

THIRD BIENNIAL REPORT
OF THE
BUREAU
OF
LABOR STATISTICS
FOR THE
STATE OF IOWA.

1888-9.

E. R. HUTCHINS, COMMISSIONER.

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ERRATA.

Page 111, 6th line from bottom of the page, the word *you* should be *your*. The bracket should occur after the word *workingman* instead of after *interest*.

Page 124. The word MISCELLANEOUS should have been inserted as a heading after the sentence, *there is no cause*.

Page 235, 2d line from bottom of page *eb* should read *be*.

Page 353. The name of J. C. Scarborough should be substituted for J. F. Crowell, as Commissioner of the Bureau of Labor Statistics of North Carolina. Mr. Crowell is Deputy Commissioner.

Page 379, 3d line from top of page, *Canadian* should read *Canadian*.

INTRODUCTORY.

STATE OF IOWA,
OFFICE OF COMMISSIONER OF LABOR STATISTICS, }
DES MOINES, October 1, 1889.

HON. WILLIAM LARRABEE, *Governor of Iowa*:

SIR—I have the honor to present to you the Third Biennial Report of this Bureau. I have endeavored to place the material gathered during the past two years in as concise form as possible. As the existence of this department of the State lengthens, the work increases. The prejudice which existed in the minds of many against the usefulness of the Bureau when it was first created, has almost entirely disappeared. With a few it still remains, but with no credit to them, and with no real hinderance to the work. The coöperation of all classes of our citizens has steadily increased, resulting in a vast amount of work to the Bureau.

True, there are many causes of discouragement, but these are more than counterbalanced by the warm words of encouragement that come to this office from wage-working men and women.

Hon. Carroll D. Wright well says: "The critics of our work are usually men who dislike the results thereof, and have no other course open to them than to criticise methods and men. So far, there has been no successful attack upon the work of the various Bureaus, and this is because the conclusions stated by the officers in charge have been simply statistical deductions, and not opinions; not theories, but the results of actual investigation. The old idea of securing information to coincide with certain views, or to establish theories, has passed away, and the importance of exact knowledge is now clearly realized."

There has been an increase in the number of returns made to the Bureau. This number could have been still further greatly increased—probably five-fold—if the appropriation made for the maintenance

of the Bureau had been larger, and agents could have been employed in a few large cities to collect information. Besides this, deeper and more underlying facts could have been investigated, and results essential to success of both capital and labor could have been reached.

There are twenty-four States having similar departments of State work, and all but Iowa have means enough appropriated by their legislatures with which Commissioners are enabled to do a large amount of special work. It is gratifying to know that the interest in these Bureaus is constantly growing deeper and more wide-spread. Although distinctly American in its origin, yet England and Belgium have followed America in this line of work; Belgium having adopted methods of work almost exactly like those of American Bureaus. The Dominion of Canada has established a Commission of Labor; and France is agitating the question of the establishment of a Bureau.

As Secretary of the National Association of Chiefs and Commissioners of Bureaus of Labor Statistics, I have noticed the rapidly increasing demand for the reports of the proceedings of the Association, as well as requests for the reports of the various Bureaus. That great interest is felt in this work in Iowa, it is only necessary to remind you that the demand for the reports of this office far exceed the supply.

There are now no copies of these reports on hand, and over one thousand requests for them I have been compelled to decline. I suggest that all reports of State work for which there seems to be an interest in, and demand for, should be supplied by the legislature in such quantities as to meet such demands.

Very many inquiries have been made through this office regarding the various industries and resources of the State, and it has been the aim of the Commissioner to let no inquiry remain unanswered.

I desire, sir, to thank you most sincerely for your kind coöperation and interest in the work of the Bureau. To the press of the State the Bureau is indebted for its aid whenever sought. To the various county, township and city officials throughout the State, railroad and bank officials, with all of whom my correspondence has been large, I return my thanks. Many of the Statisticians of the Knights of Labor Assemblies have extended kind coöperation, and to them I am grateful.

The following papers and periodicals have been regularly received through the kindness of the publishers, to whom I return thanks: The Cigar-maker's Journal, New York City; The Age of Steel, St.

Louis; The National View, Washington City; The Engineer's Monthly Journal, Cleveland, Ohio; The Irish World, New York City; The Journal of United Labor, Philadelphia; The Labor Signal, Indianapolis, Ind.; The Cedar Rapids Republican; Der Socialist, N. Y.; The Lend a Hand, of Davenport; American Economist, N. Y.; and the Knights of Labor, Chicago, Ill. Lastly, to the citizens of Iowa, who by acts and words have helped the work of the Bureau, I return my sincere thanks.

I am, sir, very respectfully your obedient servant,

E. R. HUTCHINS,

Commissioner.

PART I.

INDIVIDUAL STATISTICS.

WAGES, COST OF LIVING, SAVINGS, INDEBTEDNESS, ETC., OF WAGE-WORKERS.

The following tables have been compiled from returns made to this office by individual wage-workers.

They by no means include all that have been received, for at least twenty-five per cent of the total number have been discarded as being so faulty that they afforded no data of real value.

As heretofore, some of the figures appearing in the tables will be severely criticised, but if they are too large in one column, or too low in another, to please the critics, they must remember that *they are exactly as returned to this office*, and hence the fault cannot be laid at this door.

Progress is the great boast of American citizenship. That labor is better off now than years ago, no sane man can question; yet this is simply as it ought to be. With the astonishing advance of civilization, it would be strange, indeed, if the wage-worker of this country was not better housed, better fed, better paid, and better educated. He has kept pace with civilization in all these respects, and is to-day unquestionably surrounded by greater privileges and better conditions, than surround any laborer in any country on the globe. Yet these conditions are far from perfect. In this connection it will be of interest to note something of what is said by a party of American working-men and women who have just returned from six weeks' traveling in England, France, Germany and other European manufacturing countries, for the purpose of examining into the condition of the laboring classes in those countries.

The following are brief extracts from their report:

Without an exception they are of the opinion that the American workman is better housed, better fed, better paid, better clothed, and generally better off than his European fellow. In only one industry, that of the manufacture of military paraphernalia, do they find that the English-made goods are superior to American. Mr. Cheney, the miller of the party, says that by long odds the best mill machinery he saw at the Paris exposition was that which he helped to pack before he left home.

Mr. Anderson, the tinner, in one factory in England, saw a process of making tin buoys. They had to be put through nine processes, while in America they go through only three, and the American product is better than the English.

Mr. Hanna, the iron and steel worker, when asked what he thought of the iron and steel working machinery in the big works of England and Scotland, said: "It is all out of date, and in the mills I work in Cleveland we would break it up for scrap. I saw nothing in my line we couldn't beat. As for the condition of the working-men, there is no comparison."

Harry Ogden, the printer, found in the composing-rooms he visited the same appliances which were in American offices twenty years ago. The compositors are not nearly so speedy as ours. In stereotyping and press-work the Englishmen can get the speed, but the work, in the provincial towns particularly, is not nearly up to the mark, and their biggest papers, outside of London, have what is called a "country look." The offices, as a rule, are poorly lighted, and have bad sanitary arrangements. In France the printers are even more dependent than they are here. In neither country are they well organized. Of the 12,000 printers in Paris, only about 4,000 are organized, and of these 1,200 are women.

Hugh Cavanagh, the shoemaker, says that in his line the men only do about sixty-five per cent as much work in England and France as they do here. There seems to be a marked disposition to use improved machinery. What they have is very crude. "They work shorter hours than we do," he said, "only fifty-four hours a week, and have more holidays. It costs more to turn out a good shoe either in England or France than it does here. In England the shoemakers are well organized, but in France they are not. Rents in England are fully one half less than we pay."

Edmond G. Vail, the blacksmith, finds his trade in England well organized and prosperous. The English are the best off. Then come the French, with the Germans away behind. In Holland the

shops are generally in the dwelling houses, and the smith's wife acts as the helper. In none of the European countries are the blacksmiths as well off as they are here.

W. I. Servis, the coal miner, found his craft pretty well organized, and making better wages than for many years past. The wages are low, as compared with those paid to miners here, but this is in a measure compensated for by the fact that the work is more regular.

Joseph Thorp, the locomotive engineer, found his trade badly organized. Many engineers told him that the only reason they didn't come to America is because they could not save money enough to pay their fare. Wages are fifty per cent lower than they are here.

Wm. Delaney, the bricklayer, finds that an American bricklayer does double the work that a French or an English one can, but wages here are just about twice as much.

Mrs. Leonora M. Barry said: "The condition of the female wage-workers in all the countries we have visited is deplorable. In every branch of industry, except, perhaps, in clerical work, they are infinitely worse off than American women workers. Their pay is much less for the work, and to live in the same style as our women do, would cost more. In the back district of Devonshire I saw a woman working at the forges, making nails and chain. Among sewing-women there isn't much to choose. We have the same sweating system and the same starvation system. Women there make shirts, all by hand, at nine pence each. For machine-made shirts, they get four shillings six pence a dozen."

There are grave questions confronting us. Our labor market is overstocked. Men need not talk of over-production. There can be no such thing as over-production—in coal, for example, when a few men raise the price on every ton mined, and thousands shiver with cold, and are only able to buy it in small quantities, and at a ruinous price.

There is no such thing as over-production of wheat when one man raises the price on it, pockets millions of dollars, and thousands in his own city go hungry for a bit of bread. No machinery takes the place of human hands, and feet, and brains, and foreign countries are pouring a steady stream of laborers upon our shores. Grave problems stare our citizenship in the face, and demand the wisest legislation. Such legislation can only come through a knowledge of facts; and to this end the following tables have been compiled with care, and from reliable sources. Each year

presents new queries to present to wage-workers, and it will be noticed that two or three have been given place here. For example, in addition to those heretofore presented are added those relating to "where trade was learned," "effect of immigration on trade," and "child labor." A careful study of the following pages, and a comparison of them with similar data gathered in other States, will disclose the gratifying fact that the wage-workers of Iowa are fully as prosperous as elsewhere. The number of home-owners, and the large amount of both life and fire insurance held by them, denotes the wide-spread and manly characteristic of provident care for those dependent upon them.

The replies to the question relative to the effect of the prohibitory law upon their trades, afford valuable data on this important question. The great number replying affirmatively to the question asked, means very much in economics.

STATISTICS.

ADAIR

[illegible]

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes, 11.

ADAMS

[illegible]

Average interest paid on mortgages, 8 per cent.

Any child labor in your locality? Yes, 2; no, 5.

ALLAMAKEE

[illegible]

Averages interest paid on mortgages, 8 per cent.

Any child labor in your locality? Yes 2; no, 1.

APPANOOSE

[illegible]

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes, 4; no, 3.

COUNTY.

[illegible]

COUNTY.

9	1	2	4	3	1	3	2	2	3
1	2	3	3	2	1	2	2	2	1
1				1	1	1	1	1	1
1			1	1	1	1	1	1	1

COUNTY.

[illegible]

COUNTY.

[illegible]

AUDUBON

[illegible]

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes, 1; no, 6.

BENTON

[illegible]

Average interest paid on mortgages, 8 per cent.

Any child labor in your locality? Yes, 7; no, 2.

BLACK HAWK

[illegible]

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes 4; no, 9.

BOONE

[illegible]

Average interest paid on mortgages, 8½ per cent.

Any child labor in your locality? Yes, 4; no, 13.

COUNTY.

[illegible]

COUNTY.

[illegible]

COUNTY.

[illegible]

COUNTY

9	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	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* Optional

BREMER

[illegible]

Average interest paid on mortgages, 8 per cent.

Any child labor in your locality? Yes, 3; no, 9.

BUCHANAN

[illegible]

Average interest paid on mortgages, 8½ per cent.

Any child labor in your locality? Yes; no, 5.

BUENA VISTA

Blacksmiths.....	3	3	10	2.25	785.00	1	160.00	3½	4	3	1	316.00
Carpenters.....	4	4	10	2.00	398.50	1	113.00	4¼	9	3	1	394.00
Painters.....	2	2	10	2.00	510.00	1	10.00	2½	1	1	1	402.00
Total.....			9									

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes; no, 5.

BUTLER

Brick-layers.....	2	1	10	3.00	515.00		4	2	2	1	520.00
Carpenters.....	2	1	10	2.25	494.70		1	75.00			364.00
Lauzers.....	1	1	10	2.25	487.50	1	100.00	3%			540.00
Painter.....	1	1	10	2.25	480.00				1	1	460.00
Total.....	9						5				

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes; no, 2.

CALHOUN

[illegible]

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes; no, 5

COUNTY.

[illegible]

COUNTY.

[illegible]

COUNTY.

	1	1	1	2	3	.....	2	1	2	3	.....	3	.....	3	.....	.....
1110 ..		9	9	9	4	9	1	3	4	2	9	7
.....	1	1	1	1	2	2	1	1	2	1	*

* Indefinite.

COUNTY.

[illegible]

* Optional.

COUNTY

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1	00000000	0	4	00000000	0	2	00000000	2	1	0	00000000	0	00000000	0
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00000000	00000000	0	0	00000000	1	00000000	1	1	00000000	1	1	00000000	1	00000000
00000000	00000000	00000000	0	00000000	1	00000000	1	1	00000000	2	00000000	1	00000000	0

* Optional.

CARROLL

[illegible]

Average interest paid on mortgages, 9 per cent.

Any child labor in your locality? Yes, 2; no, 14.

CASS

[illegible]

Average interest paid on mortgages, 9 per cent.

Any child labor in your locality? Yes, 14; no, 16.

CEDAR

[illegible]

Average interest paid on mortgages, 9 per cent.

Any child labor in your locality? Yes, 14; no, 16.

CERRO GORDO

[illegible]

Average interest paid on mortgages, 8½ per cent.

Any child labor in your locality? Yes, 3; no, 4.

COUNTY.

[illegible]

COUNTY.

[illegible]

*Optional.

COUNTY.

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COUNTY.

[illegible]

* Dally.

CHEROKEE

[illegible]

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? No, 5.

CHICKASAW

Brick-layer.....	1	1	10	2.75	480.00	4	1	11	400.00
Carpenters.....	3	2	110	485.00	75.00	3	4	2	388.50
Painters.....	2	2	10	2.00	515.00	3	2	2	375.00
Wagon-makers.....	2	2	10	1.38	412.00	3½	3	11	380.00
Total.....	8								

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? No, 2.

CLARKE

[illegible]

Average interest paid on mortgages, 9¼ per cent.
Any child labor in your locality? Yes, 4; no, 4.

CLAY

Agent, station.....	1	1	14	1.75	600.00	1	4	2	227.00
Blacksmiths.....	2	1	10	2.12	630.00	4	4	2	414.00
Carpenters.....	3	3	10	2.25	514.00	1	33	4	394.00
Laborers.....	3	2	10	1.41	430.00	1	4	5	262.00
Painters.....	2	2	10	2.38	525.00	1	3	2	275.00
Total.....	11								

Average interest paid on mortgages, 9½ per cent.
Any child labor in your locality? No answers.

COUNTY.

[illegible]

*Optional.

COUNTY.

[illegible]

COUNTY.

[illegible]

* Optional.

COUNTY.

[illegible]

CLAYTON

[illegible]

Average interest paid on mortgages, 7 per cent.
Any child labor in your locality? Yes, 2; no, 4.

CLINTON

[illegible]

Average interest paid on mortgages, 7½ per cent.
Any child labor in your locality? Yes, 21; no, 9.

CRAWFORD

Blacksmiths	2	1	1.16	70.00		4	1	1	100.00
Brick-layers	2	1	1.09	87.50		5	5	2	100.00
Butechers	1	1	1.15	48.00		5	1	1	40.00
Carpenters	4	1	1.00	2.45	1 275.00	3	6	4	400.00
House-movers	1	1	1.00	8.00	60.00	0	1	1	270.00
Painters	2	2	1.10	2.23	49.50	4	3	2	40.00
Plasterers	2	2	1.08	8.12	515.00	4	4	1	400.00
Total	14								

Average interest paid on mortgages, 8½ per cent.
Any child labor in your locality? Yes, ...; no, 4.

COUNTY.

[illegible]

* Doubtful.

COUNTY.

[illegible]

COUNTY.

[illegible]

DALLAS

OCCUPATION.	NATIVITY.					
	No. of returns.			Average hours worked per day.	Average daily wages.	Average annual earnings.
		Native.	Foreign.			
Blacksmiths	4	10	10	42.10	\$ 89.00	1 \$ 175.00
Boiler-makers	1	1	1	2.00	45.00	1 35.00
Bridge carpenter	1	1	1	2.25	38.00	1 38.00
Cabinet makers	2	2	2	2.12	54.00	1 42.25
Carpenters	2	2	2	2.12	54.00	1 42.25
Clerks	13	17	13	1.67	51.00	4 2.25
Huckster.	1	1	1	2.00	45.00	1 35.00
Fireman, locomotive	8	8	8	2.50	57.00	2 216.00
Laborers	4	1	1	1.25	35.00	3 113.75
Machinists	2	2	2	2.00	45.00	3 135.00
Painters	1	1	1	2.00	38.00	3 114.00
Plasterers	1	1	1	2.00	38.00	4 152.00
Sloemen	1	1	1	1.25	40.00	1 50.00
Wagon-makers	1	1	1	1.87	46.00	1 125.00
Total	41	42	41	1.87	46.00	4 125.00

Average interest paid on mortgages, 9½ per cent.

Any child labor in your locality? Yes, 8; no, 15.

DAVIS

[illegible]

* Average interest paid on mortgages, 9 per cent.

Any child labor in your locality? Yes, —; no, 4.

DECATUR

Carpenters.....	6	2	10	2.12	473.50	2%	6	2	2	252.00
Wagon-makers.....	2	6	10	1.28	283.00	1	1	1	1	48.00
Laborers.....	4	4	10	1.20	288.75	3%	4	1	1	201.00
Blacksmiths.....	2	2	10	2.50	75.00	1	1	1	1	48.00
Painters.....	2	2	10	1.75	340.00	4	2	1	1	252.00
Plasterers.....	2	2	10	2.25	205.00	3%	2	1	1	123.00
Station hands.....	1	1	10	2.50	25.00	1	1	1	1	48.00
Telephone agent.....	1	1	14	3.25	840.00	1	1	1	1	252.00
Telephone operators.....	2	2	12	1.62	570.00	3	1	1	1	252.00
Total.....	21						21			

Average interest paid on mortgages, 9 per cent.

Any child labor in your locality? Yes, —; no, 9

DELAWARE

[illegible]

Average interest paid on mortgages, 9½ per cent.

Any child labor in your locality? Yes, 2; no, 8.

COUNTY.

[illegible]

COUNTY.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

COUNTY.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000
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COUNTY _____

1974年11月11日	1	2	4	1	1	1	2
1974年11月12日	1	1	4	3	1	1	2
1974年11月13日	1	1	4	3	1	1	2
1974年11月14日	1	1	4	3	1	1	2
1974年11月15日	1	1	4	3	1	1	2
1974年11月16日	1	1	4	3	1	1	2
1974年11月17日	1	1	4	3	1	1	2
1974年11月18日	1	1	4	3	1	1	2
1974年11月19日	1	1	4	3	1	1	2
1974年11月20日	1	1	4	3	1	1	2
1974年11月21日	1	1	4	3	1	1	2
1974年11月22日	1	1	4	3	1	1	2
1974年11月23日	1	1	4	3	1	1	2
1974年11月24日	1	1	4	3	1	1	2
1974年11月25日	1	1	4	3	1	1	2
1974年11月26日	1	1	4	3	1	1	2
1974年11月27日	1	1	4	3	1	1	2
1974年11月28日	1	1	4	3	1	1	2
1974年11月29日	1	1	4	3	1	1	2
1974年11月30日	1	1	4	3	1	1	2

FAYETTE

OCCUPATION.	No. of returns.		NATIVITY.		Average hours worked per day.	Average daily wages.	Average annual earnings.	No. assisted by families.	Average yearly wages of others in family.	No. attending school.	No. owning home.	No. of homes mortgaged.	No. renting.	Annual cost of living.
	Native.	Foreign.												
Blacksmiths	1	2	10	2	2.25	6.00	1	4	1	1	1	1	1	145.50
Carpenter	1	1	13	1	1.50	4.00	1	4	1	1	1	1	1	175.00
Clerk	1	1	13	1	1.50	600.00	1	4	1	1	1	1	1	350.00
Laborer	1	1	110	1	1.55	454.50	1	50.00	1	1	1	1	1	320.00
Section hands	1	1	94	1	1.10	342.30	1	3	1	1	1	1	1	348.00
Total	5	5	144	5	1.57	1,456.80	5	61	5	5	5	5	5	1,348.50

Average interest paid on mortgages, 8 per cent.
Any child labor in your locality? Yes, —; no, 5

FLOYD

Brick-layers	42	2	0%	4.00	700.00	4	2	2	315.00
Carpenters	22	1	0%	2.25	440.00	5	4	3	384.00
Laborers	1	1	0%	1.00	315.00	4	3	1	261.50
Total	7								

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, 3; no, 1.

FRANKLIN

[illegible]

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, —; no, 2

FREMONT

[illegible]

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, 3; no, 9.

GREENE

[illegible]

Average interest paid on mortgages, 10 per cent
Any child labor in your locality? Yes, 1; no, 4

COUNTY.

[illegible]

* Collect.

COUNTY.

[illegible]

*Collect.

COUNTY

	1	1	2	1	2	2	2	2	1	1
1	1	2	2	2	2	2	2	2	2	2
			2	2	2	2	2	2	2	2
		1	2	2	2	2	2	2	2	2
		1	2	2	2	2	2	2	2	2

* Collect.

COUNTY

[illegible]

*Optional.

* Collect

COUNTY

10-00000	00000	0	0	1	1	1	1	2	1
10-00000	1	2	2	1	1	1	1	1	1
0-00000	00000	1	1	1	1	1	1	1	*

*Optional

† Collect

GRUNDY

[illegible]

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes, —; no, 4

GUTHRIE

[illegible]

Average interest paid on mortgages, 10 per cent

Any child labor in your locality? Yes, —; no, 4.

HAMILTON

[illegible]

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes, —; no, 4

HANCOCK

Butcher	1	1	2	2	4	1	1	250.00
Repairmen	2	1	0	2.58	400.00	4	2	312.00
Has press operator	1	2	1094	4.00	725.00	3	1	475.00
Painters	3	3	10	2.98	512.50	1½	1	293.00
Total	7							

Average interest paid on mortgages, 8½ per cent.

Child labor? Yes; no, 4.

HARDIN

[illegible]

Average interest paid on mortgages, 9 per cent.

Child labor? Yes, 2; no, 2.

COUNTY.

CHANGE OF WAGES LAST YEAR.		DOES IMMIGRATION INJURE YOUR TRADE?		TRADE LEARNED IN AMERICA OR EUROPE.		NO. SAVED MONEY OR IN DEBT.		NO. WITH INSURANCE.		IS PRO- HIBITION GOOD FOR WAGE- WORKERS.		PAYMENT OF WAGES.	
Increase.	Decrease.	Yes.	No.	America.	Europe.	Saved.	Debt.	Life.	Fire.	No. belonging to labor organizations.	Yes.	No.	Weekly. Semi-month- ly. Monthly.
12 1/2			12 1/2		22 1/2	22 1/2	1		12 1/2	1		22 1/2	22 1/2

* Optional.

† Collect.

COUNTY.

[illegible]

† Collect.

COUNTY.

00000000	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00000001	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00000010	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00000011	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00000100	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00000101	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00000110	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00000111	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00001000	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00001001	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00001010	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00001011	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00001100	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00001101	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00001110	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00001111	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00010000	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
00010001	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66																																	

† Collect.

? Doubtful.

COUNTY.

[illegible]

* Doubtful.

† Collect.

COUNTY.

[illegible]

* Collect.

OCCUPATION.	No. of returns.	NATIVITY.		Average hours worked per day.	Average daily wages.	Average annual earnings.	No. assisted by families.	Average yearly wages of others in family.	Average number in family.	No. attending school.	No. owning home.	No. of bonus mortgages.	No. renting.	Annual cost of living.
		Native.	Foreign.											
Hauling hay	1	1	0	10½	\$7.75	\$30.00	1	5	5	1	1	1	1	\$50.00
Brick-layers	2	2	0	10	8.75	89.00	0	4	4	0	0	0	0	26.00
Carpenters	1	1	0	10	2.75	59.00	0	4	4	0	0	0	0	21.00
Clerks	1	1	0	10½	2.10	59.00	0	1	1	1	1	1	1	21.00
Laborers	1	1	0	10	1.75	63.00	0	1	1	1	1	1	1	21.00
Machinist	1	1	0	10	1.35	297.00	0	4	4	0	0	0	0	21.00
Painters	1	1	0	9½	2.00	540.00	1	400.00	4	1	1	1	1	123.00
Pilot river	1	1	0	8	6.00	51.00	0	50.00	2½	3	2	1	1	29.00
Plasterers	1	1	0	9	4.00	4.00	0	4.00	1	1	1	1	1	27.00
Section hands	1	1	0	10	3.50	615.00	0	615.00	4	4	4	4	4	312.00
Total	32	32	0	110	1.35	313.00	1	75.00	4	25	25	25	25	312.00

Average interest paid on mortgages, 10 per cent.
Child labor? Yes, 6; no, 4.

HENRY

[illegible]

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, —; no, 4.

HOWARD COUNTY—

HUMBOLDT

Occupation	Male	Female	Total	Male	Female	Total	Male	Female	Total
Trick-layers	3	2	5	110	3,50	611,00	1	100,00	2%
Carpenters	3	3	6	10	3,50	404,00	1	100,00	4
Drayman	1	1	2	10	3,50	310,00	4	5	2
Plasterers	1	1	2	10	3,50	620,00	1	100,00	1
Section hands	2	2	4	10	1,25	353,00	1%	1	100,00
Shoe-makers	2	2	4	10	1,25	310,00	1	100,00	4
Station agent	1	1	2	15	1,50	540,00	1	100,00	2
Total	14	14	28	100	14,00	2,600,00	100	100,00	100%

Average interest paid on mortgages, 8 per cent.
Any child labor in your locality? Yes, —; no, 3

TDA

[illegible]

Average interest paid on mortgages, 8 per cent.
Any child labor in your locality? Yes, —; no, 3.

COUNTY.

[illegible]

* Collect.

COUNTY

[illegible]

* Collect.

NO RETURNS.

COUNTY.

[illegible]

*Collect.

COUNTY.

[illegible]

* Collect.

IOWA

OCCUPATION.	No. of returns.		NATIVITY		Average hours worked per day.	Average daily wages.	Average annual earnings.	No. assisted by families.	Average yearly wages of others in family.	Average number in family.	No. attending school.	No. owning home.	No. of homes mortgaged.	No. renting.	Annual cost of living.
	Native.	Foreign.													
Blacksmiths	4	4	1	95	2.87	584.00	1	100.00	4	3	1	1	1	1	880.00
Brick-layers	2	2	1	10	2.87	400.00	1	100.00	4	3	1	1	1	1	810.00
Carpenters	1	1	1	10	2.25	434.00	1	75.00	1	1	1	1	1	1	370.00
Laborers	1	1	1	10	1.35	514.00	1	105.00	1	1	1	1	1	1	315.00
Total	15	15													

Average interest paid on mortgages, 8 per cent.

Any child labor in your locality? Yes, 3; no, 8.

JACKSON

Blacksmiths	3	2	9	2.87	580.00	4	3	1	307.00
Carpenters	4	4	10	1.87	415.00	1	75.00	3	324.00
Laborers	3	2	1	1.38	412.00	1	100.00	3	324.00
Millers	2	1	1	2.35	740.00	5½	1	1	410.00
Total	12	12							

Average interest paid on mortgages, 8½ per cent.

Any child labor in your locality? Yes, 3; no, 4.

JASPER

Blacksmiths	3	2	1	0½	2.60	410.00	3	3	2	1	310.00
Brick-layers	2	2	1	1	2.50	430.00	3	2	2	1	275.00
Carpenters	2	2	10	2.62	498.00	4	3	2	1	361.00	
Laborer	1	1	1	10	1.25	265.00	1	1	1	1	260.00
Shoemaker	1	1	1	10	1.45	480.00	6	2	1	1	480.00
Total	9										

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes, —; no, 4.

JEFFERSON

Blacksmiths	2	2	10	2.00	515.00	4	2	3	338.00
Carpenters	3	3	10	1.87	565.00	1	60.00	2½	116.00
Laborers	2	2	10	1.25	318.00	1½	1	1	275.00
Plasterers	1	1	10	2.20	460.00	1	80.00	3	300.00
Timber	1	1	11			3	1	1	320.00
Total	10	10							

Average interest paid on mortgages, 8 per cent.

Any child labor in your locality? Yes, 2; no, 1.

COUNTY.

CHANGE OF WAGES LAST YEAR.	DOES IMMI- GRATION- INJURE YOUR TRADE?	TRADE LEARNED IN AMERICA OR EUROPE.	NO. SAVED MONEY OR IN DEBT.	NO. WITH INSUR- ANCE.	No. belonging to labor organizations.	IS PRO- HIBITION GOOD FOR WAGE- WORKERS.	PAYMENT OF WAGES.
Increase. Decrease.	Yes. No.	America. Europe.	Saved. Debt.	Life. Firs.	Yes No.	Yes No.	Weekly. Semi-monthly. Monthly.
1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....
2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....
3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....
4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....
5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....
6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....
7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....
8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....
9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....
10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....

* Collect.

COUNTY.

1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....
2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....
3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....
4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....
5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....
6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....
7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....
8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....
9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....
10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....

* Collect.

COUNTY.

1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....
2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....
3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....
4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....
5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....
6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....
7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....
8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....
9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....
10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....

* Collect.

* Optional.

COUNTY.

1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....
2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....
3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....
4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....
5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....
6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....
7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....
8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....
9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....
10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....

* Collect.

* Optional.

JOHNSON

[illegible]

Average interest paid on mortgages, 8½ per cent.
Any child labor in your locality? Yes, 9; no, 8.

JONES

[illegible]

Average rate of interest paid on mortgages, 7¼ per cent.
Any child labor in your locality? Yes, 5; no, 5.

KEOKUK

[illegible]

Average interest paid on mortgages, 8½ per cent.
Any child labor in your locality? Yes, —; no, 4.

KOSSUTH

Brick-layers	2	2	10	3.25	575.00	4	2	2	405.00
Carpenters	3	3	10	2.50	580.00	3	3	1	300.00
Laborers	2	1	10	1.50	410.00	3	1	1	320.00
Total	7								

Average interest paid on mortgages, 8 per cent.
Any child labor in your locality? Yes, —; no, 2

COUNTY.

[illegible]

*Collect.
*Optional

COUNTY.

[illegible]

† Collect.

COUNTY.

[illegible]

* Collect.
* Optional.

COUNTY.

77777777	77777777	2	77777777	2	77777777	2	77777777	1	2	77777777	1	1	1	77777777
77777777	77777777	2	77777777	3	77777777	2	77777777	2	3	77777777	2	2	2	77777777
77777777	77777777	1	77777777	1	77777777	1	77777777	1	1	77777777	1	1	1	77777777

† Collect.

LEE

COUNTY.

[illegible]

Average interest paid on mortgages, 9½ per cent.

Any child labor in your locality? Yes, 16; no, 19.

LINN

[illegible]

Average interest paid on mortgages, 9 per cent.

Any child labor in your locality? Yes, 16; no, 12

LOUISA

Blacksmiths	2	2	10	2.75	47.50	3	2	1	280.00
Brick-layers	2	1	9	2.25	45.00	4	2	1	270.00
Carriage-trimmer	1	1	10	2.50	67.50	6	4	1	532.50
Painters	1	2	10	2.25	60.00	1	75.00	3	321.11
Plasterers	2	2	10	2.38	430.00	254	32	1	384.25
Stone-masons	2	2	10	3.00	75.00	3	2	1	305.00
Wagon-makers	2	2	9	2.00	505.00	454	6	1	474.00
Total			19						

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes, 2; no, 9.

[illegible]

*Collect.

COUNTY.

[illegible]

* Collect.

COUNTY.

[illegible]

† Collect.

LUCAS

OCCUPATION.	No. of returns.	NATIVITY.		Average hours worked per day.	Average daily wages.	Average annual earnings.	No. assisted by families.	Average yearly wages of others in family.	Average number in family.	No. attending school.	No. owning home.	No. of homes mortgaged.	No. renting.	Annual cost of living.
		Native.	Foreign.											
Brick-layers.....	2	2	0	10	\$2.50	\$ 364.00	1	4	3	1	1	1	1	\$316.50
Carpenters.....	4	4	0	10	3.00	307.00	1	1	3	1	1	1	1	327.00
Clerks.....	2	2	0	14	1.62	446.00	1	1	1	1	1	1	1	455.00
Engineer, stationary.....	1	1	0	12	1.50	540.00	1	1	1	1	1	1	1	630.00
Plasterers.....	2	2	0	10	2.50	340.00	1	1	1	1	1	1	1	280.00
Section-hands.....	1	1	0	2	1.35	480.00	1	1	1	1	1	1	1	317.75
Total.....	14	14	0											

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, 0; no, 3.

LYON

Carpenters.....	2	2	0	10	2.25	317.00	1	100.00	2	1	2	1	1	288.75
Clerks.....	1	1	0	15	1.12	278.00	1	1	1	1	1	1	1	170.00
Machinists.....	1	1	0	10	2.50	640.00	1	1	1	1	1	1	1	384.00
Station agent.....	1	1	0	12	1.33	450.00	1	1	1	1	1	1	1	330.00
Total.....	5	5	0											

Average interest paid on mortgages, 10 per cent.
Any child labor in your locality? Yes, —; no, 3.

MADISON

Blacksmiths.....	3	3	0	10	2.00	710.00	1	75.00	4	3	2	1	1	513.00
Brick-layers.....	3	3	0	9½	3.25	723.00	1	4	4	2	1	1	1	428.00
Carpenters.....	4	4	0	1	2.30	698.50	1	100.00	3½	6	3	1	1	528.00
Engineers, stationary.....	2	2	0	9½	1.75	335.00	1	144.00	3	1	1	1	1	541.00
Laborers.....	3	3	0	10½	1.45	415.00	1	35	2	2	1	1	1	283.00
Painter.....	1	1	0	8½	2.00	350.00	1	300.00	6	4	1	1	1	302.00
Plasterers.....	12	12	0	9½	3.00	610.00	1	1	3	12	12	1	1	420.00
Total.....	18	18	0											

Average interest paid on mortgages, 8 per cent.
Any child labor in your locality? Yes, —; no, 3.

MAHASKA

Blacksmiths.....	4	4	0	10	2.65	690.00	1	125.00	3	5	3	1	1	410.00
Brick-layers.....	4	4	0	9½	3.25	635.00	1	3	6	4	1	1	1	395.00
Carpenters.....	5	5	0	4	1.10	2.05	488.00	1	90.00	3.4	7	3	2	402.00
Dryman.....	1	1	0	11	1.87	600.00	1	1	5	1	1	1	1	600.00
Laborers.....	8	8	0	4	1.35	385.75	1	70.00	4	11	5	1	1	319.00
Plasterers.....	4	4	0	10	3.25	615.00	1	3	4	3	1	1	1	418.00
Wagon-makers.....	1	1	0	2	1.10	1.87	544.00	1	2½	1	2	1	1	419.00
Total.....	29	29	0											

Average interest paid on mortgages, 8½ per cent.
Any child labor in your locality? Yes, 11; no, 9.

COUNTY.

CHANGE OF WAGES PAST YEAR.	DOES IM- GRATION- INJURE YOUR TRADE?		TRADE LEARNED IN AMERICA OR EUROPE.		NO. SAVED MONEY OR IN DEBT.	NO. WITH INSUR- ANCE.	No. belonging to labor organizations.	IS PRO- HIBITION GOOD FOR WAGE- WORKERS.		PAYMENT OF WAGES.						
	Increase.	Decrease.	Yes.	No.				America.	Europe.	Saved.	Debt.	Life.	Fire.	Yes.	No.	Weekly.	Semi-monthly.	Monthly.

† Collect.

COUNTY.

1	1	2	1	2	1	1	2	1	2	1	2	2	1	2
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

† Collect.

COUNTY.

1	2	3	2	1	3	1	3	1	3	1	3	1	3	1
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

† Collect.

COUNTY.

1	2	1	2	1	2	1	2	1	2	1	2	1	2	1
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

† Collect.

MARION

OCCUPATION.	NATIVITY.		Average hours worked per day.	Average daily wages.	Average annual earnings.	No. assisted by families.	Average yearly wages of others in family.	Average number in family.	No. attending school.	No. owning home.	No. of homes mortgaged.	No. renting.	Annual cost of living.
	No. of returns.	Native.	Foreign.										
Blacksmiths.....	4	2	2	2.10	2.50	594.00	1	2	6	2	1	1	207.00
Carpenters.....	4	3	1	1.10	2.00	394.00	1	2	2	2	1	1	171.00
Engineer, stationary.....	3	1	2	1.10	1.30	430.00	1	2	2	2	1	1	271.00
Painters.....	4	1	3	2.10	1.87	464.00	1	2	4	2	1	1	411.00
Total.....	15	7	8										

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes, 7; no, 3.

MARSHALL

Blacksmiths.....	5	4	1	1.10	2.60	611.00	1	125.00	3	4	3	1	2	446.50
Brick-layers.....	6	5	1	1.10	2.25	745.00	1	100.00	3	4	3	1	1	417.00
Carpenters.....	8	7	1	1.10	2.30	471.00	2	320.00	3	4	3	1	1	402.00
Draymen.....	2	1	1	1.10	1.45	308.00	1	75.00	5	4	4	1	1	294.00
Laborers.....	10	6	4	1.10	1.40	389.00	4	275.00	3	4	3	1	1	415.00
Machinists.....	5	4	1	1.05	2.70	691.75	1		4	3	2	1	1	540.00
Miller.....	1	1	0	1.10	2.12	580.00	1	100.00	4	3	3	1	1	417.00
Painters.....	5	5	0	1.10	2.12	580.00	1	100.00	4	3	3	1	1	417.00
Plasterers.....	4	4	0	1.10	3.30	815.00	1	130.00	2	2	1	1	1	367.00
Tinners.....	2	2	0	1.10	2.00	510.00	1		2	2	1	1	1	308.25
Wagon-makers.....	5	4	1	1.10	2.12	500.00	1	750.00	4	3	2	1	1	308.25
Total.....	55	44	11											

Average interest paid on mortgages, 8½ per cent.

Any child labor in your locality? Yes, 19; no, 7.

MILLS

Blacksmiths.....	4	3	1	2.10	1.87	390.75	1	30.00	3	5	3	1	1	317.00
Carpenters.....	12	10	2	2.12	2.44	434.00	1	150.00	5	5	1	1	1	305.00
Harness-makers.....	10	10	0	1.35	430.00	1	50.00	25	5	1	1	1	1	263.00
Laborers.....	3	3	0	2.10	1.04	208.00	1		3	2	2	1	1	302.50
Section foreman.....	1	1	0	1.10	1.50	340.00	1		1	1	1	1	1	628.00
Station agent.....	1	1	0	1.14	2.25	810.00	1		1	1	1	1	1	150.00
Tile drain layer.....	1	1	0	1.10	1.50	150.00	1		1	1	1	1	1	150.00
Total.....	14	14	0											

Average interest paid on mortgages, 10 per cent.

Any child labor in your locality? Yes, —; no, 9.

MITCHELL

Laborers.....	10	10	0	1.25	974.00	1		4	2	2	1	1	1	105.00
Machinists.....	10	10	0	2.88	640.00	1		4	2	2	1	1	1	411.00
Painters.....	10	10	0	1.55	447.00	1		3	2	2	1	1	1	304.00
Total.....	7	7	0											

Average interest paid on mortgages, 8½ per cent.

Any child labor in your locality? Yes, —; no, 4.

MONONA COUNTY—

COUNTY.

CHANGE OF WAGES PAST YEAR.		DOES IMMI- GRATION IN- JURE YOUR TRADE?		TRADE LEARNED IN AMERICA OR EUROPE.		NO. SAVED MONEY OR IS DEBT.		NO. WITH INSUR- ANCE.		No. belonging to labor organizations.	IS PRO- HIBITION GOOD FOR WAGE- WORKERS.		PAYMENT OF WAGES.		
Increase.	Decrease.	Yes.	No.	America.	Europe.	Saved.	Debt.	Life.	Fire.		Yes	No.	Weekly.	Semi-monthly.	Monthly.
1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....
2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....
3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....
4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....
5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....
6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....
7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....
8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....
9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....
10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....
11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....
12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....
13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....
14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....
15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....
16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....
17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....
18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....
19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....
20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....

* Collect.

* Optional.

COUNTY.

1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....
2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....
3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....
4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....
5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....
6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....
7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....
8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....
9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....
10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....
11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....
12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....
13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....
14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....
15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....
16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....
17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....
18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....
19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....
20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....

* Collect.

* Optional.

COUNTY.

1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....	1.....
2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....	2.....
3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....	3.....
4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....	4.....
5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....	5.....
6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....	6.....
7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....	7.....
8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....	8.....
9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....	9.....
10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....	10.....
11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....	11.....
12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....	12.....
13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....	13.....
14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....	14.....
15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....	15.....
16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....	16.....
17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....	17.....
18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....	18.....
19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....	19.....
20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....	20.....

* Collect.

* Optional.

COUNTY.

MONROE

[illegible]

Average interest paid on mortgages, 9 per cent.

Any child labor in your locality? Yes, 5; no, 4.

MONTGOMERY

[illegible]

Average interest paid on mortgages, 8½ per cent.

Any child labor in your locality? Yes, —; no, 7.

MUSCATINE

Blacksmiths	5	3	2	2,88	614.00	1	125.00	4	4	3	2	1	417.00
Brick-layers	1	1	9	3,63	775.00			3	3	3	1	1	451.00
Carpenters	1	1	9	3,63	614.00			3	3	3	1	1	417.00
Cigar-makers	4	2	2	8	448.00			1	1	1	1	1	308.00
Engineers, stationary	5	5	12	1,75	640.00			2	1	2	1	1	308.00
Electricians	12	3	5	12	2,75	448.00			1	1	1	1	308.00
Machinists	12	3	5	12	2,75	448.00			1	1	1	1	308.00
Painters	10	10	2,63	684.00				3	3	3	3	1	417.00
Pasterers	10	10	2,63	684.00				3	3	3	3	1	417.00
Shoemakers	10	10	2,63	684.00				3	3	3	3	1	417.00
Tinners	10	10	1,75	320.00				1	1	1	1	1	308.00
Total	44			1,75	320.00			44					308.00

Average interest paid on mortgages, 9 per cent.

Any child labor in your locality? Yes, 11; no, 17.

O'BRIEN

[illegible]

Average interest paid on mortgages, 9 per cent.

Any child labor in your locality? Yes, —; no, 7.

COUNTY.

[illegible]

* Collect.

COUNTY.

[illegible]

* Collect.

COUNTY.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000
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* Collect.

†Optional.

COUNTY.

[illegible]

* Collect.

OSCEOLA

[illegible]

Average interest paid on mortgages, 10 per cent.
Any child labor in your locality? Yes, —; no, 4.

PAGE

[illegible]

Average interest paid on mortgages, 10 per cent.
Any child labor in your locality? Yes, —; no, 7.

PALO ALTO

[illegible]

Average interest paid on mortgages, 10 per cent.
Any child labor in your locality? Yes, 4; no, 3.

PLYMOUTH

[illegible]

Average interest paid on mortgages, 10 per cent.
Any child labor in your locality? Yes, 2; no, 11.

POCAHONTAS

[illegible]

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, —; no, 2

COUNTY.

CHANGE OF WAGES PAST YEAR.		DOES IMMI- GRATION- INJURE YOUR TRADE?		TRADE LEARNED IN AMERICA OR EUROPE.		NO. SAVED MONEY OR IN DEBT.		NO. WITH INSUR- ANCE.		NO. BELONGING TO labor organizations.	IS PRO- HIBITION GOOD FOR WAGE- WORKERS.		PAYMENT OF WAGES.	
Increase.	Decrease.	Yes.	No.	America.	Europe.	Saved.	Debt.	Life.	Fire.		Yes.	No.	Weekly.	Semi-monthly.	Monthly.
1	1	12	1			12	1	1	12					

* Collect.

COUNTY.

[illegible]

* Collect.

COUNTY.

[illegible]

†Collect.

COUNTY.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	12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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

OCCUPATION.	No. of returns.		NATIVITY.		Average hours worked per day.	Average daily wages.	Average annual earnings.	No. assisted by families.	Average yearly wages of others in family.	Average number in family.	No. attending school.	No. owning home.	No. of homes mortgaged.	No. renting.	Annual cost of living.
	Native.	Foreign.													
Agents, book.	3	2	12	3	2.55	975.00	1	900.00	3	2	2	1	1	1	720.00
Bakers	4	2	12	2	2.00	655.00	1	300.00	3	2	2	1	1	1	485.00
Barbers	1	1	14	1	1.90	507.00	1	100.00	4	1	1	1	1	1	417.00
Blacksmiths	9	9	12	9	2.46	678.00	2	225.00	3	3	3	3	3	3	477.00
Boiler-makers	4	4	2	2	2.84	625.00	1	100.00	3	3	3	3	3	3	440.00
Book-keepers	1	1	10	1	2.88	900.00	2	375.00	4	10	4	4	4	4	740.00
Brick-layers	8	8	4	4	3.84	307.00	1	470.00	4	13	13	13	13	13	614.50
Cabinet-makers	3	3	3	3	2.25	614.00	1	175.00	3	3	3	3	3	3	578.00
Carpenters	34	26	8	10	2.15	604.00	7	650.00	4	20	15	13	13	13	511.00
Cigar-makers	14	5	9	8	1.87	607.50	2	220.00	2	5	4	1	1	1	408.75
Clerks	17	14	4	12	1.90	607.00	2	200.00	2	24	7	6	6	6	420.00
Daymen	4	4	10	10	2.10	620.00	1	300.00	3	3	3	3	3	3	492.00
Engineer, locomotive	1	1	8	8	3.75	975.00	1	1	1	1	1	1	1	1	934.00
Engineers, stationary	2	2	1	1	1.14	233.00	1	50.00	2	2	2	2	2	2	517.75
Harness-makers	1	1	4	3	1.75	540.00	1	50.00	2	2	4	4	4	4	415.75
Jewelers	2	2	1	1	2.00	604.00	1	1	1	1	1	1	1	1	535.00
Laborers	31	14	17	10	1.42	393.00	11	480.00	3	21	6	3	3	3	384.00
Machinists	13	9	4	10	2.75	684.00	3	375.00	3	8	7	3	3	3	501.40
Painters	15	11	4	10	2.10	524.00	4	200.00	2	4	4	4	4	4	498.75
Plasterers	9	6	3	10	3.05	624.00	1	100.00	2	4	7	2	1	1	475.84
*Printers	7	6	1	10	2.35	642.00	1	400.00	2	2	4	4	4	4	541.00
Shoemakers	8	5	3	10	1.70	513.00	1	1	1	2	4	4	4	4	417.00
Stone-masons	3	2	1	1	1.10	320.00	1	594.00	1	4	4	4	4	4	407.75
Tinners	1	1	2	2	2.35	614.00	1	1	1	1	1	1	1	1	484.43
Upholsters	4	2	2	2	2.00	585.00	1	1	1	1	1	1	1	1	406.50
Wagon-makers	10	7	3	10	2.10	586.00	1	1	1	3	4	4	4	4	504.00
Total	242	107	135	107											

Average interest paid on mortgages, 8 per cent.

Any child labor in your locality? Yes, 68; no, 27.

*115 printers in this city, besides above, report themselves as belonging to the Typographical Union, earn \$12.00 per week.

POTTAWATTAMIE

Blacksmiths	6	4	110	2	2.65	715.25	1	125.00	4	4	3	1	1	1	483.75
Brick-layers	3	3	2	2	2.84	748.00	1	100.00	2	4	4	4	4	4	523.50
Carpenters	10	8	2	10	2.00	510.00	2	130.00	5	13	4	2	3	3	413.29
Cigar-makers	3	1	2	8	1.95	514.00	1	1	1	1	1	1	1	1	401.75
Clerks	5	5	12	1	1.69	540.00	1	1	1	3	3	3	3	3	428.00
Laborers	9	5	4	10	1.38	398.53	2	225.00	3	7	3	2	2	2	374.90
Machinists	5	4	4	10	2.80	612.00	1	100.00	3	4	3	1	2	2	441.00
Painters	7	6	1	10	2.40	554.00	1	125.00	3	6	6	6	6	6	444.00
Tinners	6	6	10	2	2.12	561.00	1	1	1	3	4	4	4	4	440.00
Total	50	39	150	50											

Average interest paid on mortgages, 8 per cent.

Any child labor in your locality? Yes, 22; no, 13.

COUNTY.

CHANGE OF WAGES PAST YEAR.	DOES IMMI- GRATION- INJURE YOUR TRADE?	TRADE LEARNED IN AMERICA OR EUROPE.		NO. SAVED MONEY OR IN DEBT.	NO. WITH INSUR- ANCE.	No. belonging to labor organizations.	IS PRO- HIBITION GOOD FOR WAGE- WORKERS.		PAYMENT OF WAGES.	
		America.	Europe.				Yes.	No.	Weekly.	Suppl- month- ly.
Increase.										
Decrease.										
Yes.										
No.										
America.										
Europe.										
Saved.										
Debt.										
Life.										
Fire.										
No. belonging to labor organizations.										
Yes.										
No.										
Weekly.										
Suppl- month- ly.										
Monthly.										

*Collect.

†Optional.

graphical Union and earn regularly from \$14.00 to \$16.00 per week. 24 not belonging to

COUNTY.

1	1	2	1	5	3	1	2	4	1	3	2	3	2	3	2
2	2	2	5	10	3	3	3	3	3	3	3	3	3	3	3
3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14
15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21
22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23
24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26
27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29
30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30

†Optional.

*Collect.

POWESHIEK

OCCUPATION.	No. of returns.	SATISFACTION.		Average hours worked per day.	Average daily wages.	Average annual earnings.	No. assisted by families.	Average yearly wages of others in family.	Average number in family.	No. attending school.	No. owning home.	No. of homes mortgaged.	No. renting.	Annual cost of living.
		Native.	Foreign.											
Blacksmiths	4	101	2,00	670.00	1	100.00	4	3	4	1	1	44	1	44.0
Carpenters	10	10	1,00	540.00	1	100.00	4	3	4	1	1	41	1	41.0
Clerks	10	10	1,00	475.00	1	100.00	4	3	4	1	1	37	1	37.0
House-makers	10	10	1,00	475.00	1	100.00	4	3	4	1	1	37	1	37.0
Labors	10	10	1,00	475.00	1	100.00	4	3	4	1	1	37	1	37.0
Painters	10	10	1,00	475.00	1	100.00	4	3	4	1	1	37	1	37.0
Tinner	10	10	1,00	475.00	1	100.00	4	3	4	1	1	37	1	37.0
Total	18	101	2,00	670.00	1	100.00	4	3	4	1	1	44	1	44.0

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, —; no, 9.

RINGGOLD

[illegible]

Average interest paid on mortgages, 8 per cent.
Any child labor in your locality? Yes, 6; no, 8.

SAC

Blacksmiths	2	2	9%	3.45	980.00	6	5	2	504
Belt-layers	2	2	10	3.00	615.00	5	1	2	350
Carpenters	4	3	10	2.48	624.00	45	6	2	1,412
Engineer, stationary	1	1	10	1.50	270.00	1	1	1	410
Iron-makers	1	1	10	1.30	484.00	6	5	1	410
Laborers	3	2	9	1.36	360.00	1	25	0	410
Painters	1	1	10	2.00	440.00	3	4	2	410
Plumbers	1	1	10	2.12	750.00	3	2	1	421
Wagon-maker	1	1	10	2.75	600.00	1	20	0	400
Total	20								

Average interest paid on mortgages, 10 per cent.
Any child labor in your locality? Yes, —; no, 13.

COUNTY.

[illegible]

*Collect.

COUNTY.

[illegible]

* Collect.

COUNTY.

[illegible]

† Collect.

OCCUPATION.	No. of returns.	NATIVITY.		Average hours worked per day.	Average daily wages.	Average annual earnings.	No. assisted by families.	Average weekly wages of others in family.	Average number in family.	No. attending school.	No. owning home.	No. of homes mortgaged.	No. renting.	Annual cost of living.
		Native.	Foreign.											
Blacksmiths	5	3	2	4	9.02	901.00	2	500.00	4	0	4	2	0	617.00
Brick-layers	9	8	1	4	9.84	702.00	1	400.00	3	0	1	1	1	411.00
Carpenters	9	6	3	4	1.88	742.00	2	780.00	3	0	4	4	0	470.00
Cigars-makers	4	3	1	4	1.15	570.00	1	175.00	4	0	4	0	0	411.00
Clerks	8	5	3	10	1.40	385.50	4	215.00	4	11	5	0	0	344.00
Laborers	12	5	7	8	1.35	615.00	1	315.00	4	2	4	2	2	400.00
Machinists	8	5	3	10	1.35	615.00	1	315.00	4	2	4	2	2	400.00
Painters	9	8	1	4	1.31	681.00	0	.....	3	4	4	1	1	470.50
Plasterers	2	2	0	4	1.65	420.00	0	.....	3	4	4	1	1	410.00
Slicemakers	2	2	0	4	1.10	585.50	0	.....	3	4	4	1	1	410.00
Tinners	1	1	0	4	1.30	685.50	0	.....	3	4	4	1	1	410.00
Total	76	46	30	8	8.02	681.00	10	500.00	40	40	40	40	40	400.00

Average interest paid on mortgages, 7¼ per cent.
Any child labor in your locality? Yes, 37; no, 18.

SHELBY

Blacksmiths	3	2	110	2.60	615.00	3	2	1	181.50	
Carpenters	4	3	110	2.30	555.00	4	6	3	1	377.00
Engineer, stationary	1	1	10	1.50	540.00	3	3	1	1	501.00
Electricians	1	2	10	1.58	470.00	3	3	1	1	101.00
Millwrights	2	1	10	1.18	454.00	2	2	1	1	281.00
Painters	1	1	10	1.35	345.00	4	2	1	1	373.00
Wagon-makers	2	2	10	2.12	424.00	3	1	1	1	346.00
Total	20					28				

Average interest paid on mortgages, 8½ per cent.
Any child labor in your locality? Yes, 4; no, 8.

SIOUX

Blacksmiths.....	3	9	1 10	2.50	640.00	..	4	4	1 1	881.50
Brick-layers	2	10	10	2.88	582.00	..	3	4	1 1	444.00
Carpenters	4	10	10	2.38	635.00	..	4	5	1 1	474.00
Laborers	4	3	1 10	1.40	414.00	..	3	3	1 1	374.00
Painters	4	94	1 15	45.00	..	5	3	1 1 1	385.00	
Total	15									

Average interest paid on mortgages, 8 per cent.
Any child labor in your locality? Yes, 4; no, 5.

STORY

Blacksmiths	3	2	1	94	2.75	805.00		5	4	1	1	294.00
Carpenters	4	3	1	94	2.38	615.00		4	3	1	1	496.25
Laborers	5	2	1	10	1.25	345.00		4	1	2	2	236.75
Machinist	2	2	1	2	1.00	62.00		3	2	2	2	353.00
Millers	1	2	3	10	1.75	610.00		3	2	2	1	326.00
Painters	2	2	1	10	2.00	405.00		3	2	2	1	326.00
Total				10								

Average interest paid on mortgages, 10 per cent.
Any child labor in your locality? Yes, 2; no, 9.

COUNTY.

[illegible]

*Collect.
*Optional.

COUNTY

[illegible]

+Collect.
*Optional.

COUNTY.

[illegible]

† Collect.

COUNTY

[illegible]

* Collect.
† Optional.

TAMA

[illegible]

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, 7; no, 8.

TAYLOR

Carpenters	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Electricians	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Mechanics	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Painters	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Roofer	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Plumbers	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Roofers	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Shoemakers	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Welders	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Welders	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Welders	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Welders	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Welders	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Welders	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Welders	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Welders	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Welders	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Welders	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59																																									

Average rate of interest paid on mortgages, 8 per cent.
Any child labor in your locality? Yes, 5; no, 8.

UNION

[illegible]

Average interest paid on mortgages, 8 per cent.
Any child labor in your locality? Yes, 4; no, 7.

COUNTY.

[illegible]

* Collect.

COUNTY.

[illegible]

*Collect.

COUNTY _____

1	1	2	1	4	3	1	1	3	2	3	2	2	1
1	2	3	1	3	3	1	1	3	2	4	1	4	1
1	2	3	1	3	2	2	2	4	3	1	1	4	1
1	2	4	1	3	2	1	1	3	3	1	3	3	1
1	2	4	1	3	2	1	1	2	1	3	3	3	1

† Collect.

VAN BUREN

[illegible]

Average interest paid on mortgages, 8 per cent.
Any child labor in your locality? Yes, 4; no, 9.

WAPELLO

Brick-layers	4	3	1	3.00	756.00	1	200.00	4	3	1	515.00
Carpenters	5	6	2	2.50	724.00	2	380.00	3	4	2	615.00
Olgar-maker, foreman	1	1	1	3.50	1,020.00	1	80.00	4	1	1	12.00
Laborers	5	3	2	1.28	320.00	2	80.00	4	2	1	784.00
Machinist, foreman	1	3	1	3.25	812.50	1	70.00	1	1	1	84.00
Machinist	6	5	1	2.87	717.50	1	125.00	5	7	3	43.50
Plasterers	4	3	1	3.00	690.00	1	1,369.00	5	8	4	2.50
Tailors	2	1	1	2.00	450.00	1	70.00	3	1	1	415.00
Total	31	31	10	2.25	555.00	10	1,415.00	20	31	10	1,415.00

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, 17; no, 8.

WARREN

[illegible]

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, 2; no, 9.

COUNTY.

[illegible]

† Collect.
* Optional

COUNTY _____

1	1	2	4	2	1	1	4	3	3	1	2	2	2
1	2	5	7	4	2	1	6	4	5	2	5	7	3
	1		1		2		1		1		1		
2	4	1	6	1	3	1	3	3	3	1			
2	4	1	6	1	3	1	3	3	3	1			
3	1	4	1	2	2	2	4	1	1				
1		3	4	1	2			1	1				

† Collect.

COUNTY.

[illegible]

† Collect.

WINNEBAGO

OCCUPATION.	No. of returns.		NATIVITY.		Average hours worked per day.	Average daily wages.	Average annual earnings.	No. assisted by families.	Average yearly wages of others in family.	Average number in family.	No. attending school.	No. owning home.	No. of homes mortgaged.	No. renting.	Annual cost of living.
	Native.	Foreign.													
Blacksmiths	2	10	2.30	510.00	...	...	...	...	...	4	...	...	...	...	954.00
Brick-layers	4	10	1.10	480.00	...	...	...	...	...	3	...	...	...	...	370.00
Carpenters	4	10	1.10	461.00	...	...	...	...	...	3	...	...	...	...	491.00
Total	9									9					

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, —; no, 5.

WINNESHIEK

[illegible]

Average interest paid on mortgages, 8½ per cent.
Any child labor in your locality? Yes, 5; no, 9.

WOODBURY

[illegible]

Average interest paid on mortgages, 9 per cent.
Any child labor in your locality? Yes, 15; no, 17.

WORTH

[illegible]

Average interest paid on mortgages, 8 per cent.
Any child labor in your locality? Yes, —; no, 7.

COUNTY.

[illegible]

* Collect.

COUNTY.

0	1	2	1	3	2	3	2	2	1	2	#1
1	1	3	3	1	2	2	3	3	3	1	#2
2	1	2	4	1	2	4	3	3	2	3	#3
.....	1	2	4	2	1	1	3	3	1	3	#4
.....	1	1	2	2	2	1	1	2	3	3	#5

*Collect.

COUNTY.

1	1	3	5	3	1	4	2	8	2	3	12
2	2	4	6	4	2	5	3	7	3	4	13
3	3	5	7	5	3	6	4	8	4	5	14
4	4	6	8	6	4	7	5	9	5	6	15
5	5	7	9	7	5	8	6	10	6	7	16
6	6	8	10	8	6	9	7	11	7	8	17
7	7	9	11	9	7	10	8	12	8	9	18
8	8	10	12	10	8	11	9	13	9	10	19
9	9	11	13	11	9	12	10	14	10	11	20
10	10	12	14	12	10	13	11	15	11	12	21
11	11	13	15	13	11	14	12	16	12	13	22
12	12	14	16	14	12	15	13	17	13	14	23
13	13	15	17	15	13	16	14	18	14	15	24
14	14	16	18	16	14	17	15	19	15	16	25
15	15	17	19	17	15	18	16	20	16	17	26
16	16	18	20	18	16	19	17	21	17	18	27
17	17	19	21	19	17	20	18	22	18	19	28
18	18	20	22	20	18	21	19	23	19	20	29
19	19	21	23	21	19	22	20	24	20	21	30
20	20	22	24	22	20	23	21	25	21	22	31
21	21	23	25	23	21	24	22	26	22	23	32
22	22	24	26	24	22	25	23	27	23	24	33
23	23	25	27	25	23	26	24	28	24	25	34
24	24	26	28	26	24	27	25	29	25	26	35
25	25	27	29	27	25	28	26	30	26	27	36
26	26	28	30	28	26	29	27	31	27	28	37
27	27	29	31	29	27	30	28	32	28	29	38
28	28	30	32	30	28	31	29	33	29	30	39
29	29	31	33	31	29	32	30	34	30	31	40
30	30	32	34	32	30	33	31	35	31	32	41
31	31	33	35	33	31	34	32	36	32	33	42
32	32	34	36	34	32	35	33	37	33	34	43
33	33	35	37	35	33	36	34	38	34	35	44
34	34	36	38	36	34	37	35	39	35	36	45
35	35	37	39	37	35	38	36	40	36	37	46
36	36	38	40	38	36	39	37	41	37	38	47
37	37	39	41	39	37	40	38	42	38	39	48
38	38	40	42	40	38	41	39	43	39	40	49
39	39	41	43	41	39	42	40	44	40	41	50
40	40	42	44	42	40	43	41	45	41	42	51
41	41	43	45	43	41	44	42	46	42	43	52
42	42	44	46	44	42	45	43	47	43	44	53
43	43	45	47	45	43	46	44	48	44	45	54
44	44	46	48	46	44	47	45	49	45	46	55
45	45	47	49	47	45	48	46	50	46	47	56
46	46	48	50</								

† Collect

COUNTY.

	1	1	1	4	3	1	3	3	9	41
	0	0	4	1	2	2	3	4	3	72
	0	0	3	1	1	2	2	2	1	71
		1	1	1	1	1	1	1		

* Collect.

WRIGHT

OCCUPATION.	No. of returns.	NATIVITY.		Average hours worked per day.	Average daily wages.	Average annual earnings.	No. assisted by families.	Average yearly wages of others in family.	Average number in family.	No. attending school.	No. owning home.	No. of homes mortgaged.	No. renting.	Annual cost of living.
		Native.	Foreign.											
Blacksmiths	3	3	0	9.50	68.00	0	0	0	3	4	0	0	0	626.75
Brick-layers	4	4	0	9.94	61.00	1	50.00	0	4	4	1	1	1	744.00
Carpenters	4	4	0	9.18	43.00	0	0	0	4	6	0	0	0	464.75
Clerk	1	1	0	1.12	0.00	0	0	0	1	0	0	0	0	100.00
Laborers	5	3	2	1.45	40.00	0	0	0	4	0	0	0	0	200.00
Plasterers	3	3	0	9.73	50.00	0	0	0	3	0	0	0	0	235.30
Stone-mason	1	1	0	9.23	60.00	1	50.00	0	1	1	1	1	1	803.00
Total	21	21	0						24	14	2	2	2	

Average interest paid on mortgages, 9¼ per cent.

Any child labor in your locality? Yes, 5; no, 13.

COUNTY.

[illegible]

† Collect.

*Optional.

RECAPITULATION.

62

THIRD BIENNIAL REPORT OF THE

1893

1893

COMMISSIONER OF LABOR STATISTICS.

63

OCCUPATIONS.

	No. of returns.	Average daily wages.	Average annual earnings.	Total number at school.	Number owning homes.	Number of homes mortgaged.	Number renting.	Average cost of living.	Number saved money.	Number in debt.	Number having life insurance.	Number having fire insurance.	Number belonging to labor organizations.	Total No. answering question.	Yes.	No.
Agents.....	4	3.50	\$61.35	3	3	3	1	109.75	3	1	3	3	1	4	4	1
Bakers.....	5	1.65	638.00	1	1	1	1	449.40	4	1	3	3	1	4	4	1
Baling hay.....	1	1.75	430.00	1	1	1	1	530.00	1	1	1	1	1	1	1	1
Barbers.....	6	1.95	542.00	3	3	3	3	363.28	5	1	3	3	1	1	1	1
Blacksmiths.....	267	2.52	643.81	337	183	67	49	430.96	157	62	113	164	83	218	172	46
Boiler-makers.....	18	2.77	734.00	18	12	7	7	492.81	14	4	9	11	9	17	17	3
Book-keepers.....	12	2.36	810.00	12	7	6	4	678.66	8	3	9	8	2	11	9	2
Brakeman, railroad.....	1	1.33	480.00	1	1	1	1	480.00	1	1	1	1	1	1	1	1
Brick-layers.....	44	3.06	623.92	276	178	38	30	427.06	118	54	68	171	89	181	156	25
Bridge carpenters.....	1	2.35	385.00	1	1	1	1	385.00	1	1	1	1	1	1	1	1
Broom-maker.....	1	1	1	1	1	1	1	400.00	1	1	1	1	1	1	1	1
Butchers.....	3	1.60	298.00	2	2	2	1	328.00	1	1	1	1	1	1	1	1
Cabinet-makers.....	9	2.01	597.00	9	9	9	1	362.00	1	1	1	1	1	1	1	1
Carpenters.....	435	2.22	512.43	539	304	131	80	470.50	227	128	138	187	93	375	310	65
Car repairer.....	1	1.65	600.00	1	1	1	1	600.00	1	1	1	1	1	1	1	1
Carriage painter.....	44	2.14	584.35	17	15	6	12	399.68	25	12	17	10	40	38	15	23
Clerks.....	129	1.64	548.36	32	30	11	32	399.50	44	18	28	30	14	51	43	8
Coopers.....	2	1.40	405.00	2	2	2	2	394.00	1	1	2	8	1	4	11	3
Draymen.....	14	2.69	541.28	34	8	4	3	438.23	6	8	6	8	5	14	11	3
Engineer, city.....	1	1.50	540.00	1	1	1	1	540.00	1	1	1	1	1	1	1	1
Engineer, locomotive.....	1	3.75	975.00	1	1	1	1	604.00	1	1	1	1	1	1	1	1
Engineers, locomotive.....	16	1.74	575.00	12	11	1	4	429.71	11	4	7	7	5	14	13	1
Fireman, locomotive.....	41	1.54	449.95	30	19	10	15	358.56	22	14	11	17	17	35	26	9
Harness-makers.....	1	1.40	725.00	1	1	1	1	475.00	1	1	1	1	1	1	1	1
Hay press operator.....	1	2.50	570.00	1	1	1	1	570.00	1	1	1	1	1	1	1	1
Huckster.....	4	1.75	515.31	8	2	2	2	590.10	2	2	2	2	2	2	2	2
Laborers.....	329	1.29	330.02	377	128	79	152	323.43	119	143	54	118	127	284	185	99
Loom-maker.....	80	2.78	737.20	71	55	16	19	444.10	67	39	39	35	44	73	64	9
Machinists.....	1	1	1	1	1	1	1	816.00	1	1	1	1	1	1	1	1
Marble workers.....	1	2.40	688.00	1	1	1	1	481.16	1	1	1	1	1	1	1	1
Millers.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total.....	2,141		2,286	1,167	494	565		1,082	3615	729	1,157	715	1,705	1,320	376	

Total number answering "yes" to the question "Is prohibition a good thing for the wage-worker?" 1,320.

Total number answering "no" to the same question, 376.

Total number answering "yes" to the question, "Is there any child labor in your locality?" 442.

Total number answering "no" to the same question, 621.

Total number answering "yes" to the question, "Does immigration injure your trade?" 932.

Total number answering "no" to the same question, 629.

Total number having wages increased past year, 509.

Total number having wages decreased past year, 223.

Total number having learned their trade in the United States, 1,571.

Total number having learned their trade in Europe, 73.

Total number paid weekly, 1,494.

Total number paid semi-monthly, 11.

Total number paid monthly, 231.

Total number who collect their wages, 330.

Total number who draw wages as often as they choose, 45.

* 115 printers in city of Des Moines belonging to the typographical union, earning regularly \$14.00, \$15.00 and \$16.00 per week; 24 printers do not belong to the union, and receive \$12.00 per week.

† This includes those with mortgaged homes.

‡ Doubtful, 7.

COMPARATIVE WAGES—FOREIGN COUNTRIES AND IOWA.

Comparison of the average weekly wages paid in the general trades in foreign countries, with those paid in the same trades in Iowa.
 (It must be remembered that the wages as shown for Iowa are the average wages from the whole State. Had the larger cities alone been selected the comparison would have been still more favorable for Iowa.)

OCCUPATIONS.	England and Wales.	Germany.	France.	Belgium.	Austria.	Holland.	Switzerland.	Russia.	Iowa.
BUILDING TRADES.									
Brick-layers.....	7.55	4.31	5.71	4.55	3.55	4.80	5.20	4.20	15.36
Masons.....	7.50	4.07	5.53	5.20	3.70	4.80	5.20	4.20	15.36
Plasterers.....	7.50	4.40	6.34	4.60	4.01	4.00	5.00	4.00	17.64
Carpenters.....	7.00	4.11	6.30	4.07	5.10	4.00	4.74	3.30	13.32
OTHER TRADES.									
Blacksmiths.....	7.37	4.00	5.81	5.38	3.18	4.80	5.30	3.72	15.12
Cabinet-makers.....	7.37	3.85	5.41	5.05	3.05	4.00	5.00	3.00	15.36
Coopers.....	7.00	3.97	5.58	5.17	3.64	4.80	4.78	3.60	8.40
Joiners.....	7.00	3.94	5.54	5.17	3.64	4.80	4.78	3.60	8.40
Millwrights.....	6.97	3.71	5.34	5.00	3.50	4.80	4.78	3.60	8.40
Printers.....	7.17	4.18	6.74	5.00	3.10	4.80	5.30	3.30	14.52
Shoemakers.....	6.50	4.00	5.64	5.04	3.80	4.80	5.00	3.70	12.75
Station agents.....	6.50	4.00	5.64	5.04	3.80	4.80	5.00	3.70	12.75
Telegraph operators.....	6.50	4.00	5.64	5.04	3.80	4.80	5.00	3.70	12.75
Wagon-makers.....	6.50	4.00	5.64	5.04	3.80	4.80	5.00	3.70	12.75
Painters.....	6.50	4.00	5.64	5.04	3.80	4.80	5.00	3.70	12.75

ADDITIONAL RETURNS.

Through the kindness of Postmasters, Assessors, and Statisticians of Knights of Labor Assemblies, and others, the following additional statistics are presented. They have been gathered by reliable persons and with no little care, hence are of value.

CITY OF ADEL.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	12	1	1	1	\$ 1.80	\$ 5.40	
Barbers.....	12	1	1	1	1.80	5.40	
Blacksmiths.....	12	1	1	1	1.80	5.40	
Brick-layers.....	12	1	1	1	1.80	5.40	
Cabinet-makers.....	12	1	1	1	1.80	5.40	
Carpenters.....	12	1	1	1	1.80	5.40	
Clerks.....	12	1	1	1	1.80	5.40	
Draymen.....	12	1	1	1	1.80	5.40	
Engineers, stationary.....	12	1	1	1	1.80	5.40	
Harness-makers.....	12	1	1	1	1.80	5.40	
Jewelers.....	12	1	1	1	1.80	5.40	
Painters.....	12	1	1	1	1.80	5.40	
Plasterers.....	12	1	1	1	1.80	5.40	
Printers.....	12	1	1	1	1.80	5.40	
Section bosses.....	12	1	1	1	1.80	5.40	
Section hands.....	12	1	1	1	1.80	5.40	
Shoemakers.....	12	1	1	1	1.80	5.40	
Son-masons.....	12	1	1	1	1.80	5.40	
Station agents.....	12	1	1	1	1.80	5.40	
Telegraph operators.....	12	1	1	1	1.80	5.40	
Wagon-makers.....	12	1	1	1	1.80	5.40	

CITY OF AFTON.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	1	1	1	1	\$ 2.00	\$ 6.00	
Barbers.....	1	1	1	1	2.00	6.00	
Blacksmiths.....	1	1	1	1	2.00	6.00	
Book-keepers.....	1	1	1	1	2.00	6.00	
Brick-layers.....	1	1	1	1	2.00	6.00	
Cabinet-makers.....	1	1	1	1	2.00	6.00	
Carpenters.....	1	1	1	1	2.00	6.00	
Clerks.....	1	1	1	1	2.00	6.00	
Draymen.....	1	1	1	1	2.00	6.00	
Harness-makers.....	1	1	1	1	2.00	6.00	
Jewelers.....	1	1	1	1	2.00	6.00	
Painters.....	1	1	1	1	2.00	6.00	
Plasterers.....	1	1	1	1	2.00	6.00	
Printers.....	1	1	1	1	2.00	6.00	
Section bosses.....	1	1	1	1	2.00	6.00	
Section hands.....	1	1	1	1	2.00	6.00	
Shoemakers.....	1	1	1	1	2.00	6.00	
Son-masons.....	1	1	1	1	2.00	6.00	
Station agents.....	1	1	1	1	2.00	6.00	
Telegraph operators.....	1	1	1	1	2.00	6.00	
Wagon-makers.....	1	1	1	1	2.00	6.00	

CITY OF ALBIA.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	2	2	1	1	\$ 1.50	\$...	
Barbers.....	2	2	1	1	5		
Blacksmiths.....	1	1	1	1			
Book-keepers.....	1	1	1	1			
Brick-layers.....	1	1	1	1			
Cabinet-makers.....	1	1	1	1			
Carpenters.....	11	9	2	10			
Cigar-makers.....	1	1	1	1			
Clerks.....	35	17	18				
Draymen.....	4	1	4				
Engineers, stationary.....	1	1	1	1			
Engineers, locomotive.....	2	2	2	1			
Harness-makers.....	4	3	1				
Jewelers.....	4	3	1				
Machinists.....	1	1	1				
Painters.....	4	4	1				
Plasterers.....	3	3	3	2			
Printers.....	4	1	1	1			
Section bosses.....	3	1	3	1			
Shoemakers.....	3	3	3	1			
Stone-masons.....	1	1	1	1			
Station-agents.....	2	2	1	1			
Telegraph operators.....	4	2	1	3			
Tinners.....	2	2	2				
Wagon-makers.....	2	2		2			

CITY OF ALLISON.

Barbers.....	1	1	1	1	\$ 2.00		
Blacksmiths.....	2	2	2	2	2.00		
Carpenters.....	2	2	2	2	2.00		
Clerks.....	5	3	2	3	2.00		
Draymen.....	1	1	1	1	2.00		
Harness-makers.....	1	1	1	1	2.50		
Painters.....	2	1	1	1	2.00		
Plasterers.....	1	1	1	1	2.50		
Printers.....	1	1	1	1	1.50		
Section bosses.....	1	1	1	1	1.25		
Section hands.....	1	1	1	1	1.00		
Shoemakers.....	1	1	1	1	1.25		
Station agents.....	1	1	1	1	2.00		
Tinners.....	1	1	1	1	2.00		
Wagon-makers.....	1	1	1	1			

CITY OF ATLANTIC.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	5	5	5	5	\$ 2.00		
Barbers.....	13	12	9		2.00		
Blacksmiths.....	13	12	9		2.50		
Book-keepers.....	75					\$40.00 per month.	
Brick-layers.....	16				3.50		
Cabinet-makers.....	7	7			2.00		
Carpenters.....	23	18	5				
Cigar-makers.....	10				1.75		
Clerks.....	225				1.25		
Draymen.....	10				3.00		
Engineers, stationary.....	15	13			2.50		With team.
Engineers, locomotive.....	4	4			3.75		
Harness-makers.....	5	3			2.00		
Jewelers.....	8				2.00		
Machinists.....	5	6			3.00		
Painters.....	26	15	10		2.00		
Plasterers.....	16	16	10		2.00		
Printers.....	16	10	6		2.00		
Section bosses.....	4	15	3		1.25		\$45.00 per month.
Section hands.....	20	15	5				
Shoemakers.....	5	5	7		2.00		
Stone-masons.....	12	12	7		3.00		
Station agents.....	1	1	1				\$75.00 per month.
Telegraph operators.....	6	3	3				
Tinners.....	8	3	3		2.00		
Upholsters.....	2				2.50		
Wagon-makers.....	2				2.00		

CITY OF BLOOMFIELD.

Bakers.....	4	3	1	3	\$...		
Barbers.....	7	4	3				
Blacksmiths.....	9	6	3	5			
Book-keepers.....	12				1.50		
Brick-layers.....	7	7	6	3.00			
Cabinet-makers.....	4	4	3				
Carpenters.....	15	15	14		2.00		About two thirds time.
Cigar-makers.....	5	3	2				
Clerks.....	40	15	25	12			
Draymen.....	6	6		4			
Engineers, stationary.....	3	3		4			
Harness-makers.....	8	7					
Jewelers.....	4	3	2				
Painters.....	6	3	3				
Plasterers.....	7	6		3.00			
Printers.....	10	4					
Section bosses.....	2	2					
Section hands.....	8	4		1.00			\$45.00 per month.
Shoemakers.....	6	3	4				
Stone-masons.....	4	4		2			
Station agents.....	2	2		1			
Telegraph operators.....	3	3		1			
Tinners.....	3	3		1			
Wagon-makers.....	5	4	3				

CITY OF BOONE.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Barbers.....	12	25	7	1	1		
Engineers, stationary..	4	25					
Jewelers.....	2	1					
Section bosses.....	1	3			1.12½		
Station hands.....	1	1					
Station agents.....							

CITY OF BURLINGTON.

Bakers.....	110	45	65	22	2.00	\$.....	
Barbers.....	60	25	35	10	2.00		
Blacksmiths.....	85	38	47	23	2.25		
Boiler-makers.....	20	10	10	3	3.00		
Book-keepers.....	180	85	100	31	650		
Brick-layers.....	170	107	60	60	4.00		
Cabinet-makers.....	102	26	70	41	2.50		
Carpenters.....	430	221	140	303	2.75		
Cigar-makers.....	150	70	80	15	2.00		
Clerks.....	675	300	375	120	600		
Draymen.....	155	105	30	40	3.00		
Engineers, stationary..	63	48	15		600		
Engineers, locomotive..	158	138	24	43	1,200		
Harness-makers.....	67	43	24	15	2.50		
Jewelers.....	38	21	7	10	726		
Machinists.....	373	100	313	47	3.75		
Painters.....	90	50	40	15	2.00		
Plasterers.....	60	35	25	21	4.50		
Printers.....	140	88	52	12	2.00		
Section bosses.....	26	20	6	5	600		
Station hands.....	290	200	60	110	1.25		
Shoemakers.....	102	72	30	30	9.00		
Stone-masons.....	160	82	77	82	4.00		
Station agents.....	14	8	6	3	800		
Telegraph operators.....	38	18	20	8	700		
Tinners.....	49	36	19	10	2.00		
Upholsters.....	60	36	24	4	2.50		
Wagon-makers.....	140	63	77	100	2.50		

CITY OF CARROLL.

Bakers.....	3	2	3	1	1.75	\$ 500 They get \$35 to \$40 a month.
Barbers.....	7	6	4	3	2.00	600 Journeymen get \$12 a week.
Blacksmiths.....	6	5	1	2	3.25	700
Book-keepers.....	8	7	6	2	1.80	525 They get \$10 to \$15 a week.
Brick-layers.....	7	1	1	5	3.50	600 Do not work all the time.
Cabinet-makers.....	1	1	1	1	2.50	700
Carpenters.....	14	14	15	23	400	Get \$2.00 to \$2.75 a day. Do not work all the time.
Cigar-makers.....	2	2	2	2	9.00	600
Clerks.....	23	3	20	5	1.75	500 Get \$1.50 to \$2.50 a day.
Draymen.....	4	4	3	3	2.50	700
Engineers, stationary..	3	3	3	3	2.25	700
Engineers, locomotive..	0	0	1	3	3.50	1,200 Make \$100 to \$125 a month.
Harness-makers.....	4	2	1	3	2.00	600 Some work by the piece.
Jewelers.....	3	2	1	1	2.25	700
Machinists.....	3	2	1	1	3.50	1,500
Painters.....	5	3	2	2	2.00	700
Plasterers.....	3	3	3	3	3.50	700 Do not work all the time.
Printers.....	4	1	1	1	2.00	600
Section bosses.....	3	1	1	1	1.55	350 Work for \$45 a month.
Station hands.....	8	8	6	6	1.25	350
Shoemakers.....	3	3	3	3	1.75	500
Stone-masons.....	3	3	1	2	3.50	600 Do not work all the time.
Station agents.....	1	1	1	1		800 a month.
Telegraph operators.....	2	2	2	2		\$45 and \$60 a month.
Tinners.....	1	1	1	1	9.25	200
Wagon-makers.....	2	1	1	1	9.25	200

CITY OF CENTERVILLE.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	3	1	2		2.00	\$.....	
Barbers.....	9	15	6		2.00		
Blacksmiths.....	16	4	12		2.00		
Boiler-makers.....	4	4			1.75		
Book-keepers.....	2	2	1				
Brick-layers.....	3	3			3.00		
Cabinet-makers.....	13	3	10		2.00		
Carpenters.....	14	14			2.00		
Cigar-makers.....	96	1	85		1.75		
Clerks.....	5	5			1.10		
Draymen.....	5	5			2.00		
Engineers, stationary..	4	4					
Engineers, locomotive..	4	4					
Harness-makers.....	3	3					
Jewelers.....	4	13	1				
Machinists.....	9	7	2		2.50		
Painters.....	8	5	3		2.50		
Plasterers.....	3	3					
Printers.....	9	6	3				
Shoemakers.....	4	3		1	2.50		
Stone-masons.....	2	2			3.00		
Station agents.....	2	2					
Telegraph operators.....	2	2					
Tinners.....	3	3					
Upholsters.....	1	1			3.00		
Wagon-makers.....	3	3					

CITY OF CHEROKEE.

Bakers.....	4	3	0	2	2.00	\$.....	
Barbers.....	10	3	7		2.25		
Blacksmiths.....	20	15	5	14	2.75		
Boiler-makers.....	2	2			1.50		
Book-keepers.....	10	12	7	12	2.50		
Brick-layers.....	30	15	4	17	4.50		During the summer.
Cabinet-makers.....	4	3	1	0	2.50		
Carpenters.....	40	20	11	25	2.40		
Cigar-makers.....	2	2			2.50		
Clerks.....	85	24	61	24	1.30		
Draymen.....	20	16	4	13	1.50		
Engineers, stationary..	4	4			4.00		
Engineers, locomotive..	15	9	6		4.00		
Harness-makers.....	10	6	4	6	2.00		
Jewelers.....	6	4	2		3.50		
Machinists.....	6	2	4	2	3.25		
Painters.....	22	17	5	16	1.00		
Plasterers.....	19	8	11	8	1.50		
Printers.....	5	3	2		2.00		
Section bosses.....	2	2			1.75		
Station hands.....	21	14	7	12	1.25		
Shoemakers.....	5	4	1	3	1.00		
Stone-masons.....	6	6		6	4.00		
Station agents.....	2	1	1		2.00		
Telegraph operators.....	5	3	2		3.25		
Tinners.....	4	4		2	2.75		
Upholsters.....	3	3			2.75		
Wagon-makers.....	7	6	2	3	2.50		

CITY OF CORNING.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	1	1	1	1	1.50	\$ 400	
Barbers.....	4	4	1	1	1.50	400	
Blacksmiths.....	10	4	2	2	2.00	600	
Book-keepers.....	5	7	5	4	2.50	700	
Brick-layers.....	5	7	5	4	3.50	300	Work only part of the time.
Carpenters.....	4	20	25	7	2.00	600	Work most of the time.
Clerks.....	45	30	25	20	1.50	450	
Draymen.....	3	3	3	3	1.00	250	Work only part of the time.
Engineers, stationary.....	2	3	3	2	2.00	600	
Engineers, locomotive.....	12	6	6	4	1.50	300	
Harness-makers.....	3	3	3	3	2.00	400	
Jewelers.....	1	1	1	1	1.00	400	
Machinists.....	6	4	1	4	3.00	600	
Painters.....	4	4	2	3	3.00	300	
Plasterers.....	15	7	8	7	1.50	300	
Printers.....	6	6	1	1	2.00	600	
Section bosses.....	2	2	2	6	1.10	300	
Section hands.....	4	2	2	2	1.50	300	
Shoemakers.....	4	3	1	4	3.00	300	One half time and no more.
Stone-mason.....	1	1	1	1	2.50	700	
Station agents.....	2	1	1	1	1.50	400	
Telegraph operators.....	4	3	1	1	1.50	400	
Tinners.....	4	3	1	1	1.50	400	

CITY OF CRESTON.

Bakers.....	4	4	2	2	2.00	\$ 400	
Barbers.....	14	5	9	1	1.50	400	
Blacksmiths.....	38	21	19	20	2.25	600	C., B. & Q. shops.
Boiler-makers.....	6	6	5	5	2.50	600	C., B. & Q. shops.
Book-keepers.....	20	6	14	3	1.50	400	
Brick-layers.....	5	3	2	1	3.50	300	
Cabinet-makers.....	4	4	9	9	1.50	400	Work half of the time.
Carpenters.....	30	25	5	24	2.00	600	
Cigar-makers.....	1	1	1	1	2.00	400	
Clerks.....	60	30	30	10	2.00	600	Drive for themselves.
Draymen.....	10	10	6	6	1.25	300	
Engineers, stationary.....	2	2	2	2	2.00	600	
Engineers, locomotive.....	90	75	15	10	4.00	600	
Harness-makers.....	6	6	4	3	2.00	400	
Jewelers.....	5	4	1	1	1.00	400	
Machinists.....	60	47	13	44	2.75	600	C., B. & Q. shops.
Painters.....	30	10	10	4	1.50	300	
Plasterers.....	6	6	2	6	3.00	600	
Printers.....	24	4	20	6	1.75	400	
Section bosses.....	2	2	2	3	2.00	600	
Section hands.....	20	18	2	12	90	600	
Shoemakers.....	8	8	1	8	2.00	600	
Stone-masons.....	3	3	1	3	3.00	600	Idle good deal of the time.
Station agents.....	2	2	2	1	2.00	600	
Telegraph operators.....	24	10	14	3	2.00	600	
Tinners.....	3	3	1	1	2.00	600	
Upholsterers.....	1	1	1	1	2.00	600	
Wagon-makers.....	6	3	3	3	2.00	600	

CITY OF DENISON.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	3	2	1	1	1.50	\$ 400	
Barbers.....	6	6	1	1	2.00	600	
Blacksmiths.....	7	6	2	2	3.00	600	
Book-keepers.....	2	2	2	2	2.50	720	
Brick-layers.....	2	2	2	2	3.00	600	
Cabinet-makers.....	2	2	2	2	2.00	600	
Carpenters.....	18	16	16	16	2.00	600	
Cigar-makers.....	2	2	2	2	1.50	400	
Clerks.....	31	8	23	3	1.75	450	
Draymen.....	5	4	1	1	1.75	450	
Engineers, stationary.....	3	1	2	2	2.00	600	
Harness-makers.....	7	4	3	3	2.00	600	
Jewelers.....	2	2	2	2	2.00	600	
Machinist.....	1	1	1	1	2.00	600	
Painters.....	5	3	2	2	2.50	600	
Plasterers.....	5	3	2	2	2.50	600	
Printers.....	7	3	4	4	2.00	600	
Section bosses.....	2	2	2	2	2.00	600	
Section hands.....	6	6	6	6	2.00	600	
Shoemakers.....	5	4	1	1	2.00	600	
Station agents.....	1	1	1	1	2.00	600	
Telegraph operators.....	1	1	1	1	2.00	600	
Tinners.....	2	2	2	2	2.00	600	
Wagon-makers.....	1	1	1	1	2.00	750	

CITY OF EMMETTSBURG.

Bakers.....	3	2	2	1	1.50	\$ 300	
Barbers.....	3	4	1	1	2.00	400	
Blacksmiths.....	3	3	3	3	3.00	600	
Book-keepers.....	14	7	7	8	3.00	720	
Brick-layers.....	6	4	2	4	3.00	600	
Carpenters.....	12	9	3	7	3.00	600	
Clerks.....	40	10	30	8	1.50	400	
Draymen.....	4	4	4	4	2.00	720	
Engineers, stationary.....	1	1	1	1	2.00	600	
Harness-makers.....	3	2	1	3	1.75	600	
Jewelers.....	2	2	2	2	2.00	720	
Machinists.....	2	2	2	2	3.00	600	
Painters.....	7	6	1	3	2.50	600	
Plasterers.....	6	4	2	4	3.00	500	
Printers.....	6	4	2	4	2.00	600	
Section bosses.....	3	3	1	1	2.00	600	
Section hands.....	9	4	5	4	1.15	300	
Shoemakers.....	2	2	2	2	1.50	475	
Stone-masons.....	6	4	2	4	3.00	600	
Station agents.....	4	3	1	1	2.00	600	
Telegraph operators.....	6	6	6	6	2.00	600	
Tinners.....	2	2	2	2	3.00	900	
Upholsterers.....	2	2	2	2	2.00	600	
Wagon-makers.....	7	3	4	2	2.00	750	

CITY OF ESTHERVILLE.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average weekly wages.	Average yearly wages.	REMARKS.
Bakers	1	1				\$ 600	
Barbers	2	2		1	2.00	572	
Blacksmiths	2		2		2.00		
Cabinet-makers	2				2.00		
Carpenters	8				2.50		
Clerks	10	9	10		2.00		
Draymen	6				1.50		
Engineers, stationary	1	1			2.50	1,000	
Engineers, locomotive	4	4					\$50.00 per month.
Harness-makers	2	2	1	1			40.00 per month.
Jewelers	1	1					90.00 per month.
Machinists	2	2	1	1			
Painters	4	4		4	3.00		When at work.
Plasterers	2	2			3.00		
Printers	3	3	2		2.00		
Section bosses	1	1					\$60.00 per month.
Section hands	6	4	2	3	1.10		
Shoemakers	2	2	1	1			
Stone-masons	4	3	1				
Station agents	1	1			2.00		
Telegraph operators	4	3			3.00		
Tinners	2	1	2	1	2.00		

CITY OF GLENWOOD.

Bakers	1	1		1	3.00		
Barbers	6	9	4	1	2.00		
Blacksmiths	6	6		1	3.00		
Book-keepers	5	5		2	3.00		
Brick-layers	6	5	1		4.00		
Cabinet-makers	3	3			3.00		
Carpenters	8	6	2	6			
Clerks	36	12	24	6	2.00		
Draymen	4	4		2	2.50		
Engineers, stationary	2	2			3.00		
Engineers, locomotive	4	2	2		2.00		
Harness-makers	4	4		4	3.00		
Jewelers	10	4	6		3.00		
Painters	6	4	2	1			
Plasterers	1	1			3.00		
Printers	2	1			1.00		
Section bosses	2	1	1				
Section hands	2	1	1				
Shoemakers	1	1			3.00		
Stone-masons	1	1					
Station agents	1	1					
Telegraph operators	1	1					
Tinners	2	2		1	3.00		
Upholsters							

CITY OF GREENFIELD.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average weekly wages.	Average yearly wages.	REMARKS.
Bakers	1	1			2.00	\$ 430	
Barbers	5	5		1	4.00	400	
Blacksmiths	2	2	1	1	2.50	600	
Book-keepers	1	1			2.00	450	
Cabinet-makers	10	10		9	2.35	500	
Carpenters	6	2	4	1	1.50	455	
Clerks	1	1			3.00	800	
Draymen	1	1			1.00	500	
Engineers, stationary	2	2			1.00	600	
Harness-makers	4	4			1.50	800	
Jewelers	4	4		2	2.50	550	
Painters	2	2		2	3.00	600	
Plasterers	4	2	2	2	2.00	600	
Printers	1	1			1.25	400	
Section bosses	1	1			1.10	250	
Shoemakers	2	2		2	2.50	550	
Station agents	1	1			2.00	500	
Tinners	1	1			2.00	500	
Upholsters	1	1			2.00	500	
Wagon-makers	1	1		1	2.50	500	

CITY OF GRUNDY CENTER.

Bakers	2	2		2	1.00	\$ 200	
Barbers	2	1			2.00	500	
Blacksmiths	5	3	2	2	2.35		
Book-keepers	2	1	1		2.50		
Brick-layers	3	2	1	2			Eight months, \$20.
Cabinet-makers	1	1			2.50		Four months, \$25 to \$30.
Carpenters	7	7		7	2.50		
Cigar-makers	1	1					\$12 to \$15 per week.
Draymen	3	3	1	3			
Engineers, stationary	3	3		3	2.00		\$4.50 per day.
Engineers, locomotive	1	1					
Harness-makers	3	3		3	2.00		
Jewelers	1	1					
Machinists	3	3		3			
Painters	4	4		4	2.00		
Plasterers	4	4		4			\$13 to \$15 per week.
Printers	3	2					\$0 per month.
Section bosses	5	1			1.00		
Section hands	2	2					
Shoemakers	3	2	1				
Stone-masons	6	3	3		3.00		\$0 to \$10 per month.
Station agents	1	1		1			\$75 to \$85 per month.
Telegraph operators	2	2					
Tinners	3				2.00		
Upholsters	1						
Wagon-makers	2	2			2.50		

CITY OF HAMPTON.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	1	1			\$.	\$.	
Barbers.....	3	4			2.00		
Blacksmiths.....	6	1			2.00		
Book-keepers.....	1						
Brick-layers.....	13	11			2.00		
Cabinet-makers.....	1						
Carpenters.....	13	11			2.00		
Cigar-makers.....	1						
Clerks.....	10	8					
Draymen.....	8	2					
Engineers, stationary.....	1						
Engineers, locomotive.....	1						
Harness-makers.....	1	1					
Jewelers.....	1						
Machinists.....	1						
Painters.....	5	3					
Plasterers.....	4	1					
Printers.....	4	4					
Section bosses.....	12	10					
Section hands.....	12	10					
Shoemakers.....	3	3					
Stone-masons.....	1						
Station agents.....	1						
Telegraph operators.....	1						
Timners.....	1						
Upholsterers.....	1						
Wagon-makers.....	3	3					

CITY OF HUMBOLDT.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	1	1			\$.	\$.	Owner; runs his own shop
Barbers.....	3	3			1		Run their own shops.
Blacksmiths.....	7	4			2.00		
Book-keepers.....	6	1			1.75		
Cabinet-makers.....	1						
Carpenters.....	16	14			2.00		
Clerks.....	15	7			1	540	
Draymen.....	9	4			2	1.50	
Harness-makers.....	5	3			2	1.50	
Jewelers.....	1	1					
Painters.....	2	2			2	3.00	
Plasterers.....	8	1			2	1	
Printers.....	3	2			1	1.25	
Section bosses.....	4	2			1	1.10	
Section hands.....	12	10			1	1.10	
Shoemakers.....	2	2			1	2.50	Work for themselves.
Stone-masons.....	7	1			6	2.50	
Station agents.....	1				1	1.25	
Telegraph operators.....	1				1	2.00	
Timners.....	2	1			1	1.75	
Wagon-makers.....	2	2			1	1.75	

CITY OF IDA GROVE.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	2	2			1	\$.	Both own and operate restaurants.
Barbers.....	2	2			2	600	
Blacksmiths.....	2	2			2	600	
Book-keepers.....	2	2			2	600	
Brick-layers.....	5	5			3	430	Plastering included.
Carpenters.....	12	8			4	405	Eight months is all the time they can work here.
Clerks.....	14	11			1		Average \$30 per month.
Draymen.....	8	8			1	600	
Engineers, stationary.....	1				3		
Harness-makers.....	4	4			2		Own and operate their own shops.
Jewelers.....	2	2			2		Own and operate their own shops.
Painters.....	4	4			2	400	
Printers.....	4	4			4		\$10 per week.
Section bosses.....	3	3			1	600	
Section hands.....	3	3			3	300	
Shoemakers.....	3	3			3	300	
Station agents.....	1	1			3		\$75 per month. Acts also as telegraph operator.
Timners.....	2	3			2	300	
Wagon-makers.....	2	2			2	300	

CITY OF JACKSON.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	5	3			1	1.75	
Barbers.....	14	5			4	1.75	Or 60 per cent. Business light.
Blacksmiths.....	12	10			2	1.75	
Book-keepers.....	3	3			3	900	
Brick-layers.....	4	4			3	1.50	
Cabinet-makers.....	3	1			1	1.50	
Carpenters.....	15	17			15	2.00	
Cigar-makers.....	2					1.75	
Clerks.....	77	36			14	1.75	24 of these are lady clerks; average \$1.00 per day.
Draymen.....	3	3			3	1.50	
Engineers, stationary.....	1	1			1	900	
Engineers, locomotive.....	1	1			1	1,000	
Harness-makers.....	7	5			4	1.25	Business light.
Jewelers.....	1	5			2	1.05	Steady work the year round.
Machinists.....	3	3			3	2.25	
Painters.....	10	8			4	2.25	
Plasterers.....	14	4			10	400	
Printers.....	2	2			2	1.50	
Section bosses.....	5	3			2	1.25	\$45 per month.
Section hands.....	7	4			2	1.25	
Shoemakers.....	15	13			13	3.00	Mostly sale work.
Stone-masons.....	2	2			2	900	
Station agents.....	2	2			3	400	
Telegraph operators.....	2	2			3	1.25	Some get \$2.00.
Timners.....	2	2			2	1.25	Little done in this line.
Wagon-makers.....	7	6			6	1.75	

CITY OF KNOXVILLE.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average weekly wages.	REMARKS.
Bakers	2	1	1	2	2.00	8.00	
Barbers	10	5	5	1	2.00	8.00	
Blacksmiths	10	6	4	1	2.00	8.00	
Boiler-makers	1	1	0	1	3.00	12.00	
Book-keepers	12	7	5	6	1.75	7.00	
Brick-layers	9	6	3	2	3.00	12.00	
Cabinet-makers	2	2	0	2	2.50	10.00	
Carpenters	12	3	9	10	2.50	10.00	
Clerks	12	7	5	4	1.50	6.00	
Draymen	3	3	0	2	2.50	10.00	
Engineers, stationary	6	4	2	4	3.00	12.00	
Engineers, locomotive	2	1	1	1	3.50	14.00	
Harness-makers	5	5	0	1	2.00	8.00	
Jewelers	3	3	0	2	2.00	8.00	
Machinists	4	4	0	3	3.00	12.00	
Painters	9	5	4	4	2.75	11.00	
Plasterers	2	2	0	2	2.50	10.00	
Printers	12	6	6	5	1.75	7.00	
Section bosses	2	3	0	2	2.00	8.00	
Section hands	12	9	3	1	1.10	4.40	Wages too low to earn a home.
Shoemakers	5	4	1	4	1.75	7.00	
Stone-masons	8	5	3	5	2.00	8.00	
Station agents	12	2	10	2	2.50	10.00	
Telegraph operators	3	3	0	3	2.25	9.00	
Tinners	2	2	0	2	1.75	7.00	
Upholsterers	2	2	0	2	2.00	8.00	
Wagon-makers	2	2	0	2	2.00	8.00	

CITY OF LYONS.

Bakers	6	2	4	1	1.50	6.00	
Barbers	8	5	3	1	1.50	6.00	
Blacksmiths	5	5	0	1	1.75	7.00	
Boiler-makers	4	3	1	2	1.75	7.00	
Book-keepers	4	4	0	1	1.75	7.00	
Brick-layers	10	6	4	6	1.25	5.00	
Cabinet-makers	5	5	0	1	1.75	7.00	
Carpenters	12	8	4	3	1.75	7.00	
Cigar-makers	10	4	6	2	2.25	9.00	
Clerks	13	5	8	10	1.75	7.00	
Draymen	20	15	5	10	1.50	6.00	
Engineers, stationary	9	5	4	1	1.75	7.00	
Engineers, locomotive	4	2	2	2	1.70	6.80	
Harness-makers	5	3	2	2	1.25	5.00	
Jewelers	5	3	2	3	1.75	7.00	
Machinists	6	3	3	4	1.75	7.00	
Painters	8	4	4	5	1.50	6.00	
Plasterers	2	2	0	2	1.50	6.00	
Printers	6	3	3	3	1.50	6.00	
Section bosses	2	2	0	2	2.00	8.00	
Section hands	10	7	3	2	1.25	5.00	
Shoemakers	5	2	3	3	1.50	6.00	
Stone-masons	8	6	2	6	1.50	6.00	
Station agents	2	2	0	2	1.75	7.00	
Telegraph operators	2	2	0	2	1.50	6.00	
Tinners	6	4	2	4	1.50	6.00	
Upholsterers	4	3	1	3	1.50	6.00	
Wagon-makers	6	2	4	2	1.50	6.00	

CITY OF MANCHESTER.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average weekly wages.	REMARKS.
Bakers	2	2	0	2	1.50	6.00	
Barbers	7	4	3	4	1.50	6.00	
Blacksmiths	13	4	9	3	2.00	8.00	
Book-keepers	6	3	3	3	2.00	8.00	
Brick-layers	17	4	13	4	4.00	16.00	
Cabinet-makers	1	1	0	1	2.00	8.00	
Carpenters	16	3	13	14	2.00	8.00	
Cigar-makers	40	15	25	10	1.00	4.00	
Clerks	5	5	0	1	1.00	4.00	
Draymen	3	3	0	1	2.00	8.00	
Engineers, stationary	1	1	0	1	2.00	8.00	
Engineers, locomotive	1	1	0	1	2.00	8.00	
Harness-makers	5	5	0	1	2.00	8.00	
Jewelers	1	1	0	1	2.00	8.00	
Machinists	2	1	1	1	2.00	8.00	
Painters	9	5	4	4	2.00	8.00	
Plasterers	6	4	2	2	2.00	8.00	
Printers	10	6	4	3	2.00	8.00	
Section bosses	2	2	0	2	2.00	8.00	
Section hands	10	7	3	2	2.00	8.00	
Shoemakers	10	10	0	3	2.00	8.00	
Stone-masons	7	4	3	2	2.00	8.00	
Station agents	1	1	0	1	2.00	8.00	
Telegraph operators	5	5	0	4	2.00	8.00	
Tinners	6	5	1	4	2.00	8.00	
Upholsterers	2	1	1	1	2.00	8.00	
Wagon-makers	9	6	3	4	2.00	8.00	

CITY OF MARION.

Bakers	1	1	0	1	1.50	6.00	
Barbers	7	4	3	4	1.50	6.00	
Blacksmiths	10	10	0	10	2.00	8.00	
Boiler-makers	1	1	0	1	3.00	12.00	
Book-keepers	13	5	8	3	2.00	8.00	\$10 per week.
Brick-layers	13	9	4	4	2.00	8.00	Work about half the year.
Carpenters	28	24	4	21	2.50	10.00	Work about nine months.
Cigar-makers	6	3	3	1	2.00	8.00	\$5 per 1,000; \$13 per week.
Clerks	40	11	29	3	1.00	4.00	Average \$20 per month.
Draymen	4	3	1	3	1.00	4.00	All owners of drays.
Engineers, stationary	2	2	0	2	1.50	6.00	
Engineers, locomotive	15	14	1	1	1.50	6.00	\$100 per month.
Harness-makers	4	3	1	2	1.50	6.00	
Jewelers	4	3	1	2	1.50	6.00	\$10 per week.
Machinists	1	1	0	1	2.50	10.00	Work about half the year.
Painters	12	11	1	6	2.00	8.00	Work about half the year.
Plasterers	9	8	1	7	2.50	10.00	\$5 per week.
Printers	9	7	2	2	2.00	8.00	\$5 per month.
Section bosses	2	2	0	2	1.50	6.00	
Section hands	10	7	3	2	1.50	6.00	
Shoemakers	6	3	3	4	1.50	6.00	\$10 per week.
Stone-masons	15	14	1	9	3.00	12.00	Work about half the year.
Station agents	1	1	0	1	2.00	8.00	\$20 per month.
Telegraph operators	11	7	4	1	2.00	8.00	\$20 per month.
Tinners	3	1	2	2	2.00	8.00	\$10 per week.
Wagon-makers	6	5	1	6	2.00	8.00	\$20 per month.

MASON CITY.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	1	1					Proprietors.
Barbers.....	1	1					
Blacksmiths.....	1						Perhaps 5 or 6; wages, \$35 to \$60 per month.
Book-keepers.....	1						Numerous; wages, \$2.00 to \$2.50 per day.
Carpenters.....	1						Numerous; average perhaps \$90 to \$100 per month.
Draymen.....	4	4		3			
Engineers, locomotive.....	1						Numerous.
Harness-makers.....	1						
Jewelers.....	1						
Machinists, R. R.....	1						
Painters.....	1						
Wagon-makers.....	1						

CITY OF MONTICELLO.

Bakers.....	2	2		2			
Barbers.....	4	4	1	4			
Blacksmiths.....	1		1				
Book-keepers.....	1						
Brick-layers.....	1						
Cabinet-makers.....	1						
Carpenters.....	1						
Cigar-maker.....	1	1		1			
Clerks.....	21	2					
Draymen.....	1	1		1			
Engineers, stationary.....	1	1					
Engineers, locomotive.....	1						
Harness-makers.....	1						
Jewelers.....	1						
Machinists.....	1						
Painters.....	1						
Plasterers.....	1						
Printers.....	1						
Section bosses.....	1						
Section hands.....	2						
Shoemakers.....	3						
Stone-masons.....	4	4					
Station agents.....	1						
Telegraph operators.....	1						
Tinners.....	1						
Upholsterers.....	1						
Wagon-makers.....	4	4					

CITY OF MONTEZUMA.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Baker.....	1	1					
Barbers.....	4	4					\$10 per week.
Blacksmiths.....	1						
Brick-layers.....	1						
Cabinet-makers.....	1						
Carpenters.....	1						
Clerks.....	1						
Draymen.....	1						\$25 to \$40 per month.
Engineer, stationary.....	1						Work by job.
Harness-makers.....	4	1			1.50		\$50 per month.
Jewelers.....	1	1					Job work.
Painters.....	4	4			2.00		
Plasterers.....	1				2.50		
Printers.....	4				1.50		
Section bosses.....	1						\$45 per month.
Section hands.....	1				1.15		
Shoemakers.....	1						Job work.
Stone-masons.....	4	4			3.00		
Station agents.....	1						\$60 per month.
Tinners.....	1				1.75		
Wagon-makers.....	1				2.35		

CITY OF MT. AYR.

Bakers.....	3	2	1	2	1.00	450	
Barbers.....	4	4		2	2.00	400	
Blacksmiths.....	4	4		3	1.50	300	
Book-keepers.....	2	2		2	2.00	400	
Brick-layer.....	1	1			3.00	500	
Cabinet-maker.....	1	1			1.20	400	
Carpenters.....	4	3	1	3	2.50	300	
Clerks.....	35	8	27	3	1.50	350	
Draymen.....	5	5		4	2.00	450	
Engineer, stationary.....	1	1			1.50	300	
Harness-makers.....	6	5	1	1	1.50	300	
Jewelers.....	5	3	2		2.00	400	
Painters.....	3	3			2.00	400	
Plasterers.....	1	1			3.00	400	
Printers.....	4	1	3		1.50	350	
Section bosses.....	2	2			1.50	300	
Section hands.....	4	3			1.10	300	
Shoemakers.....	3	3		1	2.00	400	
Station agent.....	1	1			3.00	600	
Telegraph operators.....	5	2	3		2.50	400	
Tinners.....	1	1			1.50	300	
Upholsterer.....	1	1			2.00	400	
Wagon-makers.....	5	5		1	2.50	600	

CITY OF NEVADA.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Barbers.....	3	1	2	1	1.50	3.00	
Blacksmiths.....	2	1	1	1	2.00	4.00	
Brick-layers.....	2	1	1	1	2.00	4.00	
Cabinet-makers.....	11	1	10	6	2.00	20.00	
Carpenters.....	10	1	9	1	1.25	12.50	
Clerks.....	3	1	2	1	1.00	3.00	
Draymen.....	1	1	0	1	1.00	1.00	
Engineers, stationary.....	0	0	0	0	0.00	0.00	
Harness-makers.....	1	1	0	1	1.00	1.00	
Jewelers.....	1	1	0	1	1.00	1.00	
Machinist.....	1	1	0	1	1.00	1.00	
Painters.....	5	2	3	3	1.50	7.50	
Plasterers.....	6	4	2	4	1.50	9.00	
Printers.....	4	3	1	3	1.50	4.50	
Section bosses.....	2	2	0	2	1.50	3.00	
Section hands.....	7	1	6	1	1.50	10.50	
Shoemakers.....	2	1	1	1	1.50	3.00	
Stone-masons.....	6	4	2	4	1.50	9.00	
Station agent.....	1	1	0	1	1.00	1.00	
Telegraph operators.....	1	1	0	1	1.00	1.00	
Timers.....	1	1	0	1	1.00	1.00	
Upholsterer.....	1	1	0	1	1.00	1.00	
Wagon-makers.....	2	2	0	2	1.00	2.00	

ORANGE CITY.

Bakers.....	2	2	0	1	1.75	3.50	
Barbers.....	2	2	0	2	1.50	3.00	Working for themselves.
Blacksmiths.....	2	2	0	2	2.00	4.00	Working for themselves.
Book-keepers.....	4	4	0	4	2.00	8.00	
Brick-layer.....	1	1	0	1	3.00	3.00	
Cabinet-maker.....	1	1	0	1	1.00	1.00	In business for himself.
Carpenters.....	12	9	3	9	2.00	24.00	
Clerks.....	10	1	9	1	1.25	12.50	
Draymen.....	2	2	0	2	1.50	3.00	Run their own teams.
Engineers, stationary.....	0	0	0	0	0.00	0.00	
Harness-makers.....	2	2	0	2	1.25	2.50	
Jeweler.....	1	1	0	1	1.50	1.50	For himself.
Painter.....	1	1	0	1	2.00	2.00	
Plasterer.....	1	1	0	1	2.50	2.50	
Printers.....	5	5	0	5	1.75	8.75	
Section boss.....	1	1	0	1	1.75	1.75	
Section hands.....	4	2	2	2	1.25	5.00	
Shoemakers.....	1	2	1	1	2.00	2.00	
Station agent.....	1	1	0	1	2.25	2.25	Acts as telegraph operator.
Timers.....	2	2	0	2	1.00	2.00	Working in their own shops.
Wagon-makers.....	2	2	0	2	1.00	2.00	

SAC CITY.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	2	2	0	2	1.75	3.50	
Barbers.....	4	4	0	4	2.00	8.00	
Blacksmiths.....	1	1	0	1	1.50	1.50	
Boiler-makers.....	1	1	0	1	2.50	2.50	
Book-keepers.....	3	3	0	3	3.00	9.00	
Brick-layers.....	6	6	0	6	1.25	7.50	1,200
Cabinet-makers.....	1	1	0	1	2.50	2.50	
Carpenters.....	12	11	1	11	2.50	30.00	
Cigar-makers.....	2	2	0	2	2.00	4.00	
Clerks.....	16	16	0	16	1.35	21.60	
Draymen.....	3	3	0	3	4.00	12.00	
Engineers, stationary.....	1	1	0	1	2.50	2.50	
Harness-makers.....	1	1	0	1	1.00	1.00	
Jewelers.....	1	1	0	1	1.50	1.50	
Machinists.....	1	1	0	1	2.50	2.50	
Painters.....	1	1	0	1	3.00	3.00	
Plasterers.....	3	3	0	3	1.75	5.25	
Printers.....	6	6	0	6	1.50	9.00	
Section bosses.....	4	4	0	4	1.50	6.00	
Section hands.....	1	1	0	1	1.50	1.50	
Shoemakers.....	4	4	0	4	3.00	12.00	
Stone-masons.....	1	1	0	1	1.00	1.00	
Station agent.....	1	1	0	1	1.00	1.00	
Telegraph operator.....	1	1	0	1	1.00	1.00	
Timers.....	4	4	0	4	1.75	7.00	
Upholsterers.....	1	1	0	1	1.75	1.75	
Wagon-makers.....	6	6	0	6	2.00	12.00	

CITY OF SIGORNEY.

Baker.....	1	1	0	1	1.00	1.00	Owens own business.
Barbers.....	3	3	0	3	1.00	3.00	Owens own business.
Blacksmiths.....	5	5	0	5	1.00	5.00	
Book-keepers.....	3	3	0	3	1.00	3.00	
Brick-layers.....	13	13	0	13	1.00	13.00	
Cabinet-makers.....	1	1	0	1	1.00	1.00	
Carpenters.....	4	4	0	4	1.00	4.00	Good ones.
Cigar-makers.....	1	1	0	1	1.00	1.00	
Clerks.....	15	15	0	15	1.00	15.00	
Draymen.....	2	2	0	2	1.00	2.00	
Harness-makers.....	1	1	0	1	1.00	1.00	
Jewelers.....	1	1	0	1	1.00	1.00	
Painters.....	4	4	0	4	1.00	4.00	
Plasterers.....	1	1	0	1	1.00	1.00	
Printers.....	3	3	0	3	1.00	3.00	
Section bosses.....	12	12	0	12	1.00	12.00	
Section hands.....	4	4	0	4	1.00	4.00	
Stone-masons.....	2	2	0	2	1.00	2.00	
Station-agents.....	2	2	0	2	1.00	2.00	
Telegraph operators.....	1	1	0	1	1.00	1.00	
Timers.....	2	2	0	2	1.00	2.00	
Upholsterer.....	1	1	0	1	1.00	1.00	
Wagon-makers.....	3	3	0	3	1.00	3.00	

CITY OF SHENANDOAH.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	2	1	1	2	1.50	3.00	Where wages are not carried out, are owners and proprietors.
Barbers.....	2	1	1	2	2.00	4.00	
Blacksmiths.....	2	1	1	2	2.00	4.00	
Book-keepers.....	2	1	1	2	4.50	9.00	
Brick-layers.....	14	1	13	10	2.50	5.00	
Carpenters.....	17	1	16	10	1.00	2.00	
Clerks.....	1	1	0	1	2.00	4.00	
Draymen.....	3	1	2	1	2.00	4.00	
Engineers, stationary.....	3	1	2	1	2.00	4.00	
Harness-makers.....	3	1	2	1	3.00	6.00	
Jewelers.....	3	1	2	1	2.50	5.00	
Machinists.....	4	1	3	1	4.50	9.00	
Painters.....	3	1	2	1	1.50	3.00	
Plasterers.....	10	1	9	1	.90	1.80	
Printers.....	2	1	1	2	4.50	9.00	
Section hands.....	1	1	0	1	2.00	4.00	
Shoemakers.....	2	1	1	2	2.00	4.00	
Stone-masons.....	1	1	0	1	1.50	3.00	
Station agents.....	1	1	0	1	2.00	4.00	
Telegraph operators.....	1	1	0	1	2.00	4.00	
Tinners.....	1	1	0	1	2.00	4.00	
Upholsterers.....	1	1	0	1	2.00	4.00	
Wagon-makers.....	1	1	0	1	2.00	4.00	

CITY OF SIDNEY.

Barbers.....	2	1	1	2	1.60	3.20	Take own contracts. When at work, \$25 to \$50 per month.
Blacksmiths.....	2	1	1	2	1.00	2.00	
Book-keepers.....	2	1	1	2	2.50	5.00	
Brick-layers.....	6	1	5	6	2.50	5.00	
Carpenters.....	12	1	11	6	2.50	5.00	
Clerks.....	1	1	0	1	2.50	5.00	
Drayman.....	1	1	0	1	2.50	5.00	
Engineer, locomotive.....	1	1	0	1	2.50	5.00	
Harness-makers.....	2	1	1	2	3.00	6.00	
Jewelers.....	1	1	0	1	2.50	5.00	
Painters.....	4	1	3	1	3.00	6.00	\$10 and \$12 per week. Manufacture for themselves. \$40 per month.
Plasterers.....	2	1	1	2	3.00	6.00	
Printers.....	2	1	1	2	3.00	6.00	
Shoemakers.....	2	1	1	2	3.00	6.00	
Tinners.....	3	2	1	1	1	1	
Upholsterers.....	2 or 4	1	1	1	1	1	

CITY OF STORM LAKE.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	2	1	1	2	3.00	6.00	
Barbers.....	2	1	1	2	3.00	6.00	
Blacksmiths.....	2	1	1	2	3.00	6.00	
Book-keepers.....	2	1	1	2	3.00	6.00	
Brick-layers.....	4	1	3	4	3.00	6.00	
Cabinet-makers.....	2	1	1	2	3.00	6.00	
Carpenters.....	2	1	1	2	3.00	6.00	
Cigar-maker.....	1	1	0	1	3.00	6.00	
Clerks.....	17	6	11	12	3.00	6.00	
Draymen.....	3	1	2	3	3.00	6.00	
Engineers, stationary.....	3	1	2	3	3.00	6.00	
Harness-makers.....	4	1	3	4	3.00	6.00	
Jeweler.....	1	1	0	1	3.00	6.00	
Machinists.....	2	1	1	2	3.00	6.00	
Painters.....	3	1	2	3	3.00	6.00	
Plasterers.....	3	1	2	3	3.00	6.00	
Printers.....	1	1	0	1	3.00	6.00	
Section hands.....	1	1	0	1	3.00	6.00	
Stone-masons.....	2	1	1	2	3.00	6.00	
Station agent.....	1	1	0	1	3.00	6.00	
Telegraph operators.....	1	1	0	1	3.00	6.00	
Tinners.....	3	1	2	3	3.00	6.00	
Upholsterer.....	1	1	0	1	3.00	6.00	
Wagon-makers.....	3	1	2	3	3.00	6.00	

CITY OF TOLEDO.

Bakers.....	3	1	2	3	3.00	6.00	
Barbers.....	2	1	1	2	3.00	6.00	
Blacksmiths.....	6	1	5	6	3.00	6.00	
Book-keeper.....	1	1	0	1	3.00	6.00	
Brick-layers.....	4	1	3	4	3.00	6.00	
Cabinet-maker.....	1	1	0	1	3.00	6.00	
Carpenters.....	17	8	9	17	3.00	6.00	
Cigar-makers.....	2	1	1	2	3.00	6.00	
Clerks.....	17	17	0	17	3.00	6.00	
Draymen.....	5	5	0	5	3.00	6.00	
Engineer, stationary.....	1	1	0	1	3.00	6.00	
Harness-makers.....	2	1	1	2	3.00	6.00	
Jewelers.....	2	1	1	2	3.00	6.00	
Machinists.....	2	1	1	2	3.00	6.00	
Painters.....	9	4	5	9	3.00	6.00	
Plasterers.....	5	4	1	5	3.00	6.00	
Printers.....	5	4	1	5	3.00	6.00	
Shoemakers.....	4	3	1	4	3.00	6.00	
Stone-masons.....	4	3	1	4	3.00	6.00	
Station agent.....	1	1	0	1	3.00	6.00	
Telegraph operators.....	2	2	0	2	3.00	6.00	
Tinners.....	2	2	0	2	3.00	6.00	
Upholsterer.....	1	1	0	1	3.00	6.00	
Wagon-maker.....	1	1	0	1	3.00	6.00	

CITY OF WAUKON.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Barbers.....	3	3		1	1.00	300	
Blacksmiths.....	11	10	1	5	2.00	600	
Book-keepers.....	6	4	2		2.00	600	
Brick-layers.....	4	2	2		2.50	750	
Cabinet-makers.....	2	2			2.00	600	
Carpenters.....	2	2			1.50	550	
Clerks.....	2	2			2.50	750	
Draymen.....	2	2			1.80	550	
Engineers, stationary.....	1	1			3.50	1,000	
Engineer, locomotive.....	1	1			1.75	500	
Harness-makers.....	2	2			2.00	600	
Jewelers.....	2	2			2.00	600	
Machinists.....	1	1			2.00	600	
Painters.....	2	2			2.00	600	
Plasterers.....	6	3	3		1	1.00	480
Printers.....	2	1	1		1.10	330	
Section boss.....	1	1			3	2.00	600
Section hands.....	4	4			4	1.50	450
Shoemakers.....	2	2			3	2.00	600
Stone-masons.....	1	1			1	1.00	300
Station agent.....	1	1			1	1.00	300
Telegraph operator.....	1	1			3	2.00	600
Tinners.....	3	3			3	2.00	600
Wagon-makers.....	5	5					

CITY OF WAPELLO.

Baker.....	1	1		1	\$.....	\$.....	
Barbers.....	1	1		1	.....	.....
Blacksmiths.....	1	1	4	1	.....	.....
Brick-layers.....	2	2		1	.....	.....
Cabinet-maker.....	1	1		1	.....	.....
Carpenters.....	6	6		3	.....	.....
Clerks.....	1	1		1	.....	.....
Drayman.....	1	1		1	.....	.....
Engineer, stationary.....	1	1		1	.....	.....
Engineer, locomotive.....	1	1		1	.....	.....
Harness-maker.....	1	1		1	.....	.....
Jeweler.....	1	1		1	.....	.....
Painters.....	6	6		4	.....	.....
Plasterers.....	3	3		2	.....	.....
Printers.....	3	3		3	.....	.....
Section boss.....	1	1		1	.....	.....
Section hands.....	4	4		1	.....	.....
Shoemakers.....	2	2		1	.....	.....
Stone-masons.....	3	3		1	.....	.....
Station agent.....	1	1		1	.....	.....
Telegraph operators.....	1	1		1	.....	.....
Tinners.....	2	2		1	.....	.....
Wagon-makers.....	5	5		4	.....	.....

CITY OF WASHINGTON.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Average yearly wages.	REMARKS.
Bakers.....	3	3		3	\$ 1.45		
Barbers.....	7	6	1	3			
Blacksmiths.....	13	7	6	4	1.50		
Brick-layers.....	4	4			2.50		Brick-makers, \$1.50 per day, number, 18; make 10,000 per day.
Carpenters.....	15	12	3	12	2.00		
Cigar-makers.....	1	1					
Clerks.....	25	8	17	6	1.50		Get pay by package; about \$1.00 per day.
Draymen.....	3	3		2			
Engineer, stationary.....	1	1			1.25		
Engineers, locomotive.....	4	4	1	3	2.85		
Harness-makers.....	5	5		5	1.50		
Jewelers.....	7	7		2	2.00		All owners of stores.
Painters.....	2	2		2	2.50		
Plasterers.....	7	4	3	1	2.50		
Printers.....	9	4	5	3	1.75		
Section bosses.....	11	11	6		1.40		
Section hands.....	63	29	20	15	1.15		
Shoemakers.....	4	3	1	4	1.40		
Stone-masons.....	6	5	1	5	1.25		
Station agent.....	4	2	2	1	3.25		
Telegraph operator.....	5	2	3	1	1.65		
Tinners.....	5	2	3	3	1.75		
Upholsterers.....	3	2	1		2.00		
Wagon-makers.....	5	3		3	2.00		

CITY OF WAVERLY.

Bakers.....	2	1	1	1	\$.....	\$.....	
Barbers.....	3	3		3	.....	.....
Blacksmiths.....	9	8	1	5	.....	.....
Book-keepers.....	10	5	5	4	.....	.....
Brick-layers.....	6	5	1	5	3.00		
Cabinet-maker.....	7	7		2	.....	.....
Carpenters.....	12	11	1	10	2.50		
Clerks.....	30	9	21	5	.....	.....
Draymen.....	2	2		2	.....	.....
Engineers, stationary.....	3	2	1		.....	.....
Engineers, locomotive.....	2	2		2	.....	.....
Harness-makers.....	5	5		5	.....	.....
Jewelers.....	5	5		5	.....	.....
Machinists.....	5	5		5	.....	.....
Painters.....	7	5	2	7	.....	.....
Plasterers.....	6	5	1	6	.....	.....
Printers.....	11	7	4	1	.....	.....
Section bosses.....	3	3		3	.....	.....
Section hands.....	6	4		6	1.00		
Shoemakers.....	4	4		4	.....	.....
Stone-masons.....	4	3	1	2	2.50		
Station-agents.....	3	1	2		.....	.....
Telegraph operators.....	4	2	2		.....	.....
Tinners.....	4	2	2	1	.....	.....
Upholsterer.....	3	3		3	.....	.....
Wagon-makers.....	5	5		5	.....	.....

CITY OF WINTERSSET.

OCCUPATION.	Number.	Married.	Single.	House owners.	Average daily wages.	Remarks.
Bakers.....	11	11	1	1	4	
Barbers.....	11	11	1	1	4	
Blacksmiths.....	11	11	1	1	4	Several more under 21 years.
Book-keepers.....	11	11	1	1	4	
Brick-layers.....	11	11	1	1	4	
Cabinet-maker.....	11	11	1	1	4	
Carpenters.....	11	11	1	1	4	
Cigar-makers.....	24	11	13	1	4	Several more minors and ladies.
Clerks.....	11	11	1	1	4	
Draymen.....	11	11	1	1	4	
Engineers, stationary.....	11	11	1	1	4	
Harness-makers.....	11	11	1	1	4	
Jeweler.....	11	11	1	1	4	
Painters.....	11	11	1	1	4	
Plasterers.....	11	11	1	1	4	
Printers.....	11	11	1	1	4	Four more under 21 years.
Section boss.....	11	11	1	1	4	
Section hands.....	11	11	1	1	4	
Shoemakers.....	11	11	1	1	4	
Stone-masons.....	11	11	1	1	4	
Station agent.....	11	11	1	1	4	
Telegraph operators.....	11	11	1	1	4	
Timbers.....	11	11	1	1	4	
Wagon-makers.....	11	11	1	1	4	

In this connection, the following reports of Trades Assemblies, kindly furnished by their respective Secretaries, are presented:

Name of organization: Typographical Union, No. 118.

Location: Des Moines, Polk county.

When organized: 1868; reorganized, 1882.

No. of members: 115.

Has it a beneficiary insurance feature? No. Union has \$500 relief funds in treasury.

How often does it hold meetings? Once a month.

The meetings are for discussion, etc.

Union has a sick benefit fund of six dollars per week, and death burial benefit of sixty dollars.

Has it a library? No.

What legislation does it specially desire? The setting aside of the first Monday in September of each year as a holiday for working-men in the State of Iowa.

Remarks: Union controls every daily paper in the city except one. Every weekly paper, except three in the city recognizes the Union, and pays the Union scale of prices.

Scale of prices: Thirty-three cents per 1,000 ems on morning newspapers, twenty-eight cents on evening papers; \$15 per week, day work. Average on morning papers, \$16 per week; day papers, \$14 per week.

Non-union printers: Twenty cents per 1,000 ems. Average per week, \$8.

Name of organization: Cigar-makers' Union, No. 111.

Location: Des Moines, Iowa.

When organized? October 15, 1880.

No. of members: 55.

Has it a beneficiary feature? Yes.

If so, explain: Pays \$4 per week in case of lock-out or difficulty with employer; \$5 per week in case of sickness; a traveling loan to members of six months' standing, of \$20, to be refunded, on a basis of ten per cent of weekly wages when securing employment; and a death benefit as follows: One-year membership, \$50; five-years membership, \$250; ten-years membership, \$350; fifteen-years membership, \$550. At death of wife, \$40.

How often does it hold meetings? Once a month.

Are the meetings for education, discussion, etc.? Yes.

Has it a library? No.

What legislation does it specially desire? 1st. An act legalizing the first Monday in September as Labor Holiday. 2d. The Minnesota trade-mark law. 3d. An amendment to the conspiracy laws similar to that of Maryland and those of England.

VIEWS OF WORKING-MEN.

The following are some of the views of wage-workers just as returned to the Commissioner. A very large number have reported on all of the following topics, but only a few of each are given. They are presented without alteration or comment, and as expressing the wishes and ideas of wage-workers they are valuable, not alone to the General Assembly, but to citizens interested in economic studies, and in the welfare of our people. A large number of views on finance, politics, tariff, free-trade, religion and personal matters were received, but for obvious reasons are excluded from this report.

SCHOOL-BOOKS.

School-books should be furnished free.—*Carpenter.*

A large per cent are very indifferent as to sending their children to school, therefore I should recommend a very strict compulsory school law, and free school-books.—*Carpenter.*

The wage-worker, with a large family, suffers dreadfully from the burden of school-books, and the legislature ought to make a law by which counties may furnish books.—*Machinist.*

My oldest child has just got through the high school, and her books from the time she entered school until now have cost a great deal more money than they should.—*Blacksmith.*

Can't the legislature stop the stealing by school-book monopolies?—*Painter.*

The school-book trust ought to be killed by the Iowa legislature.—*Harness-maker.*

HOURS OF EMPLOYMENT.

Laws should be made to the effect that eight hours shall constitute a day's work.—*Carpenter.*

In our business we are expected to work twelve hours per day, and as much longer as a train-dispatcher thinks necessary, at stations where no night operators are employed, without any extra compensation.—*Station Agent.*

The eight-hour system should be adopted, as it would give more employment to wage-workers. We have men working in the tile factory for ninety cents per day, of ten hours.—*Broom-maker.*

We need the eight-hour law with ten hours' pay, or eight hours to constitute a day's labor. Also, laws to enforce corporations to pay every two weeks; abolish the system of retaining wages thirty days. A man must work sixty days before he can draw any pay, and then only what is earned in the first thirty, at one time.—*Blacksmith.*

IMMIGRATION.

You ask: Does immigration injure your trade? If so, how, and to what extent? If there are only fifty men out of employment in this city, and foreigners keep coming over here at the rate of 1,200 to 1,300 a day, you will admit that immigration certainly hurts the American laborer; for where you find one foreigner with money, you will find twenty-five without any. As I understand it, from good authority, the steamboat lines of New York city, Hamburg and Liverpool, and the great sea-board towns, have agents in every small village of Europe, inducing people to emigrate, telling them what a grand country this is, and telling them what great money there is to be made here. People will come if they have enough to pay their fare (for that is all agents care for), and when once here they will do anything to keep them.—*Bill Clerk.*

The question is asked, how does immigration injure your trade? There is, and has been, more than enough men to supply the demand, consequently as men crowd in, the supply increases, while the demand does not. They lower the price of labor, and also decrease the amount of time in which employment can be obtained, so that the average wage-worker cannot obtain work more than about two thirds of the year, and this is continually growing worse.—*Carpenter.*

Too much foreign immigration is the great trouble with the laboring men in this country. The foreigner comes here without money. He is obliged to work, and that, too, at whatever is offered him. By doing so he does an injustice to our own laboring men. I am a blacksmith by trade, and am working day work. There was an editor of a paper—a foreigner—who came in the shop and tried to hire a green foreigner to my employer, in my place, thus leaving me in the cold. He said the man was green with the ways of the country, and would work for almost nothing, and he thought my employer should do that rather than pay an American good wages. These are the very words he used. There should be some way to regulate immigration.—*Blacksmith.*

I regard foreign immigration as the greatest source of low wages and oppression to labor in America. The immigrated paupers, fools, convicts and insane, combined, with the native born, does not cost me \$2.00 per year in taxes, and certainly they are not my competitors. But that class who belong to the same craft, that like me are forced to work, and are compelled to meet me in daily competition, they are the class that cost me not less than fifty cents per day.—*Brick-layer.*

I am 75 years of age and work at my trade and make \$280 a year. Twenty years ago, and when I was working in the same shop in which I am now employed, this town supported fifteen shoemakers. Now, one could easily do all the work that is called for. The cause, in my opinion is, Eastern

monopolies and the introduction of machinery. Immigration has injured my trade for the reason that the newly arrived immigrant will work for less wages than the American, and employers always employ the cheapest men. Foreign born workmen have practically superseded native Americans in the shoemaking trade. My sons, who are now railroad conductors, present me a large part of my outer wearing apparel, which accounts for the small sum expended for that item.

Immigration is the life of the country, and has made it what it is.—*Shoemaker.*

Immigration injures my trade by driving common labor out of the place. They must do something, and they pick up painting easier than most anything else, and that reduces wages and cuts work short.—*Painter.*

I think foreign labor should be kept away from this country, as it compels native laborers from necessity to compete with one another, until with loss of time from too much competition in labor, he don't average over about three fifths wages, on account of time lost hunting and waiting for work.—*Carpenter.*

Think the contract labor law should be enforced against other persons besides preachers and actors, and that all foreign immigration should be restricted. Am tired of having America acting as Europe's slop-bucket. As long as pauper labor can come to this country wage-workers are at a disadvantage.—*Machinist.*

CHILD-LABOR.

Child-labor should be forbidden.—*Carpenter.*

I believe that child-labor should be abolished and children sent to school.—*Painter.*

One important step toward assisting the laborer is educating his children. This will best be accomplished through "compulsory education."—*Machinist.*

There are some factories in this locality (Dubuque) that employ children from nine years and upward. A shame to the American people.—*Machinist.*

There should be a law prohibiting child-labor. There is a great deal more of it than appears on the surface.—*Blacksmith.*

TRUSTS.

Legislate against trusts.—*Plasterer.*

Prohibit trusts that seek the blood of the laboring man.—*Carpenter.*

Pass rigid laws against trusts and pools, and so help the wage-worker.—*Plasterer.*

I think all trusts should be prohibited by law. That is the kind of prohibition for me.—*Painter.*

The "Company Store" should be abolished and the company should be compelled to pay in hard cash.—*Engineer.*

Pools, trusts and combines are robbing everybody indiscriminately.—*Carpenter.*

The laboring men want laws enacted and enforced that will punish parties who form trusts and combines to raise prices of the necessities of life the same as we have to punish highway robbery. The only difference that I can see between the two is that the highway robber will stand before us with his gun in his hand and compel us to put our hand in our pockets and give him all our cash. The other gentlemanly robbers slips up behind us, drives his knife in our back, sticks his hand in our pockets and takes all that is left, and then rides behind the law. One is a legalized robber, the other a highway robber.—*Carpenter.*

CONVICT LABOR.

Stop the use of convict labor, and not have the honest laboring men compete with the lowest criminal, and thereby make him associate with thieves and murderers.—*Painter.*

If men will be mean enough to get into the penitentiary, let them get tired of it by sitting still during the term of their sentence, for his labor comes in competition with honest labor, and to a certain extent the wage-worker has to pay his penalty in part.—*Carriage Painter.*

Take the foundry work out of the State prisons, and we will get better wages.—*Moulder.*

BUREAU OF LABOR STATISTICS.

If I can give you any information, ask and it shall be given unto you.—*Laborer.*

May the Bureau "live long and prosper."—*Brick-layer.*

I believe in the Bureau of Labor Statistics, and will aid you all I can in this locality.—*Machinist.*

We are with you in your work, and will gladly give you co-operation to our utmost extent.—*Printer.*

The work you are doing should receive the support of every working-man in the State. It is first-class.—*Machinist.*

Call for help from our union when you wish, and God speed your labors.—*Carpenter.*

I will do all I can for your work. I believe the Bureau of Labor Statistics of Iowa is the most valuable feature in the State House. Call on me for anything.—*Machinist.*

Two years ago I did not believe in your work. Count me in the future as one of its best friends. I will help you in any way I can.—*Wagon-maker.*

I regard the Bureau of Labor Statistics as one of the best features in Iowa State management, and believe it is doing a great deal of good.

TEMPERANCE AND PROHIBITION.

The worst enemies for the working class are the saloons where intoxicating liquor is sold. What is our prohibition good for? We have 1,200 inhabitants (Dyersville, Dubuque county), and fourteen saloons—three more than last year.—*Stone-mason*.

Prohibition sends money out of the State that should be kept in the State. I have worked where there was prohibition and where there was not, and always find a prohibition county a great deal duller, and less work, than where it is not.—*Carpenter*.

In my opinion, if we can have prohibition strictly enforced, and every means employed to educate us, laborers can be lifted from their present position to a higher one.—*Section Foreman*.

My opinion is that prohibition is important to every individual. A laboring man will do about so much work and receive a certain sum for it. If he is in the habit of spending it for drink, take the drink out of his reach and he will spend his money for something to benefit himself or family; besides, he will be in better shape to do good work, and thereby gain a reputation of being a good workman.—*Carpenter*.

When we had saloons here we had good times. The town had plenty of money. Now she is busted.—*Laborer*.

In our county the parties who formerly sold spirits have refused to give bonds under the new law, consequently private individuals have begun to get it in sealed packages, so I am told. Now, under such peculiar circumstances, it would seem to me a more proper thing to have some legal enactment in order to properly regulate this incidental circumstance or state of things; some official or officials to properly report the parties who receive such packages.—*Painter*.

I think we ought to have State officers to enforce prohibition, or else the State sell what alcohol must be had without profit. Close the saloons, open the school-houses; make education compulsory. I am seventy-six years old and sixty years on the shoe bench. Who can beat it? The whiskey business costs the State, counties and towns, about as much as everything else; so I would like to see it wiped out of the world, and every man that sells the stuff put in State prison for life, the same as they have been the means of sending other thieves.—*Shoemaker*.

Let prohibition be enforced as stringently as is possible, and I will abide by the outcome.—*Foreman in Lumber Yard*.

Work is very dull here (Des Moines) just now, but it has nothing to do with prohibition. I not only think, but I know, prohibition is a good thing for wage-workers, and hope it never will be repealed. Prohibition will help the State more than anything else if it is enforced. Every wage-worker ought to vote only for such men who will enforce the law, because, by so doing they help themselves and their families. I think intemperance and pauper labor the worst drawback to Iowa laborers.—*Brick-layer*.

The laboring class is the only class benefited pecuniarily, since, under a license system, the wage-worker who patronizes the saloon is compelled to support the municipality in which he lives, by making a guardian of the saloon-keeper, who is forced to pay a small portion of the amount into the city or town treasury for its support. While under prohibition, where properly enforced, the burden which the wage-earner bore so long must soon be adjusted to the tax-payer, and thus relieve the poor fool who cannot even yet see the point.—*Brick-layer*.

I am not sure that it is right to tax a wrong, and I believe the liquor traffic is wrong, yet our city is about \$2,000 short on account of prohibition.—*Machinist*.

Although I am not a prohibitionist myself, nevertheless, if the wage-earners of this State would spend less for beer and more for homes, they would be better off in a few years.—*Foreman in Lumber Yard*.

If our prohibition law would stop the manufacture of everything that would intoxicate, and stop billiard halls, the laboring man could save a little more money and be at home with his family longer between work hours.—*Tile-layer*.

I can plainly see that prohibition has hurt the State of Iowa.—*Blacksmith*.

Prohibition is a good thing, and the United States government ought to pass the law.—*Laborer*.

We have had eleven children, and both wife and I are able to do a full day's work, yet neither of us were ever drunk, and would to God that the great evil of liquor could be wiped out of the United States.—*Blacksmith*.

Prohibition is taking money out of the State, and I don't believe in it.—*Jeweler*.

"High license" and other abortive attempts at reducing drunkenness have left scores of wage-workers here and elsewhere in want and ignorance, and in my opinion their greatest need and most ready help to-day would be the complete enforcement of the prohibition law. Of course, it is progressing, but all true friends of humanity will hasten it, even though the victims themselves do not desire it.—*Foreman in Lumber Yard*.

I think the prohibition law a good law for the laboring class if put in force, but it is not always, and it should be.—*Barber*.

Believe the "Clark law" to be just as it is—the best law ever passed for the benefit of the workingmen of Iowa.—*Plasterer*.

Yes, I believe in prohibition, and believe it is the very best thing on earth for wage-workers. The law has done great good here and saved many homes from the sheriff.—*Shoemaker*.

Prohibition is certainly a very great advantage to the laborer, from the fact that he loses less time, gets his regular sleep and meals, saves his money and credit, and in the place of being a miserable blot on the face of the world, he becomes a man.—*Carpenter*.

As to prohibition, it is right, and can be made effective by such laws and enforcement of same as will lessen the chances of the drug stores.—*Machinist*.

Intoxicating drink is the bane of the wage-working people. I suffer by it, indirectly, though I never see it or touch it.—*Carpenter*.

Prohibition has hurt our town. Men will go where they can get a drink.—*Blacksmith*.

Will give my reasons for saying prohibition is a bad thing. I am a mason by trade. Work is so scarce that I had to take my present job at about half my former salary. There are two causes for this: One is foreign labor and the other prohibition; one has sent money out of the country, and the other has caused large amounts of money to be sent to other States where they don't have prohibition. But, I will say here, they don't get a cent of me.—*Butler-worker*.

The drink evil has been the cause of my ignorance and poverty, having led me into bad habits and kept me out of school in my youth.—*Baling Hay*.

The most important thing—the one over all others, perhaps, is the question of intemperance. It always has been a drain from the wages of the mechanic and laborer, to say nothing of the degradation and immorality of the system.—*Machinist*.

I live in the county seat, and my observation is that prohibition is doing a grand work. The lawyers seem to be almost out of business the last few years, and our jail is empty almost all the time.—*Carriage-maker*.

Intemperance is the worst enemy the working-men have to contend with. I am in favor of driving the curse from the land.—*Harness-maker*.

Prohibition is in the best interest of the working-man. I have made a home, house and lot, worth \$800, a farm, eighty acres, worth \$2,000—all in nine years; wages, \$4.00 per day; worth \$3,000 altogether, which I have made since I have quit strong drink.—*Plasterer*.

LABOR ORGANIZATIONS.

One subject of interest to me is that of labor organizations; also, the trouble between capital and labor. I think labor organization in all branches is desirable, and is, or could be, made profitable and successful in protecting and furthering the interests of the class of labor for which it is formed. It has a tendency of fraternizing its members, and makes possible the bringing out and showing of the condition, interests, and welfare of its members, and by comparison of each others' condition, makes burdens more easily borne by the unsuccessful, and vanity less apt to prevail with the successful. Labor and capital should be fraternized—*made one*. Nothing, to my mind, is more demoralizing and more injurious to public welfare and public good than constant strife between labor and capital. Any means should be resorted to, legislative or otherwise, whereby labor troubles and strikes could be prevented. Labor and capital should become one vast brotherhood, protecting interests alike for all.—*Station Agent*.

I think the preamble of the Knights of Labor would be a good motto for all laboring men to guide themselves by, if they would do so.—*Tile-layer*.

I think organization is of the greatest interest to wage-workers. Every trade should organize a union and have benefits attached to it in case of strikes or lock-outs, or sickness or death. Where one cannot help many, many can help one.—*Cigar-maker*.

As stated before, capital and labor are as man and wife. They must work, as one cannot get along without the other; therefore, I believe, there ought to be harmony between both. I don't believe that our labor organizations of the present day have accomplished what they might if they were more willing to believe that there were some honest men among capitalists.—*Carpenter*.

It is my opinion the class known as wage-workers would be better off if they would do away with all labor organizations and work independent. As soon as a man enters an organization he deprives himself of his liberty and subjects himself to some other person, who controls his labor. If every man would live within his income there would be no trouble. I am opposed to giving part of my pay to some one who says you shall stop work or you can go to work. I believe in liberty.—*Section foreman*.

If we could have an association in which robbery was not practiced to such an extent as the organizations called unions, but only mean drinking clubs in which men are expected to get together and blow their wages in to the saloon instead of giving it to their family. Union means no non-union man can work in a city, which is wrong. In my opinion, an association that would let men work for what his labor is worth, and not try to hold each man's wages the same, and throw all out of work on account of a strike because the contractor will not pay all the same wages, would be a good thing.—*Bricklayer*.

I do not believe strikes are of any benefit to the wage-worker. No man has the right to force anyone to abandon his labor, but if his work or his wages do not suit him to quietly abandon it and do something else. I believe the price of labor to be governed by the laws of political economy.—*House mover*.

Labor organizations are promotive of good, if their force is concentrated on the ballot box. Strikes, and force used, are detrimental to the wage-earner—by scaring capital from making labor developments. In the commercial world the three great factors must harmonize—production, transportation, and consumption. Each depends on the other—material prosperity upon all.—*Station agent*.

For nineteen years the order of the Knights of Labor has maintained an existence in the face of circumstances the most discouraging and disheartening. Struggling forward in its infancy beneath a veil of secrecy it met with opposition from those in whose behalf it contended. Later on it faced the world as the advocate of justice for the poor, and found all who were enemies of the oppressed arrayed against it. In all these years it has had to brave the taunts and insults of many whose interests it served. Since the adoption of the declaration of principles ten years ago this order has had the

opposition of all who despised their principles. But the year whose ending we witness at this season has been the most trying and discouraging to those whose wish was to see the harmonious blending of all classes beneath the shield of knighthood.—*Painter*.

In my opinion, if we had better wages and would co-operate with one another, we would be more successful; but while there is so much "cross-hauling" among the laboring class, just that much longer will we be oppressed. If there was more attention given by the laboring class to make this motto: "An injury to one is the concern of all," success would crown our every effort, and the laboring men would gain a just share of the wealth he helps create.—*Plasterer*.

LABOR DAY.

[Six hundred and seventy wage-workers urge that a day be set apart by the Legislature to be known as Labor Day. These men represent seventeen of the leading trades.]—*Commissioner*.

RAILROADS.

It is necessary that railroads receive a reasonable per cent profit, or they try to make up the loss by employing cheaper labor, or reducing wages of old hands.—*Station agent*.

Railroads should not be allowed to run any trains on Sunday, except at or on extreme necessity. In many instances, trains are run on Sunday when with prudent management it could be avoided; quite often employes do not have a day of rest for months, not even part of a day. The Sunday laws should be observed and made more stringent.—*Station agent*.

Work on railroad, and have to wait sixty days for pay. As a result, I have to indulge in credit, which makes me pay twenty-five per cent more for goods than I would have to if I was paid every Saturday night, as I believe every laboring man ought to be.—*Railroad laborer*.

Think there should be some provision for the Railway Commissioners inspection of railways as to the safety of appliances, machinery, etc., and more especially of railway bridges.—*Locomotive fireman*.

A reduction in freights would reduce the price of material, such as lumber, brick and lime. We pay one fifth more for lime here per barrel than they do in Nebraska City or Lincoln, from fifty to sixty miles the shortest haul.—*Carpenter*.

It is the custom of the railroad company to cut wages on section work in winter time to \$1.00 per day, and works a hardship on men in that line. It should be avoided.—*Machinist*.

Last year I worked for the C. & N. W. R. R. Co., at \$40 per month, from 5 A. M. until 9 to 12 P. M., and the company held back one month's pay. I had no Sunday to rest or recruit up in, it was work every day.—*Station agent*.

MISCELLANEOUS.

I should also recommend a law by which the sale of tobacco is restricted, so that children cannot obtain and use it. I think tobacco is fully as bad as whisky, and ruins many a bright boy.—*Carpenter*.

We need legislation against trusts and pools. We need legislation against the use of the spring-balance scales used by butchers generally.—*Painter*.

I think if a man does an honest day's work he will get an honest day's pay for it; if not, he doesn't deserve it.—*Carpenter*.

I would like the legislature to frame and pass a law compelling all corporations to pay for their labor semi-monthly. They kept my money that I earned the first of October until the first of December. I don't think that right.—*Section Hand*.

I wish to say, I think mechanics are as well paid, considering general prices, as ever before in this country.—*Carpenter*.

The most pressing need of the laboring class at present, in my judgment, is a secret ballot, something like the Australian system of voting. That is the kind of protection we want now.—*Carpenter*.

Equal pay for equal work by the sexes.—*Laborer*

Tenement-house cigars shipped in here from New York and Pennsylvania is the hardest thing we have to contend with. They sell them much cheaper than our manufacturers can afford to, for the reason that they have their work done by small children. The same as to Chinese labor.—*Cigar-maker*.

I believe profit-sharing better than co-operation; then brain is paid as well as muscle. I do not believe in trying to elevate the average workman too high, as it is a thankless job. Am not down on corporations, and believe they have more heart than private individuals.—*Plasterer*.

I think the best thing for shoemakers would be to shoot any and all who would want to learn such a played-out trade. Machine work has carried the day, and ruined "hand work." I will work the coming three months in the shop, and after that will be compelled to work at anything I can get to do, as I did last summer. In fact, nearly all trades are getting to be an uncertain means of living.—*Shoemaker*.

Be strictly reliable in all engagements. Charge fair wages; never over-charge. Give a good day's work; don't be afraid of doing too much. Keep the employer's interest uppermost in mind while at work. Do not take unfair advantages. Do the work well. By strictly adhering to these rules I have secured more work than ten men can possibly perform. May be the above remarks are not what was wanted, but those rules have been very important to me as a wage-worker.—*Carpenter*.

I have just finished the 1888 tax-list, and find the assessed value of the county (Decatur) over \$3,000,000, and the entire tax of the county is a little more than \$91,000, being more than \$1,000 less than 1887.—*Carpenter*.

Build up a home market. Arbitration law to settle trouble between employers and employes. No strikes.—*Section Foreman.*

My opinion is, if the State of Iowa would enforce the law to prohibit the adulteration of the articles of food that we have to buy, it would help the masses.—*Stone-mason.*

When I commenced business for myself I had \$23. I worked at carpentering eight years ago. I now have fifty-four acres of land, a house 16x12 feet, barn and few other buildings, one horse, cutter, top buggy, wood-saw, five sheep, two head cattle, two hogs, thirty-three hens, seven turkeys, drilled well that cost me \$60, and a full set of tools. I made all this at day's work. I owe \$63. If you ever happen through the north part of Honey Creek township please come and see me.—*Carpenter.*

I have nothing important to offer, only this, that, having had no education, it has been a detriment to my business. Two months' schooling is all I had when I came to this State in 1850, but I have managed to make a living, and have raised six as good children as there are anywhere, and I have given them all a good common school education.—*Carpenter.*

Wage-workers must allow themselves to be educated to the fact that they themselves must work for the enactment of laws to prohibit foreign immigration, to prohibit the employment in factories and workshops of children under about fifteen years of age. The means to be used is the ballot. Workmen must learn to use the ballot for themselves. To establish manufacturing establishments in the west as well as in the east, and thus save the cost of transportation to the toiler.—*Car Repairer.*

The difficulty with painters is the tendency to "cut" rates by jobbing at ruinous low rates, and occasionally a tramp painter comes along, does several jobs cheap, and skips the town. Foreigners are hard on tradesmen by working for \$1.75 to \$2.00, where \$2.50 is the established price. I don't pretend to give a remedy; only the facts.—*Painter.*

I don't know of anything that I would say that would do any good for myself, but I think if every man would go to work instead of growling and complaining, and finding fault with the laws, and do his duty as a man and a citizen, he would be better off.—*Carpenter.*

All the money in excess of necessary expenses to live has been applied to getting and making our home comfortable, thus you will see that we consider this as money saved; a comfortable home saved inside of six years, and free from all incumbrance, is not a bad saving. So as a wage-worker I am content with my lot. I could, if my health would permit, make a better average per annum. Have tried to give the average for six years, as nearly correct as possible for me to do.—*Brick-layer.*

I own here a house and four acres south of and adjoining town plat, upon which I pasture my cow and fat two hogs each year. I have to buy corn and hay. We raise berries and some garden truck to sell, and enough for the family use. We raise some chickens, more than we eat. On account of dry weather the water failed, and in trying to get water I paid out \$300 within a year, but have a good supply now. That is why I am \$175 in debt now. Carpenter work has been good here this summer, but there is no

building here in the winter; my work is principally in the country. I count \$2.00 per day in the country good wages. All men who are willing to work can get plenty to do in this part of the State. There has been a scarcity of workmen (carpenters and plasterers), and a part of the time farm hands. I have lived here for the past eight years, and have built my house and paid for my place in that time, and have a good home.—*Carpenter.*

I own my shop, but I worked two years for wages, and I kept account of all of my expenses, and in two years I saved enough to build myself a good shop, with my wife's help, and I am well satisfied that every tradesman can save money in Iowa. They get from \$1.25 to \$1.75 per day, and the average rent is about \$3.00 per month.—*Blacksmith.*

I paid \$100 tax on 380 acres of land, four acres in the city, and house and four lots, horse, buggy and cows. I rent my land and get one third of the crop; I got about \$600 last year from my land. I owe no man; have a little money to spare; got it by hard work.—*Carpenter.*

I have worked at the harness trade over twenty years. Of late years our trade is growing worse every year; machinery is doing a great deal of it, and, I think, increasing. A great many people want everything as cheap as they can get it, so they buy machine-work, and we cannot compete with that. Very few boys want to learn this trade now.—*Harness-maker.*

To protect mechanics, I think, each and every one should be made to serve his full time as an apprentice, and then get his papers to show that he has done so, and then we would have better workmen and better wages. Poor workmen make poor wages. Make it a penalty for anyone to hire a man that has not served his full apprenticeship at reduced wages.—*Blacksmith.*

In my opinion, Iowa has not enough good printers, but has an over-production of poor ones. They cut on wages in order to get work, and when that class go into business they ruin prices, not knowing how to figure the cost of work. The present plan of apprenticeship in Iowa should be abolished. Publishers get cheap help for a few months but are obliged afterward to do cheaper work, owing to the competition of this same help.—*Printer.*

I believe, from my own observation, that co-operation will settle almost all the labor trouble where it can be practically applied. Why do not the most of men naturally have a deeper interest in work, when they realize that on it depends advancement, and in looking after waste in time and materials depends the profits of both themselves as well as employers? I know it to be so, and hope to see it tried fairly, and believe it will be more profitable to employer as well as employed.—*Miller.*

I think that the legislature of the State of Iowa should pass a law to make an employer pay the employee, if by the day, once a week, if by the month, once a month, and prohibit the giving of orders or the use of company stores, or, in other words, to prohibit a man or company from setting up a store for the purpose of selling to his laborers, and make it a misdemeanor and punishable by fine.—*Ratchet-setter.*

One word in regard to anarchists: I would hang them just as fast as they could be strung up, or make them leave the country.—*Carpenter.*

I think the laws of Iowa are not enough in favor of the wage-workers in regard to collecting their wages. I think anything a man has got ought to be held for wages. I have had several losses, amounting to about \$50.—*Blacksmith.*

The trade is falling off gradually each year, owing, I think, to the manufacturing owned and operated by the monopolies or combines. Accumulated capital will always down the small shop. I think labor must organize in one grand organization.—*Blacksmith.*

As a wage-worker I have given but little attention to the subject excepting the portion pertaining to industry, and, I think, with frugality and sobriety, combined with an industrious spirit, the tendency would be promotion of great good in a general way, and is, to my mind, the best and nearest way to show the characteristics attending the laborer, and will enable him or her to co-operate when the advantage is presented.—*Carpenter.*

There is no excuse whatever for any man in Iowa to be "hard up." There is not a laboring man in the State, if in health, but what can lay up some money each day if he wishes to. The trouble, in my opinion, is altogether with the wage-worker, and not with the law. Men must economize to make money.—*Brick-layer.*

Boot and shoe manufacturers can and do sell for less money than the hand-worker can do, and, as a matter of course, to an injury to the latter. One hundred persons buy factory work to one who buys shop-made. Were it not for cobbling that class of mechanics would have to quit.—*Shoemaker.*

In reply to the question "am I expected to trade at a company store?" will say that every store in town, except one, belong to the Merchants' Protective Society; and, while we are not asked to trade at any particular store, we, as clerks, are asked not to trade at this outside store. The merchants all use their influence to that effect. The outside store sells cheaper than the protective merchants, who arrange prices to suit themselves, and are all the same. Will be glad to fill a similar sheet whenever necessary.—*Clerk.*

Co-operation might be of great benefit to working people if it was honestly and intelligently employed, but I see nothing but anarchy and despotism in any of the organizations of the day—not because of faulty organization so much as the great mass of those who are in them who force them into actions detrimental to all legitimate business.—*Carpenter.*

I believe co-operation is a benefit. I think so only to a certain extent. All good causes are carried to extremes. I do not believe in strikes, as a rule, because they do not do any good, and are quite often originated by contractors and capitalists.—*Brick-layer.*

I should like a law that would prevent incompetent men (botches) from taking contracts, thereby raising the standard of work, which would result in perfect workmanship for the employer and fixed wages for employee. I would like to see a rigid apprentice system established by law, making it necessary for all mechanics to serve three years under competent instruction before being allowed to start out as a mechanic or skilled workman. In my opinion, such a law would result in weeding out all irresponsible, botch

workmen, who could not then impose upon the public, and would result in great good to contractor, mechanic and capitalist alike.—*Plasterer and Brick-layer.*

I believe in closing all stores of every description at least at 7 o'clock p. m., unless it be country stores just during the harvest season, so that merchants and clerks, and all others connected with any store, may have some leisure time to spend at home with their family, and to be able to cultivate their intellect by having time in which to read or attend public worship or some place of amusement during the evenings, and, what is better, to get out in the pure air.—*Wagon-maker.*

The writer of this is a painter by trade and the head of a family, who has been a citizen of Dubuque and vicinity for many years. Our long and cold winters, the vast amount of fraudulent materials thrown upon the market with flashing labels and high recommendations from the manufacturers, has led many to buy these paints, and either do their own work or employ men who know comparatively nothing about the business. These fellows will work in many instances for any wages they can get, so as to enable them to go to some other town and repeat their mode of work; whereas men who have served an honorable apprenticeship and are masters of their trade are now rejected to a great extent, being supplanted by men unskilled in the business who are willing to use such fraudulent stuff, thereby the honest workman is thrown out. It is to be hoped that the day is not far distant when every article of consumption used in the form of food or material for the mechanic will be subjected to the severest test of inspection.

PART II.

FARMS AND FARM LABOR.

Obtaining the names of four reliable farmers in each county, blanks were sent to them from this office, and the following interesting data is the result. These names were selected solely on the ground of reliability and thrift, and their replies may be taken as those of typical Iowa farmers.

It will be seen that these facts differ materially from those published in the last biennial report of this Bureau. The change in questions has been made because it was believed that those sent out this year, and to which the following are the replies, comprehend a wider range of investigation and a more valuable line of study.

TABLE OF FARMS, THEIR VALUE, No. OF ACRES, ETC.

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THIRD BIENNIAL REPORT OF THE

[E]

1889.]

COMMISSIONER OF LABOR STATISTICS.

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COUNTIES.	No. of returns.	Av. No. in family.	No. attending school.	Total No. of acres in farms.	Total No. of acres under cultivation.	No. owning farms.	No. of farms mortgaged.	Av. value of farm, per acre.	No. saved money.	No. in debt.	No. belonging to grange or other organization.	No. having life insurance.	TOTAL NO. EMPLOYED ON FARM.				AVERAGE WEEKLY WAGES, PERMANENT HELP.*				AVERAGE WEEKLY WAGES, TRANSIENT HELP.				Av. interest paid on mortgaged farms.
													Men.	Women.	Girls.	Boys.	Men.	Women.	Girls.	Boys.	Men.	Women.	Girls.	Boys.	
Adair.....	1	3	1	100	100	1	1	30.00	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Adams.....	1	3	1	405	425	1	1	38.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Allamakee.....	1	3	1	360	360	1	1	35.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Appanoose.....	1	3	1	820	820	1	1	22.20	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Audubon.....	1	3	1	720	720	1	1	35.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Benton.....	1	3	1	140	140	1	1	35.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Black Hawk.....	1	6	1	340	340	1	1	30.00	1	1	1	1	1	1	1	1	4.00	4.00	4.00	4.00	6.00	6.00	6.00	6.00	6.00
Boone.....	1	3	1	120	80	1	1	50.00	1	1	1	1	1	1	1	1	4.00	4.00	4.00	4.00	6.00	6.00	6.00	6.00	6.00
Bremer.....	1	3	1	280	200	1	1	35.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Buchanan.....	1	3	1	610	600	1	1	37.50	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Buena Vista.....	1	3	1	200	200	1	1	35.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Butler.....	1	3	1	700	500	1	1	35.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Calhoun.....	1	3	1	650	500	1	1	40.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Carroll.....	1	3	1	240	200	1	1	37.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Cass.....	1	3	1	260	200	1	1	35.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Cedar.....	1	3	1	1,485	900	1	1	45.00	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	7.00	7.00	7.00	7.00	7.00
Cerro Gordo.....	1	3	1	600	480	1	1	25.00	1	1	1	1	1	1	1	1	5.10	5.10	5.10	5.10	7.00	7.00	7.00	7.00	7.00
Cherokee.....	1	3	1	200	120	1	1	40.00	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	8.00	8.00	8.00	8.00	8.00
Chickasaw.....	1	3	1	480	320	1	1	25.00	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	7.50	7.50	7.50	7.50	7.50
Clarke.....	1	3	1	162½	140	1	1	30.00	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Clay.....	1	3	1	120	120	1	1	30.00	1	1	1	1	1	1	1	1	8.11	8.11	8.11	8.11	2.00	2.00	2.00	2.00	2.00
Clayton.....	1	3	1	24	10	1	1	100.00	1	1	1	1	1	1	1	1	8.11	8.11	8.11	8.11	2.00	2.00	2.00	2.00	2.00
Clinton.....	1	3	1	4,832	3,000	1	1	25.00	1	1	1	1	1	1	1	1	4.25	4.25	4.25	4.25	6.00	6.00	6.00	6.00	6.00
Crawford.....	1	3	1	971	780	1	1	31.67	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	2.00	2.00	2.00	2.00	2.00
Dallas.....	1	3	1	300	240	1	1	30.00	1	1	1	1	1	1	1	1	6.00	6.00	6.00	6.00	2.00	2.00	2.00	2.00	2.00
Davis.....	1	3	1	330	330	1	1	30.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	2.00	2.00	2.00	2.00	2.00
Decatur.....	1	3	1	450	350	1	1	22.50	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	2.00	2.00	2.00	2.00	2.00
Delaware.....	1	3	1	100	100	1	1	60.00	1	1	1	1	1	1	1	1	4.25	4.25	4.25	4.25	2.00	2.00	2.00	2.00	2.00
Des Moines.....	1	3	1	100	100	1	1	60.00	1	1	1	1	1	1	1	1	4.25	4.25	4.25	4.25	2.00	2.00	2.00	2.00	2.00
Dickinson.....	1	3	1	400	400	1	1	27.00	1	1	1	1	1	1	1	1	6.00	6.00	6.00	6.00	2.50	2.50	2.50	2.50	2.50
Dubuque.....	1	3	1	100	100	1	1	40.00	1	1	1	1	1	1	1	1	4.00	4.00	4.00	4.00	2.50	2.50	2.50	2.50	2.50
Emmet.....	1	3	1	700	300	1	1	35.00	1	1	1	1	1	1	1	1	4.00	4.00	4.00	4.00	6.00	6.00	6.00	6.00	6.00
Fayette.....	1	3	1	530	300	1	1	25.00	1	1	1	1	1	1	1	1	4.75	4.75	4.75	4.75	7.50	7.50	7.50	7.50	7.50
Floyd.....	1	3	1	380½	310	1	1	32.50	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Franklin.....	1	3	1	160	75	1	1	30.00	1	1	1	1	1	1	1	1	4.75	4.75	4.75	4.75	6.00	6.00	6.00	6.00	6.00
Fremont.....	1	3	1	225	100	1	1	35.00	1	1	1	1	1	1	1	1	4.75	4.75	4.75	4.75	6.00	6.00	6.00	6.00	6.00
Greene.....	1	3	1	170	80	1	1	30.00	1	1	1	1	1	1	1	1	4.75	4.75	4.75	4.75	6.00	6.00	6.00	6.00	6.00
Grundy.....	1	3	1	175	175	1	1	40.00	1	1	1	1	1	1	1	1	4.25	4.25	4.25	4.25	2.00	2.00	2.00	2.00	2.00
Guthrie.....	1	3	1	280	261	1	1	28.12	1	1	1	1	1	1	1	1	4.25	4.25	4.25	4.25	6.00	6.00	6.00	6.00	6.00
Hamilton.....	1	3	1	945	500	1	1	35.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Hancock.....	1	3	1	650	650	1	1	32.50	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Hardin.....	1	3	1	100	80	1	1	35.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Harrison.....	1	3	1	272	220	1	1	25.00	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Henry.....	1	3	1	480	100	1	1	40.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Howard.....	1	3	1	920	600	1	1	15.00	1	1	1	1	1	1	1	1	4.75	4.75	4.75	4.75	1.75	1.75	1.75	1.75	1.75
Humboldt.....	1	3	1	630	300	1	1	25.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Iowa.....	1	3	1	1,130	900	1	1	28.00	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	6.50	6.50	6.50	6.50	6.50
Jackson.....	1	3	1	246	160	1	1	27.50	1	1	1	1	1	1	1	1	5.25	5.25	5.25	5.25	6.75	6.75	6.75	6.75	6.75
Jasper.....	1	3	1	600	105	1	1	50.00	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Jefferson.....	1	3	1	445	380	1	1	35.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.50	6.50	6.50	6.50	6.50
*Johnson.....	1	3	1	95	95	1	1	108.00	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	6.50	6.50	6.50	6.50	6.50
Jones.....	1	3	1	80	80	1	1	40.00	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Kearuk.....	1	3	1	320	230	1	1	25.00	1	1	1	1	1	1	1	1	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Kossuth.....	1	3	1	970	710	1	1	63.23	1	1	1	1	1	1	1	1	3.75	3.75	3.75	3.75	5.00	5.00	5.00	5.00	5.00
Lee.....	1	3	1	130	50	1	1	30.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Louisia.....	1	3	1	400	60	1	1	30.00	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Lucas.....	1	3	1	840	650	1	1	27.50	1	1	1	1	1	1	1	1	4.50	4.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00
Lyon.....	1	3	1	100	100	1	1	30.00	1	1	1	1	1	1	1	1	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00

TABLE OF FARMS, ETC.—CONTINUED.

COUNTIES.	No. of returns.	A. v. No. in family.	No. attending school.	Total No. of acres in farms.	Total No. of acres under cultivation.	No. owning farms.	No. of farms mortgaged.	A. v. value of farm, per acre.	No. saved money.	No. in debt.	No. belonging to grange or labor organization.	No. having life insurance.	TOTAL NO. EMPLOYED ON FARM.				AVERAGE WEEKLY WAGES PERMANENT HELP.*				AVERAGE WEEKLY WAGES, TRANSIENT HELP.				A. v. interest paid on mortgages.
													Men.	Women.	Girls.	Boys.	Men.	Women.	Girls.	Boys.	Men.	Women.	Girls.	Boys.	
Pottawattamie.	800	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Ringold.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Star.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Shelby.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Sioux.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Story.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Taylor.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Union.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Warren.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Wapello.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Warren.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Washington.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Webster.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Winnebago.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Woodbury.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Worth.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00
Wright.	500	10 10	10 10	10 10	10 10	10 10	10 10	25.00	10 10	10 10	10 10	10 10	10 10	10 10	10 10	10 10	4.50	2.50	2.50	2.50	5.00	3.00	3.00	3.00	5.00

* Not reported. † These wages are paid together with board.

RECAPITULATION.

Number of farms reported	140
Number of children attending school	257
Total number of acres in the 140 farms	44,487
Total number of acres under cultivation	29,395
Number owning farms	128
Number of farms mortgaged	65
Average value of farms, per acre	\$ 35.87
Number saved money	116
Number in debt	12
Number belonging to granges or labor organizations	15
Number having life insurance	45
Total number employed on the 120 farms replying to this question	855
Men	905
Women	93
Boys, under 15 years of age	59
Girls	18
Average weekly wages permanent help—	
Men	\$ 5.02
Women	2.17
Boys	2.42
Girls	1.02
Average weekly wages transient help—	
Men	\$ 6.43
Women	2.50
Boys	2.06
Board is allowed in addition to these wages.	
Average interest paid on mortgages, per cent.	7

In this connection, the following statistics upon the wages of farm laborers in foreign countries will be found of interest. They are taken from the United States Consular reports furnished this office from the office of Secretary of State at Washington:

AGRICULTURAL WAGES.

Wages paid per week to agricultural laborers in the west of England, with or without board and lodging.

DESCRIPTION OF EMPLOYMENT.	Average wages.
GLOUCESTERSHIRE.	
In summer, without food and lodging.....	\$ 3.05
In winter, without food and lodging.....	2.91
Females, ordinary.....	1.14
Females, harvest hands.....	2.15
SOMERSETSHIRE.	
Males, food sometimes supplied at harvest.....	3.65
Women, field labor, cider and sometimes food.....	1.46
WILTSHIRE AND DORSETSHIRE.	
Males in summer.....	2.91
Males in winter.....	2.67
Women field laborers.....	1.46

The following is a description of the appearance of agricultural laborers, as seen by the Consul at a "hiring fair," at Chippen Sodbury, Gloucestershire:

Worn out, their years gone, their muscles stiff, they are useless to the employer and cannot get a place. They are literally turned out to die, and their only refuge is the workhouse; for it is impossible for them to save anything for their old age. When a pair of boots cost half a week's wages, a Sunday suit three week's wages, a pound of the cheapest meat two and a half hour's work, how could they save?

Agricultural wages in the Hull district, county of York, and Liverpool and London districts.

DESCRIPTION OF EMPLOYMENT.	Average wages.
HULL DISTRICT.	
Farm laborers, with board and lodging, per year.....	\$ 20.00 to \$72.00
Housemaids, with board and lodging, per year.....	58.00 to 67.00
Wagoner, with board and lodging, per year.....	67.00 to 90.00
COUNTY OF YORK.	
Laborer:	
First man, with cottage, per week.....	4.06
Second man, no cottage, no board, per week.....	3.70
Foreman of farm, per year.....	120.00 to 160.00
Second man, with board and lodging, per year.....	82.00 to 97.00
Third plowman, with board and lodging, per year.....	68.00 to 78.00
Plowboy, with board and lodging, per year.....	48.00 to 68.00
Blacksmith, two pints of beer, per day.....	.95
Joiner, two pints of beer, per day.....	.96
Herdman, cottage, per week.....	4.06 to 4.40
LIVERPOOL DISTRICT.	
Teamster, with board, per year.....	72.00
Herd, with board, per year.....	68.00
Herdsmen, without board, per week.....	3.89
Laborer, without board, per week.....	4.01
Boys, without board, per week.....	1.70
LONDON DISTRICT.	
Laborers in Kent, without board, per week.....	4.13
Laborers in Middlesex, without board, per week.....	4.15
Laborers in Surrey, without board, per week.....	4.28
Laborers in Essex, without board, per week.....	3.63
Laborers in Hereford, without board, per week.....	3.89

Wages paid to agricultural laborers and household (country) servants in Germany.

DESCRIPTION OF EMPLOYMENT.	AVERAGE WAGES.
ALSACE-LOREINE.	
Farm laborers, with board and lodging, per year.....	\$ 67.30
Servant girls, with board and lodging, per year.....	20.00
Laborers, with board and lodging, per day.....	.40
Laborers (during harvest), with board, per day.....	.50
Laborers (during harvest), without board, per day.....	.30
SAXONY.	
Male laborers, with board and lodging, per year.....	44.26
Female laborers, with board and lodging, per year.....	22.84
Male laborers:	
In summer, per day.....	.40
In winter, per day.....	.28
Female laborers:	
In summer, per day.....	.30
In winter, per day.....	.12
GRAND DUCHY OF OLDENBURG.	
Plowman, with food, per day.....	.65
Laborers, with food and rent free, per year.....	31.25
Laborers, with food, without rent, per year.....	54.15
Laborers, without board and lodging, per day.....	.30
Harvesters, without board, per day.....	.20
Harvesters, with board and lodging, per day.....	.55
STUTTGART DISTRICT.	
Stable hands, with board, per year.....	57.12
Day laborers (male), with board, per week.....	1.90
Day laborers (female), with board, per week.....	1.45
Dairymen, with board, per week.....	1.90
Dairymaids, with board, per year.....	30.94
HARMEN DISTRICT.	
Gardeners, with board and lodging, per year.....	76.16
Coachmen, with board and lodging, per year.....	70.16
Farm hands (male), with board and lodging, per year.....	49.08
Farm hands (female), with board and lodging, per year.....	20.15
Day laborers, with board and lodging, per year.....	60.81
Carpenters, with board and lodging, per year.....	76.16
Blacksmiths, with board and lodging, per year.....	76.16
THURINGIA.	
Servants, with food and lodging, per year.....	14.00
Laborers, male (summer), with two meals, per day.....	.20
Laborers, female (summer), with two meals, per day.....	.14
CREFELD DISTRICT.	
First laborer, per week of 84 hours in winter and 87 hours in summer, with board and lodging.....	1.06
Second laborer, per week of 84 hours in winter and 87 hours in summer, with board and lodging.....	1.19
Third laborer, per week of 84 hours in winter and 87 hours in summer, with board and lodging.....	.95
Herder in charge of cattle, per week of 84 hours in winter and 87 hours in summer, with board and lodging.....	1.90
Transient laborers:	
Male, board without lodging, per week.....	2.14
Female, board without lodging, per week.....	2.32
Male, without board or lodging, per week.....	4.43
Female, without board or lodging, per week.....	3.22
SILESIA.	
Male laborers, with board and lodging, per week.....	1.45
Female laborers, with board and lodging, per week.....	1.07

AGRICULTURAL LABOR IN THE BERLIN DISTRICT.

The number of persons employed in agricultural labor in the consular district of Berlin is estimated at 450,000, and it can be safely said that fully one half, if not two thirds thereof, are women. The able-bodied men, when not in the army, generally seek more remunerative employment than agricultural labor. The common farm laborers receive from 20 to 35 cents per day.

VIEWS OF FARMERS.

The following are the expressions from the farmers who have made the returns in the table just presented. The same rules adopted in reference to the views of working-men, so far as relate to repetition, submitting statements without alteration or comment, and the exclusion of everything of a political nature, has been followed in the following remarks. These remarks largely result from two questions asked in the blanks sent out. These questions were—

(1.) Will you give your opinion as to any measure that would ameliorate the condition of the farmer and working-man?

(2.) What are the chief causes that lead to a farmer's failure?

The replies given are full of interest and of real practical value, the first suggesting not only desired legislation, but practical ideas for the farmers themselves.

In addition to these, views on other subjects than those embodied in the two questions above, are presented under the head of "additional."

A large per cent of the one hundred and forty farmers who replied to the requests from the Bureau, incorporated some very kind wishes respecting this branch of State work. Almost uniformly they cordially offered every assistance in their power to further the work. Such expressions mean much, and have been very gratefully received.

TO THE FIRST, (give your opinion as to any measure that would ameliorate the condition of the farmer and working-man; kill off trusts and lower the rate of interest).

First—A reduction of transportation rates to eastern markets. I think the transportation question is paramount with farmers in this section of Iowa. (Guthrie county).

Second—Do away with the gambling hell known as the Board of Trade of Chicago, which reduces the farmer's price and increases the consumer's prices. The farmer is compelled to pay dividends on watered stock for railway corporations, thus creating a hardship for him as well as for the laboring man, the consumer of our products. Thus the few get the meat while the many gets the shucks. So it is with manufactured articles; the laborer is reduced to a mere pittance by low wages for his labor, while the farmer pays high prices for the same articles manufactured. For instance: I know of a farm implement manufactured which was estimated to cost \$7.00 apiece ready for use, and was sold to the farmer for \$65.00 apiece. Query: Where does the \$58.00 go to?

It is an undeniable fact that farmers pay a higher rate of taxes than any other class of people, from these facts: A national bank, with a deposit of \$50,000 in bonds, pays no taxes on its bonds, and still it receives interest on them. A farmer with \$50,000 invested in land and stock pays taxes on the whole amount; but the merchandise dealer is the one that evades taxes worse than any. He lets his stock of goods run low about assessor's time; after the assessor has come and gone he stocks up and figures interest, insurance, taxes and profit on goods which he has not paid a dollar taxes on, therefore, farmers pay the majority of taxes on manufactured articles.

The money-loaner lives east; he has agents in the west; a farmer borrows \$100, pays the money-loaner six to ten per cent, pays the agent \$10 commission, making an interest of sixteen to twenty per cent, consequently there are but about ten farms in Victory township, Guthrie county, but what are more or less incumbered. My remedy for these evils, government control of telegraph and railroad, a revision of State law regarding assessments, which will, I think, ameliorate the condition of the farmers and laboring men. Equal taxation and equal assessment.

Give the children a more practical education; teach them first and most what they need to use most. Make more severe laws to punish any who go about and misrepresent what they have to sell. Stop this willful misrepresentation. See that the wisdom of our wisest men be brought to help protect those who may be born more unlucky. Break up all combinations that are foremost to oppress the laborer; keep the land in as many hands as possible, so that all, or nearly all, will be interested in the progression of every good work.

If the laws were so framed that trusts and combinations of corporations of all kinds were made crimes, and the laws of supply and demand were allowed to be the governing force, I think it would greatly ameliorate the condition of farmers and all classes of laboring people.

By allowing us to subtract the amount of debts from our assessed values, the same as any other business man. I don't like to pay taxes on what I don't own.

Another good law would be of great benefit, and that is, to abolish the present law of allowing individuals to deal in tax sales, or in other words, let all property that is sold for taxes revert to the benefit of the school fund, where we can all receive some benefit thereby; and another good law would

be, in criminal actions, to allow no new trial except by the order of the Governor of the State; or there should be some method whereby we should not have to pay a couple of thousand dollars taxes merely to convict for a paltry theft. Next would be a compulsory law on the part of the railroad companies, compelling them to pay for the loss of all stock killed by their trains in any shape, manner or form; also from fire from their engines. It is never the railroad company's fault in any case, unless you have more money than they have. Another great benefit to the farmer would be to compel all officers, from the mayor down to the constable, to enforce the prohibition law under a fine and imprisonment.

Cut off the middlemen.

Total abstinence.

I think the time has come when farmers should unite as every other class do, and hold their products until everything will bring at least as much as it costs to produce it. As it is, the merchant fixes prices on his goods.

Enforce and strengthen the prohibitory law.

Organization among farmers for mutual benefit.

Prohibiting trusts and combinations formed solely for the purpose of increasing their own gains, and controlling corporations.

To ameliorate the farmer's condition there must be laws passed making it a felony for a combination of men to form trusts, or combines, to control all farm produce. It does not matter what the price is, nearly all the profits go into the pockets of these combines. And further, the farmers must get out of debt and keep out; then they are all right, so far as a bare living is concerned, but they will never accumulate much until supply and demand shall govern trade, and not a half dozen or more millionaires on the board of trade and Union stock yards in Chicago.

The legislature should pass a law making 6 per cent interest lawful, and a heavy penalty for taking more. It won't do the greatest amount of good to the greatest number of people than any law that has been passed for many years.

We need a revision of our assessment laws, so that the farmer should pay taxes on what he owns, and not on other people's property. Property of every description, that represents value, should be assessed at its real value. I think that would be just to all, and oppress none.

Home markets for all producers, and the production of commodities of purchase, would, we think, go far toward making a more satisfactory condition for all laborers.

Constant plodding, without seeking short cuts to wealth, is the healthy condition for a farm business. Careful system of keeping accounts, taking inventory annually, calculating for coming year's needs, and the like, would save many farmers' credit, and help to keep out of debt. Always pay cash for purchases, so that, if a crisis comes, the wave will not destroy the business. Farmers' clubs, for telling of methods, is quite helpful.

Regulate railroads as public servants, by laws preventing extortion and discriminations. Let people eat, drink and wear what they choose, trade where they can do the best. In a word, too much legislation is the curse of the State and nation in these times.

Our counties are too small. Too many county officers to maintain.

Make the same rule exempting all personal property from taxation that is made as to moneys and credits.

Civilization has developed wonderful changes in the economy of life, and while, in a measure, they may have a tendency toward the comfort and convenience of the farmer, it has a sad effect on his finances, and unless opportunities for acquiring wealth keep pace with the schemes for spending it, any improvement in this regard is doubtful.

We have a vast army of "artists," or idle men, so far as producing wealth is concerned, that must be supported, and they are generally shrewd and more than a match for the average farmer or laborer in the battle of life. They not only overreach him in money-getting, but manipulate the law-making power and its administration as well, and the farmer goes down in the conflict. Another reason is that the farmer buys his living at the grocery store, and pays for a large amount of gilt and tinsel that is of no earthly use to him in any way; buys his clothing ready made at the store, while his family are denied the duty of making nearly all of it at home. This all costs money that is hard to earn on a farm.

Besides vast sums are paid to machine men for tools that are worthless and return no profit to the farmer. In addition to these there are lesser items, all tending the same way, obtaining the farmer's earnings without compensating him in return therefor. The farmer must earn his wealth and render good honest labor for it, but as yet he has no way of protecting himself from the encroachments of the "artists" above referred to.

Any measure that would prevent a corner in farm produce would help farmers; also a reduction in the rate of interest on short loans, so that farmers could hold their produce until it could be sold at a profit without paying exorbitant interest. As it now is, farmers have to sell their produce as soon as it is ready, and they all get ready at once, which causes a glut, and those who hold on to their produce pay the greater part of what is gained to the money-lender.

Move the manufactories West, so we will have a better home market. In order to do that we must have better railroad rates at home.

I think if the prohibitory law was enforced it would be a good thing for the laborer.

A thorough closing of the saloons, so as to enable the laborer and many farmers to furnish their homes with such articles as their homes need for comfort and convenience.

The shortest answer to your question would be that the rapid progress of the age combined with a few short crops have caused nearly all the failures of our Iowa farmers. Yes, you say that you understand all about the effect of short crops, but that progress means something better. Progress does

mean improvement, and every improvement requires a readjustment of all the old systems, and it is just as expensive as the remodeling of a factory or fine residence. For instance, progress has given us the refrigerator, and it has gone to the remotest ends of the earth and brought fresh unto the world's market the cheapest meat known to man. Now, the Iowa farmer who in the past has been furnishing, or rather producing a relative quality of beef—the scrub steer—and "Old Brindle," fattened in stock-fields and around the straw-stack, and sheltered behind the fence or thicket, and for which he formerly found ready sale at 2½ to 4 cents per pound has been compelled to step down several very long steps, and accept from 1 to 2 cents per pound in Chicago. "Old Brindle" used to weigh 1,000 pounds, and sold for \$30; she still weighs 1,000 pounds, and sells for \$12.50. So you see that this class of Iowa farmers will have to adjust themselves to the age in which they live. That quality of beef can be produced much cheaper where snow never flies, and the refrigerator will bring it forth. This very rapid progress does effect us very materially in every industry of our State, but it is not by any means responsible for all our depression.

A strict enforcement of the prohibitory law would do more for the workmen of the State than anything else I can think of. A carrying out of the principle of railroad control, making freights just and equal in the State and from points outside, thus giving manufacturers an equal chance. These, I think, are all the things required of the government. The workers of the State are not paupers and can protect themselves.

Keep machinery in best of running order, and when not in use place it in a tight shed, to preserve it from wind and rain. A very social intercourse between farmers and interchanging of ideas and experiences. Keep only one dog, and he only of the best grade. Keep but one gun, and use it but seldom.

If the farmers and farm laborers would organize for mutual benefit and agree upon some plan that all could agree to and live up to, it surely looks reasonable that they would be benefited thereby. They should ship everything they raise to sell themselves, instead of hiring some one else to do it for them. The car must come back, and it could as well come back loaded with coal or other commodities and consigned to the farmer as well as for him to pay some one else a large sum to have it shipped. I cannot think the railways are such robbers as the so-called farmers' journals tell us they are. The fact is, farmers do not look up rates as much as they should, but take the middleman's word for it, and he very often exaggerates. The farmer writes his paper, and the editor very often takes his word and howls about railroad robbery. It is the unscrupulous middleman that causes nine tenths of the railroad trouble, and the greedy money-lending agent for some eastern firm lends the farmer money at 8 per cent and 2 per cent commission, which is about 9 per cent straight for five years. Agriculture pays on an average of about 5 per cent (including increase of stock) on the capital invested. To raise an acre of wheat costs \$6.10; it yields from eight to twenty bushels, and sells for eighty-five cents per bushel. Taking the average, fourteen bushels, at eighty-five cents per bushel, the farmer realizes a profit of \$3.80; deduct the interest on value of land (\$25 per acre, at 8 per

cent.) and he has \$3.80 left for his trouble; provided, he has had no trouble from storms, fire, etc., which he usually has more or less.

I believe that the farmers should be relieved from unjust taxation as much as possible. I can't help but think that our assessment laws are unjust and unequal to the farmer and consequently they have to bear more than their just share of taxes.

The encouragement of home manufactures would be a benefit to the farmers, as the more consumers there are for his products near home the better will be his home market, and a home market is by far the best market for all kinds of farm produce. The establishment of manufactures of farm machinery would have a tendency to lower the price to the farmer, and much of the money now sent to other States might be kept at home, and remain in circulation in our own State.

The general education of the farmer so far as his special dealings with the capitalists. Farmers institutes would be a source of great profit. Add to our present school-books that of political economy, and compel it to be taught in our public schools.

If farmers would adopt the strictly cash system, sell their produce when the price will net them a fair profit, avoid mortgages on their farms, take care of their farm machinery, house the same when done with it, and attend strictly to their farms and stock, etc., they will succeed in farming.

The farmer is not in need of special measures. All that he can ask for and demand is that those who are engaged in other and different callings should not receive special aid which he may have largely to furnish. A fair field and no favors, and the farmer is prepared for life's duties. The present system of taxation is about as complete as chaos would be to commence house-keeping in. The State should determine the fact in relation to all incorporated companies before their incorporation; if beneficial to the State, then incorporate. The land on which we labor seems to be the place to invest all the ordinary surplus, after supporting his family, that a man may make in the general run of seasons. It is a fact, however, that where the farm and improvements have been largely added to in value by judicious expenditures the market value never covers the extra labor and cost, still we prefer an improved piece of land and take pleasure in the possession thereof.

I would suggest that mortgages be taxed as well as land, even though they are foreign capital. There is neither justice nor equity in making the farmer pay all the taxes on a farm when the same farm is owned to a great extent by the mortgagee. Organize for combined action in buying and selling.

For the farmer: Lighten the burden of taxation by equalizing it, compelling all species of wealth to contribute their just share of the burdens of the State and local governments. Add to this, lower interest on money, lower rates for transportation of produce to markets, by squeezing the water out of the roads. Stop the gambling in the commodities which sustain human life; letting supply and demand control prices.

Enforce the prohibitory law in every county of the State. This, in my judgment, will help the farmer more than anything else.

Cheap transportation of the products of the farm to the markets. Local industries should be encouraged, home manufactures established and fostered, thereby building up good markets all over the State, and drawing a portion of the operatives from the farm, thus avoiding overproduction, etc.

Stop the flow of foreign pauper labor and the wage-worker's condition will be benefited.

A wise system of legislation controlling the railroads in their extortionate freight charges. Sending the leaders of the various trusts to the penitentiary.

TO THE SECOND.—'What are the chief causes that lead to a farmer's failure?' Bad management in mortgages, mismanagements, poor stock, and crop failures, have been the causes of failures (if I should so call it) the last few years.

First—High transportation charges for marketing products.

Second—High prices for manufactured products.

Third—Paying taxes for bankers and retail dealers.

Fourth—Paying high rates of interest.

High freight rate: It takes a bushel of corn to get another bushel to market.

Too much machinery to buy; which the farmer mortgages.

Not necessarily attending to his business.

Living beyond their income.

Extravagant in many ways: Such as living on the prospects of the future; figuring on the bright side without counting the many failures man is heir to; a burning disposition to keep up as good or better style than our neighbors, who too often appear to be in a flourishing condition when in reality they are near the end of their rope.

Too many overdo their object by having too much on their hands, and only half do what they undertake. I have a small farm, but had sixty bushels of corn per acre, while some of my neighbors grew more, and had much less per acre. Some men, like myself, are all the time spending their time and their money in experimenting. I have spent a good farm in experimenting in growing apples, plums and other fruits. This experimenting should be done mainly by one man, and by the State, unless a man has means and leisure; if so, let him experiment.

"Going to town" too often and being tempted to buy things on credit.

A disinclination to co-operate with each other, and thus fight hostile combinations with the weapons of their own warfare.

Undertaking to do more than they can successfully carry out.

Leaving their machinery out of doors to rot.

In this community (Des Moines county) the Armour Packing Company is injuring the butcher stock prices by not only underselling our butchers, but by shipping their meats from Kansas City and buying nothing here.

One direct cause of farmers' failures is the credit system. It compels them to sell oftentimes before they are ready, and many times to pay tax and interest both, on property they are not able to own. Some men are slow to learn that it takes a good trade to beat 8 and 10 per cent annual interest. The credit system, also, compels farmers and day-laborers to buy in the dearest market, by having added to purchasing price the commercial man's salary and expenses, as well as the merchant's extra clerk hire to keep books. There is, at this time, considerable discussion among the farmers on this topic. Some of the indirect reasons given are, a lack of diversified industries, no competing lines of railroads, etc.

My own observation and experience has been that farmers who do not succeed are those who have but very little ambition, have not snap enough to take advantage of the case in hand, and let others get the advantage of it while they always stay at the bottom round of the ladder.

Take better care of tools and live-stock, provide themselves with comfortable buildings for family and stock; also, comfortable food and clothing, and pay for it all without borrowing money. Quit trying to conform to the style of living of their more wealthy neighbors.

I have observed that those farmers who spend a good deal of time in trying to "save the country," or to impress upon their neighbors the great importance of their own peculiar political, religious, or economic ideas, will also waste another portion of their time in finding fault with the existing condition of things, while their plows and other tools and machinery are rusting in the field, and their stock in winter are glad to find the shelter, even of a wire fence. Such men do not prosper, while those who pursue a contrary course are making, at least, a living.

I think the combinations that control the products of the farmer are one great cause of failure among the farmers. If the supply and demand fixed the price of our grain and stock, we would get our share of the profits.

Farmers should not contract debts in busy times. They should not sell their grain the same year they raise it; or, if so, feed stock and then sell. Poor stock never pays. Keep good tools, and keep them housed. Have a place for everything, and keep everything in its place.

Holding down store boxes on street corners, along with intemperance; some work hard, but do not use their brains.

Desire for quickly acquired wealth; taking too many chances or risks; borrowing money at high rates of interest; trying to imitate the style of the wealthier class, and living beyond their means; oppression by unscrupulous persons when he falls into their power.

The eastern loan companies are doing the country much harm. The people who run in debt at the stores become hard up for money, and then go to the eastern money-lenders, give mortgages on their farms for five years, and many fail to raise the interest each year. But, at any rate, at the end of five years many good, honest men are bankrupt. I will say that in Douglas township during the last two years the farmers have advanced in money and property very fast.

Storms and diseases of stock often ruin business, when the greatest wisdom and prudence are exercised. The fast life of Americans affects the farmer much the same as other business people. Much farming is done at random, with failure as the result. Want of knowledge of the processes of farming and of business in commercial affairs, and economy in the management of affairs in-doors and out; disparagement of price in farm labor, and price paid for railroadage, etc., leads many young people to leave the farm.

The chief cause of farmers' failure is the want of capital. The margin is so small in farming that in order to raise a family and live comfortably, farmers feel compelled to enlarge their business beyond their means. Then when a bad year comes, they are swamped.

I believe that middle-men have charged large commissions. The railroads have charged 50 per cent more for transportation than they should have done. The combinations of speculators in grain, of pork-packers and beef-packers, and in other products, have been successful in taking the profits from the producers and putting them into their own pockets, by which they have secured to themselves colossal fortunes.

Too much standing like a hen on one leg, waiting for something to turn up, and too little exertion to turn prosperity up. Too much listening to the enemies of farmers, and too little seeking for common sense as a guide. The farmer has no part in making prices. The dealer fixes the price of his produce when he sells, and the merchant fixes the price of the goods when he buys; and both generally against the farmer. The farmer's greatest voluntary act, which enters into his failures, is the utterly heartless manner in which he unhitches from a faithful machine in the field after it has plowed his corn, mowed his crop or found his grain, leaving it to rot and rust for the next eleven months; but this in some sense may be excusable when we knowingly state that in Maine and Massachusetts men's shoes are manufactured and sold at \$1.50 per pair; that corn there is never less than seventy-five cents per bushel, or two bushels for a pair of shoes. Middle-men and railroads take these shoes to Iowa and sell them at \$3 per pair. Farmers pay for them with corn at twenty-five cents per bushel, or twelve bushels for the shoes. The shoes are constructed or manufactured for two, and sold to the consumer for twelve bushels of corn. Who goes off with the odd ten bushels has much to do with the failure of farmers.

A constant change from one investment to another, and not following a *mixed rotation* of farming.

There are several reasons: *First*, ignorance. This it will take time to cure. *Second*, a lack of perseverance. A great many find some crop paying well, and put all their resources in it. The consequence is a fall in price, and they lose money and heart, and go into something else with the same result. *Third*, a lack of economy. Our fathers were careful to save their earnings. They earned their money before they spent it, and owned their money before they lent it. The rising generation are growing up to use tobacco and intoxicants, not only throwing away their money, but wasting vital energy and growing prematurely old. *Fourth*, raising grain to sell. At the general average of the prices of crops and labor, this must be a losing

business. In this county dairying is the chief industry, and since its establishment there has been a great change in the appearance of the country. New houses and barns go up and things look thrifty.

Lack of proper provision for feed, water and shedding; purchasing too much machinery on credit and allowing the same to decay for want of protection; a too general proclivity for indebtedness; spending too much time flying round in a "dog-cart," whilst the wagon is rotting in the yard; wasting too much manure; smoking too many high-priced cigars and imbibing too much beer, with the essential concomitants of those evils; a general lack of foresight and proper calculation; too much gentleman and too little working-man; not enough "get up and dust."

Spending too much time in town talking about how to manage some one else's business, when they should be at home fixing up the fences and preparing for the next year.

Lack of judgment to manage any business. The decree went forth two thousand years ago, "The poor ye have with you always."

Lack of a knowledge of their business.

Want of application to it.

Lack of business methods.

Want of the proper economy.

Their susceptibility to flattery and consequently the ease with which they are induced to go into debt for something they don't need.

ADDITIONAL REMARKS.

Dairying should go with general farming, and raising a mixed crop, with stock farming, is necessary to keeping the balance on the right side of the account.

As far as making money, or increasing wealth, is concerned, the year before (1887) was a very hard one, and very few have increased in wealth the past year, but have been paying up and getting even again, and many have done that and got ahead some.

For the last three years two out of the three have been very dry; failure of crops are the main cause of most of the farmers running in debt. Last year we had good crops and a good many farmers got out of debt, and if we have good crops this year I think farmers will be in good condition and safe from debt.

Economize in every way possible to accomplish the desired end; stop the leakages about the farm; let the stock multiply and take good care of the same. Keep whatever they have to sell until they can obtain a paying price for it. Two years of drouth in this locality have contributed a full share to the indebtedness on the farm. I think if we could have two or three years of good crops that many of the ills complained of would disappear. We now and then meet men in all walks of life, that no amount of legislation could possibly help. There are no drones, or but few, in this locality; and nearly all own the land they live on, and many of the farms are highly improved. Commodious dwellings and large barns are not uncommon.

I started in life a poor orphan boy; my first accumulation was in working for Uncle Sam at \$13 per month. What little I could spare was sent home to my brother and invested in the then cheap lands of this county. At the close of the war I owned 300 acres of land, and since then, by strict attention to business and using economy, I have had no trouble in saving something every year.

Having been raised a farmer boy, I was naturally suspicious of my business ability and took no chances, but paid for what I got and only advanced as accumulations were acquired. I have never placed a mortgage on any of my land, thinking it better to own what I had; my greatest outlay being that of taxes, which amounted to \$3,000 the past year.

I settled in Des Moines county, Iowa, October 17, 1839. Was seven years old. I lived there till the spring of 1853, then I moved to Clarke county; have lived here ever since. I think I have lived in Iowa long enough to know whether a man can live by labor or not. I have always lived on a farm. I know by experience and observation whereof I speak. If a man will use industry and economy he can live in Iowa and live well, and not work too hard, and if he wants to, can lay up sufficient for a rainy day. On the other hand, if he sits down on that stool of do-nothing, he can be hard up and half starve himself and family, or he can get away with all he makes in many ways not necessary.

In 1854 I failed in manufacturing carriages. In October came to Illinois a beggar; worked two years at carpenter work, then took a farm in 1857, when corn was worth eight cents per bushel, shelled and delivered eight mites. In November, 1863, my wife, four small children and myself, came to Bremer county, Iowa, and settled. Started a farm of 160 acres, had good crops and prices while there was money enough to do the business. In 1875 every man in this county that was owing for his farm lost it, sooner or later, and those that owned a good farm of 160 or more acres, and had money to spare, have either lost them entirely, or have let them and gone homesteading. Our individual case is, that after mortgaging the farm for \$2,000, and paying \$1,200 usury, they took the farm, and to-day it is carried on by my son (that has grown to manhood on it) upon shares. My three sons went to the war just as I got in condition to need their help.

Nearly every farmer is dissatisfied with his condition, while he, perhaps, is better off, in some respects, than farmers were forty years ago, yet relating to other pursuits his business is not so prosperous. Nearly every bright boy leaves the farm if he can do anything else. His (the farmer's) position, socially, is not as high relatively as it was forty years ago, proceeding from the fact that the brightest men and boys leave farming to an inferior class intellectually. Legislating in behalf of certain industries.

My opinion of the labor question is, that if all the organizations of labor against capital were disbanded that capitalists would invest their money in manufactures, and such other branches of industry as would give employment to all who want to work, and build up for us a great State and a powerful nation. Strife and contention is the ruination of any people, while contentment is great gain. The prevailing disposition of the present generation is to live without work. It should matter not to A whether B invests his capital or not; nor to C whether D gives E employment or not, or at what wages, provided E is satisfied to labor for such compensation.

Last year our crops were good, which has partially put us on our feet again. Another year and we will have something to sell and ship, and the railroads will not have so much to complain of, and will not lay all of the blame on the law, as they now do. One thing ought to be very plain to every thinking mind, and that is that in an agricultural community, if the earth fails to bring forth its abundance the surplus is cut short just that much.

I came to this county from Ohio in the spring of 1875; rented a farm for two years, and in the meantime I bought eighty acres of uncultivated land—my present home—agreeing to pay \$13.00 per acre, in ten annual payments, with interest at ten per cent, payable semi-annually. I built me a small house in the spring of 1877, and moved onto the land. I have succeeded in making all the payments promptly, and stocking and improving the farm, and also during that time I bought twenty acres in addition, at \$25.00 per acre. I have, during this time, had considerable sickness, which has cost me, at a very low estimate, \$800. I have my farm now well improved, and plenty of stock in good condition. I do most all my own work, hiring only when absolutely necessary. I, three years ago, took a loan of \$600 on my farm to make improvements with, and I have the means now at my command to meet it when it comes due. I consider myself virtually out of debt. I was raised on a farm, and have been a farmer all my life. I find it like other business, it has gains and losses. In my business I never follow, I use my own head. My first aim is to raise my own living, as near as possible, from the farm, such as bread, meats, fruits and vegetables, etc., so that what I may have to sell from the farm will be clear gain. I am well pleased with the State of Iowa, and think there is little excuse for pauperism or poverty.

I commenced making a home here in 1868, with but a few hundred dollars saved from four years' service in the army, by the purchase of forty acres of wild land at \$20 per acre. I have added to this from time to time by purchase of adjoining land at an average price of \$40 per acre. My farm is well improved—good dwelling, spacious barns and all necessary out-buildings, and land tilled where needed. I purchased, two years ago, an adjoining farm of 160 acres; also timber tract of ninety-five acres one mile away. This farm is mortgaged for \$5,000; worth \$8,000.

There is seldom a failure among the farmers of this locality, or in south-west Iowa. The country has been developed very rapidly by an intelligent class of farmers, and several times in the last ten years Pottawattamie county has been the banner county in the United States in corn product, sometimes producing as much as 10,000,000 bushels of this important cereal in a single year. I don't think there is a congressional district in the United States that can equal the Ninth district of Iowa in agricultural product. The soil is universally good, comparatively new, and its resources almost beyond the conception of the statistician. There is seldom a farmer but feels perfectly safe and able to meet all the debt he has on his farm, and many of them could have done so before this, but they preferred to purchase other lands in Iowa or Nebraska and leave the debt stand on their western Iowa farm to be paid at some future time when cheap lands cannot be had. If there is the same ratio of increase among the farmers of Pottawattamie county and the Ninth district for the next ten years as there has been in the last decade

there will be but few mortgages left, and a very large percentage of our farmers will be leading money.

I came to this county with my father when I was fifteen years old, in 1837. I worked by the month and cut wood on the lower Mississippi until I could and did buy me part of the land I now own. No man ever gave me a dollar. I have a good home. It is my own and my children's. I have not worked hard for twenty years, but am industrious. I believe any young man in Iowa Territory had as good a chance to earn a home as I had. Many have failed; some have done well.

My observation for the past few years is that men on moderately small farms, who have tilled them carefully and attended strictly to their business and their stock, have made a good living and improved their farms and kept free from debt, while many on large farms have paid out a great amount of money for hired help and for expensive machinery, and endeavoring to get over too much ground have not succeeded as well as they expected. I have lived in Iowa over forty years. When our land was new and fresh, one man could farm from thirty to forty acres of corn, but twenty acres is plenty for one man to tend in corn, if he does it right, since our lands have become worn. For the past few years (prior to this last year) our crops have been very poor in Wapello county, but this year our corn and hay crops have been splendid, and farmers are greatly encouraged. A few good years in succession, together with the improvement of our stock, which most farmers are becoming alive to, will be a great benefit to farmers.

PART III.

COAL MINERS.

This class of wage-workers is the most difficult of all from whom to obtain statistics. Prejudice on the part of both employe and employer, forms the most serious obstacle. Many of the miners take no interest in the matter; others have an interest, yet do not give the necessary time to reply to the queries made; while others again express a fear that their employers will object and discharge them, if they comply with the request. While this may seem strange, yet it has come to the absolute knowledge of the Commissioner that objections have been made by coal mine operators to those in their employ against filling out the blanks. This, perhaps, arises not from fear of publicity of facts, but from the lack of interest felt by the operators in the work of the Bureau.

This is to be deeply regretted, for *upon facts alone* can a harmonious understanding, and consequent satisfactory results be reached between Labor and Capital, and in no phase of industrial life is this more true, and at the same time more desirable, than in the mining industry.

One very important fact should be taken into consideration in the study of the wages of miners, and that is, the large number of days lost during the year. Probably no class of wage-workers suffer as much from "days lost" as coal miners. During these days it must be remembered that while their pay ceases, the needs of life continue without cessation.

As in all tables presented in this Report, only those which are reliable and authentic are given, a large number having been discarded as either not being trustworthy, or exceedingly deficient.

TABLE OF WAGES, COST OF LIVING, ETC., OF COAL MINERS—BY COUNTIES.

ADAMS COUNTY.

Number of returns, 10.
 Native, 8; foreign, 2.
 Thickness of vein of coal, 18 inches.
 Price paid per bushel, 6½ cents.
 Price for entry work, per yard, \$3.00.
 State percentage of nut coal, which passes through screen, none.
 Same of pea coal, none.
 Give dimensions of screen that coal passes over, none.
 Have you a check weighman? No, 7; yes, 3.
 Number of hours employed daily, 10.
 Average earnings per day, \$1.44.
 Average per week, \$9.80.
 Average per month, \$34.25.
 Average earnings per year, \$374.25.
 Average cost of living during the year for self and family, \$306.10.
 Number owning a home, 5.
 Number mortgaged, 1.
 Number renting, 4.
 Average number in family, 4.
 Number having life insurance or belonging to beneficiary organizations, 2.
 Number having fire insurance, 6.
 Number having saved money, 3.
 Total number attending school, 10.
 Number in debt, 3.
 Number belonging to labor organizations, 7.
 Does immigration injure your trade? Yes, 9; no, 1.
 Is there child-labor in your locality? Yes, 9; no, 1.
 Is prohibition a good thing for the wage-workers? Yes, 7; no, 3.

APPANOOSE COUNTY.

Number of returns, 68.
 Native, 39; foreign, 29.
 Thickness of vein of coal, 3 feet; 3 feet 4 inches; and 3 feet 6 inches.
 How weighed, on top.
 Price paid per ton, \$1.00 in winter months, 80 cents in summer.
 Price for entry work, per yard, \$1.75; \$1.00 tonnage for coal in winter.
 Give dimensions of screen that coal passes over, 2-inch mesh; 1½-inch mesh;
 1½-inch diamond bar, 16 feet long.

Have you a check weighman? None.
 Number of hours employed daily, 10.
 Average earnings per day, \$1.70.
 Average earnings per year, \$433.33.
 Average cost of living during the year for self and family, \$393.13.
 Number owning a home, 16.
 Mortgaged, 3.
 Number renting, 31.
 Average number in family, 3½.
 Number having life insurance or belonging to beneficiary organizations, 17.
 Number having fire insurance, 22.
 Number having saved money, 5.
 Number in debt, 15.
 Number belonging to labor organizations, 13.
 Does immigration injure your trade? Yes, 31; no, 5.
 Is there child-labor in your locality? Yes, 49.
 Is prohibition a good thing for the wage-workers? Yes, 49; no, 7.

BOONE COUNTY.

Number of returns, 18.
 Native, 10; foreign, 8.
 Thickness of vein of coal, 2 to 4 feet.
 How weighed? After going over screen.
 Price paid per ton, \$1.00.
 Price for entry work, per yard, \$1.25.
 Give dimensions of screen that coal passes over, 1½ inches.
 Have you a check weighman? None.
 Number of hours employed daily, 10.
 Average total earnings a year, \$442.00.
 Average cost of living during the year for self and family, \$309.27.
 Number owning a home, 3.
 Mortgaged, 2.
 Number renting, 11.
 Average number in family, 3½.
 Number having life insurance, or belonging to beneficiary organizations, 3.
 Number having fire insurance, 5.
 Number having saved money, 3.
 Number in debt, 2.
 Number belonging to labor organizations, 4.
 Does immigration injure your trade? Yes, 11; no, 1.
 Is there child-labor in your locality? Yes, 15.
 Is prohibition a good thing for the wage-workers? Yes, 41; no, 3.

DALLAS COUNTY.

Number of returns, 11.
 Native, 6; foreign, 5.
 Thickness of vein of coal, 18 inches to 3½ feet.
 How weighed? After screening.
 Give dimensions of screen that coal passes over, 12x4 feet, 2-inch mesh.

Have you a check-weighman? None.
 Number of hours employed daily, 10.
 Average total earnings per year, \$399.87.
 Average cost of living during year for self and family, \$359.75.
 Number owning a home, 5.
 Mortgaged, 1.
 Number renting, 5.
 Average number in family, 3½.
 Total number attending school, 13.
 Number having life insurance, or belonging to beneficiary organizations, 6.
 Number having fire insurance, 7.
 Number having saved money, 3.
 Number in debt, 3.
 Number belonging to labor organizations, 7.
 Does immigration injure your trade? Yes, 7; no, 2.
 Is there child-labor in your locality? Yes, 7; no, 1.
 Is prohibition a good thing for the wage-workers? Yes, 8; no, 3.

JASPER COUNTY.

Number of returns, 9.
 Native, 6; foreign, 3.
 Thickness of vein of coal, 3½ feet; 5 feet.
 How weighed. Before screening, 6; after screening, 3.
 Give dimensions of screen that coal passes over; 1-inch and 1½-inch mesh.
 Have you a check-weighman? No.
 Number of hours employed daily, 10.
 Average total earnings per year, \$402.08.
 Average cost of living during the year for self and family, \$317.80.
 Number owning a home, 3.
 Mortgaged, 1.
 Number renting, 5.
 Average number in family, 5.
 Total number attending school, 17.
 Number having life insurance or belonging to beneficiary organizations, 3.
 Number having fire insurance, 3.
 Number having saved money, 4.
 Number in debt, 3.
 Number belonging to labor organizations, 3.
 Does immigration injure your trade? Yes, 5; no, 2.
 Is there child-labor in your locality? Yes, 6.
 Is prohibition a good thing for the wage-workers? Yes, 6; no, 2.

KEOKUK COUNTY.

Number of returns, 33.
 Native, 21; foreign, 11.
 How weighed? On railroad cars.
 Price paid per bushel, 3 cents.
 Price for entry work per yard, \$1.80 and \$1.85.

Give dimensions of screen that coal passes over; 1½-inch mesh.
 Have you a check-weighman? Yes.
 Number of hours employed, 10.
 Average earnings per day, \$1.62.
 Average per week, \$10.25.
 Average total earnings per year, \$456.10.
 Average cost of living during the year for self and family, \$407.20.
 Number owning a home, 4.
 Mortgaged, 3.
 Number renting, 21.
 Average number in family, 4.
 Total number attending school, 51.
 Number having life insurance, or belonging to a beneficiary organization, 9.
 Number having fire insurance, 17.
 Number having saved money, 7.
 Number in debt, 9.
 Number belonging to labor organizations, 24.
 Does immigration injure your trade? Yes, 31; no, 5.
 Is there child-labor in your locality? Yes, 29.
 Is prohibition a good thing for wage-workers? Yes, 22; no, 6.

LUCAS COUNTY.

Number of returns, 52.
 Native, 17; foreign, 35.
 Thickness of vein of coal, 3 to 6 feet.
 How weighed? After screening, 10.
 Price paid per ton, 75 cents for 6 months, and 85 cents for 9 months.
 Price for entry work, per yard, \$2.00 for 6 months and \$2.25 for six months.
 Give dimensions of screen that coal passes over; 1½-inch mesh.
 Have you a check-weighman? Yes.
 Number of hours employed daily, 10.
 Average earnings a day, \$1.92.
 Average earnings per week, \$10.25.
 Average total earnings per year, \$308.76.
 Average cost of living during the year for self and family, \$378.00.
 Number owning a home, 16.
 Mortgaged, 3.
 Number renting, 26.
 Average number in family, 3½.
 Total number attending school, 48.
 Number having life insurance or belonging to beneficiary organizations, 19.
 Number having fire insurance, 27.
 Number having saved money, 5.
 Number in debt, 13.
 Number belonging to labor organizations, 21.
 Does immigration injure your trade? Yes, 40; no, 5.
 Is there child-labor in your locality? Yes, 44.
 Is prohibition a good thing for the wage-workers? Yes, 31; no, 13.

MAHASKA COUNTY.

Number of returns, 52.
 Native, 29; foreign, 23.
 Thickness of vein of coal, 5 feet.
 How weighed? On car, after it is screened.
 Price paid per ton or bushel, 75 cents a ton.
 Price for entry work, per yard, \$1.50 to \$2.00.
 Given dimensions of screen that coal passes over; 1½-inch mesh.
 Have you a check-weighman? None.
 Number of hours employed daily, 10.
 Average earnings per day, \$1.75.
 Average per week, \$10.25.
 Average per month, \$45.00.
 Average total earnings per year, \$455.00.
 Average cost of living during the year for self and family, \$385.48.
 Number owning a home, 9.
 Mortgaged, 4.
 Number renting, 38.
 Average number in family, 3½.
 Total number attending school, 61.
 Number having life insurance or belonging to beneficiary organizations, 11.
 Number having fire insurance, 27.
 Number having saved money, 11.
 Number in debt, 13.
 Number belonging to labor organizations, 22.
 Does immigration injure your trade? Yes, 38; no, 11.
 Is there child-labor in your locality? Yes, 19; no, 26.
 Is prohibition a good thing for the wage-workers? Yes, 32; no, 10.

MARION COUNTY

Number of returns, 81.
 Native, 31; foreign, 50.
 Thickness of vein of coal, 3½ to 5½ feet.
 How weighed? On track.
 Price paid per ton, 87½ cents.
 Price for entry work per yard, \$1.50.
 Give dimensions of screen that coal passes over; 1½ to 1¾-inch mesh.
 Have you a check-weighman? No.
 Number of hours employed daily, 9.
 Average earnings per day, \$1.70.
 Average total earnings per year, \$401.87.
 Average cost of living during the year for self and family, \$326.18.
 Number owning a home, 8.
 Mortgaged, 4.
 Number renting, 44.
 Average number in family, 3½.
 Total number attending school, 71.

Number having life insurance or belonging to beneficiary organizations, 24.
 Number having fire insurance, 79.
 Number having saved money, 7.
 Number in debt, 19.
 Number belonging to labor organizations, 55.
 Does immigration injure your trade? Yes, 44; no, 17.
 Is there child-labor in your locality? Yes, 21; no, 24.
 Is prohibition a good thing for the wage-workers? Yes, 30; no, 22.

MONROE COUNTY.

Number of returns, 94.
 Native, 48; foreign, 46.
 Thickness of vein of coal, 3 to 5 feet.
 How weighed? After screening.
 Price paid per ton, 70, 75 and 80 cents.
 Price for entry work per yard, \$1.75 and \$2.00.
 Give dimensions of screen that coal passes over; 6 feet long, 1½-inch mesh.
 Have you a check-weighman? None.
 Number of hours employed daily, 10.
 Average total earnings per year, \$388.20.
 Average cost of living during the year for self and family, \$333.81.
 Number owning a home, 7.
 Mortgaged, 2.
 Number renting, 43.
 Average number in family, 4.
 Total number attending school, 92.
 Number having life insurance or belonging to beneficiary organizations, 14.
 Number having fire insurance, 13.
 Number having saved money, 6.
 Number in debt, 12.
 Number belonging to labor organizations, 52.
 Does immigration injure your trade? Yes, 49; no, 31.
 Is there child-labor in your locality? Yes, 37; no, 29.
 Is prohibition a good thing for the wage-workers? Yes, 42; no, 27.

POLK COUNTY.

Number of returns, 34.
 Native, 16; foreign, 18.
 Thickness of vein of coal, 3 to 4 feet.
 How weighed? After screening.
 Price paid per bushel, 3, 3½ and 4 cents.
 Price for entry work, per yard, \$1.00 to \$1.50 and \$2.00.
 Give dimensions of screen that coal passes over; 1½-inch between bars; 12 x 4, 1½-inch mesh; 1½ to 2-inch mesh.
 Have you a check-weighman? Yes.
 Average total earnings per year, \$388.45.
 Average cost of living during a year for self and family, \$379.61.
 Number owning a home, 11.

Mortgaged, 3.
 Number renting, 21.
 Average number in family, 3½.
 Total number attending school, 44.
 Number having life insurance or belonging to beneficiary organization, 9.
 Number having fire insurance, 15.
 Number having saved money, 7.
 Number in debt, 9.
 Number belonging to labor organizations, 18.
 Does immigration injure your trade? Yes, 17; no, 11.
 Is there child-labor in your locality? Yes, 15; no, 7.
 Is prohibition a good thing for the wage-workers? Yes, 15; no 11.

WARREN COUNTY.

Number of returns, 7.
 Native, 5; foreign, 2.
 Thickness of vein of coal, 2 feet; 8 to 4 feet.
 Price paid, 4 to 4½ cents per bushel.
 Price for entry work, per yard, \$2.25 to \$2.50.
 Have you a check-weighman? None.
 Average total earnings per year, \$413.
 Average cost of living for self and family, per year, \$73.18.
 Number owning a home, 3.
 Number renting, 3.
 Average number in family, 5.
 Total number attending school, 9.
 Number having life insurance or belonging to beneficiary organizations, 2.
 Number having fire insurance, 4.
 Number having saved money, 2.
 Number in debt, 2.
 Number belonging to labor organizations, 8.
 Does immigration injure your trade? Yes, 6; no, 1.
 Is there child-labor in your locality? Yes, 5.
 Is prohibition a good thing for wage-workers? Yes, 3; no, 1.

WAYNE COUNTY.

Number of returns, 24.
 Thickness of vein of coal, 3 feet.
 Price paid per bushel, 4 cents.
 Price for entry work, per yard, \$2.00.
 Give dimensions of screen that coal passes over; 8x4-inch mesh.
 Average total earnings per year, \$416.19.
 Average cost of living per year for self and family, \$371.18.
 Number owning a home, 5.
 Mortgaged, 2.
 Number renting, 13.
 Average number in family, 5.
 Total number attending school, 37.

Number having life insurance or belonging to beneficiary organization, 4.
 Number having life insurance, 10.
 Number having saved money, 3.
 Number in debt, 5.
 Number belonging to labor organizations, 13.
 Does immigration injure your trade? Yes, 11; no, 8.
 Is there child-labor in your locality? Yes, 14; no, 4.
 Is prohibition a good thing for the wage-workers? Yes, 17; no, 6.

WEBSTER COUNTY.

Number of returns, 26.
 Native, 11; foreign, 15.
 Thickness of vein of coal, from 2 to 4 feet.
 How weighed? After screening.
 Price paid per ton, \$1.00 to \$1.10.
 State percentage of nut coal which passes through the screen; 15 to 40 per cent.
 Give dimensions of screen that coal passes over; 10 to 12 feet long; 1½ to 1¼-inch mesh.
 Have you a check-weighman? None.
 Number of hours employed daily, 10.
 Average total earnings per year, \$397.87.
 Average cost of living during the year for self and family, \$393.50.
 Number owning a home, 9.
 Mortgaged, 1.
 Number renting, 11.
 Average number in family, 5.
 Total number attending school, 31.
 Number having life insurance or belonging to beneficiary organizations, 9.
 Number having fire insurance, 11.
 Number having saved money, 4.
 Number in debt, 5.
 Number belonging to labor organizations, 18.
 Does immigration injure your trade? Yes, 11; no, 13.
 Is there child-labor in your locality? Yes, 13; no, 9.
 Is prohibition a good thing for the wage-workers? Yes, 16; no, 8.

RECAPITULATION.

Whole number of returns, 518.
 Native, 245.
 Foreign, 249.
 Average earnings per day, \$1.69.
 Average earnings per year, \$413.32.
 Average cost of living during the year for self and family, \$335.57.
 Number owning a home, 104.
 Number of houses mortgaged, 30.
 Number renting, 276.
 Average number in family, 4½.

Total number attending school, 574.
 Number having life insurance or belonging to beneficiary organizations, 126.
 Number having fire insurance, 246.
 Number having saved money, 70.
 Number in debt, 113.
 Number belonging to labor organizations, 260.
 Total number answering the question, "Does immigration injure your trade?" 413. Number answering yes, 300; number answering no, 113.
 Total number answering the question, "Is there child-labor in your locality?" 384. Number answering yes, 283; number answering no, 101.
 Total number answering the question, "Is prohibition a good thing for wage-workers?" 440. Number answering yes, 319; number answering no, 121.

ADDITIONAL RETURNS.

The following statistics, in addition to the table by counties, have been furnished this office by the statisticians of Assemblies of K. of L. at What Cheer, and by individual miners in other localities, and present views of actual income and outlay in an itemized form, and, as they have been prepared with much care, they are of great value. They are published just as furnished, with only the omission of the names of employer and employee.

Amount of labor performed for..... Coal Company:	
By....., during month of June, 1887:	
For mining 742 bushels at 3 cents.....	\$ 23.26
Deductions:	
Rent.....	\$ 6.00
Smithing.....	.38
Powder.....	2.25
Merchandise.....	13.00— 22.26
By....., during month of July, 1887:	
For mining 251 bushels at 3 cents.....	\$ 7.53
Deductions:	
Rent.....	\$ 6.00
Coal.....	.50
Smithing.....	.10
Merchandise.....	.93— 7.53
By....., during month of July, 1887:	
For mining 430 bushels at 3 cents.....	\$ 12.90
Deductions:	
Smithing.....	\$.20
Powder.....	2.25
Merchandise.....	10.45— 12.90

By....., during month of August, 1887:	
For mining 395 bushels at 3 cents.....	\$ 11.85
Deductions:	
Rent.....	\$ 6.00
Coal.....	.50
Smithing.....	1.70
Powder.....	2.25
Merchandise.....	1.40— 11.85
By....., during month of August, 1887:	
For labor, 3 days at \$2.00.....	\$ 6.00
Deductions:	
Merchandise.....	6.00— 6.00
By....., during month of December, 1887:	
For mining 218 bushels coal at 3 cents.....	\$ 6.54
Deductions:	
Rent.....	\$ 6.00
Coal.....	.50
Smithing.....	.04— 6.54
By....., during month of August, 1888:	
For mining 65 bushels coal at 3 cents.....	\$ 1.95
Deductions:	
Smithing.....	\$.05
Merchandise.....	1.90— 1.95
By....., during month of August, 1888:	
For mining 528 bushels coal at 3 cents.....	\$ 15.60
For driving 300 yards entry.....	3.00
	\$ 18.60
Deductions:	
Rent.....	\$ 6.00
Coal.....	.50
Smithing.....	.25
Merchandise.....	11.94— 18.60
By....., during month of September, 1888:	
For mining 970 bushels coal at 3 cents.....	\$ 29.10
Deductions:	
Rent.....	\$ 6.00
Coal.....	.50
Smithing.....	1.00
Merchandise.....	21.60— 29.10

By....., during month of November, 1886:	
For mining 887 bushels coal at 3 cents.....	\$ 11.61
For driving 3 yards entry at \$1.00 per yard.....	8.00
	\$ 14.61

Deductions:

Rent.....	\$ 6.00
Coal.....	.50
Smithing.....	1.20
Merchandise.....	6.91
	14.61

Amount of labor performed for..... Coal Company.

By....., for the month of May, 1887:	
For mining 1131 bushels coal at 3 cents.....	\$ 33.91
For driving 7½ yards entry at \$1.80 per yard.....	18.30
Gross earnings.....	\$ 47.11

Mining expenses.....	\$ 3.40
Net earnings.....	43.71
Board.....	18.00

By....., for the month of June, 1887:

For mining 527 bushels of coal at 3 cents.....	\$ 15.81
Gross earnings.....	\$ 15.81

Mining expenses.....	\$ 3.35
Net earning.....	12.46
Board.....	18.00
Other expenses of living.....	9.00

Total expense.....	\$ 27.00
Balance in debt.....	14.54

Number of days employed, 7.

Number of hours employed, 100.

Average daily net earnings, \$1.78.

By....., for the month of June, 1887:

For 406 bushels mined, at 3 cents.....	\$ 14.88
Gross earnings.....	\$ 14.88

Mining expenses.....	\$ 2.50
Net earnings.....	12.38
Rent.....	10.00
Fuel.....	.75
Store bills.....	15.00
Other expenses of living.....	5.00

Total expense.....	\$ 30.75
Balance in debt.....	18.37

Number of days employed, 6.

Number of hours employed, 60.

By....., for the month of July, 1887:

For mining 591 bushels at 3 cents.....	\$ 17.73
For 7 yards of entry at \$1.80 per yard.....	12.00

Gross earnings.....	\$ 80.33
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Mining expenses.....	\$ 2.50
Net earnings.....	27.83
Rent.....	6.00
Fuel.....	.75
Store bills.....	18.00
Other expenses of living.....	3.75

By....., for the month of July, 1887:

For mining 997 bushels at 3 cents.....	\$ 29.91
For 8½ yards of entry at \$1.80 per yard.....	15.90

Gross earnings.....	\$ 44.91
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Mining expenses.....	\$ 6.25
Net earnings.....	88.66
Board.....	18.00
Store bills.....	21.50

Total expense.....	\$ 80.50
Balance in debt.....	.90

Number of days employed, 7.

Number of hours employed, 125.

Average daily net earnings, \$5.49½.

General remarks: Screens are too large; one third of our coal goes through the screens.

By....., for the month of July, 1887:

For mining 1,235 bushels at 3 cents.....	87.05
For 3½ yards of entry at \$1.80 per yard.....	6.30
For .. days of company work at per day.....	14.75

Gross earnings.....	\$ 88.10
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Mining expenses.....	\$ 9.60
Rent.....	6.00
Fuel.....	1.75
Store bills.....	39.00

Total expense.....	\$ 56.35
Balance net savings.....	1.75

Number of days employed, in all, 32.

Number of hours employed, 320.

Average daily net earnings, \$1.81

Average wages per hour, 18 cents.

General remarks: Lost two days by caving of entry. Mining expenses included in store bills.

By....., for the month of July, 1887:

For mining 575 bushels at 3 cents..... \$ 17.25

Gross earnings..... \$ 17.25

Mining expenses..... \$ 3.05

Net earnings..... 13.20

Fuel..... .75

Store bills..... 13.95

Other expenses of living..... 2.55

Total expense..... \$ 17.95

Number of days employed, 8.

Number of hours employed, 80.

Average daily net earnings, \$2.32½.

General remarks: Bad air and bad weight.

By....., for the month of July, 1887:

For mining 650 bushels of coal at 3 cents..... \$ 19.50

Mining expenses..... \$ 1.50

Net earnings..... 18.00

Rent..... 1.25

Fuel..... .75

Store bills..... 13.00

Other expenses of living..... 4.00

Total expense..... \$ 19.50

Number of days employed, 10.

Number of hours employed, 100.

Average daily net earnings, \$1.80.

Average wages per hour, 18 cents.

By....., for the month of July, 1887:

For mining 255 bushels at 3 cents..... \$ 7.65

For driving 1 yard of entry at \$1.80 per yard..... 1.80

Gross earnings..... \$ 9.45

Mining expenses..... \$ 1.95

Net earnings..... 7.50

Fuel..... .75

Store bills..... 12.75

Other expenses of living: in debt to doctor.....

Balance in debt..... \$ 5.25

Number of days employed, 3.

By....., during month of July, 1887:

For mining 2,002 bushels at 3 cents..... \$ 60.06

Gross earnings..... 60.06

Mining expenses..... \$ 6.70

Net earnings..... 53.36

Deductions:

Rent..... \$ 7.00

Fuel..... .75

Store bills..... 34.00

Doctor for attendance, broken leg of boy..... 25.00

Total expense..... \$ 66.75

Balance in debt..... 13.39

Number of days employed, 15.

Number of hours employed, 150.

General remarks: Would favor the abolition of the truck store and the introduction of a two weeks' pay system, which is much needed. Eleven persons in the family accounts for large store account.

By....., for the month of July, 1887:

For mining 1,263 bushels at 3 cents..... \$ 37.99

For driving 5 yards entry at \$1.80 per yard..... 9.00

Gross earnings..... \$ 46.99

Mining expenses..... \$ 4.21

Net earnings..... 42.78

Deductions:

Board..... 18.00

Total expense..... \$ 29.21

Balance net savings..... 20.07

Number of days employed, 24.

Number of hours employed, 240.

Average daily net earnings, \$1.78½.

By....., during month of July, 1887:

For mining 1,263 bushels at 3 cents..... \$ 37.99

For driving 5 yards entry..... 9.00

Total earnings..... \$ 46.99

Mining expenses..... \$ 4.21

Net earnings..... 42.78

Deductions:

Board..... 18.00

Total expenses..... \$ 22.21

Number of days employed, 24.

Number of hours employed, 240.

Average daily net earnings, \$1.78½.

By....., during month of July, 1887:

For mining 543 bushels coal at 3 cents.....	\$ 16.29
Mining expenses.....	\$ 2.50
Net earnings.....	13.79

Deductions:

Rent.....	5.00
Fuel.....	.75
Store bills.....	11.63
Other expenses of living.....	6.00

Total expense.....	\$ 22.38
Balance in debt.....	8.58

Number of days employed (pitman), 4.

Number of hours employed, 70.

General remarks: Large screens and truck stores the greatest evil.

By....., during month of July, 1887:

For mining 661 bushels coal at 3 cents.....	\$ 19.83
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Gross earnings.....	\$ 19.83
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Mining expenses.....	\$ 3.20
Net earnings.....	16.63

Deductions:

Board.....	18.00
Store bills.....	1.10

Total expense.....	\$ 22.30
Balance in debt.....	2.47

Number of days employed, 9.

Number of hours employed, 90.

Average daily net earnings, \$1.85.

Average wages per hour, 18 cents.

By....., for the month of July, 1887:

For mining 874 bushels coal at 3 cents.....	\$ 26.22
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Gross earnings.....	\$ 26.22
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Mining expenses.....	\$ 4.12
Net earnings.....	22.10

Deductions:

Rent.....	2.11
Fuel.....	.20
Board.....	13.55
Store bills.....	5.55
Other expenses of living.....	2.53

Total expense.....	\$ 23.93
Balance in debt.....	1.83

Number days employed, 14.

Number hours employed, 140.

General remarks: The above is an average on our twenty members in our L. K. assembly.

By....., for the month of July, 1887:

For mining 418 bushels coal at 3 cents.....	\$ 12.54
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Gross earnings.....	\$ 12.54
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Mining expenses.....	\$ 2.45
Net earnings.....	10.09

Deductions:

Store bills.....	12.67
Other expenses of living.....	6.00

Total expense.....	\$ 18.67
Balance in debt.....	8.58

Number hours employed, 60.

Average daily net earnings, \$1.68.

Average wages per hour, 16½ cents.

By....., during month of July, 1887:

For mining 801 bushels coal at 3 cents.....	\$ 24.03
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For 2½ yards of entry.....	1.50
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Gross earnings.....	\$ 25.53
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Mining expenses.....	\$ 3.30
Net earnings.....	22.23

Deductions:

Board.....	18.00
Store bills.....	4.00

Total expense.....	\$ 22.00
Balance net savings.....	.23

Number days employed, 20.

Number hours employed, 200.

Average daily net earnings, \$1.20.

Average wages per hour, 12 cents.

By....., during month of July, 1887:

For mining 642 bushels coal at 3 cents.....	\$ 19.26
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Gross earnings.....	\$ 19.26
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Mining expenses.....	\$ 2.55
Net earnings.....	16.71

Deductions:

Rent.....	10.00
Fuel.....	.75
Store bills.....	18.00
Other expenses of living.....	6.00

Total expense.....	\$ 37.30
Balance in debt.....	18.04

Number days employed, 8.

Number hours employed, 80.

I would favor better ventilation in the mines, for the air is very bad here.

By....., during month of July, 1887:

For mining 533 bushels coal at 3 cents	\$ 15.96
For 7 yards of entry at \$1.80 per yard.....	12.00
Gross earnings.....	\$ 28.56

Mining expenses.....	\$ 5.05
Net earnings.....	23.51

Deductions:

Rent.....	7.00
Fuel.....	.75
Store bills.....	24.56
Other expenses of living.....	5.00
Total expense.....	\$ 37.31

Number of hours employed, 100.

Average wages per hour, 23½ cents.

By....., during month of July, 1887:

For mining 957 bushels coal at 3 cents	\$ 28.53
For 5 yards of entry at \$1.80 per yard.....	9.00
Consideration for room turning.....	4.50
Gross earnings.....	\$ 42.03

Mining expenses.....	\$ 8.45
Net earnings.....	33.58

Deductions:

Rent.....	5.00
Fuel.....	.50
Store bills.....	15.00
Other expenses of living.....	4.40
Total expense.....	\$ 25.50
Balance net earnings.....	8.08

Number days employed, 21.

Number hours employed, 210.

Average daily net earnings, \$1.59½.

Average wages per hour, 15 cents.

General remarks: We were working this month in soft coal, run over a large screen, which placed us at a great disadvantage with those working in good hard coal. If the Cassatt bill was a law, and enforced, this difference would not obtain.

By....., for month of July, 1887:

For 24½ days' company work at \$2.00 per day.....	\$ 49.00
Gross earnings.....	\$ 49.00

Deductions:

Rent—(Owens house, 5 rooms.).....	
Fuel.....	\$ 2.25
Store bills.....	31.77
Other expenses of living.....	12.15
Total expenses.....	\$ 46.17
Balance net savings.....	2.83

Number of days employed, 24½.

Average wages per hour, 20 cents

General remarks: With family of nine, find it hard to get along even at the present wages.

By....., for month of August, 1887:

For mining 1,762 bushels at 3 cents.....	\$ 52.86
For consideration.....	3.00
Gross earnings.....	\$ 55.86
Mining expenses.....	\$ 12.23
Net earnings.....	43.63

Deductions:

Rent.....	5.00
Store bills.....	28.50
Other expenses of living.....	4.00
Total expense.....	\$ 37.50
Balance net savings.....	6.13

Number of days employed, 22.

Number of hours employed, 220.

Average daily net earnings, \$1.98½.

Average wages per hour, 19½ cents.

General remarks: There were others that got double the amount of coal out that we did, but they were working in hard coal and we were in soft coal. Had our coal been weighed before screening that difference would not have existed. Give us the Cassatt bill, or one similar to it.

By	for month of August, 1887:	
For mining 700 bushels coal at 3 cents.....		\$ 21.00
Gross earnings.....		\$ 21.00
Mining expenses.....	\$ 3.50	
Net earnings.....		17.50
Deductions:		
Store bills.....	.75	
Store bills.....	15.25	
Other expenses of living.....	1.50	
Total expense.....	\$ 21.00	
Balance net savings.....	Nothing.	
Number of days employed, 104.		
Number of hours employed, 105.		
Average daily net earnings, \$2.00.		
Average wages per hour, 20 cents.		

By	for the month of August, 1887:	
For mining 1,184 bushels coal at 3 cents.....		\$ 35.52
For $\frac{1}{4}$ day's company work at \$2.00 per day .....		.50
Gross earnings		\$ 36.02
Mining expenses.....	\$ 6.00	
Net earnings		30.02
Deductions:		
Rent	2.35	
Fuel.....	.35	
Board.....	11.15	
Store bills.....	10.47	
Other expenses of living.....	2.25	
Total expense.....	\$ 26.57	
Balance net earnings.....		3.45

Number days employed, 18.
 Number hours employed, 180.
 Average daily net earnings, \$1.67.
 Average wages per hour, 17 cents.
 General remarks: The above is an average of 17 members in our L. K. assembly.

By	for the month of August, 1887:	
For 26 days' company work at \$2.00 per day.....		\$ 52.00
Gross earnings		\$ 52.00
Deductions:		
Board.....	\$ 36.00	
Other expenses of living.....	10.00	
Total expense.....	\$ 46.00	
Balance net earnings		6.00
Number days employed, 26.		
Number hours employed, 260.		
Average wages per hour, 20 cents.		
General remarks: Family of nine depending for support, and a fraction over $\frac{1}{4}$ cents per meal for each member of family per month.		

By	for month of August, 1887:	
For mining 752 bushels coal at 3 cents.....		\$ 22.56
Gross earnings.....		\$ 22.56
Mining expenses.....	\$ 3.25	
Net earnings.....		19.31
Deductions:		
Board.....	18.00	
Other expenses of living.....	8.80	
Total expense.....	\$ 26.80	
Number of days employed, 9.		
Number of hours employed, 90.		
Average daily net earnings, \$2.15.		
Average wages per hour, 20 cents.		

By	for month of August, 1887:	
For mining 1,081 bushels coal at 3 cents.....		\$ 32.43
For 13 yards of entry at \$1.80 per yard.....		23.40
For 1 day's work at \$2.00 per day.....		2.00
Gross earnings.....		\$ 57.83
Mining expenses.....	\$ 5.65	
Net earnings.....		52.18
Deductions:		
Board.....	18.00	
Other expenses of living.....	21.50	
Total expense.....	\$ 39.50	
Number of days employed, 7.		
Number of hours employed, 120.		
Average daily net earnings, \$7.45.		
Average wages per hour, 48 cents.		

By....., for month of August, 1887:

For mining 2,098 bushels coal at 3 cents.....	\$ 62.94
For 12 yards of entry at \$1.30 per yard.....	21.00
For room turned.....	3.00
For 6 days' other labor at \$2.00 per pay.....	12.00
Gross earnings.....	\$ 98.94

Mining expenses.....	\$ 16.00
Net earnings.....	83.54

Deductions:

Rent.....	6.00
Fuel.....	.75
Store bills.....	50.00
Other expenses of living.....	5.00

Total expense.....	\$ 61.75
Balance net savings.....	21.89

Number days employed, 40.

Number hours employed, 480.

Average daily net earnings, \$2.08.

Average wages per hour, 17½ cents.

By....., for the month of August, 1887:

For mining 642 bushels coal at 3 cents.....	\$ 19.92
Gross earnings.....	\$ 19.92

Mining expenses.....	\$ 3.15
Net earnings.....	16.77

Deductions:

Rent.....	10.00
Fuel.....	.75
Store bills.....	18.00
Other expenses of living.....	5.00

Total expense.....	\$ 33.75
Balance in debt.....	17.75

Number days employed, 8.

Number hours employed, 80.

By....., for the month of September, 1887:

For mining 1,028 bushels coal at 3 cents.....	\$ 30.84
Gross earnings.....	\$ 30.84

Mining expenses.....	\$ 8.15
Net earning.....	26.29

Deductions:

Rent.....	5.00
Fuel.....	.50
Store bills.....	14.75
Other expenses of living.....	3.00

Total expense.....	\$ 23.25
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Number days employed, 15.

Number of hours employed, 150.

Average daily net earnings, \$1.51.

Average wages per hour, 15 cents.

General remarks: Soft coal cannot be worked out in lumps of sufficient size to run over such large screens as is used at the Muscatine mines without one half or two thirds loss. Give us a law to compel operators to weigh our coal before screening.

By....., for the month of September, 1887:

For mining 786 bushels coal at 3 cents.....	\$ 23.58
For 10 yards entry at \$1.80 per yard.....	18.00
For one days' company work at \$2.00 per day.....	2.00

Gross earnings.....	\$ 43.58
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Mining expenses.....	\$ 3.58
Net earnings.....	40.00

Deductions:

Board.....	18.00
Total expense.....	\$ 18.00
Balance net savings.....	22.00

Number days employed, 22.

Number hours employed, 220.

Average daily net earnings, \$1.00.

By, for the month of September, 1887:

For mining 1,200 bushels coal at 3 cents..... \$ 37.80

Gross earnings..... \$ 37.80

Mining expenses.....\$ 5.00

Net earnings..... 32.80

Deductions:

Rent..... 3.50

Fuel..... .50

Board..... 11.00

Store bills..... 9.00

Other expenses of living..... 5.00

Total expense.....\$ 29.00

Balance net savings..... 3.80

Number days employed, 20.

Number hours employed, 200.

Average daily net earnings, \$1.64.

Average wages per hour, 16½ cents.

The above is an average on twenty members in our L. A. assembly.

By, for the month of September, 1887:

For mining 1,000 bushels coal at 3 cents..... \$ 30.00

Gross earnings..... \$ 30.00

Mining expenses.....\$ 4.00

Net earnings..... 26.00

Deductions:

Fuel.....\$.75

Store bills..... 20.25

Other expenses of living..... 5.00

Total expense.....\$ 80.00

Number days employed, 20.

Number hours employed, 200.

Average daily net earnings, \$1.50.

Average wages per hour, 15 cents.

By, for the month of September, 1887:

For 25 days' company work at \$2.00 per day..... \$ 50.00

Gross earnings..... \$ 50.00

Net earnings.....\$ 50.00

Deductions:

Rent (own house).....

Fuel..... 2.25

Store bills..... 31.46

Other expenses of living..... 10.00

Total expense.....\$ 43.71

Balance net savings..... 6.29

Number of days employed, 25.

Number hours employed, 250.

Average wages per hour, 20 cents.

By, for month of September, 1887:

For mining 1,610 bushels at 3 cents..... \$ 48.30

For driving 3 yards entry at \$1.00 per yard..... 3.00

Gross earnings..... \$ 51.30

Mining expenses.....\$ 9.50

Net earnings..... 41.80

Deductions:

Rent.....\$ 10.00

Fuel..... .75

Store bills..... 20.00

Other living expenses..... 5.00

Total expense.....\$ 35.75

Balance net savings..... 6.05

Number of days employed, 22.

Number of hours employed, 220.

By....., for month of October, 1887:

For mining 1,000 bushels at 3 cents..... \$ 48.00

Gross earnings..... 48.00

Mining expenses.....\$ 7.00

Net earnings..... 41.00

Deductions:

Rent..... 2.75

Fuel......40

Board..... 11.00

Store bills..... 16.40

Other expenses of living..... 4.40

Total expense.....\$ 34.95

Balance net savings..... 6.05

Number of days employed, 23½.

Number of hours employed, 232½.

Average daily net earnings, \$1.76.

Average wages per hour, 17½ cents.

General remarks: The above is an average on twenty members in our L.

K. Assembly.

By....., for month of October, 1887:

For mining 2,355 bushels at 3 cents..... \$ 70.65

Gross earnings..... \$ 70.65

Mining expenses.....\$ 8.62

Net earnings..... 62.13

Deductions:

Rent..... 10.00

Fuel......50

Store bills..... 25.00

Other expenses of living..... 10.00

Total expense.....\$ 45.50

Balance net savings..... 16.63

Number of days employed, 26.

Number of hours employed, 260.

By....., for month of October, 1887:

For mining 2,021 bushels coal at 3 cents..... \$ 60.63

Gross earnings..... \$ 60.63

Mining expenses.....\$ 6.50

Net earnings..... 54.13

Deductions:

Board..... 18.00

Store bills..... 8.85

Other expenses of living..... 1.00

Total expense.....\$ 34.35

Balance net savings..... 19.78

Number of days employed, 25.

Number of hours employed, 250.

Average daily net earnings, \$2.80.

Average wages per hour, 23 cents.

By....., for the month of October, 1887:

For mining 1,600 bushels coal at 3 cents..... \$ 48.00

Gross earnings..... \$ 48.00

Mining expenses.....\$ 5.00

Net earnings..... 43.00

Deductions:

Fuel......75

Store bills..... 15.00

Other expenses of living..... 7.25

Total expense.....\$ 23.00

Balance net savings..... 20.00

Number of days employed, 25.

Number of hours employed, 250.

Average daily net earnings, \$1.70.

Average wages per hour, 17 cents.

By....., for the month of October, 1887:

For mining 3,591 bushels coal at 3 cents..... \$ 107.73

Mining expenses.....\$ 13.30

Deductions:

Rent..... 6.00

Fuel..... 2.50

Store bills..... 50.00

Total expense.....\$ 71.80

Balance net savings..... 35.93

Number days employed, 24.

Number hours employed, 250.

Average daily net earnings, \$4.49.

Average wages per hour, 43.1 cents.

By, for month of November, 1887:

For mining 4,350 bushels at 3 cents

\$ 130.50

Mining expenses

\$ 17.45

Net earnings

112.73

Deductions:

Rent

8.00

Fuel

2.25

Store bills

46.58

Other expenses of living

15.00

Total expense

\$ 71.83

Balance net savings

30.90

Number of days employed, 42.

Number of hours employed, 420.

Average daily net earnings, \$2.68.

Average wages per hour, 26.8 cents.

By, for month of November, 1887:

For mining 1,787 bushels at 3 cents

\$ 53.61

Gross earnings

\$ 53.61

Mining expenses

\$ 6.70

Net earnings

46.90

Deductions:

Board

18.00

Store bills

9.80

Total expense

\$ 34.50

Balance net savings

19.10

Number of days employed, 20.

Number of hours employed, 200.

Average daily net earnings, \$2.30.

Average wages per hour, 23 cents.

By, for the month of November, 1887:

For 24½ days' company work at \$2.00 per day

\$ 49.00

Gross earnings

\$ 49.00

Rent (own house)

3.75

Fuel

38.72

Store bills

10.00

Other expenses of living

52.47

Total expense

\$ 52.47

Balance in debt

8.47

Number of days employed, 24½.

General remarks: Number in family, 9; number depending upon support, 6, including myself; 2 boarders.

By, for month of November, 1887:

For 1,968 bushels mined, at 3 cents per bushel

\$ 59.04

Gross earnings

\$ 59.04

Mining expenses

\$ 7.23

Net earnings

51.88

Number of days employed, 22.

Number hours employed, 221.

Average daily net earnings, \$2.534.

Average wages per hour, 25 cents.

General remarks: Large screen and truck-store are both terrible—bad institutions.

By, during month of November, 1887:

For mining 1,500 bushels at 3 cents

\$ 45.00

Gross earnings

\$ 45.00

Mining expenses

4.50

Net earnings

40.50

Deductions:

Fuel

.75

Store bills

15.00

Other expenses of living

4.75

Total expense

\$ 25.00

Balance net savings

20.00

Number of days employed, 24.

Number hours employed, 240.

Average daily net earnings, \$1.80.

Average wages per hour, 18 cents.

By, for the month of December, 1887:

For mining 3,141 bushels coal at 3 cents

\$ 94.23

Gross earnings

\$ 94.23

Mining expenses

\$ 16.55

Net earnings

77.68

Deductions:

Rent

8.00

Fuel

3.00

Store bills

45.00

Total expense

\$ 56.00

Balance net savings

21.68

Number of days employed, 40.

Number of hours employed, 400.

Average daily net earnings, \$1.92.

Average wages per hour, 19 cents.

By....., for month of December, 1887:
 For 26 days' company work at \$2.00 per day..... \$ 52.00
 Gross earnings..... 52.00

Deductions:

Rent.....\$.50
 Fuel..... 4.25
 Store bills..... 36.41
 Other expenses of living..... 12.00
 Total expense.....\$ 53.16
 Balance net debit..... 1.16

Number of days employed, 26.

General remarks: Better legislation for the miner, and restrict immigration.

By....., for month of December, 1887:
 For mining 2,348 bushels coal at 3 cents..... \$ 70.44
 Gross earnings..... \$ 70.44
 Mining expenses.....\$ 11.40
 Net earnings..... 59.04

Deductions:

Rent.....\$ 5.00
 Fuel..... 1.65
 Store bills..... 42.25
 Other expenses of living..... 18.00
 Total expense.....\$ 66.90

Number of days employed, 23½.

Number of hours employed, 235.

Average daily net earnings, \$2.52½.

Average wages per hour, 25½ cents.

General remarks: Give us a law to prevent them from screening all of our work away from us. Was troubled this month with black damp; want better ventilation.

By....., for the month of December, 1887:
 For mining 1,334 bushels coal at 3 cents..... \$ 39.02
 For 3 yards of entry at \$1.80 per yard..... 5.40
 Gross earnings..... \$ 44.02

Mining expenses.....\$ 5.40
 Net earnings..... 38.62

Deductions:

Fuel......75
 Store bills..... 15.00
 Other expenses of living..... 4.25
 Total expense.....\$ 25.40
 Balance net earnings..... 19.02

Number days employed, 20.

Number hours employed, 200.

Average daily net earnings, \$2.00.

Average wages per hour, 20 cents.

By....., for month of December, 1887:
 For mining 1,687 bushels at 3 cents..... \$ 50.61

Mining expenses.....\$ 6.00
 Net earnings..... 44.60

Deductions:

Board..... 18.00
 Other expenses of living..... 8.00
 Total expense.....\$ 26.00
 Balance net savings..... 28.01

Number of days employed, 20.

Number of hours employed, 200.

Average daily net earnings, \$2.60.

Average wages per hour, 26 cents.

By	for month of January, 1888:	
For mining 886 bushels coal at 3 cents.....		\$ 26.58
For 12½ yards of entry at \$1.80 per yard.....		22.80
Gross earnings.....		\$ 49.38
Mining expenses.....	\$ 6.00	
Net earnings.....	43.38	
Deductions:		
Rent.....	6.00	
Fuel.....	.50	
Board.....	17.48	
Store bills.....	6.00	
Other expenses of living.....	6.00	
Total expense.....	\$ 35.98	
Balance net savings.....	7.40	
Number of days employed, 2.		
Number of hours employed, 20.		
Average daily net earnings, \$1.54½.		
Average wages per hour, 12½ cents.		
General remarks: As a general rule, very poor ventilation; should like good air to breathe.		

By	for month of January, 1888:	
For mining 1,910 bushels coal at 3 cents per bushel.....		\$ 57.30
For 20½ yards of entry at \$1.80 per yard.....		36.60
Gross earnings.....		\$ 93.90
Mining expenses.....	\$ 11.45	
Net earnings.....	82.45	
Deductions:		
Rent.....	8.00	
Fuel.....	1.50	
Store bills.....	28.00	
Other expenses of living.....	1.75	
Total expenses.....	\$ 39.25	
Balance net savings.....	43.20	
Number of days employed, 20.		
Number of hours employed, 200.		
Average daily net earnings, \$4.13.		
Average wages per hour, 41.3 cents		

By	for the month of January, 1888:	
For mining 1,910 bushels coal at 3 cents.....		\$ 57.30
For 20½ yards entry at \$1.80 per yard.....		36.60
Gross earnings.....		\$ 93.90
Mining expenses.....	\$ 11.45	
Net earnings.....	82.45	
Deductions:		
Rent.....	8.00	
Fuel.....	1.50	
Store bills.....	28.00	
Other expenses of living.....	1.75	
Total expense.....	\$ 39.25	
Balance net savings.....	43.20	
Number days employed, 20.		
Number of hours employed, 200.		
Average daily net earnings, \$4.13.		
Average wages per hour, 41 cents.		

By	for the month of February, 1888:	
For mining 1,522 bushels coal at 3 cents.....		\$ 45.66
Gross earnings.....		\$ 45.66
Mining expenses.....	\$ 8.75	
Net earnings.....	36.91	
Deductions:		
Rent.....	5.00	
Store bills.....	20.00	
Other expenses of living.....	8.90	
Total expense.....	\$ 28.90	
Balance net savings.....	8.01	
Number days employed, 25.		
General remarks: The air is very poor in the mine, and have to work in water.		

By	for the month of February, 1888:	
For mining 1,342 bushels coal at 3 cents.....		\$ 40.26
Mining expenses.....	\$ 6.50	
Other expenses of living.....	87.00	
Total expense.....	\$ 43.50	

By, for the month of February, 1888:

For mining 1,393 bushels coal at 3 cents..... \$ 41.79

Gross earnings..... \$ 41.79

Mining expenses..... \$ 7.00

Net earning..... 34.79

Deductions:

Rent..... \$ 6.00

Fuel..... .50

Store bills..... 31.00

Other expenses of living..... 3.00

Total expense..... \$ 45.00

Number days employed, 5.

Number hours employed, 50.

By, for month of February, 1888:

For mining 1,522 bushels coal at 3 cents..... \$ 45.66

Gross earnings..... 45.66

Mining expenses..... \$ 8.75

Net earnings..... 36.91

Deductions:

Rent..... 5.00

Store bills..... 20.00

Other expenses of living..... 3.90

Total expense..... \$ 28.90

Balance net savings..... 8.01

Number of days employed, 25.

By, for month of February, 1888:

For mining 1,900 bushels coal at 3 cents..... \$ 57.00

Gross earnings..... \$ 57.00

Mining expenses..... \$ 6.50

Net earnings..... 50.50

Deductions:

Rent..... 4.50

Fuel..... .40

Store bills..... 25.00

Other expenses of living..... 12.00

Total expense..... \$ 41.90

Balance net savings..... 15.10

Number of days employed, 25.

By, for month of February, 1888:

For mining 1,513 bushels coal at 3 cents..... \$ 45.39

Mining expenses..... \$ 4.72

Net earnings..... 40.67

Deductions:

Rent..... \$ 8.00

Fuel..... 1.65

Store bills..... 30.00

Other expenses of living..... 6.27

Total expense..... \$ 45.92

Balance net savings..... Nothing.

Number of days employed, 21.

Number of hours employed, 210.

Average daily net earnings, \$1.93.

Average wages per hour, 19 cents.

By, for the month of February, 1888:

For mining 1,900 bushels coal at 3 cents..... \$ 57.00

Gross earnings..... \$ 57.00

Mining expenses..... \$ 6.50

Net earnings..... 50.50

Deductions:

Rent..... 4.50

Fuel..... .40

Store bills..... 20.00

Other expenses of living..... 8.00

Total expense..... \$ 32.90

Balance net savings..... 24.10

By, for the month of February, 1888:

For mining 1,900 bushels coal at 3 cents..... \$ 57.00

Gross earnings..... \$ 57.00

Mining expenses..... \$ 6.50

Net earnings..... 50.50

Deductions:

Rent..... 4.50

Fuel..... .40

Store bills..... 25.00

Other expenses of living..... 12.00

Total expense..... \$ 41.90

Balance net savings..... 15.10

Number days employed, 25.

By, for the month of March, 1888:

For mining 3,340 bushels coal at 3 cents..... \$ 100.20

Gross earnings..... \$ 100.20

Mining expenses..... \$ 13.12

Net earnings..... 87.08

Deductions:

Rent..... 5.00

Fuel..... .50

Butcher..... 10.80

Store bills..... 40.00

Other expenses of living..... 7.25

Total expense..... \$ 63.55

Balance net savings..... 23.53

Number of days employed, 25.

Number of hours employed, 250.

Average daily net earnings, \$3.48.

Average wages per hour, 34.8 cents.

By, for month of March, 1888:

For mining 1,055 bushels coal at 3 cents..... \$ 31.65

Gross earnings..... \$ 31.65

Mining expenses..... \$ 6.00

Net earnings..... 25.65

Deductions:

Rent..... 6.00

Fuel..... .50

Store bills..... 34.00

Total expense..... \$ 40.50

Number of days employed, 6.

By, for month of March, 1888:

For mining 3,340 bushels coal at 3 cents..... \$ 100.20

Gross earnings..... \$ 100.20

Mining expenses..... \$ 13.12

Net earnings..... 87.08

Deductions:

Rent..... 5.00

Fuel..... .50

Butcher..... 10.80

Store bills..... 40.00

Other expenses of living..... 7.25

Total expense..... \$ 63.55

Balance net savings..... 23.53

Number of days employed, 25.

Number of hours employed, 250.

Average daily net earnings, \$3.48.

Average wages per hour, 34.8 cents.

By, for month of March, 1888:

For mining 2,462 bushels coal at 3 cents..... \$ 73.86

Gross earnings..... \$ 73.76

Mining expenses..... \$ 7.60

Net earnings..... 66.26

Deductions:

Rent..... 8.00

Fuel..... 1.65

Store bills..... 38.60

Other expenses of living..... 13.35

Total expense..... \$ 61.60

Balance net savings..... 4.66

Number of days employed, 25.

Number of hours employed, 250.

Average daily net earnings, \$2.65.

Average wages per hour, 26 cents.

By, for the month of April, 1888:

For mining 697 bushels coal at 3 cents..... \$ 20.91

Gross earnings..... \$ 20.91

Mining expenses..... \$.95

Net earnings..... 19.96

Deductions:

Other expenses of living..... 49.00

Balance net savings..... Nothing.

Number of days employed, 7.

Number of hours employed, 70.

By, for month of April, 1888:

For mining 400 bushels coal at 3 cents..... \$ 12.00

Gross earnings..... \$ 13.00

Mining expenses..... \$ 3.00

Net earnings..... 9.00

Deductions:

Rent..... 6.00

Fuel..... .50

Other expenses of living..... 24.00

Total expense..... \$ 30.50

Number of days employed, 19.

By, for the month of December, 1888:

For 23½ days' company work at \$2.00 per day..... \$ 47.00

Gross earnings..... \$ 47.00

Deductions:

Rent (own house).....

Fuel..... 2.35

Store bills..... 39.58

Total expense..... \$ 41.83

Balance net earnings..... 5.17

Average wages per hour, 20 cents.

General remarks: Number in family, all told, 8. Hours of labor are too long.

By, for month of December, 1888:

For mining 211 bushels coal at 3 cents..... \$ 6.33

Gross earnings..... \$ 6.33

Mining expenses..... \$ 1.00

Net earnings..... 5.33

Deductions:

Rent..... 4.20

Fuel..... .75

Store bills..... 19.00

Other expenses of living..... 3.25

Total expense..... \$ 27.20

Number of days employed, 3.

Number of hours employed, 30.

Average daily net earnings, \$1.77½.

Average wages per hour, 18 cents.

By, for the month of December, 1888:

For mining 211 bushels coal at 3 cents..... \$ 6.33

Gross earnings..... \$ 6.33

Mining expenses..... \$ 1.00

Net earnings..... 5.33

Deductions:

Rent..... 4.15

Fuel..... .75

Store bills..... 19.00

Other expenses of living..... 3.25

Total expense..... \$ 27.15

Number days employed, 3.

Number hours employed, 30.

Average daily net earnings, \$1.77½.

Average wages per hour, 18 cents.

By, for month of December, 1888:

For mining 1,168 bushels coal at 3 cents..... \$ 35.04

Gross earnings..... \$ 35.04

Mining expenses..... \$ 5.69

Net earnings..... 29.35

Deductions:

Rent..... 8.00

Fuel..... 1.35

Store bills..... 33.19

Other expenses of living..... 5.35

Total expense..... \$ 47.69

Number days employed, 13.

Number hours employed, 130.

Average daily net earnings, \$2.25.

Average wages per hour, 22½ cents.

By, for month of December, 1888:

For 21 days' company work at \$2.00 per day..... \$ 42.00

Gross earnings..... \$ 42.00

Net earnings..... \$ 42.00

Deductions:

Rent..... 5.00

Fuel..... 1.35

Store bills..... 30.24

Other expenses of living..... 8.00

Total expense..... \$ 39.49

Balance net savings..... 2.51

Number of days employed, 21.

Number hours employed, 210.

Average daily net earnings, \$2.00.

Average wages per hour, 20 cents.

By.....	for month of January, 1889:	
For mining 488 bushels coal at 3 cents		\$ 14.64
Gross earnings		\$ 14.64
Mining expenses.....	\$ 3.14	
Net earnings		11.50
Deductions:		
Rent.....	\$ 5.00	
Fuel.....	1.00	
Store bills.....	12.00	
Other expenses of living.....	2.00	
Total expense	\$ 23.14	
Number of days employed, 10.		
Number of hours employed, 100.		
Average daily net earnings, \$1.15.		
Average wages per hour, 10½ cents.		

By.....	for month of January, 1889:	
For 21 days' company work at \$2.00 per day.....		
Gross earnings		
Deductions:		
Rent.....	\$ 4.00	
Fuel.....	1.75	
Store bills.....	20.00	
Other expenses of living	10.00	
Total expense	\$ 35.75	
Balance net savings.....		6.25
Number of days employed, 21.		
Number hours employed, 10.		

By.....	for month of January, 1889:	
For 17 days' company work at \$2.00 per day		
Gross earnings		\$
Deductions:		
Fuel	\$ 1.75	
Store bills.....	20.00	
Other expenses of living	7.00	
Total expense	\$ 28.75	
Balance net savings		5.25
Number of days employed, 17.		
Number of hours employed, 170.		

By.....	for the month of January, 1889:	
For mining 660 bushels of coal at 3 cents		\$ 19.80
Gross earnings.....		\$ 19.80
Mining expenses.....	\$ 2.90	
Net earnings		16.90
Deductions:		
Board.....	19.00	
Other expenses of living.....	2.90	
Total expense	\$ 21.90	
Balance net loss		4.00
Number of days employed, 15.		
Number of hours employed, 150.		
Average daily net earnings, \$1.13.		
Average wages per hour, 11 cents.		

By.....	for month of January, 1889:	
For mining 1,034 bushels coal at 3 cents		\$ 31.02
For 3½ yards of entry at \$1.80 per yard		6.00
Gross earnings.....		\$ 37.02
Mining expenses.....	\$ 8.48	
Net earnings.....		33.54
Deductions:		
Rent	5.00	
Fuel.....	1.25	
Store bills.....	27.80	
Total expense	\$ 34.05	
Number days employed, 13.		
Number hours employed, 130.		
Average daily net earnings, \$3.58.		
Average wages per hour, 25½ cents.		

By.....	for the month of January, 1889:	
For mining 2,500 bushels coal at 3 cents		\$ 75.00
Gross earnings		\$ 75.00
Mining expenses	\$ 6.25	
Net earnings		68.75
Deductions:		
Board.....	18.00	
Total expense.....	\$ 24.75	
Balance net savings.....		50.25
Number days employed, 23.		
Number of hours employed, 230.		
Average daily net earnings, \$3.99.		
Average wages per hour, 80 cents.		

By, for the month of January, 1889:

For mining 2,650 bushels coal at 3 cents

\$ 79.30

Gross earnings..... \$ 79.50

Mining expenses..... \$ 8.40

Net earnings..... 70.60

Deductions:

Rent 8.00

Fuel..... .50

Store bills..... 40.60

Other expenses of living..... 8.37

Total expense..... \$ 57.47

Balance net savings..... 13.13

Number of days employed, 23.

Number of hours employed, 230.

Average daily net earnings, \$3.06.

Average wages per hour, 30 cents.

By, for month of January, 1889:

For mining 110 bushels coal at 3 cents..... \$ 3.30

Gross earnings..... \$ 3.30

Mining expenses..... \$.30

Net earnings..... 3.00

Deductions:

Fuel..... \$.75

Store bills..... 30.00

Total expense..... \$ 30.75

Net loss..... 27.75

Number of days employed, 1.

Number of hours employed, 10.

Average daily net earnings, \$3.00.

Average wages per hour, 30 cents.

By, for month of January, 1889:

25 days' company work at \$2 per day..... \$ 50.00

Gross earnings..... \$ 50.00

Deductions:

Rent (own house).....

Fuel..... 2.00

Store bills..... 30.33

Other expenses of living..... 10.00

Total expense..... \$ 42.33

Balance net savings..... 7.67

Average wages per hour, 20 cents.

By, for month of February, 1889:

For mining 67 bushels coal at 3 cents per bushel..... \$ 2.01

Mining expenses..... \$.05

Net earnings..... 1.96

Deductions:

Rent (own house).....

Fuel..... .75

Store bills..... 23.00

Total expenses..... \$ 23.75

Balance loss..... 23.04

Number of days employed, 1.

Number of hours employed, 10.

Average daily net earnings, \$1.96.

Average wages per hour, 19½ cents

By, for the month of February, 1889:

For mining 2,991 bushels coal at 3 cents..... \$ 89.73

Gross earnings..... \$ 89.73

Mining expenses..... \$ 13.55

Net earnings..... 76.18

Deductions:

Rent..... \$ 8.00

Fuel..... 1.65

Store bills..... 40.25

Other expenses of living..... 4.30

Total expense..... \$ 54.20

Balance net savings..... 21.98

Number days employed, 23.

Number hours employed, 230.

Average daily net earnings, \$3.31.

Average wages per hour, 33 cents.

By, for month of February, 1889:

18 days' company work at \$2 per day..... \$ 36.00

4 days' other labor at \$2 per day..... 8.00

Gross earnings..... 44.00

Deductions:

Fuel..... \$ 2.25

Other expenses of living..... 33.56

Total expenses..... \$ 45.81

Balance in debt..... 1.81

Average daily net earnings, \$2.

By....., for month of February, 1889:

For mining 753 bushels coal at 3 cents	\$ 22.65
Gross earnings	\$ 22.65
Mining expenses.....	\$ 4.15
Net earnings.....	18.50
Deductions:	
Rent	\$ 5.00
Fuel	1.00
Store bills.....	10.00
Other expenses of living.....	2.50
Total expense.....	\$ 22.65
Balance net savings.....	Nothing.
Number of days employed, 15.	
Number of hours employed, 150.	
Average daily net earnings, \$1.23 $\frac{1}{2}$.	
Average wages per hour, 12 $\frac{1}{2}$ cents.	

By....., for the month of February, 1889:

For mining 1,229 bushels coal at 3 cents.....	\$ 39.87
Turning room.....	3.00
Gross earnings	\$ 42.87
Mining expenses.....	\$ 5.16
Net earnings	37.71
Deductions:	
Rent	5.00
Fuel.....	4.15
Store bills.....	36.99
Total expense	\$ 46.14
Short balance.....	8.43
Number of days employed, 15.	
Number hours employed, 150.	
Average daily net earnings, \$2.51 $\frac{1}{2}$.	
Average wages per hour, 25 $\frac{1}{2}$ cents.	

By....., for the month of February, 1889:

For mining 2,200 bushels coal at 3 cents	\$ 66.00
Gross earnings.....	\$ 66.00
Mining expenses.....	\$ 10.00
Net earnings.....	56.00
Deductions:	
Board.....	\$ 18.00
Total expense.....	\$ 28.00
Balance net savings.....	38.00
Number days employed, 18.	
Number hours employed, 180.	

By....., for the month of May, continued to November 1, 1889:

For mining 6,585 bushels coal at 3 cents.....	\$ 197.55
Gross earnings	\$ 197.55
Mining expenses.....	\$ 31.07
Net earnings.....	166.48
Deductions:	
Expenses of living	170.85
Total expense.....	\$ 170.85
In debt	23.53
Number of days employed, 106 $\frac{1}{2}$.	
General remarks: This is an average of our members for the last six months.	

Yearly report of

For mining 12,553 bushels coal at . cents.....	\$
Gross earnings.....	\$ 443.19
Mining expenses.....	\$ 42.87
Net earnings.....	400.32
Deductions:	
Rent.....	99.00
Fuel.....	19.10
Store bills.....	333.15
Meat.....	96.00
Milk.....	33.00
Doctor.....	12.00
Other expenses of living.....	15.00
Total expense.....	\$ 597.25
In debt.....	23.53

VIEWS OF COAL MINERS.

We want a uniform screen for cleaning coal, also a graded mining price for coal: taking into consideration thickness of vein and quality.

Yes, I believe in prohibition by all means.

The same amount of liquor is drank in this town at this time that there was before prohibition became a law, and we, as citizens, derive no benefit therefrom. I would prefer license.

"The following is a copy of the contract we have to sign:

AGREEMENT.

I.....hereby agree with the.....188
that so long as I remain, and whenever I shall be in its employ, my compensation for all coal mined by me, shall be based exclusively upon the tonnage of screened lump coal mined by me, anything in the statutes or laws of Iowa to the contrary notwithstanding, and I hereby waive all provisions of sections 1 and 8 of chapter 54 of the Twenty-second General Assembly of Iowa, to the contrary; said screened lump coal to be fairly weighed on track scales after screening, according to the present system of weighing in use by the said company.

(Witness.)

Name of Company.

By.....

Here is the contract that they shut me out of the mines on, and said you had to sign it or you can't dig coal in Iowa. I told them to shut their mines first. So I think the State senators ought to right or abolish the system.

The..... Company are trying to evade the Iowa statute, protecting miners, as the following will explain, which was handed us by a miner:

....., Iowa, July 1, 1888.

We, the undersigned, each for ourselves, agree to work for the..... Company, month by month, from this date, at mining coal, or at such employment as may be given us, or as now employed, receiving our pay monthly, not later than the 20th of each month, for the work of the month preceding. We agree that all coal shall be weighed as heretofore, after passing over the screen. I hereby release the company from all obligations under the "mining law," passed by the Iowa legislature, and which goes into effect July 4, 1888.

Yes, I think prohibition is a good thing for wage-workers, and I wish it was a great deal stronger.

*Names not given.—COMMISSIONER.

I am one of the kind that don't find fault, for I believe the laborers of this country bring most of their troubles upon themselves. If a man is steady he will live and save money. I don't believe in the labor organizations, for they breed trouble. I was a soldier, and one of the last prisoners in Libby. Get a pension.

I think it will be difficult to get the miners here to fill out your blanks, though they all want to; but they are scared. Give us two weeks' pay, and do away with the company stores.

Shut up these company stores.

We want pay every two weeks.

If we were paid every two weeks we would be greatly helped.

I cannot send you blanks from here. If the operators find I do so, I should be discharged.

Wish we were so situated that we could help the Bureau, because we all believe in it, but we are afraid to.

Lost days is the great drawback to the miners.

I do not believe in foreign laboring men coming to take our work.

We have either to sign this contract or leave. We need more legislation in that direction.

MINER'S CONTRACT.

This agreement, made this.....day of....., A. D. 18....., between the.....Coal Company, of the first part, and....., of the second part, witnesseth, that the said party of the second part has agreed, and by these presents does hereby agree to enter into the employment of the said party of the first part, as a miner of coal, to commence on the.....day of....., A. D. 18....., and to abide by, adhere to and observe the rules and regulations set out and printed on the back hereof, and numbered from one to seven inclusive, and which are hereby made a part of this contract, to the like extent as if herein written, for the purpose of the regulation of mining, and other employment, in and about the coal mines and property of the said coal company, party of the first part.

The said party of the second part further agrees to keep his room in good working order, and that he will not be absent from his employment except in case of sickness or other unavoidable contingency that would prevent him from work.

The said party of the second part further agrees to keep the track in his room in good order, and to push his cars to and from the mouth of his room for such distance as his room may be drove, provided such distance shall not exceed sixty (60) yards.

The said party of the first part agrees to pay said party of the second part for each ton of coal mined by him and delivered on pit cars at the mouth of the room from where the same is mined, as follows, less all deductions, set-offs and counter-claims due at date of payment, viz: For mining, ninety-five (95) cents per ton, and for each lineal yard of entry, seven feet wide, \$1.50 in addition to the above price per ton.

All coal to be weighed after passing over screens, the bars of which shall be one and one fourth (1¼) of an inch apart, as nearly as possible, providing that any accidental widening or changing of the width between said screening bars shall not be construed to mean or constitute an excuse or plea for or of

any violation or abrogation of this contract. Said screen shall not exceed twelve (12) feet in length. Said first party hereby reserves the right and privilege, however, of closing the mines at any time, or of reducing the number of miners employed, by the discharge of all or such of them, including said second party, as the superintendent, or person in charge of the mine for the time, may think proper. All payments hereunder to be made on regular pay-day, and in compliance with the rules and regulations above named, and pay-day is hereby fixed for and on the twentieth day of each month, except when same shall fall on Sunday; then said pay-day shall be on the nineteenth day of such month, when and at which time all wages or moneys that may have been earned during and in the calendar month next prior to such pay-day shall be paid. Any accident or hindrance preventing the paymaster from paying on said dates shall not be construed to mean or constitute a plea for the abrogation of this contract.

It is hereby expressly agreed and understood by the party of the second part, that should he become a tenant of the party of the first part during the term of his engagement, then in case of the termination of this contract, either by his discharge from the employ of said first party, or in any other way, he will vacate the premises so occupied by him as soon thereafter as practicable.

And the party of the second part further agrees that he will not stop work, leave the employment of the said party of the first part, or join or become a party to, either directly or indirectly, any strike or combination for the purpose of obtaining, or the intent of which is to obtain from or cause the company, party of the first part, to pay their miners an advance of wages, or pay beyond what is specified in this contract, while in the employ of the party of the first part.

In witness whereof, the said parties have hereunto set their hands and seals, the day and year first above written.

[SEAL.]

.....Coal Company.
By.....

Mine Superintendent.

(Witness.)

[SEAL.]

Draw script for company store from office of mine—store operated by a different name and style from the mining company.

Prohibition does not prohibit, and is therefore a curse peculiarly to every tax-payer. It is a means for rogues to live on; and further, has a tendency to taint the morals of the rising generation, because it comes into personal contact with the children.

I have not kept a minute account of my expenses, but my earnings have been carefully used. I am perhaps one hundred dollars better off in stock than a year ago. I am a total abstainer from strong drink, tobacco or snuff. I shall take a minute account this year, so as to give a correct report. Your request has taken me by surprise. There would be better satisfaction among miners if coal could be weighed before going over screens.

Our mining laws are insufficient, in that the operator can compel the resident miner to sign away his rights under the law, or compel him to quit, and

starve him out by running in negro and white scabs, as they have done in this locality by some of the operators. I think it would be much better for the miner and operator to have a uniform screen throughout the State—say one inch, and not elastic, either. The coal ought to be clean.

Prohibition is a grand thing if they could be made to believe so; but it seems hard for them to discern and practice anything that is for their general welfare.

In my opinion it would be better for the miners to have their coal weighed in pit cars before going over the screens, on account of so much soft coal.

There is not much difference in wages of the English miner and the American miner; if any, the Englishman has the advantage; shorter hours and cheaper provisions and clothing.

Prohibition is not a good thing for a miner, as he needs a stimulant in most cases after coming out of the mine, as he has bad and impure air to contend with.

Although I don't drink, I think it would give more employment for laborers; and unless child labor is stopped, and the foreign labor is stopped, wages will be on the decrease from this time on. Also, convict labor must be stopped before we can make a living.

Prohibition would be a good thing if it was enforced.

We have to sign this contract:

We have to sign this contract:
This contract, made this . . . day of . . . , A. D. 1888, by and between the . . . Coal Company of the first part, and . . . of the second part, witnesseth that the party of the first part has this day employed the party of the second part to mine coal and keep his place in the mine in good workmanlike order, and agrees to pay him from this date to September 15, 1888, eighty-five (85) cents per ton lump coal and from September 15 to March 15, 1889, one dollar (\$1.00) per ton lump coal, to be mined and weighed as now done at the mines, and payment is to be made on the 15th of each month for the preceding month. And the party of the second part promises and agrees to work faithfully and not engage in any strike or to quit work in a body during the life of this contract and to accept as payment in full on the 15th day of each month eighty-five cents per ton, lump coal, to September 15th, and \$1.00 per ton lump coal from September 15 to March 15, 1889 to be weighed in railroad car on scales, as now done. The party of the second part may quit work singly whenever he elects so to do, and the party of the first part may discharge a single individual at pleasure.

PART IV

WOMEN WAGE-EARNERS.

In the two preceding reports from this office regret was expressed at the meagreness of returns from women wage-earners of the State. The hope was indulged in that this report would show a great increase in the number, and a more widespread interest in the matter. While the following table will show a larger number of returns, yet the increase is so slight in comparison with what it ought to be that it is somewhat discouraging. This is not due entirely nor, even, largely to the women who toil for a livelihood. On the contrary, very many of them evince a lively interest in the subject, but do not fully understand it.

Here and there some philanthropic, public-spirited woman has interested herself and co-operated with those who are obliged to work, and thus aided the Bureau in its work. From none in the whole State has come to the Commissioner such warm-hearted, unselfish help as from Dr. Jennie McCowen, of Davenport, to whom grateful allusion has heretofore been made.

Through her efforts a Working Woman's Club has been organized in that city, and weekly meetings are held for mutual improvement. A monthly paper is issued and just such means for the improvement of the condition of the working-women have been established, as ought to be in every one of the large cities in the State.

It is true that "Woman's Clubs" exist in many of these cities, and for those who are honored with membership they unquestionably are means of good. But what of the great army of working-girls and women? A hundred and eleven trades are open to these women, and in all of them there are some faithful, hard-working women toiling not alone for their own support but for dependent fathers and mothers, for innocent, needy children, and for helpless husbands. These are the women to be helped by clubs and by organizations of their sisters.

These are the women who, over type-writer and sewing machine, behind counters and desks, over the wash tub, and literally putting into practice the pathetic story of Hood's "Song of the Shirt,"

and all at the smallest pay of any class of toilers — these are the women who ought to feel a sweet, purifying, and elevating atmosphere coming from clubs whose membership is made up exclusively of their own sex. Splendid work in this direction has been done in some of the eastern States. In Massachusetts these working-girls' clubs are in large numbers, so in New York and Pennsylvania.

The Working-girls' Society, of New York City, and the New Century Guild of Working-women, in Philadelphia, have honored womanhood and made magnificent advances in philanthropy and sociology in their grand work.

A commendable enterprise in this direction has taken root in this city (Des Moines, Iowa), the result of a few earnest Christian women. A Home for Self-dependent Women has been started, and thus far with most encouraging prospects. It is not a charitable institution, for it is expected that very shortly it will be self-supporting. Here women who are obliged to work in stores, shops, counting-houses, etc., can find at a moderate cost a pleasant Christian home.

To better the condition of women wage-workers financially and socially is a problem to be solved, and it is confidently hoped that the women of Iowa whose circumstances are such as to allow them freedom from toil, will exercise a sweet Christian spirit and a love of justice in the direction of bettering the condition of those of their sex who are not so situated.

The table presented here, showing several interesting economic facts of women wage-workers, is compiled from data furnished from representatives of this class, and are in every respect reliable:

TABLE OF WAGES, COST OF LIVING, ETC.—(WOMEN).

OCCUPATIONS.	No. of returns.	Averages etc.	Single.	Average hours working per day.	HOURS OF WORK.		Minimum daily wages.	Maximum daily wages.	Average daily wages.	Average annual earnings.	Difference between your wages and men doing same work.	Average number of days lost in a year.	Lying with parents.	Boarding.	Keeping house.	Time allowed for dinner.	Belonging to benevolent or trade society.
					Commence.	Close.											
Book-keepers	14	22	4	10	7, 8, 9	6, 8, 20	8 .75	\$ 2.00	\$1.15	\$28.25	\$.50 to \$3.00 per d. less 1 hr. per w.	44	7	0	2	1 hr. 30 m.	1
Clerks	54	25	10	10	8	6, 8, 20	8 .75	2.50	1.60	241.25	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Copyists	2	24	1	8	8	6, 8, 20	1.50	1.25	1.25	425.00	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Dress-makers	10	33	11	14	6, 7, 8	5, 6, 8	2.50	3.25	3.00	144.00	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Milliners	10	33	11	14	6, 7, 8	5, 6, 8	2.50	3.25	3.00	144.00	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Maidresses	11	27	9	10	6, 7, 8	5, 6, 8	2.50	3.25	3.00	144.00	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Laundresses	11	27	9	10	6, 7, 8	5, 6, 8	2.50	3.25	3.00	144.00	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Printers	28	31	4	21	6, 7, 8	5, 6, 8	2.50	3.25	3.00	319.50	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Seamstresses	4	13	12	25	6, 7, 8	5, 6, 8	2.50	3.25	3.00	221.00	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Sales and typewriters	3	13	12	25	6, 7, 8	5, 6, 8	2.50	3.25	3.00	440.00	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Tailors	3	13	12	25	6, 7, 8	5, 6, 8	2.50	3.25	3.00	100.00	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Telegraph operators	1	1	1	12	6, 7, 8	5, 6, 8	2.50	3.25	3.00	300.00	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Washwomen	3	13	12	25	6, 7, 8	5, 6, 8	2.50	3.25	3.00	100.00	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Work by day	3	13	12	25	6, 7, 8	5, 6, 8	2.50	3.25	3.00	319.50	\$.50 to \$3.00 per d. less 1 hr. per w.	44	24	21	0	1 hr.	1
Total	221	25	143	143	221	25	143	143	143	82	97	46	82	97	46	82	97

* 25 at 7, 25 at 8.

+ 9 at 6:30, 12 at 7, 35 at 6, 7 at 5.

VIEWS OF WAGE-WORKING WOMEN.

Combined with the questions from the answers to which the preceding table is made up, were others of a more general character and embracing facts of interest. In connection with the "views" of the wage-working women, we present a few of these questions with their replies, as typical of the whole number received:

BOARDING.

Do you go home to dinner, or take a lunch? Go home.
How much time are you allowed for dinner? One hour.
What are the rules in regard to receiving visitors? None.
Are there any other restrictions? None.

HOME CONDITIONS.

Do you rent or own your home? Yes, rent.
Do you occupy a whole house, or part, or flat, which? Part of house; one room on third floor.
How many rooms in same? One.
If keeping house, how much does it cost you per year as near as you can tell? Rent, \$2.00 per month; provisions, parents pay for; clothing, \$70.50.

SANITARY.

Is there free circulation of air through and about the building in which you work? Yes.
Are there offensive odors in the rooms occupied by employees; if so, from what causes? None.
Are there facilities for washing? Yes.
Are employees furnished with pure drinking water? Yes.
Are employees compelled to stand at their work? No.
Are there proper and separate facilities for change of dress by males and females? Yes.
Are there separate water-closets for males and females? Yes.
Is your workshop in cellar or basement? First floor.

SAFEGUARDS AGAINST FIRE.

Are facilities for exit in case of fire good or bad? Good.
What cause, if any exists, have you to fear danger from fire in your factory or workshop? None.

BOARDING.

Do you go home to dinner, or take lunch? Go home to dinner.
How much time are you allowed for dinner? One hour.

HOME CONDITIONS.

Do you rent or own your home? Rent.
Do you occupy a whole house, or part, or flat, which? House.
How many rooms in same? Eight.
If keeping house, how much does it cost you per year as near as you can tell? Rent, \$25 per month; provisions, \$200; clothing, \$40 to \$60.

SANITARY.

Is there free circulation of air through and about the building in which you work? Yes.
Are there offensive odors in the rooms occupied by employees; if so, from what causes? Yes, from bad water-closets.
Are there facilities for washing? Yes.
Are employees furnished with pure drinking water? Not very.
Are employees compelled to stand at their work? Yes.
Are there proper and separate facilities for change of dress by males and females? No.
Are there separate water-closets for male and female? No.

SAFEGUARDS AGAINST FIRE.

What cause, if any exists, have you to fear danger from fire in your factory or workshop? None.

BOARDING.

Do you board in a private house or boarding-house, or with relatives? Keep house.
Do you go home to dinner or take a lunch? Go home.
How much time are you allowed for dinner? Not limited.
What are the rules in regard to receiving visitors? Visitors come at any time.
Are there any other restrictions? No.

HOME CONDITIONS.

Do you rent or own your home? Rent.
Do you occupy a whole house, or part or flat, which? A flat.
How many rooms in same? Five.
If keeping house, how much does it cost you per year, as near as you can tell? Less than boarding; rent, \$12.00 per month.

SANITARY.

Is there free circulation of air through, and about the building in which you work? Yes.

Are there offensive odors in the rooms occupied by employees; if so, from what causes? No.

Are there facilities for washing? Yes.

Are employees furnished with pure drinking water? Yes.

Are employees compelled to stand at their work? No.

Are there proper and separate facilities for change of dress by males and females? Yes.

Are there separate water-closets for males and females? Yes.

Is your workshop in cellar or basement? Store.

SAFEGUARDS AGAINST FIRE.

Are facilities for exit in case of fire good or bad? Good.

What cause, if any exists, have you to fear danger from fire in your factory or workshop? No.

BOARDING.

Do you board in a private house or boarding house, or with relatives? Place where I work.

HOME CONDITIONS.

Do you rent or own your home? Own my own home.

Do you occupy a whole house, or part, or flat, which? Occupy whole house.

How many rooms in same? Six.

If keeping house, how much does it cost you per year as near as you can tell? Provisions, \$110.00; clothing, \$130.00.

SANITARY.

Is there free circulation of air through and about the building in which you work? Yes.

Are there offensive odors in the rooms occupied by employees; if so, from what causes? Yes, from privy vaults and cow barn.

Are there facilities for washing? Yes.

Are employees furnished with pure drinking water? No.

Are employees compelled to stand at their work? Yes.

Are there proper and separate facilities for change of dress by males and females? Yes.

Are there separate water-closets for males and females? Yes.

Is your workshop in cellar or basement? Kitchen.

SAFEGUARDS AGAINST FIRE.

Is your workshop provided with fire escapes? No.

What cause, if any exists, have you to fear danger from fire in your factory or workshop? None.

BOARDING.

Do you board in a private house or boarding house, or with relatives? Parents.

How much do you pay per week for board? Two dollars.

Do you go home to dinner or take a lunch? Go home except in severe weather.

How much time are you allowed for dinner? One hour.

When you buy your dinner, how much does it cost per week? One dollar.

HOME CONDITIONS.

Do you rent or own your home? Father owns it.

Do you occupy a whole house, or part, or flat, which? Whole house.

How many rooms in same? Six.

SANITARY.

Is there free circulation of air through and about the building in which you work? Yes.

Are there offensive odors in the rooms occupied by employees; if so, from what causes? Yes, such as are used in a retail grocery store.

Are there facilities for washing? Yes.

Are employees furnished with pure drinking water? Yes.

Are employees compelled to stand at their work? No.

Are there separate water-closets for male and female? Yes.

Is your workshop in cellar or basement? No.

SAFEGUARDS AGAINST FIRE.

Are facilities for exit in case of fire good or bad? Good.

What cause, if any exists, have you to fear danger from fire in your factory or workshop? None. Have been in the employ of this firm for four years. Am a member of the R. O. Building and Loan Association, paying \$5.00 a month toward same.

I shall be very happy to help the Bureau in any way I can.

BOARDING.

Do you board in a private house or boarding house, or with relatives? No.

Do you go home to dinner or take a lunch? Go to dinner.

How much time are you allowed for dinner? One hour.

When you buy your dinner, how much does it cost you per week? 25 cents.

What are the rules in regard to receiving visitors? Very agreeable.

Are there any other restrictions? No.

HOME CONDITIONS.

Do you rent or own your home? Own.

If keeping house, how much does it cost you per year, as near as you can tell? Provisions, \$75; clothing, \$80.00 per year.

SANITARY.

Is there free circulation of air through and about the building in which you work? Yes.

Are there offensive odors in the rooms occupied by employees; if so, from what causes? No.

Are there facilities for washing? Yes.

Are employees furnished with pure drinking water? Yes.

Are employees compelled to stand at their work? No.

Is your workshop in cellar or basement? No.

SAFEGUARD AGAINST FIRE.

Are facilities for exit in case of fire good or bad? Good.

What cause, if any exists, have you to fear danger from fire in your factory or workshop? None whatever.

BOARDING.

How much do you pay per week for board? \$5.00 per month.

Do you go home to dinner, or take lunch? Go home.

How much time are you allowed for dinner? One hour.

What are the rules in regard to receiving visitors? Our friends are always welcome.

Are there any other restrictions? None.

SANITARY.

Is there free circulation of air through, and about the building in which you work? Yes.

Are there offensive odors in the rooms occupied by employees; if so, from what causes? No, only cigar smoke from parties coming in to telephone.

Are there facilities for washing? Yes.

Are employees furnished with pure drinking water? Yes.

Are employees compelled to stand at their work? No, stand or sit, at our pleasure.

Are there proper and separate facilities for change of dress by males and females? Yes.

Is your workshop in cellar or basement? No.

SAFEGUARD AGAINST FIRE.

Is your factory or workshop provided with fire escapes? Yes.

Are facilities for exit in case of fire good or bad? Good.

What cause, if any exists, have you to fear danger from fire in your factory or workshop? No cause for fear.

BOARDING.

Do you board in a private house or boarding-house, or with relatives? Board myself.

Do you go home to dinner or take a lunch? Go home.

How much time are you allowed for dinner? One hour.

What are the rules in regard to receiving visitors? Talk to them as much as I care to.

Are there any other restrictions? None.

HOME CONDITIONS.

Do you rent or own your home? Rent.

Do you occupy a whole house, or part, or flat, which? Whole house.

How many rooms in same? Five.

If keeping house, how much does it cost you per year as near as you can tell? Cannot say. Rent, \$6.00 per month.

SANITARY.

Is there free circulation of air through and about the building in which you work? Yes.

Are there offensive odors in the rooms occupied by employees; if so, from what causes? No.

Are there facilities for washing? Yes.

Are employees furnished with pure drinking water? Hydrant water.

Are employees compelled to stand at their work? Yes.

Are there proper and separate facilities for change of dress by males and females? Don't change.

SAFEGUARDS AGAINST FIRE.

Is your factory or workshop provided with fire escapes? Yes.

Are facilities for exit in case of fire good or bad? Good.

What cause, if any exists, have you to fear danger from fire in your factory or workshop? None.

BOARDING.

Do you board in a private house or boarding-house, or with relatives? In my own home.

How much do you pay per week for board? Nothing.

Do you go home to dinner or take a lunch? Stay at home.

How much time are you allowed for dinner? One hour.

What are the rules in regard to receiving visitors? Visitors at any hour of the day.

Are there any other restrictions? No.

HOME CONDITIONS.

Do you rent or own your home? Own my own home.

Do you occupy a whole house, or part, or flat, which? Occupy whole house.

How many rooms in same? Seven.

If keeping house, how much does it cost you per year as near as you can tell? About \$300; provisions, fuel and clothing, \$350.

SANITARY.

Is there free circulation of air through and about the building in which you fuel? Yes.

Are there offensive odors in the rooms occupied by employees; if so, from what causes? No.

Are there facilities for washing? Yes.

Are employees furnished with pure drinking water? Yes.

Are employees compelled to stand at their work? Only a part of the time.

Are there proper and separate facilities for change of dress by males and females? Yes.

Are there separate water-closets for males and females? No.

Is your workshop in cellar or basement? No.

SAFEGUARDS AGAINST FIRE.

Is your factory or workshop provided with fire escapes? Yes.

Are facilities for exit in case of fire good or bad? Good.

What cause, if any exists, have you to fear danger from fire in your factory or workshop? There is no cause.

If I had all the work that I could do it would be far better for me. I only have about half of my time taken up. So I have to divide it up, so as to buy books and clothing and fuel. So, you can see, we haven't much to set the table on. I would much rather have steady work at something all the time.

I have to wash for a living and support my husband. He is an invalid; has not worked for four years.

I think if I did not have rent to pay I could get along so much better. Rent and fuel takes all I can earn from one week to another. The neighbors help me some; they give me clothes for the children.

There are three large factories here, and in none of these have they separate apartments for persons to dress in; therefore most of the girls work in the same dresses, with the exception of a few, who rather like to have the one apartment. None of the factories I have mentioned have any conveniences for their working people; their only desire being to get all the work they can out of them.

I get along nicely; I am always happy; never have the blues. I could have done better, but my children have always had poor health, not able to do anything. Any one can get along in this world if they have the get-up-and-get in them.

Spent \$150 last year furnishing my rooms, which accounts for having saved nothing the past year. Made a trip to California fourteen months ago, costing \$200, which speaks for the absence of a bank account at present. If I can give you any other points relative to my work, will gladly do so.

It is hard to give you details, as I have no data from which to estimate. When sewing at the homes of those who employ me, I have my board. My mother keeps one boarder, and I assist her, as she is feeble, which obliges me to work from 6 until 9, but of course not at sewing the entire time. We keep two cows and sell milk, and in this way, and by the boarder's bill, add

a little to the expense fund. So I can hardly give you as full information as I would gladly do, could I estimate all earnings under the head of "sewing." I often work from 4 in the morning till 11 at night; but it is not compulsory, but simply to keep the work; and at other times I lose much time in the necessary home work, as my mother is feeble, and we both work beyond our strength. I thank you for the interest in the working-women of our State, which this circular has shown.

Have filled this out as near correct as I can from my accounts, and you see I ended the year 1888 sixty dollars in debt, owing to sickness of self and children. With good health can, perhaps, by being very economical and saving, get out of debt the coming year.

As to number of hours work daily, cannot state exactly, as I do my house-work, washing and ironing with my daughter's help; but in busy season, rise at five o'clock and often work until late in the evening.

I have worked twenty-seven years in this State, and nearly thirteen in this block, if not in this building; and during those twenty-seven years my greatest drawback was, and is, the want of well-trained, thorough assistants. Those who want to sew have never learned thoroughly. When there is nothing else to do for girls at home, parents send them to a dress-maker, so as "to learn to be handy." They bargain with the dress-maker for short time, because, they say, that is all the time they can afford. Then the dress-maker gives them some plain sewing, rip-bastings, and gives them a model. After that the girls try to get work, when they really don't know the foundation of dress-making. It is not *their* fault as much as their parents and dress-makers; which, if the latter knew how to make a good, stylish dress, she may not have the faculty of teaching others; and not one in five hundred have. But even if she has the faculty, she cannot afford to do so unless she gets time enough from her apprentices to do so. Girls ought to be trained in the school-room in many ways that they are not at present. They can find time to learn painting, music, and many other things, and find money to pay for it, too.

I have tried to fill out the blanks as well as I could, for the first time. I would like to make a suggestion, it is this: Supply each working family with an account book, the first of January and July, well drawn for receipts and expenditures, like any good book account; book with one leaf just large enough for one week's expenses and receipts. The book to be filled and sent to Des Moines every six months; with just enough pressure to have the people fill up correctly. I think you would save much time and labor, and the people would just know how much less they can live on, if they want to.

PART V.

MANUFACTURES, STORES, ETC.

The field for investigation by this Bureau is so large, that it was found impossible to do justice to this feature of the work. While Iowa is properly classed as an agricultural State, yet her manufacturing interests are rapidly developing, and already a vast amount of capital is invested therein. No attempt, however, has been made to make any extended or comprehensive report of such in this volume, but some interesting economic facts have been compiled from a few industries, and are herewith presented as typical of the many. Especial attention is called to the reports from these authentic sources, showing the average annual earnings of employes, the ownership of homes of the same, the freedom from accidents, strikes, and lockouts, and the excellent condition of employes physically, mentally and morally.

It should be remembered that these returns are made from different localities in the State, and are a fair representation of those of the whole State.

It is believed that the facts presented in relation to the topics mentioned, will compare very favorably with those of any State in the Union.

RETURNS.

Sixty-one report 363 partners or stockholders.

Sixty-five report an invested capital of \$6,461,666.67.

Thirty-four report a total value of principal stock or raw material used of \$8,063,520.63.

Forty-eight report a total value of articles manufactured of \$11,169,089.56

Sixty-three report a total average number of persons employed of 4,211. Of these 3,735 are males; 476 are females; 3,825 are adults; 386 are children.

Fifty-four report a total of wages paid during the year (not including salaries of managers), \$1,392,045.19.

The highest weekly wages paid to men was \$35.00.
 The lowest weekly wages paid to men was \$6.00.
 The average weekly wages paid to men was \$12.04.
 The highest weekly wages paid to women was \$15.00.
 The lowest weekly wages paid to women was \$3.00.
 The average weekly wages paid to women was \$9.23.
 The highest weekly wages paid to boys was \$7.50.
 The lowest weekly wages paid to boys was \$3.00.
 The average weekly wages paid to boys was 4.17.
 The highest weekly wages paid to girls was \$5.00.
 The lowest weekly wages paid to girls was \$2.50.
 The average weekly wages paid to girls was \$3.46.
 The lowest proportion of employes owning homes was none—two reporting none.

The highest proportion of employes owning homes was 75 per cent—five reporting this per cent.

The average proportion of employes owning homes, from fifty establishments answering this question was 35 per cent.

The highest annual earnings of employes was \$730.00.

The smallest annual earnings of employes was \$350.00.

The average annual earnings of employes as taken from thirty establishments answering this question was \$475.66.

Sixty-one answer as to accidents during the year, which are all included in one fractured leg; lost one finger; one flesh wound, and one cut hand, not serious.

Sixty-four answer question as to strikes or lockouts, all of which report none.

ADDITIONAL RETURNS.

From different establishments, and upon different blanks, the following statistics are presented:

Forty-nine reports show number of employes as follows: Males, 2,582; females, 210; boys, 292; of these, 159 are under fifteen years of age; girls, 38. Average hours employed, winter, 94; summer, 104.

The various kinds of work the boys are employed in are reported as follows: Helpers, making shingles and laths, lumber manufacturing, machine work, spooling wire, trimming meat, carrying newspapers, tying lath waste, errands, inserting screws, baling water, tending door, carrying water, packing, labeling, lathe work, loading coal, mending press cloth, carrying sand, and apprentices. Girls are reported employed in canning, pickling, copying, wrapping, packing, boxing, tending door, putting up seed, and binding.

The highest weekly wages paid boys is \$7.50; the lowest is \$3.00. The average weekly wages paid boys is \$4.50. The highest weekly wages paid girls is \$6.00; the lowest, \$3.00. The average weekly wages paid girls is \$4.38.

All the reports indicate an entire absence of accidents during the year, and the mental condition of those employed as being excellent. The same is said regarding the moral condition, with three exceptions. These come from establishments employing an aggregate of 174 wage-workers. Their returns are as follows: "Below the average," "morally bad," "pretty tough."

VIEWS OF MANUFACTURERS.

For the last three years this factory has run but about one half of its capacity, only during the summer months, owing to various causes:

First. Farmers too hard up; no money to buy with.

Second. High rates of transportation.

Third. Dry seasons.

Believe more attention should be paid to having the children of the working classes sent more regularly to school.

We could employ many more persons if we could obtain them.

In a fine art factory apprentices are of little service; especially when we have no manner of holding them until they are proficient. We have no trouble to keep the experts. Our judgment is that our domestic manufactures suffer much from this cause.

The general physical, mental and moral condition of boys and girls in our employ is far above the average. Very seldom any one absent on account of sickness. The mental condition shows a very high degree of intelligence for laboring people. Several of the men can write a good article on any leading topic. Morals are unimpeachable.

The men have an organized society, "The Baker Wire Company Employes' Mutual Aid Society." The assessments being twenty-five cents per month, and entitling each member to benefits of one dollar per day in case of sickness or disability. The company adds each month to this fund an amount equal to that derived from the assessments. This society has been in operation two years, and has been the means of affording relief in numerous cases, when perhaps it could not have been administered in any other way.

We employ no drinking men, neither do we allow drinking on our premises.

Owing to the heavy inter-state freight charges, I am unable to compete with parties from abroad.

We are very careful in selecting our men, and when we find a man who suits us we encourage him to buy a home, and he is contented and happy. In this way our \$1.25 per day man becomes a capitalist on a small scale.

Prohibition in our vicinity has resulted in great good to many of our laboring men.

Railroad oppression our principle complaint.

The laboring people in this locality are in very good shape, financially, physically, and morally. Most of them have homes of their own.

Saloons are closed here; thank God!

We aim to employ only such men as are sober and reliable. We want no saloons in this city.

The drink traffic is the greatest curse the working-man knows.

We have no trouble whatever in regard to drink, yet many of our working-men take their beer.

Four fifths of our men have their own homes.

We employ no men who use intoxicating drinks, while on duty.

We do not employ men who are in the habit of drinking, and if we find any of our employes drinking, we discharge them at an early date. There has been great improvement in this respect among our men in the past four years.

Shut up the saloons and we will have no convicts.

We don't keep any help in the habit of drinking.

We believe prohibition is helping the laborer.

We believe fermentation is one of heaven's fixed laws; the evils thereof are its adulterations. We don't believe prohibition will stop men from drinking, but we wish it would.

Will not keep a workman who drinks; we have no use for them.

Not allowed to drink at the factory, but have no objection to their doing it elsewhere.

STORES, OFFICES, ETC.

In addition to the foregoing, blanks were sent to 800 stores, insurance offices and telephone offices, in different parts of the State, with a view of obtaining the number of female employes and the number of boys and girls at work; and also of ascertaining the difference between the wages paid male and female help doing the same kind of work. The following is a compilation of the replies received:

Total number received, 548.	
Total number of males employed	6,516
Total number of females employed.....	3,096
Total number of boys employed.....	252
Total number of girls employed.....	72
Total.....	9,840

Average number of hours employed, 94.

Average weekly wages paid men, \$13.25.

Average weekly wages paid women, \$7.79.

Average weekly wages paid boys, \$4.44.

Average weekly wages paid girls, \$3.10.

PART VI.

THE MINING INDUSTRY.

This industry is one of the largest in the State, and as its details are submitted in the report of the Mine Inspectors but brief mention of the same will be expected here.

The area of coal fields of this State embrace a territory of about 125 miles north and south, and about 200 miles east and west.

Coal is mined at present in twenty-seven counties.

The total number of mines in operation during the year ending June 30, 1888, was 241; June 30, 1889, 389.

The out-put of coal for the year ending June 30, 1888, was 4,635,046 tons; that for 1887, 3,946,469.

Mahaska county shows the largest out-put, Keokuk county second, and Polk county third.

About 12,748 men and boys were employed in the mines during the past year. The total wages paid by the miners for mining was \$2,952,846.98.

The total value of the out-put of coal in the State was \$2,952,846.98, as reported to the Mine Inspectors.

In the rates of wages given in the following table, it will be noticed that there is in many instances considerable difference between them and those given by the miners themselves, but they are submitted just as sent to this office by the operators—just as those in preceding pages sent by the miners.

TABLE

Showing the location of mines, names of operators, number of employees,

COUNTY.	NAME OF MINE.	NAME OF OPERATORS.	LOCATION OF MINE.
Adams.....	Hazel Dell.....	G. Button.....	3 miles west Carbon
	Ammons & Marshall.....	Ammons & Marshall.....	Carbon
	Co-operative.....	Gibbie & Kanes.....	4 miles south Carbon.
	Karney.....	S. T. Powell.....	Washington Tp.
Caldwell & Carson.....	Caldwell & Carson.....	Caldwell & Carson.....	Carbon
Appanoose.....	B. F. Silknetter.....	B. F. Silknetter.....	Pilot
	Number 1.....	Cincinnati Coal Co.....	Cincinnati
	Diamond.....	W. Wolver & Co.....	Centerville
	Tipton.....	.....	Brazil
	Phenix.....	Joseph Turner.....	Brazil
	Appanoose.....	Appanoose.....	Cincinnati
Livingston Coal Wks.....	B. B. Parker.....	B. B. Parker.....	Livingston
Cincinnati.....	Cincinnati.....	Cincinnati.....	Cincinnati
Boone.....	Zunkel.....	Zunkel Bros.....	Pilot Mound
	Hutchinson's.....	Hutchinson Bros.....	Near Gilbert station.
	McBride & Nelson.....	McBride & Nelson.....	Gill township
	W. D. Johnson & Co.....	W. D. Johnson & Co.....	Des Moines township
	McBride.....	James McBride.....	Des Moines township
	Shaft No. 3; N. W. Coal Co.....	Gen. G. M. Dodge.....	Coal Valley
	McBride No. 1.....	Samuel McBride.....	Coal Valley
	Coal Valley No. 1.....	Edie Coal Co.....	Near Mongona
	Clark Flockmaster Co.....	Robert Clark.....	Boonsboro
	Diamond.....	C. O. Sherman.....	Boonsboro
	Dalby Bros.....	John & James Dalby.....	Angus
	John Marshall.....	John Marshall.....	Miltard
Dallas.....	Dawson.....	J. Ramsay.....	Dawson
	Van Meter.....	Chicago & Van Meter Coal Co.....	10 miles w. Des M.
Davis.....	Dalton.....	Peter Long.....	Salt Creek township.
	J. B. Fite.....	J. B. Fite.....	Salt Creek
	Salt Creek.....	E. Dye.....	Salt Creek
Greene.....	Keystone No. 3.....	Keystone Coal Co.....	Leroy
Guthrie.....	Buckeye.....	Olson & Johnson.....	Victory township
	Panora.....	D. D. Rees.....	Panora
	Renslow.....	P. Renslow.....	Victory township
Jasper.....	Marshall.....	R. Marshall.....	Fairview township
	Canon Bros.....	Canon Bros.....	Palo Alto township
	Black Heath.....	Valeria Coal & Mining Co.....	Near Valeria
	Jasper County Coal & Railway Co.....	D. S. Couch.....	Near Colfax
	Valeria.....	Valeria Coal & Mining Co.....	Near Valeria
	Lister.....	Frederick Lister.....	Near Newton
Keokuk.....	Delta.....	M. Fisher.....	Delta
	A. O. F. I. 2 and 3.....	What Cheer.....	What Cheer
	Standard.....	Standard.....	What Cheer
Lucas.....	Wm. Griffin.....	Wm. Griffin.....	4 miles from Chilton.
	White Breast No. 2.....	White Breast Fuel Co.....	Cleveland
	White Breast No. 3.....	White Breast Fuel Co.....	Phillips

No. I.

wages paid, etc., for the year ending June 30, 1889.

Number of days in operation.	Average No. of employees for the year.	AVERAGE WEEKLY WAGES.											Hours of labor weekly.	Increase, per cent.	Decrease, per cent.
		Mining boss.	Miners.	Inside day laborers.	Outside day laborers.	Mule drivers.	Engineers.	Blacksmiths.	Carpenters.	Weight-masters.	Dummers.	Boys.			
200	12	\$12.00	\$12.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	48	20	
150	9	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	48	10	
100	6	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	48	12	
160	12	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	48	12	
250	40	12.00	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	48		
180	23	12.50	15.00	9.75	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	48		
240	800	17.00	12.00	10.50	8.25	10.50	15.00	12.00	13.50	12.50	9.00	5.25	67		
33	23	12.50	11.00	11.00	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	48		
200	40	15.00	10.00	7.00	12.00	12.00	10.00	10.00	10.00	10.00	10.00	10.00	48		
80	3	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	48		
100	10	10.50	12.50	10.00	10.00	10.50	10.00	10.00	10.00	10.00	10.00	10.00	48		
115	6	13.50	9.00	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	48		
17	12	12.50	12.50	10.50	9.45	9.45	9.45	9.45	9.45	9.45	9.45	9.45	48		
182	24	15.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	48		
135	77	20.00	12.51	10.17	9.02	8.91	13.71	12.37	11.90	8.52	8.52	8.52	48		
200	20	10.00	10.00	9.00	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	48		
9 mos.	60	15.00	13.00	12.00	10.50	11.50	15.00	12.00	11.40	9.60	9.60	9.60	54	12 1/2	
150	18	12.00	10.00	12.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	48		
8 mos.	45	17.00	16.50	12.00	10.50	12.00	15.00	12.00	12.00	12.00	12.00	12.00	48		
50	15	15.00	12.00	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	48		
150	12	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	48		
275	27	13.00	12.50	12.00	9.00	12.00	12.50	12.50	12.50	12.50	12.50	12.50	48		
61	15	13.50	12.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	48		
240	73	14.50	14.50	9.00	12.00	12.00	15.00	15.00	15.00	15.00	15.00	15.00	48		
238	70	10.00	10.00	10.00	10.50	11.40	13.75	13.75	13.75	13.75	13.75	13.75	48		
1/2 time	12	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	48		
8 mos.	14	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	48		
300	30	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	48		
212	125	17.50	12.00	10.50	12.00	10.50	14.10	12.00	10.50	10.50	10.50	10.50	48		
250	6	12.00	14.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	48		
9 mos.	10	12.00	10.00	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	48		
200	4	12.00	9.00	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	48		
90	4	15.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	48		
200	10	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	48		
150	150	25.00	15.00	15.00	9.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	48		
265	80	20.00	15.00	12.00	9.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	48		
200	175	25.00	15.00	13.00	9.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	48		
170	8	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	48		
200	200	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	48		
1	800	15.00	12.00	12.00	9.00	12.00	15.00	15.00	15.00	15.00	15.00	15.00	48		
180	30	15.00	12.00	12.00	9.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	48		
267	477	22.50	14.00	12.50	7.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	48		
234	300	22.50	15.00	12.00	7.50	12.30	15.00	12.00	12.00	12.00	12.00	12.00	48		

* All the time.

† Pull time.

‡ \$1.00 per ton, and 80 cents per ton.

§ 1.00 per ton.

¶ 87 1/2 cents per ton.

TABLE No. 1—

CONTINUED.

COUNTY.	NAME OF MINE.	NAME OF OPERATORS.	LOCATION OF MINE.
Mahaska	Western Union Fuel Co.	Western Union Fuel Co.	Oskaloosa
	Daniel Riegel	Daniel Riegel	Oskaloosa
	Consolidated Coal Co., 5, 6 and 7.	Chicago & Northwest'n R. R.	Muchachinook.
	Buck Creek	W. E. Evans	
	Smith's	Samuel Smith	
	Excelsior Shaft, Nos. 1 and 2.	Excelsior Coal Co.	
	Flahville Mines	Mahaska Coal Co.	Near Leighton.
	Spring Creek	J. Barrowman	
	Beacon Coal Co.	Beacon Coal Co.	Beacon
Marion	Mine No. 11.	White Breast Fuel Co.	Flagler
	Ruckman	S. M. Ruckman	Near Knoxville
Monroe	Summit Coal Mines.	Geo. Marshall	Near Olney.
	Smoky Hollow	Smoky Hollow Coal Co.	Avery
	Hick Diamond	J. F. Cook & Co.	
	Iron & Wis. Coal Co.	Iron & Wisconsin Coal Co.	Albia
	Enterprise Coal Co.	O. Brown	Albia
	Pleasant Valley	Pleasant Valley Coal Co.	Pleasant Tp.
	Smoky Hollow	John G. Evans	Avery
Polk	Union Coal & Mining Co.	Young & Adelfinger.	Sevastopol
	Coon Valley Coal Co.	Thos. Beck	Des Moines
	Eureka	Eureka Coal Mining Co.	Des Moines
	Polk City Coal Mine	Polk City Coal Co.	Polk City.
	Runnells	Runnells Coal Co.	Runnells
Scott	Pennsylvania	C. G. Kowan	Buffalo
Taylor	Anderson	B. Anderson	New Market.
	New Market Coal Works	W. R. H. Bean	
Van Buren	Hillsboro	David Cox	
	Rusty Bear	E. Boyce	Bentonport
	Business Corner	O. W. Findlay	Dond's Station
	Carson & Walker	Carson & Walker	Dond's Station
Wapello	Hawkeye	Hawkeye Coal & Mining Co.	Ottumwa
	Wapello Coal & Mining Co.	Ed. C. Godley	Eldon
Warren	Lumsden	J. and J. Lumsden	Kirkville
	Jones' Coal Mine	D. K. Jones	Summerset.
	Cotman's	J. P. Evans & Son	Norwalk
	Bluffs	Harrison Miller	White Breast Tp.
	Hollingsworth's	E. Redmond	Mills
	Durant Coal Shaft.	S. C. Bryant	Mills
Wayne	Frye's Shaft	Frye Bros	Wright Tp.
	Brown's Mine	H. P. Brown	Condemned
Webster	Reefe & Co.	Reefe & Co.	Kalo
	J. Todd & Co.	J. Todd & Co.	Kalo
	Crooked Creek Coal Co.	Crooked Creek R. R. & Coal Co.	Lehigh
	S. W. Corey	S. W. Corey	Crooked Creek.
	Corey Coal Co.	P. and O. S. Corey	Lehigh
	Harper	McBride, Heslop & Phillips.	Lehigh

Number of days in operation.	Average No. of employees for the year.	AVERAGE WEEKLY WAGES.												Hours of labor weekly	PRICE OF LABOR.
		Mining boss.	Minors.	Inside day la- borers.	Outside day la- borers.	Mule drivers.	Enginers.	Blacksmiths.	Carpenters.	Weight-mas- ters.	Dumppers.	Boys.			
180	170	\$18.50	13.25	\$12.00	\$10.50	\$12.00	\$13.00	\$12.00	\$12.00	\$13.00	\$10.50	\$4.80	60		
123	8		10.50			10.00							60		
*	530	25.00	15.00	15.00	10.00	15.00	12.00	16.00	12.25	9.00	4.50	60			
130	21		12.00	7.50	6.00	6.00				8.50			60		
300	10		15.00	12.00	9.00	12.00	9.00				9.00		60		
220	625	22.00	16.50	13.50	9.00	12.00	17.00	13.50	13.50	13.00	9.00	6.00	50		
+	100	10.00	15.50	12.00	9.00	12.00	12.50	17.50	12.00	10.50	4.50	60			
215	3		18.00			9.00							54		
110	22	10.00	9.00	12.00	9.00	12.50	15.00	12.00		9.00			58		
204	244	23.00	18.47	10.50	10.50	10.00	14.97	12.00	12.50	14.50	10.50	7.50	60		
204	1		7.50			6.00							48		
254	12	6.50	10.00			7.41	6.50	7.25		7.50			60		
153	43	18.00	11.25	13.00	9.53	12.50	15.00	12.00	9.00	12.00	9.00		60		
17	17	10.00	8.00	7.00	5.00					6.70		4.00	60		
251	125	18.00	10.00	12.00	9.00	12.00	11.00	12.00		10.50	9.00	4.50	60		
281	100	**	12.00	10.00	12.00	10.00	12.00	12.00		11.00	12.00	4.25	60		
290	40	12.50	11.00		9.00	12.00	10.00	12.50		12.50		4.50	60		
174	65	15.00	15.00	13.50	9.00	12.00	13.00	12.00	12.00		9.00		60		
270	138	18.75	12.00	12.00	10.00	12.30	12.50	11.25	15.00	12.00	10.00	3.00	50	207	
288	100	18.00	16.00	12.00	10.00	12.00	17.00	14.50	14.50	14.00	10.50	4.50	54		
110	22.50	13.50	11.00	9.00	12.00	16.00	18.00	13.50	12.50	9.00	5.00	50			
12	9.00	15.00	8.40	7.50	9.00					9.00			60		
180	35	18.75	**	10.50	9.75	12.00		12.00		12.00		6.00	54		
150	10		18.00		8.00								54		
250	10		12.00	9.00	10.50					10.50			54		
120	16	12.00	14.40	12.00	12.00					12.10			54		
150	2			10.00									54		
+	2		11.00										54		
225	9		12.00										54		
234	7		10.50		8.00					8.50			54		
80	25	12.00	9.00	12.00	9.00	12.00	9.00	12.00	9.00	4.50			60		
90	4		9.00										60		
240	350	15.50	13.50	12.00	8.70	12.30	15.00	13.80	13.50	13.70	8.70	6.00	60		
13	13	15.00	9.00	9.00	7.50		12.50				10.00		54		
200	10		12.00	9.00	9.00								60		
285	4		15.00	9.00	7.50								60		
120	6	12.00	10.00										60		
140	3	12.00	9.00										60		
210	4	15.00											54		
160	8		12.00	9.00									54		
190	4		9.00	7.50									54		
307	110	15.00	13.00	12.75	9.53	12.25		15.00	12.00	12.50	13.00		54		
35	35	15.00	12.00	13.00	12.00					15.00			60		
150	12		12.00										60		
122	115	18.00	10.50	10.00	9.00	11.00	9.50	13.00	12.00	10.50	9.00	3.00	57		
250	18	13.00	14.94	12.50	11.52								54		
180	13	17.50	15.00	12.00	10.50	12.00	10.00						60		
150	3		12.00		4.50								60		

*211, 171, 233.

+ Full time.

* Just commenced.

* 75 cents per ton.

* 87½ cents per ton.

RECAPITULATION.

Ninety-two mines make returns. These report an average of 204 days in operation during the year. Total average number of employes in mines reported, 5,641. (The total number of employes in all the mines in the State as stated above is about 12,700.) Average weekly wages:

Mining boss, \$15.44.
Miners, \$12.67.
Inside day laborers, \$11.16.
Outside day laborers, \$8.89.
Mule drivers, \$11.43.
Engineers, \$13.32.
Blacksmiths, \$13.54.
Carpenters, \$13.16.
Weigh-masters, \$11.18.
Dumpers, \$9.49.
Boys, \$4.84.

Average number of hours employed weekly, 54½.

Fifty-one report no change in wages of their employes during the last year.

Six report an average increase of wages of 14½ per cent.

Ten report an average decrease of wages of 12½ per cent.

ADDITIONAL STATISTICS.

Beside the blanks from which the preceding data regarding the mining industry was compiled, another was sent to a very large number with a special view of obtaining statistics as to boys under fifteen years of age being employed in the mines. Comparatively but few replied. It is evident to the Commissioner that the Iowa Bureau must meet the same difficulty in this respect that those of other States have met, and with which some are now contending. The investigations upon this topic, wherever undertaken, have been seriously impeded from two causes. First, the employer dislikes to concede that boys under fifteen are in his employ; and secondly, the parent frequently deceives the employer in the age of his children in order to secure for them situations. In the case of the mining industry of this State, it is apparent to the Commissioner that in a large number of instances this deceit has been practiced upon the operators, and thus this investigation has not reached the results that might otherwise have been attained. This, however, is

not true in a great number of the mines where operators have treated the blanks sent with absolute silence. That there are a great many boys working in the mines who should not be permitted to be there is undoubtedly true, and means should be taken to exclude them from the mines. One operator of a large mine writes:

It is my belief that boys under fifteen have been employed in some of the mines here in the last year, but I cannot tell positively. The parents, in some cases, have quite young boys with them in the mines.

Another writes:

We try to keep boys under age from our mines, but the parents often impose on us, claiming their children are seventeen and eighteen when they are but fourteen, and sometimes even younger. It is undoubtedly true that there is what is known as "child-labor" in the Iowa coal mines.

Still another says:

I find now and then a boy of thirteen or fourteen years old at work in our mines. His father works with him, and has probably led us to believe he was sixteen or seventeen.

With drawbacks to an investigation upon this line coming from the sources mentioned, it can readily be seen how difficult such investigation must necessarily be.

The following additional facts, upon a somewhat limited scale, may be safely regarded as typical of the mining industry of the State upon the same lines of research:

Eighteen mines are reported. In these eighteen, 1,462 males are employed. Eighty-four of these are boys under fifteen years of age. The average hours employed in winter are nine and one half, and in summer nine and one third. These boys are reported as being engaged in trapping, hoisting coal, as oilers, and as miners. The highest weekly wages paid these boys is \$6.00; the lowest, \$4.20. Average weekly wages, \$4.75.

STRIKES—SUGGESTIONS OF OPERATORS.

Question No. 9, on blanks sent to the operators of coal mines, is as follows:

9. Have men employed in and about your mine engaged in any strike since June 30, 1884? If so, will you give date strikes began, and number of men engaged in the same. State briefly the origin, duration and result of such strikes.

A number have replied, and their answers are presented, together with their remarks upon the same, and other subjects:

APPANOOSE COUNTY.

Diamond Coal Co. Yes; July 4, 1888, on account of the idiotic amendment to mining law in regard to weighing coal; duration of strike, two months; result, men finally signed contract to have their coal weighed after passing over screen same as before the law took effect. The strike last summer, commencing July 4, and lasting into September, before we had things running as formerly, cost us \$5,000 and upward, as we were compelled to put in colored laborers in our mine, taking the places of white men; will state here, they are doing remarkably well as loaders after machines, and as mule-drivers they work first-class; would prefer them to white men.

BOONE COUNTY.

Hutchison's mine. Yes; December 6, 1888, 16 men; commenced December 6, 1888, ended December 13, 1888. Miners were getting extra one half cent per bushel for mining; it was given them to open new works, as the coal was low; the coal becoming thicker the company took off part of the extra paid them. They would not stand a reduction, and came out on a strike, but went to work at the terms offered by the company.

McBernie & Nelson's lower mine. Yes; 22 men. Strike began about 20th of December, 1888; lasted about three weeks. The men struck for increase of one half cent of price of mining coal per bushel, the previous price being four cents per bushel. The strike was settled at the four cent rate, and the men went to work. The mining boss of this mine is one of the owners. It would be impossible to state the wages, as the mine has not paid its way since opened. The weigh-master acts as dumper. The location of this mine is such that we cannot operate more than seven months in the year.

W. D. Johnson & Co. Coal Co. Yes; 107 men. On the 1st day of November, 1888, without their asking it, we gave the miners and day men an advance. Through December the weather was warm and trade dull, and on the 24th of December, 1888, we took off the advance given November 1st. The men struck and remained out until January 14, 1889, at which time they went to work at the reduction. We think the legislature did a very foolish thing last year in passing the law they did in regard to the weighing of coal before screening it; our miners were disgusted with it, and were willing to sign a contract to annul it. They would have done a more sensible act if they had passed a law making screens uniform.

McBernie mine. Yes; 30 men; December. The men were advanced one half cent per bushel early in the fall, but the trade being such that we could not afford to pay it any more, it was taken off, which resulted in a strike, with the final result that the men went to work on the operator's terms in two weeks.

Shaft No. 3, Northwestern Coal Co. Yes; strike began December 10, 1888, and ended January 10, 1889. The features of the strike were these: The Boonsboro operators raised their miners from \$1.00 per ton to \$1.12 per ton,

on November 1, 1888. Then our men wanted the same raise, and, of course, we had to raise to \$1.12 or have a strike on hand, and found after giving the raise that we were out of the market and had take to off the 12½ cents, with the result stated above. All our men were engaged in the strike, also those of the Clyde Coal Co. The result was that the men were glad to get back to work at \$1.00 per ton. But by this time we had no work to do, having lost our trade by the strike and by the mild weather.

McBernie, No. 1. Yes; about December 22, 1888. The price of mining had been advanced two months previous, but the condition of the market being such that we could not afford to pay it any longer, notice was given that it would be taken off, which resulted in a strike which lasted two weeks, when the miners resumed work on the proposition made by the operators.

Coal Valley Mine, No. 1. Yes; December 8, 1889. About ninety men asked for a continuation of \$1.12½ per ton for digging when the state of trade would not justify company in paying same. Company asked them to dig for \$1.00 per ton. Strike continued until January 10; the miners going to work at \$1.00.

Diamond Coal Co. Only came out once; all miners; it was in December. The miners all signed contracts to mine coal for \$1.00 per ton, but if coal sold for more than \$2.15 they were to have one half of the advance. Coal did not advance as they expected.

Milford. Yes; December 24, 1888; January 10, 1889. The men came out December 24th, on the reduction of 12½ per cent advanced November 1st. They were out four days and went to work at the advanced price of November 1st. Came out January 10, 1889, on a reduction of 12½ per cent, and January 14th accepted the reduction and went to work.

JASPER COUNTY.

Black Heath mine. Yes; all miners. Upon question of contract in regard to new mining laws. Miners objected to signing the necessary contract in regard to weighing. Commenced early in May and lasted until June 26, 1888. Result: Contract was signed.

MAHASKA COUNTY.

Western Union Fuel Co. None. Quite a number quit work on account of action of last General Assembly, requiring that we "contract in writing" or weigh coal before screening.

POLK COUNTY.

Eureka mine. Only a short strike in May, 1889, lasting ten days. Difference in price of mining. Compromise effected.

Runnells Coal Co. The Commissioners of Iowa had so changed our freight (from 27½ cents to 65 cents per ton) that it was impossible for us to do any business, and now we just want to say that we believe in railway companies making their own rates, as it has thrown men out of employment more than one half of the time.

TAYLOR COUNTY.

New Market Coal Works. If we could get rates as low on a short haul as the mines can on a long one, we could do a great deal better business here. We cannot compete in prices with the mines east of us, because we have to pay so much freight to get it to market. We have a first class soft coal; sells well everywhere it has been tried; but it costs us seventy cents per ton for a thirty-mile haul, and it costs us \$1.50 on the cage at the bottom of the shaft. If we could get the rates reduced we could sell coal summer as well as winter.

WAPELLO COUNTY.

Strike August, 1888, against pit boss; lasted one day. Strike November, 1888, against broken screen bar; lasted four days. In case of first strike the pit boss was to blame, and matters were promptly adjusted. In the second strike, the end of one screen-bar was broken off four inches, and was repaired as soon as practicable. Men were unjustifiable in this strike.

WAYNE COUNTY.

Frye's Shaft. Yes; December 9, 1888. The origin of the strike was for higher wages; duration three days. Result was, the men were paid off and new men in their places. We pay our men three and one half cents per bushel when we sell at six cents, and three cents when we sell at five cents per bushel.

WEBSTER COUNTY.

Cory Coal Company. Yes; May 1, 1889; 400 men. Cause, a reduction from 87 1/2 cents to 85, from May 1, 1888, to September, 1888. Part of them went in at 85 cents after other miners were imported; which price only lasted until September, when the price was one dollar per ton. The reduction in mining is only for summer months, being from March 15, 1889, to September 15, 1889, while for the rest of the year they get the same as before, viz.: one dollar per ton.

S. W. Cory Mine. Yes; April 24, 1888; 250 men. Reduction in price of mining. Four months. Miners came to operators' terms.

Crooked Creek Coal Company. Yes; April 26, 1888, to August 15, 1888. Origin, against a reduction to eighty-five cents per ton from one dollar, for summer months. Result, strike broken by bringing new men from Michigan in August.

Craig Coal Company. Since April 1, 1889, miners working on cannel coal are on a strike, demanding payment by weight instead of being paid by the yard, as heretofore. About twenty were engaged.

PART VII.

STRIKES AND LOCK-OUTS IN IOWA.

[From the third annual report of the United States Bureau of Labor Statistics.]
STRIKES, 1881 TO 1887, INCLUSIVE.

ALL INDUSTRIES FOR ALL YEARS.

INDUSTRY.	ORDERED BY CHRONOLOGICAL POSITION.		ESTABLISHMENTS.		DURATION (DAYS).		RESULTS.		EMPLOYEES' LOSS.	
	Year.	No.	Number closed.	Aggregate days closed.	Average.	Succeeded partly.	Failed.	Loss.	Assurance.	Employers' loss.
Brick	81	1	1	10	10	1	1	1	1	1
Building trades	81	1	1	10	10	1	1	1	1	1
Cooperage	81	1	1	10	10	1	1	1	1	1
Food preparations	81	1	1	10	10	1	1	1	1	1
Furniture and machinery	81	1	1	10	10	1	1	1	1	1
Metals and metallic goods	81	1	1	10	10	1	1	1	1	1
Mining and publishing	81	1	1	10	10	1	1	1	1	1
Public works construction	81	1	1	10	10	1	1	1	1	1
Some quarrying and cutting	81	1	1	10	10	1	1	1	1	1
Transportation	81	1	1	10	10	1	1	1	1	1
Total	81	1	1	10	10	1	1	1	1	1

STRIKES AND LOCK-OUTS IN IOWA—CONTINUED.

INDUSTRY	NUMBER OF EMPLOYEES.						EMPLOYEES STRIKING.	EMPLOYEES STRIKING AND INVOLVED.			NEW EMPLOYEES AFTER STRIKE.			Brought from other places.
	BEFORE STRIKE.			AFTER STRIKE.										
	Male.	Female.	Total.	Male.	Female.	Total.		Male.	Female.	Total.	Male.	Female.	Total.	
Brick.....	150	...	150	150	...	150	150	...	150	30	...	30	...	
Building trades.....	130	...	130	130	...	130	92	102	...	102	40	...	40	...
Clothing.....	202	282	484	574	282	856	574	521	240	288	534	10	10	...
Cooperage.....	80	...	80	80	...	80	70	87	...	87	18	...	18	...
Food preparations.....	35	65	100	45	64	109	110	10	...	10	20	...	20	...
Lumber.....	1,150	...	1,150	1,150	...	1,150	232	897	...	807	20	...	20	...
Machines and machinery.....	230	...	230	230	...	230	155	155	...	155	5	...	5	...
Metals and metallic goods.....	250	...	250	250	...	250	92	55	...	16	65	...	65	...
Mining.....	15,953	...	15,953	13,900	...	13,900	13,900	14,679	...	14,679	2,100	...	2,100	1,254
Printing and publishing.....	233	12	245	220	10	230	245	145	...	145	15	...	15	...
Public ways construction.....	5,745	...	5,745	5,745	...	5,745	620	930	...	930	62	...	62	...
Stone quarrying and cutting.....	130	...	130	130	...	130	17	17	...	17	5	...	5	...
Tobacco.....	417	194	611	249	135	384	373	351	66	417	93	45	138	66
Transportation.....	20	...	20	20	...	20	5	5	...	5	...	...	...	...
Total.....	22,820	555	23,375	20,619	468	21,112	15,906	17,812	390	18,172	2,668	68	2,730	1,424

I. LOCK-OUTS BY YEARS AND INDUSTRIES.

INDUSTRIES AND YEARS.	LOCALITY.	CAUSE OR OBJECT	Ordered by organization.	ESTABLISHMENTS.		Beginning.	End.	Duration (days).	Succeeded.	EMPLOYEES'		Employers' loss.
				Number.	Days closed.					Loss.	Assistance.	
1882.												
TOBACCO—												
Cigar-makers.....	Sioux City..	Against demand for increase of wages	No	4	10	Aug. 20	Sept. 10, '82	10	No	400	\$.....	\$ 100
1883.												
METALS AND METALLIC GOODS—												
Employees, wire works.....	Des Moines.	Against members of the K. of L.....	No	1	.....	Jan. 8	May 5, '83	120	Yes	8,700	300	15,000
MINING—												
Miners, coal.....	What Cheer	To enforce contract system.....	No	1	.....	April 1	July 1, '83	91	Yes	11,500	.....	.....
1884.												
MINING—												
Miners, etc., coal.....	Colfax.....	To enforce reduction of wages.....	No	1	22	April 5	Apr. 27, '86	22	Yes	2,025	.....	2,000

II. LOCK-OUTS BY YEARS AND INDUSTRIES.

INDUSTRIES AND YEARS.	NUMBER OF EMPLOYEES.				AVERAGE DAILY WAGES.				EMPLOYEES LOCKED OUT.				NEW EMPLOYEES AFTER LOCK-OUT.				WEEKLY WORKING HOURS.	
	BEFORE LOCK-OUT.		AFTER LOCK-OUT.		BEFORE LOCK-OUT.		AFTER LOCK-OUT.		DAILY PAY.		LOCKED OUT AND INVOLVED.		Male.		Female.		Before lock-out.	After lock-out.
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Before.	After.	Male.	Female.	Male.	Female.	Male.	Female.	Before lock-out.	After lock-out.
	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Number.	Number.	Total.	Total.	Total.	Total.	Total.	Total.	53	53
	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.
Tobacco—	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Cigar-makers.....	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Metals and Metallic Goods—	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190
Employees, who work—	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190
Mining—	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
Miners, coal.....	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
Mining—	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Miners, etc., coal.....	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60

PART VIII.

RAILROADS.

The total number of miles of railroad in operation in Iowa, reported to the Railroad Commissioners, for 1888, was 8,346.31, with a total number of employees of 30,794.

From the same report the amount paid for personal services in Iowa, is \$16,235,348.31. The following tables cover, first, the period from June 30, 1887, to June 30, 1888, and, second, from June 30, 1888, to June 30, 1889.

The general auditors of the roads to whom blanks were sent, have almost invariably been prompt and courteous in their replies, and that they have made comprehensive reports, may, readily be inferred from the very complete tables which follow:

TABLE SHOWING RAILROADS IN STATE, EMPLOYES, WAGES, ETC.

From June 30, 1887, to June 30, 1888.

THIRD BIENNIAL REPORT OF THE

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NAME OF ROAD.	Miles of road in Iowa.	Average number employed.	Total number employed at date of returns.	No. of clerks.	Average monthly salary.	No. of train dispatchers.	Average monthly salary.	No. of operators.	Average monthly salary.	No. of station agents.	Average monthly salary.
Burlington, Cedar Rapids & Northern.	870.83	241	471	79	\$ 40.00	17	\$ 84.00	63	\$ 48.00	150	\$ 53.50
Cedar Rapids & Marion.	13	28	39	1	15.75	1	15.75	1	15.75	1	15.75
Central Iowa.	419.12	978	955	149	\$24.00	4	\$24.00	125	\$24.00	132	\$24.00
Chicago, Burlington & Quincy.	419.12	978	955	149	\$24.00	4	\$24.00	125	\$24.00	132	\$24.00
Chicago, Burlington & Quincy.	1,573.20	1,711	4,009	449	\$24.00	31	\$24.00	46	\$24.00	222	\$24.00
Chicago & Northwestern.	1,133.46	1,251	5,274	497	\$24.00	33	\$24.00	5	\$24.00	116	\$24.00
Chicago, Rock Island & Pacific.	1,063.74	1,264	4,234	411	\$24.00	33	\$24.00	5	\$24.00	116	\$24.00
Chicago, St. Paul & Kansas City.	404	177	1,124	59	\$24.00	6-14	\$24.00	18	\$24.00	112	\$24.00
Crook Creek.	139	110	117	17	\$24.00	1	\$24.00	1	\$24.00	1	\$24.00
Des Moines & Kansas City.	442.10	40	1,028	9	\$24.00	6	\$24.00	39	\$24.00	19	\$24.00
Des Moines & Northern.	442.10	40	1,028	9	\$24.00	6	\$24.00	39	\$24.00	19	\$24.00
Fort Madison, Cedar Rapids & Minnesota.	45.45	146	8-12	148	\$24.00	1	\$24.00	10-12	\$24.00	44	\$24.00
Fort Madison & Northwestern.	6	0	0	1	\$24.00	1	\$24.00	1	\$24.00	1	\$24.00
Huron Northern.	6	0	0	1	\$24.00	1	\$24.00	1	\$24.00	1	\$24.00
Mason City & Fort Dodge.	125.5	190	199	13	\$24.00	3	\$24.00	1	\$24.00	17	\$24.00
Minneapolis & St. Louis.	68.7	113	113	14	\$24.00	3	\$24.00	1	\$24.00	12	\$24.00
Prairie du Chien & McGregor.	74	108	222	17	\$24.00	1	\$24.00	1	\$24.00	1	\$24.00
Prairie du Chien & Pacific.	74	108	222	17	\$24.00	1	\$24.00	1	\$24.00	1	\$24.00
St. Louis & Northern.	42.25	51	54	2	\$24.00	1	\$24.00	1	\$24.00	1	\$24.00
Whitish Western.	148.1	147	147	410	\$24.00	12	\$24.00	83	\$24.00	143	\$24.00

* Operators who are also station agents, and should not be added to the total of other employees.

† See other employes.

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COMMISSIONER OF LABOR STATISTICS.

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TABLE SHOWING RAILROADS IN STATE, EMPLOYES, WAGES, ETC.—CONTINUED.

NAME OF ROAD.	Master and assistant number employed.	Average daily wages.	Average number of hours employed.	No. of locomotives.	Average daily wages.	Average number of miles required for each run.	No. of locomotives.	Average daily wages.	Average number of hours employed.	No. of locomotives.	Average daily wages.	Average number of hours employed.
Burlington, Cedar Rapids & Northern.	2	\$ 5.40	10	2	\$ 2.50	Pass., 100, fr't., 100	102	\$ 2.50	10	102	\$ 2.50	10
Cedar Rapids & Marion.	1	1.55	48	48	2.50	Pass., 100, fr't., 100	40	2.50	10	40	2.50	10
Central Iowa.	1	2.70	350	350	3.34	Pass., 100, fr't., 100	100	3.34	10	100	3.34	10
Chicago, Burlington & Quincy.	5	5.77	810	810	3.34	Pass., 100, fr't., 100	100	3.34	10	100	3.34	10
Chicago & Northwestern.	5	5.00	590	590	4.00	Pass., 100, fr't., 100	100	4.00	10	100	4.00	10
Chicago, Rock Island & Pacific.	5	4.10	590	590	4.00	Pass., 100, fr't., 100	100	4.00	10	100	4.00	10
Chicago, St. Paul & Kansas City.	1	3.25	10	10	3.07	Pass., 100, fr't., 100	10	3.07	10	10	3.07	10
Crook Creek.	1	3.25	10	10	3.07	Pass., 100, fr't., 100	10	3.07	10	10	3.07	10
Des Moines & Kansas City.	1	0.41	92	92	3.07	Pass., 100, fr't., 100	92	3.07	10	92	3.07	10
Des Moines & Northern.	1	0.41	92	92	3.07	Pass., 100, fr't., 100	92	3.07	10	92	3.07	10
Fort Madison, Cedar Rapids & Minnesota.	1	4.80	10	10	3.07	Pass., 100, fr't., 100	10	3.07	10	10	3.07	10
Fort Madison & Northwestern.	1	4.10	10	10	3.07	Pass., 100, fr't., 100	10	3.07	10	10	3.07	10
Huron Northern.	1	4.10	10	10	3.07	Pass., 100, fr't., 100	10	3.07	10	10	3.07	10
Mason City & Fort Dodge.	1	4.10	10	10	3.07	Pass., 100, fr't., 100	10	3.07	10	10	3.07	10
Minneapolis & St. Louis.	1	4.10	10	10	3.07	Pass., 100, fr't., 100	10	3.07	10	10	3.07	10
Prairie du Chien & McGregor.	1	0.15	10	10	3.07	Pass., 100, fr't., 100	10	3.07	10	10	3.07	10
Prairie du Chien & Pacific.	1	1.45	10	10	3.07	Pass., 100, fr't., 100	10	3.07	10	10	3.07	10
St. Louis & Northern.	1	1.45	10	10	3.07	Pass., 100, fr't., 100	10	3.07	10	10	3.07	10
Whitish Western.	4	4.80	10	10	3.07	Pass., 100, fr't., 100	10	3.07	10	10	3.07	10

* Passenger engineers, \$4.30 per 100 miles; freight engineers, \$5.70 per 100 miles; passenger firemen, \$1.50 per 100 miles; freight firemen, \$1.50 per 100 miles.

† Engineers, 3.7 cents per mile; firemen, 2.1 cents per mile.

TABLE SHOWING RAILROADS IN STATE, EMPLOYES, WAGES, ETC.—CONTINUED.

NAME OF ROAD.	No. of machinists in shop.	Average daily wages.	Average number of hours employed daily.	No. of watchmen.	Average daily wages.	Average number of hours employed daily.	No. of section foremen.	Average daily wages.	Average number of hours employed daily.	No. of section hands.	Average daily wages.	Average number of hours employed daily.	
Burlington, Cedar R. & Northern	163	\$2.00	9	14	\$1.30	10	175	1.50	10	778	1.15	10	
Cedar Rapids & Marion	Apprentices and helpers	46	2.20	10	1	1.00	10	2.00	10	5	1.35	10	
Central Iowa		307	2.50	9½	3	1.50	10	60	1.42	10	337	1.30	10
Chicago, Burlington & Quincy		307	2.50	9½	40	1.34	12	237	1.45	10	60	1.10	10
Chicago, Milwaukee & St. Paul	Machinists and helpers	166	2.24	8 to 10	18	1.62	273	1.49	10	1,061	1.24	10	
Chicago & Northwestern		126	2.13	8 to 10	150	2.10	8 to 10	302	1.74	8 to 10	332	1.74	8 to 10
Chicago, Rock Island & Pacific		415	2.30		20	1.56	190	1.70	10	740	1.10	10	
Chicago, St. Paul, Minneapolis & O.	Machinists and helpers	32	2.45	9	4	1.50	12	1.55	10	88	1.33	10	
Chicago, St. Paul & Kansas City	Machinists and helpers	23	2.50	10	20	1.63	10	72	1.50	463	1.25	10	
Crooked Creek		1	1.73	10	1	1.54	17	1.53	10	5	1.25	10	
Des Moines & Kansas City		1	2.33½	10	1	1.20	17	1.53½	10	50	1.10	10	
Dubuque, Sioux City & Iowa Falls		92	2.00		5	1.60	70	1.65	357	1.20	1.20	10	
Sioux City, Cedar Falls & Minn.					2	1.25	4	1.53	14	1.35	1.35	10	
Fort Madison & Northwestern		2½	2.73	10	1	1.25	12	1.73	10	44½	1.13	10	
Humeston & Shenandoah					1	1.00	14	1.50	10	2	1.50	10	
Iowa Northern		2	2.65	10		1.00	14	Mo. 45.00	10	36	1.10 to 1.25	10	
Mason City & Ft. Dodge		2	2.12		3	1.40	13	1.73	23	23	1.10	10	
Minneapolis & St. Louis													
Omaha & St. Louis													
Prairie du Chien & McGregor		18	2.23	8 to 10	10	1.91	8 to 10	12	1.75	8 to 10	49	1.25	8 to 10
Sioux City & Pacific					10	1.50	10	6	1.26	10	13	1.10	10
St. Louis, Des Moines & Northern		108	1.88	10	75	1.06	12	142	1.56	10	525	1.05	10
Wabash Western													

TABLE SHOWING RAILROADS IN STATE, EMPLOYES, WAGES, ETC.—CONTINUED.

NAME OF ROAD.	No. of telegraph operators.	Average daily wages.	Average number of hours employed daily.	No. of wipers.	Average daily wages.	Average number of hours employed daily.	No. of laborers.	Average daily wages.	Average number of hours employed daily.	No. of bridge-tenders.	Average daily wages.	Average number of hours employed daily.
Burlington, Cedar Rapids & Northern	* 17	\$2.00	10	61	\$1.30	12	149	\$1.25	10	1	\$1.25	10
Cedar Rapids & Marion	4			+	1.40	10	1	1.25	10	1	1.25	10
Central Iowa					1.00	10	19	1.30	10			
Chicago, Burlington & Quincy	*125 Mo. 51.88	1.47	12	80	1.24	10	150	1.25	10	16	1.27	10
Chicago, Milwaukee & St. Paul	114			129	1.52	8 to 10	659	1.39	8 to 10	8 61	1.67	8 to 10
Chicago & Northwestern				124	1.35	10	1,300	1.25	10	6	2.11	9
Chicago, Rock Island & Pacific	94	1.30		12	1.25	10	40	1.25	10	26	1.50	
Chicago, St. Paul, Minneapolis & Omaha				36	1.53	10						
Chicago, St. Paul & Kansas City							1	1.50	10			
Crooked Creek				4	1.33½		5	1.33½				
Des Moines & Kansas City												
Dubuque, Sioux City & Iowa Falls				25	1.00	10	50	1.20				10
Sioux City, Cedar Falls & Minnesota	42	1.51		3 to 12	1.25	10	5 1-12	1.40	10			
Fort Madison & Northwestern												
Humeston & Shenandoah												
Iowa Northern												
Mason City & Fort Dodge	1 Mo. 35.00		12		1.25	10	1	1.10	10			
Minneapolis & St. Louis				8	1.20	10	2	1.45	10			
Omaha & St. Louis				4	1.10	10	1	1.75	10			
Prairie du Chien & McGregor												
Sioux City & Pacific	6	1.60	8 to 10	10	1.25	8 to 10	25	1.40	8 to 10			
St. Louis, Des Moines & Northern												
Wabash Western	86	1.23	12	149	1.34	20	250	1.21	10			

* And dispatchers.
+ Hostlers and helpers.

† Included in section hands.
‡ And gate-keepers.

§ And pampers.
** And apprentices.

NAME OF ROAD.	No. of Bagmen, switch-tenders and gate-keepers.	Average daily wages.	Average number of hours employed daily.	No. of other em- ployees.	Average daily wages.	Average number of hours employed daily.	No. of passengers killed.	No. of passengers In- jured.	No. of employees killed.	No. of employees In- jured.	No. of others killed.	No. of others injured.
Burlington, Cedar Rapids & Northern	4	1.25	10	252	1.57	10	1	1	0	0	0	0
Cedar Rapids & Marion	1	30.00	10	61	1.40	10	0	0	0	0	0	0
Central Iowa, Burlington & Quincy	37	1.11	8 to 10	1,207	1.40	10	0	0	0	0	0	0
Chicago & North Western	156	2.19	8 to 10	1,771	1.50	10	1	0	13	174	10	10
Chicago & Western	156	2.19	8 to 10	1,771	1.50	10	1	0	13	174	10	10
Chicago, St. Paul, Minneapolis & Omaha	65	1.50	10	113	1.88	10	1	0	0	0	0	0
Chicago, St. Paul & Kansas City	65	1.50	10	113	1.88	10	1	0	0	0	0	0
Des Moines, Iowa & Western	1	1.00	10	17	1.00	10	0	0	0	0	0	0
Dubuque, Sioux City & Iowa Falls	1.41	1.45	10	428	1.45	10	0	0	0	0	0	0
Sioux City, Cedar Falls & Minnesota	1.41	1.45	10	428	1.45	10	0	0	0	0	0	0
Harmon & Shenandoah	7-12	1.75	10	2-24	2.17	10	0	0	0	0	0	0
Iowa Northern	3	2.25	10	16	1.50	10	0	0	0	0	0	0
Missouri Pacific	3	2.25	10	16	1.50	10	0	0	0	0	0	0
Omaha & St. Louis	10	1.61	8 to 10	36	1.00	10	0	0	0	0	0	0
Prairie du Chien & McGregor	10	1.61	8 to 10	36	1.00	10	0	0	0	0	0	0
St. Louis, Des Moines & Northern	131	2.37	12	240	1.53	10	0	0	0	0	0	0
Wabash Western	131	2.37	12	240	1.53	10	0	0	0	0	0	0

* And watchmen.

† Boy to carry mail.

Three questions were asked each railroad company in addition to those relating to wages. They are herewith presented, together with replies, and the railroads are arranged alphabetically:

1888.

BURLINGTON, CEDAR RAPIDS & NORTHERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Rule No. 26 of our time-card reads: "Drunkenness or drinking intoxicating liquors while on duty is strictly prohibited under penalty of dismissal."

Are employees, injured while in line of duty, cared for by the company?

Employees injured while in the line of duty are cared for by the company, the most of them during the entire term of their disability.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

Directly, no such provision has been made yet?

CENTRAL IOWA.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Employees are not allowed to use intoxicating liquors while on duty.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No policy established. No cases of that kind.

CEDAR RAPIDS & MARION.

In employing men do you have any rule regulating the use of intoxicating liquors, and if so, what?

If any man ever gets drunk while on duty he is discharged at once.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

Make watchmen of them.

CHICAGO, BURLINGTON & QUINCY.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

The use of intoxicating liquors while on duty is forbidden, and any man in the habit of drinking is dismissed from the service.

Are employees, injured while in line of duty, cared for by the company?

If the injury arises from the fault of the company.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No; except that in some cases they are kept at easier work as long as they are able to perform any duty.

CHICAGO, MILWAUKEE & ST. PAUL.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

The following is our printed rule:

The use of intoxicating drinks has proven a most fruitful source of trouble to railways as well as to individuals. The company will exercise the most rigid scrutiny in reference to the habits of employes in this respect, and any employe who has been dismissed on this account will not be re-employed. Drinking when on duty, or frequenting saloons, will not be tolerated, and preference will be given to those who do not drink at all.

CHICAGO & NORTHWESTERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

The use of intoxicating liquor is not permitted, if known.

Are employes, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No organized provision is made, individual cases being treated according to merit.

CHICAGO, ROCK ISLAND & PACIFIC.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

The habitual use of intoxicating liquors is considered cause for discharge.

Are employes, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No.

CHICAGO, ST. PAUL & KANSAS CITY.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Won't employ men addicted to drink. Do not allow use of it while on duty.

Are employes, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Our rules are strict on this subject.

Are employes, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No.

DES MOINES & KANSAS CITY.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

No drinking men retained in the service.

Are employes, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

None.

FORT MADISON & NORTHERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

No rules; but if employes show any indication of being under the influence of liquor, they are discharged.

Are employes, injured while in line of duty, cared for by the company?

They are.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No provision made for them.

HUMESTON & SHENANDOAH.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

The use of intoxicants prohibited while on duty?

Are employes, injured while in line of duty, cared for by the company?

In some cases.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No.

ILLINOIS CENTRAL.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Care is exercised in the selection of men of good habits, and those given to the habitual use of intoxicating liquors are not retained in the service.

Are employees, injured while in line of duty, cared for by the company?
 Yes; such employees are fairly dealt with.
 Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?
 Each case is dealt with on its merits, in a kind and liberal spirit. We have no absolute rule.

IOWA & NORTHERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?
 None.
 Are employees, injured while in line of duty, cared for by the company?
 Yes.
 Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?
 Have no such men.

MASON CITY & FORT DODGE.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?
 Habitual use of intoxicating liquors while in employ prohibited. Use while on duty absolutely prohibited.
 Are employees, injured while in line of duty, cared for by the company?
 Depends on the circumstances. Usually do.
 Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?
 No, sir.

MINNEAPOLIS & ST. LOUIS.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?
 No; men who use intoxicating liquors are not employed.
 Are employees, injured while in line of duty, cared for by the company?
 Yes.
 Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?
 The road is not old enough to require it. No one has become incapacitated for duty because of old age.

OMAHA & ST. LOUIS.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?
 Do not knowingly employ any one addicted to the excessive use of intoxicating liquors.
 Are employees, injured while in line of duty, cared for by the company?
 Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?
 Does not make any provisions.

PRAIRIE DU CHIEN & MCGREGOR.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?
 Prohibited.
 Are employees, injured while in line of duty, cared for by the company?
 Yes.
 Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?
 No.

SIOUX CITY & PACIFIC.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?
 The use of intoxicating liquors is not permitted, if known.
 Are employees, injured while in line of duty, cared for by the company?
 Yes.
 Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?
 No organized provision is made, individual cases being treated according to merit.

ST. LOUIS, DES MOINES & NORTHERN.

Are employees, injured while in line of duty, cared for by the company?
 Yes, in some cases, for awhile.
 Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?
 None.

WABASH WESTERN.

Are employees, injured while in line of duty, cared for by the company?
 Cared for by company's hospital department.
 Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?
 None.

TABLE SHOWING RAILROADS IN STATE, EMPLOYES, WAGES, ETC.

JUNE 30, 1888, TO JUNE 30, 1889.

NAME OF ROAD.	Miles of road in 1878.	Average number employed.	Total number employed at date of return.	No. of clerks.	Average monthly salary.	No. of train dispatchers.	Average monthly salary.	No. of operators.	Average monthly salary.	No. of station agents.	Average monthly salary.
Burlington, Cedar Rapids & Northern	891.34	2,334	2,458	76	\$ 35 to \$5	17	\$6.00	63	\$3.00	183	\$ 45 to \$5
Burlington & Northwestern	52.80				43.75	1	65.00	8	27.50		
Cedar Rapids & Marion	13	27	29								
Chicago, Burlington & Quincy	709.42			201		19	105.33	96	32.36	119	48.64
Chicago, Iowa & Dakota	394	30	30		43.00			3	45.00	34	45.00
Chicago, Milwaukee & St. Paul	1,574.73	3,329	3,640	49	67.00	31	103.19	54	47.43	221	52.54
Chicago & Northwestern	1,151.12	3,596	3,744	82	57.29	33	95.75	94	44.22	178	40.00
Chicago, Rock Island & Pacific	1,094.5	3,911	3,832	193	70.00	35	102.89	5	30.00	168	40.00
Chicago, Santa Fe & California	19.76		38	28	92.22			5	55.90	3	66.47
Chicago, St. Paul & Kansas City	447.45	817	825	23	85.50	8	103.00	20	46.20	70	32.85
Chicago, St. Paul, Minneapolis & Omaha	owns, 74,121; leased, 25,303	344	386	9	52.55			8	48.00	10	67.14
Clarinda & St. Louis		13	13							3	39.36
Crooked Creek		13	13		65.00					1	60.00
Des Moines & Kansas City	100	101	101	15	40.00	1	40.00			10	31.00
Des Moines & Northwestern	112.6	198	108	3	40.00	3	50.00	1	40.00	17	40.00
Fort Madison & Northwestern	45	44	44	3	45.00					7	52.00
Humeston & Shenandoah	65.75	144	151	24	58.30					17	47.57
Illinois Central (Dubuque & Sioux City)	573.22	1,399	1,128	47	43.37	10	85.85	75	42.12	85	50.21
Iowa Central	419.12	938	900	65	43.05	4	103.12	18	37.64	83	37.34
Iowa Northern	6	5	5	1	57.50			2	5.00 day	37	1.00 day
Keokuk & Western	73,295.6	251	318	10	42.43 day					11	37.27
Mason City & Ft. Dodge	92	80	84	1	45.00			1	40.00	17	53.00
Minneapolis & St. Louis	141.4	102	169			2	70.00			10	36.00
Omaha & St. Louis	67.7	103	106	5	62.12						
Outwawa & Kirksville	3.33	10	10	1	55.00			1	45.00		
Sioux City & Pacific	80.47	517	593	31	57.01	2	84.37	7	43.00	12	50.19
St. Louis, Des Moines & Northern	42.36	49	45	4	55.00					8	42.00
Wabash Western	148.1	147	147	496	64.29	15	66.08	25	41.59	140	50.00

* Clerks and station agents.

† And operators.

‡ And station agents.

§ Operators and station agents.

TABLE SHOWING RAILROADS IN STATE, EMPLOYES, WAGES, ETC.—CONTINUED.

NAME OF ROAD.	Number of master mechanics.	Average daily wages.	Average number of hours employed daily.	Number of locomotive engineers.	Average daily wages.	Average number of men employed daily.	Average number of miles required for each run.	Number of locomotive firemen.	Average daily wages.	Average number of men employed daily.	Average number of miles required for each run.	Number of passenger conductors.	Average daily wages.	Average number of men employed daily.	Average number of miles required for each run.
Burlington, Cedar Rapids & N.	2	6.40	10	80	3.50	180	92,92.05	100		17	3.00	200			
Burlington & Northwestern	1	1.00 mo.		2	2.00		2.00			1	2.00				
Burlington & Western				3	3.15		2.10				2.08				
Cedar Rapids & Marion				12											
Chicago, Burlington & Quincy	3	7.35	870	3,092	12	884	2.22	9		534	3.55	12			
Chicago, Iowa & Dakota				1	3.70	9	104	1	2.00	9	1.07	9	104		
Chicago, Milwaukee & St. Paul	5	4.40	200	5,011	10	236	2.22	100		48	3.90	100			
Chicago & Northwestern	4	4.65	86,016	257	3.44	8,610	2.17	8,610	163	3.23	3.04	8,610			
Chicago, Rock Island & Pacific	4	5.00	10	170	4.00	7	100	178	2.00	7	1.00				
Chicago, Santa Fe & California				1	7.25										
Chicago, St. Paul & Kansas City				1	7.18										
Chicago, St. Paul, Minneapolis & O.		4.16	12	3.63	100	12	2.17	100	P. & F.	10	3.16	100			
Clarinda & St. Louis			1	60 mo.	8	88	1	2.00	8	88					
Crooked Creek				3.53	10	1	1.50	10							
Des Moines & Kansas City		2.00	10	4	2.50	8	114	4	1.40	8	114				
Des Moines & Northwestern	1	2.50	10	7	3.00	14	115.6	8	2.00	14	115.6				
Fort Madison & Northwestern	1	2.85	10	2	2.50	12	90	12	1.50	12	90				
Humeston & Shenandoah	1	4.11	10	5	4.04	84	113	6	2.30	84	113				
Illinois Central (Dubuque & S. C.)	1	5.20	10	78	3.46	8	100	84	1.79	8	100				
Iowa Central	2	1.25 mo.		40											
Iowa Northern				3.85	6	12	1	1.75	6	12					
Keokuk & Western		5.00	12	4.12	100	12	2.23	100		12					
Mason City & Fort Dodge	1	4.12	10	9	3.08	10-12	108	3	2.45	10-12	108				
Minneapolis & St. Louis	1	3.50	10	9	3.56	100	108	10	2.00	100	108				
Omaha & St. Louis	1	90 mo.	10	9	5.25	10	116	9	2.50	10	116				
Outwawa & Kirksville				1	2.00	12	48	1	1.50	12	48				
Sioux City & Pacific				3.01	10	84	15	2.44	8,610	84					
St. Louis, Des Moines & Northern	1	1.96	10	2	2.75	10									
Wabash Western	2	5.79	12	105	3.60	10	134	208	1.85	10	134				

* For whole Chicago, Burlington & Quincy system.

† Iowa and Missouri.

‡ \$5.79 per 100 miles; freight, \$3.70 per 100 miles.

§ Passenger, 150 miles; freight, 100 miles.

* \$2.10 per 100 miles.

† Passenger, \$1.50 per 100 miles; freight, \$2.10 per 100 miles.

‡ Passenger, 150 miles; freight, 100 miles.

TABLE SHOWING RAILROADS IN STATE, EMPLOYES, WAGES, ETC.—CONTINUED.

NAME OF ROAD.	No. of blacksmiths.	Average daily wages.	Average number of hours employed daily.	No. of machinists in shop.	Average daily wages.	Average number of hours employed daily.	No. of watchmen.	Average daily wages.	Average number of hours employed daily.	No. of section foremen.	Average daily wages.	Average number of hours employed daily.
Burlington, Cedar Rapids & Northern.	24	\$ 1.85	8	5124	\$ 2.00	8	14	\$ 1.30	10	106	\$ 1.50	10
Burlington & Northwestern.	1	2.25	10	2	2.00					6	1.00	10
Burlington & Western.	1	2.00	10	2	2.00					6	1.00	10
Cedar Rapids & Marion.				434	1.50	8 to 10		1.25	12	10	2.00	10
Chicago, Burlington & Quincy.										2	1.50	10
Chicago, Iowa & Dakota.	40	2.51	10	107	2.40	10	14	1.64	10	107	1.50	10
Chicago, Milwaukee & St. Paul.				102	2.10	10	10	1.00	8 to 10	10	1.70	10
Chicago & Northwestern.	101	2.35	10	237	2.35	10	10	1.50	10	10	1.50	10
Chicago, Rock Island & Pacific.	40	2.50	10	21	2.58	10	8	1.50	10	4	1.97	10
Chicago, Santa Fe & California.	8	19.50	10	19	2.02	10	1	1.45	10	10	40.02	10
Chicago, St. Paul & Kansas City.	10	2.12	10	25	2.34	10	1	1.10	10	10	45.00	10
Chicago, St. Paul, Minneapolis & Omaha.										10	1.50	10
Clarinda & St. Louis.										10	1.50	10
Crooked Creek.										10	1.50	10
Des Moines & Kansas City.										10	1.50	10
Des Moines & Northwestern.										10	1.50	10
Fort Madison & Northwestern.										10	1.50	10
Hampton & Shenandoah.	12	2.10	10	3	2.20	10	1	1.50	10	10	1.50	10
Illinois Central (Dubuque & Sioux City).	14	2.02	10	31	2.02	10	20	1.50	10	10	1.50	10
Iowa Central.	+	1.92	8	3	1.68	10	3	1.50	10	60	1.42	10
Iowa Northern.												
Keokuk & Western.												
Mason City & Fort Dodge.	1	2.50	10	3	1.73	10	1	1.50	10	20	1.50	10
Minneapolis & St. Louis.	1	2.50	10	1	2.00	10	1	1.50	10	20	1.50	10
Omaha & St. Louis.										10	1.50	10
Ottumwa & Kirksville.										10	1.50	10
Sioux City & Pacific.										10	1.50	10
St. Louis, Des Moines & Northern.										10	1.50	10
St. Louis, Des Moines & Northern.										10	1.50	10
Wabash Western.	41	1.82	10	182	1.87	10	1	1.01	10	141	1.58	10

* Included in other mechanics.

† Blacksmiths and helpers, 18.

‡ Including station agents.

§ Other shopmen.

† Other mechanics, 175; average daily wages, \$2.00; average number of hours employed, 8 to 10.

‡ Helpers and apprentices, 21.

§ Section foremen and roadmasters, 73.

TABLE SHOWING RAILROADS IN STATE, EMPLOYES, WAGES, ETC.—CONTINUED.

NAME OF ROAD.	No. of section hands.	Average daily wages.	Average number of hours employed daily.	No. of telegraph operators.	Average daily wages.	Average number of hours employed daily.	No. of wipers.	Average daily wages.	Average number of hours employed daily.	No. of laborers.	Average daily wages.	Average number of hours employed daily.
Burlington, Cedar Rapids & Northern.	980	\$ 1.15	10	80	\$ 2.00	12	60	\$ 1.50	10	132	\$ 1.25	8
Burlington & Northwestern.	6 to 25	1.00 to 1.10					12	1.20	10	6 to 12	1.35	10
Burlington & Western.	10 to 50	1.00 to 1.10					1	1.00	10	6	1.25	10
Cedar Rapids & Marion.	930	1.03	8 to 10	19	4.06		1	1.00	8			8 to 10
Chicago, Iowa & Dakota.	13	1.25					1	1.00	8			8 to 10
Chicago, Milwaukee & St. Paul.	1,007	1.11	110	1.57	80	1.24	80	1.24	8 to 10	132	1.27	8 to 10
Chicago & Northwestern.	847	1.25	8 to 10				69	1.50	10	297	1.40	8 to 10
Chicago, Rock Island & Pacific.	1,219	1.10	10	10	1.00	12	81	1.25	10	156	1.35	10
Chicago, Santa Fe & California.	37	1.29					31	1.41	10	62	1.46	10
Chicago, St. Paul & Kansas City.	120	1.10					28	1.47	12	54	1.45	10
Chicago, St. Paul, Minneapolis & Omaha.	130	1.30					21	1.10	10	28	1.25	10
Clarinda & St. Louis.	2	1.10										
Crooked Creek.	125	1.25					1	1.20	10			
Des Moines & Kansas City.	17	1.10					1	1.20	10			
Des Moines & Northwestern.	60	1.10					2	1.35	8			
Fort Madison & Northwestern.	15	1.10										
Hampton & Shenandoah.	43 1-12	1.10					28	1.20	10	29	1.25	10
Illinois Central (Dubuque & Sioux City).	322	1.14	75	1.45	10	1.14	19	1.14	10	152	1.24	10
Iowa Central.	320	1.10					19	1.50	10	30	1.25	10
Iowa Northern.	1	1.10										
Keokuk & Western.	10	1.10					1	1.50	10			
Mason City & Ft. Dodge.	32	1.10					3	1.35	10			10
Minneapolis & St. Louis.	67	1.10					4	1.10	10			10
Omaha & St. Louis.	34	1.16	6	Month, 50.60	12	3	1.10	10				10
Ottumwa & Kirksville.	2	1.15										
Sioux City & Pacific.	59	1.25	8 to 10				22	1.41	8 to 10	67	1.46	8 to 10
St. Louis, Des Moines & Northern.	19	1.10					1	1.01	10			
Wabash Western.	662	1.05	10	46	1.37	12	142	1.41	10	275	1.33	10

* Included in office help.

† Boiler-makers and helpers, 16.

‡ Including station agents.

§ See dispatchers.

¶ Wipers and hostlers and other shopmen.

‡ Laborers and helpers in shops, etc., 5 2-12.

** Dispatchers.

TABLE SHOWING RAILROADS IN STATE, EMPLOYEES, WAGES, ETC.—CONTINUED.

NAME OF ROAD.	No. of bridge tend- ers.	Average daily wages.	Average number of hours employed of	No. of firemen, switch-tenders and rate-keepers.	Average daily wages.	Average number of hours employed of	No. of other em- ployes.	Average daily wages.	Average number of hours employed of
Burlington, Cedar Rapids & Northern.....	1	1.25	10	20	1.25	10	343	1.75	10
Burlington & Northwestern.....	1	1.25	10	20	1.25	10	343	1.75	10
Burlington & Western.....	1	1.25	10	20	1.25	10	343	1.75	10
Cedar Rapids & Marion.....	1	1.25	10	20	1.25	10	343	1.75	10
Chicago, Iowa & Dakota.....	1	1.25	10	20	1.25	10	343	1.75	10
Chicago, Milwaukee & St. Paul.....	1	1.25	10	20	1.25	10	343	1.75	10
Chicago, Rock Island & Pacific.....	1	1.25	10	20	1.25	10	343	1.75	10
Chicago, Santa Fe & California.....	1	1.25	10	20	1.25	10	343	1.75	10
Chicago, St. Paul & Kansas City.....	1	1.25	10	20	1.25	10	343	1.75	10
Chicago, St. Paul, Minneapolis & Omaha.....	1	1.25	10	20	1.25	10	343	1.75	10
Clarinda & St. Louis.....	1	1.25	10	20	1.25	10	343	1.75	10
Crooked Creek.....	1	1.25	10	20	1.25	10	343	1.75	10
Des Moines & Northwestern.....	1	1.25	10	20	1.25	10	343	1.75	10
Des Moines & Kansas City.....	1	1.25	10	20	1.25	10	343	1.75	10
Fort Madison & Northwestern.....	1	1.25	10	20	1.25	10	343	1.75	10
Humboldt & Shenandoah.....	1	1.25	10	20	1.25	10	343	1.75	10
Illinois Central (Dubuque & Sioux City).....	1	1.25	10	20	1.25	10	343	1.75	10
Iowa Central.....	1	1.25	10	20	1.25	10	343	1.75	10
Iowa Northern.....	1	1.25	10	20	1.25	10	343	1.75	10
Keokuk & Western.....	1	1.25	10	20	1.25	10	343	1.75	10
Mason City & Fort Dodge.....	1	1.25	10	20	1.25	10	343	1.75	10
Minneapolis & St. Louis.....	1	1.25	10	20	1.25	10	343	1.75	10
Omaha & St. Louis.....	1	1.25	10	20	1.25	10	343	1.75	10
Omaha & Kirksville.....	1	1.25	10	20	1.25	10	343	1.75	10
Sioux City & Pacific.....	1	1.25	10	20	1.25	10	343	1.75	10
St. Louis, Des Moines & Northern.....	1	1.25	10	20	1.25	10	343	1.75	10
Wabash Western.....	1	1.25	10	20	1.25	10	343	1.75	10

* Mississippi river bridge tenders, 3; wages, \$68.83 per month.

† Drivers and stable men on city lines.

** And watchmen.

TABLE SHOWING NUMBER KILLED AND INJURED.

NAME OF ROAD.	No. of passengers killed.	No. of passengers injured.	No. of employees killed.	No. of employees injured.	No. of others killed.	No. of others injured.
Burlington, Cedar Rapids & Northern.....	2	15	8	6		
Burlington & Northwestern.....	1	2				
Burlington & Western.....	1	2				
Cedar Rapids & Marion.....	1	15	6	4		
Chicago, Burlington & Quincy.....	1	15	6	4		
Chicago, Milwaukee & St. Paul.....	1	15	6	4		
Chicago & Northwestern.....	1	15	6	4		
Chicago, Rock Island & Pacific.....	1	15	6	4		
Chicago, Santa Fe & California.....	1	15	6	4		
Chicago, St. Paul & Kansas City.....	1	15	6	4		
Chicago, St. Paul, Minneapolis & Omaha.....	1	15	6	4		
Clarinda & St. Louis.....	1	15	6	4		
Crooked Creek.....	1	15	6	4		
Des Moines & Kansas City.....	1	15	6	4		
Des Moines & Northwestern.....	1	15	6	4		
Fort Madison & Northwestern.....	1	15	6	4		
Humboldt & Shenandoah.....	1	15	6	4		
Illinois Central (Dubuque & Sioux City).....	1	15	6	4		
Iowa Central.....	1	15	6	4		
Iowa Northern.....	1	15	6	4		
Keokuk & Western.....	1	15	6	4		
Mason City & Fort Dodge.....	1	15	6	4		
Minneapolis & St. Louis.....	1	15	6	4		
Omaha & St. Louis.....	1	15	6	4		
Omaha & Kirksville.....	1	15	6	4		
Sioux City & Pacific.....	1	15	6	4		
St. Louis, Des Moines & Northern.....	1	15	6	4		
Wabash Western.....	1	15	6	4		
Total.....	3	24	34	45	48	45

SUMMARY.

Twenty-three roads reporting.

Total number of employees reported.....	28,702
Total number of passengers killed.....	10
Total number of passengers injured.....	78
Total number of employees killed.....	18
Total number of employees injured.....	575
Total number of others killed.....	65
Total number of others injured.....	87

1889.

BURLINGTON, CEDAR RAPIDS & NORTHERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so what?

Rule No. 26 of our time card reads: "Drunkness or drinking intoxicating liquors while on duty is strictly prohibited under penalty of dismissal."

Are employees, injured while in line of duty, cared for by the company?

All train employees injured in the line of duty are taken care of, and other employees are also, under certain circumstances.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No special provision is made, but old employees are kept in service as long as they are competent to perform any duties.

BURLINGTON & NORTHERN.

Are employees, injured while in line of duty, cared for by the company?

It depends on the circumstances. We usually furnish medical attendance.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so what?

None.

BURLINGTON & WESTERN.

Are employees, injured while in line of duty, cared for by the company?

Under some circumstances. We usually furnish medical attendance.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

None.

CHICAGO, MILWAUKEE, & ST. PAUL.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

See general rule No. 8:

"8. The use of intoxicating drinks has proven a most fruitful source of trouble to railways as well as to individuals. The company will exercise the most rigid scrutiny in reference to the habits of employees in this respect, and any employee who has been dismissed on this account will not be re-employed. Drinking when on duty or frequenting saloons will not be tolerated, and preference will be given to those who do not drink at all."

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

Provided for by payment of pensions, if without means.

CHICAGO & NORTHERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

No one must use any intoxicating liquors while on duty under penalty of dismissal.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

Gives them lighter work.

CHICAGO & NORTHWESTERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

The use of intoxicating liquor is not permitted.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No organized provision is made. Individual cases are treated according to merit.

CROOKED CREEK.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

None.

Are employees, injured while in line of duty, cared for by the company?

Yes, sir.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No, sir.

CHICAGO, ROCK ISLAND & PACIFIC.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

The habitual use of intoxicating liquors is considered cause for discharge.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No.

CHICAGO & ST. LOUIS.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Do not employ those known to be addicted to its use.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No.

CHICAGO, ST. PAUL & KANSAS CITY.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Employees are not allowed to use intoxicating liquors while on duty.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

This is a new company, and no such provision has, as yet, been made.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Our rules on this subject are strict.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

They are given light employment.

DES MOINES & KANSAS CITY.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

No printed rules, but always an understanding that drinking intoxicating liquors is sufficient cause for dismissal.

Are employees, injured while in line of duty, cared for by the company?

No.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No.

DES MOINES & MINNEAPOLIS.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

All are admonished.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

None.

FORT MADISON & NORTHWESTERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

I do not employ or keep in my employ persons who use intoxicating liquors. This is a prohibition railway.

Are employees, injured while in line of duty, cared for by the company?

Yes; I continue the payment of wages while disabled or hurt; wages if injury is only slight. Also, pay for medical attendance and other necessary expenses.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

This company is in a bankrupt condition; can only look out for its present affairs.

HUMESTON & SHENANDOAH.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Use of intoxicants prohibited on duty.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No.

ILLINOIS CENTRAL.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

The use of intoxicating liquors is strictly forbidden to officers and men in the service of this company, when upon duty. Any person who shall become intoxicated will be immediately dismissed.

Are employees, injured while in line of duty, cared for by the company?

Generally provision is made for their care and attendance; usually preferring to have their family physician at their homes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No regular rule; each case is considered by itself, and the best provision practicable made for them.

IOWA CENTRAL.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Employees are not allowed to use intoxicating liquors, while on duty.

Are employees, injured while in line of duty, cared for by the company?

They are.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No policy established; no cases of the kind.

IOWA NORTHERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

No.

Are employees, injured while in line of duty, cared for by the company?

Have always allowed for time while unable to work.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

Company too young to have pensioners.

KEOKUK & WESTERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Do not keep the men if they use the same.

Are employees, injured while in line of duty, cared for by the company?

No; we furnish medical attendance.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No; give them light work, if possible.

MASON CITY & FORT DODGE.

In employing men do you have any rules regulating the use of intoxicating liquor, and if so, what?

Positively prohibited while on duty, or the intemperate use, if known.

Are employees, injured while in line of duty, cared for by the company?

We have thus far made provision as we saw fit; always satisfactory.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No, sir.

MINNEAPOLIS & ST. LOUIS.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Strict rules requiring sobriety.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

Our men have not as yet become incapacitated from age in this railway's service.

OMAHA & ST. LOUIS.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Do not employ those known to be addicted to its use.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No.

OTTUMWA & KIRKVILLE.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

We continue no one in our employ who habitually uses intoxicating liquors.

Are employees, injured while in line of duty, cared for by the company?

They are, when employees are unable to care for themselves.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

It does not.

SIOUX CITY & PACIFIC.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

The use of intoxicating liquor is not permitted if known.

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No organized provision is made; individual cases being treated according to merit.

ST. LOUIS, DES MOINES & NORTHERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

Those addicted to the use of intoxicating liquors are not given employment?

Are employees, injured while in line of duty, cared for by the company?

Yes.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

No.

WABASH WESTERN.

In employing men do you have any rules regulating the use of intoxicating liquors, and if so, what?

None.

Are employees, injured while in line of duty, cared for by the company?

Cared for at the company's hospital.

Does the company make any provision for those grown old in its employ, and thus incapacitated for duty? If so, what?

None.

PART IX.

TAXATION AND ASSESSMENTS.

Probably no subject discussed in this report, is of more vital interest to the citizens of the State than that which forms the caption for this chapter. The Senate of the Twenty-first General Assembly passed a resolutoin which was as follows:

Resolved by the Senate, the House concurring:

First, That the Commissioner of Labor Statistics is hereby directed to prepare necessary blanks, and to send the same to proper authorities, and thus ascertain the amount of assessment and of taxation throughout the State, or in such parts thereof as may by said Commissioner be deemed expedient, giving especial attention to the taxation of municipalities and to the incidents of taxation.

Second, He shall publish in the next report of his office—or prior to such time if deemed best by the Governor—a report of his investigation on the subject, together with such statistics upon the same as he shall collect.

In obedience to that resolution, I prepared a blank, having received suggestions from some of our prominent citizens interested in the subject, and sent one to each county auditor, treasurer and chairman of board of supervisors, and received one or more replies from each county in the State. It will not, I think, be deemed egotism on the part of the Commissioner, if the statement is here made, that the most complete detailed report that has yet been published on the subject was the result. Realizing its value, and its importance, and after consultation with the Governor of the State, it was thought best to again send out the same questions this year, and the following statistics have resulted.

These statistics present facts for careful study, not alone by the public generally, but especially by the members of the General Assembly. *That a vast amount of property escapes assessment, hence taxation, there can be no doubt.* That our present law in this

matter, faulty though it may be, is frequently evaded by the taxpayer and assessor there can be no question.

People complain of high taxation. There are the best of reasons for believing that if all property were assessed, and that, too, at full cash values, the income would be greatly increased, and the taxes would be reduced.

Special attention is asked to the answers to question No. 25. It will be seen that with few exceptions there is a very great injustice done in the assessing of the kinds of property therein mentioned. Indeed, the questions are *all* important, and the answers to them bring out some grave problems that ought to be solved. The questions in the first return (Adair county), are published in full, whether answers are given or not; thereafter the answers are placed opposite the number of the questions, the questions being omitted. In each case the number, of course, corresponds to the number in the blank as printed in Adair county. In some of the counties some of the questions are not answered, and in such cases they are omitted.

ADAIR COUNTY.

1. State the aggregate assessed value of real estate and personal property, in each city in your county, distinguishing real from personal.

Realty, \$301,080.

2. Same outside the cities. (Make same distinction as to real and personal.)

Realty, \$2,374,226. Total valuation of personal property, \$871,694.

3. State the ratio or percentage of assessment on real estate, as compared with the fair, saleable market value in any or all of the cities in your county. (For example: If real estate is assessed at 30 per cent, 40 per cent or 50 per cent of its value, please say so, remembering that in some localities it may be more or less.)

From 40 to 60 per cent.

4. Same outside the cities.

From 30 to 40 per cent.

5. Is real estate, in proportion to value, assessed higher in your cities than it is in your county outside of such cities, and if so, what per cent of difference?

Twenty per cent.

6. What is the ratio of assessment of money and credits in your county?

Seventy-five per cent.

7. How are national banks assessed? Please state if the surplus is added to the par value of the stock in making up the value of the same, or is the par value of the stock only taken into consideration and the surplus left unassessed?

None.

8. Is the real estate of a national bank in your county assessed independent of, and in addition to the stock assessment of the same?

9. Is the national bank stock in your county treated, in all respects, as moneys and credits for assessment purposes? If not, state the difference.

10. State how, and in what manner, and at what ratio, State incorporated banks in your county are assessed, taking into consideration the preceding questions and answers thereto. Explain the difference in manner of assessment, if any.

11. State in what manner savings banks, if any in your county, are assessed, giving ratio of valuation of stock, surplus, etc., as compared with your foregoing statements regarding other banks. State difference in assessment, if any.

12. If you have any private banks (which are, of course, not State incorporated banks) in your county, state the total aggregate assessment of all such, as shown by your county treasurer's books.

Forty-nine thousand seven hundred and fifty dollars.

13. State manner in which such private banks are assessed, and give (without naming them) the amount for which each is assessed.

Twenty thousand dollars, twenty thousand dollars, two thousand two hundred and fifty dollars, seven thousand five hundred dollars.

14. Please state exactly how the loan and trust companies, if any in your county, are assessed, and how valued, and what is valued by, or in them, in making of their assessment.

None.

15. In what manner are your loan and building associations assessed?

None.

16. How is merchandise assessed, or how is the assessment of the same arrived at in your county?

On average valuation of stock for the entire year, and at about 40 per cent.

17. How do your assessors arrive at the assessment of manufacturers' or packing houses' property?

None.

18. State the equalized assessed value of horses, cattle, sheep, swine and mules, giving each class in your county. State how it compares with the selling value.

Horses, 40 per cent; cattle, 60 per cent; mules, 40 per cent; sheep and swine, 40 per cent.

19. State what per cent of the assessed value of all merchandise, manufactured goods and other personal property (except live stock and the stock of moneyed institutions heretofore mentioned) bears to its real value.

20. From your experience, and in your judgment, is there any considerable amount of moneys and credits in your county which goes unassessed by evasion, and if so, how much do you estimate it to be?

I can't answer this question.

21. Does this occur on notes and mortgages to any extent, that are not given in for assessment, and if it does, to what extent?

I can't answer this question.

22. Is there much property in merchandise and manufacturers' goods that escapes assessment, and if so, about what per cent, and how much would it probably aggregate, in your judgment, in your county?

I can't answer this question.

23. Same, as to live stock.

24. How are the coal properties in your county assessed, including what may be considered realty or personalty connected with the same?

25. What inequality in cities do you find, if any, on the assessment of the fine home or unusually large and costly dwelling, as compared with the less costly one? For example: House costing from \$10,000 to \$60,000, as compared with those costing from \$1,500 to \$7,000 (this does not refer to houses on farms). If any difference explain it.

I don't like to answer this question.

26. Have you any suggestions to make as to means by which more just assessments can be made, duties of assessors, etc.?

ADAMS COUNTY.

1. Corning. Value of lots, \$188,270; personal, \$78,502. The above is all the corporate town we have. Value of lots in small towns, \$55,845.

2. Land value, \$1,904,275; personal, \$927,964.

3. Forty per cent.

4. Forty per cent.

5. The same.

6. Sixty per cent.

7. On par value.

8. Yes.

9. Yes.

10. None.

11. None.

12. None.

13. As other property, and exemptions cover all property.

14. None.

15. None.

16. Sixty per cent.

17. None.

18. Forty per cent.

19. Sixty per cent.

20. Yes; can give no estimate.

21. I think so, but to what extent I cannot say, and have not time to look it up.

22. No, I don't think there is.

24. None.

25. None.

26. I think if the assessor does his duty he can get it all.

ALLAMAKEE COUNTY.

1. Lansing, real estate value, \$108,910; personal, \$55,982. Waukon, real estate value, \$124,310; personal, \$74,924. Postville, real estate value, \$90,267; personal, \$41,663.

2. Real estate value, \$2,071,798; personal, \$446,988.

3. It is assessed at about 35 per cent of its cash value, on an average.

4. About the same as town property.

5. I think it is some, when you take the improvements into consideration, as the farmers' buildings are assessed much lower than town buildings.

6. Some assessors put down the full amount given in, and others assess on the same ratio with other property.

7. We have no national banks in our county.

10. I can't say how they do assess banks. I find one bank assessed with \$5,000 moneys and credits, and another with \$5,000 moneys and credits.

11. There are none.

12. There are none.

14. There are none.

15. There are none.

16. It is assessed at about one third of real value, and merchants fill out the assessors' blanks and swear to it.

17. There are none.

18. Horses, \$25; cattle, \$6; swine, \$1.40; sheep, 80 cents; mules, \$35. Fully one third.

19. About one third.

20. Yes; there is about 75 per cent not assessed.

21. I think notes and mortgages will run about the same.

23. About one half, I think.

23. Live stock is all assessed.

24. No coal properties.

25. The more costly buildings are, I think, rather low in proportion to the assessed value of cheap buildings.

26. The last question is a difficult one to answer. There is one certain fact: that the law should be more stringent to make assessors do their duty, and also make parties list their property more fully; and also to relieve parties who have property heavily mortgaged, and have to pay taxes as though there was no mortgage against it.

APPANOOSE COUNTY.

1. Centerville; real, \$391,050; personal, \$214,333; total, \$605,383; Moulton, real, \$83,376; personal, \$30,788; total, \$114,164; Moravia, real, \$81,701; personal, \$27,128; Cincinnati, real, \$22,748; personal, 14,228.

2. Real, \$2,580,613; personal, \$884,360; total, \$3,464,973.

3. Forty per cent.

4. Thirty-five per cent.

5. Yes.

6. Fifty per cent.

7. Same as moneys and credits.

8. Independent, but taken out of capital stock.
9. Yes.
10. None.
12. Same as other personal property.
13. Thirteen thousand dollars.
16. Same as other property.
18. Horses, \$37.65; cattle, \$11.73; mules, \$37.35; sheep, \$1.50; swine, \$4.25; about 60 to 65 per cent.
19. Same as other property.
20. Yes; claim to be in greenbacks.
21. About the same as moneys and credits.
22. None to any amount.
23. Same.
24. Same as other property.
25. I would say the fine homes are assessed at a lower per cent than medium and small homes.
26. I believe a county assessor would make a more equal assessment at less expense.

AUDUBON COUNTY.

3. About 40 per cent.
5. About 50 per cent, I think.
6. About 75 per cent.
7. None.
8. Not any.
9. None.
11. None.
12. \$16,650.
13. One at \$3,000, one at \$9,000, one at \$4,050.
14. None.
15. Not any.
16. About 50 per cent of cash value.
17. Don't know.
18. Horses about \$31; mules, \$37; cattle, about \$14; sheep, about \$7; swine, about \$3; not half of selling value.
19. About 40 per cent.
20. There is a great deal, I think; perhaps \$700,000.
21. Mostly in notes and mortgages.
22. Considerable.
23. Not much.
24. Not any.
25. Cheap houses assessed higher in proportion to value.
26. By assessing at real cash value.

BENTON COUNTY.

1. Real, \$784,328; personal, \$536,911; total, \$1,321,239.
2. Real, \$5,014,006; personal, \$1,097,321; total, \$6,111,327.
3. Forty per cent.
4. Forty per cent.

5. If there is any difference, the outside property is assessed higher. I think there is no material difference.
6. It is intended to be fifty per cent. I think the assessors do not assess all moneys, for the reason they are not given in.
7. Fifty per cent par value. Never have noticed from tax book that any surplus has been assessed.
8. Assessed independent.
9. Treated the same.
10. I know of no difference in assessment than for national banks.
11. I do not know of any difference in assessment.
12. \$57,014; \$7,250; total, \$64,264.
13. Amount of money in business, considered as money and credit, \$1,115, \$10,000, \$7,000, \$8,875, \$10,024, \$20,000, \$7,250.
14. There are none.
15. We have none.
16. At from 40 to 50 per cent of value, from invoice, when it can be obtained.
17. Make assessment on average amount of money employed in the business.
18. Horses, \$35; cattle, \$10; sheep, \$1; swine, \$2.50; mules, \$35. About 40 to 45 per cent of value. Averages all ages.
19. I would think not more than 35 per cent of actual value.
20. I do not think all is listed; perhaps \$50,000 in this county evades assessment.
21. I opine many notes and mortgages are unassessed; to what extent I have no means of knowing.
22. I am unable to answer this.
23. I think all is assessed, or nearly so.
24. We put a hole down 2,000 feet and found none. I think, therefore, I can safely say there are none.
25. The better houses do not, in my opinion, pay as large tax as the cheaper. There may be a difference of from 15 to 25 per cent.
26. If every piece of property could be assessed at its cash value, including real and personal, and the assessors were to take into consideration, in assessing realty, the location, surroundings and quality of such property; and as to personal, the actual price if forced to sell. And if assessors had the back-bone as well as authority to list property, when found, belonging to any party, and not given to him by said party, and a penalty, including notes and mortgages, I think a fair and equitable assessment could be made.

BLACK HAWK COUNTY.

8. Yes.
9. Yes.
15. Not assessed.
16. Intended to average 40 per cent.
17. Forty per cent of capital employed.
19. Forty per cent.
20. Think there is; can't say what amount.

21. Think so.
22. Very little, if any.
23. Very little, if any.
25. Not any.
26. Select good men for assessors, and pay them for the work.

BOONE COUNTY.

1. Boone, real estate, \$510,015; personal, \$197,373; total, \$807,388. Angus, real estate, \$57,414; personal, \$19,635; total, \$77,049. Madrid, real estate, \$44,630; personal, \$24,036; total, \$69,266. Moingona, real estate, \$21,838; personal, \$16,027; total, \$37,855. Ogden, real estate, \$68,257; personal, \$33,698; total, \$101,955.

2. Real estate, \$2,743,317; personal, \$905,028; total, \$3,698,345.
3. Thirty-three and one third per cent.
4. Thirty-three and one third per cent.
5. No.
6. Thirty-three and one third per cent.
7. Same.
8. Yes.
9. Yes.
10. None.
11. I do not know.
12. McFarland's Bank, Boone, Iowa, \$5,000; Boone County Bank, of Boone, Iowa, \$12,500; City Bank of Ogden, Iowa, \$3,500; Citizens' Bank of Madrid, Iowa, \$2,000.
13. I don't know.
14. I do not know.
15. I don't know.
16. I don't know.
17. I don't know.
18. I have no means by which such statement could be made. The assessor or auditor might be able to give such.
19. Do not know.
20. I think a very small per cent is listed.
21. Yes; two thirds.
22. No.
23. No.
24. Same as other property.
25. No.
27. I think all property should be listed at full values, and the exemptions should include all indebtedness.

BREMER COUNTY.

1. Real estate, \$169,414; personal, \$150,675; total, \$320,089.
2. Real estate, \$2,233,372; personal, \$345,178; total, \$3,078,550.
3. About 30 per cent.
4. About 30 per cent.
5. Do not think it is any higher.

6. Fifty per cent.
7. One national bank here; assessed, \$23,000; advertised capital, \$100,000.
8. Real estate is assessed independent.
9. Is assessed as moneys and credits.
10. One State institution assessed \$9,000; advertised capital, \$50,000.
12. Three thousand five hundred dollars.
13. One; \$3,500; assessed moneys and credits.
16. Forty per cent; according to the judgment of the assessor.
18. Horses, \$164,723; cattle, \$200,029; sheep, \$967; swine, \$17,926; mules, \$1,194.
19. Forty per cent.
20. Yes; but cannot give estimate.
21. It does.
22. I think it is pretty much all assessed.
23. About all assessed.
25. There is a great inequality between them.

BUCHANAN COUNTY.

3. I should say 50 per cent (there are always exceptional cases).
4. The same as above; I think the rule will hold good as above indicated.
5. I should say not.
6. One third, I should say, or 33½ per cent.
7. I understand that in assessing our banks, the face of the stock only is taken into consideration.
8. It is.
9. It is; our banks are assessed at sixty cents on the dollar.
10. We have no State banks, consequently no assessments.
- 11, 12, 13, 14 and 15. None.
16. The average for the year.
17. No knowledge.
19. Thirty-three per cent.
20. A very large amount escapes the listing of the assessors.
21. I think it does to a large extent; would not attempt to rate the per cent.
22. I think not.
23. I think not.
24. We have none.
25. Upon the value fixed upon the building external and internal, and the more expensive furniture.
26. I believe that everything should be assessed at its cash value; by so doing a large per cent of the moneys and credits that are now withheld can be reached; all money for its actual count, and real estate at its market cash value.

BUENA VISTA COUNTY.

1. Storm Lake, \$314,574; personalty, \$74,720; real, \$239,854. Alta, \$113,758; personal, \$36,850; real, \$76,908. Newell, \$94,916; personal, \$27,704; real, \$67,212. Sioux Rapids, \$102,363; personal, \$36,529; real, \$65,834.

3. The assessment in our county is made at about one third.

4. Its cash value.

5. Can't state the difference. It is my impression that the towns are assessed higher than the outside.

6. About fifty per cent, when any is found. This is something that escapes taxation.

7. The banks have been assessed very low here. For instance, the Farmers Loan and Trust Company advertise a paid up capital stock of \$150,000, and pay a tax on a valuation of \$10,000. The other two banks are assessed in about the same proportion.

11. None.

15. None.

16. On a 50 per cent basis.

17. Same.

18. Our board of supervisors have never attempted to equalize personal property. Have they any authority to do this?

19. Not more than one third.

20. A very large per cent of this class of property escapes taxation altogether. Anything they can conceal from the assessor they do it, and do not have any conscience about the matter. We need some legislation on this.

24. None in the county.

25. A small home pays more in proportion than the better properties.

26. Yes. Compel the assessors to comply with section 823, or repeal it and enact a better one.

BUTLER COUNTY.

1. Greene, real estate, \$57,912; personal, \$40,454. Bristow, real estate, \$13,235; personal, \$9,354. Allison, real estate, \$45,111; personal, \$23,710. Clarksville, real estate, \$57,268; personal, \$35,248. Shell Rock, real estate, \$57,337; personal, \$4,444. Aplington, real estate, \$21,800; personal, \$20,025. Parkersburg, real estate, \$58,442; personal, \$46,961. New Hartford, real estate, \$19,906; personal, \$20,436.

2. Real estate, \$2,174,789; personal, \$437,693.

3. Thirty-three and one third per cent.

4. Thirty-three and one third per cent.

5. About the same.

6. Fifty per cent.

7. None in county.

8. None.

9. None.

10. About 50 per cent.

11. None.

12. \$50,505.

13. \$10,083, \$3,000, \$7,600, \$4,350, \$5,369, \$2,076, \$10,000, \$8,000.

14. None in county.

16. Thirty-three and one third per cent.

17. None in county.

18. Cattle, \$186,651; horses, \$193,025; mules, \$2,505; sheep, \$2,541; swine, \$25,033.

20. Don't know anything about it.

24. None.

CALHOUN COUNTY.

1. Manson, personal, \$33,858; real estate, \$73,578. Pomeroy, personal, \$12,351; real estate, \$33,147. Lohrville, real estate, \$15,465; personal, \$27,413. Rockwell City, real estate, \$36,215; personal, \$23,909. Lake City, real estate, \$43,705; personal, \$6,609.

2. Total personal for county outside of towns, \$398,978; total real estate, \$2,303,026.

3. At 50 per cent.

4. At 50 per cent.

5. Assessed the same.

6. At 50 per cent.

10. None.

11. No savings banks.

12. \$18,800.

13. \$2,100, \$2,800, \$1,300, \$2,000, \$3,000, \$2,560, \$1,500, \$1,500, \$1,500.

14. Don't know.

15. Don't know.

16. Thirty-three and one third per cent of cash value.

18. Horses, \$23; cattle, \$8; mules, \$24.50; sheep, 85 cents; swine, \$1.75.

20. Yes; 75 per cent.

23. A house costing from \$10,000 to \$20,000 is assessed at from \$500 to \$1,000, while those costing \$800 is assessed at \$400 to \$450.

26. No, sir; except to assess at a cash value.

CARROLL COUNTY.

1. Real: Land in incorporation, \$49,353; lots, \$466,022. Personal, \$211,607.

2. Real, \$2,475,443; personal, \$436,881.

3. About 33 per cent.

4. Thirty-three and one third per cent.

5. No.

6. About 30 per cent.

7. One national bank, assessed at \$5,000.

10. None in the county.

11. None in the county.

12. Twenty-eight thousand nine hundred dollars.

13. Seven hundred, nine hundred, one thousand, eighteen hundred, twenty-five hundred, three thousand, five thousand, and eight thousand dollars.

14. None in the county.
15. None in the county.
16. About 33 $\frac{1}{2}$ per cent of the average of stock on hand during the year.
17. None here.
18. Cattle, \$8.55; horses, \$15.80; mules, \$17.65; sheep, 59 cents; swine, 64 cents. Thirty per cent of horses and mules; 33 per cent of cattle.
19. Thirty-three and one third per cent.
20. Yes.
21. Yes.
22. No.
23. No.
24. None here.
25. No large and costly dwellings here.
26. Would suggest that property be assessed at the actual value.

CASS COUNTY.

1. Railroad, \$50,790; realty, \$652,450; personal, \$452,955; total, \$1,156,195.
2. Railroad, \$464,390; realty, \$3,472,605; personal, \$28,653.
3. In the small villages they have the real estate valued at a good 50 per cent of its cash value, but in the large cities they have it assessed at a much less rate.
4. As near as I can judge, at fully 50 per cent of value.
5. About the same as between small villages and farm lands, but higher than in large cities.
6. I can only say to this that we have tried our best to secure the assessment of all the moneys and credits, but find it nearly impossible to get anything like the whole amount; I believe it will not exceed 35 per cent.
7. As to this I am not certain, but think the surplus is not given in.
8. I believe it is.
9. It is assessed as money and credits.
10. The assessor is directed to get 50 per cent of their capital, but I believe they do not get it.
11. We have no saving banks in our county.
12. We have a number, but I have not at hand the amount of their assessment.
13. At the rate of 50 per cent.
14. We have none.
15. At the rate of 50 per cent.
16. At the rate of 50 per cent.
17. I do not know; I presume the assessor makes an estimate and places it at 50 per cent, as in other property.
18. Horses at \$35 per head; cows, \$12; swine, \$1.50 per cwt.; mules, \$40. I think it is about 40 per cent of selling value.
19. About 30 per cent.
20. We do believe there is a great amount of moneys and credits in our county that goes unassessed, but we are unable to find any way to get it on the assessor's book. I am quite certain we do not get one half the moneys and credits.
21. Principally on notes of the money-lender.

22. This kind of property is quite fairly given to the assessor.
23. Fairly well given in.
24. None.
25. The large dwellings are not assessed as well up to their value as the small home.

CEDAR COUNTY.

1. Don't know.
3. Assessments on realty are 33 $\frac{1}{2}$ per cent.
4. Same as above.
5. The same.
6. Fifty per cent.
7. Far values assessed; surplus not assessed.
8. Realty assessed independent of stock.
9. Treated as money and credits.
16. Merchandise assessed at 4 per cent.
17. Take the proprietor's word.
18. Assessed at one third; the comparison in value is about one fifth of value.
19. About 28 per cent.
20. There is certainly a large amount, about one half that is not assessed at all.
21. It occurs on all kinds of sureties.
22. Considerable above 25 per cent.
23. About the same as above.
25. I find that the fine houses are assessed at about one fifth and the more common at about one half.
26. Yes, my idea is that the assessor should be instructed to deduct every dollar that the assessed owes, and charge it to the party to whom it is held as assessed property. For example, the assessor assesses A with \$3,000 worth of property; he owes B \$1,000 and C \$500. The assessor should deduct the \$1,500 from A's property and assess B with the \$1,000 and C with the \$500. This would throw the burden of the tax, where it properly belongs. On this plan, where the \$1,500 is deducted, it only gives one half of taxable property.

CERRO GORDO COUNTY.

1. Mason City, personal, \$125,373; real, \$584,412. Clear Lake, personal, \$32,129; real, \$143,996; Total value real estate in city and villages, about \$73,500.
2. Total personal, \$519,448; total real, \$3,044,136.
3. It is supposed to be assessed at about one third its value. In some instances it is assessed at full value.
4. The same.
5. It is assessed about the same; a little higher in city.
6. Hard to tell; supposed to be one to three.
7. We have but one; the stock is assessed to the bank direct at about one third par, I believe.
8. The National own no real estate.
9. The stock is assessed direct to the bank, not to the stockholders.

10. We have none.
11. We have none.
12. \$11,710.
13. \$2,000, \$3,000, \$1,910, \$4,800.
14. Have none.
15. Each stockholder is assessed.
16. Supposed to be assessed at one third value.
17. Same as other property.
18. Assessed value horses, \$160,596; mules, \$3,143; cattle, \$153,622; sheep, \$1,910; swine, \$17,775.
19. About one third.
20. I could not say to what extent.
22. No, not much.
23. No.
24. Same as other personal property.
25. Not any in this county.
26. Think that property should be assessed at its cash value.

CHEROKEE COUNTY.

1. Cherokee, real (including railroad), \$215,484; personal, \$110,005. Aurelia (incorporated), real, \$50,076; personal, \$33,525. Marcus, real, \$48,685; personal, \$3,100. Total real, \$337,857; total personal, \$179,705. Aggregate of all property in city and incorporated towns, \$517,562.
2. Aggregate, \$2,969,073; real, \$2,489,448; personal, \$470,625.
3. Intended to be 33 $\frac{1}{3}$ per cent.
4. Yes.
5. No difference.
6. Same as other property.
7. Don't know.
8. Yes.
9. I think it is.
10. None in county that have been assessed; one organized since last assessment.
11. None in county.
12. Twenty-nine thousand two hundred and twenty dollars.
13. The intention is to assess at one third the average amount of capital; \$2,000, \$3,000, \$2,200, \$3,690, \$7,330, \$1,000.
14. None in county.
15. Don't know.
16. One third average stock.
17. None in county.
18. Horses, average \$30.96; cattle, \$9; sheep, 75 cents; mules, \$33. About one third.
19. Thirty per cent.
20. Think there is, but could not estimate the amount.
21. I think it does, as it is a matter of conscience only in many cases.
22. Have no manufactures; probably 70 to 75 per cent of merchandise that is of real value.
23. Get that closer; about one third of entire value, probably.

24. None.
25. Have nothing expensive in county; as a rule the less expensive homes are assessed at a greater per cent of cost than the better ones.
26. Have assessors do as the law directs, or punish them.

CHICKASAW COUNTY.

1. Real estate, Nashua, \$104,584; New Hampton, \$73,849; Lawler, \$18,671. Personal, Nashua, \$61,359; New Hampton, \$61,819; Lawler, \$14,417.
2. Real estate for county, \$1,968,035; personal, \$483,373.
3. Forty per cent in cities.
4. In country 40 per cent.
6. Forty per cent.
7. Surplus added.
8. Real estate assessed separate.
9. As corporation stock.
12. Loser & Slimmer, Nashua, \$3,000; Smith & Darrow, New Hampton, \$1,500; Parker & Mason, Lawler, —.
13. As moneys and credits at 40 per cent.
16. At 40 per cent of its value.
17. Same as other property.
18. Horses, \$30.00; cattle, \$5.37; sheep, \$1.00; swine, \$1.50; mules, \$37.00; from 40 to 60 per cent.
19. About 40 per cent.
20. Yes; probably from \$10,000 to \$20,000.
21. Yes; probably 50 per cent.
22. No.
23. No.
25. By calling a meeting of the assessors and have them instructed to assess everything at its cash value, and have all property classed.

CLARKE COUNTY.

1. Osceola city, realty, \$274,915; personal, \$114,526.
2. Realty, \$2,340,407; personal, \$613,599.
3. About 50 per cent of value.
4. Thirty-three and one third to forty per cent of value..
5. From 10 to 16 $\frac{1}{2}$ per cent.
6. Fifty per cent.
7. None in county.
8. None in county.
9. None in county.
10. Stock assessed as moneys and credits, and realty deducted from same.
11. None in county.
12. One in Osceola, \$1,070; one in Murray, \$1,533; total, \$2,603.
13. Fifty per cent of moneys and credits, less their indebtedness; one for \$1,070, and one for \$1,533.
14. None in county.
15. None in county.
16. About 50 per cent of average stock reported the year previous.
17. None in county.

18. Horses, \$34; mules, \$35; cattle, \$9; swine, \$2.65; sheep, 95 cents, average, or about 50 per cent of value.
19. Not more than 50 per cent.
20. Yes, but I cannot estimate the amount.
21. I think there are a great many mortgages that escape assessment, but cannot estimate the amount.
22. I think not.
23. I think the live stock is all assessed.
24. None.
25. We have none of that class of homes.
26. Have a county assessor, and pay a salary sufficient to get a competent man.

CLAY COUNTY.

1. Real estate, \$41,333; personal property, \$115,894.
2. Real estate, \$1,622,567; personal, \$292,112.
3. About 40 per cent.
4. About 40 per cent.
5. No.
6. Supposed to be full value.
7. Never have assessed any.
10. Have none.
11. Have none.
12. Twenty-seven thousand and twenty-two dollars.
13. One at \$1,000; one at \$22,224; one at \$2,048, and one at \$1750.
14. Have none in county.
15. Never had one assessed.
16. About 33½ per cent.
17. Have none.
18. Horses, from \$20 to \$50; cattle, from \$8 to \$10; about one third of cash value.
19. About 33½ per cent.
20. Am satisfied there is considerable, but have nothing to base an opinion on.
21. Most of it on money loaned.
22. Not much.
23. Very little.
24. Have no mines. A few years ago thought that Clay county was underlaid with coal, but it proved a humbug.
25. The costlier homes pay a less proportion of tax.
26. Have none.

CLAYTON COUNTY.

1. Guttenberg, real estate, \$85,129; personal, \$59,187. McGregor, real, \$172,075; personal, \$132,863. North McGregor, real, \$39,253; personal, \$20,856. Strawberry Point, real, \$33,945; personal, \$83,733.
2. Real, \$3,943,269; personal, \$1,555,759.
3. About 40 per cent, average.
4. About 40 per cent, average.

5. No.
6. Fifty per cent.
7. Fifty per cent on actual stock; surplus not assessed.
8. No.
9. Yes, at par value.
10. About same as national banks; only one in county.
11. None in the county.
12. One thousand dollars; only one in county.
14. None in county.
15. None in county.
16. Don't know, but think about 33½ per cent.
18. Cattle, \$235,000, 50 per cent; horses, \$313,000, 40 per cent; mules, \$7,000, 40 per cent; sheep, \$4,700; swine, \$54,000, 33 per cent.
20. Think there is some; can make no estimate.
21. Cannot estimate the extent.
22. Don't think there is.
24. None.

CLINTON COUNTY.

1. Clinton City, real estate, \$1,332,660; personal property, \$531,115. Lyons City, real estate, \$428,770; personal property, \$171,715. De Witt City, real estate, \$93,055; personal property, \$59,650. Smaller villages, \$181,385.
2. Lands, \$4,563,075; personal property, \$993,665; railways, \$923,484.
3. The assessor aimed to assess at about one-third, or 33 per cent of the market value, but the assessments will vary probably from 25 to 33 per cent.
4. The same rule holds good in the country.
5. I think not.
6. One third of the total is, or should be, the rule in this county.
7. At one third of the par value of the stock; surplus left unassessed.
8. Real estate is assessed independent of stock.
9. Yes.
10. We have none in the county to my knowledge.
11. We have two savings banks in Clinton. One assessed at \$6,000, and the other at \$3,500; cannot give you any information of their stock, surplus, etc., but they are assessed under same rule as other banks.
12. Two; total value, \$1,600.
13. One, \$1,000; one, \$600. Cannot tell you how the assessors get these figures.
14. None.
15. We have five building associations in Clinton and one in Lyons; none of them assessed. It is presumed that each individual contributor is assessed the usual percentage on moneys and credits for his deposit in said companies.
16. Under the same rule, at about one third of its value.
17. Cannot give you a correct answer to this question, but understand, as in the case of our extensive saw mills, the assessment is made on the value of the raw material.
18. Horses, \$35; 2 years old, \$20; yearlings, \$10; mules, \$20; stallions, from \$100 to \$300; cows, \$8; cattle from \$5 to \$15; swine, \$1; sheep, \$1. Compared with the selling value, it will vary from 20 to 50 per cent.

19. Vary, probably 20 to 40 per cent.
20. A considerable amount of moneys and credits escape taxation. You will find in all communities wealthy farmers who manage to live without work from the interest of their money, but are invariably poor when the assessor calls.
21. It does to a large extent; only a long and careful search of the records could furnish the desired information to what extent. I have not time to spare for such an undertaking.
22. Very little; all personal property in sight of the assessor is liable to be assessed, and taxed in the same proportion as real estate.
23. The same rule holds good as to live stock.
24. None in the county.
25. As a rule I find, as far as my judgment goes, that the less costly homes, especially the humble dwellings of the laboring class, are comparatively higher assessed than the costly dwellings of the rich.
26. It is no easy task to make a correct and just assessment, especially in our cities. I think the assessors strive to do their duty, but it is an ungrateful business, and they will fail more or less in their efforts, as long as men, who otherwise claim to be perfect in morals—perhaps, leaders in church and in society—think themselves justified in evading taxation as much as possible. I should, under such circumstances, consider it a calamity, if the proposition made repeatedly in our legislature, to tax property at its full value, should ever become a law, for the burden of the taxes will always lay upon the shoulders of persons of small or modest means. The authorities would continue to levy all the taxes which the law allows; and, to pay 50 mills, as they do at present here in Clinton city, on a full valuation, would be impossible for a laborer, and would bankrupt most of the tradesmen.

CRAWFORD COUNTY.

1. Real, \$244,559; personal, \$126,481.
2. Real, \$328,122; personal, \$748,137.
3. Thirty-three and one third per cent.
4. Thirty-three and one third per cent.
5. No difference.
6. Thirty-three and one third per cent.
10. They are assessed at about one fifth the total paid-up capital.
15. Thirty-three and one third per cent of total amount of stock.
17. None.
19. About one third of real value.
23. Merchants pay a heavy tax to the amount they actually own.
23. None escapes.
24. No coal.
26. Everything should be assessed at its actual cash value.

DALLAS COUNTY.

1. Aggregate value of realty in towns, \$536,411; aggregate value of personalty in towns, \$352,806.
2. Value of realty outside of towns, \$3,634,514; value of personalty outside of towns, \$353,669.

3. Fifty per cent cash value.
4. Fifty per cent cash value.
5. Don't think it is.
6. Fifty per cent.
7. Fifty per cent. Don't know as to "surplus," but think it is not added.
8. Think it is.
9. Only one National bank; think it is assessed same as moneys and credits.
10. Fifty per cent. Don't know any difference.
11. None in county.
13. In name of private individual. As moneys and credits.
14. Only one in county, and I cannot answer further, as they are assessed as "Commercial Bank."
15. None.
16. Fifty per cent of invoice, January 1st.
17. None in county.
18. Horses, thoroughbreds, 1st, 2d and 3d; common, 1st, 2d, 3d and 4th, 50 per cent; cattle, 50 per cent; mules, 50 per cent.
19. About 50 per cent.
20. I think there is very much evasion in listing above, but can give no estimate as to the amount.
21. Yes; don't know to what extent; probably 10 to 20 per cent.
22. Yes; 10 to 20 per cent. Ten or fifteen thousand dollars.
23. Some; but not nearly so much.
24. Do not know.
25. We have none costing so much as \$10,000, but as between property costing \$800 to \$1,000 and assessed at \$400 to \$500, and property costing \$3,000 to \$5,000 and assessed \$1,200 to \$1,500, we find quite a difference in favor of the better property.
26. Think all property should be listed at actual cash value. List all property that a person owns, giving him a copy of list. Require him to list everything in his possession; and if there should be property liable to exemption, make it the duty of some officer to make such exemption. Also, require him to list debts, giving amounts and to whom owing, where he may claim exemption for such debts, and require these sworn to.

DECATUR COUNTY

1. Have none.
2. Total realty of county, \$2,329,867; total personal of county, \$1,006,845.
4. From 30 to 50 per cent.
5. Five to ten per cent.
6. At par.
7. Have none.
12. Sixteen thousand dollars.
13. Five banks; the respective amounts are \$2,240, \$2,500, \$2,900, \$2,000 and \$6,400.
14. None.
18. Horses, \$303,303; cattle, \$311,603; sheep, \$6,057; swine, \$23,120; mules, \$14,131.

21. Yes; but I am not well enough posted to give an estimate.
26. Yes. Have one assessor for each county. Assess all property at its cash value. Let all tax-payers be furnished with printed blanks for inventory of taxable property, and on the first day of January of each year make an inventory of all property owned by such tax-payer at that date at cash value of such property, giving each item separately and be qualified to same. Said inventory to be taken up by assessor. Then, when necessary, such inventory or assessment can be compared with record of mortgages, thereby ascertaining where parties evade taxation on mortgages, etc.

DELAWARE COUNTY.

1. Manchester, realty, \$347,989; personal, \$108,438; railroad, not included in incorporated towns.
2. \$3,091,235, realty; \$850,031, personalty; railroad not included; total railroad property, \$395,526.50.
3. About 33 $\frac{1}{4}$ per cent.
4. About 33 $\frac{1}{4}$ per cent.
5. Think not.
6. About 33 $\frac{1}{4}$ per cent.
7. Have none.
8. Have none.
9. Have none.
10. There is but one such in the county, it is assessed with moneys and credits, \$10,000.
11. Have none.
12. The persons owning such are assessed with moneys and credits amounting to \$13,400.
13. \$8,000, \$3,000, \$1,300, \$600, \$500.
14. Have none.
15. Have none.
16. The aim is to assess at 33 $\frac{1}{4}$ per cent of actual worth of stock. The assessor generally takes the word of the merchant.
17. We have no packing houses; some small manufacturers and the capital employed only is assessed.
18. Cattle, \$244,516; horses, \$274,645; mules, \$5,094; sheep, \$2,304; swine, about one third selling value. I think swine less and cattle, owing to depression in market, a little more.
19. Thirty-three and one third per cent.
20. I think considerable; can't estimate; don't think we get more than half we should.
21. Yes.
22. Virtually answered in 17 and 19.
23. Don't think much live stock escapes; of course some, but think the per cent small; one to two per cent would cover it.
24. No coal.
25. Don't think could find enough cases to bother with; might be half a dozen, where houses are virtually in town, but assessed as farm houses, which should be assessed higher.
27. Furnish tax-payers with blanks; let them fill out; make them swear to

them; file same with auditor, and severely punish where false returns are discovered and proven. The law seems to be all right, but the custom of assessing at one half, one third, etc., has become so general that it seems impossible to get at a true cash basis. My plan is to assess all property at its true, reasonable cash value. Abolish all exemptions, except such as are common to all classes of people. What sense is there in giving the farmer \$300 farming utensils, while the tenant who works the land must be taxed for his team, wagon, etc. I have from time to time thought much on this subject of unequal taxation, and have devised plans in my own imagination that would work; but when I came to look around, would find objections. I find it difficult to do justice to the tax-payer and still protect the revenue. Perhaps some legislation more definitely defining duties of assessors should be had. Some better plan for getting at moneys and credits and merchandise. I think the Illinois law is better than ours in regard to listing property. How would it do to have the laws so fixed as to give the county a right to, and make it the duty of the county attorney to, prosecute for a penalty any person making a false or fraudulent statement in listing his property? Also, make it the duty of the citizen to list on printed blank.

DES MOINES COUNTY.

1. \$2,984,921 real estate; \$1,599,763 personal. This is in Burlington city.
2. \$3,251,240 real estate; \$1,320,412 personal. County outside of Burlington city.
3. About 40 per cent.
4. Same as question 3.
5. As a rule, yes.
6. Sixty per cent.
7. Capital stock has been assessed at 60 per cent. Surplus not listed.
8. The realty upon which banks do business has been separately assessed, but not in addition to capital.
9. Yes.
10. Have no such institutions.
11. One savings bank invest them in government bonds.
- 12, 13 and 14. None.
15. Are not assessed.
16. At 50 per cent of average yearly stock.
20. Yes; but it is impossible to give figures.
21. Answered in previous question.
22. Yes; impossible to tell.
23. Yes.
24. Have none.
25. None to speak of, as a rule; if any difference the assessor seems to favor small holders.
26. If assessors would follow the statutes there would be no trouble. If possible, the compensation of the assessors ought to be increased in order to induce properly qualified persons to assume this position.

DICKINSON COUNTY.

1. No cities; incorporated town real estate, \$110,196; personal property, \$48,773. This does not include railroad assessment by State.
2. Real estate, \$1,010,968; personal property, \$146,799. Does not include railroad assessment by State council.
3. About 40 per cent.
4. Same.
5. About the same.
6. Where parties own to having money, about 40 per cent.
7. None.
8. No national banks.
9. No national banks.
10. About 40 per cent of value returned is what was agreed upon by assessors of all property; real estate of banks assessed separately from moneys and credits.
11. None.
12. One bank, \$27,550.
- 14 and 15. None.
16. Forty per cent; don't know how assessors arrived at value.
17. None.
18. First, \$61,414; second, \$56,225; third, \$1,540; fourth, \$1,723; fifth, \$2,193.
20. I believe there is.
21. More than any other way, but I have no way of estimating.
22. No, except as to the custom of assessing at less than cash value.
23. No, except as above.
24. None.
25. Not a house in the county worth \$5,000, except Orleans Hotel, said to have cost \$100,000, assessed at \$13,225.
26. Make assessors, under penalties, assess at full value; pay them more; continue them longer in office, if competent; let them be appointed, subject to removal; make all parties swear to a list of property, including notes and mortgages; merchants to amount of annual purchases, invoice, or sales; banks to their deposits. Change time of assessment to June; then assessors can see stock, land, improvements, and above all timber planted for exemption, twice as much being planted for exemption as for protection, wood, adornment, or any or all other reasons that can be named. These things cannot be seen in winter. A great deal of stock dies in winter and spring, and much time and expense is made by abatement of tax on lost stock; this would not happen with June assessments. Classification of property by the board of supervisors at January session is the most foolish law on record; it means nothing. Assessments are very unequal as between the improved and unimproved land, yet the owners of unimproved land cannot complain if not assessed at full value.

DUBUQUE COUNTY.

1. Dubuque, real estate, \$3,890,845; personal, \$1,955,255. Farley, real estate, \$32,675; personal, \$16,581. Epworth, \$62,260; personal, \$20,295.
2. Outside, real estate, \$3,901,440; personal, \$779,065.

3. The average assessed valuation of real property as returned by assessors is supposed to be 33 $\frac{1}{3}$ per cent of its actual value.
4. Supposed to be same as inside cities, bar change made by Executive Council.
5. It is fair to presume that it is, but what per cent I am unable to say.
6. Forty per cent of cash value.
7. Their capital stock is assessed as moneys and credits. Surplus is not added.
8. It is assessed independent of capital stock, same as property or private individuals.
9. Yes.
10. Same as moneys and credits.
11. Same as moneys and credits of private individuals. Surplus not assessed.
12. No private banks.
13. Same.
14. No loan and trust companies.
15. By assessing as stocks and shares the amount owned by the individual subscribing to the corporation 40 per cent of value.
16. Forty per cent of its value, by the assessor swearing its owner.
17. By affidavit.
19. Thought to be 40 per cent.
20. There is, but amount unknown.
25. The home of the poor bears the burden of tax. It is impossible to find the correct value of the homes of the rich.
26. None, save that universal equitable assessment laws be enacted, without fear or favor to any. Making it compulsory with all to give the assessor the correct and full value of all property of the owner or controlled by agent, fixing a severe penalty for failing so to do. Under present laws, the weight of public influence on the shoulders of an assessor mostly retards his power.

EMMET COUNTY.

1. Real estate, \$80,764; personal, \$30,846.
2. Real estate, \$943,641; personal, \$96,089.
3. About 40 per cent.
4. About 45 per cent.
5. About 5 per cent lower.
6. Not much of any money assessed in this county; do not have any.
7. No national banks.
8. Have one State bank; it is assessed about 30 per cent of stock.
11. Have none.
12. Henman & Schleiter, \$1,000.
13. Per statement of banker.
14. Have none.
15. Have none.
16. Per statement of merchant.
17. Have none.
18. Horses, \$25; cattle, \$10; sheep, \$1; swine, \$1; mules, \$30.
19. Cannot tell.

20. No.
22. I do not think there is much.
23. No.
25. Have no residences that cost over \$4,000.
26. Elect assessors—one for the whole county, I think would be better and save lots of equalization and assess at full value.

FAYETTE COUNTY.

1. Clermont, real, \$41,499; personal, \$36,238. West Union, real, \$183,101; personal, \$161,717. Waucoma, real, \$34,087; personal, \$15,208. Fayette, real, \$82,552; personal, \$29,868. Brush Creek, real, \$38,005; personal, \$20,142.
2. Real estate, \$3,582,215; personal, \$820,877.
3. About 33½ per cent.
4. Thirty-three and one third per cent.
5. No.
6. Assessed at full value when found.
7. Surplus added
8. Yes.
9. Yes.
10. Same as national banks.
11. All banks assessed alike.
14. None in county.
15. None here.
16. About 33½ per cent.
17. None in county.
18. Cattle, \$265,821; horses, \$327,186; mules, \$3,838; sheep, \$1,701; swine, \$28,716. About one third.
19. Same as all other property; one third.
20. Yes.
21. Yes.
22. No.
23. No.
25. Have none.

FLOYD COUNTY.

1. Valuation, real estate, \$425,697; personal, 288,335.
2. Real estate, \$2,405,651; personal, \$724,805.
3. About twenty-five per cent.
4. About thirty-three and one third per cent.
5. Not as high.
6. Forty per cent.
7. National banks are assessed at forty per cent of their paid-up capital Surplus not assessed.
8. Real estate is deducted from amount of the paid-up capital, and balance of capital assessed; that is, the real estate of the bank is assessed, and capital less value of real estate.
9. Usually assessed as moneys and credits.
10. None in our county.
11. None in our county.

12. \$13,443.
13. Assessed as moneys and credits, \$5,918, \$5,526, \$2,000.
14. None in this county.
15. None in this county.
16. Forty per cent of average stock on hand for year.
17. Assessment based upon amount of capital employed.
18. Cattle, \$197,361; horses, \$201,115; mules, \$2,610; sheep, \$1,052; swine, \$19,714. About thirty-three and one third per cent.
19. Not to exceed twenty per cent.
20. A large amount is never assessed; can't state how much.
21. Mostly on notes and mortgages; no doubt on money not loaned.
- 22 and 23. Not any.
24. None.
25. High priced dwellings are not assessed as high in proportion as less costly ones.
26. Elect assessors with more sand and brains.

FRANKLIN COUNTY.

1. Incorporated towns, real, \$148,430; personal, \$167,236.
2. Real, \$2,472,733; personal, \$428,078.
3. About 33½ per cent of actual cash value.
4. Same as above.
5. About the same.
6. Thirty-three and one third per cent.
7. Not any in county.
10. Stock assessed to owner at one third face value.
12. Ten thousand three hundred and twenty dollars.
13. Thirty-three and one third per cent. \$7,800; \$3,020.
14. Not any.
15. Not any.
16. Thirty-three and one third per cent cash value, as shown by invoice taken January 1, including moneys and credits.
17. Not any.
18. Horses, \$23.44; cattle, \$5.60; sheep, 75 cents; swine, \$1.62½; mules, \$24.50; about one third value.
19. About one third.
20. Think there is some. Have no means of knowing how much.
21. Probably mostly on notes and mortgages.
- 22 and 23. I think not.
24. Not any. All property should be assessed at full value. Mortgages should be assessed when recorded.

FREMONT COUNTY.

1. Value of real estate, \$411,976; value of personalty, \$305,519.
2. Value of real estate, \$2,843,771; value of personalty, \$1,107,952.
3. About 30 per cent.
4. About 40 per cent.
5. It is not assessed as high, about 10 per cent.

6. About 50 per cent, but do not return more than 15 per cent.
7. There are none in this county.
8. Yes.
10. There are none in this county.
11. Have none.
13. F. and M., of Hamburg, \$4,000; M. and F., Sidney, \$15,000; N. G. Riverton, \$1,500; Imogene, \$2,000; Randolph Reed & Son, \$184; F. C. John, —.
14. One; no assessments; banks least, and valued at \$5,000, but according to manner of assessment exempt.
15. None.
16. Fifty per cent, cash value of inventory.
17. None.
18. Horses, first, \$90; second, \$60; third, \$35; fourth, \$20; one half value. Cattle, \$20, \$15, \$10, one third value; sheep, \$1; swine, \$1.50 per hundred weight; mules same as horses.
19. About 33 $\frac{1}{3}$ to 50 per cent.
20. I think there are some, especially in some of the private banks.
21. No more than on moneys.
22. Not any more than other property.
23. About in proportion to other property.
24. None.
25. There are but few such in the county.
26. Yes; if all the property in the State was assessed at its cash value or selling value, then, I think, it would be just to all, the rich and poor alike, and the boards of supervisors would only have to levy about one third the amount of mills on the dollar that they do now. I do not like this way of cutting down to 30 or 40 per cent, when it should be 100 per cent; it makes our grand State look to others that are not acquainted with the facts that we have a very poor State, and the 100 per cent is the only remedy I can see to have the State tax divided justly between counties.

GREENE COUNTY.

1. Churdan, town lots, \$15,905; personalty, \$25,488. Jefferson, town lots, \$157,757; personalty, \$99,739. Grand Junction, town lots, \$72,459; personalty, \$32,237. Scranton, town lots, \$49,620; personalty, \$32,237. Paton, town lots, \$11,965; personalty, \$17,244.
2. Real estate, \$2,661,955; personalty, \$654,083.
3. Fully 33 $\frac{1}{3}$ per cent of its market value.
4. 33 $\frac{1}{3}$ per cent of its market value.
5. No.
6. 50 per cent.
7. None.
8. None.
9. None.
10. None.
11. None.
12. \$4,409.
13. Six banks: \$350, \$1,000, \$1,359, \$600, \$100, \$1,000.
14. None.

15. None.
16. At amount stock is *estimated* to average for the year.
17. None.
18. Horses, \$28.00; cattle, \$8.62; swine, \$1.81; sheep, \$1.00; mules, \$80.00. Fully 50 per cent.
19. Intended to bear 50 per cent.
20. No *considerable* amount. Scarcely any in the country.
21. There may be some.
22. No.
23. No.
24. Coal land is assessed as any other realty, and the machinery, etc., as personality. As coal lands are mostly leased the lease is assessed.
25. There are no costly dwellings in this county.
26. Enforce the present law.

GRUNDY COUNTY.

1. Grundy Centre, realty, \$115,145; personal, \$98,195. Reinbeck, realty, \$33,116; personal, \$43,895. Morrison, realty, \$18,699; personal, \$9,606. Beaman, realty, \$11,764; personal, \$18,861. Conrad, realty, \$17,813; personal, \$19,866.
2. Real estate, \$2,641,704; personalty, \$446,965.
3. About 33 $\frac{1}{3}$ per cent of actual cash value.
4. About 33 $\frac{1}{3}$ per cent of actual cash value.
5. I think not.
6. That portion given in to the assessor is assessed at same rate as other property.
7. Far value only.
8. Yes.
9. Yes.
10. The same as moneys and credits.
11. None.
12. \$1,400.
13. One \$10,000, one \$4,000.
14. None here.
15. None.
16. About 33 $\frac{1}{3}$ per cent of actual value of the amount given in by owner.
17. None here.
19. I do not know.
20. None of the foreign money loaned here is assessed, and there is considerable. It is generally thought that a large part of the moneys and credits are not returned, but I have no means of knowing the amount.
21. I suppose it does, but I have no means of knowing definitely, nor the amount.
22. None escapes.
23. No.
24. None.
25. No costly houses in this county.

26. Assessors need backbone, and the local boards of equalization are sometimes deficient in the same article. Men who loan money claim debt as an offset, and their claim is allowed by the assessors and town and township boards, frequently without making any showing to prove their claim.

GUTHRIE COUNTY.

1. Real estate, \$436,476, in towns.
2. Outside of towns the aggregate value of realty is \$2,940,600; total value of all personal, \$968,797.
3. The assessed value of all taxable property is aimed to be 40 per cent of its cash value.
4. Same outside of towns.
5. Same.
6. Same ratio as other property.
7. It is my belief that par value of stock is only taken.
8. Independent of stock.
9. As moneys and credits.
11. Have none.
12. \$10,812, exclusive of realty.
13. No. 1, \$1,602; No. 2, \$349; No. 3, \$4,450; No. 4, \$2,576; No. 5, \$1,000; No. 6, \$835.
14. None.
15. Same as other realty.
16. Thirty-three and one third per cent, according to inventory January 1st of each year.
17. None.
18. Horses, 25 per cent; cattle, 33 $\frac{1}{3}$ per cent; hogs, 50 per cent; mules, 25 per cent; no sheep.
19. Thirty-three and one third per cent.
20. There is, but Solomon in all his glory, could not estimate it.
21. Am of the opinion it does, but there is no way of telling to what extent.
22. No.
23. No.
24. None.
25. The records show that they are assessed as fairly as possible in this county.
26. Under the present system assessors in towns and cities should be appointed from the best business men, and in farming districts from the best men among the farmers, and paid well for their work. It is the most important office in the State.

HAMILTON COUNTY.

1. Webster City, real estate, \$405,443; personal, \$172,014.
2. Real, \$2,379,703; personal, \$470,943.
3. Estimated at 33 $\frac{1}{3}$ per cent of market value
4. Same ratio.

5. Supposed to be in same proportion.
6. Thirty-three and one third per cent.
7. On basis of par value with surplus added.
8. Independent of and in addition to stock assessment.
9. As moneys and credits in all respects.
10. No incorporated State banks.
11. None in county.
12. \$13,800.
13. Assessed as moneys and credits; \$3,000 and \$10,800.
14. None in county.
15. None in county.
16. Thirty-three and one third per cent on stocks carried.
17. None in county, except grist mills, etc.; one tile factory, assessed same as other property.
18. Average: Cattle, \$5.76; horses, \$24.17; mules, \$24.60; sheep, 95 cents; swine, \$1.77. Have no means of comparing with selling value.
19. About 33 $\frac{1}{3}$ per cent.
20. Think there is quite an amount, but have no data for making estimate.
22. Not much.
23. Same answer.
24. If any difference, I think the more costly houses are too low in proportion to cost.
25. By judicious legislation to enforce the law requiring all property to be listed at true cash value, in the same manner that would involve an increase in State taxes, railroad taxes, etc.

HANCOCK COUNTY.

1. Britt, real estate, \$30,577; personal, \$27,972. Garner, real estate, \$39,171; personal, \$18,255. Corwith, real estate, \$7,874; personal, \$14,007.
2. Real estate, \$1,533,852; personal, \$159,511. Valuation of railroads, \$278,563.75.
3. About 33 per cent.
4. About 33 per cent.
5. About the same.
6. About 40 per cent.
7. No national banks in this county.
10. No State banks in this county.
11. No savings banks in this county.
12. Seven thousand six hundred and ten dollars.
13. The bankers give in the amount of their capital, \$4,580, \$1,000, \$300, \$160, \$1,050.
14. None.
15. None.
16. One third of its real value; last invoice.
17. None.
18. Horses, \$25; cattle, 85; sheep, 50 cents; swine, \$1; mules, \$25. Horses, 20 per cent; cattle, 40 per cent; sheep, 25 per cent; swine, 25 per cent; mules, 25 per cent.
19. About 40 per cent.

20. I think there is. I cannot guess at the amount.
 21. I think it does, 90 per cent.
 22 and 23. I think not.
 24 and 25. None.

HARDIN COUNTY.

1.	Town.	Lands.	Lots.	Personal.	Total.
Ackley	\$ 1,364	\$ 77,368	\$ 53,684	\$132,416
Iowa Falls	26,610	122,314	114,377	263,501
Alden	3,231	33,166	30,010	66,408
Steamboat Rock	27,110	21,185	48,295
Eldora	30,446	95,619	132,526	258,491
Union	1,096	33,070	22,463	55,533
Whitten	6,534	11,964	13,287	31,461
Hubbard	9,099	18,984	41,124	69,807

Total for county—Lands, 353,081 acres; value, \$2,706,239. Town lots, value, \$458,681. Personal, \$980,934. Railroad property, \$511,705, equalized.

2. Lands, acres, 345,228; value, \$2,424,553. Personal, value, \$641,297.

3. In the different towns, realty at about 33 per cent; some individual pieces as low as 25 per cent. Entirely too low, I think.

4. Farm lands from 30 per cent to 50 per cent; in some instances 60 per cent—non-resident and unimproved being the higher relatively.

5. No; I think it about 10 to 15 per cent lower.

6. That is a hard question to answer. It was understood to be on a basis of 50 per cent.

7. Surplus is added to capital stock or par value, making a net assessment of both.

8. Yes.

9. Yes.

10. They are.

11. None.

12. Private banks, capital stock assessed as shown, \$26,900; real estate and fixtures, assessed as shown, \$3,968.

13. 1, \$5,300; 2, \$5,762; 3, \$5,000; 4, \$2,236; 5, \$5,700; 6, \$4,500; 7, \$155, for office fixtures. Stock assessed private as capital invested.

14 and 15. None.

16. Supposed to be assessed at 50 per cent, and I would judge from the returns made that they are taken on the smallest quantity of stock on hand during any period in the year.

17. At about the money in stock or raw material, not on manufactured articles, thus avoiding taxation of labor employed.

18. Cattle, number, 29,907; value, \$221,555. Horses, number, 8 872; value, \$249,626. Sheep, number, 852; value, \$865. Swine, number, 23,174; value, \$27,050. Mules, number, 331; value, \$9,490. About 33½ per cent on all of the above. At present, perhaps 37½ to 407 one year ago.

19. On merchandise average stock for the year about 25 to 30 per cent on wholesale values.

20. I think there is a considerable amount. I doubt if one half is assessed, and still, taking out indebtedness, there may not be one fourth that is not accounted for.

21. I think it does, and that, too, in the hands of the most wealthy; perhaps 25 per cent.

22. There is but little manufactured goods made in this county, but I think merchandise does escape by far too largely. There should be more than double the amount that is now returned.

23. Live stock is more fully assessed, I think, than any other class of property.

24. Our coal is as yet very little developed, but lands are only assessed for surface value. Fixtures for mining are assessed as personal property.

25. Your lower figures cover our best residences, but as compared with less costly, I find they are too low, 25 to 50 per cent.

26. Yes; I would say enforce the law and require all property to be assessed at actual value as far as is just and equitable in the judgment of the assessor. In such cases he could then take a wider range of values on both real and personal property. And for the purpose of bringing out all notes and mortgages I would suggest that a law be passed requiring all notes to be produced and stamped by a mark of recognition by the assessor, and as a penalty for non-compliance the holder shall forfeit one year's interest to the payor of said note or notes. This would of course be more than the legal taxes on such notes, and would bring them out in many cases where an oath will not. On the other hand, let the holder on his oath state his indebtedness, and deduct such from his moneys and credits. I say, by all means increase the valuation of the State, county and smaller taxing districts, and reduce the rate of tax levies. Give our State a better standing financially, and lower the per cent rate of tax levies. Give all taxing districts a chance to get out and keep out of debt, and more justly distribute the burdens of taxation upon those holding the property.

HARRISON COUNTY.

1. Value of real estate, \$544,573; value of personal property, \$298,988.
2. Value of real estate, \$3,066,937; value of personal property, \$5,213,047.
3. Fifty per cent throughout the county.
4. Fifty per cent; same as in cities.
5. Assessors do not aim to make any difference.
6. Fifty per cent.
7. Fifty per cent of capital given in.
8. Yes.
9. No corporation stocks assessed as shown by assessors' returns.
11. None.
12. Fifty per cent of amount given in as employed in business.
13. Fifty per cent of capital given in; \$1,500, \$900, \$3,000, \$2,500, \$6,000, \$2,900, \$5,300, \$4,500, \$4,000; total, \$30,200.
14. None.
15. Fifty per cent of value, realty and personal property.
16. Fifty per cent, on invoice.
17. None.
18. Horses, \$31.65; cattle, \$9; swine, \$2.14; sheep, \$1.12; mules, \$37.64; about 40 per cent.
19. About 40 per cent.

20. Have no data to make any estimates.
- 22 and 23. No.
25. Have no such valuable property.
26. Assess all property at actual cash value.

HENRY COUNTY.

1. City of Mt. Pleasant, real estate, \$587,684; personal, \$450,318. All other towns, corporate, real estate, \$167,282; personal, \$122,473. Total, real estate, \$754,916; personal, \$572,791.
2. Real estate, \$3,735,509; personal, \$1,465,273.
3. City of Mt. Pleasant about forty per cent. All other towns about the same as outside.
4. About thirty-three and one third per cent.
5. City of Mt. Pleasant, yes; about seven and one third per cent. All other towns, no.
6. Sixty-six and two thirds per cent.
7. On the par value of stock only.
8. Yes, when not paid for in stock.
9. Yes.
10. Have none.
11. Have none.
12. \$3,100.
13. I do not know the method, except as moneys and credits and *all other property*. One at \$2,700 and the other at \$400; there being only two.
14. There are none.
15. Had none until this year; not assessed yet.
16. By the average amount on hand during the year.
17. By the capital invested and merchandise on hand.
18. Horses, per head, \$28.76; cattle, \$8.91; mules, \$29; sheep, \$1.08; swine, \$2.73; one third cash value.
19. Sixty-six and two thirds per cent.
20. Yes, but can't approximate amount.
21. Think as likely on this class of property as on money, or more likely, perhaps.
22. Don't think there is much.
23. Very little.
24. Have none.
25. There may be slight difference in favor of high class residences, but it is not pronounced.
26. Live up to the law as it now exists on the statute books; enforce it.

HOWARD COUNTY.

1. Corporation of Cresco, real estate, \$144,744; personal, \$89,637. Corporation of Lime Springs, real estate, \$29,459; personal, \$14,439. Elma, real estate, \$39,483; personal, \$21,405. Other towns, real estate, \$25,820.
2. Real estate, \$2,067,427; personal, \$437,322.
3. Fifty per cent.
4. Fifty per cent.
5. Don't think there is much difference.

6. Fifty per cent.
7. No national banks in Howard county.
11. One savings bank was organized in 1888 and has not been assessed yet.
13. \$13,500.
13. They are presumed to be assessed at the same rates as other property; \$8,000, \$5,500.
14. None.
16. Merchandise is assessed at the average values carried through the year previous to the time of assessing.
17. None.
18. Horses, \$136,551; cattle, \$122,869; sheep, \$1,531; swine, \$6,852; mules, \$1,672. I should say only about 40 per cent.
20. The general impression seems to be that there are some moneys and credits that escape taxation, but it is hard to tell how much.
21. I think it does, and that to a considerable extent.
23. Don't know how much.
23. I don't think there is any live stock to speak of that escapes taxation.
23. We are too poor to have any \$10,000 or \$59,000 dwellings in this county.
26. I would suggest that all mortgages, notes, bonds or other evidences of debt should receive the stamp of the assessor for each year before the courts will recognize or collect them. I think all property should be assessed at its cash or market value. The Chicago, Milwaukee & St. Paul Railroad that runs through this county is now assessed at \$5,000 per mile. I think, if assessed on the same basis as other property, it ought to be assessed at \$10,000 or more per mile.

HUMBOLDT COUNTY.

1. No cities in this county. Realty, \$1,679,634; personal, \$741,890.
2. See above.
4. Say 40 per cent of cash value, or \$6.00 per acre.
6. Same as real estate.
7. No national banks.
10. Forty per cent of capital stock. Listed by assessor as capital stock.
11. None.
12. Same as other personal property.
14. None.
16. On oath of property holder.
17. None in this county.
18. Forty per cent of cash value, as near as can be determined.
19. Same as horses, cattle, etc.
20. Haven't the least idea.

IDA COUNTY.

1. Holstein, personal, \$34,178; realty, 58,494. Battle Creek, personal, \$38,178; realty, \$34,753. Ida Grove, personal, \$60,609; realty, \$160,132.
2. Personal, \$413,873; realty, \$1,862,956.
3. Assessed in both towns and outside at about 33½ per cent, but this year we are trying to get the assessment at 50 per cent.

4. See above answer.
5. It is not assessed any higher in the towns than outside, if as high in some towns.
6. Sixty per cent.
7. We have had no national bank until this year, and cannot say how it will be assessed.
9. See above.
10. No State banks in the county.
13. We have five private banks assessed at \$32,000.
18. \$3,000, \$8,000, \$3,000, \$2,000.
14. We have none.
15. We have none.
16. By requiring each person to make an estimate of his goods.
17. We have none.
18. Horses, \$40.00; cattle, \$12.00; mules, \$40.00; sheep \$1.00; hogs, \$1.00 per cwt. About 83 per cent of actual value.
19. About 60 per cent.
20. There is probably about 70 per cent.
21. It does occur to a great extent on notes and mortgages, and on money also; about half, I should say, on notes and mortgages.
22. But very little merchandise escapes, as it is where assessors can see it and cannot well be hid.
23. But very little, if any.
24. No coal here; for which we are very sorry, especially in very severe weather, when the coal dealers combine.
25. I think the cheap bear the largest share of taxes, in comparison, for instance: I know one or two houses that are worth \$3,000 to \$5,000 that are assessed from \$600 to \$1,000, and other houses worth from \$700 to \$1,000 that are assessed at from \$400 to \$600, which I do not consider equitable. We have no \$10,000 to \$20,000 houses, and of course I have to make the comparison smaller.
26. I would suggest that the laws be made more binding and attach penalties to the property owner for evading the law; also bind the assessor. Also pass a law requiring all property to be assessed at its actual cash value, and make a law requiring the auditor to make a list of all mortgages on record, and who they are given to, and furnish each assessor with the list for his district, and see that he assesses them, too.
- In my last suggestion, in regard to taxes, I speak about mortgages, and I want to explain a little. The other day I was talking to a banker and money loaner in regard to that question, and he said mortgages and notes ought to be assessed. Well, says I, if you men that loan money were assessed with the mortgages and notes it would eventually come out of the man that borrowed, for you would raise the interest enough to cover the tax. "Yes," he says, "I presume that would be the consequence." Now, I would further suggest here, that all notes and mortgages be assessed and the owner of the mortgage pay the taxes too, and some kind of a law passed to prevent him from making any bargain wherein the borrower could be made to pay the taxes, and also make a penalty for a man that charges interest for that purpose. I believe that every man that has money ought to pay taxes on all he has, as well as for farmers to pay on their farms, live stock, etc.

IOWA COUNTY.

1. City of Marengo, real estate, \$133,188; personal, \$91,847; city of Williamsburgh, real estate, \$43,416; personal, \$30,633; city of Ladora, real estate, \$13,171; personal, \$19,578; city of Victor, real estate, \$36,141; personal, \$30,771.
2. Real estate, \$3,235,524; personal, \$1,167,032.
3. About thirty three and one third per cent.
4. Thirty-three and one third per cent.
5. Cities and county outside all to be assessed alike.
6. Thirty-three and one third per cent.
7. No surplus accounted for, therefore only par values assessed.
8. Real estate of banks assessed independent of, and same deducted from capital stock.
9. As per above mentioned.
10. Have none.
11. Thirty-three and one third per cent.
12. To assessment; \$2,375.
13. Only one; see figures above.
14. None.
15. None.
16. At thirty-three and one third per cent of amount on hand.
17. None.
19. Twenty-five to thirty per cent.
20. There is, but cannot estimate.
21. Principally so; cannot say as to amount.
22. I cannot say.
23. Live stock is all assessed.
24. None.
25. There is a difference.
26. I believe that if the law was lived up to, and assessors would do their duty fearlessly, there would be little property escape taxation. We have trouble with assessors. They are influenced by moneyed men; and if they do their duty the people down them at the polls.

JACKSON COUNTY.

1. Aggregate value of real estate in cities and towns of Jackson county in 1888, was \$572,843; of personal property, don't know.
2. Real estate, \$2,391,180.
3. Unable to answer this question, as I am not posted in value of farm property.
4. Same answer.
5. Yes; don't know what per cent, and there is no way of ascertaining.
6. Forty per cent on the dollar of valuation.
7. So much per share at par value; surplus not added.
8. Assessed independently.
9. Yes.

10. Have none.
11. Don't know.
12. Don't know.
13. Same as individual capital stock is assessed.
14. None in this county.
15. Only one in county, just started; not assessed.
16. As other personal property.
17. Don't know.
18. Horses, to average \$35; cattle, to average \$20; sheep, \$1; swine, \$2.
19. I don't know; think probably one third.
20. Think not over one half is assessed.
- 22 and 23. No.
24. None.
26. All property should be assessed according to law; that is, full cash value. This is the result I have reached after eight years' experience.

JASPER COUNTY.

1. Real estate, \$714,370; personal, \$467,410.
2. Real estate, \$4,573,235; personal, \$1,095,385.
3. In cities assessment is made on a basis of about one third cash value.
4. About the same.
5. No difference.
6. Fifty per cent.
7. Fifty per cent cash value to stockholders. Surplus and real estate assessed to bank.
8. Surplus and real estate assessed to bank.
9. Yes.
10. Same as moneys and credits, except statutory exemptions.
11. None in our county.
12. \$37,983.
13. Assessed to individual stockholders.
14. None in county.
15. None here.
16. Fifty per cent of cash value, as given to the assessor.
17. As other real estate, 50 per cent of cash value.
18. Horses, \$13,408; cattle, \$42,213; sheep, \$3,912; hogs, \$33,307; mules, \$687.
19. About one third cash value.
20. \$50,000.
21. Seventy-five per cent, notes and mortgages; 25 per cent, cash and other evidences of property.
22. Probably about ten per cent.
23. About five per cent.
24. Coal lands assessed at forty per cent cash value; machinery, buildings and personal property, fifty per cent cash value.
25. There is a wide difference between those classes of property—inferior property assessed nearer its value—costly, less than value.

26. Yes; I would require all property to be assessed 100 cents on the dollar, and inflict severe penalties to assessors, boards of equalization and county supervisors for violating the statute; unless this course is uniform in all the counties, there would of course be an injustice.

JEFFERSON COUNTY.

1. Fairfield, real estate, \$465,587; personal, 267,638; Batavia, real estate, \$23,198; personal, \$17,346.
2. Real estate, \$3,017,190; personal, \$1,076,082.
3. About thirty-three and one third per cent.
4. Forty to fifty per cent.
5. About sixteen and two thirds per cent less.
6. Fifty per cent.
7. Fifty per cent of the par value of the stock only.
8. Yes.
9. Yes.
12. \$5,000.
13. Fifty per cent.
15. Fifty per cent of amount paid into the association.
16. Fifty per cent of invoice made in January.
17. Fifty per cent of capital employed the preceding year.
18. Horses, \$35; cattle, \$7.33; mules, \$35; sheep, \$1.
19. Thirty-three and one third per cent.
20. Seventy-five per cent.
21. Think this occurs more often on money deposited or in their immediate possession, than on notes and mortgages. Don't know to what extent.
23. Think very little live stock escapes taxation.
25. No inequality exists that is noticeable.
26. Make the penalties more severe on the assessors for the non-compliance of the law.

JONES COUNTY.

1. Real estate, \$527,838; personal, \$406,281.
2. Real estate, \$3,667,087; personal, \$597,047.
3. An average of 33½ per cent.
4. An average of 33½ per cent.
5. About the same.
6. On a basis of 40 per cent.
7. Forty per cent of par value.
8. It is.
9. It is.
10. No difference.
11. None.
12. We have some banks of deposit rich in assessable stock.
13. Forty per cent.
- 14 and 15. None.
16. On a basis of 40 per cent.
18. About 33½ per cent of selling value.

19. Thirty to forty per cent.
20. It is the prevailing opinion that considerable moneys and credits go unassessed by evasion.
21. It is in all probability on notes and mortgages. Am not qualified to state as to the amount.
22. I think the assessment falls far below a basis of 40 per cent.
23. I think very little escapes assessment.
24. No coal mines in this county.
25. I do not think a difference is made.
26. I would suggest that blank forms, properly ruled, be furnished the assessors, upon which parties to be assessed shall write the amount of taxable property they possess, to which they shall make sworn statement upon blank affidavit attached to form. Said forms to be kept as part of county records. It seems to me that some such method would have a tendency to evade giving in all taxable property. The Henry George idea of taxation would prevent evasions and lessen the expense of assessment.

KEOKUK COUNTY.

1. What Cheer is the only city; real estate, \$251,081; personal property, \$129,739; railroad, \$8,154; total, \$388,974.
2. Total of county, including What Cheer city, \$4,043,438; personal property, \$1,519,901; railroads, \$324,930; total, \$6,688,169.
3. About 50 per cent.
4. About 50 per cent.
5. I think not.
6. Supposed to be 50 per cent.
16. At 50 per cent on the estimated average amount during the year.
17. Estimated amount for the year, average.
18. Horses, \$469,354; cattle, \$151,160; sheep, \$4,143; swine, \$42,291; mules, \$17,337.
19. About 50 per cent.
20. I think there is quite a considerable amount, but can't give any estimate.
21. Yes; say 30 per cent.
22. Not much.
23. Not much.
24. Each shaft assessed as personal.
26. The great source of evasion in assessments is in moneys and credits. In my opinion this class should not be assessed, but a law enacted compelling every loaner of money where a note or mortgage is given or taken, to stamp the same by stamps issued by the State. Let the State revenue be derived largely from this source.

KOSSUTH COUNTY.

1. Algona, real, \$190,951; personal, \$81,419; railway, \$18,185. Lu Verne, real, \$11,831; personal, \$7,653; railway, \$10,222. Bancroft, real, \$23,535; personal, \$13,343; railway, \$3,736.
2. Real, \$2,220,482; personal, \$327,211; railway, \$340,819.

3. It is a practical impossibility. Land has sold within the limits of Algona since the 1887 assessment at twenty-five times the assessed valuation. I presume, on the whole, that town property is assessed at about one third its real value; unimproved lots are not, however, taxed as much in proportion to their selling or asking prices as are the lots with small houses and other improvements.
4. Some lands are assessed at twice their actual value, others at not one tenth their value, taking improvements into consideration. On the whole, I think real estate assessments average about 40 per cent of their cash value in our county.
5. It is not. Answered by the last two.
6. By most assessors at about one third, to correspond with the supposed assessment of other property.
7. About the same as moneys and credits. There is only one national bank in the county. Not as yet much surplus which is not assessed.
8. It has been some years; but the last three years it has been assessed by itself, and stockholders assessed on balance of their stock after real estate is subtracted.
9. I believe the same as moneys and credits.
10. About the same as the above.
11. There are none.
12. We have four private banks—none are assessed as such. If they are assessed at all, it is the same as individual property, and cannot be distinguished from other personal.
14. None assessed as such until this year; Algona Loan and Trust Co., capital stock, \$5,600; paid up about \$4,000; assessed at \$750.
15. None.
16. I think the intention is to assess at about one third the average stock. I think, however, that the assessment on most stocks, particularly large ones, is much below this.
18. Horses, \$19.01 (one fifth selling value); cattle, \$5.67 (one third to one quarter); sheep, 99 cents (one third); swine, \$1.27 (one fifth); mules, \$23.19 (one fifth). I am satisfied that a good deal escapes, but it is impossible to make an estimate that would have any value whatever.
21. On both.
23. Not much.
24. None.
25. As a rule, the more costly the house the less its proportionate assessment.
26. I would substitute for township assessors, a county assessor, to be elected for four years; pay at least \$4.00 per day, so that good men could afford to hold the office. Let them have the power of appointing such deputies as they might find necessary and see that their assessments are all made in accordance with their views. This could be done by the assessors and deputies working together for a few days, until each others' ideas of values to be placed on certain grades of lands, horses, cattle, and other kinds of assessable property had become fixed. If the State tax is to continue to be raised as now, I would have a State board of assessors, whose duty it should be to go over the State as often as an assessment of real estate was made, in order to make the equalization between the counties, or else make it the duty

of the recorders to keep a list of all lands sold and the price per acre, and report the same to the Executive Council yearly, from which record a fair comparison of real estate values at least could be ascertained.

LEE COUNTY.

1. City of Keokuk, real estate, \$3,338,615; personal, \$959,070. City of Ft. Madison, real estate, \$789,730; personal, \$460,713.
2. Real estate, \$3,907,769; personal, \$1,302,943.
3. Forty per cent.
4. Forty per cent.
5. About the same.
6. Forty per cent.
7. Yes.
8. Yes.
9. It is assessed higher; 50 per cent of the capital and surplus.
10. On other moneys and credits taken as a basis, in Keokuk, 50 per cent; in Ft. Madison, 25 per cent.
11. Assessed the same as national banks; 50 per cent, capital and surplus.
12. Only one private bank (in Ft. Madison), no capital; assessed \$10,000.
14. Keokuk Loan and Building, 50 per cent stock not borrowed, on January 1st.
15. Fifty cents for every dollar of par value.
16. Thirty-three and one third per cent.
17. Guess at it; packing-house product by the number of hogs they kill.
18. Horses, \$34.25, 50 per cent; cattle, \$12.60, 60 per cent; sheep, \$1.50, 50 per cent; swine, \$3.30, 45 per cent; mules, \$38.75, 50 per cent.
19. Forty per cent.
20. Sixty per cent.
21. Twenty-five per cent.
22. Not much.
23. None.
24. Have none.
25. Former, from 25 to 30 per cent; latter, from 30 to 40 per cent.
26. The assessors should be required to live up to the law, and do his whole duty without fear, favor, or affection; and that the board of supervisors should do their duty in equalizing.

LINN COUNTY.

1. Cedar Rapids, realty, \$2,484,670; personalty, \$772,632. Marion, realty, \$403,595; personalty, \$137,621. Mt. Vernon, realty, \$89,053; personalty, \$36,337. Lisbon, realty, \$90,467; personalty, \$128,968. Springville, realty, \$45,980; personalty, \$56,207. Center Point, realty, \$37,895; personalty, \$22,469. Kenwood, realty, \$ 49,522; personalty, \$3,002. Total in county—realty, \$3,301,172; personalty, \$1,167,256.
2. Realty, \$5,288,289; personalty, \$1,167,277.
3. Dwellings, viz.: home, consisting of house and lot, 40 per cent; business blocks, 33½ per cent; unoccupied and unimproved lands within separate corporate limits, 26 per cent.

4. Thirty-five per cent.
5. A single house and lot is assessed higher in proportion than farm lands. Business blocks and vacant lots and lands, about the same, or a little less.
6. Fifty per cent.
7. Assessed on capital stock; one half; nothing more.
8. Yes.
9. The capital stock is assessed only.
10. They are assessed the same.
11. Same as other banks.
12. Forty thousand dollars.
13. Same as individuals; \$7,500, \$750, \$800, \$4,500, \$22,500, \$1,500, \$3,500.
14. Not assessed.
15. Not assessed.
16. Assessed at one half the average stock carried during the year.
17. I think they guess at it.
18. Horses, stallions and jacks, kept for service, assessed at very near value for scrubs, to drive poor horses out, \$300; blooded brood mares, \$150; carriage and large team horses and mules, \$60; good horses and mules, \$35; yearlings and old horses, \$15; swine over 6 months old, 2 cents per pound; sheep, \$1.50; cattle, improved breeds, over 1 year old, \$25; 3-year-old steers and fat cattle, 1½ cents per pound; milk cows, \$11; 2-year-old steers and heifers, \$9; yearlings, \$6. About one third value.
19. About 10 per cent.
20. A great deal; a half million dollars.
21. Think so; couldn't say.
22. Couldn't say.
23. Not much.
25. Don't know.
26. Assess property at full value. Lower State tax. Get business men to do business for the State, and run State institutions on business principles. Put men at the head of departments, in place of political schemers to whom elected officers are indebted. Let assessors make written statements, itemized and sworn to by doubtful parties. Also, let assessors take the indebtedness of each man he assesses, and the name of mortgagee or holder of note. Let taxes be paid on capital wherever invested, and the man who owes half on his property pay only on what he actually owns. Elevate the moral nature of the people so that men will tell the truth in giving in their property for assessment.

LOUISA COUNTY.

1. Columbus Junction, real estate, \$106,332; personal, \$78,611. Columbus City, real estate, \$43,733; personal, \$31,946. Lettsville, real estate, \$18,892; personal, \$16,620. Morning Sun, real estate, \$30,830; personal, \$45,500. Wapello, real estate, \$67,854; personal, \$48,214.
2. Real estate, \$2,155,151; personal, \$1,005,113.
3. About thirty-five per cent.
4. About thirty per cent.
5. About fifty per cent.

6. Sixty per cent.
7. Value of stock only.
8. Yes.
9. As money and credits.
10. None in operation at last assessment.
11. Have none.
12. None assessed as banks.
13. As individuals; as other property.
14. Have none.
15. Have none.
16. About thirty-five per cent; take word of person assessed.
17. Have none.
18. Horses, \$80, \$60 and \$30. They are assessed at about forty per cent of cash value.
19. About thirty per cent.
20. Don't know.
21. Yes; it is impossible to state to what amount.
22. I think not.
23. Very little.
24. None in this county.
26. Yes; have everything assessed at its actual cash value.

LUCAS COUNTY.

1. Chariton, real, \$264,643; personal, 179,954. Cleveland, real, \$17,198; personal, \$16,982. Lucas, real, \$52,068; personal, \$46,644. Russell, real, \$3,549; personal, \$42,814.
2. Value of real estate, \$2,028,645. Value of personal, \$1,121,316.
3. Forty five per cent.
4. Forty five per cent.
5. About the same.
6. Sixty-six per cent.
7. Par value of stock.
8. Yes.
9. Yes.
10. None.
11. None.
12. One, \$3,500.
13. Same as moneys and credits.
14. None.
15. None.
16. About two thirds of the value of the average stock during the year.
17. None.
18. Horses, one year old, each, \$30; horses, two years old, each, \$30, horses, three years old, each, \$50; horses, four years old, each, \$60; stallions, pure bred draft, each, \$300 to \$650; stallions, roadsters, pure bred, each, \$300 to \$650; stallions, all others, \$100; jacks, each, \$100 to \$150; jennets, each, \$15; mules, one year old, each, \$20; mules, two years old, each, \$30; mules, three years old, each, \$50; mules, four years old and over, each, \$60; sheep, each, \$1.25 to \$1.75.

19. I guess about one half.
24. Same as other property.
25. About five per cent less on good horses.
26. Hold assessors and equalization boards to their duty. Bank shares, 66 per cent of cash value; corporation stocks, 60 per cent of cash value; capital employed in manufactures, 60 per cent of cash value; merchandise, 60 per cent of cash value; moneys, credits and other property, not enumerated, 66 per cent of cash value.

LYON COUNTY.

1. Value of real property, \$96,126; personal, \$36,114.
2. Value of real property, \$1,619,653; personal, \$155,108.
3. Twenty-five per cent.
4. Thirty-three per cent.
5. Assessed on the same basis.
6. Thirty-three per cent.
7. Do not know.
8. Do not know.
9. Do not know.
10. I believe that national banks and State banks are assessed alike; about thirty per cent of their cash value.
11. There are none.
12. \$3,500.
13. \$1,500, twenty-five per cent; \$2,000, twenty-five per cent.
14. There are none.
15. There are none.
16. Assessed the same as other property; at about twenty-five per cent of its cash value.
17. Do not know.
18. Horses, \$63,464; cattle, \$56,255; mules, \$3,277; sheep, \$2,009; swine, \$5,155.
19. I should judge about twenty-five per cent of its cash value.
20. I know there is some, but how much I do not know.
21. Yes.
22. No.
23. No.
24. None.
25. We have no expensive residences, so that this does not apply to our county.
26. I think all property ought to be assessed at full cash value.

MADISON COUNTY.

1. Value of real estate, \$456,462; value of personalty, \$284,526.
2. Value of lands, \$1,593,051; value of personalty, \$1,033,111.
3. About 50 per cent.
4. About 30 per cent.
5. Yes; about 20 per cent.
6. Sixty per cent.

7. Bank shares are assessed at 60 per cent of their face value; surplus and value above par not assessed; individual indebtedness deducted from shares.

8. Yes.
9. Yes; except that the surplus and value above par is not assessed.
10. Have none.
11. None.
12. \$5,000.
13. One as bank, the other as individual shares.
14. Assessed only as real estate in the county
15. None.
16. In most cases the invoice is taken and the stock assessed at about 35 per cent of invoice.
17. Take about 35 per cent of the yearly average.
18. Cattle, \$317,064; horses, \$377,880; mules, \$17,506; sheep, \$853; swine, \$68,491.
20. There is some, but I cannot tell how much.
21. I think so, but I cannot tell how much.
22. Very little.
23. Very little.
24. We have none.
25. The small houses assessed at perhaps from 10 to 20 per cent higher than the larger ones.
26. Assess all property at its cash value and allow tax-payers to deduct their indebtedness from any property they may have, or repeal the class law that allows the moneyed man to deduct his indebtedness from his moneys and credits, and thus place all tax-payers on an equality. Make a county surveyor or county assessor, with general supervision over the township assessors. I have answered the above questions to the best of my knowledge and belief.

MAHASKA COUNTY.

1. Oskaloosa City, real, \$759,519; personal, \$363,143. New Sharon, real, \$71,723; personal, \$59,117. Fremont, real, \$30,291; personal, \$12,012. Beacon, real, \$15,594; personal, \$6,454. Rose Hill, real, \$10,244; personal, \$5,929.
2. Total outside of cities, real, \$5,054,352; personal, \$941,848.
3. Forty per cent.
4. Forty per cent.
5. Think not.
6. Same as realty.
8. Yes.
9. Yes.
10. Can't say that there is any difference.
11. None.
12. \$5,160.
13. Horses, \$18 per head; cattle, \$7; mules, \$30; sheep, \$1.
19. About 40 per cent.
20. Considerable.
31. That is where the difference is mostly.

22. Don't think so.
23. Think there is some, but can't say as to amount.
24. Same as other property; 40 per cent.
25. The difference is that cheap homes are assessed higher in proportion than the costlier ones.
26. Enforce the law and compel assessors to mark the assessment as provided by statute.

MARION COUNTY.

1. Knoxville, real, \$332,275; personal, \$194,933. Pella, real, \$214,472; personal, \$164,355. Pleasantville, real, \$36,448; personal, \$48,403. Swan, real, \$24,881; personal, \$16,048. Marysville, real, \$18,905; personal, \$14,131.
2. Realty, \$3,515,404; personal, \$1,105,133.
3. Fifty per cent.
4. About 50 per cent.
5. Our instructions to assessors were to assess at 50 per cent; some we thought did, and we raised the balance to equalize.
6. Fifty per cent.
7. At 50 per cent on par value and surplus.
8. Yes.
9. Yes.
10. Have none.
11. None.
12. Yes; two. \$8,165.
13. As moneys and credits. \$2,665 and \$5,500.
14. None.
16. Fifty per cent of average stock.
17. Value machinery and average stock.
18. Horses, \$36; cattle, \$8.12; mules, \$36.30; sheep, \$1.06; swine, \$2.94.
19. Very difficult to tell. Our aim was to have merchandise assessed at 50 per cent.
20. Doubtless there is some evasion, but we know of no way to even form any estimate.
21. We are not able to tell to what extent.
22. Wherever it has been thought there was any evasion.
23. Do not think there is much if any escapes.
24. The lands are assessed the same as other lands, and all other personal as the personal of other parties.
25. Know of no houses costing as much as \$10,000 in the county. The aim is to have all assessed according to value.
27. Assess all property at true cash value, and assess all mortgages to the mortgage-holder and deduct the same from the property against which the mortgage was given.

MARSHALL COUNTY.

1. Edenville, real, \$29,440; personal, \$19,553. Gilman, real, \$30,070; personal, \$19,997. State Centre, real, \$37,105; personal, \$34,734. Marshalltown, real, \$1,167,507; personal, \$326,830. Albion, real, \$22,133; personal, \$10,671. Liscomb, real, \$18,707; personal, \$18,864.
2. Real, \$3,588,640; personal, \$1,419,126.

3. Assessed at 49 per cent of real value.
4. From 40 to 45 per cent of real value.
5. No.
6. The same as real estate or personal.
7. Don't know.
8. Yes.
9. Yes.
10. Could not answer this question intelligently.
11. None in county.
12. None.
13. None.
14. Horses, \$218,645; cattle, \$247,455; sheep, \$1,987; swine, \$63,080; mules, \$8,373. About 40 per cent.
15. Supposed to be assessed at about 40 to 45 per cent of its value.
16. I think there is.
17. I think the costly home does not pay its proportion of the tax as compared with the small home.
18. I am thoroughly convinced in my own mind that the property in sight, and that is easily valued, pays more than its proportion of tax; or in other words, the farmer and owner of the little home pays the tax, as all is in sight. Notes, mortgages, stocks of goods, etc., are an unknown quantity when the assessor is around, and when he goes into a store he can't tell whether the stock is worth \$1,000 or \$4,000, but puts down what is given him. I am speaking of the average assessor. Have no suggestions to make, as there are so many different phases of the question to look at. I would have everything assessed at its real value, but before doing so have the limit of the levy for taxation reduced one half. That would prevent an exorbitant levy, and at the same time would compel the assessment to be made at full values, in order to raise the necessary amount of tax.

MITCHELL COUNTY.

1. Osage City, real, \$214,426; personal, \$117,364. St. Ansgar incorporation, real, \$19,832; personal, \$14,332. West Mitchell, real, \$21,416; personal, \$8,202; Mitchell, real, \$17,963; personal, \$9,702. Carpenter, real, \$7,389; personal, \$429.
2. Total real, outside cities, \$2,302,729; total personal, \$626,622.
3. In theory the assessment is 50 per cent of actual value, but in fact it runs from about 33 per cent to 40 per cent.
4. About the same as cities and towns; perhaps a little nearer to 50 per cent.
5. Don't think it is.
6. Supposed to be 50 per cent of actual cash value, but in fact, of course, a great deal escapes assessment.
7. Only one national bank. That is assessed at 40 per cent of capital stock (par value). Surplus not assessed.
8. Yes.
9. Bank stock has been rated by city board of equalization at 40 per cent for the alleged reason that the stock of a bank is known, whereas moneys and credits may be hid in part.

10. None in county.
11. None in county.
12. \$4,200.00.
13. The capital of such banks is assessed as moneys and credits on a basis of 50 per cent, but in fact considerably less. One assessed at \$3,700, one at \$500.
14. None in county.
15. Have none.
16. Supposed to be at 50 per cent of the average amount of stock carried during the year. Not above 40 per cent, in fact, and in some cases much less.
17. Manufacturers are not assessed above 30 per cent of value.
18. Horses, \$206,558; cattle, \$173,107; sheep, \$2,033; swine, \$15,166; mules, \$2,525. Assessed at from 25 to 40 per cent of true value.
19. From 30 to 40 per cent.
20. Yes, undoubtedly a large amount, but difficult to estimate.
21. Quite largely.
22. Think not, except as it may be assessed at a low rate.
23. There is not much live stock that escapes assessment.
24. None.
25. None but the most costly are generally assessed at a lower per cent than the more humble dwellings.
26. Make the law more handy to assess all property at full value, and reduce the State levy in proportion.

MONONA COUNTY.

1. Realty, \$178,724; personal, \$61,131.
2. Realty, \$2,508,483; personal, \$730,990.
3. Thirty to fifty per cent.
4. Thirty per cent.
5. Yes; 10 to 20 per cent.
6. Not enough given in to form an opinion.
7. None such.
8. None.
9. None.
10. Only one such, and that just started; no return yet.
11. None.
12. \$16,470.
13. Don't know how. \$7,470, \$4,000, \$5,000.
14. Not at all.
15. None.
16. By guess.
17. None.
18. Horses, \$25.50; cattle, \$7.92; sheep, 75 cents; swine, \$1.61; mules, \$39.69.
19. Don't know.
20. Yes; can't make the estimate.
21. Yes.
22. No.
23. None.

MONROE COUNTY.

1. The real estate of Albia city is assessed at \$300,474; personal, \$182,687.
2. Total valuation of realty, \$1,922,108; personal, \$1,089,012.
3. Albia city about 40 per cent of cash value.
4. About 30 per cent of cash value.
5. About 10 per cent higher.
6. Sixty per cent.
7. Sixty per cent on stock alone.
8. Assessed independent of stock.
9. They are.
10. There are no such banks here.
11. None.
12. One, assessed at \$5,000.
13. Same as moneys and credits.
14. None.
15. The average stock taken during the year and assessed at 60 per cent.
16. None.
17. Stock is assessed at about two fifths cash value.
18. About 50 per cent.
19. I cannot give an estimate, but feel sure there is a good bit that is not listed.
20. Mostly on notes.
21. There is not much merchandise-escapes taxation.
22. None.
23. Coal options are not assessed.
24. I think cheap houses are assessed 10 per cent higher than costly ones.
25. I think if the law was changed and made it a county office and do away with the township assessors it would cost less, and be much more uniform over the county and State.

MONTGOMERY COUNTY.

1. Red Oak, real, \$395,319; personal, \$186,488. Stanton, \$39,418; personal, \$13,689. Villisca, \$178,186; personal, \$111,564. Elliott, real, \$34,705; personal, \$35,454.
2. Real, \$3,297,692; personal, \$775,359.
3. From 40 to 50 per cent.
4. From 40 to 50 per cent.
5. Fifty per cent.
6. Par value and surplus.
7. The real estate assessment is deducted from the par value of stock assessment.
8. Yes.
9. Have none.
10. Have none.
11. Have none.
12. \$17,630; moneys and credits.

13. \$9,000, \$7,630, \$1,000; one in name of bank, one individual and one as company.
14. Have none assessed.
15. Have none assessed.
16. The same as other individual property, as near as the assessor can arrive at it.
17. Do not know; but think values what they give in have nothing of any amount to assess.
23. No.
24. None.

MUSCATINE COUNTY.

1. Muscatine city, real, \$1,163,975; personal, \$583,925. Total, \$1,747,900. Wilton, real, \$123,335; personalty, \$131,200. West Liberty, real, \$143,640; personalty, \$144,145.
2. Real, \$3,167,255; personal, \$1,430,423.
3. City, 50 per cent; county outside, 40 per cent.
4. Forty per cent.
5. Yes; 5 to 10 per cent.
6. Fifty per cent in both city and county.
7. Stock as 50 per cent of its market value to each individual holder. Surplus is added to value of stock.
8. No.
9. Yes.
10. State banks assessed 50 per cent of capital and surplus.
11. Same as national banks.
12. Three; \$92,000; two \$10,000 each, one at \$12,000.
13. Assessed on original amount of incorporated stock.
14. Fifty per cent of capital and profits on hand.
15. None.
16. Forty per cent of average stock on hand.
17. Average.
18. Cattle, \$214,755; horses, \$281,689; mules, \$12,086; sheep, \$1,125; swine, \$37,269; forty per cent selling value.
20. One fifth, or more.
21. Some on mortgages; but mostly upon notes secured by personal security.
22. Very little, if any.
23. Same.
24. Have no coal in this county.
25. A proportionate difference; the small house is assessed nearer to its cost than the fine homes.
26. I think the executive should issue a proclamation to county supervisors and assessors, compelling them to assess property at its full cash value; and the legislature should anticipate the compliance of the law being obeyed by making our next levy for State tax one mill. In my judgment it can be done in no other way. Nearly every county is ready and willing to obey the law. But the difficulty comes in the way of State taxes. For instance,

should Muscatine county assess property at its true cash value, we would pay in State taxes over \$40,000; whereas we now only pay some \$17,900. Thus, our county would bear its unjust proportion of State taxes.

O'BRIEN COUNTY.

1. Valuation of real estate in towns, \$533,863; personal, \$180,725.
2. Valuation of real estate, \$1,705,035; personal, \$336,702.
3. Thirty-three and one third per cent.
4. Forty per cent.
5. No.
6. Thirty-three and one third per cent.
7. Assessed to bank; about thirty-three and one third per cent.
8. Yes.
9. Yes.
10. Moneys and credits.
11. No savings banks.
12. Three private banks, assessed at a valuation of \$4,413.
13. One bank, \$3,090; one bank, \$81; one at \$1,343.
14. To company.
15. Stockholders.
16. Merchandise is assessed at 33 per cent.
18. By 33 $\frac{1}{3}$ of actual value.
19. One third.
20. No.
21. No.
22. No.
25. Short the \$10,000 to \$60,000 dwellings; nothing but farm houses here.
26. Would suggest a county assessor; also cut down State levy, and an assessment made so the State can raise revenue from the railroads and not from counties.

OSCEOLA COUNTY.

1. City of Sibley, personal, \$30,387; real, \$131,702; total, \$162,089. City of Ashton, personal, \$10,194; real, \$36,450; total, \$46,644.
2. Personal, \$115,846; real, \$1,064,288; total, \$1,180,134. Railroad property, \$229,459.
3. About 40 per cent.
4. About 40 per cent.
5. None.
6. About 25 per cent.
7. Do not know.
8. Yes.
9. Do not know.
10. Do not know.
11. None.
12. One bank \$2,500, one bank \$2,038, and one bank \$365.
13. Look above.
14. Have none.

15. Have none.
16. Don't know; but think about 30 per cent.
17. Have none.
20. About 60 per cent, I should guess.
21. You bet.
22. I think not, except what the assessor fails to get at in his guessing.
23. Yes.
25. Not much of any in this county.
26. Yes; put no assessor under less than \$10,000 bonds; make his pay to correspond, and then make him liable on his bond for not doing his duty as the law dictates, and that is to assess all property at its *actual cash value*.

PAGE COUNTY.

1. Hepburn, real, \$10,123; personal, \$5,492. College Springs, real, \$38,842; personal, \$36,925. Braddyville, real, \$22,102; personal, \$19,984. Shenandoah, real, \$325,319; personal, \$182,158. Essex, real, \$62,803; personal, \$46,978. Clarinda, real, \$344,576; personal, \$263,979. Coin, real, \$31,162; personal, \$43,772. Blanchard, real, \$51,674; personal, \$33,050.
2. Lands, \$3,567,234; personal, \$1,415,763.
3. About 33 $\frac{1}{3}$ per cent.
4. About 33 $\frac{1}{3}$ per cent.
5. City property is assessed about the same as other realty outside.
6. Sixty per cent.
7. Surplus is not assessed.
8. Is assessed as other real estate, and after deducting the value of real from capital stock the balance is treated as moneys and credits.
9. After deducting the value of the realty from capital stock the balance is treated the same as moneys and credits.
10. Have none.
11. Have none.
12. Page County Bank, Clarinda, \$35,810; Commercial Bank, Essex, \$7,215; Bank of Coin, \$3,095; Braddyville Bank, \$1,740; Mark & Anderson, Blanchard, \$4,000.
13. Assessed the same as national banks are.
14. Have none.
15. Each party holding a share or shares is assessed the same as though it were moneys and credits.
17. Have none.
18. Horses, \$430,282; sheep, \$2,807; mules, \$44,072; cattle, \$322,780; swine, \$95,246. All about 50 per cent of selling value.
19. This is a question I am unable to answer.
20. It is claimed that such cases occur, but none has ever come under my own observation.
24. None.
25. Our assessments are very good in this respect.

PALO ALTO COUNTY.

1. Value of real property in towns, \$130,763; value of personal property in towns, \$86,338.
2. Value of real property, \$1,528,453, less exemption of \$147,971; personal property, \$235,234.
3. About 20 per cent.
4. About 40 per cent.
5. Real estate outside city is about 15 per cent higher.
6. About 1 per cent, or less.
7. Ten per cent on par value.
8. Yes.
9. Moneys and credits are hardly ever assessed.
10. About the same.
11. About the same.
12. None.
14. Don't exactly know; advertised worth \$1,000,000, assessed \$25,000.
15. Never has been any assessed yet.
16. About 15 per cent.
17. We have none.
18. About 25 per cent of selling value on matured animals.
20. I am confident that there are moneys and credits not assessed but cannot give estimate.
21. Mostly all on notes and mortgages.
25. We have no costly buildings such as you refer to, but the costly dwellings are not assessed as high as the poorer class.

PLYMOUTH COUNTY.

1. Le Mars, real, \$472,324; personal, \$194,942. Kingsley, real, \$81,143; personal, \$39,425. Akron, real, \$33,558; personal, \$20,403.
2. Real, \$3,789,730; personal, \$564,786.
3. About 30 per cent.
4. About 33 $\frac{1}{4}$ per cent.
6. Fifty per cent.
7. At about 40 per cent, after deducting real estate, legal tender and bonds; don't think assessor takes the surplus in.
8. Assessed separately.
10. We have one savings bank. (Incorporated under the laws of Iowa.) Capital, \$50,000; assessed, \$6,000.
11. No difference.
12. Bank of Akron, \$2,000; Bank of Kingsley, \$2,500.
13. Thirty-three and one third per cent.
14. There are none.
15. Escaped taxation.
16. One third of capital employed.

18. Horses, graded, \$15.00 to \$40.00; common, \$10.00 to \$25.00; stallions, \$75.00 to \$125; cattle, graded, \$5.00 to \$15.00; common, \$3.00 to \$10.00; sheep, 75 cents; hogs, \$1.00 to \$1.25; 33 $\frac{1}{4}$ per cent.
20. Ninety per cent.
21. Notes and mortgages.
22. Not much.
25. Dwellings valued at from \$2,000 to \$8,000 assessed 30 per cent lower than those of less value.
26. All property to be assessed at its true cash value.

POWESHIEK COUNTY.

1. Grinnell, real estate, \$339,050; personal, \$274,300. Malcom, real, \$39,770; personal, \$34,450. Brooklyn, real, \$79,590; personal, \$90,890. Victor, real, \$4,125; personal, \$735. Searsboro, real, \$4,340; personal, \$9,655. Montezuma, real, \$75,700; personal, \$59,475. Deep River, real, \$9,865; personal, \$14,990.
2. Real estate, \$3,358,890; personal, \$773,580.
3. Average assessment, 30 per cent.
4. Forty per cent.
5. No; lower.
6. Forty per cent.
7. Assessed on par valuation of stock. No surplus assessed so far as I know.
8. Yes.
9. Yes.
10. Assessed on its capital stock.
11. Capital stock only.
12. Valuation, \$25,750.
13. Values, \$6,500, \$11,310, \$7,940.
14. Have none.
15. Have none.
16. I think assessors generally *guess at it*.
17. The Lord only knows; I don't, and don't think the assessor either.
18. Cattle, \$322,682; horses, \$315,228; mules, \$12,877; sheep, \$1,399; swine, \$53,627.
19. From 30 to 40 per cent.
20. Yes; should think about three fourths of it goes unassessed.
21. Mostly notes and some mortgages.
22. As a rule all is assessed at something, but so outrageously low will not average more than 20 per cent.
23. Will average about 30 per cent.
24. None in this county.
25. My experience in ten years in this office is, and the books show this to be a fact, that a house worth \$1,000 to \$1,500 pays three times as much in proportion as one costing \$5,000.
26. Yes; several. Enact a heavy penalty for refusal or neglect by assessor to assess as law now provides, viz.: cash value; make all notes uncollectible unless stamped by assessor, and let each man state who he is indebted to and the amount; assessor to make a record of it, then assess the owner of

the credits with full amount. He can then appear before board of equalization and show cause, etc. Or, give the different boards of equalization more power to equalize or change assessments between individuals, even if it does reduce the aggregate value as returned by assessor.

POLK COUNTY.

1. Des Moines, real estate, \$9,333,900; personal, \$2,072,940; total, \$11,396,840.
3. About forty per cent.
4. About thirty-five per cent.
6. About fifty per cent.
7. Surplus is added to par value.
8. It is assessed independent of all personal.
9. It is treated just the same as other moneys and credits.
10. Are assessed on capital stock and surplus, after deducting what they have invested in greenbacks and United States bonds.
11. Are assessed on capital stock and surplus, after deducting the amount invested in greenbacks and United States bonds; at same rate as other moneys and credits.
15. At about fifty per cent of the par value of unredeemed shares.
17. From the sworn statements of the principal accounting officers of said companies as to what they carry as an average value of stock during the year.
19. About fifty per cent.
23. Don't think there is.
24. Their stock is assessed as personal; about the amount kept on hand as an average.

POTTAWATTAMIE COUNTY.

1. Council Bluffs, real, \$3,416,782; personal, \$1,312,802. Ayoca, real, \$106,213; personal, \$97,514. Walnut, real, \$59,835; personal, \$46,511. Neola, real, \$56,045; personal, \$54,691. Oakland, real, \$30,843; personal, \$26,328. Carson, real, \$35,480; personal, \$29,339.
2. Real, \$5,131,362; personal, \$2,144,631.
3. It is the aim to assess as near 33 per cent as possible.
4. Same answer.
5. I think it is.
8. None owned by national banks in the county.
12. Twenty-five thousand dollars.
13. About 33 per cent of capital; \$15,000, \$3,000, \$2,200, \$3,300, \$1,500.
14. None.
15. Only one in county (not assessed).
16. Thirty three per cent.
18. Horses, \$344,821; mules, \$60,854; cattle, \$578,891; swine, \$70,815; sheep, \$1,501. About one third.
19. About one third.
20. Suppose there is some, but have no idea as to the amount.
21. Same answer.

22. But little, if any.
23. Same answer.
24. None in county.
25. Think the difference, if any, is against the poor man, for the reason that it is easier to estimate the value of this home.
26. My opinion is the greater amount of these evils could be corrected by securing the best men in communities as assessors. I deem the office very important, but the pay is so trifling that competent men can not be induced to serve.

RINGGOLD COUNTY.

1. Tingley corporation, \$22,770 realty and \$20,256 personal. Kellerton corporation, \$20,611 realty, and \$20,394 personal. Mt. Ayr corporation, \$121,014 realty, and \$90,823 personal. New Redding, \$17,124 realty, and \$13,529 personal.
2. The total amount of realty outside of corporations is \$2,297,353, and the amount of personalty is \$736,855.
3. About 50 per cent of saleable value.
4. Same as in our corporations, with slight variation as to location, and judgment of assessors.
5. No; about the same. If any difference, it is in favor of the county outside.
6. Hard question to answer. The intention is to have them valued for assessment at 50 per cent.
7. No national banks.
8. No national banks.
9. None.
10. No State banks.
12. \$9,300.
18. \$4,000; \$3,000, and \$2,200.
16. Merchandise is assessed by taking the invoice bills as a basis.
17. Cost of plant, less wearage and depreciation.
18. Valuation of horses and mules—1 year old, from \$20 to \$60; 2 years old, from \$20 to \$70; 3 years old, from \$45 to \$125; 4 years old and over, from \$30 to \$150. Stallions, jacks, and jennets at 50 per cent of their cash value. Cattle—Steers, 1 year old, from \$12 to \$18; 2 years old, from \$15 to \$25; 3 years old and over, from \$20 to \$30; heifers, 1 year old, from \$8 to \$16; 2 years old, from \$12 to \$20; milk cows, from \$12 to \$22.
19. About 50 per cent.
20. Yes; considerable. I don't think we get more than half. Ours is about \$65,000; should be almost double.
21. I have no way of telling; both notes and mortgages; when the assessor comes around they say, "bad."
22. We don't get much more than 75 per cent.
23. The assessments are made closer as live stock.
24. We have none.
25. As usual, the poor carry the load—hod-carriers in the taxing districts, so to speak.

26. Assess at actual cash value; make the law more stringent as to the duties of the board of trustees as to equalization; not wait around for something to turn up—Micawber-like, *but turn it up*. Take the *kinks* out of all irregularities in assessments, as between *individuals*. Give additional powers to boards of supervisors.

SAC COUNTY.

1. Personal, \$167,618; real estate, \$265,104.
2. Personal, \$615,129; real estate, \$3,485,611.
3. Forty per cent.
4. Forty per cent.
5. No.
6. Forty per cent.
7. None here.
8. None.
9. None.
10. Thirty-three and one third per cent.
11. None here.
12. \$21,925.
13. \$3,850, \$1,575, \$5,900, \$1,500, \$6,600, \$2,500.
14. None in county.
15. None here.
16. Estimate, at thirty-three and one third per cent.
20. I think there is, which goes unassessed; perhaps \$15,000.
21. On notes and mortgages.
22. None that I know o..
23. None.
24. None.
25. I think those costing the lesser amount are assessed fully twenty per cent higher than the higher.
26. I believe that the proper way is to assess all property at its actual cash value.

SCOTT COUNTY.

1. Realty, \$3,161,090; personal, \$1,339,591.
2. Realty, \$4,331,741; personal, \$773,993.
3. Thirty-three and one third per cent.
4. Thirty-three and one third per cent.
5. For State and county purposes the same.
6. Same as real estate.
7. Same as other property; surplus added to capital stock.
8. It is not.
9. They are.
11. Same as national banks.
14. None.
15. For real estate only.
16. Valuation based on average stock and assessed same as other personal property.
17. Same as merchandise.

18. Equalized value one third; assessed at same.
19. One third.
20. In our opinion fully one half escapes taxation.
21. In our opinion it does, but to what extent cannot say.
22. We think not.
23. No.
24. No extra value on coal land over and above for agricultural purposes.
25. Not much difference.
26. We have no suggestions to make.

SHELBY COUNTY.

1. Irwin, real estate, \$27,820; personal, \$18,448. Defiance, real estate, \$35,932; personal, \$17,595. Panama, real estate, \$39,504; personal, \$21,703. Harlan, real estate, \$221,793; personal, \$113,925. Shelby, real estate, \$61,772; personal, \$39,050. Portsmouth, real estate, \$46,200; personal, \$24,988.
2. Real estate, \$2,609,904; personal, \$621,092.
3. Thirty-three per cent.
4. Thirty-three per cent.
5. Not any.
6. Sixty per cent.
7. We have none.
8. None.
9. None.
10. Don't know.
11. Not any.
12. \$1,176.25.
13. \$12,000, \$1,500, \$8,000, \$4,000, \$2,500, \$1,500, \$20,500.
14. Not any.
15. None.
16. Thirty-three per cent.
17. None.
18. Thirty-three per cent.
19. Thirty-three per cent.
20. Think there is; don't know positively.
22. Not much.
23. Not much.
24. Have none.
25. None.

26. The nearer you can bring the dates of assessment and collection of taxes together, the better for all concerned, and I believe assessments should be made upon March 1st of each year, instead of January 1st, as now.

SIOUX COUNTY.

1. Calliope, real, \$250,000; personal, \$20,000. Hawarden, real, \$40,000; personal, \$15,000. Orange city, real, \$45,000; personal, \$67,634. Alton, real, \$33,591; personal, \$32,236.
2. Real estate, \$2,633,579; personal, \$540,564.

3. The percentage is about equal; we aim to assess both real estate and town property about 30 per cent.
4. Same as above; 30 per cent.
5. No difference to speak of.
6. Fifty per cent of their cash value, but can't always get the amount.
7. We have no national banks.
10. Bank shares, moneys and credits are assessed at 50 per cent of their value; lands are assessed separately.
11. We have none in this county.
12. Some banks have other property assessed with them; the aggregate is about \$70,000.
13. At 50 per cent; Alton bank, \$7,500; Orange city banks, \$15,000; Manrice, \$5,000; Ireton, \$5,000; Hawarden, \$5,000; Calliope, \$5,000; Farmers' bank, \$5,000; State, \$5,000; Boyden, \$5,000; Granville, \$5,000; Bank of Hull, \$12,000.
14. We have but one and it is assessed like any bank; it is a bank and trust company combined.
15. At 33 $\frac{1}{3}$ per cent.
16. By taking invoice January 1; 50 per cent of invoice.
17. Merchandise at 50 per cent of invoice January 1.
18. Horses, \$25, two-year-old, \$15; mules, \$30, two-year-old, \$20; steers, four-year-old, \$30, two-year-old, \$10; cattle, common, \$8; sheep, 50 cents; it is about 30 per cent of their cash value.
19. About 30 per cent.
20. It is impossible to get any moneys and credits in the rural district; I think about \$100,000 goes unassessed each year.
21. I think mortgages and notes are scarcely ever assessed.
22. Merchandise is quite hard to get at; possibly \$25,000 worth escapes taxation.
23. Live stock is pretty generally all assessed.
24. None.
25. The costly house is assessed comparatively low compared with the cheaper ones.
26. In my opinion each money loaner and those known to have mortgages should make an affidavit to the amount of their assets and liabilities. This is never done.

STORY COUNTY.

1. Nevada, real, \$181,401; personal, \$94,010; total, \$275,411. Ames, real, \$151,553; personal, \$77,143; total, \$228,696. Story City, real, \$36,633; personal, \$90,895; total, \$67,578. Cambridge, real, \$36,694; personal, \$30,789; total, \$67,477. Maxwell, \$38,414; personal, \$24,108; total, \$62,522. Colo, real, \$22,289; personal, \$10,935; total, \$33,224. Sheldahl, \$11,557; personal, \$2,335; total, \$13,892. Zeigler, \$14,117; personal, \$15,510; total, \$29,627. Total of towns, \$778,420.
3. From 40 to 50 per cent of value.
5. The rate per cent of value is about the same in town as country.
6. Assessors are instructed to assess merchandise, money and credits at fifty per cent of value.

7. National banks at 50 per cent of par value.
8. No. Real estate is included as part of stock.
9. Yes, except the real estate and surplus.
10. Have no State banks in the county.
11. None.
12. Fifteen thousand five hundred dollars.
13. Assessed by city assessors at about 50 per cent. Amounts, \$6,000, \$1,500, \$500, \$450, \$1,700, \$800, \$500.
14. Nothing.
16. At 50 per cent of the average amount of stock owned during the year preceding.
17. Manufactories assessed on value of raw material.
18. Cattle, \$7.50; horses, \$30; mules, \$31; sheep, \$1.06; swine, \$3.00, per head, which is not to exceed 50 per cent, and may be much less.
19. Perhaps 33 $\frac{1}{3}$ per cent of real value would approximate it.
20. It is claimed by many assessors that much of this class of property escapes taxation, and I believe it is so.
21. Yes, but I have no date by which I can give an estimate.
22. Grain dealers purchase and hold corn in cribs, but claims the corn belongs to parties in Chicago and elsewhere, and treasurer cannot collect the tax because the corn is shipped out of the county before the tax becomes due and collectible. Much is lost in this way.
24. We have but one coal mine in the county, and it is not worked.
25. The theory in practice is to add about 50 per cent of value of buildings to value of lot or lots.
26. All property, real and personal, should be assessed at its true cash value, in order that greater uniformity of taxation be secured, and place Iowa as to the aggregate valuation of all property in the State in a more respectable position among her sister States. By increasing the valuation, the levies for State revenue and local taxes could be correspondingly reduced. To accomplish this much needed change the next legislature should reduce the State levy one half and clothe the Executive Council with such authority and power, and in short enact such laws as will secure in 1891 the assessment of all property at true cash value.

TAMA COUNTY

1. Value of real estate in seven incorporated towns, \$663,695; value of personal property in same, \$375,427. Value of railways, \$90,342.
2. Realty, \$4,279,306; personalty, \$869,308; value of railways, \$653,771.
3. Probably from 40 to 50 per cent.
4. Same as above.
5. No; I think it is assessed about at the same ratio.
6. Fifty per cent on what can be found. I am satisfied, however, that a large percentage of this class of property escapes taxation altogether.
7. Only one in the county; assessed on a basis of 36 per cent on a par value of stock only; surplus not assessed.
8. Assessed independently as real estate, but not in addition to the 36 per cent, which appears to be the basis of the entire assessment.

9. It appears on the assessors' books under the head of moneys and credits as against each individual stockholder, but I don't think it is assessed quite as high as other moneys and credits.

10. None.

11. One assessed on a basis of 45 per cent on par value of stock. No assessment made on surplus.

12. Have six; aggregate assessed value, \$42,350.

13. \$15,000, \$40,800, \$10,450, \$4,000, \$1,100, \$1,000, as moneys and credits mostly.

14. None.

15. None.

16. On average stock during the year.

17. None.

18. Possibly one third of selling value.

19. Fifty per cent.

20. I have no way of knowing, but the presumption is that assessors do not get all the moneys and credits.

21. It occurs on notes and mortgages to some extent, which I do not think is listed; also on moneys and other credits.

22. I do not think there is very much.

23. But very little, if any, unless it occurs by fancy thoroughbreds and grades being listed very low.

24. None.

25. Dwellings costing from one to three thousand dollars are assessed some 20 to 25 per cent higher in proportion to their cost and value than more expensive ones, in my opinion.

26. I have no hope of ever seeing any great reform in the matter of assessing property for taxation that will even approximate to securing a just and equitable assessment, under a township and city assessor system. But I do believe that many of the evils and inequalities that now exist under the present system would be overcome by adopting a county assessor system, thereby making one man responsible for the assessment of the county, and require of him such a bond that will at least make him respect his oath; at the same time giving him authority to employ as many deputies as he may require, whose official acts he should be responsible for. Such a system would, in my opinion, bring about a more uniform assessment in counties. I also think that the powers of the State and county boards of equalization could be enlarged with beneficial results. Whenever a system can be devised that will secure a uniform assessment relative to the actual value of the property assessed, then there may be some hope of securing an assessment that will approximate to giving the actual value of the taxable property in the State.

Another officer from this county says:

From what I have said under the head of "assessments and duties of assessors," you will readily perceive that I am not very much in love with our present system. In fact, I am of the opinion that it is the worst that could be devised; uniformity and equitable assessment is absolutely impossible under it. We have twenty-eight assessing districts in our county, with that number of assessors, which are elected every two years by the electors of their respective districts. They are all good fellows, and mean

to do what is right, and yet when they come to exercise their best judgment in estimating the value of any one class of property listed for taxation, they are not liable to agree in their estimate, or come any where near it; and it is not extravagant to say that a margin from twenty-five per cent to thirty-five per cent is not unlikely to occur between the extremes. It is true that county boards of equalization can to some extent regulate the inequalities between the townships, in the assessment of real estate (acre property); but when it comes to touching personal property or real estate in cities or towns then they are clear at sea.

TAYLOR COUNTY.

1. Bedford, real estate, \$186,452; personal, \$97,481. Clearfield, real estate, \$31,722; personal, \$37,319. Gravity, real estate, \$18,196; personal, \$8,050. Lenox, real estate, \$60,294; personal, \$5,894. New Market, real estate, \$21,429; personal, \$24,931. Conway, real estate, \$24,995; personal, \$26,788.

2. Total real estate, \$395,936; personal, \$750,153.

3. Forty per cent all over.

4. Same as above.

5. Yes; ten per cent.

6. Fifty per cent.

7. None.

8. None.

9. None.

10. None.

11. None.

12. \$31,628, aggregate.

13. Fifty per cent.

14 and 15. None.

16. Fifty per cent; mostly made on merchandise.

17. None.

18. Fifty per cent, and will sell at same, on all stock.

19. Fifty per cent.

20. Thirty per cent.

21. Thirty per cent.

22. Ten per cent of the whole value of merchandise.

23. No.

24. Our coal veins are light, and have as yet not been valued further than by the land.

25. None.

26. There is no other way for justice and right so good and so proper as to assess property of all kinds at its actual cash value.

UNION COUNTY.

1. Creston, personal, \$202,367; lots, \$747,974. Afton, personal, \$76,887; lots, \$78,909.

2. Personal, \$561,464; lands, \$10,452,370.

3. Forty per cent.

4. Forty per cent.

5. No.
6. Fifty per cent.
7. Forty per cent.
8. Yes.
9. Yes.
10. Generally on statement of 50 to 50 per cent.
11. Same as 10.
12. Afton Bank, \$5,000; First National, \$17,500; Savings Bank, \$15,000; Creston National, \$36,735.
13. See number 12; Afton and Iowa Savings.
14. Cannot tell, returned as capital stock.
15. Have none.
16. Forty per cent, from statement of proof.
17. From statement of proprietors.
18. Cattle, \$247,125; horses, \$324,206; sheep, \$1,636; swine, \$31,178; mules, \$92,281.
19. Thirty per cent.
20. Fully 75 per cent.
21. Fully one half.
22. \$20,000 to \$30,000.
23. Very little live stock escapes assessment.
24. Have not found Prof. White; lower coal measure.
25. The more expensive the building, the greater the difference.
26. Law is good, if properly enforced. I would suggest the office of assessor be for four years. That the county auditor be required by law to call the assessor before him for instruction at least twice a year. Also, where a party neglects or refuses to give the assessor the proper return of property, the assessment be double for the coming taxes, and on all past assessments erroneously given back for five years. That all assessors be required to be examined as to qualification by the board of supervisors the county auditor, before being qualified.

VAN BUREN COUNTY.

1. Real estate, \$270,631; personal, \$260,031.
2. Unincorporated towns, real estate, \$171,872; real estate outside towns, \$2,915,443; personal, \$1,029,758; railroads, \$316,450.
3. Will average about 50 per cent.
4. About the same; 50 per cent.
5. I don't think there is much difference.
6. Sixty per cent.
7. Have not any.
10. The same as individuals; with what property they are possessed.
11. Have none.
13. They are assessed as moneys and credits and connected with other business, could not estimate the value.
14. Not any assessed.
16. It will probably average 50 per cent of cash value
17. Have no packing houses in county.

18. Horses, \$208,173; cattle, \$235,513; sheep, \$20,335; swine, \$21,361; mules, \$15,833. Could not say how it compares with cash value.
20. Would think there was considerable, but could not estimate it.
21. Mostly notes and mortgages.
- 22 and 23. Don't think there is.
24. Not any received.

WAPELLO COUNTY.

1. Ottumwa City, lots, \$1,937,283; *lands, \$206,995; personal, \$737,588. Eldon, lots and land, \$82,091; personal, \$41,988. Agency, lots and land, \$33,899; personal, \$18,514. Eddyville, lots, \$57,907; personal, \$50,260; Kirkville, \$39,960; personal, \$19,120. Chillicothe, lots, \$9,035; personal, \$8,360.
2. Realty, \$3,726,188; personal, \$588,866.
3. The assessors are instructed to assess at 50 per cent of cash value.
4. Same as above.
5. Supposed to be assessed same.
6. Fifty per cent.
7. Surplus added to and then taken at 50 per cent.
8. Independent.
9. Just the same.
10. Real estate assessed to banks and stock to individuals.
11. No assessments as yet.
12. Realty, \$145; personal, \$7,000.
13. Not advised as to any difference.
15. Fifty per cent.
16. Fifty per cent.

WARREN COUNTY.

1. Indianola, real estate, \$268,200; personal, \$103,126; includes railroads.
2. Real estate outside Indianola, \$3,780,626; personal, outside Indianola, including railroads, \$1,396,782.
3. Thirty to thirty-five per cent.
4. At about the same rate.
5. Not to any extent.
6. Fifty per cent.
7. The capital stock at par at the same rate as moneys and credits.
8. Yes.
9. Yes.
10. Only on real estate and office fixtures, and what they see fit to give in. \$7,000, in this county. They claim to have no moneys and credits liable for taxation under decision of Supreme court.
11. There are none.
12. One; assessment, \$5,750.
13. Assessed the same as real estate and moneys and credits.
14. On abstract books and office fixtures, just the same as on personal property.
15. There are none.

*This is acre property inside of corporation.

16. About 50 per cent on average stock for year.
17. Fifty per cent on the raw material for year.
18. Ordinary horses, \$34; blooded, \$270; blooded cattle, \$48; ordinary, \$17; sheep, \$1; hogs, 2 cents per pound; mules, the same as horses.
19. About 50 per cent.
20. I think about 50 per cent.
21. I think so, but have no means of ascertaining to what extent.
22. Not so much as above class.
23. Very little escapes assessment.
24. Don't know; no large mines in the county; one company assessed at \$1,500.
25. Small buildings are assessed higher than larger and more costly ones, in proportion to real value.
26. Assess property as the law directs (at full value). Notes, mortgages, and all evidences of debt should be scheduled and filed with the assessor, and if not, to be uncollectible by law. Indebtedness should be taken from real estate, as well as moneys and credits, and no one should be assessed for more than he actually owns. I inclose circular to assessors.

WAYNE COUNTY.

3. About 66 per cent of real value.
4. About 66 per cent.
5. About the same all over the county.
6. About 66 per cent of whole.
7. None in county.
8. None in county.
9. None in county.
10. They give the amount of capital invested, also real estate and fixtures, and assess the same at 66½ per cent, including undivided profits.
11. Have none.
12. Three banks in county. First, valuation, \$2,800; second, \$3,000; third, \$11,083.
14. Have none.
15. Have none.
16. One third its actual value.
17. Have none.
18. Horses, \$25; cattle, \$10; sheep, \$1; swine, \$3; mules, \$25, or about one third their actual value.
19. About one third.
20. About one and one quarter.
21. This occurs on government obligations, such as greenbacks, bonds, etc.
22. Our assessors claim to get all the taxable property.
23. Get all that is assessable of assessable age.
24. Assessed as realty; nothing added for the coal unmined or under the ground.
25. Don't have any \$10,000 houses in Wayne county, but more costly ones are assessed much higher in proportion than poorer ones.
26. Let none escape who have property, except such as the law exempts. Make it the duty of assessors to see all property; give him power to employ

competent help in the assessment of banks and examine their books, also the same with any business he is not acquainted with and not competent to judge of its real value. Have all property in the State assessed at its real value and given in the same.

WASHINGTON COUNTY.

1. Washington, real estate, \$419,437; personal, \$536,431. Brighton, real estate, \$79,330; personal, \$62,573. Riverside, real estate, \$39,863; personal, \$37,893. Wellman, real estate, \$15,927; personal, \$24,404.
2. Real estate, \$3,834,601; personal, \$1,133,115.
3. About thirty per cent.
4. About thirty-five per cent.
5. Sixty per cent.
7. Heretofore it has not been; this year it will be added.
8. It is.
9. It has been assessed as moneys and credits heretofore, but this year it will be assessed at fifty per cent of value.
10. None.
11. No difference.
15. Not assessed.
16. At fifty per cent of cash value.
19. Fifty per cent, except manufactured goods, which is forty per cent.
20. From reports it would seem there was; but as to amount I could not estimate it.
21. Not much.
23. Not much.
24. We have none.
26. First. Assess all property at full cash value. Second. Exempt no property from assessment. Third. If it is thought best to exempt a portion after listing it all, make a straight out of \$300 or \$400 of every man's assessment, thus allowing the poor man the same exemption as the rich, which he has not under our law.

WEBSTER COUNTY.

1. Fort Dodge, realty, \$563,002; personalty, \$182,956. Lehigh, realty, \$18,196; personalty, \$10,241. Gowrie, realty, \$24,885; personalty, \$9,425. Dayton, realty, \$31,000; personalty, \$34,950.
2. Realty, \$2,587,947; personalty, \$477,329.
3. Thirty-three and one third per cent.
4. Thirty-three and one third per cent.
5. I don't think it is except as to the better class of dwellings.
6. Same as realty and personal.
7. Stock at 33½ per cent, surplus unassessed.
8. Yes.
9. Supposed to be.
10. Have one State bank and stock in the sum of \$65,000; assessed at \$6,160; draw your own conclusions.
11. None.
12. \$500

13. \$500; don't know.
14. Heretofore exempted by equalization board.
15. Not at all; cut off by equalization board for what reason I know not.
16. Same as other property.
17. Don't know, except as to packing-house; exempt by city, except \$500 valuation.
18. Cattle, \$6; horses, \$30; mules, \$22; sheep, .90; swine, \$1.60; not enservant with selling values; the above values are same class.
19. Can't say, but must be considerable.
20. Can't say as to the amount, but is undoubtedly considerable.
21. Yes; can't say.
22. Yes; impossible to give even an approximate estimate with present knowledge.
24. Same as other property.
25. One hundred per cent; parties owning the costly homes claim that if the same was assessed proportionately there would be no inducement to build such homes.
26. Yes; State board appoint county assessor and he have power to appoint a deputy for each township and city.

WINNEBAGO COUNTY.

1. Forest City, real, \$65,742; personal, \$27,365. Lake Mills, real, \$26,656; personal, \$26,220.
2. Real estate, \$1,167,732; personal, \$124,800.
3. About 30 per cent.
4. About 30 per cent.
5. I do not think there is much difference, if any.
6. I cannot tell.
7. No national banks in our county.
10. I have no means of knowing.
11. No savings banks in the county.
12. \$6,250 assessment on three banks; \$5,065 assessment on one bank.
13. Don't know in what manner they are assessed.
14. We have no loan and trust companies in our county.
15. We have none.
16. About 30 per cent; don't know.
17. None in the county.
18. I cannot answer this.
19. In my opinion it is about 30 per cent.
- 20 and 22. I think not.
23. No.
24. None.
25. Generally speaking our assessments are pretty even.

WINNESHIEK COUNTY.

1. Real estate in towns in county, \$321,064; personal, \$203,865.
2. Real estate, \$2,586,498; personal, \$675,142.
3. Fifty per cent.
4. Thirty-three and one third.

5. Yes, about 20 per cent.
6. Thirty-three and one third on the amount found, but in reality about fifteen per cent. Rich men avoid or cover up.
7. Surplus is added to capital stock.
8. Yes.
9. Yes.
13. One bank in Decorah. Moneys and credits given in at \$2,000.
14. None.
15. None.
16. Average amount of stock on hand for the year.
17. None.
18. Horses, \$25; cattle, \$7; mules, \$35; swine and sheep, from \$1 to \$2.
- About right.
20. Yes, I think so; about \$500,000.
21. Nearly all.
22. Not much.
23. A good many fast horses and fast colts.
24. None.
25. Not much difference.
26. Compel them to assess according to law, at actual cash value.

WOODBURY COUNTY.

1. Sioux City, realty, \$5,722,232; personal, \$1,185,518.
2. Real, \$93,082; personal, \$24,391; lands, exclusive of town property, \$4,437,288.
3. Supposed to be assessed on basis of one third real value.
4. Yes; one third real value.
5. No; not in my opinion.
7. One quarter of par value of stock, less real estate valuation.
8. No.
9. It is.
10. No fixed rule obtains that I know of. I think assessor is guided by statement of tax-payer, which of course, is invariably in favor of latter.
11. Precisely like national banks.
12. \$26,809.
13. Like State banks; \$11,670; \$2,000, 188,750, \$3,979, \$500. I believe these banks to have a capital of at least \$400,000.
14. According to the taste and fancy of the assessor.
15. Same.
16. Supposed to be on a basis of one third, but it is not so once in twenty times.
20. Probably \$500,000.
22. Escapes by under valuation probably amount to \$100,000.
23. I think accurately assessed.
25. I know this inequality exists, but explaining it is another matter.
26. Triple the pay of assessors, so that a man of integrity and one who is well equipped for the work by reason of experience and education, can enter the field as a candidate, instead of leaving the most important office to be filled by men who can scarcely write, as is the case here in Sioux City.

WORTH COUNTY.

1. Northwood, real, \$52,170; personal, \$44,462.
2. Real, \$1,094,660; personal, \$356,480.
3. Our assessment is taken on basis of 33 $\frac{1}{3}$ per cent.
4. Same.
5. Supposed to be the same.
6. Same as other property.
7. Have none in Worth county.
8. None.
9. None.
10. Have none.
11. Not any in county.
12. \$5,620.
13. Northwood Bank, \$1,300; Worth County Bank, \$4,320.
14. Not any in county.
15. Not any in county.
16. Thirty-three and one third per cent. Take merchants' word for it as to value.
17. Not any in county.
18. Thirty-three and one third per cent of value.
19. Thirty-three and one third per cent of value.
20. I think quite a great deal in Northwood; about half.
21. Yes.
22. I think there is a large amount of merchandise.
23. I think live stock is very nearly all assessed.
24. We have none, only what is shipped here and sold by dealers; is assessed as personal.
25. We have none that cost even \$10,000; but notice that those costing from \$3,000 to \$5,000 are not assessed as high in proportion as those costing from \$700 to \$1,500.
26. I understand it is the law to assess all property at its actual cash value. I think there ought to be some way to compel the assessors to do that.

WRIGHT COUNTY.

1. No cities in our county.
2. Realty, \$2,164,658; personal, \$408,491.
4. About 40 per cent.
6. About 33 per cent.
7. Generally, surplus is not assessed.
8. No.
9. Assessed the same.
10. We have only one State bank, and think it is assessed about the same as national banks.
13. \$750, \$1,500, \$2,500, respectively.
14. None.

16. Assessed at about one third value on a representation of not more than one half of actual value of goods.
19. As stated in 16.
20. Yes; I do not believe more than one half of the money is found and assessed at all.
21. Notes and mortgages are practically not assessed at all.
22. See answer to No. 16.
23. Live stock is all assessed.
24. Have none.
25. Have no cities, as stated. In our towns, the assessment is reasonably equal.
26. Mortgages of record ought to be hunted up and taxed; money in tax certificates also. Notes should be uncollectible by law unless bearing the assessor's stamp. I do not see any good reason why a person should be allowed to take his indebtedness from his moneys and credits, and the same privilege not apply to other classes of property. It is not fair to make a farmer, who owes half or two thirds the value of his farm, pay taxes on the whole.

PART X.

CITIES AND TOWNS.

In addition to the information obtained from the counties, blanks were prepared for the cities and towns, from a number of which, statistics have been obtained, relative to rate of taxation, receipts and expenditures, property, personal and license taxes. These have been arranged in a manner easy for reference, and contain much valuable information.

TABLES

Showing receipts, expenditures, indebtedness, rates of taxation, property, personal and license tax of cities and towns.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PAYMENTS IN DEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Adel.				39 mills.	
PROPERTY TAX.					
	State.				
	County.				
	School.				
	Bridge.				
	Special bridge.				
	Pauper.				
	Insane.				
	County road.				
	Bond.				
	City, general.				
	City, bonded interest.				
	Sinking fund.				
	Paving fund.				
	Sewer fund.				
	City library.				
	Water.				
	Gas.				
	Soldiers.				
Adel City.	\$45,705 \$64,114 \$15,215 \$54,905.		\$9,139	\$27.47 11,288.56 \$ 2,500	

PERSONAL AND LICENSE TAX.

Amount on each	City, poll.	County, poll.	Auctioneer, resident.	Auctioneer transient.	Auctioneer live stock.	Ball alley.	Bagatelle table.	Billiards, private.	Bill poster.	Base ball.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hack.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theatre.	Omnibus.	Side shows.	Transient doctors.	Transient merchandise.
\$ 50 \$ 50	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	

TABLES SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PAYMENTS IN DEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Albia.	\$ 6,307.20 \$	4,595.76 \$	5,721.67	42.45 mills.	These figures are approximate to cotton.
PROPERTY TAX.					
	State.				
	County.				
	School.				
	Bridge.				
	Special bridge.				
	Pauper.				
	Insane.				
	County road.				
	Bond, county.				
	City, general.				
	City, bonded interest.				
	Sinking fund.				
	Paving fund.				
	Sewer fund.				
	City library.				
	Water.				
	Gas.				
	Soldiers.				
	City bond.				

PERSONAL AND LICENSE TAX.

Amount on each.....																													

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Atlantic	\$ 19,528.66	\$ 19,351.77	\$ 4,590.00	42 mills.	This is all the data I have.

PROPERTY TAX.

State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	County bond.	City, general.	City, bonded interest.	Sliding fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.
\$ 1,867	\$ 2,275	\$ 700	\$ 7,575		\$ 710	\$ 769		\$ 946							\$ 3,000		

PERSONAL AND LICENSE TAX.

*City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Baggage fee.	Ball alley.	Billiard table.	Bill-poster.	Base ball.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Day of ex-pres.	Hack.	Hotel.	Jump dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Theatre.	Omnibus.	Side shows.	Transient doctor.	Transient merchant.

Amount on each

*Total amount collected on each, \$450.00.

TABLES SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Audubon	\$ 3,260.55	\$ 3,420.34	\$ 5,000.00	45 mills.	

PROPERTY TAX.

State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	Bond.	City, general.	City, bonded interest.	Sliding fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.
25	6	6	3		2	14		9	10		37				8		

PERSONAL AND LICENSE TAX.

City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Ball alley.	Billiard table.	Bill-poster.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Day of ex-pres.	Hack.	Hotel.	Jump dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theatre.	Omnibus.	Side show.	Transient doctor.	Transient merchant.
\$2.50	\$1.50				\$10	\$10	\$10		\$25	\$5		\$35															

Amount on each

*Note—\$1.00 to \$50.00.

Total license received, \$82.50; fines, \$124.00.

*\$2.50 to \$5.00.

*\$5.00 to \$10.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Burlington.....	\$ 145,000.00		\$400.00 bonded at 180% including 5¢ water tax and 5 and 8 per cent judgment fund.		

PROPERTY TAX.

Burlington.....	State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	Bond.	City general.	City bonded interest.	Slitting fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.
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PERSONAL AND LICENSE TAX.

Amount on each.....	\$ 2.00	City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Ball alley.	Bagatelle table.	Billiards.	Bill-poster.	Base ball.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dry or express.	Hack.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theatre.	Omnibus.	Slide shows.	Transient doctors.	Transient mercantile.
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Note—Auctioneer, resident, \$10 per year; auctioneer, transient, \$10 per day; ball alley, \$25 per year; bagatelle table, \$25 per year; billiards, \$10 per year; bill-poster, \$25 per year; broker, pawn, \$50 per year; circus, \$100 to \$500 per year; junk dealer, \$10 to \$50 per year; restaurant, \$25 per year; shooting gallery, \$25 per year; slide shows, \$10 per year; side shows, \$10 per year; transient doctor, \$10 per year; transient mercantile, \$10 per year.

Total amount collected on each, \$4,000.

TABLES SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Carroll.....	\$ 8,774.00	\$ 6,277.88	14.000.00	15 mills.	Mayor received for license.

PROPERTY TAX.

Carroll.....	State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	Bond.	City general.	City bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.
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PERSONAL AND LICENSE TAX.

Amount on each.....	City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Ball alley.	Bagatelle table.	Billiards.	Bill-poster.	Broken, pawn.	Circus.	Circus concert.	Cane rack.	Dry or express.	Hack.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theatre.	Omnibus.	Slide shows.	Transient doctor.	Transient mercantile.
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Total license collected, \$445.00.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

[illegible]

PERSONAL AND LICENSE TAX.

[illegible]

TABLES SHOWING RECEIPTS, EXPENDITURES, ETC. CONTINUED.

NAME OF CITY.	PROPERTY TAX.			REMARKS.
	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	
Corning	\$ 2,433.23	\$ 2,433.32	15,000.00	
			30 mills.	

PERSONAL AND LICENSE TAX.

[illegible]

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.		TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Cresco	\$	2,550.00	\$ 2,200.00	\$ 1,100.00	9 mills.	
PROPERTY TAX.						
Cresco	State.					Soldiers.
	County.					Gas.
	School.					Water.
	Bridge.					City Library.
	Special Bridge.					Sewer fund.
	Pauper.					Paving fund.
	Insane.					Sinking fund.
	County road.					City bonded interest.
	Bond.					City General.
Cresco	\$715.13	\$3,373.21*	\$429.14	\$142.04	\$20.84	
*County school teachers' contingent, \$5,350.18.						

PERSONAL AND LICENSE TAX.

Amount on each	City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auto loan, live stock.	Bill of exchange.	Bill of lading.	Bill of sale.	Broker, pawn.	Census, concert.	Census, rank.	Dray or express.	Hack.	Hotel.	Lump dealer.	Peddler.	Second-hand dealer.	Shooting machine.	Staking machine.	Street stands.	Street cars.	Theatre.	Omni bus.	Side shoes.	Transient doctors.	Transient merchandise.
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TABLES SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Crystal, Iowa.....	\$ 15,000.00	\$ 15,000.00	45,000.00	56%	

PROPERTY TAX.

Creston	2.5	5	1	3	Special bridge	1.5	1	County	1/2	10	20	Printing fund.	City library.	Water.	Gas.	Soldiers.
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PERSONAL AND LICENSE TAX.

	\$ 7.50	City, poll.
	\$ 2.50	County, poll.
Amount on each.....	\$ 2.50	
\$ 89.62 per \$10 cash flow		
<hr/>		
Auctioneer,	10	
Auctioneer,	10	
Auctioneer,	10	
Auctioneer,	10	
Live stock,	10	
Ball alley,	10	
Daguerri table,	10	
Billiards,	10	
Bill-poster,	10	
Broken pawn,	10	
Circus,	10	
Circus concert,	10	
Dray or express,	10	
Hack,	10	
Hotel,	10	
Junk dealer,	10	
Peddler,	10	
Restaurant,	10	
Second-hand dealer,	10	
Shooting gallery,	10	
Straight machine,	10	
Street stands,	10	
Street cars,	10	
Theatre,	10	
Omnibus,	10	
Transient doctor,	10	
Transient pedlar,	10	

* Per day. ** \$3 to \$10 per day.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INTERESTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Davenport.....	\$ 160,000.00	\$ 150,000.00	\$ 270,860.00	15 mills.	
PROPERTY TAX.					
	State.				
	County.				
	School.				
	Bridge.				
	Special bridge.				
	Pauper.				
	Insane.				
	County road.				
	Bond.				
	City, general.				
	City, bonded interest.				
	Sinking fund.				
	Paving fund.				
	Sewer fund.				
	City library.				
	Water.				
	Gas.				
	Soldiers.				

THIRD BIENNIAL REPORT OF THE

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.		TOTAL RECEIPTS.	1907-11 EXPENDITURES.		PROPERTY INDIFFERENCES.		RATE OF TAXATION IN MILLS.		REMARKS.
Deerbach.....	\$	10,694.00	\$	7,130.00	\$	20,000.00	15	mills.	
PROPERTY TAX.									
Deerbach.....	2½%	\$	1	00	1	¾	10	\$60	00
	State.		County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.
							Bond.	City general.	City, bonded interest.
							Sinking fund.	Paving fund.	Sawer fund.
							City library.	Water.	Gas.
							Soldiers.		

PERSONAL AND LICENSE TAX.

Amount on each.....	City poll.
25	County poll.
50	Auctioneer, resident.
75	Auctioneer, transient.
100	Auctioneer, live stock.
125	Ball alley.
150	Bagnuolo table.
175	Billiards.
200	Bill-poster.
225	Broker, pawn.
250	Circus.
275	Circus concert.
300	Cane rack.
325	Dray or express.
350	Hacks.
375	Hotel.
400	Junk dealer.
425	Peddler.
450	Restaurant.
475	Second-hand dealer.
500	Shooting gallery.
525	Striking machine.
550	Street stands.
575	Street cars.
600	Theater.
625	Omnibus.
650	Side show.
675	Transient doctor.
700	Transient merchandise.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURE.	BALANCE OF		REMAINS.
			PAID TO THE STATE, CITY, COUNTY, AND OTHER CREDITORS.	TAXATION IN MILLAGE, CITY AND COUNTY, FOR YEAR 1888.	
Des Moines	\$ 250,854.00	\$ 282,355.30	\$ 566,704.92	18½ mills.	
PROPERTY TAX.					
State.	County.	School.	Bridge.	Special	Pauper.
			Insane.	County road.	Bond.
			City, general.	City, bonded interest.	Sinking fund.
			Paving fund.	Sewer fund.	City library.
			Water.	Gas.	Soldiers.

Refer you to the county for this information.

Refer you to the county for this information.

PERSONAL AND LICENSE TAX.

City, poll.	County, poll.	Artisans, resident.	Artisans, transient.	Baggage table.	Ball alley.	Billiards.	Bill-poster.	Base ball.	Broken pawn.	Circus.	Circus concert.	Cane rack.	Day or ex-press.	Hotel.	Funk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Street stands.	Street cars.	Theatre.	Omibus.	Side shows.	Traffic.	Tram doors.	Transient merchandise.

Received on all the different headings herein mentioned.

Received on county collections on 10 mill tax.

Total..... \$137,651.58

Received on all the different headings herein mentioned,
Received on county collections on 10 mill tax,

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

21

NAME OF CITY.		TOTAL RECEIPTS FOR FISCAL YEAR MARCH 13, 1888, TO 1889.	TOTAL EXPENDITURES.	PERCENT INDEBTEDNESS, BONDED.	RATIO OF TAXATION IN MILLS.	REMARKS.
Denison.....		\$ 4,773.00	\$ 4,303.88	7,860.00	.58%	
PROPERTY TAX.						
	State.	County.	School.	Bridge.	Special bridge.	Pauper.
						Insane.
						County road.
						Bond.
						City general.
						City, bonded interest.
						Sinking fund.
						Paving fund.
						Sewer fund.
						City library.
						Incidental.
						Teachers.
						Board of health.
Denison.....	2%	6	1	3	.....	1%

PERSONAL AND LICENSE TAX.

[illegible]

	* \$25.00 per day.	+ \$1.00 per day.	+ \$2.00 per day.	+ \$2.00 per night.
1. Single occupancy				
2. Double occupancy				
3. Triple occupancy				
4. Quad occupancy				
5. Suite occupancy				
6. Executive suite occupancy				
7. Presidential suite occupancy				
8. Other occupancy				
9. Total				

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS, AFTER DEDUCTING CREDITS.	RATE OF TAXATION IN MILLS, CITY PURPOSES, FOR YEAR 1888.	REMARKS.
Dubuque.....	\$ 336,933.43	\$ 294,230.51	\$ 84,778.64	Rate, 1887, 11 mills Rate, 1888, 12 1/4 m's	

PROPERTY TAX.

	State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	Bond.	City, general.	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.
Dubuque																		

PERSONAL AND LICENSE TAX.

	City poll.	County poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Rail alley.	Bagatelle table.	Billiards.	Bill-poster.	Base ball.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hacks.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theatre.	Omnibus.	Side shows.	Transient doctors.	Saloon.
Amount on each	\$ 25						\$ 10							\$ 5	\$ 5	\$ 5	15			\$ 5										\$100

Total amount collected on each: Auctioneer, resident, \$100; billiards, \$465; transient doctors, \$92; saloons, \$16,750.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS FOR FISCAL YEAR MARCH 15, 1888, TO 1889.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS, BONDED.	RATE OF TAXATION IN MILLS.	REMARKS.
Incorporated town of Estherville.	\$ 2,282.64	\$ 2,217.18	2,400.00	12 mills.	*

*NOTE—There is not even a code in the recorder's office to serve as a guide, so please excuse me, as I was not aware it was my duty.
W. E. Rogers, Recorder.

PROPERTY TAX.

	State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	Bond.	City general.	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Incidental.	Teachers.	Board of health.
Estherville, Estherville Tp.										10		12						

PERSONAL AND LICENSE TAX.

	City poll.	County poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Rail alley.	Bagatelle table.	Billiards.	Bill-poster.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hacks.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theater.	Omnibus.	Side show.	Transient doctor.	Transient midwife.
Amount on each	\$ 3	\$ 50	*	*	*	*	*	*	*	*	*	*	\$ 10					\$1 to 5											

*NOTE—Discretionary with the mayor.

Total amount collected on each: Dray or express, \$17.05; peddler, \$0.00.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Fairfield	\$ 16,651.04	\$ 14,629.30	\$ 25,000.00	35.4	
PROPERTY TAX.					
	State.	County.	School.	Bridge.	Special bridge.
Fairfield, Fairfield township	2%	2%	1	1	1
	Pauper.	Insane.	County road.	Bond.	City, general.
	1	1	1	10	City, bonded interest.
	Sinking fund.	Paving fund.	Sewer fund.	City library.	Water.
	1	1	1	5	Gas.
	Soldiers.			3	
PERSONAL AND LICENSE TAX.					
Amount on each	City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.
	Ball alley.	Ragatelle table.	Billiards.	Bill-poster.	Base ball.
	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.
	Hack.	Hotel.	Junk dealer.	Peddler.	Restaurant.
	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.
	Theatre.	Omnibus.	Side shows.	Transient doctors.	Transient merchandise.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS FOR FISCAL YEAR MARCH 15, 1888, TO MARCH 15, 1889.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS, HOUSING.	RATE OF TAXATION IN MILLS.	REMARKS.
Grundy Center	\$ 1,888.00	\$ 1,577.70	\$ 500.00	33.4	This is from March 1, 1888, to March, 1889.
PROPERTY TAX.					
	State.	County.	School.	Bridge.	Special bridge.
	Pauper.	Insane.	County road.	Bond.	City general.
	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.
	Incidental.	Teachers.	Board of health.		
PERSONAL AND LICENSE TAX.					
Amount on each	City poll.	County poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.
	Ball alley.	Ragatelle table.	Billiards.	Bill-poster.	Broker, pawn.
	Circus.	Circus concert.	Cane rack.	Dray or express.	Hacks.
	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.
	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theater.
	Omnibus.	Side show.	Transient doctor.	Transient merchandise.	

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESERVE INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Guthrie Center.....	\$ 1,441.45	1,416.90	550.00	10	
PROPERTY TAX.					
State.					
County.					
School.					
Bridge.					
Special bridge.					
Pauper.					
Insane.					
County road.					
Bond.					
City, general.					
City, bonded interest.					
Sinking fund.					
Paving fund.					
Sewer fund.					
City library.					
Water.					
Gas.					
Soldiers.					
City, pol.					
County, poll.					
Auctioneer, resident.					
Auctioneer transient.					
Auctioneer, live stock.					
Ball alley.					
Bagatelle table.					
Billiards.					
Bill-poster.					
Base ball.					
Broker, pawn.					
Circus.					
Circus concert.					
Cane rack.					
Dray or express.					
Hack.					
Hotel.					
Junk dealer.					
Peddler.					
Restaurant.					
Second-hand dealer.					
Shooting gallery.					
Striking machine.					
Street stands.					
Street cars.					
Theatre.					
Omnibus.					
Side shows.					
Transient doctors.					
Transient merchandise.					

PERSONAL AND LICENSE TAX.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS FOR FISCAL YEAR MARCH 31, 1888, TO 1889.	TOTAL EXPENDITURES.	PRESERVE INDEBTEDNESS, BONDED.	RATE OF TAXATION IN MILLS.	REMARKS.
Harlan.....	\$ 2,500.00	2,500.00	2,500.00	6 city, 4 road.	

PROPERTY TAX.

Harlan City, Mills, Harlan Tp.	State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	Bond.	City general.	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Incidental.	Teachers.	Board of health.
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PERSONAL AND LICENSE TAX.

Amount on each.....	City poll.	County poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Ball alley.	Bagatelle table.	Billiards.	Bill-poster.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hacks.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theater.	Omnibus.	Side show.	Transient doctor.	Transient merchandise.
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TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL REVENUE.		TOTAL EXPENDITURE.	PRESENT DEBT.	RATE OF TAXATION IN MILLS.	REMARKS.																			
	1890.	1891.																							
Ida Grove.....	\$.....	\$.....	\$.....	\$.....	54.7																				
PROPERTY TAX.																									
Ida Grove, Corwin Tp..	State.	9	1	School.	2	Bridge.	1	Special bridge.	1	Pauper.	5	Insurance.	County road.	1	Bond.	City, General.	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.	School fund.

PERSONAL AND LICENSE TAX.

[illegible]

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS FOR FISCAL YEAR MARCH 18, 1888, TO 1890.	TOTAL EXPENDITURES.	PAYMENT INDEBTEDNESS, BONDED.	RATE OF TAXATION IN MILLS.	REMARKS.
Indianola	\$ 3,400.34	3,485.00	.....	7 mills.	Have about \$1,124 on hands.

PROPERTY TAX.

	State.	County.	School.	Bridges.	Special bridges.	Traupper.	Innane.	County road.	Bond.	City general.	Slaking fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.
Indiana, Washington Tp., ...	\$60	\$8	\$—	\$7	\$—	\$4	\$—	\$—	\$10	\$9	\$—	\$—	\$—	\$—	\$—	\$—	\$—

PERSONAL AND LICENSE TAX.

[illegible]

*NOTE—Dray or express, \$600 and \$1,000; omnibus, \$1,200.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Jefferson.....	\$ 3,250.24	\$ 2,948.25	\$ 307.57	43.3	
PROPERTY TAX.					
Jefferson, Jefferson Tp.	2½	County.	3	20	State.
		School.	3		Bridge.
		Special bridge.			Base ball.
		Bill-poster.			Billiards.
		Base ball.			Broker, pawn.
		Circus.			Cane rack.
		Insane.	½		County road.
		Pauper.			Bond.
		City, general.	10		City, bonded interest.
		Sluicing fund.			Paving fund.
		Sewer fund.			City library.
		Water.			Gas.
		Road.			Soldiers.

PERSONAL AND LICENSE TAX.

Amount on each.....	\$ 1.50	City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Bagatelle table.	Billiards.	Bill-poster.	Base ball.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hack.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stand.	Theatre.	Omnibus.	Side show.	Transients.	merchandise.

Total amount collected on each: Circus, \$50; cane rack, \$11.50; street stand, \$3; side show, \$21; transient merchandise, \$50.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS FOR FISCAL YEAR MARCH 15, 1888, TO 1889.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	PRESENT TAXATION IN MILLS.	REMARKS.
Keokuk.....	\$ 103,467.00	\$ 117,225.00	\$ 305,460.00	22 mills.	For city purposes, being 2 per cent and 2 mills water tax.
PROPERTY TAX.					
Keokuk, Jackson township.....	2½	County.	4	12	State.
		School.	15		Special bridge.
		Pauper.	1½		Insane.
		County road.	1		Bond.
		City, general.	20		City, bonded interest.
		Sluicing fund.			Paving fund.
		Sewer fund.			City library.
		Water.			Gas.
		Soldiers.			

PERSONAL AND LICENSE TAX.

Amount on each.....	\$100	County poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Billiard.	Bill-poster.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hack.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stand.	Street cars.	Theater.	Omnibus.	Side show.	Transient.	Transient merchant.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PREFERT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Knoxville.....	\$ 12,172.38	\$ 11,890.00	\$ 23,236.66	17	
PROPERTY TAX.					
	State.				
	County.				
	School.				
	Bridge.				
	Special bridge.				
	Pauper.				
	Insane.				
	County road.				
	Bond.				
	City, general.				
	City, bonded interest.				
	Sinking fund.				
	Paving fund.				
	Sewer fund.				
	City library.				
	Water.				
	Gas.				
	Soldiers.				
	Road.				
PERSONAL AND LICENSE TAX.					
	City, poll.				
	County, poll.				
	Auctioneer, resident.				
	Auctioneer transient.				
	Auctioneer, live stock.				
	Ball alley.				
	Bagatelle table.				
	Billiards.				
	Bill-poster.				
	Base ball.				
	Broker, pawn.				
	Circus.				
	Circus concert.				
	Cane rack.				
	Dray or express.				
	Hack.				
	Hotel.				
	Junk dealer.				
	Peddler.				
	Restaurant.				
	Second-hand dealer.				
	Shooting gallery.				
	Striking machine.				
	Street stands.				
	Street cars.				
	Theatre.				
	Omnibus.				
	Side shows.				
	Transient doctors.				
	Transient merchandise.				

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PREFERT INDEBTEDNESS, BONDED.	RATE OF TAXATION IN MILLS.	REMARKS.
La Mar.....	\$ 13,897.64	\$ 12,236.66	\$ 11,453.28	12½	
PROPERTY TAX.					
	State.				
	County.				
	School.				
	Bridge.				
	Special bridge.				
	Pauper.				
	Insane.				
	Bond.				
	Bond.				
	City general.				
	City, bonded interest.				
	Sinking fund.				
	Paving fund.				
	Sewer fund.				
	City library.				
	Water.				
	Gas.				
	Soldiers.				
PERSONAL AND LICENSE TAX.					
	City poll.				
	County poll.				
	Auctioneer, resident.				
	Auctioneer, transient.				
	Auctioneer, live stock.				
	Ball alley.				
	Bagatelle table.				
	Billiards.				
	Bill-poster.				
	Broker, pawn.				
	Circus.				
	Circus concert.				
	Cane rack.				
	Dray or express.				
	Hacks.				
	Hotel.				
	Junk dealer.				
	Peddler.				
	Restaurant.				
	Second-hand dealer.				
	Shooting gallery.				
	Striking machine.				
	Street stands.				
	Street cars.				
	Theater.				
	Omnibus.				
	Side show.				
	Transient doctor.				
	Transient merchandise.				

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Logan.....	\$ 2,400.00	\$ 2,275.00	4,350.00	10	
PROPERTY TAX.					
	State.	County.			
Logan.....	2%	4	1	2%	Special bridge.
				1%	Pauper.
				1	Insane.
				1/4	County road.
				1/2	Bond.
				7	City, general.
				3	City, bonded interest.
					Sinking fund.
					Paving fund.
					Sewer fund.
					City library.
					Water.
					Gas.
					Soldiers.
					Road.
PERSONAL AND LICENSE TAX.					
	City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.
			Ball alley.	Bagatelle table.	Billiards.
			Bill-poster.	Broker, pawn.	Circus.
			Circus concert.	Cane rack.	Dray or express.
			Hack.	Hotel.	Junk dealer.
			Peddler.	Restaurant.	Second-hand dealer.
			Shooting gallery.	Striking machine.	Street stands.
			Street cars.	Theatre.	Omnibus.
			Side shows.	Transient doctors.	Transient merchandise.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Manchester.....	\$ 6,785.71	\$ 7,590.25	5,098.00	12	Incorporation; 2, sinking fund; 1 library fund.
PROPERTY TAX.					
	State.	County.	School.	Bridge.	Special bridge.
					Pauper.
					Insane.
					County road.
					Bond.
					City general.
					City, bonded interest.
					Sinking fund.
					Paving fund.
					Sewer fund.
					City library.
					Water.
					Gas.
					Soldiers.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Marshalltown.....	\$.....	\$.....	\$ 85,000.00	54½ for 1888 tax.	
PROPERTY TAX.					
State.	2½	4	2½	1	2
County.		School.		1½	1
County.		County.		1	10
County.		Insane.		1	10
County.		Pauper.		1½	7
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		2½	1
County.		County.		1½	7
County.		Insane.		1	1
County.		County road.		1	1
County.		Bond.		1	1
County.		City general.		1½	1
County.		City bonded interest.		1½	1
County.		Sinking fund.		1	1
County.		Paving fund.		1	1
County.		Sever fund.		1	1
County.		City library.		1	1
County.		Water.		1	1
County.		Gas.		1	1
County.		Soldiers.		1	1
County.		Road.		1	1

PERSONAL AND LICENSE TAX.

Amount on each.....	City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Barretts table.	Billiard.	Bill-poster.	Brokers, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hacks.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Shooting gallery.	Shooting dealer.	Street stands.	Street cars.	Theatre.	Omnibus.	Side shows.	Transient doctors.	Transient merchants.
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TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INDEBTEDNESS, BONDED.	RATE OF TAXATION IN MILLS.	REMARKS.
McGregor.....	\$ 6,058.41	\$ 6,276.42	44,500.00	Sales tax, 1½. School, 2½. Corporation, 10.	
PROPERTY TAX.					
State.	2½	4	2½	1	1
County.		School.		1½	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.		1	1
County.		Special bridge.		1	1
County.		Bridge.		1	1
County.		School.		1	1
County.		County.		1	1
County.		Insane.		1	1
County.		Pauper.</			

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PENDING EXPENDITURES, BONDED.	RATE OF TAXATION IN MILLS.	REMARKS.
Montezuma	\$ 1,734.10	1,682.50		8	
PROPERTY TAX.					
State.					
County.					
School.					
Bridge.					
Special bridge.					
Pauper.					
Insane.					
County road.					
Bond.					
City, general.					
City, bonded interest.					
Sinking fund.					
Paving fund.					
Sewer fund.					
City library.					
Water.					
Gas.					
Soldiers.					
Road.					
PERSONAL AND LICENSE TAX.					
City, poll.					
County, poll.					
Auctioneer, resident.					
Auctioneer transient.					
Auctioneer, live stock.					
Ball alley.					
Bagatelle table.					
Billiards.					
Bill-poster.					
Broker, pawn.					
Circus.					
Circus concert.					
Cane rack.					
Dray or express.					
Hack.					
Hotel.					
Junk dealer.					
Peddler.					
Restaurant.					
Second-hand dealer.					
Shooting gallery.					
Striking machine.					
Street stands.					
Street cars.					
Theatre.					
Omnibus.					
Side shows.					
Transient doctors.					
Transient merchandise.					

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PENDING EXPENDITURES, BONDED.	RATE OF TAXATION IN MILLS.	REMARKS.
Montezuma	\$ 5,306.61	2,677.00	15,005.50	17	Fiscal year ending March 15, 1880.
PROPERTY TAX.					
State.					
County.					
School.					
Bridge.					
Special bridge.					
Pauper.					
Insane.					
County road.					
Bond.					
City general.					
City, bonded interest.					
Sinking fund.					
Paving fund.					
Sewer fund.					
City library.					
Water.					
Gas.					
Soldiers.					
PERSONAL AND LICENSE TAX.					
City poll.					
County poll.					
Auctioneer, resident.					
Auctioneer, transient.					
Auctioneer, live stock.					
Ball alley.					
Bagatelle table.					
Billiards.					
Bill-poster.					
Broker, pawn.					
Circus.					
Circus concert.					
Cane rack.					
Dray or express.					
Hacks.					
Hotel.					
Junk dealer.					
Peddler.					
Restaurant.					
Second-hand dealer.					
Shooting gallery.					
Striking machine.					
Street stands.					
Street cars.					
Theater.					
Omnibus.					
Side show.					
Transient doctor.					
Transient merchandise.					

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INDULGENCES.	RATE OF TAXATION IN MILLS.	REMARKS.
Mt. Ayr.....	\$ 2703.18	2189.16	.....	9	

PROPERTY TAX.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INDULGENCES.	RATE OF TAXATION IN MILLS.	REMARKS.
Mt. Ayr.....	2 1/2	5	1	2 1/2	
	State.	County.	School.	Bridge.	
				Special bridge.	
				Pauper.	
				Insane.	
				County road.	
				County bond.	
				City, general.	
				City, bonded interest.	
				Sinking fund.	
				Paving fund.	
				Sewer fund.	
				City library.	
				Water.	
				Gas.	
				Soldiers.	
				Road.	

PERSONAL AND LICENSE TAX.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INDULGENCES.	RATE OF TAXATION IN MILLS.	REMARKS.
Mt. Pleasant, Can-ter township.....	\$ 11,027.71	9,342.59	6,841.02	.009	This for year 1888 and 1889, March 1, 1888 to March 1, 1889.

TABLES SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INDULGENCES.	RATE OF TAXATION IN MILLS.	REMARKS.
Mt. Pleasant.....	\$ 11,027.71	9,342.59	6,841.02	.009	This for year 1888 and 1889, March 1, 1888 to March 1, 1889.

PROPERTY TAX.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INDULGENCES.	RATE OF TAXATION IN MILLS.	REMARKS.
Mt. Pleasant, Can-ter township.....	\$ 11,027.71	9,342.59	6,841.02	.009	This for year 1888 and 1889, March 1, 1888 to March 1, 1889.

*NOTE—Gross amount of tax levied.

PERSONAL AND LICENSE TAX.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PERCENT INDULGENCES.	RATE OF TAXATION IN MILLS.	REMARKS.
Mt. Pleasant, Can-ter township.....	\$ 11,027.71	9,342.59	6,841.02	.009	This for year 1888 and 1889, March 1, 1888 to March 1, 1889.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Muscatine	\$ 75,000.00	\$ 68,000.00	\$ 351,000.00	20	Please hold name from public; this is as I can get at it at present.

PROPERTY TAX.

State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	County bond.	City, general.	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.	Road.
Muscatine																		

PERSONAL AND LICENSE TAX.

City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Ball alley.	Billiard table.	Billiards.	Bill-poster.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hotel.	Back.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Street machine.	Street stands.	Street cars.	Theatre.	Omibus.	Side shows.	Transient doctors.	Transient merchant.
Amount on each.....	\$ 700	\$ 500	\$ 10	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
North Des Moines.....	For 1888 from Co. Treasury, \$ 6,504.00			1887, 27; 1888, 28½	We request the Dep't to publish no taxes.

PROPERTY TAX.

State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	City, general.	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.	District.
North Des Moines for 1888.....	2½	4	1	3	1	1	½	2	10								

PERSONAL AND LICENSE TAX.

City poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Ball alley.	Billiard table.	Bill-poster.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Street machine.	Street stands.	Street cars.	Theatre.	Omibus.	Side show.	Transient doctor.	Transient merchant.
Amount on each.....																									

*NOTE—Very little; most of it worked out. Included in total.

TABLES SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Orange City.....	\$ 1,312.01	\$ 1,042.97		7	Corporation.

PROPERTY TAX.

State.	County.	City district.	County school.	County school.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	R. R. bond.	City, general.	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	County.
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PERSONAL AND LICENSE TAX.

Amount on each.....	82.26	City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Ball alley.	Bagatelle table.	Billiards.	Bill-poster.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hack.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theatre.	Omnibus.	Side show.	Transient doctor.	Transient merchant.
Total amount collected on each.....	8.377			3	3	3	10	25	25	25	15	3	3	3	3	3	3	3	1.00	3	3	3	1	3	3	3	3	3	3	3

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Osceola.....	\$ 8,446.40	\$ 7,964.75	Bonded, \$30,000 Unbonded, 1,600 warrants, 1,600	42	

PROPERTY TAX.

State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	County bond.	City, general.	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.	Road.
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PERSONAL AND LICENSE TAX.

City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Billiards.	Bill-poster.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hotel.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Theatre.	Omnibus.	Side shows.	Transient doctors.	Transient merchant.
Amount on each.....																							

TABLES SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXES FOR 19 MILLS.	REMARKS.
Rock Rapids.....			\$ 2,500.00	10 for city tax entire.	

PROPERTY TAX.

State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	Bond.	City, general.	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.	County polls.
Rock Rapids, Rock township.....	\$ 200.20	\$ 827.74	\$ 147.00	\$ 201.50	\$ 147.00	\$ 147.00	\$ 716.50	\$ 624.00						\$ 73.07				

PERSONAL AND LICENSE TAX.

City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Ball alley.	Bagatelle table.	Billiards.	Bill-poster.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hack.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theatre.	Omnibus.	Side show.	Transient doctor.	Transient merchandise.
							\$ 10						\$ 6															

Total amount collected on each: Billiards, \$ 20; dray and express, \$ 26.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Osborne.....	\$ 43,512.57	\$ 44,561.76	\$ 46,000.00 bonded indebtedness.	14	For city purposes.

PROPERTY TAX.

State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	Bond.	City, general.	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.	Road.
Osborne.....	.655	.04	.01	.655	.01	.01			.10		.02		.01		.045		.0025	

PERSONAL AND LICENSE TAX.

Amount on each...	City, poll.
	County, poll.
50	Auctioneer, resident.
50	Auctioneer transient.
50	Auctioneer, live stock.
50	Ball alley.
50	Bagatelle table.
50	Billiards.
50	Bill-poster.
50	Broker, pawn.
50	Circus.
50	Circus concert.
50	Cane rack.
50	Dray or express.
50	Hack.
50	Hotel.
50	Junk dealer.
50	Peddler.
50	Restaurant.
50	Second-hand dealer.
50	Shooting gallery.
50	Striking machine.
50	Street stands.
50	Street cars.
50	Theatre.
50	Omnibus.
50	Side shows.
50	Transient doctors.
50	Transient merchandise.

Total amount collected on each: From circus, \$77.00; from opera house, \$101.00; from seakas, \$20.00; from billiards, \$25.25; from hacks, pool, etc., \$229.88.

TABLES SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS.	RATE OF TAXATION IN MILLS.	REMARKS.
Shenandoah	\$ 14,000.00	\$ 14,000.00	\$ 10,000.00	7	

PROPERTY TAX.

	State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	Bond.	City, general.	City, bonded interest.	Sinking fund.	Paving fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.	County polls.
Shenandoah City.	2½	4	1	1.2	.....	.....	1	.....	.....	2.8	.6	.....	.....	.....	.....	.....	.....	.....	.....
Grant township..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

PERSONAL AND LICENSE TAX.

	City, poll.	County, poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Ball alley.	Bagatelle table.	Billiards.	Bill-poster.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hack.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theatre.	Omibus.	Side show.	Transient doctor.	Transient merchant.	Transient merchandise.
Amount on each.....	\$ 3	.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Total amount collected on each: City poll, \$200; circus, \$90.00; circus concert, \$20.00; cane rack, \$3.00; dray or express, \$ 11.00; hack, \$80.00; shooting gallery, \$10.00; striking machine, \$5.00; street stands, \$15.00; transient doctors, \$1.00.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	PRESENT INDEBTEDNESS, BONDED.	RATE OF TAXATION IN MILLS.	REMARKS.
Storm Lake.....	\$ 3,185.29	\$ 3,135.47	.....	41¼	

PROPERTY TAX.

	State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	Bond.	City general.	City, bonded interest.	Sinking fund.	Park fund.	Sewer fund.	City library.	Water.	Gas.	Soldiers.	District.
Storm Lake City, Storm Lake township.....	2½	4½	1	1.2	.....	.....	.....	.....	.....	7½	.....	.....	.....	.....	.....	.....	.....	.....	.....

PERSONAL AND LICENSE TAX.

	City poll.	County poll.	Auctioneer, resident.	Auctioneer, transient.	Auctioneer, live stock.	Ball alley.	Bagatelle table.	Billiards.	Bill-poster.	Broker, pawn.	Circus.	Circus concert.	Cane rack.	Dray or express.	Hacks.	Hotel.	Junk dealer.	Peddler.	Restaurant.	Second-hand dealer.	Shooting gallery.	Striking machine.	Street stands.	Street cars.	Theatre.	Omibus.	Side show.	Transient doctor.	Transient merchant.	Transient merchandise.
Amount on each.....	\$ 3.00	.50	\$ 10*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

*NOTE—Auctioneer, transient, \$1 to \$25; cane rack, \$1 to \$3; peddlers, \$1 to \$5; street stands, \$1 to \$5; theatre, \$2 to \$10; side shows, \$3 to \$10; transient merchandise, \$1 to \$5.

Total amount collected: County poll, \$60; auctioneer, resident, \$10; bagatelle table, \$2.50; billiards, \$27.50; cane rack, \$15; peddlers, \$37.50; shooting gallery, \$5; striking machine, \$4.50; theatre, \$5; side shows, \$2; transient doctor, \$6.

TABLES SHOWING RECEIPTS, EXPENDITURES, ETC.—CONTINUED.

[illegible]

PERSONAL AND LICENSE TAX.

[illegible]

Total amount collected on each: Auctioneer, transient, \$1.00 per day; dray or express, \$5.00 per year; peddler, \$5.00 per day; theatre, \$1.00 per night; transient merchandise, \$3.00 per day.

TABLE SHOWING RECEIPTS, EXPENDITURES, ETC. CONTINUED.

NAME OF CITY.	TOTAL RECEIPTS.	TOTAL EXPENDITURES.	DUEST EXPENDITURES.	RATE OF TAXATION IN MILLS.	REMARKS.
Winnetka	5,667.81	5,675.91	6,000.00	11	

PROPERTY TAX.

Madison County	2%	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
State.	County.	School.	Bridge.	Special bridge.	Pauper.	Insane.	County road.	Bond.	City general.	City bonded interest.	Sinking fund.	Paving fund.	Sever fund.	City library.	Water.	Gas.	Soldiers.	Road.			

PERSONAL AND LICENSE TAX.

[illegible]

PART XI.

SAVINGS BANKS.

Mr. Townsend, of New York, in a paper read before the American Association of Social Science, says: "It is a singular fact that in cities like New York, Boston, and Philadelphia, where savings banks have been in operation the longest, and where the number of depositors is greatest, the masses of the people are the most law-abiding. It may not be claiming too much to say that savings banks have demonstrated that accumulation in them of capital by the masses, whose trustees largely invest in property in the vicinity of the banks, and in the bonded debts of the commonwealths, and of the United States, influence the depositors to become more useful and peaceable citizens: for they correctly reason that the safety of their deposits and the certainty of dividends depend primarily on the enforcement of law and the maintenance of order."

Certain it is, that the establishment of savings banks in the vicinity of large industrial establishments, wherein are employed a great number of wage-workers, is one of the very best means of improvement in such communities.

Although an effort has been made in the blanks sent out from this office to ascertain the average expense of savings bank management, yet the returns received were too incomplete, and at times too evasive to publish.

In this connection it may be stated that this average expense in the savings banks in all the thirteen States reported in Mr. Townsend's paper, is less than one third of 1 per cent, the average interest paid being 4 per cent. In the six New England States, the average is greater than 4 per cent.

There are fifty savings banks in Iowa, of which thirty-seven have made reports to the Bureau, and from these reports the facts embodied in the following table have been compiled.

The very large increase in deposits since 1886, and especially the increase in deposits of wage-workers the last two years are especially worthy of notice.

STATISTICS OF

NAME OF BANK.	LOCATION.	organized. No. of stock- holders.	No. of depositors.	Largest deposit.	Smallest deposit.	Total deposits.
Benton County Savings.....	Vinton.....	1881 18	175	\$ 3,180.00	\$ 1.50	\$ 4,884,948.00
Citizens Savings.....	Decorah.....	1884 8	175	2,437.67	.01	48,800.00
Cedar Rapids Savings.....	Cedar Rapids.....	1883 34	1,450	2,000.00	1.00	353,000.00
Citizens Sav'gs & Trust Co.	Iowa City.....	1883 5	542	10,000.00	1.00	198,752.75
City Savings.....	Ottumwa.....	1888 31	551	3,200.00	.50	51,079.54
Clinton Savings.....	Clinton.....	1878 19	500	20,000.00	5.00	210,000.00
Commercial Savings.....	Milford.....	1888 10	150	1,500.00	2.50	20,044.14
Council Bluffs Savings.....	Council Bluffs.....	1870 19	1,320	28,450.00	1.00	677,250.18
Cresco Union Savings.....	Cresco.....	1888 44	200	2,000.00	1.00	75,000.00
Des Moines Savings.....	Des Moines.....	1883 107	2,880	14,000.00	1.00	1,337,008.07
Davenport Savings.....	Davenport.....	1870 107	132	6,000.00	1.00	32,000.00
Partners & Citizens Sav'gs.	Davenport.....	1870 153	6,228	16,000.00	.20	30,668,486.17
German Trust & Savings.....	Dubuque.....	1887 70	532	50,054.53	1.00	25,103,027.00
Holstein Savings.....	Holstein.....	1887 8	50	3,000.00	30.00	45,000.00
Iowa State Savings.....	Creston.....	1884 33	870	15,400.00	.10	115,574.87
Iowa State Savings.....	Burlington.....	1874 30	1,836	11,653.97	1.00	881,080.32
Iowa Trust and Savings.....	Dubuque.....	1884 16	1,300	1,300.00	1.00	304,000.00
Iowa Savings.....	Sheldon.....	1880 6	440	3,125.00	1.30	18,241.50
Johnson County Savings.....	Iowa City.....	1872 64	300	10,000.00	.14	327,000.00
Keokuk Savings.....	Keokuk.....	1888 16	922	4,912.34	5.00	373,511.50
Iowa Co. Loan & Savings.....	Marengo.....	1881 10	100 to 200	6,000.00	5.00	67,000.00
Marengo Savings.....	Marengo.....	1880 102	6,000.00	1.00	170,141.07	
Mitchellville Savings.....	Mitchellville.....	1880 5	41	2,568,545.00		
Muscatine Savings.....	Muscatine.....	1880 35	628	11,000.00	1.00	234,299.00
North English Savings.....	North English.....	1889 40	19	2,130.00	4.00	756,723.00
Ottumwa Savings.....	Ottumwa.....	1887 69	800	6,000.00	1.00	120,000.00
Polk County Savings.....	Des Moines.....	1882 27	810	1,000.00	1.00	253,011.00
Plymouth County Savings.....	Le Mars.....	1882 20	163	904.80	1.00	2,353,141.00
Riverside Savings.....	Riverside.....	1888 7	73	2,500.00	.10	21,000.00
Scott County Savings.....	Davenport.....	1883 212	1,600	12,685.00	.04	847,233.00
Security Savings.....	Cedar Rapids.....	1880 90	33	1,000.00	1.00	347,554.00
Sioux City Savings.....	Sioux City.....	1880 38	2,000	5,000.00	1.00	170,000.00
State Savings.....	Des Moines.....	1887 38	1,500	1,500.00	1.00	248,800.00
Washington Savings.....	Washington.....	1876 30	128	6,794.32	1.00	755,948.00
What Cheer Savings.....	What Cheer.....	1887 31	68	694.94	1.50	28,811.71
Williamsburg Savings.....	Williamsburg.....	1884 33	51			60,050.61

* Demand.

+ Time.

† If left six months.

‡ Semi-annual.

§ Per cent of capital stock.

SAVINGS BANKS.

Rate of interest. Per cent.	Limit to personal loans.	No. of securities for personal loans.	Per cent of value on real estate.	Increase of de- posits over 1886.	Increase or de- crease of de- posits of wage- workers last 3 years.
24	85,000	1 or more.	Not over 50 to 60	\$ 34,309.10	Some increase.
4	\$ 25	1 or more.	Not over 50 to 50	10,000.00	No change.
4	Do not make any.	Not make any	30 to 50	207,714.00	Increase.
4	\$ 25	1 or more.	50 to 50	50 per cent.	No increase.
4	10,000	No fixed amt.	14 to 14	Only a year old	No increase.
4	\$ 20	Always 2.	14 to 14	\$ 50,000.00	No increase.
4	\$ 20	1 or more.	Not over 14 to 40	12,000.00	Inc. in year.
4	\$ 20	1 or more.	40	278,234.12	Increase prob- ably \$50,000.
5	\$2,000	Double amt loaned.....	14 mo's	40,000.00	Inc. in 14 mos.
5	\$ 20	1 or more.	30 to 30	100,000.00	Cannot tell.
5	\$ 20	Good names...	14 to 14	381,480.40	Increase.
5	\$ 10	30 per cent par value...	30 to 50	**	Not noticed.
5	\$ 20	1 or more.	30 to 50	579,436.91	Cannot tell.
5	50 per cent.	1 or more.	City, 1/4 to 1/4	Think deere's'd	Increase.
4	\$30,000 any loan.	1 to 4	Half cash value	\$ 44,490.94	Increase.
4	\$20,000	Collateral & indorsement's	50	370,000.00	Increase.
4	\$ 20	1 or more.	50	100,000.00	Increase.
4	\$ 20	2 or more.	1/2 to 1/2	**	Organized 1888.
4	No rule.....	Up to half ap- praised value.	40	65,962.25	Organized 1888.
4	\$ 20	1 or more.	20,000.00	20,000.00	Increase.
3, 4	30 per ct. of stock.	1 or 2	1/2 to 1/2	65,000.00	No increase.
3, 4	\$10,000	2 or more.	Not over half.	Over 100,000.00	Increase.
3, 4	\$10,000	1 or collateral.	40 to 50	**	Just organized.
3, 4	Half have loans	1 or more.	40	\$27,279.51	Slight increase.
3, 4	\$5,000, \$8,000, \$10,000	1 or more.	25 per cent.	Not run a year.	Increase.
3, 4	\$10,000	No less than 2	40	\$280,245.78	Increase.
3, 4	\$10,000	1 or 2	40	Just starting...	Increase.
3, 4	\$10,000	1 or 2	40	Very large...	Increase.
3, 4	\$10,000	1 or more.	60 or less.	40	Increase.
3, 4	\$10,000	1 or more.	60 or less.	\$10,580.61	No increase.

† Do not intend to make settlements only three in six years.

** Reduced by transfer to National bank.

†† Organized in 1888, but we can say increase as to other banks.

††† Organized in 1887, but our wage-workers' deposits have considerably increased.

SUMMARY.

Number of banks reporting, 37.
 Number of stockholders, 1,474.
 Number of depositors, 28,710.
 Largest deposit, \$50,064.53.
 Smallest deposit, 17 cents. (Probably balances.)
 Ten cents is probably the smallest deposit.
 Total deposits, \$11,710,002.40.

All report an increase of deposits over 1886, except two. One of these reports, "reduced on account of transfer to national bank." The other reports, "I think decreased."

Whole number answering question as to increase or decrease of deposits among wage-workers during last two years, 31.

Their replies are as follows:

No change, 2.
 Cannot tell, 3.
 Have not noticed, 1.
 No increase, 5.

Increase 20.

Twenty-two report an aggregate increase in deposits since 1886, of \$2,890,-838.72.

Besides these, one reports 50 per cent increase; another, 25 per cent; and a third, "very large."

Further investigation of all of the savings banks deposits show the following interesting facts:

Total deposits in savings banks in the State:

May, 1883, \$6,761,144.92.
 June, 1885, \$7,401,638.80.
 June, 1887, \$9,069,019.03.
 June, 1888, \$11,167,008.15.
 June, 1889, \$13,123,058.88.

PART XII.

NATIONAL CONVENTION OF COMMISSIONERS.

The Seventh National Convention of Chiefs and Commissioners of Labor Statistics was held this year in the city of Hartford, Connecticut. It was decidedly the best convention yet held. Iowa is honored as the State in which the next convention will be held. A portion of the proceedings of this Convention are here presented:

The Seventh Annual Convention of Chiefs and Commissioners of the several Bureaus of Labor Statistics in the United States, met in the Senate Chamber, in the State Capitol building, Hartford, Connecticut, at 2:25 o'clock on the afternoon of Tuesday, June 25, 1889.

The Convention was called to order by President Carroll D. Wright, of Washington, D. C., with Col. E. R. Hutchins as Secretary.

In opening the Convention, President Wright spoke as follows:

GENTLEMEN—We can congratulate ourselves upon the generosity and courtesy of the State of Connecticut for the privilege and pleasure, too, of meeting in this beautiful hall. The legislature, by official action, has placed the rooms of the Capitol at our disposal, and so we have met in exceedingly pleasant ways, and we hope to have the deliberation which belongs to a Senate Chamber.

Let me call your attention to the progress of the work of the Bureaus of Labor Statistics of the United States; to the greatly increased interest which the work of these Bureaus commands from all parts; to the support given to it by the manufacturers and working-men; and to the confidence which the results of our labors inspire among all classes. These results are making actual contributions to political and economic science. The Bureaus are not solving great labor or economical problems, but they are contributing most important information, and presenting it without bias. It is not our business to seek or offer solutions; it is our business to collect information and present it impartially and fearlessly to the public.

But the work in which we are engaged is surrounded by a great many difficulties. The limitations of the statistician's peculiar province are so great that after a wide practical experience, extending over sixteen years, I am sometimes somewhat discouraged. The lines of actual work are often

so greatly limited and restricted that it seems impossible, sometimes, to secure the truth. Our business is then, and under such circumstances, to do the best we can, and give nothing to the public but what has a sound and solid basis. The old saying is that "figures will not lie," but a new saying is "liars will figure." It is our duty, as practical statisticians, to prevent the liar from figuring; in other words, to prevent him from perverting the truth, in the interest of some theory he wishes to establish. We can only do this by being absolutely fair ourselves. But the limitations of which I speak almost prevent fairness and justice on the part of the statistician. It is the consideration of these limitations that leads me at this time, as the most proper thing, to call your attention more specifically to the real object of our Annual Convention, which was to consider the difficulties surrounding the work of the Bureaus.

You know that in past conventions we have taken up more or less time listening to papers on abstract subjects—all very valuable, and very interesting, to be sure; but our work should be of a more practical nature, and it has seemed to the officers of this Convention that a more valuable use of the greater part of the time here at Hartford would be in discussing the methods of statistical work, and all the limitations which surround it: the difficulties, in fact, which arise in the every-day performance of our duties.

These limitations and difficulties surround almost every question that we have approached, or are likely to approach. They are felt more seriously in ascertaining the moral conditions which surround people or communities. Statistical presentations relating to moral conditions are likely to be misleading. For instance, suppose the good people of Hartford desire to be philanthropic, and they find that this year there are 2,000 people seeking employment; that the people are suffering from loss of organization. It leads to the organization of a charitable society for furnishing work to the unemployed, or for assisting them to find employment. The society finds at the close of the year that instead of 2,000 people being out of work there are but 1,500. At the end of the second year they find but 1,200; and at the end of the third year, 1,000. And then the society congratulates itself upon the great result of its work. Now, it may be true that they have actually accomplished nothing, and that a further examination of the situation would disclose the fact that industrial conditions have changed, markets been strengthened, and wages increased, thus increasing the opportunities for employment; and that these were the real reasons why the army of unemployed were reduced so rapidly.

I simply use this illustration to show that in ascertaining moral conditions two or more lines of facts are essential. It is the difficulty which the statistician often finds, and as often finds that he has made a mistake, by running on one line of investigation, and drawing the conclusion from that line, when parallel lines are absolutely essential in order to reach important results. The statistical failures come from the failure to recognize the necessity of different lines approaching a common center.

The limitations which surround the conclusion and presentation of the statistics of wages are very great. A few years ago many of our statisticians and economists thought there was one truth, at least, to be obtained from the census of the country. This supposed truth related to the average wages

paid in the manufacturing industries, and was secured by dividing the aggregate amount of all wages paid by the total number of people among whom this aggregate amount of wages was supposed to be divided, the quotient representing the average wages, or earnings, of the whole body of people engaged in the manufacturing industries. The fact is, there is nothing more fallacious in the whole census than the quotient thus derived. The aggregate of wages paid, which constitutes the dividend, is positive, but the number of people, constituting the divisor, is far from being positive; in truth, it is very shifting. It is fluctuating, because the exact number of people that should constitute the divisor cannot be known. If you take the average number of people employed, that certainly makes a vicious divisor; if you take the largest number, or the smallest number, your difficulty is still greater. If, therefore, the divisor is fluctuating, and therefore vicious, your quotient has the same element. The question is asked in the census: "How many hands are there employed now? What is the amount paid?" The explanation is, "Give the greatest number of hands employed at any one time, and the least number at any one time; also the average number employed; also the number employed on a given date." Which of these numbers shall constitute the divisor? In censuses back of the present period, say ten or twenty years, only one question was asked: "Number of hands employed?" The modern census-taker asks all three, greatest, least, and average; and perhaps adds the fourth, number employed at a given time; but I fail to understand how a quotient resulting from the use of either of the numbers as a divisor can possibly represent the average earnings of the people. The result is vicious, because it is fluctuating.

It is this that has brought various results for different decades of years. Without using exact figures, but with sufficient exactness to illustrate my point, the average earnings of the people at any one period may be shown to be \$400 per year, and at another \$370, and so the claim made that there has been a loss in the average earnings, while the exact truth may be just the reverse. And this may be the result of using a fluctuating divisor. So we have no right to draw conclusions that wages are either falling or rising from the use of any such material.

The difficulties I have spoken of constitute a very serious limitation that we should not forget. The only way to avoid the limitation, or rather the results of the limitation, is to fill out individually each account for each workman, from month to month, for a whole year. This method, the only true scientific one relative to earnings, absolutely precludes, on account of its tediousness, its adoption. The road is altogether too hard for any bureau to travel on to any great extent. I am trying it in the Department of Labor at Washington, in relation to railroad laborers, but even here the limitations prevent absolute completeness. The result, however, is far more satisfactory, for under such method facts are presented for representative conditions; and they are, to my mind, far better than the aggregate facts resulting from vicious details.

While at the head of the Massachusetts Bureau of Statistics of Labor, another instance of statistical limitation came under my observation. This related to the statistics of prohibition and license. An investigation was directed into the number of arrests made for drunkenness during the years when prohibition prevailed, and during the years under license, respectively.

Curiously enough, the result showed that for some places there were more arrests for drunkenness during the prohibitory years than during the license years. The statistics were worth but little, for this reason: The governments of cities are, as a rule, or at least used to be, quite opposed to prohibition, and the police officers, under the prohibitory rule, were generally very strict in making arrests for drunkenness; while under license fewer arrests were made.

The difficulties of treating any moral question statistically are very great. I have only cited some familiar cases that we may better understand our course of procedure. But the limitations show the value of our annual meeting to compare methods, to consult with each other as to means which can be adopted to overcome difficulties. The field for statistical work grows wider, while the difficulties increase. Statistical limitations have prevented a line of investigation in this country of interest to, and in which the whole country is, or should be, interested, and that is one relating to the cost of producing articles which are manufactured in the United States and in countries abroad. At present there is no line of statistical information which will give us the cost of production for any great variety of articles. This state of affairs is to be regretted, and the chief reason why we have not at present such statistical information lies in the limitations which surround statistical work. Our consular service has for many years been engaged in this direction, but it has made but little progress, because in getting the cost of production consuls and consular agents have found that they could not overcome the difficulties which confronted them. And, again, they largely have undertaken to collect the information either by correspondence or by furnishing well prepared blanks to manufacturers in other countries. All such methods, for such a branch of statistical work, must inevitably meet with failure. There is only one way in which to secure the desired information, and that is by personal investigation. The manufacturer, as a rule, finds it impossible to observe the requirements of a great schedule, and they need, and are entitled to the assistance which an intelligent expert or special agent can offer. There are no offices in the country so well equipped for this class of work as the Bureaus of Labor. Some of the Bureaus have attempted this cost of production investigation. It has been attempted with partial success by the Department at Washington, and I am happy to inform you that in Italy, France, Belgium and Germany, as well as Great Britain, the cost of producing the cotton, wool, and iron and steel products, is being investigated on parallel lines with the investigation in this country, and that manufacturers in all the countries named are furnishing the information desired; grudgingly, perhaps, and in small quantities, but with a standard of accuracy which encourages me to believe that we shall, sooner or later, arrive at some valuable results.

With perseverance, with encouragements from legislatures, our Bureaus can ascertain important facts and overcome limitations and difficulties which surround our peculiar work, and it is only by perseverance that we can ascertain great and important truths.

These remarks show, in a suggestive way, the importance of our deliberations, and warrant our coming together once a year for the purpose of each member of the Convention telling the whole body fairly and fully, and at length, the work upon which he is officially engaged, the difficulties which

he encounters, and the methods he adopts to overcome them. This is our legitimate work as a body, and this I believe you are ready to take up as vigorously now as you have been disposed to in the past.

The Secretary reported the following States having Bureaus of Labor Statistics, with the names of the officers in charge, together with their post-office address:

Bureau of Labor, Washington, D. C. Established January 18th, 1885; made a Department in 1887. Carroll D. Wright, Commissioner, Washington, D. C.

Bureau of Statistics of Labor of Massachusetts. Established June, 1869. Horace G. Wadlin, Chief, Boston, Massachusetts.

Bureau of Industrial Statistics of Pennsylvania. Established 1872. Prof Albert S. Bolles, Chief, Harrisburg, Pennsylvania.

Bureau of Labor Statistics and Inspection of Missouri. Established 1876; enlarged 1883. Lee Merriwether, Commissioner, Jefferson City, Missouri.

Bureau of Labor Statistics of Ohio. Established 1877. A. D. Fassett, Commissioner, Columbus, Ohio.

Bureau of Statistics of Labor and Industries of New Jersey. Established March, 1878. James Bishop, Chief, Trenton, New Jersey.

Bureau of Labor Statistics of Illinois. Established 1879. John S. Lord, Secretary, Springfield, Illinois.

Bureau of Statistics of Indiana. William A. Peelle, Jr., Chief, Indianapolis, Indiana.

Bureau of Labor Statistics of New York. Established 1888. Charles F. Peck, Commissioner, Albany, New York.

Bureau of Labor Statistics of California. Established 1888. J. J. Tobin, Commissioner, San Francisco, California.

Bureau of Labor and Industrial Statistics of Michigan. Established March, 1883. Alfred H. Heath, Commissioner, Lansing, Michigan.

Bureau of Labor Statistics of Wisconsin. Established April, 1883. H. M. Stark, Commissioner, Madison, Wisconsin.

Bureau of Labor Statistics of Iowa. Established March, 1884. E. R. Hutchins, Commissioner, Des Moines, Iowa.

Bureau of Labor Statistics of Maryland. Established 1884. Thomas C. Weeks, Chief, Baltimore, Maryland.

Bureau of Labor Statistics of Kansas. Established May, 1885. Frank H. Betton, Commissioner, Topeka, Kansas.

Bureau of Labor Statistics of Connecticut. Established April, 1885. Samuel M. Hotchkiss, Commissioner, Hartford, Connecticut.

Bureau of Labor Statistics of Maine. Established March, 1887. Samuel W. Matthews, Commissioner, Augusta, Maine.

Bureau of Labor Statistics of Minnesota. Established March, 1887. John Lamb, Commissioner, St. Paul, Minnesota.

Bureau of Labor Statistics of Colorado. Established March, 1887. Secretary of State, *ex-officio* Commissioner; John W. Lockin, Deputy Commissioner, Denver, Colorado.

Bureau of Labor Statistics of North Carolina. Established March, 1887. J. F. Crowell, Commissioner, Raleigh, North Carolina.

Bureau of Labor Statistics of Rhode Island. Established April, 1887.
 J. B. Bowditch, Commissioner, Providence, Rhode Island.*
 Bureau of Labor and Industrial Statistics of Nebraska. Established 1887.
 John Jenkins, Commissioner, Lincoln, Nebraska.

Upon calling the roll the following were found to be present:

Carroll D. Wright, Commissioner, of National Bureau.
 Horace G. Wadlin, Chief of Massachusetts Bureau.
 Prof. Albert S. Bolles, Chief of the Pennsylvania Bureau.
 Lee Merriwether, Commissioner of the Missouri Bureau.
 James Bishop, Chief of the New Jersey Bureau.
 John S. Lord, Secretary of the Illinois Bureau.
 E. J. Kean, Deputy Commissioner of the New York Bureau.
 Alfred H. Heath, Commissioner of the Michigan Bureau.
 H. M. Stark, Commissioner of the Wisconsin Bureau.
 E. R. Hutchins, Commissioner of the Iowa Bureau.
 Frank H. Betton, Commissioner of the Kansas Bureau.
 Samuel M. Hotchkiss, Commissioner of the Connecticut Bureau.
 Samuel W. Matthews, Commissioner of the Maine Bureau.
 John Lamb, Commissioner of the Minnesota Bureau.
 J. F. Crowell, Deputy Commissioner of the North Carolina Bureau.
 J. B. Bowditch, Commissioner of the Rhode Island Bureau.
 John Jenkins, Commissioner of the Nebraska Bureau.

At this point the President called upon Prof. Arthur T. Hadley, of Connecticut, formerly Commissioner of the Bureau of that State, to address the Convention. Prof. Hadley spoke as follows:

MR. CHAIRMAN AND GENTLEMEN—I am heartily glad to be present at this gathering, to renew old acquaintances and make new ones. When I compare the conditions to-day with those of three or four years ago, I think we may congratulate ourselves upon the progress which has been made. At that time we ourselves knew little of methods of work, and the public had correspondingly little confidence in the results. The workmen sometimes expressed an unwillingness to furnish statistics to any one whose sympathies were not markedly on their side; and the employers, though they did not say the same thing, sometimes acted on the same principle. To-day there is a great change for the better. All parties see that we use facts as facts, and that the question of sympathy ought not to be, and is not, thrust into the foreground.

I was glad to hear from Mr. Hotchkiss that the officers of the convention had not arranged to have a great many papers. However interesting outside addresses may be, that is not what we come here for. We come to compare experiences and get practical suggestions about methods of work. With our somewhat limited facilities, we want to decide what to do, and co-operate with each other. We cannot try to do everything at once, comprehensively and thoroughly. There are some things which we can do comprehensively, making our investigations as wide as possible, and trying to include every case. There are others where we select our instances for examination and look into each selected instance with the utmost care; cases which we

*Almon K. Goodwin is the successor to Mr. Bowditch.

make up with thoroughness what we lack in extensiveness. It seems to me that in the division of work between the National and State Bureaus, to which Col. Wright has alluded, the extensive work may tend more and more to fall into the hands of the former, and the thorough study of individual returns to the latter. But it does not become me to give advice. Your own experience of the last two years has taught you more than any possible suggestions from me could be worth. I can only close as I began, with an expression of pleasure at meeting you, and congratulation on the progress which your work has made.

United States Senator Joseph R. Hawley, of Hartford, Connecticut, being introduced, said:

"I certainly did not mean to make any suggestions as to the nature and manner of your work, and I would rather not present my criticism until after you are through. I am not sufficiently posted in the work of the Bureaus to criticise it as a whole or individually. While I fully recognize all the chairman has said to be true, I believe it is absolutely necessary to be cautious against placing implicit confidence in the bare figures of statistics. They must be studied with a knowledge of the impossibility of thoroughly collecting them. Whether absolutely correct or not, one sometimes finds them as fascinating as romances. Take, for instance, the scope and variety of Muhlhall's various works, the Dictionary of Statistics; certainly that is an exceedingly interesting and instructive book. It presents prices of commodities, the wages received in various countries, the number of men employed in various kinds of work, and the hours of work, etc. He has decidedly disclosed the fact that the American workman is the most productive, man for man, because he is better fed, clothed, housed, paid and educated than those in any other country. It might be added that there is another element that cannot be told in figures or labor statistics, and that is the hope and assurance of the wage-earner that, if he will, he may better himself. It gives great pleasure to studious men to see the advancement made by these organizations toward better statistical work, and I have no doubt their labor will result in advancing social and economic interests.

So, gentlemen, while I agree with the chairman in regard to these limitations in furthering this work, I am satisfied from these discussions great good will come, and I prefer to listen to others, and afterward criticise them, if it be possible.

United States Senator O. H. Platt, of Meriden, Connecticut, being called upon, said:

MR. CHAIRMAN—I am glad to be here for two reasons; and the first is, because I am deeply interested in the work which the gentlemen composing this convention have in hand. It is not a new-born interest, for all through my life I have felt that the value of labor as a factor in the great problem of development was, if not overlooked, largely unappreciated.

I have noticed the establishment and organization of labor bureaus in the different States with great satisfaction, and have been gratified with the progress made by them in ascertaining and giving to the public accurate facts and figures, calculated to awaken in the popular mind a greater interest in the welfare, happiness and progress of the men who are doing the

world's work. It seems to me that, satisfactory as the work already accomplished is, it has just begun. The gentlemen who have met here to-day, representing their organizations in the different States, are in the highest sense educators. The public are pupils, and have scarcely progressed beyond the primary stage in learning the lessons taught by the statistical information which is being collected and published. I look for great advancement both in the teaching and in the learning of the facts calculated to improve, not only the material interests of the country, but also the condition and welfare of its citizens.

The other reason why I am glad to be here is this: I desire, myself, to learn all that may be learned from the deliberations of the convention. My interest in this branch of social science is necessarily but that of an amateur; and you, gentlemen, who have made a special study of the relations of labor to capital, and of both labor and capital to production, can, any one of you, instruct me. I am glad, therefore, to come here to-day as a learner.

I have sometimes felt that, in the agitation which has characterized the newly awakened interest in labor and laborers, we were all, to some extent, overlooking the great idea which underlies this agitation. We see the evidences of discontent; we read of strikes and controversies, and violence at times; we feel that there is a contest, and we cannot always wholly approve the conduct of the contestants on either side. These surface events attract our attention, and sometimes we become alarmed at what seems to be a dangerous conflict between classes of our people—between capitalists on the one side and laborers on the other. But, if we look deeper than the surface, I think we shall see that a great movement for the uplifting of humanity is in progress the world over; that if discontent exists among the common people, it is but the evidence of an aspiration for better things; of an aspiration which ought to be and must be satisfied.

I am not one of those who believe that humanity is being degraded in the world. I believe that the people as a mass are growing wiser, better, happier, and are coming to a more perfect understanding of their rights, duties and responsibilities. The disagreeable symptoms which shock and alarm our pessimistic friends, seem to me to indicate, not decay or deterioration, but healthy and vigorous life. The truth, as I read it, is, that the common people are coming to understand their rights and their duties, and are determined to enjoy the one and perform the other. Mistakes they will undoubtedly make, but out of all the agitation and contest they will reach a higher plane in social, moral and political life.

The very theory of our government requires a recognition of the dignity of labor and the worth of the laborer. In a country where the vast majority of men labor with their hands, democracy is impossible unless each laborer counts as an equal unit in the problem of the government; and this is possible only where the laborer is fairly treated, justly appreciated, and honestly discharges the responsibilities which a republican form of government puts upon him. To put it in more practical words: A republican government is a government by all the people. Each one who participates must be the equal of every other one. The rights of the laborer must not be subordinate to the rights of the idler. A glance at the world's events must satisfy any one that the common, humble people of the world are coming to understand

this, and, whether under a republican or monarchial government, are aspiring to become real factors in all problems of human life.

What we call the "labor movement" is after all but a new development of the passion of mankind for liberty. And whatever the strife or contention, whatever the mistakes or blunderings, which may attend this development, the outcome is sure to be a higher and nobler liberty for mankind. We all ought to welcome this. I rejoice in it, not in the wrongs that may be perpetrated in securing this liberty, but in the result that is sure to be accomplished. If there is danger, safety is to be found in knowledge. With accurate information as to the respective relations which capital and labor sustain to production, we shall have less of contention and strife. It is easy for the man who labors, to think that he alone produces; it is easy for the capitalist to think that capital is the greatest factor in production, and that labor plays only a subordinate part. But when the facts which you, gentlemen, are engaged in ascertaining, shall be generally known and understood, the true relations of capital and labor will come to be thoroughly apprehended. It will be found that both are essential to production and progress, and that neither can dispense with nor despise the other. Money will no longer exalt its possessor, nor manual labor degrade him who performs it. The laborer and the capitalist must, and when this subject is understood, will meet on the common ground of manhood, each understanding the part he has to perform in the world's progress and in human advancement. As the importance of the work you have in hand comes to be better understood, it will be more universally appreciated.

When labor bureaus were first established, I think it may have been felt by some that they were merely a concession to a troublesome class of our citizens. But "we builded better than we knew." They were the need of the century, and that fact is coming to be fully recognized. As investigators, you occupy a position second in importance to none, and your responsibility is consequently great. What we, who cannot spend the time to investigate, wish to know is exact truth. We do not wish to be fed with speculation, but with cold, unimpeachable facts. Your work will be slow, your labors difficult, and oftentimes discouraging, but the fruits of your labor well performed will be ample and satisfactory. Like the leaves of that tree, planted by the River of Life, your conclusions are to be for the "healing of the nations."

I am glad, therefore, to welcome you to Connecticut, to the State in which, I think, labor has been as highly respected and appreciated as in any State in the Union. I trust that your stay here will be made pleasant; I know it will be valuable to us. I am glad to make the acquaintance of the delegates; and I hope that when you leave us, it will be with a feeling that Connecticut has been hospitable, and has appreciated the honor of your gathering here.

Mr. Frank H. Betton, of Kansas, moved that a special committee of three be appointed by the Chair to nominate officers of the association for the ensuing year.

Mr. Frank H. Betton, of Kansas; Mr. J. F. Crowell, of North Carolina, and Mr. John Jenkins, of Nebraska, were appointed members of that committee.

Mr. E. R. Hutchins, of Des Moines, Iowa, stated that an informal meeting this morning, at which were present a large number of gentlemen, who are

now here, a ballot was taken and a majority favored Des Moines, Iowa, as the place for the next meeting. I take a great deal of pleasure in naming my own city and State for the next Convention. We have not as many interesting things as they have in Hartford, but we have a typical western city with the best type of citizenship who will gladly welcome you, and I cordially invite the Convention to meet at Des Moines, Iowa, in 1890.

Mr. J. F. Crowell, of North Carolina, carrying out the idea of the informal meeting, moved that the Eighth National Convention of the Bureau of Labor Statistics, be held in Des Moines, Iowa.

Mr. Alfred H. Heath, of Michigan, seconded the nomination, and it was unanimously carried.

The committee of three then brought in the following report of officers for the ensuing year: President, Carroll D. Wright, of Washington, D. C.; Vice-president, Samuel M. Hotchkiss, of Hartford, Connecticut; Secretary and Treasurer, E. R. Hutchins, of Des Moines, Iowa.

Upon motion of Mr. H. M. Stark, of Wisconsin, the report of the committee was adopted, and he further moved that the Secretary cast the ballot of the Convention for the above mentioned gentlemen as officers for the ensuing year. The motion was carried, and the Secretary obeyed the instructions.

President Wright announced that the desire of the Convention was to hear reports from the different Bureaus as to the lines of work in which they were engaged, and asked the Secretary to call the roll for this purpose.

UNITED STATES DEPARTMENT OF LABOR—PRESIDENT CARROLL D. WRIGHT.

The Department of Labor at Washington is at present engaged in four matters—

First. The finishing of the report upon Working-women in Great Cities. This work is now through the press and will be ready in a few weeks for distribution. It consists of about 550 pages, and embraces the statistics surrounding the conditions of the working-women in twenty-one of the larger cities of the Union.

Second. The Department is completing a Special Report upon the Statistics of Marriage and Divorce. This report was laid before Congress at the close of the last session, and is now about two thirds in type, and will be ready for publication later in the summer. It is an important work, and one of the most scientific in which I have ever had the pleasure of being engaged. It covers the subject of marriage and divorce statistically for a period of twenty years, and so far as divorce alone is concerned will suffice as an accurate count. It will also serve as an authority on the laws of marriage and divorce as they exist in the various States of this country and of Europe. The marriage statistics are not as complete as those relating to divorce, on account of the lack of registration in various States.

Many difficulties surrounded the preparation of this special report. It was undertaken in obedience to a request from Congress, which furnished the means. It was necessary that the investigation should cover a long period, certainly not less than two decades of years, for the statistics of any one year would not give information which could be used in a comparative way. The period selected was from 1866 to 1886, inclusive. It was necessary to

examine every libel of divorce in the whole country for this period of twenty years, and to examine every docket entry. This was done by the agents of the Department, and in some cases by the clerks of courts, the results for each divorce case being entered upon a single sheet or schedule. The single sheet or schedule method was adopted for the purpose of simplifying the work of tabulation. Upon this schedule all the facts relating to each case of divorce, as I have said, were entered: where the parties were married, where divorced, when married and when divorced, the cause, and, in fact, all the facts that the limits of the libel would allow. It must be remembered that there are in round numbers 2,700 courts in the United States having jurisdiction in divorce cases; so the difficulties encountered can be imagined. In brief, the magnitude of the work is represented by the libels, the evidence, and all docket entries of all divorce cases as recorded in 2,700 courts for the period of twenty years. The results are reported by detail in various ways, so that the questions relating to duration of marriage, causes, etc., are easily ascertainable, not only by States, but in other forms of presentation. The Department has had nothing to do with the question as to whether divorce laws should or should not be amended, nor, in fact, undertaken to solve divorce problems. It has simply collected, faithfully and fully, all the possible statistics relative to marriage and divorce. The difficulties and limitations surrounding the preparation of this Report on Marriage and Divorce are so fully and clearly described in the report itself that I know you will prefer to examine them in print to listening to them as I might detail them here.

Third.—The Department is engaged in collecting the statistics concerning railroad labor. This investigation is divided into two parts. Representative roads are called upon to furnish all the facts relating to general conditions, organization, capital, and the statistics which supply information as to beneficiary organizations or efforts, and everything, in fact, of a general nature. This constitutes a very interesting and valuable part of the investigation, and one that is conducted without any special difficulty. The main part of the investigation relates to the actual earnings of railroad laborers in the country. It is very easy to obtain two facts: the aggregate wages paid by all the railroads in the United States and the total number of people employed at any given time. This would satisfy many economists; but it involves the old question, to which I reverted in my opening remarks, of the positive dividend with the fluctuating divisor, the result being a vicious quotient, which would be used to represent the average earnings of the railroad employes of the country. We have avoided this by the only way which can be adopted to secure positive and truthful results, and this method involves the collection of the facts for each individual employe for a sufficiently large number to represent the whole. In railroad labor, more than in any other, it is found that very many employes are temporary, working only for a week or two, or maybe a month. Now, each one of these temporary employes enter into the total number of persons employed, and the pay they receive enters into the total of wages paid of the whole number. The Department is endeavoring to carry out each case individually, finding the actual time employed and the actual money received in wages. This will show the lost time in railroad labor. By the process adopted, that is, of individualizing account, the Department secures an absolute presentation of the earnings of

the employes of railroads on a classified basis, using also, of course, the average. I mean by classified basis that which enters into a total showing how many men earn one dollar per day, how many two dollars; how many work a certain number of days, etc., instead of the general average usually employed. This method has been adopted by some of our Bureaus, notably that of Connecticut and that of Massachusetts, and you will find in the last annual report of the former State, and in a forthcoming report on the Census of Massachusetts, relating to manufactures of that State, the whole matter of classified wages clearly exemplified. The field work connected with railroad labor is practically complete, and the force in the office is now engaged in making the tabulations, so that the full report will be sent to Congress at the proper time in the autumn.

Fourth—Another investigation being conducted by our department at the present time relates to the cost of production. In the organic law of the Department there is a clause directing the Commissioner of Labor to investigate the cost of producing articles upon which duties are laid, the object being to secure the cost of producing such articles not only in this country but in those countries abroad which manufacture the same. In obedience to this instruction the work of the present investigation was commenced last December. It is carried on by means of systematic schedules, used by special agents and experts. These schedules, however, are never left in the hands of the producer. The work has been limited purposely to three lines, cotton, iron and wool. The agents are instructed to secure samples of products, and the aim is to gather information for comparative purposes, and this necessitates the use of the same grade of goods as a basis in each country for each industry. The difficulties which surround such an investigation are great indeed. There is, of course, opposition on the part of the producers. There would be no such opposition if the investigation was limited to the United States, because the manufacturers of this country are quite ready to give information relating to the conditions which surround production. It is quite a different matter when you ask the American manufacturer to give facts concerning the production of his goods for the purpose of putting them alongside the facts to be furnished by European manufacturers. On the other hand, the European manufacturer feels that when we have asked him for the facts concerning the production of his wares, so that they may be printed side by side with those furnished by the American, a great favor has been asked of him, and he sometimes feels that there is unlimited "cheek" in the proposition. This difficulty, which is only one, and arises in the natural order of things, was fully anticipated. So, the first step that was taken by the Department was to consult leading American manufacturers and to inform them that we proposed to publish information concerning the different productions in America and Europe, and in several cases, sufficient for our purpose, our experts were informed that if we could secure the information from abroad, the same line of information should be forthcoming on the American side, and manufacturers helped us to classify the information to be collected, in the formulation of questions and in supplying technical terms, which were of great use to the Department. With this preliminary support, our agents were sent to Europe, and were given full instructions in accordance with the information which had been secured. European manufacturers have been informed that if they would give information from their

side, the American manufacturer had promised to respond. The result has been that the investigation has succeeded in Europe as well as in America, and some of the largest manufacturers in either country have freely opened their books to our inspection. In France, and in other parts of the Continent, and in Great Britain, our agents have received sufficient information to enable them to state positively that the experiment is a success. Schedules were prepared with great care, and so arranged that it is difficult for a producer to deceive the Department.

Alongside of the cost of producing articles we secure the cost of living of the men and women who make the goods under consideration, and their earnings are also secured in the same way in which we are collecting the earnings of the railroad employes of this country. This will enable the Department to present the wages question in the Report of the Cost of Production with classified results.

While the investigation in question must at present be considered tentative in its character, I think it will, when complete, give strength to statistical work and secure the confidence of the public, because it will give very positive evidence as to the cost of producing goods in different countries as compared with the elements of production in our own States. The report will help the workmen to understand more fully than they could by other lines of facts the real conditions which surround the industries of the two continents, and it will help Congress in its deliberations relative to the cost of different articles. This latter, of course, is the main object of the investigation.

Most of the members of this Convention will remember that at our meeting in Boston, Professor Atwater, of Connecticut, presented an interesting and valuable paper on "Food Consumption." It is probably true that the quality of food used in different countries has much to do with the cost of production; so I have hopes of being able, sooner or later, to accompany the investigations relative to the cost of production with facts concerning the classes or grades of food used by operatives in various countries. It is probably true that the English cotton operative, when brought to America, produces a much larger quantity for the time employed than when he worked in his own home. This is only one of the features that surround production; but there must be a reason for this increased production, and this reason must be found. The laws relating to some of the features of production must be ascertained, all the underlying facts learned, and when we have learned the truth, as it will ultimately present itself through investigation, then may come some solutions which are not now anticipated.

At the close of this report a recess was taken until the evening session. In the evening the reports were continued:

MASSACHUSETTS—MR. HORACE G. WADLIN.

We are at present engaged in pushing through the press the final volume of the Decennial Census of the State, taken in 1885. This volume will be published about August 1st. We also have in hand the Nineteenth Annual Report of the Bureau, which will consist of two parts. The first relating to "Strikes and Lockouts," from 1881 to 1886, will be based upon data for

which we are indebted to the United States Commissioner of Labor. It supplements the statistical account of strikes in Massachusetts down to 1880, previously published by the Bureau.

The second part will relate to "Citizens and Aliens," and will present a valuable consideration of the influence upon citizenship of the immigration due to the industrial development of the State. We also have the Twentieth report well advanced. The chief parts will relate to "Wages, and the Cost of Production;" markets open to the sale of Massachusetts products, and means of transportation thereto; and the condition of operatives in their homes and employments.

The Bureau has since 1886 taken, under a special statute, Annual Statistics of Manufactures, relating to the five leading points of production, namely: wages paid; persons employed; stock used; goods made, and capital invested. The publication of these annual volumes has been delayed by the work involved in the completion of the Decennial Census. The results for 1886 and 1887 have been prepared for the press, and will be published in one volume, the first of the series early in August, and will be followed in a few months by the volume for 1888.

Meantime, we have under consideration other subjects of investigation, which, however, are not sufficiently advanced for public announcement.

PENNSYLVANIA—PROF. ALBERT S. BOLLES.

My report will relate to the building and labor associations in my State, and to miners' earnings. Pennsylvania has a larger number of these associations than any other State in the Union, and an elaborate investigation has been made of their operations. A gentleman who is secretary of a large number of them has performed the work. Returns were obtained which we consider quite satisfactory, considering the great difficulties in the way of getting them. One of the difficulties in preparing the information for the public was to tabulate the accounts. Since completing the report the associations have been so much pleased with it, that during another year, the Bureau will doubtless be able to get reports from nearly all of the associations in the State.

A few explanations concerning the earnings of miners may be of value. To learn that a miner gets enough to live comfortably, will be a surprise to some people, but it is true in Pennsylvania. The general impression is that he is the most poorly paid of any kind of working-men. There are ninety thousand miners in the State. My method of collecting the earnings of miners may be briefly described.

I had a blank prepared and sent to each colliery. In these blanks were to be put the earnings of ten men, who were paid the largest sums during the year, and also the earnings of ten men, who probably worked just as faithfully, but who were the least paid; in other words, the earnings of the most skillful and the least skillful were desired. I have returns from collieries in which over thirty thousand miners are employed, and from which I can answer the chief question for which the inquiry was undertaken. I can show how much a miner can earn for a year by giving his earnings for that period.

I may say, in closing, that when I accepted the office, two years ago, there was no means of collecting information, except by blanks—no special

agents; but the last legislature was wise enough to provide for the appointment of two agents to gather statistics, so that we shall soon be prepared to collect them more fully.

Not much has been said concerning the work of the Bureau in our State, though one of the oldest of them all. The people, however, are awakening to an interest in the matter.

MISSOURI—MR. LEE MERIWETHER.

I have but recently entered upon the duties of my office and am, therefore, unable to give much information as to the investigations of the Missouri Bureau of Labor Statistics. This much, however, I have learned even in the short time that I have been in the office, viz.: that the work of the Labor Commissioner is as much that of an Inspector as of Commissioner. In fact, our office is officially called the Bureau of Labor Statistics and Inspection, and the Labor Commissioner is required to have every mine in the State inspected twice a year. Owing to the short time at my command, our next report will be limited to a report upon the inspection of coal, lead, zinc, iron and granite mines. The plan of work is not yet definitely arranged, but the report will endeavor to show the actual condition of miners in Missouri, their yearly earnings and their yearly expenses, their moral and social condition, and the general condition of the mines, the output for the year, etc. The Commissioner from Pennsylvania states that his plan in securing similar information from the mines is to obtain, for instance, the wages of miners from the pay-rolls. This plan has suggested itself to me, but it has been my experience that the pay-rolls cannot always be relied upon to give an accurate idea of the earnings of the individual miners. For instance, John Smith may appear upon the pay-rolls as receiving \$100 for work rendered as a miner during the month of January, while as a matter of fact John Smith had, perhaps, two grown sons or assistants working with him who shared the \$100. How can we get at the amount that John Smith earned as his individual wage?

Regarding the inspection of factories, how is it possible to ascertain whether or not children under the legal age are working, when both the manufacturer and the children of the parents agree in declaring that the child is of legal age? In questioning the parents as to the age of their children working in factories, I have sometimes had them laughingly ask: "Do you mean their real age or their factory age?" Their factory age is generally anywhere from one to three years more than their real age.

NEW JERSEY—MR. JAMES BISHOP.

In compliance with the request made at the last meeting of the National Convention, copies of all the blanks intended for use in the preparation of the Eleventh Annual Report of the New Jersey Bureau were sent to each of the Commissioners.

In that report the subject of railroad casualties was taken up, particularly to employees, and of the relief associations, now coming into fashion, which have received considerable attention of late years both here and abroad. In connection therewith will be discussed the changes which recent legislation, in this county and in Europe, has effected in the old

common-law rule of employer's liability. These so-called employer's liability laws, in force at present in only a few of our States, primarily affect the relation between railroad employers and employes.

The Fifth Census of the Building and Loan Association will occupy a large part of the report, and give some very interesting information about those valuable co-operative enterprises which are increasing rapidly, both in influence and number, and of which there are over 200 in the State.

The subject of wage statistics will be, as usual, one of the leading features of the report, and tabulations are to be made showing the earnings and cost of living of our working classes.

ILLINOIS—MR. J. S. LORD.

The Illinois Bureau has just completed and published its Fifth Biennial Report, and has not as yet fully determined upon the special line of investigation to be taken up during the ensuing year.

Since I last had the pleasure of meeting the members of this Convention, the Bureau of Illinois has been engaged in pursuing several inquiries, the results of which have been published in two Reports. In the former there was rather a full consideration of the subject of convict labor, under the contract system, as affecting the wages and profits of honest men in Illinois and elsewhere, and in the preparation of which the statistics of prisons in all parts of the country were taken and analyzed with reference to their bearing on the contract and other systems of penal labor.

This report was timely in its appearance, as a proposition to abolish the contract system in the penitentiaries of Illinois was then being submitted to the people for consideration, and information on the subject was desired by all classes. The vote upon the question resulted in the adoption of an amendment to the Constitution of Illinois prohibiting the further contracting of convict labor.

About this time the leading feature of the labor movement was the rapid and then recent development of labor organizations, both in our State and in the country. As there was then much interest, and equal uncertainty, felt as to the real proportions of the movement toward organization and the motives and aims underlying it, the Bureau undertook a census of all trade and labor organizations in Illinois and an inquiry into their growth, objects and potency. In the same study advantage was taken of the opportunity thus presented to secure, through these organizations, statistics of the wages and economic relations of the membership.

It must be said that the Bureau did not encounter as much distrust and objection from the organizations themselves in the pursuit of this investigation as was freely predicted and fairly expected. The officers of the trade and labor societies, for the most part, responded to our special agents with candor, and placed many facts of great value, and hitherto inaccessible, in the hands of the Bureau. This made possible a compilation of statistics relating to labor organizations in Illinois unique in character and comprehensive in scope. It covered not only an enumeration and classification of the membership on the lines of their occupations, nationalities and distribution, but a record of the experience of nearly 90,000 working-men in the matter of wages, working time and wage payments, strikes, the proportion of married

and single, of home-owners and renters, of employed and unemployed, their efforts at co-operation, etc.

Another subject which has engaged the attention of the Bureau is the practice in certain factories, shops and stores of imposing fines upon employes for trivial offenses, created by arbitrary rules. These rules are justified on the ground that they are necessary to the maintenance of discipline, and the fines are justified as the easiest method of enforcing them. In effect, the levying of a fine constitutes an infringement upon the stipulated wages and is equivalent to a seizure by force of money already earned. In effect, also, these fines, though each be a small amount in itself, when aggregated in a large establishment, constitute a considerable sum to the credit of the firm, for which no equivalent is rendered. Although the practice was found to be by no means general, and was openly condemned by the better class of employes, it was still found in active and oppressive operation in a sufficient number of establishments to justify the attention given the subject by the Bureau.

During the last session of our legislature a bill was introduced, one clause of which was intended to prohibit deductions of this character from the wages of the poor. It was favorably considered and passed by the lower house, and was twice read and approved by the senate, though, greatly to the regret of many, it was not reached for final action prior to adjournment.

The most recent work of the Bureau has been an attempt to arrive at the private indebtedness of all the people, as shown by the records of mortgages. This line of inquiry especially commended itself to the Bureau in consideration of the fact that no compilation of the private debt, as distinguished from the volume of public debt had ever been attempted; that many of the advocates of industrial reform regarded this subject as fundamental to a proper discussion of the wages question; that, aside from its value in economic discussion, it would afford many indices of actual condition among classes, and to those who are chiefly interested in the question of the solvency of the people it would develop the relation which these liabilities sustained to the actual values of property.

The work was undertaken with full understanding of the difficulties which the case presented, and of the limitations which were to be encountered. Accepting these it was still found to be entirely feasible to present totals which were substantially true in all respects and entirely true for all purposes of comparison, either as to given localities or the three periods of time considered. This report has recently been placed in the hands of the gentlemen present, and it is unnecessary to enlarge upon its character.

In addition to the regular biennial publications mentioned, it has devolved upon the Bureau, through the creation of a State mine inspection service, to make annual compilations and reports of the current statistics of the coal industry in Illinois. The basis for these reports is found in the annual reports of the inspectors of mines to the Bureau, and the effort is made to arrive at and present, not only the facts as to the production, but equally the details of wages and condition among the coal miners.

NEW YORK.

Mr. Edward J. Kean, Chief Clerk of the Bureau of Statistics of Labor of that State, said:

The main purpose of the inquiry for the year, from November, 1887, to November, 1888, was to get as full and exact information as possible of the rates of wages during the five years, 1883 to 1887, inclusive, with their fluctuations and the causes of change. The inquiry also included hours of labor and number of employees. An inquiry paper was sent out to the several labor unions, with five questions, as to rates of wages, hours of work (especially on Saturday), and effect of organization. It also invited remarks on topics of interest.

A form of inquiry of kindred purpose, but differently worded, was sent far and wide to employers, asking for detailed information as to wages, causes of rise or fall, and number and classes of employees, etc.

These blanks, over 20,000 in number, were issued to labor unions in the State, and to all important labor employers. These inquiries, it may be observed, were outside of, and in addition to the inquiries into strikes and labor movements, which have formed part of the Bureau's regular work since its establishment; the form and tenor of which can be at once seen in all its specific minuteness and general amplitude by the form of inquiry No. 3.

The returns from unions and employers have been far more full than was expected from such an experiment. The whole course and tendency of wage rates have been shown; a great number of reasons for "change" or no "change" have been furnished, which, as they are largely based on individual experience, exhibit much variety of opinion. Some of these replies are personal; others take a wider range.

The compilation of these returns and their reduction into tabular form may be of interest to those who care for business details. As the several returns came in they were classified under headings. In many cases not only the same thought but the same form of expression would strike many individuals. A simple "yes" or "no" is easily reached and recorded. But in a long series of answers to questions that appeal to personal experience there was necessarily considerable variety. The answers were tabulated under the letters of the alphabet, A, B, C, D, etc., or with variation, as AB, AC, AD, etc. Thus the sentiment was retained even if the form of expression should vary. Question No. 1, as to wages, "higher or lower," and "reduction of hours," involved eighty-five different classifications. No. 2, "reasons for change," compelled a classification in eighty-six forms, covering both the plus and minus problem.

The same process used for the employers was repeated for the employees. Thus the effect of organization admitted of the categorical answer "yes" or "no," but a large number gave a qualified answer, with reasons as the basis of conviction. The "increase due to organization" replies represented a constituency of 114,218 workers.

The answers A, B, C, etc., were tabulated by means of tally sheets with corresponding characters. These answers can also be counted by using trays or paper boxes with characters similar to those on the blanks. A clerk can pass between and around two ordinary tables and fill the tray, or boxes,

with the blanks. It is an easy matter to count each class of answers as the separation is complete. Should there be large quantities, each class could be rapidly counted by straightening the blanks and taking a quantity by one end between the thumb and forefinger of the right and giving it a slight twist; this will cause the blanks to spread out in the shape of a fan at the other end, and they can be counted by twos, threes, fours, fives or tens by using the thumb of the left hand, and the total reached in a short time.

The wages returns were classified and tabulated by a simple process. A copy was made of each return with alternating blank lines. These were cut up in slips and each class was easily assorted. Thus, if a firm reported that it employed twenty-five carpenters at \$3.25 per day, and the working hours were ten for the first five days of the week and nine on Saturday, it was easily separated from the firms which paid the same rate per day but only worked their employees nine hours for the first five days and eight on Saturday. It made no difference how many classes of workers were on the blank returned, or how many terms to indicate these classes were used. When a division by counties was desired, the name of the county was repeated on the blank alternating line, and its appearance on the slip, when cut, made such a division easy; after these slips were placed in their respective classes and divisions they were pasted on sheets of paper, beginning with the lowest rate paid, and preserving the most perfect and minute classification of wages, rates and the number of working hours. This method has the still further advantage of making copy for the printer while making the tabulation, thus combining economy with exactness of details. The economy can be still further extended by the use of specially prepared blanks with perforated lines, which would permit of each class being quickly separated, like the system of coupon tickets used by railway companies. This would require exactness on the part of the enumerator or special agent. If this was secured a perfect photograph of the information furnished could be given.

The various printed circular forms were sent "prepaid," with a return envelope, to employers selected from the directories, and specifically to officers of unions. Many of the first applications failed, but an alphabetical list of all the parties notified having been kept, it was easy to check off the receipts, and to call up those who had forgotten to reply.

This detail kept the clerical force of the Bureau busy. It was satisfactory that the default of reply was in a great majority of cases a simple act of omission, and not an intentional "kick." Sometimes, indeed, the Bureau itself was unintentionally at fault, through the duplication of a firm under different headings. In this matter postage stamps were used by thousands.

Three questions were propounded to employers, as follows:

1. Is the prevailing rate of wages, among men in your trade, higher or lower than it was in 1883, five years ago?
2. To what do you attribute the change, if any?
3. How many, if any times, have you increased the rate of wages, or reduced the number of hours, of the men in your employ during the past five years, as the result of a request or demand on their part?

About 20,000 of these inquiries were issued. The answers have come in numerously, and have been remarkable for their variety. In tabulating them, the question No. 1, "higher or lower wages and reduction of hours," embraces no less than eighty-five distinct classifications. A frequent answer

was: "Wages increased one or more times, by request, not on demand." (This, it may be observed, is not in accordance with the statements made by employers, who more generally ascribe raises in wages either to strikes, or expectations of strike.) The ratio of advance in wages extends all the way from 5 per cent to 25 per cent where figures are given; the majority of employers limiting the answers to the fact of an increase. Some employers take credit for an increase to an infinite extent; the fact being that a large number of employees are juveniles, who are raised from time to time according to their advance in skill or the amount of work accomplished.

Employers' or labor unions' returns, while deprecating strikes and admitting the unfavorable results that sometimes follow these crude attempts to settle the vexed question of wages, make return that in the majority of cases, a raise in wages has been a specific result of a strike.

Sometimes an advance has resulted from sympathy with strikes in other establishments, which have operated as a warning. It may be assumed that the example of a large employer making a concession would have its influence throughout the trade.

To question No. 2, "The reason for change," the replies are still more various than as to the fact of change, and go to show the variable factors in the wage figures. We have here no less than eighty-six distinct classes of answers.

Among them we have "Competition," either in the ups and downs of trade itself or in the willingness of wage-workers (immigrants or men out of employment) to accept what they can get. On the advance side, we have "Wealth and general prosperity"; "Brisk trade," under various names; "Merits of the employees"; "Labor Unions and Organizations"; "Strikes and peremptory demands"; "Demand for skilled labor"; "Lower price for raw material which always helps labor"; "General advance in everything"; "To our men becoming more skillful and to improved modes of manufacture, less men being necessary to do the same amount of work"—(this is worthy of special note as meaning that machine-production benefits the machine operator, but not the wage-earner); "Costs them" (operators) "more to live"; "Shorter days and demand for help"; "High tariff" (says one person); "National growth of the country, more intelligence in employees, improved method of doing work"—(this answer would seem to work both ways); "Give it up, unless generosity will explain it"; "Prices of manufactured goods are 10 to 20 per cent lower"; "Change in administration, solid financial basis"; "Better goods"; "Trade Unions and education"; "Employees are bound to have all there is in the business, and they are getting it." (This pessimistic answer is offset by the next): "Increased skill, unions, demand, scarcity of good help, good currency and good times."

The same question involves the causes of Low Wages, which are equally various, and if seemingly irreconcilable in principle are true in special cases. "Competition"; "Free importation of our article" accounts for a decline in local manufacture; "Convict labor"; "Imported labor," (of which we hear a good deal both on the basis of pauper labor, and of skilled labor coming over to do season work and go back again); "Depression in trade"; "Tariff depression"—(presumably meaning uncertainty in the future); "Our supply of labor"—another protest against immigration; "Slow but gradual receding from high prices obtained during the war"; "Dry goods and upholsterers,

tailors, and women"—(seems an ebullition of morbid feelings); "Undervaluation of imported goods"; "Over production." One individual replies, "Trying to run Government in Canadian and British interests"; "Wrong classification of tariff"; "Taking inferior help from other trades"; "Low tariff"; "Falling off in railroad building" is the cause assigned by a mechanic, while "Increase in railroad building" explains the prosperity of a supply contractor. One man objects to "European competition," while another wants "Five per cent protection instead of fifty per cent protection," and a third suggests "Senseless Competition a free trade scare." "Lower prices on work" implies that cheap contracts are at the loss of the wage-worker. "High tariff on raw material and formation of trusts" is the cause of low wages according to one employer, while another omits the tariff and confines himself to "Combinations and trusts."

As to actual changes in wage-returns, the returns seem almost as various as those upon "causes". But many have thoughtlessly or carelessly omitted to record the very facts intended to be covered by the inquiry. As to the quality or extent of change, we have sixty-three distinct kinds of replies, embracing the simple "lower" or "higher" and "no change," with other generalities; also "twenty-five per cent less," presumably per day, fifty per cent being the greatest reduction. The majority of the returns deal rather with percentages than with specific figures, ranging from "four per cent lower to fifty per cent lower" and from "slightly higher" to "five per cent, ten per cent, thirty five per cent, and fifty per cent higher." One return gives \$12.60 as the average weekly wages of 1883, advanced in 1888 to 13.90. Another says, "Higher rate but lower average." Yet another says, Same wages, less time; making higher pay."

Among other facts disclosed by the investigation, it was shown that in labor inquiries wages are the distinctively crucial issue. Price of raw commodity turns on wages, so with the perfected product allowing for the landlord's rent, all that comes after is wages.

The vast majority of man-kind must earn "wages" to live. The most needed for subsistence is scarcely a factor, except for philanthropists or poor-house boards. The sum payable is determined by a number of causes, commercial, local and personal. When we ask what regulates wage-rates, it is pretty safe to say "supply and demand." This is generic, however, and calls for some comment in explanation.

Trades unions, are, as we all know, potential factors in fixing nominal rates. The value of their interference is, however, modified by the state of trade, general or local.

The efficiency of the worker has also to be taken into account. Formerly an employer might pick out a man of unusual merit, and give him an unusual rate, but such a practice is no longer favored. The Unions think a regular wage for all is a better guarantee for the body of workers than the capricious or interested liability of an employer. They prefer uniformity.

In a broad sense it may be assumed that what will support one man will support another. This, however, is only applicable to the feeding of men in masses; soldiers, sailors, public institutions, etc. In business calculations, the wants of the worker are not taken into the account.

The ruling rate of wages are made up from a combination of premises,

what has been in the past, what the trade relatively to other trades will bear, and especially local conditions.

In the great city of New York, the port of entry for all the immense immigration, better wages are habitually paid than even in the adjoining cities of Brooklyn and Jersey City. In fact New York leads the market.

There is less continuous work in country towns, so that in some instances wages ought to be higher, but such is never the case. Again, callings that require special training and skill, ought to be better paid than those with lower qualifications, yet such is not a regular practice.

In brief, there is no fixed rate of wages, except that which is arbitrarily made by the workers in council, predicated on what the trade will bear.

There is certainly a broad line of demarkation between educated experts and plain laborers; but between proficient lines of wage-worth are arbitrary.

That the work of the worker is not always a material element in estimating the wage-rate, is shown in the difference of amount between woman's and man's wages, even where equal excellence is presumable; male and female dressmakers, for instance. It is, I believe, a fact that a man-costumer will get much more than a woman of the same class and style. It may be said that this is from superior merit, but it is pretty certain that it is a caprice of fashion.

The sum is usually quoted to show the wage earnings; the real point is, however, the purchasing power of the wages. Bread, meat, clothes, lodgings, all differ with localities.

Another most important question is, how many persons are unemployed at any given time, and what influence that class, or part of a class, has on the general or local wage-rate?

We know that unions tend to fix wages; do we know what effect unions have on employment?

One question that should be, but rarely is, taken into account in the wage estimate, is the liability of the worker to accidents, or loss of health. Almost all accidents are at the worker's own risk, even when caused by default of other workmen, who in such case may be looked upon as the employer's agent. Miners in coal-pits suffer by fall of soil, bad shoring, breaking of elevator rope, etc. These are regarded as incidents of the calling, and so they are; but what if caused by the neglect of proper and reasonable care? The accidents to laborers in railroad stations, while coupling, are a large addition to the death roll, but this is surely not the fault of the poor man who is crushed.

Again, risky or offensive callings are, by a perversion of social equity, poorly paid; as if performed by the Pariahs of society. In railroad accidents the passenger is indemnified, but the employe is put in the position of a joint contractor, and so gets no relief for hurt or damage.

In factories and other labor aggregations the theoretic wage idea seems to be "how little will keep the working animal in working condition."

High prices don't imply correlatively high wages. High prices may be caused by short supply, or special conditions, as at gold mines, etc.

There are cases in which employers are willing to pay extra wages for extra efficiency, at least it is so stated sometimes. But the willingness to pay higher wages than the scale, for special cause is, as has already been said, not a popular idea.

STRIKES.

The number of strikes for 1887-88 is 1,021, showing a gradual decrease from the totals of the preceding years, which, in 1886, was 2,061, and in 1887 was 1,604, indicating a more stable condition of the relations between employers and employes. The successful strikes were 480, unsuccessful, 408; compromised, 93. The number engaged in strikes was 24,034, against 51,731 in 1887, and 127,392 in 1886, a disproportion that would indicate the increasing solidarity of the workman's position and the disposition to conciliate shown by employers. While in the number of workmen "refused work" after strike, 2,270 in 1888, against 8,176 in 1887, we find proof of increased liberalism on the part of employes toward those who had stood out for their supposed rights. The proportional amount of wages sacrificed in self assertion is greatly in excess of preceding years, standing, as it does, at one million in 1886 (fractional figures omitted). The implication would be that a higher paid class of men were engaged in the troubles of 1888, or possibly the returns and estimates may be more exact.

Gain in wages by strikes for 1888 is estimated at \$359,551, against \$944,632 in 1887, a proportional decrease from the figures of the preceding year. The loss to employers is figured at \$464,230, as against \$1,102,376 in 1887 and \$1,644,812 in 1886.

The number of strikes for the years 1885, 1886, 1887 and 1888 were 4,908; of which 2,031 were successful, 741 partly successful or compromised, 213 doubtful, 1,662 unsuccessful, and 261 were pending at the close of the investigation. The number engaged in these strikes were 290,043 persons, of whom 16,897 were refused work after the strikes. There were expended by the labor organizations as relief and for the conduct of strikes \$887,606.46. The loss in wages amounted to \$5,649,437.44, and the estimated gain in wages for one year is placed at \$2,725,069.28. In many cases the gain should be estimated from the time of the settlement of the strike to the present; this would greatly increase the amount. The loss to employers from all causes reaches the sum of \$3,211,618.70. The Bureau's investigations of 1885 did not include "amount of wages lost," "estimated yearly gain," nor "loss to employer from all causes."

MICHIGAN—MR. A. H. HEATH.

The Michigan Bureau is engaged at present upon an investigation into the economic and social conditions surrounding the employes in the furniture manufacturing industry in the State. It is our aim to make thorough investigation by industries, believing that better results can be obtained than attempting to investigate a large number of industries at the same time.

We employ special canvassers to visit each individual operative in the factories and obtain replies to questions upon the blanks furnished each canvasser for this work.

These questions relate to occupation, age, nationality, marital relations, number of children in families, number attending school, number of persons dependent for support upon each wage-earner, number of years at present occupation, number of months employed during the year, annual earnings, amount of lost time, cause for lost time, annual family expenses, savings

number owning homes, value of homes, number renting, monthly rental, number owning musical instruments, amount of life insurance, and other questions.

We have, at the present time, over five thousand reports secured by our canvassers, and shall complete this industry; and if we have time, shall extend the investigation to some other industry.

In most instances our canvassers have been cordially received by the manufacturers, who have extended to them such privileges as were necessary to enable them to secure the desired information.

The progress of the Bureau has been quite satisfactory thus far this year.

WISCONSIN—H. M. STARK.

The scope of work and the duties of the Wisconsin Bureau are constantly broadening and increasing. The last legislature passed three new laws affecting the executive and statistical labors. The first, limiting the age at which children are allowed to work at thirteen, instead of twelve years of age. The new law includes commercial establishments, as well as factories and work-shops. The second gives our inspectors authority over office buildings, tenement houses, assembly halls and theaters, to enforce means of escape in case of fire, and limiting the hotels exempt from these provisions to those which are designed for occupancy by twenty-five or more, instead of fifty persons. The third establishes the weekly payment of wages, with the natural exceptions.

The legislature, however, did not provide for the much needed increase of clerical force.

Statistics.—The Bureau is at present engaged in gathering data for its Fourth Biennial Report, which, statistically, will be almost entirely devoted to the annual earnings, average daily wages, lost time, etc., of artisans in the building trades.

The statistics of factory labor and commercial occupations will be merely incidental, and so sifted and digested as to test the leading contents of the Third Report.

The body of the Third Report will necessarily be made up of a synopsis of the reports of inspection. That chapter, however, will not be devoid of statistical interest, inasmuch as it will contain a minute description of every manufacturing plant in the State, with the number of male and female employes, distinguishing adults and children of both sexes. It will give accurately the total steam horse-power and water horse-power; the number of stationary engines and boilers; the kind of elevators in use. The general remarks will be a record of all accidents which have occurred, the amounts spent by the manufacturers for building improvements, and the cost of new machinery added to the plants since the former inspection.

The work of our Inspectors.—The total number of factories visited by our inspectors since March 4, 1889, is 710; the number of hotels, 183; and the number of all other institutions coming within the scope of the Wisconsin Safety Laws, 188. The reports of the inspectors are sent in daily, and immediately recorded. No less than 610 orders of all kinds, conducive to the

health and safety of factory operatives, and the travelling public, have thus far been issued, ninety per cent of which are complied with, without any further correspondence on the part of the main office. In La Crosse, a city of less than 30,000 inhabitants, a total of ninety-three orders of all kinds were issued, and that, too, after all orders given at a former inspection, two years ago, had been faithfully complied with. In this way we hope to reduce the number of accidents in Wisconsin factories to an absolute minimum.

The expenses to the State for every day of actual travel by the inspectors, is only \$2.87, exclusive of salaries. The law does not allow traveling expenses to the chief inspector while working in the city of Milwaukee, which occupies three fourths of his time.

Growth of the Bureau.—We are happy to state that the work of the Bureau is being better appreciated from year to year. No longer have we reason to complain of reluctance on the part of employers to furnish required information; on the contrary, ready, explicit, and even cheerful compliance is shown in letters and actions all over the State.

The relations between the Bureau and the artisan classes have, through constant correspondence and contact, grown into an almost personal character. Ninety-five per cent of the answers received to our blanks are full, reliable and explanatory. This confidence was gained, first, by prompt and courteous correspondence, and secondly, by a systematic and judicious distribution of the reports of the Bureau.

The third report represented a factory population of 68,000 persons, about three fourths of the actual number. One copy of the report was sent to every ten employes, requiring 6,800 copies; also, one copy to each of the 1,221 factories reported, a copy direct to every newspaper published in Wisconsin, and one to each individual workman who had filled out the blanks sent out by the Bureau. In this way the Bureau, which, in 1883, was created upon a stepfatherly plan, and looked upon as a sinecure, has developed into a branch of State government which to-day receives a good deal of favorable attention.

In this connection, we should state that Governor Hoard, of Wisconsin, is intensely interested in the work. At the same time we are sorry to state that a general sense of economy led the last legislature to diminish the editions of all public documents, and by this action the distribution of the next report is curtailed to one copy to every twenty employes. It is false economy which will cut down the only medium by which the most numerous class of citizens and taxpayers can speak for themselves.

The Press.—The press of Wisconsin is in full sympathy with the work of the Bureau, gained chiefly by furnishing and preparing statistical and industrial items of local interest. The mass of information of this character, coming to our hands from day to day, but either too bulky to preserve for the formal report, and yet very interesting if used immediately, is very great, and much appreciated by editors and publishers.

The personnel of the Bureau consists of a commissioner, a deputy commissioner, two factory inspectors, chief clerk, and a messenger.

Hon. Frank A. Flower, after six years' service, retired at the expiration of his term, in February last.

Upon invitation, Mr. Matt. J. Stimpelart, Deputy Commissioner of the Wisconsin Bureau, furnished some additional statistical information. Among other things, he stated as a positive fact that female factory labor in Wisconsin is only 10½ per cent of the whole. Also, that the factory population of Wisconsin cities, outside of Milwaukee, is a little over 12 per cent. Mr. Stimpelart, on behalf of the Bureau, also presented the following table, expressly prepared for this Convention:

A TABLE

Showing the comparative purchasing power (in quantities of wheaten bread, beef, mutton, pork or butter) of the wages received for ten hours of labor in some European countries and in the State of Wisconsin, United States of America. The wages given are for skilled blacksmiths. All weights are reduced to the English-American standard—one pound=16 ounces Avoirdupois. Compiled from direct correspondence to the Bureau of Labor and Industrial Statistics of Wisconsin.

COUNTRIES.	EARNINGS PER HOUR.	Hours of labor per day.	EARNINGS FOR EVERY TEN HOURS.	PURCHASING POWER.			
				The wages received for ten hours of labor of skilled blacksmiths will buy the quantities stated of either: Bread, meat, pork or butter.			
				Wheaten bread.	Meat.	Pork.	Butter.
WISCONSIN (United States)— Milwaukee	20 cents.	10	2 dollars.	40 lbs.	14 lbs.	16 lbs.	10 lbs.
GREAT BRITAIN— London and Glasgow.....	6.35 pence.	9	5 shillings 3½ pence.	48 lbs.	9 lbs.	11 lbs.	5½ lbs.
GERMANY (Rhine Province)— Coblenz	27½ Pfennige.	11	2 Mark 75 Pfennige.	30 lbs.	5½ lbs.	5 lbs.	3½ lbs.
FRANCE— Montpeller	50 centimes.	10	5 francs.	31½ lbs.	4 lbs. 10 oz.	5½ lbs.	4 lbs.
Nîmes	50 centimes.	10	5 francs.	31½ lbs.	6 lbs. 2 oz.	6 lbs. 2 oz.	4½ lbs. 10 oz.
Lille	50 centimes.	10	5 francs.	30½ lbs.	8½ lbs.	5½ lbs.	3 lbs. 5 oz.
BELGIUM— Ghent	48 centimes.	10	4 francs 80 centimes.	24½ lbs.	7½ lbs.	8½ lbs.	2 lbs. 1½ oz.
DENMARK— Copenhagen	30 Öre.	10	3 Kroner.	40 lbs.	8½ lbs.	8½ lbs.	3 lbs. 3 oz.
SWEDEN— Stockholm.....	31 centimes, or 22 Öre.	11½	3 francs 10 centimes, or 2 Kroner 20 Öre.	13½ lbs.	7½ lbs.	5½ lbs.	2½ lbs.
ITALY— Reggio (Prov. Emilia)	25 centesimi.	11	1 lire 50 centesimi.	17 lbs. 13 oz.	4½ lbs.	3½ lbs.	2½ lbs.
HOLLAND— "a Gravenhage (The Hague).....	20 centen.	10	2 gulden.	27½ lbs.	7½ lbs.	6 lbs. 5 oz.	2½ lbs.

KANSAS—FRANK H. BETTON.

I understand it to be the desire of the Convention to become familiar with the facts suggested by my friends, Mr. Hotchkiss, of Connecticut, and Mr. Jenkins, of Nebraska. When our Kansas Bureau was first established it was regarded to a great extent as a concession to the labor agitation then prevailing, and the appropriations were limited. The members of the legislature, as a rule, did not know anything about the practical workings of a Bureau of Labor and Industrial Statistics, and it was an untried experiment. I succeeded in getting a slightly increased appropriation this year for our Bureau, and was given additional help.

As to the practice of sending out blanks to working-men, it is in a large majority of instances, in my State, just so much money thrown away for stamps. I now make personal examinations and investigations, visiting monthly three of the largest cities of the State, and gathering a total of some one hundred and fifty reports from five or six selected trades, taking different trades each year. This year I am working the extra man given me in the city of Topeka. I am taking as a special subject for investigation the condition of the women workers of the State. There are quite a number of them, a good many being employed in factories.

We have eight hundred and forty papers and weekly periodicals published in Kansas, and I have prepared a blank this year, asking for information regarding this industry. These blanks call for the number of hands employed, the amount of wages paid, etc.

There is one other subject for statistical investigation that is this year commanding my attention, and that is the meat question. It would take me about fifteen or twenty minutes to submit the paper that I have prepared, if the Commissioners desire to hear it, but at the same time I do not want to impose on your good nature.

The paper, which though quite long, was very interesting, and contained many valuable facts on this subject.

CONNECTICUT—MR. SAMUEL M. HOTCHKISS.

I suppose that the questions that are taking up the attention of the Commissioners at this time refer more especially to the work of the Bureaus during the past year, the progress of the work, etc. I have to say for our work in Connecticut, that the unusual pressure of business connected with the shaping of the Bureau work for Connecticut, has occupied my attention so completely, until last Saturday afternoon, that I have not made active preparation for the report of the next year. The subject has not been neglected, but is not sufficiently matured to make it desirable to present it here at this time.

MAINE—MR. SAMUEL W. MATTHEWS.

The Maine Bureau has been in existence for two years, and as it was suggested by our President that we should mention some of the difficulties we have to contend with, I would say that our first difficulty is the lack of sufficient means to do the work which we would like to undertake.

During the last legislature, I succeeded in calling attention to the necessary expenses of the Bureau, and I shall be able to employ a special agent

	Bread.	Meat.	Pork.	Butter.
Wisconsin, United States of America, per cent....	100	100	100	100
London, England.....	120	64½	68½	55
Coblenz, Germany.....	75	39½	31½	35
Montpellier, France.....	78½	33½	34½	39½
Nîmes, France.....	78½	43½	33½	46½
Lille, France.....	83½	50½	34½	32½
Ghent, Belgium.....	60½	53½	51½	21½
Copenhagen, Denmark.....	100	58	50½	31½
Stockholm, Sweden.....	83½	55½	34½	25
Reggio, Italy.....	44½	8½	21½	29½
The Hague, Holland.....	68½	52½	39½	29½
Total.....	743½	491½	435½	332½

IOWA—MR. E. R. HUTCHINS.

I find my State next on the list. I may say that the Bureau in Iowa is much in the same position as those in most Western States. We have very little money to use, and we have to use what we have very carefully. I realize very forcibly, as I listen to the remarks of those in charge of Bureaus in the older States, the value of the special agent in the field. The appropriation for the Iowa Bureau will not permit this. We must depend almost entirely upon returns made through the mails. Still, we have been quite successful. Each year adds to the number of those who send in returns. This is at least encouraging. I cannot quite agree with Prof. Bolles regarding the miner's pay. It may be, and I doubt not is, as he says, in Pennsylvania; but in Iowa two very serious drawbacks to the miner's financial success present themselves. These are the screens, and the company stores. By direction of the legislature we shall make a general inquiry as to child-labor, and find out so far as possible, to what extent it prevails. We shall also continue the investigation of women wage-earners, a subject of very much interest, and, I think, perhaps somewhat overlooked. In this line of work I have been greatly encouraged by the co-operation of Dr. Jennie McCowen, of Davenport, Iowa, through whose exertions a working-women's club has been formed in that city, with a large membership and a lively interest.

Another feature of the forthcoming report will be the report of the Savings Banks, relating especially to the amount of deposits made during the past two years made by wage-earners. The returns thus far received indicate a decided gain in this regard. The subject of assessments and taxation will form another part of the report. This will apply to cities and counties, and I think will afford valuable data. The general condition of wage-workers, their wages, cost of living, etc., will form a chapter in the report.

I wish very much that the Bureaus could select at least one topic upon which we could all unite for investigation. I feel sure that the reports would be valuable and interesting, and bring the people into a warmer sympathy and a more kindly co-operation in our work. I know its obstacles, yet I believe some topic could be selected upon which we could unite.

during a portion of the year. During the past year the matters which have occupied our attention were those of child-labor, the employment of children in factories, and the condition of women wage-workers of the State.

The work which we are laying out is to make an investigation into the peculiar industries of our State. Blanks have been prepared, and the special agent is engaged in investigating the granite quarries of the State, of which there are a great number, and in which there are probably at the present time five or six thousand men engaged.

Blanks are now being prepared for quarry owners, inquiring the name of each quarry, its location, the average number of workmen employed in each department, the number of working days during the year, and the rate of wages of the different classes engaged in the business, whether these rates are fixed, and, if so, how they may be altered, the gross annual product, the amount of capital invested, and many other interesting questions.

Already the Rodwell quarries' rates of wages have been mutually agreed upon, and the agent reports that, on the first day of June, a uniform schedule of prices is to take effect throughout the State. As the movement will be sweeping, some uneasiness in respect to the result is felt. The existing conditions at different quarries are dissimilar. The hardness of the stone and the consequent difficulty in working it, differs greatly, and the cost of living is by no means uniform. These varying conditions will be carefully considered by the Bureau and the differences noted.

The granite industry in the seaport towns is closely linked with the fisheries, to which the Bureau will give some attention. The number of men and vessels employed in this industry, the condition of the fishermen, partially considered in the first report, the wages paid, and the average profits, will all be fully investigated. Particular attention will be given to the lobster business, to the welfare of which so much discussion was devoted at the last legislative session, and it is hoped that an unprejudiced account of the needs of both catchers and canners may be embodied in the next annual report.

In the work of the Bureau last year, especial attention was given to the condition of working-women, and of those employed in the textile industries and the manufacture of boots and shoes. Since the annual report, in which the results of these investigations are embodied, was issued, numerous queries as to the nature of the work have been received, usually coupled with the request that the writers may be allowed to add their mite to the collection of information concerning labor.

The machine shops and foundries, and the iron business in general, will also be examined, and statistics and statements from individual employes will form parts of the report.

The blanks issued this year will contain questions concerning the cost of living, and the changes in wages made during the last year, with their causes and results.

We shall also investigate the lime, slate and ice industries, which are becoming very important in our State. Other features of our work will develop hereafter. We consider it more profitable to confine our investigations to a few industries, and obtain their statistics as thoroughly as possible rather than to *skim* all.

MINNESOTA—MR. JOHN LAMB.

I have had two years' experience since our Bureau was established, and have naturally encountered the same difficulties that other new Bureaus have. In the first place, the means at my command were very meagre, and the work of getting statistics among people who had no idea of the nature and objects of a Labor Bureau was uncommonly hard.

I took up the subject of the condition of wage-working women, as that was the subject which could be investigated at the least expense, and with the least travel, the great majority of these women being in the cities of St. Paul and Minneapolis. My deputy and myself went right into the factories and obtained our information from the employers and employes by direct inquiry. We prepared blanks having about thirty questions, and as we proceeded with the work it was discovered that some of the questions could have been omitted, as they were either superfluous or of such a nature that people declined to answer them; and others could be added with good effect. I prepared two new sets of blanks at two subsequent times, with the new questions added, so as to have the inquiry as complete and comprehensive as possible. No further points of inquiry presented themselves until the time of compilation, when one or two other questions suggested themselves. For this reason I do not think that an investigation should be closed in a single report, but continued through the succeeding report with the knowledge of the subject which was acquired during the work of the first report.

I soon discovered that there are limitations to possibilities of statistical work, as President Wright has stated in his opening address. With the exception, however, of the two points of inquiry which occurred to me during the compilation, I secured what I believe to be a very complete and satisfactory knowledge of the subject taken up. I found a few questions on the blanks of the National Bureau which were very useful to me.

The investigations into the subject of co-operation and strikes were more historical than statistical. I set out to confine the year's work mainly to one question, and to do that thoroughly, and the result is better than anything I could have secured by trying to take up several questions with the limited means at my disposal.

The Bureau has been better equipped by the last legislature, and I am now in a position to take up several subjects during the next two years.

Owing to the coming movement for eight hours, popular interest will be excited, and I will look into the subject to some extent. I intend to keep an historical and statistical record of strikes and lockouts as they occur. I also intend to collect statistics of the unemployed; statistics of manual and technical training; the relation of wages to the cost of living, and statistics of production, showing the number, location, class of industry, hands employed, product, value of plant, hours employed, taxes, insurance, etc.

NORTH CAROLINA—MR. JOHN F. CROWELL.

The Bureau is in the second year of its work. It has issued its first annual report, and has the second one in preparation. Last year's report was taken up mainly with statistics of manufacturing industries and a discussion of the public road system of the State. This latter part of the report has had a

very beneficial effect in awakening more intelligent interest in the rural highways, over which so large a proportion of our agricultural and forestal products are brought to market. The growth of our manufacturers since the last report necessitates going over the whole field again, in order to give an adequate idea of the present state of our industries.

Though the work of the Bureau for the current year is not fully decided upon, yet four main subjects of great public importance are both ripe for investigation and are likely to take all the time and means we shall be able to give them. These subjects are:

1. Statistics relating to manufactures.
2. Statistics relating to the exodus of negroes to the west and southwest.
3. Statistics relating to transportation on railroads.
4. Statistics relating to mortgages on farms.

The method of gathering statistics has heretofore been generally by voluntary answers to circulars of inquiry. Whatever special investigation by the Commissioner in person has been possible, the value of the information otherwise gained has been greatly enhanced.

The employers are generally willing to furnish information for honest uses, but fight shy of giving statistics that may be sought for prejudicial purposes in the interest of any party or faction. There seems to be a feeling that the Bureau was organized as some sort of an ally of the labor organizations against the employers. These prejudices, together with the limited appropriation at the disposal of the Bureau, are among our chief difficulties in the way of better work.

RHODE ISLAND—MR. J. B. BOWDITCH.

The Bureau of the State of Rhode Island has been in existence only two years. It was established by an act of the legislature, at the request of the labor organizations; the manufacturers were, at first, inclined to assume an attitude of antagonism. The act makes the duties of the Commissioner quite general, and embraces nearly everything. He is Commissioner of Statistics, Factory Inspector, Truant Officer, although he has no authority except to make recommendations.

Our first schedule embraced questions that were looked upon by some manufacturers as too inquisitorial, as they referred to profit and loss. A club, composed of leading manufacturers, assumed an attitude of opposition, and recommended that manufacturers should not answer certain questions, and by that means the work of the Bureau the first year was not as complete as it would otherwise have been. Last year, after conferring with some of the leading manufacturers, new schedules were issued, in which some of the most objectionable questions were omitted, and the responses have been much more general in consequence.

The topics which were taken up the first year related mainly to the textile industries, jewelry and machinery; and we embraced the same last year, and the various trades, and nearly every branch of manufacturing, and also child-labor. For the present year we have a new schedule, in regard to the condition of the working-women, their various occupations, wages, etc.

Our work the first year was done mainly by sending out blanks, and by personal solicitation. Mr. Davis and myself visited the factories and in-

spected them quite thoroughly; but we found that by so doing we raised considerable antagonism on the part of the manufacturers. The Bureau, being a new institution, they assumed that it was going to be detrimental to their interests, and during the past year we have not visited them quite so thoroughly, but have relied more upon blanks, and where the blanks have not been returned we have collected them; but answers have been more generally received, and are more complete than in 1887.

NEBRASKA—MR. JOHN JENKINS.

Allow me to return to you and the members of the Convention my thanks for the assistance received by the Bureau of Nebraska during its existence, which dates back to July, 1887. The reports of the Conventions held, together with the various papers emanating from these bodies, have been of incalculable benefit; and the regular yearly meetings of these conventions, where an interchange of views are made, have become a necessity to the Commissioners.

Our experience in Nebraska, is similar to that in other States, as regards the collecting of statistical matter, where we rely almost entirely upon a system of blanks for our information; and this experience, in a great measure, is due to a misunderstanding on the part of the persons to whom the blanks are sent, as to the value that the information asked for would be to the public; others whose sensitiveness upon that point was not equalled by their lack of modesty in inviting us to go to a place not located on any of our State maps, believe it to be an encroachment upon their rights; others again believe that the Bureau was created for the purpose of catering to a sentiment, organized labor having made a demand upon our legislature that the Bureau be created.

When the blanks were prepared and sent out by mail, we never questioned but what they would be filled out and returned as requested. In this, as time proved, we were deceived, as hardly ten per cent of those sent out were returned to this office. This sad experience compelled us to devise some more sure method, as the law gives us ample power to sue the delinquent party, if they do not comply with the request of this Bureau within a stated time.

The plan adopted in the issuing of blanks is as follows: We have what is called a stub-book, each stub being numbered successively, also being so arranged that dates can be affixed showing when issued, when returned, when filed and when recorded; and when the second notice is sent, that part of the stub which is cut off from the stub-book is attached to the blank, and the date of issue plainly marked thereon; the blank bears the same number as the stub, and in addition to this, we have a list of the persons or firms to whom the blanks are sent, to which is appended the same number as appears on the stub and blank. We keep a record book upon which all blanks are recorded, and is a complete register of the industry so reporting. Should a blank be returned not properly filled out, we retain the original and return a duplicate with a notice stating the omission, and requesting that the desired information be furnished within a given time. When the date given, at which the blanks should be returned has arrived, which is found out by reference to the stub-book, and the same has not been returned, the parties

who are delinquent are notified of their liability to prosecution should they further delay. Very often the blanks are returned to this office without any information whatever; in such case the number of the blank gives at once the name of the party to whom it was addressed, and we then take the precaution of addressing the postmaster, asking if such a person or firm is doing business in his town or city. When an affirmative answer is returned, we then notify the party to whom the blank was sent that we return the same, which must be properly filled out and sworn to before a notary public, and sent to this office within a given time.

The form of the stub is herewith presented:

No.	Section 8 of the law creating a Bureau of Labor
.....	Census and Industrial Statistics, reads: "The said
Issued	Commissioner shall have power to prescribe blank
.....	forms, and transmit them to employers which shall
Returned	be filled out clearly and completely, with the facts,
.....	statistics, and statements asked for, and returned to
Filed	the Commissioner within such reasonable time as
.....	he may fix."
Recorded	Please return this blank executed as above within
.....	sixty days from date.
Second Notice sent	Issued.....

Though the statistical work of this Bureau is far from being as satisfactory as I would desire it, yet enough has been done to refute the position taken by the Memorial addressed by the Alliance to Congress on the question of mortgages. This memorial was placed upon the desks of the members of our last legislature, and for a time was the cause of considerable comment. No reliable information could be had except such as came from this Bureau, where it was found that only twenty-five per cent of the total number of farms were mortgaged, and that the highest rate of interest paid was ten per cent, and the lowest six per cent, and only seven per cent were renters.

The question of mortgages is an important one to the lender as well as the borrower, and accurate statement of the indebtedness in mortgages in our State would take more time and means than are possessed by this Bureau. As a line of inquiry for a true condition, we would have to separate mortgages to pay off the indebtedness incurred through the possession of the farm from that of other causes; find out how much of the amount of the loan was disbursed in improving the farm, the value of the farm prior to the loan, and the value after the improvements have been made.

Nebraska is a new State, and a great amount of land has been bought on time, and these mortgages would form a class by themselves which could not be considered in the light of indebtedness of the character of a mortgage as usually understood. And, again, it would not do to aggregate a whole sum of mortgages extending for a series of years, unless credit was given for the time-payments as well. From reports in this office, no loan was made at a

valuation of more than thirty per cent, nor has a case come to light where a foreclosure did not bring fifty per cent more than the loan. Many mortgages appearing upon record are also of a fictitious nature; persons seeking to avoid the payment of honest debts have time and again caused such instruments to be made. Other cases are in existence where persons, to secure bondsmen, give mortgages that are simply security and not indebtedness. Again, mortgages have remained on file where through neglect they have not been released, yet at the same time have been paid; and so I might go on and enumerate various causes of false impressions being made, whereby simple statements are taken as facts, which work an injury to a young growing State, whereas, if the facts were stated, it would be of benefit.

This Bureau is at present engaged in compiling statistics regarding the manufacturing interest of Nebraska, and can only deal with simple subjects based upon the means at its command, preferring what it has to do, to do it well. Our appropriations have been materially reduced from what we asked, and our real necessities require; our postage is limited to \$300.00, and when that is used up we will have to stop in that direction, as the last legislature passed a resolution that no deficiency bills shall be created. The legislature at its last session ordered the Bureau to take up the subject of the sugar beet culture, and investigations so far made, indicate great value to our State.

The roll of States having been completed, President Wright said that the Bureaus generally were poorly equipped with men and means, and that, therefore, apparatus to save time and money in tabulations were of great importance, and he invited Mr. Herman Hollerith, of Washington, D. C., to explain his electrical tabulating machine. The apparatus of Mr. Hollerith had been set up in an adjoining room for the inspection of those present. It is to be used in New York July 1st to tabulate the mortality returns. This method consists, essentially, in first recording the date relating to each person by punching holes in sheets or strips of non-conducting material (paper), and then counting or tallying these dates either separately or in combination by means of mechanical counters operated by electro-magnets. To tabulate any of the facts recorded on the cards it is only necessary to connect the corresponding binding posts of the counters, and then pass the given cards successively through the press, when the results will be shown directly on the counter. The number of facts thus recorded at one operation is only limited by the number of counters which are used.

The invention has already been described at length in various scientific journals. It has been adopted in the office of the Surgeon-general of the United States Army for compiling army statistics.

The Convention was entertained for an hour or more with an exhibition of Mr. Hollerith's apparatus.

MR. CHAS. F. PIDGIN, Chief Clerk of the Massachusetts Bureau of Statistics of Labor, gave a very interesting address on "Statistical Tabulation by Machinery." Mr. Pidgin's practical experience in statistical work dates back sixteen years—to June, 1873—hence the address was one of great value.

ARCHIBALD BLUE, ESQ., DEPUTY MINISTER OF AGRICULTURE, ONTARIO,
CANADA.

The scope of my work is somewhat different from that which you are representing here. It is in a different line. At the time of the commencement of the work of the Department, it was intended merely to make inquiries into the great industries of the country; but after a time an act was passed requiring the Department to cover all such industries. We have merely taken up the work from time to time, and five years ago we undertook the collection of labor statistics. I placed the exact schedule we are using for the present year on your desks last evening, and if they have been examined, I invite criticism as to the work we are undertaking. I have thought it well in this work to continue the investigations on the same line for a series of years, as I have satisfied myself that it is better to pursue the same line of investigation than to do one thing one year, and another the next. This is the method of my Department at Ontario.

The work is about the same as employs the Bureaus here; that is, we have the same difficulties to overcome, and it is hard to collect information from employers, although we collected a good deal, with all the difficulties to contend with. Of course, it is hard to get results with limited means at our command and the difficulties we have to contend with. We are making a number of inquiries on different lines each year, as I have already stated. These lines are being pretty well investigated. For instance, we are inquiring this year, as during the past four or five years, on the following subjects: the demand of wages, whether the wages are paid weekly, every two weeks, or monthly; whether or not paid in cash; also inquiring into strikes and lockouts; labor organizations; ready reports for the use of workmen, and special subjects from time to time.

These are a few of the most important subjects relating to the condition of the industries of the country, and we get our information as fully as we possibly can through special agents, and we are able to furnish the public and legislature with information that will give them as accurate a report as can be obtained of the industries of the country. I have mentioned that the chief work was in connection with agricultural statistics. In addition to ascertaining the products of each year, we may also be able to get the cost of production; also statistics relating to farmers. There are about twenty thousand farmers in the provinces. We are unable to get information from the workmen themselves, but we think the farmer gives pretty good information on that subject. I feel interested in the different kinds of work which the Bureaus in the United States are taking up, and especially the one which you have just been considering.

It is possible that the employment of child-labor is not very extensive in our country, perhaps for two reasons; one that our industries are not carried on upon such an extensive scale as in the United States; and secondly, because there is a requirement on the part of the school authorities that enforces attendance during the entire school year, and we have learned from statistics that only a very small percentage of each school have absences during the year. I was very glad to see the gentleman from Massachusetts so interested in the collection of the annual statistics of the manufacturing establishments, and it would be well, indeed, if you could continue to get the

legislatures to vote more means for your Bureaus in all the States and provinces.

Mr. President, I shall occupy no more of your time at present. I have been very much pleased with the proceedings of the Convention, and I have gained valuable information which I shall use in my work in the future, and I shall often review with great pleasure my trip to Connecticut to attend your Convention.

COL. W. M. GROSVENOR, OF THE NEW YORK TRIBUNE.

I hardly feel that it is fitting or proper that I should endeavor to speak upon such subjects as are being discussed before this convention. However, I am glad to be here, and shall gladly give any information I can. It has never been my fortune to have charge of a Bureau, but I have given considerable attention to the investigation of labor statistics. I have been exceedingly interested in the work, and I have learned a great deal from the discussions which it has been my privilege to listen to. Many things have occurred to me in the direction already suggested by you, and I can readily see the numerous difficulties with which you have to contend in the performance of your work.

You have taken up a good deal of work, considering all the difficulties you have to contend with, and the means and force at your command.

Another thought has occurred to me, and I know it has occurred to all the different Bureaus, and that is, the way the manufacturers treat the Commissioners and Chiefs when they ask for information. In listening to the discussion as to printing the proceedings of your Convention, it seems to me that nothing could be more important to the different Bureaus than those proceedings, when published. They are read by the thinking men of the country, who are very anxious to see what work the different Bureaus are carrying on. People can see the figures and facts concerning labor and the limitations, etc.

Another suggestion I think of at this time is, that the Bureaus often attempt too much, and that they should be unified, and their labors should be largely in the same direction. It should be possible for the Commissioners in the various States to seize upon some points of universal interest. I would suggest that a record of prices of certain commodities might be kept throughout the year. Many of your investigations are peculiar to your respective States; in one State you have mining labor, and in another State factory labor, and so on. These investigations are not by any means to be discredited, but on the contrary, you are each doing a grand work for the whole country.

I have for some fifteen years compiled tables regarding the prices of several hundred articles. These records are kept every day at my home, and any day that I want to find the price in a certain market in comparison with that of any year before at the same time, I can find it out for the preceding two years, or ten years, or fifteen years. I can do so at a glance on a single sheet of paper. These records are very interesting to me. If you should keep such records in connection with your Bureaus, you could compare them every year, and would be posted as to the rise and fall of prices. You could compare results very easily. I can get some four hundred quotations every day,

which I keep on record. You can get in this, the average earnings in different States from year to year. For example, you can compare prices in New York, Massachusetts, Connecticut, Missouri and Nebraska, and find the cost of productions very easily. Suppose you take up three or four classes of labor, the larger or representative classes, and work for a common end; you will have some difficulty in going into the matter too far. I have tables that cover thirty distinct quotations for twenty years, and I was satisfied that long before I reached the last year I knew what the average was.

I would be glad to send you any information in regard to my work at any time, so far as in my power.

PROF. EDWARD BEMIS (VANDERBILT UNIVERSITY), NASHVILLE, TENN.

I will say that I did not expect to be called upon, but that I am glad to have the privilege of attending this Convention. I would give up everything, and come from my home here for the special purpose of being present at this Convention.

I would suggest that in collecting facts with regard to cost of living, more attention should be paid to rent, which workingmen claim is a heavy burden upon them.

The cost of living is a very difficult matter for satisfactory investigation. The rise of rent is a very important problem.

MRS. LITA BARNEY SAYLES, SECRETARY OF THE SOCIOLOGIC SOCIETY OF AMERICA, KILLINGLY, CONN.

It is with pleasure that I stand here to-day and look into your faces. Several of you I have met personally, others I have never met face to face, but I know you all through my correspondence with the several Bureaus.

I did not come prepared to make a speech. If I had known that I should have been called upon, I should have prepared a condensed paper upon subjects connected with the Sociologic Society. The work of that Society, with which I am connected, depends very much upon your statistics and reports.

As I said before, it gives me pleasure to stand before you, and thank the President for calling upon me to say a few words; and I shall be pleased to take the hand of as many as choose to come to this side of the hall to call upon me.

REV. JOSIAH STRONG, D. D., GENERAL SECRETARY EVANGELICAL ALLIANCE, NEW YORK CITY.

I desire to express my appreciation of the courtesy by which I am present. When I first saw a notice of this Convention I cast a desire hitherward, but had not thought to follow it in person until I received a very cordial invitation to do so from our host, the Commissioner from Connecticut.

I have a deep sense of the importance of the work in which you are engaged. As I understand it, your work is primarily to gather facts, a most difficult task. There is nothing so elusive, nothing so hard to catch and cage as a fact. Some seem to find no difficulty in amassing them, but the philosopher, Josh Billings, says: "I would rather not know so many things than to know so many that aren't so." There can be no true science without a correct and definite knowledge of the facts. You are collecting materials

for a true social science, and this is pre-eminently the science of this generation, and will be of the next.

In every period of human history there has been some root idea out of which the great thinking and the great doing of the time have sprung. Of our own period that root idea is the right relations of man to his fellows. From it has come the abolition of slavery and the elevation of woman. From it has come the spread of democracy, which is an attempt to realize the right relations of man to his fellows, politically. From it came socialism and communism, which are attempts to establish right relations between man and his fellows, socially and industrially.

Socialism wants to save society without saving the individual; wants to establish the brotherhood of man without accepting the fatherhood of God. Jesus Christ told the world how to save both the individual and society, viz.: by love to God and love to our neighbor.

The Christian church has seemed to believe that religion consists in right relations of the individual soul to God, and such relations are established when, in obedience to Christ's first great command, a man gives his supreme love to God. But the church seems to have almost forgotten that the second great command is *like unto* the first, and equally binding.

During the earlier part of the period of which I am speaking, the church occupied with bringing individuals into right relations with God, left for the most part to unbelievers, like Rousseau, Proudhon and Karl Marx, the study of sociological problems—how to bring men into right relations with each other. Hence the church has, in a large measure, lost its hold on the masses; while Socialists have failed because they have generally disregarded God's claims to love and obedience, which spring from Divine fatherhood, and from which alone can come human brotherhood.

Jesus Christ taught what are the two hemispheres of truth, which are alike necessary to produce the new world wherein dwelleth righteousness; and it is only by accepting the teachings of Christ, by applying the principles of the gospel to all the relations of life—social, industrial, commercial, political,—that the labor problem and the other great problems of our times can be solved.

The new movement of the Evangelical Alliance is an attempt to secure the co-operation of the churches in applying the gospel of Christ to the entire life of the community. We aim to bring together the most thoughtful and Christian men of each town to study the problems of their own community. By systematic and thorough house-to-house visitations they gain a personal knowledge of existing needs, and bring to bear a personal influence of good; and while their systematic and thorough investigations under the crust of society reveal what needs to be done, their co-operation makes them strong to do it.

I might quote to you the opinions of many eminent men expressing the conviction that the plans of the Alliance, which have been only very partially outlined to you, are entirely practicable, and give promise of the greatest usefulness; or I might give you illustrations of the actual workings of the plan where it has been adopted, but I must not take your time. I will only add that I do not believe you can make a better use of your annual reports than to send a full set of them to the Alliance, at 42 Bible House, New York. I thank you for your attention.

REV. GRAHAM TAYLOR, PROFESSOR OF THEOLOGY AND SOCIOLOGY, HARTFORD, CONNECTICUT.

It is a privilege to improve this opportunity so courteously and unexpectedly afforded to an interested attendant upon your meetings, to give heartfelt expression to the high appreciation I have of the great value and wide reaching influence of this Convention. You have laid our city and commonwealth, and all their public institutions and business interests, under great obligations to you in coming to our capital to hold your National Convention.

As a representative of institutions and interests which you may have been accustomed to regard as influenced by the work of the Labor Bureau, let me assure you that nowhere should your labors be more deeply appreciated, or their published results be more carefully studied than among the churches and in the theological seminaries, where their ministers to the people are trained for their very practical work. For the first of all, by your collection and classification of facts, you afford a working example of the scientific and practical method of study which is gaining sway in all departments of education. To the demand of the age that facts must precede theory, and be the basis of methods of work, the church is giving belated yet earnest response, as indeed she must, to retain, much more to increase, her hold on even the present generation.

Your facts are making as imperative demands for recognition also upon the theorists in political economy. These facts of yours will not let what has been considered well enough alone. They show something better to be both necessary and possible. They force the human personality, with its capacity for suffering and reaction, into the calculation of the economists as one of the prime factors of the common problem. They declare that by so much, as a man is a man, labor is more than a commodity.

No man among you may even be able to suggest the solution of these difficulties and delicate complications of our modern life, but you are nevertheless building better than you know. The facts you are everywhere gathering and carefully sifting will yet make it possible for some social economist to arise, and upon a wider basis of fact than has ever before been accessible, draw more accurate inductions than have ever before been possible for the ultimate solution of the problems of the industrial situation. In helping to evolve a science of statistics, too, you are rendering one of the most needed services to the church, as well as to the whole community. But you will not, I know, deny that your relations with the religious community are reciprocal, nor will you regard the emphasis I am disposed to put upon the influence of the churches and their work in your fields as unwarranted. To any solution of our industrial problems the need of intermediary influences between apparently conflicting interests and antagonistic classes is recognized as imperative. Now, for these middle men and mediating agencies, society is more dependent upon the local church than upon any or all its other organisms. By its fundamental doctrines of the universal Fatherhood of God, and the common brotherhood of man, the Christian church alone is not committed to this intermediary position, but capable of assuming it. Alone among social organizations, it in theory, at least, knows no classes. Its membership and ministry cannot without self-stultification be classified. Their only Master is the Son of Man. Those of you who come

closest to the most discontented of the laboring classes will bear me witness that few, if any, among them have ought to say against Jesus, the Elder Brother of us all. Their complaint is solely against those claiming to follow Him who seem to them to misrepresent him, against a class-church. Have we not, then, around the person of the Son of Man, the only common ground upon which we can all stand? Are not his true followers the only mediators among men? Can they not best say to those who differ, "All ye are brethren"? Does not the Church of Christ in any community really hold the key of its situation? Can social economics afford to ignore such a unifying force as the Christian Spirit has ever proven itself to be when and wherever it has been allowed to assert itself? Aside from its purely divine institution and religious mission, the church surely has a place among men and a social economic mission for which there is no substitute, and which invites the freest and largest use.

Beyond the statistical reports and economic conclusions of the Bureau in Connecticut, as valuable as they are conceded to be, the Christian brotherliness of our Commissioner, Mr. Hotchkiss, has been pre-eminently serviceable to this commonwealth in keeping the bond of brotherhood between its employers and employees stronger, tenderer and more vital than it could have been without his personal touch upon the hearts and hands of both. Besides this personal ministry to the individual, Christianity has a new social status to establish on earth. It comes preaching everywhere the gospel of the Kingdom, as its Master began to do. It claims not only to have salvation for the individual, but to be the savior of society. And the church is more and more awakening to its public and social mission.

The laws of heredity, sanitary conditions, economic circumstances, and the whole social environment of the people are now seen to be hers to study and shape. These are imperative studies in preparation for the Christian ministry of to-day. When the old and only Gospel is preached upon the new basis of these underlying facts, it will have strangely new power. When poverty, vice and crime are clearly seen in their relations to these all conditional factors, these great open sores of the body politic will have preventive agencies, reformatory effects, and charity methods of a different and higher efficiency than those with which we now almost toy with death, and with the use and predominance of such a church equipped with such scientific apparatus, a new kingdom will be at hand, the kingdom of heaven on earth. In the study of the social and economic conditions of Christian society, let us be brethren and co-workers in State and Church.

REV. JESSE H. JONES.

I thank you for this opportunity to speak. Perhaps I may appropriately say something about child-labor in the factories, as it was my fortune, several years ago, under your direction, Mr. President, to investigate the condition of labor, when as yet, and for years after, there was no Labor Bureau here. During that investigation I visited most of the larger textile factories in the State, and I found no exception to the fact that it was the parents who crowded the children into the factories rather than the employers who drew them in. And the parents who did this would unblushingly falsify concerning the age of their children in order to get them into the mills. This, I think, ought to be said plainly and distinctly for the employers.

As I have given some study to the problem of the city, perhaps I may be permitted to say a few words concerning what Rev. Mr. Strong has just said. His plan of visitation is excellent, helpful, truly co-operative with the statistical work of the State, but it can never, I think, be more than palliative; and with all of it that can be done, the evil will inevitably gain ground on the good of the city from the very nature of the city as now constituted, and from the necessary working of that nature. When Thomas Jefferson said, "Great cities are great sores," he said what was and is, and ever will be, deeply and dreadfully and sorely true, while society continues in its present order.

The constitution of things remaining as it is, no device or effort of man can change the current of life from its present natural working of increasing evils in cities. There is only one possible solution of the problem of the cities; and I would fain utter that solution with all the fervor of which I am capable: **THE CITY, IT MUST BE DESTROYED.** Except as this is done, it will continue to reek and rot and ruin its myriads of inhabitants.

But there are two ways to destroy the city. One is the old way, to sack the city, slaughter the inhabitants, burn the buildings and leave the place a waste like Babylon. This is cutting out the sore with a knife; but then other sores keep coming. This is not a solution of the problem. The solution is to cure the body politic of the sores, so that they will never come any more. That destruction of the cities, by which to cure society of them, is to diffuse them into vast villages. And this is the way to do it: Let our municipalities, in a legal and orderly way, seize all the railroads, horse and elevated, and run them for the people. Then, by a system of tickets, give every working-man a free ride to and from his work. Along with this give him the eight-hour day; and then he can shoot out to his home, thirty miles, if need be, every night and back in the morning. Then he can have his cottage with a garden behind it, and a patch of green all around, and nobody will be constrained to live in the city. And when our cities are thus expanded into flats, in which every family dwells amid a carpet of green, like South Manchester, over east of us a bit, then they will have unfolded into the New Jerusalem.

Mr. President, again I thank you for the opportunity to speak.

HON. T. S. GOLD, SECRETARY OF THE CONNECTICUT STATE BOARD OF AGRICULTURE.

I did not expect to be called to speak here, but the thoughts so happily expressed on the connection of moral growth with material prosperity, call to mind an address delivered some forty years ago by Rev. Dr. Horace Bushnell, of sainted memory, before the Hartford County Agricultural Society. Referring to the decadence of agriculture in some of the hill towns, and the consequent difficulties of sustaining the institutions of education and religion in those places, from the outflow of their young men, eager to enter upon the more exciting contests of life, he says in substance. "Is it not time for us to consider whether, instead of sitting in a Board of Missions, we should not rather be sitting in a Board of Agriculture, to consider what can be done to sustain and revive the agriculture of our State?" So new was this idea at the time, that his words seem almost prophetic.

He recognized that material prosperity was an important element in moral growth.

Your work as a Convention of Labor Commissioners is in that line; and I am happy to hear the expressions that the material prosperity you are seeking to advance is only to be secured with a corresponding mental and moral growth, and that this is the crowning glory of the whole work. It is for this end that the Board of Agriculture has been established, and has been laboring; and be assured that we heartily welcome as co-laborers in the work of alleviating the burdens, relieving the cares, and elevating the moral condition of the people.

Father Hyacinth, in an address delivered in Paris before the Peace League, refers to the union of agriculture, manufactures and commerce, as pouring out those great streams of physical life, without which all moral life itself would speedily die away.

Again, assuring you of our hearty welcome to Connecticut, and our high appreciation of your work, I thank you for this opportunity of giving my testimony to the necessity of your work in this age of the world, and an assurance of hearty co-operation and support from all who have at heart the good of their fellow men.

A VISIT TO FACTORIES.

Previous to the meeting of the Convention, Commissioner Hotchkiss had thoroughly arranged for a visit to three of the principal factories of New England. Those selected by him were the Cheney Brothers' silk mills at South Manchester, the Willimantic Linen Company's thread mills at Willimantic, and the Ponemah cotton mills at Taftville, near Norwich. The entire day, from 8 o'clock A. M. until 8:30 P. M., the party were kept moving to the best advantage, reflecting great credit upon everybody connected with the excursion, but most of all upon its originator, Commissioner Hotchkiss.

The train was a special one of three cars over the New England railroad. It left Hartford at 8:05 on the morning of the 27th. The excursionists composed not only the members of the Labor Bureaus, but a number of invited guests.

The visits to these mills were of great interest and value. In the Cheney mills were found about 2,000 operatives, two thirds of whom were females.

In the Willimantic and Ponemah mills, 1,000 each, with about the same proportion as to sex.

Special care has been taken by the proprietors for the comfort and health of the wage-workers, and the results of this care were plainly seen.

CLOSING SESSION.

Returning to Hartford, the closing session was held at the Allyn House. Mr. Jenkins offered the following resolution:

Resolved, That a standing committee of three, composed of the President, Vice-president and Secretary of the Convention, is hereby created, whose duty it shall be to select such question or questions as they may deem, in their judgment, of general interest, to be taken up for investigation by the Bureaus of Statistics.

Remarks were made upon this resolution by Mr. Frank H. Betton, Mr. Samuel W. Matthews, Mr. Carroll D. Wright, Mr. John Jenkins, Mr. E. J. Kean, Mr. John Lamb, Mr. James Bishop, Mr. Matthew J. Simpelaar and Mr. E. R. Hutchins, after which the resolution was adopted.

After an informal discussion of some of the features of factory life observed during the day, the following resolutions were unanimously adopted:

By Mr. Hutchins:

Resolved, That the thanks of the Convention are hereby tendered to the legislature of the State of Connecticut for its liberal action in placing at our disposal the senate chamber in the capital in which to hold the sessions of this Convention, during its three days' stay in the city of Hartford.

By Mr. Betton:

Resolved, That the members of this Convention hereby extend their most sincere thanks to Mr. Samuel M. Hotchkiss, Commissioner of the Bureau of Labor Statistics of Connecticut, for the excellent quarters he secured for holding the Convention, and for his unremitting attention to the members during their stay in Hartford.

By Mr. Matthews:

Resolved, That the thanks of this Convention are hereby extended to the proprietors of the Cheney Brothers' Silk Mills, at South Manchester, the Cotton Thread Mills of the Willimantic Linen Company, at Willimantic, and the Ponemah Cotton Mill, at Taftsville, for their cordial invitations to the members to visit their industrial establishments, and for their kind attention and hospitality on the occasion of their visit.

By Mr. Bishop:

Resolved, That the presence of our esteemed President, Hon. Carroll D. Wright, has given us unusual pleasure, and we hereby extend to him, as well as to Colonel E. R. Hutchins, of Iowa, our hearty thanks for the faithful performance of their duties during the session of the Convention.

By Mr. Crowell:

Resolved, That the Commissioners of the Bureaus of Labor Statistics appreciate the liberality of the New York & New England Railroad Company in placing at the disposal of Commissioner S. M. Hotchkiss a special train of cars for the purpose of visiting manufacturing establishments and other places of interest in the State.

President Wright suggested that some definite action be taken in regard to the remarks, papers, etc., to be published in the proceedings of the Convention. The form of publishing the proceedings was left in the hands of the Secretary, who was authorized to use his judgment in the matter.

All the business having been transacted, President Wright said:

In declaring this Convention adjourned *sine die*, I think it is proper to make the acquaintance of the new Commissioners who have joined our body. The work of this session has been appreciated by us all, as well as by the visitors and the public in general. Our trip of yesterday among the factories was most beneficial. It was educational in many respects, for we were given the privilege of looking at everything, even into the offices and work and sentiments of the manufacturers. While many of you were examining the machinery of the factories, I was interviewing the manufacturers themselves. I find they have no objection to giving us information for our statistical work, but they want the information used honestly and fairly. One thing yesterday gave me great pleasure, and also great encouragement for the future. I asked the manager of one of the mills visited why it was that no labor troubles ever occurred in his works? He said the secret of their getting on so well was simply the fact that the management adopted the neighborly principle of working; they gave all the privilege in their power to their employes, and lived in a neighborly way with them, recognizing the humanity on each side, as well as the human nature. Following this for a number of years, the management had become satisfied that it was the only true way for great industrial enterprises.

I trust each of you will have a pleasant journey home, and that we shall all profit by our attendance upon this Convention, for I sincerely believe that we have accomplished more at this session than at any previous one. This should give us encouragement to continue in the practical way and do all in our power to dignify the work of Bureaus of Labor and secure confidence of the public in our work.

The Convention closed, to meet at Des Moines, Iowa, at the call of the President and the Secretary.

CONCLUSION.

In bringing this, the Third Biennial Report of this Bureau, to a close, the Commissioner feels that his labors have by no means been in vain. A little over five years have passed since this office was created. To all of us the work was new. It was created at the urgent request of a vast number of wage-workers of the State. It was supposed that speedy and hearty co-operation from these wage-workers would be extended the Commissioner, but they failed to manifest such help. The work, however, was prosecuted in the midst of great obstacles, and sometimes of sore disappointments. Each year has added to the work to be done, and happily has also been added growing interest and co-operation, until now, not only wage-workers are kindly drawn to the work of the Bureau, but the citizens of the State generally are.

The gratification at this fact is greatly enhanced by another—namely, this interest is keenly felt beyond Iowa's borders. Inquiries of every character regarding this State, come from all sections of the country, and not unfrequently from Europe, and all have been answered. The cordial co-operation of the Trades' Assemblies, and Labor Associations, the demand for the reports of the office—a demand so great as long ago to have exhausted the supply—the largely increased responses to queries sent out, and especially the care evinced in preparing these responses, reaching so far as to itemize with closest particularity the household expenses—all these things point to a much wider and more fertile field for the work of this department in the future.

Iowa has her full share of working men and women. While not regarded as a manufacturing State, yet these industries are rapidly developing within our borders, and our mines and farms add to the aggregate a vast number of toilers. Thirty-four and sixty-eight one hundredths per cent of the entire population of the United States in 1888 were engaged in gainful occupation. Prof. Bemis, who was present at the recent Convention of Commissioners, has compiled, from the United States census, some very interesting figures. He states that 7,570,493 were engaged in agriculture, being an

increase over the number so engaged in 1870 of 29 per cent; 3,323,876 of the number were classed as agricultural laborers. In professional and personal services, there were 4,074,238, an increase of 51 per cent over 1870.

Not more than 15 per cent of the above belonged to the professional classes. Fully 3,000,000 were wage-workers, as distinct from those in receipt of yearly salaries. Those engaged in traffic and transportation numbered 1,810,256, an increase likewise of 51 per cent in ten years. Of these about 900,000 were wage-earners, or workmen, in the ordinary sense of the term. Those engaged in mechanical, manufacturing, and mining industries numbered 3,837,112, an increase of 41 per cent. From an examination of those in each industry, under the last grand division, it would appear that about 3,500,000 of the number were wage-earners.

The number of males over sixteen years of age engaged in manufacturing in 1880, was 2,019,035, an increase in ten years of 24.97 per cent. The number of females above fifteen, was 531,639, an increase of 58.71 per cent. Yet 74 per cent of all the children under sixteen at work in 1880 were engaged in agricultural and domestic work, while 70 per cent of all the women employed were classed in six occupations, enumerated according to the number in each, of domestics, agricultural laborers, milliners and seamstresses, teachers, laundresses, and tailoresses. The employment of women in all gainful occupations is increasing 50 per cent faster than the population, of than the employment of men, and the same is true to still greater degree of children in all States, save the very few which have stringent factory laws and make any genuine effort to enforce them. Thus, it will be seen, that those who "work for a living," compose a large per cent of the population of the counties, and the thrift and progress of our State bear witness to the fact of a full quota among us. It is largely of such this report treats.

In reviewing the various chapters in this report so many conditions of life are presented, bringing with each, interesting economic questions, it is believed the labors of the two years will result in great good.

The Senate of the last General Assembly directed the Commissioner to inquire into the subject of child-labor in factories, mines and work-shops of the State. No appropriation was made for this special line of work, and the difficulties surrounding such an investigation—if sought to be exhaustive—are so great, that with the means at the disposal of the Commissioner, such an investigation is impossible. However, there has been work done in this direction,

and more information upon the subject is given in these pages than has been brought to light before. It will be seen by returns made by workmen as arranged by counties, that a large number report the extent of child-labor within their knowledge. So, too, the reports from miners, mine operators, manufacturers, and managers of offices, stores, etc., all show a large number of children employed. The Superintendent of Public Instruction has investigated the subject in a general way, and has placed in my hands some figures, from which the following facts are gathered:

Eighty-eight towns and cities report a total number of youth between the ages of eight and sixteen of 39,211. Of these 1,765 are at work, and 6,881 are not at school. These figures, together with those brought out in this report, from investigations made by the Commissioner, lead to the conclusion that *there are a large number of children at work who ought to be at school.*

Suitable legislation is now beginning to restrict, to a marked extent, child-labor in some States. The factory inspectors of Massachusetts report a decrease in the employment of children under fourteen years of age during the past eight years, which has amounted to fully 70 per cent in the State. Out of 125,942 employes in the textile factories there in 1887, only 1,616 were under fourteen, and 7,845 were fourteen and fifteen years of age.

Massachusetts prohibits all employment of children in stores and factories under the age of thirteen, and only allows it under fourteen, save in vacations, for such as have attended school at least twenty weeks in the preceding year. No one under sixteen can work who cannot read or write, or is not in regular attendance at an evening school. No one under eighteen, and no woman of any age in manufacturing establishments can work more than ten hours daily. These laws are now well enforced in that State. Maine, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Ohio, Wisconsin, and a few other States, have less rigorous, and in most cases less thoroughly enforced legislation. New York State forbids child-labor under thirteen in manufacturing, and restricts boys and girls under eighteen to sixty hours work a week in the above employment. Connecticut prohibits labor by those under thirteen in all establishments. Ohio and New Jersey prohibit all children under twelve in manufacturing, and the latter State requires a certificate of physical fitness for all under sixteen whose work is dangerous to health.

I recommend that an investigation of this subject by this Bureau be directed, and necessary means be allowed for this purpose.

Iowa, with her advanced position on other reformatory laws, should certainly not be behind on the important question of child-labor.

LABOR DAY.

Several of the Eastern States, notably Maine, Massachusetts, and New York, through their legislatures, have directed that the first Monday in September be legalized as a holiday, to be known as Labor Day. Western States are following the example. Among the wage-workers of the State there is a very general desire for such a day. The first Monday of September of this year was widely observed by this class of our citizenship. It has been productive of good elsewhere, and I recommend that the General Assembly accede to the desire of these wage-workers, and establish such a holiday.

ASSESSMENTS AND TAXATION

As has been suggested in the chapter under this caption, no subject is more important to the people of the State than this. Careful study of the facts presented in that chapter is urged. They are compiled from county officials thoroughly familiar with the subject, and abundantly qualified to suggest means for a more perfect system of levying assessments, and thus lightening the burden of taxation.

Wise legislation must be founded on facts alone, and that these facts may be presented, I recommend that means be taken to attain that end.

REPORTS OF THE BUREAU.

As already suggested, the demand for these reports of this office far exceed the supply. The Commissioner has been greatly embarrassed by being compelled to inform *over eleven hundred applicants* for these reports that there were no more for distribution.

It is hoped that as there is so strong and general desire for them, the General Assembly will direct a larger edition to be published, and so I recommend.

As has been elsewhere said, most of the States have provided means by which special agents could be employed by those in charge of Bureaus. These agents have been sent to localities which afforded ample fields for collecting valuable facts on economic questions. With the exception of visits of inspection now and then

made by the Commissioner himself, all this work in this State has been done through the mails. I have sent blanks almost broadcast over Iowa. This required a large amount of postage. Besides that used in sending blanks, return postage was invariably sent. This not only entailed a large cost to the State, but prevented the collection of a great deal of valuable information which could have been secured by personal interviews. No provision was made for sending out the reports of this office, hence this has also all been done through the mails. I urge for my successor a more liberal appropriation for the carrying on of the important work of this Bureau.

THE BUREAU.

The result of the work of the two years of this office is now submitted.

I repeat what I said two years ago, that the work of an important department like this, of interest to employer and employed alike, giving the whole world information regarding the State which cannot be found elsewhere, ought not to be crippled in means for the most complete results in investigations of the great questions of labor and capital.

By the law enacted by the last General Assembly even the meagre reports of this Bureau heretofore published were cut down. From interviews with members of that Assembly, I am informed that this was an oversight and not intended. By this law scarcely any copies will remain for general distribution. This is to be keenly regretted. The State Printer has with considerable foresight stereotyped the matter contained in this report, and at a very small cost another edition could be ordered by the next General Assembly. I most earnestly urge that this be done. It has been a matter of gratification to the Commissioner that there has been such a demand for the reports of this department, but a source of humiliation that it was impossible to accede to the demand.

I respectfully submit for candid consideration these questions, and earnestly urge hearty co-operative aid be given this department.

This report is now submitted with the strong desire for more cordial co-operation, from not only the General Assembly, but from the public, in all work in the future by this department for promoting the happiest condition between employer and employed, and for the most complete investigations upon economic subjects, so vital to the welfare of the State.

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