43,512	47,863
Hardin	978	62.11	62.11			60,744	60,744
Harrison	828	46.01	46.01			38,093	38,093
Henry	512	41.02	41.02			21,001	21,001
Howard	1,012	41.50	41.50			42,000	42,000
Humboldt	376	26.77	26.77			36,832	36,832
Iowa	683	57.70	57.70			39,412	39,412
Jackson	897	50.52	50.52			45,314	45,314
Jasper	1,022	49.36	49.36			50,444	50,444
Jefferson	949	46.30	46.30			43,938	43,938
Johnson	447	43.30	43.30			19,356	19,356
Jones	916	45.98	45.98			42,076	42,076
Keokuk	995	53.14	53.14			52,870	52,870
Kossuth	722	43.01	43.01			31,062	31,062
Lee	1,546	49.92	49.92			77,192	77,192
Lex	523	49.70	49.70			45,314	45,314
Linn	1,190	44.03	44.03			52,655	52,655
Louisia	365	52.09	52.09			19,012	19,012
Lucas	468	46.28	46.28			21,660	21,660
Lyon	1,032	67.83	67.83			70,004	70,004
Madison	675	46.69	46.69			31,514	31,514
Mahaska	715	43.87	43.87			31,368	31,368
Marion	597	45.96	45.96			27,436	27,436
Marshall	1,026	52.56	52.56			53,928	53,928
Mills	458	33.49	33.49			34,176	34,176
Mitchell	850	43.07	43.07			35,759	35,759
Monona	704	46.24	46.24			32,652	32,652
Monroe	328	40.77	40.77			13,371	13,371
Montgomery	577	41.28	41.28			23,816	23,816
Muscatine	681	55.54	55.54			37,839	37,839
O'Brien	990	60.51	60.51			59,908	59,908
Oswego	617	59.47	59.47			36,690	36,690
Page	793	39.32	39.32			29,964	29,964
Palo Alto	743	48.59	48.59			36,105	36,105
Plymouth	1,420	59.25	59.25			84,140	84,140
Pocahontas	765	36.07	45.09	25		27,606	34,495
Polk	728	29.91	44.87	50		21,777	32,660
Pottawattamie	1,184	50.00	50.00			59,299	59,299
Poweshiek	912	61.86	61.86			56,416	56,416
Ringgold	623	47.89	47.89			35,191	35,191
Sac	404	40.35	40.35			36,876	36,876
Scott	1,033	50.61	50.61			52,280	52,280
Shelby	1,016	59.36	59.36			60,304	60,304
Sioux	1,424	52.15	52.15			74,258	74,258
Story	801	50.60	50.60			40,528	40,528
Tama	1,217	57.17	57.17			69,576	69,576
Taylor	683	48.48	48.48			32,142	32,142
Union	638	43.33	43.33			28,019	28,019
Van Buren	419	44.08	44.08			18,468	18,468
Wapello	461	37.43	37.43			17,256	17,256
Warren	733	43.31	43.31			31,748	31,748
Washington	645	39.69	39.69			25,602	25,602
Wayne	597	44.75	44.75			26,718	26,718
Webster	958	47.58	47.58			45,582	45,582
Winnebago	895	41.83	41.83			37,436	37,436
Winnesboro	1,680	49.22	49.22			82,698	82,698
Woodbury	1,000	45.82	45.82			45,816	45,816
Worth	890	38.29	38.29			34,310	34,310
Wright	862	40.62	40.62			35,010	35,010
Totals	84,960	\$ 48.24	\$ 48.88			\$ 4,008,408	\$ 4,153,298

ASSESSMENT OF LIVE STOCK, 1930

PART XIX—CATTLE OF ALL AGES

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Adair	27,997	\$ 34.75	\$ 34.75	\$ 973,032	\$ 973,032
Adams	20,050	32.62	34.66	653,228	694,384
Allamakee	31,088	32.11	34.79	998,272	1,082,736
Appanoose	17,766	34.16	34.39	606,881	611,924
Audubon	25,988	35.06	34.36	911,024	906,851
Black Hawk	38,742	34.22	34.22	1,325,596	1,325,596
Boone	33,117	34.30	34.30	1,135,973	1,135,973
Bremer	23,580	33.77	33.77	796,392	796,392
Buchanan	31,097	35.62	35.62	1,107,638	1,107,638
Buena Vista	29,565	33.96	33.95	999,967	999,967
Butler	20,470	34.50	34.59	708,671	710,671
Calhoun	31,124	34.29	34.29	1,067,375	1,067,375
Carroll	19,187	32.02	34.01	614,528	652,261
Cass	28,733	32.91	32.92	945,632	945,632
Cedar	28,476	34.42	34.68	980,170	1,000,170
Cerro Gordo	32,967	34.99	35.45	1,153,449	1,168,682
Cherokee	28,951	35.83	35.83	1,037,337	1,037,337
Chikaskaw	25,306	33.24	33.24	841,529	841,529
Clarke	16,724	35.07	35.07	592,736	592,736
Clay	27,242	32.97	35.54	894,404	994,404
Clayton	44,836	34.81	34.81	1,553,908	1,553,908
Clinton	39,808	34.67	34.67	1,380,221	1,380,221
Crawford	44,748	34.83	34.83	1,558,728	1,558,728
Dallas	26,709	35.00	35.00	944,572	944,572
Davis	16,307	33.65	33.65	548,796	548,796
Decatur	19,835	34.79	34.55	690,048	683,262
Delaware	32,025	34.72	34.72	1,112,212	1,112,212
Des Moines	16,974	34.68	34.68	588,733	588,733
Dickinson	16,136	34.55	34.69	557,116	599,949
Dubuque	38,306	34.69	34.69	1,321,048	1,321,048
Emmet	16,735	34.31	34.31	574,248	574,248
Fayette	43,285	26.35	34.51	1,140,692	1,498,882
Floyd	25,164	33.77	31.40	849,788	796,136
Franklin	32,764	34.35	34.78	1,125,306	1,139,682
Fremont	16,640	33.81	33.81	562,559	562,559
Greene	22,054	34.05	34.05	752,086	752,086
Grundy	29,924	35.25	35.25	1,055,204	1,055,204
Guthrie	26,673	32.39	32.59	869,314	889,314
Hamilton	26,528	32.12	32.12	852,061	852,061
Hancock	27,724	34.10	34.25	945,474	949,825
Hardin	28,131	34.73	35.19	976,914	989,302
Harrison	28,073	35.00	35.59	982,491	999,138
Henry	19,219	33.14	33.14	636,874	636,874
Howard	27,799	28.26	31.98	788,492	889,265
Humboldt	18,360	34.73	35.53	642,484	682,669
Ida	24,572	34.21	34.21	840,630	840,630
Iowa	31,311	34.54	34.54	1,090,914	1,090,914
Jackson	35,783	34.46	34.46	1,233,373	1,233,373
Jasper	36,018	34.78	34.78	1,252,564	1,252,564
Jefferson	16,271	28.05	27.55	456,441	419,375
Jones	29,562	35.61	35.61	1,052,850	1,052,850
Keokuk	37,238	34.26	34.26	1,275,758	1,275,758
Kossuth	34,815	34.60	34.60	1,208,484	1,208,484
Lee	38,435	32.27	34.29	1,240,309	1,318,135
Lincoln	18,284	41.40	37.32	761,188	686,234
Linn	36,769	31.18	33.36	1,146,423	1,238,026
Louisia	14,325	35.95	35.95	515,022	515,022
Lyon	15,812	34.28	34.28	541,992	541,992
Madison	36,818	35.41	35.76	1,300,825	1,309,152
Mahaska	25,244	33.91	33.91	856,084	856,084
Marion	24,929	34.22	34.46	853,042	858,979
Marion	21,160	34.80	34.80	736,317	736,317

PART XIX—CATTLE OF ALL AGES—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Marshall	30,460	35.83	35.83	1,091,496	1,091,496
Mills	18,075	37.79	37.79	681,468	681,468
Mitchell	28,836	33.29	33.29	960,047	960,047
Monroe	29,225	31.94	31.94	933,878	933,878
Monroes	13,967	34.24	34.24	478,240	478,240
Monroe	19,013	31.55	33.97	599,956	645,943
Montgomery	20,792	36.12	36.12	750,900	750,900
Muscatine	28,228	35.15	35.15	992,308	992,308
O'Brien	16,478	36.42	36.42	600,182	600,182
Oceola	25,212	31.62	33.73	797,224	850,611
Page	21,829	35.07	35.07	748,040	748,040
Palo Alto	44,634	34.79	34.79	1,552,824	1,552,824
Plymouth	30,191	28.25	35.31	870,428	973,017
Pocahontas	35,300	31.33	33.43	792,743	849,882
Polk	59,477	34.28	34.28	2,038,668	2,038,668
Pottawattamie	28,980	34.14	34.77	989,290	1,007,682
Poweshiek	21,631	34.66	34.66	750,265	750,265
Ringgold	30,409	34.01	34.61	1,034,124	1,063,472
Sar	28,517	35.37	35.73	1,008,629	1,019,511
Scott	31,422	35.07	35.39	1,111,872	1,111,872
Shelby	42,025	35.02	35.78	1,471,634	1,503,736
Sioux	25,241	34.11	34.91	864,380	884,626
Story	38,336	29.92	32.26	1,108,544	1,236,873
Tama	30,947	35.71	35.45	731,916	739,528
Taylor	20,654	35.39	35.39	730,990	730,990
Union	15,837	31.79	31.79	503,452	503,452
Van Buren	25,115	34.59	34.59	869,716	869,716
Wapello	25,402	34.79	34.79	883,866	883,866
Warren	25,297	33.79	35.00	858,174	889,018
Washington	20,481	35.38	35.38	724,349	721,703
Wayne	34,296	34.45	34.45	1,186,366	1,186,366
Webster	21,381	34.63	34.74	740,490	743,075
Winnebago	44,139	34.28	34.28	1,517,498	1,517,498
Winnesiek	40,697	33.04	33.74	1,344,556	1,375,058
Woodbury	24,078	34.06	34.06	830,158	830,158
Worth	25,732	27.92	31.81	718,470	805,768
Wright					
Totals	2,096,815	\$ 33.86	\$ 34.47	\$91,311,548	\$ 92,966,091

ASSESSMENT OF LIVE STOCK, 1930
PART XX—SWINE NINE MONTHS AND OVER

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	9,517	\$ 13.94	\$ 13.94				
Adams	6,969	15.83	14.25		10	122,717	122,717
Allamakee	2,651	12.55				110,316	90,264
Appanoose	3,044	13.99	13.99	10		33,283	36,811
Audubon	5,529	15.49	10.94		10	42,506	42,506
Benton	8,185	13.35	13.35			85,626	77,093
Black Hawk	6,288	14.01	14.01			198,256	199,236
Boone	4,411	14.34	14.34			88,117	85,117
Bremser	4,906	13.54	13.54			63,264	63,264
Buchanan	6,658	14.97	14.97			99,689	99,689
Buena Vista	6,745	14.32	14.32			96,558	96,558
Butler	5,765	14.87	14.87			85,712	85,712
Calhoun	4,751	12.07	13.28		10	57,340	63,074
Carroll	5,758	12.85	14.14		10	73,992	81,291
Cass	9,079	12.57	13.83		10	114,145	125,569
Cedar	18,953	13.81	13.81			261,759	261,759
Cerro Gordo	4,297	13.86	13.86			59,961	59,961
Cherokee	6,890	13.81	13.81			95,138	95,138
Chickasaw	4,662	14.94	14.94			69,634	69,634
Clarke	5,374	13.76	13.76			73,932	73,932
Clay	4,372	16.11	13.09		15	70,415	59,833
Clayton	8,743	13.75	13.75			120,243	120,243
Clinton	5,461	13.33	13.33			72,792	72,792
Crawford	8,222	13.74	13.74			112,946	112,946
Dallas	7,556	13.17	13.17			99,524	99,524
Davis	5,540	13.74	13.74			48,624	48,624
DeWatur	4,683	14.33	14.33			67,085	67,085
Delaware	5,593	13.80	13.80			77,188	77,188
Des Moines	7,494	12.46	13.71		10	93,280	102,718
Dickinson	2,419	14.06	14.02		10	31,136	34,259
Dubuque	4,376	15.55	13.99		10	61,264	61,264
Emmet	2,161	10.34	13.96		35	57,124	77,117
Fayette	4,356	13.68	13.68			59,604	59,604
Floyd	4,647	13.80	13.80			64,126	64,126
Franklin	5,553	14.11	14.11			78,328	78,328
Fremont	4,858	10.78	14.01		30	52,254	68,069
Greene	15,734	13.95	13.95			66,038	66,038
Grundy	6,644	12.79	14.07		10	84,944	95,433
Guthrie	5,617	10.92	13.20		30	61,233	78,787
Hamilton	4,529	12.07	13.28		10	54,672	69,129
Hancock	6,022	14.08	14.08			84,760	84,760
Hardin	8,885	14.26	14.26			126,669	126,669
Harrison	6,474	13.50	13.50			87,404	87,404
Henry	3,856	13.23	13.23			51,012	51,012
Howard	3,664	10.64	14.36		35	28,980	39,623
Humboldt	4,559	13.80	13.80		15	54,708	62,914
Ida	10,505	12.87	12.87			126,299	126,299
Iowa	4,904	13.89	13.89			67,641	67,641
Jackson	11,925	13.84	13.84			165,066	165,066
Jasper	7,501	9.99	13.99		40	74,992	104,947
Jefferson	18,290	12.81	14.09		10	224,432	257,575
Jones	7,322	14.06	14.06			102,968	102,968
Keokuk	13,131	16.06	14.44		10	210,764	205,792
Kossuth	7,356	14.10	14.10			103,702	103,702
Lee	5,084	17.44	12.95		20	88,664	76,951
Linn	11,248	13.32	13.32			149,890	149,890
Louis	7,844	15.91	14.32		10	124,824	112,342
Lyon	4,577	11.73	13.90		10	53,704	69,674
Madison	7,380	13.99	13.99			103,200	103,200
Mahaska	11,868	14.12	14.12			167,000	167,000
Marion	15,106	11.09	11.09		20	167,576	167,576
McCall	10,929	13.57	13.57			148,362	148,362

PART XX—SWINE NINE MONTHS AND OVER—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Marshall	7,050	14.00	14.00			98,710	98,710
Mills	4,785	10.47	13.61		30	50,084	65,109
Mitchell	3,149	14.01	14.01			44,130	44,130
Monona	8,141	14.38	14.38			117,064	117,064
Monroe	4,065	13.72	13.72			55,753	55,753
Montgomery	8,432	14.83	14.83			125,040	125,040
Moscow	8,224	14.38	14.38			118,272	118,272
Mustine	6,754	14.11	14.11			95,048	95,048
O'Brien	2,319	13.31	13.31			30,864	30,864
Page	12,427	12.40	13.64		10	154,156	169,572
Palo Alto	3,290	15.42	13.88		10	50,727	45,654
Plymouth	15,936	12.18	13.40		10	194,076	213,484
Pocahontas	4,015	12.00	13.80		15	45,196	55,425
Polk	5,500	12.86	14.15		10	75,866	83,452
Pottawattamie	12,613	12.90	12.90			162,708	162,708
Poweshiek	12,140	11.18	13.98		25	135,750	169,662
Ringgold	5,411	14.03	14.03			75,804	75,804
Sac	4,825	11.92	13.11		10	57,524	63,276
Scott	8,912	14.58	14.58			129,920	129,920
Shelby	9,245	12.24	14.08		15	113,140	139,111
Sioux	13,424	12.19	14.02		15	163,622	188,165
Story	6,358	13.98	13.98			88,632	88,632
Tama	6,800	11.70	14.08		20	79,755	95,703
Taylor	8,259	14.27	14.27			117,832	117,832
Union	5,939	14.67	14.67			87,096	87,096
Van Buren	3,569	11.66	13.99		20	41,600	49,920
Wapello	6,068	14.00	14.00			84,062	84,062
Warren	10,497	14.12	14.12			148,266	148,266
Washington	17,268	12.94	12.94			223,404	223,404
Wayne	4,519	14.08	14.08			63,622	63,622
Webster	4,886	13.88	13.88			67,823	67,823
Winnebago	4,117	13.24	13.24			54,490	54,490
Winneishiek	6,923	13.55	13.55			93,800	93,800
Woodbury	8,631	12.09	13.18		15	104,312	119,959
Worth	3,208	13.09	13.09			41,977	41,977
Wright	5,266	12.78	14.06		10	67,289	74,018
Totals	693,305	\$ 13.40	\$ 13.86			\$ 9,289,816	\$ 9,614,989

ASSESSMENT OF LIVE STOCK, 1930

PART XXI—SHEEP OVER NINE MONTHS

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair.....	11,849	\$ 6.15	\$ 6.15			\$ 72,900	\$ 72,900
Adams.....	8,367	8.08	8.08			67,204	67,204
Allamakee.....	7,154	7.90	7.90			56,538	56,538
Appanoose.....	17,607	5.82	5.82			102,554	102,554
Audubon.....	6,655	7.09	7.09			47,132	47,132
Benton.....	5,494	5.95	5.95			32,688	32,688
Black Hawk.....	3,812	5.99	5.99			22,847	22,847
Boone.....	2,500	6.02	6.02			15,502	15,502
Bremer.....	3,068	6.12	6.12			18,766	18,766
Buchanan.....	4,630	6.32	6.32			29,234	29,234
Buena Vista.....	5,029	6.35	6.35			31,933	31,933
Butler.....	4,706	6.12	6.12			28,800	28,800
Calhoun.....	4,318	5.99	5.99			25,886	25,886
Carroll.....	4,327	6.45	6.45			27,892	27,892
Cass.....	11,215	5.94	5.94			66,624	66,624
Cedar.....	11,532	6.80	6.80			78,403	78,403
Cerro Gordo.....	4,481	6.03	6.03			27,013	27,013
Cherokee.....	4,042	6.12	6.12			24,720	24,720
Chickasaw.....	5,358	8.14	8.14			43,608	43,608
Clarke.....	5,281	5.06	5.06			49,376	49,376
Clay.....	8,514	5.83	5.83			49,606	49,606
Clayton.....	6,075	6.18	6.18			37,554	37,554
Clinton.....	3,387	6.04	6.04			20,461	20,461
Crawford.....	5,390	5.64	5.64			30,594	30,594
Dallas.....	6,781	5.92	5.92			40,140	40,140
Davis.....	47,510	6.04	6.04			286,756	286,756
Decatur.....	10,935	6.05	6.05			66,209	66,209
Des Moines.....	4,251	6.13	6.13			26,064	26,064
Dickinson.....	5,463	5.80	5.80			31,689	31,689
Dubuque.....	4,060	6.06	6.06			24,224	24,224
Emmet.....	4,088	6.11	6.11			24,984	24,984
Emmet.....	2,476	6.06	6.06			14,996	14,996
Fayette.....	9,308	4.05	6.08	50		37,664	56,456
Floyd.....	5,686	6.02	6.02			34,208	34,208
Franklin.....	4,888	6.31	6.31			30,838	30,838
Fremont.....	1,202	5.88	5.88			7,064	7,064
Greene.....	5,124	6.00	6.00			30,740	30,740
Grundy.....	3,368	6.11	6.11			20,572	20,572
Guthrie.....	8,887	6.06	6.06			53,828	53,828
Hamilton.....	3,816	6.02	6.02			22,966	22,966
Hancock.....	3,830	8.05	8.05			30,836	30,836
Hardin.....	6,426	6.17	6.17			39,670	39,670
Harrison.....	4,023	5.98	5.98			27,666	27,666
Henry.....	15,754	5.92	5.92			92,190	92,190
Howard.....	6,264	6.13	6.13			38,292	38,292
Humboldt.....	2,224	6.07	6.07			13,496	13,496
Ida.....	2,382	4.00	4.00			9,328	9,328
Iowa.....	9,468	5.90	5.90			55,662	55,662
Jackson.....	5,402	6.01	6.01			32,474	32,474
Jasper.....	14,717	5.75	5.75			84,664	84,664
Jefferson.....	13,528	6.02	6.02			81,404	81,404
Johnson.....	9,517	7.20	7.20			68,486	68,486
Jones.....	6,020	8.00	8.00			48,170	48,170
Keokuk.....	16,598	6.10	6.10			101,248	101,248
Kossuth.....	5,073	5.98	5.98			30,322	30,322
Lee.....	17,910	6.96	6.96			124,570	124,570
Linn.....	6,540	6.09	6.09			39,850	39,850
Louisia.....	4,276	6.00	6.00			25,672	25,672
Lyon.....	12,212	6.02	6.02			73,500	73,500
Madison.....	4,564	5.98	5.98			27,276	27,276
Mahaska.....	16,964	6.03	6.03			102,278	102,278
Marion.....	24,118	5.92	5.92			142,776	142,776
Marion.....	16,119	6.16	6.16			99,334	99,334

PART XXI—SHEEP OVER NINE MONTHS—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Actual Value
Marshall.....	8,220	5.94	5.94			48,828	48,828
McAlester.....	3,011	4.92	4.92			14,800	14,800
Mitchell.....	6,212	6.03	6.03			37,444	37,444
Monona.....	2,505	5.60	5.60			14,016	14,016
Monroe.....	10,208	5.03	5.03			60,588	60,588
Montgomery.....	3,787	5.90	5.90			22,340	22,340
Muscogee.....	3,615	6.07	6.07			21,948	21,948
O'Brien.....	6,306	6.11	6.11			42,384	42,384
Oscola.....	6,138	6.09	6.09			37,372	37,372
Page.....	4,858	5.17	5.17			25,112	25,112
Palo Alto.....	2,372	5.98	5.98			14,175	14,175
Plymouth.....	9,875	7.92	7.92			78,240	78,240
Pocahontas.....	2,208	6.00	6.00			13,248	13,248
Polk.....	3,884	4.37	6.12	40		16,973	23,762
Pottawattamie.....	9,527	5.00	5.00			47,635	47,635
Poweshiek.....	9,243	6.33	6.32			58,376	58,376
Ringgold.....	10,976	6.03	6.03			66,143	66,143
Sac.....	4,797	6.02	6.02			28,856	28,856
Scott.....	2,324	6.02	6.02			13,994	13,994
Shelby.....	5,880	5.99	5.99			35,260	35,260
Sioux.....	9,217	6.01	6.01			55,438	55,438
Story.....	2,597	6.30	6.30			16,372	16,372
Tama.....	7,401	6.96	6.96			51,490	51,490
Taylor.....	11,894	6.07	6.07			72,230	72,230
Union.....	6,452	5.61	5.61			36,093	36,093
Van Buren.....	30,946	6.01	6.01			185,896	185,896
Wapello.....	11,802	6.00	6.00			71,352	71,352
Warren.....	12,403	6.35	6.35			78,792	78,792
Washington.....	12,556	5.04	5.04			63,319	63,319
Wayne.....	12,658	6.48	6.48			81,960	81,960
Webster.....	1,928	5.92	5.92			11,422	11,422
Winnebago.....	2,965	5.98	5.98			17,732	17,732
Winneshek.....	10,510	6.04	6.04			63,458	63,458
Woodbury.....	8,311	7.99	7.99			66,392	66,392
Worth.....	2,310	6.05	6.05			13,966	13,966
Wright.....	5,175	5.99	5.99			31,012	31,012
Totals.....	775,917	\$ 6.14	\$ 6.18			\$ 4,765,933	\$ 4,791,534

Assessment of Live Stock, 1930

ASSESSMENT OF LIVE STOCK, 1930
PART XXII—GOATS OVER ONE YEAR—ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair	69	6.84	67
Adams	10	6.49	64
Allamore	33	2.79	27
Appanoose	123	3.69	369
Audubon	14	4.00	56
Benton	21	7.05	147
Black Hawk	11	9.00	99
Boone	16	8.25	132
Bremer	12	6.00	72
Buchanan	136	3.96	538
Buena Vista	29	5.66	164
Butler	25	5.12	128
Calhoun	48	5.12	246
Carroll	20	5.60	112
Cass	27	7.33	198
Cedar	64	2.62	168
Cerro Gordo	59	7.80	462
Cherokee	42	8.00	336
Chickasaw	29	11.14	323
Clarke	21	7.81	164
Clay	28	5.20	145
Clayton	3	11.33	34
Clinton	2	4.00	8
Crawford	163	1.78	289
Dallas	41	7.62	312
Davis	19	4.40	84
Deatur	40	5.20	208
Delaware	29	4.00	116
Des Moines	17	1.69	28
Dickinson	11	6.55	72
Dubuque	17	10.59	180
Emmet	12	7.00	84
Fayette	22	4.00	88
Floyd	6	5.33	32
Franklin	17	6.12	104
Fremont	17	7.18	122
Greene	22	4.18	92
Grundy	23	6.00	138
Guthrie	89	4.14	368
Hamilton	10	8.00	80
Hancock	7	4.00	28
Hardin	31	10.84	336
Harrison	100	3.76	376
Henry	57	2.18	124
Howard	27	5.23	141
Humboldt	18	8.00	144
Ia	34	4.00	136
Iowa	168	2.60	437
Jackson	104	2.56	264
Jasper	32	6.06	194
Jefferson	52	4.16	216
Johnson	23	7.91	182
Jones	6	8.00	48
Keokuk	98	6.21	609
Kossuth	32	5.81	186
Lee	106	4.13	438
Linn	40	2.00	80
Louisa	1	12.00	12
Lucas	39	2.56	99
Lyon	12	6.50	78
Madison	39	6.24	243
Mahaaska	26	7.23	188
Marion	20	9.60	192
Marshall	43	8.84	380

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

Counties	Number	Reported Average Value	Reported Actual Value
Mills	23	9.39	216
Mitchell	12	8.17	98
Monona	15	4.53	68
Monroe	246	2.56	629
Montgomery	24	7.33	176
Muscatine	18	7.78	140
O'Brien	42	5.14	216
Osceola	9	4.45	40
Page	59	6.64	392
Palo Alto	20	5.20	104
Plymouth	9	4.89	44
Pocahontas	21	6.10	128
Polk	21	7.48	157
Pottawattamie	41	5.00	206
Poweshiek	14	13.20	184
Ringgold	143	2.76	394
Sac	26	4.90	104
Scott	65	9.79	636
Shelby	42	7.34	308
Sioux	27	6.75	182
Story	16	9.50	152
Tama	79	1.22	96
Taylor	16	6.50	104
Union	30	4.93	148
Van Buren	14	8.57	120
Wapello	10	7.20	72
Warren	81	4.70	380
Washington	33	3.64	120
Wayne	61	7.18	438
Webster	42	5.60	235
Winnebago	7	4.58	32
Winnesiek	16	5.13	82
Woodbury	15	4.67	70
Worth	29	6.07	176
Wright	29	6.07	176
Totals	3,840	4.87	18,006

TABLE NO. 1—RAILROADS

Length of Railroads January 1, 1930, and the Taxable Value Thereof

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile,	Aggregate Taxable Value
Atchison, Topeka & Santa Fe Railway	Lee	19.800	19.800	\$ 38,000.00	\$ 752,200.00
Account sleeping cars				509.00	11,317.40
Atlantic Northern Railway	Audubon Cass Shelby	6.700 7.530 3.040	17.070	1,625.00	27,738.75
Burlington, Muscatine & Northwestern Railway	Muscatine	5.500	5.500	1,500.00	8,250.00
Chicago, Burlington & Quincy Railway			1,365.143	8,250.00	11,292,429.75
Account sleeping cars				58.00	79,178.30
Main Line	Adams Clarke Des Moines Henry Jefferson Lucas Mills Monroe Montgomery Union Wapello	25.962 25.822 18.070 19.364 24.586 26.853 27.623 27.915 25.902 24.779 26.723	273.569		
Ft. Madison Branch	Henry Jefferson Lee Van Buren	2.670 13.000 25.640 14.720	56.030		
Albia, K. & D. M. and D. M. & K. Branch	Marion Monroe Polk Warren	39.204 10.772 10.135 7.696	67.807		
Chariton, D. M. & Southern Branch	Lucas Warren	9.051 21.407	30.458		
Chariton Branch	Decatur Lucas Wayne	15.907 13.741 6.866	36.514		
Leon, Mt. Ayr & Southwestern Branch	Decatur Ringgold	25.639 28.642	54.281		
Creston Branch	Adams Taylor Union	3.960 28.008 10.742	42.688		
Creston & Northern Branch	Adair Union	18.414 7.922	26.336		
Western Iowa Railroad	Adair Cass	10.270 10.065	20.365		
Nebraska City Branch	Fremont Montgomery Page	19.741 7.668 11.800	39.209		
Red Oak and Atlantic Branch	Cass Montgomery Pottawattamie	3.557 12.439 1.996	17.992		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Nebraska City, Sidney & Northeast	Fremont	11.915		8.918	20.833
Hastings & Avoca Branch	Mills Pottawattamie	10.483 5.244	15.727		
C. B. & Northern R. R.	Dubuque	.532	.532		
Burlington & Western Ry.	Henry Jefferson Keokuk Mahaska Marion Washington	10.679 17.784 13.443 26.746 .803 13.875	83.330		
Burlington & Northwestern Railway	Des Moines Henry Louisa Washington	12.996 9.520 3.148 19.014	38.678		
Des Moines & Kansas City Railroad	Clarke Decatur Madison Polk Warren	20.508 26.636 12.379 7.428 27.357	94.898		
St. Louis, Keokuk & Northwestern	Henry Lee	14.250 36.750	51.000		
Keokuk & St. Paul Railway	Des Moines Lee	8.980 33.346	42.326		
Keokuk & Western Railroad	Appanoose Decatur Wayne	29.200 14.180 29.869	73.249		
Humeston & Shenandoah Railroad	Decatur Page Ringgold Taylor	14.350 27.130 27.208 27.000	96.748		
Chicago, Burlington & Kansas City	Appanoose Davis Lee Van Buren	17.970 15.450 16.890 27.330	77.640		
Kansas City, St. Joe and Council Bluffs	Fremont Mills Pottawattamie	29.580 17.963 8.280	55.823		
Clarinda, College Springs & Southwestern	Page	17.768	17.768		
Brownsville & Nodaway Valley	Montgomery Page	2.418 22.810	25.228		
Tarkio Valley Railroad	Page	2.174	2.174		
Iowa & St. Louis Railroad	Appanoose	5.430	5.430		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Chicago Great Western Ry. Account sleeping cars			789.176	\$ 6,500.00 89.00	\$ 4,999,544.00 68,456.00
Main Line	Bremer Buchanan Chickasaw Delaware Dubuque Fayette Howard Mitchell	6.008 11.374 25.536 25.624 31.204 19.841 13.080 9.889	142.493		
Southern Division	Black Hawk Buchanan Fayette Grundy Jasper Madison Marshall Polk Ringgold Tama Taylor Union Warren	20.237 2.209 6.991 7.922 19.022 19.466 31.818 29.632 23.899 12.628 5.779 22.506 15.787	228.194		
Cedar Falls Branch	Black Hawk	7.526	7.526		
Waverly Branch	Bremer	21.871	21.871		
M. C. & Ft. D.—Main Line	Calhoun Carroll Cerro Gordo Crawford Franklin Harrison Mitchell Pottawattamie Shelby Webster Worth Wright	19.568 32.222 31.484 1.872 .535 1.949 5.305 28.373 32.514 27.731 16.657 33.426	233.940		
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer Butler Fayette Franklin Wright	25.328 27.743 7.349 24.144 12.262	96.826		
M. C. & Ft. D.—Lehigh Branch	Webster	15.751	15.751		
Wisconsin, Minnesota & Pacific Branch	Howard Mitchell	1.511 20.994	22.505		
Chicago, Milwaukee, St. Paul & Pacific Ry. Account sleeping cars			1,855.139	\$ 7,500.00 13.00	\$12,913,475.00 24,116.70
Iowa Division	Benton Boone Carroll Clinton Crawford Dallas Guthrie Harrison Jackson Jones	24.060 9.920 23.829 35.310 12.990 20.510 19.560 7.010 12.920 25.470			

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
	Linn Marshall Pottawattamie Shelby Story Tama	25.800 24.960 25.550 24.070 24.660 26.410	344.070		
Green Island Branch	Clinton Jackson	.700 12.140	12.900		
Kansas City Division	Appanoose Benton Iowa Keokuk Linn Monroe Wapello Wayne	22.320 1.720 32.600 30.700 17.370 10.470 28.600 14.960	158.860		
Sioux City Branch	Crawford Monona Woodbury	31.160 27.530 31.860	90.650		
Dubuque Division	Allamakee Clayton Dubuque Jackson	36.120 36.220 32.830 31.100	136.290		
Cascade Branch, narrow gauge	Dubuque Jackson	19.600 16.120	35.720		
Volga Branch	Clayton Fayette	42.010 16.240	58.250		
Waukon Branch	Allamakee	22.850	22.850		
Davenport & Northwestern Division	Cedar Clayton Clinton Delaware Fayette Jones Scott Winnebuck	3.900 12.170 12.220 28.960 37.020 27.570 25.220 2.470	149.720		
Dubuque & Southwestern Division	Delaware Dubuque Jones Linn	7.950 7.720 19.720 8.120	43.570		
Maquoketa Branch	Clinton Jackson Scott	21.500 2.890 7.800	32.190		
Clinton Branch	Clinton	10.580	10.580		
Iowa & Minnesota Division	Howard Winnebuck	24.520 17.220	41.750		
Decorah Branch	Winnebuck	9.510	9.510		
Austin Branch	Cerro Gordo Mitchell Worth	9.140 7.760 11.220	28.120		
Iowa & Dakota Division	Allamakee Cerro Gordo Chickasaw Clay	4.020 24.220 26.320 24.310			

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value	
Elkader Branch	Clayton	22.680	22.680			
	Floyd	24.820	24.820			
	Hancock	24.150	24.150			
	Kossuth	24.350	24.350			
	Lyon	9.420	9.420			
	O'Brien	24.020	24.020			
	Winneshiek	29.080	29.080			
Winneshiek	29.750	29.750	291.490			
Elkader Branch	Clayton	19.180	19.180			
Spirit Lake Branch	Clay	8.110	8.110			
	Dickinson	12.330	12.330	20.440		
Sioux City & Dakota Division	Lyon	3.040	3.040			
	Plymouth	15.000	15.000			
	Sioux	16.870	16.870			
	Woodbury	5.820	5.820	40.430		
Des Moines Division—Main Line	Buena Vista	14.920	14.920			
	Calhoun	29.280	29.280			
	Clay	19.800	19.800			
	Dallas	26.710	26.710			
	Greene	27.360	27.360			
	Guthrie	16.960	16.960			
	Pocahontas	11.010	11.010			
	Polk	10.870	10.870	156.450		
	Des Moines Division—Boone Line	Boone	15.400	15.400		
		Dallas	9.820	9.820		
Polk		10.910	10.910	55.060		
Des Moines Division—Storm Lake Branch	Buena Vista	7.850	7.850			
	Calhoun	11.730	11.730			
	Sac	19.150	19.150	38.730		
Muscatine Line	Jefferson	4.020	4.020			
	Keokuk	2.280	2.280			
	Louis	9.110	9.110			
	Muscatine	10.720	10.720			
	Scott	1.900	1.900			
	Wapello	13.870	13.870			
	Washington	26.200	26.200	78.200		
Chicago & North-Western Ry. Account sleeping cars			1,618.800	\$ 9,125.00	\$14,72,987.20	
Chicago & Northwestern Ry.				146.00	28,323.80	
Boone	Boone	24.840	24.840			
	Carroll	25.410	25.410			
	Cedar	24.980	24.980			
	Clinton	40.170	40.170			
	Crawford	31.600	31.600			
	Greene	24.190	24.190			
	Harrison	20.320	20.320			
	Lincoln	24.270	24.270			
	Marshall	25.900	25.900			
	Pottawattamie	19.000	19.000			
	Story	24.230	24.230			
	Tama	25.240	25.240	325.210		
	Iowa Midland Branch	Clinton	22.400	22.400		
		Jackson	14.600	14.600		
		Jones	22.980	22.980	70.980	
Stanwood & Tipton Branch	Cedar	8.600	8.600			

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Ottumwa, Cedar Falls & St. Paul Branch	Benton	2.470	2.470		
	Keokuk	16.800	16.800		
	Mahaska	12.660	12.660		
	Pocahontas	27.250	27.250		
	Tama	.110	.110	69.300	
Molongs Branch	Boone	19.000	19.000		
Southern Iowa Branch	Mahaska	19.150	19.150		
	Monroe	16.800	16.800	32.900	
Maple River Branch	Carroll	9.240	9.240		
	Ida	28.160	28.160		
	Monona	24.520	24.520		
	Plymouth	7.980	7.980		
	Woodbury	24.020	24.020	179.940	
Boyer Valley Branch	Crawford	17.940	17.940		
	Sac	6.430	6.430	24.770	
Soldier River Branch	Crawford	28.220	28.220		
	Harrison	12.120	12.120		
	Monona	19.750	19.750	61.190	
Fox Lake Branch	Emmet	12.740	12.740		
	Kossuth	11.730	11.730		
	Palo Alto	2.740	2.740	32.270	
Iowa Railway Coal & Mig. Co.	Boone	2.200	2.200	1.250	
Des Moines & Minneapolis	Hamilton	7.420	7.420		
	Polk	24.110	24.110		
Story	25.730	25.730	57.290		
Iowa-Southwestern Branch	Adair	11.420	11.420		
	Carroll	25.420	25.420		
	Crawford	1.820	1.820		
	Shelby	18.725	18.725	57.620	
Iowa-Minnesota & Northwestern Branch	Benton	.430	.430		
	Black Hawk	8.270	8.270		
	Butler	21.110	21.110		
	Cerro Gordo	29.010	29.010		
	Floyd	.020	.020		
	Grundy	18.478	18.478		
	Towa	29.210	29.210		
	Winneshiek	11.430	11.430		
	Worth	13.870	13.870	140.820	
	Sioux City & Pacific Branch	Harrison	22.400	22.400	
Monona		25.700	25.700		
Woodbury		22.220	22.220	59.470	
Alden Branch	Hardin	26.400	26.400		
Toledo & Northwestern Branch	Buena Vista	22.270	22.270		
	Calhoun	22.840	22.840		
	Clay	5.700	5.700		
	Grundy	12.730	12.730		
	Hamilton	45.280	45.280		
	Hardin	24.810	24.810		
	Humboldt	25.140	25.140		
	Kossuth	26.510	26.510		
	O'Brien	25.920	25.920		
	Pocahontas	24.180	24.180		
Sac	8.270	8.270			
Sioux	27.420	27.420			

TAXABLE VALUATION OF PROPERTY

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Hawarden Branch	Tama.....	22.140	385.570		
	Webster.....	25.960			
	Wright.....	23.850			
	Plymouth.....	20.520			
Chicago, Rock Island & Pacific Ry.	St. Louis.....	7.630	28.150		
	St. Charles.....				
Account sleeping cars			2,169.300	\$ 7,375.00	\$15,945,962.50
Illinois Division	Adair.....	8.530	318.500		
	Cass.....	27.000			
	Cedar.....	6.800			
	Dallas.....	17.540			
	Guthrie.....	19.200			
	Iowa.....	25.250			
	Jasper.....	34.380			
	Johnson.....	27.300			
	Madison.....	8.400			
	Muscatine.....	25.050			
	Polk.....	27.870			
	Pottawattamie.....	45.110			
	Poweshiek.....	25.600			
	Scott.....	13.760			
	Shelby.....	6.420			
Newton to Reasnor	Jasper.....	10.420	10.420		
Menlo to Guthrie Center	Guthrie.....	14.500	14.500		
Atlantia to Audubon	Audubon.....	16.330	25.200		
	Cass.....	8.870			
Griswold Branch	Cass.....	14.220	14.220		
Harlan Branch	Pottawattamie.....	1.160	11.910		
	Shelby.....	10.750			
Carson Branch	Pottawattamie.....	17.730	17.730		
St. Paul & Kansas City Short Line	Davis.....	.850	152.820		
	Jasper.....	17.520			
	Lee.....	27.190			
	Mahaska.....	21.340			
	Marion.....	14.640			
	Polk.....	7.650			
	Van Buren.....	33.650			
	Wapello.....	29.980			
Keosauqua Branch	Van Buren.....	4.500	4.500		
Oskaloosa Division	Keokuk.....	25.790	79.790		
	Mahaska.....	26.830			
	Marion.....	12.860			
	Washington.....	14.300			
Missouri Division: Southwestern Division	Appanoose.....	29.900	192.740		
	Davis.....	22.800			
	Jefferson.....	26.400			
	Louisia.....	19.020			
	Muscatine.....	22.770			
	Scott.....	12.000			
	Wapello.....	7.740			
	Washington.....	24.110			
	Wayne.....	27.830			
	Wilton Branch	Muscatine.....				11.880	11.880

ASSESSMENT OF PUBLIC UTILITIES

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value				
Winterset Branch	Madison.....	12.880	40.750						
	Polk.....	7.630							
	Warren.....	20.180							
Indianola Branch	Warren.....	6.320	6.320						
St. Paul & Kansas City Short Line	Lucas.....	30.280	64.540						
	Marion.....	16.350							
	Warren.....	13.300							
	Wayne.....	14.610							
Cedar Rapids Minnesota Division: St. Paul & Kansas City Short Line	Cerro Gordo.....	15.820	118.300						
	Franklin.....	25.100							
	Hardin.....	27.220							
	Polk.....	21.650							
	Story.....	28.600							
	Decorah Branch	Buchanan.....				25.820	114.180		
Fayette.....	44.200								
Linn.....	21.090								
Postville Branch	Winnebleshiek.....	22.970							
	Allamakee.....	1.820	3.420						
Fayette.....	.480								
B. C. R. & N.—Main Line	Winneshiek.....	1.120	229.080						
	Benton.....	22.900							
	Black Hawk.....	32.810							
	Bremer.....	4.170							
	Butler.....	21.080							
	Cedar.....	8.920							
	Cerro Gordo.....	10.880							
	Des Moines.....	21.190							
	Floyd.....	20.320							
	Johnson.....	16.080							
	Linn.....	21.670							
	Louis.....	23.190							
	Muscatine.....	19.180							
	Worth.....	6.790							
	Waverly Branch	Bremer.....				5.800	5.800		
	Montezuma Branch	Johnson.....				7.070	92.620		
		Keokuk.....				21.250			
Mahaska.....		4.310							
Muscatine.....		19.250							
Poweshiek.....		6.770							
Washington.....	23.960								
Iowa City & Western	Johnson.....	10.130	11.530						
	Washington.....	1.400							
Cedar Rapids & Clinton	Cedar.....	36.110	60.200						
	Clinton.....	14.650							
	Johnson.....	2.950							
	Scott.....	25.490							
Davenport, Iowa & Dakota	Cedar.....	9.130	12.560						
	Muscatine.....	.660							
	Scott.....	2.770							
Dakota Division: C. R., I. F. & N. W.—Main Line	Benton.....	15.370	26.330						
	Dickinson.....	26.330							
	Emmet.....	16.180							
	Franklin.....	12.460							
	Franklin.....	12.460							

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
	Grundy.....	26.310			
	Hardin.....	17.910			
	Humboldt.....	25.099			
	Kossuth.....	4.310			
	Lyon.....	37.830			
	Oseola.....	25.019			
	Palo Alto.....	27.390			
	Tama.....	18.200			
	Wright.....	26.150	278.900		
Worthington Branch.....	Dickinson.....	4.050			
	Oseola.....	.650	4.700		
Forest City Branch.....	Hancock.....	24.700			
	Kossuth.....	6.000			
	Winnebago.....	21.260			
	Wright.....	18.900	70.980		
Titonka Branch.....	Hancock.....	21.100			
	Kossuth.....	3.820	24.920		
Lakota Division.....	Emmet.....	20.040			
	Kossuth.....	25.810			
	Winnebago.....	4.920	50.770		
Gowrie & Northwestern.....	Buena Vista.....	4.000			
	Calhoun.....	16.400			
	Clay.....	25.970			
	O'Brien.....	13.220			
	Oseola.....	12.940			
	Pocahontas.....	29.390			
	Webster.....	7.410	109.830		
Chicago, St. Paul, Minneapolis & Omaha Railway.....			74.260	\$ 12,000.00	\$ 891,120.00
Account sleeping cars.....				1.2.00	8,317.10
Main Line.....	O'Brien.....	6.610			
	Oseola.....	17.980			
	Plymouth.....	9.480			
	Sioux.....	22.000			
	Woodbury.....	.660	56.820		
Rock River Branch.....	Lyon.....	17.440	17.440		
Davenport, Rock Island & Northwestern Railway.....			36.580	\$ 8,000.00	\$ 292,640.00
Account sleeping cars.....				52.00	1,907.15
	Clinton.....	9.120			
	Scott.....	27.460	36.580		
Des Moines Terminal Railway.....	Polk.....	.980	.980	\$ 40,323.00	\$ 39,516.55
Des Moines Union Railway.....	Polk.....	4.019	4.019	\$114,000.00	\$ 458,106.00
Account sleeping cars.....				78.00	313.30
Dubuque & Sioux City Ry.....			716.410	\$ 7,750.00	\$ 5,532,177.50
Account sleeping cars.....				46.00	22,954.45
Main Line.....	Black Hawk.....	27.590			
	Buchanan.....	24.500			
	Buena Vista.....	25.400			
	Butler.....	24.950			
	Calhoun.....	14.570			
	Cherokee.....	29.800			
	Delaware.....	24.460			
	Dubuque.....	29.900			
	Franklin.....	1.100			
	Hamilton.....	22.600			
	Hardin.....	23.750			
	Pocahontas.....	9.770			
	Plymouth.....	34.870			
	Webster.....	27.340			
	Woodbury.....	6.130	327.680		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Omaha District.....	Calhoun.....	25.840			
	Crawford.....	33.170			
	Harrison.....	29.429			
	Pottawattamie.....	19.720			
	Sac.....	18.900			
	Webster.....	5.970	133.080		
Cedar Rapids Branch.....	Delaware.....	14.070			
	Linn.....	27.780	41.850		
Mona Branch.....	Black Hawk.....	7.500			
	Bremer.....	19.440			
	Chickasaw.....	7.010			
	Floyd.....	19.180			
	Mitell.....	22.730	75.940		
Stacyville Branch.....	Mitchell.....	7.860	7.860		
Onawa Branch.....	Cherokee.....	16.010			
	Ida.....	3.230			
	Monona.....	16.320			
	Woodbury.....	25.940	60.490		
Sioux Falls Branch.....	Cherokee.....	11.400			
	Lyon.....	24.200			
	O'Brien.....	27.370			
	Sioux.....	7.080	70.110		
Dunleith & Dubuque Bridge Co.....	Dubuque.....	1.010	1.010	\$ 10,000.00	\$ 10,100.00
Great Northern Railway.....			78.010	\$ 6,750.00	\$ 526,567.50
	Lyon.....	18.480			
	Plymouth.....	25.570			
	Sioux.....	27.310			
	Woodbury.....	6.850	78.010		
Iowa Transfer Railway (Electrified).....	Polk.....	.240	.240	\$ 48,000.00	\$ 11,520.00
Manchester & Oneida Railway.....	Delaware.....	8.028	8.028	\$ 1,500.00	\$ 12,042.00
Minneapolis & St. Paul Ry.....			789.690	\$ 4,000.00	\$ 3,158,760.00
Account sleeping cars.....				14.00	11,055.63
Minnesota, Iowa State Line to Angus.....	Boone.....	24.770			
	Hancock.....	25.700			
	Humboldt.....	23.450			
	Kossuth.....	7.780			
	Webster.....	35.280			
	Winnebago.....	20.520			
	Worth.....	.540	138.310		
Minnesota, Iowa State Line to Storm Lake.....	Buena Vista.....	20.130			
	Clay.....	26.500			
	Dickinson.....	7.920			
	Emmet.....	18.940	73.550		
Des Moines to Ruthven and Ft. Dodge.....	Boone.....	2.960			
	Dallas.....	26.970			
	Greene.....	23.050			
	Humboldt.....	6.350			
	Palo Alto.....	20.900			
	Pocahontas.....	16.730			
	Polk.....	9.050			
	Webster.....	31.800	137.880		
Northwood to Albia.....	Cerro Gordo.....	24.350			
	Franklin.....	27.230			
	Hardin.....	28.770			

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Oskaloosa to Mississippi River	Jasper.....	3.900	189.500		
	Mahaska.....	25.250			
	Marshall.....	29.830			
	Monroe.....	13.580			
	Poweshiek.....	22.910			
	Wapello.....	.010			
	Worth.....	13.390			
Hampton to Algona	Henry.....	19.180	59.040		
	Jefferson.....	1.790			
	Keokuk.....	36.350			
	Louisa.....	22.520			
	Washington.....	14.440			
Minerva Junction to Story City	Marshall.....	15.250	34.780		
	Story.....	19.530			
Newburg to Van Cleave	Jasper.....	6.000	16.200		
	Marshall.....	10.200			
New Sharon to Newton	Jasper.....	20.810	28.270		
	Mahaska.....	7.380			
	Poweshiek.....	.080			
Lynnville Junction to Lynnville	Jasper.....	2.550	2.550		
G. & M. Junction to Montezuma	Poweshiek.....	13.640	13.640		
Omaha Bridge & Terminal Ry Account sleeping cars	Pottawattamie.....	.500	.500	\$ 20,000.00 10.00	\$ 10,000.00 5.00
Sioux City Bridge Co.	Woodbury.....	.789	.789	\$ 8,000.00	\$ 6,312.00
Sioux City Terminal Railway	Woodbury.....	2.050	2.050	\$ 25,000.00	\$ 1,250.00
Tabor & Northern Railway	Mills.....	8.790	8.790	\$ 1,500.00	\$ 13,185.00
Union Pacific Railway Account sleeping cars	Pottawattamie.....	2.080	3.800	\$ 93,250.00 665.00	\$ 354,350.00 2,227.00
Union Avenue Line	Pottawattamie.....	1.720	3.800		
Wabash Railway Account sleeping cars			202.750	\$ 5,250.00 33.00	\$ 1,064,437.50 6,690.75
Main Line	Appanoose.....	7.270	43.010		
	Davis.....	26.260			
	Wapello.....	9.480			
Omaha & St. Louis Line	Fremont.....	8.740	65.770		
	Mills.....	25.960			
	Page.....	19.840			
	Pottawattamie.....	11.230			
Des Moines & St. Louis Line	Appanoose.....	17.900	93.970		
	Marion.....	39.100			
	Monroe.....	21.800			
	Polk.....	15.080			
Totals, Railroads		9,740.975			\$74,138,561.25
Sleeping cars					639,874.25
Grand Totals					\$74,778,435.50

TABLE NO. 2—INTERURBANS

Length of Interurban Lines January 1, 1930, and the Taxable Value Thereof

Name of Line	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value	
Cedar Rapids & Iowa City Ry.	Johnson.....	15.220	27.300	\$ 5,000.00	\$ 136,500.00	
	Linn.....	9.080				
Cedar Rapids & Marion City Ry.	Linn.....	21.940	21.940	5,000.00	109,700.00	
Charles City Western Railway	Floyd.....	21.320	21.320	2,700.00	57,564.00	
Clinton, Davenport & Muscatine Ry.	Clinton.....	10.860	31.060	58.320	3,000.00	
	Muscatine.....	16.400				
	Scott.....	31.060				
Des Moines & Central Iowa Ry. Co.	Dallas.....	21.200	59.720	2,400.00	143,328.00	
	Jasper.....	5.450				
	Polk.....	33.070				
Des Moines City Railway Co.	Polk.....	3.910	3.910	4,000.00	15,640.00	
	Ft. Dodge, Des Moines & Southern Railroad	Boone.....				31.790
		Calhoun.....				13.310
		Greene.....				1.180
		Hamilton.....				5.760
		Polk.....				20.450
		Story.....				18.800
		Webster.....				54.470
145.760		3,300.00	481,098.00			
Iowa Southern Utilities Co.	Appanoose.....	18.840	29.670	2,400.00	71,208.00	
	Monroe.....	10.830				
Mason City & Clear Lake R. R.	Cerro Gordo.....	15.530	15.530	2,750.00	42,707.50	
Tama & Toledo Railroad	Tama.....	3.500	3.500	1,200.00	4,200.00	
Waterloo, Cedar Falls & Northern Railroad	Benton.....	9.960	107.650	2,400.00	258,360.00	
	Black Hawk.....	60.730				
	Bremser.....	10.530				
	Buchanan.....	5.730				
	Linn.....	20.710				
	20.710					
Total		494.62			\$ 1,495,175.50	

TABLE NO. 3—SLEEPING CARS

Railroads Assessed on Account of Sleeping Cars, with Mileage and Taxable Values for Year Ended December 31, 1929

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which assessments are placed	Taxable value per mile of sleeping cars	Aggregate tax on sleeping cars
Atchison, Topeka & Santa Fe Railroad	19,890	\$ 569.00	\$ 11,317.40
Chicago, Burlington & Quincy Railroad	1,365,143	58.00	79,178.30
Chicago, Great Western Railroad	769,176	89.00	68,456.60
Chicago, Milwaukee, St. Paul & Pacific Railroad	1,855,130	13.00	24,118.70
Chicago and Northwestern Railroad	1,618,869	146.00	236,351.50
Chicago, Rock Island & Pacific Railroad	2,162,300	72.00	155,685.60
Chicago, St. Paul, Minneapolis & Omaha Railway	74,369	112.00	\$ 8,311.50
Davenport, Rock Island & Northwestern Railway	36,580	52.00	1,902.15
Des Moines Union Railway	4,019	78.00	313.50
Dubuque & Sioux City Railway	716,410	46.00	32,954.55
Minneapolis & St. Louis Railway	789,690	14.00	11,054.55
Omaha Bridge & Terminal Railway	500	10.00	5.00
Union Pacific Railroad	3,800	665.00	2,527.00
Wabash Railroad	202,750	33.00	6,690.75
Totals	9,618,508		\$ 638,874.55

TABLE NO. 4—ASSESSMENT BY COUNTIES

Length and Taxable Value of Railroads and Interurbans, by Counties, Including Sleeping Cars, for the Year Ended December 31, 1929

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Adair	37,214		\$ 301,879,882
C. B. & Q.—Creston & Northern	18,414	\$ 8,308	\$ 152,983,512
C. B. & Q.—Western Iowa	10,270	8,308	85,323,160
C. R. I. & P.—Iowa Division	8,530	7,447	63,522,910
Adams	29,862		\$ 248,003,496
C. B. & Q.—Main Line	25,962	\$ 8,308	\$ 215,443,006
C. B. & Q.—Creston Branch	3,900	8,308	32,650,440
Allamakee	64,820		\$ 480,872,540
C. M., St. P. & Pacific—Dubuque Division	36,130	\$ 7,513	\$ 271,444,690
C. M., St. P. & Pacific—Iowa & Dakota Div.	4,070	7,513	30,302,260
C. M., St. P. & Pacific—Waukon Branch	22,830	7,513	171,672,650
C. R. I. & P.—Postville Branch	1,830	7,447	13,583,540
Appanoose	148,830		\$ 1,005,545,370
C. B. & Q.—K. & W. R. R.	29,200	\$ 8,308	\$ 242,503,000
C. B. & Q.—Iowa & St. Louis	5,430	8,308	45,112,440
C. B. & Q.—C. B. & K. C. R. R. Div.	17,970	8,308	149,294,760
C. M., St. P. & Pacific—K. O. Division	22,320	7,513	167,690,160
C. R. I. & P.—Southwestern Division	29,900	7,447	222,663,300
Iowa Southern Utilities	18,840	2,400	45,216,000
Wabash—Main Line	7,270	5,283	38,407,410
Wabash—Des Moines & St. Louis	17,900	5,283	94,665,700
Audubon	34,680		\$ 240,504,160
Atlantic Northern	6,760	1,625	10,887,500
C. N. W. Railway	11,650	9,271	108,007,150
C. R. I. & P.—Audubon Branch	16,330	7,447	121,609,510
Benton	101,920		\$ 761,034,640
C. M., St. P. & Pacific—Iowa Division	24,080	\$ 7,513	\$ 180,913,640
C. M., St. P. & Pacific—Kansas City Division	1,780	7,513	13,373,140
C. N. W.—Clinton to Council Bluffs	24,840	9,271	230,291,640
C. N. W.—Iowa, Minnesota & Northwestern	450	9,271	4,186,590
C. N. W.—Ottumwa, C. F. & St. P. Branch	2,470	9,271	22,809,370
C. R. I. & P.—B. C. R. & N.—Main Line	22,990	7,447	171,306,530
C. R. I. & P.—C. R., Iowa Falls & N. W.	15,370	7,447	114,606,390
Waterloo, Cedar Falls & Northern	9,560	2,400	23,904,000
Black Hawk	172,563		\$ 972,067,607
C. G. W.—Southern Division	39,357	\$ 6,589	\$ 260,022,273
C. G. W.—Cedar Falls Branch	7,539	6,589	49,588,814
C. N. W.—Iowa, Minnesota & N. W. Branch	6,270	9,271	58,139,170
C. R. I. & P.—B. C. R. & N.—Main Line	32,810	7,447	244,336,070
Dubuque & Sioux City—Main Line	27,590	7,796	215,091,640
Dubuque & Sioux City—Mona Branch	7,590	7,796	59,171,640
Waterloo, Cedar Falls & Northern	69,729	2,400	145,728,000
Boone	122,910		\$ 759,286,210
C. M., St. P. & Pacific—Iowa Division	9,920	\$ 7,513	\$ 74,528,960
C. M., St. P. & Pacific—D. M. Div. B. L.	15,400	7,513	115,700,200
C. & N. W.—Main Line	24,800	9,271	229,929,800
C. & N. W.—Iowa Railway, Coal & Mig. Co.	3,250	9,271	30,139,750
C. & N. W.—Moingona Branch	10,000	9,271	92,710,000
Fort Dodge, Des Moines & Southern	31,790	3,300	104,907,000
M. & St. L.—Main Line	24,770	4,014	99,436,780
M. & St. L.—D. M. to Ruthven	2,980	4,014	11,951,730

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Bremer	93.217		\$ 602,114.961
C. G. W.—Main Line	6.008	6,589	39,586.712
C. G. W.—Oelwein-Clarion Branch	20.398	6,589	167,347.422
C. G. W.—Waverly Branch	21.871	6,589	31,653.399
C., R. I. & P.—B., C. R. & N.—Main Line	4.170	7,447	45,192.600
C., R. I. & P.—Waverly Branch	5.800	7,447	43,192.600
Dubuque & Sioux City—Mona Branch	19.440	7,796	151,554.340
Waterloo, Cedar Falls & Northern	10.530	2,400	25,272.000
Buchanan	70.396		\$ 491,621.567
C. G. W.—Main Line	11.874	6,589	74,943.286
C. G. W.—Southern Division	9.899	6,589	19,161.511
C., R. I. & P.—Decorah Branch	25.830	7,447	192,536.010
Dubuque & Sioux City	24.560	7,796	191,460.700
Waterloo, Cedar Falls & Northern	5.730	2,400	13,752.000
Buena Vista	96.070		\$ 700,050.900
C., M., St. P. & Pacific—D. M. Division	14.920	7,513	112,065.360
C., M., St. P. & Pacific—Storm Lake Branch	7.850	7,513	58,977.650
C. N. W.—Toledo & N. W. Branch	23.770	9,271	220,271.670
C., R. I. & P.—Gowrie & N. W. Railway	4.000	7,447	29,788.900
Dubuque & Sioux City Railway	25.400	7,796	196,615.400
M. & St. L.—Line to Storm Lake	20.130	4,014	80,801.530
Butler	104.883		\$ 822,712.397
C. G. W.—Oelwein-Clarion Branch	27.743	6,589	182,798.657
C. N. W.—Iowa, Minnesota & N. W. Branch	31.110	9,271	288,430.810
C., R. I. & P.—B., C. R. & N.—Maine Line	21.080	7,447	156,882.780
Dubuque & Sioux City—Main	24.950	7,796	194,510.380
Calhoun	188.948		\$ 1,135,738.713
C. G. W.—Mason City & Fort Dodge—Main Line	18.568	6,589	122,344.522
C., M., St. P. & Pacific—D. M. Div.—Main Line	29.390	7,513	220,807.070
C., M., St. P. & Pacific—D. M. Div.—S. L. Br.	11.730	7,513	88,137.690
C. N. W.—Toledo & N. W. Branch	23.840	9,271	221,030.640
C., R. I. & P.—Gowrie & Northwestern	16.400	7,447	122,130.800
Dubuque & Sioux City Railway	14.870	7,796	115,926.130
Dubuque & Sioux City—Omaha Division	25.840	7,796	201,448.680
Fort Dodge, Des Moines & Southern	13.310	3,300	43,923.000
Carroll	119.226		\$ 968,392.554
C. G. W.—Mason City & Fort Dodge—Main Line	35.226	6,589	232,104.114
C., M., St. P. & Pacific—Iowa Division	23.820	7,513	178,369.660
C. N. W.—Main Line	25.410	9,271	235,576.130
C. N. W.—Iowa Southwestern Branch	25.430	9,271	235,761.330
C. N. W.—Maple River Branch	9.340	9,271	86,591.140
Cass	71.162		\$ 498,573.796
Atlantic Northern	7.330	1,625	11,911.550
C., B. & Q.—R. O. A. R. R.	3.587	8,308	29,851.556
C., B. & Q.—Western Iowa	10.095	8,308	83,869.380
C., R. I. & P.—Iowa Division	27.003	7,447	201,242.410
C., R. I. & P.—Audubon Branch	8.870	7,447	66,064.350
C., R. I. & P.—Griswold Branch	14.220	7,447	105,596.140
Cedar	88.500		\$ 730,588.580
C., M., St. P. & Pacific—Dav. & N. W. Line	5.960	7,513	44,701.660
C. N. W.—Main Line	24.580	9,271	227,569.580
C. N. W.—Stanwood & Tipton Branch	8.500	9,271	78,800.160
C., R. I. & P.—Iowa Division	6.890	7,447	51,339.830
C., R. I. & P.—B., C. R. & N.—Main Line	8.930	7,447	66,523.730
C., R. I. & P.—Cedar Rapids & Clinton	26.110	7,447	194,411.130
C., R. I. & P.—Davenport, Iowa & Dakota	9.130	7,447	67,991.130

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Cerro Gordo	160.324		\$ 1,064,827.366
C. G. W.—M. C. & Ft. D.—Main Line	31.484	6,589	207,448.076
C., M., St. P. & Pacific—Iowa & Dakota Div.	24.220	7,513	181,064.800
C., M., St. P. & Pacific—Austin Branch	9.140	7,513	68,668.820
C. N. W.—Iowa, Minnesota & N. W. Branch	29.010	9,271	268,051.710
C., R. I. & P.—St. P. & K. O. Short Line	15.830	7,447	117,811.540
C., R. I. & P.—B., C. R. & N.—Main Line	10.680	7,447	79,533.060
M. & St. L.—Northwood-Albia	24.350		97,740.000
Mason City & Clear Lake	15.530	2,750	42,707.500
Cherokee	57.210		\$ 446,000.160
Dubuque & Sioux City Railway	29.800	7,796	232,320.800
Dubuque & Sioux City—Onawa Branch	16.010	7,796	124,813.060
Dubuque & Sioux City—Sioux Falls	11.400	7,796	88,874.400
Chickasaw	58.866		\$ 420,658.064
C. G. W.—Main Line	25.526	6,589	168,190.814
C., M., St. P. & Pacific—Iowa & Dakota Div.	26.330	7,513	197,817.250
Dubuque & Sioux City—Mona Branch	7.010	7,796	54,649.000
Clarke	46.420		\$ 385,657.360
C., B. & Q.—Main Line	25.822	8,308	214,529.176
C., B. & Q.—D. M. & K. C. Railway	20.598	8,308	171,128.184
Clay	110.150		\$ 742,690.090
C., M., St. P. & Pacific—Iowa & Dakota Div.	24.310	7,513	182,641.090
C., M., St. P. & Pacific—Spirit Lake Branch	8.110	7,513	60,930.430
C., M., St. P. & Pacific—D. M. Div.—Main Line	19.500	7,513	146,503.500
C. N. W.—Toledo & Northwestern Branch	5.700	9,271	52,844.700
C., R. I. & P.—Gowrie & Northwestern	25.970	7,447	193,398.500
M. & St. L.—Line to Storm Lake	26.560	4,014	106,611.840
Clayton	132.270		\$ 969,744.510
C., M., St. P. & Pacific—Dubuque Division	36.230	7,513	272,195.000
C., M., St. P. & Pacific—Volga Branch	42.010	7,513	315,621.130
C., M., St. P. & Pacific—Iowa-Dakota Division	22.680	7,513	170,304.840
C., M., St. P. & Pacific—Elkader Branch	19.180	7,513	144,099.840
C., M., St. P. & Pacific—Dav. & N. W. Line	12.170	7,513	91,433.210
Clinton	188.630		\$ 1,501,459.850
C., M., St. P. & Pacific—Iowa Division	35.310	7,513	265,284.050
C., M., St. P. & Pacific—Dav. & N. W. Line	12.280	7,513	92,259.640
C., M., St. P. & Pacific—Maquoketa Branch	21.500	7,513	161,529.500
C., M., St. P. & Pacific—Clinton Branch	10.580	7,513	79,487.540
C., M., St. P. & Pacific—Green Island Branch	7.760	7,513	57,909.880
C. N. W.—Iowa Midland Branch	40.170	9,271	372,416.070
C. N. W.—Iowa Branch	39.400	9,271	365,651.460
C., R. I. & P.—Cedar Rapids & Clinton	14.650	7,447	109,058.550
Clinton, Davenport & Muscatine	10.860	3,000	32,580.000
Davenport, Rock Island & N. W. Railway	9.120	8,622	73,434.240
Crawford	158.882		\$ 1,341,432.868
C. G. W.—M. C. & Ft. Dodge—Main Line	1.872	6,589	12,334.608
C., M., St. P. & Pacific—Iowa Division	12.990	7,513	97,593.870
C., M., St. P. & Pacific—Sioux City Branch	31.160	7,513	234,195.680
C. N. W.—Main Line	31.600	9,271	292,961.600
C. N. W.—Iowa & Southwestern Branch	1.830	9,271	16,953.030
C. N. W.—Boyer Valley Branch	17.940	9,271	166,321.740
C. N. W.—Soldier River Branch	28.230	9,271	262,554.730
Dubuque & Sioux City	33.170	7,796	258,506.320

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Dallas	122.550		\$ 716,796.880
C. M., St. P. & Pacific—Iowa Division	20.510	7,513	154,007.230
C. M., St. P. & Pacific—D. M. Div.—Main Line	26.710	7,513	200,672.230
C. M., St. P. & Pacific—D. M. Div.—Boone Line	9.820	7,513	73,775.960
C. R. I. & P.—Iowa Division	17.540	7,447	130,620.380
D. M. & Central Iowa	21.200	2,400	50,880.000
M. & St. L.—D. M. to Ruthven	26.970	4,014	108,257.580
Davis	65.450		\$ 443,883.960
C. B. & Q.—C. B. & K. C. R. R.	15.450	8,308	128,338.600
C. R. I. & P.—St. P. & K. C. Short Line	8.850	7,447	6,529.950
C. R. I. & P.—Southwestern Division	22.800	7,447	170,481.820
Wabash Railway—Main Line	26.350	5,283	138,701.580
Decatur	96.712		\$ 809,483.256
C. B. & Q.—Chariton Branch	15.907	8,308	132,155.230
C. B. & Q.—L. M. A. & S. W. R. R.	25.639	8,308	213,008.812
C. B. & Q.—D. M. & K. C. Railway	20.636	8,308	172,291.968
C. B. & Q.—K. & W. R. R.	14.180	8,308	117,807.440
C. B. & Q.—H. & S. R. R.	14.350	8,308	119,219.800
Delaware	109.092		\$ 758,563.244
C. G. W.—Main Line	25.624	6,589	168,836.528
C. M., St. P. & Pacific—Day. & N. W. Line	28.900	7,513	217,576.800
C. M., St. P. & Pacific—Dubuque Southwestern	7.950	7,513	59,738.500
Dubuque & Sioux City Railway	24.460	7,796	190,690.160
Dubuque & Sioux City—C. R. Branch	14.070	7,796	109,669.720
Des Moines	61.236		\$ 490,504.008
C. B. & Q.—Main Line	18.070	8,308	150,125.560
C. B. & Q.—B. & N. W.	12.996	8,308	107,978.768
C. B. & Q.—K. & St. P.	8.980	8,308	74,666.560
C. R. I. & P.—B., C. R. & N.—Main Line	21.190	7,447	157,801.890
Dickinson	50.630		\$ 330,666.000
C. M., St. P. & Pacific—Spirit Lake Branch	12.330	7,513	92,625.230
C. R. I. & P.—Worthington Branch	4.050	7,447	30,169.230
C. R. I. & P.—C. R., I. F. & N. W.—Main Line	26.330	7,447	195,079.530
M. & St. L.—Line to Storm Lake	7.920	4,014	31,790.800
Dubuque	122.796		\$ 906,130.302
C. B. & Q.—C. B. & N. R. R.	5.82	8,308	4,819.856
C. G. W.—Main Line	31.204	6,589	205,625.156
C. M., St. P. & Pacific—Dubuque Division	22.830	7,513	171,524.800
C. M., St. P. & Pacific—Cascade Branch	19.600	7,513	147,254.800
C. M., St. P. & Pacific—Dubuque S. W.	7.730	7,513	58,000.300
Dubuque & Sioux City Railway	22.900	7,796	177,590.400
Dumleith & Dubuque Bridge	1.010	10,000	10,100.000
Emmet	73.940		\$ 519,864.380
C. N. W.—Fox Lake Branch	18.780	9,271	174,109.280
C. R. I. & P.—C. R., I. F. & N. W.—Main	16.180	7,447	120,492.660
C. R. I. & P.—Lakota Division	20.040	7,447	149,237.800
M. & St. L.—Line to Storm Lake	18.940	4,014	76,065.160

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Fayette	132.211		\$ 958,768.179
C. G. W.—Main Line	19.841	6,589	130,738.340
C. G. W.—Southern Division	6.991	6,589	46,063.690
C. G. W.—Oelwein-Clarion Branch	7.349	6,589	48,422.561
C. G. W.—Oelwein-Volga Branch	16.250	7,513	122,011.130
C. M., St. P. & Pacific—Dav. & Northwestern	37.020	7,513	278,131.300
C. R. I. & P.—Decorah Branch	44.200	7,447	329,827.630
C. R. I. & P.—Postville Branch	.480	7,447	3,574.500
Floyd	85.600		\$ 545,072.400
Charles City & Western Railway	21.320	2,700	57,564.000
C. M., St. P. & Pacific—Iowa & Dakota Div.	24.830	7,513	186,472.660
C. N. W.—Iowa, Minnesota & N. W. Branch	.050	9,271	463.500
C. R. I. & P.—B., C. R. & N.—Main Line	20.330	7,447	151,329.040
Dubuque & Sioux City Railway	19.180	7,796	149,527.280
Franklin	106.339		\$ 693,406.851
C. G. W.—M. C. & Ft. D.—Main Line	.535	6,589	3,525.115
C. G. W.—Oelwein-Clarion Branch	24.144	6,589	159,084.816
C. R. I. & P.—St. P. & K. C. Short Line	25.100	7,447	186,019.700
C. R. I. & P.—C. R., R. I. F. & N.—Main	12.460	7,447	92,789.620
Dubuque & Sioux City Railway	1.100	7,796	8,575.000
M. & St. L.—Northwood to Albia	27.230	4,014	109,301.220
M. & St. L.—Algona Branch	15.770	4,014	63,300.780
Fremont	69.076		\$ 534,922.108
C. B. & Q.—Nebraska City Branch	19.741	8,308	164,008.228
C. B. & Q.—Nebraska C., Sidney & N. E. R. R.	11.915	8,308	99,089.820
C. B. & Q.—K. C., St. J. & C. B. R. R.	29.580	8,308	246,750.640
Wabash—Omaha & St. L.	8.740	5,283	46,173.420
Greene	75.780		\$ 526,237.870
C. M., St. P. & Pacific—D. M. Div.—Main Line	27.300	7,513	205,555.680
C. N. W.—Main Line	24.190	9,271	224,265.490
M. & St. L.—D. M. to Ruthven	23.050	4,014	92,623.700
Fort Dodge, Des Moines & Southern	1.180	3,300	3,894.000
Grundy	65.492		\$ 507,940.068
C. G. W.—Southern Division	7.922	6,589	52,108.058
C. N. W.—Iowa, Minnesota & N. W. Branch	18.470	9,271	171,235.370
C. N. W.—Toledo & N. W. Branch	12.790	9,271	118,576.000
C. R. I. & P.—C. R., I. F. & N. W.—Main	36.310	7,447	270,569.570
Guthrie	70.340		\$ 530,234.280
C. M., St. P. & Pacific—Iowa Division	19.560	7,513	146,954.280
C. M., St. P. & Pacific—D. M. Division—Main	16.990	7,513	127,645.810
C. R. I. & P.—Iowa Division	19.290	7,447	143,652.630
C. R. I. & P.—Guthrie Center Branch	14.500	7,447	107,981.500
Hamilton	81.200		\$ 680,858.730
C. N. W.—Toledo & N. W. Branch	45.580	9,271	422,572.180
C. N. W.—D. M. & Minneapolis Branch	7.450	9,271	69,068.950
Dubuque & Sioux City Railway	22.600	7,796	176,180.600
Fort Dodge, Des Moines & Southern	5.700	3,300	19,008.000
Hancock	168.820		\$ 678,555.730
C. M., St. P. & Pacific—Iowa & Dakota Division	24.150	7,513	181,438.950
C. R. I. & P.—Forest City Branch	24.700	7,447	183,940.900
C. R. I. & P.—Tiptonka Branch	21.100	7,447	157,131.700
M. & St. L.—Main Line	25.700	4,014	103,150.800
M. & St. L.—Algona Branch	13.170	4,014	52,864.280

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Hardin	148.860		\$ 1,111,488.800
C. N. W.—Toledo & N. W. Branch	24.810	\$ 9,271	\$ 230,032.530
C. N. W.—Alden Branch	26.400	9,271	244,754.480
C. R. I. & P.—St. P. & K. C. Short Line	27.220	7,447	202,797.540
C. R. I. & P.—C. R., I. F. & N.—Main	17.910	7,447	132,375.770
Dubuque & Sioux City Railway	23.750	7,796	185,155.000
M. & St. L.—Northwood to Albia	28.770	4,014	115,482.780
Harrison	114.229		\$ 968,071.761
C. G. W.—M. C. & Ft. D.—Main Line	1.949	\$ 6,589	\$ 12,841.961
C., M., St. P. & Pacific—Iowa Division	7.010	7,513	52,606.130
C. N. W.—Main Line	30.830	9,271	281,159.430
C. N. W.—Sioux City & Pacific Branch	32.400	9,271	300,350.400
C. N. W.—Soldier River Branch	13.120	9,271	121,635.520
Dubuque & Sioux City Railway	29.420	7,796	229,358.220
Henry	75.663		\$ 546,349.784
C., B. & Q.—Main Line	19.364	\$ 8,308	\$ 160,776.112
C., B. & Q.—Fort Madison Branch	2.670	8,308	22,182.500
C., B. & Q.—B. & N. W.	9.530	8,308	79,002.130
C., B. & Q.—B. & W.	10.679	8,308	88,721.122
C., B. & Q.—St. L., K. & N. W. R. R.	14.250	8,308	118,389.000
M. & St. L.—Oskaloosa Line-Mississippi River	19.180	4,014	76,983.530
Howard	39.061		\$ 280,029.409
C. G. W.—Northern & Eastern Division	13.000	6,589	85,654.670
C. G. W.—W., M. & P. R. R. Branch	1.511	6,589	9,953.570
C., M., St. P. & Pacific—Iowa, Minnesota Div.	24.520	7,513	184,218.700
Humboldt	89.970		\$ 631,798.520
C. N. W.—Toledo & N. W. Branch	25.140	\$ 9,271	\$ 232,782.940
C. R. I. & P.—C. R., I. F. & N. W.—Main	25.050	7,447	186,238.410
M. & St. L.—Main Line	22.450	4,014	94,238.350
M. & St. L.—D. M. to Ruthven	6.350	4,014	25,488.900
Ida	40.380		\$ 371,088.480
C. N. W.—Maple River Branch	38.160	\$ 9,271	\$ 353,781.390
Dubuque & Sioux City Railway	2.220	7,796	17,307.130
Iowa	57.850		\$ 432,960.530
C., M., St. P. & Pacific—Kansas City Division	32.600	\$ 7,513	\$ 244,923.800
C. R. I. & P.—Iowa Division	25.250	7,447	188,038.750
Jackson	89.770		\$ 700,108.810
C., M., St. P. & Pacific—Iowa Division	12.920	\$ 7,513	\$ 97,067.620
C., M., St. P. & Pacific—Dubuque Division	31.100	7,513	233,654.300
C., M., St. P. & Pacific—Cascade Branch	16.120	7,513	121,139.300
C., M., St. P. & Pacific—Green Island Branch	12.140	7,513	91,207.820
C., M., St. P. & Pacific—Maquoketa Branch	2.890	7,513	21,712.370
C. N. W.—Iowa Midland Branch	14.600	9,271	135,356.000
Jasper	130.142		\$ 736,379.826
C. G. W.—Southern Division	19.022	\$ 6,589	\$ 125,535.620
C. R. I. & P.—Iowa Division	34.380	7,447	256,027.800
C. R. I. & P.—Newton to Reasnor	10.420	7,447	77,397.240
C. R. I. & P.—St. P. & K. C. Short Line	17.520	7,447	130,471.440
M. & St. L.—Northwood to Albia	3,990	4,014	16,013.800
M. & St. L.—Newburg to Van Cleve	6.000	4,014	24,084.000
M. & St. L.—New Sharon to Newton	20.810	4,014	83,511.240
M. & St. L.—Lynnville to Lynnville Junction	2.550	4,014	10,285.700
Des Moines & Central Iowa Railway	5.450	2,400	13,080.000

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Jefferson	87.580		\$ 604,002.080
C., B. & Q.—Main Line	24.586	\$ 8,308	\$ 204,260.488
C., B. & Q.—Fort Madison Branch	13.000	8,308	108,004.000
C., B. & Q.—B. & W. Railway	17.784	8,308	147,749.472
C., M., St. P. & Pacific—Muscatine Line	4.020	7,513	30,202.260
C. R. I. & P.—Southwestern Division	26.400	7,447	196,600.800
M. & St. L.—Oskaloosa to Mississippi River	1.700	4,014	7,185.000
Johnson	81.650		\$ 563,463.210
Cedar Rapids & Iowa City Railway	18.220	\$ 5,000	\$ 91,100.000
C. R. I. & P.—Iowa Division	27.200	7,447	202,538.400
C. R. I. & P.—C. R., C. R. & N.—Main Line	16.080	7,447	119,747.760
C. R. I. & P.—Montezuma Branch	7.070	7,447	52,650.290
C. R. I. & P.—Iowa City & Western	10.130	7,447	75,438.110
C. R. I. & P.—Cedar Rapids & Clinton	2.950	7,447	21,968.650
Jones	95.800		\$ 760,144.240
C., M., St. P. & Pacific—Iowa Division	25.470	\$ 7,513	\$ 191,356.110
C., M., St. P. & Pacific—Davenport & N. W.	27.570	7,513	207,133.410
C., M., St. P. & Pacific—Dubuque S. W.	19.780	7,513	148,607.140
C. N. W.—Iowa Midland Branch	22.980	9,271	213,047.580
Keokuk	153.843		\$ 1,100,236.334
C., B. & Q.—B. & W. Railway	13.443	\$ 8,308	\$ 111,684.444
C., M., St. P. & Pacific—Kansas City Branch	30.700	7,513	230,649.100
C., M., St. P. & Pacific—Muscatine Line	9.380	7,513	70,471.940
C. N. W.—Ottumwa, C. F. & St. P. Branch	16.890	9,271	155,587.190
C. R. I. & P.—Oskaloosa Division	25.700	7,447	192,008.130
C. R. I. & P.—Montezuma Branch	31.290	7,447	233,076.630
M. & St. L.—Oskaloosa-Mississippi River	26.350	4,014	105,768.000
Kosuth	144.950		\$ 1,110,622.770
C., M., St. P. & Pacific—Iowa & Dakota Division	24.350	\$ 7,513	\$ 182,941.550
C. N. W.—Fox Lake Branch	11.750	9,271	108,984.250
C. N. W.—Toledo & North Western Branch	46.510	9,271	431,194.210
C. R. I. & P.—C. R., I. F. & N. W. Branch	4.210	7,447	31,006.570
C. R. I. & P.—Forest City Branch	6.060	7,447	45,128.830
C. R. I. & P.—Titonka Branch	3.820	7,447	28,447.540
C. R. I. & P.—Lakota Division	25.810	7,447	192,207.070
M. & St. L.—Main Line	7.780	4,014	31,228.920
M. & St. L.—Algona Branch	14.560	4,014	58,443.840
Lee	159.706		\$ 1,906,318.148
Atchison, Topeka & Santa Fe	19.890	\$ 38,569	\$ 767,137.410
C., B. & Q.—Fort Madison Branch	25.640	8,308	213,017.120
C., B. & Q.—C. B. & K. C. R. R.	16.890	8,308	140,322.120
C., B. & Q.—St. L., K. & N. W. R. R.	2.960	8,308	24,840.280
C., B. & Q.—St. L., K. & N. W. R. R.	32.790	8,308	272,578.080
C., B. & Q.—K. & St. P. R. R.	33.546	8,308	277,928.568
C. R. I. & P.—St. P. & Kansas City	27.190	7,447	202,483.930
Linn	207.880		\$ 1,442,869.540
Cedar Rapids & Iowa City Railway	9.080	\$ 5,000	\$ 45,400.000
Cedar Rapids & Marion City Railway	21.940	5,000	109,700.000
C., M., St. P. & Pacific—Iowa Division	25.800	7,513	193,835.400
C., M., St. P. & Pacific—Kansas City Division	17.370	7,513	130,500.810
C., M., St. P. & Pacific—Dubuque S. W.	8.120	7,513	61,005.560
C. N. W.—Main Line	34.270	9,271	317,717.170
C. R. I. & P.—Decorah Division	21.060	7,447	157,057.220
C. R. I. & P.—B., C. R. & N.—Main Line	21.670	7,447	161,376.490
Dubuque & Sioux City	27.870	7,796	216,572.890
Waterloo, Cedar Falls & Northern	20.710	2,400	49,704.000

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Louisa	75.988		\$ 476,701.164
C. B. & Q.—B. & N. W. Railway	3.148	\$ 8,308	\$ 26,133.564
C. M., St. P. & Pacific—Muscatine Railway	6.110	7,513	45,904.430
C. R. I. & P.—Southwestern Division	19.020	7,447	141,641.940
C. R. I. & P.—C. R. & N.—Main Line	25.190	7,447	172,665.330
M. & St. L.—Oskaioosa to Mississippi River	22.520	4,014	90,265.250
Lucas	69.925		\$ 563,473.350
C. B. & Q.—Main Line	26.853	\$ 8,308	\$ 223,094.724
C. B. & Q.—Chariton Branch	13.741	8,308	114,969.228
C. B. & Q.—D. M. & S. R. R.	9.051	8,308	75,195.795
C. R. I. & P.—St. P. & K. C. Short Line	20.280	7,447	151,025.160
Lyon	110.470		\$ 900,436.220
C. M., St. P. & Pacific—Iowa & Dakota Division	9.420	\$ 7,513	\$ 70,772.460
C. M., St. P. & Pacific—Sioux City and Dakota	3.040	7,513	22,830.520
C. R. I. & P.—C. R. I. F. & N. W.—Main	37.830	7,447	281,730.010
C. St. P., M. & O.—Rock River Branch	17.440	12,112	211,223.280
Dubuque & Sioux City	24.260	7,796	189,130.960
Great Northern Railway	18.480	6,750	124,740.000
Madison	53.215		\$ 300,248.594
C. B. & Q.—D. M. & K. C. Railway	12.379	\$ 8,308	\$ 102,844.722
C. G. W.—Southern Division	19.466	6,589	128,261.474
C. R. I. & P.—Iowa Division	8.490	7,447	63,225.030
C. R. I. & P.—Winterset Branch	12.880	7,447	95,917.360
Mahaska	150.156		\$ 1,106,517.168
C. B. & Q.—B. & W. Railway	26.746	\$ 8,308	\$ 222,295.768
C. N. W.—Southern Iowa Branch	19.150	9,271	177,259.620
C. N. W.—Ottumwa, C. P. & St. P. Branch	13.660	9,271	126,641.960
C. R. I. & P.—St. P. & K. C. Short Line	21.340	7,447	158,918.980
C. R. I. & P.—Oskaioosa Division	26.830	7,447	200,175.390
C. R. I. & P.—Montezuma Branch	4.310	7,447	32,096.570
M. & St. L.—Northwood to Albia	25.250	4,014	101,252.500
M. & St. L.—Oskaioosa to Mississippi River	14.440	4,014	57,962.160
M. & St. L.—New Sharon to Newton	7.880	4,014	31,623.320
Marion	122.957		\$ 865,494.494
C. B. & Q.—A. K. & D. M. & D. M. & K. Br.	29.204	\$ 8,308	\$ 243,706.432
C. B. & Q.—B. & W. R. R.	8.803	8,308	73,671.234
C. R. I. & P.—Keokuk to D. M.	14.640	7,447	109,024.080
C. R. I. & P.—Oskaioosa Division	12.860	7,447	95,798.620
C. R. I. & P.—St. P. & K. C. Short Line	16.350	7,447	121,758.650
Wabash Railway—Des to St. L.	39.100	5,283	206,565.390
Marshall	128.168		\$ 830,295.741
C. G. W.—Southern Division	31.515	\$ 6,589	\$ 208,445.502
C. M., St. P. & Pacific—Iowa Division	24.090	7,513	181,749.570
C. N. W.—Main Line	25.900	9,271	240,563.290
M. & St. L.—Northwood to Albia	29.820	4,014	119,697.620
M. & St. L.—Story City Line	15.250	4,014	61,213.500
M. & St. L.—Newburg to Van Cleve	10.200	4,014	40,947.800
Mills	99.737		\$ 620,243.676
C. B. & Q.—Main Line	27.623	\$ 8,308	\$ 229,491.884
C. B. & Q.—N. C., S. & N. E. R. R.	8.918	8,308	74,000.744
C. B. & Q.—H. & A. R.	10.453	8,308	87,022.764
C. B. & Q.—K. C., St. J. & C. B. R. R.	17.963	8,308	149,226.664
Tabor & Northern Railway	8.790	1,500	13,185.000
Wabash—Omaha & St. Louis	25.960	5,283	137,148.680

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Mitchell	74.625		\$ 535,126.525
C. G. W.—Northern & Eastern	9.886	\$ 6,589	\$ 65,128.854
C. G. W.—Wisconsin, Minnesota & Pacific	20.994	6,589	138,229.466
C. G. W.—Mason City & Fort Dodge	5.205	6,589	34,064.645
C. M., St. P. & Pacific—Austin Line	7.760	7,513	58,300.880
Dubuque & Sioux City—Mona Branch	22.720	7,796	177,125.150
Dubuque & Sioux City—Stacyville Branch	7.800	7,796	61,276.560
Monona	113.700		\$ 981,642.960
C. M., St. P. & Pacific—Sioux City Branch	27.536	\$ 7,513	\$ 206,822.890
C. N. W.—Sioux City & Pacific Branch	25.758	9,271	238,728.250
C. N. W.—Maple River Branch	24.830	9,271	229,748.850
C. N. W.—Soldier River Branch	19.750	9,271	183,102.250
Dubuque & Sioux City—Onawa Branch	16.320	7,796	127,230.720
Monroe	112.257		\$ 751,972.426
C. B. & Q.—Main Line	27.915	\$ 8,308	\$ 231,917.820
C. B. & Q.—A. K. & D. M. & D. M. & K. R. R.	10.772	8,308	89,493.776
C. M., St. P. & Pacific—Kansas City	10.470	7,513	78,061.110
C. N. W.—Southern Iowa Branch	16.800	9,271	155,732.800
Iowa Southern Utilities	10.830	2,400	25,992.000
M. & St. L.—Norwood-Albia	13.580	4,014	54,510.120
Wabash—D. M. & St. Louis	21.890	5,283	115,644.870
Montgomery	48.427		\$ 402,331.516
C. B. & Q.—Main Line	25.902	\$ 8,308	\$ 215,193.816
C. B. & Q.—Nebraska City Branch	7.668	8,308	63,705.744
C. B. & Q.—R. O. & A. R. R.	12.439	8,308	103,343.212
C. B. & Q.—Brownville & Nodaway Valley	2.418	8,308	20,088.744
Muscatine	157.410		\$ 918,756.490
Burlington, Muscatine & N. W.	5.500	\$ 1,500	\$ 8,250.000
C. M., St. P. & Pacific—Muscatine Line	16.720	7,513	125,617.360
C. R. I. & P.—Iowa Division	25.050	7,447	186,547.350
C. R. I. & P.—Southwestern Division	22.770	7,447	169,568.190
C. R. I. & P.—Wilton Branch	11.880	7,447	88,470.360
C. R. I. & P.—H., C. R. & N.—Main	19.180	7,447	142,828.460
C. R. I. & P.—Montezuma Branch	19.250	7,447	143,254.750
C. R. I. & P.—Davenport, Iowa & Dakota	.660	7,447	4,915.020
Clinton, Davenport & Muscatine	16.400	3,000	49,200.000
O'Brien	96.520		\$ 806,904.740
C. M., St. P. & Pacific—Iowa & Dakota Div.	24.020	\$ 7,513	\$ 180,462.360
C. N. W.—Toledo & N. W. Branch	25.500	9,271	234,556.350
C. R. I. & P.—Gowrie & N. W.	32.220	7,447	240,449.340
C. St. P., M. & O.—Main Line	6.610	12,112	80,060.320
Dubuque & Sioux City	27.370	7,796	213,276.520
Osceola	57.180		\$ 509,696.190
C. R. I. & P.—C. R. I. F. & N. W.—Main	25.610	\$ 7,447	\$ 190,717.670
C. R. I. & P.—Worthington Branch	.650	7,447	4,849.550
C. R. I. & P.—Gowrie & N. W.	12.940	7,447	96,364.180
C. St. P., M. & O.—Main Line	17.980	12,112	217,774.760
Page	101.522		\$ 783,428.776
C. B. & Q.—Nebraska City Branch	11.800	\$ 8,308	\$ 98,034.400
C. B. & Q.—Tarkio Valley	2.174	8,308	18,061.592
C. B. & Q.—Brownville & Nodaway Valley	22.810	8,308	189,608.480
C. B. & Q.—C. C., S. & S. W. R. R.	17.768	8,308	147,616.544
C. B. & Q.—H. & S. B. R.	27.130	8,308	225,396.040
Wabash Railway—Omaha & St. L.	19.840	5,283	104,514.720

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Palo Alto	75.280		\$ 495,464.80
C. M., St. P. & Pacific—Iowa & Dakota Div.	24.340	7,513	182,866.03
C. N. W.—Fox Lake Branch	2.740	9,271	25,492.50
C., R. I. & P.—C. R., I. F. & N. W.—Main	27.300	7,447	203,308.10
M. & St. L.—D. M. to Ruthven	20.900	4,014	83,892.90
Plymouth	113.200		\$ 934,548.80
C. M., St. P. & Pacific—Sioux City-Dakota	15.000	7,513	112,695.00
C. N. W.—Maple River Branch	7.960	9,271	73,797.10
C. N. W.—Hawarden Branch	20.520	9,271	190,540.93
C., St. P., M. & O.—Main Line	9.480	13,112	114,827.70
Dubuque & Sioux City Railway	34.870	7,796	271,846.50
Great Northern Railway	25.370	6,750	171,547.50
Pocahontas	91.080		\$ 609,679.30
C. M., St. P. & Pacific—D. M. Division	11.010	7,513	82,718.10
C. N. W.—Toledo & N. W. Branch	24.180	9,271	224,172.70
C., R. I. & P.—Gowrie & N. W.	29.350	7,447	218,867.20
Dubuque & Sioux City Railway	9.270	7,796	72,156.90
M. & St. L.—Des Moines to Ruthven	16.730	4,014	67,154.20
Polk	242.944		\$ 1,968,302.34
C., B. & Q.—A. K. & D. M. & D. M. & K.	10.135	8,308	84,301.50
C., B. & Q.—D. M. & K. C. Railway	7.428	8,308	61,711.84
C. G. W.—Southern Division	29.032	6,589	191,201.56
C. M., St. P. & Pacific—D. M. Division—Main	10.570	7,513	79,412.49
C. M., St. P. & Pacific—D. M. Division—Boone	10.010	7,513	75,395.10
C. N. W.—D. M. & Minneapolis Branch	24.110	9,271	223,325.59
C., R. I. & P.—Iowa Division	27.870	7,447	207,547.50
C., R. I. & P.—St. P. & K. C. Short Line	7.650	7,447	56,969.50
C., R. I. & P.—Winterset Branch	7.690	7,447	57,367.60
C., R. I. & P.—St. P. & K. C., Cedar Rapids	21.650	7,447	161,227.50
Des Moines City Railway	3.910	4,000	15,640.00
Des Moines Terminal	.980	40,232	39,316.50
Des Moines & Central Iowa	33.070	2,400	79,305.00
Des Moines Union Railway	4.010	114,075	458,478.62
Fort Dodge, Des Moines & Southern	20.450	3,300	67,465.00
Iowa Transfer	.240	48,000	11,520.00
M. & St. L.—Des Moines to Ruthven	9.050	4,014	36,326.70
Wabash—Des Moines to St. Louis	15.080	5,283	79,667.40
Pottawattamie	188.753		\$ 1,748,625.47
C., B. & Q.—R. O. & Atlantic R. R.	1.996	8,308	16,527.70
C., B. & Q.—H. & A. R. R.	5.244	8,308	43,567.12
C., B. & Q.—K. C., St. J. & C. B. R. R.	8.280	8,308	68,796.50
C. G. W.—M. C. & Ft. D. E. R.—Main	28.373	6,589	186,949.67
C. M., St. P. & Pacific—Iowa Division	26.550	7,513	199,476.10
C. N. W.—Main Line	19.060	9,271	176,705.30
C., R. I. & P.—Iowa Division	45.110	7,447	335,364.10
C., R. I. & P.—Harlan Branch	1.160	7,447	8,629.20
C., R. I. & P.—Carson Branch	17.730	7,447	132,035.30
Dubuque & Sioux City—Omaha Division	19.730	7,796	153,721.10
Omaha Bridge & Terminal Railway	.600	20,010	12,006.00
Union Pacific Railway	2.060	85,915	176,341.90
Union Pacific Railway—Union Ave.	1.730	68,915	119,383.00
Wabash Railway—Omaha & St. Louis	11.230	5,283	59,228.00
Poweshiek	96.820		\$ 641,231.70
C. N. W.—Ottumwa, C. F. & St. P. Br.	27.230	9,271	252,449.30
C., R. I. & P.—Iowa Division	25.800	7,447	191,213.40
C., R. I. & P.—Montezuma Branch	6.770	7,447	50,436.10
M. & St. L.—Northwood to Albia	22.910	4,014	91,960.10
M. & St. L.—New Sharon to Newton	.080	4,014	321.120
M. & St. L.—G. M. Junction to Montezuma	18.640	4,014	74,750.90

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Ringgold	79.800		\$ 621,970.70
C., B. & Q.—L. M. A. & S. W. R. R.	28.642	8,308	237,967.736
C., B. & Q.—H. & S. R. R.	27.268	8,308	226,542.544
C. G. W.—Southern Division	23.899	6,589	157,470.511
Sac	107.530		\$ 965,278.900
C. M., St. P. & Pacific—D. M. Division	19.150	7,513	143,875.950
C. N. W.—Maple River Branch	54.020	9,271	500,819.420
C. N. W.—Boyer Valley Branch	6.830	9,271	63,320.030
C. N. W.—Toledo & N. W. Branch	8.570	9,271	79,452.470
Dubuque & Sioux City—Omaha Division	18.960	7,796	147,812.160
Scott	147.710		\$ 980,801.130
C. M., St. P. & Pacific—Davenport & N. W.	25.290	7,513	190,006.770
C. M., St. P. & Pacific—Maquoketa Branch	7.800	7,513	58,601.000
C. M., St. P. & Pacific—Muscatine Branch	1.900	7,513	14,500.870
C., R. I. & P.—Illinois Division	13.760	7,447	102,470.720
C., R. I. & P.—Southwestern Division	12.000	7,447	90,064.230
C., R. I. & P.—Cedar Rapids & Clinton	25.490	7,447	189,824.030
C., R. I. & P.—Davenport, Iowa & Dakota	2.770	7,447	20,628.190
Clinton, Davenport & Muscatine	51.060	3,000	91,180.000
Davenport, Rock Island & North Western	27.460	8,052	221,107.920
Shelby	95.814		\$ 703,407.466
Atlantic Northern	3.040	1,025	4,940.000
C. G. W.—M. C. & Ft. D. R. R.	32.814	6,589	216,211.446
C. M., St. P. & Pacific—Iowa Division	24.070	7,513	180,877.010
C. N. W.—Iowa & Southwestern Branch	18.720	9,271	173,553.120
C., R. I. & P.—Iowa Division	6.420	7,447	47,809.740
C., R. I. & P.—Harlan Branch	10.750	7,447	80,055.250
Sioux	147.430		\$ 1,270,065.870
C. M., St. P. & Pacific—Iowa & Dakota Div.	29.080	7,513	218,478.040
C. M., St. P. & Pacific—Sioux City & Dak. Div.	16.870	7,513	126,744.310
C. N. W.—Toledo & Northwestern Branch	85.060	9,271	785,941.360
C. N. W.—Toledo & Northwestern	2.370	9,271	21,972.270
C. N. W.—Hawarden Branch	7.630	9,271	70,757.730
C., St. P., M. & O.—Main Line	22.090	12,112	267,554.080
Dubuque & Sioux City—Sioux Falls Branch	7.080	7,796	55,195.080
Great Northern Railway	27.310	6,750	184,342.500
Story	141.550		\$ 1,001,867.360
C. M., St. P. & Pacific—Iowa Division	24.660	7,513	185,270.580
C. N. W.—Main Line	24.220	9,271	224,636.230
C. N. W.—D. M. & Minneapolis Branch	25.730	9,271	238,542.830
C., R. I. & P.—St. P. & K. C. Short Line	28.600	7,447	212,984.200
Fort Dodge, Des Moines & Southern	18.800	3,300	62,040.000
M. & St. L.—Story City Branch	19.530	4,014	78,386.420
Tama	188.636		\$ 1,143,557.344
C. G. W.—Southern Division	12.026	6,589	85,192.714
C. M., St. P. & Pacific—Iowa Division	26.410	7,513	198,418.330
C. N. W.—Main Line	25.340	9,271	234,927.140
C. N. W.—Iowa, Minnesota & N. W. Branch	30.310	9,271	281,004.010
C. N. W.—Ottumwa, C. F. & St. P. Branch	.110	9,271	1,019.810
C. N. W.—Toledo & N. W. Branch	22.140	9,271	205,250.940
C., R. I. & P.—C. R., I. F. & N. W.—Main	18.200	7,447	135,535.400
Tama & Toledo Railway	3.500	1,300	4,500.000
Taylor	60.787		\$ 495,084.295
C., B. & Q.—Creston Branch	28.008	8,308	232,690.464
C., B. & Q.—H. & S. Branch	27.000	8,308	224,316.000
C. G. W.—Southern Division	5.779	6,589	38,077.831

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Union	66.039		\$ 509,803.48
C., B. & Q.—Main Line	24.779	8,308	205,963.32
C., B. & Q.—Creston Branch	10.472	8,308	87,244.52
C., B. & Q.—Creston & Northern	7.922	8,308	65,913.76
C. G. W.—Southern Division	22.506	6,589	148,883.94
Van Buren	80.200		\$ 623,454.00
C., B. & Q.—Madison Branch	14.720	8,308	123,207.36
C., B. & Q.—C. B. & K. C. R. R.	27.530	8,308	228,707.60
C., R. I. & P.—St. P. & K. C. Short Line	33.650	7,447	250,591.50
C., R. I. & P.—Keosauqua Branch	4.500	7,447	33,511.50
Wapello	116.463		\$ 872,560.24
C., B. & Q.—Main Line	26.723	8,308	222,614.04
C., M., St. P. & Pacific—Kansas City Division	28.600	7,513	215,322.80
C., M., St. P. & Pacific—Muscatine Line	13.870	7,513	104,205.30
C., R. I. & P.—St. P. & K. C. Short Line	29.960	7,447	223,261.00
C., R. I. & P.—Southwestern Division	7.740	7,447	57,639.20
M. & St. L.—Northwood to Albia	—	—	46,149
Wabash Railway—Main Line	9.480	6,283	59,682.80
Warren	112.057		\$ 869,555.50
C., B. & Q.—A. K. & D. M. & D. M. & K. R. R.	7.696	8,308	63,938.26
C., B. & Q.—C., D. M. & S. R. R.	21.407	8,308	177,849.36
C., B. & Q.—D. M. & K. C. Railway	27.357	8,308	227,581.96
C. G. W.—Southern Division	15.787	6,589	104,030.53
C., R. I. & P.—Winterset Branch	20.180	7,447	150,280.60
C., R. I. & P.—Indianola Branch	6.350	7,447	47,139.50
C., R. I. & P.—St. P. & K. C. Short Line	13.300	7,447	99,045.10
Washington	128.479		\$ 941,531.97
C., B. & Q.—B. & W. Railway	13.875	8,308	115,273.50
C., B. & Q.—B. & N. W. Railway	13.014	8,308	108,120.32
C., M., St. P. & Pacific—Muscatine Line	26.200	7,513	196,840.00
C., R. I. & P.—Okaloosa Division	14.260	7,447	106,134.20
C., R. I. & P.—Southwestern Division	24.110	7,447	179,547.10
C., R. I. & P.—Montezuma Branch	22.959	7,447	170,536.70
C., R. I. & P.—Iowa City & Western	1.400	7,447	10,425.80
M. & St. L.—Okaloosa to Mississippi River	11.690	4,014	46,923.60
Wayne	94.143		\$ 733,714.61
C., B. & Q.—Chariton Branch	6.893	8,308	57,267.94
C., B. & Q.—K. & W. R. R.	29.860	8,308	248,076.88
C., M., St. P. & Pacific—Kansas City Division	14.960	7,513	112,394.68
C., R. I. & P.—Southwestern Division	27.820	7,447	207,175.50
C., R. I. & P.—St. P. & K. C. Short Line	14.610	7,447	108,800.60
Webster	231.762		\$ 1,291,253.36
C. G. W.—M. C. & Fort D.—Main Line	27.731	6,589	182,719.50
C. G. W.—Lehigh Branch	15.751	6,589	103,782.30
C. N. W.—Toledo & N. W. Branch	25.900	9,271	240,625.90
C., R. I. & P.—Gowrie & N. W.	7.410	7,447	55,182.20
Dubuque & Sioux City Railway	27.340	7,796	213,142.60
Dubuque & Sioux City—Omaha Division	5.970	7,796	46,542.10
Fort Dodge, Des Moines & Southern	54.470	3,300	179,731.00
M. & St. L.—Main Line	35.280	4,014	141,633.90
M. & St. L.—D. M. to Ruthven	31.850	4,014	127,843.90

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Winebag	58.600		\$ 885,183.850
C. N. W.—Iowa, Minnesota & N. W. Branch	11.430	9,271	105,967.530
C., R. I. & P.—Forest City Branch	21.260	7,447	158,323.220
C., R. I. & P.—Lakota Division	4.920	7,447	36,639.240
M. & St. L.—Main Line	20.990	4,014	84,253.860
Winneshiek	85.050		\$ 622,364.710
C., M., St. P. & Pacific—Iowa & Dakota	29.750	7,513	223,511.750
C., M., St. P. & Pacific—Davenport & N. W.	2.470	7,513	18,537.110
C., M., St. P. & Pacific—Iowa & Minnesota	17.230	7,513	129,448.900
C., M., St. P. & Pacific—Decorah Branch	9.510	7,513	71,448.630
C., R. I. & P.—Decorah Branch	22.970	7,447	171,067.500
C., R. I. & P.—Postville Branch	1.120	7,447	8,340.640
Woodbury	147.419		\$ 1,269,291.050
C., M., St. P. — Pacific—Sioux City Branch	31.900	7,513	240,115.480
C., M., St. P. & Pacific—Sioux City & Dakota	5.530	7,513	41,471.700
C., M., St. P. & Pacific—Sioux City & Pacific Branch	22.320	9,271	206,928.720
C. N. W.—Maple River Branch	45.210	9,271	419,141.910
C., St. P., M. & O.	.660	12,112	7,963.920
Dubuque & Sioux City Railway	6.120	7,796	47,711.520
Dubuque & Sioux City—Onawa Branch	25.940	7,796	202,228.240
Great Northern Railway	6.850	6,750	46,227.500
Sioux City Bridge Co.	.780	8,000	6,212.000
Sioux City Terminal Co.	2.050	25,000	51,250.000
Worth	62.437		\$ 428,734.143
C. G. W.—M. C. & Fort Dodge—Main	16.657	6,589	109,702.973
C., M., St. P. & Pacific—Austin Branch	11.280	7,513	84,746.640
C. N. W.—Iowa, Minnesota & N. W. Branch	13.780	9,271	127,754.380
C., R. I. & P.—B., C. R. & N.—Main Line	6.790	7,447	50,565.130
M. & St. L.—Main Line	.540	4,014	2,146.700
M. & St. L.—Northwood to Albia	13.590	4,014	54,550.390
Wright	120.188		\$ 920,463.312
C. G. W.—M. C. & Ft. Dodge—Main Line	33.426	6,589	220,243.914
C. G. W.—Oelwein—Clarion Branch	12.262	6,589	80,794.318
C. N. W.—Toledo & N. W. Branch	23.850	9,271	221,113.350
C., R. I. & P.—C. R., I. F. & N. W.—Main	26.150	7,447	194,739.050
C., R. I. & P.—Forest City Branch	18.960	7,447	141,195.130
M. & St. L.—Algona Branch	15.540	4,014	62,377.560
Grand Totals	10,225.595		\$ 76,272,611.900

TABLE NO. 5—RAILWAY EARNINGS AND TAXES
Abstract of Reports of Railway Companies for the Year Ended December 31, 1929.

Name of Road	Miles Main Track in Iowa Reported for Taxation Purposes	Railway Operating Revenues for Iowa		Railway Operating Expenses for Iowa		Net Revenue or Loss from Railway Operations in Iowa				State and Local Taxes Paid or Accrued in Iowa in 1929, on Operating Property
		Total	Per Mile	Total	Per Mile	Net Revenue		Net Loss		
						Total	Per Mile	Total	Per Mile	
Atchison, Topeka & Santa Fe Ry.	19,800	\$ 1,636,532	\$ 82,279	\$ 1,708,662	\$ 85,906					\$ 75,973
Atlantic Northern Railway Co.	17,070	36,500	2,144	33,211	1,946	108		72,130	3,626	2,421
Burlington, Muscatine & Northwestern Railway Company	5,500	40,236	7,314	55,196	10,056			14,970	2,722	1,340
*Chicago, Burlington & Quincy Railway	1,365,143	18,465,575	13,526	14,963,987	10,961	3,501,589	2,565			1,061,404
Chicago Great Western Railway	1,369,176	13,529,984	17,930	11,557,478	15,026	1,972,506	2,565			478,325
Chicago, Milwaukee, St. Paul & Pacific Ry.	1,855,130	30,781,887	16,598	22,243,477	15,026	5,574,319	4,622			1,275,271
Chicago & Northwestern Railway	1,618,890	34,633,888	21,023	23,207,568	11,971	9,590,411	5,924			1,511,696
Chicago, Rock Island & Pacific Railway	2,162,300	29,888,373	13,822	23,879,662	11,044	6,008,710	2,773			1,684,563
Chicago, St. Paul, M. & O. Railway	74,260	2,327,343	31,240	1,515,043	20,402	812,300	10,939			78,291
Davenport, R. I. & N. W. Railway	36,580	Included in reports of C. & G. W. Ry. Co. and the C. & M., St. P. & P. Ry. Co. and the C. & M., St. P. & P. Ry. Co.								
Des Moines Terminal Co.	.960	Leased and operated by C. & G. W. Ry. Co. and the C. & M., St. P. & P. Ry. Co.								
Des Moines Union Railway	4,019	All revenue and expenses transferred to Ry. Co. which are proprietary lines.								
Illinois Central operating the Dubuque & Sioux City Railroad	716,410	10,780,009	15,047	10,779,308	15,046	731				529,062
Dunleith & Dubuque Bridge Co.	1,010	Operated by the Ill. Cent. in connection with the D. & S. C. Ry.								12,034
Great Northern Railway	78,010	978,054	12,538	767,907	9,844	210,147	2,694			62,824
Iowa Transfer Ry. (Electrified Jan. 1, 1926)	.240	Operating expenses and taxes paid by tenant lines								\$1,430
Manchester & Onida Railway	8,028	31,906	3,983	25,443	3,170	6,550	816			1,278
Minneapolis & St. Louis Railroad	789,090	7,291,344	9,233	5,877,457	7,443	1,413,887	1,790			870,185
Omaha Bridge and Terminal Railway	.500	Operated by the Illinois Central Railway Co.								10,300
Sioux City Bridge Co.	780	Leased to C. & M., St. P. & P. Ry. Co. and C. & M., St. P. & P. Ry. Co.								12,034
Sioux City Terminal Railway	2,050	226,850	115,530	241,338	117,726	6,436	734			3,444
Tabor & Northern Railway	8,790	42,112	4,791	35,659	4,057			4,488	2,189	1,281
Union Pacific Railway	3,800	156,192	41,108	267,564	70,412					\$89,206
Wabash Railroad	202,750	1,611,400	7,948	2,139,747	10,503			628,347	2,608	\$101,160
State Totals and Averages	9,740,975	\$151,568,383	\$ 15,500	\$120,498,709	\$ 12,370	\$ 31,369,674	\$ 3,220			\$ 7,438,198

Note.—Only mileage reported to State Board of Assessment and Review for taxation purposes is used in computing the above per mile revenues and expenses.
*Accrued.
†In addition to the above the C., B. & Q. Ry. Co. reported earnings of \$174,907 and expenses of \$230,116 over mileage of D., R. I. & N. W. R. R. \$31,510.50.

TABLE NO. 5—RAILWAY EARNINGS AND TAXES—Continued

Interurban Lines	Miles Main Track Reported for Taxation Purposes	Railway Operating Revenues		Railway Operating Expenses		Net Revenue or Loss from Railway Operations				Taxes Paid in 1929, on Operating Property
		Total	Per Mile	Total	Per Mile	Net Revenue		Net Loss		
						Total	Per Mile	Total	Per Mile	
Cedar Rapids & Iowa City Railway Co.	27,500	\$ 544,234	\$ 19,935	\$ 472,792	\$ 17,318	\$ 71,442	\$ 2,617			\$ 25,987
Cedar Rapids & Marion City Railway Co.	21,946	494,710	15,446	327,050	14,907	77,660	3,540			25,535
Charles City Western Railway Co.	21,326	181,316	7,566	134,030	6,313	26,712	1,253			6,479
Clinton, Davenport & Muscatine Railway	58,330	402,823	6,907	327,032	5,698	75,791	1,299			13,773
Des Moines & Central Iowa Railway	59,720	465,072	7,788	507,544	8,499			\$ 42,472	\$ 711	25,300
Des Moines City Railway Co.	3,910	\$85,283	\$21,811	\$73,888	\$18,384	\$11,445	\$2,927			\$6,441
Dr. Dodge, D. M. & Southern R. R. Co.	145,700	1,472,471	10,102	1,307,430	9,970	164,901	1,132			62,721
Iowa Southern Utilities Co.	29,670	160,523	5,410	130,618	4,402	29,905	1,008			9,003
Mason City & Clear Lake Railway	15,530	152,942	9,848	118,420	7,625	34,522	2,223			6,810
Tama & Toledo Railroad Co.	3,500	12,797	3,656	10,995	3,141	1,803	515			747
Waterloo, Cedar Falls & Northern	107,650	1,307,921	12,150	1,041,783	9,678	266,138	2,472			31,361
State Totals and Averages	494,620	\$ 5,170,102	\$ 10,458	\$ 4,452,206	\$ 9,001	\$ 717,897	\$ 1,452			\$ 219,190

*Including branch lines in the city of Cedar Rapids.
†Estimated.

TABLE NO. 6—RAILROAD BUSINESS
Abstract of Reports of Railway Companies for Entire System for the Year Ended December 31, 1929.

Name of Road	Miles of Main Track Operated	Gross Revenues for System	Revenue Per Mile	Operating Expenses for System	Expenses Per Mile	Net Revenue for System	Net Revenue Per Mile	Taxes Paid or Accrued in 1929
Chicago, Burlington & Quincy Railway	9,366.86	162,469,925	17,339	115,026,568	12,280	47,383,356	5,059	12,025,394
Chicago Great Western Railway	1,495.55	25,267,071	17,387	22,064,874	14,777	3,066,096	2,610	1,099,338
Chicago, Milwaukee, St. Paul & Pacific Ry.	11,248.37	171,345,921	15,233	128,771,619	11,448	42,574,302	3,785	9,569,694
Chicago & Northwestern Railway	8,465.38	154,732,947	18,278	115,286,040	13,619	39,446,907	4,660	10,238,844
Chicago, Rock Island & Pacific Railway	7,567.58	139,470,580	18,431	104,024,478	13,747	35,446,102	4,684	7,745,766
Chicago, St. Paul, Minneapolis & Omaha Ry.	1,746.53	27,218,998	15,585	22,069,240	12,636	5,149,758	2,949	1,379,729
Illinois Central operating the Dubuque & Sioux City Railroad	5,018.87	156,347,375	31,152	121,416,658	24,192	34,930,717	6,960	9,162,729
Chicago, Burlington & Quincy Railway	8,367.60	125,952,808	15,060	82,862,910	9,903	43,069,898	5,147	9,201,154
Great Northern Railway	1,627.89	14,700,596	9,051	11,831,097	7,268	2,869,499	1,738	791,856
Minneapolis & St. Louis Railroad	3,765.32	121,009,778	32,162	79,044,064	20,993	45,055,714	11,169	8,715,197
Union Pacific Railway	2,623.82	76,628,974	29,264	56,275,423	22,298	20,352,551	8,066	3,253,683
Wabash Railroad								
State Totals and Averages	70,697.37	\$ 1,296,457,234	\$ 19,733	\$ 1,002,027,980	\$ 14,173	\$ 304,429,304	\$ 5,579	\$ 91,237,858

TABLE NO. 7—REPORT BY YEARS
Comparative Statement of Taxable Valuations of Railroad Property, Revenues and Taxes Reported in the State of Iowa for the Years 1889 to 1930 Inclusive.

Date Reported	Miles of Road Reported for Taxation Purposes	Taxable Value		Gross Operating Revenues		Net Revenue or Loss				Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
1889	8,298.0000	\$ 43,271,008	\$ 5.214	\$ 26,365,604	\$ 4.390	\$ 9,515,947	\$ 1.147			\$ 1,194,657.00
1890	8,300.0000	42,888,890	5.189	37,462,779	4.536	11,885,600	1.439			1,302,582.00
1891	8,377.0000	44,358,606	5.319	37,689,553	4.522	10,986,373	1.312			1,245,344.00
1892	8,400.0000	44,696,157	5.316	44,416,488	4.810	12,625,800	1.503			1,246,224.00
1893	8,478.0000	44,869,784	5.292	44,284,053	5.221	12,736,353	1.502			1,322,332.00
1894	8,477.0000	44,873,086	5.292	42,634,972	5.029	12,467,668	1.470			1,403,785.00
1895	8,481.0000	44,276,542	5.232	35,874,444	4.250	10,365,390	1.222			1,355,625.00
1896	8,487.0000	44,381,211	5.229	37,653,443	4.438	12,575,962	1.481			1,377,678.00
1897	8,841.0000	44,373,916	5.232	39,622,290	4.671	12,420,593	1.465			1,382,564.00
1898	8,474.0000	44,438,782	5.244	41,335,063	4.877	13,402,424	1.582			1,383,908.00
1899	8,518.0000	44,550,129	5.230	46,202,903	5.424	15,532,068	1.823			1,404,651.00
1900	9,236.0000	46,008,510	4.981	49,549,679	5.364	15,666,967	1.685			1,424,131.00
1901	9,336.0000	47,071,358	5.042	52,354,517	5.607	15,094,072	1.616			1,509,370.00
1902	9,414.0000	51,307,960	5.449	56,079,943	6.078	16,469,575	1.766			1,583,432.87
1903	9,725.8173	56,541,513	5.814	56,466,395	5.955	17,134,102	1.807			1,623,496.46
1904	9,709.6363	57,535,160	5.871	58,466,240	6.019	15,076,163	1.552			1,874,419.17
1905	9,799.2283	58,190,189	5.937	57,306,848	5.857	15,245,574	1.566			2,141,863.83
1906	9,827.0903	62,337,199	6.343	62,792,307	6.400	19,258,593	1.964			2,089,351.74
1907	9,824.2303	63,334,120	6.447	69,791,348	7.114	21,800,726	2.231			2,211,682.18
1908	9,876.8200	63,467,616	6.425	73,081,792	7.451	18,919,330	1.966			2,312,742.68
1909	9,878.7300	63,663,890	6.446	67,767,622	6.879	17,939,211	1.819			2,412,724.79
1910	9,794.2570	63,729,447	6.500	72,169,276	7.378	16,144,560	1.651			2,506,375.51
1911	9,838.2300	65,834,482	6.678	78,444,295	7.959	15,028,007	1.536			2,657,809.25
1912	9,808.0620	65,951,446	6.671	77,064,583	7.913	16,096,505	1.724			2,721,391.96
1913	9,946.1810	78,509,298	7.879	81,697,971	8.325	17,282,849	1.761			2,852,488.00
1914	9,973.2310	78,669,112	7.898	87,815,833	8.819	20,663,997	2.075			3,138,590.27
1915	9,908.4560	78,880,576	7.875	89,950,216	8.999	23,092,491	2.310			3,596,436.36
1916	10,029.3830	78,865,363	7.883	89,635,432	8.879	22,673,467	2.261			3,654,132.08
1917	9,980.8000	78,701,879	7.883	99,818,933	10.001	27,445,363	2.750			3,948,030.00
1918	9,911.8170	78,726,262	7.943	104,606,690	10.554	22,079,000	2.227			4,271,251.00
1919	9,895.8870	78,554,672	7.908	119,315,430	12.057	4,407,361	445			4,694,630.00
1920	9,843.0650	78,521,046	7.977	136,309,738	13.838	6,681,578	679			4,667,946.40

TABLE NO. 7—REPORT BY YEARS—Continued

Comparative Statement of Taxable Valuations of Railroad Property, Revenues and Taxes Reported in the State of Iowa for the Years 1889 to 1930 Inclusive.

Date Reported	Miles of Road Reported for Taxation Purposes	Taxable Value		Gross Operating Revenues		Net Revenue or Loss				Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
1921	9,842.0600	\$ 79,547,860	\$ 8.082	\$159,198,927	\$ 16.175			\$ 9,387,224	\$ 954	\$ 5,696,407.06
1922	9,847.8180	78,503,939	7.972	148,723,183	15.102	\$ 9,066,623	\$ 923			6,366,328.00
1923	9,843.5600	78,309,094	7.955	144,447,563	14.674	17,827,994	1,811			6,978,306.00
1924	9,836.2970	78,670,591	7,998	153,306,041	15,595	20,941,352	2,129			6,849,708.00
1925	9,836.4280	76,163,178	7,743	144,006,421	14,640	21,942,885	2,231			6,970,310.00
1926	9,739.0680	75,458,629	7,732	139,908,309	14,336	23,951,543	2,454			6,985,466.00
1927	9,738.4100	75,583,296	7,748	143,162,560	14,675	24,590,876	2,521			6,915,507.00
1928	9,748.0760	74,630,853	7,656	142,204,831	14,588	24,085,346	2,471			6,982,224.00
1929	9,742.1900	74,594,743	7,657	148,124,587	15,204	29,062,716	3,983			7,909,175.00
1930	9,740.9750	74,138,562	7,611	151,868,363	15,591	31,389,674	3,220			7,428,198.00

This table shows the aggregate taxable value and the average taxable value per mile of the railroad property of this state, as fixed by the Executive Council or the State Board of Assessment and Review, respectively, on the first Monday in March or the second Monday of July of the respective years ending on the 31st day of December last preceding.

Note—The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the State Board of Assessment and Review, e. g., the taxes reported in 1906 were levied on 9,709.6363 miles of road, that being the mileage reported and assessed in 1904, and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the Executive Council or to the State Board of Assessment and Review. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

TAXABLE VALUATION OF PROPERTY

TABLE NO. 8—CLASSIFICATION

The following is the classification of Railways doing business in Iowa as classified by the Iowa State Board of Assessment and Review, July, 1930, under the provisions of Chapter 373, Sections 8123, 8124, 8125, Code 1927.

CLASS "A" RAILROADS

Atchison, Topeka & Santa Fe Railway.
Cedar Rapids & Iowa City Railway.
Cedar Rapids & Marion City Railway.
Charles City Western Railway.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee, St. Paul & Pacific Railway.
Chicago & North Western Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Clinton, Davenport & Muscatine Railway.
Des Moines & Central Iowa Railway.
Des Moines City Railway.
Fort Dodge, Des Moines & Southern Railway.
Great Northern Railway.
Illinois Central Railway Co. (Operating Dubuque & Sioux City Railway;
Omaha Bridge and Terminal & Dunleith & Dubuque Bridge Co.)
Iowa Southern Utilities Company.
Iowa Transfer Co.
Mason City & Clear Lake Railroad.
Minneapolis & St. Louis Railroad.
Union Pacific Railroad.
Wabash Railroad.
Waterloo, Cedar Falls & Northern Railway.

CLASS "B" RAILROADS

Tama & Toledo Railroad Company.

CLASS "C" RAILROADS

Atlantic Northern Railway.
Burlington, Muscatine & Northwestern Railway.
Manchester & Onelda Railway Company.
Sioux City Terminal Railway.
Tabor & Northern Railway Company.
Note—The Davenport, Rock Island & North Western Railway; Des Moines Terminal Railway; Des Moines Union Railway; Dunleith & Dubuque Bridge Company; Omaha Bridge & Terminal Railway and Sioux City Bridge Company are operated in connection with other railroads.

TABLE NO. 9—RAILWAY EXPRESS AGENCY, INCORPORATED

Statement of Taxable Value of Express Property as Fixed by the State Board of Assessment and Review, July, 1930.

Mileage	Rate Per Mile	Total Taxable Value
10,020.292	\$10.00	\$100,202.90

ASSESSMENT OF PUBLIC UTILITIES

TABLE NO. 10—EQUIPMENT CARS

Amount of Tax Assessed Against Equipment Companies by the State Board of Assessment and Review, July, 1930, at 111.153 Mills on the Dollar of Taxable Property.

Name of Companies	Amount of Tax
Acme Petroleum Co., 75 East Wacker Drive, Chicago, Illinois.....	\$ 15.50
Ajax Tank Car Co., 945 Kennedy Bldg., Tulsa, Okla.....	1.90
American Maize Co., 41 E. 42nd St., New York, N. Y.....	5.30
American Refining Properties, Box 1147, Wichita Falls, Texas.....	234.70
American Refrigerator Transit Co., Missouri Pacific Bldg., St. Louis, Missouri.....	1,234.45
American Steel Car Lines, Inc., 208 S. La Salle Street, Chicago, Illinois.....	154.55
American Tank Line of The Grasselli Chemical Co., Cleveland, Ohio.....	9.95
American Tar Products Co., Koppers Bldg., Pittsburgh, Pa.....	4.45
Ankeny Lined Manufacturing Co., Des Moines, Iowa.....	7.20
Apache Powder Co., Benson, Arizona.....	1.05
Armour and Company, Union Stock Yards, Chicago, Illinois.....	6,070.90
Arms Yager Railway Car Co., 410 N. Michigan Avenue, Chicago, Illinois.....	7.00
Atlas Powder Co., Wilmington, Delaware.....	1.95
Barber Asphalt Co., 1600 Arch Street, Philadelphia, Pa.....	5.00
Barco Gasoline Co., Box 413, Tulsa, Oklahoma.....	2.10
Barnsdall Refining Co., 4 E. 42nd St., N. W., Tulsa, Oklahoma.....	518.20
Barrett Company, 40 Rector Street, New York, N. Y.....	37.10
Best Foods, Inc., 88 Lexington Avenue, New York, N. Y.....	13.85
Bisbee Lined Co., 660 Drexel Blvd., Philadelphia, Pa.....	1.00
B & O Cash Store, Temple, Oklahoma.....	1.55
British American Oil Co. Ltd., Royal Bank Bldg., Toronto, Ontario.....	109.75
Burlington Refrigerator Express, Munsey Bldg., Washington, D. C.....	302.85
California Dispatch Line, 216 Pine St., San Francisco, California.....	28.55
Callahan, A. P. C., 2407 La Salle Street, Chicago, Illinois.....	1.50
Canfield Tank Line Co., 3216 E. 55th Street, Cleveland, Ohio.....	13.50
Carnegie Steel Co., Carnegie Bldg., Pittsburgh, Pa.....	3.30
Carnes Equipment Co., Sand Springs, Oklahoma.....	1.60
Carson Petroleum Co., 208 S. La Salle Street, Chicago, Illinois.....	2.10
Chestnut & Smith Corporation, Cheyenne at Seventh, Tulsa, Oklahoma.....	60.65
Chicago, New York & Boston Refrigerator Co., 110 N. Franklin Street Chicago, Illinois.....	95.40
Chicago Tank Car Co., 80 East Jackson Blvd., Chicago, Illinois.....	95.95
Chickasha Cotton Oil Co., Chickasha, Oklahoma.....	4.15
Clark, H. E., Box 781, Tulsa, Oklahoma.....	6.30
Columbian Gasoline Corporation, 45 E. 42nd Street, New York, N. Y.....	9.95
Commercial Car Lines, 208 S. La Salle Street, Chicago, Illinois.....	68.90
Commercial Solvents Corporation, Terre Haute, Indiana.....	1.00
Conewago Refining Co., Warren, Pa.....	2.00
Cumley Tank Line, Oliver Bldg., Pittsburgh, Pa.....	307.40
Continental Oil Co., Continental Oil Bldg., Denver, Colorado.....	101.85
Continental Oil Co., Ponca City, Okla.....	300.80
Continental Tank Car Co., Box 781, Tulsa, Oklahoma.....	186.30
Cook Paint & Varnish Co., North Kansas City, Missouri.....	1.40
Crown Central Petroleum Co., Post Dispatch Bldg., Houston, Texas.....	8.95
Crystal Car Line, 333 N. Michigan Avenue, Chicago, Illinois.....	12.30
Crystal Oil Refining Corporation, Commercial Bank Bldg., Shreveport, La.....	86.60
Cudahy Refining Co., 111 W. Monroe Street, Chicago, Illinois.....	3,536.25
Dairy Shippers Dispatch & Gasoline Co., Cushing, Oklahoma.....	85.80
Davis, Wm. Co., Inc., 167 W. Quincy Street, Chicago, Illinois.....	225.60
Davis, Wm. Co., Inc., 410 S. Union Avenue, Chicago, Illinois.....	2.15
Decker, Jacob E. & Sons, Mason City, Iowa.....	291.60
Deep Rock Oil Corporation, 300 W. Adams Street, Chicago, Illinois.....	1,333.75
Deep Water Oil Refiners, Inc., 832 First Nat'l Bank Bldg., Houston, Texas.....	13.00
Derry Oil Co., 353 N. Lawrence Avenue, Wichita, Kansas.....	48.30
Des Moines Gas Co., Des Moines, Iowa.....	9.80
De Soto Gasoline Co., Box 1791, Houston, Texas.....	5.90
Dodd Refrigerator Car Line, 745 William Street, Buffalo, New York.....	468.00
Du Pont, E. I. De Nemours & Co., 1007 Market Street, Wilmington, Delaware.....	6.15
Dwight Hamlin, Inc., 906 House Bldg., Pittsburgh, Pa.....	1.90
Eagle Gasoline Co., 629 Kennedy Bldg., Tulsa, Okla.....	4.70
Eason Oil Co., Enid, Oklahoma.....	194.60
Eastern Live Stock Express Co., 527 W. 36th Street, New York, N. Y.....	40.50
East Side Packing Co., 1214 N. 2nd Street, East St. Louis, Illinois.....	3.70
East West Transportation Co., 625 11th Avenue, New York City, N. Y.....	5.20
El Dorado Refining Co., El Dorado, Kansas.....	59.80
Elk Refining Co., Charleston, W. Va.....	2.00

TABLE NO. 10—Continued

Name of Companies	Amount of Tax
Emmenton Refining Co., Emmenton, Pa.	1.80
Empire Oil & Refining Co., Bartlesville, Oklahoma	1,775.55
Fairmont Creamery Co., 1202 James Street, Omaha, Nebraska	305.95
Fleischmann Transportation Co., 565 Madison Avenue, New York, N. Y.	8.70
Freedom Oil Works Co., Freedom, Pa.	11.40
Fruit Growers Express Co., Munsey Bldg., Washington, D. C.	1,829.80
General American Tank Car Corporation, 940 Continental Illinois Bank Bldg., Chicago, Illinois	9,556.25
General Chemical Co., 40 Rector Street, New York, N. Y.	30.30
Gillispie Rogers & Pyatt & Co., 99 John Street, New York City, New York	4.00
Globe Oil Refining Co., Blackwell, Oklahoma	960.80
Grace, John H., 20 W. Jackson Blvd., Chicago, Illinois	11.35
Grace & Co., W. R., 332 Pine Street, San Francisco, California	11.20
Graybar Oil Co., San Antonio, Texas	4.40
Gulf Refining Co., Frick Bldg. Annex, Pittsburgh, Pa.	21.75
Haffner Thrall Car Co., 149 S. Dearborn Street, Chicago, Illinois	55.15
Hately Brothers, 1341 W. 37th Street, Chicago, Illinois	8.10
Heinz, H. J. Co., Pittsburgh, Pa.	16.40
Henaghan & Hanlon, Sistersville, W. Va.	7.75
Henderson Co., 503-4 Bank of Commerce Bldg., Tulsa, Oklahoma	5.15
Hercules Powder Co., 900 Market Street, Wilmington, Delaware	3.30
H. H. C. Equipment Corporation, Enid, Oklahoma	392.25
Highway Oil Refining Co., Box 2054, Tulsa, Oklahoma	4.30
Hocker Electro Chemical Co., 49 E. 42nd Street, New York, N. Y.	8.00
Hornel, G. A. & Co., Austin, Minn.	235.25
Howard, Oscar R., Drawer 1683, Tulsa, Oklahoma	27.75
Hubinger, J. C., Brothers, Keokuk, Iowa	2.85
Humble Oil Co., Humble Bldg., Houston, Texas	29.40
Hurley Gasoline Co., Tulsa, Oklahoma	7.85
Illinois Oil Co., Illinois Oil Company Bldg., Rock Island, Illinois	116.25
Imperial Oil Limited, 445 Christina Street, South Sarnia, Ontario	410.80
Imperial Refining Co., Tulsa, Oklahoma	58.40
Independent Oil & Gas Co., Box 1830, Tulsa, Oklahoma	565.40
Independence Refrigerator Line, Independence, Iowa	2.10
Independent Refining Co., Oil City, Pa.	2.30
Indian Refining Co., Lawrenceville, Illinois	169.15
International Combustion Tar & Chemical Corporation formerly Liquids Dispatch Line, 2500 South Robey Street, Chicago, Illinois	235.45
Interstate Tank Car Corporation, 450 Produce Exchange Bldg., New York City, N. Y.	14.85
Iowa Packing Co., Des Moines, Iowa	41.30
Iowa Park Producing & Refining Co., 349 Harvey-Snyder Bldg., Wichita Falls, Texas	40.45
Johnson Oil Refining Co., 178 W. Adams Street, Chicago, Illinois	167.30
Kanotex Refining Co., Arkansas City, Kansas	305.40
Kansas City Structural Steel Co., 114 W. 10th Street, Kansas City, Missouri	60.45
Keith Railway Equipment Co., 80 E. Jackson Blvd., Chicago, Illinois	211.35
Kohrs Packing Co., Davenport, Iowa	1.25
Libby, McNeill & Libby Co., Union Stock Yards, Chicago, Illinois	7.35
Linsin, O. E., St. Louis, Missouri	2.30
Lion Oil & Refining Co., Eldorado, Arkansas	71.30
Live Poultry Transit Co., 308 W. Washington Street, Chicago, Illinois	193.55
Magnolia Petroleum Co., Box 1667, Dallas, Texas	17.70
Mather Stock Car Co., 336 North Michigan Avenue, Chicago, Illinois	16.30
Mathieson Alkali Works, 250 Park Avenue, New York, N. Y.	2.30
Mayer, Oscar & Co., Madison, Wisconsin	8.40
McMan Oil & Gas Co., Box 712, Tulsa, Oklahoma	9.50
Menasha Wooden Ware Co., Menasha, Wisconsin	6.30
Merchants Despatch, Incorporated, 466 Lexington Avenue, New York, N. Y.	1,392.10
Mexican Petroleum Corporation, 122 E. 42nd Street, New York, N. Y.	4.30
Michigan Electrochemical Co., Menominee, Michigan	1.70
Mid Continent Petroleum Corporation, Tulsa, Oklahoma	1,106.25
Minnesota Linsed Oil Co., Minneapolis, Minn.	2.50
Minnesota Steel Co., Morgan Park, Duluth, Minnesota	2.30
Missouri Tank Car Corporation & I. M. Turner, St. Louis, Missouri	4.30
Molasses Distributors Corporation, 122 East 42nd St., New York City, New York	2.65
Mons Motor Oil Co., Council Bluffs, Iowa	127.00
National Car Co., Munsey Bldg., Washington, D. C.	322.30
National Pipe Line Co., 1404 E. 9th Street, Cleveland, Ohio	8.25
Neman Tank Car Co., 601 Tulsa Loan Bldg., Tulsa, Oklahoma	8.25
North American Car Co., 327 S. La Salle Street, Chicago, Illinois	1,869.45

TABLE NO. 10—Continued

Name of Companies	Amount of Tax
Northern Refrigerator Line, Inc., 97 E. Wisconsin Avenue, Milwaukee, Wis.	777.50
Northwestern Refrigerator Line, 19 S. LaSalle Street, Chicago, Illinois	1,325.25
Ohio Tank Car Co., Box 1402, Tulsa, Oklahoma	14.65
Ohio Valley Refining Co., St. Marys, W. Va.	1.00
Oklahoma Gasoline Co., 424 S. Cheyenne, Tulsa, Oklahoma	1.20
Oklahoma Gasoline Plants, Incorporated, Box 877, Sapulpa, Oklahoma	3.75
Orient Petroleum Co., 1614 Federal Reserve Bank Bldg., Kansas City, Missouri	18.90
Pacific Fruit Express Co., 65 Market Street, San Francisco, California	20,067.30
Palmolive Company, 919 North Michigan Avenue, Chicago, Illinois	7.00
Pan Handle Refining Co., P. O. Box 1107, Wichita Falls, Texas	121.50
Paper Makers Chemical Corporation, 640 North 15th Street, Easton, Pa.	2.20
Perless Oil Refining Co., Chanute, Kansas	56.35
Penek & Ford Tank Line Co., Cedar Rapids, Iowa	96.80
Pennsylvania Petroleum Co., North Kansas City, Missouri	1.50
Pennsylvania Salt Manufacturing Co., 1000 Widener Bldg., Philadelphia, Pa.	1.90
Pennsylvania Tank Line, Lock Drawer 544, Sharon, Pa.	501.15
Pennzoil Co., Oil City, Pa.	4.60
Philadelphia Quartz Co., 121 S. 3rd Street, Philadelphia, Pa.	1.55
Phillips Petroleum Co., Bartlesville, Oklahoma	622.25
Pierce Pipe Line Co., 1709 Locust Street, St. Louis, Missouri	76.25
Pittsburgh By-Products Coke Co., Koppers Bldg., Pittsburgh, Pa.	8.20
Proctor & Gamble Transportation Co., Gwynne Bldg., Cincinnati, Ohio	57.85
Producers & Refiners Corporation, Box 449, Independence, Kansas	265.20
Pure Oil Company, 65 E. Wacker Drive, Chicago, Illinois	1,138.50
Quachita Valley Refining Co., Trull Bldg., Eldorado, Arkansas	2.80
Quaker City Tank Line, Inc., 230 South Clark, Chicago, Illinois	2,516.55
Quaker State Oil Refining Co., Oil City, Pa.	4.70
Rath Packing Co., Waterloo, Iowa	419.10
Red Star Yeast & Products Co., 79-83 E. Buffalo Street, Milwaukee, Wisconsin	2.50
Republic Creosoting Co., 1616 Merchants Bank Bldg., Indianapolis, Indiana	2.50
Reserve Petroleum Co., Box 2065, Tulsa, Oklahoma	5.40
Roberts & Oake, Union Stock Yards, Chicago, Illinois	2.70
Rock Island Refining Co., Dunean, Oklahoma	9.20
Rock Refineries, Commercial Bank Bldg., Shreveport, La.	87.50
Safety Refrigeration, Incorporated, Box 304, New Haven, Conn.	15.15
St. Ansgar Produce Co., St. Ansgar, Iowa	9.00
St. Louis Independent Packing Co., 3815 Chautau Avenue, St. Louis, Mo.	4.15
Sand Springs Home-Gasoline Department, Box 277, Sand Springs, Oklahoma	1.20
Service Tank Car Corporation, Railway Exchange, Chicago, Illinois	1.75
Shell Petroleum Corporation, 1221 Locust Street, St. Louis, Mo.	666.00
Shippers Car Line, 30 Church Street, New York City, New York (SHPX)	283.60
Shippers Car Line Corporation (CKRX), 30 Church Street, New York, N. Y.	48.95
Shreveport & Eldorado Pipe Line, Incorporated, Shreveport, La.	39.20
Sibirian Oil Co., 704 Shell Bldg., St. Louis, Missouri	3.45
Simmons Oil & Refining Co., Shreveport, La.	9.00
Stimms Oil Co., Magnolia Bldg., Dallas, Texas	39.20
Stclair Refining Co., 45 Nassau Street, New York, N. Y.	1,024.25
Stelly Oil Company, Box 2067, Tulsa, Oklahoma	700.35
Speas Manufacturing Co., 2600 Front Street, Kansas City, Missouri	6.55
Spencer Kellogg & Sons, Inc., 98 Delaware Avenue, Buffalo, New York	76.35
Squire Dungee Co., 1918 Elston Avenue, Chicago, Illinois	13.60
Staley, A. E. Manufacturing Co., Decatur, Illinois	1.55
Standard Transit Co., Sharon, Pa.	624.00
Staso Milling Co., 322 South Michigan, Chicago, Illinois	1.80
Sun Oil Co., 1608 Walnut Street, Philadelphia, Pa.	108.25
Superior Oil Works, Warren, Pa.	2.55
Swift Refrigerator Transportation Co., Union Stock Yards, Chicago, Ill.	4,330.00
Taxman, J. J. & M. Co., Box 1364, Wichita Falls, Texas	82.85
Taylor, Lowenstein & Co., Mobile, Alabama	1.60
Texas Company, 135 E. 42nd Street, New York, N. Y.	1,185.55
Thurber Tank Line Co., Thurber, Texas	1.65
Tidal Refining Co., P. O. Box 2048, Tulsa, Oklahoma	855.95
Tidal Western Oil Corporation, Box 2046, Tidal Bldg., Tulsa, Oklahoma	138.00
Tions Refining Co., Widner Bldg., Philadelphia, Pa.	2.50
Transcontinental Oil Co., Box 2046, Tulsa, Oklahoma	277.25
Transit Company, Ltd., 56 Church Street, Toronto, Ontario	45.50
Union Oil Company of California, Union Oil Bldg., Los Angeles, California	1.15
Union Refrigerator Transit Company of Wisconsin, Station C, Green Bay Road, Milwaukee, Wisconsin	2,607.25
Union Tank Car Co., 134 North LaSalle Street, Chicago, Illinois	5,132.30
United Refining Co., Warren, Pa.	3.00

TABLE NO. 10—Continued

Name of Companies	Amount of Tax
United States Industrial Alcohol Co., 110 E. 42nd Street, New York City, N. Y.	1.75
Universal Atlas Cement Co., 208 South LaSalle Street, Chicago, Illinois	1.06
Utah Copper Co., Kearns Bldg., Salt Lake City, Utah	1.28
Van Camp Packing Co., 1506 Shelby Street, Louisville, Ky.	21.98
Vendome Tank Car Co., Roberts Bldg., Tulsa, Oklahoma	32.13
Wadhams Oil Company, 359 Clinton Street, Milwaukee, Wisconsin	41.58
Waggoner Refining Co., Electra, Texas	26.29
Warren Petroleum Co., Exchange National Bank Bldg., Tulsa, Oklahoma	21.50
Warren Tank Car, Warren, Pa.	1.15
Warr Penn Refining Co., Warren, Pa.	1.30
Waverly Oil Works Co., 54th Street & A. V. R. B., Pittsburgh, Pa.	2.15
Wentz Oil Corporation, Ponca City, Oklahoma	7.40
Western Fruit Express Co., Munsey Bldg., Washington, D. C.	874.4
Western Refrigerator Line Co., 19 South La Salle Street, Chicago, Illinois	88.95
White Eagle Oil & Refining Co., Federal Reserve Bank Bldg., Kansas City, Mo.	671.4
Wilson Car Lines, 4100 South Ashland Avenue, Chicago, Ill.	637.06
Wirt Franklin Petroleum Corporation, Box 906, Ardmore, Arkansas	12.55
Wood Products Co., 528 Fourth Street, Buffalo, New York	1.00
Yale Oil Corporation, Yale, Oklahoma	23.75
Totals	\$ 80,613.75

TABLE NO. 11—RURAL TRANSMISSION LINES

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Albia Light & Railway Co., E. F. Bullman, Center-ville, Iowa—			
Monroe	13.00	\$ 150.00	\$ 1,950.00
American Utilities Corporation, Frank H. Warren, Burlington, Iowa—			
Des Moines	54.00	121.00	6,534.00
Henry	19.00		2,290.00
Keokuk	19.38		2,244.98
Louisia	8.00		968.00
Mahaska	23.50		2,843.50
Poweshiek	1.60		181.50
Wapello	1.00		121.00
Washington	2.50		302.50
Total	128.88		\$ 15,504.48
Ames-Ontario Transmission Line, J. H. Ames, Ames, Iowa—			
Story	1.60	\$ 600.00	960.00
Barnes Electric Line, Magnus Grodahl, Linn Grove, Iowa—			
Buena Vista	5.75	92.00	345.00
Bettendorf Light & Power Co., E. J. Bettendorf, Bettendorf, Iowa—			
Scott	5.07	203.00	1,029.21
Bigelow, Minnesota, Municipal Transmission Co., John L. Kruse, Bigelow, Minnesota—			
Osceola	8.00	151.00	1,208.00
Central States Electric Co., Carl B. Myers, Cedar Rapids, Iowa—			
Benton	5.00	215.00	1,075.00
Black Hawk	20.75		4,461.25
Boone	10.00		2,150.00
Buena Vista	3.50		758.50
Cerro Gordo	11.70		2,515.50
Emmet	46.60		10,019.00
Franklin	43.30		9,309.50
Grundy	47.15		10,137.25
Hamilton	87.05		18,715.75
Hancock	74.60		16,089.00
Hardin	134.80		28,983.00
Kossuth	96.45		20,736.75
Marion	12.65		2,719.75
Marshall	7.85		1,687.75
Monroe	7.40		1,581.00
Palo Alto	24.25		5,213.75
Pocahontas	60.05		12,919.75
Polk	2.50		537.50
Story	33.25		7,148.75
Wayne	6.57		1,412.55
Webster	6.50		1,397.50
Wright	54.85		11,709.75
Total	796.77		\$ 171,906.55
Central States Power & Light Corporation, H. C. Orton, Dubuque, Iowa—			
Bremer	78.50	\$ 158.00	12,403.00
Buchanan	36.25		5,727.50
Buier	.38		60.04
Chickasaw	34.75		5,490.50
Clayton	118.30		18,661.40
Delaware	14.50		2,291.00
Fayette	173.57		27,392.46
Floyd	27.38		4,226.04
Howard	36.25		5,727.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Mitchell	45.60		7,394.80
Winneshiek	49.50		7,821.00
Total	614.78		\$ 97,135.34
Citizens Power & Light Co., S. E. Schweitzer, Electric Bldg., Omaha, Nebraska—			
Mills	15.25	\$ 292.00	4,453.00
Pottawattamie	29.75		8,057.00
Total	45.00		\$ 12,510.00
Clinton, Davenport, & Muscatine Railway Co., H. E. Littig, United Light Bldg., Davenport, Iowa—			
Clinton	.31	\$ 149.00	46.19
Muscatine	12.40		1,847.00
Scott	50.90		7,584.19
Total	63.61		\$ 9,477.38
Denmark Telephone & Light Line, Oliver Ware, Denmark, Iowa—			
Des Moines	1.00	\$ 114.00	114.00
Lee	15.00		1,710.00
Total	16.00		\$ 1,824.00
Des Moines Electric Co., C. A. Leland, Jr., Des Moines, Iowa—			
Jasper	52.85	\$ 422.00	22,309.70
Mahaska	44.16		18,635.52
Marion	20.63		8,705.86
Polk	60.98		21,459.30
Poweshiek	5.20		2,194.40
Warren	5.88		2,451.30
Total	179.65		\$ 75,513.34
Des Moines Valley Power Co., Carl B. Myers, Cedar Rapids, Iowa—			
Webster	45.30	\$ 178.00	8,063.40
Duncombe Light & Power Co., Carl B. Myers, Cedar Rapids, Iowa—			
Hamilton	4.00	105.00	420.00
Webster	3.00		315.00
Total	7.00		\$ 735.00
Eastern Iowa Electric Co., C. E. Dove, 1000 Main Street, Dubuque, Iowa—			
Delaware	16.45	\$ 137.00	2,253.65
Dubuque	69.30		9,494.10
Jackson	1.40		191.80
Total	87.15		\$ 11,939.55
Eastern Iowa Power Co., Carl B. Myers, Cedar Rapids, Iowa—			
Jackson	.55	\$ 107.00	58.85
Fort Dodge, Des Moines & Southern Railroad Co., F. M. Johnston, Boone, Iowa—			
Boone	21.60	165.00	3,564.00
Polk	34.40		5,676.00
Story	21.35		3,222.25
Webster	49.80		8,217.00
Total	127.15		\$ 20,679.25

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Fort Dodge Gas & Electric Co., Mark Anderson, Fort Dodge, Iowa—			
Calhoun	33.70	\$ 180.00	6,066.00
Humboldt	9.60		1,728.00
Pocahontas	22.50		4,050.00
Webster	130.60		23,508.00
Total	196.40		\$ 35,352.00
Foss, R. W., Electric Co., Salem, Iowa—			
Henry	16.00	\$ 168.00	2,688.00
Lee	24.00		3,084.00
Total	40.00		\$ 5,772.00
Interstate Power Co., H. C. Orton, Dubuque, Iowa—			
Allamakee	52.76	\$ 291.00	15,353.16
Buchanan	35.55		10,345.05
Cerro Gordo	1.00		291.00
Clayton	46.23		13,452.93
Clinton	12.84		3,736.44
Delaware	30.80		8,902.80
Dubuque	55.53		16,159.23
Fayette	2.60		756.00
Howard	19.23		5,505.98
Jackson	27.83		8,098.53
Kossuth	54.40		15,830.40
Lyon	5.50		1,600.50
Mitchell	29.50		8,554.50
Winneshiek	65.23		18,981.93
Winnebago	46.40		13,502.40
Worth	22.20		6,400.20
Total	507.60		\$ 147,711.60
Iowa City Light & Power Co., H. E. Littig, Davenport, Iowa—			
Johnson	18.75	\$ 175.00	3,281.25
Iowa Electric Co., Carl B. Myers, Cedar Rapids, Iowa—			
Adair	4.65	186.00	864.90
Buchanan	6.55		1,218.90
Cass	42.75		7,951.50
Cedar	34.74		6,401.64
Clinton	119.30		22,189.80
Dallas	23.05		4,297.90
Davis	34.35		6,389.10
Delaware	58.40		10,862.40
Dubuque	1.40		290.40
Greene	4.30		799.80
Guthrie	63.10		11,736.60
Henry	8.00		1,488.00
Iowa	87.50		16,275.00
Jackson	79.20		13,057.20
Jefferson	41.20		7,663.20
Johnson	20.50		3,813.00
Jones	147.90		27,500.40
Keokuk	28.52		5,304.72
Lee	18.30		3,403.80
Louis	3.50		631.00
Montgomery	.80		148.80
Muscatine	47.37		8,819.82
Poweshiek	12.75		2,371.50
Scott	116.70		21,706.20
Van Buren	60.15		11,187.90
Washington	28.05		5,217.30
Total	1,084.03		\$ 201,629.58

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa-Nebraska Light & Power Co., F. H. Brooks, Lincoln, Nebraska—			
Adams	22.25	\$ 238.00	5,306.50
Cass	34.25		8,131.50
Fremont	79.05		18,813.90
Harrison	121.38		28,888.44
Mills	78.06		18,378.33
Montgomery	47.85		11,388.30
Page	100.12		23,828.26
Pottawattamie	91.62		21,907.34
Shelby	10.00		2,380.00
Taylor	27.50		6,545.00
Total	612.09	\$	145,677.42
Iowa Power & Light Co., C. A. Leland, Jr., Des Moines, Iowa—			
Dallas	90.19	\$ 162.00	14,636.78
Jasper	21.00		3,452.50
Lucas	4.50		729.50
Madison	14.25		2,308.25
Mahaska	42.77		6,283.74
Marion	62.75		10,165.50
Polk	83.80		14,385.60
Poweshiek	12.50		2,055.00
Warren	70.10		11,356.20
Total	406.86	\$	65,911.53
Iowa Public Service Co., Wm. N. Porter, Sioux City, Iowa—			
Audubon	64.70	\$ 238.00	15,398.60
Black Hawk	150.10		35,725.80
Bremer	59.40		14,137.20
Buena Vista	87.30		20,777.40
Buchanan	16.30		3,879.40
Butler	80.10		19,083.50
Calhoun	102.20		24,322.60
Carroll	111.80		26,608.40
Cerro Gordo	31.90		7,582.30
Cherokee	86.10		20,491.50
Chickasaw	2.90		690.20
Crawford	86.80		20,628.40
Floyd	36.00		8,565.90
Franklin	49.90		11,835.40
Grundy	25.60		6,092.60
Humboldt	97.40		23,181.20
Ida	78.00		18,564.00
Kossuth	22.60		5,378.80
Lyon	8.80		2,094.40
Monona	64.60		15,374.80
O'Brien	105.30		25,061.40
Palo Alto	50.80		12,028.40
Plymouth	112.10		26,679.50
Pocahontas	68.30		16,335.40
Sad	88.10		20,907.80
Shelby	60.70		14,466.00
Sioux	132.00		31,416.00
Webster	4.50		1,071.00
Winnebago	5.60		1,332.80
Woodbury	134.90		31,102.20
Wright	25.70		6,116.00
Total	2,050.50	\$	488,622.00
Iowa Railway & Light Co., Carl B. Myers, Cedar Rapids, Iowa—			
Benton	154.40	\$ 194.00	29,362.80
Boone	182.10		25,677.60
Buchanan	35.40		4,867.60
Carroll	23.75		4,607.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Cedar	110.80		21,495.20
Dallas	58.60		11,368.40
Delaware	7.85		1,822.90
Greene	46.45		9,011.30
Grundy	36.80		7,129.20
Guthrie	24.85		4,820.90
Hardin	19.20		3,724.80
Iowa	18.75		3,637.50
Jasper	47.40		9,195.60
Johnson	20.00		3,880.00
Jones	14.40		2,793.60
Linn	216.20		41,942.80
Marshall	245.20		47,568.80
Muscatine	6.50		1,261.00
Polk	4.75		921.50
Story	175.70		34,685.80
Tama	158.20		30,710.20
Total	1,557.40	\$	302,125.60
Iowa Southern Utilities Co. of Delaware, Frank S. Payne, Centerville, Iowa—			
Adams	5.00	\$ 239.00	1,195.00
Appanoose	56.00		13,384.00
Clarke	39.50		9,440.50
Decatur	98.275		23,487.73
Des Moines	57.825		13,820.18
Henry	32.250		12,487.75
Jasper	32.500		12,547.50
Jefferson	16.010		3,826.29
Keokuk	87.372		20,881.91
Louisa	45.825		10,952.18
Lucas	62.375		14,907.63
Madison	10.000		2,390.00
Mahaska	22.873		7,856.65
Monroe	49.293		9,630.03
Poweshiek	84.584		20,205.63
Ringgold	60.500		16,610.50
Taylor	18.500		4,421.50
Union	54.750		13,085.25
Wapello	32.500		7,797.50
Warren	4.000		966.00
Washington	134.700		32,193.30
Wayne	54.000		12,906.00
Total	1,108.582	\$	264,901.10
Irvington Light & Power Co., Fred S. Gelgel, Irvington, Iowa—			
Kossuth	13.25	\$ 106.00	1,404.50
Keokuk Electric Co., L. E. Dickinson, Box 513, Keokuk, Iowa—			
Lee	10.41	158.00	1,644.78
Marion Electric Co., J. J. Nichting, Pilot Grove, Iowa—			
Lee	16.00	121.00	1,936.00
Mississippi River Power Co., L. E. Dickinson, Keokuk, Iowa—			
Des Moines	8.28	644.00	5,332.32
Lee	31.58		20,208.72
Total	39.66	\$	25,541.04
Missouri Service Co., H. M. Noble, Kansas City, Missouri—			
Page	7.00	\$ 170.00	1,190.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Monroe Light & Power Co., J. D. Long, Monroe, Iowa--			
Jasper	1.80	113.00	203.40
Marion	.60		67.50
Total	2.40		\$ 271.20
Northern States Power Co., R. F. Pack, Minneapolis, Minn.--			
Lyon	22.50	\$ 317.00	7,122.50
Sioux	12.00		3,504.00
Total	34.50		\$ 10,626.50
Northwestern Light & Power Co., C. S. Woodward, Cedar Rapids, Iowa--			
Buena Vista	53.10	\$ 158.00	\$ 8,392.80
Cherokee	6.75		1,066.50
Clay	132.55		20,942.50
Dickinson	56.75		8,506.50
Grundy	37.75		5,964.50
Lyon	38.25		6,043.50
O'Brien	15.00		2,370.00
Osceola	72.45		11,447.10
Sioux	.85		134.20
Total	413.45		\$ 65,325.10
Northwood-Kensett Electric Co., H. Perrill, Northwood, Iowa--			
Worth	8.75	\$ 170.00	1,487.50
Peoples Gas & Electric Co., F. J. Hanlon, Mason City, Iowa--			
Cerro Gordo	33.75	212.00	7,153.40
Floyd	4.60		925.20
Worth	5.75		1,219.20
Total	44.10		\$ 9,297.80
Peoples Light Co., H. E. Littig, Davenport, Iowa--			
Scott	6.24	\$ 236.00	1,472.64
Sac County Electric Co., H. E. Russell, Sac City, Iowa--			
Sac	50.87	194.00	9,868.78
South Dayton Light & Power Co., Floyd E. Olson, Dayton, Iowa--			
Boone	.687	138.00	5.17
Webster	9.462		1,305.32
Total	9.500		\$ 1,310.49
Southwest Richmond Electric Co., Hal G. Figgens, Washington, Iowa--			
Washington	3.00	\$ 122.00	366.00
Spring Grove Electric Co., W. H. Hillard, Burlington, Iowa--			
Des Moines	5.10	126.00	642.60
Lee	1.30		160.50
Total	6.40		\$ 803.10
Town of Orient Transmission Line, E. J. Carlyle, Orient, Iowa--			
Adair	8.00	\$ 132.00	1,056.00
Union	1.80		227.40
Total	9.80		\$ 1,283.40

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Town of Paton Transmission Line, John Miller, Paton, Iowa--			
Greene	4.00	\$ 97.00	388.00
Tri-States Power Corporation, M. A. Walsh, Burlington, Iowa--			
Lee	34.00	140.00	4,760.00
Van Buren	12.75		1,785.00
Total	46.75		\$ 6,545.00
Van Buren Light & Power Co., John Edmunds, Burlington, Iowa--			
Lee	24.00	\$ 167.00	4,008.00
Van Buren	14.50		2,421.60
Total	38.50		\$ 6,429.60
Wapele & Goshen Electric Light & Power Co., J. R. Brookhart, West Liberty, Iowa--			
Muscatine	2.25	\$ 122.00	274.50
Wever Electric Transmission Co., S. T. Patterson, Wever, Iowa--			
Lee	1.25	465.00	581.25
Totals	10,493.572		\$ 2,241,290.42

TABLE NO. 12

TAXABLE VALUATION OF TELEGRAPH AND TELEPHONE PROPERTY AS FIXED BY THE STATE BOARD OF ASSESSMENT AND REVIEW JULY, 1930

TABLE NO. 12

TELEGRAPH COMPANIES

Company Name	Mileage	Taxable Value Per Mile	Total Taxable Value
American District Telegraph Co.			
E. A. Ward, 183 Varick Street, New York			
Dubuque	3,625	\$ 950.00	\$ 3,442.50
Linn	4,000		2,500.00
Polk	3,750		3,367.50
Pottawattamie	3,250		3,087.50
Scott	3,500		3,225.00
Wapello	.250		27.50
Woodbury	4,125		3,812.50
Total	22,500	\$ 950.00	\$ 21,375.00
Chicago, Burlington & Quincy Telegraph Co.			
Alfred E. Patten, Chicago, Illinois			
Adair	28,684	75.00	2,151.30
Adams	29,862		2,239.65
Appanoose	52,600		3,945.00
Cass	13,652		1,023.90
Clarke	46,420		3,481.50
Davis	15,450		1,158.75
Decatur	96,712		7,253.40
Des Moines	40,046		3,003.45
Fremont	61,236		4,592.70
Henry	56,483		4,236.22
Jefferson	55,370		4,152.75
Keokuk	13,443		1,008.22
Lee	112,626		8,446.95
Louisa	226.10		17.26
Lucas	49,645		3,723.38
Madison	12,379		928.42
Mahaska	26,746		2,005.95
Marion	40,007		3,000.52
Mills	64,987		4,874.02
Monroe	38,687		2,901.52
Montgomery	48,427		3,631.02
Page	81,682		6,126.15
Polk	17,563		1,317.22
Pottawattamie	15,530		1,164.00
Taylor	55,910		4,193.25
Union	55,008		4,125.60
Van Buren	43,443		3,258.22
Wapello	42,050		3,153.75
Warren	26,723		2,004.22
Washington	56,460		4,234.50
Wayne	26,889		2,016.68
	36,753		2,756.48
Total	1,364,611	\$ 75.00	\$ 102,345.44
Mason City & Fort Dodge Railroad Telegraph Line			
W. G. Lerch, Chicago, Illinois			
Calhoun	18.56	50.00	928.00
Carroll	35.22		1,761.00
Cerro Gordo	24.40		1,220.00
Crawford	1.87		93.50
Franklin	15.34		767.00
Harrison	1.92		96.00
Pottawattamie	27.63		1,381.50
Shelby	32.88		1,644.00
Webster	40.87		2,043.50
Wright	45.73		2,286.50
Total	244.42	\$ 50.00	\$ 12,321.00

TABLE NO. 12—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Postal Telegraph-Cable Company of Iowa			
E. A. Neumann, Des Moines, Iowa			
Adair	25.56	100.00	2,556.00
Black Hawk	37.06		3,706.00
Bremer	31.75		3,175.00
Buchanan	14.33		1,433.00
Butler	27.81		2,781.00
Cass	28.65		2,865.00
Cedar	6.94		694.00
Cerro Gordo	23.39		2,339.00
Chickasaw	25.67		2,567.00
Clinton	16.42		1,642.00
Delaware	25.62		2,562.00
Des Moines	27.00		2,700.00
Dubuque	31.21		3,121.00
Fayette	33.50		3,350.00
Franklin	26.04		2,604.00
Grundy	7.95		795.00
Harrison	30.56		3,056.00
Howard	13.90		1,390.00
Iowa	25.25		2,525.00
Jasper	56.88		5,688.00
Johnson	38.95		3,895.00
Johnston	45.00		4,500.00
Lee	9.75		975.00
Linn	22.95		2,295.00
Louis	3.50		350.00
Madison	45.85		4,585.00
Mahaska	27.50		2,750.00
Marshall	31.60		3,160.00
Mitchell	37.08		3,708.00
Monona	26.48		2,648.00
Muscatine	44.13		4,413.00
Plymouth	16.50		1,650.00
Polk	29.00		2,900.00
Pottawattamie	74.50		7,450.00
Poweshiek	66.81		6,681.00
Ringgold	23.91		2,391.00
Scott	37.46		3,746.00
Sioux	17.00		1,700.00
Tama	12.64		1,264.00
Taylor	5.73		573.00
Union	22.56		2,256.00
Wapello	17.00		1,700.00
Warren	18.49		1,849.00
Webster	13.77		1,377.00
Woodbury	14.18		1,418.00
Worth	30.91		3,091.00
Wright	27.38		2,738.00
Total	1,326.14	\$ 100.00	\$ 132,614.00
Western Union Telegraph Company			
Andrew F. Burleigh, 60 Hudson St., New York City			
N. Y.			
Adair	8.530	170.00	1,450.10
Allamakee	64.020		10,883.40
Appanoose	78.453		13,542.11
Audubon	27.280		4,756.60
Benton	91.008		15,471.36
Black Hawk	78.940		13,419.80
Boone	78.160		13,287.20
Bremer	29.510		5,067.70
Buchanan	51.220		8,719.63
Buena Vista	74.035		12,585.95
Butler	77.140		13,113.80
Calhoun	81.053		13,778.84
Carroll	83.300		14,161.00
Cass	49.350		8,389.50
Cedar	88.140		14,983.80
Cerro Gordo	113.486		19,209.62

TABLE NO. 12—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Cherokee	57.790		9,834.30
Chickasaw	33.340		5,667.30
Clay	90.711		15,429.57
Clayton	113.190		19,342.30
Clinton	163.772		27,841.24
Crawford	167.074		28,702.58
Dallas	75.060		13,700.30
Davis	49.997		8,469.49
Delaware	76.110		12,938.70
Des Moines	25.518		4,338.00
Dickinson	51.260		8,714.28
Dubuque	90.685		15,418.45
Emmet	73.801		12,559.17
Fayette	84.530		14,370.10
Floyd	65.068		11,061.56
Franklin	81.940		13,929.80
Fremont	9.000		1,500.00
Greene	48.290		8,200.30
Grundy	57.570		9,786.56
Guthrie	53.350		9,069.50
Hamilton	76.070		13,061.30
Hancock	108.760		18,482.20
Hardin	149.969		25,494.73
Harrison	111.974		19,635.58
Henry	19.620		3,335.40
Howard	24.520		4,168.40
Humboldt	89.970		15,294.90
Ida	40.380		6,864.60
Iowa	57.850		9,834.30
Jackson	88.510		15,066.78
Jasper	87.200		14,824.50
Johnson	32.940		5,529.50
Jones	65.308		11,064.31
Keokuk	95.800		16,256.00
Keokuk	140.400		23,868.00
Kossuth	145.610		24,733.70
Lee	47.475		8,070.75
Linn	154.841		26,222.97
Louisa	70.840		12,042.80
Lyon	92.205		15,674.55
Madison	21.370		3,632.30
Mahaska	127.743		21,716.31
Marion	66.790		11,349.20
Marshall	107.692		18,367.64
Mills	25.960		4,432.30
Mitchell	88.750		15,367.50
Monona	113.700		19,329.00
Monroe	61.220		10,407.40
Montgomery	.464		78.88
Muscatine	105.347		17,908.99
O'Brien	96.950		16,431.50
Osceola	57.415		9,792.55
Page	75.550		12,543.50
Palo Alto	102.630		17,447.10
Plymouth	88.750		15,367.50
Pocahontas	80.070		13,611.90
Polk	138.481		23,541.77
Pottawattamie	145.722		24,772.74
Poweshiek	97.090		16,306.30
Sac	88.830		15,161.10
Scott	110.412		18,770.64
Shelby	60.390		10,366.30
Sioux	117.820		20,029.40
Story	124.150		21,165.50
Tama	122.560		20,835.30
Van Buren	38.150		6,485.30
Wapello	92.138		15,682.38
Warren	20.510		3,582.70
Washington	101.940		17,229.80
Wayne	42.795		7,275.15
Webster	137.438		23,264.48

TABLE NO. 12—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Winnebago	58.600		9,962.00
Winnebago	78.750		13,387.50
Woodbury	152.029		25,844.93
Worth	45.780		7,782.60
Wright	84.500		14,365.00
Total	7,900.390	\$ 170.00	\$ 1,224,061.20
Telegraph mileage	10,158.031		
Total taxable value of telegraph lines			\$ 1,492,617.04

TABLE NO. 13

COMMERCIAL TELEPHONE COMPANIES—TOLL LINES

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
American Telephone & Telegraph Co. Alfred E. Holcomb, 195 Broadway, New York			
Adair	14.87	\$ 400.00	\$ 5,948.00
Benton	27.51		11,604.00
Black Hawk	71.17		28,468.00
Bremer	11.35		4,340.00
Buchanan	23.35		9,340.00
Butler	47.71		19,084.00
Calhoun	14.35		5,372.00
Cass	23.59		9,456.00
Cedar	56.28		22,512.00
Cerro Gordo	20.37		8,148.00
Clinton	23.00		9,200.00
Dallas	1.54		616.00
Delaware	25.38		10,132.00
Des Moines	37.28		14,912.00
Dubuque	29.31		11,724.00
Floyd	23.73		9,492.00
Franklin	6.00		2,400.00
Fremont	23.54		9,416.00
Grundy	10.11		4,044.00
Guthrie	9.83		3,932.00
Hamilton	26.59		10,636.00
Hardin	21.96		8,784.00
Harrison	33.62		13,468.00
Ida	14.57		5,858.00
Iowa	83.97		33,588.00
Jasper	56.62		22,668.00
Johnson	54.21		21,684.00
Jones	1.29		516.00
Lee	60.24		24,096.00
Linn	37.26		14,904.00
Louisa	20.32		8,128.00
Lucas	21.69		8,676.00
Lyon	8.36		3,344.00
Madison	22.28		8,912.00
Marshall	37.95		15,180.00
Mills	22.17		8,868.00
Monona	27.32		10,928.00
Muscatine	81.72		32,688.00
Plymouth	16.77		6,708.00
Polk	54.40		21,792.00
Pottawattamie	89.16		35,664.00
Poweshiek	28.30		11,328.00
Sac	7.94		3,156.00
Scott	71.74		28,696.00
Sioux	12.06		4,824.00
Tama	14.10		5,640.00
Warren	33.83		13,532.00
Wayne	32.63		13,052.00
Webster	25.54		10,216.00
Woodbury	63.19		25,276.00
Worth	19.00		7,600.00
Total	1,550.75	\$ 400.00	\$ 620,300.00
Fairmont Telephone Co. A. E. Fillmore, Fairmont, Minnesota			
Emmet	10.75	20.00	215.00
Total commercial toll line telephone mileage	1,561.50		
Total taxable value commercial toll lines			\$ 620,515.00

TABLE NO. 14

COMMERCIAL TELEPHONE COMPANIES—EXCHANGES

Number of Exchange, Rural and Toll Instruments reported as being operated, and Actual Value of Real Estate considered as a part of the capital to be included in assessment made by the State Board of Assessment and Review.

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Alden Mutual Telephone Co.—Ex. 211—Real Estate \$1,500.00 Mary H. Bigelow, Alden, Iowa Hardin	6.50	\$ 420.00	\$ 2,310.00
Alvord Telephone Co.—Ex. 70—Real Estate \$1,000.00 Alfred Hadlitt, Alvord, Iowa Lyon	1.54	405.00	623.70
Amara Society Telephone Line—Ex. 91 Wm. F. Moershal, Amara, Iowa Iowa	26.50	22.00	583.00
Archer Telephone Exchange—Ex. 32 C. M. Pederson, Archer, Iowa O'Brien			200.00
Atalissa Central Telephone Switchboard Mrs. M. McDonald, Atalissa, Iowa Muscatine			100.00
Auburn Telephone Co. Division "A" J. S. Birt, Auburn, Iowa Sac			200.00
Aurora Mutual Telephone Exchange—Real Estate \$600.00 W. F. Craig, Aurora, Iowa Buchanan Payette	.75 .25	281.00	210.75 70.25
Total	1.00	\$ 281.00	\$ 281.00
Aurora Telephone Association—Ex. 10 Mrs. Lill Taylor, Aurora, Iowa Buchanan			100.00
Banger Telephone Co.—Switchboard—R. 61 S. L. Whinery, Union, Iowa Marshall	24.50	13.00	318.50
Beaconsfield Switchboard Co. R. M. Bowlby, Beaconsfield, Iowa Ringgold			100.00
Benton Telephone Exchange George Blumck, Benton, Iowa Ringgold			100.00
Bethesda Telephone Central Association—Real Estate \$500.00 Chester E. Olenius, Villisca, Iowa Page			250.00
Bevington Telephone Co. Mrs. J. H. McManus, Bevington, Iowa Madison			10.00

TAXABLE VALUATION OF PROPERTY

TABLE NO. 14—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Blairstown Mutual Telephone Line—Real Estate \$1,500.00			
Daniel W. Bruch, Van Horne, Iowa			
Benton			300.00
Blakesburg Telephone Co.—Ex. 128			
Jacob Huber, Blakesburg, Iowa			
Wapello	2.00	484.00	768.00
Braddyville Central Telephone Co.—Ex. 80			
S. E. Nicholas, Braddyville, Iowa			
Page	2.00	257.00	514.00
Brandon Farmers Telephone Ass'n			
F. W. Nahholz, Brandon, Iowa			
Benton	8.00	14.00	112.00
Black Hawk	2.00		28.00
Buchanan	102.00		1,428.00
Total	112.00	\$ 14.00	\$ 1,568.00
Buckeye Mutual Telephone Line—Ex. 44			
Carl F. Sieloff, Buckeye, Iowa			
Hardin	2.75	94.00	258.50
Bussey Mutual Telephone Co.—Ex. 60—Real Estate \$1,500.00			
Mrs. Ethel Baltzley, Bussey, Iowa			
Marion	2.00	300.00	600.00
Calumet Telephone Co.—Ex. 51			
Leroy Scott, Calumet, Iowa			
O'Brien			375.00
Cambria Telephone Exchange			
R. D. Fisk, Cambria, Iowa			
Wayne			100.00
Carbon Mutual Switch Association			
L. E. Boham, Carbon, Iowa			
Adams			100.00
Castana Mutual Telephone Association—Ex. 64			
M. M. Farwell, Castana, Iowa			
Monona	4.00	100.56	402.24
Chelsea Mutual Switchboard—Ex. 100—Real Estate \$500.00			
George Harris, Chelsea, Iowa			
Tama			430.00
Chillicothe Mutual Telephone Exchange			
Alfred Petersen, Chillicothe, Iowa			
Wapello			100.00
Citizens Mutual Telephone Co.—Ex. 675			
W. C. Dupree, Bloomfield, Iowa			
Days	8.00	212.00	1,696.00
Cleghorn Independent Telephone Co.—Ex. 63			
G. A. Rud, Cleghorn, Iowa			
Cherokee			158.00
Coppock Telephone Co.—R. 20			
John Hesser, Coppock, Iowa			
Henry	.50	100.00	50.00
Washington	.50		50.00
Total	1.00	\$ 100.00	\$ 100.00

ASSESSMENT OF PUBLIC UTILITIES

TABLE NO. 14—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Cumberland Telephone Co.—Ex. 181			
Rube Pigg, Cumberland, Iowa			
Cass	10.50	203.00	2,131.50
Dawson Mutual Telephone Co.—Ex. 45			
William Ross, Jamaica, Iowa			
Dallas			275.00
Deep River Switchboard—Ex. 25			
T. J. Phillips, Deep River, Iowa			
Poweshiek			150.00
Dexter Mutual Telephone Co.—Ex. 210—Real Estate \$2,500.00			
E. B. Pohle, Dexter, Iowa			
Dallas	3.00	453.00	1,359.00
Douss-Leando Switchboard Line—Ex. 10—Real Estate \$500.00			
Clarence Wiley, Douds, Iowa			
Van Buren			150.00
Emerson Mutual Telephone Co.—175			
Laura M. Post, Emerson, Iowa			
Mills			312.00
Farmers & Merchants Mutual Telephone Exchange (Blockton)			
W. G. Florea, Blockton, Iowa			
Taylor			350.00
Farmers & Merchants Mutual Telephone Co. (Walker)—Ex. 120			
Glen Polk, Walker, Iowa			
Linn			700.00
Farmers Mutual Telephone Exchange Ass'n (Clutier)—Real Estate \$1,000.00			
Fred J. Kupka, Clutier, Iowa			
Tama			250.00
Farmers Mutual Telephone Co. (Truro)—Ex. 90			
I. E. Holmes, Truro, Iowa			
Madison	15.00	40.00	600.00
Warren	3.00		180.00
Total	18.00	\$ 40.00	\$ 780.00
Farmers Mutual Telephone Line (Dysart)—Ex. 312—Real Estate \$2,198.00			
Conrad Seebach, Dysart, Iowa			
Tama	6.00	185.00	1,110.00
Farmers Telephone Line Switchboard—Ex. 31			
O. W. Kepier, Stanhope, Iowa			
Hamilton			200.00
Farmers & Town Mutual Switchboard Co. (Thompson)			
H. Alexander, Thompson, Iowa			
Winnebago			250.00
Farmington Telephone Co.—Ex. 231			
R. L. Paisley, Farmington, Iowa			
Lee	2.00	254.00	508.00
Van Buren	6.00		1,704.00
Total	8.00	\$ 254.00	\$ 2,272.00
Garrison Mutual Telephone Co.—Ex. 120			
Cedra Gross, Garrison, Iowa			
Benton	4.00	225.00	900.00

TABLE NO. 14—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Gilman Telephone Exchange R. E. Hobbs, Gilman Marshall			150.00
Gilman Town Telephone Line—Ex. 117 Florence Gregg, Gilman Marshall	2.00	121.00	242.00
Grant Mutual Telephone Association—Ex. 85—Real Estate \$700.00 C. W. Givan, Grant, Iowa			
Adams	2.00	30.00	60.00
Cass	2.00	60.00	120.00
Montgomery	12.00	80.00	960.00
Total	16.00	\$ 30.00	\$ 480.00
Gravity Mutual Telephone Exchange—Ex. 122—Real Estate \$924.00 Mrs. Eva Grubb, Gravity, Iowa Taylor			1,083.00
Hubbard Mutual Telephone Co.—Ex. 210—Real Estate \$1,660.00 T. E. Boylan, Hubbard, Iowa Hardin	7.50	258.00	1,935.00
Kalona Independent Telephone Co. Belle Dunlap Davis, Kalona, Iowa Washington	3.00	130.00	390.00
Kalona Switchboard Co. P. E. Skola, Kalona, Iowa Washington			120.00
Kelley Telephone Exchange—Ex. 16—R. 52 J. F. Gerbracht, Ames, Iowa Story	16.00	25.00	398.00
Kellogg Mutual Telephone Exchange T. L. Birchard, Kellogg, Iowa Jasper			150.00
Keswick Short Line—Ex. 12 Walter Fasold, Keswick, Iowa Keokuk			100.00
Keystone Mutual Switchboard Co. H. A. Albers, Keystone, Iowa Benton			27.50
Keystone Telephone Line—Ex. 152 J. F. Fenerbach, Keystone, Iowa Benton			375.00
Killduff Mutual Telephone Exchange—Ex. 97 Irving A. Irish, Killduff, Iowa Jasper	24.25	25.00	606.25
Kinross Mutual Telephone Switch A. J. Kelley, Kinross, Iowa Keokuk			100.00
Lacona Telephone Exchange—Ex. 135 Claire M. Quiggie, Milo, Iowa Warren			1,012.00
Lamotte Mutual Telephone Association—Ex. 26 William Moran, Lamotte, Iowa Jackson			125.00

TABLE NO. 14—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Lebanon Switchboard Co.—R. 44—Real Estate \$400.00 S. J. Beeler, Milton, Iowa Van Buren			150.00
Le Claire Independent Telephone Line—Ex. 70 Claude C. Brown, Le Claire, Iowa Scott			408.00
Lewis Mutual Telephone Association—Ex. 150 George W. Kalweit, Omaha, Neb. Cass			660.00
Liberty Center Switchboard Line Charles C. Edgerton, Lacona, Iowa Warren			100.00
Lone Tree Telephone Co.—Ex. 148 S. N. Alexander, Lone Tree, Iowa Johnson	13.50	83.00	1,120.50
Lucas County Telephone Co.—Ex. 1415—Real Estate \$16,437.00 A. J. Adams, Chariton, Iowa Lucas	40.00	512.00	20,480.00
Lyanville Telephone Exchange—Ex. 115 A. L. Meredith, Lyanville, Iowa Jasper	7.00	130.00	910.00
Lytton Telephone Co.—Ex. 90 C. S. Darling, Lytton, Iowa Calhoun	.15	285.00	42.75
Sac	1.85		527.25
Total	2.00	\$ 285.00	\$ 570.00
Macksburg Mutual Telephone Line—Ex. 52 F. C. Herren, Macksburg, Iowa Madison			130.00
Malcom Central Telephone Exchange L. E. Maxfield, Malcom, Iowa Poweshiek			250.00
Malcolm Telephone Line—Ex. 95 L. E. Maxfield, Malcolm, Iowa Poweshiek	4.00	59.00	234.00
Marble Rock Telephone Exchange—Ex. 127—R. 217 W. C. Wilson, Marble Rock, Iowa Cerro Gordo	1.00	24.00	24.00
Floyd	91.00		2,160.00
Total	92.00	\$ 24.00	\$ 2,184.00
Martinsburg General Mutual Exchange—Real Estate \$400.00 L. F. Richardson, Hedrick, Iowa Keokuk			360.00
Melrose Telephone Exchange—Ex. 70 Mike Cummins, Melrose, Iowa Lucas	1.50	62.00	93.00
Monroe	5.50		341.00
Total	7.00	\$ 62.00	\$ 434.00
Miles Switchboard Co.—Ex. 115 Mrs. Fred Mennecke, Miles, Iowa Jackson	4.00	145.00	570.00

TABLE NO. 14—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Milo Telephone Co.—Ex. 160 Claire M. Quiggie, Milo, Iowa Warren	3.25	480.00	1,307.50
Mt. Auburn Mutual Switchboard Association— Ex. 94 Forest Abbott, Mt. Auburn, Iowa Benton			355.00
Mystic Mutual Telephone Exchange—Ex. 195 R. J. Harris, Mystic, Iowa Appanoose	19.00	48.00	480.00
New Albin Telephone Co.—Ex. 70—R. 188 C. E. Moore, New Albin, Iowa Allamakee			350.00
Newburn Switchboard Co. Clyde Gardner, Lacons, Iowa Warren			100.00
Nichols Mutual Telephone Co.—Ex. 89 Edna Hesser, Nichols, Iowa Muscatine			543.00
Nodaway Farmers Mutual Telephone Line—Ex. 79 George Ross, Nodaway, Iowa Adams	4.00	128.00	512.00
North English Mutual Telephone—Central Line Wm. Geiger, North English, Iowa Iowa			150.00
Norway Telephone Co.—Real Estate \$1,500.00 Edward Beyer, Norway, Iowa Benton			375.00
Norwood Exchange Mutual Telephone L. S. Ashly, Lucas, Iowa Lyon			125.00
Panora Western Mutual Telephone Co.—Ex. 260 R. Shaw, Panora, Iowa Guthrie	5.00	520.00	2,480.00
Patterson Mutual Telephone Exchange Ada Lull, Patterson, Iowa Madison			100.00
Paulina Telephone Exchange Co.—Ex. 304 O. J. Strampe, Pringhar, Iowa O'Brien			3,715.00
Plano Mutual Telephone Co. J. E. Hixenbaugh, Plano, Iowa Appanoose			100.00
Promise City Switchboard Co.—Real Estate \$600.00 E. M. Roberts, Promise City, Iowa Wayne			500.00
Quasqueton Co-Operative Telephone Exchange Elsie Winn, Quasqueton, Iowa Buchanan			100.00
Radcliffe Mutual Telephone Co.—Ex. 178—Real Estate \$4,500.00 A. B. Nariand, Radcliffe, Iowa Hardin			1,650.00

TABLE NO. 14—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Randall Telephone & Switchboard—Ex. 28—R. 9 C. A. Wickersheim, Randall, Iowa Hamilton	6.00	41.00	246.00
Redfield Mutual Switchboard & Telephone Ass'n —Ex. 35 F. A. Bailey, Redfield, Iowa Dallas	3.50	188.00	658.00
Ringgold County Mutual Telephone Co.—Ex. 450 —T. 2—Real Estate \$6,000.00 J. S. Buck, Mt. Ayr, Iowa Ringgold	12.00	500.00	6,000.00
Rowley Telephone Co.—Ex. 71 Fantella Robinson, Rowley, Iowa Buchanan			450.00
Russell Mutual Telephone Co.—Ex. 200 W. A. Elliott, Russell, Iowa Lucas	9.50	184.00	1,748.00
St Charles Telephone Exchange—Ex. 100 W. D. Downs, St. Charles, Iowa Madison			625.00
Salina Switchboard Telephone Co. L. A. Long, East Pleasant Plain, Iowa Jefferson			100.00
Shell Rock Exchange Line—Ex. 195 W. A. Eckles, Shell Rock, Iowa Butler	9.75	180.00	1,755.00
Solon Telephone Co.—Ex. 125—Real Estate \$500.00 M. A. Randall, Solon, Iowa Johnson	2.50	365.00	902.50
South Atalissa Telephone Co.—Ex. 10 J. E. Stauffer, Atalissa, Iowa Muscatine			25.00
South Side Telephone Line Dan Grudgings, What Cheer, Iowa Keokuk			100.00
Springhill Switchboard Co.—Ex. 6—R. 18 A. M. Weeks, Springhill, Iowa Warren			100.00
Springville Switchboard Association John E. Hage, Springville, Iowa Linn			500.00
Sutherland Telephone Co.—Ex. 230 J. C. Newland, Sutherland, Iowa O'Brien	2.50	920.00	2,300.00
Thompson Mutual Telephone Co.—Ex. 99 C. J. Holverson, Thompson, Iowa Winnebago			250.00
Thornburg Switchboard Association Co. Raymond P. Doty, Thornburg, Iowa Keokuk			100.00
Tingley Telephone Co.—Ex. 115—Real Estate \$1,000.00 James A. Verploegh, Tingley, Iowa Ringgold			1,000.00

TABLE NO. 14—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Troy Mills Switchboard Association—Ex. 20—R. 60			
O. C. Sauer, Coggon, Iowa			
Buchanan	15.00	13.00	195.00
Linn	26.50		344.50
Total	41.50	\$ 13.00	\$ 539.50
Turin Telephone Co.			
Howard Reese, Turin, Iowa			
Monona			100.00
Ulmer Switchboard Line—Real Estate \$400.00			
S. C. Jansen, Ulmer, Iowa			100.00
Sac			100.00
Urbana Mutual & Independent Telephone Line			
J. F. Fetherkill, Urbana, Iowa			150.00
Benton			150.00
Van Cleve Mutual Telephone Line—Ex. 12—Real Estate \$1,100.00			
Herbert W. Tigges, Melbourne, Iowa			272.00
Marshall			272.00
Victor Mutual Telephone Exchange—Ex. 225—Real Estate \$400.00			
Henry Von Aswege, Victor, Iowa	5.00	288.00	1,440.00
Iowa	3.00		864.00
Poweshiek			864.00
Total	8.00	\$ 288.00	\$ 2,304.00
Wall Lake Switchboard Co.—Ex. 175—Real Estate \$500.00			
C. W. Shaw, Wall Lake, Iowa			1,357.50
Sac	1.50	925.00	1,387.50
Wellman Mutual Telephone Exchange—Ex. 235			
R. C. Winegarden, Wellman, Iowa			812.00
Washington			812.00
West Grove Farmers Mutual Switchboard Co.—Real Estate \$950.00			
W. M. Robinson, West Grove, Iowa			275.00
Davis			275.00
Winthrop Mutual Telephone Exchange—Real Estate \$1,500.00			
W. H. Merrill, Winthrop, Iowa			375.00
Buchanan			375.00
Winthrop Telephone Co.—Ex. 138			
J. S. Luther, Winthrop, Iowa			375.00
Buchanan			375.00
Yorktown Consolidated Telephone Co.—Ex. 46			
J. C. Maupin, Yorktown, Iowa			257.00
Page			257.00
Total commercial exchange telephone mileage No. 3	608.54		
Total taxable value of commercial exchanges No. 3			\$ 98,734.50

TABLE NO. 15

MIXED COMMERCIAL TELEPHONE COMPANIES, INCLUDING EXCHANGES, FARM AND TOLL LINES

Number of Exchange, Rural and Toll Instruments reported as being operated, and Actual Value of Real Estate considered as a part of the capital to be included in assessment made by the State Board of Assessment and Review.

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Ackworth Telephone Co. Lines 31 & 15—R. 26			
E. A. Smith, Ackworth, Iowa			159.25
Warren	12.25	\$ 13.00	\$ 159.25
Adams Township Co-Operative Telephone Association—Ex 98—R 155—Real Estate \$1,000.00			
F. M. McCarty, De Soto, Iowa			850.00
Dallas	34.00	25.00	850.00
Madison	35.00		875.00
Total	69.00	\$ 25.00	\$ 1,725.00
Agency Telephone Exchange—Ex. 80—R. 160			
C. R. Greenfield, Agency, Iowa			1,204.00
Wapello	43.00	28.00	1,204.00
Albion Mutual Telephone Co.—R. 148—Real Estate \$1,200.00			
G. N. Beldel, Albion, Iowa			651.00
Marshall	31.00	21.00	651.00
Alburnett Telephone Co.—Ex. 50—R. 20—Real Estate \$1,200.00			
J. E. Haehlen, Marion, Iowa			648.00
Linn	12.00	54.00	648.00
Alpha Telephone Co.—Ex. 200—R. 312—Real Estate \$1,000.00			
E. R. Gager, Alpha, Iowa			1,744.00
Chickasaw	52.55	33.00	1,744.00
Fayette	46.50		1,534.50
Winneschick	3.00		99.00
Total	102.35	\$ 33.00	\$ 3,377.50
Alta Vista Farmers Telephone Co.—Ex. 22—R 97			
Albert Glatteley, Alta Vista, Iowa			463.75
Chickasaw	26.50	17.50	463.75
Howard	11.00		192.50
Total	37.50	\$ 17.50	\$ 656.25
Andrew Telephone Line—Ex. 84			
J. H. Moelenhoff, Andrew, Iowa			516.00
Jackson	6.00	86.00	516.00
Anita Telephone Co.—Ex. 285—R. 270			
C. H. Daubendiek, Anita, Iowa			351.00
Adair	9.00	39.00	351.00
Audubon	3.00		117.00
Cass	105.25		4,104.75
Total	117.25	\$ 39.00	\$ 4,572.75
Appanoose County Telephone Co.—Ex. 1615—R 349—T. 5			
C. A. Farrington, Centerville, Iowa			22,500.00
Appanoose	125.00	180.00	22,500.00

TAXABLE VALUATION OF PROPERTY

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Arcadia Mutual Telephone Co.—Ex. 69—R. 111—Real Estate \$500.00 Otto A. Reif, Arcadia, Iowa Carroll	48.00	23.00	1,104.00
Armstrong Telephone Exchange—Ex. 195—R. 3 T. L. Arvig, Armstrong, Iowa Emmet	4.00	440.00	1,760.00
Atkins Telephone Co.—Ex. 75—R. 112—Real Estate \$2,000.00 O. W. Schirm, Atkins, Iowa Benton Linn	60.94 4.31	18.00	1,096.92 77.58
Total	65.25	18.00	1,174.50
Ayrshire Farmers Mutual Telephone Co.—Ex. 70—R. 220 M. B. Kane, Ayrshire, Iowa Clay Palo Alto	20.00 75.00	18.00	360.00 1,350.00
Total	95.00	18.00	1,710.00
Badger Telephone Co.—R. 160—Real Estate \$600.00 T. K. Petersen, Badger, Iowa Humboldt Webster	9.00 33.75	19.00	171.00 641.25
Total	42.75	19.00	\$ 811.25
Bagley Mutual Telephone Co.—Ex. 110—R. 272—Real Estate \$1,200.00 John Hamilton, Bagley, Iowa Greene Guthrie	25.00 30.00	43.00	1,075.00 1,290.00
Total	55.00	43.00	\$ 2,365.00
Baldwin's Emeline Telephone Line—Ex. 28—R. 33 C. A. Harding, Baldwin, Iowa Jackson	16.00	24.00	384.00
Barnes City Mutual Telephone Line—Ex. 72—R. 118 H. S. Musser, Barnes City, Iowa Mahaska	1.50	237.00	355.50
Barnum Telephone Co.—Ex. 27—R. 70—T. 1 Mrs. Fred Stanek, Fort Dodge, Iowa Webster	32.00	18.00	576.00
Battle Creek Telephone Co.—Ex. 186—R. 274—Real Estate \$2,500.00 Louis Derr, Battle Creek, Iowa Crawford Ida Woodbury	2.25 122.25 34.50	25.00	56.25 3,062.25 862.50
Total	159.00	25.00	\$ 3,978.00
Beaver Telephone Co.—Ex. 7—R. 36 H. A. Nerdig, Buffalo Center, Iowa Winneshago	23.00	13.00	299.00
Bedford Telephone Co.—Ex. 595—R. 455—T. 6—Real Estate \$3,500.00 H. S. Ash, Bedford, Iowa Taylor	113.50	81.00	9,193.50

ASSESSMENT OF PUBLIC UTILITIES

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Bellamy Telephone Co.—Ex. 1911—R. 375—T. 10 —Real Estate \$8,300.00 Earle D. Bellamy, Knoxville, Iowa Marion Monroe	148.00 6.80	170.00	25,160.00 1,156.00
Total	154.80	170.00	\$ 26,316.00
Benazzette Mutual Telephone Co.—Ex. 44—R. 134 —Real Estate \$1,200.00 Orelle Miller, Aredale, Iowa Butler Franklin	45.00 9.00	22.00	990.00 198.00
Total	54.00	22.00	\$ 1,188.00
Bernard Telephone Co. No. 1—Ex. 17—R. 165—T. 1 D. C. Shields, Bernard, Iowa Dubuque Jackson	14.00 34.00	20.00	280.00 680.00
Total	48.00	20.00	\$ 960.00
Bernard Telephone Co. No. 2—Ex. 5—R. 88 K. W. Barrett, Bernard, Iowa Dubuque Jackson	27.75 3.75	17.00	471.75 63.75
Total	31.50	17.00	\$ 535.50
Blanchard, Coin & College Springs Telephone Co. Ex. 83—R. 90—Real Estate \$400.00 Mrs. L. A. Crane, Blanchard, Iowa Page	25.50	39.50	1,007.25
Blanchard, East Lincoln & Elmo Telephone Co.—Ex. 40—R. 4—Real Estate \$400.00 Mrs. L. A. Crane, Blanchard, Iowa Page	2.00	129.00	258.00
Boyer Valley Telephone Co.—Ex. 1337—R. 1577—T. 10—Real Estate \$26,800.00 Olive M. Reed, Woodbine, Iowa Crawford Harrison Monona Pottawattamie Shelby	44.00 451.29 30.00 12.90 36.00	55.00	2,420.00 24,915.00 1,650.00 708.00 1,908.00
Total	573.29	55.00	\$ 30,579.00
Bremer & Black Hawk Telephone Co.—Ex. 61—R. 164 R. W. Kendall, Janesville, Iowa Black Hawk Bremer	32.00 16.00	24.00	768.00 384.00
Total	48.00	24.00	\$ 1,152.00
Bremer-Butler Mutual Telephone Co.—Ex. 80—R. 571—Real Estate \$2,000.00 William Rodemeyer, Waverly, Iowa Bremer Butler	109.00 52.00	23.00	2,507.00 1,196.00
Total	161.00	23.00	\$ 3,703.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Brighton Mutual Telephone Co.—Ex. 225—R. 315			
R. W. Hinson, Brighton, Iowa	28.75	46.00	1,322.50
Jefferson	52.00		2,292.00
Washington			
Total	80.75	\$ 46.00	\$ 3,714.50
Bronson Telephone Co.—Ex. 15—R. 148—Real Estate \$1,200.00			
H. J. Johnson, Bronson, Iowa	51.00	20.00	1,020.00
Woodbury			
Brooklyn Mutual Telephone Co.—Ex. 420—R. 339—Real Estate \$1,000.00			
E. O. Ford, Brooklyn, Iowa	92.00	70.00	6,440.00
Poweshiek			
Buck Creek Telephone Co.—Ex. 25—R. 34			
G. F. Mitchell, Coin, Iowa	11.00	32.00	352.00
Page			
Buffalo Center Telephone Exchange—Ex. 205—R. 35			
A. L. Olson, Buffalo Center, Iowa	13.00	124.00	1,612.00
Kossuth	3.00		372.00
Winnebago			
Total	16.00	\$ 124.00	\$ 1,984.00
Burt Telephone Co.—Ex. 151—R. 205			
J. P. Stow, Burt, Iowa	59.00	34.00	2,006.00
Kossuth			
Butler County Telephone Line—R. 260			
Mary Bode, Kelsey, Iowa	104.00	8.00	832.00
Butler	4.00		32.00
Franklin	4.50		36.00
Grundy			
Total	112.50	\$ 8.00	\$ 900.00
Caldwell Mutual Telephone Co.—Ex. 13—R. 75			
Eurus Johnson, Exline, Iowa	12.00	25.00	300.00
Appanoose			
Callender Mutual Telephone Co.—Ex. 92—R. 179			
Real Estate \$2,500.00			
Nels Pearson, Callender, Iowa	1.75	26.00	45.00
Calhoun	70.00		1,820.00
Webster			
Total	71.75	\$ 26.00	\$ 1,865.00
Carson Treynor Telephone Co.—Ex. 248—R. 302—Real Estate \$4,300.00			
Florence A. Musson, Atlantic, Iowa	130.00	39.00	5,070.00
Pottawattamie			
Casey Mutual Telephone Co.—Ex. 183—R. 163			
A. M. Fagan, Casey, Iowa	56.00	23.00	1,288.00
Adair	74.00		1,702.00
Guthrie			
Total	130.00	\$ 23.00	\$ 2,990.00
Central City Telephone Co.—Ex. 174—R. 150			
V. V. Brown, Central City, Iowa	49.50	42.00	2,079.00
Linn			

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Central Iowa Telephone Co.—Ex. 6266—R. 2389—Real Estate \$48,724.50			
J. P. Walters, Toledo, Iowa	19.25	95.00	1,828.75
Benton	70.25		6,673.75
Black Hawk	6.00		570.00
Dickinson	58.75		5,581.25
Grundy	41.00		3,895.00
Hardin	151.25		14,416.25
Iowa	83.75		7,956.25
Jasper	47.25		4,488.75
Marshall	19.60		1,862.00
Monona	7.00		665.00
O'Brien	289.40		27,493.00
Oseola	7.50		712.50
Poweshiek	96.00		9,120.00
Story	248.25		23,583.75
Tama			
Total	1,145.75	\$ 95.00	\$ 108,846.25
Central West Public Service Co.—Ex. 7701—R. 6529—T. 81—Real Estate \$29,950.00			
Audubon	1.40	50.00	70.00
Buena Vista	66.05		3,302.50
Carroll	45.90		2,295.00
Cerro Gordo	122.80		6,140.00
Cherokee	123.30		6,165.00
Clay	4.80		240.00
Crawford	68.30		3,415.00
Franklin	243.85		12,192.50
Greene	8.20		410.00
Guthrie	6.50		325.00
Hancock	45.20		2,260.00
Harrison	16.90		845.00
Ida	175.75		8,787.50
Lyon	242.10		12,155.00
O'Brien	22.70		1,135.00
Oseola	119.57		5,978.50
Plymouth	433.60		21,680.00
Sac	297.60		14,880.00
Shelby	62.20		2,610.00
Sioux	83.90		4,195.00
Union	122.50		6,125.00
Webster	59.30		2,965.00
Woodbury	252.00		12,600.00
Wright	172.40		8,620.00
Total	2,787.82	\$ 50.00	\$ 129,391.00
Chester Telephone Co.—Ex. 49—R. 45			
John M. Hughes, Chester, Iowa	50.50	15.00	757.50
Howard			
Churdan Mutual Telephone Co.—Ex. 180—R. 107			
C. O. Wheery, Churdan, Iowa	38.00	51.00	1,938.00
Greene			
Citizens Mutual Telephone Co. of Jefferson—Ex. 528—R. 299—T. 1—Real Estate \$3,500.00			
R. Maurice, Jefferson, Iowa	129.50	64.00	8,288.00
Greene			
Citizens' Telephone Co.—Standard Public Service Co. of Columbus, Ohio—Ex. 2236—R. 1525—Real Estate \$8,423.67			
W. D. McVey, 21 East State Street, Columbus, Ohio	4.00	68.00	272.00
Benton	14.00		962.00
Black Hawk	6.00		408.00
Bremer	88.25		6,001.00
Buchanan	2.75		187.00
Carroll			

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Fayette	17.00		1,156.00
Harrison	202.50		13,778.50
Iowa	104.25		7,289.50
Johnson	88.50		6,018.50
Keokuk	13.25		901.00
Monona	5.00		349.00
Total	545.50	\$ 68.00	\$ 37,994.00
Citizens' Telephone Line—Ex. 94—R. 17			
W. E. Houk, Batarvia, Iowa	12.00	47.00	564.00
Jefferson	3.50		164.50
Wapello			
Total	15.50	\$ 47.00	\$ 728.50
Clare Mutual Telephone Co.—Ex. 43—R. 178—T. 2			
Nelle Cronin, Clare, Iowa	1.00	18.00	18.00
Pocahontas	69.00		1,343.00
Webster			
Total	70.00	\$ 18.00	\$ 1,361.00
Clarence Telephone Co.—Ex. 229—R. 287—Real Estate \$1,600.00			
H. J. Klatt, Clarence, Iowa	82.00	45.00	3,690.00
Cedar	9.00		405.00
Jones			
Total	91.00	\$ 45.00	\$ 4,095.00
Clayton County Farmers Mutual Telephone Co.—Ex. 26—R. 309			
J. J. Finnegan, Elkader, Iowa	120.00	16.00	1,920.00
Clayton			
Clear Creek Mutual Telephone Co.—Ex. 20—R. 40			
J. Y. Vierehinger, Tiffin, Iowa	20.00	15.00	300.00
Johnson			
Clear Lake Independent Telephone Co.—Ex. 746—R. 12			
O. B. Corkindale, Mason City, Iowa	21.79	443.00	9,632.97
Cerro Gordo			
Clemons Mutual Telephone Co.—Ex. 1—R. 164—Real Estate \$1,550.00			
Wanda Ross, Clemons, Iowa	43.00	22.00	946.00
Marshall			
Coin & Northboro Telephone Co.—Ex. 104—R. 145—Real Estate \$500.00			
R. B. Murphy, Northboro, Iowa	9.50	22.00	209.00
Fremont	34.50		1,104.00
Page			
Total	44.00	\$ 22.00	\$ 1,313.00
Colo Telephone Co.—Ex. 53—R. 80—Real Estate \$1,450.00			
E. G. Schoonover, Colo, Iowa	95.00	15.00	1,425.00
Story			
Columbia Mutual Telephone Co.—R. 301—T. 1			
Sidney Temple, Columbia, Iowa	32.50	15.00	487.50
Lucas	67.12		1,006.50
Marion	1.00		15.00
Monroe			
Total	100.62	\$ 15.00	\$ 1,509.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Consolidated Scranton Telephone Co.—Ex. 250—R. 295			
H. C. Brown, Scranton, Iowa	140.00	31.00	4,340.00
Greene			
Coon Creek Telephone Co.—Ex. 104—R. 101			
C. H. Crandall, Blairstown, Iowa	38.50	19.00	731.50
Benton	5.00		95.00
Iowa			
Total	43.50	\$ 19.00	\$ 826.50
Corwith Telephone Exchange—Ex. 119—R. 182—T. 1			
Fay Seance, Corwith, Iowa	37.00	33.50	1,239.50
Hancock	16.50		552.75
Kossuth			
Total	53.50	\$ 33.50	\$ 1,792.25
Crawford County Farmers Mutual Telephone Co.—Ex. 38—R. 164—Real Estate \$300.00			
W. C. Schwarz, Charter Oak, Iowa	67.00	18.00	1,206.00
Crawford			
Crawford County Telephone Co.—Ex. 1332—R. 1177—Real Estate \$9,255.00			
Mildred A. Terry, Dennison, Iowa	580.50	45.00	26,122.50
Crawford	3.50		157.50
Shelby			
Total	584.00	\$ 45.00	\$ 26,280.00
Crawfordsville Telephone Co.—R. 270—Real Estate \$2,800.00			
W. L. Graves, Crawfordsville, Iowa	14.00	24.00	336.00
Louisa	55.00		1,320.00
Washington			
Total	69.00	\$ 24.00	\$ 1,656.00
Creston Mutual Telephone Co.—Ex. 2305—R. 491—T. 12—Real Estate \$62,188.39			
George E. Atkinson, Creston, Iowa	51.15	178.00	9,104.70
Adair	9.50		1,691.00
Madison	174.25		31,012.94
Union			
Total	234.90	\$ 178.00	\$ 41,808.64
Danville Mutual Telephone Co.—Ex. 100—R. 400—Real Estate \$1,000.00			
A. McCormick, Danville, Iowa	78.00	28.00	2,184.00
Des Moines	12.50		350.00
Henry	.50		14.00
Lee			
Total	91.00	\$ 28.00	\$ 2,548.00
Davis, H. S. Company, Incorporated—Ex. 78—R. 290—Real Estate \$4,000.00			
H. S. Davis, Fremont, Iowa	1.00	49.00	49.00
Keokuk	23.00		1,562.00
Mahaska	6.00		294.00
Wapello			
Total	45.00	\$ 49.00	\$ 2,305.00
Deep River Mutual Telephone Co.—R. 130			
N. H. Keller, Deep River, Iowa	4.50	38.00	171.00
Poweshiek			

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Defiance Telephone Co.—Ex. 80—R. 140—Real Estate \$600 00			
Henry V. Ecker, Defiance, Iowa	9.25	23.00	212.75
Crawford	51.50		1,184.50
Shelby			
Total	60.75	\$ 23.00	\$ 1,397.25
Denmark Telephone & Light Line—Ex. 25—R. 335			
Katherine Fitzpatrick, Burlington, Iowa	1.00	18.00	18.00
Des Moines	96.00		1,782.00
Lee			
Total	100.00	\$ 18.00	\$ 1,800.00
Dixon Mutual Telephone Co.—Ex. 34—R. 206			
John Christiansen, Dixon, Iowa	4.28	20.00	85.60
Clinton	62.22		1,045.50
Scott			
Total	66.50	\$ 20.00	\$ 1,131.10
Dolliver Telephone Exchange—Ex. 30—R. 100			
Real Estate \$300.00			
F. J. Davis, Dolliver, Iowa	35.50	20.00	710.00
Emmet			
Drakesville Mutual Telephone Line—R. 168—Real Estate \$400 00			
W. C. Irelan, Drakesville, Iowa	60.00	14.00	840.00
Davis			
Duncombe Telephone Co.—Ex. 70—R. 210—Real Estate \$1,775 00			
L. H. Snyder, Duncombe, Iowa	7.00	25.00	175.00
Hamilton	66.00		1,600.00
Webster			
Total	73.00	\$ 25.00	\$ 1,825.00
Dunkerton Telephone Co.—R. 210—T. 1—Real Estate \$2,000 00			
P. F. Davis, Dunkerton, Iowa	67.50	19.00	1,282.50
Black Hawk	1.00		19.00
Bremer			
Total	68.50	\$ 19.00	\$ 1,301.50
Earling Mutual Telephone Co.—Ex. 80—R. 173—T. 1			
W. B. Ryan, Earling, Iowa	1.50	22.00	33.00
Crawford	58.00		1,284.00
Shelby			
Total	59.50	\$ 22.00	\$ 1,317.00
Eastern Iowa Telephone Co.—Ex. 1602—R. 1502			
Real Estate \$6,811 95			
W. D. McVey, Columbus, Ohio	26.50	57.00	1,085.50
Buchanan	469.50		26,283.50
Delaware			
Total	496.00	\$ 57.00	\$ 27,369.00
Eldridge Mutual Telephone Co.—Ex. 67—R. 267—T. 2—Real Estate \$3,400 00			
M. H. Calderwood, Eldridge, Iowa	74.00	30.00	2,220.00
Scott			

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Elkhart Mutual Telephone Co.—Ex. 45—R. 115—Real Estate \$700 00			
John Keller, Elkhart, Iowa	45.00	22.00	990.00
Polk			
Elliott Mutual Telephone Co.—Ex. 153—R. 285—Real Estate \$2,600 00			
Will Fortune, Elliott, Iowa	5.00	27.00	135.00
Cass	83.00		2,160.00
Montgomery	28.00		756.00
Pottawattamie			
Total	116.00	\$ 27.00	\$ 3,051.00
Ellston Telephone Exchange—Ex. 55—R. 7—Real Estate \$500 00			
George E. Anderson, Beaconsfield, Iowa	8.25	62.00	511.50
Ringgold			
Ellsworth Mutual Telephone Co.—Ex. 122—R. 226			
Real Estate \$3,200 00			
Ida K. Fjetland, Ellsworth, Iowa	70.00	21.00	1,470.00
Hamilton	1.00		21.00
Hardin			
Total	80.00	\$ 21.00	\$ 1,491.00
Essex Mutual Telephone Co.—Ex. 220			
Clarence Liljedahl, Essex, Iowa	4.00	110.00	440.00
Page			
Esley Private Telephone Co.—R. 11			
C. S. Esley, Woodburn, Iowa	4.00	11.00	44.00
Clarke	3.25		35.75
Deatur			
Total	7.25	\$ 11.00	\$ 79.75
Fairfax Mutual Telephone Co.—R. 412			
John Lefebure, Fairfax, Iowa	18.00	24.00	432.00
Johnson	47.00		1,128.00
Linn			
Total	65.00	\$ 24.00	\$ 1,560.00
Fairfield Telephone Co.—Ex. 1950—R. 490—Real Estate \$22,601 29			
E. M. Hestand, Madison, Wisconsin	225.21	137.00	30,879.77
Jefferson	1.25		171.25
Van Buren	1.50		202.50
Washington			
Total	228.96	\$ 137.00	\$ 31,253.52
Farmers Mutual Telephone Co. (Bondurant)—Ex. 71—R. 248—Real Estate \$600 00			
C. M. Croft, Bondurant, Iowa	70.25	22.00	1,545.50
Polk			
Farmers Mutual Telephone Co. of Clarinda—Ex. 1500—R. 36—Real Estate \$30,412 60			
A. L. Kelly, Clarinda, Iowa	54.70	680.00	37,206.00
Page			
Farmers Mutual Telephone Co. of Cornell—R. 122			
Real Estate \$2,000 00			
E. C. Dearing, Sioux Rapids, Iowa	.75	22.00	16.50
Buena Vista	43.00		946.00
Clay			
Total	43.75	\$ 22.00	\$ 962.50

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Mutual Telephone Co. (Cylinder)—Ex. 23 —R. 140—Real Estate \$1,500.00 John N. Jacobson, Cylinder, Iowa Palo Alto	63.00	18.00	1,134.00
Farmers Mutual Telephone Co. (Ft. Atkinson)— Ex. 35—R. 223 W. J. Tckippe, Fort Atkinson, Iowa Fayette Wineshiek	7.00 71.00	17.00	119.00 1,207.00
Total	78.00	17.00	1,326.00
Farmers Mutual Telephone Co. (Jesup)—Ex. 225 —R. 466—Real Estate \$15,448.93 Julia E. Melody, Jesup, Iowa Black Hawk Buchanan	89.88 83.50	40.00	3,595.20 3,340.00
Total	173.38	40.00	6,935.20
Farmers Mutual Telephone Co. (Ladora)—Ex. 71 —R. 154—Real Estate \$17.00 Earl Rosenberger, Ladora, Iowa Iowa	51.50	23.00	1,184.50
Farmers Mutual Telephone Co. (Low Moore)—Ex. 1 —R. 125 Otto Muhs, Low Moor, Iowa Clinton Scott	44.00 1.00	14.00	616.00 14.00
Total	45.00	14.00	630.00
Farmers Mutual Telephone Co. (Oto)—Ex. 61 —R. 101 E. R. Seaton, Danbury, Iowa Woodbury	45.00	21.00	945.00
Farmers Mutual Telephone Co. (Rudd)—Ex. 679 R. 691—T. 9—Real Estate \$24,975.00 H. O. Braham, Rudd, Iowa Cerro Gordo Floyd Mitchell	30.75 246.50 12.75	54.00	1,660.50 13,211.00 688.50
Total	290.00	54.00	15,660.00
Farmers Mutual Telephone Co. of Shelby County —Ex. 341—R. 445—T. 4—Real Estate \$2,600.00 E. H. Ames, Harlan, Iowa Audubon Shelby	6.00 174.00	35.00	210.00 6,090.00
Total	180.00	35.00	6,300.00
Farmers Mutual Telephone Co. (Shellsburg)—Ex. 140 —R. 180 P. F. Weatherwax, Shellsburg, Iowa Benton Linn	73.00 7.00	23.00	1,679.00 161.00
Total	80.00	23.00	1,840.00
Farmers Mutual Telephone Co. (Stanton)—Ex. 185 —R. 370 F. N. Johnson, Stanton, Iowa Montgomery Page	156.00 11.00	20.00	3,120.00 220.00
Total	167.00	20.00	3,340.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Mutual Telephone Co. of Yarmouth—R. 180 —Real Estate \$1,205.00 Mrs. J. Harlan, Yarmouth, Iowa Des Moines Henry	49.00 4.00	19.00	931.00 76.00
Total	53.00	19.00	1,007.00
Farmersburg, Wagner & St. Olaf Telephone Co.— Ex. 32—R. 33 Oscar Thompson, St. Olaf, Iowa Clayton	8.25	43.00	354.75
Farmers & Business Men's Mutual Telephone Co. —Ex. 60—R. 350—Real Estate \$1,600.00 C. O. McClaran, Climbing Hill, Iowa Monona Woodbury	25.75 165.75	16.50	424.88 2,734.87
Total	191.50	16.50	3,159.76
Farmers & Business Men's Mutual Telephone Co.— R. 550 Carl Lohmann, Wheatland, Iowa Cedar Clinton Scott	2.00 150.00 5.00	18.00	36.00 2,700.00 90.00
Total	157.00	18.00	2,826.00
Farmers & Merchants Mutual Telephone Co. (Eldon)— Ex. 20—R. 110—Real Estate \$1,000.00 I. Griffith, Eldon, Iowa Davis Jefferson Van Buren Wapello	14.00 2.00 5.00 40.00	19.00	266.00 38.00 95.00 760.00
Total	61.00	19.00	1,159.00
Farmers & Merchants Mutual Telephone Co. (Panama)— Ex. 50—R. 125—Real Estate \$350.00 Joseph B. Lenschen, Panama, Iowa Harrison Shelby	6.00 58.00	18.00	108.00 1,044.00
Total	64.00	18.00	1,152.00
Farmers & Merchants Mutual Telephone Co. (Reading)— Ex. 58—R. 122—Real Estate \$300.00 C. E. Hoover, Blockton, Iowa Ringgold	54.00	20.00	1,080.00
Farmers & Merchants Telephone Co. (Linn Grove) —Ex. 20—R. 380—Real Estate \$6,070.00 George D. Phillips, Linn Grove, Iowa Buena Vista Clay	105.00 15.00	24.00	2,520.00 360.00
Total	120.00	24.00	2,880.00
Farmers Mutual Telephone Association of Newton —Ex. 35—R. 110 Mrs. N. J. Fugard, Newton, Iowa Jasper	52.00	10.00	520.00
Farmers Mutual Telephone Company of Clinton —Ex. 45—R. 240 Harry Melnis, Grand Mound, Iowa Clinton	70.50	19.00	1,339.50

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Mutual Telephone Co. of Emmons, Minnesota			
Frank Lindeman, Twin Lake, Minnesota			
Winnepago	16.00	13.00	208.00
Worth	22.00		286.00
Total	38.00	\$ 13.00	\$ 494.00
Farmers Mutual Telephone Co. (Moulton)—Ex. 325—R. 215			
Mrs. Ethel Hanson, Moulton, Iowa			
Appanoose	65.00	49.00	3,185.00
Davis	13.00		637.00
Total	78.00	\$ 49.00	\$ 3,822.00
Farmers Mutual Telephone Exchange of College Springs—Ex. 161—R. 4—Real Estate \$2,551.97			
W. Clarke McLean, Braddyville, Iowa			
Page	15.00	123.00	1,845.00
Farmers Mutual Telephone Company of Adair—Ex. 630—R. 552—Real Estate \$4,678.00			
F. E. Sears, Pontanelle, Iowa			
Adair	151.00	68.00	10,368.00
Adams		1.50	102.00
Cass		7.50	510.00
Guthrie		1.00	68.00
Total	161.00	\$ 68.00	\$ 10,948.00
Farmers Rippey Angus Telephone Co.—Ex. 66—R. 125—Real Estate \$1,100.00			
J. H. Van Scoy, Rippey, Iowa			
Boone	6.75	22.00	148.50
Greene	51.25		1,327.50
Total	58.00	\$ 22.00	\$ 1,476.00
Farmers Rural Telephone Co. of Kamrar—Ex. 35—R. 120—Real Estate \$500.00			
Dick Hammen, Kamrar, Iowa			
Hamilton	50.00	19.00	950.00
Farmers Telephone Co.—Ex. 105—R. 156—Real Estate \$2,000.00			
J. E. Manning, Batavia, Iowa			
Jefferson	39.00	36.00	1,404.00
Wapello	12.00		432.00
Total	51.00	\$ 36.00	\$ 1,836.00
Farmers Telephone Co. (Cherokee and Meriden)—Ex. 23—R. 83			
C. V. Sylvester, Meriden, Iowa			
Cherokee	41.50	16.00	664.00
Farmers Telephone Co. (Riceville)—Ex. 209—R. 529			
Peter Reicherts, Riceville, Iowa			
Floyd	1.75	24.00	42.00
Howard	93.00		2,232.00
Mitchell	114.20		2,740.80
Total	208.95	\$ 24.00	\$ 5,014.80

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Telephone Co. (Rockwell)—Ex. 167—R. 312—Real Estate \$1,655.00			
Emil Thielen, Rockwell, Iowa			
Butler	6.50	21.00	136.50
Cerro Gordo	157.50		3,307.50
Floyd	6.00		126.00
Franklin	7.00		147.00
Total	177.00	\$ 21.00	\$ 3,717.00
Farmers Telephone Co. (Essex)—R. 333			
Andrew Fredricksen, Essex, Iowa			
Page	100.00	15.00	1,500.00
Farm Mutual Telephone Co.—Ex. 245—R. 578—Real Estate \$4,500.00			
J. L. Slaughter, Grimes, Iowa			
Dallas	104.75	31.00	3,247.25
Polk	86.75		2,680.25
Total	191.50	\$ 31.00	\$ 5,927.50
Farnhamville Mutual Telephone Co.—Ex. 103—R. 165—Real Estate \$3,000.00			
Charles Beacham, Farnhamville, Iowa			
Calhoun	46.50	27.00	1,255.50
Greene	4.00		108.00
Webster	22.00		594.00
Total	72.50	\$ 27.00	\$ 1,957.50
Farrar Independent Telephone Co.—Ex. 12—R. 53			
Mrs. George Wolf, Farrar, Iowa			
Jasper	1.75	14.00	24.50
Polk	23.50		329.00
Story	.75		10.50
Total	26.00	\$ 14.00	\$ 364.00
Farson Telephone Co.—R. 175			
Mrs. H. A. Henry, Farson, Iowa			
Jefferson	9.00	16.00	48.00
Wapello	30.00		480.00
Total	39.00	\$ 16.00	\$ 528.00
Fayette County Mutual Telephone Co.—Ex. 331—R. 335—Real Estate \$5,721.34			
J. S. Briggs, Fayette, Iowa			
Fayette	191.00	24.00	4,644.00
Fenton Telephone Co.—Ex. 85—R. 190—Real Estate \$3,300.00			
F. H. Bohn, Fenton, Iowa			
Emmet	2.00	26.00	52.00
Kossuth	36.00		936.00
Palo Alto	40.50		1,053.00
Total	78.50	\$ 26.00	\$ 2,041.00
Fertile Incorporated Telephone Co.—Ex. 33—R. 157			
Real Estate \$150.00			
N. E. Fjeld, Joice, Iowa			
Cerro Gordo	32.50	17.00	552.50
Hancock	.50		8.50
Winnepago	.75		12.75
Worth	31.25		531.25
Total	65.00	\$ 17.00	\$ 1,105.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Finchford Mutual Telephone Co.—Ex. 1—R. 130— Real Estate \$1,240.00 Mrs. R. C. Beatty, Janesville, Iowa			
Black Hawk	25.00	17.00	425.00
Bremer			102.00
Butler	16.25		276.25
Total	47.25	\$ 17.00	\$ 803.25
Fort Dodge Telephone Co.—Ex. 6827—R. 432— T. 11—Real Estate \$121,338.00 J. M. Plalster, Fort Dodge, Iowa			
Calhoun	4.00	336.00	1,344.00
Webster	312.75		105,064.00
Total	316.75	\$ 336.00	\$ 106,408.00
Fowler Telephone Co.—Ex. 952—R. 437—Real Estate \$2,700.00 W. H. Fowler, Pella, Iowa			
Mahaska	9.00	310.00	2,790.00
Marion	35.00		10,850.00
Total	44.00	\$ 310.00	\$ 13,640.00
Galva Telephone Exchange Co.—Ex. 155—R. 265 —Real Estate \$2,572.00 M. M. Elk, Galva, Iowa			
Buena Vista	13.00	29.00	377.00
Cherokee	33.50		911.50
Ida	50.00		1,450.00
Sac	16.00		494.00
Total	112.50	\$ 29.00	\$ 3,222.50
Garber Farmers Telephone Co.—Ex. 8—R. 68 Elmer C. Morley, Garber, Iowa			
Clayton	29.75	12.00	357.00
Garden City Telephone Co.—R. 81—Real Estate \$250.00 Carl Seversack, Garden City, Iowa			
Hardin	20.00	19.00	380.00
Genos & Seymour Farmers Telephone Co.—Ex. 243 —R. 225—T. 5 S. M. Kirkland, Seymour, Iowa			
Appanoose	48.10	34.00	1,633.40
Wayne	70.20		2,506.20
Total	118.40	\$ 34.00	\$ 4,039.60
Globe Telephone Co.—Ex. 35—R. 145 W. M. Gannon, Houston, Iowa			
Boone	29.00	17.00	493.00
Dallas	30.00		510.00
Total	59.00	\$ 17.00	\$ 1,003.00
Goldfield Telephone Co.—Ex. 199—R. 294—Real Estate \$1,980.00 Charles Troyer, Goldfield, Iowa			
Humboldt	20.75	40.00	830.00
Wright	70.25		2,150.00
Total	91.00	\$ 40.00	\$ 3,080.00
Gowrie Mutual Telephone Co.—Ex. 291—R. 237 O. S. Strand, Gowrie, Iowa			
Calhoun	3.00	47.00	141.00
Webster	81.50		3,839.50
Total	84.50	\$ 47.00	\$ 3,980.50

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Graettinger Telephone Co.—Ex. 150—R. 258—T. 2 —Real Estate \$2,300.00 P. J. McCarty, Graettinger, Iowa			
Emmet	37.00	24.00	888.00
Palo Alto	89.00		2,136.00
Total	126.00	\$ 24.00	\$ 3,024.00
Grafton Rural Telephone Co.—R. 230 W. A. Wagner, Grafton, Iowa			
Mitchell	10.00	15.00	150.00
Worth	66.00		990.00
Total	76.00	\$ 15.00	\$ 1,140.00
Grand River Mutual Telephone Co.—Ex. 12 Eda Shewmaker, Grand River, Iowa			
Decatur			75.00
Grand View Telephone Co.—Ex. 81—R. 109—Real Estate \$800.00 F. Gast, Grand View, Iowa			
Louisia	64.00	30.00	1,280.00
Grant Township Mutual Telephone Co.—Ex. 104— R. 130—Real Estate \$800.00 Axel Westeen, Boxholm, Iowa			
Boone	55.00	26.00	1,430.00
Granville Telephone Association—Ex. 72—R. 130 —Real Estate \$500.00 F. J. Deldrich, Granville, Iowa			
Cherokee .....	.50	17.00	8.50
O'Brien	30.50		518.50
Plymouth	1.50		25.50
Sioux	51.75		879.75
Total	84.25	\$ 17.00	\$ 1,432.25
Gunder & Clermont Telephone Co.—Ex. 43—R. 102 —Real Estate \$4,736.00 G. L. Oatlie, Clermont, Iowa			
Clayton	19.50	38.00	741.00
Fayette	20.50		779.00
Total	40.00	\$ 38.00	\$ 1,520.00
Guttenberg Garnaville-Garber Farmers Telephone Co.—R. 108 William Rodenberg, Guttenberg, Iowa			
Clayton	32.00	16.00	512.00
Halbur Telephone Co.—Ex. 25—R. 75 John Schenkelberg, Halbur, Iowa			
Carroll	21.00	24.00	504.00
Hancock Telephone Co.—Ex. 87—R. 161—Real Estate \$900.00 E. N. Case, Hancock, Iowa			
Pottawattamie	67.00	23.00	1,541.00
Hanlontown Co-operative Telephone Co.—Ex. 39— R. 82—Real Estate \$500.00 C. H. Thompson, Hanlontown, Iowa			
Worth	29.50	23.00	678.50
Harcourt Mutual Telephone Co.—Ex. 140 Charles J. Shaw, Harcourt, Iowa			
Webster			500.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Haskins Mutual Telephone Co.—Ex. 15—R. 107 Mrs. Una Gordon, Haskins, Iowa Washington	53.00	14.00	742.00
Havelock Telephone Co.—Ex. 86—R. 182 Ward Leister, Havelock, Iowa Pocahontas	93.50	17.00	1,589.50
Hawkeye Co-operative Telephone Co.—Ex. 129— R. 224 Walter Belachner, Hawkeye, Iowa Fayette	78.50	28.00	2,198.00
Henderson Telephone Co.—Ex. 70—R. 127 W. C. Harover, Henderson, Iowa Mills	34.00	20.00	680.00
Montgomery	20.50		410.00
Total	64.50	\$ 20.00	\$ 1,000.00
Hospers Telephone Exchange—Ex. 145—R. 6— Real Estate \$375.00 Jerry Rank, Jr., Hospers, Iowa Sioux	4.50	256.00	1,152.00
Hudson Mutual Telephone Co.—Ex. 75—R. 225— Real Estate \$600.00 W. D. Strayer, Hudson, Iowa Black Hawk Grundy	52.00	28.00	1,456.00
	2.00		56.00
Total	54.00	\$ 28.00	\$ 1,512.00
Humeston Telephone Exchange Co.—Ex. 252—R. 13 Elaine Marks, Humeston, Iowa Lucas Wayne	2.00	204.00	408.00
	11.00		2,544.00
Total	13.00	\$ 204.00	\$ 2,632.00
Huxley Mutual Telephone Co.—Ex. 74—R. 170 J. F. Kalsen, Huxley, Iowa Polk Story	12.00	19.00	228.00
	58.00		1,102.00
Total	70.00	\$ 19.00	\$ 1,330.00
Ida County Telephone Co.—Ex. 614—R. 362—Real Estate \$2,500.00 Ed G. Bowman, Ida Grove, Iowa Ida	170.50	55.00	9,377.50
Imogene Telephone System—Ex. 58—R. 102—Real Estate \$1,100.00 C. J. Beckwith, Shenandoah, Iowa Fremont Mills Page	36.00	23.00	828.00
	5.00		154.00
	2.00		46.00
Total	46.00	\$ 23.00	\$ 1,028.00
Ingham Township Mutual Telephone Co.—Ex. 161 —R. 279 S. G. Barlow, Dumont, Iowa Butler Franklin	98.25	21.00	2,063.25
	40.00		840.00
Total	138.25	\$ 21.00	\$ 2,903.25

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Interior Telephone Co.—Ex. 1476—R. 472—Real Estate \$7,500.00 Harold L. Byer, Grinnell, Iowa Powsheik	48.00	440.00	21,120.00
Iowa Continental Telephone Co.—Ex. 5091—R 3439—Real Estate \$65,750.13 Lloyd F. Morrison, Washington, Iowa Calhoun Carroll Greene Hamilton Pocahontas Polk Sac Story Washington Webster	483.20	86.00	41,555.20
	2.00		172.00
	9.00		774.00
	11.75		1,010.50
	44.25		3,806.50
	26.50		2,329.00
	2.25		100.50
	309.50		26,617.00
	163.90		14,066.40
	3.45		296.70
Total	1,055.80	\$ 86.00	\$ 90,708.80
Iowa Hilton Township Telephone Co.—R. 185— Real Estate \$900.00 H. D. Ahrens, Conroy, Iowa Iowa	48.50	21.00	1,018.50
Iowa State Telephone Co.—Ex. 7865—R. 4460— T. 65—Real Estate \$226,122.78 E. M. Hiestand, 122 West Washington Avenue, Mad- ison, Wisconsin Boone Bremer Butler Cedar Chickasaw Clinton Dallas Fayette Floyd Grundy Jackson Jasper Johnson Jones Linn Muscatine Polk Powsheik Scott Story	100.68	79.00	7,953.72
	109.83		8,676.57
	96.25		7,603.75
	273.56		21,610.45
	328.45		25,947.55
	283.85		20,482.15
	16.00		1,264.00
	108.75		8,196.25
	30.75		2,420.25
	49.14		3,882.06
	153.48		12,124.02
	210.87		16,658.73
	5.25		414.75
	45.90		3,636.10
	12.00		948.00
	1.67		131.93
	33.80		2,665.20
	1.13		89.27
	36.20		2,850.80
	1.00		79.00
Total	2,000.55	\$ 79.00	\$ 158,043.45
Iowa Telephone & Telegraph Co.—Ex. 1787—R. 2085—Real Estate \$17,216.52 J. B. Denkhoff, Dyersville, Iowa Clayton Delaware Dubuque Fayette Jones	156.50	55.00	7,177.50
	112.75		6,301.25
	261.90		14,404.50
	76.75		4,221.25
	49.10		2,700.50
Total	631.00	\$ 55.00	\$ 34,706.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa-Illinois Telephone Co.—Ex. 2876—R. 3914— T. 24—Real Estate \$15,480 00			
Frank Millhoan, 117 N. 13th Street, Omaha, Neb.			
Davis	14.30	42.00	600.60
Des Moines	64.60		2,712.30
Henry	281.15		11,888.30
Jefferson	21.85		917.20
Johnson	10.75		431.25
Keokuk	400.50		1,682.25
Lee	253.89		1,065.56
Louisia	2.50		97.50
Mahaska	58.00		2,328.00
Muscatine	7.00		287.00
Van Buren	51.85		2,174.25
Wapello	188.00		7,596.00
Washington			
Total	1,462.94	\$ 42.00	\$ 61,443.61
Iowa Union Telephone Co.—Ex. 2235—R. 917— Real Estate \$12,152 00			
John E. Callonan, 3416 Bankers Bldg., Chicago, Ill.			
Cerro Gordo	4.00	77.00	308.00
Clay	2.00		77.00
Hancock	95.40		3,848.40
Howard	43.20		1,700.40
Kossuth	2.50		97.50
Mitchell	169.88		6,735.28
O'Brien	40.40		1,595.60
Palo Alto	101.60		4,081.20
Winnebago	4.30		165.10
Worth	4.30		165.10
Total	467.58	\$ 77.00	\$ 36,000.66
Iowa United Telephone Co.—Ex. 3955—R. 1972— Real Estate \$15,769 00			
W. M. Boyd, 2130 Bankers Bldg., Chicago, Ill.			
Greene	23.00	75.00	1,725.00
Guthrie	82.00		3,225.00
Harrison	12.25		487.50
Jasper	1.25		48.75
Mahaska	137.25		5,306.25
Monroe	155.25		6,022.50
Pottawattamie	154.50		5,902.50
Poweshiek	26.25		1,001.25
Shelby	222.25		8,505.62
Wapello	38.75		1,481.25
Total	852.75	\$ 75.00	\$ 62,956.25
Jamaica Mutual Telephone Co.—Ex. 32—R. 108— Real Estate \$1,000 00			
J. C. Thompson, Perry, Iowa			
Dallas	12.00	17.00	204.00
Greene	10.75		429.75
Guthrie	42.25		1,716.25
Total	65.00	\$ 17.00	\$ 1,350.00
Jefferson Mutual Telephone Co.—Ex. 75—R. 200			
W. E. Franklin, Menlo, Iowa			
Adair	44.00	18.00	792.00
Guthrie	41.75		1,621.50
Total	85.75	\$ 18.00	\$ 1,543.50

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Joice Telephone Co.—Ex. 20—R. 74			
Milo Dahl, Joice, Iowa			
Winnebago	5.75	13.00	74.75
Worth	65.25		2,632.50
Total	71.00	\$ 13.00	\$ 2,707.25
Jordan-Soldier Valley Telephone Co.—R. 240— Real Estate \$1,200 00			
Clyde E. Dickinson, Soldier, Iowa			
Monona	80.00	17.00	1,360.00
Junction Mutual Telephone Co.—Ex. 287—R. 229			
O. B. Lofstedt, Grand Junction, Iowa			
Boone	7.00	50.00	350.00
Greene	81.00		3,240.00
Total	88.00	\$ 50.00	\$ 3,590.00
Kensett Telephone Co.—Ex. 66—R. 150			
H. E. Gray, Kensett, Iowa			
Worth	56.00	20.00	1,120.00
Kent Switchboard Co.—Ex. 35—R. 122—Real Estate \$1,150 00			
L. C. Bowers, Kent, Iowa			
Adams	.25	15.00	3.75
Union	51.50		2,060.25
Total	51.75	\$ 15.00	\$ 2,064.00
Keystone-Monmouth Telephone Co.—Ex. 44—R. 44			
D. B. Stagg, Monmouth, Iowa			
Jackson	18.20	30.00	546.00
Jones	8.00		320.00
Total	26.20	\$ 30.00	\$ 866.00
Kiron Telephone Co.—R. 385			
E. N. Sandstrom, Kiron, Iowa			
Crawford	37.00	16.00	592.00
Ida	40.00		1,600.00
Sac	43.00		1,716.00
Total	120.00	\$ 16.00	\$ 3,908.00
Klerrim Co-operative Telephone Co.—Ex. 24— R. 78			
C. J. Georg, Klerrim, Iowa			
Calhoun	36.00	17.00	612.00
Ladora Northern Telephone Co.—Ex. 15—R. 145— Real Estate \$200 00			
H. C. Gates, Ladora, Iowa			
Iowa	54.00	16.00	864.00
Lake Mills Telephone Co.—Ex. 248—R. 12—Real Estate \$7,125 00			
J. A. Horvei, Lake Mills, Iowa			
Winnebago	6.87	364.00	2,500.68
Worth	8.50		3,337.50
Total	10.37	\$ 364.00	\$ 5,838.18
Lanesboro Mutual Telephone Co.—Ex. 52—R. 3— Real Estate \$1,500 00			
Lee H. Waldron, Lanesboro, Iowa			
Carroll	3.25	192.00	624.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Lanyon Mutual Telephone Co. No. 1—R. 82—Real Estate \$375 00			
C. J. Bjork, Lanyon, Iowa			
Greene	7.00	16.00	112.00
Webster	22.50		360.00
Total	29.50	\$ 16.00	\$ 472.00
La Porte City Farmers Mutual Telephone Co.—Ex 400—R. 575—T. 1—Real Estate \$6,400.00			
G. B. Gingrich, La Porte City, Iowa			
Benton	52.50	42.00	2,205.00
Black Hawk	121.00		5,982.00
Buchanan	1.50		61.00
Tama	8.50		337.00
Total	183.50	\$ 42.00	\$ 7,707.00
Laurens & Curlew Telephone Co.—Ex. 27—R. 73			
Gertrude Fisher, Curlew, Iowa			
Palo Alto	40.00	15.00	600.00
Pocahontas	5.00		75.00
Total	45.00	\$ 15.00	\$ 675.00
Lawton Telephone Co.—Ex. 70—R. 185			
Sophia Ludwig, Lawton, Iowa			
Plymouth	10.50	19.00	199.50
Woodbury	67.00		1,273.00
Total	77.50	\$ 19.00	\$ 1,472.50
Ledyard Telephone Exchange—Ex. 46—R. 34			
F. S. Jenks, Ledyard, Iowa			
Kossuth	24.50	20.00	490.00
Lester Telephone Exchange—Ex. 40—Real Estate \$1,200 00			
Henry Schwenc, Lester, Iowa			
Lyon	21.00	25.00	525.00
Libertyville Telephone Co.—Ex. 100—R. 285—Real Estate \$2,500 00			
Ed Williams, Libertyville, Iowa			
Jefferson	95.00	22.00	2,090.00
Van Buren	12.00		264.00
Wapello	5.00		119.00
Total	112.00	\$ 22.00	\$ 2,464.00
Lime Springs Telephone Exchange—Ex. 105—R. 33			
Mrs. Bess F. Hughes, Lime Springs, Iowa			
Howard	12.50	77.00	962.50
Lincoln Mutual Telephone Co.—Ex. 800—R. 900			
E. W. Vandewater, Greenfield, Iowa			
Adair	284.00	50.00	14,200.00
Guthrie	6.00		300.00
Madison	1.50		75.00
Total	291.50	\$ 50.00	\$ 14,575.00
Lincoln No. 7 Telephone Co.—Ex. 13—R. 15			
E. G. Merck, Guernsey, Iowa			
Iowa	1.75	27.00	47.25
Poweshiek	4.13		111.51
Total	5.88	\$ 27.00	\$ 158.76

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Lincoln Telephone Co.—Ex. 45—R. 154			
H. L. Wemark, Ridgeway, Iowa			
Winnebick	42.75	24.00	1,026.00
Liscomb Mutual Independent Telephone Co.—Ex. 75—R. 96—Real Estate \$400.00			
Clara A. Bauman, Liscomb, Iowa			
Marshall	32.75	18.00	589.50
Grundy	2.75		49.50
Total	35.50	\$ 18.00	\$ 639.00
Logan-Freeman Telephone Line—Ex. 37—R. 145			
R. A. Blackhurst, Dickens, Iowa			
Clay	36.50	24.00	876.00
Lone Rock Telephone Co.—Ex. 40—R. 270			
L. R. Roderick, Lone Rock, Iowa			
Kossuth	71.00	20.00	1,420.00
Lost Nation Telephone Co.—Ex. 135—R. 205			
F. W. Dickman, Lost Nation, Iowa			
Clinton	46.50	34.00	1,581.00
Jackson	13.00		442.00
Total	59.50	\$ 34.00	\$ 2,023.00
Luana-Monona Farmers Telephone Co.—Ex. 141—R. 465—T. 2			
F. V. Blaha, Monona, Iowa			
Allamakee	24.00	27.00	648.00
Clayton	84.00		2,308.00
Total	108.00	\$ 27.00	\$ 2,916.00
Ludlow Telephone Co.—R. 191			
A. E. Kruger, Waukon, Iowa			
Allamakee	53.00	12.50	662.50
Winnebick	7.00		87.50
Total	60.00	\$ 12.50	\$ 750.00
Macedonia Telephone Co.—Ex. 76—R. 225—Real Estate \$600 00			
Fern Bisbee, Macedonia, Iowa			
Mills	3.50	20.00	70.00
Pottawattamie	80.25		1,605.00
Total	83.75	\$ 20.00	\$ 1,675.00
Madison Mutual Telephone Co.—R. 18			
Lloyd Brown, Hamburg, Iowa			
Fremont	12.00	13.00	156.00
Mallard Telephone Co.—Ex. 100—R. 150—Real Estate \$500 00			
E. E. Grove, Mallard, Iowa			
Palo Alto	62.00	26.00	1,612.00
Manly Telephone Co.—Ex. 50—R. 140			
R. G. Mitchell, Manly, Iowa			
Cerro Gordo	4.25	18.00	76.50
Worth	55.75		1,035.50
Total	60.00	\$ 18.00	\$ 1,080.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Manning Telephone Co.—Ex. 467—R. 471—Real Estate \$7,013.00			
Phil Zerwas, Manning, Iowa			
Audubon	44.50	44.00	1,958.00
Carroll	72.00		3,198.00
Crawford	52.00		2,288.00
Shelby	31.00		1,364.00
Total	199.50	\$ 44.00	\$ 8,778.00
Marcy Mutual Telephone Co.—Ex. 428—R. 528			
Ben Treloar, Ogden, Iowa			
Boone	108.00	44.00	4,752.00
Marion County Farmers Mutual Telephone Co.—Ex. 58—R. 70—T. 1—Real Estate \$1,100.00			
H. S. Wheaton, Dallas, Iowa			
Marion	20.00	43.00	860.00
Marne & Elk Horn Telephone Co.—Ex. 396—R. 862			
—Real Estate \$4,050.00			
Harold Johnson, Elk Horn, Iowa			
Audubon	133.50	31.00	4,138.50
Cass	37.00		1,147.00
Pottawattamie	4.00		124.00
Shelby	115.50		3,589.00
Total	290.00	\$ 31.00	\$ 8,998.00
Marshall Telephone Co.—Ex. 5130—R. 192			
H. J. Howe, Marshalltown, Iowa			
Marshall	84.48	\$16.00	\$1,351.68
Massena Independent Telephone Co.—Ex. 173—R. 185—T. 1—Real Estate \$1,500.00			
C. McBride, Massena, Iowa			
Adams	5.00	31.00	155.00
Cass	87.00		2,697.00
Total	92.00	\$ 31.00	\$ 2,852.00
Matlock Telephone Exchange—Ex. 14—R. 51—Real Estate \$700.00			
J. H. Tuttle, Matlock, Iowa			
Lyon	1.50	21.00	31.50
Sioux	22.50		472.50
Total	24.00	\$ 21.00	\$ 504.00
Maurice Mutual Telephone Co.—Ex. 76—R. 44—Real Estate \$1,500.00			
J. L. Mieras, Maurice, Iowa			
Sioux	14.00	65.00	910.00
Mechanicsville Telephone Co.—Ex. 291—R. 245			
H. E. Gibeaut, Mechanicsville, Iowa			
Cedar	123.00	36.00	4,428.00
Jones	3.00		108.00
Total	126.00	\$ 36.00	\$ 4,536.00
Middle States Utilities Company of Iowa—Ex. 3296			
R. 2210—T. 40—Real Estate \$68,742.00			
C. E. Richman, Cedar Rapids, Iowa			
Appanoose	54.50	57.00	3,106.50
Cass	10.83		617.31
Davis	1.00		57.00
Decatur	500.00		28,500.00
Fremont	403.00		22,971.00
Mills	14.00		798.00
Pottawattamie	3.50		199.50

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Ringgold	27.50		1,667.50
Van Buren	33.75		2,208.75
Wayne	102.50		5,842.50
Total	1,155.58	\$ 57.00	\$ 65,868.06
Millville Farmers Telephone Co.—Ex. 5—R. 300			
George Becker, Turkey River, Iowa			
Clayton	110.50	14.00	1,547.00
Delaware	4.50		63.00
Dubuque	9.00		126.00
Total	124.00	\$ 14.00	\$ 1,736.00
Minburn Mutual Telephone Co.—Ex. 45—R. 300			
—Real Estate \$3,200.00			
N. P. Black, Minburn, Iowa			
Dallas	55.00	33.00	1,815.00
Mingo Farmers Mutual Telephone Co.—Ex. 46—R. 90			
C. W. Kimberly, Mingo, Iowa			
Jasper	30.75	23.00	707.25
Polk	2.25		51.75
Total	33.00	\$ 23.00	\$ 759.00
Monmouth Canton Telephone Co.—R. 29			
Henry Krite, Monmouth, Iowa			
Jackson	7.00	15.00	105.00
Jones	2.25		33.75
Total	9.25	\$ 15.00	\$ 138.75
Monroe Telephone Co.—Ex. 285—R. 468—Real Estate \$2,000.00			
J. D. Long, Monroe, Iowa			
Jasper	75.75	43.00	3,257.25
Marion	44.00		1,892.00
Total	119.75	\$ 43.00	\$ 5,149.25
Montezuma Mutual Telephone Co.—Ex. 432—R. 392—Real Estate \$5,500.00			
Harold W. Bone, Montezuma, Iowa			
Mahaska	4.00	53.00	212.00
Poweshiek	145.00		7,685.00
Total	149.00	\$ 53.00	\$ 7,897.00
Moerland Mutual Telephone Co.—Ex. 15—R. 200—Real Estate \$500.00			
William Stanek, Fort Dodge, Iowa			
Webster	87.00	15.00	1,305.00
Moravia Telephone Co.—Ex. 161—Real Estate \$400.00			
Yon W. Tracy, Moravia, Iowa			
Appanoose	23.25	43.00	999.75
Monroe	10.75		462.25
Total	34.00	\$ 43.00	\$ 1,462.00
Mt. Pleasant Co.—Ex. 1274—R. 497—Real Estate \$11,238.53			
Charles A. Gregg, Mt. Pleasant, Iowa			
Henry	194.50	115.00	22,267.50
Jefferson	1.50		172.50
Total	196.00	\$ 115.00	\$ 22,540.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Moville Mutual Telephone Co.—Ex. 235—R. 293 J. H. Spangler, Moville, Iowa Woodbury	187.00	24.00	4,488.00
Mutual Telephone Co.—Ex. 264—R. 776—Real Estate \$5,500.00 Arthur McDonald, Mediapolis, Iowa Des Moines Louisa	213.75 1.25	34.00	7,367.50 42.50
Total	215.00	\$ 34.00	\$ 7,310.00
Mutual Telephone Co.—Ex. 234—R. 239 Maude Skinner, Morning Sun, Iowa Des Moines Henry Louisa	19.50 1.00 89.25	34.00	663.00 34.00 3,034.50
Total	109.75	\$ 34.00	\$ 2,711.50
Mutual Telephone Co. of Olds—Ex. 65—R. 230—Real Estate \$2,000.00 T. L. Russell, Winfield, Iowa Henry Washington	55.00 1.00	29.00	1,595.00 29.00
Total	56.00	\$ 29.00	\$ 1,624.00
Mutual Telephone Co. of Rolfe, Inc.—Ex. 318—R. 194—Real Estate \$2,800.00 Clifford J. Baird, Rolfe, Iowa Pocahontas	119.00	41.00	4,879.00
Mutual Telephone Co.—Ex. 368—R. 446—Real Estate \$1,800.00 G. DeMots, Sioux Center, Iowa Sioux	157.75	40.00	6,310.00
Nevinsville Telephone Co.—R. 350—Real Estate \$4,000.00 William Spellman, Orient, Iowa Adair Adams Union	50.75 64.25 19.00	18.00	913.50 1,158.25 342.00
Total	134.00	\$ 18.00	\$ 2,413.75
Newhall Farmers Telephone Co.—Ex. 100—R. 142—Real Estate \$1,500.00 E. E. Stedman, Newhall, Iowa Benton	50.00	30.00	1,500.00
New Market Exchange—Ex. 125—Real Estate \$3,000.00 G. L. Moore, New Market, Iowa Page Taylor	2.50 11.50	106.00	265.00 1,229.00
Total	14.00	\$ 106.00	\$ 1,494.00
New Providence Co-operative Telephone Co.—Ex. 50—R. 175—Real Estate \$150.00 Harry D. Faris, New Providence, Iowa Hardin Marshall	53.50 2.00	21.00	1,123.50 42.00
Total	55.50	\$ 21.00	\$ 1,165.50

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
North Crystal Rural Telephone Co.—Ex. 15—R. 36 Lawrence Seikmeir, Thompson, Iowa Hancock Winneshiek	9.50 10.50	17.00	161.50 178.50
Total	20.00	\$ 17.00	\$ 340.00
Northern Iowa Telephone Co.—Ex. 1037—R. 710—T. 1—Real Estate \$6,420.93 H. G. Addle, Cresco, Iowa Howard Mitchell Winneshiek	257.78 2.00 25.66	65.00	16,755.70 130.00 1,667.90
Total	285.44	\$ 65.00	\$ 18,553.60
North Liberty Mutual Telephone Co.—Ex. 57—R. 144—T. 2—Real Estate \$500.00 C. H. Wolfe, North Liberty, Iowa Johnson	45.00	24.00	1,080.00
North & South Viking Commercial Telephone Co. P. S. Langev, Briceyn, Minnesota Winneshiek			20.00
Northwest Cedar Mutual Telephone Co.—Ex. 34—R. 38—Real Estate \$800.00 Georgia Dodge, Larrabee, Iowa Cherokee	26.00	20.00	520.00
Northwestern Bell Telephone Co.—Ex. 239,422—R. 23,099—T. 613—Real Estate \$3,380,778.00 W. H. Buckingham, Omaha, Neb. Adair Adams Allamakee Appanoose Audubon Benton Black Hawk Boone Bremer Buchanan Buena Vista Butler Calhoun Carroll Case Cedar Cerro Gordo Cherokee Chickasaw Clarke Clay Clayton Clinton Crawford Dallas Davis Deatur Delaware Des Moines Dickinson Dubuque Emmet Fayette Floyd Franklin Fremont Greene Grundy	125.56 34.20 191.53 50.29 242.22 159.92 295.80 282.72 141.75 173.95 563.42 190.47 104.35 219.85 289.72 31.55 178.28 204.40 128.40 75.90 206.88 333.20 278.94 89.20 422.96 31.55 59.62 65.01 79.03 267.35 251.94 400.34 84.60 225.07 139.02 210.01 230.27 256.23 183.81	245.00	30,762.20 8,379.00 46,924.85 12,321.06 59,545.30 38,969.90 71,981.00 69,296.40 34,728.75 42,617.75 128,907.90 46,605.15 25,565.75 53,863.25 70,981.40 12,629.75 43,678.60 50,078.00 31,458.00 18,595.50 50,685.60 81,634.00 68,340.30 21,854.00 106,404.70 14,606.90 15,927.45 19,392.55 65,500.75 61,725.30 98,083.30 20,727.00 54,652.15 34,059.90 51,452.45 56,416.15 62,776.55 32,780.45

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Guthrie	96.47		25,600.15
Hamilton	406.63		96,599.25
Hancock	169.45		41,533.25
Hardin	156.18		38,264.30
Harrison	130.60		31,907.00
Henry	49.83		12,268.25
Howard	43.15		10,371.75
Humboldt	541.45		132,600.25
Ida	69.80		17,191.00
Iowa	62.82		15,217.40
Jackson	127.21		31,266.45
Jasper	301.64		75,901.50
Jefferson	39.40		9,633.00
Johnson	163.78		40,136.10
Jones	358.20		87,729.00
Keokuk	89.05		21,817.25
Kossuth	337.15		82,601.75
Lee	160.16		39,239.20
Linn	368.21		90,211.43
Louisa	63.15		15,671.75
Lucas	55.80		13,671.00
Lyon	118.44		29,617.40
Madison	410.83		100,653.25
Mahaska	134.43		32,935.25
Marion	40.35		9,885.75
Marshall	121.14		29,679.30
Mills	459.15		112,491.75
Mitchell	253.82		62,183.00
Monona	351.45		86,165.25
Monroe	39.52		9,683.00
Montgomery	99.05		24,267.25
Muscatine	236.94		55,000.30
O'Brien	88.58		21,702.10
Oseola	67.75		16,696.75
Page	165.05		40,509.75
Palo Alto	66.10		16,194.30
Plymouth	326.90		80,000.30
Pocahontas	325.85		79,833.25
Polk	809.61		239,694.45
Pottawattamie	746.48		182,887.60
Poweshiek	80.07		19,617.15
Ringold	75.92		18,690.40
Sac	107.13		26,546.35
Scott	241.29		58,640.55
Shelby	54.50		13,333.50
Sioux	436.30		104,443.30
Story	103.17		25,236.65
Tama	63.85		15,646.25
Taylor	61.00		14,945.00
Union	64.25		15,741.25
Van Buren	52.30		12,789.00
Wapello	239.00		58,530.00
Warren	377.95		92,397.75
Washington	77.87		19,026.15
Wayne	108.24		26,538.40
Webster	91.95		22,827.75
Winnebago	44.75		10,963.25
Winneshiek	153.80		37,691.00
Woodbury	575.72		141,667.40
Worth	205.86		50,435.70
Wright	244.53		54,408.35
Total	19,801.18	\$ 245.00	\$ 4,851,289.10
Norway Farmers Union Telephone Co.—Ex. 27— R. 127—Real Estate \$800.00 G. N. Johnson, Leland, Iowa			
Winnebago	53.00	19.00	1,007.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Norway Rural Telephone Co.—Ex. 123—R. 301— Real Estate \$4,735.20 Albert J. Larson, Norway, Iowa			
Hancock	73.75	28.00	2,065.00
Wright	43.00		1,304.00
Total	116.75	\$ 28.00	\$ 3,369.00
Oakland Telephone Co.—Ex. 323—R. 327—Real Estate \$2,222.00 L. Marshall, Oakland, Iowa Pottawattamie			
Pottawattamie	127.60	42.00	5,359.20
Olin Mutual Telephone Co.—Ex. 112—R. 187 Gilbert Blayney, Olin, Iowa			
Cedar	1.25	24.00	30.00
Jones	81.75		1,902.00
Total	83.00	\$ 24.00	\$ 1,902.00
Onslow Mutual Telephone Co.—Ex. 50—R. 92 W. A. Hlebs, Onslow, Iowa			
Jones	35.00	23.00	805.00
Oran Mutual Telephone Co.—Ex. 19—R. 107—T. 1 —Real Estate \$2,000.00 A. C. Harms, Oran, Iowa			
Bremer	32.50	21.00	682.50
Fayette	16.00		336.00
Total	48.50	\$ 21.00	\$ 1,018.50
Otley Telephone Co.—Ex. 15—R. 150 T. H. Kaldenberg, Otley, Iowa			
Marion	30.00	27.00	810.00
Pacific Junction Mutual Telephone Line—Ex. 48— R. 46 S. C. Lincoln, Pacific Junction, Iowa			
Mills	24.00	27.00	648.00
Paint Creek Farmers Telephone Co.—Ex. 46— R. 690 H. G. Hagen, Waukon, Iowa			
Allamakee	318.00	14.00	4,452.00
Paton Mutual Telephone Exchange—Ex. 124— R. 244 Karl C. Latta, Paton, Iowa			
Greene	87.60	25.00	2,175.00
Webster	.75		18.75
Total	87.75	\$ 25.00	\$ 2,193.75
People's Telephone Co.—Ex. 240—R. 280—Real Estate \$2,700.00 A. L. McKinnon, Aurelia, Iowa			
Buena Vista	39.00	32.00	960.00
Cherokee	119.00		3,220.00
Total	140.00	\$ 32.00	\$ 4,180.00
People's Telephone Co.—Ex. 1045—R. 42—Real Estate \$2,500.00 T. J. Dupuis, Sigourney, Iowa			
Keokuk	72.25	175.00	12,643.75
Washington	9.00		1,575.00
Total	81.25	\$ 175.00	\$ 14,218.75

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Persia Mutual Telephone Co.—Ex. 85—R. 200— Real Estate \$1,800.00 H. A. Moss, Persia, Iowa Harrison	65.00	27.00	1,800.00
Peru Telephone Co.—Ex. 60—R. 30 C. M. Hlatt, Peru, Iowa Madison	20.25	27.00	546.75
Piehn, H. L., Telephone Lines Nos. 3, 5, 6, 7 and 12—Ex. 54—R. 176—Real Estate \$1,800.00 H. L. Piehn, Alta Vista, Iowa Chickasaw Floyd Howard	45.00 .50 22.50	29.00	1,305.00 14.50 652.50
Total	48.75	\$ 29.00	\$ 1,372.00
Pilot Mound Farmers Mutual Telephone Co.—Ex. 62—R. 95—Real Estate \$1,000.00 C. E. Durrell, Pilot Mound, Iowa Boone	40.00	26.00	1,040.00
Pleasant Plain Telephone Co.—R. 212—T. 1—Real Estate \$2,000.00 L. W. Pickard, East Pleasant Plain, Iowa Jefferson Washington	42.00 2.00	28.00	1,176.00 56.00
Total	44.00	\$ 28.00	\$ 1,232.00
Pleasant Ridge Telephone Co.—Ex. 202—R. 410— Real Estate \$1,273.00 E. C. Bachelder, Castalia, Iowa Allamakee Fayette Winnebiek	8.00 102.75 87.25	24.00	192.00 2,466.00 2,084.00
Total	198.00	\$ 24.00	\$ 4,742.00
Pleasant Ridge Telephone Co.—Ex. 17—R. 70 I. E. Lavelly, Coia, Iowa Page	26.37	18.00	474.66
Plover Telephone Co.—Ex. 60—R. 110—Real Estate \$400.00 C. R. Henderson, Plover, Iowa Palo Alto Pocahontas	4.00 28.00	30.00	120.00 840.00
Total	32.00	\$ 30.00	\$ 960.00
Plymouth Telephone Co.—Ex. 104—R. 151—Real Estate \$1,400.00 W. O. Prescott, Plymouth, Iowa Cerro Gordo Worth	28.50 20.00	35.00	997.50 700.00
Total	48.50	\$ 35.00	\$ 1,697.50
Polk City Telephone Co.—R. 174—Real Estate \$350.00 E. P. Blaine, Polk City, Iowa Polk	50.00	16.00	800.00
Pomeroy-Palmer Mutual Telephone Co.—Ex. 54—R. 449 W. H. Westphal, Palmer, Iowa Calhoun Pocahontas	8.75 151.25	18.00	157.50 2,722.50
Total	160.00	\$ 18.00	\$ 2,880.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Postville Farmers Telephone Co.—Ex. 275—R. 283 A. F. Foels, Postville, Iowa Allamakee Clayton Fayette Winnebiek	55.75 37.50 7.00 15.00	37.00	2,062.75 1,387.50 258.00 555.00
Total	115.25	\$ 37.00	\$ 4,264.25
Prairie Valley Telephone Co.—R. 30 George Kimm, Marengo, Iowa Benton Iowa	14.00 6.00	11.00	154.00 66.00
Total	20.00	\$ 11.00	\$ 220.00
Prescott Mutual Telephone Co.—Ex. 106—R. 140— Real Estate \$300.00 J. S. Sherwood, Prescott, Iowa Adams	66.00	25.00	1,650.00
Preston Telephone Co.—Ex. 181—R. 339—Real Estate \$2,000.00 Leonora Nieland, Preston, Iowa Clinton Jackson	36.00 92.00	28.00	1,008.00 2,576.00
Total	128.00	\$ 28.00	\$ 3,584.00
Primghar Telephone Exchange—Ex. 270—R. 15— Real Estate \$3,000.00 D. C. Peck, Primghar, Iowa O'Brien	5.00	637.00	3,185.00
Princeton Telephone Exchange—Ex. 58 C. E. Groves, Princeton, Iowa Scott	3.00	104.00	312.00
Protivin Telephone Co.—R. 383 J. A. Dostal, Protivin, Iowa Chickasaw Fayette Howard Winnebiek	46.75 3.00 25.75 46.50	15.00	701.25 45.00 386.25 697.50
Total	122.00	\$ 15.00	\$ 1,830.00
Public Service Co.—Ex. 125—R. 175—Real Estate \$500.00 J. J. Whisler, Farragut, Iowa Fremont	52.50	36.00	1,890.00
Pulaski Mutual Telephone Co.—Ex. 100—R. 141 Charles E. Bussey, Pulaski Davis	51.00	17.00	867.00
Quasqueton Private Line Ass'n—Ex. 60 L. F. Klotz, Quasqueton, Iowa Buchanan	2.00	75.00	150.00
Readlyn Telephone Co.—Ex. 95—R. 235—Real Estate \$2,000.00 Aug. F. Meyerhoff, Readlyn, Iowa Black Hawk Bremer	10.00 78.25	23.00	230.00 1,799.75
Total	88.25	\$ 23.00	\$ 2,029.75
Reasnor Mutual Telephone Association—Ex. 62— R. 222 Mrs. M. Preston, Reasnor, Iowa Jasper	77.00	18.50	1,424.50

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Ringsted Telephone Co.—Ex. 122—R. 203—Real Estate \$2,500.00			
Fred C. Petersen, Ringsted, Iowa			
Emmet	80.00	36.00	2,880.00
Kossuth	4.00		144.00
Palo Alto	4.00		144.00
Total	88.00	\$ 26.00	\$ 2,388.00
Rose Valley Telephone Co.—R. 55			
George Steger, Waupeton, Iowa			
Dubuque	25.00	14.00	350.00
Total			
Royal Telephone Co.—Ex. 101—R. 180—Real Estate \$2,500.00			
W. M. Bailey, Royal, Iowa			
Clay	96.00	21.00	2,016.00
O'Brien	5.00		180.00
Total	101.00	\$ 21.00	\$ 2,121.00
Ruthven Telephone Co.—Ex. 183—R. 290			
H. M. Huston, Ruthven, Iowa			
Clay	49.00	27.00	1,323.00
Palo Alto	59.00		1,503.00
Total	108.00	\$ 27.00	\$ 2,016.00
Sac County Mutual Telephone Co.—Ex. 450—R. 292—Real Estate \$4,000.00			
E. E. Babcock, Odebolt, Iowa			
Ida	12.00	60.00	720.00
Sac	103.00		6,180.00
Total	115.00	\$ 60.00	\$ 6,900.00
St. Anthony Mutual Telephone Co.—Ex. 41—R. 140—Real Estate \$1,200.00			
E. Flanagan, St. Anthony, Iowa			
Marshall	36.50	25.00	912.50
Story	7.00		275.00
Total	43.50	\$ 25.00	\$ 1,067.50
St. Benedict Rural Telephone Line—Ex. 14—R. 42			
E. F. Rahm, St. Benedict, Iowa			
Kossuth	18.75	17.00	318.75
Total			
St. Lucas Farmers Telephone Co.—R. 130			
Jacob Gretemen, St. Lucas, Iowa			
Fayette	31.50	15.00	472.50
Winnebago	4.50		157.50
Total	36.00	\$ 15.00	\$ 630.00
Salem Telephone Co.—Ex. 110—R. 200			
C. L. Foss, Salem, Iowa			
Henry	61.50	29.00	1,783.50
Total			
Sanborn Telephone Line—Ex. 238—R. 110—Real Estate \$1,500.00			
W. H. Barker, Sanborn, Iowa			
O'Brien	41.60	78.00	3,244.80
Total			
Schaller Telephone Co.—Ex. 218—R. 228—Real Estate \$11,400.00			
H. E. Russell, Sac City, Iowa			
Buena Vista	7.50	48.00	360.00
Ida	6.00		288.00
Sac	95.50		4,854.00
Total	109.00	\$ 48.00	\$ 5,202.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Schleswig Telephone Co.—Ex. 218—R. 259—T. 1.—Real Estate \$450.00			
August Braasc, Schleswig, Iowa			
Crawford	97.00	32.00	3,104.00
Ida	25.00		800.00
Total	122.00	\$ 32.00	\$ 3,904.00
Selma Telephone Association—Ex. 35—R. 65			
E. J. Stearns, Selma, Iowa			
Davis	4.00	30.00	120.00
Van Buren	13.00		390.00
Total	17.00	\$ 30.00	\$ 510.00
Sheldahl Mutual Telephone Co.—Ex. 44—R. 65—Real Estate \$600.00			
Fred Croft, Sheldahl, Iowa			
Boone	7.50	24.00	180.00
Polk	24.50		588.00
Story	1.00		24.00
Total	33.00	\$ 24.00	\$ 792.00
Slater Mutual Telephone Co.—Ex. 115—R. 129			
C. A. Larson, Slater, Iowa			
Boone	3.25	34.00	110.50
Polk	22.75		773.50
Story	15.50		527.00
Total	41.50	\$ 34.00	\$ 1,411.00
Soldier Valley Mutual Telegraph & Telephone Co.—Ex. 174—R. 191—Real Estate \$900.00			
A. L. Lafrenz, Ute, Iowa			
Crawford	4.00	48.00	172.00
Monona	56.00		2,408.00
Total	60.00	\$ 48.00	\$ 2,580.00
Somers Telephone Co.—Ex. 87—R. 900—Real Estate \$500.00			
F. A. Whitney, Somers, Iowa			
Calhoun	53.00	24.00	1,272.00
Total			
Southeastern Iowa Telephone Exchange—Ex. 60—R. 240			
W. H. Shank, Packwood, Iowa			
Jefferson	67.50	25.00	1,687.50
Keokuk	2.00		46.00
Wapello	1.00		23.00
Total	70.50	\$ 25.00	\$ 1,621.50
South "L" Telephone Line—R. 8			
Wm. Helmkamp, Lidderdale, Iowa			
Carroll			40.00
Total			
Southwest Lincoln Telephone Co.—R. 19			
Peder O. Vaagen, Rake, Iowa			
Winnebago	7.50	20.00	150.00
Total			
Springville Telephone Co.—Ex. 160			
Fred G. Hunte, Springville, Iowa			
Linn	3.00	135.00	405.00
Total			
Stacyville Telephone Exchange Co.—Ex. 87—R. 302			
Mrs. C. E. Rex, Stacyville, Iowa			
Mitchell	102.50	20.00	2,050.00
Total			

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Stratford Mutual Telephone Co.—Ex. 174—R. 264 —Real Estate \$2,600.00			
A. F. Johnson, Stratford, Iowa			
Boone	7.75	31.00	240.25
Hamilton	58.50		1,812.50
Webster	35.75		1,108.25
Total	102.00	\$ 31.00	\$ 3,160.00
Sully Mutual Telephone Association—Ex. 110— R 240—Real Estate \$1,000.00			
Marie E. Maasden, Lynnville, Iowa			
Jasper	50.00	34.00	1,700.00
Marion	10.00		340.00
Total	60.00	\$ 34.00	\$ 2,040.00
Templeton Telephone Co.—Ex. 98—R. 187 A. F. Pape, Templeton, Iowa			
Audubon	2.00	23.00	46.00
Carroll	66.00		1,518.00
Total	68.00	\$ 23.00	\$ 1,564.00
Terrill Telephone Co.—Ex. 80—R. 140—T. 1 Ralph J. Kurtz, Terrill, Iowa			
Clay	6.75	17.00	114.75
Dickinson	72.75		1,236.75
Emmet	3.75		63.75
Palo Alto .....	.75		12.75
Total	84.00	\$ 17.00	\$ 1,428.00
Titonka Telephone Co.—Ex. 107—R. 25—Real Estate \$2,000.00			
M. S. Craven, Titonka, Iowa			
Kossuth	11.00	111.00	1,221.00
Troy Telephone Co.—Ex. 36—R. 150—Real Estate \$400.00			
John Brooks, Troy, Iowa			
Davis	35.00	15.00	525.00
Van Buren	10.00		150.00
Total	45.00	\$ 15.00	\$ 675.00
Udell Mutual Telephone Co.—Ex. 35—R. 80 Delta Longley, Udell, Iowa			
Appanoose			287.50
Union Township Mutual Telephone Co.—Ex. 37— R. 71			
Howard McDonald, Cromwell, Iowa			
Adams	26.00	25.00	650.00
Union	12.00		300.00
Total	38.00	\$ 25.00	\$ 950.00
United Farmers Telephone Co.—Ex. 125—R. 197— Real Estate \$2,500.00			
J. W. Flick, Everly, Iowa			
Clay	76.50	26.00	1,990.00
Dickinson	15.50		402.00
Total	92.00	\$ 26.00	\$ 2,392.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
United Telephone & Communication Co.—Ex. 893 —R. 384—Real Estate \$11,800.00			
W. M. Fenton, Lincoln, Neb.			
Adams	167.50	67.00	11,222.50
Montgomery	4.00		368.00
Ringgold	5.00		335.00
Taylor	28.00		1,876.00
Union	36.50		1,775.50
Total	231.00	\$ 67.00	\$ 15,477.00
Utilities Holding Corporation—Ex. 845—R. 19—T. 2—Real Estate \$3,000.00			
C. E. Riehman, Cedar Rapids, Iowa			
Clarke	28.00	402.00	11,256.00
Vail Telephone Co.—Ex. 126—R. 242—Real Estate \$4,440.00			
W. M. Byrnes, Vail, Iowa			
Crawford	100.00	30.00	3,000.00
Van Buren County Mutual Telephone Co.—Ex. 657 —R. 895—Real Estate \$5,900.00			
D. B. Hornbaker, Bonaparte, Iowa			
Jefferson	18.00	39.00	702.00
Van Buren	345.00		13,455.00
Total	363.00	\$ 39.00	\$ 14,157.00
Van Wert Rural Telephone Co.—Ex. 105—R. 195 —T. 2			
E. N. Hampton, Van Wert, Iowa			
Clarke	9.00	23.00	207.00
Deatur	75.00		1,725.00
Total	84.00	\$ 23.00	\$ 1,932.00
Villisca Farmers Mutual Telephone Exchange—Ex. 370—R. 550			
John Millen, Villisca, Iowa			
Adams	5.00	30.00	150.00
Montgomery	178.75		5,362.50
Page	21.00		690.00
Taylor	8.00		240.00
Total	222.75	\$ 30.00	\$ 6,682.50
Vincent Telephone Co.—Ex. 73—R. 274—Real Estate \$3,000.00			
R. P. Keith, Vincent, Iowa			
Humboldt	39.00	21.00	831.00
Webster	65.90		1,383.90
Wright	1.50		31.50
Total	107.00	\$ 21.00	\$ 2,247.00
Walcott Mutual Telephone Line—R. 132—Real Estate \$2,300.00			
H. P. Soenke, Walcott, Iowa			
Muscantine	9.00	25.00	225.00
Scott	29.00		725.00
Total	38.00	\$ 25.00	\$ 950.00
Wallingford Telephone Co.—R. 180 J. H. Morrin, Wallingford, Iowa			
Emmet	70.00	15.00	1,050.00

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Walnut Telephone Co.—Ex. 250—R. 250			
Otto Matthies, Walnut, Iowa			
Pottawattamie	64.00	47.00	3,008.00
Shelby	8.00		376.00
Total	72.00	\$ 47.00	\$ 3,384.00
Washington Farmers Mutual Telephone Co.—Ex. 13—R. 62			
Emma A. Efferding, Bellevue, Iowa			
Jackson	28.00	16.00	448.00
Webb Telephone Co.—Ex. 61—R. 129			
Mrs. Lilly McLaughlin, Webb, Iowa			
Clay	71.00	17.00	1,207.00
Palo Alto	1.00		17.00
Total	72.00	\$ 17.00	\$ 1,224.00
West Branch Telephone Co.—Ex. 264—R. 206—T. 1			
J. F. Butler, West Branch, Iowa			
Cedar	71.00	37.00	2,627.00
Johnson	35.50		1,313.50
Total	106.50	\$ 37.00	\$ 3,940.50
West Chester Telephone Exchange—Ex. 40—R. 190—Real Estate \$2,000 00			
W. S. Munro, West Chester, Iowa			
Washington	39.50	30.00	1,185.00
West Iowa Telephone Co.—Ex. 1043—R. 991—Real Estate \$14,777.28			
Peter Eulberg, Remsen, Iowa			
Cherokee	165.50	48.00	7,944.00
Kossuth	47.00		2,256.00
O'Brien	2.25		108.00
Palo Alto	53.50		2,568.00
Plymouth	141.25		6,780.00
Sioux	27.50		1,320.00
Total	437.00	\$ 48.00	\$ 20,956.00
West Liberty Telephone Exchange—Ex. 511—R. 118—Real Estate \$5,200 00			
B. W. Rowlan, West Liberty, Iowa			
Cedar	3.00	88.00	264.00
Muscatine	81.00		7,128.00
Total	84.00	\$ 88.00	\$ 7,392.00
West Point Mutual Telephone Co.—Ex. 105—R. 107—Real Estate \$1,000 00			
Charles S. Stewart, Bristow, Iowa			
Butler	50.75	28.00	1,421.00
West Side Independent Telephone Co.—Ex. 90—R. 250			
W. M. Byrnes, Jr., West Side, Iowa			
Carroll	10.00	19.00	190.00
Crawford	90.00		1,710.00
Total	100.00	\$ 19.00	\$ 1,900.00
Wever Independent Telephone Co.—R. 175			
Thomas L. Dyer, Wever, Iowa			
Des Moines	14.10	15.00	211.50
Lee	42.20		633.00
Total	56.30	\$ 15.00	\$ 844.50

TABLE NO. 15—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Williamson Telephone Co.—Ex. 71—R. 2—T. 2			
G. E. Williamson, Williamson, Iowa			
Lucas	16.00	35.00	560.00
Wilton Telephone Co.—Ex. 326—R. 15			
T. H. Armstrong, Wilton Junction, Iowa			
Muscatine	11.00	251.00	2,761.00
Wiota Telephone Co.—Ex. 61—R. 128—T. 1—Real Estate \$1,500 00			
Mrs. Claude E. Spry, Wiota, Iowa			
Case	40.00	30.00	1,200.00
Woodward Mutual Telephone Co.—Ex. 203—R. 281			
Jess R. Peary, Woodward, Iowa			
Boone	56.75	34.00	1,929.50
Dallas	47.25		1,606.50
Total	104.00	\$ 34.00	\$ 3,536.00
Woolstock Telephone Co.—Ex. 65—R. 185			
H. S. Barnet, Woolstock, Iowa			
Hamilton	9.00	18.00	162.00
Wright	69.00		1,242.00
Total	78.00	\$ 18.00	\$ 1,404.00
Wright & Franklin Counties Telephone Co.—Ex. 242—R. 314—Real Estate \$3,220 00			
J. C. Jacobson, Dows, Iowa			
Franklin	35.50	37.00	1,313.50
Wright	86.25		3,919.25
Total	121.75	\$ 37.00	\$ 4,504.75
Wyoming Mutual Telephone Co.—Ex. 215—R. 230—Real Estate \$1,000 00			
C. J. Ingwerson, Wyoming, Iowa			
Jackson	4.50	38.00	171.00
Jones	89.50		3,401.00
Total	94.00	\$ 38.00	\$ 3,572.00
Yale Mutual Telephone Co.—Ex. 83—R. 248—Real Estate \$3,000 00			
O. D. Stotts, Yale, Iowa			
Dallas	24.00	27.00	648.00
Guthrie	57.00		1,589.00
Total	81.00	\$ 27.00	\$ 2,187.00
Zearing Telephone Ass'n—Ex. 156—R. 172—Real Estate \$2,345 00			
J. M. Schultz, Zearing, Iowa			
Hardin	6.00	32.00	192.00
Story	72.00		2,304.00
Total	78.00	\$ 32.00	\$ 2,496.00
Total pole mileage (Table No. 4)	57,769.82		
Total taxable value (Table No. 4)			6,851,666.97

TABLE NO. 1—TAXABLE VALUE OF PROPERTY, 1929
Tax List of the Several Counties for the Year 1929, showing Taxable Value of Property After Final Adjustment

Table with columns for Counties, Land value less exemptions, Forest and fruit trees at \$1.00 per acre, Town lots less exemptions, Personal property less exemptions, Express companies property, Telephone and telegraph, Railroad, inter-urban and sleeping car property, Transmission lines, Total net taxable value of all property except money and credits, and Actual value of money and credits. Rows list counties from Adair to Searcy.

TABLE NO. 1—Continued

Counties	Land value less exemptions	Forest and fruit trees at \$1.00 per acre	Town lots less exemptions	Personal prop- erty less exemptions	Express compa- nies property	Telephone and telegraph	Railroad, inter- urban and sleeping car property	Transmission lines	Total net tax- able value of all property except moneys and credits	Actual value of moneys and credits
Scott.....	5,332,381	65	16,019,229	2,601,641	2,850	129,076	963,958	28,944	25,188,144	23,819,876
Shelby.....	6,008,273		1,046,701	574,680	2,395	58,872	703,302	17,365	9,019,988	3,725,075
Sioux.....	9,189,673		1,306,317	888,915	3,697	145,336	1,292,068	38,146	12,764,142	5,370,337
Story.....	6,888,454		2,509,328	741,928	3,380	91,233	1,015,318	27,202	11,276,843	6,362,370
Tama.....	7,979,774	377	1,367,544	783,630	3,477	77,594	1,143,433	25,283	11,281,104	6,228,639
Taylor.....	4,733,698		722,530	476,637	1,519	37,068	495,064	12,344	6,478,910	3,938,233
Union.....	3,189,723		1,281,666	543,309	1,632	63,060	509,807	13,839	5,601,946	2,536,717
Van Buren.....	3,251,492	121	479,221	325,966	2,005	44,283	633,525	14,462	4,751,015	1,736,833
Wapello.....	3,917,686		3,961,716	1,091,660	2,912	86,024	872,391	7,909	9,940,388	3,722,448
Warren.....	5,724,386		1,039,064	596,710	2,501	120,821	869,634		8,353,436	6,236,130
Washington.....	6,219,782		1,430,008	623,465	3,212	89,316	947,359	36,454	9,349,596	8,473,961
Wayne.....	2,544,085		731,721	453,974	2,354	59,638	733,710	14,334	5,601,333	2,137,893
Webster.....	7,914,510		4,757,165	1,094,325	4,981	173,912	1,335,797	18,616	12,208,406	4,527,313
Winnebago.....	3,197,717		997,998	432,056	1,455	25,455	395,752	16,857	5,007,330	1,897,854
Winneshek.....	5,879,894	1,696	1,236,756	783,542	2,078	64,509	632,058	31,019	8,621,550	5,406,362
Woodbury.....	9,582,402		21,623,228	4,768,148	3,616	200,176	1,249,330	37,669	37,414,569	13,081,746
Worth.....	3,597,441	38	448,418	402,271	1,561	60,923	435,058		4,946,310	2,306,480
Wright.....	5,967,067	148	1,356,025	610,970	3,255	98,837	928,338	18,990	8,983,590	3,221,457
Totals.....	\$ 559,789,655	\$ 20,582	\$ 240,129,008	\$ 81,668,922	\$ 250,563	\$ 8,562,312	\$76,795,372	\$ 2,157,867	\$ 969,374,571	\$ 501,000,454

TABLE NO. 2—TAXES LEVIED, 1929
 Amount of Taxes Levied in 1929, as Reported by the County Auditors
 PART I

Counties	General state tax at 10.25 mills	Apportionment of moneys and credits tax	Total general state tax	Soldiers' bonus tax at 1.25 mills	Apportionment of moneys and credits tax	Special soldiers' bonus bond tax of one mill on moneys and credits	Total soldiers' bonus tax
Adair.....	\$ 68,462.27	\$ 1,156.15	\$ 69,618.42	\$ 3,349.06	\$ 140.98	\$ 2,868.65	\$ 11,358.69
Adams.....	59,169.87	1,041.89	60,211.76	6,362.21	127.08	2,492.71	8,982.00
Allamakee.....	59,115.83	1,036.15	60,151.98	7,309.25	125.13	2,806.23	10,140.61
Appanoose.....	63,603.60	940.08	64,543.68	7,634.77	114.69	2,576.04	10,220.50
Audubon.....	63,900.69	1,268.34	65,169.03	7,792.77	153.57	3,115.71	11,062.05
Black Hawk.....	115,476.60	2,690.64	118,167.24	14,083.49	325.19	6,175.42	20,586.10
Boone.....	171,489.34	3,544.21	175,033.55	20,913.34	432.29	11,322.88	30,668.51
Bremer.....	104,743.83	1,925.45	106,669.28	13,773.62	234.78	5,683.82	18,692.23
Buchanan.....	76,338.05	2,612.96	78,951.01	9,311.98	318.55	5,517.13	15,147.66
Buena Vista.....	76,922.09	1,261.55	78,183.64	9,380.74	153.87	3,069.93	12,504.54
Butler.....	87,150.37	3,300.16	90,450.53	10,544.59	233.56	4,778.04	17,405.43
Calhoun.....	100,271.04	1,518.48	101,789.52	10,628.08	280.50	5,636.04	16,444.62
Carroll.....	99,923.85	3,091.60	103,015.45	12,185.85	185.20	3,725.35	16,136.73
Cass.....	88,361.02	1,955.45	90,316.47	10,763.54	238.48	5,098.35	17,693.03
Cedar.....	94,828.69	3,277.06	98,105.75	11,564.52	309.65	7,138.13	19,092.30
Cerro Gordo.....	133,025.49	1,843.45	134,868.94	16,223.21	234.92	5,631.53	22,079.66
Cherokee.....	93,928.67	1,056.05	94,984.72	11,454.71	128.74	2,792.64	14,376.00
Chickasaw.....	62,341.01	1,105.33	63,446.34	7,602.56	134.82	2,511.16	10,248.54
Clarke.....	47,467.64	867.90	48,335.54	5,788.73	106.84	2,099.37	7,933.94
Clay.....	86,104.24	844.47	86,948.71	10,500.52	192.03	3,725.79	13,229.29
Clinton.....	98,428.08	4,165.29	102,593.37	12,063.50	192.03	7,078.38	22,059.45
Crawford.....	144,681.10	1,616.61	146,297.71	17,643.51	197.16	4,188.73	19,051.51
Dallas.....	121,366.34	1,630.02	123,006.36	14,800.77	198.81	4,051.93	15,051.51
Davis.....	102,862.36	1,645.88	104,508.24	12,544.11	200.67	4,602.54	17,348.62
Decatur.....	49,067.40	1,093.78	50,161.18	5,983.84	129.73	2,229.90	8,343.47
Delaware.....	78,664.08	1,833.22	80,497.30	6,498.55	69.57	1,732.09	8,300.21
Des Moines.....	110,587.98	2,829.60	113,417.58	13,456.33	323.58	4,088.00	13,904.78
Dickinson.....	36,655.76	326.77	36,982.53	6,909.25	845.16	1,764.77	21,766.26
Dubuque.....	211,939.21	4,306.70	216,245.91	25,846.24	524.86	862.43	27,811.58
Emmet.....	66,667.64	491.06	67,158.70	6,788.84	59.90	1,311.92	8,160.67

TABLE NO. 2—PART I—Continued

Counties	General state tax at 10.25 mills	Apportionment of moneys and credits tax	Total general state tax	Soldiers' bonus tax at 1.25 mills	Apportionment of moneys and credits tax	Special soldiers' bonus bond tax of one mill on moneys and credits	Total soldiers' bonus tax
Fayette	104,541.49	1,909.30	106,450.79	12,748.96	222.85	4,923.95	17,906.06
Floyd	74,594.06	1,324.18	75,918.24	9,096.83	161.49	3,564.46	12,822.78
Franklin	89,787.79	1,442.38	91,230.17	10,949.72	175.02	3,397.85	14,023.49
Fremont	67,679.46	1,029.85	68,709.31	8,253.59	125.59	2,718.64	11,007.82
Greene	87,475.37	899.33	88,374.70	10,667.73	109.69	2,498.14	13,275.56
Grundy	89,264.84	1,603.14	90,867.98	9,788.39	195.61	3,518.22	13,506.12
Guthrie	89,159.28	1,326.45	90,485.73	9,775.55	161.77	3,494.64	13,431.96
Hamilton	88,636.00	1,326.60	89,962.60	10,808.05	161.78	3,778.03	14,747.86
Hancock	72,893.73	762.34	73,656.06	8,889.48	92.95	1,945.82	10,928.25
Hardin	100,795.92	3,389.12	104,185.04	12,392.18	413.33	7,171.99	19,877.50
Harrison	96,980.61	1,306.21	98,286.82	11,461.05	170.32	3,771.21	15,402.58
Henry	65,537.96	2,946.44	68,484.40	7,992.45	359.33	8,363.14	15,244.92
Howard	56,756.29	843.81	57,600.10	6,921.47	108.91	2,196.16	9,221.54
Humboldt	66,920.45	927.00	67,847.45	8,161.04	113.06	2,589.28	10,863.40
Ida	71,166.89	1,107.16	72,274.05	8,678.82	135.04	3,048.56	11,862.12
Iowa	81,113.95	3,337.07	84,451.02	9,891.95	406.96	6,057.17	16,356.08
Jackson	84,107.07	2,004.53	86,111.72	10,256.99	244.47	4,121.81	14,623.27
Jasper	130,866.96	4,014.62	134,881.58	15,659.28	489.54	11,326.29	27,777.11
Jefferson	61,841.32	1,338.69	63,180.01	7,541.64	163.27	3,678.22	11,583.13
Johnson	114,020.65	2,998.53	117,019.21	13,904.96	365.71	6,991.30	21,261.97
Jones	83,904.62	2,822.80	86,727.42	10,232.27	344.24	5,428.95	16,006.46
Keokuk	89,843.11	2,300.68	92,143.79	10,956.48	287.89	5,683.48	16,927.85
Kossuth	125,968.71	1,546.29	127,515.00	14,999.01	188.60	3,489.85	18,678.46
Lee	129,609.72	1,359.05	130,968.77	15,806.06	166.75	2,793.01	18,764.82
Lincoln	284,651.78	4,544.54	289,196.32	32,274.69	554.22	13,686.47	46,515.39
Louisia	84,516.52	887.10	85,403.62	6,648.85	168.19	2,326.30	9,051.84
Lucas	51,144.69	905.49	52,050.18	6,237.15	110.44	2,391.57	8,739.16
Lyon	94,269.31	1,294.45	95,563.76	11,496.30	157.85	2,871.59	14,523.74
Madison	74,468.36	1,061.17	75,529.53	9,081.45	392.57	3,904.03	12,188.06
Mahaska	96,873.73	1,068.28	97,942.01	11,513.87	299.40	5,468.32	17,218.59
Marion	82,786.99	3,033.22	85,820.21	10,995.97	366.24	6,865.67	17,127.88
Marshall	115,758.63	2,110.64	117,869.27	14,118.77	257.42	6,246.50	20,722.69
Mills	99,922.07	1,961.78	101,883.85	7,998.79	158.88	3,732.54	10,184.97
Mitchell	65,290.91	1,734.91	67,025.82	8,000.32	218.89	5,069.59	13,363.87
Monona	82,391.75	990.48	83,382.23	10,465.04	110.19	1,869.39	12,389.61
Monroe	49,732.59	519.02	50,251.61	6,094.64	63.89	1,475.74	7,603.96
Montgomery	59,929.91	1,374.33	61,304.24	8,328.59	245.84	5,723.41	14,460.14
Muscatine	53,924.07	2,708.74	56,632.81	11,454.16	230.34	5,969.64	17,754.14
O'Brien	99,021.06	1,776.47	100,797.53	12,075.74	216.64	4,220.82	16,513.59
Oceola	36,221.00	625.38	36,846.38	6,836.19	76.27	1,482.65	8,415.11
Page	93,822.25	2,547.74	96,369.99	11,441.74	310.53	6,305.95	18,068.22
Palo Alto	74,238.29	379.56	74,617.85	9,073.98	45.19	1,018.69	10,136.86
Plymouth	139,931.18	1,922.51	138,853.69	16,698.32	242.99	4,121.64	21,063.56
Pocahontas	82,092.87	707.55	82,799.42	10,000.35	86.23	1,736.87	11,813.53
Polk	586,359.64	14,896.13	601,255.77	71,507.23	1,805.62	45,102.59	118,475.44
Pottawattamie	210,843.77	3,056.51	213,900.28	25,712.67	372.78	9,830.55	35,906.00
Poweshiek	98,821.38	1,876.17	100,697.55	12,051.32	228.77	4,741.63	17,021.72
Ringgold	87,914.78	925.35	88,840.13	7,062.77	112.84	1,931.60	9,107.21
Sac	102,322.81	1,686.52	104,009.33	12,478.41	193.50	3,597.90	16,269.81
Scott	258,178.48	4,636.44	262,814.92	31,485.18	1,173.99	25,819.87	56,479.01
Shelby	92,362.62	1,799.59	94,162.21	11,263.76	219.44	3,725.55	15,208.75
Sioux	130,560.53	2,318.88	132,879.41	15,921.99	282.78	5,570.27	21,575.04
Story	115,560.24	2,055.78	117,616.02	14,096.26	248.28	6,362.43	20,707.07
Tama	116,647.08	2,344.50	118,991.58	14,225.25	285.94	6,228.03	20,739.22
Taylor	66,408.81	1,375.67	67,784.48	8,098.65	160.80	3,908.25	12,197.70
Union	57,419.91	951.32	58,371.23	7,092.43	116.02	2,506.69	9,655.14
Van Buren	48,245.97	663.54	48,909.51	5,883.66	97.69	1,786.02	7,707.37
Wapello	101,888.28	1,257.27	103,145.55	12,425.47	160.88	3,722.44	16,298.79
Warren	85,692.74	2,638.42	88,331.16	10,441.83	324.22	6,236.18	17,002.22
Washington	96,741.63	3,388.81	99,330.44	11,675.81	437.66	8,472.98	20,586.45
Wayne	37,413.59	794.31	38,207.90	7,601.65	96.82	2,187.83	9,266.31
Webster	150,844.44	1,639.43	152,483.87	19,005.32	199.89	4,627.21	23,732.42
Winnebago	31,324.77	729.85	32,054.62	6,259.12	88.93	1,807.83	8,156.90
Winneke	88,370.89	3,281.50	91,652.39	10,776.94	400.17	5,406.35	16,583.46
Woodbury	383,499.23	4,655.46	388,154.79	46,768.21	575.29	15,081.74	60,425.24
Worth	80,699.63	1,032.74	81,732.37	6,182.85	125.96	2,296.48	8,515.29
Wright	92,081.76	1,135.67	93,217.43	11,229.59	137.37	3,221.43	14,589.50
Totals	\$ 9,935,008.68	\$ 199,371.94	\$ 10,134,379.62	\$ 1,211,587.49	\$ 24,331.52	\$ 501,006.35	\$ 1,736,925.36

TABLE NO. 2—TAXES LEVIED, 1929
PART II

Counties	General county tax	Apportionment of moneys and credits tax	Total general county tax	Court expense tax	Apportionment of moneys and credits tax	Total court expense tax	Poor tax	Apportionment of moneys and credits tax	Total poor tax
Adair	\$ 40,075.46	\$ 676.74	\$ 40,752.20	\$ 667.94	\$ 11.26	\$ 679.20	\$ 20,037.75	\$ 338.44	\$ 20,376.19
Adams	30,538.53	609.89	31,148.42				10,179.49	336.31	10,515.80
Allamore	34,694.39	600.67	35,295.06	17,302.19	300.34	17,602.53	17,302.19	300.34	17,602.53
Appanoose	36,647.10	350.47	37,197.57	28,323.56	275.24	18,598.80	18,323.57	275.23	18,598.80
Audubon	37,405.35	743.54	38,147.89	6,234.19	123.73	6,357.92	6,234.19	123.73	6,357.92
Benton	67,506.19	1,574.99	69,171.09				33,797.99	787.44	34,585.43
Black Hawk	100,384.00	2,127.05	102,511.05	45,842.03	947.45	46,789.48	40,900.14	847.20	41,747.34
Boone	61,313.42	1,127.10	62,440.52	25,547.26	459.62	26,016.88	30,539.31	563.56	31,100.87
Bremer	44,698.87	1,529.07	46,227.94	15,048.12	514.78	15,562.90	22,348.69	764.51	23,113.20
Buchanan	45,027.55	738.49	45,766.04	11,256.86	184.63	11,441.49	18,010.99	296.39	18,307.38
Buena Vista	59,490.21	1,121.21	60,611.42				10,906.41	205.64	11,112.05
Butler	51,018.63	1,846.48	52,865.11	9,333.43	246.85	9,580.28	18,536.76	459.22	19,025.98
Calhoun	38,692.24	888.52	39,580.76	5,085.31	77.07	5,162.38	18,975.15	287.40	19,262.55
Carroll	58,493.25	1,809.76	60,303.01	14,622.99	452.43	15,075.42	29,246.00	904.86	30,150.86
Cass	43,054.25	953.83	44,008.08				20,665.97	457.82	21,123.79
Cedar	55,509.44	1,918.33	57,427.77				19,428.31	671.38	20,099.09
Cerro Gordo	77,808.81	1,079.11	78,887.92	25,956.40	359.63	26,316.03	38,934.60	539.60	39,474.20
Cherokee	54,982.74	618.17	55,600.91	4,581.83	51.54	4,633.37	22,909.42	257.56	23,166.98
Chickasaw	36,492.29	647.15	37,139.44	6,082.05	107.85	6,189.90	18,246.15	323.56	18,569.71
Clarke	27,785.95	508.03	28,293.98	6,946.46	127.01	7,073.47	13,838.02	324.09	14,147.11
Clay	50,492.48	494.33	50,986.81				25,301.24	247.16	25,548.40
Clayton	45,013.99	2,031.90	50,045.89				19,205.60	812.68	20,018.28
Clinton	64,692.11	946.31	65,638.42	21,173.22	236.58	21,409.80	42,345.58	473.16	42,818.74
Crawford	71,043.71	954.26	71,997.97				36,049.32	349.87	36,399.19
Dallas	60,211.81	903.24	61,115.05	20,070.61	321.06	20,391.67	30,105.89	481.62	30,587.51
Davis	29,722.39	622.69	30,345.08	9,574.12	297.58	9,781.70	14,361.29	311.54	14,672.94
Decatur	31,295.49	833.92	32,129.41	5,045.28	96.81	5,142.09	16,359.34	363.34	16,722.68
Delaware	40,947.69	1,073.43	42,021.12	7,674.58	178.82	7,853.40	17,267.78	402.45	17,670.21
Des Moines	64,734.42	1,656.43	66,390.85	24,814.85	24.81	24,839.66	53,945.38	1,380.42	55,325.80
Dickinson	33,104.40	1,191.29	34,295.69	5,527.41	31.88	5,559.29	16,282.16	30.65	16,312.81
Dubuque	194,081.98	2,619.25	196,701.23	84,117.93	692.79	84,810.72	62,031.01	1,830.65	63,841.66
Emmet	32,387.99	397.44	32,785.43	5,134.53	71.84	5,206.37	16,268.98	143.73	16,412.71
Essex	64,392.54	1,173.55	65,566.09	25,497.93	465.68	25,963.61	31,617.43	577.45	32,194.88

TAXABLE VALUATION OF PROPERTY

Floyd	43,664.76	775.13	44,439.89				21,832.37	387.67	22,220.04
Franklin	52,568.72	844.33	53,413.05	4,276.82	70.40	4,347.22	26,279.38	422.11	26,701.49
Fremont	39,617.34	622.54	40,239.88	12,545.46	190.90	12,736.36	19,068.62	301.42	20,110.04
Greene	46,984.29	963.53	47,947.82	7,680.76	78.97	7,759.73	25,602.55	263.22	25,865.77
Grundy	46,922.52	776.52	47,699.04	2,083.34	33.67	2,067.01	23,492.14	469.14	23,961.28
Guthrie	51,878.62	776.54	52,655.16	4,323.23	64.70	4,387.93	23,461.90	388.23	23,850.13
Hancock	42,669.51	446.36	43,115.87				25,939.31	388.30	26,327.61
Hardin	55,013.04	832.83	55,845.87	11,800.50	396.80	12,197.30	29,501.24	991.96	30,493.20
Harrison	1,724.75	40,088.62	12,148.51	546.17	12,694.68	19,181.84	27,506.52	409.12	27,915.64
Henry	33,223.17	493.94	33,717.11	16,611.00	246.97	16,857.97	16,611.00	246.97	16,857.97
Howard	39,172.95	542.60	39,715.55	11,751.86	162.81	11,914.67	16,974.30	285.14	17,200.21
Humboldt	41,608.40	648.16	42,256.56	8,331.68	129.62	8,461.30	20,825.22	324.11	21,149.33
Iowa	47,481.34	1,953.41	49,434.75	7,915.56	325.57	8,241.13	22,740.67	976.71	23,717.38
Jackson	49,233.46	1,178.41	50,411.87	9,028.12	215.15	9,243.27	24,616.74	686.73	25,303.47
Jasper	76,090.33	2,353.59	78,443.92	14,044.21	430.65	14,474.86	38,302.34	1,175.01	39,477.35
Jefferson	66,739.90	1,755.22	68,495.12	30,062.98	891.79	30,954.77	19,099.91	391.79	19,491.70
Johnson	49,114.90	1,652.37	50,767.27	8,165.82	275.59	8,441.41	33,269.92	577.61	33,847.53
Jones	51,591.09	1,811.86	53,402.95	8,063.97	211.89	8,275.86	23,665.99	621.84	24,287.83
Keokuk	71,975.79	906.21	72,881.00	7,197.61	90.50	7,288.11	29,394.09	505.51	29,899.60
Lee	75,869.11	796.58	76,665.69	37,994.58	367.79	38,362.37	37,994.59	367.79	38,362.37
Linn	134,918.09	2,690.28	137,608.37	11,977.23	1,064.11	13,041.34	77,450.04	1,330.14	78,780.18
Louisia	31,912.11	519.31	32,431.42	11,169.24	181.76	11,351.00	15,966.06	269.65	16,215.71
Lucas	29,528.28	330.06	30,458.34	9,979.45	176.67	10,156.12	14,969.15	265.03	15,224.18
Lyon	55,182.11	757.72	55,939.83	8,276.03	113.64	8,389.67	15,634.94	214.69	15,849.63
Madison	43,591.22	972.41	44,563.63	9,444.77	210.71	9,655.48	23,308.28	406.40	23,714.68
Mahaska	56,706.57	1,134.65	57,841.22	14,176.64	283.69	14,460.33	29,333.29	567.51	29,900.80
Marion	48,460.68	1,757.99	50,218.67	12,115.17	439.49	12,554.66	24,230.34	728.51	24,962.85
Marshall	67,764.72	1,235.56	69,000.28	25,408.88	483.31	25,892.19	33,881.49	617.75	34,499.24
Mills	35,083.19	795.69	35,878.88	9,063.90	190.81	9,254.71	17,541.09	369.30	17,910.39
Mitchell	49,344.42	1,020.68	50,365.10	11,542.23	215.21	11,757.44	19,403.71	525.24	19,928.95
Monona	29,111.71	908.82	29,413.29	6,242.98	66.11	6,309.09	24,972.21	264.44	25,236.65
Monroe	1,156.20	1,156.20	2,312.40	14,533.85	131.91	14,707.76	14,533.85	131.91	14,707.76
Montgomery	40,937.92	1,156.20	42,094.12	9,006.49	254.33	9,260.82	29,469.39	578.63	29,948.02
Monticello	54,979.94	1,585.60	56,565.54	14,661.32	422.80	15,084.12	24,811.48	433.29	25,244.77
Morgan	57,963.55	1,039.88	59,003.43	69,003.43			4,004.03	44.58	4,048.61
Muscatine	32,909.82	366.07	33,275.89	7,020.73	78.11	7,108.83	27,460.17	745.50	28,205.67
Nechawanda	34,929.54	1,491.90	36,421.44	9,133.39	348.50	9,481.89	18,145.99	90.36	18,236.35
O'Brien	45,536.36	318.90	45,855.26	45,767.38	36.16	45,803.54	29,396.11	427.66	29,813.77
Oceola	49,344.25	1,009.15	50,353.40	7,544.40			24,000.54	307.06	24,307.60
Plymouth	48,001.69	414.19	48,415.88	9,000.30	82.85	9,083.15	154,435.79	3,302.15	157,737.94
Pocahontas	367,733.20	6,700.26	374,433.46	171,617.54	4,323.50	175,941.04	61,710.88	294.60	62,005.48
Polk	123,459.74	1,792.54	125,252.28	33,482.34	776.32	34,258.66	51,915.32	549.12	52,464.44
Pottawattamie	57,845.48	1,098.32	58,943.80	4,830.50	91.47	4,921.97	5,650.22	90.27	5,712.24
Poweshiek	33,901.33	541.67	34,443.00	11,300.44	180.55	11,480.99	22,922.74	549.12	23,471.86
Ringgold	39,896.26	928.72	40,825.00	4,991.39	77.34	5,068.73	23,958.63	371.48	24,330.11
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ADJUSTED VALUATIONS AND TAXES

TABLE NO. 2—PART II—Continued

Counties	General county tax	Apportionment of moneys and credits tax	Total general county tax	Court expense tax	Apportionment of moneys and credits tax	Total court expense tax	Poor tax	Apportionment of moneys and credits tax	Total poor tax
Scott	144,228.06	5,881.43	149,709.49	51,383.80	1,915.89	53,299.69	71,786.22	2,676.63	74,462.85
Shelby	54,055.92	1,033.29	55,119.51	6,307.74	122.93	6,430.67	27,032.99	526.69	27,559.68
Sioux	63,688.11	1,131.13	64,819.24				33,831.28	595.81	34,427.09
Story	67,662.62	1,191.67	68,854.29	22,554.22	397.24	22,951.46	58,212.87	678.67	58,891.54
Tama	68,281.22	1,372.33	69,653.55	9,104.16	156.69	9,260.85	28,450.51	489.61	28,940.12
Taylor	38,873.50	805.32	39,678.82	3,239.41	67.13	3,306.54	19,496.71	402.63	19,899.34
Union	33,611.81	557.07	34,168.88	8,402.88	139.22	8,542.10	15,013.18	248.77	15,261.95
Van Buren	28,241.55	388.43	28,629.98	9,413.85	129.46	9,543.31	14,130.77	194.19	14,314.06
Wapello	59,642.34	724.26	60,366.60	24,350.28	303.06	24,653.34	29,821.17	862.13	30,183.30
Warren	50,207.72	1,656.25	51,763.97	9,272.32	288.67	9,560.99	25,060.33	778.06	25,838.41
Washington	44,835.10	1,680.62	46,515.72	3,082.42	115.54	3,197.96	20,549.43	770.28	21,319.71
Wayne	33,607.74	464.96	34,072.70	11,302.65	154.94	11,457.59	16,808.74	232.50	17,036.24
Webster	91,226.02	959.67	92,185.69	22,806.44	239.83	23,046.27	45,613.94	479.79	46,093.73
Winnebago	30,043.99	427.30	30,471.19	5,007.32	71.14	5,078.46	15,021.89	213.84	15,235.33
Winneshek	51,729.80	1,020.82	52,750.62	9,052.63	336.15	9,388.78	26,864.65	940.41	27,805.06
Woodbury	198,297.21	2,442.13	200,739.34	74,829.14	913.04	75,742.18	97,277.88	1,194.84	98,472.72
Worth	29,677.84	604.53	30,282.37	9,892.61	201.50	10,094.11	7,419.39	151.12	7,570.51
Wright	50,038.55	611.77	50,650.32				26,950.78	329.46	27,280.24
Totals	\$5,637,543.00	\$113,006.18	\$5,750,549.18	\$1,388,045.32	\$28,027.98	\$1,416,073.30	\$2,664,182.47	\$3,811.85	\$2,717,993.82

TABLE NO. 2—TAXES LEVIED, 1929
PART III

Counties	In sane tax state hospital	Apportionment of moneys and credits tax	Total insane tax state hospital	In sane tax county hospital	Apportionment of moneys and credits tax	Total insane tax county hospital	County school tax	Apportionment of moneys and credits tax	Total county school tax
Adair							\$ 10,018.88	\$ 169.20	\$ 10,188.08
Adams	\$ 8,633.54	\$ 172.87	\$ 8,806.41				\$ 5,089.77	\$ 101.66	\$ 5,191.43
Allamakee	10,092.54	175.20	10,267.74	\$ 8,651.09	\$ 150.17	\$ 8,801.26	5,767.39	100.12	5,867.51
Appanoose	21,988.25	330.26	22,318.51				7,146.16	107.28	7,253.44
Audubon	6,234.19	123.73	6,357.92				8,104.47	160.87	8,265.34
Hendon							11,265.97	263.47	11,529.44
Black Hawk	17,901.82	370.02	18,271.84	5,019.20	103.76	5,122.96	17,901.82	370.03	18,271.85
Boone	\$ 3,109.44	\$ 96.91	\$ 3,206.35	15,328.37	281.74	15,610.11	10,218.91	187.85	10,406.76
Bremet	3,501.30	119.76	3,621.06	11,174.36	382.39	11,556.63	7,449.56	234.84	7,704.40
Buchanan	4,505.73	73.83	4,579.56				7,504.54	123.07	7,627.61
Buena Vista				10,906.41	305.54	11,211.95	9,914.07	186.83	10,101.50
Butler				8,503.11	224.44	8,727.55	10,203.76	269.28	10,473.04
Calhoun	9,195.60	139.25	9,334.85				9,782.54	148.15	9,930.69
Carroll	9,748.66	301.62	10,050.28				9,748.66	301.62	10,050.28
Cass	8,610.85	190.78	8,801.63				8,610.85	190.78	8,801.63
Cedar	3,700.68	127.88	3,828.56				9,221.69	319.69	9,541.38
Cerro Gordo	6,489.15	89.95	6,579.10	12,978.17	179.85	13,158.02	13,973.26	179.86	14,153.12
Cherokee	5,498.67	61.83	5,560.50				9,627.77	109.03	9,736.80
Chickasaw	8,210.77	145.60	8,356.37				6,082.05	107.85	6,189.90
Clarke	4,630.98	84.68	4,715.66				4,630.98	84.67	4,715.65
Clay	8,400.41	82.49	8,482.90				8,400.41	82.49	8,482.90
Clayton	4,801.40	203.13	5,004.53	9,602.80	406.37	10,009.17	9,602.80	406.37	10,009.17
Clinton	21,173.22	296.58	21,469.80	21,173.22	236.58	21,409.80	14,115.56	137.71	14,273.27
Crawford				*16,576.83	322.62	16,799.45	11,840.62	159.06	11,999.67
Dallas	10,035.33	169.33	10,204.66	10,035.33	169.33	10,204.66	10,035.33	169.33	10,204.66
Davis	9,574.12	207.58	9,781.70				4,787.06	103.29	4,880.35
Decatur	14,036.90	150.27	14,187.17	3,015.29	32.28	3,047.57	8,006.34	85.69	8,092.03
Delaware	5,372.19	125.16	5,497.35				7,674.58	178.82	7,853.40
Des Moines	19,959.78	510.69	20,470.47	16,183.61	414.07	16,597.68	10,789.05	275.99	11,065.04
Dickinson				2,763.69	15.95	2,779.64	5,527.42	31.86	5,559.28
Dubuque	41,333.95	839.74	42,173.69	2,067.70	41.99	2,109.69	20,676.97	419.87	21,096.84
Emmet	5,423.99	47.91	5,471.90				5,423.99	47.91	5,471.90
Fayette	15,338.75	279.41	15,618.16	15,338.75	279.41	15,618.16	10,199.17	186.27	10,385.44

TAXABLE VALUATION OF PROPERTY

TABLE NO. 2 - PART III - Continued

Counties	Insane Tax	Apportionment of moneys and credits tax	Total insane tax	Insane tax	Apportionment and credits tax	Total insane tax	County school	Apportionment of moneys and credits tax	Total county school
Floyd	3,658.73	64.60	3,703.33	7,277.47	159.18	7,406.65	7,277.47	159.18	7,406.65
Franklin	9,004.31	150.71	10,055.02	8,759.82	140.68	8,900.50	8,632.87	100.47	8,733.34
Fremont	4,297.09	43.86	4,340.95				6,805.87	87.75	6,893.62
Greene	2,481.49	109.49	2,590.98				7,890.69	106.42	7,997.11
Grundy	6,090.89	100.94	6,191.83	11,726.64	194.09	11,920.73	7,829.42	120.49	7,949.91
Harrison	4,825.25	64.71	4,890.00	5,122.30	35.48	5,157.78	6,261.26	61.21	6,322.47
Hardin	15,724.00	629.06	16,353.06	5,380.83	57.19	5,438.02	9,835.75	106.68	9,942.43
Harrison	11,219.49	177.19	12,000.68				9,165.84	136.43	9,302.27
Henry	6,395.96	297.45	6,693.41				6,395.96	297.45	6,693.41
Humboldt	9,069.93	148.17	10,118.10				5,337.19	83.34	5,420.53
Humboldt	5,875.96	51.36	5,927.32				7,181.09	99.47	7,280.56
Jo	6,943.10	108.06	7,051.16				6,943.10	108.06	7,051.16
John	15,098.16	615.38	15,713.54				7,015.10	102.25	7,117.35
Jackson	12,267.43	301.63	12,569.06	4,292.33	117.32	4,409.65	7,213.96	105.25	7,319.21
Jasper	12,066.60	201.20	12,267.80	6,385.80	195.85	6,581.65	12,267.43	301.63	12,569.06
Jefferson	11,125.33	292.54	11,417.87	11,123.33	292.54	11,415.87	11,123.33	292.54	11,415.87
Jones	8,183.82	275.39	8,459.21	5,063.97	211.89	5,275.86	8,183.82	275.39	8,459.21
Keokuk	12,271.25	322.43	12,593.68				8,063.97	211.89	8,275.86
Kossuth	14,515.12	182.03	14,697.15	8,767.30	138.57	8,905.87	12,253.95	153.85	12,407.80
Linn	3,204.94	146.11	3,351.05	2,627.71	89.50	2,717.21	3,204.94	146.11	3,351.05
Louisia	5,318.69	86.66	5,405.35	2,464.87	44.17	2,509.04	5,318.69	86.66	5,405.35
Louisia	4,089.70	88.83	4,178.53	9,451.10	189.17	9,640.27	4,089.70	88.83	4,178.53
Lyon	9,444.77	319.79	9,764.56				9,444.77	319.79	9,764.56
Macham	16,153.56	585.09	16,738.65				9,076.78	292.99	9,371.77
Marion	5,845.26	108.06	5,953.32	11,290.56	206.89	11,497.45	5,845.26	108.06	5,953.32
Marshall	4,027.65	122.58	4,150.23				8,076.78	292.99	8,369.77
Madison	8,294.08	96.13	8,390.21				8,294.08	96.13	8,390.21

ADJUSTED VALUATIONS AND TAXES

Counties	Insane Tax	Apportionment of moneys and credits tax	Total insane tax	Insane tax	Apportionment and credits tax	Total insane tax	County school	Apportionment of moneys and credits tax	Total county school
Monroe	14,855.83	151.91	15,007.74	7,277.47	159.18	7,406.65	7,277.47	159.18	7,406.65
Montgomery	18,225.05	528.50	18,753.55	8,759.82	140.68	8,900.50	8,632.87	100.47	8,733.34
O'Brien	7,728.47	138.65	7,867.12				6,805.87	87.75	6,893.62
Oceola	4,576.70	124.29	4,700.99				7,890.69	106.42	7,997.11
Palo Alto	5,015.43	116.03	5,131.46				6,261.26	61.21	6,322.47
Plymouth	4,000.11	34.49	4,034.60				9,835.75	106.68	9,942.43
Polk	81,232.35	2,031.19	83,263.54				7,829.42	120.49	7,949.91
Pottawattamie	30,855.19	447.29	31,302.48	56,061.67	1,415.61	57,477.28	5,122.30	61.21	5,183.51
Poweshiek	2,825.11	45.13	2,870.24	4,289.83	91.47	4,381.30	4,289.83	91.47	4,381.30
Ringgold	5,268.49	151.15	5,419.64	16,266.06	270.58	16,536.64	5,268.49	151.15	5,419.64
Sac	1,314.83	1,314.83	2,629.66	17,870.83	648.02	18,518.85	17,870.83	648.02	18,518.85
Scholey				1,892.20	35.09	1,927.29	1,892.20	35.09	1,927.29
Stacy				6,585.53	113.14	6,698.67	6,585.53	113.14	6,698.67
Story	5,635.33	96.28	5,731.61	11,277.12	198.65	11,475.77	5,635.33	96.28	5,731.61
Tama	6,828.12	117.54	6,945.66				11,277.12	198.65	11,475.77
Taylor	6,478.87	134.19	6,613.06				22,178.81	324.19	22,503.00
Union	1,203.83	188.92	1,392.75	5,001.62	62.76	5,064.38	5,001.62	62.76	5,064.38
Van Buren	10,820.78	241.43	11,062.21	3,765.32	51.78	3,817.10	4,768.92	64.71	4,833.61
Washington	10,274.73	319.00	10,593.73	9,940.39	130.71	10,071.10	9,940.39	130.71	10,071.10
Wayne	9,340.63	340.13	9,680.76	2,654.94	77.03	2,731.97	8,438.96	101.97	8,540.93
Webster	15,264.24	159.88	15,424.12	4,929.17	68.19	5,000.36	9,840.65	130.18	9,970.83
Winnebago	4,906.95	64.04	4,970.99	2,896.44	239.28	3,135.72	5,001.33	77.49	5,078.82
Winnebago	2,890.14	30.14	2,920.28	3,089.13	51.88	3,141.01	2,890.14	30.14	2,920.28
Winneshiek	2,423.17	90.36	2,513.53	18,707.38	299.03	19,006.41	15,067.29	211.08	15,278.37
Worth	12,058.01	147.17	12,205.18				37,414.57	456.08	37,870.65
Wright				12,185.18			100.78		100.78
Totals	\$1,092,842.86	\$1,576.78	\$1,114,719.73	\$32,552.20	\$10,679.77	\$44,231.97	\$98,666.06	\$19,745.71	\$1,098,412.97

*figures insane state hospital.

TABLE NO. 2—TAXES LEVIED, 1929
PART IV

Counties	Soldiers' relief tax	Apportionment of moneys and credits tax	Total soldiers' relief tax	General county bond tax	Apportionment of moneys and credits tax	Total general county bond tax	Court house tax	Apportionment of moneys and credits tax	Total court house tax
Adair	\$ 2,006.70	\$ 33.86	\$ 2,037.55	\$ 10,018.85	\$ 169.21	\$ 10,188.06			
Adams				12,215.07	243.93	12,459.00			
Albany	1,441.85	25.03	1,466.88						
Appanoose	2,870.68	43.18	2,913.86	30,539.36	438.78	30,998.14			
Audubon	625.41	12.39	637.80						
Benton	4,506.31	104.33	4,610.64	4,611.24	67,596.10	1,574.99	69,171.09		
Black Hawk	8,265.33	172.93	8,438.26	35,069.12	373.51	35,442.63			
Boone	2,043.78	37.52	2,081.30	71,532.59	1,314.92	72,847.51			
Bremer	3,601.30	119.76	3,721.06	3,501.30	119.76	3,621.06			
Buchanan	760.45	12.32	772.77	9,005.49	147.70	9,153.19			
Buena Vista				54,532.58	1,027.74	55,560.32			
Butler	4,251.59	112.22	4,363.81						
Calhoun	2,643.33	38.63	2,682.06	35,217.16	533.34	35,750.50			
Carroll									
Cass	3,444.34	76.39	3,520.73	30,137.87	667.67	30,805.54			
Cedar									
Cerro Gordo	6,489.24	89.95	6,579.19						
Cherokee	3,665.45	41.17	3,706.62	35,738.64	401.80	36,140.44			
Chickasaw	912.31	16.18	928.49						
Clarke	1,389.31	25.41	1,414.72	13,892.98	254.03	14,147.01	\$ 9,123.07	\$ 161.70	\$ 9,284.86
Clay	1,680.08	16.46	1,696.54	50,402.48	494.32	50,896.80			
Clayton									
Clinton	7,057.30	78.85	7,136.15						
Crawford	2,968.09	31.80	2,999.89	40,258.09	540.74	40,798.83			
Dallas	5,017.00	80.31	5,097.31	45,158.94	722.42	45,881.36			
Davis	967.41	20.75	988.16	19,148.22	415.11	19,563.33			
Decatur	2,495.41	26.71	2,522.12	30,049.27	321.64	30,370.91			
Delaware				3,837.38	89.45	3,926.83			
Des Moines	4,315.61	110.44	4,426.05						
Dickinson	522.71	3.18	525.89	32,068.86	184.80	32,253.66			
Dobson	6,303.13	155.98	6,459.11	72,848.75	1,488.32	74,337.07			
Emmet				25,591.90	191.64	25,783.54			
Fayette	5,069.50	98.13	5,167.63	25,497.38	465.68	25,963.06			

Floyd	1,054.50	34.87	1,089.37	26,198.84	455.08	26,653.92			
Franklin	1,731.59	28.14	1,759.73	45,259.84	731.79	46,001.63			
Fremont	950.43	15.07	1,005.50	49,321.55	753.54	50,075.09			
Greene				46,084.58	473.80	46,558.38			
Grundy	781.07	15.73	796.80	35,238.22	703.86	35,942.08			
Guthrie	2,032.34	33.67	2,066.01	25,807.38	427.03	26,234.41			
Hamilton	864.47	12.94	877.41	17,392.87	328.87	17,721.74			
Hancock	3,555.83	37.19	3,593.02	7,111.55	74.37	7,185.39			
Hardin				42,285.11	1,421.31	43,706.42			
Harrison	1,833.76	27.40	1,861.16	27,506.52	409.12	27,915.64			
Henry	1,918.16	36.23	1,954.39	12,143.51	546.17	12,689.68			
Howard				18,272.70	271.66	18,544.36			
Humboldt	2,611.53	36.16	2,647.69	20,892.35	283.37	21,175.72			
Ia				20,829.21	324.11	21,153.32			
Iowa				40,359.14	1,660.40	42,019.54			
Jackson	820.51	19.57	840.08	24,616.73	586.69	25,203.42			
Jasper				31,918.67	979.23	32,897.90			
Jefferson	2,418.32	52.21	2,470.53	16,289.94	352.64	16,642.58	4,223.30	91.41	4,314.71
Johnson	1,112.33	29.24	1,141.57	22,246.66	385.08	22,631.74			
Jones				8,185.82	275.39	8,461.21			
Keokuk	876.31	23.03	899.34						
Kossuth	1,319.51	16.59	1,336.10						
Lee	5,037.93	58.03	5,100.96	12,644.85	132.59	12,777.44			
Linn	12,909.84	221.69	13,131.53				59,388.27	1,019.77	60,408.04
Louis	797.80	13.00	810.80				9,041.70	147.13	9,188.89
Lucas	2,494.86	44.17	2,539.03	34,928.62	618.35	35,546.97			
Lyon				4,586.52	65.14	4,651.66			
Madison	871.30	10.45	881.75	15,736.75	285.24	16,022.00			
Mahaska	2,835.33	56.70	2,892.03	25,353.29	567.31	25,920.60			
Marion	4,038.39	146.40	4,184.79	48,460.68	1,757.99	50,218.67			
Marshall	4,065.72	74.12	4,139.84	25,975.15	473.58	26,448.73			
Mills	2,923.32	61.55	2,984.87	52,974.10	1,115.29	54,089.39			
Mitchell				30,075.75	814.27	30,890.02			
Monona	2,080.96	22.04	2,103.00	6,243.00	60.11	6,303.11			
Monroe	170.39	10.13	180.52	14,555.33	151.91	14,707.24			
Montgomery	1,023.49	28.91	1,052.40	33,023.86	932.56	33,956.42			
Muscatine	4,581.66	132.12	4,713.78	17,410.32	562.07	17,972.39			
O'Brien				14,490.88	259.97	14,750.85			
Osceola				25,066.29	278.84	25,345.13			
Page				54,920.34	1,491.00	56,411.34			
Palo Alto	3,629.15	18.08	3,647.23	33,388.62	166.29	33,554.91			
Plymouth	2,071.84	38.88	2,110.72						
Pocahontas				56,002.00	483.16	56,485.16	40,001.58	345.14	40,346.72
Polk	28,602.94	722.25	29,325.19	128,141.03	3,235.68	131,376.71			
Pottawattamie				24,969.19	506.92	25,476.11			
Poweshiek	2,410.22	54.61	2,464.83						
Ringgold	2,825.11	45.13	2,870.24	22,600.89	361.11	22,962.00	14,125.55	225.69	14,388.24
Sac	1,906.50	30.95	1,937.45	25,955.02	492.44	26,447.46			

TABLE NO. 2—PART IV—Continued

Counties	Soldiers' relief tax	Apportionment of moneys and credits tax	Total soldiers' relief tax	General county bond tax	Apportionment of moneys and credits tax	Total general county bond tax	Court house tax	Apportionment of moneys and credits tax	Total court house tax
Scott	5,541.36	206.61	5,747.97	23,173.10	864.04	24,037.14			
Shelby	4,595.49	87.77	4,683.26	37,846.14	737.40	38,583.54			
Sioux									
Story	3,383.13	59.53	3,442.66	36,086.70	635.53	36,722.23			
Tama	5,690.10	97.94	5,788.04	23,808.43	480.36	24,378.79			
Taylor	3,239.43	67.13	3,306.56	16,197.25	335.55	16,532.80			
Union	1,344.46	22.30	1,366.76	11,203.83	185.62	11,389.45			
Van Buren	941.36	12.93	954.29	22,122.55	304.27	22,426.82			
Wapello	4,970.19	60.35	5,030.54	30,019.91	364.54	30,384.45			
Warren	4,176.70	129.71	4,306.41						
Washington	4,670.32	175.06	4,845.38	12,142.84	455.17	12,598.01			
Wayne	1,400.33	19.35	1,419.68	5,601.33	77.44	5,678.77			
Webster				22,806.44	239.88	23,046.32			
Winnebago	1,001.45	14.17	1,015.62	20,029.18	283.30	20,312.48			
Winneshek	1,724.31	64.03	1,788.34						
Woodbury	3,741.45	45.31	3,786.76	37,414.57	453.00	37,867.57	37,414.57	450.03	37,870.60
Worth				2,473.17	50.36	2,523.53			
Wright	1,527.19	18.06	1,545.25						
Totals	\$ 244,044.30	\$ 4,801.44	\$ 248,845.74	\$ 2,337,877.33	\$ 44,460.12	\$ 2,382,337.65	\$ 173,315.10	\$ 2,446.96	\$ 175,762.06

TABLE NO. 2—TAXES LEVIED, 1929
PART V

Counties	Emergency tax	Apportionment of moneys and credits tax	Total emergency tax	Dovine T. B. eradication	Apportionment of moneys and credits tax	Total dovine T. B. eradication
Adair	\$ 5,683.01	\$ 146.61	\$ 5,829.62	\$ 6,679.24	\$ 112.81	\$ 6,792.05
Adams	10,179.47	203.31	10,382.78			
Allamakee	23,069.59	400.45	23,470.04	11,534.80	200.22	11,735.02
Appanoose	19,117.60	257.14	19,404.74			
Audubon						
Benton				1,156.40	26.22	1,182.71
Black Hawk				42,997.82	888.68	43,886.50
Boone	10,218.91	187.85	10,406.76	1,021.88	18.77	1,040.65
Bremmer				22,348.70	764.51	23,113.21
Buchanan				22,613.75	369.26	22,983.01
Buena Vista						
Butler				25,569.35	673.36	26,242.71
Calhoun				2,547.79	35.52	2,583.31
Carroll				19,497.30	606.54	20,103.84
Cass				10,332.96	228.93	10,561.89
Cedar						
Cerro Gordo	15,978.14	179.85	16,158.00			
Cherokee	11,912.83	133.87	12,046.70	18,927.36	206.05	19,133.41
Chickasaw	9,123.07	161.70	9,284.77	12,164.10	215.71	12,379.81
Clarke	13,892.99	254.04	14,147.03			
Clay						
Clayton				28,808.39	1,219.13	30,027.52
Clinton				4,234.98	47.82	4,282.80
Crawford				17,799.53	235.50	18,035.03
Dallas	39,105.89	481.62	39,587.51	19,035.53	190.53	19,226.06
Davis	9,574.12	207.58	9,781.70	4,787.06	103.79	4,890.85
Deaatur	18,069.98	193.11	18,263.09	6,498.57	69.56	6,568.13
Delaware				22,023.64	236.48	22,260.12
Des Moines				10,789.05	275.97	11,065.02
Dickinson						
Dubuque	60,685.17	1,293.20	61,978.37			
Emmet				10,846.04	85.79	10,931.83
Fayette	30,598.34	372.55	30,970.89	30,597.51	538.82	31,136.33

TABLE NO. 2—PART V—Continued

Counties	Emergency tax	Apportionment of moneys and credits tax	Total emergency tax	Bovine T. B. eradication	Apportionment of moneys and credits tax	Total bovine T. B. eradication
Floyd	13,836.18	245.45	14,071.63	11,643.94	206.71	11,850.65
Franklin						
Fremont						
Greene				8,534.18	87.72	8,621.90
Grundy	15,661.43	312.72	15,974.15			
Guthrie	23,461.30	388.23	23,849.53			
Hamilton	17,292.86	288.88	17,581.74			
Hancock						
Hardin						
Harrison	9,168.84	136.43	9,305.27			
Henry	7,033.35	316.20	7,349.55	9,590.94	431.18	10,022.12
Howard	11,074.35	164.64	11,238.99	7,752.08	115.25	7,867.33
Humboldt	20,239.34	280.31	20,519.65			
Ida	13,886.13	216.00	14,102.13	6,943.10	108.06	7,051.16
Iowa	12,028.61	494.86	12,523.47			
Jackson						
Jasper	25,534.89	783.33	26,318.22			
Jefferson	24,133.18	522.44	24,655.62	6,033.29	130.60	6,163.89
Johnson	2,215.12	58.63	2,273.65	22,246.66	885.08	22,831.74
Jones				8,185.82	275.39	8,461.21
Keokuk	14,900.81	391.52	15,292.33	24,542.51	644.87	25,187.38
Kossuth	401.95	24.64	426.59			
Lee	20,231.75	212.16	20,443.91			
Linn						
Louisa	18,615.40	302.88	18,918.28	5,318.69	86.55	5,405.24
Lucas	9,979.44	176.06	10,156.10	4,989.72	88.32	5,078.04
Lyon				4,598.52	63.14	4,661.66
Madison	14,530.41	324.16	14,854.57	7,265.20	162.04	7,427.24
Mahaska	57,894.38	766.35	58,660.73	4,723.53	94.50	4,818.03
Marion	32,307.12	1,171.99	33,479.11	4,038.39	146.49	4,184.88
Marshall	22,685.81	411.79	23,097.60	16,935.45	308.81	17,244.26
Mills	5,847.63	123.10	5,970.73	6,080.91	128.03	6,208.93
Mitchell	29,871.61	700.43	30,572.04			
Monona	8,324.03	88.14	8,412.17	16,648.10	176.39	16,824.49
Monroe	19,407.80	502.54	19,910.34	1,455.58	15.19	1,470.77
Montgomery				12,646.23	285.87	14,031.60
Muscatine	18,336.86	538.43	18,875.29	9,163.22	364.35	9,427.67
O'Brien				4,530.80	86.66	4,617.46
Osceola						
Page	36,618.56	694.90	37,313.46	4,376.70	134.26	4,510.96
Palo Alto	14,516.75	72.29	14,589.04	7,258.39	36.15	7,294.54
Plymouth	769.23	50.34	819.57	13,359.14	194.39	13,553.53
Pocahontas						
Polk						
Pottawattamie	61,710.38	894.60	62,604.98	4,830.85	91.47	4,922.32
Poweshiek				5,650.22	90.37	5,740.59
Ringgold				9,982.68	154.82	10,137.50
Sac						
Scott						
Shelby	5,406.59	106.36	5,512.95	5,406.59	106.36	5,512.95
Sioux				12,737.61	226.23	12,963.84
Story				2,255.42	39.70	2,295.12
Tama	45,039.81	1,064.96	46,104.77	22,790.41	391.64	23,182.05
Taylor	25,915.62	536.88	26,452.50	6,478.37	134.15	6,612.52
Union	5,601.92	92.76	5,694.68	11,263.83	185.62	11,449.45
Van Buren	18,827.71	258.94	19,086.65			
Wapello	29,821.17	362.13	30,183.30	4,970.19	60.33	5,030.54
Warren	8,436.61	261.97	8,698.58			
Washington				18,681.29	700.26	19,381.55
Wayne				4,929.17	68.19	4,997.36
Webster	60,817.29	689.75	61,507.04			
Winnebago	10,014.59	142.43	10,157.02			
Winnesiek				8,621.55	320.14	8,941.69
Woodbury						
Worth						
Wright						
Totals	\$ 1,029,671.87	\$ 10,572.26	\$ 1,040,244.13	\$ 721,599.14	\$ 15,522.10	\$ 737,121.24

TABLE NO. 2—TAXES LEVIED, 1929
PART VI—SECONDARY ROAD LEVIES

TAXABLE VALUATION OF PROPERTY

Counties	Mandatory construction 5.00 mills	Apportionment of moneys and credits tax	Total mandatory construction	Optional construction	Apportionment of moneys and credits tax	Total optional construction	Mandatory maintenance 5.00 mills	Apportionment of moneys and credits tax	Total mandatory maintenance 5.00 mills
Adair	\$ 12,502.92	\$ 145.34	\$ 12,648.26	\$ 15,025.64	\$ 181.08	\$ 15,810.32	\$ 31,086.14	\$ 347.27	\$ 31,433.41
Adams	10,179.47	203.31	10,382.78				25,448.83	508.25	25,957.08
Allamakee	11,534.80	200.22	11,735.02	14,418.50	250.28	14,668.78	28,830.99	500.50	29,337.55
Appanoose	12,215.72	183.49	12,399.21				30,539.36	458.79	30,998.15
Audubon	*41,693.01	711.96	42,404.97				106,638.57	1,363.35	108,002.32
Benton	22,532.05	524.98	23,057.03	13,858.08	160.18	14,018.26	56,330.10	1,312.49	57,642.59
Black Hawk	15,813.56	225.84	16,039.40	18,309.42	165.24	18,474.66	39,535.90	589.58	40,124.48
Boone	20,437.82	375.70	20,813.52	7,635.49	70.09	7,705.58	51,094.55	939.25	52,033.80
Bremer	14,899.13	509.67	15,408.80	13,865.60	267.46	14,133.06	37,247.83	1,274.18	38,522.01
Buchanan	15,009.17	246.15	15,255.32	12,199.61	82.81	12,282.42	37,522.92	615.42	38,138.37
Buena Vista	*9,780.82	519.44	10,300.26	21,269.05			1104,479.11	1,278.00	1105,757.11
Butler	17,006.19	448.82	17,455.01				23,900.87	1,122.06	25,077.13
Calhoun	19,965.10	296.29	20,261.39	16,561.52	134.65	16,696.17	42,812.73	740.73	43,553.46
Carroll	19,497.20	603.24	20,100.44	19,487.03	602.92	20,089.95	48,745.50	1,508.11	50,253.61
Cass	17,221.63	381.58	17,603.21	3,568.38	35.78	3,544.16	43,054.29	953.88	44,008.17
Cedar	18,503.15	639.42	19,142.57						
Cerro Gordo	15,086.03	187.34	15,273.37	17,705.74	81.68	17,787.32	39,965.34	468.39	40,433.73
Cherokee	*60,169.22	906.71	61,075.93						
Chickasaw	12,164.10	215.71	12,379.81	15,379.81			30,410.25	539.28	30,949.53
Clarke	16,962.00	160.94	17,122.94	9,481.34					
Clay	16,800.83	181.10	16,981.93	17,323.05					
Clayton	19,205.60	812.68	20,018.28	19,806.14	607.41	20,533.55	48,013.09	2,031.90	50,045.50
Clinton	158,709.19	433.83	159,143.02				1166,053.36	1,493.11	1167,546.47
Crawford	23,681.24	318.02	23,999.26	20,386.58	141.10	20,527.68	59,208.12	705.20	59,913.32
Dallas	20,070.61	321.06	20,391.67	19,778.83	181.18	19,960.01	50,170.50	802.73	50,972.28
Davis	*39,674.12	397.58	40,071.70	9,781.70	155.50	9,937.20	23,933.34	519.92	24,453.26
Decatur	11,002.88	113.80	11,116.68				190,867.00	941.17	191,808.17
Delaware	15,349.00	357.73	15,706.73	7,674.68	178.82	7,853.40	38,372.60	804.24	39,176.84
Des Moines	135,471.69	359.76	135,831.45				178,870.99	1,274.65	179,145.64
Dickinson	11,054.30	63.75	11,118.05				541,455.54	239.19	541,694.73
Dubuque	17,096.61	364.90	17,461.51	19,861.74	207.19	20,068.93	45,716.35	913.88	46,632.23
Emmet	*35,149.84	359.39	35,509.23				129,604.10	558.33	130,167.53
Fayette	30,308.34	875.55	31,183.89	30,340.78	310.97	30,651.75	90,350.53	953.92	91,304.45

Floyd	24,740.83	322.72	25,063.55				68,368.36	792.08	69,155.63
Franklin	17,519.96	281.40	17,801.36	18,291.67	176.70	18,468.37	41,798.88	708.64	42,507.02
Fremons	13,306.75	300.95	13,607.70				33,014.87	602.36	33,610.13
Greene	17,068.26	175.48	17,243.74				39,138.59	781.99	39,925.58
Grundy	15,961.46	122.78	16,084.24				39,102.06	647.00	39,751.06
Guthrie	15,640.84	258.81	15,899.65	16,801.54	140.02	16,941.56	43,232.30	647.14	43,879.54
Hamilton	17,292.87	258.86	17,551.73	17,500.42	145.79	17,646.21	35,567.99	871.83	36,539.82
Hancock	14,228.15	148.77	14,376.92	15,406.80	90.68	15,497.48	37,957.88	647.84	38,645.32
Hardin	19,667.90	661.32	20,329.22	18,327.08	633.09	18,960.17	49,168.74	1,633.27	50,803.44
Harrison	*59,902.59	1,130.11	61,032.70				1113,782.00	1,934.71	1115,716.71
Henry	12,787.89	574.90	13,362.79	15,638.53	718.64	16,351.17	31,969.79	1,437.29	33,497.08
Howard	11,073.35	164.84	11,238.19	10,959.53	82.60	11,042.13	27,683.97	411.64	28,053.81
Humboldt	13,657.67	180.88	13,838.55	13,471.53	52.64	13,524.16	32,641.11	452.20	33,076.31
Ida	13,886.13	216.00	14,102.13	14,730.67	98.62	14,829.29	34,715.34	540.13	35,259.47
Iowa	15,827.11	651.14	16,478.25	17,510.40	813.92	18,324.32	39,567.78	1,627.84	41,195.62
Jackson	16,411.16	284.58	16,695.74	16,695.74	348.41	17,044.15	41,027.89	673.82	41,701.71
Jasper	25,334.89	783.33	26,118.22	24,431.90	469.59	24,901.49	63,837.21	1,968.39	65,799.60
Jefferson	12,095.62	361.20	12,456.82	11,784.07	150.69	11,934.76	30,166.49	653.06	30,819.55
Johnson	26,197.21	326.79	26,524.00	19,073.67	391.63	19,465.30	49,493.08	989.51	50,484.59
Jones	16,371.63	550.79	16,922.42	17,266.77	688.49	17,955.26	40,929.08	1,376.98	42,336.06
Keokuk	17,330.36	460.63	17,790.99	17,971.76	257.69	18,229.45	65,738.96	1,727.33	67,466.19
Kossuth	23,991.91	301.74	24,293.65	26,215.65	185.92	26,401.57	59,979.83	754.32	60,734.17
Lee	18,246.81	220.90	18,467.71				45,617.02	532.41	46,150.43
Linn	21,794.73	414.77	22,209.50	22,163.59	270.21	22,433.80	54,486.83	1,036.94	55,520.77
Louisia	10,637.57	253.06	10,890.63	11,134.94	105.88	11,240.82	26,596.42	432.70	27,023.12
Lucas	12,979.44	176.66	13,156.10				24,948.58	441.70	25,397.28
Lyon	18,394.01	232.33	18,626.34				45,985.16	631.67	46,616.83
Madison	13,906.68	274.98	14,181.66	15,297.24	302.47	15,599.71	33,332.63	673.05	34,005.76
Mahaska	18,902.19	197,171.11	17,491.51	17,491.51	336.14	17,827.65	47,255.48	1,070.85	48,328.33
Marion	16,133.56	585.90	16,719.46	8,076.78	292.90	8,369.67	40,389.90	1,404.98	41,794.88
Marshall	17,542.11	280.64	17,822.75	19,039.20	196.70	19,235.90	43,859.08	712.72	44,551.80
Mills	11,694.06	146.20	11,840.26				29,236.16	615.50	29,851.66
Mitchell	16,197.21	491.32	16,688.53	28,731.63			41,859.92	811.54	42,671.46
Monona	16,648.10	376.29	17,024.39	17,073.78	187.14	17,260.92			
Monroe	9,703.90	101.27	9,805.17				24,250.76	253.18	24,503.94
Montgomery	13,646.23	385.37	14,031.60	13,184.65	144.83	13,329.48	34,115.60	963.37	35,073.97
Muscatine	12,965.63	417.35	13,382.98				32,414.08	857.88	33,240.86
O'Brien	19,321.18	346.63	19,667.81	11,880.68	123.27	12,003.95	48,302.95	806.57	49,109.52
Osceola	10,070.05	98.61	10,168.66	11,968.66			27,624.92	306.70	27,931.62
Packard	18,398.78	467.66	18,866.44	18,866.44	308.86	19,175.30	45,766.95	1,242.86	47,018.16
Palo Alto	180,343.59	106.56	180,450.15				1111,060.83	345.28	1111,406.11
Plymouth	60,116.07	874.76	60,990.83	29,070.86	233.04	29,303.90	66,795.66	973.95	67,767.61
Pocahontas	*53,322.96	394.30	53,717.16						
Polk	19,969.60	286.80	20,256.40				49,924.04	700.17	50,634.21
Pottawattamee	36,922.77	362.69	37,285.46	30,982.53	433.32	31,415.85	67,306.93	645.77	67,952.70
Poweshiek	148,348.10	823.63	149,171.73				48,294.57	915.11	49,119.68
Ringgold	11,399.44	180.50	11,579.94	5,659.22	90.27	5,749.49	23,321.11	451.39	23,772.50
Sac	19,965.42	398.58	20,364.00	20,362.37	386.97	20,749.34	49,915.55	697.94	50,647.29

ADJUSTED VALUATIONS AND TAXES

TABLE NO. 2—PART VI—Continued

Counties	Mandatory construction 2.00 mills	Apportionment of moneys and credits tax	Total mandatory construction	Optional construction	Apportionment of moneys and credits tax	Total optional construction	Mandatory maintenance 5.00 mills	Apportionment of moneys and credits tax	Total mandatory maintenance 5.00 mills
Scott	15,122.80	348.01	15,470.81				12,551.93	288.85	12,840.78
Shelby	18,021.96	351.12	18,373.08				45,055.05	877.85	45,932.90
Sioux	152,892.63	708.58	153,601.21				1145,940.24	1,899.43	1147,839.67
Story	22,553.08	293.58	22,846.66	19,829.32	366.98	20,196.30	56,384.22	557.84	56,942.06
Tama	22,760.41	457.38	23,217.79	23,324.99	198.74	23,523.73	56,901.02	1,143.63	58,044.65
Taylor	12,957.78	398.47	13,356.25	13,805.14	118.25	13,923.39	32,394.51	671.07	33,065.58
Union	11,203.83	185.62	11,389.45				28,909.58	464.06	29,373.64
Van Buren	119,596.61	209.40	119,806.01						
Wapello	10,664.18	127.30	10,791.48	12,312.10	107.62	12,419.72	26,660.45	318.25	26,978.70
Warren	132,138.70	777.18	132,915.88						
Washington	18,681.29	700.26	19,381.55				46,703.23	1,750.64	48,453.87
Wayne	11,202.65	154.94	11,357.59				28,006.40	337.39	28,343.99
Winnebago	181,894.06	674.81	182,568.87						
Winneshek	10,014.59	142.38	10,156.97	10,011.87	103.38	10,115.25	25,036.48	356.06	25,392.54
Woodbury	17,243.10	640.28	17,883.38	21,553.88	800.34	22,354.22	1,600.63	44,708.43	44,708.43
Worth	23,446.36	160.64	23,607.00				58,615.90	414.10	59,030.00
Wright	116,195.79	287.98	116,483.77						
Wright	17,967.22	219.62	18,186.84	17,788.86	81.86	17,870.72	44,917.97	549.09	45,467.06
Totals	\$9,069,106.75	\$ 85,603.59	\$2,104,710.34	\$ 957,703.88	\$ 15,096.79	\$ 972,800.67	\$4,319,129.81	\$ 74,056.63	\$ 4,394,086.84

Inc. Opt. Const.
 *Inc. Opt. Const. and Mand. Const. or Main. at 2.50 mills.
 Inc. Mand. Main. 7.50 mills.
 Inc. Mand. Main. 7.50 mills and Mand. Const. or Main. of 2.50 mills.
 Inc. Mand. Const. or Main. of 2.50 mills.

TABLE NO. 2—TAXES LEVIED, 1929
 PART VII—SECONDARY ROAD LEVIES

Counties	Mandatory maintenance 7.50 mills	Apportionment of moneys and credits tax	Total mandatory maintenance	Mandatory construction or maintenance 2.50 mills	Apportionment of moneys and credits tax	Total mandatory construction or maintenance
Adair	\$ 46,629.22	\$ 520.90	\$ 47,150.12	\$ 16,096.06	\$ 281.98	\$ 16,980.06
Adams	39,257.64	370.18	39,627.82	12,724.36	254.11	12,978.47
Allamakee	69,208.78	1,201.24	70,410.02	14,418.50	250.28	14,668.78
Appanoose	33,470.95	880.61	34,351.56	15,269.65	229.40	15,499.05
Audubon						
Benton	110,864.82	1,281.30	112,146.12	28,165.00	656.22	28,821.22
Black Hawk	85,541.63	772.32	86,313.95	41,826.67	864.51	42,691.18
Boone	57,366.20	525.76	57,891.96	25,547.27	469.63	26,016.89
Bremer	66,554.92	1,283.83	67,838.75	18,623.90	637.08	19,260.98
Buchanan	57,948.10	303.41	58,251.51	18,761.48	307.69	19,069.17
Buena Vista						
Butler	85,338.56	897.42	86,235.98	17,820.59	187.02	18,007.61
Calhoun	82,807.79	623.28	83,431.07	24,456.36	370.36	24,826.72
Carroll	58,461.77	1,808.79	60,270.56	24,371.69	754.05	25,125.74
Cass	84,301.12	858.87	85,160.00	21,527.09	476.92	22,004.01
Cedar	104,470.84	2,454.96	106,925.80	23,129.01	799.29	23,928.30
Cerro Gordo	67,281.36	309.01	67,590.37	32,445.31	449.63	32,894.94
Cherokee	194,656.83	1,153.96	195,810.79			
Chickasaw	37,791.76	300.79	38,092.55	15,205.12	269.64	15,474.76
Clarke	47,015.65	342.69	47,358.34			
Clay	65,850.42	516.48	66,366.90	21,001.04	164.80	21,165.84
Clayton	95,357.33	3,208.67	98,566.00	24,007.00	1,016.10	25,023.10
Clinton						
Crawford	76,449.71	639.17	77,088.88	26,274.43	334.29	26,608.72
Dallas	94,658.61	869.69	95,528.30	29,601.55	397.58	29,999.13
Davis	56,009.85	650.90	56,660.75	25,088.31	401.40	25,489.71
Decatur				11,967.67	259.48	12,227.15
Delaware	48,622.37	640.01	49,262.38	19,186.34	447.14	19,633.48
Des Moines				12,698.25	600.17	13,298.42
Dickinson	29,543.16	71.73	29,614.89			
Dubuque	56,585.21	621.57	57,206.78	31,692.49	1,049.69	32,742.18
Emmet						
Fayette	60,740.33	649.71	61,390.04	25,497.93	465.68	25,963.61

TAXABLE VALUATION OF PROPERTY

TABLE NO. 2—PART VII—Continued

Counties	Mandatory maintenance 7.50 mills	Apportionment of moneys and credits tax	Total maintenance	Mandatory maintenance or maintenance 2.50 mills	Apportionment of moneys and credits tax	Total mandatory maintenance
Floyd	87,800.12	848.05	88,648.17	18,106.05	822.08	18,930.13
Franklin	45,787.36	365.75	46,153.11	21,896.40	331.80	22,201.30
Grenoble	43,183.11	1,421.11	44,604.22	16,907.18	251.18	17,158.36
Grundy	50,654.90	1,535.44	52,190.34	19,576.80	301.07	19,877.87
Guthrie	79,727.40	672.93	80,399.43	31,016.13	323.52	31,342.62
Hamilton	84,001.03	660.69	84,701.62	31,039.69	393.50	31,439.69
Hancock	73,922.48	435.11	74,387.59	17,779.03	185.83	17,964.86
Hardin	90,370.01	3,038.88	93,408.89	34,584.37	896.62	35,481.00
Harrison	37,900.38	2,155.93	40,056.31	15,984.89	718.64	16,703.53
Henry	40,414.54	137.85	40,552.39	16,323.05	226.10	16,549.15
Humboldt	44,101.00	325.92	44,426.92	17,357.73	370.10	17,727.83
Iowa	52,631.19	2,441.76	55,072.95	19,783.80	813.92	20,600.71
Jackson	80,159.37	1,617.12	81,776.49	30,513.94	336.62	30,850.56
Jasper	97,727.54	1,878.25	99,605.79	31,515.67	970.23	32,485.90
Jefferson	56,563.42	723.21	57,286.63	15,683.28	326.54	16,009.82
Johnson	91,577.41	1,879.98	93,457.39	27,826.35	731.33	28,557.68
Knox	88,984.47	1,924.07	90,908.54	30,464.14	688.49	31,152.63
Kosciusko	99,630.09	706.45	100,336.54	39,689.88	377.18	40,067.06
Lee	70,006.69	747.25	70,753.94	31,612.15	331.45	31,943.63
Lincoln	106,385.35	1,296.99	107,682.34	64,549.20	1,108.46	65,657.66
Louisiana	83,447.71	968.33	84,416.04	33,299.71	400.88	33,700.59
Lynn	65,902.13	850.87	66,753.00	23,056.27	310.90	23,367.17
Lyon	85,902.13	480.83	86,382.96	32,056.27	410.90	32,467.17
Madison	57,314.01	966.68	58,280.69	17,883.23	343.73	18,226.96
Madoka	83,903.24	963.78	84,867.02	25,037.74	477.78	25,515.52
Madras	55,723.25	1,014.30	56,737.55	20,513.03	214.19	20,727.22
Marshall	55,723.25	1,014.30	56,737.55	20,513.03	214.19	20,727.22
Mayes	55,723.25	1,014.30	56,737.55	20,513.03	214.19	20,727.22
McIntosh	132,018.26	1,981.83	133,999.09	59,315.18	230.30	59,545.48
Macon	132,018.26	1,981.83	133,999.09	59,315.18	230.30	59,545.48

ADJUSTED VALUATIONS AND TAXES

Counties	Mandatory maintenance 7.50 mills	Apportionment of moneys and credits tax	Total maintenance	Mandatory maintenance or maintenance 2.50 mills	Apportionment of moneys and credits tax	Total mandatory maintenance
Macon	11,209.63	379.77	11,589.40	12,129.88	136.69	12,266.48
Madoka	45,787.36	695.41	46,482.77	17,007.84	481.67	17,504.94
Madras	59,631.14	1,095.02	60,726.16	24,584.77	635.75	25,220.52
Madison	35,540.91	477.31	36,018.22	15,153.48	425.27	15,583.75
Madoka	84,386.13	1,481.86	85,868.00	33,712.36	621.24	34,333.60
Madras	116,282.42	932.07	117,214.49	45,883.48	90.36	46,003.84
Madison	58,502.23	579.24	59,081.47	23,056.27	310.90	23,367.17
Madoka	104,174.51	1,739.56	105,914.07	41,425.31	832.89	42,248.20
Madras	185,175.08	1,789.81	186,964.89	74,125.55	1,601.01	75,726.56
Madison	43,370.67	709.01	44,079.68	14,125.55	225.09	14,354.64
Madoka	83,729.53	995.88	84,725.41	24,906.77	370.96	25,277.63
Madras	51,540.42	833.62	52,374.04	22,970.37	2,046.90	25,017.27
Madison	50,359.07	688.43	51,047.50	22,541.02	655.55	23,196.57
Madoka	59,491.16	528.75	60,019.91	28,108.99	366.59	28,475.58
Madras	113,219.03	229.59	113,448.62	58,450.51	571.78	59,022.29
Madison	99,731.70	567.67	100,300.37	36,197.27	335.55	36,532.82
Madoka	79,411.76	311.39	80,042.57	14,004.79	232.03	14,236.82
Madras	36,956.31	323.88	37,280.19	11,767.62	180.25	11,947.87
Madison	115,439.18	2,879.66	118,318.84	24,850.08	301.77	25,151.85
Madoka	74,252.88	1,702.58	75,955.46	32,351.43	875.53	33,226.99
Madras	47,175.05	993.21	48,168.26	14,003.31	169.73	14,173.04
Madison	142,656.55	496.31	143,152.86	52,518.24	177.94	52,696.18
Madoka	73,900.12	2,710.65	76,610.77	21,533.88	890.54	22,424.42
Madras	79,719.56	50.44	79,770.00	32,396.42	1,389.80	33,786.22
Madison	53,568.44	245.68	53,814.12	22,459.62	374.54	22,834.16
Totals	\$ 6,305,160.96	\$ 55,987.95	\$ 6,361,148.92	\$ 2,151,800.30	\$ 45,097.30	\$ 2,196,897.60

*Inc. Mand. Main. 5 mills, and Mand. Const. or Main. 2.50 mills.
 inc. Mand. Main. 5 mills, and Mand. Const. or Main. 7.50 mills.

LABETTE COUNTY - ADJUSTED VALUATIONS AND TAXES

TABLE NO. 2—TAXES LEVIED, 1929
PART VIII

Counties	District school tax	Apportionment of moneys and credits tax	Total district school tax	City tax	Apportionment of moneys and credits tax	Total city tax	Miscellaneous taxes	Apportionment of moneys and credits tax	Total miscellaneous taxes
Adair	\$ 261,679.82	\$ 6,148.35	\$ 267,828.17	\$ 31,850.63	\$ 2,894.12	\$ 34,744.75	\$ 29,896.51	\$ 875.39	\$ 30,769.90
Adams	205,853.17	6,736.50	212,589.67	13,505.09	1,679.41	15,184.43	1,299.28	7.85	3,636.40
Alamogordo	222,065.80	6,288.80	228,354.60	55,392.25	1,933.84	57,326.09	3,636.40		473.34
Annapoosie	350,231.49	6,127.82	356,359.31	89,654.91	1,991.95	91,646.86		124.59	9,081.14
Audubon	224,840.30	7,111.67	231,951.97	41,792.01	3,209.34	45,001.35	21,479.11		2,952.45
Benton	451,034.65	13,310.27	464,344.92	83,767.32	6,134.35	89,901.67	8,080.19	147.74	8,227.93
Black Hawk	1,112,487.57	25,988.23	1,138,475.80	545,248.78	16,693.55	561,942.33	54,608.92	1,132.13	55,741.05
Boone	531,664.21	13,684.57	545,348.78	130,834.81	5,695.41	136,530.22	21,431.67	315.72	21,747.39
Bremer	259,947.68	10,327.80	270,275.48	78,723.51	5,607.18	84,330.69	5,720.95	178.51	5,899.46
Buchanan	354,880.38	8,311.03	363,191.41	82,162.75	1,855.61	84,018.36	3,864.47	127.50	3,989.26
Buena Vista	517,665.74	11,377.16	529,042.90	85,260.80	5,775.38	91,036.18	2,287.13	44.27	2,331.40
Butler	341,370.54	13,856.30	355,226.84	35,226.84	4,634.03	39,860.87	3,864.47	31.84	4,896.07
Calhoun	379,274.31	7,730.51	386,994.82	101,895.33	4,795.90	106,691.23	4,883.46	86.21	5,229.03
Cass	297,545.85	9,199.88	306,745.73	90,644.92	2,804.52	93,449.44	862.32	26.38	1,754.63
Cass	369,835.82	12,415.01	382,250.83	75,990.40	5,370.31	81,360.71	1,728.39	26.24	2,896.09
Cedar	392,008.30	16,237.95	408,246.25	53,226.02	7,200.14	60,426.16	46,363.17	1,594.92	47,958.09
Cerro Gordo	733,963.17	12,360.21	746,323.38	374,348.97	9,043.83	383,392.80	39,537.33	490.51	40,034.34
Cherokee	409,329.06	6,077.86	415,406.92	99,475.38	3,070.95	102,546.33	10,896.59	3.92	11,911.18
Chickasaw	199,756.40	5,223.47	204,979.87	34,309.10	2,448.65	36,757.75	23,745.70	14.04	2,205.28
Clay	180,171.11	5,844.56	186,015.67	22,106.57	1,387.17	23,493.74	1,014.16	45.30	2,629.08
Clayton	390,519.88	8,566.71	399,086.59	48,113.52	1,484.47	49,597.99	5,183.83	63.81	10,317.32
Clinton	418,745.39	11,967.15	430,712.54	72,465.65	5,869.31	78,334.96	2,553.47	118.04	2,671.51
Clinton	833,508.31	9,155.84	842,664.15	322,584.95	4,654.89	327,239.84	10,589.83	78.85	10,668.68
Crawford	489,836.59	8,683.73	498,520.32	87,821.00	4,555.39	92,376.39	38,784.14	513.77	39,297.91
Dallas	499,914.86	9,175.17	509,090.03	109,559.28	1,453.54	111,012.82	101,944.89	1,869.93	103,814.82
DeKalb	162,971.22	4,485.96	167,457.18	18,254.91	1,553.54	19,808.45	2,317.60	45.20	2,362.80
DeKalb	351,098.49	3,874.67	354,973.16	238,376.84	1,734.95	240,111.79	10,845.59	179.00	11,024.59
Delaware	249,162.22	9,414.32	258,576.54	45,406.69	3,646.00	49,052.69	10,093.51	223.61	10,317.32
Des Moines	671,555.19	17,947.03	689,502.22	235,404.50	10,739.51	246,144.01	15,679.38	118.04	15,797.42
Dubuque	288,642.81	1,771.33	290,414.14	89,346.62	1,350.60	90,697.22	2,553.47	118.04	2,671.51
Dubuque	391,995.32	3,843.91	395,839.23	747,189.21	17,816.40	765,005.61	38,651.63	766.43	39,418.06
Emmet	296,956.32	3,771.33	300,727.65	31,012.89	6,091.41	37,104.30	5,440.52	88.56	5,479.77
Fayette	511,944.11	10,946.32	522,890.43						
Floyd	364,042.90	7,674.72	371,717.62	113,031.78	4,401.41	117,433.17	7,443.81	114.03	7,557.84
Franklin	317,694.16	6,714.88	324,409.04	67,621.28	3,811.94	71,433.22	5,025.90	70.36	5,096.26
Franklin	371,040.21	6,397.50	377,437.71	48,086.39	2,884.88	50,971.27	123,342.35	26.18	123,368.53
Greene	405,084.05	5,578.79	410,662.84	61,100.55	3,169.70	64,270.25	4,772.41	53.43	4,825.84
Grundy	395,769.24	7,591.09	403,360.33	44,134.98	3,400.88	47,535.86	6,049.58	67.32	6,117.09
Guthrie	347,029.97	8,351.08	355,381.05	35,116.29	2,628.40	37,744.69	14,730.84	205.15	14,935.99
Hamilton	429,813.91	9,005.76	438,819.67	64,204.27	3,067.55	67,271.82	33,848.72	373.19	38,214.91
Hancock	344,136.90	4,671.78	348,808.68	53,287.55	2,693.73	55,981.28	4,307.37	26.08	4,333.45
Hardin	472,019.90	15,857.45	487,877.35	100,046.01	3,364.75	103,410.76	10,949.32	387.94	11,337.26
Harrison	439,557.76	5,289.96	444,847.72	79,239.85	4,374.39	83,614.24	8,796.23	2,451.71	11,227.94
Henry	287,556.54	10,006.28	297,562.82	54,662.82	10,147.01	64,809.83	7,032.28	316.19	7,348.47
Howard	219,005.71	4,654.89	223,660.60	32,166.93	2,381.92	34,548.85	3,972.13	47.75	4,019.88
Humboldt	304,066.27	9,436.79	313,503.06	42,468.50	2,628.40	45,096.90	3,338.27	44.14	3,382.41
Ida	295,439.97	7,185.23	302,625.20	53,687.39	3,421.55	57,108.94	1,291.26	5.49	1,296.75
Iowa	286,906.55	11,803.50	298,710.05	49,459.73	2,034.80	51,494.53			
Jackson	280,220.49	8,488.76	288,709.24	55,630.93	3,470.19	59,101.12	3,111.28	30.65	3,141.93
Jasper	567,768.31	24,612.37	592,380.68	210,749.62	13,448.02	224,197.64	44,912.12	1,307.29	46,219.41
Jefferson	310,628.18	9,937.90	320,566.08	46,101.54	2,460.44	48,561.98	6,729.01	130.60	6,859.61
Johnson	476,447.32	14,096.81	490,544.13	216,788.04	7,579.27	224,367.31	2,963.59	59.71	3,023.30
Jones	342,024.65	11,596.55	353,621.20	37,179.09	1,923.91	39,103.00	5,584.04	82.02	5,666.06
Keokuk	379,319.61	12,335.88	391,655.49	64,973.97	5,127.89	70,101.86	14,442.03	231.30	14,733.33
Kossuth	486,587.14	7,768.11	494,355.25	12,236.14	641.71	12,877.85	106,959.66	3,354.07	110,323.73
Lee	619,962.71	5,196.32	625,159.03	311,064.28	2,669.15	313,733.43	7,297.96	77.91	7,375.87
Linn	1,695,189.06	30,832.30	1,726,021.36	877,157.35	16,716.74	893,874.09	179,638.31	3,055.32	182,693.63
Louis	294,574.40	5,519.44	299,993.84	32,911.92	1,733.96	34,645.88	15,841.03	201.47	16,045.50
Lucas	225,616.29	5,648.21	231,264.50	44,433.81	1,874.59	46,308.40	6,235.92	102.24	6,338.16
Lyon	284,453.89	6,078.50	290,532.39	64,389.76	3,333.70	67,723.46	6,011.05	7.27	6,018.32
Madison	317,505.27	9,300.79	326,806.06	317,505.27	2,827.48	319,332.75	5,767.79	60.49	5,828.28
Mahaska	431,912.76	12,106.83	444,019.59	115,827.04	5,135.27	120,962.31	23,248.98	807.31	24,056.29
Marion	402,824.32	14,611.76	417,436.08	75,796.01	2,748.31	78,544.32	7,150.45	146.49	7,296.94
Marshall	698,434.79	14,527.74	712,962.53	197,195.22	6,775.33	203,970.55	82,917.39	1,323.70	84,241.09
Mills	266,462.79	5,610.89	272,073.68	44,716.86	940.48	45,657.34	3,820.06	80.22	3,906.08
Mitchell	353,598.31	10,334.60	363,932.91	55,422.99	6,420.37	61,843.36	3,988.59	139.50	4,128.09
Monona	443,438.96	4,685.50	448,124.46	58,322.24	6,317.58	64,639.82	4,819.38	4,864.96	9,724.82
Monroe	220,628.72	7,345.20	227,973.92	45,468.30	2,501.16	47,969.46	5,577.79	53.30	5,631.09
Montgomery	319,285.69	3,947.65	323,233.34	69,087.74	2,846.84	71,934.58	1,869.54	10.56	1,880.10
Muscatine	407,175.52	13,051.13	420,226.65	296,997.41	4,905.61	301,903.02	18,058.29	499.33	18,557.62
O'Brien	437,660.51	9,879.72	447,540.23	95,341.94	4,947.42	100,289.36	1,404.71	28.19	1,432.90
Oceola	205,165.13	3,486.05	208,651.18	30,389.07	1,463.17	31,852.24	51,822.38	65.76	51,888.14
Page	427,495.49	12,367.90	439,863.39	129,027.00	6,648.17	135,675.17	43,427.59	46.94	43,474.53
Palo Alto	351,062.18	2,440.11	353,502.29	32,735.19	986.13	33,721.32	659.23	5.25	664.48
Plymouth	405,584.94	8,826.47	414,411.41	14,042.06	918.45	15,060.51	57,457.89	3,446.18	60,907.67
Pocahontas	345,395.69	3,947.98	349,343.67	61,592.04	1,306.52	62,898.56	2,597.54	16.29	2,613.75
Polk	3,610,640.75	88,478.58	3,699,119.33	2,459,900.50	68,359.79	2,528,260.29	612,131.55	28,167.06	840,296.41
Pottawattamie	1,320,370.25	20,219.49	1,340,589.74	654,801.71	15,318.12	670,119.83	86,804.53	1,192.55	88,007.08
Poweshiek	406,929.19	10,307.24	417,236.44	91,287.89	5,530.67	96,818.56	43,267.79	902.32	44,190.71
Ringgold	398,781.19	4,294.56	403,075.75	39,043.04	622.82	39,665.86	8,475.33	135.41	8,600.74
Sac	383,011.98	7,821.96	390,833.94	69,243.08	3,704.35	72,947.43	3,146.88	22.86	3,169.74

TABLE NO. 2—PART VIII—Continued

Counties	District school tax	Apportionment of moneys and credits tax	Total district school tax	City tax	Apportionment of moneys and credits tax	Total city tax	Miscellaneous taxes	Apportionment of moneys and credits tax	Total miscellaneous taxes
Scott.....	1,177,351.97	46,504.40	1,223,856.37	48,224.81	41,149.57	89,374.38	89,837.82	2,860.00	92,697.82
Shelby.....	307,688.11	6,928.40	314,616.51	59,376.36	4,415.14	63,791.50	1,037.40	9.45	1,046.85
Sioux.....	471,989.85	11,799.19	483,789.04	87,722.75	7,105.39	94,828.14	2,491.85	28.52	2,520.37
Story.....	788,558.61	15,827.00	804,385.70	198,239.41	8,159.69	206,399.10	1,016.86	2.13	1,018.99
Tama.....	427,843.44	13,138.56	440,982.00	275,174.97	100,965.07	7,381.88	108,366.10	130.09	5,820.19
Taylor.....	266,761.03	5,413.94	272,174.97	53,171.74	5,117.57	58,289.31	3,513.10	45.07	3,558.17
Union.....	328,705.97	6,590.69	335,296.66	74,530.64	2,222.80	76,753.44	517.77	7.25	525.02
Van Buren.....	222,154.15	4,202.16	226,356.31	19,213.76	1,017.65	20,231.41	5,577.45	62.12	5,639.57
Wapello.....	630,855.18	8,433.55	648,288.73	287,965.55	4,084.49	292,050.04	72,483.16	858.75	73,341.91
Warren.....	390,725.34	15,633.98	406,359.32	49,465.15	5,336.46	54,801.61	2,886.70	75.37	2,962.07
Washington.....	364,094.70	19,719.63	383,814.33	84,863.11	8,260.37	93,123.48	19,390.74	655.29	20,046.03
Wayne.....	367,056.73	5,288.45	372,345.18	49,619.59	2,141.90	51,761.49	7,716.42	85.76	7,802.18
Webster.....	811,443.90	10,184.74	821,628.64	314,423.94	5,879.85	320,303.79	6,456.23	16.52	6,472.74
Winnebago.....	245,236.12	3,988.76	249,224.88	43,624.01	1,467.59	45,111.60	4,790.00	115.55	4,906.15
Winneblesh.....	256,379.71	9,819.91	266,199.62	70,583.76	2,621.12	73,204.88	2,553.91	94.84	2,648.75
Woodbury.....	2,396,009.66	31,100.40	2,427,110.06	1,239,757.46	20,050.26	1,259,807.72	23,446.36	160.64	23,607.00
Worth.....	232,876.14	5,474.48	238,350.62	23,136.25	1,512.45	24,648.70	3,304.95	60.36	3,365.31
Wright.....	387,725.13	7,474.57	395,199.70	86,246.19	3,721.21	89,967.40	59,330.90	731.41	60,062.40
Totals.....	\$ 46,664,180.66	\$1,073,982.42	\$ 47,738,163.08	\$ 14,564,806.06	\$553,009.18	\$ 15,117,965.24	\$2,738,937.06	\$ 66,407.76	\$ 2,805,344.82

TABLE NO. 2—TAXES LEVIED, 1929
PART IX

Counties	Average millage levied	Total taxes levied exclusive of moneys and credits	Total moneys and credits tax including special one mill for soldiers' bonus bonds	Total taxes levied	Poll taxes	Delinquent road tax	Grand total of all taxes
Adair.....	92.97	\$ 620,968.21	\$ 17,211.94	\$ 638,180.15	\$ 1,773.00	\$ 168.00	\$ 640,120.15
Adams.....	87.17	443,654.72	14,956.26	458,610.98	1,616.00	501.00	460,727.98
Allamakee.....	106.71	615,473.53	16,837.37	632,310.90	2,259.00	1,559.61	636,129.51
Appanoose.....	125.33	765,485.28	15,454.54	780,939.82	3,271.50	1,024.00	785,235.32
Audubon.....	91.91	572,972.16	18,694.27	591,666.43	1,686.50	782.40	594,135.33
Benton.....	96.76	1,090,080.26	37,052.82	1,127,133.08	3,079.50	3,391.00	1,133,594.58
Black Hawk.....	148.27	2,480,614.76	67,996.41	2,548,611.17	8,407.00	16,228.00	2,573,186.17
Boone.....	117.07	1,196,320.58	34,102.95	1,230,423.53	3,992.00	4,292.50	1,238,708.43
Bremer.....	95.27	709,725.75	23,102.70	742,828.45	2,259.50	303.00	745,480.95
Buchanan.....	98.24	737,214.10	18,359.75	755,573.85	2,383.50	1,024.80	758,982.15
Buena Vista.....	101.85	1,009,892.06	28,667.96	1,038,560.02	2,926.50	1,042,289.92	1,045,216.42
Butler.....	93.74	796,997.51	33,216.98	830,214.79	2,291.00	1,327.30	833,833.09
Calhoun.....	95.84	932,707.74	22,340.09	955,047.83	2,294.00	1,500.50	958,842.33
Carroll.....	83.38	812,883.84	30,180.40	843,064.24	2,345.00	1,603.95	846,413.19
Cass.....	96.61	831,578.77	30,578.04	862,156.81	2,478.50	1,616.80	865,252.11
Cedar.....	90.01	832,678.72	42,768.80	875,447.52	2,392.00	2,542.90	880,182.42
Cerro Gordo.....	128.30	1,665,145.32	33,789.10	1,698,934.42	4,729.50	13,165.30	1,716,829.22
Cherokee.....	103.28	946,421.59	16,755.85	963,177.44	2,121.00	1,557.25	966,855.69
Chickasaw.....	87.30	530,964.03	15,066.96	546,030.99	1,067.50	1,094.60	549,123.09
Clarke.....	91.56	423,994.37	12,506.26	436,500.63	1,365.00	1,587.40	439,443.03
Clay.....	100.91	847,692.49	16,354.75	864,047.24	1,969.50	1,425.50	867,472.24
Clayton.....	94.92	639,682.63	42,473.37	682,156.00	2,434.00	1,673.25	686,253.25
Clinton.....	129.98	1,838,996.64	25,132.69	1,864,129.33	3,562.50	3,746.70	1,871,378.53
Crawford.....	91.96	1,088,828.63	24,311.56	1,113,140.19	2,715.00	2,039.10	1,117,894.29
Dallas.....	125.68	1,361,283.95	27,623.32	1,388,907.27	2,944.50	5,327.50	1,397,159.27
Davis.....	93.21	446,186.39	13,379.40	459,565.79	1,562.00	432.50	461,560.29
Decatur.....	116.23	604,246.93	10,322.59	614,569.52	1,844.00	1,587.50	616,981.52
Delaware.....	95.51	735,080.11	24,531.18	759,611.29	2,299.50	2,877.50	762,788.29
Des Moines.....	137.39	1,473,221.15	47,698.42	1,520,919.57	5,135.00	895.00	1,526,949.57
Dickinson.....	107.98	596,848.81	5,174.59	602,023.40	1,165.50	1,961.00	605,150.90
Dubuque.....	114.86	2,375,635.33	59,134.56	2,434,770.09	8,388.50	1,460.70	2,444,399.29
Emmet.....	112.12	608,940.32	7,871.90	616,812.22	1,382.00	1,469.00	619,663.22
Fayette.....	114.26	1,165,324.84	29,539.50	1,194,864.34	3,913.50	1,269.80	1,200,038.64

TAXABLE VALUATION OF PROPERTY

VALUATIONS AND PERCENTAGE FOR THE YEAR 1929

	Value	Per Cent
Taxable value of land.....	\$550,810,437.00	57.7407
Taxable value of town lots.....	240,129,098.00	24.7728
Taxable value of personal property.....	81,068,922.00	8.4339
Taxable value of transmission lines, express, telegraph and tele- phone lines.....	10,979,742.00	1.1177
Taxable value of railroad property.....	76,795,372.00	7.8221
Taxable value of all property except moneys and credits.....	\$969,874,571.00	100.0000
Actual value of moneys and credits.....	\$301,009,654.00	

Note: Taxable value is 25% of actual assessed value.

Moneys and credits are taxed at their actual value of 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 moneys and credits tax) for the state for the year 1929 to be collected in 1930 is 111.1630 mills.

TABLE SHOWING TOTAL TAXES FOR ALL PURPOSES LEVIED
IN 1929

(Exclusive of special assessments) to be collected in 1930

	Tax	Per Cent
General state tax.....	\$ 10,134,375.52	9.9258
Soldiers' bonus.....	47,255,919.01	1.3710
General county.....	4,770,549.78	4.5353
Court expense.....	1,416,073.30	1.3844
Poor.....	2,717,992.82	2.6225
Insane, state hospital.....	1,114,719.73	1.0718
Insane, county hospital.....	544,251.97	.5268
County school tax.....	1,008,412.37	.9746
Soldiers' relief.....	248,155.74	.2408
General county bond tax.....	2,385,557.63	2.3438
Court house tax.....	175,762.06	.1694
Emergency tax.....	1,049,545.63	1.0177
Bovine T. B. eradication.....	797,121.34	.7696
Mandatory road construction at 2 mills.....	2,104,719.34	2.0300
Optional construction.....	972,890.67	.9373
Mandatory road maintenance at 5 mills.....	4,354,085.24	4.1954
Mandatory road maintenance at 7½ mills.....	6,800,248.92	6.5588
Mandatory construction or maintenance at 2½ mills.....	2,194,927.40	2.1398
District school tax.....	47,728,163.08	45.8884
City tax.....	15,117,965.24	14.7128
Miscellaneous taxes.....	2,860,544.82	2.7641
Total tax levied in state exclusive of special 1 mill levy on moneys and credits for soldiers' bonus bond tax.....	\$110,233,922.73	106.0000
Special soldiers' bonus bond tax on moneys and credits.....	502,006.55	
Grand total of all taxes.....	\$110,734,929.28	

*Total soldiers' bonus tax, \$1,736,925.56.

PART IV

Comparison of Assessments
and Taxes Levied

TAXABLE VALUATION OF PROPERTY

TAXES LEVIED ON FOREGOING PROPERTY AND CHARGED TO

PART

Table with 4 columns: 1912, 1913, 1914, 1915. Rows include General state including capitol extension, General county, Court expense, County drainage, Poor, Soldiers' relief, Bridge, City, Court house, State hospital insane, County hospital insane, County school, District school, County or permanent road, County road building, Township road, Road dragging, Miscellaneous, and Grand total.

COMPARISON OF ASSESSMENTS

COUNTY TREASURER FOR COLLECTION THE YEAR FOLLOWING

I

Table with 6 columns: 1916, 1917, 1918, 1919, 1920, 1921. Rows include General state including capitol extension, General county, Court expense, County drainage, Poor, Soldiers' relief, Bridge, City, Court house, State hospital insane, County hospital insane, County school, District school, County or permanent road, County road building, Township road, Road dragging, Miscellaneous, and Grand total.

*Poll, dog and delinquent road taxes are not included in above totals.

II

Table with 6 columns: 1924, 1925, 1926, 1927, 1928, 1929. Rows include General state including capitol extension, General county, Court expense, County drainage, Poor, Soldiers' relief, Bridge, City, Court house, State hospital insane, County hospital insane, County school, District school, County or permanent road, County road building, Township road, Road dragging, Miscellaneous, and Grand total.

*Poll, dog and delinquent road taxes are not included in above totals.

PART

Table with 2 columns: 1922, 1923. Rows include General state including capitol extension, General county, Court expense, County drainage, Poor, Soldiers' relief, Bridge, City, Court house, State hospital insane, County hospital insane, County school, District school, County or permanent road, County road building, Township road, Road dragging, Miscellaneous, and Grand total.

TAXES LEVIED ON FOREGOING PROPERTY AND CHARGED TO

COUNTY TREASURER FOR COLLECTION THE YEAR FOLLOWING

PART

I

Table with 4 columns: 1912, 1913, 1914, 1915. Rows include: General state including capitol extension, General county, Court expense, County drainage, Poor, Soldiers' relief, Bridge, City, Court house, State hospital insane, County hospital insane, County school, District school, County or permanent road, County road building, Township road, Road dragging, Miscellaneous, Grand total*

Table with 6 columns: 1916, 1917, 1918, 1919, 1920, 1921. Rows include: General state including capitol extension, General county, Court expense, County drainage, Poor, Soldiers' relief, Bridge, City, Court house, State hospital insane, County hospital insane, County school, District school, County or permanent road, County road building, Township road, Road dragging, Miscellaneous, Grand total*

*Poll, dog and delinquent road taxes are not included in above totals.

PART

II

Table with 2 columns: 1922, 1923. Rows include: General state, General county, Court expense, County drainage, Poor, Soldiers' relief, Bridge, City, Court house, State hospital insane, County hospital insane, County school tax, District school, County or permanent road, County road building, Township road, Road dragging, Miscellaneous, Soldiers' bonus, Bovine tuberculosis eradication, General county bond, Primary road bond, Emergency tax, Mandatory road construction at 2 mills, Optional construction, Mandatory road maintenance at 2 mills, Mandatory road maintenance at 7 1/2 mills, Mandatory construction or maintenance at 3/4 mills, Grand total of all taxes*

Table with 6 columns: 1924, 1925, 1926, 1927, 1928, 1929. Rows include: General state, General county, Court expense, County drainage, Poor, Soldiers' relief, Bridge, City, Court house, State hospital insane, County hospital insane, County school tax, District school, County or permanent road, County road building, Township road, Road dragging, Miscellaneous, Soldiers' bonus, Bovine tuberculosis eradication, General county bond, Primary road bond, Emergency tax, Mandatory road construction at 2 mills, Optional construction, Mandatory road maintenance at 2 mills, Mandatory road maintenance at 7 1/2 mills, Mandatory construction or maintenance at 3/4 mills, Grand total of all taxes*

*Poll, dog and delinquent road taxes are not included in above totals.

SOURCES OF REVENUE

Year	State General Revenue	Refunds from counties for clothing and support of patients in state institutions	Fees and collections by state officers	Receipts from miscellaneous sources	Receipts from special taxes	Trust fund receipts	Total
1920	7,592,701.04	1,405,004.17	8,669,842.70	2,615,143.50			20,285,742.21
1921	7,757,630.78	1,400,881.05	5,639,069.67	2,139,983.01			16,978,576.74
1922	8,888,566.94	1,391,701.47	17,834,079.55	2,074,809.38			29,887,472.42
1923	7,815,576.53	1,530,868.40	17,273,000.95	2,415,109.40			29,042,615.38
1924	10,029,432.49	1,559,806.91	808,754.70	1,113,210.39	3,060,780.34		28,617,849.63
1925	9,500,000.00	1,512,772.22	686,763.00	1,363,281.86	3,345,632.45	\$12,012,864.86	28,058,007.22
1926	10,000,000.00	1,615,878.39	658,642.05	1,285,374.30	3,458,840.01	11,650,157.09	32,118,314.16
1927	10,000,000.00	1,660,505.80	738,468.81	1,679,592.72	3,862,238.78	30,258,146.69	38,199,382.80
1928	8,627,423.69	1,673,372.22	622,814.14	1,611,755.46	4,007,810.44	21,315,157.78	37,858,332.83
1929	7,810,078.69	1,746,968.01	968,308.80	1,675,822.96	4,357,431.84	26,234,045.45	42,792,232.86

*Previous to 1925 Trust Fund receipts were included in General Revenue. Year ending June 30th.

TAXES LEVIED—1916 TO 1929

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

Year	General Revenue		Soldiers' Bonus		Capitol Extension		Total state tax
	Rate in mills	Amount	Rate in mills	Amount	Rate in mills	Amount	
1916	4.33	\$ 4,242,938.67			.17	\$ 166,350.38	\$ 4,409,289.05
1917	7.25	7,236,849.08			.17	169,782.59	7,406,631.67
1918	6.25	6,489,805.47			.17	176,444.91	6,666,250.40
1919	7.35	8,201,130.55			.15	167,511.40	8,368,642.04
1920	7.35	8,334,460.05			.15	170,160.65	8,504,620.68
1921	8.75	9,845,806.21			.14	157,270.29	10,003,066.50
1922	9.11	10,110,009.18	\$ 2.00	\$2,215,782.00	.15	166,492.96	12,492,284.14
1923	10.19	11,333,449.38	1.31	1,457,874.10			12,791,323.48
1924	10.25	11,388,521.88	1.25	1,388,960.85			12,777,482.73
1925	8.68	8,879,742.05	1.32	1,927,099.03*			10,806,841.98*
1926	8.68	8,845,289.55	1.32	1,894,472.05*			10,737,761.60*
1927	7.68	7,679,836.89	1.32	1,843,510.38*			9,523,347.24*
1928	7.68	7,656,422.49	1.32	1,833,912.33*			9,490,334.83*
1929	10.25	10,134,375.62	1.25	1,736,925.96*			10,871,300.06*
1930	10.00		1.00				

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

EXPENDITURES FOR COLLEGES

Aid from General State Revenue

Year	Ames	Iowa City	State Teachers College
1917	\$ 1,090,591.98	855,500.00	\$ 415,000.00
1918	1,305,158.05	1,270,000.00	426,500.00
1919	1,106,700.00	1,114,899.78	389,500.00
1920	1,357,669.67	1,508,915.69	439,469.98
1921	1,763,384.28	1,365,913.00	444,500.02
1922	2,436,844.76	2,215,657.00	686,700.00
1923	2,544,401.16	2,234,897.00	683,000.00
1924	2,190,951.00	2,594,300.00	823,000.00
1925	2,726,351.21	4,067,569.44	816,548.00
1926	2,727,271.00	3,755,641.28	661,750.00
1927	2,432,983.00	4,391,391.44	761,750.00
1928	2,761,500.00	4,081,834.40	618,000.00
1929	2,682,350.00	3,276,764.44	669,662.76
1930	2,566,605.11	3,707,396.21	725,684.21

State of Iowa

1929

REPORT OF THE

State Highway Commission

FOR THE

Year Ending December 1, 1929

ISSUED BY THE

STATE HIGHWAY COMMISSION

AMES, IOWA

CLIFFORD L. NILES, Chairman

CARL C. RIEPE

H. A. DARTING

H. E. DEAN

T. J. O'DONNELL

State Highway Commissioners

F. R. WHITE, Chief Engineer

Published by
THE STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL

HONORABLE JOHN HAMMILL, Governor:

Pursuant to the provisions of Section 4626, Code of 1927, The Iowa State Highway Commission herewith submits Part I of its Sixteenth Annual Report.

This part of our Annual Report consists of two chapters.

Chapter One is a summary of the principal operations of the Commission incident to the construction and maintenance of primary roads and general supervision of secondary road work for the fiscal year beginning December 1, 1928 and ending November 30, 1929.

Chapter Two is a detailed financial statement showing receipts and expenditures from the Commission's support fund for the fiscal year July 1, 1928 to June 30, 1929. Also a statement of the receipts and expenditures in the primary road funds for the fiscal year December 1, 1928 to November 30, 1929.

Part II of this report will contain a summary of the annual reports of the county engineers for the calendar year beginning January 1, 1929 and ending December 31, 1929, and will be prepared and submitted during the month of February, as the law provides.

Respectfully submitted,
CLIFFORD L. NILES, *Chairman*
CARL C. RIEPE
H. A. DARTING
H. E. DEAN
T. J. O'DONNELL
Commissioners.

January 7, 1930.

PART I
CHAPTER ONE
Summary

The Year 1929.

The year 1929 marks the time when the people of Iowa, definitely and beyond doubt, adopted for themselves a policy of constructing a system of paved roads. In the ten years intervening from 1919 to 1929, there has been a spasmodic voting of county bonds for the paving of portions of the primary road system. On November 6, 1928, the people of the state, by a vote of two to one, approved a state road bond issue of \$100,000,000. On March 5, 1929 the Supreme Court of the State held this proposed state road bond act to be unconstitutional and invalid. It looked at the time as though the state road program had suffered severe reverse. The General Assembly then in session immediately adopted a resolution which has as its object the amending of the constitution of the state so as to provide, in the most expeditious manner possible, for the authorization and issuance of one hundred million dollars of state road bonds. Also, the General Assembly passed an act raising the legal limit of bonded indebtedness of counties for primary road purposes from three per cent to four and one-half per cent of the assessed valuations of the property within the county.

In rapid succession eighteen counties voted primary road bond issues aggregating \$21,080,000, and eighteen counties which had previously voted primary road bond issues, voted additional bond issues aggregating \$12,200,000. Thus the people of thirty-six counties (more than one-third of the state) promptly after the state bond act was declared invalid, authorized the issuance of \$33,280,000 of bonds for primary road improvement, mostly paving. These bond issues were authorized usually by overwhelming majorities.

In the face of this record there can be no doubt that the people of the state want paved roads. The result of this prompt voting of bonds by the counties was to speed up the paving program for 1929 from possibly 570 miles to 739 miles, and for 1930 it is contemplated that 1,000 miles of pavement will be built.

Construction Work Accomplished.

The following amounts of the various classes of road and bridge work on the primary road system were completed during 1929:

Paving	738.68 Miles
Graveling	311.22 Miles
Grading	349.93 Miles
Tile Drains	29,273 Lin. Ft.
Guard Rail	65,205 Lin. Ft.
Bridges and Culverts.....	1,690

(Refer to Schedule A for statement of construction work by counties.)

A comparison of the construction work accomplished each year for the past five years, follows:

Year	Paving Miles	Graveling Miles	Grading Miles	Tile Drain Lin. Feet	Bridges and Culverts
1925.....	62.0	286.0	330.5	455,590	909
1926.....	91.1	407.4	486.1	139,373	1,337
1927.....	320.5	456.7	734.6	118,619	1,842
1928.....	740.4	249.8	401.4	49,167	1,825
1929.....	738.7	311.2	349.9	29,273	1,690

On December 1, 1929, the following uncompleted work was under contract:

Paving	112.52 Miles
Graveling	89.85 Miles
Grading	216.88 Miles
Tiling	None
Bridges and Culverts.....	453

Expenditures for Construction.

The expenditures for construction work paid for from primary road funds during 1929 were \$28,331,477.10, as follows:

	Primary Roads	Secondary Roads
Grading	\$ 4,993,618.51	\$ 53,311.84
Graveling	1,055,117.45	27,438.77
Paving	16,159,278.84	.....
Drainage	51,773.15	313.00
Bridges and Culverts.....	2,256,796.06	.....
Guard Rail	10,131.69	.....
Right of Way.....	997,459.84	.....
Material, Machinery and Equipment	55,507.53	.....
Engineering, Inspection and Administration	1,700,964.93	.....
Right-of-Way, Bridge and Culvert Refunds	849,977.48	.....
Railroad Crossings	119,785.01	.....
	\$28,250,410.49	\$ 81,066.61

(Refer to Schedule No. 7 for statement of construction expenditures by counties.)

The following is a comparison of the construction expenditure

from the primary road funds for each year since the primary road law was enacted:

Year	Primary Road System	Secondary Road System
1919	\$ 741,313.73	.....
1920	4,906,404.96	.....
1921	15,500,523.64	.....
1922	13,324,555.14	.....
1923	12,662,680.79	1,055.74
1924	10,479,315.42	247,618.69
1925	6,889,023.72	500,053.73
1926	8,402,786.44	585,514.91
1927	16,341,641.76	722,303.35
1928	29,946,607.91	361,936.67
1929	28,250,410.49	81,066.61

Total.....\$147,445,263.10 \$ 2,499,950.80

Condition of Primary Road System.

On December 1, 1929, the condition of the primary road system was as follows:

Paved	2,317.2 Miles
Graveled	3,136.6 Miles
Built to finished grade, but not surfaced.....	714.8 Miles
Not built to finished grade.....	601.7 Miles

Total.....6,770.3 Miles
(Refer to Schedule No. 13 for condition in each county.)

Roads Completed Across State.

We now have five roads surfaced entirely across the state east and west and two roads surfaced entirely across the state north and south. These are Road Number 9 from Lansing through Osage, Spirit Lake and Rock Rapids to the South Dakota line northwest of Larehwood, U. S. Road No. 18 from McGregor through Mason City and Spencer to the South Dakota line west of Doon, Roads Number 10 and 13 from McGregor through Strawberry Point and Humboldt to Hawarden, U. S. Road No. 20 from Dubuque through Waterloo and Fort Dodge to Sioux City, U. S. Road Number 30 (The Lincoln Highway) from Clinton through Cedar Rapids and Carroll to Council Bluffs, a road north and south across the state following Numbers 4, U. S. 34, and U. S. 75 from Hamburg, near the Missouri State line, through Council Bluffs, Sioux City and Rock Rapids to the Minnesota state line, and Roads Number U. S. 65 and U. S. 69 (The Jefferson Highway) from the Minnesota state line through Mason City, Des Moines and Leon to the Missouri line. It is now possible to travel from the State Capitol in Des Moines to the county seats of ninety-one of the ninety-nine counties and be on a surfaced road all the way.

Expenditures for Maintenance.

The expenditures incident to the maintenance of the primary road system and extensions of primary roads in cities and towns, from December 1, 1928 to November 30, 1929, were \$4,621,701.78. The following is a comparison of the expenditure for maintenance for each of the past five years:

1925	\$3,021,063.93
1926	3,100,675.07
1927	3,743,210.10
1928	3,809,954.81
1929	4,621,701.78

This expenditure for 1929 is divided as follows:

Maintenance of primary roads outside cities and towns	\$4,079,279.43
Maintenance of extensions of primary roads in cities and towns	244,080.85
Aid given to cities for maintenance done by cities on primary road extensions	71,612.38
Real estate and buildings for use of maintenance forces and equipment	209,978.86
Damages allowed by legislature	16,750.26

Total

Total	\$4,621,701.78
-------------	----------------

(Refer to Schedules No. 13, 14 and 15 for statement of the maintenance expenditures in each county.)

Maintenance of Primary Road Extensions in Cities and Towns.

In addition to maintaining the primary roads outside of cities and towns, the Commission in 1929 (pursuant to Section 4755-b29 of the Code, 1927) maintained 405.1 miles of primary road extensions within cities and towns. The condition of these extensions was as follows:

Earth	67.7 Miles
Gravel	199.7 Miles
Pavement	137.7 Miles
Total	405.1 Miles

For the maintenance of this mileage of extensions of primary roads within cities and towns, the Commission spent \$244,080.85. Also, pursuant to said section of the Code, the Commission during the year, gave aid in the sum of \$71,612.38 to cities for the maintenance of 428.8 additional miles of primary road extensions within such municipalities.

Average Cost of Maintenance.

During 1929 a total of 7,175.4 miles of road was maintained out of the primary road fund. In addition to roads outside of cities and towns, this mileage includes the extensions of primary roads within cities and towns, which were maintained by the Commission.

The total expenditure for maintenance work done by the state

on primary roads and primary road extensions within cities and towns (\$4,323,360.28) was at the average rate of \$602.52 per mile, without regard to type of road.

The total expenditure for maintenance during 1929 and the expenditure per mile during the same period were both higher than in 1928, due largely to the increased cost of snow removal work and increased expenditures during the spring breakup. During the winter of 1928 and 1929 Iowa experienced the most severe snow conditions since 1886. The spring breakup was correspondingly bad. As a result the expenditures for snow removal work and equipment in 1929 were approximately \$600,000, or \$80.00 per mile of primary road, higher than in 1928. Large sums were expended to keep traffic moving during the spring breakup. An analysis of expenditures for roadway surfaces shows the following average costs:

Paving	\$131.00 per mile
Gravel	414.00 per mile
Earth	357.00 per mile

These costs do not include snow removal, weed cutting, maintenance of right of way, and repairs to bridges and culverts.

Maintenance Buildings.

We now have completed or under construction eighty maintenance garages and twelve maintenance superintendents' office buildings, located in sixty-seven counties.

Cost of Engineering, Inspection and Administration.

During 1929 the expenditures of the Commission out of the primary road funds or on account of primary roads, were as follows:

Construction Work:	
On Primary Roads	\$26,549,445.56
On Secondary Roads	81,066.61
Maintenance of Primary Roads and Extensions	4,621,701.78
Total	\$31,252,213.95
Engineering, Inspection and Administration:	
Paid from Primary Road Fund	\$1,695,948.16
Paid from Support Fund	125,594.79
Paid from City Funds	5,916.77
	\$ 1,826,559.72
Total	\$33,078,773.67

The expenditure for engineering, inspection and administration during the year 1929 amounts to 5.52 per cent of the total expenditure. This expenditure for engineering, inspection and administration is classified as follows:

	Amount	Percentage of Total Expenditure
Engineering	\$ 546,090.31	1.65%
Inspection	986,241.06	2.98%
Administration	294,228.35	0.89%
Total	\$1,826,559.72	5.52%

Since the first law was enacted (in 1917) accepting Federal Aid, \$180,667,392.83 has been expended on the primary road system under the Commission's supervision. This expenditure is classified as follows:

Construction (Not including engineering)....	\$141,010,496.09
Maintenance	29,482,628.51
Engineering, Inspection and administration....	10,174,268.23
Total	\$180,667,392.83

The expenditure for engineering, inspection and administration amounts to five and sixty-three one-hundredths per cent of the total expenditure. This expenditure includes every item of engineering and overhead expense of every nature incurred by the Commission in connection with work on the primary roads.

Payments Made by Government.

Prior to December 1, 1928, the Government had paid \$21,029,602.19 to the state in aid of road work. During 1929 the Government paid to the state \$2,537,341.35. The total payments by the Government to December 1, 1929, amount to \$23,566,943.54. Of the total amount of federal aid allotted to the state prior to December 1, 1929, (\$25,586,714.00) \$2,019,770.46 is still in the hands of the federal treasurer at Washington. In addition to this sum, Iowa's allotment of federal aid authorized by Congress in a bill passed in May 1928, will be about \$2,005,944.00, making a total of \$4,025,714.46 coming to the state under existing federal laws.

Tests of Materials.

In connection with the construction work carried on during 1929, tests and inspections have been made of 99,377 samples of material. The amounts of the various materials represented by these samples are as follows:

Sand, gravel and stone.....	3,712,246	Tons
Cement	3,939,655	Bbl.
Steel	24,614	Tons
Paint	103,241	Gal.
Tar	1,270,473	Ln. Ft.
Bituminous Material	816,460	Gal.
Guardrail Posts and Bridge Lumber....	21	Carloads
Snow Fence	935,300	Ln. Ft.
Guardrail Cable	16,000	Ln. Ft.
Right of Way Markers.....	12,410	

Bridge and Culvert Plans Prepared.

Plans have been prepared for 2,165 bridges and culverts, estimated to cost \$3,799,060.00. Plans have been checked and approved for 142 bridges and culverts estimated to cost \$523,659.00. A comparison of this work during the past five years follows:

Year	Plans Prepared		Plans Approved		Shop Drawings Approved
	No.	Estimated Cost	No.	Estimated Cost	
1925.....	1,983	\$ 2,387,814	254	\$ 751,000	114
1926.....	1,333	2,638,000	237	942,647	128
1927.....	2,128	4,214,249	296	725,630	137
1928.....	2,112	3,184,413	223	965,983	141
1929.....	2,165	3,799,060	142	523,659	183

Road Surveys and Plans.

During 1929 1,385.4 miles of survey were made for the improvement of primary roads. Plans were prepared for 1,643.8 miles of the primary road system, and plans prepared by the county engineers for 427 miles of secondary road, were checked and approved.

A comparison of the mileage of surveys and plans for the past five years, follows:

Year	Primary Roads		Secondary Road Plans Checked and Approved
	Surveys	Plans	
1925.....	321 Miles	544 Miles	308 Miles
1926.....	349 "	735 "	304 "
1927.....	808 "	1,124 "	206 "
1928.....	1,286.5 "	1,308.3 "	422 "
1929.....	1,385.4 "	1,643.8 "	427 "

Road and Bridge Lettings Held.

During the period covered by this report, the Commission has held twenty-two public lettings at which contracts were awarded for road and bridge work costing \$21,205,649.60. The contracts let at these lettings covered the following work:

Paving, 604.44 Miles.....	\$15,568,543.75
Grading, 264.19 Miles.....	2,071,743.14
Graveling, 232.23 Miles.....	921,747.85
Material for 1930 Construction.....	157,500.00
Bridges and Culverts.....	2,486,114.86
Total	\$21,205,649.60

Cost of Paving.

During the past year, contracts have been let for 604.44 miles of paving. The average price per square yard of this paving has

been \$2.08. The total price of this pavement, including grading incident to paving, building earth shoulders, and all other incidentals except engineering and inspection, is \$25,756.96, per mile. This pavement is practically all eighteen feet in width. It is seven inches thick at the center and ten inches thick at the edge. The above cost does not include the rough grading required in the building of the road to grade, nor does it include the cost of right of way nor bridges and culverts.

Bridge and Road Contracts Approved.

Eleven hundred eighty-eight bridge, road, and material contracts, for work costing \$25,653,460.62, were checked for approval, as follows:

	No. of Contracts	Amount of Contracts
Bridge and culvert work.....	300	\$ 2,594,302.21
Bridges and culvert material.....	14	57,574.52
Primary road work.....	268	18,719,534.74
Primary road work in cities and towns.....	8	220,374.00
Primary road maintenance work.....	209	1,181,651.31
Secondary road projects involving primary road funds.....	7	21,586.44
Secondary road districts.....	15	33,082.30
County road work.....	157	1,301,221.46
Totals.....	1,188	\$ 25,653,460.62

A comparison of the contracts checked for approval for the past five years, follows:

Year	Bridge and Culvert Contracts		No. of Mtl. Contracts	Primary Road Contracts		Secondary Road Contracts	
	No.	Amount		No.	Amount	No.	Amount
1925.....	306	\$ 2,302,841	46	200	\$ 4,533,064	208	\$ 1,173,555
1926.....	297	2,079,808	43	665	10,123,370	258	1,819,500
1927.....	265	4,722,377	34	397	18,611,000	342	2,827,922
1928.....	219	3,644,418	22	751	21,807,012	181	1,502,632
1929.....	300	2,594,302	14	665	20,161,562	149	1,438,300

County and Primary Road Bonds Outstanding, \$60,704,000

On December 1, 1929, there were ~~\$60,704,000~~ of primary road bonds outstanding. These bonds had been issued by seventy-three counties.

County Primary Road Bonds Voted.

Since the last report, eighteen counties have voted initial issues of bonds aggregating \$21,080,000 for primary road improvements, as follows:

County	Amount of Bonds Voted
Story.....	\$1,300,000
Shelby.....	800,000
Audubon.....	750,000
Adams.....	450,000
Dallas.....	1,500,000
Boone.....	1,300,000
Taylor.....	750,000
Marion.....	1,300,000
Guthrie.....	1,200,000
Crawford.....	1,500,000
Webster.....	1,900,000
Union.....	550,000
Carroll.....	1,500,000
Cass.....	1,500,000
Hamilton.....	1,350,000
Hardin.....	1,300,000
Grundy.....	1,230,000
Allamakee.....	900,000

And since the last report, eighteen counties have voted second issues of bonds aggregating \$12,200,000 for primary road improvements, as follows:

County	Amount of Bonds Voted
Page.....	\$ 550,000
Fremont.....	415,000
Mahaska.....	800,000
Clarke.....	250,000
Van Buren.....	375,000
Dubuque.....	900,000
Linn.....	1,700,000
Black Hawk.....	1,000,000
Montgomery.....	450,000
Payette.....	600,000
Pottawattamie.....	1,000,000
Franklin.....	650,000
Bremer.....	400,000
Appanoose.....	350,000
Muscatine.....	800,000
Delaware.....	500,000
Tama.....	800,000
Winnebago.....	600,000

Since 1919, when the primary road law was first enacted, a total of seventy-nine counties have authorized the issuance of \$99,815,657.00 of primary road bonds.

Railroad Crossing Elimination.

During 1929 the net accomplishment in railroad grade crossing eliminations on the primary road system was as follows:

Net increase in overheads on primary road system.....	6
Net increase in subways on primary road system.....	1
Net reduction in grade crossings on primary road system.....	14

When the primary road system was adopted in 1919, it contained 6,400 miles. At that time the primary road system and extensions

of primary roads within towns and cities of the second class, contained the following crossings:

Grade crossings	1,063
Overhead crossings	24
Undergrade crossings	38
Total	1,125

Since 1919 the primary road system has increased in mileage until on December 1, 1929, it included 6,770.3 miles. At this time the primary road system and extensions of primary roads within towns and cities of the second class include the following railroad crossings:

Grade crossings	683
Overhead crossings	82
Undergrade crossings	95
Total	860

It will thus be noted that although the primary road system has increased 370.3 miles since 1919, the total number of grade crossings on the primary road system and extensions of the primary road system within towns and cities of the second class, has decreased from 1,063 in 1919 to 683 at the present time, a net decrease of 380, or 35.7%.

Modifications of Primary Road System.

Changes and modifications made in the primary road system during 1929 have resulted in a net decrease of nine and three-tenths miles in said system. The total mileage of the primary road system is now 6,770.3 miles.

Modification of County Road System.

Modifications were made in the county road system in forty-four counties, resulting in a net increase in the county road system, of 623.5 miles.

Publications.

During the period covered by this report, the following publications were issued by the Commission:

- 52 issues of the Weekly Road and Bridge Letting Bulletin,
 - 33 issues of the Weekly Primary Road Condition Map,
 - 3 issues of the Annual Road Condition Map
- Road condition map service to 35 daily and weekly newspapers,
- 1 Standard Road Specifications,
 - 1 Standard Bridge Specifications.

Meetings of Commission.

Thirty formal meetings of the Commission were held during the past year. Each of these meetings were two to three day sessions.

Organization of Commission.

On December 1, 1929, there were eight hundred ninety-six people on the Commission's force, exclusive of the Commissioners and temporary and part-time help. Of the above, five hundred forty-four were on December first engaged in field construction work and seventy-one were engaged in maintenance work. An outline of the organization of the Commission, showing department heads and district engineers, follows:

Commissioners:

Clifford L. Niles, Chairman	Anamosa
Carl C. Reape	Burlington
H. E. Dean	Ocheyedan
H. A. Darting	Glenwood
T. J. O'Donnell	Dubuque

Executive Department:

F. R. White, Chief Engineer	Ames
May Vander Linden, Secretary	Ames

Construction Department:

F. H. Mann, Assistant Chief Engineer	Ames
H. K. Davis, General Inspector	Ames
R. B. McCormick, General Inspector	Ames
H. O. Hickok, Right of Way Engineer	Ames

Administration Department:

C. Coykendall, Administration Engineer	Ames
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Department of Design:

W. E. Jones, Engineer of Design	Ames
E. W. Blumenschein, Engineer of Bridge Design	Ames
E. R. Meredith, Engineer of Road Design	Ames

Maintenance Department:

W. H. Root, Maintenance Engineer	Ames
T. R. Perry, Assistant Maintenance Engineer	Ames
L. L. Clement, Maintenance Field Engineer	Ames

Department of Materials and Tests:

Bert Myers, Engineer of Materials and Tests	Ames
A. E. Stoddard, Assistant Engineer	Ames

Department of Purchases and Accounts:

C. R. Jones, Auditor	Ames
E. T. Burk, Chief Clerk	Ames
L. B. Anderson, Maintenance Auditor	Ames

District Number 1:

W. F. Beard, District Engineer	Ames
C. L. Gleason, Assistant District Engineer	Ames

District Number 2:

Raymond Zack, District Engineer	Mason City
F. K. Preston, Assistant District Engineer	Mason City
H. J. Kassel, Assistant District Engineer	Mason City

District Number 3:

E. W. Dunn, District Engineer	Sioux City
E. Capel, Assistant District Engineer	Sioux City
G. S. Huxtable, Assistant District Engineer	Sioux City

District Number 4:

L. M. Martin, District Engineer.....Council Bluffs
 J. G. Butter, Assistant District Engineer.....Council Bluffs
 B. J. Conlon, Assistant District Engineer.....Council Bluffs

District Number 5:

J. S. Morrison, District Engineer.....Ottumwa
 W. J. Smith, Assistant District Engineer.....Ottumwa
 R. C. Boyd, Assistant District Engineer.....Ottumwa

District Number 6:

W. M. Lee, District Engineer.....Cedar Rapids
 C. R. Livingston, Assistant District Engineer.....Cedar Rapids
 P. W. Shive, Assistant District Engineer.....Cedar Rapids

District Number 7:

J. A. Paulsen, District Engineer.....Waterloo
 I. E. Goodrich, Assistant District Engineer.....Waterloo
 S. A. Schackie, Assistant District Engineer.....Waterloo

District Number 8:

A. A. Baustian, District Engineer.....Storm Lake
 J. H. Richards, Assistant District Engineer.....Storm Lake

District Number 9:

W. O. Price, District Engineer.....Chariton
 V. G. Gould, Assistant District Engineer.....Chariton
 E. A. Zack, Assistant District Engineer.....Chariton

SCHEDULE A

PRIMARY ROAD CONSTRUCTION WORK COMPLETED
 DECEMBER 1, 1928—DECEMBER 1, 1929

County	Tiling Lin. Ft.	Guard Rail Lin. Ft.	Grading Net Miles	Graveling Miles	Paving Miles
Adair.....			4.15	14.02	10.32
Adams.....				0.25	15.33
Alta.....			8.27		
Appanoose.....	337		7.04	1.06	4.96
Audubon.....			0.24		9.67
Benton.....				13.59	5.00
Black Hawk.....			2.70	12.35	
Boone.....		3,200	1.44	1.69	9.39
Bremer.....			1.07	18.27	4.08
Buchanan.....	1,200		3.08		23.47
Butler.....			1.34	3.34	39.74
Calhoun.....				0.50	
Carroll.....			16.00	7.53	13.37
Cass.....				3.77	
Cedar.....		5,000	0.46	26.90	
Cerro Gordo.....			2.80		4.16
Chickasaw.....					10.33
Clarke.....					19.24
Clayton.....			11.72	5.09	22.33
Clinton.....			1.01		13.49
Crawford.....			11.04	5.90	20.43
Dallas.....		12,700	1.34	8.00	
Davis.....					5.67
Decatur.....			2.07	7.39	14.36
Delaware.....			2.43		13.43
Dickinson.....			2.67		
Dubuque.....			0.17		18.39
Emmet.....	5,200		1.96		
Fayette.....				10.06	13.31
Fremont.....			1.31		14.82
Grundy.....					4.58
Guthrie.....		240	1.26	5.08	4.96
Hamilton.....			0.43		8.33

SCHEDULE A—Continued

County	Tiling Lin. Ft.	Guard Rail Lin. Ft.	Grading Net Miles	Graveling Miles	Paving Miles
Hardin.....			3.35		
Harrison.....			0.48	2.00	25.46
Henry.....	250		4.30		21.34
Howard.....			1.29		13.73
Ia.....			0.19	4.00	
Iowa.....			3.65		18.59
Jackson.....		2,700	26.15	8.34	14.74
Jasper.....		4,250	0.64	10.17	
Jones.....			1.00		
Jefferson.....		18,000	0.35	22.58	
Johnson.....		19,445	4.96	1.49	17.27
Jones.....			8.54	1.00	8.25
Keokuk.....	6,445		10.79		10.79
Kossuth.....			8.40		15.11
Lee.....					
Linn.....			7.39	14.37	
Louis.....	968		1.58	6.39	10.36
Lucas.....					
Lyon.....			2.68		
Madison.....			11.16	6.29	21.89
Mahaska.....					7.60
Marion.....			2.41		
Marshall.....		5,000	0.92		
Mills.....			1.98		18.87
Mitchell.....		1,020	4.94		
Monona.....				7.90	10.94
Monroe.....				0.64	
Montgomery.....			5.11		
Muscatine.....	1,656			7.76	13.25
O'Brien.....				6.37	
Osceola.....			2.20		
Page.....			10.81		10.84
Plymouth.....			15.14	3.00	6.07
Pottawattamie.....	8,385		16.08		24.63
Poweshiek.....			0.10	10.45	
Sa.....			0.14	4.30	
Scott.....		1,900	1.16		1.16
Shelby.....			0.86	5.85	9.34
Story.....			29.12		28.11
Tama.....		8,800		1.79	2.90
Taylor.....			0.24	12.47	
Union.....			0.41	8.20	
Van Buren.....			0.30		11.25
Wapello.....			0.43		13.86
Warren.....			20.16		10.27
Washington.....			21.48	0.22	12.01
Wayne.....			10.61		24.34
Webster.....					11.87
Winnebuck.....			7.41	8.11	16.96
Woodbury.....			3.51	7.59	9.10
Worth.....			4.28		7.64
Wright.....		6,373		11.17	
Total.....	29,370	68,205	251.03	211.22	723.68

CHAPTER TWO

Financial Statement

Period Covered.

The data contained herein constitutes a statement of expenditures from the Commission's Support Fund for the fiscal year July 1, 1928, to June 30, 1929, and also a statement of the expenditures from the Primary Road Funds for the year December 1, 1928, to November 30, 1929.

Classification of Expenditures.

- I. From Highway Commission Support Fund for:
 - (a) Supervision of county and township highway work.
 - (b) Engineering work for other state departments.
 - (c) Buildings and grounds.
 - (d) Construction, engineering, inspection and administration.
- II. From Primary Road Funds for:
 - (a) Construction.
 - (b) Maintenance.

Supervision of County and Township Road Work.

The total expenditure for supervising county and township road work and purchasing equipment for primary road work for the fiscal year ending June 30, 1929, was \$69,752.23. From this should be deducted \$7,281.56, which was collected as rental on engineering equipment and from miscellaneous sales and refunds which were returned to the Commission's Support Fund, leaving a net cost to the State of \$62,470.67.

Work for Other State Departments.

The expenditure by the Commission for the fiscal year ending June 30, 1929, in the furnishing of engineering assistance to other state departments was \$3,305.93.

Buildings and Grounds.

The expenditure, during the fiscal year ending June 30, 1929, for the improvement of buildings and grounds was as follows:

Laboratory building and fixtures.....	\$2,396.90
Improvement of grounds.....	7,370.94

Total \$9,767.84

Engineering, Inspection and Administration on Primary Roads Paid for from the Commission's Support Fund.

There was expended by the Commission from its support fund,

during the fiscal year ending June 30, 1929, for engineering, inspection and administration work on the primary road system, \$125,594.79.

Construction Work Paid for from Primary Road Funds.

The total expenditure for the construction work paid for from Primary Road Funds from December 1, 1928, to November 30, 1929, was \$28,331,477.10, and was as follows:

	1928	1929
Primary Road Fund.....	\$11,491,931.67	\$10,344,480.40
Primary Road Bond Fund.....	19,136,989.26	17,462,512.02
Anticipation Certificate Fund..	8,916.24	1,078.67
Special Assessment Fund.....	*1,381,459.71	*595,030.94
County Funds	13,259.73	491.75
City Funds	41,143.08	67,967.72
R. O. W. Br. & Culv. Refund Fd.	799,763.41	849,977.48

Total..... \$30,308,543.68 \$28,331,477.10

*Minus quantity due to the refunding of Special Assessments.

This expenditure classified according to the kind of work, is as follows:

	1928	1929
Grading	\$ 5,013,898.92	\$ 5,046,930.35
Graveling	1,209,042.31	1,082,554.22
Paving	17,213,746.67	16,159,278.84
Drainage	40,530.15	52,091.15
Railroad Crossings		119,785.01
Guard Rail	63,742.19	10,131.69
Right of Way	1,227,491.75	997,469.84
Bridges and Culverts.....	3,079,755.26	2,256,796.06
Material, Machinery and Equip- ment	11,861.69	55,507.53
Engineering, Inspection and Admin.	1,648,711.33	1,700,964.93
R. O. W. Br. and Culv. Refunds	799,763.41	849,977.48

Total..... \$30,308,543.68 \$28,331,477.10

This expenditure, classified according to Road Systems, is as follows:

	1928	1929
Primary Roads	\$29,946,507.01	\$28,250,410.49
Secondary Roads	361,936.67	81,066.61

Total..... \$30,308,543.68 \$28,331,477.10

Maintenance Work on Primary Roads.

During the year December 1, 1928, to November 30, 1929, there was expended incident to the maintenance of the primary road system a total of \$4,621,701.78.

SCHEDULE NO. 1

IOWA STATE HIGHWAY COMMISSION
SUPPORT FUNDSTATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR JULY 1, 1928, TO JUNE 30, 1929

RECEIPTS:		
Balance July 1, 1928.....		\$ 162,065.00
Vehicle Fees (2 1/2%).....		
Machinery Repairs.....	\$ 367.47	
Primary Road Guides.....	30.92	
Miscellaneous Maps.....	785.70	
Registration of Routes.....	5.90	
Miscellaneous Sales and Refunds.....	803.44	
Condition Maps.....	3,946.55	
Weekly Letting Report.....	1,710.35	
	7,649.03	294,169.73
Total.....		\$ 457,235.22
DISBURSEMENTS:		
Expenditures by Warrants Written.....		\$ 211,637.68
Reverted to Primary Road Fund.....		68,800.50
Unexpended Balance July 1, 1928.....	\$ 179,322.08	
Less Contingent Abstract S-46-2 in Trans.....	2,524.64	
	176,797.44	
Total.....		\$ 457,235.22

ITEMIZED STATEMENT OF DISBURSEMENTS

	Paid from Support Fund July 1, 1928 to June 30, 1929	Paid from Primary Road Fund Dec. 1, 1928 to Nov. 30, 1929
Commissioners:		
Carl C. Riepe, Salary.....	\$ 2,287.78	
Carl C. Riepe, Expense.....	1,011.03	
H. E. Dean, Salary.....	2,347.79	
H. E. Dean, Expense.....	1,434.38	
C. L. Niles, Salary.....	2,299.78	
C. L. Niles, Expense.....	1,356.59	
H. A. Darting, Salary.....	2,432.78	
H. A. Darting, Expense.....	1,843.13	
T. J. O'Donnell, Salary.....	2,287.78	
T. J. O'Donnell, Expense.....	900.39	
Department Trans.....	5,213.26	
Supplies.....	2,439.00	
Telephone.....	38.53	
Stenographers.....	3,000.00	
Postage.....	24.28	
Total.....	\$ 26,595.70	
Executive Department:		
F. R. White, Salary.....	\$ 9,166.67	
F. R. White, Expense.....	55.23	
Consulting Engineer, Salary.....	1,200.00	
Secretaries and Stenographers, Salary.....	2,000.00	
Departmental Trans.....	2,981.22	
Supplies.....	29.51	
Total.....	\$ 15,029.78	
Finance Account and Purchase Department:		
C. R. Jones, Salary.....	\$ 4,332.23	
C. R. Jones, Expense.....	254.91	
G. H. Getty, Salary.....	3,200.00	
G. H. Getty, Expense.....	5.51	
Stenographers, Salary.....	1,320.00	
Clerk, Salary.....	3,419.00	
Departmental Trans.....	211.41	
Miscellaneous.....	28.78	
Checkers, Salary.....	685.00	
Checkers, Expense.....	265.05	
Total.....	\$ 13,642.02	
Accounting Division:		
E. T. Burk, Salary.....	\$ 3,000.00	
E. T. Burk, Expense.....	27.74	
L. B. Anderson, Salary.....	2,703.50	
L. B. Anderson, Expense.....	105.43	

SCHEDULE NO. 1—Continued

	Paid from Support Fund July 1, 1928 to June 30, 1929	Paid from Primary Road Fund Dec. 1, 1928 to Nov. 30, 1929
Clerks, Salary.....		\$ 17,904.56
Clerks, Expense.....		62.39
Bookkeepers, Salary.....		7,605.00
Bookkeepers, Expense.....		265.28
Stenographers, Salary.....		20,420.58
Departmental Trans.....		89.45
Supplies.....		1,094.08
Total.....		\$ 53,521.41
Bulletin Division:		
J. W. Eichinger, Salary.....	\$ 2,800.00	
J. W. Eichinger, Expense.....	79.72	
Stenographers, Salary.....	1,025.00	
Departmental Trans.....	18.33	
Supplies.....	44.76	
Postage.....	445.00	
Total.....	\$ 4,410.81	
Blue Printing Division:		
Clerks, Salary.....	\$ 7,590.00	
Supplies.....	6,584.04	
Total.....	\$ 14,174.04	
Store Room Division:		
Clerks, Salary.....		\$ 1,700.00
Supplies.....		26,810.34
Total.....		\$ 28,510.34
Total.....		
Administrative Department:		\$ 5,000.00
C. C. Coykendall, Salary.....		323.15
C. C. Coykendall, Expense.....		1,850.00
M. L. Hutton, Salary.....		175.81
M. L. Hutton, Expense.....		3,234.93
Stenographers, Salary.....		2,358.39
Departmental Trans.....		102.09
Clerk, Salary.....		2,016.66
Total.....		\$ 16,122.03
State Park Division (Board of Conservation):		
M. L. Hutton, Salary.....	\$ 1,850.00	
M. L. Hutton, Expense.....	193.25	
Engineers, Salary.....	18.50	
Engineers, Expense.....	125.77	
Instrumentman, Salary.....	327.10	
Instrumentman, Expense.....	110.40	
Rodman, etc., Salary.....	182.50	
Rodman, etc., Expense.....	217.85	
Departmental Trans.....	31.45	
Supplies.....	60.63	
Total.....	\$ 3,106.61	
Design Department:		
W. E. Jones, Salary.....	\$ 5,000.00	
W. E. Jones, Expense.....	41.90	
E. R. Meredith, Salary.....	3,633.34	
E. R. Meredith, Expense.....	484.19	
E. W. Blumenschein, Salary.....	3,816.86	
E. W. Blumenschein, Expense.....	392.79	
Departmental Trans.....	1,002.26	
Supplies.....	27.95	
Clerk, Salary.....	1,220.00	
Total.....	\$ 16,559.29	
Survey Division:		
Chiefs of Parties, Salary.....		\$ 16,694.36
Chiefs of Parties, Expense.....		5,574.26
Instrumentman, Salary.....		22,340.32
Instrumentman, Expense.....		9,420.03
Rodman, etc., Salary.....		40,937.12
Rodman, etc., Expense.....		26,524.29
Departmental Trans.....		14,236.98
Supplies.....		1,039.84

SCHEDULE NO. 1—Continued

	Paid from Support Fund July 1, 1928 to June 30, 1929	Paid from Primary Road Fund Dec. 1, 1928 to Nov. 30, 1929
Office Rental		45.76
Miscellaneous		64.37
Total		\$ 138,261.95
Road Plan Division:		
Designers and Draftsmen, Salary	\$ 45,325.69	
Designers and Draftsmen, Expense	443.67	
Departmental Trans.	243.07	
Supplies	62.50	
Total	\$ 46,075.72	
Women's Drafting Division:		
Chief Draftsman, Salary	\$ 2,350.00	
Draftswomen and Tracers, Salary	28,834.84	
Supplies	63.58	
Total	\$ 31,239.56	
Construction Department:		
F. H. Mann, Salary	\$ 5,358.00	
F. H. Mann, Expense	496.85	
H. K. Davis, Salary	3,700.00	
H. K. Davis, Expense	517.42	
R. McCormick, Salary	2,123.23	
R. McCormick, Expense	335.73	
Resident Engineer, Salary	148,169.42	
Resident Engineer, Expense	5,941.65	
Instrumentman, Salary	153,671.78	
Instrumentman, Expense	1,666.72	
Rodman, etc., Salary	189,692.63	
Rodman, etc., Expense	362.53	
Inspectors, Salary	248,028.32	
Inspectors, Expense	8,268.62	
Stenographers, Salary	4,854.38	
Departmental Trans.	117,631.70	
Supplies	20,894.12	
Const. Furniture and Fixtures	1,768.98	
Rental of Offices	13,027.32	
Inspection and Test by Other States	6,930.42	
Miscellaneous	2,968.60	
Postage	106.78	
Total	\$ 916,297.67	
Right of Way Division:		
H. O. Hickok, Salary	\$ 3,800.00	
H. O. Hickok, Expense	436.50	
W. P. Nichols, Salary	2,951.61	
W. P. Nichols, Expense	768.48	
Resident Engineers, Salary	15,241.67	
Resident Engineers, Expense	3,187.50	
Stenographer, Salary	1,740.00	
Departmental Trans.	4,834.23	
Supplies	14.40	
Extra Help, Salary	1,107.25	
Extra Help, Expense	39.62	
Total	\$ 34,171.41	
Road Maintenance Department:		
W. H. Root, Salary	\$ 5,000.00	
W. H. Root, Expense	675.07	
T. R. Perry, Salary	3,600.00	
T. R. Perry, Expense	264.81	
L. L. Clement, Salary	3,400.00	
L. L. Clement, Expense	350.16	
Stenographer, Salary	1,200.00	
Departmental Trans.	3,353.03	
Supplies	5.25	
Total	\$ 17,564.18	
Repair Shops Division:		
R. W. Clyde, Salary	\$ 3,200.00	
R. W. Clyde, Expense	16.29	
Total	\$ 3,216.29	

SCHEDULE NO. 1—Continued

	Paid from Support Fund July 1, 1928 to June 30, 1929	Paid from Primary Road Fund Dec. 1, 1928 to Nov. 30, 1929
Bridge Design Division:		
Designers and Draftsmen, Salary	\$ 58,266.47	
Designers and Draftsmen, Expense	734.41	
Supplies	155.86	
Total	\$ 59,156.74	
Materials and Tests Department:		
Bert Myers, Salary	\$ 4,033.33	
Bert Myers, Expense	456.81	
Assistants, Salary	3,050.00	
Assistants, Expense	60.00	
Stenographers, Salary	1,227.07	
Departmental Trans.	1,018.19	
Supplies	64.75	
General Miscellaneous Inspectors, Salary	1,383.87	
General Miscellaneous Inspectors, Expense	31.60	
Clerks, Salary	233.33	
Total	\$ 11,558.95	
Field Division:		
Inspectors, Salary	\$ 101,037.85	
Inspectors, Expense	18,707.80	
Departmental Trans.	18,566.11	
Supplies	2,422.51	
Laborers, Salary	4.00	
Miscellaneous	*612.49	
Total	\$ 140,125.78	
Ames Laboratory:		
Mark Morris, Salary	\$ 3,200.00	
Mark Morris, Expense	104.28	
Assistants, Salary	32,055.01	
Assistants, Expense	1,792.82	
Departmental Trans.	834.08	
Supplies	9,862.44	
Postage	10.00	
Miscellaneous	*5.00	
Total	\$ 47,568.63	
Des Moines Laboratory:		
A. F. Faul, Salary	\$ 2,800.00	
A. F. Faul, Expense	136.08	
Assistants, Salary	21,213.18	
Assistants, Expense	500.82	
Departmental Trans.	1,043.68	
Supplies	1,432.83	
Telephone and Telegraph	164.27	
Postage	222.44	
Office Rental	600.00	
Miscellaneous	*337.42	
Total	\$ 27,776.88	
Mason City Laboratory:		
Benj. L. Bowling, Salary	\$ 2,900.00	
Benj. L. Bowling, Expense	317.23	
Assistants, Salary	16,052.72	
Assistants, Expense	154.58	
Departmental Trans.	880.52	
Supplies	813.14	
Telephone and Telegraph	321.25	
Office Rental	787.33	
Postage	359.80	
Miscellaneous	*2,796.87	
Total	\$ 19,789.70	
Buffalo Laboratory:		
R. A. Breitengross, Salary	\$ 2,800.00	
R. A. Breitengross, Expense	515.77	
Assistants, Salary	7,337.65	
Assistants, Expense	966.82	
Departmental Trans.	834.53	
Supplies	1,100.69	
Office Rental	240.00	

SCHEDULE NO. 1—Continued

	Paid from Support Fund July 1, 1928 to June 30, 1929	Paid from Primary Road Fund Dec. 1, 1928 to Nov. 30, 1929
Postage		122.40
Telephone and Telegraph		172.84
Miscellaneous		*372.28
Total		\$ 14,229.22
District Office No. 1, Ames, Iowa:		
W. F. Beard, Salary	\$ 4,000.00	
W. F. Beard, Expense	315.36	
Assistant, Salary		3,100.00
Assistant, Expense		490.83
Stenographer, Salary		1,320.00
Departmental Trans.		2,539.86
Postage		4.00
Extra Help, Expense		4.00
Total	\$ 4,315.36	\$ 7,428.55
District Office No. 2, Mason City, Iowa:		
R. R. Zack, Salary	\$ 4,000.00	
R. R. Zack, Expense	198.85	
Assistant, Salary		5,800.00
Assistant, Expense		153.93
Stenographer, Salary		2,160.00
Departmental Trans.		2,639.90
Supplies (Stationery)		73.81
Postage		212.43
Office Rental		585.00
Telegraph and Telephone		557.95
Total	\$ 4,198.85	\$ 12,137.37
District Office No. 3, Sioux City, Iowa:		
E. W. Dunn, Salary	\$ 4,000.00	
E. W. Dunn, Expense	488.03	
Assistant, Salary		6,050.00
Assistant, Expense		774.98
Stenographer, Salary		1,627.24
Departmental Trans.		2,392.31
Supplies (Stationery)		24.98
Postage		277.84
Office Rental		680.00
Telegraph and Telephone		296.45
Total	\$ 4,488.03	\$ 11,963.70
District Office No. 4, Atlantic, Iowa:		
L. M. Martin, Salary	\$ 4,000.00	
L. M. Martin, Expense	2,099.27	
Assistant, Salary		6,050.00
Assistant, Expense		383.87
Stenographer, Salary		2,405.94
Departmental Trans.		4,175.79
Supplies (Stationery)		60.36
Postage		487.66
Office Rental		1,585.53
Telegraph and Telephone		814.94
Total	\$ 6,099.27	\$ 15,910.31
District Office No. 5, Ottumwa, Iowa:		
J. S. Morrison, Salary	\$ 4,000.00	
J. S. Morrison, Expense	388.70	
Assistant, Salary		6,150.00
Assistant, Expense		374.59
Stenographer, Salary		1,305.78
Departmental Trans.		2,448.82
Supplies (Stationery)		129.87
Postage		261.34
Office Rental		794.14
Telegraph and Telephone		331.56
Extra Help, Salary		80.00
Miscellaneous		47.71
Total	\$ 4,388.70	\$ 11,824.22
District Office No. 6, Cedar Rapids, Iowa:		
W. M. Lee, Salary	\$ 4,000.00	
W. M. Lee, Expense	302.48	

SCHEDULE NO. 1—Continued

	Paid from Support Fund July 1, 1928 to June 30, 1929	Paid from Primary Road Fund Dec. 1, 1928 to Nov. 30, 1929
Assistant, Salary		\$ 6,400.00
Assistant, Expense		575.97
Stenographer, Salary		1,938.25
Departmental Trans.		3,685.75
Supplies (Stationery)		30.54
Postage		335.74
Office Rental		928.32
Telegraph and Telephone		788.52
Miscellaneous		88.10
Total	\$ 4,303.48	\$ 14,771.69
District Office No. 7, Waterloo, Iowa:		
J. A. Paulsen, Salary	\$ 4,000.00	
J. A. Paulsen, Expense	382.63	
Assistant, Salary		6,200.00
Assistant, Expense		805.78
Stenographer, Salary		1,585.15
Departmental Trans.		2,115.56
Supplies (Stationery)		140.17
Postage		415.72
Office Rental		964.59
Telegraph and Telephone		386.48
Extra Help, Salary		23.00
Miscellaneous		24.80
Total	\$ 4,382.63	\$ 12,641.25
District Office No. 8, Storm Lake, Iowa:		
A. A. Baustian, Salary	\$ 4,000.00	
A. A. Baustian, Expense	477.91	
Assistant, Salary		2,483.33
Assistant, Expense		491.63
Stenographer, Salary		1,195.21
Departmental Trans.		3,319.93
Supplies (Stationery)		53.50
Postage		234.93
Office Rental		648.00
Telegraph and Telephone		405.24
Total	\$ 4,477.91	\$ 8,832.76
District Office No. 9, Chariton, Iowa:		
W. O. Price, Salary	\$ 4,000.00	
W. O. Price, Expense	311.55	
Assistant, Salary		6,100.00
Assistant, Expense		296.80
Stenographer, Salary		1,714.40
Departmental Trans.		3,395.72
Supplies (Stationery)		85.86
Postage		299.62
Office Rental		720.00
Telegraph and Telephone		295.25
Extra Help, Salary		140.00
Miscellaneous, Expense		4.95
Total	\$ 4,311.55	\$ 13,046.00
General Expense:		
Printing and Printing Supplies	\$ 1,005.91	
Weekly Condition Maps	573.06	
Yearly Condition Maps	279.24	
Weekly Letting Reports	1,570.05	
Miscellaneous, etc.	1,450.24	
Monthly Bulletins	398.22	
Construction Prop. Forms		\$ 875.48
Photos, Slides and Cuts	122.89	
Office Supplies	1,692.15	
Repairs and Replacement	1,691.54	
Postage		9,080.37
Express, Freight and Drayage	6,430.90	
Telegraph		462.85
Telephone		4,078.35
State Fair Exhibit	402.11	
Office Building Repairs and Exp.	722.17	
Office Building Light, Power, Water	2,660.63	
Janitors, Salary	3,598.75	

SCHEDULE NO. 1—Continued

		Paid from Support Fund July 1, 1928 to June 30, 1929	Paid from Primary Road Fund Dec. 1, 1928 to Nov. 30, 1929
Laboratory Repairs and Exp.....		439.91	
Laboratory Light, Power, Water.....		1,275.76	
Heat, Plant Repairs and Exp.....		799.03	
Heating Plant Fireman, Salary.....		1,590.00	
Heating Plant Fuel, Expense.....		1,856.16	
County Engineers' Reports.....		4.97	
Office Grounds Repairs, Expense.....		299.61	
Truck Sheds Repairs and Exp.....		\$3.65	
Miscellaneous.....			*1,587.37
Total		\$ 29,086.05	\$ 12,909.98
CAPITAL INVESTMENT			
Truck Sheds Division:			
Grounds.....		\$ 5,483.89	
Repair Shops Heating Plant.....		1,214.35	
Total		\$ 6,698.24	
General Office Division:			
Office Building.....		\$ 172.27	
Laboratory Building.....		190.80	
Heating Plant Building.....		289.75	
Grounds.....		672.70	
Office Furniture and Fixtures.....		7,741.40	
Laboratory Furniture and Fixtures.....		2,206.10	
Total		\$ 11,273.12	
Other State Departments:			
Capital Ext. Paving, Salary.....		\$ 20.32	
Capital Ext. Paving, Expense.....		118.05	
Board of Education and Board of Control, Salary		60.45	
Board of Education and Board of Control, Expense		50	
Total		\$ 199.32	
Total Disbursements		\$ 211,637.08	\$ 1,695,948.16
Engineering and Inspection on City Projects paid from City Funds.....			5,014.77
Total Engineering, Inspection, Administra- tion			\$ 1,700,962.93

*Refunds for testing, etc., for other states.

SCHEDULE NO. 2
STATEMENT PRIMARY ROAD FUND
DECEMBER 1, 1928, TO NOVEMBER 30, 1929

Balance December 1, 1928.....		\$ 859,824.41
Auto License Fees.....	\$10,714,478.03	
Gasoline Tax.....	1,872,000.00	
Federal Aid.....	2,537,341.35	
Highway Commission Support Fund Balance as of December 31, 1928.....	68,800.80	
Auto Department Balance as of December 31, 1928	171,447.13	
Miscellaneous.....	53.53	
Transfer from Right of Way, Bridge and Culvert Refund Account.....	4,700,000.00	
Total Receipts		20,064,120.84
Total		\$20,923,944.25
EXPENDITURES		
For Construction.....	\$10,544,480.40	
For Maintenance.....	4,621,701.78	
For Bond Redemption and Interest.....	2,530,866.26	
For Certificate Interest.....	*219.24	
Total Expenditure		\$17,696,829.28
Balance November 30, 1929.....		3,227,114.96
Total		\$20,923,944.25

*Minus amount caused by counties returning money to Primary Road Fund, sent them in 1927 to pay interest on Anticipation Certificates and was not used.

SCHEDULE NO. 3

STATEMENT OF RIGHT OF WAY, BRIDGE AND CULVERT REFUND
ACCOUNT

DECEMBER 1, 1928, TO NOVEMBER 30, 1929

RECEIPTS	
Balance December 1, 1928.....	\$ 3,218,946.38
Gasoline Tax.....	\$ 3,230,317.93
Total Receipts	3,230,317.93
Total	\$ 6,449,264.31
EXPENDITURES	
Warrants written for refunds.....	\$ 849,577.48
Transfer to Primary Road Fund.....	4,700,000.00
Total Expenditure	\$ 5,549,977.48
Balance November 30, 1929.....	899,286.83
Total	\$ 6,449,264.31

SCHEDULE NO. 4

STATEMENT PRIMARY ROAD BOND FUND
DECEMBER 1, 1928, TO NOVEMBER 30, 1929

RECEIPTS	
Balance December 1, 1928.....	\$ 2,213,080.24
Proceeds of Bonds Sold during Period.....	\$18,403,972.59
Total Receipts	18,403,972.59
Total	\$20,617,052.83
EXPENDITURES	
For Construction.....	\$17,462,512.02
Total Expenditure during Period	\$17,462,512.02
Balance November 30, 1929.....	3,154,540.81
Total	\$20,617,052.83

STATEMENT OF PRIMARY ROAD BOND FUND RECEIPTS AND
EXPENDITURES BY COUNTIES
DECEMBER 1, 1928, TO NOVEMBER 30, 1929

County	Balance December 1, 1928	Receipts During Period	Total	Expenditures During Period	Balance November 30, 1929
Adair	\$ 20,439.95	\$ 319,630.89	\$ 340,060.84	\$ 291,521.90	\$ 48,538.94
Adams		451,693.06	451,693.11	386,516.39	65,176.67
Appanoose	60,804.00	95,277.08	156,081.11	118,834.14	37,246.97
Audubon		251,076.39	251,076.39	198,095.99	52,980.40
Benton		245,219.04	245,219.04	242,624.36	2,594.68
Black Hawk		321,245.80	321,245.80	256,367.72	64,878.08
Boone		250,486.25	250,486.25	250,928.34	56,557.91
Bremer	105,537.43	44,900.99	150,537.42	125,278.55	25,258.87
Buehnan		626,679.43	626,679.43	673,507.28	55,172.15
Butler	54,776.82	523,122.63	577,899.45	542,872.04	35,027.41
Carroll		342,306.54	342,306.54	300,086.96	42,219.58
Chickasaw	17,134.27	281,113.33	298,247.60	278,213.82	20,033.78
Clarke	61,074.58	321,400.04	382,474.62	324,966.64	57,507.98
Clayton	42,171.68	639,399.45	681,571.13	657,764.11	23,807.02
Clinton		308,537.63	308,537.63	282,240.32	26,297.31
Crawford		776,552.00	776,552.00	551,153.71	225,398.29
Davis	18,732.38	200,968.87	219,698.25	206,365.65	13,332.60
Decatur		250,160.84	250,160.84	243,439.28	6,721.56
Delaware	55,343.52	1,417.34	56,760.86	56,625.04	135.82
Dubuque	235,642.21	691,802.82	927,445.03	608,983.65	318,461.38
Fayette	19,252.90	427,308.06	446,560.96	443,861.79	2,700.16
Franklin	51,539.20		51,539.20	51,539.20	
Fremont		391,283.42	391,283.42	297,655.29	93,628.13
Guthrie		150,604.17	150,604.17	74,415.93	76,188.24
Hamilton		200,666.67	200,666.67	102,550.65	97,116.02
Harrison	96,970.09	130,756.85	227,726.94	227,726.94	
Henry	37,047.30	404,518.47	441,565.77	441,565.77	
Howard	34,872.04	346,969.02	381,841.06	372,488.23	9,352.83
Iowa		351,281.11	351,281.11	307,906.17	43,374.94
Jackson	118,974.31	533,252.93	652,227.24	671,469.68	80,757.56
Jasper	34,897.23		34,897.23	32,737.22	2,160.01
Jefferson		*305.15	*305.15	*305.15	
Jones	44,322.76	543,474.00	587,806.76	543,775.95	44,030.81
Keokuk	8,023.47	322,513.88	330,537.35	300,130.49	30,406.86
Kossuth	43,370.61	302,022.00	345,402.61	327,507.91	17,894.70
Lee	125,000.00	363,815.40	488,815.40	413,739.06	75,076.34
Linn	65,800.73	300,000.00	365,800.73	304,095.85	61,704.88
Lucas	18,531.26	177,466.97	195,998.23	18,540.36	177,457.87
Mahaska	82,777.21	352,323.88	435,101.09	389,230.74	45,870.35
Marion		330,666.67	330,666.67	159,989.80	170,676.87
Mills		70,308.61	70,308.61	70,308.61	
Monona	92,508.42	80,961.50	173,469.92	173,158.32	311.60
Montgomery	25,821.99		25,821.99	25,821.99	
Muscatine	64,967.91	134,107.00	199,074.91	182,455.19	16,619.72
O'Brien	50,968.22	*3,725.00	47,243.22	47,243.22	
Page	71,946.38	285,000.00	356,946.38	308,232.75	48,713.63
Plymouth	99,527.67	272,362.72	371,890.39	285,686.29	86,204.10
Polk	21,080.67	25,000.00	46,080.67	6,806.69	39,273.98
Pottawattamie		728,829.90	728,829.90	696,124.90	32,705.00
Poweshiek	38,346.94	1,786.84	40,133.78	40,133.78	
Scott	13,183.78	8,371.89	21,555.67	21,555.67	
Shelby		250,763.89	250,763.89	187,166.91	63,596.98
Story		851,463.00	851,463.00	742,338.80	109,124.20
Union		365,582.48	365,582.48	260,135.02	105,447.46
Van Buren	65,949.90	720.55	66,670.45	66,670.45	
Wapello		241,195.00	241,195.00	241,195.00	
Warren	54,347.08	330,546.30	384,893.38	330,428.93	54,464.45
Washington	54,798.40	441,267.30	496,065.60	430,656.95	65,408.65
Wayne		736,809.94	736,809.94	570,454.82	166,355.12
Webster		336,314.22	336,314.22	278,959.53	57,354.67
Winnebuck	7,708.42	527,264.17	534,972.59	513,108.65	21,863.94
Woodbury	41,712.30		41,712.30	41,712.30	
Worth	57,136.23	222,025.56	279,161.79	268,430.59	10,731.20
Totals	\$ 2,213,080.24	\$ 18,408,972.59	\$ 20,622,052.83	\$ 17,462,512.00	\$ 3,159,540.83

*Indicates minus amount.

SCHEDULE NO. 5
STATEMENT OF SPECIAL ASSESSMENT FUND
DECEMBER 1, 1928, TO NOVEMBER 30, 1929

RECEIPTS		
Balance December 1, 1928		\$ 560.39
Assessments Levied during Period	\$ 4,682.59	
Refund of Special Assessment Levies	*599,832.96	
Total Receipts		\$ 595,150.27
Total		\$ 594,589.98
EXPENDITURES		
For Construction	\$ 4,802.02	
Refund of Special Assessment Levies	*599,832.96	
Total Expenditure		\$ 595,030.94
Balance November 30, 1929		440.96
Total		\$ 594,589.98

*Minus amounts caused by refunding of Assessment Levies.

SCHEDULE NO. 6
STATEMENT ANTICIPATION CERTIFICATE FUND
DECEMBER 1, 1928, TO NOVEMBER 30, 1929

RECEIPTS		
Balance December 1, 1928		\$.00
Accrued interest reported during period	\$ 1,089.07	
Total Receipts		1,089.07
Total		\$ 1,089.07
EXPENDITURES		
For Construction	\$ 1,078.67	
Total Expenditure		\$ 1,078.67
Balance November 30, 1929		10.40
Total		\$ 1,089.07

SCHEDULE NO. 7—Continued

County	Construction	Maintenance	Bond Redemption and Interest	Antic. Certificate Interest	Total	Primary Road Fund	Bond Funds	R. O. W. and Bridge Refund	City Funds	Special Assessment Funds	Antic. Certificate Funds	County Funds
Scott	61,654.29	38,183.03	130,365.00		220,003.32	297,548.20	21,555.67	30,010.18		*129,000.83		
Shelby	267,157.12	31,795.02			298,950.14	94,132.74	187,196.01	17,651.39				
Sioux	23,635.01	55,961.54			79,596.55	61,125.04		18,460.61				
Story	783,561.31	77,339.21			860,900.52	115,233.16	742,358.80	3,296.70			2.86	
Tama	167,341.99	91,397.77	21,430.00		280,169.76	283,224.43		16,706.28				.06
Taylor	33,236.30	31,536.83			64,863.03	63,408.78		1,407.80				46.50
Union	345,385.09	38,134.26			379,019.35	118,884.33	990,135.02					
Van Buren	136,063.77	30,733.38	20,874.00		187,166.15	119,226.48	66,670.45	1,983.23				
Wapello	358,568.67	31,632.48	60,379.80		450,580.95	198,960.15	241,195.06	10,435.74				
Warren	386,956.25	57,339.85	16,999.60		660,355.70	339,926.77	330,428.32					
Washington	564,397.33	49,239.01	16,744.00		630,380.34	198,621.80	430,658.26	6,100.89			1.30	
Wayne	685,447.73	36,732.15			719,199.88	141,533.12	570,454.82	7,191.94				
Webster	291,964.33	73,922.37			364,987.59	364,987.59	75,479.81	10,513.35			5.77	
Winnebago	2,273.84	38,677.71			40,951.55	38,677.71		2,273.84				
Winneshiek	649,394.79	69,081.54	21,628.50		740,014.93	195,074.08	515,108.65	3,629.00	28,908.90			
Woodbury	167,340.38	66,516.33	166,743.75		400,601.00	510,616.21	41,712.30	33,640.01		*185,367.52		
Worth	289,196.52	49,073.99	12,969.50		351,239.01	73,966.82	266,430.50	10,822.69				
Wright	38,911.40	61,497.64		*11.69	90,397.35	87,364.06		3,133.30				
Maint. general		*25,182.75			*25,182.75							
E. I. & A.	1,695,948.16				1,695,948.16	1,695,948.16						
Totals	\$28,831,477.10	\$4,621,701.78	\$2,536,866.26	\$*219.24	\$35,483,825.90	\$17,696,829.20	\$17,469,512.02	\$849,977.48	\$67,967.72	\$*666,030.94	\$1,078.67	\$ 491.75

*Minus amount caused by refunds for the period being greater than disbursements.
E. I. & A. Engineering, Inspection, Administration.

SCHEDULE NO. 8
CONSTRUCTION EXPENDITURES CLASSIFIED BY KIND OF WORK FOR THE PERIOD
DECEMBER 1, 1928, TO NOVEMBER 30, 1929

County	Excavation	Graveling	Paving	Tiling	Guard Rail	Railroad Crossing	Material	Right of Way	Bridge	Engineering	R. O. W., Bridge and Cul. Refund	Total
Adair	\$ 53,709.51	\$ 54,074.70	\$ 219,138.90					\$ 25,428.82	\$ 20,421.56		\$ 7,164.94	\$ 379,938.73
Adams	85,390.53	651.78	301,455.86	130.75				21,069.40	17,851.43		11,508.39	438,008.14
Allamakee	32,381.44	16,518.14	4,445.10					12,859.92	14,769.83		4,062.13	104,966.56
Appanoose	79,909.52	1,991.22	116,089.06	859.57		\$ 5,486.63		15,849.19	34,065.51		7,779.42	202,652.03
Audubon	49,312.30		176,361.23			860.02						224,915.45
Benton	28,684.15	38,082.11	215,214.59					594.05	3,335.00		2,322.85	304,154.81
Black Hawk	21,296.45		239,796.33					4,198.65	2,042.46	1,267.00	11,700.55	280,967.68
Boone	28,964.45	2,206.09	179,147.15	46.35	\$ 1,829.87			*4,061.94	18,970.32		3,327.64	230,659.68
Bremer	29,281.18	51,389.45	88,778.14					6,451.94	8,167.61		5,651.42	189,719.74
Buchanan	91,223.33		478,897.32					19,792.40	21,411.79		1,497.70	613,822.54
Buena Vista	2,336.47	1,820.75										4,157.22
Butler	96,969.23	891.00	428,951.64					29,696.35	45,599.27		7,071.50	699,055.96
Calhoun	48.75	590.09										12,118.23
Carroll	73,896.38	11,458.67	261,642.17	7.50				10,749.54	24,277.79		5,783.02	387,196.07
Cass	42,764.41		500.00	500.00		992.19		11,538.10	69,837.75		5,655.60	131,906.05
Cedar	15,376.69	61,178.70	2,308.89	65.58				831.92	3,309.06		2,309.57	86,062.43
Cerro Gordo	27,175.71		74,312.06	95.70				913.95	17,680.92		5,748.05	128,929.39
Cherokee	324.48	322.56						600.00			3,239.01	4,546.05
Chickasaw	39,064.89	399.49	341,329.37					6,439.02	28,130.77		10,739.07	417,969.55
Clarke	48,943.79		495,628.82					6,907.17	7,807.60		11,889.83	571,176.08
Clay	5,962.39	3,416.60										6,319.08
Clayton	349,446.76	16,662.82	438,767.59			184.85		50,335.05	89,056.31		8,633.08	1,018,106.46
Clinton	37,066.16		269,621.02					4,948.23	1,683.70		25,764.17	330,023.28
Crawford	125,129.94	8,968.73	500,540.96					26,015.28	101,044.28		5,702.64	767,101.63
Dallas	26,228.02	12,537.58			964.00	*14,136.40		4,086.60	71,614.94		16,169.19	117,694.59
Davis	24,719.37		171,610.08	2.50				9,963.17	4,674.39		210,969.51	356,923.87
Decatur	75,394.89	13,342.15	405,851.71		631.90	5,106.00	*98.60	19,359.15	10,456.86		6,629.41	529,049.47
Delaware	62,484.82	17,350.54	41,659.38			16,334.74		13,667.70	8,062.30		4,771.34	164,396.82
Des Moines					227.00			618.00	23,392.04		2,961.65	2,961.65
Dickinson	12,491.17	1,423.53						11,868.22	41,888.12		25,469.26	68,829.88
Dubuque	112,518.04		470,287.64	181.30		6,017.30		12,811.47	25,148.29		59,851.78	688,229.88
Emmet	19,874.80				1,017.31			15,504.75	20,913.91		15,198.53	555,094.53
Fayette	112,941.35	107,727.62	261,369.67	2,642.70				135.55			12,219.56	535,094.53
Floyd												30,087.14
Franklin	15,605.61	883.01	65,325.74	406.72	36.00			779.95	4,687.15	1,317.66	1,665.96	84,154.54

SCHEDULE NO. 9
 RECEIPTS AND EXPENDITURES BY FUNDS FOR YEAR
 DECEMBER 1, 1925, TO NOVEMBER 30, 1925

Funds	Balance December 1, 1925	Receipts During Year	Total	Expended for			Total Expended	Balance November 30, 1925
				Construction	Mainte- nance	Transfer to Bond Redemption and Interest		
Primary road	\$ 355,322.41	120,064.12	475,386.53	210,544.48	44,671,270.78	\$ 235,169.26	\$ 239,217.27	\$ 239,217.27
Road	2,212,000.24	18,465,972.26	20,677,972.50	17,462,212.70		3,215,759.80	17,462,212.70	3,215,759.80
E. O. W., Br. & Col. refund		2,259,217.00	2,259,217.00	6,449,264.21	859,977.48		7,309,241.69	859,977.48
Anticipation certificate		1,089.07	1,089.07	1,029.67			1,029.67	1,029.67
Development		500.00	500.00	926,491.75			926,491.75	440.00
County assessment		401.75	401.75	401.75			401.75	401.75
City		27,927.25	27,927.25	67,267.72			67,267.72	67,267.72
Inter-fund transfer		4,700,000.00	4,700,000.00			4,700,000.00		4,700,000.00
Totals	\$ 6,382,410.42	\$ 26,872,800.20	\$ 33,255,210.62	\$ 23,147,104.84	\$ 44,671,270.78	\$ 5,007,929.06	\$ 28,154,274.90	\$ 28,154,274.90

*Minus amounts caused by refunding of special assessments.

*Minus amount caused by credits returning money to the primary road fund, sent them in 1927 to pay interest on anticipation certificates, which was not used.

*Minus amount—inter-fund transfer.

SCHEDULE NO. 10
 RECEIPTS AND EXPENDITURES BY FUNDS AND PURPOSES
 DECEMBER 1, 1917, TO NOVEMBER 30, 1925

Funds	Total Receipts	Expended for			Total Expended	Balance November 30, 1925
		Construction	Maintenance	Transfer to Bond Redemption and Interest		
Primary road	\$ 118,226,400.21	66,845,805.67	829,482,428.31		\$ 946,328,234.00	\$ 827,115.05
Right of way, Br. & Col. refund	66,285,534.72	61,151,213.21			4,134,321.51	3,214,540.21
Anticipation certificate	12,200,028.49	12,200,028.49				899,286.23
Development	3,347,024.27	3,675,954.27			328,929.99	19.00
County assessment	1,000,112.07	1,000,112.07				440.00
City	1,325,025.94	1,325,025.94				1,325,025.94
Inter-fund transfer	4,700,000.00			4,700,000.00		4,700,000.00
Totals	\$ 206,120,117.44	\$ 145,165,346.38	\$ 829,482,428.31	\$ 4,700,000.00	\$ 155,070,874.69	\$ 7,281,286.06

*This total construction expenditure includes \$6,400.00 of primary funds expended on secondary roads.

*Minus amount—inter-fund transfer.

SCHEDULE NO. 11-a

CONSOLIDATED CASH STATEMENT OF ALL FUNDS
DECEMBER 1, 1928, TO NOVEMBER 30, 1929

RECEIPTS

Balances, November 30, 1928:		
Primary Road Funds, General Account.....	\$ 859,823.41	
Primary Road Funds, R. O. W., Bridge and Culvert Refund Account.....	3,218,946.38	
Primary Road Bond Fund.....	2,213,080.24	
Anticipation Certificate Fund.....	.00	
Special Assessment Fund.....	560.39	
Highway Commission Support Fund.....	92,535.75	
Contingent Fund (Revolving).....	300,000.00	\$ 6,884,946.17
<hr/>		
Primary Road Fund:		
Motor Vehicle License Fees.....	\$10,714,478.03	
Gasoline License Fees—Two Cents Tax.....	1,872,000.00	
Gasoline License Fees—One Cent Tax.....	3,230,317.93	
Federal Aid.....	2,537,341.35	
Miscellaneous.....	53.53	
Transferred from other funds—Highway Commission Support Fund.....	68,800.80	
Motor Vehicle Department.....	171,447.13	
R. O. W., Br. and Culv. Refund.....	4,700,000.00	23,294,434.77
<hr/>		
Primary Road Bond Fund:		
Bonds Sold—Principal.....	\$18,300,000.00	
Premiums on Bonds Sold.....	46,345.00	
Accrued Interest on Bonds Sold.....	57,626.59	18,403,971.59
<hr/>		
Anticipation Certificate Fund:		
Certificates Issued—Principal.....	\$.00	
Accrued Interest on Certificates Issued.....	1,089.07	
Premium Certificates Issued.....	.00	1,089.07
<hr/>		
Special Assessment Fund:		
Assessments Levied.....	\$ 4,669.47	
Accrued Interest.....	13.12	4,682.59
<hr/>		
Highway Commission Support Fund:		
Motor Vehicle License Fees.....	\$ 296,963.88	
Miscellaneous Sales.....	7,286.79	304,250.67
<hr/>		
Total Receipts.....	\$42,008,402.69	
Total Funds Available.....	\$48,692,349.86	

*Indicates Overdrawn.

SCHEDULE NO. 11-b

CONSOLIDATED CASH STATEMENT OF ALL FUNDS
DECEMBER 1, 1928, TO NOVEMBER 30, 1929

DISBURSEMENTS

Primary Road Fund:		
Construction.....	\$10,544,480.40	
Maintenance.....	4,621,701.78	
Primary Road Bond Redemption & Interest.....	2,530,866.26	
Right of Way, Bridge and Culvert Refunds.....	849,977.48	
Inter-fund Transfers.....	4,700,000.00	
Antic. Cert. Redemption and Interest.....	*219.24	\$23,246,806.68
<hr/>		
Primary Road Bond Fund:		
Construction.....	\$17,462,512.02	17,462,512.02
<hr/>		
Anticipation Certificate Fund:		
Construction.....	\$ 1,078.67	1,078.67
<hr/>		
Special Assessment Fund:		
Construction.....	\$ 4,802.02	4,802.02
<hr/>		
Highway Commission Support Fund:		
General and Administrative Expenditures.....	\$ 210,025.42	
Reverted to Primary Road Fund.....	68,800.80	278,826.22
<hr/>		
Total Disbursements.....	\$40,994,025.61	
Balances June 30, 1929:		
Primary Road Fund, General Account.....	\$ 3,227,115.05	
Primary Road Fund, R. O. W., Br. and Culv. Refund Account.....	899,286.83	
Primary Road Bond Fund.....	3,154,540.81	
Anticipation Cert. Fund.....	10.40	
Special Assessment Fund.....	440.96	
Highway Commission Support Fund.....	117,930.20	
Contingent Fund (Revolving).....	300,000.00	7,699,324.25
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Total Accounted for.....	\$48,693,349.86	

*Indicates Overdrawn.

SCHEDULE NO. 12

MEMORANDUM SHOWING COUNTY PRIMARY ROAD BONDS VOTED, ISSUED, REDEEMED, OUTSTANDING AND REMAINING UN-ISSUED NOVEMBER 30, 1929

County	Authorized	Issued	Un-issued	Retired	Outstanding
Adair	\$ 800,000.00	\$ 385,000.00	\$ 415,000.00		\$ 385,000.00
Adams	450,000.00	450,000.00			450,000.00
Allamakee	900,000.00		900,000.00		
Appanoose	1,000,000.00	490,000.00	510,000.00		490,000.00
Audubon	750,000.00	250,000.00	500,000.00		250,000.00
Benton	1,242,673.00	1,242,000.00	673.00		1,242,000.00
Black Hawk	2,500,000.00	1,820,000.00	680,000.00	\$ 380,000.00	1,440,000.00
Boone	1,300,000.00	250,000.00	1,050,000.00		250,000.00
Bremer	1,300,000.00	900,000.00	400,000.00		900,000.00
Buchanan	1,000,000.00	925,000.00	75,000.00		925,000.00
Butler	1,200,000.00	1,045,000.00	155,000.00		1,045,000.00
Carroll	1,500,000.00	340,000.00	1,160,000.00		340,000.00
Cass	1,500,000.00		1,500,000.00		
Cedar	712,000.00	712,000.00			712,000.00
Cerro Gordo	750,000.00	750,000.00		306,500.00	443,500.00
Chickasaw	600,000.00	585,000.00	15,000.00		585,000.00
Clarke	630,000.00	630,000.00			630,000.00
Clayton	1,500,000.00	1,135,000.00	365,000.00		1,135,000.00
Clinton	2,800,000.00	2,600,000.00	200,000.00	825,000.00	1,775,000.00
Crawford	1,500,000.00	775,000.00	725,000.00		775,000.00
Dallas	1,500,000.00		1,500,000.00		
Davis	600,000.00	600,000.00			600,000.00
Decatur	500,000.00		51,000.00		449,000.00
Delaware	1,350,000.00	650,000.00	700,000.00		650,000.00
Des Moines	1,000,000.00	800,000.00	200,000.00	9,000.00	791,000.00
Dubuque	2,700,000.00	2,180,000.00	520,000.00		2,180,000.00
Fayette	1,860,000.00	1,105,000.00	755,000.00		1,105,000.00
Floyd	1,000,000.00	855,500.00	144,500.00	300,000.00	555,500.00
Franklin	1,400,000.00	675,000.00	725,000.00	30,000.00	645,000.00
Fremont	1,015,000.00	952,000.00	63,000.00		952,000.00
Greene	1,000,000.00	780,000.00	220,000.00	60,000.00	720,000.00
Grundy	1,230,000.00		1,230,000.00		
Guthrie	1,200,000.00	150,000.00	1,050,000.00		150,000.00
Hamilton	1,350,000.00	200,000.00	1,150,000.00		200,000.00
Hancock	1,000,000.00	730,000.00	270,000.00	300,000.00	430,000.00
Hardin	1,300,000.00		1,300,000.00		
Harrison	1,000,000.00	1,000,000.00			1,000,000.00
Henry	900,000.00	900,000.00			900,000.00
Howard	750,000.00	545,000.00	205,000.00		545,000.00
Iowa	900,000.00	485,000.00	415,000.00		485,000.00
Jackson	1,000,000.00	725,000.00	275,000.00		725,000.00
Jasper	800,000.00	695,000.00	105,000.00		695,000.00
Jefferson	800,000.00	776,000.00	24,000.00		776,000.00
Johnson	849,148.00	849,000.00	148.00		849,000.00
Jones	1,200,000.00	1,170,000.00	30,000.00		1,170,000.00
Keokuk	1,300,000.00	687,000.00	613,000.00		687,000.00
Kossuth	1,500,000.00	1,135,000.00	365,000.00	127,000.00	1,008,000.00
Lee	1,488,000.00	1,155,000.00	333,000.00		1,155,000.00
Linn	3,167,836.00	1,767,000.00	1,400,836.00	*100,000.00	1,667,000.00
Lucas	532,000.00	532,000.00			532,000.00
Mahaska	1,800,000.00	1,200,000.00	600,000.00	25,000.00	1,175,000.00
Marion	1,300,000.00	330,000.00	970,000.00		330,000.00
Marshall	800,000.00	800,000.00		20,000.00	780,000.00
Mills	400,000.00	400,000.00			400,000.00
Monona	1,000,000.00	1,000,000.00		60,000.00	940,000.00
Monroe	600,000.00	600,000.00	200,000.00		400,000.00
Montgomery	1,050,000.00	600,000.00	450,000.00		600,000.00
Muscatine	1,430,000.00	650,000.00	800,000.00		650,000.00
O'Brien	1,500,000.00	1,500,000.00		400,000.00	1,100,000.00
O'Brien	1,450,000.00	950,000.00	500,000.00		950,000.00
Plymouth	1,300,000.00	1,015,000.00	285,000.00		1,015,000.00
Polk	3,500,000.00	3,450,000.00	50,000.00	773,000.00	2,677,000.00
Pottawattamie	2,600,000.00	1,245,000.00	1,355,000.00		1,245,000.00
Poweshiek	500,000.00	500,000.00			500,000.00
Scott	3,250,000.00	3,250,000.00		564,000.00	2,686,000.00
Shelby	800,000.00	250,000.00	550,000.00		250,000.00
Story	1,300,000.00	850,000.00	450,000.00		850,000.00
Tama	1,304,000.00	304,000.00	800,000.00		304,000.00

SCHEDULE NO. 12—Continued

County	Authorized	Issued	Un-issued	Retired	Outstanding
Taylor	750,000.00		750,000.00		
Union	550,000.00	365,000.00	185,000.00		365,000.00
Van Buren	875,000.00	500,000.00	375,000.00		500,000.00
Wapello	1,000,000.00	1,000,000.00		97,000.00	903,000.00
Warren	1,300,000.00	765,000.00	535,000.00		765,000.00
Washington	1,000,000.00	870,000.00	130,000.00		870,000.00
Wayne	800,000.00	725,000.00	75,000.00		725,000.00
Webster	1,900,000.00	325,000.00	1,575,000.00		325,000.00
Winneshek	1,800,000.00	1,105,000.00	695,000.00		1,105,000.00
Woodbury	3,200,000.00	2,885,000.00	315,000.00	815,000.00	2,070,000.00
Worth	650,000.00	570,000.00	80,000.00		570,000.00
Totals	\$99,815,657.00	\$65,895,500.00	\$33,920,157.00	\$ 5,191,500.00	\$60,704,000.00

IOWA STATE HIGHWAY COMMISSION
 FINANCIAL STATEMENT FOR THE YEAR ENDING NOVEMBER 30, 1929
 SCHEDULE NO. 12—Continued

SCHEDULE NO. 13—PART I
MAINTENANCE UNITS AND CLASSIFICATION PRIMARY ROADS
CONDITION NOVEMBER 30, 1929

(See Schedule No. 13, Part II, for Maintenance Expenditures by Counties and Units)

County	Unit	Primary Road No.	From	To	Earth Road Not Built	Earth Road Built to Grade	Sur-faced Gravel or Rock	Paved	Miles in Unit	Total Miles in Primary System
Adair	1	2	Cass Co.	Greenfield	8.8	2.5		2.0	13.3	51.3
	2	25	Guthrie Co.	Greenfield			15.3		15.3	
	3	2	Madison Co.	Greenfield		4.5		7.1	11.6	
	4	25	Union Co.	Greenfield			10.7	.4	11.1	
Total					8.8	7.0	26.0	9.5		
Adams	1	34	Montgomery Co.	Corning				10.1	10.1	48.3
	2	34	Corning	Union Co.		9.0		4.8	13.8	
	3	148	Taylor Co.	Cass Co.	12.0		5.8		17.8	
	4	49	Road No. 34	Lenox		6.6			6.6	
Total					12.0	15.6	5.8	14.9		
Allamakee	1	9	Waukon	Winneshiek Co.			7.8		7.8	83.2
	2	9	Waukon	Lansing			16.1		16.1	
	3	13	State Line	Waukon	11.3	9.2				
	4	119	Road No. 13	Dorchester	1.0				21.5	
	5	13	Waukon	Road No. 51			2.6		17.4	
Appanoose	1	3	Wayne Co.	End of paving			.5	4.9	5.4	80.0
	2	128	Myatic	Road No. 3			3.0		3.0	
	3	3	Davis Co.	End of paving		11.8			11.8	
	4	142	Road No. 3	Moulton			2.3		14.1	
	5	6	Monroe Co.	End of paving		7.9			7.9	
Audubon	1	7	Shelby Co.	W. Jet. No. 7 and No. 71		10.2			10.2	42.1
	2	7	Guthrie Co.	W. Jet. No. 7 and No. 71		8.5			8.5	
	3	71	Carroll Co.	W. Jet. No. 7 and No. 71		3.2		9.4	12.7	
	4	71	Cass Co.	W. Jet. No. 7 and No. 71		10.7			10.7	
	Total					32.7		9.4		
Benton	1	218	Black Hawk Co.	Road No. 8			5.2	8.1	13.3	84.0
	2	11	Linn Co.	Buchanan Co.			4.0		4.0	
	3	101	End of paving	Road No. 11			12.3		12.3	
	4	92	Road No. 101	Urbana			.6		16.9	
	5	218	Road No. 8	Road No. 30			.4	21.8	22.2	
Black Hawk	1	20	Butler Co.	Buchanan Co.				21.6	21.6	75.0
	2	218	Benton Co.	Bremers Co.	.1			23.5	23.6	
	3	59	Waterloo	Hudson			7.1		7.1	
	4	59	Hudson	Tama Co.			4.0		11.1	
	5	59	Road No. 59	Grundy Co.			5.6		5.6	
Boone	1	30	Story Co.	Greene Co.				13.7	13.7	78.0
	2	17	Greene Co.	Dallas Co.			8.0	8.4	16.1	
	3	16	Dallas Co.	Webster Co.			22.7		22.7	
	4	60	Polk Co.	Hamilton Co.			25.2		25.2	
	Total						69.6	8.4		
Bremer	1	218	Janesville	Chickasaw Co.			.6	16.9	17.5	72.3
	2	19	Waverly	Road No. 52				6.4	6.4	
	3	59	Road No. 10	Black Hawk Co.				4.6	11.0	
	4	98	Butler Co.	Fayette Co.			13.0	3.6	16.6	
Buchanan	1	59	Road No. 10	Chickasaw Co.				14.3	14.3	72.3
	2	10	Butler Co.	Fayette Co.				3.6	3.6	
	3	59	Road No. 10	Chickasaw Co.				14.3	14.3	
	4	98	Sumner	Road No. 59			12.9		12.9	
Total						40.8	31.5			

SCHEDULE NO. 13—LEVEL I—Continued

SCHEDULE NO. 13—PART I—Continued

County	Unit	Primary Road No.	From	To	Earth Road Not Built	Earth Road Built to Grade	Surfaced Gravel or Rock	Paved	Miles in Unit	Total Miles in Primary System
Buchanan	1	20	Black Hawk Co.	Delaware Co.				23.3	23.2	
	2	11	Fayette Co.	Independence				11.3	11.2	
	3	11	Linn Co.	Independence				11.0	11.0	
Total							45.4		45.4	
Buena Vista	1	5	Storm Lake	Cherokee Co.			7.9		7.9	
	2	5	Storm Lake	Pocahontas Co.			15.0			
	3	71	Road No. 5	Sac Co.			4.5		19.5	
	4	10	Clay Co.	Pocahontas Co.			20.5		20.5	
4	71	Clay Co.	Storm Lake			19.7		19.7		
Total						67.6			67.6	
Butler	1	14	Floyd Co.	Grundy Co.	2.1		20.8		22.9	
	2	10	Bremer Co.	Clarksville			5.4			
	3	10	Gap in paving	Near Dumont			.2			
	4	53	Road No. 10	Clarksville			2.5		8.1	
3	20	Black Hawk Co.	Ackley			4.3	22.9	27.2		
4	10	Franklin Co.	Clarksville				18.6	18.6		
Total					2.1		33.2	41.5		78.8
Calhoun	1	5	Pomeroy	Webster Co.			11.3		11.3	
	2	20	Sac Co.	Webster Co.			24.1		24.1	
	3	151	Sac Co.	Road No. 17			9.2		9.2	
	4	17	Greene Co.	Road No. 5			27.5			
4	124	Road No. 17	State Park			.5		28.0		
Total						72.6			72.6	
Carroll	1	46	Greene Co.	Crawford Co.			21.3	.1	21.4	
	2	20	Greene Co.	Crawford Co.			11.0	12.3	23.3	
	3	71	Sac Co.	Audubon Co.			30.2		30.2	
Total						58.5	12.4		70.9	

Cass	1	22	Adair	Pottawattamie Co.		27.7	.5	28.2		
	2	71	Montgomery Co.	Audubon Co.		33.9		33.9		
	3	100	Griswold	Road No. 71	7.9					
	3	2	Road No. 32	Adair Co.	21.0					
3	148	Adams Co.	Road No. 2	7.0				35.9		
Total					35.9	31.6	.5		68.0	
Cedar	1	30	Linn Co.	Cedar Co.			21.5	21.5		
	2	38	Jones Co.	Muscatine Co.			19.0	7.8	26.8	
	3	1	Johnson Co.	Road No. 38			11.3		11.3	
	4	74	Tipton	Bennett			13.6		13.6	
Total						43.9	29.3		73.2	
Cerro Gordo	1	18	Floyd Co.	Hancock Co.			18.0			
	2	65	Franklin Co.	Gravel north of Mason City			15.3		33.3	
	2	65	Worth Co.	Gravel north of Mason City			4.2		4.2	
	3	107	Clear Lake	Thornton			11.7		11.7	
	4	106	Road No. 106	Bayside			3.2		3.2	
5	NewRd.	Mason City	Clear Lake		5.2	1.0		6.2		
Total						5.2	15.9	37.5	58.6	
Cherokee	1	5	Buena Vista Co.	Plymouth Co.			29.9		29.9	
	2	21	Ida Co.	O'Brien Co.			24.3			
	3	110	Road No. 21	Larrabee			.5		24.8	
	3	81	Road No. 21	Ida Co.			11.5		11.5	
	4	33	Road No. 5	Meriden			3.4			
4	145	Road No. 5	Cleghorn			4.6				
4	143	Road No. 5	Marcus			1.0		9.0		
Total						75.2			75.2	
Chickasaw	1	15	Floyd Co.	New Hampton			11.2		11.2	
	2	218	Floyd Co.	Bremer Co.				3.0		
	3	18	New Hampton	Williamstown				5.8	8.8	
	4	59	Williamstown	Howard Co.				10.3	10.3	
	4	15	Williamstown	Bremer Co.			4.5			
3	24	Winneshiek Co.	Fayette Co.			11.2		15.7		
3			New Hampton		1.5	13.4		14.9		
Total					1.5	40.3	19.1		60.9	

SCHEDULE NO. 13—PART I—Continued

County	Unit	Primary Road No.	From	To	Earth Road Not Built	Earth Road Built to Grade	Surfaced Gravel or Rock	Paved	Miles in Unit	Total Miles in Primary System
Clarke	1	34	Union Co.	Osceola						
	2	152	Murray	Road No. 34		12.6				
	3	34	Osceola	Lucas Co.		.5			18.1	
	4	104	Woodburn	Road No. 34	1.3			10.4		
Total										
									11.7	
									12.1	18.1
								9.0	9.0	
Clay	1	10	O'Brien Co.	Buena Vista Co.	1.3	13.1		31.5		45.9
	2	71	Dickinson Co.	Spencer			6.5		6.5	
	3	18	O'Brien Co.	Palo Alto Co.			7.3		7.3	
	4	71	Buena Vista Co.	Spencer			24.5		24.5	
Total										
									18.0	16.0
									54.3	54.3
									3.0	
Clayton	1	10	Strawberry Point	Fayette Co.						
	2	13	Elkader	Strawberry Point				3.0		
	3	19	Road No. 112	Strawberry Point				14.0	17.0	
	4	19	Road No. 13	Delaware Co.			5.9			
	5	55	Road No. 18	Allamakee Co.	2.4		2.2		8.1	
	6	56	Elkader	Dubuque Co.	16.1	4.0				
	7	13	Elkader	Fayette Co.			10.6		22.5	
	8	18	McGregor	Road No. 18			12.1		10.6	
	9	55	Road No. 128	Postville					20.1	
	10	128	Road No. 13	Guttenberg			9.1			
Total										
									7.1	48.4
					18.5	4.0	47.0	37.1		106.6
Clinton	1	30	Cedar Co.	Clinton						
	2	99	Road No. 30	Scott Co.				32.9	32.9	
	3	61	Scott Co.	Jackson Co.			.3	7.1	7.4	
	4	136	Road No. 61	Charlotte				15.0	15.0	
	5	136	Clinton	Charlotte				16.4	16.4	
Total										

Crawford	2	45	Manilla	Road No. 46		1.8				
	3	45	Road No. 4	Manning		6.0	7.8			
	4	45	Denison	Shelby Co.		10.2				
	5	30	Harrison Co.	West Side			.7	24.7	25.4	
	6	4	Sac Co.	Denison			13.0		15.0	
Total										
Dallas	1	16	Adel	Madison Co.						
	2	7	Polk Co.	Guthrie Co.			8.1		8.1	
	3	32	Polk Co.	Madison Co.			23.3		23.3	
	4	96	Road No. 16	Madison Co.			27.2		27.2	
	5	16	Boone Co.	Ward			5.2			
Total										
Davis	1	3	Appanoose Co.	Bloomfield		3.9		8.1	12.0	
	2	3	Van Buren Co.	Bloomfield				14.2	14.2	
	3	63	Wapello Co.	Bloomfield			10.3		10.3	
	4	63	State Line	Road No. 3			10.9		10.9	
Total										
Decatur	1	3	Road No. 60	Ringgold Co.	10.9	3.8			14.7	
	2	63	Leon	Wapello Co.			9.9		9.9	
	3	65	Leon	Clarke Co.				10.6	10.6	
	4	69	Road No. 3	State line				16.7	16.7	
Total										
Delaware	1	20	Buchanan Co.	Dubuque Co.				22.2	22.2	
	2	116	Road No. 20	Fish Hatchery	1.6				1.6	
	3	13	Linn Co.	Clayton Co.			23.6			
	4	112	Edgewood	Road No. 13			1.9		25.5	
Total										

SCHEDULE NO. 13—PART I—Continued

County	Unit	Primary Road No.	From	To	Earth Road Not Built	Earth Road Built to Grade	Surfaced Gravel or Rock	Paved	Miles in Unit	Total Miles in Primary System
Des Moines	1	34	Henry Co.	Burlington					11.7	
	2	89	Road No. 34	Burlington					4.0	15.7
	3	61	Sec. 11-70-3	Sec. 2-72-3					12.1	12.1
	4	61	Lee Co.	Burlington					6.6	6.6
Total					.3		2.9		3.2	
										37.6
Dickinson	1	9	Osceola Co.	Emmet Co.			24.4		24.4	
	2	71	Clay Co.	Milford				4.8	4.8	
	3	71	Spirit Lake	State line			7.1		7.1	
	4	71	Spirit Lake	Milford			6.3		6.3	
Total							37.8	4.8		42.6
Dubuque	1	55	Dubuque	Luxemburg				18.4	18.4	
	2	20	Dyersville	Dubuque				21.0	21.0	
	3	161	Road No. 61	Cascade			12.4	8.2	20.6	
	4	61	Dubuque	Zwingle				12.8	12.8	
	5	55	Gaps on No. 55			2.7	5.1		7.8	
Total						2.7	17.5	60.4		80.6
Emmet	1	9	Dickinson Co.	Kossuth Co.			22.6		22.6	
	2	43	State line	Road No. 9			8.3		8.3	
	3	17	Esterville	Palo Alto Co.			10.5		10.5	
Total							41.4			41.4

Fayette	1	11	West Union	Duchanan Co.				22.6	22.6	
	2	18	Chickasaw Co.	Road No. 55	.7		27.3			
		53	Winneshiek Co.	Postville			.1	1.7		
		108	Hawkeye	Road No. 18			1.6		31.5	
	3	10	Bremser Co.	Clayton Co.			8.6	15.4	24.0	
	4	134	Road No. 11	Road No. 10			11.4		11.4	
Total							68.1	39.7		108.5
Floyd	1	15	Nora Springs	Floyd				12.2		
		218	Chickasaw Co.	Floyd				13.5	25.7	
	2	218	Mitchell Co.	Floyd			5.6		5.6	
	3	147	Road No. 18	Road No. 14	6.5		5.9			
		14	Charles City	Road No. 147			6.4		18.8	
	4	54	Marble Rock	Road No. 14			2.5			
Total						6.5	35.5	25.7		67.7
Franklin	1	10	Wright Co.	Hampton			13.3		13.3	
	2	10	Butler Co.	Hampton			8.7		8.7	
	3	65	Cero Gordo Co.	Hardin Co.				20.1	20.1	
Total							22.0	20.1		42.1
Fremont	1	3	Sidney	State line	13.2				13.2	
	2	3	Sidney	Shenandoah				13.8	13.8	
	3	4	Tabor	State line		1.8		18.2	20.0	
	4	48	Page Co.	State line	6.7				6.7	
	5	42	Road No. 4	Riverton	3.8				3.8	
Total					23.7	1.8		32.0		57.5
Greene	1	20	Carroll Co.	Boone Co.				22.0	22.0	
		17	Jefferson	End of paving				2.0	24.0	
	2	17	Calhoun Co.	End of paving			14.1		14.1	
	3	25	Seranton	Guthrie Co.			10.6			
	4	46	Road No. 25	Carroll Co.			3.9		14.5	
Total							48.7	24.0		72.7

SCHEDULE NO. 13—PART I—Continued

County	Unit	Primary Road No.	From	To	Earth Road Not Built	Earth Road Built to Grade	Surfaced Gravel or Rock	Paved	Miles in Unit	Total Miles in Primary System
Grundy	1	14	Marshall Co.	Butler Co.			23.1		23.1	
	2	58	Hardin Co.	Road No. 14			5.0			
		14	Road No. 58	Grundy Center			6.8			
	3	90	Black Hawk Co.	Grundy Center			11.4		23.2	
		57	Black Hawk Co.	Road No. 14			11.2		11.2	
Total							57.5			57.5
Guthrie	1	25	Adair Co.	Guthrie Center	13.7		1.2		14.9	
	2	7	Audubon Co.	Dallas Co.			22.5		22.5	
	3	32	Adair	Dallas Co.		14.6		5.0	19.6	
	4	25	Greene Co.	Guthrie Center	14.4		1.0		15.4	
Total					28.1	14.6	24.7	5.0		72.4
Hamilton	1	20	Webster Co.	Hardin Co.			16.4	5.8	22.2	
	2	15	Wright Co.	Story Co.			22.2		22.2	
	3	60	Boone Co.	Webster Co.			16.7		16.7	
	4	60	Wright Co.	Road No. 20			6.0		6.0	
Total							61.3	5.8		67.1
Hancock	1	15	Kossuth Co.	Cerro Gordo Co.				24.3	24.3	
	2	15	Winnebago Co.	Road No. 18			10.5		10.5	
	3	15	Wright Co.	Garner			12.7		12.7	
	4	111	Britt	Kanawha			10.4		10.4	
Total							33.6	24.3		57.9
Hardin	1	65	Franklin Co.	Road No. 20			2.4			
	2	29	Iowa Falls	Ackley			10.5		12.9	
	3	65	Story Co.	Iowa Falls			22.7		22.7	
	2	58	Road No. 65	Grundy Co.			13.8			
	194	Road No. 65	Road No. 58			5.1				
	113	State Park	Road No. 58			4.4		19.3		
	4	20	Iowa Falls	Hamilton Co.			12.1		12.1	
Total							67.0			67.0

Harrison	1	30	Pottawattamie Co.	Crawford Co.			1.1	20.1	27.9	
	2	75	Monona Co.	Missouri Valley				25.9	25.9	
	3	127	Road No. 75	Logan	9.6		7.3	2.0	18.9	
	4	39	Missouri Valley	State line				1.8	11.8	
Total					19.6	7.3	4.9	52.0		83.8
Henry	1	34	Jefferson Co.	Des Moines Co.				17.4		
	2	129	Rome	Road No. 34			2		17.6	
	2	161	Mt. Pleasant	Washington Co.			1.7		10.3	12.0
	3	161	Mt. Pleasant	Lee Co.					10.0	10.0
	4	125	Salem	Road No. 161	2.6					
	133	Oakland Mills	Mt. Pleasant	4.0					6.6	
	78	Winfield	Road No. 161			5.6			5.6	
Total					6.6	7.3	2	37.7		51.8
Howard	1	9	Mitchell Co.	Winneshiek Co.			13.8	9.4	23.2	
	2	59	Road No. 9	Chester	4.6		6	5.0	10.2	
	3	59	Road No. 9	Chickasaw Co.				11.0	11.0	
	4	52	Elma	Road No. 59				6.4	6.4	
Total					4.6	6	25.2	20.4		50.5
Humboldt	1	10	Humboldt	Gilmore City			12.1		12.1	
	2	10	Wright Co.	Dakota City			13.0		13.0	
	3	16	Kossuth Co.	Humboldt			11.8		11.8	
	4	16	Webster Co.	Road No. 10			6.1		6.1	
Total							43.0			43.0
Ia	1	30	Woodbury Co.	Sac Co.			15.6			
		131	Road No. 30	Road No. 30			1.1		16.7	
	2	31	Cherokee Co.	Road No. 35			13.3		13.3	
	35	Sac Co.	Woodbury Co.			19.0		19.0		
Total							49.0			49.0
Iowa	1	149	Road No. 32	End of paving			16.0		16.0	
	2	32	End of paving							
		73	Poweshiek Co.	Johnson Co.			14.7	13.0	27.7	
	3	73	Benton Co.	Marengo	11.7		1.1		12.8	
	4	159	Benton Co.	Road No. 32	5.7		1.6		7.3	
	149	North English	End of paving					4.8	4.8	
Total					17.4	18.7	14.7	17.8		68.6

SCHEDULE NO. 13—PART I—Continued

County	Unit	Primary Road No.	From	To	Earth Road Not Built	Earth Road Built to Grade	Surfaced Gravel or Rock	Paved	Miles in Unit	Total Miles in Primary System
Jackson	1	61	Dubuque Co.	End of paving			1.0	14.2	15.2	
	2	117	Maquoketa	Sabula		20.1			20.1	
	3	62	Maquoketa	End of paving			17.7		17.7	
	4	117	Maquoketa	Jones Co.			10.3		10.3	
	5	61	Maquoketa	Clinton Co.				1.5	1.5	
		62	Bellevue	End of paving				1.8	1.8	
Total						26.1	29.0	17.5		72.6
Jasper	1	63	Polk Co.	Marion Co.			15.7		15.7	
	2	64	Story Co.	Prairie City			19.1		19.1	
	3	14	Marion Co.	Marshall Co.			27.5		27.5	
	4	32	Poweshiek Co.	Polk Co.			5.3	24.9	30.2	
Total						67.6	24.9		92.5	
Jefferson	1	34	Wapello Co.	Fairfield				10.2	10.2	
	2	34	Henry Co.	Fairfield				11.6	11.6	
	3	1	Road No. 77	Fairfield				8.8	8.8	
	4	1	Van Buren Co.	Fairfield				6.6	6.6	
	5	24	Cedar Creek gap				.2		.2	
		1	Cedar Creek gap			.2		.2		
		77	Richland	Road No. 1			3.6		3.6	
		1	Road No. 77	Keokuk Co.			5.8		5.8	9.8
Total							9.8	37.2		47.0
Johnson	1	109	Road No. 32	Oxford				1.0	1.0	
	2	32	Iowa Co.	Muscatine Co.				24.9	24.9	25.9
	3	161	Linn Co.	Iowa City				14.5	14.5	14.5
	4	1	Washington Co.	Iowa City			14.6		14.6	14.6
	5	161	Washington Co.	Iowa City and gaps	3.0	6.7	.8		10.5	10.5
		1	Cedar Co.	Iowa City			7.7		7.7	7.7
Total					3.0	6.7	23.1	40.4		73.2

Jones	3	161	Linn Co.	Cascade				23.9	23.9	
	2	153	Oxford Junction	Wyoming	7.9				7.9	
	3	38	Cedar Co.	Wyoming			8.5		8.5	
	4	117	Anamosa	Wyoming			4.7	16.2	20.9	
	5	113	Delaware Co.	Monticello	3.6			.2		
		161	Paving gap Road No. 161				.8		4.6	
Total					10.8		14.1	40.3		65.2
Keokuk	1	2	Mahaska Co.	Sigourney			10.1		10.1	
		108	Delta	Road No. 2			.5		.5	
		83	What Cheer	Road No. 2			5.7		6.2	14.3
	2	2	Washington Co.	Sigourney				12.7	12.7	14.7
		159	Harper	Road No. 2	2.0					2.0
3	149	Iowa Co.	Road No. 2	1.9	14.5				16.4	
4	63	Wapello Co.	Road No. 149				1.0		1.0	
5	149	Road No. 63	Sigourney	4.0	8.5		6.8		20.3	
	77	Keota	Richland	11.3			1.8		13.1	
Total					19.2	23.0	16.1	20.5		78.8
Kossuth	1	9	Emmet Co.	Winnebago Co.			22.9		22.9	
	2	18	Palo Alto Co.	Road No. 16				10.8	10.8	
	3	44	Humboldt Co.	Road No. 18			12.5		12.5	23.3
	4	38	Hancock Co.	Algona				12.6	12.6	12.6
	5	16	State line	Road No. 9			11.2		11.2	11.2
	16	Humboldt Co.	Road No. 9			10.5	21.0	31.5	31.5	
Total							57.1	44.4		101.5
Lee	1	3	Van Buren Co.	Road No. 61	9.7	8.5			18.2	
	2	103	Road No. 161	Ft. Madison	15.4				15.4	
	3	161	Henry Co.	Road No. 61				22.4	22.4	
	4	61	Keokuk	Montrose				8.8	8.8	31.2
	5	61	Des Moines Co.	Ft. Madison			1.0	7.6	8.6	8.6
	61	Montrose	Ft. Madison			5.8		5.8	5.8	
Total					25.1	8.5	9.8	38.8		82.2
Linn	1	30	Tama Co.	Cedar Co.				20.1	20.1	
		161	Johnson Co.	Cedar Rapids				5.9	5.9	26.0
	2	11	Benton Co.	Cedar Rapids			22.0		22.0	
	3	161	Jones Co.	Marion				11.0	11.0	11.0
		34	Road No. 30	Marion			5.8		5.8	16.8
4	150	Iowa Co.	Road No. 30	4.1			7.8	11.9	11.9	
	13	Delaware Co.	Marion			22.1		22.1	22.1	
Total					4.1		57.7	37.0		96.8

SCHEDULE NO. 13—PART I—Continued

County	Unit	Primary Road No.	From	To	Earth Road Not Built	Earth Road Built to Grade	Surfaced Gravel or Rock	Paved	Miles in Unit	Total Miles in Primary System
Louisa	1	61	Sec. 2-72-3	Muscatine Co.			20.7		20.7	
	2	76	Wapello	Columbus Junction			18.1		18.1	
	3	2	Washington Co.	Road No. 61			14.2	1.3	15.5	
	4	76	Columbus Junction	Muscatine Co.	3.5				3.5	
Total					3.5		48.0	1.3		52.8
Lucas	1	34	2 Mi. W. of Chariton	Clarke Co.				9.5	9.5	
	2	34	2 Mi. W. of Chariton	Monroe Co.				12.4	12.4	
	3	14	Chariton	Marion Co.	7.8		5.9			
	4	97	Russell	Road No. 34			1.0		14.7	
	5	137	Warren Co.	Wayne Co. Road No. 34	10.6	7.5			7.5	10.6
Total					18.4	7.5	6.9	21.9		54.7
Lyon	1	9	State line	Osceola Co.			33.9		33.9	
	2	18	State line	Road No. 75			15.8		15.8	
	3	75	State line	Sioux Co.			16.5		16.5	
Total							66.2			66.2
Madison	1	16	Dallas Co.	Winterset			11.4		11.4	
	2	16	Union Co.	Winterset	15.0	4.4				
	3	70	Road No. 16	Macksburg	.8				20.2	
	4	2	Adair Co.	Winterset	6.5	5.6			12.1	
Total					22.3	10.0	22.8			55.6

Mahaska	1	63	Oskaloosa	Marion Co.				12.8		
	2	63	Oskaloosa	Eddyville			4.6		3.6	
	3	63	Oskaloosa	Keokuk Co.			8.0		3.5	11.8
	4	63	Oskaloosa	Marion Co.	6.5	1.7			2.4	11.5
	5	59	Oskaloosa	Road No. 149			.2		14.3	14.5
Total		146	New Sharon	Poweshiek Co. Poweshiek Co.	1.4	1.2		.9	10.7	22.5
Total					17.2	2.9	12.8	48.5		81.4
Marion	1	63	Mahaska Co.	Jasper Co.			5.5	7.6	13.1	
	2	2	Warren Co.	Pleasantville	3.7				15.3	
	3	2	Mahaska Co.	Knoxville	3.7	8.2			11.9	
	4	14	Jasper Co.	Knoxville			13.6		15.6	
	5	6	Monroe Co.	Knoxville			15.3			19.9
Total		156	Lucas Co. Road No. 6	Lucas Co. Bussey	10.0	4.5			35.1	
Total					22.7	42.6	19.1	7.6		92.0
Marshall	1	30	Tama Co.	Story Co.				24.7		
	2	14	Marshalltown	North and south				2.8	27.5	
	3	14	Grundy Co.	End of paving			8.3		8.3	
	4	14	Jasper Co.	End of paving			12.7		12.7	
	5	146	Road No. 30	LeGrand			.2			
Total		30	Paving gaps	Jasper Co. Road No. 30	.6		7.3		.8	
Total							29.1	27.5		56.6
Mills	1	34	Pottawattamie Co.	Road No. 4				11.9	11.9	
	2	34	Montgomery Co.	Road No. 4			6.5		8.4	
	3	4	Road No. 34	Malvern					1.6	15.5
	4	4	Road No. 34	Tabor					9.0	9.0
Total			Road No. 34	Pottawattamie Co.	11.9				11.9	
Total					11.9	6.5		80.9		49.3
Mitchell	1	9	Osage	Howard Co.			9.8		9.8	
	2	9	Osage	Worth Co.			17.4		17.4	
	3	215	Road No. 2	Floyd Co.			7.3		7.3	
	4	215	Osage	State line			19.8		19.8	
	5	105	St. Ansgar	Worth Co.	6.4				6.4	
Total					6.4		54.3			60.7

SCHEDULE NO. 13—PART I—Continued

County	Unit	Primary Road No.	From	To	Earth Road Not Built	Earth Road Built to Grade	Surfaced Gravel or Rock	Paved	Miles in Unit	Total Miles in Primary System
Monona	1	75	Woodbury Co.	Onawa				12.5	12.5	
	2	75	Harrison Co.	Onawa				10.6	10.6	
	3	37	Crawford Co.	Onawa			24.0		24.0	
	4	141	Woodbury Co.	Crawford Co.				17.3	17.3	
	5	35	Ida Co.	Road No. 37		5.5	9.6	9.0	17.3	24.1
Total					5.5	9.6	33.0	40.4		88.5
Monroe	1	6	Marion Co.	Albia		9.0			9.0	
	2	59	Eddyville	Albia	13.7				13.7	
	3	34	Lucas Co.	Wapello Co.				24.2	24.2	
	4	6	Albia	Appanoose Co.		8.1			8.1	
	5	68	Melrose	Road No. 34			1.0		1.0	
Total					13.7	17.1	1.0	24.2		56.0
Montgomery	1	34	Mills Co.	Red Oak		7.8			7.8	
	2	34	Adams Co.	Red Oak				15.7		
		120	Road No. 34	Stanton			3.0		17.7	
	3	48	Page Co.	Red Oak	6.8				6.8	
4	71	Page Co.	Cass Co.		10.6		5.1	15.7		
Total					6.8	20.4		20.8		48.0
Muscatine	1	61	Louisa Co.	Muscatine			8.2	13.1	21.3	
	2	22	Road No. 38	Blue Grass			17.0		17.0	
	3	32	Durant	Johnson Co.			19.3	5.5	24.8	
	4	76	Louisa Co.	West Liberty	9.7		8.5		18.2	
	5	38	Muscatine	Adair Co.			10.8		10.8	
Total					9.7		63.8	18.6		92.1

O'Brien	1	18	Sioux Co.	Clay Co.				22.3	22.3		
	2	10	Sioux Co.	Clay Co.			15.3		15.3		
	3	21	Osceola Co.	Cherokee Co.			10.0		10.0		
	4	10	Paulina	Sutherland				10.0	10.0		
		21	Road No. 18	Road No. 10				15.3	25.3		
Total							25.3	45.6		70.9	
Osceola	1	9	Lyon Co.	Dickinson Co.			25.5		25.5		
	2	21	State line	O'Brien Co.			17.3		17.3		
Total							42.8			42.8	
Page	1	3	Shenandoah	Taylor Co.				22.8	22.8		
	2	71	Montgomery Co.	Braddyville		11.6		10.4	22.0		
	3	84	Road No. 71	College Springs			5.4		5.4		
	4	48	Montgomery Co.	Essex	8.1	10.4			18.5		
Total					8.1	27.4		33.2		68.7	
Palo Alto	1	18	Clay Co.	Kossuth Co.			11.9	12.2	24.1		
	2	17	Pocahontas Co.	Mallard			2.0		2.0		
	3	17	Emmet Co.	Road No. 18			9.1		9.1		
	4	17	Mallard	Emmetsburg				11.2	11.2		
Total							23.0	23.4		46.4	
Plymouth	1	75	Woodbury Co.	LeMars				16.1	16.1		
	2	5	Cherokee Co.	LeMars				14.6			
	3	75	Sioux Co.	LeMars				7.3	21.9		
	3	140	Woodbury Co.	Road No. 5				17.5	17.5		
	4	5	Akron	LeMars				20.3			
		29	Woodbury Co.	Road No. 5				17.6	38.0		
5	12	Woodbury Co.	Akron	9.0	12.4			21.4			
Total					9.0	12.4		55.4	38.0		114.9
Pocahontas	1	10	Buena Vista Co.	Road No. 17			12.3		12.3		
	2	17	Palo Alto Co.	Road No. 17			21.4		21.4		
	3	44	Kossuth Co.	Road No. 10			16.0		16.0		
	4	10	Humboldt Co.	Pocahontas			11.3		11.3		
	5	5	Buena Vista Co.	Calhoun Co.			15.0		15.0		
Total							76.0			76.0	

SCHEDULE NO. 13—PART I—Continued

County	Unit	Primary Road No.	From	To	Earth Road Not Built	Earth Road Built to Grade	Sur-faced Gravel or Rock	Paved	Miles in Unit	Total Miles in Primary System
Polk	1	65	Story Co.	Warren Co.					17.5	
		29	Des Moines	Warren Co.					5.0	
		7	Dallas Co.	Johnson Station					4.8	
		6	Warren Co.	Des Moines					1.5	
		123	Road No. 28	Des Moines					1.5	
		32	Dallas Co.	Des Moines					4.6	
		60	Dallas Co.	Des Moines					19.3	
		122	Urbandale West						.1	59.4
		87	Elkhart	Road No. 65				3.5		
		88	Altoona	Bondurant				2.0		
2	155	63	Road No. 65	State Park	6.0				11.5	
		33	Jasper Co.	Des Moines					9.4	
3	63	33	Jasper Co.	Des Moines					9.2	
		126	Road No. 32	Mitchellville					.6	
4	89	32	Des Moines	Camp Dodge					4.9	
		32	Nobleton crossing						.3	
5	32									
Total					6.0		5.8	83.5		96.3
Pottawattamie	1	30	Harrison Co.	Council Bluffs					16.9	
		34	Mills Co.	Council Bluffs					6.3	23.8
		7	Avoca	Council Bluffs	6.2	8.2			15.4	29.8
		32	Cass Co.	Council Bluffs		27.8			8.1	35.9
		4	Mills Co.	Avoca	21.2					
4	83	83	Walnut	Avoca	5.7					26.9
Total					33.1	36.0	.6	46.7		116.4
Poweshiek	1	146	Mahaska Co.	Marshall Co.	8.6	9.5	10.5			28.6
		32	Jasper Co.	Iowa Co.				2.7	21.2	23.9
		59	Tama Co.	Mahaska Co.				23.7		23.7
Total					8.6	9.5	36.9	21.2		76.2

Ringgold	1	3	Mt. Ayr	Taylor Co.		6.9	5.7			12.6	
		2	16	Mt. Ayr	State line	12.7	3.3			16.0	
		3	16	Mt. Ayr	Union Co.					12.4	
		4	3	Mt. Ayr	Decorah Co.	.2	11.4			11.6	
Total					12.9	21.6	18.1			62.6	
Nac	1	20	Ida Co.	Calhoun Co.						28.7	
		4	Road No. 20	Crawford Co.						30.1	
		35	Ida Co.	Road No. 71						12.6	
		36	Wall Lake	Road No. 25						2.5	
		71	Buena Vista Co.	Carroll Co.						26.8	
4	151	71	Road No. 71	Calhoun Co.					.8	27.6	
Total							91.5			91.5	
Scott	1	32	Davenport	Durant						16.5	
		61	Muscatine Co.	End of paving						11.9	
		22	Blue Grass	Davenport						6.3	
		74	Cedar Co.	End of brick						18.5	
	2	99	122	Road No. 74	Davenport					11.4	61.0
			99	Bettendorf	End of brick					1.4	
			61	Davenport	Brick north					5.4	
			74	Davenport	End of brick					11.8	
Total							84.7			84.7	
Shelby	1	89	Portsmouth	Harlan						9.3	
		4	Crawford Co.	Harlan	.8	12.5				13.3	
		7	Audubon Co.	Harlan		12.3				12.3	
		4	Pottawattamie Co.	Harlan						9.8	
		4	Pottawattamie Co.	Avoca		1.2					
5	7	7	End of paving	Avoca						11.0	
Total					.8	26.0	9.3	0.8		45.9	
Sioux	1	10	Orange City	Alton						2.4	
		18	Road No. 75	Hull						2.2	
		10	Hawarden	O'Brien Co.						27.1	
		73	Plymouth Co.	Lyon Co.						25.3	
		4	O'Brien Co.	Hull						13.8	
5	26	26	Road No. 75	Road No. 18					8.7	8.7	
Total							74.9	4.6		79.5	

SCHEDULE NO. 13—PART I—Continued

County	Unit	Primary Road No.	From	To	Earth Road Not Built	Earth Road Built to Grade	Surfaced Gravel or Rock	Paved	Miles in Unit	Total Miles in Primary System	
Story	1	53	Marshall Co.	Boone Co.			2.4	17.5	19.9		
	2	65	Ames	Polk Co.				9.6	9.6		
	3	115	Ames	Hamilton Co.			12.8				
	4	65	Road No. 15	Story City			.8			13.6	
	5	64	Jasper Co.	Hardin Co.			12.8			12.8	
Total							9.8		9.8		
Tama	1	30	Marshall Co.	Benton Co.				38.6	27.1	65.7	
	2	59	Poweshiek Co.	Traer			.5	15.9	19.4		
	3	30	Gap west of Tama				31.9		31.9		
	4	96	Road No. 59	Gladbrook			1.4	2.9	4.3		
	5	8	Benton Co.	Traer			6.3		6.3		
Total							8.5		8.5		
Taylor	1	3	Page Co.	Bedford				48.6	21.8	70.4	
	2	3	Ringgold Co.	Bedford		12.8			12.8		
	3	148	State line	Bedford		14.0			14.0		
	4	148	Adams Co.	Bedford		7.5			7.5		
Total							15.5		15.5		
Union	1	34	Afton	Adams Co.			34.3	15.5		49.8	
	2	34	Afton	Clarke Co.		3.5		11.5	15.0		
	3	25	Adair Co.	Creston		4.9	4.4		9.3		
	4	16	Afton	Ringgold Co.			8.3		8.3		
	5	16	Afton	Madison Co.		10.4	8.2		8.2	10.4	
Total							10.4	16.6	12.7	11.5	51.2

Van Buren	1	1	Jefferson Co.	Keosauqua			10.8		10.8		
	2	21	Road No. 2	Keosauqua				3.7	3.7		
	3	3	Milton	Road No. 1				11.0	16.4		
	4	3	Farmington	Road No. 1			13.3				
		79	Bonaparte	Road No. 3					1.4		
Total							2.4		17.1		
Wapello	1	63	Mahaska Co.	Ottumwa					8.6		
	2	63	Davis Co.	Ottumwa					7.3		
	3	34	Monroe Co.	Ottumwa					11.6		
	4	34	Jefferson Co.	Ottumwa					10.1		
	5	98	Eldon	Road No. 34					5.4	5.4	
Total									43.0	43.0	
Warren	1	2	Bevington	Martensdale			2.1				
	2	28	Polk Co.	Martensdale			9.9		12.0		
	3	6	Indianola	Clarke Co.					15.3		
	3	6	Polk Co.	Marion Co.			9.6	1.1			
	4	158	Road No. 6	Carlisle				.1		10.8	
	5	65	Indianola	Polk Co.					9.8	9.8	
Total							1.8	16.7			
Washington	1	2	Keokuk Co.	Louisa Co.					24.7	24.9	
	2	1	Washington	Johnson Co.				14.0	.5	14.5	
	3	1	Washington	Jefferson Co.				12.1		12.1	
	4	161	Crawfordsville	Johnson Co.			16.6	8.6		25.2	
	5	81	Wellman	Road No. 1			8.9		.6	9.5	
Total							25.5	8.6	26.3	25.8	
Wayne	1	3	Corydon	Decatur Co.					12.5		
	2	40	Road No. 3	Allerton				2.9		15.4	
	3	14	Corydon	Lucas Co.				9.3		9.3	
	3	65	Road No. 3	Lineville				11.9		11.9	
	4	66	Road No. 65	Humeston			6.5			6.5	
	5	3	Corydon	Promise City					10.8		
Total								3.8		14.6	
Total							6.5	21.2	6.7	23.3	57.7

SCHEDULE NO. 13—PART I—Continued

County	Unit	Primary Road No.	From	To	Earth Road Not Built	Earth Road Built to Grade	Sur-faced Gravel or Rock	Paved	Miles in Unit	Total Miles in Primary System
Webster	1	5	Calhoun Co.	Ft. Dodge			13.0		13.0	
	2	30	Calhoun Co.	Hamilton Co.			13.6	11.4	25.0	
	3	16	Ft. Dodge	Road No. 47			9.5		9.5	
	4	16	Boone Co.	Road No. 47			14.3		14.3	
	5	16	Gowrie	Road No. 16			9.0		9.0	
	47		Greene Co.	Road No. 47			4.5		4.5	
	144		Dayton	Road No. 16			5.0		5.0	
Total		91					2.0		2.0	
		50	Lehigh	Road No. 16			6.5		6.5	
		121	Dolliver Park	Road No. 50			.5		.5	
							77.9	11.4	89.3	
Winnebago	1	9	Kossuth Co.	Road No. 15			21.3		21.3	
	2	9	Worth Co.	Forest City			6.5		6.5	
	3	15	State line	Forest City			20.4		20.4	
	106		Worth Co.	Lake Mills			1.1		1.1	
Total							49.3		49.3	
							77.9	11.4	89.3	
Winneshek	1	55	Road No. 9	Allamakee Co.				22.1	22.1	
	2	130	Road No. 9	State line	11.8		.4		12.2	
	3	55	Decorah	State line			.1	14.3	14.4	
	4	9	Howard Co.	Allamakee Co.			25.7		25.7	
	5	11	Calmar	Fayette Co.		3.0	4.3		7.3	
Total		24	Calmar	Chickasaw Co.	13.0		6.4		19.4	
					24.8	3.0	30.5	36.4	94.7	
Woodbury	1	30	Sioux City	Ida Co.				34.2	34.2	
	2	141	Sioux City	Monona Co.				25.4	29.4	
	3	75	Sioux City	Monona Co.				16.0	15.0	
	4	31	Smithland	Cherokee Co.		4.6	20.0		24.6	
	6	140	Moville	Plymouth Co.			6.4	.8	7.2	
Total					4.6	26.0	79.9		110.5	

Worth	1	65	State line	Cerro Gordo Co.			.8	14.4	14.7	
	2	106	Mitchell Co.	Winnebago Co.			22.5		22.5	
	3	9	Mitchell Co.	Winnebago Co.			22.9		22.9	
Total							46.7	14.4	61.1	
							77.9	11.4	89.3	
Wright	1	10	Humboldt Co.	Clarion				10.1	10.1	
	2	10	Franklin Co.	Clarion				11.1	11.1	
	3	15	Hancock Co.	Road No. 10				11.3	11.3	
	4	15	Hamilton Co.	Road No. 10				12.3	12.3	
	5	60	Hamilton Co.	Road No. 5		5.3	2.9		8.2	
Total							10.7		10.7	
							5.3	58.4	63.7	
Grand totals					601.7	714.8	8,136.6	2,317.2	6,770.3	

Worth	1	65	State line	Cerro Gordo Co.			.8	14.4	14.7	
Wright	1	10	Humboldt Co.	Clarion				10.1	10.1	
Wright	2	10	Franklin Co.	Clarion				11.1	11.1	
Wright	3	15	Hancock Co.	Road No. 10				11.3	11.3	
Wright	4	15	Hamilton Co.	Road No. 10				12.3	12.3	
Wright	5	60	Hamilton Co.	Road No. 5		5.3	2.9		8.2	
Total							10.7		10.7	
							5.3	58.4	63.7	
Grand totals					601.7	714.8	8,136.6	2,317.2	6,770.3	

STATE OF IOWA, DEPARTMENT OF TRANSPORTATION, DIVISION OF HIGHWAYS, DES MOINES, IOWA, JANUARY 1, 1934.

SCHEDULE NO. 13—PART I

SCHEDULE NO. 13—PART II
STATEMENT SHOWING EXPENDITURES FOR MAINTENANCE PROPER AND BETTERMENTS BY COUNTIES AND UNITS,
PRIMARY ROAD, DECEMBER 1, 1928, TO NOVEMBER 30, 1929
 (See Schedule No. 13, Part I, for Description of Maintenance Units)

62 IOWA STATE HIGHWAY COMMISSION

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures	
Adair	1	15.6	M	\$ 5,413.02	\$ 841.07	\$ 233.53	\$ 1,797.31	\$ 6.00		\$ 18.93	\$ 8,310.76
	2	16.2	G	4,966.64	1,020.65	145.55	1,471.00	12.00	\$ -289.19	28.63	7,365.37
	3	11.8	M	4,551.44	713.01	189.08	1,473.58				7,841.50
	4	12.1	M	4,276.01	726.82	169.37	1,067.88				6,338.94
	Total	55.7		\$ 19,208.01	\$ 3,301.55	\$ 737.48	\$ 5,799.86	\$ 122.20	\$ -289.19	\$ 376.66	\$ 29,266.57
Adams	1	10.3	P	\$ 2,443.58	\$ 1,354.81	\$ -306.87	\$ 1,344.88				\$ 4,836.40
	2	14.0	M	3,083.49	3,243.61	-1,349.17	2,565.05				7,632.96
	3	18.2	M	2,900.46	901.51	202.85	252.32				4,257.14
	4	6.7	E	1,473.43	649.03	-163.09	215.73				2,175.10
	Total	49.2		\$ 9,900.96	\$ 6,248.96	\$ -1,616.28	\$ 4,367.98				\$ 18,901.62
Allamakee	1	7.8	G	\$ 2,457.84	\$ 560.08	\$ 147.04	\$ 2,148.37				\$ 5,314.10
	2	16.7	G	3,431.48	1,549.41	344.83	3,635.48				9,120.25
	3	21.5	E	6,331.28	882.18	453.14	4,025.90			159.05	11,844.43
	4	17.4	G	4,226.33	1,397.28	365.00	3,636.66			171.93	9,627.32
	5	20.4	E	5,928.04	1,988.71	367.84	4,367.88			1.55	12,694.42
Total	83.8		\$ 22,375.47	\$ 6,367.66	\$ 1,677.85	\$ 17,814.29			\$ 335.25	\$ 48,560.82	
Appanoose	1	8.3	M	\$ 3,146.44	\$ 697.49	\$ 462.07	\$ 639.01			\$ 3,090.00	\$ 8,035.01
	2	14.4	M	4,325.27	1,718.88	247.20	1,141.44			504.66	8,137.23
	3	8.9	E	3,029.75	1,036.35	434.21	635.28			170.06	5,274.33
	4	11.6	G	7,337.62	1,670.94	496.38	1,240.75				10,805.89
	5	13.5	P	2,079.25	3,097.60	892.40	733.96				5,803.21
Total	56.5		\$ 20,118.33	\$ 7,189.76	\$ 2,442.46	\$ 4,390.44			\$ 3,764.72	\$ 37,908.71	

Audubon	1	10.7	E	\$ 3,069.19	\$ 1,682.64	\$ 30.28	\$ 612.85				\$ 4,795.96
	2	8.5	E	3,056.33	396.70	240.35	681.83				4,345.31
	3	11.2	M	4,682.45	727.33	-259.01	1,166.37				6,313.14
	4	12.2	E	3,431.36	505.57	244.00	690.50				4,861.42
Total	44.6		\$ 14,129.23	\$ 2,688.24	\$ 261.62	\$ 3,151.64				\$ 20,326.01	
Benton	1	13.3	M	\$ 2,806.95	\$ 712.85	\$ 1,756.13	\$ 1,256.50				\$ 6,621.43
	2	17.6	G	9,448.54	339.03	227.36	1,654.50				11,669.42
	3	23.8	M	5,048.64	1,563.30	3,998.01	6,391.09				17,000.94
	4	26.8	M	4,174.03	2,878.09	2,692.65	8,980.78				18,965.50
	5	3.7	G	1,304.52	126.00	687.53	834.84				2,942.89
Total	85.2		\$ 22,871.68	\$ 5,611.07	\$ 9,661.65	\$ 18,947.70				\$ 57,092.18	
Black Hawk	1	53.0	P	\$ 3,014.72	\$ 7,094.41	\$ 2,393.42	\$ 9,736.74				\$ 22,239.29
	2	11.1	G	3,801.28	357.47	51.35	2,692.91				6,813.01
	3	6.0	G	1,218.53	87.37	32.54	1,000.06				2,338.50
	4	7.9	P	2,980.16	239.61	216.15	1,365.30				4,901.22
Total	78.0		\$ 11,014.69	\$ 7,778.86	\$ 2,693.46	\$ 14,605.01				\$ 36,182.02	
Boone	1	23.7	M	\$ 18,640.53	\$ 397.10	\$ 617.63	\$ 2,498.71	\$ -28.25			\$ 22,125.72
	2	8.0	G	6,914.34	362.17	132.14	954.14				8,362.79
	3	24.3	G	15,098.41	380.49	220.46	2,568.28	\$ -28.25			18,239.39
	4	26.3	G	12,543.64	411.39	119.83	2,515.08				16,589.94
Total	82.3		\$ 54,196.92	\$ 1,551.15	\$ 1,090.06	\$ 8,536.21	\$ -56.50			\$ 65,317.84	
Bremer	1	31.2	M	\$ 4,135.42	\$ 2,205.27	\$ 1,402.53	\$ 4,371.11	\$ 9.50			\$ 12,023.83
	2	16.6	M	6,789.56	1,410.11	526.64	3,341.03	9.50		\$ 1,862.15	13,889.39
	3	14.3	G	5,968.48	1,643.37	214.65	2,568.72				9,886.22
	4	14.3	G	3,601.35	1,500.43	502.96	1,824.14	3.00			7,922.38
Total	76.4		\$ 20,045.21	\$ 6,659.18	\$ 2,736.78	\$ 11,965.00	\$ 22.50			\$ 43,320.82	
Buchanan	1	24.3	P	\$ 3,276.17	\$ 2,914.02	\$ 1,089.69	\$ 4,302.73			\$ 225.73	\$ 12,308.34
	2	12.3	P	4,581.10	745.35	396.79	2,219.77			88.21	7,941.22
	3	11.0	P	2,295.20	41.90	-238.38	1,678.22			79.55	3,956.29
Total	47.6		\$ 10,252.47	\$ 3,701.27	\$ 1,157.90	\$ 8,700.72			\$ 393.49	\$ 24,206.85	
Buena Vista	1	9.5	G	\$ 2,951.41	\$ 395.74	\$ 204.87	\$ 1,665.13	\$ -601.57		\$ 27.03	\$ 4,642.61
	2	20.8	G	3,810.06	913.83	515.72	2,968.68			56.75	8,267.04
	3	21.8	G	5,642.25	1,083.95	322.62	5,969.32			74.25	12,976.39
	4	21.0	G	3,533.64	914.46	295.74	3,537.79			49.25	8,350.88
Total	73.1		\$ 15,937.36	\$ 3,297.98	\$ 1,338.95	\$ 14,064.92	\$ -601.57		\$ 209.28	\$ 34,206.99	

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SCHEDULE NO. 13—PART II—Continued

County	Unit	Mile- age	Class- ifica- tion	Maintenance Proper			Betterments			Total Maintenance Proper Betterments
				Surface	Road Bed	Structures	Surface	Road Bed	Structures	
Butler	1	25.9	M	\$ 12,832.60	\$ 824.40	\$ 1,727.20	\$ 4,011.91			\$ 19,196.11
	2	10.7	G	2,847.57	218.68	376.57	1,661.58			10,104.40
	3	29.1	M	7,669.78	982.13	1,792.78	3,647.70			10,104.40
	4	18.0	P	2,121.45	595.10	2,761.94	1,976.39			7,722.88
Total		84.3		\$ 36,171.40	\$ 2,688.31	\$ 3,672.50	\$ 11,297.63			\$ 48,630.27
Calhoun	1	12.5	G	\$ 3,657.51	\$ 446.57	\$ 185.04	\$ 1,412.21			\$ 6,006.11
	2	25.8	G	4,601.68	822.95	372.00	2,422.90			8,207.64
	3	10.7	G	4,782.62	584.36	305.66	1,522.12			7,694.76
	4	20.9	G	5,957.52	1,183.35	376.42	2,621.18			10,138.48
Total		70.9		\$ 18,999.63	\$ 3,019.23	\$ 1,139.12	\$ 7,988.50			\$ 28,126.48
Carroll	1	25.2	M	\$ 4,804.27	\$ 332.90	\$ 541.33	\$ 2,427.22			\$ 9,209.83
	2	23.6	M	10,322.33	416.51	568.47	4,544.32			16,186.61
	3	26.4	G	8,621.11	432.40	788.64	4,143.23			14,077.04
Total		75.2		\$ 23,677.71	\$ 1,221.90	\$ 2,138.44	\$ 12,115.21			\$ 39,477.45
Cass	1	30.2	M	\$ 17,900.95	\$ 1,490.89	\$ 894.39	\$ 2,701.63			\$ 22,887.86
	2	23.9	E	14,210.92	1,528.35	928.74	1,666.47			17,450.23
	3	36.8	E	10,607.97	1,407.84	916.29	4,000.04			17,332.14
Total		90.9		\$ 42,360.85	\$ 4,327.01	\$ 2,339.42	\$ 7,808.14			\$ 56,870.32
Cedar	1	25.0	P	\$ 1,677.22	\$ 3,138.70	\$ 290.20	\$ 4,842.04			\$ 18,549.72
	2	12.3	G	5,384.22	574.12	1,563.53	4,682.33			14,786.12
	3	14.0	G	4,896.40	1,407.12	1,300.22	2,251.51			9,477.89
	4	14.0	G	3,228.26	1,047.96	200.22	1,029.91			6,100.55
Total		79.3		\$ 13,062.62	\$ 8,221.20	\$ 2,962.61	\$ 13,606.79			\$ 38,853.21

Cerro Gordo	1	26.5	P	\$ 1,606.67	\$ 2,419.45	\$ 1,820.45	\$ 18,371.62			\$ 23,218.19
	2	4.3	P	2,376.34	273.29	125.48	1,164.06			4,841.16
	3	12.9	G	6,979.74	629.74	391.47	2,832.19			9,833.14
	4	7.1	M	3,255.00	160.00	150.00	231.10			3,796.10
Total		62.7		\$ 14,221.75	\$ 4,512.63	\$ 2,400.74	\$ 17,080.01			\$ 37,691.00
Cherokee	1	31.0	G	\$ 9,420.95	\$ 2,207.18	\$ 769.44	\$ 6,143.47			\$ 18,642.11
	2	26.8	G	9,073.55	1,734.28	887.62	3,692.15			15,411.83
	3	13.0	G	5,786.00	1,257.28	680.31	2,015.82			9,703.01
	4	10.5	G	3,610.11	430.90	240.55	875.87			5,492.67
Total		81.3		\$ 28,180.61	\$ 5,629.64	\$ 2,687.92	\$ 12,727.01			\$ 49,309.62
Chickasaw	1	12.2	G	\$ 6,456.31	\$ 373.33	\$ 683.49	\$ 2,745.51			\$ 10,458.64
	2	10.9	P	1,464.54	529.84	106.77	1,470.14			3,571.29
	3	10.8	P	4,226.69	244.29	112.58	2,739.84			7,323.40
	4	16.5	G	7,165.79	350.49	1,310.90	3,646.58			12,357.71
	5	16.3	M	5,149.60	1,411.49	938.57	6,162.96			13,682.62
Total		68.7		\$ 24,502.93	\$ 3,255.44	\$ 3,172.31	\$ 16,663.98			\$ 47,593.66
Clarke	1	13.9	E	\$ 5,442.65	\$ 957.54	\$ 255.33	\$ 723.47			\$ 7,419.19
	2	12.1	M	3,837.03	1,129.85	13.01	1,292.55			6,273.54
	3	12.1	P	2,124.45	1,701.98	239.56	1,238.28			5,314.30
	4	9.0	P	3,882.77	610.52	477.03	999.88			5,970.60
Total		47.1		\$ 14,986.90	\$ 4,400.29	\$ 1,006.03	\$ 4,284.18			\$ 24,677.43
Clay	1	7.4	G	\$ 2,119.92	\$ 598.19	\$ 99.14	\$ 1,575.54			\$ 4,414.72
	2	7.3	G	3,710.71	385.27	40.00	2,375.31			6,471.69
	3	25.8	G	11,729.83	1,509.65	240.60	8,049.68			21,559.29
	4	16.9	G	7,540.84	539.94	353.19	4,734.40			13,668.37
Total		57.4		\$ 25,119.30	\$ 2,739.08	\$ 643.43	\$ 16,674.83			\$ 45,154.30
Clayton	1	18.3	P	\$ 1,672.85	\$ 1,952.59	\$ 86.33	\$ 2,947.79			\$ 6,682.94
	2	8.3	G	2,354.19	521.07	40.39	1,231.81			4,137.46
	3	24.2	G	1,696.31	173.00	13.00	3,128.35			6,295.00
	4	21.2	G	5,691.26	1,041.00	863.65	9,178.47			24,470.34
	5	52.9	M	19,681.39	3,947.23	863.65	9,178.47			34,670.74
Total		114.7		\$ 33,481.30	\$ 8,811.05	\$ 1,288.27	\$ 19,291.45			\$ 62,869.06

SCHEDULE NO. 13—PART II—Continued

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures	
Clinton	1	35.1	P	\$ 4,191.71	\$ 5,611.99	\$ 2,704.60	\$ 4,479.25			\$ 98.83	\$ 17,080.38
	2	9.9	M	972.20	2,251.62	446.33	816.86				4,081.30
	3	19.5	P	1,635.04	2,275.05	639.26	2,750.14				7,555.28
	4	11.7	P	5,927.40	1,985.26	231.74	1,791.98			4.56	9,890.94
	5	17.2	P	1,445.19	1,898.85	610.70	1,242.16			49.21	5,246.11
Total		93.4		\$ 14,061.54	\$ 13,922.77	\$ 4,632.63	\$ 11,074.39			\$ 712.68	\$ 44,454.01
Crawford	1	26.1	M	\$ 13,513.43	\$ 2,972.01	\$ 656.24	\$ 4,880.19			\$ 86.32	\$ 22,108.19
	2	29.2	M	7,647.64	3,302.09	3,293.71	2,308.29			38.10	16,289.74
	3	13.6	G	9,022.54	798.15	1,368.07	2,142.37			17.17	13,248.30
	4	17.4	M	6,801.63	1,455.30	857.04	2,915.87			35.94	12,065.78
	5	5.9	E	1,409.38	1,045.77	560.45	927.05			24.78	3,970.44
Total		92.4		\$ 38,394.62	\$ 9,576.23	\$ 6,635.54	\$ 13,173.73			\$ 202.31	\$ 67,982.45
Dallas	1	8.6	G	\$ 4,803.33	\$ 348.90	\$ 108.55	\$ 826.93			\$ 744.50	\$ 6,832.21
	2	24.1	G	8,200.06	1,025.80	275.97	1,367.97				10,869.80
	3	30.3	G	11,221.59	1,090.31	1,234.23	1,702.96				15,249.09
	4	26.8	G	10,904.01	961.02	121.98	2,249.44				14,236.45
Total		89.8		\$ 35,128.99	\$ 3,426.03	\$ 1,740.73	\$ 6,147.30			\$ 744.50	\$ 47,187.55
Davis	1	12.2	M	\$ 4,780.88	\$ 613.14	\$ 470.95	\$ 671.85		\$ 164.13	\$ 326.24	\$ 7,027.19
	2	14.8	P	3,431.20	1,069.85	692.06	881.05			326.24	5,901.30
	3	10.3	G	3,766.01	2,295.38	1,714.46	425.47			219.18	8,450.10
	4	10.9	E	4,115.93	579.52	272.51	671.13			200.51	5,739.29
Total		48.2		\$ 16,093.62	\$ 4,558.29	\$ 3,150.88	\$ 2,049.50		\$ 164.13	\$ 1,072.17	\$ 27,088.59
Decatur	1	15.2	E	\$ 7,063.14	\$ 2,372.41	\$ 1,491.77	\$ 2,396.09				\$ 13,823.35
	2	19.2	G	4,711.09	1,162.88	843.48	1,019.73				7,737.18
	3	19.2	P	2,576.41	829.77	740.03	1,124.71				5,291.92
	4	19.2	P	4,499.23	2,216.59	1,398.83	2,057.38				10,089.70
Total		53.4		\$ 19,449.87	\$ 6,512.65	\$ 4,373.61	\$ 6,593.60				\$ 36,836.15

Delaware	1	22.4	P	\$ 6,794.30	\$ 2,929.71	\$ 1,988.83	\$ 6,737.87			\$ 369.70	\$ 16,119.62
	2	1.6	E	465.92	199.83	146.03	438.69			137.88	1,847.73
	3	26.3	G	21,191.13	1,639.27	876.74	6,997.97		\$ 187.23	588.25	31,499.59
	4	18.9	M	9,831.83	1,904.58	1,196.25	4,024.98			386.20	16,963.84
Total		70.2		\$ 36,802.87	\$ 6,582.41	\$ 3,307.85	\$ 17,210.41		\$ 187.23	\$ 1,082.03	\$ 69,773.90
Des Moines	1	17.6	P	\$ 939.58	\$ 890.56	\$ 796.08	\$ 695.22				\$ 3,221.19
	2	13.1	P	880.50	1,279.63	826.85	785.34				3,839.30
	3	6.6	P	5,950.59	1,941.70	596.18	233.59				8,322.09
	4	3.4	M	1,186.62	1,286.44	367.85	98.52				2,938.73
Total		40.7		\$ 3,967.09	\$ 5,398.33	\$ 2,473.99	\$ 1,832.40				\$ 13,271.81
Dickinson	1	26.4	G	\$ 5,335.87	\$ 825.57	\$ 1,354.45	\$ 4,343.19				\$ 11,839.08
	2	4.8	P	609.53	197.29	95.07	890.65				1,674.19
	3	8.4	G	1,211.30	296.76	175.90	1,493.69			\$ 39.50	3,216.46
	4	9.0	G	1,949.54	656.68	258.68	1,491.87				4,396.77
Total		48.6		\$ 9,196.29	\$ 1,986.30	\$ 1,885.70	\$ 8,008.71			\$ 39.50	\$ 21,116.59
Dubuque	1	18.7	P	\$ 2,633.56	\$ 1,465.56	\$ 709.52	\$ 3,582.82			\$ -1,481.05	\$ 6,909.41
	2	23.7	P	4,861.30	3,532.19	971.32	5,021.50				14,286.31
	3	21.6	M	13,441.08	1,551.55	565.88	4,838.68				20,395.14
	4	13.1	P	5,297.31	1,297.64	622.13	2,798.63				9,025.69
	5	8.1	M	4,592.04	1,021.68	346.48	1,541.81				7,502.01
Total		85.2		\$ 30,845.29	\$ 8,808.32	\$ 3,215.28	\$ 17,781.43			\$ -1,481.05	\$ 59,169.47
Emmet	1	24.7	G	\$ 5,990.50	\$ 1,905.75	\$ 462.55	\$ 5,125.93			\$ 171.05	\$ 13,655.78
	2	8.3	G	1,675.36	574.15	132.51	1,561.88			59.71	4,003.61
	3	11.7	G	2,227.46	1,373.76	297.22	1,879.78			77.69	5,755.81
Total		44.7		\$ 9,893.32	\$ 3,753.66	\$ 892.28	\$ 8,567.59			\$ 308.35	\$ 23,415.29
Fayette	1	24.9	P	\$ 4,567.97	\$ 2,248.39	\$ 266.95	\$ 3,117.35				\$ 10,200.66
	2	33.5	M	16,088.12	1,924.11	300.03	5,752.30				24,014.56
	3	24.0	M	4,647.67	1,074.25	12.73	3,229.25				8,964.05
	4	12.8	G	7,585.86	424.82	94.49	1,807.90				9,913.97
	5	20.6	G	3,654.23	1,861.79	381.55	3,302.43				\$ 7,900.90
Total		115.3		\$ 36,493.85	\$ 7,083.36	\$ 1,065.80	\$ 17,209.33				\$ 61,792.34

SCHEDULE NO. 13—PART II—Continued

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures	
Floyd	1	39.1	P	\$ 5,159.16	\$ 679.74	\$ 1,625.46	\$ 5,732.14				\$ 13,196.50
	2	5.9	G	4,619.50	195.02	184.15	1,630.82				6,619.50
	3	19.8	M	7,283.40	1,095.58	955.44	5,211.58				14,546.00
	4	12.6	G	4,864.63	370.11	391.88	2,651.90				8,178.52
	5	5.6	G	2,865.16	166.43	246.72	1,491.05				4,769.36
Total		74.0		\$ 24,791.85	\$ 2,406.88	\$ 3,406.65	\$ 16,706.99				\$ 47,309.37
Franklin	1	14.8	G	\$ 8,572.84	\$ 343.80	\$ 17.02	\$ 2,791.26			\$.82	\$ 11,725.24
	2	9.4	G	5,798.06	339.75	45.57	2,178.82			2.42	8,384.62
	3	23.5	P	2,511.05	1,199.55	54.36	4,167.92		\$ 60.00	6.99	7,969.87
Total		47.7		\$ 16,881.95	\$ 1,903.10	\$ 116.95	\$ 9,138.00		\$ 60.00	\$ 10.23	\$ 28,109.73
Fremont	1	13.7	E	\$ 3,057.98	\$ 1,256.37	\$ 331.05	\$ 759.54				\$ 5,404.94
	2	14.5	P	8,366.24	1,236.94	909.30	220.14				11,433.62
	3	21.6	M	7,158.19	3,839.51	810.40	1,464.41				13,272.51
	4	6.7	E	2,177.30	444.69	297.60	559.06				3,478.55
	5	4.1	E	1,369.01	108.07	648.90	172.38				2,358.36
Total		60.6		\$ 22,128.62	\$ 6,935.58	\$ 2,997.35	\$ 3,875.53				\$ 35,936.98
Greene	1	27.0	P	\$ 4,322.81	\$ 751.24	\$ 916.32	\$ 3,822.22			\$ 42.37	\$ 9,854.96
	2	17.1	G	4,225.06	451.07	388.98	2,073.82			42.87	7,181.50
	3	14.5	G	2,966.77	297.95	127.98	2,901.91			42.37	6,306.98
	4	14.3	G	4,227.88	294.38	283.91	2,163.58			42.37	7,012.12
	5	8.8	G	2,674.41	233.08	509.28	1,846.95			42.37	4,856.09
Total		81.7		\$ 18,416.93	\$ 2,077.72	\$ 2,236.47	\$ 12,368.48			\$ 211.85	\$ 35,931.45
Grundy	1	23.3	G	\$ 14,787.18	\$ 956.31	\$ 394.00	\$ 3,988.78				\$ 19,436.27
	2	24.4	G	10,875.02	766.08	636.31	2,406.78				14,674.73
	3	13.1	G	5,009.43	540.09	223.47	1,794.08				7,567.07
Total		59.8		\$ 30,671.63	\$ 2,262.48	\$ 1,243.78	\$ 7,489.64				\$ 41,667.53

Guthrie	1	13.1	M	\$ 5,449.67	\$ 431.14	\$ 128.94	\$ 1,779.38				\$ 7,813.13
	2	23.9	G	13,079.98	1,978.00	425.68	3,127.18				19,609.84
	3	23.4	M	10,937.41	1,594.06	301.50	1,830.50				14,396.17
	4	15.9	M	6,309.60	2,769.00	373.28	2,970.64				13,411.52
Total		77.3		\$ 35,766.66	\$ 7,672.20	\$ 1,233.40	\$ 9,497.40				\$ 54,187.71
Hamilton	1	23.8	M	\$ 11,890.25	\$ 478.43	\$ 223.37	\$ 2,906.78				\$ 15,487.23
	2	23.2	G	8,639.89	268.35	206.41	2,583.65				11,698.30
	3	18.1	G	7,271.90	355.30	154.71	1,554.76				9,236.67
	4	6.0	G	3,018.78	88.70	29.47	488.04				3,624.99
Total		71.1		\$ 30,810.82	\$ 1,190.78	\$ 613.96	\$ 7,532.63				\$ 40,147.19
Hancock	1	25.4	P	\$ 2,404.39	\$ 1,146.07	\$ 511.14	\$ 4,836.57			\$ 36.22	\$ 8,934.39
	2	10.5	G	3,061.01	365.03	104.56	2,022.33			16.71	6,069.64
	3	13.3	G	7,400.79	338.71	139.28	1,908.39			15.93	9,798.10
	4	11.1	G	1,808.87	268.37	49.41	1,263.42			13.65	3,343.72
Total		60.3		\$ 15,175.06	\$ 2,118.18	\$ 804.39	\$ 9,965.71			\$ 82.51	\$ 28,145.85
Hardin	1	14.0	G	\$ 9,487.61	\$ 214.76	\$ 197.04	\$ 2,906.85			\$ 4.50	\$ 12,810.76
	2	24.0	G	16,621.84	367.73	577.71	3,787.92				21,355.30
	3	19.5	G	10,965.81	355.38	388.06	2,432.90				14,042.15
	4	13.2	G	18,455.94	222.71	306.12	2,448.56				21,433.33
Total		70.7		\$ 55,531.20	\$ 1,060.58	\$ 1,468.93	\$ 11,576.23			\$ 4.50	\$ 69,641.44
Harrison	1	29.9	M	\$ 5,056.99	\$ 4,870.94	\$ 992.66	\$ 3,827.51				\$ 14,748.10
	2	26.4	P	6,680.98	1,607.72	2,207.84	741.43		\$ 270.40	\$ 3.50	11,480.87
	3	29.8	M	3,000.71	899.39	1,234.54	927.83				6,062.47
	4	12.1	M	3,570.67	1,110.90	1,438.99	820.90				6,741.36
Total		88.2		\$ 18,109.35	\$ 8,489.95	\$ 5,874.03	\$ 6,317.67		\$ 270.40	\$ 3.50	\$ 39,062.50
Henry	1	18.7	P	\$ 1,911.92	\$ 2,538.14	\$ 1,247.34	\$ 681.08				\$ 6,378.48
	2	12.6	M	3,105.39	2,336.20	526.79	1,392.37				7,469.66
	3	10.0	P	2,845.18	1,707.62	551.07	469.52				5,573.79
	4	7.2	E	1,862.78	1,460.89	357.29	411.33				4,092.54
	5	5.8	E	1,230.06	536.36	301.86	480.64				2,438.92
Total		54.3		\$ 10,945.24	\$ 8,639.11	\$ 2,924.85	\$ 3,434.99				\$ 25,944.19

SCHEDULE NO. 13—PART II—Continued

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures	
Howard	1	24.9	M	\$ 13,492.43	\$ 494.89	\$ 510.05	\$ 6,952.41				\$ 21,449.80
	2	12.8	M	4,648.39	354.64	467.47	2,979.96				8,370.07
	3	11.0	P	4,637.87		329.63	2,740.41				7,807.74
	4	6.9	G	5,566.80	123.65	180.49	1,729.40				7,600.34
Total		55.6		\$ 27,745.42	\$ 1,053.01	\$ 1,427.04	\$ 14,401.88				\$ 45,227.95
Humboldt	1	12.2	G	\$ 3,021.78	\$ 660.63	\$ 370.14	\$ 1,994.51			\$ 87.88	\$ 6,135.19
	2	11.3	G	4,891.76	920.04	491.90	3,557.84			50.30	8,917.85
	3	13.4	G	5,875.92	1,092.36	724.31	2,313.73			84.39	10,090.45
	4	6.1	G	2,601.42	466.51	246.77	1,171.97				4,316.51
Total		45.0		\$ 16,390.88	\$ 3,145.44	\$ 1,832.82	\$ 8,038.35			\$ 232.07	\$ 29,639.56
Ia	1	17.9	G	\$ 8,582.77	\$ 733.69	\$ 904.00	\$ 2,320.78			\$ 60.99	\$ 12,622.23
	2	13.3	G	8,859.54	775.92	237.96	2,108.40		\$ 52.00	43.24	12,075.36
	3	20.6	G	5,068.44	3,441.88	162.66	1,548.04			135.20	10,336.22
Total		51.8		\$ 22,510.55	\$ 4,951.49	\$ 1,304.62	\$ 5,977.22		\$ 52.00	\$ 239.43	\$ 35,033.51
Iowa	1	16.8	E	\$ 8,432.93	\$ 1,415.59	\$ 370.55	\$ 3,172.28				\$ 13,389.25
	2	29.0	M	13,890.99	2,358.24	1,007.75	2,827.11		\$ 65.00		20,119.09
	3	13.2	E	7,856.69	1,333.11	884.50	1,437.41			\$ 63.65	11,574.70
	4	7.3	E	2,432.73	311.66	397.91	1,474.09				4,616.39
	5	5.5	P	870.73	447.97	72.43	585.83				1,976.96
Total		71.8		\$ 33,483.41	\$ 5,864.48	\$ 2,733.14	\$ 9,496.72		\$ 65.00	\$ 63.65	\$ 51,676.40
Jackson	1	16.7	M	\$ 4,172.89	\$ 2,157.86	\$ 1,512.52	\$ 3,816.80			\$ 8.10	\$ 11,668.17
	2	27.8	E	7,312.60	4,948.39	965.53	4,084.80			111.78	17,322.00
	3	13.4	G	10,042.38	2,989.29	736.89	3,083.45			82.30	16,964.91
	4	11.4	G	5,488.76	1,779.69	376.94	1,419.63			1.30	9,057.32
	5	4.8	P	154.37	492.66	64.46	177.49			.50	889.43
Total		73.5		\$ 27,161.00	\$ 11,767.89	\$ 3,715.94	\$ 12,678.17			\$ 175.08	\$ 55,902.48

Jasper	1	16.4	G	\$ 22,149.58	\$ 857.31	\$ 588.36	\$ 3,583.03			\$ 134.73	\$ 27,293.01
	2	29.1	G	13,225.45	1,093.75	681.69	4,684.29			-150.67	18,319.74
	3	28.1	G	8,843.36	1,461.49	585.85	4,230.74			198.19	15,271.63
	4	30.2	M	10,875.22	2,955.41	1,283.73	5,591.76		\$ 530.00	125.64	21,981.76
Total		94.8		\$ 55,103.61	\$ 6,913.96	\$ 3,069.59	\$ 15,089.75			\$ 537.21	\$ 82,254.16
Jefferson	1	10.8	P	\$ 2,811.64	\$ 1,050.97	\$ 449.84	\$ 633.48		\$ -89.24	\$ 871.76	\$ 4,176.96
	2	12.2	P	3,074.87	614.06	1,003.63	650.05		-135.15		5,108.74
	3	8.8	P	1,863.75	1,946.55	537.92	646.83		-89.24		4,356.75
	4	13.4	M	1,625.73	1,349.94	773.70	372.39		-66.92		3,989.73
	5	11.1	G	5,737.68	601.75	503.51	795.88		-89.24		7,813.22
Total		49.5		\$ 15,113.67	\$ 5,562.67	\$ 3,308.61	\$ 3,008.63		\$ -467.79	\$ 871.76	\$ 27,245.80
Johnson	1	26.9	P	\$ 5,194.49	\$ 3,151.60	\$ 721.88	\$ 2,336.33		\$ 104.90	\$ 244.89	\$ 11,809.01
	2	14.6	P	3,108.01	2,948.61	372.46	1,375.07		1.26		8,448.85
	3	15.1	G	5,933.17	1,450.76	598.01	1,153.20		159.02	-18.57	119.63
	4	10.5	M	7,136.55	2,308.59	758.91	977.68		1,292.25	597.31	13,200.87
	5	7.9	G	5,530.30	604.03	237.08	626.03		-20.31	-208.00	6,960.04
Total		75.0		\$ 24,922.52	\$ 9,545.59	\$ 2,689.24	\$ 6,468.83		\$ 1,535.86	\$ 556.41	\$ 46,315.02
Jones	1	24.7	P	\$ 3,863.31	\$ 4,120.97	\$ 848.83	\$ 5,962.41			\$ 5.91	\$ 14,801.43
	2	7.3	E	2,027.42	827.07	319.15	1,005.86		\$ 9,319.80		13,490.30
	3	9.1	M	3,924.33	1,354.37	739.30	1,283.37				9,361.97
	4	22.9	M	8,133.18	2,138.35	550.75	5,104.57				15,986.85
	5	4.6	M	2,162.79	834.79	1,069.57	764.97			5.91	4,827.03
Total		67.7		\$ 22,111.03	\$ 9,324.75	\$ 3,587.80	\$ 14,121.38		\$ 9,319.80	\$ 11.82	\$ 58,476.58
Keokuk	1	16.3	G	\$ 4,392.09	\$ 740.40	\$ 229.03	\$ 719.85			\$ 311.39	\$ 6,392.76
	2	14.7	M	2,787.96	681.25	683.05	279.19			278.88	4,730.33
	3	17.2	E	4,289.34	1,845.68	369.83	767.56			11.59	7,323.91
	4	22.1	M	6,434.29	2,211.99	662.60	1,074.07		\$ 4.95		10,390.65
	5	15.1	M	3,475.73	1,481.37	799.17	948.68			\$ 50.15	6,776.00
Total		85.4		\$ 21,379.41	\$ 6,960.69	\$ 2,693.68	\$ 3,788.75		\$ 4.95	\$ 30.15	\$ 35,563.65
Kossuth	1	24.0	G	\$ 7,063.66	\$ 685.86	\$ 318.41	\$ 5,973.97			\$ 121.90	\$ 14,796.60
	2	23.8	M	10,763.16	419.85	180.55	2,710.68			62.58	14,249.42
	3	13.2	P	1,426.03	367.25	154.23	1,560.63			63.40	3,577.59
	4	11.9	G	2,434.73	331.09	135.16	2,197.48			62.60	6,182.06
	5	32.6	M	5,130.40	2,005.36	481.81	3,672.53			164.30	11,469.20
Total		105.5		\$ 27,447.98	\$ 3,809.42	\$ 1,276.16	\$ 17,115.69			\$ 309.00	\$ 50,245.08

SCHEDULE NO. 13—PART II—Continued

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures	
Lee	1	18.7	E	\$ 3,409.02	\$ 1,429.77	\$ 1,160.31	\$ 1,208.07				\$ 7,207.17
	2	16.1	E	\$ 3,641.32	\$ 1,323.64	689.38	322.60				5,976.94
	3	33.4	P	6,929.63	4,321.05	3,036.88	870.98				15,158.57
	4	8.6	M	3,206.08	1,759.50	1,408.74	307.67				6,788.99
	5	9.1	G	5,261.39	774.15	123.10	131.69				6,280.33
Total		85.9		\$ 22,534.44	\$ 9,878.14	\$ 6,418.39	\$ 2,531.01				\$ 41,961.98
Linn	1	26.0	P	\$ 5,310.45	\$ 3,463.61	\$ 2,497.12	\$ 7,576.43				\$ 18,847.61
	2	24.5	G	8,380.88	1,340.51	975.90	5,315.70				15,912.99
	3	17.5	M	8,282.31	1,929.95	776.59	4,237.39				15,225.16
	4	11.9	M	2,402.56	642.51	130.21	1,746.90				4,922.18
	5	24.2	G	7,727.42	1,900.48	1,146.97	6,422.33				17,197.30
Total		104.4		\$ 32,103.62	\$ 9,177.07	\$ 5,526.80	\$ 28,206.65				\$ 75,104.14
Louisa	1	21.4	G	\$ 7,432.76	\$ 3,997.59	\$ 630.40	\$ 920.54			\$ 481.92	\$ 13,483.21
	2	13.1	G	4,959.71	348.11	595.72	387.36			458.68	6,730.48
	3	15.0	M	6,763.82	2,106.57	3,917.24	666.60	\$ 5.50		289.45	13,731.18
	4	4.1	E	995.48	659.11	1,244.37	195.86			84.36	3,177.18
Total		54.5		\$ 20,142.77	\$ 7,113.38	\$ 6,387.73	\$ 2,168.56	\$ 5.50		\$ 1,314.41	\$ 37,139.00
Lucas	1	10.6	P	\$ 8,112.83	\$ 704.66	\$ 743.06	\$ 1,808.08	\$ 394.00		\$ 274.48	\$ 12,128.01
	2	12.4	P	2,338.08	963.13	320.96	1,461.78				5,073.95
	3	15.4	M	4,700.75	488.11	327.94	1,845.29				7,362.00
	4	7.5	E	2,982.63	767.83	351.22	1,333.96				5,465.64
	5	10.5	E	3,945.33	782.80	308.74	1,591.98	384.00			6,892.75
Total		56.7		\$ 22,078.92	\$ 3,696.53	\$ 2,081.92	\$ 8,131.90	\$ 658.00		\$ 274.48	\$ 36,921.75
Lyon	1	26.4	G	\$ 18,854.93	\$ 3,456.36	\$ 607.10	\$ 6,344.94			\$ 303.26	\$ 29,616.60
	2	15.8	G	9,773.47	1,739.41	341.64	2,864.33			79.95	15,848.80
	3	19.1	G	7,010.75	1,766.20	374.90	3,382.17			85.61	13,619.63
Total		71.3		\$ 35,639.15	\$ 6,912.17	\$ 1,323.64	\$ 12,591.44			\$ 468.82	\$ 58,981.80

Madison	1	11.7	G	\$ 2,118.77	\$ 1,099.80	\$ 301.63	\$ 906.05			\$ 3.31	\$ 4,418.61
	2	21.7	E	7,881.83	1,665.06	141.92	2,300.23			16.96	11,995.41
	3	12.5	E	6,239.76	610.80	169.77	1,772.41			57.34	7,719.40
	4	12.4	G	2,659.43	807.10	136.03	1,329.54			23.28	4,901.32
Total		58.3		\$ 17,679.81	\$ 4,181.82	\$ 649.34	\$ 6,528.22			\$ 60.95	\$ 29,175.94
Mahaska	1	21.2	M	\$ 1,737.79	\$ 1,653.59	\$ 454.56	\$ 1,768.23			\$ 585.15	\$ 6,199.32
	2	8.3	M	2,690.60	1,275.00	831.73	619.91			42.80	5,760.13
	3	11.6	M	2,512.96	1,395.21	656.63	526.33			112.89	5,217.56
	4	15.5	M	10,369.67	713.66	744.81	1,412.69			47.94	13,288.77
	5	23.8	M	6,774.36	2,476.49	726.44	1,888.93	\$ 35.00		45.53	11,946.77
Total		83.4		\$ 24,386.47	\$ 7,516.95	\$ 3,414.22	\$ 6,226.50	\$ 35.00		\$ 834.32	\$ 42,412.55
Marion	1	13.6	M	\$ 8,432.55	\$ 901.55	\$ 309.29	\$ 592.43			\$ 5.20	\$ 9,941.04
	2	19.8	E	6,825.73	1,363.12	660.45	2,409.06			17.23	11,273.61
	3	13.2	E	5,942.85	477.00	434.74	1,799.33			14.73	7,768.64
	4	14.1	G	4,133.69	580.51	1,125.69	1,129.75			16.25	6,985.26
	5	35.8	E	11,476.91	2,006.56	867.29	3,147.83			96.38	17,504.77
Total		95.6		\$ 35,909.13	\$ 5,083.54	\$ 3,397.43	\$ 9,078.43			\$ 149.79	\$ 53,563.32
Marshall	1	28.6	P	\$ 1,184.29	\$ 2,721.51	\$ 911.70	\$ 6,324.68			\$ 162.90	\$ 11,806.08
	2	8.3	G	7,081.83	1,680.42	250.53	2,278.38			51.17	10,742.33
	3	13.3	G	9,595.83	1,976.67	537.21	2,674.28			81.30	14,865.37
	4	1.2	G	4,451.90	1,029.56	52.53	413.91			10.87	5,932.17
	5	8.0	G	3,851.83	10.38	12.74	1,036.27			107.44	5,018.76
Total		59.4		\$ 26,165.17	\$ 6,792.54	\$ 1,764.71	\$ 12,727.52			\$ 413.77	\$ 47,863.71
Mills	1	12.4	P	\$ 1,411.11	\$ 4,699.28	\$ 2,661.06	\$ 1,146.20	\$ 2.15			\$ 9,919.80
	2	17.1	M	8,432.32	3,154.10	2,000.53	2,220.49				15,807.44
	3	9.0	P	2,742.53	639.88	342.53	687.76				4,432.70
	4	11.9	E	3,459.28	428.53	1,363.13	1,197.14			\$ 2.00	6,454.90
Total		50.4		\$ 16,045.24	\$ 8,941.61	\$ 6,372.25	\$ 5,251.59	\$ 2.15	\$ 2.00		\$ 36,614.94
Mitchell	1	9.9	G	\$ 5,869.45	\$ 254.00	\$ 83.65	\$ 3,413.09			\$ 162.72	\$ 9,782.91
	2	17.8	G	9,576.70	718.39	375.83	5,996.09			746.11	17,414.02
	3	7.6	G	3,881.76	196.85	61.85	2,464.00			44.82	6,649.28
	4	20.9	G	9,443.02	467.48	167.07	5,342.71			73.64	15,493.90
	5	7.8	E	2,787.25	177.13	177.13	1,498.73			64.08	4,620.44
Total		64.0		\$ 31,558.18	\$ 1,813.88	\$ 811.60	\$ 18,715.02			\$ 1,091.37	\$ 53,960.55

SCHEDULE NO. 13—PART II—Continued

County	Pct	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures	
Monona	1	14.5	P	\$ 631.07	\$ 794.37	\$ 203.46	\$ 224.66	\$ 1,302.28		\$ 5.78	\$ 3,161.62
	2	10.6	P	578.58	1,167.40	486.86	290.28	165.16	\$ 78.02	2.24	2,740.54
	3	26.4	G	12,669.79	4,019.50	1,438.90	1,956.56	74.80		20.72	20,180.27
	4	18.6	P	1,935.33	3,326.43	1,181.48	2,308.79	8.80		11.67	8,772.50
	5	26.5	M	5,730.05	5,322.70	2,783.47	2,145.96	39.25		591.99	16,613.42
Total		96.6		\$ 21,544.82	\$ 14,632.40	\$ 6,094.17	\$ 6,806.25	\$ 1,590.29	\$ 78.02	\$ 632.40	\$ 51,468.35
Monroe	1	0.0	E	\$ 2,124.99	\$ 497.13	\$ 244.74	\$ 597.36				\$ 3,464.12
	2	14.7	E	3,782.26	824.72	839.70	1,410.97				6,837.65
	3	24.2	P	2,026.88	2,515.73	1,340.88	1,821.18				7,704.17
	4	8.1	E	2,180.15	711.62	261.10	638.62				3,791.49
	5	2.0	G	966.60	176.88	73.77	273.20				1,490.45
Total		58.0		\$ 11,060.88	\$ 4,726.08	\$ 2,760.19	\$ 4,741.23				\$ 23,307.88
Montgomery	1	8.0	E	\$ 6,025.20	\$ 2,149.17	\$ 407.71	\$ 1,041.77				\$ 9,623.85
	2	18.2	M	5,257.28	1,977.60	252.16	1,474.76			\$ 61.08	9,022.88
	3	7.7	E	2,873.90	1,018.86	296.74	733.45				4,852.95
	4	17.7	M	6,101.24	4,148.01	644.53	1,071.75		\$ 36.00	3.00	12,004.53
Total		51.6		\$ 20,257.62	\$ 9,293.64	\$ 1,531.14	\$ 4,321.73		\$ 36.00	\$ 64.08	\$ 35,504.21
Muscatine	1	22.6	M	\$ 12,157.15	\$ 3,079.51	\$ 1,172.91	\$ 674.51	\$ 102.98	\$ 388.83	\$ 424.16	\$ 18,000.00
	2	17.0	G	6,395.67	1,042.32	789.33	1,214.12	6.15	334.57	150.45	9,913.10
	3	26.1	M	10,856.32	2,569.02	2,752.44	1,422.80	-8.20	332.54	56.39	17,801.81
	4	20.1	M	5,424.17	2,403.05	755.44	506.54	3.60	55.85	163.85	9,312.49
	5	10.8	G	2,736.98	690.02	428.78	514.27	3.03	90.10	48.00	4,520.18
Total		96.6		\$ 37,570.79	\$ 9,783.93	\$ 5,879.40	\$ 4,332.24	\$ 107.48	\$ 1,000.80	\$ 812.85	\$ 50,547.58
O'Brien	1	22.3	P	\$ 3,124.16	\$ 725.18	\$ 435.58	\$ 4,840.82			\$ 39.18	\$ 9,164.92
	2	15.3	G	2,802.43	568.62	241.93	2,300.08			24.72	6,027.18
	3	10.0	G	3,069.31	664.77	313.35	834.75			1.80	4,880.28
	4	25.0	P	1,375.44	1,511.27	455.43	2,799.07			24.88	6,173.79
Total		72.6		\$ 10,354.34	\$ 3,469.24	\$ 1,446.29	\$ 10,884.72			\$ 100.98	\$ 36,254.87

Osceola	1	27.3	G	\$ 11,705.27	\$ 611.99	\$ 210.18	\$ 5,230.72			\$ 165.06	\$ 18,006.22
	2	17.3	G	8,216.77	324.37	25.93	2,398.11			92.78	11,037.80
Total		44.6		\$ 19,922.04	\$ 936.36	\$ 236.11	\$ 7,628.83			\$ 257.78	\$ 29,064.02
Page	1	23.3	P	\$ 6,419.53	\$ 3,419.36	\$ 952.17	\$ 2,914.29			\$ 389.05	\$ 14,004.70
	2	22.5	M	8,232.62	2,157.51	680.87	772.74			389.05	13,232.79
	3	6.0	E	2,111.23	688.59	391.96	630.89			97.26	3,838.63
	4	20.0	E	8,817.62	1,080.05	784.56	1,575.40			340.45	12,598.11
Total		71.8		\$ 25,581.00	\$ 7,345.51	\$ 2,719.56	\$ 5,902.62			\$ 1,215.84	\$ 42,764.53
Palo Alto	1	25.4	M	\$ 4,361.88	\$ 1,661.08	\$ 873.05	\$ 3,455.49			\$ 73.51	\$ 10,425.01
	2	2.0	G	744.88	37.86	1.81	66.04				850.59
	3	9.1	G	1,642.36	481.71	252.18	894.80			7.30	3,248.92
	4	11.2	P	1,001.23	541.87	184.85	518.63			44.34	2,500.92
Total		47.7		\$ 7,750.92	\$ 2,722.52	\$ 1,311.89	\$ 5,204.96			\$ 125.15	\$ 17,115.44
Plymouth	1	16.8	P	\$ 826.22	\$ 1,777.91	\$ 994.78	\$ 732.95				\$ 4,331.86
	2	22.1	P	1,407.19	1,902.96	662.23	2,476.72				6,449.11
	3	18.2	G	5,298.86	1,644.40	264.09	1,854.38	\$ 39.00			9,100.73
	4	38.8	M	9,361.34	3,332.88	693.11	4,207.88				17,595.21
	5	21.9	E	2,689.10	984.88	661.02	617.96				4,902.96
Total		117.8		\$ 19,582.71	\$ 9,593.03	\$ 3,275.23	\$ 9,889.90	\$ 39.00			\$ 42,379.87
Pocahontas	1	13.1	G	\$ 3,250.33	\$ 569.01	\$ 240.49	\$ 2,508.25	\$ 150.56		\$ 49.72	\$ 6,857.46
	2	22.0	G	8,623.68	1,012.34	796.20	4,329.35			92.43	14,854.50
	3	17.2	G	8,180.23	780.12	569.00	5,154.66			94.14	14,778.15
	4	12.1	G	3,887.52	908.40	235.10	2,471.78			50.58	6,553.38
	5	15.0	G	8,501.24	730.03	305.53	3,076.13			52.27	12,665.20
Total		79.4		\$ 31,443.00	\$ 3,999.90	\$ 2,146.32	\$ 17,330.77	\$ 150.56		\$ 338.14	\$ 57,708.69
Folk	1	65.1	P	\$ 5,629.98	\$ 3,635.07	\$ 1,206.96	\$ 13,865.64			\$ 15.50	\$ 24,293.15
	2	13.8	M	3,189.93	1,051.99	65.80	1,204.29				5,602.06
	3	50.2	P	1,686.57	1,883.57	487.16	5,150.47			\$ 111.11	8,998.88
	4	4.9	P	584.41	422.13	105.30	770.03				2,353.22
	5	.3	G	220.28	81.03		2.75			994.74	1,298.80
Total		104.3		\$ 11,311.19	\$ 6,278.88	\$ 1,865.22	\$ 21,021.15	\$ 1,775.29	\$ 111.11	\$ 1,066.21	\$ 43,456.08

SCHEDULE NO. 13—PART II—Continued

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures	
Pottawattamie	1	23.8	P	\$ 4,005.44	\$ 6,317.77	\$ 2,140.99	\$ 1,676.50		\$ 1.00	\$ 277.98	\$ 15,017.68
	2	32.2	M	13,356.13	1,962.54	2,134.50	4,187.15		1.00	333.26	21,674.59
	3	36.9	M	20,941.42	4,040.04	4,382.08	5,119.73		1.00	417.45	34,901.72
	4	28.3	E	9,019.13	1,631.10	2,256.29	3,630.52		1.00	5,169.76	21,707.80
Total		121.2		\$ 47,920.12	\$ 13,651.45	\$ 10,913.36	\$ 14,612.51		\$ 4.00	\$ 6,108.45	\$ 93,301.79
Poweshiek	1	29.5	M	\$ 8,678.55	\$ 2,905.53	\$ 543.09	\$ 5,761.02	\$ 35.25		\$ 233.14	\$ 17,456.88
	2	24.5	M	1,791.05	884.46	2,207.12	9,717.58	4.75		117.08	18,722.04
	3	25.0	G	10,432.31	2,758.76	569.71	6,510.14			220.68	20,491.90
Total		79.0		\$ 20,901.91	\$ 9,848.55	\$ 3,319.92	\$ 21,989.04	\$ 40.00		\$ 570.90	\$ 56,670.82
Ringgold	1	13.2	M	\$ 4,766.51	\$ 1,038.98	\$ 943.61	\$ 1,184.75				\$ 7,933.85
	2	17.0	E	6,260.46	1,732.28	558.43	1,903.24				10,454.51
	3	12.9	G	3,315.08	1,385.29	774.65	930.48				6,305.50
	4	12.8	E	4,598.88	1,619.23	776.84	1,288.06				8,183.01
Total		55.9		\$ 18,940.93	\$ 5,575.78	\$ 3,063.53	\$ 5,306.63				\$ 32,876.87
Sac	1	32.2	G	\$ 8,707.36	\$ 2,011.11	\$ 610.04	\$ 4,771.54	\$ 178.06		\$ 115.71	\$ 16,393.81
	2	20.1	G	5,324.92	1,192.61	344.88	3,439.80	206.80	\$ 272.24	58.24	10,830.49
	3	16.5	G	4,434.10	1,046.31	257.98	3,267.41			66.56	9,072.36
	4	29.9	G	8,080.33	1,910.55	431.09	3,931.10			101.82	14,454.89
Total		98.7		\$ 26,546.71	\$ 6,160.58	\$ 1,643.99	\$ 15,409.85	\$ 384.86	\$ 272.24	\$ 342.33	\$ 50,760.55
Scott	1	67.1	P	\$ 4,837.47	\$ 6,182.50	\$ 1,183.61	\$ 6,300.61			\$ 217.66	\$ 18,421.94
	2	23.7	P	7,701.71	3,148.00	799.78	2,278.76			712.08	14,640.32
Total		90.8		\$ 12,539.18	\$ 9,330.50	\$ 1,983.39	\$ 8,579.37			\$ 929.74	\$ 33,062.27

Shelby	1	10.1	G	\$ 2,328.69	\$ 645.62	\$ 627.47	\$ 767.88	\$ 507.35			\$ 5,901.39
	2	14.4	E	4,550.41	1,309.67	685.91	774.27	258.63			7,584.89
	3	13.2	E	4,820.20	640.10	638.45	857.02				6,964.77
	4	11.5	M	7,107.38	618.84	962.37	503.18				9,181.37
Total		49.2		\$ 19,419.08	\$ 8,210.73	\$ 2,924.20	\$ 2,962.35	\$ 735.00			\$ 29,352.32
Sioux	1	5.3	P	\$ 196.18	\$ 28.34	\$ 66.22	\$ 205.92			\$ 27.72	\$ 574.28
	2	28.6	G	14,071.70	1,755.57	917.96	3,384.73			-79.70	19,050.26
	3	25.7	G	12,992.94	2,179.19	319.92	3,698.50			112.41	19,302.96
	4	13.8	G	3,376.31	731.15	223.61	1,451.65			62.83	19,835.52
	5	10.2	G	1,507.91	643.04	385.63	1,309.44			74.31	3,820.33
Total		83.6		\$ 37,145.04	\$ 5,337.29	\$ 1,922.44	\$ 8,980.21			\$ 197.57	\$ 53,582.55
Story	1	19.9	M	\$ 19,689.34	\$ 290.01	\$ 808.70	\$ 2,787.17				\$ 23,575.31
	2	10.7	P	19,318.85	291.92	462.47	1,413.17				21,426.41
	3	15.9	G	9,293.77	367.83	173.49	1,588.00				11,423.18
	4	12.8	G	7,178.59	79.05	148.77	1,445.90				8,852.31
	5	11.1	G	7,325.16	99.18	50.57	1,186.23				9,661.14
Total		68.4		\$ 63,205.71	\$ 1,127.99	\$ 1,584.09	\$ 8,420.56				\$ 74,338.25
Tama	1	20.9	P	\$ 5,976.82	\$ 4,017.80	\$ 4,513.65	\$ 5,445.55				\$ 19,953.82
	2	34.6	G	19,201.64	3,712.42	7,030.23	4,811.01				34,755.30
	3	4.8	M	15,614.16	964.33	1,662.70	441.18				18,682.37
	4	6.5	G	4,794.05	1,187.61	422.25	896.28				7,300.19
	5	8.6	G	3,259.02	2,511.37	307.60	1,018.26				7,096.25
Total		75.4		\$ 48,845.69	\$ 12,998.53	\$ 13,026.43	\$ 19,612.28				\$ 87,787.93
Taylor	1	13.3	E	\$ 6,313.10	\$ 2,633.55	\$ -446.13	\$ 1,673.32				\$ 10,173.64
	2	14.2	E	3,680.37	1,817.70	-1,242.90	1,393.92				5,648.49
	3	7.8	E	5,383.24	965.94	.25	151.18				6,580.61
	4	15.5	G	4,376.61	1,856.84	33.30	541.89				6,808.64
Total		50.8		\$ 19,753.32	\$ 7,306.23	\$ -1,655.48	\$ 3,760.31				\$ 29,161.38
Union	1	15.7	M	\$ 4,781.44	\$ 1,306.03	\$ 869.61	\$ 1,073.77			\$ 15.00	\$ 8,045.85
	2	10.6	M	2,142.66	738.73	63.21	651.43				3,656.06
	3	8.3	G	5,420.18	990.68	113.55	418.34			18.88	6,956.53
	4	9.9	E	2,446.66	337.09	34.31	523.52				3,541.58
	5	10.5	E	6,940.43	322.92	26.16	1,265.93	\$ 22.80			8,578.24
Total		55.0		\$ 21,731.37	\$ 5,665.35	\$ 1,106.84	\$ 3,962.99	\$ 22.80		\$ 28.88	\$ 30,778.23

SCHEDULE NO. 13—PART II—Continued

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments		
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures			
Van Buren	1	15.1	G	\$ 4,906.89	\$ 617.45	\$ 294.44	\$ 593.15						
	2	4.0	P	1,167.70	460.33	-125.28	342.51						
	3	19.3	M	5,051.54	1,319.65	216.38	1,124.16						
	4	18.1	M	8,386.31	310.85	575.41	1,658.56						
Total		54.5		\$ 19,512.44	\$ 2,708.28	\$ 960.95	\$ 3,618.38			\$ 1,788.83	\$ 195.35	\$ 8,396.11	
Wapello	1	8.6	P	\$ 2,155.33	\$ 1,301.34	\$ 318.70	\$ 1,220.23						
	2	7.3	P	3,679.61	1,508.25		529.21			\$ 624.77	\$ 195.05	\$ 5,815.42	
	3	11.6	P	1,020.14	2,155.07	1,423.10	1,101.43					194.75	
	4	10.9	P	2,511.61	1,209.65	382.07	1,194.30					243.18	
	5	5.4	P	2,482.90	529.32	193.38	923.88					243.18	
Total		43.8		\$ 11,849.59	\$ 6,798.03	\$ 2,886.46	\$ 5,898.84			\$ 624.77	\$ 974.04	\$ 29,026.73	
Warren	1	14.4	G	\$ 5,426.83	\$ 933.57	\$ 303.57	\$ 1,308.40						
	2	15.3	G	3,309.59	917.16		63.63				\$ 6.00	\$ 8,042.46	
	3	11.9	M	5,936.61	1,073.85	581.88	706.64					129.03	
	4	9.8	P	7,103.87	786.11	3,433.52	1,403.37					9.50	
	5	33.3	E	12,141.48	1,274.41	1,463.62	4,335.60					95.36	
Total		84.7		\$ 33,978.38	\$ 4,987.10	\$ 6,009.01	\$ 8,906.12					\$ 270.70	\$ 54,233.40
Washington	1	25.7	P	\$ 6,622.00	\$ 2,519.10	\$ 835.98	\$ 895.91	\$ 11.40					
	2	15.2	G	4,402.45	1,383.16	403.68	455.66						
	3	13.2	G	5,525.96	1,809.27	455.69	711.25						
	4	26.6	E	9,345.94	1,555.76	1,919.20	588.78						
	5	9.7	M	3,347.23	656.11	394.32	446.65			396.08			
Total		90.4		\$ 31,144.97	\$ 7,917.40	\$ 4,073.27	\$ 3,558.18	\$ 407.37					

Wayne	1	15.9	M	\$ 4,091.07	\$ 515.07	\$ 259.75	\$ 1,975.36	\$ 9.60						
	2	2.9	E	3,245.59	968.00	326.83	1,050.63							
	3	12.7	E	6,972.31	1,094.58	455.66	1,036.83	325.25		\$ 313.60				
	4	4.8	E	2,306.69	435.39	292.05	915.33							
	5	13.8	M	4,203.87	638.68	736.77	1,382.86	20.00						
Total		60.8		\$ 20,820.35	\$ 3,513.72	\$ 1,981.08	\$ 7,428.91	\$ 355.15		\$ 313.60			\$ 24,414.81	
Webster	1	13.3	G	\$ 6,461.99	\$ 887.27	\$ 548.31	\$ 2,803.57							
	2	27.1	M	10,822.79	1,608.67	1,304.59	5,294.26							
	3	9.5	G	5,911.93	614.56	371.32	2,306.21							
	4	14.9	G	8,337.22	1,024.74	508.90	3,006.27							
	5	29.9	G	6,197.47	1,689.17	850.66	5,614.35							
Total		94.7		\$ 37,731.40	\$ 5,824.41	\$ 3,583.78	\$ 18,955.26						\$ 69,979.65	
Winneshiek	1	22.6	G	\$ 9,110.50	\$ 758.18	\$ 183.73	\$ 5,560.85							
	2	6.9	G	2,522.25	210.55	53.58	1,697.61							
	3	23.9	G	7,713.77	915.70	214.08	6,865.45							
Total		53.4		\$ 19,346.52	\$ 1,884.43	\$ 451.39	\$ 14,123.91						\$ 62.30	\$ 35,868.55
Winneshiek	1	25.3	P	\$ 4,316.08	\$ 1,541.29	\$ 890.87	\$ 5,701.91							
	2	12.2	M	5,381.97	749.37	117.43	3,078.26							
	3	14.4	P	4,713.84	701.40	576.00	3,704.11							
	4	27.6	G	7,317.77	1,255.47	965.26	6,928.22							
	5	21.6	M	5,389.96	1,450.26	1,600.16	8,937.96							
Total		101.1		\$ 27,569.62	\$ 5,697.89	\$ 4,149.72	\$ 28,380.46						\$ 164.12	\$ 65,961.81
Woodbury	1	35.2	P	\$ 2,069.66	\$ 4,670.80	\$ 1,713.83	\$ 6,679.54							
	2	30.3	P	2,190.71	11,047.03	2,636.72	3,781.85							
	3	17.8	P	608.45	1,355.15	696.24	2,290.15							
	4	27.8	M	7,366.16	5,734.17	425.79	1,457.05							
	5	6.5	M	927.18	1,185.51	170.62	1,300.06							
Total		117.6		\$ 13,708.16	\$ 24,192.66	\$ 5,643.20	\$ 15,398.95						\$ 62.00	\$ 58,402.97
Worth	1	17.8	P	\$ 7,192.41	\$ 1,517.66	\$ 569.49	\$ 2,948.05							
	2	25.6	G	10,854.16	642.14	591.91	4,105.20							
	3	25.0	G	12,306.34	614.89	331.83	5,101.93							
Total		68.4		\$ 30,352.91	\$ 2,774.69	\$ 1,493.23	\$ 12,155.20						\$ 64.33	\$ 46,828.26

SCHEDULE NO. 13—PART II—Continued

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures	
Wright	1	12.5	G	\$ 5,121.36	\$ 480.02	\$ 281.15	\$ 2,313.28		\$ 12.90	\$ 304.15	\$ 8,512.80
	2	12.3	G	5,773.90	438.25	236.64	2,604.29			310.38	9,323.36
	3	12.2	G	4,770.94	311.24	287.49	1,838.18		16.80	608.22	7,917.87
	4	21.3	M	7,415.62	1,389.86	300.34	5,372.36	\$ 68.40	11.70	362.99	14,730.34
	5	12.0	G	5,430.84	298.13	220.75	2,153.40			538.67	8,643.70
Total		70.3		\$ 28,472.73	\$ 2,917.50	\$ 1,235.37	\$ 14,283.51	\$ 68.40	\$ 41.40	\$ 2,109.31	\$ 49,128.22
Grand total		*7175.4		\$2,417,956.43	\$381,702.72	\$270,286.54	\$1,020,829.89	\$ 17,330.73	\$ 7,063.37	\$ 39,551.53	\$ 4,354,330.41

*Includes 6,770.3 miles of Primary Roads and 405.1 miles of Primary Extensions within cities and towns maintained by State.
E—Earth, G—Gravel, P—Paving, M—Mixed—embraces two or more classifications.

SCHEDULE NO. 14

STATEMENT OF EXPENDITURES FOR MAINTENANCE PROPER AND BETTERMENTS SHOWING FOR WHAT PURPOSE EXPENDED—DECEMBER 1, 1928, TO NOVEMBER 30, 1929

County	Labor			Equipment				Materials		
	Patrol	Extra	Sub-total	New	Repairs and Blades	Rentals	Sub-total	Paint	Culvert Pipe	Tar and Asphalt
Adair	\$ 12,694.70	\$ 1,996.45	\$ 14,691.15	\$ 5,153.45	\$ 6,135.44	\$ -648.05	\$ 10,640.84	\$ 115.64		\$ 178.51
Adams	15,563.55	22.65	15,586.20	420.63	982.46	336.15	1,739.24			243.71
Allamakee	21,968.45	113.02	22,081.47	12,926.50	2,311.69	-87.50	15,210.69	122.96		157.50
Appanoose	14,481.66	1,709.84	16,191.50	5,000.63	5,283.15	-1,358.20	8,925.58	180.00	298.03	117.19
Audubon	14,088.81		14,088.81	2.00	3,510.81		3,512.81		67.24	
Benton	7,429.40	12,486.64	19,916.04	12,663.39	3,500.62	1,926.16	15,090.17	267.62	33.66	773.88
Black Hawk	16,148.70	2,710.06	18,858.76	6,542.73	5,611.49	-3,343.10	8,811.12	482.51	62.80	434.25
Boone	12,235.38	9,862.10	22,097.48	3,355.24	10,776.05	2,278.00	16,409.29	204.94	29.16	
Bremer	19,705.79	87.23	19,793.02	6,619.44	6,737.59	773.99	14,131.02	346.62		237.61
Buchanan	11,797.38	326.88	12,124.26	4,137.59	2,800.73	676.89	7,705.21	478.87		777.53
Buena Vista	7,919.65	7,829.89	15,749.54	7,144.63	3,798.98	-1,620.31	9,313.30	95.93	133.99	
Butler	13,390.80	5,184.71	18,575.51	6,193.17	3,385.77	231.36	9,809.30	116.56		664.79
Calhoun	10,197.29	5,561.90	15,759.19	4,802.52	4,962.80	-820.63	8,944.69	59.17	158.43	
Carroll	8,786.36	5,341.84	14,128.20	2,826.96	7,841.08	145.00	10,813.04	287.32	128.31	
Cass	32,301.14	191.50	32,492.64	7,601.66	7,406.71		14,498.87	119.43	1.80	
Cedar	11,039.36	8,332.01	19,371.37	9,159.49	1,066.67	-1,048.60	9,177.56	230.28	94.22	623.23
Cerro Gordo	7,135.10	3,942.73	11,077.83	3,896.40	6,666.56	-2,276.21	8,285.75	178.42		501.07
Cherokee	9,666.25	7,549.62	17,205.87	6,520.71	2,919.36	-18.08	9,431.99	91.19		
Chickasaw	8,988.84	9,637.75	18,626.59	8,338.50	5,373.47	-577.69	13,134.37	161.77	327.45	233.68
Clarke	11,307.25	1,142.15	12,449.40	4,785.53	2,961.54	296.92	8,069.99	16.70		206.78
Clay	5,675.25	9,220.86	14,906.10	11,524.81	3,856.30	-394.44	14,986.67	115.48		355.78
Clayton	26,514.17	481.88	27,006.05	9,735.98	4,976.68	-92.00	14,640.66	236.69		252.57
Clinton	6,165.21	9,124.56	15,289.77	6,108.59	6,010.73	941.18	13,060.50	931.25	46.20	2,376.67
Crawford	12,415.43	12,444.49	24,859.92	7,300.41	3,787.22	162.63	11,340.26	227.78		
Dallas	12,699.50	7,419.59	20,119.09	3,486.63	5,214.82	725.40	9,426.85	120.29	100.28	40.12
Davis	9,854.35	3,302.65	13,157.00	1,511.45	5,051.76	-146.50	6,416.71	30.44	55.80	346.16
Decatur	16,580.21	3,773.72	20,353.93	5,314.31	3,635.47	-1,174.82	7,774.96	21.17		829.99
Delaware	25,586.98	714.35	26,301.33	9,782.98	7,863.17	1,812.87	19,459.02	277.61	41.60	255.79
Des Moines	5,239.85	3,613.16	8,853.01	1,270.63	610.53	-55.45	1,825.76	20.07	206.20	243.91
Dickinson	4,716.43	4,151.68	8,868.11	1,294.25	3,135.32	-368.06	4,761.54	23.10	109.60	185.84
Dubuque	25,727.42	243.69	25,971.11	8,372.61	4,273.08	1,212.72	15,862.81	448.74	21.60	420.10
Emmet	8,787.17	4,110.73	12,897.90	2,914.29	2,850.83	-613.51	5,160.81	16.82		
Fayette	22,071.64	887.47	22,959.11	8,183.78	5,051.29	956.62	14,791.79	174.68	106.67	329.63
Floyd	11,321.43	5,132.11	16,453.54	6,564.05	6,569.62	-8.35	13,145.92	66.06		604.09

SCHEDULE NO. 14A—Continued

County	Materials (Continued)						Project Contracts		Total	
	Gas, Oil and Grease	Snow Fence and Posts	Road Signs and Posts	Lumber	Gravel	Miscellaneous Materials	Sub-total	Real Estate and Buildings		Other Contracts
Sioux	2,964.75	3,680.78	563.22	23.54		171.13	8,001.47	82.50	19,088.45	57,382.55
Story	6,267.28	1,908.33	1,259.69	142.79	571.24	1,942.32	12,845.36	438.14	15,164.75	74,338.35
Tama	4,806.51	1,379.78	252.52	2,735.84	12,217.45	1,726.13	24,059.78	10,002.77	1,540.87	87,787.93
Taylor	2,140.23	1,333.86	16.00	-578.34			2,894.04			29,171.38
Union	3,257.97	600.32	229.63	86.47	25.00	553.74	4,987.29			30,778.23
Van Buren	2,674.82	302.02	278.91	16.18	549.44	-151.86	3,758.74	976.54	421.50	29,565.58
Wapello	1,431.50	302.02	348.52	-108.67	192.66	561.77	3,076.15	1,031.11	5,248.00	29,036.73
Warren	4,646.06	655.73	632.70	1,133.60	366.16	1,470.17	9,101.35	-942.44		54,238.40
Washington	5,421.59	459.41	380.35	1,379.70	3,844.30	360.71	10,524.73	-390.48	-5.02	46,504.40
Wayne	2,829.77	690.32	534.45	19.14		1,272.56	5,689.01	-659.32	31.12	34,414.81
Webster	5,885.44	1,304.40	409.16	201.34	65.50	561.62	8,459.86	10,004.39	11,258.67	69,979.65
Winneshiek	3,153.88	2,144.56	81.92	947.66	1,096.00	533.16	7,890.88	4,163.70	5,673.38	35,868.55
Winneshiek	3,089.51	5,063.64	680.32	3,896.22	51.15	640.22	15,276.60	5,350.98	513.58	65,961.81
Woodbury	1,115.99	2,047.18	1,188.98	8.80		725.63	6,103.76	157.65	4,305.65	58,402.97
Worth	3,346.93	1,658.04	156.39	619.15	2,001.11	669.66	8,873.19	4,575.20	3,364.79	46,838.36
Wright	5,684.29	885.72	230.95	148.05	411.62	1,623.50	9,026.46	7,114.30	467.00	49,128.22
Totals	\$322,183.20	\$141,278.38	\$ 25,657.05	\$ 68,948.29	\$119,060.53	\$ 65,890.52	\$815,823.71	\$309,978.86	\$332,139.05	\$ 4,354,390.41

IOWA STATE HIGHWAY COMMISSION

SCHEDULE NO. 15

STATEMENT SHOWING MAINTENANCE EXPENDITURES AND GRAND TOTALS BY COUNTIES, PRIMARY ROAD
DECEMBER 1, 1928, TO NOVEMBER 30, 1929

County	Miles	Superintendence				Refunds to Municipalities	Damages Allowed by Legislature	From Schedules 13 and 14	Grand Total Expenditures for Maintenance	Average Expended Per Mile
		Salary	Expense	Transportation	Sub-total					
Adair	55.7	\$ 1,555.31	\$ 283.97	\$ 311.60	\$ 2,150.97	\$ 284.70	\$ 29,256.67	\$ 31,692.24	\$560	
Adams	49.2	1,394.08	215.65	599.83	2,209.56		18,901.62	21,111.21	429	
Allamakee	83.8	336.05	53.12	365.43	954.60	683.02	48,560.52	50,178.14	599	
Appanoose	56.5	1,577.23	279.38	447.87	2,304.48	908.33	37,905.71	41,206.52	729	
Audubon	44.6	1,702.54	272.74	508.66	2,483.94		20,226.03	22,709.97	509	
Benton	85.2	1,720.21	448.57	290.61	2,459.39	852.30	57,092.18	60,403.87	700	
Black Hawk	78.0	1,363.48	153.59	345.47	1,862.54	3,213.63	36,182.02	41,258.19	529	
Boone	82.3	1,313.10	375.67	336.89	2,015.66	542.34	65,317.84	67,875.84	825	
Bremar	76.4	1,410.13	188.74	6.36	1,585.23	640.00	43,320.82	45,546.05	596	
Buchanan	47.6	980.93	100.70	35.57	1,115.20	439.20	24,205.85	25,750.95	541	
Buena Vista	73.1	1,141.96	310.47	475.04	1,927.47	340.00	34,206.02	36,474.59	499	
Butler	84.3	1,329.56	306.10	369.56	2,505.22	436.92	43,330.27	46,472.41	551	
Calhoun	79.9	1,266.15	367.36	24.73	1,658.24	580.00	31,624.08	33,863.22	424	
Carroll	75.2	1,880.12	283.10	115.49	2,278.71	500.00	39,473.48	42,252.19	562	
Cass	90.9	1,680.62	340.11	322.25	2,342.98	633.90	56,870.32	60,047.20	661	
Cedar	79.3	1,328.63	314.76	121.53	1,764.92	532.10	38,923.31	41,240.33	520	
Cerro Gordo	62.7	1,534.18	35.49	508.40	2,068.07	2,600.00	37,681.00	42,379.07	676	
Cherokee	81.3	1,193.67	274.12	120.34	1,588.13		49,309.62	50,897.75	623	
Chickasaw	66.7	1,810.45	316.95	45.84	2,173.24	115.00	47,503.66	49,881.90	748	
Clarke	47.1	1,209.90	309.10	157.39	1,576.39	258.98	24,077.43	26,512.80	563	
Clay	57.4	1,077.98	203.63	397.78	1,679.39	560.00	45,154.30	47,338.69	826	
Clayton	114.7	1,128.47	77.37	813.56	2,019.39	756.80	62,805.05	65,671.24	573	
Clinton	99.4	1,331.33	334.95	246.31	1,907.09	1,910.00	44,454.01	48,271.10	517	
Crawford	92.4	1,655.59	232.26	365.63	2,253.48	240.00	67,982.45	70,475.93	763	
Dallas	89.8	1,996.07	284.61	634.34	2,915.02	780.00	47,187.55	50,902.57	567	
Davis	48.2	863.45	163.66	85.61	1,112.72	260.00	27,088.59	28,464.31	591	
Decatur	55.4	1,291.50	146.63	381.58	1,749.71	228.37	36,809.15	38,877.23	702	
Delaware	70.2	1,243.84	312.72	394.66	1,951.13	760.00	65,772.80	68,483.92	975	
Des Moines	40.7	1,482.06	230.45	237.44	1,949.95	2,090.00	13,271.81	17,311.76	423	
Dickinson	48.6	1,138.57	281.15	1,069.13	2,479.85	260.00	21,116.50	23,856.35	494	
Dubuque	85.2	1,367.49	143.10	59.21	1,569.80	2,008.13	59,169.47	64,247.40	751	
Emmet	44.7	1,074.07	312.01	360.10	1,746.18	63.00	23,415.20	25,224.38	564	
Fayette	115.8	1,644.39	296.28	259.18	2,199.76	781.04	61,792.34	64,773.14	559	
Floyd	74.0	1,735.33	414.32	491.02	2,625.67	415.00	47,309.87	50,350.84	680	
Franklin	47.7	1,498.87	198.51	-57.71	1,539.67	375.32	28,109.73	29,688.92	628	
Fremont	60.6	1,616.26	280.75	132.97	2,029.98	181.66	35,936.98	38,148.62	630	

IOWA STATE FINANCIAL STATEMENT

PART TWO

STATE HIGHWAY COMMISSION
ANNUAL REPORT FOR THE YEAR

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State of Iowa

PART TWO

OF

REPORT OF THE

State Highway Commission

FOR THE YEAR

January 1, 1929, to Jan. 1, 1930

ISSUED BY

STATE HIGHWAY COMMISSION

C. L. NILES, Chairman

H. E. DEAN

Commissioners CARL C. RIEPE

H. A. DARTING

T. J. O'DONNELL

AMES, IOWA

FEBRUARY 1, 1930

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PART TWO

SUMMARY OF THE ANNUAL REPORTS OF COUNTY ENGINEERS

INTRODUCTION

This summary is prepared from the Annual Reports of the County Engineers of the ninety-nine counties of Iowa and submitted in accordance with the provisions of Section 252—Code of 1924.

The County Engineers' reports include detailed statements of all county expenditures for road and bridge work, and also detailed reports of township expenditures in so far as County Engineers were able to obtain data from Township Clerks.

Statements of expenditures are based on warrants issued by the County Auditors for the year 1929. The County Engineers obtain the information contained in their reports from the following sources:

(a) Total expenditures from County Bridge and County Road Funds, from County Auditor's Warrant Register; detailed classification of these expenditures from County Engineer's Claim Register.

(b) Financial Statement of the Receipts and disbursements in above named funds, from County Treasurer's ledger.

(c) Statement of county's indebtedness from records of County Auditor and County Treasurer.

(d) Statement of classified expenditures from all township funds, and financial statement of receipts and disbursements in said funds, from annual reports of township clerks.

This report includes a general summary of the activities of the ninety-nine counties, and twenty-nine summary tables showing in detail the expenditures for road work on the secondary system and bridge work on all roads paid for from county funds, and the present financial condition of the counties.

Summary of Financial Statement for Entire State

ANNUAL REPORT OF COUNTY ENGINEERS
JANUARY 1, 1929, TO JANUARY 1, 1930

Total Expenditures:

During 1929, the counties and townships spent \$23,209,312.96 for road and bridge work on the 96,121.51 miles of road in the county and township road system. The total expenditure for both road and bridge work is an average of \$241.45 per mile on the

total mileage above named. The expenditures are classified as follows:

Bridge work paid for from county funds.....	\$ 5,522,294.64
Road work on county system.....	8,109,770.86
Road work on township roads.....	9,577,247.46

Total \$ 23,209,312.96

The expenditure for bridge work alone averaged \$57.45 per mile.

The expenditure for road work on the county system averaged \$630.07 and on the township road system \$115.04 per mile.

The following schedule compares expenditures for the past several years, according to purpose for which spent and according to the fund from which derived.

TOTAL EXPENDITURES FROM COUNTY FUNDS FOR ROAD AND BRIDGE WORK

	1925	1926	1927	1928	1929
Bridge work on both county and township roads.....	\$ 5,849,009.87	\$ 5,218,844.20	\$ 5,063,730.32	\$ 5,079,216.01	\$ 5,022,294.64
Road work on county roads.....	4,311,239.57	5,317,080.17	6,757,335.00	7,884,723.80	8,109,770.86
Road work on township roads.....	6,839,226.08	7,712,907.28	8,908,926.52	8,888,944.53	9,577,247.46
Totals.....	\$16,999,565.52	\$18,248,831.65	\$21,509,991.84	\$21,852,884.34	\$23,309,312.96

TOTAL EXPENDITURES FROM COUNTY AND TOWNSHIP FUNDS

	1925	1926	1927	1928	1929
County bridge fund.....	\$ 5,650,146.72	\$ 5,014,914.11	\$ 5,741,006.69	\$ 4,923,028.58	\$ 5,318,626.41
County road fund.....	4,376,088.73	4,905,063.20	6,039,573.24	5,935,502.86	7,532,647.78
Secondary road special assessments.....	44,006.75	373,215.43	426,909.31	462,137.49	556,961.69
Township funds.....	6,677,870.81	7,367,443.70	8,563,551.77	8,462,056.71	9,277,131.23
All other sources.....	251,435.51	538,195.21	828,807.83	1,070,158.70	706,205.87
Totals.....	\$16,999,565.52	\$18,248,831.65	\$21,509,991.84	\$21,852,884.34	\$23,309,312.96

EQUIPMENT AND TOOLS ON HAND

Reports of county engineers show that the several counties owned equipment and tools for road and bridge work valued on January 1, 1930 at \$1,842,793.00. A summary of the principal items of equipment reported is as follows:

Items	Estimated Value
Tractors	\$ 514,369.00
Trucks	224,139.00
Automobiles	19,802.00

Snow Plows	129,542.00
Concrete Mixers	14,172.00
Heavy Graders	79,985.00
Patrol Graders	58,447.00
Planers	5,340.00
Maintainers	173,152.00
Power Driven Patrols.....	205,194.00
Snow Fence	102,923.00
Pile Drivers	12,260.00
Slip Scrapers	5,999.00
Drags	8,745.00
Plows	3,403.00
Camp Equipment	8,505.00
Small Tools and Miscellaneous.....	262,616.00

Total \$ 1,842,793.00

A detailed statement of the inventory of equipment in each county is given in Summary Table No. 28, Parts 1 and 2.

This does not include equipment owned by townships which consists principally of blade graders, tractors, drags, wheeled scrapers, slip scrapers, plows and small tools.

TOTAL INDEBTEDNESS FOR ROAD AND BRIDGE WORK County Bridge Fund

	January 1, 1926	January 1, 1927	January 1, 1928	January 1, 1929	January 1, 1930
Outstanding bills.....	\$ 83,139.96	\$ 49,305.60	\$ 80,029.90	\$ 79,224.15	\$ 72,786.88
Outstanding warrants.....	294,648.84	151,735.21	263,167.92	61,634.01	229,381.46
Outstanding bonds.....	13,436,071.00	12,531,247.72	11,921,846.68	11,394,314.99	10,017,579.18
Certificates antcipating refunds					18,000.00
Total bridge indebtedness.....	\$13,813,859.77	\$12,732,288.53	\$12,265,044.50	\$11,534,573.05	\$10,337,547.52

County Road Fund

	January 1, 1926	January 1, 1927	January 1, 1928	January 1, 1929	January 1, 1930
Outstanding bills.....	\$ 85,701.63	\$ 90,128.55	\$ 159,960.25	\$ 170,592.19	\$ 215,220.19
Outstanding warrants.....	80,406.93	83,173.70	103,644.88	115,230.28	215,766.29
Outstanding bonds.....	8,480,716.15	7,542,746.93	7,395,412.02	8,088,465.78	7,840,318.74
Certificates antcipating refunds					584,946.17
Total bridge indebtedness.....	\$ 8,659,824.71	\$ 7,716,049.18	\$ 7,749,017.75	\$ 8,374,288.25	\$ 8,854,251.39
Total indebtedness.....	\$22,473,684.48	\$20,448,337.71	\$20,014,062.28	\$19,908,961.30	\$19,191,798.91

Cash Balances January 1, 1930:

On January 1, 1930, there were cash balances on hand in the county and township road and bridge funds amounting to \$2,413,340.52 as follows:

County bridge fund.....	\$ 604,433.54
County Road Fund.....	828,246.55
Total county balance.....	\$ 1,432,679.09
Township road, drag and drainage funds, 1,265 townships reporting	980,661.43
Total	\$ 2,413,340.52

Indebtedness:

On January 1, 1930, there were outstanding bonds, for road and bridge work, amounting to \$17,857,697.92 as follows:

Bridge bonds outstanding.....	\$ 10,017,379.18
Road bonds outstanding.....	7,840,318.74

Total bonds outstanding.....\$ 17,857,697.92

Bonds issued during 1929:

Bridge bonds	None
Road bonds	\$ 484,000.00

Total

Bonds retired during 1929:

Bridge bonds	\$ 915,647.96
Road bonds	365,712.04

Total

Net decrease in bonds outstanding..... \$ 797,360.00

TOTAL ROAD MILEAGE

A check of the county and township road mileage was made following the passage of the gasoline tax bill by the 41st G. A., and some slight changes appear as from time to time the roads are either relocated or taken into another system. This year it appears that there are 12,871.07 miles of county roads, 83,250.44 miles of township roads which together with the 6,770.30 miles of Primary roads, makes a total of 102,891.81 miles in the state.

A detailed showing as to the mileage of each county will be found in Summary Table No. 29.

CULVERT MATERIAL PURCHASED FOR TOWNSHIPS

Operating under the law which provides that counties may furnish townships with the materials for temporary culverts, the 1,609 townships were furnished material in 1929 at a total cost to the counties of \$412,011.83.

A summary of the cost of material of various classes furnished in 1927, 1928 and 1929 is as follows:

	1927	1928	1929
Corrugated pipe	\$395,435.76	\$309,879.86	\$275,623.38
Concrete pipe	77,676.38	75,867.00	64,888.35
Lumber	83,398.33	71,975.76	64,454.70
Miscellaneous material ..	7,104.63	7,797.49	7,045.40
Total	\$563,615.10	\$465,520.11	\$412,011.83

SUMMARY OF ROAD WORK AND EXPENDITURES FOR ENTIRE STATE**County Road Expenditures:**

During the year 1929 the total expenditures for road work on county roads was \$8,109,770.86, or an average cost of \$630.08 per mile.

The above total expenditure does not include items amounting to \$132,611.83 listed under bridge work for filling of bridges and culverts but paid out of county road fund.

The classification of work, amount and percentage of expenditures for construction, maintenance and special cases is shown below:

Construction		Maintenance		Special Cases	
Amount	%	Amount	%	Amount	%
\$ 3,226,433.28	39.91	\$ 4,232,707.95	52.19	\$ 640,629.63	7.90

A total of 1,617.96 miles of county roads were constructed during 1929 as follows:

Class of Construction	Miles of County Road System
Built to permanent grade.....	794.15
Gravel surfaced	823.81
Hard surfaced .....	.00
Totals.....	1,617.96

Condition of the county road system January 1, 1930 was as follows:

Condition	County
Miles of earth road not built.....	6,362.66
Miles of earth road built to permanent grade.....	880.02
Miles surfaced with gravel.....	5,621.78
Miles paved	16.61
Total miles in system.....	12,871.07

The total expenditure for repairing and maintaining county roads was \$4,232,707.95 of which \$1,961,483.57 was spent for patrol maintenance including dragging \$1,078,473.59 for gang mainte-

nance and \$1,192,750.79 for equipment and tools, or an average of \$329.00 per mile.

The comparative cost of maintenance of earth and gravel paved road for the years 1927, 1928 and 1929 is shown by the following table:

	County System	
	Number of Miles	Average Cost Per Mile
Earth		
1927	7,804.32	277.00
1928	7,352.89	285.40
1929	7,232.68	304.00
Gravel		
1927	4,021.29	280.00
1928	4,911.19	284.00
1929	5,621.78	261.00
Paved		
1927	5.98	22.00
1928	12.08	49.00
1929	16.61	102.00

Township Road Work:

Reports from 1,265 of the 1,609 townships were received. Average expenditures for the 344 townships which did not report are included in tabulation in this report.

The 1,265 townships reporting show a total road expenditure of \$7,524,980.15 or an average of \$5,948.60 per township. In 1928 the average township expenditure was \$5,521.08. The township road work for 1929 is classified as follows:

Construction	\$ 2,318,684.13	24.21%
Maintenance	7,163,452.66	74.80%
Special cases	95,110.67	.99%
Total	\$9,577,247.46	100.00%

The township expenditures reported are shown in detail in summary tables Nos. 3, 22 and 26.

Condition of the township road system January 1, 1930 was as follows:

Condition	Township
Miles of earth road not built	75,683.77
Miles of earth road built to permanent grade	767.50
Miles surfaced with gravel	6,500.57
Total miles in system	83,951.84

SECONDARY ROAD DISTRICTS

During 1929, under the provisions of Section 4746, Chapter 241, Code of 1924, 371 secondary road districts were petitioned for in 29 counties proposing the gravel surfacing of 1,020.95 miles of road, of which 141.69 miles was county and 879.26 was township.

238 secondary road districts were established, embracing 674.87 miles of road, of which 186.17 was county and 488.70 township. Contracts were let for graveling 498.92 miles, 161.42 on the county and 337.50 on the township system.

Graveling was completed on 502.26 miles, of which 169.49 was county and 332.77 township.

The average cost of gravel surfacing completed on secondary roads was \$1,462.30 per mile.

One-fourth of the cost of graveling has been assessed against lands within the several districts. The average width of assessment districts was 1.73 miles and the assessment per acre was approximately 29 cents.

A more detailed showing as to the counties in which secondary roads were improved under the district plan will be found in Summary Table No. 15.

SUMMARY OF BRIDGE WORK AND EXPENDITURES FOR THE ENTIRE STATE

For the Year 1929.

The total expenditure from county funds for bridges and culverts in the state during 1929, was \$5,522,294.64 or \$443,078.63 more than the total expenditure for like purposes in 1928.

Below is a comparison of the classified expenditures for each of the past five years, including 1929, a comparison of permanent and temporary construction and a statement of the amounts for the various types of construction for the past five years. The amounts given were expended on work classified as shown.

Permanent bridges and culverts include only structures composed entirely of masonry or steel construction. If a part of the work is of temporary nature, the structure is classified under the heading of temporary construction. Pipe culverts not provided with masonry bulkheads are classified as temporary construction.

COMPARISON OF EXPENDITURES FOR PERMANENT AND TEMPORARY BRIDGE CONSTRUCTION

	1925		1926		1927	
	Expenditures	%	Expenditures	%	Expenditures	%
Permanent bridges and culverts—county	\$ 2,674,348.88	72.87	\$ 2,176,368.00	67.21	\$ 2,468,615.85	65.89
Temporary bridges and culverts	575,445.56	15.68	567,670.73	17.53	714,633.71	19.07
Culvert materials furnished townships	419,086.64	11.45	404,123.12	15.26	563,615.10	15.04
Totals	\$ 3,669,781.08	100.00	\$ 3,348,161.85	100.00	\$ 3,746,864.66	100.00

SUMMARY TABLE NO. 1
Expenditures for Bridge and Road Work
County and Township Roads

County	1928		1929		Five Year Period	
	Expenditures	%	Expenditures	%	Expenditures	%
Permanent bridges and culverts—county	\$ 1,921,709.53	61.44	\$ 1,994,599.45	60.65	\$ 11,235,731.71	65.31
Temporary bridges and culverts	740,590.23	23.68	882,262.34	26.82	3,480,611.57	20.30
Culvert materials furnished townships	465,590.11	14.88	412,011.83	12.53	2,355,256.80	13.70
Totals	\$ 3,127,918.87	100.00	\$ 3,288,873.62	100.00	\$ 17,071,600.08	100.00

SUMMARY TABLE NO. 1—Continued

County	Bridges and Culverts	County Roads	Township Roads	Total
Dubuque	70,835.16	100,760.50	70,568.99	242,164.65
Emmet	13,131.44	32,772.01	98,765.72	144,669.17
Fayette	68,325.30	100,360.67	63,871.09	232,557.06
Floyd	40,521.67	76,022.83	103,601.86	220,156.36
Franklin	34,280.72	103,689.30	145,330.94	273,301.96
Fremont	105,284.21	65,597.04	86,500.72	257,441.97
Greene	26,173.05	60,416.04	82,754.54	169,343.63
Grundy	55,639.36	91,599.96	90,797.44	217,436.76
Guthrie	73,211.33	73,710.28	115,064.10	261,975.71
Hamilton	29,782.07	91,122.57	115,202.60	236,107.24
Hancock	29,966.48	70,002.58	64,710.19	164,719.25
Hardin	32,483.71	168,463.72	94,901.49	295,848.92
Harrison	83,182.19	51,441.67	77,233.58	211,857.44
Henry	30,186.13	45,730.59	37,227.94	113,144.66
Howard	41,959.07	56,588.53	71,279.50	169,827.10
Humboldt	32,359.50	64,809.41	102,763.18	199,932.09
Ia	29,572.01	56,683.20	68,176.51	154,431.52
Iowa	52,335.16	55,910.45	41,947.73	150,193.34
Jackson	82,426.18	83,375.49	63,498.33	229,300.00
Jasper	116,527.71	194,686.30	62,062.22	373,276.13
Jefferson	60,485.93	48,799.57	62,199.49	171,484.99
Johnson	77,470.44	171,419.57	98,319.45	347,209.46
Jones	59,671.21	63,689.38	59,165.55	182,526.14
Keokuk	61,111.47	59,378.96	78,299.83	198,790.26
Keosau	104,846.47	104,846.47	175,091.83	319,825.96
Lac	58,403.30	56,505.19	30,728.18	145,636.67
Linn	79,166.64	138,572.72	139,085.95	357,110.31
Louis	19,638.22	33,352.43	49,463.43	102,454.08
Lucas	37,910.96	38,370.85	48,032.09	124,313.90
Lyon	51,818.71	69,919.53	77,172.50	198,910.74
Madison	69,210.33	41,508.14	57,841.10	168,559.57
Mahaska	58,802.09	76,337.03	109,383.04	244,522.16
Marietta	61,025.69	85,235.01	122,350.70	278,611.40
Marshall	63,599.31	138,985.58	62,989.87	265,574.76
Mills	43,253.86	34,279.66	43,373.01	120,906.53
Mitchell	35,413.09	83,685.92	65,032.38	184,131.39
Monona	66,845.31	65,103.23	83,914.92	215,863.46
Monroe	19,730.21	43,505.27	41,337.19	104,572.67
Montgomery	70,447.19	54,449.25	31,984.13	156,880.57
Muscatine	57,753.37	66,336.42	68,748.78	192,838.57
O'Brien	46,728.46	83,830.13	89,291.22	219,849.81
Osceola	36,586.09	49,096.01	65,348.61	151,030.71
Pag	125,624.42	75,448.88	75,491.30	276,564.60
Palo Alto	41,201.89	60,109.46	51,191.29	152,502.64
Plymouth	98,042.80	153,870.36	132,874.08	384,787.24
Pocahontas	16,964.58	85,279.57	111,840.80	214,084.95
Polk	113,718.15	247,298.46	120,637.47	481,654.08
Pottawattamie	174,403.87	120,534.24	67,686.69	362,624.80
Poweshiek	95,003.28	156,598.89	102,436.53	354,038.70
Ringgold	70,074.50	45,797.57	29,604.64	145,476.71
Sac	49,469.65	75,000.30	105,435.87	230,905.82
Sass	71,229.36	72,797.26	64,374.73	208,397.35
Shelby	57,811.25	60,654.07	101,302.37	219,767.69
Sioux	67,807.13	162,298.12	118,907.93	349,013.18
Story	93,341.90	84,285.11	105,032.35	282,659.36
Tama	76,362.65	318,242.48	108,945.28	503,550.41
Taylor	55,134.10	61,302.22	33,069.03	149,505.35
Union	45,458.28	50,757.23	16,965.35	113,180.86
Van Buren	59,955.41	41,340.14	41,063.03	142,358.58
Wapello	54,690.63	41,256.63	62,114.02	158,061.28
Warren	69,415.17	59,467.77	64,076.62	192,959.56
Washington	86,857.19	46,314.83	91,525.86	224,697.88
Wayne	41,655.39	42,861.28	35,272.37	120,789.04
Webster	29,800.20	175,255.66	142,713.46	347,773.32
Winnebago	29,735.45	38,917.63	74,596.39	143,249.52
Winneshek	82,738.04	85,172.37	38,327.40	206,237.81
Woodbury	114,327.89	165,596.21	78,989.29	358,913.39
Worth	26,789.36	58,180.45	44,367.18	129,336.99
Wright	29,316.73	61,326.71	99,077.56	189,721.00
Total reported— 24 townships not reported— Estimated	\$5,522,294.64	\$8,109,770.86	\$7,524,980.15	\$21,157,045.65
Totals	\$5,522,294.64	\$8,109,770.86	\$9,577,247.46	\$23,219,312.96

SUMMARY TABLE NO. 2—Continued

County	Bridges and Culverts				County Roads					
	Bridge Fund	Road Fund	All Other Sources	Total	Road Fund	Bridge Fund	Secondary Road District Special Assessments	All Other Sources	Total	Grand Total
Ringgold	65,383.73	2,280.85	1,409.92	70,074.50	45,797.57				45,797.57	115,872.07
Sac	40,469.86			40,469.85	69,397.44		6,202.86		75,600.30	116,070.15
Scott	71,220.36			71,220.36	72,797.26				72,797.26	144,017.62
Shelby	59,769.61	7,041.64		57,811.25	60,634.07				60,634.07	118,465.32
Sioux	65,971.68	2,735.45		67,807.13	140,669.13				162,258.12	230,105.25
Story	53,241.90			53,241.90	54,285.11				54,285.11	137,627.01
Tama	76,362.65			76,362.65	318,242.48				318,242.48	394,605.13
Taylor	55,077.15	106.95		55,184.10	61,302.22				61,302.22	116,486.32
Union	45,458.38			45,458.38	50,757.23				50,757.23	96,215.61
Van Buren	46,135.41		4,800.00	50,935.41	36,530.26			4,819.88	41,340.14	92,295.55
Wapello	50,922.47	3,678.16		54,600.63	41,256.51				41,256.51	95,857.14
Warren	63,364.12	6,051.05		69,415.17	59,407.77				59,407.77	128,822.94
Washington	80,837.19			80,837.19	46,314.83				46,314.83	133,172.02
Wayne	41,685.39			41,685.39	42,801.28				42,801.28	84,546.67
Webster	20,803.29			20,803.29	107,310.66	25,000.00			129,310.66	150,058.86
Winnebago	20,735.45			20,735.45	38,917.68			42,945.00	81,862.68	102,598.13
Winneshek	82,758.04			82,758.04	85,172.37				85,172.37	167,930.41
Woodbury	110,336.99	3,933.51		114,270.50	165,404.69	191.52			165,596.21	279,866.71
Worth	36,789.36			36,789.36	38,180.45				38,180.45	74,969.81
Wright	29,316.73			29,316.73	61,326.71				61,326.71	90,643.44
Totals	\$5,279,256.31	\$109,030.12	\$134,008.21	\$5,522,594.64	\$7,443,017.64	\$39,420.10	\$72,254.95	\$355,078.17	\$8,109,770.86	\$13,632,065.50

SUMMARY TABLE NO. 3

Expenditures for Road Construction and Maintenance on Township Road System Shown by Funds. Annual Report of County Engineers.

County	No. Townships in County	No. Townships Reporting	Township Road Fund	Township Drag Fund	Township Drainage Fund	County Funds on Township Roads in Secondary District	Secondary Road District Special Assessment Funds	All Other Sources	Total
Adair	18	16	\$ 55,388.09	\$ 21,663.38	\$ 2,843.42				\$ 79,894.89
Adams	22	7	25,563.97	8,771.83	36.42				34,372.22
Allamakee	78	10	32,146.53	5,043.69					37,190.22
Appanoose	17	15	49,301.27	11,657.91	2,280.02				63,239.20
Audubon	12	12	41,514.50	19,319.93	154.10				60,988.53
Benton	20	11	46,962.02	11,278.90	1,022.28				59,263.20
Black Hawk	18	12	50,603.42	11,061.64	1,886.94				64,452.00
Boone	17	13	74,125.70	12,888.51	7,495.18	\$ 14,060.41	\$ 14,060.41		122,660.21
Bremer	14	10	82,794.79	7,850.98	5,567.10				96,212.87
Buchanan	16	16	66,582.75	12,226.16	1,884.84				80,700.75
Buena Vista	17	17	69,550.88	18,439.58	5,407.50	15,089.88	7,544.94		116,032.78
Butler	16	15	62,157.53	12,394.63					74,552.16
Calhoun	16	16	119,482.82	14,768.39	7,242.08				141,493.29
Carroll	13	5	20,355.13	6,217.80	645.99				27,218.92
Cass	16	8	32,309.60	15,528.83	761.21				48,600.73
Cedar	17	17	68,993.60	21,879.42	111.35				90,984.46
Cerro Gordo	16	16	65,815.05	11,089.31	13,237.55	7,745.63	6,692.02		104,680.46
Cherokee	16	16	75,993.79	16,656.12	898.06	910.07	910.08		93,268.12
Chickasaw	12	12	53,877.26	10,475.35	3,879.02				68,231.63
Clarke	12	10	40,818.66	12,595.25					53,413.91
Clay	16	19	59,026.98	9,565.39	5,982.02				74,574.39
Clayton	22	8	31,079.71	7,610.53	761.67				39,451.91
Clinton	20	5	33,393.88	9,622.19	4,128.54				47,144.61
Crawford	20	10	33,411.10	10,630.25	4,780.15				48,821.50
Dallas	16	16	97,335.46	24,918.67	8,068.57	3,532.31	3,532.31		147,667.32
Davis	15	13	35,860.01	12,630.58					48,490.59
Deaer	16	14	42,881.34	10,491.05	469.63				53,842.02
Delaware	16	16	62,806.89	12,440.04	1,060.10				76,307.03
Des Moines	13	13	53,138.25	18,019.85					71,158.10
Dickinson	12	6	17,422.29	3,297.57	6,229.59				26,949.45
Dubuoque	17	14	37,833.99	12,209.23	566.84				50,609.59
Emmet	12	10	45,943.40	6,125.35	13,907.25	22,729.50		\$ 10,066.22	88,765.72
Fayette	20	12	83,280.55	8,167.57	2,422.97				93,871.09

SUMMARY TABLE NO. 3—Continued

County	No. Townships in County	No. Townships Reporting	Township Road Fund	Township Drag Fund	Township Drainage Fund	County Funds on Township Roads in Secondary District	Secondary Road District Special Assessment Funds	All Other Sources	Total
Floyd	12	12	75,581.92	10,344.44	17,675.50				102,601.86
Franklin	16	15	94,222.06	17,304.00	33,794.88				145,320.94
Fremont	13	13	62,411.20	23,253.47	896.05				86,560.72
Greene	15	8	54,910.15	12,146.08	15,698.31				82,754.54
Grundy	14	14	69,314.06	15,235.76	6,247.63				90,797.44
Guthrie	17	17	83,807.06	20,162.82	7,967.36	1,538.48	1,538.48		115,054.10
Hamilton	16	16	83,415.64	18,650.66	10,441.64	1,347.33	1,347.33		115,205.60
Hancock	16	7	43,064.33	6,352.37	15,343.49				64,760.19
Hardin	15	12	72,237.00	16,707.84	5,956.66				94,901.49
Harrison	20	15	55,348.62	19,179.74	2,705.22				77,233.58
Henry	12	8	26,671.42	10,565.52					37,237.94
Howard	12	12	38,422.21	10,902.71	1,964.88				51,290.80
Humboldt	12	12	72,528.98	12,105.63	7,508.97	5,364.80	5,364.80		102,763.18
Ia	12	12	56,692.32	11,515.99					68,208.31
Iowa	16	8	30,462.37	10,088.53	1,446.81				41,947.73
Jackson	15	16	48,728.41	14,774.92					63,503.33
Jasper	19	12	50,509.30	11,467.08	145.94				62,082.22
Jefferson	18	12	43,261.96	18,379.63	557.00				62,199.49
Johnson	21	17	63,378.88	20,459.49	11,869.23	2,616.85			98,310.45
Jones	16	10	49,050.55	9,498.04	116.96				59,165.55
Keokuk	17	15	56,730.23	20,905.33	664.27				78,299.83
Kossuth	23	24	114,297.46	19,138.06	26,505.06	7,575.18	7,575.18		175,091.83
Lee	15	6	22,630.06	8,309.15					30,939.21
Linn	20	20	94,991.60	15,933.52	4,190.08	10,832.56	10,832.56		133,880.32
Louisia	12	10	32,940.36	15,205.08	1,316.90				49,462.43
Lucas	12	10	36,251.16	11,781.83					48,032.99
Lyon	18	18	64,532.42	12,640.08					77,172.50
Madison	16	12	42,049.91	15,255.91	535.28				57,841.10
Mahaska	15	18	75,972.67	21,068.69	2,841.88				100,322.64
Marion	15	14	66,428.37	16,934.99	9,339.13				132,702.49
Marshall	18	12	47,946.99	14,260.08	722.80				62,929.87
Mills	13	8	29,738.13	9,928.90	3,629.98				43,297.01
Mitchell	16	13	55,296.24	5,322.15	4,406.69				65,025.08
Monona	13	19	63,534.82	17,361.24	2,038.65				82,934.71
Monroe	16	19	34,566.84	5,118.25	1,650.10				41,335.19
Montgomery	13	6	22,836.60	9,125.52					31,962.12
Muscatine	14	14	50,906.15	15,792.23	1,116.10			962.00	68,748.78
O'Brien	16	15	66,846.27	16,068.27	1,053.46	3,446.61	2,446.61		89,241.22
Oscola	12	11	39,212.25	9,213.18	7,820.18				56,948.61
Page	16	26	31,031.77	22,806.98	32.55				75,491.30
Palo Alto	16	7	30,036.32	5,649.08	6,052.06	8,617.76		866.07	51,191.29
Plymouth	24	24	106,238.97	29,251.11	384.00				132,874.08
Pocahontas	18	18	80,081.94	16,472.43	15,326.43				111,840.80
Polk	19	16	97,038.91	19,547.86	4,059.70				120,647.47
Pottawattamie	22	9	51,214.62	14,705.22	1,770.88				67,690.69
Poweshiek	16	14	77,189.32	18,306.23	6,940.98				102,436.53
Ringgold	17	6	14,622.11	4,640.56	681.66			950.51	20,604.64
Sac	16	16	56,065.12	19,397.38	3,161.88	6,202.86	18,608.63		109,435.87
Scott	15	14	53,331.89	10,963.94	88.90				64,374.73
Shelby	16	16	69,523.74	29,037.57	2,441.06				101,002.37
Stark	23	22	94,122.40	19,430.29	14.40	2,674.92	2,674.92		118,907.68
Story	16	15	74,610.45	17,238.25	11,183.65				103,032.35
Tama	21	16	90,096.06	15,595.97	3,251.25				108,945.28
Taylor	16	7	27,847.37	5,251.66					33,099.03
Union	12	4	12,678.10	4,257.25					16,935.35
Van Buren	14	12	32,964.79	8,488.24					41,453.03
Wapello	14	14	48,030.29	14,074.73					62,105.02
Warren	16	11	49,113.49	14,963.13					64,076.62
Washington	15	15	65,377.68	26,948.53	99.83				91,525.86
Wayne	16	11	36,222.65	9,494.72					45,717.37
Webster	23	20	87,300.72	20,560.40	8,609.66	8,847.56	17,695.12		142,713.46
Winnebago	12	12	53,911.62	10,179.21	10,502.56				74,593.39
Winneshiek	20	7	31,181.53	7,145.87					38,327.40
Woodbury	23	15	60,819.22	15,055.16	3,114.91				78,989.29
Worth	12	8	32,043.03	7,919.78	4,404.37				44,367.18
Wright	16	13	61,420.50	11,917.15	19,739.91				93,077.56
Total reported		1,265	\$5,496,063.41	\$1,379,126.64	\$ 413,984.60	\$ 122,146.71	\$ 100,844.29	\$ 12,814.60	\$ 7,524,080.15
344 townships not reported—Est.		344	1,498,936.38	376,125.42	112,904.89	33,312.74	27,502.90	3,494.89	2,022,367.31
Grand totals		1,609	\$6,994,999.79	\$1,755,252.06	\$ 526,889.49	\$ 155,459.45	\$ 128,347.28	\$ 16,309.49	\$ 9,577,347.46

SUMMARY TABLE NO. 4—Continued

County	Permanent Bridges and Culverts	Temporary Bridges and Culverts	Repair Work	Culvert Material Purchased for Townships	Equipment and Unused Material	Filling Bridges and Culverts	Special Cases	Total
Sioux	16,589.60	22,768.03	11,868.15	11,996.74	2,796.09	400.75	1,402.77	67,807.13
Story	29,595.83	9,284.00	10,406.56	3,015.36	267.89		675.56	53,341.90
Tama	24,419.66	25,002.51	14,280.61	7,205.32	2,581.25	1,002.82	1,849.47	76,362.63
Taylor	29,045.56	3,110.39	7,935.02	1,253.86	12,577.87		1,386.50	55,184.10
Union	17,864.24	6,395.83	6,788.12	5,082.33	5,725.82		782.75	45,438.28
Van Buren	2,809.68	5,920.05	27,985.68	3,452.06	6,343.51	246.81	4,117.32	50,935.41
Wapello	16,639.96	3,145.05	13,449.92	2,419.86	10,912.14	3,678.16	4,355.54	54,600.63
Warren	24,994.12	4,671.25	13,811.53	4,026.70	4,216.60	6,051.05	7,123.53	69,415.17
Washington	48,768.21	7,173.20	8,912.77	4,896.58	6,726.31	570.74	9,809.38	86,857.19
Webster		7,577.43	14,933.90	3,735.85	13,976.91	300.97	1,160.35	41,685.39
Wayne	5,637.36	3,001.74	3,134.74	1,586.48	884.85	150.13	349.00	20,803.20
Winnebago	14,875.05	925.29	1,075.67	922.90	3,236.63			20,735.45
Winneshek	49,294.33	8,619.53	3,361.81	3,971.05	5,353.72	1,484.99	4,382.56	82,738.04
Woodbury	21,215.45	42,546.68	13,453.71	2,927.87	10,733.89	2,832.10	17,118.19	114,527.80
Worth	19,428.99	751.69	2,287.65	2,287.65	2,168.34	439.10	152.48	25,789.56
Wright	20,000.60	1,112.90	4,621.99	1,618.54	1,533.30	75.40	354.00	29,516.73
Totals	\$1,994,599.45	\$ 882,262.24	\$1,250,115.85	\$ 412,011.83	\$ 588,788.96	\$ 132,611.83	\$ 261,901.38	\$ 5,532,294.64

SUMMARY TABLE NO. 5

Classification of Permanent Bridge and Culvert Construction for Which Warrants Were Issued in 1929—County and Township Roads—Annual Report of County Engineers.

County	Concrete Culverts	Head Walls Constructed Culverts Lengthened	I-Beam Spans Concrete Abutments	Pony Truss Concrete Abutments	High Trusses Concrete Abutments	Deck Trusses Concrete Abutments	Misc. Permanent Bridges and Culverts	Total
Adair	\$ 16,522.13	\$ 165.69	\$ 2,116.04	\$ 3,676.24			\$ 91.00	\$ 22,571.10
Adams	7,276.20							7,276.20
Adams	10,538.68	351.12	11,622.39	16,540.40			1,988.86	40,770.45
Appanoose	5,285.34							5,285.34
Audubon	2,976.22	1,544.62						4,520.84
Benton	19,201.80			2,556.00				21,757.80
Black Hawk	16,475.01	450.00	5,496.25	11,033.00	\$ 10,259.63			44,613.89
Boone	7,163.26	457.38	3,358.56				3,943.81	14,923.11
Bremer	8,847.90							8,847.90
Buchanan		2,329.29			4,627.27		2,716.23	9,672.79
Buena Vista	10,559.02	658.77	1,137.66					12,355.45
Butler	13,110.71		2,947.29				23,908.10	39,966.10
Calhoun	275.77				37,763.90			38,039.67
Carroll	12,738.73							12,738.73
Cass								
Cedar	8,011.97	102.81					3,276.74	11,391.52
Cerro Gordo	7,370.52	2,163.82	10,030.40	3,929.40			24,732.00	46,236.14
Cherokee	42,094.17	707.26	5,772.00					48,483.43
Chickasaw		801.34	432.19				2,163.65	3,297.08
Clarke	4,243.33	1,687.67						5,931.00
Clay	4,312.70	78.15	5,917.00					7,829.85
Clayton	14,285.70		1,502.90		9,646.20		13.00	25,334.80
Clinton	5,129.88	1,489.88	31,329.37	8,744.70				46,703.51
Crawford	12,731.99	1,853.58						14,585.57
Dallas	19,573.91	5,292.65						24,866.56
Davis	3,101.55							3,101.55
Decatur	4,443.38	449.22						4,942.60
Delaware	11,865.70	435.00		10,711.88				23,012.58
Des Moines	5,599.62	949.60	981.10					7,530.32
Dickinson	2,175.82	30.95			9,645.35			4,752.12
Dubuque	26,194.43						3,439.60	29,180.58
Emmet		1,670.00	531.06				21.68	2,222.74
Fayette	14,969.47	2,016.74		6,645.98				23,572.19
Floyd	2,329.75	464.49	11,523.60					15,023.88
Franklin	4,622.22	212.56						4,834.78

SUMMARY TABLE NO. 5—Continued

County	Concrete Culverts	Head Walls Constructed Culverts Lengthened	I-Beam Spans Concrete Abutments	Pony Truss Concrete Abutments	High Trusses Concrete Abutments	Deck Trusses Concrete Abutments	Misc. Permanent Bridges and Culverts	Total
Fremont	9,224.44	2,388.95			42,422.22		348.90	54,385.51
Greene	6,474.30				9.72			6,484.02
Gundy	8,322.29	1,166.15		7,807.20				17,496.14
Guthrie	14,677.69			7,179.48				21,857.17
Hamilton	5,011.44						2,354.66	24,511.73
Hancock	9,060.00	2,975.00	9,194.70				5,279.00	10,290.44
Hardin	2,306.28	2,066.64						21,229.70
Harrison					1,843.13			4,239.92
Howard	675.16		6,016.16	6,016.16				
Humboldt	638.59	1,643.63	13,273.70					8,534.45
Ida	4,533.33		2,800.00	13,615.70				15,555.92
Iowa	10,361.74	608.23						21,069.03
Jackson	1,032.60			9,888.00				10,969.97
Jasper	1,766.04				42,927.66			10,920.60
Jefferson	40,400.06	4,901.31	3,502.54	9,114.80	10,901.17			44,603.70
Johnson	11,865.98	1,341.63						68,820.75
Jones	3,989.25	1,907.47	676.11	7,475.16				13,207.61
Keokuk	8,729.98	3,969.00					9,000.00	14,047.99
Kossuth	14,507.69		4,848.94		8,156.16			21,698.98
Lee	435.35							27,512.79
Lee	9,644.66	1,177.25					5,161.91	5,655.26
Linn	12,757.61						8,205.33	19,027.24
Louis								12,757.61
Lucas								
Lyon	21,665.80	4,299.73						
Madison	12,888.58	1,680.35	1,043.44					25,965.53
Mahaska	32,747.50	1,242.50						28,402.77
Marion	15,884.25	1,352.75					4,864.00	28,554.00
Marshall	4,980.63	281.62			3,534.16		295.00	17,432.90
Mills	1,272.34	1,120.38					4,537.92	13,333.73
Mitchell	3,543.66	168.65			9,894.09			3,892.72
Monona	6,161.56						2,940.00	16,546.40
Monroe	819.85							6,161.56
Montgomery	9,838.81	537.23						819.85
Muscatine	7,778.67			3,043.07	11,077.00			10,376.04
O'Brien	15,788.07	3,033.11	3,922.05	2,061.94				24,321.09
Oceola	12,004.10	2,506.43	2,190.00					23,507.14
Page	9,839.51							22,739.59
								25,800.51
Palo Alto	6,900.92		6,801.52	16,671.15				30,378.59
Plymouth	27,197.46	824.07	7,406.51					35,428.04
Pocahontas	941.68			122.73			11.60	1,125.96
Polk	36,468.39	1,220.57	6,061.40	33,118.50				76,888.86
Pottawattamie	22,736.74			20,947.00				43,683.74
Poweshiek	46,629.56		4,352.08					15,011.64
Ringgold	3,328.46						33,520.05	38,548.51
Sac	9,861.69	877.21	9,715.82					19,838.74
Scott	14,142.82	477.92	14,879.98			184.80	376.50	30,061.72
Shelby		620.36						620.36
Sioux	12,340.71	4,229.89						16,580.60
Story	23,724.63		3,848.80				22.10	23,595.53
Tama	9,449.34	1,591.12		12,969.70				24,410.96
Taylor	25,688.09	2,335.81					1,021.66	29,045.56
Union	8,847.92	4,819.47		4,276.65			13.20	17,966.24
Van Buren	2,800.68							2,800.68
Wapello	12,964.44	550.40	3,155.12					16,639.96
Warren	22,541.67	2,452.45						24,994.12
Washington	46,907.09	1,771.12						48,768.21
Wayne			5,084.76					
Webster	632.50							5,637.36
Winnebago	3,494.44	109.17	11,271.44					14,875.05
Winneshek	5,020.00	560.00	18,530.89		11,614.90		13,668.54	49,294.33
Woodbury	19,312.77	1,902.68						21,215.45
Worth	4,532.41	1,903.58	13,029.00				244.00	19,428.99
Wright	10,166.20		9,834.40					20,000.60
Totals	\$1,082,067.09	\$ 93,005.46	\$ 262,337.21	\$ 253,066.93	\$ 179,760.63	\$ 184.80	\$ 174,147.33	\$ 1,994,569.45

SUMMARY TABLE NO. 6
Classification of Temporary Bridge and Culvert Construction for Which Warrants Were Issued in 1929—County and Township Roads—Annual Report of County Engineers.

County	Concrete Pipe	Corrugated Pipe	1-Beam Spans Piling Abutments	Pony Trusses on Piling Wood Floor	High Trusses on Piling Wood Floor	Wood Trestle Bridges	Misc. Temporary Bridges and Culverts	Total
Adair	\$ 8,895.71		\$ 823.30	\$ 9,073.80		\$ 3,476.15	\$ 437.36	\$ 22,706.32
Adams	372.00					5,447.98		5,819.98
Appanoose	762.60							762.60
Audubon						179.50		179.50
Benton	285.72	\$ 7,304.85	1,475.53	6,082.54	\$ 7,640.73			22,789.47
Black Hawk		4,401.55						4,401.55
Boone		2,122.01	3,293.73					5,485.74
Bramer		781.49				361.58	14.96	1,158.03
Buchanan		879.84				4,729.69	1,426.61	7,036.04
Buena Vista		13.00				651.17		2,745.80
Butler	67.79			898.40	633.59			1,535.78
Calhoun	6.00	3.50						616.14
Carroll			13,948.85	458.40				11,130.23
Cass	1,370.00		7,128.82			10,599.63		12,603.85
Cedar		703.59			19,726.25			8,538.82
Cerro Gordo		2,965.63					3.00	19,736.25
Cherokee		21.60	5,287.87					706.59
Chickasaw	861.45		4,479.91					2,965.60
Clarke	704.23					6,188.41	304.22	6,475.14
Clay		3,875.57						13,372.55
Clayton	56.36	99.57		1,008.59				3,875.57
Clinton							131.40	1,317.92
Crawford		5,439.59						259.60
Dallas			17,400.00	3,400.00				3,436.95
Davis	205.95	290.54		590.61	748.60			20,800.00
Decatur	1,097.20			4,263.18	5,650.00			1,787.70
Delaware	155.43	3,186.50						11,010.48
Des Moines	1,900.80	422.90						2,344.81
Dickinson		393.32				6,005.70	1,646.28	11,051.88
Dubuque	296.47			1,611.18				293.32
Emmet		393.83					4,531.73	1,004.65
Fayette		2,281.39						4,263.68
Floyd		380.39		1,008.54	2,263.82			2,881.20
Franklin		1,134.19		1,043.61		8,356.97		2,562.37
		1,109.56						1,509.56
Fremont	2,001.90	1,276.14		9,631.12			35.90	7,394.10
Greene	284.15	1,230.98	5,145.05				1,143.98	9,921.58
Grundy						6,968.91	48.00	9,135.99
Guthrie		261.90		2,761.60		1,908.61	7,836.91	13,569.02
Hamilton	2,063.00							2,063.00
Hancock		922.90						922.90
Hardin		2,071.96						2,071.96
Harrison		1,352.88	3,441.27	5,750.00		11,363.67		21,807.82
Henry	2,172.96			1,788.35		2,406.20	1,823.25	8,251.76
Howard		969.72				4,363.57		5,322.29
Humboldt		82.71	390.00			1,232.79		1,705.50
Ida	942.30	864.98				2,458.64		4,265.92
Iowa		1,576.41						1,576.41
Jackson		6,006.83	3,832.50					9,833.33
Jasper	575.48	2,250.10	24,828.93				277.15	27,931.66
Jefferson		786.71	820.88			1,415.63	966.16	3,989.38
Johnson	3,443.81			420.58	13,247.89	6,600.11	574.98	29,347.37
Jones		1,131.20		3,668.55			146.12	4,305.87
Keokuk		999.03						999.03
Kossuth			639.65	2,342.89		4,633.06		7,515.90
Lee		381.70						381.70
Linn		296.04	1,430.10			14,634.64	918.80	17,279.64
Louisa		2,741.71						2,741.71
Lucas		932.33				8,237.64	112.20	9,282.17
Lyon	1,913.72				7,145.00			9,058.72
Madison		1,165.38						1,165.38
Mahaska		135.30	569.00				534.35	1,239.85
Marion		1,846.90	1,368.67	3,447.00	13,204.34	7,619.04		27,485.95
Marshall	554.81	756.44	6,809.15			15,657.96	108.50	23,886.85
Mills		247.10	592.61	1,138.34	2,249.05	4,537.29		8,784.39
Mitchell								
Monona		1,892.67	1,114.87	5,826.69		11,023.72		19,837.95
Monroe						1,323.00	775.00	2,098.00
Montgomery	848.49	303.74			11,422.55	3,490.85	1,026.55	17,056.19
Muscataine		393.81					136.87	400.18
O'Brien	76.48	225.54						302.02
Osceola	686.77					3,074.74		3,761.51
Page	2,280.48			4,218.13	25,370.00	15,263.08	2,675.84	49,807.53
Palo Alto	743.40							743.40
Plymouth		677.84	14,745.31			4,149.38	97.20	19,669.73
Pocahontas	510.85	292.59				3,018.25	55.02	3,876.71
Polk		2,000.46			3,514.00	465.00		6,989.90
Pottawattamie		1,247.00	1,082.54	22,941.53	19,199.01	26,906.63		70,473.71
Poweshiek				10,776.00				14,389.24
Ringgold	3,613.24		880.05	1,024.47		3,666.53		5,571.05
Sac								
Scott		1,934.76						1,934.76
Shelby		1,435.40	738.30			14,086.83		16,260.53

SUMMARY TABLE NO. 6—Continued

County	Concrete Pipe	Corrugated Pipe	I-Beam Spans Piling Abutments	Pony Trusses on Piling Wood Floor	High Trusses on Piling Wood Floor	Wood Trestle Bridges	Misc. Temporary Bridges and Culverts	Total
Sioux								
Story	982.81	2,718.43	9,742.32			9,163.53	138.94	22,768.03
Tama				9,384.00				9,384.00
Taylor		6,506.63	1,738.03	2,988.39		12,853.65	918.01	25,008.51
Union						5,110.29		5,110.29
Van Buren	17.68	1,153.62	3,487.74	972.39		517.30		5,920.65
Wapello					4,631.55		1,162.00	5,793.55
Warren		1,196.40		1,855.45			92.20	3,145.05
Washington	103.33							103.33
Wayne				2,279.20				2,279.20
Webster						3,031.15	1,536.77	4,567.92
Winnebago	72.31	2,929.42				4,894.00		7,725.73
Winneshiek		625.20				7,577.43		8,227.63
Woodbury		1,157.68	2,747.16	4,280.96				8,285.86
Worth	2,371.84		27,486.14	4,145.25		17.60		32,000.83
Wright		530.32	221.28			8,543.45		9,295.05
Totals	\$ 38,995.14	\$ 96,064.05	\$ 167,782.56	\$ 128,234.24	\$ 133,122.30	\$ 281,448.04	\$ 33,746.00	\$ 882,262.34

SUMMARY TABLE NO. 7
Showing Cost of Repairs on Bridges and Culverts and Culvert Material Purchased for Townships in 1929.
Annual Report of County Engineers.

County	Repairs				Total Cost of Repairs	Materials Purchased for Townships				
	Wooden Bridges and Culverts	Temporary Steel Bridges and Culverts	Permanent Bridges and Culverts	Miscellaneous Repairs		Corrugated Pipe	Concrete Pipe	Lumber	Miscellaneous Materials	Total Township Materials
Adair	\$ 6,903.97				\$ 6,903.97	\$ 713.95	\$ 6,785.05	\$ 563.87	\$ 40.20	\$ 8,103.07
Adams	12,084.44				12,084.44		5,114.00	2,141.06	288.74	7,543.82
Allamakee	7,219.73	\$ 2,031.03	\$ 1,569.24		10,811.00		8,410.17			8,410.17
Appanoose	13,145.66	4,632.89	615.81	\$ 497.62	18,891.98	4,069.04	2,401.42	1,546.49		7,997.95
Audubon	3,018.59	177.48	970.29	883.70	5,049.97	2,094.39	276.65	730.00		3,099.95
Benton	9,245.00		927.64	5,436.81	15,609.45	3,594.89		1,564.08	195.77	5,354.65
Black Hawk	11,811.45	712.46	3.00	89.34	12,607.25	3,164.12	713.58			3,877.70
Boone	569.59	2,063.95	1,295.05	2.50	3,925.09	2,960.76				2,960.76
Bremer	4,344.58	588.95	3,163.65	1,478.83	9,576.01	4,842.46		1,531.66		6,374.12
Buchanan	5,149.54		1,679.20	1,425.85	8,145.59	3,330.79				3,330.79
Buena Vista	1,144.29	85.18	248.63		1,478.01	154.74	1,375.97		172.23	1,702.94
Butler	11,397.91		286.67	991.42	12,486.00	2,724.97	204.00	97.90		3,026.87
Calhoun	648.99	632.29	256.05	2,464.04	4,000.35	4,532.84	547.33			5,109.17
Carroll	4,773.87	498.55	982.30		6,254.72	1,012.44	4,496.69	1,835.70		7,344.74
Cass	40,373.43	2,802.18	238.76	113.95	43,528.32	2,232.95	219.00		127.20	2,679.15
Cedar	8,419.94	20,209.45		1,448.00	30,077.39	2,945.12		39.25		2,984.37
Cerro Gordo	2,996.11	382.25	365.63		3,683.99	3,221.32				3,221.32
Cherokee	675.00	1,234.43	34.45	83.26	1,927.19	4,163.92				4,163.92
Chickasaw	8,792.79		1,227.72		10,020.51	7,112.63		475.20	18.00	7,605.83
Clarke	10,110.82	129.25			10,240.07	3,385.43		1,217.30	85.80	4,688.53
Clay	1,699.14	1,392.14	179.78	259.98	3,329.04	4,140.69	7,763.33		40.91	11,944.93
Clayton	313.37	93.35	1,319.94	783.05	2,509.71	6,271.00		2,508.99	16.25	8,796.24
Clinton	9,098.16	1,587.19	85.00		10,770.35	15,969.03	6,499.94	2,000.00	2,292.25	10,792.19
Crawford	14,015.03	1,020.00	934.00		15,969.03	6,499.94				10,792.19
Dallas	4,105.12	4,534.56		12.25	8,651.93	1,315.84	1,577.00	83.45		2,976.29
Davis	7,067.14	4,099.88	1,018.70		12,185.72		4,472.85			4,472.85
Decatur	14,591.70	6,505.99	206.26		21,303.95	1,641.58	1,013.32	26.90		2,681.80
Delaware	2,956.00	2,116.32	991.12	5.60	6,069.04	2,574.98		922.59		3,097.57
Des Moines	738.41	4,465.43	6,449.96	106.16	11,769.96	2,266.08				2,266.08
Dickinson	68.29		2.40		70.69		880.00			880.00
Dubuque	5,882.09	3,466.67	2,047.11	1,283.13	12,684.00	3,267.96				3,267.96
Emmett	5,454.28		1,762.40		7,216.68		1,018.60		47.25	1,065.85
Fayette	20,849.18	2,106.32	2,451.92	408.02	25,814.44	2,250.74		455.00		2,705.74

SUMMARY TABLE NO. 8
 Bridge Equipment, Unused Material—Filling Bridges and Culverts and Special Cases.
 Annual Report of County Engineers.

County	Equipment and Material		Filling Bridges and Culverts		Special Cases			Total
	Equipment Repairs	Material Purchased and Not Used	Total	Right of Way	Moving and Re-erecting Old Spans	Channel Changes	Miscellaneous	
Adair	\$ 4,491.65	\$ 8,940.58	\$ 13,432.23			\$ 516.79		\$ 516.79
Adams	2,533.57	8,191.75	8,191.75	293.28		\$ 1,892.11		1,392.11
Allamakee	1,833.86	729.75	1,833.86	2,691.51	10.00		728.47	728.47
Appanoose	4,289.56	8,623.59	12,913.15	3,551.94	300.00		562.48	2,511.52
Audubon	6,477.57	11,840.57	18,318.14	3,551.94	15.00			7,988.70
Benton	185.50	4,582.54	4,768.04	669.61		7,988.70		15.00
Boone	496.54	700.00	1,196.54	4,065.60	222.30	15.00		922.30
Bremmer	2,427.15	8,683.23	11,110.38	406.90	9,450.90			9,675.65
Buchanan	921.22	1,139.44	2,060.66	77.25				77.00
Butler	158.38	3,090.00	3,248.38	11.50	1,444.00			2,180.25
Cass	6,532.30	1,178.17	7,710.47	601.62	2,281.70			2,439.38
Carroll	2,839.53	5,500.00	8,339.53	583.89	179.30	1,079.19		2,500.31
Cedar	11,245.94	2,039.04	13,284.94	15.40				968.36
Cerro Gordo	3,069.74	2,371.41	5,441.15	1,795.96	246.05	400.00		305.07
Cherokee	183.50	2,146.50	2,330.00	6,688.55	74.50			1,390.00
Chicago	334.78	1,755.69	2,090.47	5,662.10	12.00			118.50
Clayton		189.20	189.20	2,161.63	285.00			467.00
Clinton	3,449.79	15,000.00	18,449.79	3,824.08	855.20			1,270.80
Crawford	7,445.47	6,515.22	13,960.69	1,510.69	3,060.48			4,588.01
Day	1,445.41	2,165.54	3,610.95	74.50	2,769.69			6,137.22
Decatur	2,564.74	6,126.54	8,691.28	4,533.70	13,009.47			15,300.52
Des Moines	2,393.07	3,440.00	5,833.07	405.70	12,885.24			15,300.52
Dickinson	1,324.70	4,446.52	5,771.22	440.95				2,750.87
Drake	1,744.87	1,444.87	3,189.74	1,444.87	969.33			1,468.20
Emmet		84.87	84.87	673.65	684.69			8,735.23

Franklin	2,425.90	2,412.90	4,838.80	2,201.90	130.00			2,940.13
Franklin	1,214.14	4,617.11	5,831.25	2,552.51	15.00			1,434.10
Greene	405.06	4,804.88	5,209.94	2,201.90	1,034.95			1,040.65
Grundy	1,390.37	1,890.37	3,280.74	3,280.74	1,210.50			1,310.50
Hancock	7,639.85	2,000.00	9,639.85	8,958.85				475.04
Harrison	363.81		363.81	861.35	90.00			398.10
Harrison	1,130.88	2,942.39	4,073.27	1,597.11	383.17			779.52
Henry	1,997.35	4,500.00	6,497.35	865.00	100.00			942.74
Hood	1,997.35	6,007.07	8,004.42	3,529.55	897.74			2,992.29
Humboldt	1,359.16	7,673.47	9,032.63	1,530.46				2,956.12
Ia	5,798.71	6,184.20	11,982.91	1,530.46	870.00			391.10
Iowa	407.59		407.59	787.20	745.78	690.25	794.40	3,070.43
Jackson	2,475.08		2,475.08	4,445.08	2,578.13	781.79		10,738.35
Jasper	6,667.41	12,413.20	19,080.61	1,025.18	10,185.68	45.00		3,309.92
Jefferson	10,397.90	7,314.78	17,712.68	617.68	10,185.68			2,298.50
Jones	8,025.15	6,073.49	14,098.64	9.05				10,185.68
Kossuth	1,740.00		1,740.00	1,160.50	731.40			2,949.95
Lee	5,981.82	10,895.75	16,877.57	2,034.49				833.77
Linn	3,456.78	13,500.00	16,956.78	545.80	3,696.28			1,045.00
Louis	445.04		445.04	215.00				3,696.28
Lucas	1,075.64	3,193.60	4,269.24	1,834.95	310.90			5,948.04
Madison	2,839.64	9,235.04	12,074.68	1,495.94				310.90
Mahaska	230.64	2,105.40	2,336.04	1,196.94	81.70			344.55
Marion	11.11	1,369.01	1,380.12	2,464.98	166.13			81.70
Marshall	688.70	1,450.62	2,079.32	1,054.12	216.50			633.13
Mills	1,706.42	1,208.94	2,915.36	3,016.96				216.50
Monroe	3,954.28	7,579.66	11,533.94	900.70	589.45			1,984.92
Montgomery	3,317.69	2,186.89	5,504.58	4,892.28	629.78			1,390.40
Monroe	2,321.00	6,672.16	8,993.16	5,489.28	3,231.68			5,582.60
Muscatine	4,381.45	1,779.15	6,160.60	3,961.30	136.65			2,214.1
O'Brien	3,422.62	4,849.89	8,272.51	15.05	3,945.57			8,532.66
Osceola	2,608.00	2,608.00	5,216.00	1,917.94	30.00			11,812.16
Page	3,897.49	11,203.23	15,100.72	1,397.94	435.00			1,735.07
Page	1,664.82	6,947.63	8,612.45	19.00	2,616.44			435.00
Polk	765.41		765.41	15.43				580.28
Pocahontas	758.71	7,635.20	8,393.91	1,377.58	1,968.33			2,039.04
Pottawattamie	2,495.23	11,159.78	13,655.01	788.71	1,708.24			1,417.28
Poweshiek	784.98		784.98	8,072.95	300.00			1,468.65
Ringgold	3,792.25	5,323.24	9,115.49	2,283.80				2,012.05

SUMMARY TABLE NO. 8--Continued

County	Equipment and Material			Special Cases			Total		
	Equipment Repairs	Material Purchased Not Used	Total	Filling Bridges and Culverts	Blight of Way	Moving and Re-setting Old Spans		Channel Changes	Miscellaneous
	Total	Total	Total	Total	Total	Total		Total	Total
Sac.	3,332.31	3,908.82	7,241.13	702.04		2,112.83	1,000.02	374.79	4,658.84
Adair	1,511.07	2,570.56	4,081.63	1,284.20		1,352.74	1,430.22	3,879.57	7,002.81
Adams	1,459.64	6,040.30	7,500.94	7,284.30	362.45	2,347.58	1,144.69		2,655.03
Albany	634.67	2,171.42	2,806.09	400.73		1,080.25	1,080.25	332.62	1,402.77
Story	397.89		397.89					675.56	1,073.45
Tama	2,581.25	2,481.25	5,062.50	1,692.82	108.00	1,741.47	1,741.47		1,849.47
Taylor	3,438.55	9,149.22	12,587.77	1,229.39	302.15	1,531.54	470.00		1,362.50
Union	221.82	5,500.00	5,721.82	875.31		1,200.53	394.26		4,317.32
Waukesha	7,273.61	2,854.79	10,128.40	3,675.31	78.00	3,753.31	696.16		4,449.47
Madison	4,216.60	3,618.12	7,834.72	6,631.05		7,123.53	666.70		7,790.23
Warren	3,245.12	6,726.31	9,971.43	6,031.05	669.05	2,822.00	6,041.27	275.80	9,800.38
Washington	3,431.19	11,542.60	14,973.79	300.97	350.00	810.35			1,660.33
Wayne	884.85	2,434.31	3,319.16	139.13	90.00	259.00			349.00
Weber		3,226.23	3,226.23						
Winnebago	1,439.22	4,514.99	5,954.21	1,434.99	749.00	1,356.73	1,337.86	886.97	4,322.56
Winneshock	57.06	4,871.29	4,928.35	2,400.20	391.76	11,190.69	4,611.17	1,014.37	17,118.19
Worth	1,182.24	562.00	1,744.24	469.30					1,274.94
Wright	1,217.94	316.26	1,534.20	75.40		354.00		132.48	584.00
Totals	\$ 244,735.99	\$ 344,952.97	\$ 588,788.96	\$ 132,611.83	\$ 11,816.44	\$ 116,577.04	\$ 62,896.55	\$ 40,611.35	\$ 391,901.28

SUMMARY TABLE NO. 9
Comparison of Bridge and Culvert Construction 1924, 1925, 1926, 1927, 1928 and 1929.

County	Jan. 1, 1924	Jan. 1, 1925	Jan. 1, 1926	Jan. 1, 1927	Jan. 1, 1928	Jan. 1, 1929	Jan. 1, 1930	Total County Funds
	Total	Total	Total	Total	Total	Total	Total	Total
Adair	\$ 81,698.85	\$ 84,633.84	\$ 65,607.27	\$ 35,508.75	\$ 37,828.48	\$ 47,828.78	\$ 74,523.48	\$ 431,900.07
Adams	45,200.65	45,720.67	37,248.40	22,460.15	22,460.15	22,460.15	42,671.58	550,138.17
Albany	36,780.22	51,537.10	56,684.87	32,965.59	40,889.74	40,889.74	64,571.58	395,356.52
Adair	34,530.15	44,985.46	28,246.15	64,743.83	42,586.09	42,586.09	49,876.35	394,891.18
Archer	16,000.00	12,500.00	12,500.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Benton	46,683.02	48,937.31	49,883.91	56,082.86	48,132.97	48,132.97	72,009.32	446,282.78
Boone	72,538.01	68,120.20	48,018.01	51,118.84	34,614.48	34,614.48	29,027.00	363,482.28
Bremer	61,817.47	57,901.46	69,802.55	47,766.86	51,768.07	51,768.07	24,470.23	246,563.24
Buchanan	27,082.86	11,133.52	22,123.56	18,171.41	16,656.06	16,656.06	18,200.20	113,506.61
Burlington	81,069.84	81,209.69	63,176.44	77,464.57	82,863.34	82,863.34	69,000.00	477,953.88
Butler	59,732.28	63,000.16	64,881.17	24,609.05	33,256.97	33,256.97	74,488.09	359,340.24
Calhoun	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00
Cass	82,000.13	77,022.07	67,479.90	72,000.00	81,827.00	81,827.00	51,673.62	342,122.27
Cedar	71,461.05	35,096.57	43,670.95	72,400.00	67,555.98	67,555.98	342,122.27	628,925.91
Cerro Gordo	59,788.62	54,584.95	56,735.61	45,131.44	56,534.96	56,534.96	79,821.65	300,356.85
Cherokee	304,009.07	69,477.08	69,120.77	67,579.45	66,941.81	66,941.81	27,161.65	447,012.83
Clinton	29,035.35	47,355.69	49,721.99	47,320.47	32,790.87	32,790.87	294,404.13	294,404.13
Crawford	31,355.40	36,121.83	35,069.37	45,787.61	33,321.18	33,321.18	32,289.65	212,781.94
Dallas	68,697.00	60,652.70	60,600.00	60,600.00	60,600.00	60,600.00	28,000.00	176,380.01
Dallas	49,806.11	111,221.10	55,698.46	76,147.84	86,704.56	86,704.56	420,318.46	600,318.46
Desh Moines	187,718.67	113,315.42	90,664.91	90,252.25	90,121.77	88,173.40	628,925.91	628,925.91
Des Moines	44,894.79	48,117.29	46,281.44	54,999.61	49,061.20	49,061.20	61,225.10	374,489.41
Diakon	42,465.05	33,564.81	45,729.07	48,545.87	37,698.90	37,698.90	46,671.43	295,777.35
Dickinson	39,700.18	106,849.35	36,441.95	48,545.87	39,126.12	39,126.12	46,624.62	317,921.99
Dubuque	17,205.28	5,135.72	4,092.90	8,861.47	15,790.73	15,790.73	2,622.59	179,672.99
Emmet	41,840.22	103,968.89	97,868.66	67,646.44	58,644.49	58,644.49	70,535.16	470,819.76
Fayette	76,544.88	106,168.18	14,393.36	27,529.15	14,393.36	14,393.36	40,573.61	508,172.91
Franklin	39,738.62	48,168.91	85,774.98	53,625.33	80,574.14	80,574.14	68,022.20	294,967.89
Fremont	34,380.71	39,603.22	44,716.98	46,542.48	26,385.60	26,385.60	24,289.72	196,849.71
Fremont	106,752.69	56,472.60	44,330.34	70,136.57	45,497.79	45,497.79	105,284.21	481,243.39

SUMMARY TABLE NO. 9—Continued

County	Jan. 1, 1924	Jan. 1, 1925	Jan. 1, 1926	Jan. 1, 1927	Jan. 1, 1928	Jan. 1, 1929	Jan. 1, 1930	Total County Funds
	to Jan. 1, 1925	to Jan. 1, 1926	to Jan. 1, 1927	to Jan. 1, 1928	to Jan. 1, 1929	to Jan. 1, 1930		
Greene	34,576.66	67,413.57	39,038.08	30,698.29	42,667.94	26,173.05	240,567.50	
Grundy	40,717.77	57,772.46	39,475.07	30,775.74	23,796.53	33,029.36	227,576.36	
Guthrie	90,186.75	74,553.72	56,091.73	70,441.46	55,892.42	73,211.33	430,377.41	
Hamilton	44,142.40	39,332.46	39,710.35	13,609.37	22,769.69	29,782.07	189,466.34	
Hancock	12,331.07	24,282.94	23,421.97	25,072.34	42,225.82	29,956.48	137,610.32	
Hardin	82,861.08	85,880.95	65,236.38	80,051.45	44,030.62	22,483.71	330,601.19	
Harrison	67,264.04	57,058.30	52,272.18	79,146.00	78,078.38	81,822.19	415,741.09	
Henry	30,642.91	31,391.42	44,525.27	29,396.18	31,541.86	30,196.13	197,663.77	
Howard	44,144.48	38,067.31	50,745.32	29,233.54	43,788.77	41,969.07	247,928.49	
Humboldt	33,089.74	36,591.74	22,968.39	28,283.02	4,898.34	32,359.50	148,130.54	
Ia	51,351.10	45,472.51	58,915.41	53,534.41	52,987.75	30,572.01	302,153.19	
Iowa	67,271.59	64,539.19	55,504.86	88,727.92	67,033.18	52,335.16	336,397.61	
Jackson	51,595.95	59,648.78	66,373.07	67,952.30	65,234.31	82,438.19	339,139.49	
Jasper	90,283.95	124,598.79	102,817.96	122,874.15	106,791.37	116,527.71	653,893.93	
Jefferson	45,508.80	51,195.71	61,619.29	43,240.55	46,681.14	60,485.93	309,371.42	
Johnson	42,762.70	90,816.16	63,571.12	91,347.13	89,192.77	77,470.44	455,160.31	
Jones	74,040.44	52,799.62	56,868.18	72,323.26	50,922.97	50,671.21	366,625.68	
Kearney	84,052.69	66,430.33	72,140.57	68,678.72	63,082.17	61,111.47	415,496.15	
Keokuk	27,030.20	26,263.82	26,768.30	37,478.63	32,624.69	39,387.66	189,553.30	
Lee	48,050.56	55,492.98	49,371.03	75,840.63	64,124.65	58,466.39	349,291.95	
Linn	137,687.80	184,279.17	142,453.94	142,198.30	64,408.93	79,166.64	750,194.78	
Louis	53,287.28	31,031.53	22,082.44	52,400.44	21,447.74	19,638.22	199,887.65	
Lucas	28,675.55	30,863.82	33,179.52	24,559.94	40,716.15	37,018.91	195,905.94	
Lyon	50,672.80	36,094.45	50,647.56	42,001.88	32,286.91	51,818.71	302,382.31	
Madison	45,467.17	59,401.71	55,684.98	57,423.02	55,950.97	69,210.23	352,438.08	
Mahaska	53,489.82	49,414.61	55,094.18	50,956.70	55,669.39	58,829.99	333,416.79	
Marion	46,602.56	74,602.56	45,849.68	54,850.69	46,104.95	61,025.69	328,571.45	
Marshall	41,907.80	23,907.79	43,603.90	33,129.35	62,949.92	52,599.31	327,097.17	
Mills	51,687.37	50,964.99	40,994.44	45,447.40	45,209.81	43,253.86	277,397.87	
Mitchell	62,164.86	39,012.85	76,343.25	44,487.76	46,803.01	38,413.09	307,234.82	
Monona	66,042.54	53,334.54	44,474.49	53,419.87	68,554.18	66,875.31	352,700.93	
Monroe	34,198.84	26,398.91	39,849.60	28,197.79	36,576.67	19,739.21	184,959.02	
Montgomery	69,408.97	56,149.05	62,596.46	65,075.54	46,765.66	59,447.19	351,439.87	
Muscatine	31,261.96	16,409.79	19,506.99	34,259.39	57,034.74	57,753.37	216,323.76	
O'Brien	78,327.15	71,568.35	48,386.72	45,437.87	34,373.65	40,728.46	324,722.30	
Osceola	29,248.81	73,872.43	32,114.74	39,611.21	19,638.40	38,886.09	163,397.66	
Page	66,516.21	77,811.52	48,369.67	79,806.17	92,500.12	133,654.42	488,623.33	
Palo Alto	40,162.32	43,528.44	37,147.11	33,255.69	46,243.99	41,393.89	241,840.33	
Plymouth	28,683.48	82,731.91	74,657.71	101,388.51	79,347.71	66,042.50	586,778.19	
Polk	39,422.42	26,218.40	49,235.80	44,545.07	22,113.96	36,964.96	330,500.44	
Pottawattamie	166,397.91	78,409.11	35,675.97	171,355.95	86,277.83	111,718.15	643,239.39	
Poweshiek	143,616.81	133,589.49	96,155.39	79,339.97	83,512.97	174,403.87	639,366.40	
Ringgold	94,796.06	76,399.48	63,552.27	72,672.39	67,313.04	59,030.28	469,534.49	
Sac	49,593.17	23,934.14	38,863.68	49,366.14	48,962.32	70,074.59	278,895.06	
Scott	70,161.57	70,447.52	37,463.65	50,931.97	55,967.74	49,469.85	345,282.90	
Shelby	17,929.94	21,714.79	36,242.46	30,065.71	41,536.81	71,220.36	398,541.97	
Sioux	82,284.40	196,208.07	168,495.18	156,909.83	84,134.81	57,811.25	646,173.56	
Story	97,316.21	72,331.75	105,495.39	108,371.60	79,214.80	67,807.11	579,456.88	
Tama	50,633.13	57,235.76	30,953.71	59,871.52	32,298.88	53,241.90	304,466.90	
Taylor	96,318.20	118,065.30	72,025.56	163,453.49	161,771.07	79,362.65	687,998.57	
Union	61,993.77	69,757.06	38,092.79	54,800.00	67,916.76	55,184.10	328,736.51	
Van Buren	34,022.68	39,468.86	19,770.35	45,198.20	31,432.50	45,458.38	296,539.67	
Wapello	41,254.76	47,892.79	38,299.82	43,821.14	45,581.19	59,956.41	267,715.11	
Warren	23,817.04	48,080.35	61,289.94	53,374.80	54,569.97	54,690.63	279,322.71	
Washington	93,888.00	65,032.21	69,249.00	123,219.14	48,067.96	69,415.17	434,988.96	
Wayne	48,806.72	44,671.42	47,381.21	52,799.29	36,982.60	41,683.39	483,283.59	
Webster	32,806.55	52,914.52	51,368.19	37,259.65	15,838.10	29,801.30	214,071.70	
Winnebago	28,722.79	8,607.37	10,106.40	15,152.58	26,197.78	29,735.45	109,522.37	
Woodbury	69,221.87	90,747.16	49,626.42	61,465.91	65,163.88	82,758.04	418,983.28	
Woodshick	64,349.76	92,453.96	85,769.56	75,429.90	91,244.17	114,327.80	525,508.15	
Worth	45,564.99	37,564.58	26,676.62	37,392.04	23,196.62	26,789.36	184,583.61	
Wright	50,078.96	33,441.27	38,216.58	31,626.31	28,258.24	29,316.73	214,938.09	
Totals	\$5,708,837.97	\$5,849,069.87	\$5,218,844.20	\$5,063,730.32	\$5,079,216.01	\$5,622,294.64	\$33,312,043.01	

SUMMARY TABLE NO. 10
Classification of Road Work—County Roads,
Annual Report of County Engineers.

County	Construction	Maintenance	Special Cases	Total
Adair		\$ 53,130.76	\$ 7,079.75	\$ 60,210.51
Adams		35,065.17	1,528.35	36,593.52
Albany	9,921.43	34,558.29	7,581.82	42,061.54
Appanoose	15,239.43	36,705.86	2,600.15	54,545.44
Audubon	1,080.25	32,115.44	8,331.82	41,527.51
Benton	91,871.50	61,084.29	1,838.17	154,794.96
Black Hawk	44,451.21	32,652.47	5,977.74	83,081.42
Boone	12,379.35	33,831.24	2,509.66	48,720.25
Bremer	26,512.38	29,518.14	5,629.13	61,720.65
Buchanan	22,106.39	32,971.72	8,086.69	63,164.80
Buena Vista	798.72	29,887.12	6,419.42	37,105.26
Butler	5,309.72	36,687.76	1,055.86	43,053.34
Calhoun	77,189.66	33,314.94	10,669.83	121,174.43
Carroll	45,946.44	22,332.34	4,294.21	72,573.00
Cass	11,081.84	31,896.89	6,008.84	49,987.57
Cedar	124,091.67	42,947.67	11,569.32	178,608.66
Cerro Gordo	43,174.88	42,870.65	10,265.56	96,311.09
Cheerokee	33,760.77	15,534.36	10,418.30	59,713.43
Chickasaw	16,655.22	15,532.94	4,225.80	36,413.96
Clarke		31,824.86	2,533.31	34,358.17
Clay	213.35	49,253.81	6,921.69	57,488.85
Clayton	32,304.40	61,733.53	4,894.64	98,932.57
Clinton	70,710.82	55,785.21	8,182.55	134,678.58
Crawford	37,509.12	41,751.92	4,848.81	84,109.85
Dallas	24,481.64	78,699.11	7,156.27	110,336.92
Davis		39,075.87	2,797.74	41,873.61
Decatur		50,715.82	2,416.95	53,132.77
Delaware	25,417.98	40,274.80	3,043.23	68,736.01
Des Moines	1,888.36	54,021.19	11,303.09	67,212.64
Dickinson	389.95	17,655.69	1,067.71	19,113.35
Dubuque	51,351.90	45,283.30	4,125.21	100,760.50
Emmet	7,570.74	17,273.24	7,293.03	32,137.01
Fayette	27,214.42	60,713.52	12,332.73	100,260.67
Floyd	45,022.13	29,114.00	1,796.70	75,932.83
Franklin	41,813.41	49,251.92	12,624.57	103,690.90
Fremont	30,494.62	32,271.29	2,811.13	65,577.04
Greene	29,762.21	27,459.28	3,194.45	60,415.94
Grundy	44,572.44	43,976.81	3,620.71	92,170.00
Guthrie	31,308.52	41,299.98	1,201.78	73,809.28
Hamilton	19,606.49	66,009.92	5,506.15	91,122.57
Hancock	41,411.26	21,827.32	6,764.00	70,002.58
Hardin	71,625.66	90,492.12	6,425.94	168,543.72
Harrison	3,679.88	34,356.15	13,405.04	51,441.07
Henry	20,297.17	22,059.64	1,373.78	43,730.59
Howard	39,470.88	35,490.05	2,607.59	77,568.52
Humboldt	36,962.10	37,846.31		74,808.41
Ia	29,577.89	28,285.24	7,430.67	65,293.80
Iowa	4,750.00	47,519.52	3,640.93	55,910.45
Jackson	46,839.06	30,118.81	6,417.62	83,375.49
Jasper	130,180.72	62,930.15	1,575.23	194,686.10
Jefferson	9,598.90	38,105.72	1,004.96	48,709.58
Johnson	108,842.84	56,543.78	6,032.95	171,419.57
Jones	18,871.47	42,536.95	2,280.96	63,689.38
Keokuk	16,407.81	31,577.29	12,190.45	60,175.55
Kossuth	4,766.10	86,468.83	73,611.54	164,846.47
Lac	26,674.07	39,296.62	3,534.50	69,505.19
Linn		137,067.77	7,299.96	144,367.73
Louisa	9,181.94	22,460.04	1,710.45	33,352.43
Lucas		37,190.19	1,180.66	38,370.85
Lyon	23,954.62	31,779.85	14,185.06	69,919.53
Madison	1,079.21	36,781.29	3,647.64	41,508.14
Mahaska	46,394.62	38,582.91	1,560.10	86,537.63
Marion	35,509.51	35,611.37	14,114.12	85,235.00
Marshall	98,424.41	36,481.33	4,059.82	138,965.56
Miller	490.00	29,241.02	4,638.64	34,370.66
Mitchell	34,841.76	46,279.77	2,564.29	83,685.82
Monona	20,907.92	37,152.88	7,043.23	65,103.03
Monroe	7,415.93	34,431.39	1,657.95	43,505.27
Montgomery	2,800.00	44,904.41	6,714.84	54,419.25
Muscatine	37,711.62	32,888.08	5,799.22	76,398.92
O'Brien	32,039.98	24,361.85	7,538.30	63,939.13

SUMMARY TABLE NO. 10—Continued

County	Construction	Maintenance	Special Cases	Total
Oceola	27,138.44	19,575.84	2,391.73	49,106.01
Palo Alto	4,138.55	46,858.78	21,451.55	72,448.88
Page	12,380.60	38,122.29	9,606.47	60,109.46
Plymouth	95,681.41	41,442.57	16,746.38	153,870.36
Polk	14,774.44	58,905.75	11,601.38	85,279.57
Pottawattamie	85,112.92	154,682.73	7,562.81	247,358.46
Pottawattamie	27,340.72	73,276.60	19,916.92	120,534.24
Poweshiek	132,324.84	49,771.04	4,503.01	186,598.89
Ringgold	9,805.32	30,912.60	5,079.65	45,797.57
Sa	31,454.58	40,696.54	3,449.18	75,600.30
Sac	19,676.09	49,976.65	3,144.52	72,797.26
Scott		48,508.03	12,146.04	60,654.07
Shelby	85,665.66	46,631.24	30,001.22	162,298.12
Sioux	42,714.79	41,470.32	100.00	84,285.11
Tama	234,417.40	56,443.09	27,381.99	318,212.48
Taylor	210.70	50,571.33	10,520.29	61,302.22
Union		48,154.01	2,603.22	50,757.23
Van Buren		36,133.98	5,206.16	41,340.14
Wapello		38,447.27	2,809.24	41,256.51
Warren	18,502.24	34,111.76	6,731.77	59,407.77
Washington	22,738.86	22,077.43	1,498.54	46,314.83
Wayne		33,352.16	9,509.12	42,861.28
Webster	97,310.80	66,445.06	11,499.80	175,255.66
Winnebago	9,666.06	26,882.91	2,368.71	38,917.68
Winnesaukee	49,034.08	33,014.80	3,123.49	85,172.37
Woodbury	86,595.73	55,996.90	13,003.58	155,596.21
Worth	29,793.48	24,504.16	3,912.81	58,210.45
Wright	27,134.08	31,229.36	2,952.67	61,316.11
Totals	\$3,236,433.28	\$4,232,707.95	\$ 640,629.63	\$ 8,109,770.86

SUMMARY TABLE NO. 11
Classified Road Expenditure—Construction County Roads—Annual Report of County Engineers.

County	Finished Grade Standard Section		Gravel, Macadam and Shale Surfacing		Tiling and Drainage Assessments	Equipment and Tools	Total Expenditure
	Miles Built	Total Warrants Issued	Miles Built	Total Warrants Issued			
Adair.....							
Adams.....							
Allamakee.....			7.45	9,921.43			9,921.43
Appanoose.....			14.25	15,230.43			15,230.43
Audubon.....	1.00	1,029.25					1,029.25
Benton.....	19.39	15,817.85	30.40	76,053.45			91,871.30
Black Hawk.....	11.00	32,124.93	6.00	9,424.11	2,902.17		44,451.21
Bloom.....				6.25	10,809.67		12,379.35
Bremer.....	16.00	13,509.59		10,492.00	907.35	1,131.76	26,512.38
Buchanan.....	.50	238.48	54.00	20,397.96	1,409.86		22,106.30
Buena Vista.....		62.00			236.72		298.72
Butler.....	2.00	1,585.36	3.00	2,287.34	108.00	1,229.02	5,209.72
Calhoun.....	.50	1,617.23		74,744.57	837.86		77,199.66
Carroll.....	19.00	24,114.57	21.00	19,227.76		604.11	43,946.44
Cass.....	1.75	8,040.74			3,041.10		11,081.84
Cedar.....	13.85	32,974.71	41.10	87,979.23	158.92	2,078.81	124,091.67
Cerro Gordo.....	11.07	26,906.42	9.25	10,115.54	6,152.92		43,174.88
Cherokee.....	7.50	14,955.13	11.70	15,549.17		5,296.47	33,700.77
Chickasaw.....	9.50	11,022.58	2.00	947.28	3,138.21	947.15	16,055.22
Clarke.....					213.35		213.35
Clay.....		2,612.70	12.54	29,651.70			32,264.40
Clinton.....	21.91	48,309.76	12.67	22,182.63	218.43		70,710.82
Crawford.....	4.16	18,544.96	46.00	18,664.16			37,209.12
Dallas.....	3.07	16,738.88	4.74	4,170.00	3,572.63		24,481.54
Davis.....							
Decatur.....	11.00	17,996.60	8.00	7,421.38			25,417.98
Delaware.....	3.00	1,888.36					1,888.36
Des Moines.....							
Dickinson.....					389.95		389.95
Dubuque.....	4.80	31,654.65	4.54	14,133.46		5,543.88	51,331.99
Emmet.....	1.00	1,000.00	6.00	6,000.00			7,000.00
Fayette.....	11.41	18,054.12	1.50	3,909.83		4,600.47	27,914.42
Floyd.....	12.44	36,376.70	16.00	8,515.43			44,892.13
Franklin.....	14.99	12,886.00	32.75	28,067.64	869.17		41,813.41
Fremont.....	7.50	30,494.62					30,494.62
Greene.....			5.00	29,494.71	207.50		29,702.21
Grundy.....	15.87	36,371.89	10.05	9,711.44	8,439.65	49.46	44,572.44
Guthrie.....	4.75	15,164.93	12.00	14,227.48	1,816.11		31,208.52
Hamilton.....	17.00	8,891.28	2.50	1,029.77	1,209.55	3,810.89	19,660.49
Hancock.....	17.00	20,619.00	21.00	18,677.83	2,114.43		41,411.26
Hardin.....	38.70	28,518.95	91.55	23,428.33	5,147.44	15,540.74	71,635.66
Harrison.....		1,586.60	1.00	1,181.75	911.53		3,679.88
Henry.....	13.73	10,910.98			3,842.93	5,543.36	20,297.17
Howard.....	8.50	17,389.78	12.50	9,370.96	3,830.14		30,470.88
Humboldt.....	5.00	7,847.55	12.75	15,354.43	761.13		23,963.10
Ia.....	4.52	9,789.93	11.12	11,983.96			20,877.89
Iowa.....	4.00	4,750.00					4,750.00
Jackson.....	12.61	46,839.06					46,839.06
Jasper.....	31.75	85,226.48	14.00	44,775.00	179.24		130,180.72
Jefferson.....	1.91	9,598.90					9,598.90
Johnson.....	30.01	54,833.09	19.28	53,932.77	76.98		108,842.84
Jones.....	7.00	15,855.96	2.00	3,010.31	5.20		18,871.47
Keokuk.....	1.94	8,174.89	10.00	8,232.92			16,407.81
Kossuth.....		3,873.73			887.37		4,761.10
Lee.....	12.25	26,586.27				87.80	26,674.07
Linn.....							
Louisa.....		32.80	3.25	9,149.14			9,181.94
Lucas.....							
Lyon.....	29.25	23,696.22		100.00	158.40		23,954.62
Madison.....			.29	171.06	208.15		1,679.21
Mahaska.....			43.60	45,391.52		1,060.10	46,451.62
Marion.....	13.15	27,813.95	10.30	7,695.56			35,509.51
Marshall.....	19.48	40,122.61	17.76	51,391.52	3,316.37	3,683.91	98,424.41
Mills.....					400.00		400.00
Mitchell.....	12.62	22,687.67	5.99	19,013.03	2,141.06		34,841.76
Monona.....	9.34	19,325.18	.78	1,581.84			20,907.02
Monroe.....			10.00	7,415.93			7,415.93
Montgomery.....					2,800.00		2,800.00
Muscataine.....	1.12	15,235.54	36.89	41,283.60	1,192.48		57,711.62
O'Brien.....	11.28	39,146.92	21.85	21,876.21			57,029.98
Osceola.....	10.60	19,756.83	3.00	1,798.86	5,572.75		27,128.44
Page.....	1.00	3,069.52		1,069.03			4,138.55
Palo Alto.....			8.75	10,848.27	1,532.33		12,380.60
Plymouth.....	29.00	61,895.74	29.00	33,145.67	640.00		95,681.41
Pocahontas.....	2.50	5,445.95	4.50	7,205.10	2,123.39		14,774.44
Polk.....	21.79	51,168.51	25.71	26,078.64	7,865.77		85,112.92
Pottawattamie.....	9.45	27,340.72					27,340.72
Poweshiek.....	20.50	68,063.52	37.75	64,291.32			132,354.84
Ringgold.....	2.00	9,805.32					9,805.32
Sac.....	13.75	23,695.13	4.00	3,217.71	548.51	3,963.23	31,454.58

SUMMARY TABLE NO. 11—Continued

County	Finished Grade Standard Section		Gravel, Macadam and Shale Surfacing		Tiling and Drainage Assessments	Equipment and Tools	Total Expenditure
	Miles Built	Total Warrants Issued	Miles Built	Total Warrants Issued			
Scott	10.00	19,676.09					19,676.09
Shelby							
Sioux	38.50	60,870.72	26.00	34,794.94			85,665.66
Story	11.75	9,977.84	23.75	35,885.86	3,884.89	1,906.20	42,714.79
Tama	21.30	93,278.95	53.80	141,086.03	52.42		234,417.40
Taylor					210.70		210.70
Union							
Van Buren							
Wapello							
Warren	6.00	18,562.24					18,562.24
Washington	7.42	19,359.90	1.30	3,208.93	170.03		22,738.86
Wayne							
Webster	48.14	44,301.20	26.60	34,754.75	9,296.97	9,007.79	97,310.80
Winnebago			8.00	3,013.44	6,632.62		9,646.06
Winneshek	4.46	17,051.39	9.95	31,952.78			49,004.08
Woodbury	7.78	43,704.38	23.28	42,469.05		422.20	86,595.73
Worth	4.10	16,576.85	9.25	12,390.11	729.52	67.00	29,763.48
Wright	6.00	13,745.02	5.00	2,074.27	2,864.51	8,450.88	27,134.68
Totals	813.08	\$ 1,623,401.83	1,034.20	\$ 1,425,460.66	\$ 111,533.54	\$ 76,037.25	\$ 3,236,433.28

SUMMARY TABLE NO. 12
Showing Cost of Maintenance—County Roads—Annual Report of County Engineers.

County	Miles County Road System	Patrol			Gang			Equipment and Tools			Total Cost Maintenance	Average Cost Per Mile
		Earth	Gravel	Paving	Earth	Gravel	Paving	Earth	Gravel	Paving		
Adair	119.50	\$ 20,339.28			\$ 9,082.72			\$ 23,708.76			\$ 53,130.76	\$ 445.00
Adams	116.92	11,390.40			10,744.95			12,929.82			35,065.17	300.00
Allamakee	107.50	23,063.09			6,741.09			4,764.11			34,558.29	321.00
Appanoose	141.00	8,451.31	\$ 4,923.79		10,795.69	\$ 1,898.87		9,237.30	\$ 1,398.90		36,705.86	260.00
Audubon	121.65	18,551.91			7,266.84			7,294.69			33,113.44	272.00
Benton	179.00	15,718.97	25,169.60		3,226.63	448.88		13,646.11	2,874.31		61,084.20	341.00
Black Hawk	124.00	3,401.67	24,328.84	\$ 34.10				489.87	4,397.99		32,632.47	263.00
Boone	143.35	164.00	5,798.27		2,677.75	26,492.64		6,536.32	12,171.46		33,831.34	276.00
Bremser	79.39	8,578.88	11,631.39		1,014.32	4,966.19		1,542.96	1,784.40		29,518.14	419.00
Buchanan	138.19	16,497.24			7,671.61			8,802.87			32,971.72	239.00
Buena Vista	164.00		14,468.05			19,769.64			5,659.43		39,887.12	243.00
Butler	159.50	24,491.59	8,536.96		2,059.99	941.55		467.03	171.12		36,687.76	244.00
Calhoun	125.50		18,429.16		554.00	13,743.92			20,387.86		53,314.94	425.00
Carroll	135.75	2,596.78			711.25	6,740.88		56.78	9,052.16		23,332.54	172.00
Cass	118.45	16,971.50			13,027.28			21,896.11			51,896.80	438.00
Cedar	90.10	3,771.51	20,217.15					5,430.15	13,528.86		42,947.67	477.00
Cerro Gordo	116.41	5,801.18	21,653.38			3,163.17	\$348.00	11,844.92			42,870.65	368.00
Cherokee	132.00	6,983.83	3,289.93		1,989.12	608.15		1,826.28	837.03		15,334.36	118.00
Chickasaw	98.00	1,816.52	7,343.41		4,477.93				1,895.08		15,532.94	159.00
Clarke	110.00	11,496.52			1,243.44			19,084.90			31,824.86	289.00
Clay	137.41		25,876.16			11,754.24			2,593.41		40,223.81	293.00
Clayton	136.50	25,302.70	4,397.52		12,095.22			16,439.41	3,468.63		61,793.53	453.00
Clinton	129.00	9,267.52	6,090.15		4,950.96	2,485.64		10,287.85	2,603.69		35,785.21	277.00
Crawford	163.00	6,153.60	10,806.73		5,769.51			16,326.43	2,695.65		41,751.92	405.00
Dallas	136.94	877.95	54,718.67	33.10		2,300.05		14,548.48	6,230.86		78,699.11	578.00
Davis	149.55	14,244.96			19,060.61			14,770.69			39,075.87	278.00
Decatur	139.51	22,303.55			18,544.14			7,065.76	4,600.52		40,274.80	306.00
Delaware	121.50	6,481.95	8,317.25		9,808.13			6,822.14			54,021.10	1,016.00
Des Moines	33.19	14,709.68	1,971.75		4,086.17	9,783.05		24,744.93	6,822.14		17,655.69	196.00
Dickinson	88.60		13,055.58		1,357.89	4,433.32			1,362.54		45,285.59	496.00
Dubuque	91.25	8,328.31	9,577.92		4,740.59	2,089.94		11,830.29	5,095.60		17,271.24	246.00
Emmet	70.37	9,102.25	3,075.39								60,713.52	496.00
Fayette	122.42	6,665.67	18,690.99		1,115.47	11,067.94		7,070.02	16,114.03		29,114.00	281.00
Floyd	103.56	698.59	5,686.57		887.80	9,508.92		3,261.56	9,128.56		29,114.00	281.00
Franklin	161.25	5,369.50	24,506.51		5,248.65	7,872.62		3,250.42	5,914.32		49,251.92	305.00

SUMMARY TABLE NO. 12—Continued

County	Miles County Road System	Patrol			Gang			Equipment and Tools			Total Cost Maintenance	Average Cost Per Mile
		Earth	Gravel	Paving	Earth	Gravel	Paving	Earth	Gravel	Paving		
Fremont.....	134.75	15,878.31	5,806.82	7,585.96	5,806.82	6,982.61	7,585.96	3,206.85	32,271.29	229.00		
Greene.....	94.00	94.26	4,474.67	920.77	4,474.67	6,982.61	920.77	8,366.85	27,459.88	292.00		
Grundy.....	120.66	1,786.47	2,254.44	3,574.24	1,786.47	2,254.44	3,574.24	8,777.32	41,976.81	345.00		
Guthrie.....	136.50	18,905.02	7,859.17	7,859.17	18,905.02	25,463.54	7,859.17	13,683.56	41,296.18	302.00		
Hamilton.....	196.20	24,661.63	24,666.59	1,125.25	24,661.63	25,463.54	1,125.25	2,699.15	51,458.17	262.00		
Hancock.....	141.74	2,418.14	3,914.74	1,925.91	2,418.14	3,914.74	1,925.91	2,418.14	9,687.32	106.00		
Harrison.....	221.87	16,655.74	13,109.11	8,869.83	16,655.74	14,139.83	8,869.83	4,317.19	40,402.12	210.00		
Howard.....	105.90	13,189.71	8,869.83	8,869.83	13,189.71	8,869.83	8,869.83	3,653.79	22,659.64	208.00		
Humboldt.....	76.68	6,401.22	7,500.08	1,806.38	6,401.22	8,833.87	1,806.38	5,658.64	22,400.06	290.00		
Ia.....	96.35	9,303.63	12,062.61	24.00	9,303.63	19,697.43	24.00	1,437.41	27,846.31	291.00		
Iowa.....	106.00	20,698.55	6,946.05	6,946.05	20,698.55	8,254.37	6,946.05	1,150.34	28,385.24	314.00		
Jackson.....	174.25	19,977.97	318.09	56.87	19,977.97	56.87	56.87	19,904.92	47,319.32	325.00		
Jefferson.....	101.40	16,741.37	30,659.37	7,612.31	16,741.37	9,210.04	7,612.31	4,310.57	62,403.11	361.00		
Johnson.....	121.78	11,241.35	10,079.69	7,719.45	11,241.35	8,484.86	7,719.45	4,639.89	38,105.72	315.00		
Jones.....	132.00	5,800.65	4,138.69	7,365.33	5,800.65	13,837.40	7,365.33	7,907.90	42,536.95	322.00		
Keokuk.....	110.45	15,074.69	375.60	10,253.01	15,074.69	54,059.62	10,253.01	5,673.90	31,377.20	284.00		
Kossuth.....	188.50	16,121.82	6,048.77	1,280.82	16,121.82	89,704.01	1,280.82	1,306.50	96,468.83	459.00		
Linn.....	141.00	18,345.69	25,063.41	3,373.13	18,345.69	89,704.01	3,373.13	1,082.69	121,667.07	315.00		
Lyon.....	108.00	11,183.31	15,700.11	15,700.11	11,183.31	100.34	15,700.11	9,440.75	37,100.16	344.00		
Madison.....	196.75	1,674.10	10,859.15	481.73	1,674.10	100.34	481.73	9,848.07	31,779.85	239.00		
Mahaska.....	84.50	3,358.97	12,097.10	7,329.84	3,358.97	1,040.95	7,329.84	6,416.89	36,582.91	338.00		
Marion.....	142.81	16,242.60	716.67	10,016.96	16,242.60	8,216.06	10,016.96	18.00	35,611.37	249.00		
Mitchell.....	109.00	10,599.66	15,004.79	6,507.89	10,599.66	8,143.33	6,507.89	4,929.48	20,341.92	208.00		
Monona.....	104.50	9,969.60	1,466.10	25,701.70	9,969.60	2,694.68	25,701.70	6,514.79	46,279.77	442.00		
Monroe.....	142.10	7,373.19	1,095.00	4,971.45	7,373.19	712.74	4,971.45	24,105.69	37,132.98	261.00		
Montgomery.....	115.00	30,019.31	1,095.00	9,705.69	30,019.31	2,110.90	9,705.69	13,200.41	44,104.41	391.00		
Muscatine.....	61.13	5,172.19	15,633.98	1,566.99	5,172.19	2,298.35	1,566.99	2,790.59	22,883.08	328.00		
Osceola.....	195.80	5,447.35	7,333.19	2,375.99	5,447.35	2,298.35	2,375.99	2,482.39	19,673.84	131.00		

Page.....	128.50	16,526.47	17,479.69	12,802.63	16,526.47	4,201.68	12,802.63	4,201.68	46,826.78	367.00	
Palo Alto.....	131.75	27.00	1,684.38	4,876.21	1,684.38	3,818.14	4,876.21	10,176.48	41,412.57	315.00	
Plymouth.....	122.50	13,802.49	7,836.87	6,467.78	13,802.49	30,107.86	6,467.78	27,655.49	56,966.75	378.00	
Polk.....	122.50	19,635.02	86,046.09	5,807.20	19,635.02	30,107.86	5,807.20	4,668.07	107,652.24	875.00	
Portawestville.....	262.64	53,429.27	8,244.54	8,244.54	53,429.27	10,311.34	8,244.54	10,008.01	40,771.04	377.00	
Poweshock.....	132.00	33,492.59	14,329.32	45.00	33,492.59	10,311.34	45.00	78.00	46,696.54	353.00	
Prairie.....	121.60	4,470.91	9,346.87	15,871.67	4,470.91	2,427.31	15,871.67	11,321.66	30,912.69	260.00	
Scott.....	88.46	4,315.21	2,981.49	7,456.16	4,315.21	5,923.63	7,456.16	10,483.86	46,631.51	574.00	
Shelby.....	133.20	21,942.81	9,459.79	6,590.27	21,942.81	11,917.01	6,590.27	9,870.29	41,470.32	305.00	
Sioux.....	170.00	5,807.62	17,135.54	14,291.29	5,807.62	11,917.01	14,291.29	11,542.40	56,443.00	328.00	
Story.....	156.50	173.20	32,983.68	3,309.68	173.20	3,309.68	3,309.68	50,571.23	90,571.23	566.00	
Tama.....	172.10	24,127.49	3,309.68	36,812.39	24,127.49	16,546.34	36,812.39	48,154.01	48,154.01	444.00	
Taylor.....	168.00	1,309.00	4,249.58	13,254.58	1,309.00	4,249.58	13,254.58	36,139.87	36,139.87	342.00	
Union.....	165.00	30,316.11	3.50	4,949.54	30,316.11	4,949.54	4,949.54	34,111.76	34,111.76	200.00	
Van Buren.....	165.00	20,877.69	3,309.68	3,309.68	20,877.69	1,287.51	3,309.68	5,671.38	23,077.43	216.00	
Wapello.....	127.65	25,844.28	117.08	8,587.33	25,844.28	1,287.51	8,587.33	5,965.35	33,332.16	262.00	
Warren.....	113.75	15,699.62	117.08	11,687.19	15,699.62	11,687.19	11,687.19	17,766.33	66,445.00	590.00	
Washington.....	101.99	6,429.13	28,808.68	475.50	6,429.13	11,144.85	475.50	1,822.54	36,882.91	370.00	
Wayne.....	174.00	6,374.16	7,387.74	6,030.26	6,374.16	7,782.38	6,030.26	1,819.51	1,009.96	159.00	
Webster.....	333.87	2,814.96	7,387.74	6,030.26	2,814.96	9,549.40	6,030.26	8,438.38	33,014.87	298.00	
Winnebago.....	105.50	17,282.07	9,549.40	2,146.49	17,282.07	90,658.36	2,146.49	14,110.74	65,996.90	595.00	
Woodbury.....	130.75	7,387.74	9,549.40	6,030.26	7,387.74	8,199.15	6,030.26	14,110.74	43,106.16	490.00	
Worth.....	57.00	84.00	3,617.43	68.22	84.00	8,199.15	68.22	6,842.55	31,299.95	186.00	
Wright.....	168.00	1,243.49	23,065.10	68.22	1,243.49	8,199.15	68.22	6,842.55	31,299.95	186.00	
Totals.....	12,871.07	\$1,007,481.70	\$952,933.85	\$1,348.02	\$497,427.23	\$589,698.26	\$348.00	\$606,796.50	\$495,994.29	\$4,232,707.95	\$329.00

SUMMARY TABLE NO. 13

Showing Miscellaneous Items, County Expenditures—Special Cases.
Annual Report of County Engineers.

County	R. R. Crossings Improved		Gravel Pits Purchased		Gravel Purchased by the Yard	Right of Way	Channel Changes	Snow Fence and Posts	Miscellaneous	Total Special Cases
	No.	Cost	No.	Cost						
Adair						\$ 2,207.37	\$ 2,231.00	\$ 1,419.83	\$ 1,221.55	\$ 7,079.75
Adams						1,273.35	25.00			1,298.35
Allamakee					\$ 253.81	485.95	367.26		2,694.80	3,801.82
Appanoose						488.75	319.80		1,791.60	2,600.15
Audubon						895.21	4,284.29	3,652.33		8,831.83
Benton										1,838.17
Black Hawk			1	\$ 2,000.00	1,838.17					5,977.74
Boone					1,221.05					2,690.66
Bremer			4	1,425.58	626.52	705.00		1,043.03		5,692.13
Buchanan						1,031.58		2,437.29		8,986.60
Buena Vista						300.00		1,413.25		6,410.42
Butler						377.62		1,648.71		1,055.86
Calhoun		\$ 1,125.00			150.00				42.11	10,669.83
Carroll					7,812.98			611.66	1,120.19	4,294.31
Cass						1,045.58	1,068.75	1,550.00		6,008.84
Cedar						943.50	288.15		4,767.19	11,569.88
Cerro Gordo			4	3,500.00	1,690.00	400.00		41.25	4,537.45	10,295.36
Cherokee						1,284.07		2,880.00		10,418.30
Chickasaw			1	500.00	512.38	190.00		3,403.90	1,750.64	4,225.80
Clarke						763.99		84.49	2,988.93	2,553.31
Clay			3	2,321.22	500.00	617.90		603.70	1,185.56	6,921.00
Clayton						183.50		3,118.75		4,694.64
Clinton						7,943.27			4,511.14	8,183.53
Crawford						687.80				4,848.81
Dallas					2,611.96			4,161.01		7,156.27
Davis						4,544.31	1,241.09			2,797.74
Decatur						1,356.65				2,416.96
Delaware			2	800.00	521.20	1,638.25	65.38		813.32	3,043.23
Des Moines						186.00	796.40		735.63	11,202.09
Dickinson						789.23	219.76		10,904.08	1,667.71
Dubuque						697.60			60.00	4,125.21
Emmet						1,237.75	485.00	1,129.10	1,273.23	7,839.32
Fayette				1,007.30	2,214.80	50.00		2,362.11	8,845.45	12,332.73

Floyd			2	658.96	477.20				666.90	1,706.70
Franklin			2	7,173.00	1,049.44			1,510.73	2,033.26	12,834.37
Fremont			1	790.00					884.78	3,831.13
Greene								1,350.00	144.45	3,194.45
Grundy										3,050.71
Guthrie										1,201.78
Hamilton										2,566.15
Hancock				3,397.40	18.75			940.00		6,764.00
Hardin							1.40			6,425.94
Harrison						467.50		2,453.05		13,405.04
Henry						10,951.99				528.41
Howard			1	250.00	1,542.25	768.37	77.00			1,373.78
Humboldt						576.50				238.84
Ida			1	832.75						2,607.50
Iowa						1,381.05	75.00	5,068.07		62.60
Jackson					1,488.77	541.75	1,529.85	1,189.04		379.69
Jasper						3,746.52	77.10			1,105.23
Jefferson						1,575.33				1,575.33
Johnson						1,094.95				1,094.95
Jones			2	235.00	404.10	6,029.70		3.25		6,032.95
Keokuk						770.47			871.39	2,280.90
Kossuth			10	8,265.34		1,873.82	7,743.36		2,575.87	12,133.03
Lee						127.00		5,300.00		19.20
Linn						3,501.35			35.15	3,534.50
Louis						563.90			1,295.05	1,799.95
Lucas						1,480.20			221.25	1,710.45
Lyon						1,180.66				1,180.66
Madison						8,035.70		3,808.73	2,340.63	14,185.06
Mahaska						2,339.71	97.25	448.25		762.43
Marion					445.32	507.84			1,052.26	1,550.10
Marshall					1,054.80	9,029.40	1,763.75	1,330.90		1,797.65
Mills						1,208.33		54.10		14,114.13
Mitchell						2,774.79	646.85	1,217.00		4,059.82
Monona						2,166.74				4,638.64
Monroe						1,805.16		1,978.88		2,504.39
Montgomery						877.95			3,259.19	7,043.23
Muscatine						5,284.63		817.08		1,657.95
O'Brien			3	3,090.00		3,383.45			613.13	6,714.84
Osceola			1	10.00		397.00		5.00	2,392.65	5,796.35
Page						847.30			1,797.65	7,528.30
Palo Alto			3	3,214.64	2,073.73	3,288.29		1,419.51		2,391.73
Plymouth			1	2,500.00		1,184.03		3,134.07		21,451.55
Pocahontas			11	5,275.79		1,449.60	10,254.60	1,909.73		9,606.47
Pottawattamie					536.31	836.68			632.45	16,746.38
Poweshiek			1	4,722.24		850.74		5,988.91		11,001.38
Ringgold			2	179.25		4,498.54	4,078.55	2,619.65	8,730.18	19,916.92
Sac						2,247.90	513.55	1,248.00	494.16	4,505.01
						1,078.40	3,280.85		541.15	5,079.65
						815.10		1,964.71	666.37	3,449.18

IOWA STATE HIGHWAY COMMISSION

REPORT OF COUNTY ENGINEERS

SUMMARY TABLE NO. 13—Continued

County	R. R. Crossings Improved		Gravel Pits Purchased		Gravel Purchased by the Yard	Rights of Way	Channel Changes	Snow Fence and Posts	Miscellaneous	Total Canal Cases
	No.	Cost	No.	Cost						
Scott						1,657.50			1,857.02	3,144.52
Shelby						2,575.15			9,572.89	12,147.04
Sioux						9,890.70			10,000.00	19,890.70
Stacy	3	14,396.50				4,339.42		3,411.48	50.00	100.00
Tama					5,481.13				12,853.73	17,334.86
Taylor						1,192.72		3,619.87	6,711.94	10,523.53
Union						1,000.32			2,603.22	3,603.54
Van Buren						684.13			4,116.73	5,000.86
Wapello						941.25			1,889.24	2,830.49
Wayne						5,627.77			1,182.88	6,810.65
Washington						1,476.94			861.99	2,338.93
Webster					1,333.35				9,238.57	10,571.92
Winnebago					1,681.11			1,043.39	2,027.98	3,709.49
Windsor					2,674.57				641.50	3,316.07
Woodbury						878.40			1,145.22	2,023.62
Worth								1,003.22	2,849.49	3,852.71
Wright									1,002.00	1,002.00
Total	3	6,036.99	67	31,692.39	40,449.61	132,317.40	46,648.85	92,657.41	137,130.99	649,629.65

SUMMARY TABLE NO. 14
Progress and Condition Report—County Road System.
Annual Report of County Engineers.

County	Construction Completed 1929		Condition of County Road System January 1, 1930				Total Miles in County System
	Built to Permanent Grade	Gravel, Macadam or Shale	Not Built	Per-Emment Grade Not Surfaced	Gravel, Macadam or Shale	Paved	
Adair				119.59			119.59
Adams				116.92			116.92
Allamakee		7.45		91.19	6.30	10.10	107.50
Appanoose		14.25		91.00		50.00	141.00
Archibald	1.50			117.15	4.50		123.15
Benton	19.36	36.40		34.30	48.50	104.29	179.00
Black Hawk	11.00	10.00		10.00	11.00	3.50	134.00
Boone		6.25		3.00	6.00		134.35
Bremser	19.87	36.30		23.39	7.75	39.25	143.26
Buchanan	.50			106.10	5.00	30.00	158.10
Buena Vista					164.00		164.00
Butler	3.00	3.00		98.50	3.50	48.50	150.50
Calhoun	.50	.50			175.50		176.50
Carroll	19.00	21.00		14.50	3.00		118.45
Cass	11.73			115.00	3.29		130.00
Central	13.35	41.10		4.00	11.10	75.00	190.10
Cerro Gordo	11.07	9.25		16.00	4.87	24.00	105.00
Cherokee	7.50	7.70		37.10	20.50	48.40	132.00
Chickasaw	9.50	2.00		34.00	13.50	60.50	98.00
Clark				110.00			110.00
Clay		15.54		118.66		17.44	136.50
Clayton		15.67		61.50	25.12	53.38	129.00
Clinton	22.60	2.80		23.71	29.59	50.00	103.00
Crawford	4.16	2.80		11.04	3.07	121.78	135.04
Dallas	8.07	4.74		140.35			149.25
Davis				130.51			130.51
Decatur	8.00	8.00		57.50		74.00	101.50
Delaware	1.00			39.44	6.75	7.00	53.19
Des Moines						88.00	88.00
Dickinson	4.80	4.54		43.34	4.47	43.44	91.25
Dubuque	5.00	5.00		25.00			70.25
Emmet	10.30	1.00		85.30	14.22	22.00	122.42
Fayette	12.85	16.00		16.00	.81	9.65	103.66
Floyd	14.50	32.75		40.75	14.50	106.00	161.25
Franklin	7.50	5.00		127.25	7.50		134.75
Fremont				90.30			94.00
Greene	15.87	10.65		37.13	5.81	78.52	130.45
Grundy	4.75	12.00		92.65	10.88	25.00	136.50
Guthrie	17.00	2.50		22.25	36.75	137.70	186.20
Hamilton	14.00	31.00		6.00	12.00	96.80	114.80
Hancock	36.70	4.41		148.12	23.44	119.71	294.27
Hardin		1.00		146.75		3.00	149.75
Harrison	13.73	8.50		39.73		1.70	105.00
Henry	3.50	12.50		21.15	8.50	47.00	75.64
Howard	3.00	12.75		11.75	5.00	115.12	122.87
Humboldt	4.32	11.12		48.25		42.30	90.35
Ia	4.00			125.00	11.00		146.00
Iowa	13.61			78.54	13.76		92.30
Jackson	31.75	14.00		86.75	36.25	67.25	174.25
Jarvis	1.91			97.70	1.80		101.50
Jefferson	8.98	21.58		36.47	10.25	75.08	123.78
Johnson	8.50	2.00		78.00	5.00	49.00	132.00
Jones	1.94	10.00		84.38	13.47	12.00	119.45
Keokuk				63.12	12.75	9.00	188.50
Kossuth				2.50			96.25
Lee	12.25			52.50	6.00	131.50	134.00
Linn		3.25		108.00		12.00	78.50
Louis							108.00
Lucas					31.25	105.50	136.75
Lyon	39.25			133.30	7.50	7.20	141.25
Madison				43.60	8.50		84.50
Malaska	13.15	10.26		110.62	19.49	13.30	142.81
Marion	19.48	17.76		35.45	21.25	108.09	164.79
Marshall							

SUMMARY TABLE NO. 14—Continued

County	Construction Completed 1939		Condition of County Road System January 1, 1939				Total Miles in County System
	Built to Permanent Grade	Gravel, Macadam or Shale	Not Built	Permanent Grade Not Surfaced	Gravel, Macadam or Shale	Paved	
Mills			108.80	.29			109.00
Mitchell	17.57	5.99	43.06	17.57	41.87		104.50
Monona	9.34	.78	102.21	28.49	1.49		141.19
Monroe		10.00	129.50		16.00		136.50
Montgomery			113.55	1.45			115.00
Muscatine	1.12	8.20	4.50	.19	56.44		61.11
O'Brien	14.58	21.85	36.19	12.49	78.00		124.20
Osceola	16.69	3.00		8.00	84.80		92.80
Page	3.00	1.00	147.96	4.60			152.50
Palo Alto		8.75	1.00		196.75		151.75
Plymouth	29.00	29.00	51.83	12.71	52.98		122.50
Polk	7.50	4.50	15.50	2.00	123.70		137.20
Polk	21.79	25.71	24.54	11.44	215.59	1.07	302.64
Pottawattamie	9.45		213.05	19.55			232.00
Poweshiek	30.50	27.75	64.35	23.60	84.75		122.00
Ringold	3.00		150.00	2.00			152.00
Sac	13.75	4.00	6.00	17.85	97.75		121.60
Scott	10.00		27.00	29.75	49.81		88.46
Shelby			132.47	.83			133.30
Stark	28.00	36.00	42.00	25.00	102.50		270.00
Story	11.75	22.75	2.00	8.50	146.00		166.50
Tama	21.50	54.80	30.45	17.55	134.25		172.19
Taylor			164.12	.88			165.00
Union			108.00		2.00		108.50
Van Buren			101.60		5.00		106.60
Wapello			127.65				127.65
Warren			102.45	11.20			113.75
Washington	6.00	1.30	90.27	7.42	1.30		101.99
Wayne			174.00				174.00
Webster	48.15	30.60	142.17	39.60	123.10		233.87
Winnebago		8.00	35.50	8.60	53.50		90.50
Winneshiek	4.46	9.95	79.17	.08	27.00		107.15
Woodbury	7.78	23.28	38.82	11.85	78.11		139.78
Worth	2.00	9.35	1.50	55.50			57.00
Wright	6.00	5.50	30.50	6.00	141.50		168.00
Totals	794.15	823.81	6,362.66	880.02	5,621.78	16.61	12,871.07

SUMMARY TABLE NO. 15
Showing Secondary Road Districts Petitioned for, Established, Mileage, Graveled and Average Cost—January 1, 1939.
Annual Report of County Engineers.

County	Sec. District Petitioned for	Total Mileage to Be Improved	No. of Sec. Districts Est.		Total Mileage Graveled	Mileage of Graveling Contracted		Mileage of Graveling Completed		Average Assessment Per Acre
			County	Twp.		County	Twp.	County	Twp.	
Black Hawk	1	6.00	1	9.25	27.75	9.25	27.75	6.00	6.00	1.718.00
Boone	35	6.00	24	14.25	40.25	12.25	27.13	37.13	1.000	1,725.00
Boone	36	6.00	24	14.25	40.25	12.25	27.13	37.13	1.000	1,725.00
Calhoun	10	120.00	10	81.00	81.00	81.00	81.00	81.00	2.500	2,500.00
Cedar	10	28.00								
Cerro Gordo	1	6.00	1	9.25	27.75	9.25	27.75	6.00	6.00	1,002.00
Clay	8	6.00	8	64.00	64.00	64.00	64.00	64.00	1,000.00	1,000.00
Dallas	31	15.00	31	247.50	247.50	247.50	247.50	247.50	1,000.00	1,000.00
Davis	8	3.00	8	17.25	17.25	17.25	17.25	17.25	1,000.00	1,000.00
Franklin	9	30.00	9	30.75	30.75	30.75	30.75	30.75	1,000.00	1,000.00
Green	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	1,000.00
Hamilton	3	14.50	3	4.15	4.15	4.15	4.15	4.15	1,829.54	41.24
Hancock	6	6.50	6	31.50	31.50	31.50	31.50	31.50	700.00	230.11
Humboldt	6	6.50	6	31.50	31.50	31.50	31.50	31.50	1,000.00	49.40
Linn	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	69.10
Marshall	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Mason	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Mitchell	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Pottawattamie	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Pocahontas	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Polk	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Rock	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Shelby	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Starks	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Story	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Tama	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Webster	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Winneshiek	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Woodbury	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Wright	12	36.00	12	36.00	36.00	36.00	36.00	36.00	1,000.00	49.40
Totals	371	141.09	371	379.38	379.38	379.38	379.38	379.38	1,773.87	1,462.30

SUMMARY TABLE NO. 16
Showing Number and Value of Gravel Pits Owned by Counties
January 1, 1930
Annual Report of County Engineers.

County	No.	Value
Allamakee	1	3,000.00
Black Hawk	1	120.00
Boone	41	9,000.00
Bremer	2	4,000.00
Buchanan	24	5,000.00
Buena Vista	49	6,000.00
Butler	15	10,000.00
Calhoun	25	12,000.00
Cerro Gordo	27	2,400.00
Clinton	3	1,200.00
Crawford	60	30,000.00
Delaware	1	25,000.00
Des Moines	14	1,500.00
Dickinson	1	800.00
Emmet	1	400.00
Emmet	1	400.00
Fayette	4	2,000.00
Floyd	5	1,650.00
Franklin	19	2,150.00
Greene	8	4,300.00
Grundy	1	575.00
Guthrie	2	500.00
Hancock	10	2,500.00
Harold	10	2,500.00
Howard	14	4,750.00
Humboldt	4	500.00
Iowa	4	4,000.00
Keokuk	82	75,000.00
Linn	12	4,000.00
Louis	1	600.00
Lyon	1	4,000.00
Marion	1	4,000.00
Marshall	1	4,000.00
Maquoketa	1	4,000.00
Montgomery	6	6,525.00
Osceola	56	36,484.50
Osceola	15	5,500.00
Palo Alto	12	5,000.00
Plymouth	6	5,000.00
Pocahontas	2	2,500.00
Scott	2	1,200.00
Shellsburg	2	21,000.00
Sioux	6	3,000.00
Story	6	2,000.00
Wade	17	10,000.00
Waukegan	1	2,000.00
Woodbury	1	2,000.00
Worth	1	2,000.00
Wright	1	2,000.00
Totals	556	\$ 253,352.40

SUMMARY TABLE NO. 17

Showing Total and Relative Cost of Maintenance of Earth, Gravel and Paved Roads by Counties—County Road System.

County	Earth			Gravel			Paved			Total Cost Maintenance Earth, Gravel and Paved Roads
	Number of Miles	Cost of Maintenance	Average Cost Per Mile	Number of Miles	Cost of Maintenance	Average Cost Per Mile	Number of Miles	Cost of Maintenance	Average Cost Per Mile	
Adair	119.50	\$ 53,130.76	\$ 445							\$ 53,130.76
Adams	116.92	35,065.17	300							35,065.17
Allamakee	97.40	34,558.29	365	10.10						34,558.29
Appanoose	91.00	26,484.50	313	50.00	\$ 8,221.56	\$ 164				36,705.86
Audubon	121.65	33,113.44	272							33,113.44
Benton	74.80	32,501.71	436	104.50	28,492.49	273				61,084.30
Black Hawk	21.00	3,891.54	185	99.50	28,736.83	289	3.50	\$ 24.10	\$ 10	32,622.47
Boone	9.00	9,368.97	1,041	134.35	44,462.37	331				53,831.34
Bremer	31.14	11,136.16	358	39.25	18,381.98	468				29,518.14
Buchanan	108.10	32,971.72	305	30.00	30.00					32,971.72
Buena Vista				164.00	39,887.12	243				39,887.12
Butler	102.00	27,018.12	265	45.20	9,663.63	199				36,681.75
Calhoun		554.00		125.50	52,760.94	420				53,314.94
Carroll	17.50	33,996.81	1,907	118.25	19,965.53	169				25,332.34
Cass	118.45	51,896.89	438							51,896.89
Cedar	15.10	9,301.66	609	75.00	33,746.01	450				42,947.67
Cerro Gordo	29.87	5,861.18	281	94.80	36,661.47	387	.74	348.00	47	42,870.65
Cherokee	83.60	10,799.23	129	48.40	4,735.13	98				15,534.36
Chickasaw	37.50	6,294.45	168	60.50	9,238.49	153				15,532.94
Clarke	110.00	31,824.86	289							31,824.86
Clinton				137.41	40,223.81	290				40,223.81
Clayton	118.66	53,927.33	454	17.84	7,866.50	441				61,793.83
Clynton	76.62	24,606.33	321	52.38	11,178.88	213				35,785.21
Crawford	53.00	28,249.54	533	50.00	13,502.38	270				41,751.92
Dallas	14.01	15,426.43	1,101	121.78	63,239.58	519	.25	33.10	132	78,699.11
Davis	140.35	39,075.87	278							39,075.87
Decatur	130.51	50,715.82	389							50,715.82
Delaware	57.50	17,573.88	306	74.00	22,700.92	307				40,274.80
Des Moines	46.19	40,791.89	883	7.00	13,223.21	1,890				54,015.10
Dickinson				88.60	17,655.60	199				17,655.60
Dubuque	47.81	24,889.19	521	45.44	20,394.11	469				45,283.30
Emmet	.25			70.00	17,273.24	247				17,273.24
Fayette	90.52	14,850.06	149	22.90	45,862.96	2,006				60,713.02
Floyd	10.46	4,839.95	463	95.10	24,274.05	261				29,114.00
Franklin	55.25	11,868.57	215	106.00	37,383.35	323				49,251.92

SUMMARY TABLE NO. 17—Continued

County	Earth			Gravel			Paved			Total Cost Maintenance Earth, Gravel and Paved Roads
	Number of Miles	Cost of Maintenance	Average Cost Per Mile	Number of Miles	Cost of Maintenance	Average Cost Per Mile	Number of Miles	Cost of Maintenance	Average Cost Per Mile	
Fremont	134.75	32,271.29	239							32,271.29
Greene	3.70	5,489.70	1,484	90.30	21,969.68	243				27,459.38
Grundy	41.94	8,595.15	392	78.52	35,321.66	451				43,976.81
Guthrie	103.50	33,410.81	323	23.00	7,889.17	343				41,299.98
Hamilton	48.50	4,806.03	101	137.70	61,113.90	444				66,009.93
Hancock	21.00	6,503.67	314	93.80	15,233.65	163				21,827.32
Hardin	171.56	7,419.34	43	119.71	82,982.78	693				90,402.12
Harrison	140.73	34,356.15	244	3.00			1.70			34,356.15
Henry	104.39	22,659.64	212							22,659.64
Howard	29.68	11,102.32	374	47.00	12,387.74	264				23,490.06
Humboldt	16.75	777.63	46	113.12	37,068.68	328				37,846.31
Ida	48.25	13,085.55	271	42.10	15,299.69	363				28,385.24
Iowa	146.00	47,519.52	325							47,519.52
Jackson	92.30	29,843.94	323		274.87					30,118.81
Jasper	107.00	27,969.01	261	67.25	34,961.14	520				62,930.15
Jefferson	101.50	38,105.72	375							38,105.72
Johnson	46.79	33,339.34	714	75.98	33,394.44	309				66,743.78
Jones	83.00	16,593.86	200	49.00	25,943.09	529				42,536.95
Keokuk	99.45	31,001.69	315	12.00	375.69	31				31,377.39
Kossuth				188.50	86,468.83	459				86,468.83
Lee	76.90	18,395.74	239	9.00	6,620.06	736	9.35	1,280.82	137	26,256.62
Linn	2.50	345.60	138	131.50	136,712.17	1,040				137,057.77
Louisia	58.50	22,460.04	384	12.00						22,460.04
Lucas	108.00	37,190.19	344							37,190.19
Lyon	31.25	9,230.68	71	105.50	29,559.17	280				31,770.85
Madison	134.05	35,514.03	265	7.20	1,267.26	176				36,781.29
Mahaska	9.25	8,457.97	914	75.25	20,134.94	267				28,582.91
Marion	129.51	34,876.10	269	18.30	735.27	55				35,611.37
Marshall	56.70	9,431.02	166	108.00	27,050.33	250				36,481.35
Mills	109.00	29,241.02	268							29,241.02
Mitchell	62.63	43,118.99	673	41.87	4,160.78	99				46,279.77
Monona	140.61	36,440.24	259	1.49	712.74	473				37,152.98
Monroe	139.50	33,639.36	277	16.00	1,092.03	68				34,431.39
Montgomery	115.00	44,934.41	391							44,934.41
Muscatine	4.00	6,183.46	1,318	56.44	26,699.92	490				32,823.08
O'Brien	38.50	11,374.69	293	78.00	12,987.16	167				24,361.85
Osceola	8.00	622.83	78	84.80	18,933.01	224				19,575.84
Page	152.50	46,858.78	307							46,858.78
Palo Alto	1.00	57.90	58	150.75	38,064.49	253				38,122.39
Pocahontas	64.54	19,912.08	309	58.05	21,530.49	371				41,442.57
Polk	17.50	413.79	24	139.70	58,490.05	419				58,903.75
Pottawattamie	45.98	33,369.71	736	215.59	120,822.02	560	1.07			154,682.73
Poweshiek	232.00	73,276.60	316							73,276.60
Ringgold	77.25	49,771.04	644	54.73						49,771.04
Sac	152.00	18,390.28	121		13,522.32					30,912.60
Scott	23.85	2,010.42	84	97.75	38,686.12	396				40,696.54
Shelby	47.85	33,245.99	695	49.61	16,730.66	412				49,976.65
Sioux	133.30	48,508.03	364							48,508.03
Story	67.50	20,733.66	307	102.50	25,897.58	253				46,631.24
Tama	10.50	173.29	16	146.00	41,297.12	283				41,470.32
Taylor	37.85			134.25	56,443.09	430				56,443.09
Union	165.00	50,571.23	306	.50	3.80	8				50,571.23
Van Buren	108.00	48,150.21	446	2.00						48,154.01
Wapello	105.60	36,133.98	349							36,133.98
Warren	127.65	38,447.27	301							38,447.27
Washington	113.75	34,111.76	300							34,111.76
Wayne	100.69	29,672.54	295	1.30	1,404.59	1,080				22,077.43
Webster	174.00	33,852.16	192							33,852.16
Winnebago	180.77	8,675.30	48	133.10	57,269.86	377				66,445.06
Winnebago	44.00	10,792.83	243	55.50	16,180.08	222				36,882.91
Winnebago	80.15	25,095.30	313	27.00	7,919.60	293				33,014.80
Woodbury	52.67	21,423.38	407	78.11	44,573.52	571				65,996.90
Worth	1.50	84.00	56	55.50	24,420.16	440				24,504.16
Wright	36.50	1,311.71	49	141.50	29,927.65	212				31,239.36
Totals	7,322.68	\$2,201,365.43	\$ 304	5,621.78	\$2,029,646.50	\$ 361	16.61	\$1,022.02	\$ 102	\$ 4,232,707.95

SUMMARY TABLE NO. 18
Amount of Bridge and Road Work Planned by and Constructed Under Supervision of County Engineer During 1929.
Annual Report of County Engineers.

County	Bridges		Roads		Number Miles County and Township Roads			
	Planned	Constructed	Planned	Constructed	Surveyed	Platted	Grade Line Approved by Dist. Engr.	Profiles Approved by Commission
Adair	\$ 28,364.30	\$ 22,571.10						
Adams	13,135.42	25,443.90						
Allamakee	42,160.00	45,000.00	\$ 9,900.00	\$ 30,000.00				
Appanoose	5,672.34			36,705.86				
Audubon	20,248.77	38,823.27	8,615.75	8,615.75	30.00	30.00		
Benton	33,344.49	61,433.32	98,270.69	154,703.67	19.00	19.00	19.00	
Black Hawk	25,000.00	75,000.28	44,451.21	85,081.42	20.00	11.00	11.00	11.00
Boone	15,647.00	30,000.00		140,000.00	7.00			
Bremer	8,847.00	53,027.00	24,483.25	61,722.65	14.54	8.25	8.25	
Buchanan	9,219.44	9,672.79		64,064.62				
Buena Vista	12,549.00	18,290.20	25,550.00	106,690.00	36.50	36.50	2.00	2.00
Butler	28,518.09		1,500.00	41,000.00	5.00	10.00	6.00	3.00
Calhoun	57,735.99	73,489.29	80,000.00	141,184.43	76.00	76.00	76.00	76.00
Carroll	18,900.00	30,706.57	25,000.00	71,573.69	32.00	32.00	32.00	
Cass	24,125.54	24,300.00	4,000.00	40,740.11	2.00	2.00		
Cedar	8,774.56	28,089.56	30,042.54	167,080.59	13.50	10.00	7.00	
Cerro Gordo	24,519.71	54,876.71	35,855.00	42,408.00	7.00	11.00	11.00	
Cherokee	53,154.70	48,483.43	34,000.00	53,235.13	24.50	17.50	17.50	
Chickasaw	16,000.00	28,000.00	24,000.00	32,000.00	21.00	9.00	8.00	
Clarke	5,612.00	26,000.00		41,000.00				
Clay	1,923.60	28,000.00	75,000.00	122,500.00	55.00	55.00	50.00	
Clayton	13,921.00	40,711.08	32,264.40	98,752.57	15.28	.30		
Clinton	70,717.00	46,272.68	77,774.00	78,880.00	19.46	19.46	19.12	
Crawford	60,342.35	60,342.35	40,000.00	82,000.00	18.00	11.00	7.00	
Dallas	26,829.00	47,500.00	47,500.00	105,600.00	36.13	9.60	9.60	
Davis	12,275.20	56,691.34		46,407.37				
Decatur	6,921.76	29,591.48	10,000.00	32,231.56	4.00	4.00		
Delaware	24,480.00	36,000.00	21,000.00	39,300.00	14.00	8.00	8.00	8.00
Des Moines	7,872.00	19,000.39		16,000.00	1.00	1.00	.53	
Dickinson								
Dubuque	35,907.00	70,835.16	60,000.00	120,000.00	10.50	3.50	1.60	
Emmet	1,670.00	12,000.72		17,634.68	28.25	20.50		
Fayette	29,750.00		6,000.00	100,290.67	14.30	5.50		
Floyd	28,356.23	29,648.04	28,618.88	88,786.13	11.88	11.88	11.88	
Franklin	6,002.81	6,002.81	22,000.00	80,686.38	18.25	18.25	14.00	
Fremont	72,399.06	105,384.31	40,000.00	65,567.04	8.73	6.00	3.50	3.50
Greene	6,965.75	26,172.66	8,000.00	73,460.00	10.00			
Grundy	25,462.28	31,088.81	64,824.33	92,469.10	76.75	21.50	27.50	
Guthrie	13,783.58	60,272.49	31,208.52	65,883.45	10.42	10.42	10.42	10.42
Hamilton	10,475.10	29,000.00		107,000.00				
Hancock	16,690.00	30,000.00	18,000.00	83,000.00	13.46	16.50	19.00	19.00
Hardin	3,725.44	32,483.71	30,007.00	188,468.72	44.70	13.51	12.97	12.97
Harrison	40,000.00	80,000.00						
Henry	675.16	30,196.13	28,378.91	43,730.59	19.60	26.60	30.00	
Howard	7,235.00	41,000.00	32,000.00	55,000.00	10.00	6.50	6.50	6.50
Humboldt	8,478.36	25,000.00	30,000.00	87,000.00	32.00	32.00	32.00	
Ida	13,038.00	39,575.08	9,703.93	47,675.38	10.00	7.62	5.62	4.52
Iowa	38,355.40	52,335.16		55,910.45	2.50		2.50	
Jackson	1,766.04	82,426.18	46,839.06	85,325.60	25.87	12.61	12.61	12.61
Jasper	60,508.00	116,527.71	156,000.00	194,686.20	42.75	7.75	36.00	
Jefferson	21,735.38	39,385.12	9,598.00	33,952.56	1.91	1.91	1.91	1.91
Johnson	43,255.03	77,470.44	33,274.00	171,419.57	13.66	3.00	5.23	
Jones	26,224.00	34,000.00	18,000.00	40,000.00	16.00	12.00	7.00	
Keokuk	14,615.00	27,512.79	17,000.00	16,407.81	21.00	4.00	2.00	
Kossuth	6,560.00	13,000.00	30,000.00	95,000.00	35.00	13.00	13.00	
Lee	41,087.00	58,466.39		56,505.19		11.10	11.10	11.10
Linn	19,762.25	30,037.25	86,000.00	161,783.26	28.50	43.00	40.00	40.00
Louisa		19,638.22	41,200.00	33,332.43	9.25	13.30	13.30	13.30
Lucas		37,910.96		38,370.85				
Lyon	31,154.72	46,745.37		110,866.91	27.00	27.00		
Madison	16,325.00	27,019.04		47.00	3.00			
Mahaska	26,537.00	58,000.00		80,000.00	3.00			
Marion	19,641.75	61,055.69	35,500.51	85,235.01	17.50	5.00	4.00	
Marshall	30,299.56	37,230.58	28,000.00	167,542.85	17.50	17.50	17.50	
Mills	4,780.00	43,283.86		34,279.66				
Mitchell	3,255.00	36,829.26	14,492.00	83,685.02	6.00	5.00	7.00	5.00
Monona	26,315.00	35,109.00	25,500.00	44,954.00	26.50	11.50	9.50	9.50
Monroe		11,908.49		24,061.19				
Montgomery	26,524.33	70,477.19		54,449.25	19.00	3.00		
Muscatine	9,300.00	24,731.27		151,566.16				
O'Brien	27,086.00	38,455.95	44,000.00	135,000.00	40.50	29.83	25.08	25.08
Osceola	29,177.42	19,616.14	19,616.14		5.05	8.07	8.07	13.57
Page	32,848.84	123,624.42	7,000.00	72,448.88	4.00	2.00	2.00	
Palo Alto	7,611.45	35,000.00	34,000.00	75,000.00	20.00			
Plymouth	55,972.08	98,042.80	95,000.00	153,870.36	40.00	29.00	29.00	
Pocahontas	3,364.18	16,964.55	55,160.00	134,121.37	35.00	43.50	43.50	
Polk	66,637.49	105,784.95	92,635.73	186,081.66	13.73	12.44	16.44	
Pottawattamie	118,925.41	154,342.54	33,000.00	86,700.00	15.50		9.45	
Poweshiek	34,205.00	76,400.00	78,000.00	140,000.00	46.75	38.00	23.73	
Ringgold	86,556.60	43,500.00	13,862.13	20,000.00	3.50	3.50		
Sac	20,036.90	40,469.85	40,250.00	158,844.79	43.50	27.75	34.25	
Scott	30,061.72	71,220.36	19,676.09	72,797.26	28.00	10.00	10.00	10.00
Shelby	15,154.00	57,811.25		60,634.07	.83	.83		

SUMMARY TABLE NO. 18—Continued

County	Bridges		Roads		Number Miles County and Township Roads			
	Planned	Constructed	Planned	Constructed	Surveyed	Platted	Grade Line Approved by Dist. Engr.	Profiles Approved by Commission
Sioux.....	18,450.32	39,348.63	102,000.00	173,000.00	28.00	37.00	37.00	-----
Story.....	36,025.00	33,000.00	50,000.00	100,000.00	-----	14.00	14.00	-----
Tama.....	30,681.60	49,413.17	98,278.95	306,325.47	34.40	28.45	17.50	17.50
Taylor.....	25,510.00	35,000.00	-----	45,328.00	-----	-----	-----	-----
Union.....	32,874.00	45,458.38	-----	50,757.23	4.00	-----	-----	-----
Van Buren.....	4,630.00	37,043.52	-----	33,513.11	2.50	2.50	-----	-----
Wapello.....	19,742.00	38,447.00	-----	-----	-----	-----	-----	-----
Warren.....	38,215.13	69,415.17	50,000.00	59,407.77	14.00	14.00	5.00	6.00
Washington.....	48,768.21	55,941.41	18,864.33	32,607.70	5.11	5.11	4.61	4.61
Wayne.....	7,740.96	41,685.39	-----	-----	-----	-----	-----	-----
Webster.....	-----	5,084.76	7,272.86	277,090.96	66.15	12.00	10.75	-----
Winnebago.....	10,481.16	15,500.25	-----	16,966.06	19.00	10.00	6.00	-----
Winnebuck.....	38,194.00	72,000.00	50,000.00	62,000.00	20.00	13.00	8.00	8.00
Woodbury.....	74,310.92	95,346.99	42,764.59	135,705.49	13.85	10.10	10.72	9.53
Worth.....	20,169.00	27,000.00	15,500.00	67,000.00	15.75	4.70	4.70	4.70
Wright.....	20,985.42	20,650.60	37,000.00	73,000.00	57.25	22.00	19.00	5.00
Totals.....	\$2,300,006.29	\$4,296,479.47	\$2,705,312.01	\$7,771,946.73	1,748.04	1,073.64	979.44	366.30

SUMMARY TABLE NO. 19
Showing County Engineering Costs—Annual Report of County Engineers.

County	Roads				Total	Bridges				Total Cost of Engineering		
	County Engineer		Assistant Engineer			County Engineer		Assistant Engineer				
	Salary	Expense	Salary	Expense		Salary	Expense	Salary	Expense			
Adair.....	\$ 500.00	\$ 188.04	\$ 369.95	-----	\$ 1,357.99	\$ 1,200.00	\$ 282.05	\$ 564.93	-----	\$ 2,006.98	\$ 3,394.97	
Adams.....	1,300.00	-----	-----	-----	1,300.00	1,300.00	-----	-----	-----	1,300.00	2,600.00	
Allamakee.....	1,000.00	600.00	600.00	\$ 100.00	2,300.00	1,051.43	239.50	600.00	\$ 119.20	2,010.22	4,310.22	
Appanoose.....	1,000.00	367.07	549.20	-----	1,916.27	1,000.00	561.88	514.40	-----	2,076.28	3,992.55	
Audubon.....	1,080.00	395.05	431.70	-----	1,904.75	1,080.00	395.05	143.90	-----	1,616.95	3,521.70	
Benton.....	2,000.00	1,400.00	2,200.00	126.05	5,726.05	1,000.00	713.78	1,185.13	65.00	2,961.91	8,687.96	
Black Hawk.....	1,300.00	390.29	3,456.64	578.45	6,225.38	1,300.00	390.29	1,978.32	289.23	3,957.84	10,183.22	
Boone.....	2,000.00	1,100.00	2,000.00	400.00	5,500.00	-----	355.01	360.00	222.62	114.00	1,232.63	6,732.63
Bremer.....	1,400.00	581.33	1,921.17	-----	3,702.50	700.00	190.67	960.58	-----	1,851.25	5,553.75	
Buchanan.....	1,300.00	523.31	194.56	7.50	2,025.57	1,300.00	523.50	194.57	7.50	2,025.57	4,051.14	
Buena Vista.....	2,538.31	1,041.40	2,513.43	623.63	6,736.77	289.78	157.20	113.82	9.08	570.48	7,307.25	
Butler.....	1,800.00	676.40	522.40	-----	2,998.80	600.00	488.40	243.20	-----	1,331.60	4,330.40	
Calhoun.....	1,000.00	1,800.00	2,825.70	654.70	6,880.40	800.00	241.91	336.00	-----	1,377.91	8,258.31	
Carroll.....	1,227.84	467.00	875.00	-----	2,569.84	1,227.84	467.00	875.00	-----	2,569.84	5,139.68	
Cass.....	1,300.00	585.20	73.20	18.25	1,876.65	1,440.00	983.33	426.60	34.25	2,874.18	4,750.83	
Cedar.....	1,800.00	532.01	4,563.41	923.43	7,941.85	810.00	228.43	610.38	102.82	1,651.63	9,593.48	
Cerro Gordo.....	1,800.00	200.00	2,000.00	221.45	4,221.45	1,236.20	130.00	680.00	100.00	2,136.20	6,357.65	
Cherokee.....	1,500.00	1,120.38	2,784.93	512.13	5,917.44	964.25	850.00	1,027.40	315.60	3,757.25	9,674.69	
Chickasaw.....	1,314.00	583.68	249.12	20.85	2,167.65	876.00	389.12	166.08	13.90	1,445.10	3,612.75	
Clarke.....	1,050.00	364.05	423.46	-----	1,837.51	1,050.00	364.05	423.47	-----	1,837.52	3,675.03	
Clay.....	1,438.20	307.20	5,046.70	1,379.50	8,171.60	218.70	60.40	297.70	67.93	634.73	8,806.33	
Clayton.....	954.38	250.00	1,750.00	-----	2,954.38	954.38	275.00	1,750.00	-----	2,979.38	5,933.76	
Clinton.....	1,904.00	944.36	3,464.44	43.86	6,356.66	775.00	338.21	1,411.44	16.63	2,561.28	8,917.94	
Crawford.....	1,300.00	386.25	2,099.25	281.80	3,967.30	1,300.00	386.25	682.50	118.60	2,387.35	6,354.65	
Dallas.....	1,837.83	1,114.10	3,686.54	905.90	7,564.37	638.13	223.65	80.12	25.35	967.25	8,531.62	
Davis.....	1,207.42	-----	-----	-----	1,207.42	1,207.42	-----	-----	-----	1,207.42	2,414.84	
Decatur.....	955.00	79.03	546.48	-----	1,580.51	955.00	79.04	546.47	-----	1,580.51	3,161.02	
Delaware.....	1,300.00	259.15	978.70	228.40	2,766.25	1,300.00	259.15	585.00	100.00	2,244.15	5,010.40	
Des Moines.....	1,050.00	-----	984.65	-----	2,034.65	1,050.00	-----	984.65	-----	2,034.65	4,069.30	
Dickinson.....	1,169.00	547.00	1,650.65	-----	3,266.65	28.35	21.00	39.50	-----	89.45	3,456.10	
Dubuque.....	1,800.00	81.73	700.00	-----	2,581.73	1,500.00	30.00	1,500.00	11.65	2,511.65	5,413.38	
Emmet.....	999.98	166.38	3,176.34	-----	4,342.70	499.99	82.12	34.50	-----	616.62	4,959.32	
Fayette.....	1,650.00	287.59	2,515.35	360.04	4,745.98	1,650.00	187.59	1,215.34	-----	2,279.90	6,025.88	
Floyd.....	1,850.00	338.22	3,990.75	129.38	6,278.35	750.00	144.95	1,004.00	-----	1,554.95	7,833.30	
Franklin.....	1,649.82	586.89	3,406.47	-----	5,786.18	549.93	105.62	1,163.33	-----	1,908.88	7,695.06	

SUMMARY TABLE NO. 20
Financial Statement—County Bridge Fund—Annual Report of County Engineers.

Table with columns: County, Balance or Overruns Jan. 1, 1929, Tax Levy, Cert. Antic. R. O. W., Refund from Primary Bond R. O. W., Etc., Transfers to County Bridge Fund, Miscellaneous, Total, Disbursements 1929, Transfers to County Road, Balance or Overruns Jan. 1, 1930. Includes counties from Adams to Woodbury.

Table with columns: County, Balance or Overruns Jan. 1, 1929, Tax Levy, Cert. Antic. R. O. W., Refund from Primary Bond R. O. W., Etc., Transfers to County Bridge Fund, Miscellaneous, Total, Disbursements 1929, Transfers to County Road, Balance or Overruns Jan. 1, 1930. Includes counties from Franklin to Scott.

SUMMARY TABLE NO. 20—Continued

County	Balance or Overdraft Jan. 1, 1929	Tax Levy	Cert. Antie. R. O. W. Bridge and Culvert Refunds	Refund from Primary Road Fund R. O. W., Etc.	Transfers from Road Fund	Miscellaneous	Total	Disbursements 1929	Transfers to County Road	Balance or Overdraft Jan. 1, 1930
Shelby.....	46,059.84	83,447.30	-----	17,651.39	-----	1,936.47	149,095.00	107,547.32	-----	41,547.68
Sioux.....	1,904.02	66,445.73	-----	-----	-----	1,057.40	69,407.15	65,563.54	-----	3,903.61
Story.....	5,076.27	45,845.45	-----	3,700.00	-----	27.50	54,649.22	53,110.24	-----	1,538.98
Tama.....	*18,008.08	83,772.40	-----	-----	9.30	912.88	66,686.40	57,500.62	6,224.80	2,870.98
Taylor.....	1,035.64	51,938.75	-----	-----	-----	3,411.29	56,385.68	55,445.85	-----	939.83
Union.....	62,246.72	17,458.50	-----	7,936.81	-----	483.51	88,125.54	40,721.11	-----	47,404.43
Van Buren.....	*659.14	35,132.23	-----	-----	-----	5,171.23	39,644.32	38,324.55	-----	1,319.77
Wapello.....	8,958.85	37,199.25	10,769.69	-----	-----	2,361.19	59,288.98	49,321.45	-----	9,967.53
Warren.....	7,159.33	61,849.33	-----	-----	-----	486.20	69,428.06	59,840.41	-----	9,637.65
Washington.....	18,663.82	71,849.88	-----	-----	-----	1,294.33	91,718.03	88,864.03	-----	2,854.00
Wayne.....	9,613.61	42,428.03	-----	-----	-----	1,406.66	53,448.30	43,027.90	-----	10,420.34
Webster.....	*2,737.17	50,865.03	-----	-----	-----	1,135.18	49,263.04	20,863.20	25,000.00	3,459.84
Winnebago.....	1,477.48	11,075.85	-----	-----	-----	9,477.95	22,031.28	21,384.15	-----	647.13
Winnebuck.....	3,470.13	62,848.39	-----	-----	-----	3,803.92	70,122.44	75,964.09	-----	*5,841.65
Woodbury.....	40,644.02	83,512.09	-----	16,829.00	77.90	391.38	141,445.39	111,236.21	-----	30,152.18
Worth.....	2,006.17	25,296.69	-----	-----	-----	2,958.16	30,257.93	25,761.98	3,000.00	1,495.95
Wright.....	12,942.51	28,261.25	-----	-----	-----	3,806.04	45,009.80	30,223.53	10,000.00	4,786.27
Totals.....	\$1,137,673.05	-----	-----	-----	-----	-----	-----	-----	-----	\$ 733,600.08
Overdrafts.....	34,386.24	-----	-----	-----	-----	-----	-----	-----	-----	129,166.54
Grand totals.....	\$1,103,286.81	\$4,764,858.99	\$ 18,269.69	\$130,196.01	\$ 35,706.53	\$342,130.19	\$6,394,447.22	\$5,357,820.91	\$432,192.77	\$ 604,433.54

*Denotes overdraft.

SUMMARY TABLE

County	Balance or Overdraft Jan. 1, 1929	Tax Levy	Gasoline Tax	Sale of Bonds	Certificates Antic. R. O. W., Bridge and Culvert Refunds	Refunds from Townships
Marshall	5,099.29	42,318.55	19,193.34			
Mills	3,602.68	18,156.42	14,968.99			
Mitchell	6,467.29	38,256.96	15,585.87			
Monona	4,696.47	24,851.97	23,756.76			
Monroe	16,857.24	13,230.21	15,844.73			
Montgomery	13,791.70	13,374.76	14,227.24			3,265.00
Muscatine	74,232.80	34,619.25	15,170.17			1,748.71
O'Brien	25,771.76	39,406.44	19,092.66			20,287.11
Osceola	15,409.88	22,165.64	12,163.76			
Page	15,656.08	28,349.07	17,817.62			
Palo Alto	15,907.54	29,367.56	19,193.30			8,678.78
Plymouth	46,348.90	54,685.63	34,257.82			
Pocahontas	*405.96	32,567.56	19,461.78			
Polk	10,364.71	149,379.68	19,908.67		15,125.00	
Pottawattamie	56,089.32	37,539.32	32,145.47	100,138.24		
Poweshiek	6,754.48	44,757.11	19,461.78			
Ringgold	*2,190.34	16,408.48	18,119.59			2,922.12
Sac	24,073.16	40,697.23	21,245.94			
Scott	*2,401.39	55,050.59	15,770.75			
Shelby	5,164.14	27,510.11	19,763.75			
Sioux	24,833.19	29,867.38	25,501.64		33,000.00	11,666.10
Story	12,193.67	45,845.45	19,025.56			
Tama	*5,640.31	46,070.39	24,159.44	102,617.78	72,000.00	
Taylor	4,568.83	38,716.22	18,262.42			2,922.36
Union	43,818.87	10,774.55	14,327.84			
Van Buren	285.68	15,056.64	16,668.74			
Wapello	1,712.34	27,927.55	14,697.03			
Warren	37,306.41	36,512.10	19,159.78			2,618.30
Washington	15,169.05	30,792.99	18,757.15			
Wayne	4,464.49	18,174.42	17,582.69			1,138.64
Webster	*10,548.25	55,466.25	24,260.11		42,945.00	14,539.73
Winneshago	3,340.20	20,457.75	14,454.50			
Winneshiek	5,791.90	35,913.40	23,018.61			21.80
Woodbury	46,632.57	98,646.01	29,461.14			
Worth	4,889.55	20,237.05	13,421.93			4,444.42
Wright	5,909.55	35,868.01	19,394.67			15,230.37
Totals	\$1,359,549.61					
Less overdraft	*136,944.13					
Grand total	\$1,222,605.48	\$3,222,431.67	\$1,888,003.56	\$487,645.08	\$309,991.00	\$333,610.34

*Denotes overdraft.

NO. 21—Continued

Refunds from Primary Road Funds for R. O. W., Bridge and Culvert	Special Assessments	Transfers from Bridge	Miscellaneous	Totals	Disbursements 1929	Transfers to County Bridge Fund	Balance or Overdraft Jan. 1, 1930
1,930.00	19,351.35		48,966.95	140,849.54	131,801.74		9,047.80
		14,000.00	1,299.47	38,057.56	35,192.43		2,865.14
			23,798.88	86,088.10	84,108.40		1,949.70
			12,305.65	65,610.85	63,397.53		2,213.32
			9,536.43	58,733.61	59,018.09		5,715.52
			13,690.51	78,764.79	55,831.88		22,932.91
2,680.58			6,496.92	147,302.13	113,659.58		33,642.55
13,064.25			2,075.43	130,636.17	97,725.18		22,910.99
6,987.58		6,048.19	392.36	63,167.41	54,353.38		8,814.03
4,541.89			4,137.81	72,302.47	72,030.55		281.92
9,465.18	9,927.07		2,314.56	94,751.97	81,761.98		12,989.99
	18,927.81	20,000.00	994.91	175,215.07	158,011.72		17,203.35
6,810.51	10,255.81		11,755.16	95,570.46	92,838.82		2,736.64
19,771.15		12,638.13	54,824.71	266,985.05	259,530.92	737.99	6,714.14
4,130.88		3.00	15,953.95	145,841.94	115,443.04		30,398.90
4,755.06			46,446.30	35,021.25	257,324.24	222,982.70	34,341.54
			7,196.64	42,486.49	48,116.59		*5,030.10
	18,814.92			99,831.25	75,000.30		24,230.95
		2,000.00	3,136.17	73,556.12	72,789.25		766.87
			21,013.71	73,451.71	68,927.28		4,524.43
	518.82		19,967.30	155,354.43	152,192.10		3,162.33
1,443.38	5,028.72		7,046.08	90,582.86	84,172.05		6,410.81
16,796.28		6,224.80	4,889.63	206,817.01	205,222.58	9.30	1,585.23
			61.66	64,561.69	63,456.08		1,105.61
			3,551.07	72,472.23	55,583.80		16,888.47
			9,811.45	41,822.51	41,006.58		815.93
			8,894.69	33,231.61	48,167.73		5,063.88
717.99			10,044.85	96,259.68	71,533.18		24,726.50
			1,879.95	66,599.14	46,590.76		30,008.38
			698.72	49,270.30	44,661.10		4,609.20
7,191.04			6,010.35	170,600.89	210,645.90		*40,045.01
	12,027.69	25,000.00	3,075.71	41,828.16	39,326.94		2,501.22
	5,730.30		2,085.10	73,651.11	83,651.12		*11,084.01
	11,950.69		4,171.74	190,882.15	171,826.28	77.90	18,977.97
10,822.69		3,000.00	6,671.16	63,496.80	62,850.41		646.39
		10,000.00	2,760.79	92,316.59	81,116.95		10,199.64
							\$ 967,000.67
							*138,755.12
\$25,967.46	\$400,784.71	\$432,192.77	\$1,045,199.13	\$9,678,432.13	\$9,642,756.00	\$ 35,705.53	\$ 828,245.55

SUMMARY TABLE NO. 22

Financial Statement—Township Road, Drag and Drainage Funds.
Annual Report of County Engineers.

County	Balance of Overdraft Jan. 1, 1929	Receipts 1929	Total	Disbursements 1929	Balance or Overdraft Jan. 1, 1930
Adair	\$ 19,868.87	\$ 65,376.72	\$ 85,245.59	\$ 68,885.54	\$ 16,360.05
Adams	8,363.46	27,352.05	35,715.51	31,637.57	4,077.94
Allamakee	5,990.26	60,005.29	66,055.55	60,222.88	5,832.67
Appanoose	9,126.16	55,781.22	64,907.38	60,959.97	3,947.41
Ashtabula	5,502.71	59,854.57	65,447.28	60,968.53	4,478.75
Benton	13,027.09	55,742.04	68,769.13	59,263.20	9,505.93
Black Hawk	7,354.64	60,174.29	67,528.93	64,732.06	2,796.87
Boone	15,644.03	94,334.58	110,178.61	94,734.96	15,443.65
Bremer	4,833.99	55,910.21	60,744.20	59,945.96	838.24
Buchanan	6,020.35	78,159.86	84,180.21	80,760.75	3,419.46
Buena Vista	34,632.43	111,374.69	146,027.12	121,897.17	24,129.95
Butler	5,672.97	68,399.40	74,072.37	72,028.34	2,044.03
Calhoun	40,320.65	123,645.59	163,966.24	150,296.92	13,669.32
Carrroll	2,702.10	30,892.35	33,594.45	32,545.50	1,048.95
Cass	9,812.77	38,906.46	48,719.23	45,206.21	3,513.02
Cedar	18,088.48	94,308.54	112,397.02	90,984.46	21,412.56
Cerro Gordo	13,693.67	92,134.74	105,828.41	101,321.00	4,507.41
Cherokee	21,592.95	81,787.03	103,379.98	95,368.12	8,011.86
Chickasaw	3,445.06	68,729.50	72,174.55	66,463.62	5,710.93
Clarke	6,049.56	42,992.52	49,042.08	42,163.09	6,878.99
Clay	23,727.10	59,708.86	83,435.96	75,235.46	8,200.50
Clayton	5,140.20	39,536.80	44,677.00	39,433.21	5,243.79
Clinton	3,174.88	48,839.23	52,014.11	47,721.43	4,292.68
Crawford	16,021.17	53,880.29	70,501.46	53,010.60	17,490.86
Dallas	19,144.95	130,402.63	149,547.58	140,832.70	8,714.88
Davis	5,909.64	54,228.37	60,138.01	49,490.59	11,647.42
DeWaar	8,427.51	44,007.11	52,434.62	43,289.73	9,144.89
Delaware	7,882.94	72,105.27	79,988.21	76,397.03	3,591.18
Des Moines	12,868.54	53,308.58	66,167.12	62,550.31	3,616.81
Dickinson	3,810.81	32,805.37	36,706.18	32,822.51	3,883.67
Dubuque	2,439.02	68,367.20	70,806.22	68,031.51	2,774.71
Emmet	11,082.21	56,224.25	68,306.46	61,821.25	6,485.21
Fayette	7,383.29	64,485.69	71,868.98	62,712.36	9,156.62
Floyd	10,224.09	86,364.43	96,588.52	89,336.17	7,252.35
Franklin	25,274.22	106,801.33	132,075.55	122,533.69	9,541.86
Fremont	24,988.85	60,490.24	85,479.09	75,571.67	9,907.42
Greene	19,463.47	57,639.15	77,102.62	61,333.04	15,769.58
Grundy	20,875.30	68,578.08	89,453.38	78,916.53	10,536.85
Guthrie	14,256.42	90,363.60	104,620.02	103,418.67	1,201.35
Hamilton	23,634.46	105,200.95	128,835.41	112,597.94	16,237.47
Hancock	12,297.23	51,631.27	63,928.50	57,453.62	6,474.88
Hardin	20,955.14	82,873.51	103,828.65	94,911.49	8,917.16
Harrison	16,687.36	77,645.23	94,332.59	78,233.58	16,099.01
Henry	7,870.60	35,140.32	43,010.92	37,267.94	5,742.98
Howard	17,814.78	58,518.72	76,333.50	71,279.80	5,053.70
Humboldt	29,329.74	79,730.33	109,060.07	97,314.01	11,746.06
Ia	14,977.77	64,189.30	79,167.07	66,980.29	12,186.78
Iowa	8,438.63	36,952.99	45,391.62	38,828.04	6,563.58
Jackson	7,884.60	64,739.01	72,623.61	63,498.33	9,125.28
Jasper	6,669.31	67,639.20	74,308.51	62,062.22	12,246.29
Jefferson	4,149.61	68,398.25	72,547.86	62,199.49	10,348.37
Johnson	14,442.00	88,869.44	103,311.44	88,760.78	14,550.66
Jones	5,856.14	58,463.20	64,319.34	59,272.40	5,046.94
Keokuk	8,569.20	73,998.19	82,567.39	71,848.52	10,718.87
Kossuth	8,561.87	135,551.00	144,112.87	141,447.47	2,665.40
Lee	7,174.75	28,149.46	35,324.21	30,728.18	4,596.03
Linn	17,435.00	119,352.94	136,787.94	117,230.83	19,557.11
Louisa	12,522.48	50,575.50	63,097.98	49,462.43	13,635.55
Lucas	2,992.88	40,414.81	43,407.69	38,946.75	4,460.94
Lyon	40,633.22	59,929.01	100,562.23	77,172.50	23,389.73
Madison	8,337.95	57,447.94	65,785.89	57,841.19	7,944.70
Mahaska	15,207.64	89,311.84	104,519.48	100,328.64	4,190.84
Marion	24,137.63	91,453.82	115,591.45	99,455.44	16,136.01
Marshall	59,180.39	37,195.22	96,375.61	63,877.48	32,500.13
Mills	5,858.77	37,195.22	43,053.99	39,802.03	3,251.96
Mitchell	9,633.94	63,373.73	73,007.67	65,032.38	7,975.29
Monona	27,298.52	83,598.70	110,897.22	79,547.06	31,350.16
Monroe	6,007.92	40,119.49	46,217.41	41,337.19	4,880.22

SUMMARY TABLE NO. 22—Continued

County	Balance of Overdraft Jan. 1, 1929	Receipts 1929	Total	Disbursements 1929	Balance or Overdraft Jan. 1, 1930
Montgomery	1,623.49	24,612.82	26,236.31	23,860.91	2,375.40
Muscatine	10,934.56	63,521.10	74,455.66	67,986.78	6,468.88
O'Brien	30,150.31	86,941.34	117,100.65	84,398.00	32,702.65
Osceola	18,365.18	54,111.66	72,476.84	58,077.16	14,399.68
Page	36,616.96	70,058.73	106,675.69	75,491.30	31,184.39
Palo Alto	8,373.60	40,904.23	49,277.83	42,558.33	6,719.50
Plymouth	37,106.49	115,689.21	152,795.70	132,874.08	19,921.62
Pocahontas	31,432.74	97,997.21	129,429.95	111,840.80	17,589.15
Polk	19,419.31	107,563.69	126,983.00	121,140.90	5,842.10
Pottawattamie	14,192.24	38,790.16	52,982.40	45,580.44	7,401.96
Poweshiek	32,232.35	86,842.10	119,074.45	109,436.53	9,637.92
Ringgold	3,506.00	52,804.30	56,310.30	19,654.33	36,655.97
Sac	21,050.07	112,006.15	133,146.22	119,569.25	13,576.97
Scott	18,128.27	62,670.63	80,798.90	64,374.73	16,424.17
Shelby	14,145.02	97,189.31	111,334.33	101,392.37	10,001.96
Sioux	33,341.23	100,059.17	133,400.40	117,188.45	16,211.95
Story	14,628.61	97,188.61	111,817.22	103,348.51	8,468.71
Tama	17,663.37	101,639.67	119,303.04	108,945.28	10,357.76
Taylor	11,762.17	28,287.69	40,049.86	33,968.93	6,080.93
Union	2,488.91	14,952.35	17,441.26	15,420.33	2,020.93
Van Buren	5,321.23	39,651.21	44,972.44	40,700.98	4,271.46
Wapello	9,457.87	59,590.94	69,048.81	62,114.02	6,934.79
Warren	8,556.34	51,193.29	59,749.63	51,940.33	7,809.30
Washington	13,431.54	89,366.86	102,798.40	91,525.86	11,272.54
Wayne	3,800.45	39,281.53	43,081.98	35,727.37	7,354.61
Webster	33,122.86	115,708.79	148,831.65	130,403.21	18,428.44
Winnebago	2,212.11	77,196.98	79,409.09	74,500.39	4,908.70
Winnechick	5,804.58	31,107.00	36,911.58	34,557.83	2,353.75
Woodbury	24,790.44	72,939.39	97,730.83	78,989.29	18,741.54
Worth	7,625.72	41,414.37	49,040.09	40,996.28	8,043.81
Wright	16,764.02	82,545.27	99,309.29	88,256.94	11,052.35
Totals	\$1,284,157.52	\$6,740,072.65	\$8,124,230.17	\$7,143,568.74	\$960,661.43

TABLE NO. 23
Bonded Indebtedness of Counties—Annual Report of County Engineers.

County	Bridge			County Road			
	Bonds Outstanding Jan. 1, 1929	Bonds Retired in 1929	Bonds Outstanding Jan. 1, 1930	Bonds Outstanding Jan. 1, 1929	Bonds Issued 1929	Bonds Retired in 1929	Bonds Outstanding Jan. 1, 1930
Adair							
Adams	\$ 49,229.48	\$ 1,000.00	\$ 48,229.48	\$ 23,270.52		\$ 3,000.00	\$ 20,270.52
Allamakee	71,000.00	8,000.00	63,000.00				
Appanoose	105,775.95	6,000.00	99,775.95	12,638.30		2,000.00	10,638.30
Audubon							
Benton	129,000.00	16,000.00	113,000.00				
Black Hawk	194,000.00	11,000.00	183,000.00	269,400.00	\$ 79,000.00		348,400.00
Boone	99,000.00	15,000.00	84,000.00				
Bremer	181,000.00	4,000.00	182,000.00	281,700.00			281,700.00
Buchanan	15,083.60	2,500.00	12,583.60				
Buena Vista	14,000.00	4,000.00	10,000.00	14,000.00		4,000.00	10,000.00
Butler	243,000.00	16,000.00	227,000.00	240,000.00		16,000.00	224,000.00
Calhoun							
Carroll	42,000.00	3,000.00	39,000.00	243,000.00		2,000.00	241,000.00
Cass	40,000.00		40,000.00				
Cedar	168,000.00	6,000.00	162,000.00	52,000.00			52,000.00
Cerro Gordo							
Cherokee	43,000.00	9,000.00	34,000.00	19,470.00		6,260.00	13,210.00
Chickasaw	328,988.08	16,000.00	322,988.08	72,011.92			72,011.92
Clarke	134,500.00	9,000.00	125,500.00				
Clay	101,132.18	3,000.00	98,132.18	88,236.02		1,000.00	87,236.02
Clayton	135,500.00	18,000.00	117,500.00	219,000.00		15,000.00	204,000.00
Clinton							
Crawford	77,000.00	10,000.00	67,000.00	26,000.00			26,000.00
Dallas	454,000.00	42,000.00	412,000.00	314,000.00			314,000.00
Davis	192,000.00	12,000.00	180,000.00				
Decatur	134,500.00	8,000.00	126,500.00	76,000.00			76,000.00
Delaware	141,800.00	7,700.00	134,100.00	35,500.00		2,300.00	33,200.00
Des Moines	53,600.00	15,000.00	38,600.00	23,400.00			23,400.00
Dickinson							
Dubouque							
Emmet	172,000.00	14,000.00	158,000.00				
Fayette							
Floyd	73,000.00	11,000.00	62,000.00	126,820.00		5,000.00	121,820.00

Franklin				862,000.00		8,000.00	844,000.00
Freemont	228,000.00	30,100.00	198,000.00	44,500.00			44,500.00
Greene	359,000.00	14,800.00	339,000.00	16,000.00			16,000.00
Grundy	349,000.00	15,000.00	334,000.00				
Guthrie	181,916.91	2,000.00	179,916.91	52,083.09			52,083.09
Hamilton	15,000.00	15,000.00		126,000.00		52,000.00	74,000.00
Hancock							
Hardin	178,858.25	13,700.00	165,158.25	133,140.47		12,800.00	120,340.47
Harrison	101,000.00	17,000.00	84,000.00	25,000.00			25,000.00
Henry							
Howard	1,800.00	1,800.00		16,700.00		7,200.00	9,500.00
Humboldt	46,000.00	46,000.00		82,495.44		16,000.00	66,495.44
Ida	126,000.00	5,000.00	121,000.00	27,000.00			27,000.00
Iowa							
Jackson	128,000.00	7,000.00	121,000.00				
Jasper	293,000.00	12,000.00	281,000.00	262,000.00	100,000.00	11,000.00	351,000.00
Jefferson	47,151.91	5,000.00	42,151.91	25,468.00		5,000.00	20,468.00
Johnson	68,931.39	10,000.00	58,931.39	366,000.00	105,000.00	5,000.00	466,000.00
Jones	41,445.00		41,445.00	11,555.00			11,555.00
Keokuk							
Kossuth	84,500.00	14,000.00	70,500.00	351,000.00		8,000.00	343,000.00
Lee	14,498.86	4,000.00	10,498.86				
Linn	85,000.00	13,000.00	72,000.00	117,000.00		28,000.00	89,000.00
Louisa	41,121.44	6,000.00	35,121.44				
Lucas	190,000.00	20,000.00	170,000.00	60,000.00		20,000.00	40,000.00
Lyon	69,222.14		69,222.14	14,643.02			14,643.02
Madison	45,675.41	2,882.38	42,793.03	35,286.33		1,117.62	34,168.71
Mahaska	100,671.64	4,750.00	95,921.64	35,709.19		1,250.00	34,459.19
Marion	275,000.00	5,000.00	270,000.00	45,000.00		5,000.00	40,000.00
Marshall	465,000.00	27,000.00	438,000.00	295,000.00			295,000.00
Mills	206,225.00	5,000.00	201,225.00	153,464.52			153,464.52
Mitchell	136,316.00	8,000.00	148,316.00	43,714.00			43,714.00
Monona							
Monroe	7,000.00		7,000.00	133,000.00			133,000.00
Montgomery	290,135.00	11,250.00	278,885.00	84,865.00		3,750.00	81,115.00
Muscattine	20,000.00	10,000.00	10,000.00	215,000.00			215,000.00
O'Brien	72,000.00	9,000.00	63,000.00	14,000.00		3,000.00	11,000.00
Osceola	189,000.00	3,500.00	185,500.00				
Page							
Palo Alto	127,500.00	8,000.00	119,500.00	189,500.00		7,500.00	182,000.00
Plymouth							
Pocahontas	80,000.00		80,000.00	326,000.00		16,000.00	310,000.00
Polk	523,000.00	50,000.00	473,000.00				
Pottawattamie	464,850.00	46,000.00	418,850.00	35,500.00		8,500.00	27,000.00
Poweshiek	123,000.00	20,000.00	103,000.00	131,500.00	100,000.00		231,500.00
Ringgold	82,400.00	3,400.00	79,000.00	36,500.00		600.00	35,900.00
Sac	112,700.00	8,182.09	104,517.91	48,300.00		3,817.91	44,482.09
Scott	394,000.00	29,000.00	365,000.00	20,600.00			20,600.00

SUMMARY TABLE NO. 23—Continued

County	Bridge			County Road			
	Bonds Outstanding Jan. 1, 1929	Bonds Retired in 1929	Bonds Outstanding Jan. 1, 1930	Bonds Outstanding Jan. 1, 1929	Bonds Issued 1929	Bonds Retired in 1929	Bonds Outstanding Jan. 1, 1930
Shelby.....	247,000.00	45,000.00	202,000.00				
Sioux.....	28,000.00	20,000.00	78,000.00				
Story.....	30,000.00		30,000.00	237,000.00		20,000.00	217,000.00
Tama.....	263,500.00	15,000.00	248,500.00	480,000.00	100,000.00		580,000.00
Taylor.....	16,988.90	4,383.49	12,605.41	39,559.96		2,616.51	36,943.45
Union.....	53,000.00	10,000.00	43,000.00	16,500.00			16,500.00
Van Buren.....							
Wapello.....	247,500.00	7,000.00	240,500.00	243,500.00		33,000.00	310,500.00
Warren.....							
Washington.....	73,000.00	4,000.00	69,000.00	4,000.00		2,000.00	2,000.00
Wayne.....							
Webster.....				66,000.00		11,000.00	55,000.00
Winnebago.....							
Winneshiek.....							
Woodbury.....	58,000.00	20,000.00	38,000.00	60,000.00			60,000.00
Worth.....							
Wright.....	66,000.00	21,500.00	44,500.00	363,500.00		17,000.00	346,500.00
Totals.....	\$10,933,027.14	\$ 915,647.96	\$10,017,379.18	\$ 7,722,030.78	\$ 484,000.00	\$ 365,712.04	\$ 7,840,318.74

SUMMARY TABLE NO. 24

Indebtedness of Counties on Account of Certificates Issued Anticipating Right of Way, Bridge and Culvert Refunds. Annual Report of County Engineers.

County	Bridge				County Road			
	Certificates Outstanding Jan. 1, 1929	Certificates Issued in 1929	Certificates Retired in 1929	Certificates Outstanding Jan. 1, 1930	Certificates Outstanding Jan. 1, 1929	Certificates Issued in 1929	Certificates Retired in 1929	Certificates Outstanding Jan. 1, 1930
Audubon.....					\$ 7,200.00			\$ 7,200.00
Cerro Gordo.....					8,000.00			8,000.00
Dallas.....					9,400.00	\$ 15,000.00	\$ 5,600.00	16,800.00
Payette.....					50,000.00		10,000.00	40,000.00
Floyd.....					24,439.98			24,439.98
Fremont.....						42,500.00		42,500.00
Grundy.....						20,000.00	20,000.00	
Guthrie.....	\$ 14,000.00		\$ 3,500.00	\$ 10,500.00	15,000.00			15,000.00
Hardin.....					34,000.00	26,006.19		60,006.19
Howard.....					45,000.00	17,000.00	11,500.00	50,500.00
Ida.....					11,000.00	18,000.00		29,000.00
Keokuk.....					25,000.00	12,000.00		37,000.00
Lyon.....		\$ 7,500.00		\$ 7,500.00		7,500.00		7,500.00
Mahaska.....						10,000.00	10,000.00	
Mitchell.....					40,000.00			40,000.00
Pocahontas.....						15,000.00		15,000.00
Sioux.....					60,000.00	33,000.00	15,000.00	78,000.00
Tama.....						72,000.00		72,000.00
Webster.....						42,000.00		42,000.00
Totals.....	\$ 14,000.00	\$ 7,500.00	\$ 3,500.00	\$ 18,000.00	\$ 329,039.98	\$ 328,006.19	\$ 72,100.00	\$ 584,946.17

SUMMARY

Total Indebtedness of Counties for County Roads and Bridges

County	Bridges					Total
	Outstand-ings Bills	Warrants Issued and Stamped	Warrants Outstand-ing Not Stamped	Bonds Outstanding	Certificates Antic. R.O.W., Bridge and Culvert Re-funds Out-standing	
Adair				\$ 48,229.48		\$ 48,229.48
Adams				63,000.00		63,000.00
Allamakee		\$ 6,789.00		99,775.95		106,564.95
Appanoose			\$ 228.97			228.97
Audubon			944.08	113,000.00		113,944.08
Benton			3,150.41	183,000.00		186,150.41
Black Hawk			5,221.32	84,000.00		89,221.32
Boone	\$ 897.21		1,072.67	182,000.00		183,969.88
Bremer				12,593.60		12,593.60
Buchanan				10,000.00		10,000.00
Buena Vista				227,000.00		227,000.00
Calhoun				39,000.00		39,000.00
Carroll				40,000.00		40,000.00
Cass	10,800.00		353.79	162,000.00		173,153.79
Cerro Gordo			1,160.49	34,000.00		35,160.49
Cherokee				322,988.08		322,988.08
Chickasaw				125,500.00		125,500.00
Clarke				98,132.18		98,132.18
Clay			1,227.63	117,500.00		118,727.63
Clinton	2,700.00		1,270.39	67,000.00		70,970.39
Crawford	2,000.00		1,238.98	412,000.00		415,238.98
Dallas			186.76	180,000.00		180,186.76
Davis		2,753.58		136,500.00		139,253.58
Decatur			779.21	134,100.00		134,879.21
Delaware	1,008.00		46.78	38,600.00		39,654.78
Dubuque			3,176.39	158,000.00		161,176.39
Emmet						
Fayette						
Floyd	1,140.00		1,302.71	62,000.00		64,442.71
Franklin			299.51			299.51
Fremont	500.00	56,072.37		195,900.00		252,472.37
Greene			41.80	336,000.00		336,041.80
Grundy				334,000.00		334,000.00
Guthrie				179,916.91	\$ 10,500.00	190,416.91
Hamilton						
Hancock						
Hardin				165,158.25		165,158.25
Harrison		48,408.13		84,000.00		132,408.13
Henry			89.29			89.29
Howard			3,681.73			3,681.73
Humboldt						
Ida			41.67	121,000.00		121,041.67
Jackson				121,000.00		121,000.00
Jasper	189.45		2,310.55	281,000.00		283,500.00
Jefferson			1,776.80	43,928.71		45,705.51
Johnson				58,931.39		58,931.39
Jones	5,500.00	5,518.00		41,445.00		52,463.00
Keokuk	25.85		8,217.93	8,245.78		16,489.61
Kossuth	700.00			70,500.00		71,200.00
Lee			784.87	10,498.86		11,283.73
Linn				72,000.00		72,000.00
Louisia	383.40			35,121.44		35,504.84
Lucas			1,594.56	170,000.00		171,594.56
Lyon			124.53	69,222.14	7,500.00	76,846.67
Madison				42,793.03		42,793.03
Mahaska	212.00	8.33	2,707.81	95,921.64		98,848.78
Marion	5,000.00			270,000.00		275,000.00
Marshall			590.99	438,000.00		438,590.99
Mills			612.43	301,837.43		302,449.86
Mitchell				301,225.00		301,225.00
Monroe				148,316.00		148,316.00
Montgomery			217.93	7,000.00		7,217.93
Muscatine	1,525.69		1,701.66	278,885.00		281,112.35
O'Brien	200.00		2,427.07	63,000.00		65,627.07

TABLE NO. 25
January 1, 1923—Annual Report of County Engineers.

County	Roads					Total County Road and Bridge Indebtedness
	Outstand-ings Bills	Warrants Issued and Stamped	Warrants Outstand-ing Not Stamped	Bonds Outstanding	Certificates Antic. R.O.W., Bridge and Culvert Re-funds Out-standing	
Adair				\$ 20,270.52		\$ 20,270.52
Adams						63,000.00
Allamakee						123,203.25
Appanoose	\$ 6,000.00			10,638.30		16,638.30
Audubon						228.97
Benton			\$ 8,390.99		\$ 7,200.00	15,590.99
Black Hawk			778.70	348,400.00		349,178.70
Boone	139.77		5,392.79			5,532.56
Bremer	4,683.50		1,811.53	281,700.00		288,195.03
Buchanan						12,593.60
Buena Vista				10,000.00		10,000.00
Calhoun				224,000.00		224,000.00
Carroll				241,000.00		241,000.00
Cass	10,800.00					230,240.84
Cerro Gordo			5,087.05	52,000.00		57,087.05
Cherokee			216.43	13,210.00	8,000.00	21,426.43
Chickasaw				72,011.92		72,011.92
Clarke						125,500.00
Clay						185,368.20
Clinton				87,236.02		87,236.02
Crawford	105.82	\$ 40,738.52		204,000.00		244,844.34
Dallas	5,000.00		27,992.07	26,000.00		58,992.07
Davis	1,000.00		985.24	314,000.00		315,985.24
Decatur		47,000.18		76,000.00	16,800.00	139,800.18
Delaware			801.44	33,200.00		34,001.44
Dubuque	3,400.00		24.35	23,400.00		26,824.35
Emmet						9,658.99
Fayette						131,820.00
Floyd	12,340.00		1,329.59	40,000.00	40,000.00	93,669.59
Franklin						29,295.82
Fremont	360.65		4,495.19			344,000.00
Greene				344,000.00		344,000.00
Grundy				44,500.00	42,500.00	87,000.00
Guthrie	400.00			16,000.00		16,333.51
Hamilton						334,000.00
Hancock				52,083.09	15,000.00	67,083.09
Hardin	3,500.00		56.29	74,000.00		74,056.29
Harrison						3,500.00
Henry				104.55	130,340.47	130,445.02
Howard				25,000.00	60,006.19	85,006.19
Humboldt						25,000.00
Ida				147.86		147.86
Jackson				9,500.00	50,500.00	60,000.00
Jasper				2,727.21	66,495.44	69,222.65
Jefferson					27,000.00	27,000.00
Johnson				197.88		197.88
Jones	275.00		225.00	351,000.00		351,500.00
Keokuk			288.08	20,468.00		20,756.08
Kossuth				460,000.00		460,000.00
Lee	285.00		715.00	11,555.00		12,555.00
Linn	1,137.82		1,550.92		37,000.00	39,688.74
Louisia	550.00			343,000.00		343,550.00
Lucas	2,687.31					2,803.29
Lyon				89,000.00		89,000.00
Madison						35,121.44
Mahaska				40,000.00		40,070.11
Marion				14,643.02	7,500.00	22,143.02
Marshall				34,168.71		34,168.71
Mills	310.00		2,995.64	34,450.19		37,764.83
Mitchell	16,128.00			40,000.00		56,128.00
Monroe		3,458.66	9,079.36	295,000.00		307,538.02
Montgomery			447.41	153,464.52		153,911.93
Muscatine	6,700.00		593.72	43,714.00	40,000.00	88,714.00
O'Brien	2,801.02		965.70	133,000.00		140,296.72
	4,457.44			81,115.00		82,080.70
				215,000.00		217,801.02
			6,978.31	11,000.00		22,435.75

SUMMARY TABLE

County	Bridges					Total
	Outstand- ings Bills	Warrants Issued and Stamped	Warrants Outstand- ing Not Stamped	Bonds Outstanding	Certificates Antic. R.O.W., Bridge and Culvert Re- funds Out- standing	
Oseola	892.54			185,500.00		186,392.54
Page			360.94			360.94
Palo Alto	2,100.00	19,424.00	640.00	119,500.00		141,664.00
Plymouth	293.00		3,292.17			3,585.17
Pocahontas	250.00		40.18	80,000.00		80,290.18
Polk			4,402.28	473,000.00		477,402.28
Pottawattamie				418,850.00		418,850.00
Poweshiek				103,000.00		103,000.00
Ringgold	4,728.88			79,000.00		83,728.88
Sac				104,517.91		104,517.91
Scott			101.81	265,000.00		265,101.81
Shelby				202,000.00		202,000.00
Sioux			9.60	78,000.00		78,009.60
Story	637.84			30,000.00		30,637.84
Tama	17,647.37	2,803.68		248,500.00		268,951.05
Taylor				12,605.41		12,605.41
Union	1,662.65		5,298.85	43,000.00		49,961.50
Van Buren		13,680.46	496.61			14,177.07
Wapello			898.16	240,500.00		241,398.16
Washington				69,000.00		69,000.00
Webster						
Winneshiek		9,522.00	14.45			9,536.45
Woodbury	11,793.00		208.15	38,000.00		50,001.15
Wright				44,500.00		44,500.00
Totals	\$72,786.88	\$164,976.55	\$64,404.91	\$10,017,379.18	\$ 18,000.00	\$10,337,547.52

NO. 25—Continued

County	Roads					Total	Total County Road and Bridge Indebtedness
	Outstand- ings Bills	Warrants Issued and Stamped	Warrants Outstand- ing Not Stamped	Bonds Outstanding	Certificates Antic. R.O.W., Bridge and Culvert Re- funds Out- standing		
	2,100.00					2,100.00	188,492.54
			1,124.33			1,124.33	1,485.27
	12,420.00	10,235.00	540.00	182,000.00		205,195.00	346,859.00
	4,300.00		4,063.95			8,263.95	11,849.12
	800.00		2,736.64	310,000.00	15,000.00	328,536.64	408,826.82
			4,207.01			4,207.01	481,609.29
				27,000.00		27,000.00	445,850.00
				231,500.00		231,500.00	334,500.00
	4,655.63			35,900.00		40,555.63	124,284.51
				44,482.00		44,482.00	149,000.00
			310.87	20,600.00		20,910.87	386,012.68
			65.43			65.43	202,000.00
					78,000.00	78,065.43	156,075.03
	9,305.44			217,000.00		226,305.44	256,943.28
	89,348.28	804.42		580,000.00	72,000.00	742,152.70	1,011,103.75
				36,943.45		36,943.45	49,548.86
	11,969.51			16,500.00		28,469.51	78,401.01
			752.96			752.96	14,930.03
			489.31	310,500.00		310,989.31	552,387.47
				2,000.00		2,000.00	71,000.00
				55,000.00	42,000.00	97,000.00	97,000.00
			2,863.74			2,863.74	12,400.19
	6,190.00		1,579.70	60,000.00		67,769.70	117,830.85
				346,500.00		346,500.00	391,000.00
Totals	\$213,230.19	\$ 102,236.78	\$ 113,529.51	\$7,840,318.74	\$ 584,946.17	\$8,854,251.39	\$19,191,708.91

SUMMARY TABLE NO. 26

Classification of Township Road Work—Annual Report of County Engineers.

County	No. of Twps. in County	No. of Twps. Reporting	Construction	Maintenance	Special Cases (Railroad Crossings)	Total
Adair	18	16		\$ 70,894.89		\$ 70,894.89
Adams	12	7		34,372.22		34,372.22
Allamakee	18	10		37,190.22		37,190.22
Appanoose	17	15		63,248.20		63,248.20
Audubon	12	12	\$ 41,648.60	19,319.93		60,968.53
Benton	20	11		59,263.20		59,263.20
Black Hawk	18	13	2,836.47	61,615.53		64,452.00
Boone	17	13	75,928.62	46,651.59		122,580.21
Bremer	14	10	26,561.14	39,651.73		66,212.87
Buchanan	16	16	42,657.61	38,103.14		80,760.75
Buena Vista	17	17	89,472.88	26,559.90		116,032.78
Butler	16	15	34,894.96	39,657.20		74,552.16
Calhoun	16	16	105,424.60	36,068.69		141,493.29
Carroll	16	5	5,917.40	21,255.53	\$ 646.99	27,819.92
Cass	16	8	2,829.63	45,770.10		48,599.73
Cedar	17	17		90,984.46		90,984.46
Cerro Gordo	16	16	44,288.55	60,291.91		104,580.46
Cherokee	16	16	11,308.68	83,161.38	898.06	95,368.12
Chickasaw	12	12	11,370.42	56,861.21		68,231.63
Clarke	12	10		53,413.91		53,413.91
Clay	16	10	42,129.94	32,444.45		74,574.39
Clayton	22	8		39,433.21		39,433.21
Clinton	20	8	14,691.91	32,463.70		47,155.61
Crawford	20	10		48,821.50		48,821.50
Dallas	16	16	82,299.84	65,267.48		147,567.32
Davis	15	13		48,490.59		48,490.59
Decatur	16	14		53,782.02		53,782.02
Delaware	16	19		76,397.03		76,397.03
Des Moines	13	13	6,066.84	65,091.26		71,158.10
Dickinson	12	2	16,735.14	10,194.22		26,929.36
Dubuque	17	14		70,568.99		70,568.99
Emmet	12	10	22,245.15	76,520.57		98,765.72
Fayette	20	12		63,871.09		63,871.09
Floyd	12	12	25,956.69	77,645.17		103,601.86
Franklin	16	15	60,275.44	85,045.50		145,320.94
Fremont	13	13	1,075.76	85,484.96		86,560.72
Greene	15	8	59,286.31	23,468.23		82,754.54
Grundy	14	14		90,797.44		90,797.44
Guthrie	17	17	25,651.88	75,047.71	14,354.51	115,054.10
Hamilton	16	16	65,638.15	49,564.45		115,202.60
Hancock	16	7	24,000.00	40,760.19		64,760.19
Hardin	15	12	5,956.56	88,944.93		94,901.49
Harrison	20	15	2,705.22	74,528.36		77,233.58
Henry	12	8		37,237.94		37,237.94
Howard	12	12	33,821.76	37,458.04		71,279.80
Humboldt	12	12	61,186.75	41,576.43		102,763.18
Ida	12	12	11,446.43	56,729.88		68,176.31
Iowa	16	8		41,947.73		41,947.73
Jackson	18	16	7,864.96	55,633.37		63,498.33
Jasper	19	12	2,938.34	59,123.88		62,062.22
Jefferson	12	12		62,199.49		62,199.49
Johnson	21	17	11,629.91	86,689.54		98,319.45
Jones	16	10	22,586.13	36,579.42		59,165.55
Keokuk	17	15		78,299.83		78,299.83
Kossuth	28	24	81,068.76	94,023.07		175,091.83
Lee	15	6		30,728.18		30,728.18
Linn	20	20	53,404.13	85,681.82		139,085.95
Louis	12	10		49,462.43		49,462.43
Lucas	12	10		48,032.99		48,032.99
Lyon	16	18	10,696.23	66,476.27		77,172.50
Madison	18	12		57,841.10		57,841.10
Mahaska	15	18	18,148.73	77,229.98	5,003.93	100,382.64
Marion	15	14		126,389.76		126,389.76
Marshall	18	12	21,150.10	41,779.77		62,929.87
Mills	13	8	170.00	43,103.01		43,273.01
Mitchell	16	13		65,032.38		65,032.38
Monona	19	10	2,184.25	72,117.26	9,613.41	83,914.92

SUMMARY TABLE NO. 26—Continued

County	No. of Twps. in County	No. of Twps. Reporting	Construction	Maintenance	Special Cases (Railroad Crossings)	Total
Monroe	12	9	2,180.50	39,156.69		41,337.19
Montgomery	12	6		31,984.13		31,984.13
Muscatine	14	14	17,844.36	46,750.86	4,153.56	68,748.78
O'Brien	16	15	21,485.18	63,340.14	4,465.90	89,291.22
Osceola	12	11	11,153.84	45,094.77		56,248.61
Page	16	16		75,491.30		75,491.30
Palo Alto	16	7	34,357.12	12,035.38	4,798.79	51,191.29
Plymouth	24	24	10,900.00	121,974.08		132,874.08
Pocahontas	18	18	69,485.04	42,355.76		111,840.80
Polk	19	16	35,719.61	84,917.86		120,637.47
Pottawattamie	29	9		67,686.69		67,686.69
Poweshiek	16	14	11,373.42	91,063.11		102,436.53
Ringgold	17	6	686.29	19,918.35		20,604.64
Sac	16	16	44,885.50	58,550.37		103,435.87
Scott	15	14		64,285.83	88.90	64,374.73
Shelby	16	16		84,472.33	16,830.04	101,302.37
Sioux	23	22	18,219.75	100,688.18		118,907.93
Story	16	15	39,242.13	63,790.22		103,032.35
Tama	21	16	11,893.84	97,051.44		108,945.28
Taylor	16	7		33,099.03		33,099.03
Union	12	4		16,935.35		16,935.35
Van Buren	14	12		41,053.03		41,053.03
Wapello	14	14		62,114.02		62,114.02
Warren	16	11		64,076.62		64,076.62
Washington	15	15		91,525.86		91,525.86
Wayne	16	11		35,727.37		35,727.37
Webster	23	20	122,353.06	20,360.40		142,713.46
Winnebago	12	12	1,235.00	73,358.39		74,593.39
Winneshiek	20	7		38,327.40		38,327.40
Woodbury	23	15	5,171.30	70,813.49	3,004.50	78,989.29
Worth	12	8	18,400.00	23,809.65	2,157.53	44,367.18
Wright	16	13	57,086.44	27,277.43	8,713.69	93,077.56
Total reported		1,365	\$1,821,823.25	\$5,628,427.09	\$ 74,729.81	\$ 7,524,980.15
Not reported—estimated		344	496,860.88	1,535,025.57	20,380.86	2,052,267.31
Grand totals	1,609	1,609	\$2,318,684.13	\$7,163,452.66	\$ 95,110.67	\$ 9,577,247.46

SUMMARY TABLE NO. 27

Progress Condition Report—Township Roads—Annual Report of County Engineers.

County	Construction Completed 1929		Condition of Township Road System January 1, 1930			
	Built to Permanent Grade	Gravel, Macadam, Sand, Clay or Shale	Not Built	Permanent Grade Not Surfaced	Gravel, Macadam, Sand, Clay or Shale	Total Miles in Township System
Adair			902.25			902.25
Adams			661.35			661.35
Allamakee			857.00			857.00
Appanoose		14.00	716.00		29.00	745.00
Audubon			721.00			721.00
Benton			1,098.00			1,098.00
Black Hawk			723.41		85.25	788.66
Boone	53.00	54.00	496.85	14.25	350.75	861.85
Bremer	9.50	30.00	668.50		96.50	767.00
Buchanan			613.75		235.50	849.25
Buena Vista	40.00	32.50	528.00	25.00	323.00	876.00
Butler			874.13			874.13
Calhoun	76.00	81.00	406.00	76.00	353.00	835.00
Carroll			661.00	65.00	154.00	880.00
Cass	.65		901.85	.65		902.50
Cedar			863.80			863.80
Cerro Gordo	23.00	27.00	773.50	27.00	106.50	907.00
Cherokee	3.00	4.00	863.00	4.00	4.00	871.00
Chickasaw	16.00	16.00	765.00	13.50	28.50	807.00
Clarke			608.00			608.00
Clay	80.00	50.50	515.70	30.00	324.30	870.00
Clayton			1,012.50			1,012.50
Clinton			944.00			944.00
Crawford			1,270.00			1,270.00
Dallas	19.00	5.00	506.25	14.00	285.38	806.63
Davis			786.25			786.25
Decatur			753.95			753.95
Delaware			806.39	.50		806.89
Des Moines			675.00			675.00
Dickinson	13.25	6.00	543.25	7.25	56.00	606.50
Dubuque			710.00			710.00
Emmet	29.50	14.00	423.50	15.50	159.25	598.25
Fayette			735.40		313.00	1,048.40
Floyd	34.75	18.50	662.75	20.00	85.00	767.75
Franklin	35.00	30.75	858.50		141.50	1,000.00
Fremont			732.00			732.00
Greene		32.00	631.00		385.00	1,016.00
Grundy		26.50	701.87		54.40	756.27
Guthrie		5.50	893.90	5.80	28.80	928.50
Hamilton	35.00	35.50	619.95	5.50	163.00	788.45
Hancock	75.00	60.00	735.00	22.00	101.00	866.00
Hardin		74.75	642.30		229.85	872.15
Harrison			1,070.00			1,070.00
Henry			667.00			667.00
Howard		25.50	621.00		45.00	666.00
Humboldt	32.50	25.25	401.25	32.50	120.85	554.00
Ida	4.50		758.50	5.50	5.00	769.00
Iowa			850.00			850.00
Jackson			887.00			887.00
Jasper			1,123.00		9.00	1,132.00
Jefferson			931.18			931.18
Johnson			945.92	2.00	.75	948.67
Jones		21.00	725.00		70.00	795.00
Keokuk			907.00			907.00
Kossuth	48.00	89.00	1,064.00	48.00	390.00	1,591.00
Lee			645.25			645.25
Linn	52.00	29.25	943.50	46.95	129.75	1,130.30
Louis			543.00			543.00
Lucas			646.00			646.00
Lyon	8.25	3.00	837.00	9.25	13.00	859.25
Madison			861.00			861.00
Mahaska		50.30	844.45		103.06	947.50
Marion			754.00			754.00
Marshall	24.25	12.75	769.70		72.25	841.95

SUMMARY TABLE NO. 27—Continued

County	Construction Completed 1929		Condition of Township Road System January 1, 1930			
	Built to Permanent Grade	Gravel, Macadam, Sand, Clay or Shale	Not Built	Permanent Grade Not Surfaced	Gravel, Macadam, Sand, Clay or Shale	Total Miles in Township System
Mills			633.50			633.50
Mitchell			683.85		1.50	685.35
Monona	7.40		915.10	7.40		922.50
Monroe		7.00	541.00		17.00	558.00
Montgomery			685.38			685.38
Muscatine		1.43	538.46	4.60	49.11	592.17
O'Brien	10.00	10.00	866.87		67.88	934.75
Oseola			663.50			663.50
Page			851.50	1.00		852.50
Palo Alto	23.00	24.50	611.30	23.00	135.00	769.30
Plymouth			1,338.50	2.00		1,340.50
Pocahontas	33.70	7.00	661.80	33.70	225.00	920.50
Polk			657.00			657.00
Pottawattamie			1,440.50			1,440.50
Poweshiek			912.00		14.00	926.00
Ringgold	1.00		814.00	1.00		815.00
Sac	23.00	47.75	684.50	31.50	218.25	934.25
Scott			590.00		5.00	595.00
Shelby			860.00			860.00
Sioux	10.50	14.00	1,183.50	10.50	18.00	1,212.00
Story			621.75		215.25	837.00
Tama	4.75	2.25	984.65	5.00	3.75	993.40
Taylor			900.00			900.00
Union			700.00			700.00
Van Buren			607.00			607.00
Wapello			664.00			664.00
Warren			912.00			912.00
Washington			877.00			877.00
Wayne			727.00			727.00
Webster		53.75	484.43		267.25	751.68
Winnebago		1.00	614.00		1.00	615.00
Winneshek			920.57			920.57
Woodbury	1.75		1,156.46	1.75		1,158.21
Worth			527.50		105.50	633.00
Wright	47.20	9.50	502.55	95.70	203.75	802.00
Totals	874.45	1,068.23	75,982.77	707.30	6,560.37	83,260.44

SUMMARY TABLE NO. 28—PART I—Continued

County	Tractors Estimated		Trucks Estimated		Automobiles Estimated		Snow Plows Estimated		Concrete Mixers Estimated		Heavy Graders Estimated		Patrol Graders Estimated		Planers Estimated		Maintainers Estimated	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Sac	1	2,815	3	1,428	2	499	1	2,900			1	1,620					3	250
Scott	5	7,150	3	2,750	3	250	1	2,000	2	850					1	50	5	1,550
Shelby	6	12,000				1	100										48	4,500
Sioux	4	9,500	8	11,500	12	825	5	4,985			2	2,000	6	50	6	50	4	450
Story	6	11,300	3	1,900	2	70	1	2,300					5	210	6	50	10	1,510
Tama	1	775	2	2,000			1	275					4	2,550	3	15	13	1,445
Taylor	3	6,500							2	125	1	1,700	21	1,000			2	1,100
Union	5	9,000	1	100									6	775	9	675	5	2,900
Van Buren	6	12,300	2	1,700	2	980			1	65			4	100			2	1,300
Wapello	3	4,000	2	1,400	2	700			2	100			1	50			5	3,500
Warren	1	3,000	3	3,300					1	30	2	1,500	9	450				
Washington	4	10,000	5	1,000	4	500											13	4,000
Wayne	2	4,800	5	2,100	1	25			1	25	1	1,000	15	750			3	200
Webster	2	4,350	10	5,200			3	600	1	160			13	300			3	375
Winnebago	1	1,500					1	500					10	500	3	75	11	905
Winneshiek	3	2,575	1	850			1	2,000	3	30	1	1,800	15	1,050			7	925
Woodbury	5	7,300	11	11,350			3	675	2	225	1	700	1	25	3	90	16	3,415
Worth			1	2,300			1	4,500	1	300							8	1,745
Wright	5	5,825	7	2,080			1	2,100			1	1,400	18	400			4	2,050
Totals		\$514,369		\$224,139		\$19,802		\$129,542		\$14,172		\$79,985		\$58,447		\$5,340		\$173,152

SUMMARY TABLE NO. 28—PART II

Inventory of Machinery and Equipment Showing Estimated Value January 1, 1930—Owned by Counties. Annual Report of County Engineers.

County	Power Driven Patrols		Snow Fence	Pile Drivers Estimated		Slip Scrapers Estimated		Drags Estimated		Plows Estimated		Camp Outfit Estimated	Tools and Miscellaneous Estimated	Total Estimated Value
	No.	Amount	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	Amount	Amount	
Adair			\$ 2,600	2	\$ 375	169	\$ 1,977		\$ 500	27	\$ 395	\$ 425	\$ 6,381	\$ 30,683
Adams					59	26	100	20	50	4	10		3,865	19,375
Allamakee					1	30	18	33	20	2	20		5,300	12,065
Appanoose					1	500	6	30		7	35		3,947	23,014
Audubon													140	17,895
Benton						26	110			5	45		6,542	17,472
Black Hawk	3	\$ 4,100	\$ 1,625	1	186	8	20						751	8,172
Boone	1	1,800		1	25	1	10	2	100			25	795	10,440
Bremer					1	25	12	20	20	50			532	7,602
Buchanan	3	6,000		1	25	12	55	16	35	4	10		80	13,114
Buena Vista	5	4,900	13,000			200	27	190	25	60	11	100	215	25,887
Butler			2,000	2	200								175	3,670
Calhoun														12,900
Carroll	1	1,500		1	125					1	37			10,667
Cass			6,515			18	90						3,265	25,763
Cedar	3	5,789				16	39	29	103	6	28		1,680	18,432
Cerro Gordo			9,000			5	20			2	15		1,200	29,189
Cherokee	3	200		1	350	4	30			4	20		4,818	11,256
Chickasaw			2,000	2	400	10	20					215	1,952	25,887
Clarke				1	75	18	150			2	25		60	6,215
Clay				1	40	11	52	12	35		243		212	2,062
Clayton													625	14,350
Clinton	1	2,517						121	240					13,111
Crawford	1	1,200	3,600	1	150	16	60	20	100			100	1,830	31,440
Dallas	2	2,100		2	100							60	3,648	27,638
Davis				1	25	32	80	58	600	1	30		561	16,686
Decatur	1	2,300								21	150	159	1,669	18,063
Delaware				1	130	15	25		75	5	10		550	11,940
Des Moines				1	80		150			1	50		4,298	17,136
Dickinson			3,000											4,150
Dubuque	1	2,300		1	200			12	200				360	24,735

SUMMARY TABLE NO. 28—PART II—Continued

County	Power Driven Patrols		Snow Fence		Pile Drivers Estimated		Slip Scrapers Estimated		Drags Estimated		Plows Estimated		Camp Outfit Estimated	Tools and Miscellaneous Estimated Amount	Total Estimated Value	
	No.	Amount	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	Amount				
Emmet	1	500	2,900	1	50								548	8,308		
Fayette	5	11,366	3,800	2	400						5	49	928	11,089		
Floyd	1	3,000	716	1	200	14	258				3	70	95	1,106		
Franklin	2	4,300				3	8				1	10		1,345		
Fremont						2	10	31	173		7	25	230	215		
Greene	1	1,900		1	100				15			30		120		
Grundy	3	4,450	4,087						58	175	1	15		460		
Guthrie														3,320		
Hamilton				1	120		10						75	1,870		
Hancock					60		30	15	100	4				11,300		
Hardin			5,100											160		
Harrison							80				3	30		400		
Henry	1	1,000		1	250	2	7				1	15		150		
Howard				1	120	12	42				2	22		35		
Humboldt			4,900											2,079		
Ida	5	6,160		2	75	5	5	4	10				210	630		
Iowa	1	2,000		1	75	28	115				2	40		100		
Jackson				2	350	15	75	35	300	5	50		565	2,300		
Jasper	1	2,500	2,000	1	20						1	30		110		
Jefferson				1	100									150		
Johnson	3	3,923		1	100	25	100	54	250	4	25		75	5,285		
Jones						15	30	18	36	5	15			500		
Keokuk				2	1,075	35	75	40	800	7	00			4,090		
Kossuth			6,000	3	400	41	100	37	75	10	30			3,750		
Lee	1	2,800		1	500	1	4							7,180		
Linn			1,500	1	500	1	4							8		
Louisia				2	75				40	250			300	6,005		
Lucas	3	9,000	125	1	75				70	900	6	60		5,483		
Lyon	1	2,300												2,960		
Madison				1	100	5	50	53	700	2	30		110	2,650		
Mahaska	1	2,800		1	200	6	75	6	30	2	40			1,678		
Marion	1	3,600		1	40	9	50	90	300	3	25		150	75		
Marshall	1	1,600				5	15	6	90	7	14			2,835		
Mills	1	1,600	500	1	40	35	70	8	30	4	35			1,335		
Mitchell				3	300			15	45		3	30		50	4,510	
Monroe	1	2,600		2	650									626	19,786	
Monroe	1	2,301	784	1	88	26	114							1,728	17,198	
Montgomery	4	5,600		1	400	8	50	7	15	4	40			3,642	31,573	
Muscatine	5	3,600	6,000	1	150	6	30	15	150	5	40			1,303	16,818	
O'Brien	4	3,600		5	5	15	15	50						2,000	20,170	
Osceola	2	6,219	2,800			42	200				15	360		75	2,403	
Page				4	400									1,100	14,285	
Palo Alto				1	20									50	3,630	
Plymouth	6	12,000		2	125	30	75	29	290	2	10		270	1,868	24,307	
Pocahontas	3	8,700									1	20			330	15,135
Polk	1	2,700	700												575	18,800
Pottawattamie	4	900		5	216	55	175				1	15		245	501	
Poweshiek			1,200	3	20	12	12	1	10	2	50		40	480	15,227	
Ringgold				2	375									940	5,915	
Ringgold	4	4,279		1	10	6	15							1,682	15,498	
Sac	3	5,000		1	20		20				2	100		16,080	35,820	
Scott	2	4,500												2,070	25,170	
Shelby	3	9,000		1	800	10	100							200	1,150	
Sioux	5	9,000		1	50	3	10							50	3,760	
Story			1,300	1	50	3	10							50	22,310	
Tama	5	9,690						87	355	10	28			35	441	
Taylor				1	100	15	75	18	85	15	200			2,625	12,810	
Union			40	1	65			2	3	8	166			30	6,335	
Van Buren				1	200			75	900	3	200			95	2,772	
Wapello	1	1,500		1	300						7	70		250	1,010	
Warren				2	160	10	50	70	630	7	70			525	10,058	
Washington				1	150	30	200				6	50		80	5,345	
Wayne				15	25	14	25				7	20		150	3,035	
Webster	7	14,000		4	20	4	20							1,360	4,870	
Webster				2	5	25	25							200	1,116	
Winneshiek	2	5,000	8,000	1	60			6	50	6	15			58	6,152	
Winneshiek	4	8,600	5,500	5	420	35	149	21	150	3	38			125	1,172	
Woodbury			2,225			7	20	7	40					150	4,070	
Worth				1	75											18,150
Wright																
Totals		\$205,194	\$102,923		\$ 12,360		\$ 5,069		\$ 8,745		\$ 3,408	\$ 8,506	\$ 262,616	\$1,842,793		

SUMMARY TABLE NO. 29

Showing Road Mileage of Each County and Total Mileage of the State.

County	Primary System	Secondary System		Total Mileage
		County	Township	
Adair.....	51.30	119.50	902.25	1,073.05
Adams.....	48.30	116.92	661.55	826.77
Allamakee.....	83.20	107.50	887.00	1,047.70
Appanoose.....	53.80	141.00	745.00	939.80
Audubon.....	42.10	121.65	721.00	884.75
Benton.....	84.00	179.00	1,098.00	1,361.00
Black Hawk.....	75.00	124.00	788.66	987.66
Boone.....	78.00	143.35	861.85	1,083.20
Bremer.....	72.30	70.39	787.00	929.69
Buchanan.....	45.40	138.10	849.25	1,032.75
Buena Vista.....	67.60	164.00	876.00	1,107.60
Butler.....	76.80	150.50	874.13	1,101.43
Carroll.....	72.00	125.50	835.00	1,032.50
Cass.....	70.90	135.75	880.00	1,086.65
Cedar.....	88.00	118.45	902.50	1,108.95
Cerro Gordo.....	73.20	90.10	868.80	1,032.10
Cherokee.....	58.00	116.41	907.00	1,081.41
Chickasaw.....	75.20	132.00	871.00	1,078.20
Clarke.....	60.90	98.00	807.00	965.90
Clay.....	45.90	110.00	603.00	758.90
Clayton.....	54.30	137.41	870.00	1,061.71
Clinton.....	106.60	136.50	1,012.50	1,255.60
Crawford.....	85.10	129.00	944.00	1,158.10
Dallas.....	85.80	103.00	1,270.00	1,458.80
Davis.....	84.00	136.04	806.63	1,026.67
Decatur.....	47.40	140.35	786.25	974.00
Delaware.....	51.90	150.51	753.95	956.36
Des Moines.....	66.00	151.50	806.89	1,024.39
Dickinson.....	37.60	53.19	675.00	765.79
Dubuque.....	42.60	88.60	606.50	737.70
Emmet.....	80.60	91.25	710.00	882.85
Fayette.....	41.40	70.25	508.25	620.90
Floyd.....	108.50	122.42	1,048.40	1,279.32
Franklin.....	67.70	103.56	767.75	938.81
Franklin.....	42.10	161.25	1,000.00	1,203.35
Fremont.....	57.50	134.75	732.00	924.25
Greene.....	72.70	94.00	1,016.00	1,182.70
Grundy.....	57.50	130.46	736.27	924.23
Guthrie.....	72.40	126.50	928.50	1,127.40
Hamilton.....	67.10	186.20	788.45	1,041.75
Hancock.....	57.90	114.80	858.00	1,030.70
Harrison.....	67.00	291.27	872.15	1,230.42
Henry.....	83.80	143.75	1,070.00	1,387.55
Howard.....	51.80	105.90	667.00	824.70
Howard.....	50.80	78.58	668.00	797.38
Humboldt.....	43.00	129.87	554.60	727.47
Ia.....	49.00	90.35	769.00	908.35
Iowa.....	68.60	146.00	850.00	1,064.60
Jackson.....	72.60	92.30	887.00	1,051.90
Jasper.....	92.50	174.25	1,132.00	1,398.75
Jefferson.....	47.00	101.50	951.15	1,143.65
Johnson.....	73.20	121.78	948.67	1,143.65
Jones.....	65.20	132.00	795.00	992.20
Keokuk.....	78.80	119.45	907.00	1,095.25
Kossuth.....	101.50	188.50	1,592.00	1,782.00
Lee.....	82.20	95.25	645.25	822.70
Linn.....	98.80	134.00	1,120.20	1,353.00
Louis.....	52.80	70.50	543.00	666.30
Lucas.....	54.70	108.00	646.00	808.70
Madison.....	66.20	136.75	859.25	1,061.20
Madison.....	55.60	141.25	861.00	1,057.85
Madhaska.....	81.40	84.50	947.50	1,113.40
Marion.....	92.00	142.81	754.00	988.81
Marshall.....	56.60	164.79	841.95	1,063.34
Mills.....	49.30	109.00	633.50	791.80
Mitchell.....	60.70	104.50	685.35	850.55
Monona.....	88.50	142.10	922.50	1,153.10
Monroe.....	56.00	136.50	658.00	850.50
Montgomery.....	48.00	115.00	686.33	849.33

SUMMARY TABLE NO. 29—Continued

County	Primary System	Secondary System		Total Mileage
		County	Township	
Muscatine.....	92.10	61.13	592.17	745.40
O'Brien.....	70.90	116.50	954.75	1,122.15
Osceola.....	42.80	92.80	663.50	799.10
Page.....	68.70	132.50	852.50	1,053.70
Palo Alto.....	46.40	151.75	769.30	967.45
Plymouth.....	114.90	122.59	1,340.50	1,577.99
Pocahontas.....	76.00	157.20	920.50	1,153.70
Polk.....	95.30	262.64	657.00	1,014.94
Pottawattamie.....	116.40	232.00	1,440.50	1,788.90
Poweshiek.....	76.20	132.00	926.00	1,134.20
Ringgold.....	52.60	132.00	815.00	1,019.60
Sae.....	91.50	121.60	934.25	1,147.35
Scott.....	84.70	88.46	595.00	768.16
Shelby.....	45.90	133.30	860.00	1,039.20
Sioux.....	79.50	170.00	1,212.00	1,461.50
Story.....	65.70	156.50	837.00	1,059.20
Tama.....	70.40	172.10	926.40	1,235.90
Taylor.....	49.80	165.00	900.00	1,114.80
Union.....	51.20	108.50	700.00	859.70
Van Buren.....	48.00	106.60	607.00	760.60
Wapello.....	43.00	127.65	664.00	834.65
Warren.....	78.40	113.75	912.00	1,104.15
Washington.....	86.20	101.90	877.00	1,065.10
Wayne.....	57.70	174.00	727.00	958.70
Webster.....	89.20	333.87	751.08	1,174.85
Winnebago.....	49.20	99.50	615.00	763.80
Winneshek.....	94.70	107.15	920.57	1,122.42
Woodbury.....	110.50	130.78	1,158.21	1,399.49
Worth.....	61.10	57.00	633.00	751.10
Wright.....	63.70	168.00	802.00	1,033.70
Totals.....	6,770.30	12,871.07	83,250.44	102,891.81

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State of Iowa

1930

REPORT OF THE

State Highway Commission

FOR THE

Year Ending December 1, 1930

ISSUED BY THE

STATE HIGHWAY COMMISSION

AMES, IOWA

CLIFFORD L. NILES, Chairman

CARL C. RIEPE

H. A. DARTING

H. E. DEAN

T. J. O'DONNELL,

State Highway Commissioners

F. R. WHITE, Chief Engineer

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