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HAND-BOOK
FOR
IOWA TEACHERS

1890.

THE SCHOOL LAW DIRECTLY AFFECTING TEACHERS,
A COURSE OF STUDY FOR COUNTRY SCHOOLS,
AND AN OUTLINE OF CIVIL GOVERNMENT.

PREPARED AT THE DEPARTMENT OF PUBLIC INSTRUCTION, TO BE USED IN
NORMAL INSTITUTES, AND AFTERWARDS BY TEACHERS
IN THEIR SCHOOL WORK.

HENRY SABIN,
SUPERINTENDENT OF PUBLIC INSTRUCTION.

DES MOINES:
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PREFACE.

This compilation of a few sections of law, and brief remarks connected therewith, will have value for the many teachers in Iowa who feel the urgent need of a better chance to become acquainted with their duties, rights, and legal obligations. If the last legislature had so provided, we would gladly furnish the complete school law, for the use of teachers.

All readers will understand that many of the remarks under the several sections have only such force as there is value in the reason of the comment. We have attempted to sum up the best conclusions of those most closely connected with school matters. Very many of these remarks are based upon decisions of our courts, or on official opinions by the attorney general. Upon a large number of subjects, our annotations reflect the uniform holding of this department through many years. It is hoped the interpretations given will be found a helpful and safe guide to the large body of workers who are so faithfully striving to increase the efficiency of our schools.

The course of study for country schools is commended to the serious consideration of teachers and school officers. Every one should be actively interested in a matter affecting so vitally the welfare of the entire people. The great value of organized, uniform, continuous effort is seen in every division of labor. There is a widespread demand for a course, the use of which will unify and harmonize the work of the ungraded schools throughout the state.

We urge the adoption of this course in its general outlines, believing it to be well suited for its purpose. Boards of directors should insist upon the course being followed in the schools under their care. They should earnestly support the efforts of the county superintendent, and should instruct the teachers in their schools to comply cheerfully with his suggestions and requirements.

Use has been freely made of courses of study as adopted in other states, and care has been taken not to depart widely from the courses now used in many counties of Iowa. We hope the work may accomplish all we expect from it.

The immediate preparation of the outlines has been in the care of Professor A. L. Shattuck, of Tipton, to whom we are under obligations for much painstaking labor.

The outlines of the course in civil government will be found useful in every school in the state. There is great need that our children should be thoroughly instructed in the nature of the government under which they live, and in their duties, rights, and privileges as citizens.

This course is by no means exhaustive. The teacher will find it a benefit to consult text-books upon this subject, such as may readily be procured at small expense. If he will first take pains to inform himself, and carefully prepare his work, he will find no difficulty in interesting those under his care in this study.

These outlines should be used in the county institutes for the purpose of drilling the teachers in the best methods of presenting this subject before their classes. There is no topic of greater interest to the people, or more important in its bearings upon our social and political welfare.

We are indebted to Professor George Chandler, of Osage, for this carefully prepared outline in civil government.

HENRY SABIN,
Superintendent of Public Instruction.

Des Moines, Iowa, July 1, 1890.

PROVISIONS OF LAW MOST DIRECTLY AFFECTING TEACHERS.

RELATING TO ALL BOARDS OF DIRECTORS.

SECTION 1726. They may establish graded or union schools wherever they may be necessary, and may select a person who shall have the general supervision of the schools in their district, subject to the rules and regulations of the board.

SEC. 1734. They shall visit the schools in their district, and aid the teachers in establishing and enforcing the rules for the government of the schools, and see that they keep a correct list of the pupils, embracing the periods of time during which they have attended school, the branches taught, and such other matters as may be required by the county superintendent. In case a teacher employed in any of the schools of the district township is found to be

SEC. 1726. *Remark 1.* With their power to establish and maintain graded schools, all boards are invested with the authority to prescribe a course of study in the different branches to be taught.

2. It is very desirable that boards, county superintendent, and teachers should work together in efforts to classify and harmonize the work to be done in the ungraded schools. Much may be accomplished by concert of action in carrying forward some uniform method of classification and instruction.

3. The course of study included in this volume has been prepared with great care, and it is earnestly recommended for general use. It is hoped all boards will take official action as early as possible, and adopt the course for the schools of their district.

SEC. 1734. *Remark 1.* Boards have entire control over the public schools of their district and the teachers employed therein.

2. Rules and regulations governing teachers and scholars, may be adopted and enforced by the board, as the best interests of the schools may seem to require.

3. The rules adopted by the board remain and continue in force until repealed.

4. The teacher is the agent of the board, and rules made by him and enforced with either the formal or tacit consent of the board, are in effect the rules of the board.

5. If it is understood that the principal of a school has charge of other rooms besides his own, he has the same power in managing the children that is by law given to other teachers.

6. The board of every district should adopt a carefully prepared course of study. The electors may add other branches, making subsequent revision desirable.

7. The law does not clearly prescribe the several branches that shall be taught in the public schools, further than to require the teachers to be qualified to teach certain branches enumerated. It is plainly implied that all those common branches are to be included in every course of study.

8. In the absence of instruction by the electors, the board should decide what branches in addition to those in a teacher's examination, shall be taught.

9. The board of every district have the right to include music, drawing, or any other branch, in the course of study for their schools.

10. It is the duty of the teacher, under the direction of the board, to determine what branches can best be pursued by each pupil.

incompetent, or is guilty of partiality or dereliction in the discharge of his duties, or for any other sufficient cause shown, the board of directors may, after a full and fair investigation of the facts of the case, at a meeting convened for the purpose, at which the teacher shall be permitted to be present and make his defense, discharge him.

11. Without special mention in the teacher's contract, it is understood that only the common branches are expected to be taught.

12. It is not within the province of individual parties to demand instruction outside the branches usually taught.

13. Every scholar must study physiology and hygiene, including the effects of stimulants and narcotics, until the outline upon that branch, as prepared by the board, has been completed.

14. It becomes the duty of every teacher to follow the plan of work indicated in the course of study. When difficulties are met, if no other person has general supervision, the matter may be brought to the attention of the board.

15. As regards classification, the board have absolute control. But as the teacher is by common consent presumed to know what will be best for all, custom has left to him the making of the program, and the placing of scholars in the proper classes. In doing this, however, he acts for the board, and any complaint should not be made to the teacher, but to them.

16. If a scholar is found to be so deficient in the common branches, that he is unable to take the work in a class more advanced, without detriment to the class and to himself, it is plain that he may be classified in each branch where he is likely to receive the greatest good. The penalty for not pursuing a suitable course of study will be found in the fact that such scholars may be denied promotion, and may not be allowed to graduate.

17. In connection with the course of study, the board should designate the teaching helps and apparatus to be used, and should also arrange to furnish such appliances as soon as they are needed.

18. A conscientious compliance with the requirements regarding visitation would greatly increase the efficiency of the schools. There are very many things that may be best ascertained by visiting the school, inspecting the work of the pupils, and conversing with the teacher. The teacher can accomplish the best results only when he is sure of the hearty co-operation and support of the board.

19. It is the duty of every board to see that their teachers comply strictly with all requirements made by the county superintendent, as well as with all rules made by the board.

20. Every teacher in the county may be required to make such reports, agreeing with the spirit of the law, as the county superintendent may request, in such form and at such reasonable times as the county superintendent may determine.

21. The continued refusal to comply with all uniform and reasonable regulations made by the county superintendent, or by a board, on the part of any one employed as teacher, would constitute good cause for revocation or subsequent refusal of certificate, or for dismissal by the board.

22. In the trial of a teacher, when it is sought to dismiss him, all the provisions of section 1734 must be strictly complied with. The board must allow the teacher to make a full defense, and the teacher may appear by attorney, or otherwise, as he chooses.

23. Boards may dismiss teachers only for good cause shown. In case the board pass an order to dismiss, the material reason therefor should be spread upon the record, for, while in case of contest, these reasons would not be conclusive against the teacher, the board would be estopped from presenting other reasons than those named in the record.

24. When a teacher is unjustly dismissed, an appeal may be taken from the action of the board in dismissing him, but a suit at law must be brought, if he seeks to recover his pay upon the contract. The teacher should be paid only to the date of legal dismissal.

SEC. 1735. The majority of the board in independent districts shall have power, with the concurrence of the president of the board of directors, to dismiss or suspend any pupils from the school in their district for gross immorality or for a persistent violation of the regulations or rules of the school, and to re-admit them if they deem proper so to do.

SEC. 1735. *Remark 1.* The board will be justified in refusing to permit the attendance of a pupil whose parent will not consent that he shall obey the rules of the school

2. A board may not adopt a rule which will deprive a child of school privileges, except as a punishment for breach of discipline or an offense against good morals.

3. It is competent for boards to provide by rules that pupils may be suspended from the schools in case they shall be absent or tardy a certain number of times within a fixed period, except for sickness or other unavoidable cause.

4. If the effects of acts done out of school hours reach within the school-room during school hours, and are detrimental to good order and the best interests of the pupils, it is evident that such acts may be forbidden.

5. We believe our courts will sustain boards in recognizing flagrant offenses having a direct and immediate tendency to injure the school, to bring contempt upon the teacher, or to subvert the authority of the board, even though such offenses may be committed away from the school grounds, and out of school hours. And if boards find it necessary, in their opinion, to adopt and enforce reasonable regulations in such cases, we believe their action will not be interfered with by the courts.

6. The board should exclude children coming from houses where there are contagious diseases, and they may also enforce a rule that children not vaccinated shall be excluded.

7. The law does not provide that the board are compelled to give scholar or parents notice or chance for defense, before ordering suspension or expulsion of the scholar. The board have large discretionary powers. This is one of the matters which come wholly within their discretion. But it would be well for the board carefully to investigate the charges, before dismissing any scholar.

8. For good cause, a teacher may suspend without fixing the time, notice being also at once given to the board, for their prompt action.

9. The period of time fixed by the board during which suspension or expulsion shall be in force, should be clearly indicated. Conditions upon which earlier re-admission is provided for, may very properly be given in the same connection.

10. The teacher has control over scholars during school hours, within reasonable limits, unless restricted by a rule of the board. He may require a scholar to remain in his seat during recess as a punishment. However, it is not wise to deprive children, to any great extent, of the exercise necessary to their physical well-being.

11. A teacher may not detain a scholar after school hours, against the wish of the parent.

12. The teacher is responsible for the discipline of his school, and for the progress and deportment of his scholars. It is his imperative duty to maintain good order and require of all a faithful performance of their duties. If he fails to do so he is unfit for his position. To enable him to discharge these duties effectually, he must necessarily have the power to enforce prompt obedience to his requests. For this reason the law gives him the power, in proper cases, to inflict punishment upon refractory scholars.

13. In applying correction, the teacher must exercise sound discretion and judgment, and should choose a kind of punishment adapted not only to the offense, but to the offender. Corporal punishment is a severe remedy, and its use should be reserved for the baser faults.

CHAPTER 1, LAWS OF 1886.

TEACHING AND STUDY OF EFFECTS OF ALCOHOL AND STIMULANTS UPON
THE HUMAN SYSTEM.

SECTION 1. Physiology and hygiene, which must in each division of the subject thereof include special reference to the effects of alcoholic drinks, stimulants and narcotics upon the human system, shall be included in the branches of study now and hereafter required to be regularly taught to and studied by all pupils in common schools and in all normal institutes, and normal and industrial schools, and the schools at the soldiers' orphans' home and home for indigent children.

SEC. 2. It shall be the duty of all boards of directors of schools and of boards of trustees, and of county superintendents in the case of normal institutes, to see to the observance of this statute and make provision therefor, and it is especially enjoined on the county superintendent of each county that he include in his report to the superintendent of public instruction the manner and extent to which the requirements of section one of this act are complied with in the schools and institutes under his charge, and the secretary of school boards in cities and towns is especially charged with the duty of reporting to the superintendent of public instruction as to the observance of said section one hereof, in their respective town and city schools, and only such schools and educational institutions reporting compliance, as above required, shall receive the proportion of school funds or allowance of public money to which they would be otherwise entitled.

SEC. 3. The county superintendent shall not after the first day of July, 1887, issue a certificate to any person who has not passed a satisfactory examination in physiology and hygiene with especial reference to the effects

SEC. 1. *Remark 1.* The words *regularly taught* are construed to mean as other branches are taught.

2. This study must begin in the lowest primary class. In what grade or class it shall be completed, is to be determined by the board.

3. Primary classes must be instructed orally, as the children are not old enough to use or comprehend a book. But this oral instruction must be outlined as a course, and adopted by each board.

4. The portion assigned to each grade or class should be thoroughly mastered before more advanced work is entered upon.

5. Teachers should be careful to give instruction in accordance with the spirit of the law. *Total abstinence* should be taught as the *only sure way* to escape the evils arising from the use of alcoholic drinks and tobacco.

SEC. 2. *Remark 1.* Boards cannot shift the responsibility by simply providing that teachers shall give instruction in this branch. They must see to it that the work is actually done by the teachers, as the law requires.

2. In normal institutes, efficient and earnest instructors should be employed. Charts and other appliances should be amply provided. Physicians and scientists may be invited to lecture, and teachers should be exhorted to be sincere, fearless and faithful, in the discharge of their duty.

SEC. 3. *Remark 1.* To teach a special branch, a person may receive a certificate for that study only, and is not required also to be examined as herein provided for teachers in general.

2. County superintendents should know that every teacher is complying fully with this statute and any teacher falling or refusing to teach as required, should not be permitted to continue in the work of teaching.

of alcoholic drinks, stimulants and narcotics upon the human system, and it shall be the duty of the county superintendent as provided by section 1771, to revoke the certificate of any teacher required by law to have a certificate of qualification from the county superintendent, if the said teacher shall fail or neglect to comply with section one of this act, and said teacher shall be disqualified for teaching in any public school for one year after such revocation, and shall not be permitted to teach without compliance.

OF THE SUBDIRECTOR.

SEC. 1753. The subdirector, under such rules and restrictions as the board of directors may prescribe, shall negotiate and make in his subdistrict all necessary contracts for providing fuel for schools, employing teachers, repairing and furnishing school-houses, and for making all other provisions necessary for the convenience and prosperity of the schools within his subdistrict, and he shall have the control and management of the school-house unless otherwise ordered by a vote of the district township meeting. All contracts made in conformity with the provisions of this section shall be

SEC. 1753. *Remark 1.* The subdirector is clothed with certain general powers by this section, but these are to be exercised under the direction of the board. The board may restrict him, for example, as to when he shall employ teachers, for how long a time, at what compensation, and even whom he shall not employ, the extent of repairs, and prices paid for same, and the amount and cost of fuel.

2. These rules should be carefully prepared, adopted by the board and recorded, and each subdirector should be furnished with a copy. They may properly provide all restrictions, not in conflict with law, which the board may see fit to adopt for the guidance of subdirectors. They may direct that a subdirector may not teach his own school; that no contracts shall be made by him which do not expire with the school year; and that he may not engage a near relative as teacher unless he has obtained the previous consent of a majority of the board, nor employ any teacher to whom a majority of the electors or patrons object in writing.

3. When a teacher or other person is about to enter into a contract with a subdirector, he knows that he is dealing with a public agent whose powers are subject to regulation and restriction by the board; he is bound to know what these rules and restrictions are and should be governed accordingly.

4. The district township is bound by the contract of a subdirector, when made according to instructions by the board.

5. The president may be compelled by mandamus to give his approval of a contract made in accordance with a vote of the board.

6. The board should fix the wages to be paid in each subdistrict at such a figure as will enable each subdirector to secure a teacher qualified to govern and instruct his school.

7. The board may pass a resolution that teachers shall receive their pay monthly, upon the certificate of the subdirector, or of a committee of the board, that the required time has been taught.

8. Each subdirector has exclusive control of the school-house in his subdistrict, unless the district township meeting has otherwise ordered.

9. Special powers delegated to the subdirector by the law, as, for instance, the control of the school-house in his own subdistrict, and the right to determine whether scholars may attend from or in an adjoining subdistrict, cannot be assumed by the board.

10. The subdirector in district townships, or the board in independent districts, should require from parties desiring to use the school-house, security for its proper use and protection from other injury than natural wear.

11. It is proper to permit the use of school-houses for the purpose of public worship on Sunday, or for religious services, public lectures on moral or scientific subjects, or meetings on questions of public interest, on the evenings of the week, or at any time when such use will not interfere with the regular progress of the school.

approved by the president and reported to the board of directors, and said board, in their corporate capacity, shall be responsible for the performance of the same on the part of the district township.

SEC. 1756. He shall have power, with the concurrence of the president of the board of directors, to dismiss any pupil from the schools in his sub-district for gross immorality, or for persistent violation of the regulations of the schools, and to re-admit them, if he deems proper so to do; and shall visit the schools in his subdistrict at least twice during each term of said school.

OF THE TEACHER.

SEC. 1757. (As amended by Chap. 60, Laws of 1888.) All contracts with teachers shall be in writing, specifying the length of time the school is to be taught, in weeks, the compensation per week, or per month of four weeks, and such other matters as may be agreed upon; and shall be signed by the subdirector or secretary and teacher, and be approved by and filed with the president before the teacher enters upon the discharge of his duties, and a

12. The use of a public school building for Sabbath-schools, religious meetings, debating clubs, temperance meetings, and the like, is proper. Especially is this so where abundant provision is made for securing any damages which the tax-payer may suffer by reason of its use for the purposes named.

13. If any person willfully write, make marks, or draw characters on the walls or any other part of any church, college, academy, school-house, court-house, or other public building, or willfully injure, or deface the same, or any wall or fence enclosing the same, he shall be punished by fine not exceeding one hundred dollars, or by imprisonment in the county jail not more than thirty days. Section 3986, Code.

14. If any person or persons unlawfully or willfully disturb or interrupt any school, school meeting, teachers' institute, lyceum, literary society, or any other lawful assembly of persons being in the peace of the state, such person or persons shall be deemed guilty of a misdemeanor, and on conviction thereof, shall be punished by fine not exceeding one hundred dollars, or by imprisonment in the county jail not exceeding thirty days. Section 4023, Code.

SEC. 1756. The notes to section 1735 apply with equal force to this section, and should be given the same weight as though repeated here in full.

SEC. 1757. *Remark 1.* All contracts made by the subdirector must be approved by the president and reported to the board.

2. The subdirector should require the teacher to produce the certificate, which he should carefully examine before signing the contract.

3. All matters agreed upon should be incorporated into the written contract. The tendency of our courts is to presume that the written contract embraces the entire agreement of the parties.

4. Without special mention in the teacher's contract, it is understood that only the common branches are expected to be taught.

5. If a subdirector is employed to teach the school in his own subdistrict, he should contract with the board, or with a committee appointed for that purpose by the board.

6. It is the duty of the subdirector to file the teacher's contract at once with the president of the board, and secure his approval. The copy to be filed with the secretary, and a copy to be retained by the teacher if desired, should also be approved at the same time.

7. The approval of the teacher's contract by the president is a mandatory act, which he cannot refuse to perform, unless the contract is drawn at variance with instructions from the board, or otherwise violates law.

8. The board, for what seem to them good reasons, may order a short vacation. But they cannot shorten the term included in the contract, without the consent of both parties.

9. It is lawful for a board to give teachers holidays and not deduct pay, and quite usual. The teacher, however, may not claim it as a right.

copy of all such contracts shall also be filed with the secretary of the board by the subdirector, before the teacher enters upon the discharge of his duties.

SEC. 1758. No person shall be employed to teach a common school which is to receive its distributive share of the school fund, unless he shall have a certificate of qualification signed by the county superintendent of the county in which the school is situated, or by some other officer duly authorized by

10. If a teacher is at the school-house at the proper time, and remains during school hours, he is entitled to pay therefor, according to his contract, whether scholars are present or not.

11. The board may authorize the president and secretary to draw orders to pay teachers' salaries at the end of each school month, upon proper evidence that the service has been performed.

12. When a school is closed for a short time, for causes beyond the control of the teacher, we think the courts will hold that the teacher is entitled to his pay according to the terms of his contract. Such cases are best settled by compromise between the parties.

13. If the school-house is destroyed, or the school is closed indefinitely by causes beyond the control of either party to the contract, the teacher being ready to comply with his part, can collect pay according to contract. If said teacher uses proper diligence to secure employment at something which he can do, and secures such employment, the district will pay him the difference between the amount received in his new work and the amount of his wages under the contract. In other words, his actual loss should be made good.

14. With slight variation, the following form will also answer for independent districts:

Form of Contract between Subdirector and Teacher.

Sections 1753, 1757, 1758.

This contract, between....., of.....county, Iowa, and....., subdirector of subdistrict No., of the district township of....., in the county of..... and State of Iowa, witnesseth:

That the said..... agrees to teach the public school in said subdistrict for the term of..... weeks, commencing on the... day of....., 189..., and well and faithfully to perform the duties of teacher in said school, according to law and the rules legally established for the government thereof, including the exercise of due diligence in the preservation of school buildings, grounds, furniture, apparatus, and other school property.

In consideration of said services, the said....., as subdirector aforesaid, in behalf of said district township, agrees to pay the said..... the sum of.....dollars per school month, at the end of....., and to perform all the duties required by law as such subdirector.

Witness our hands this.....day of....., 189...

.....
Teacher.

.....
Subdirector.

The within contract is hereby approved this.....day of....., 189...

.....
President.

SEC. 1758. Remark 1. The only legal certificates, besides those given by county superintendents, are the perpetual state certificates, issued by the educational board of examiners, prior to September, 1873, when said board was abolished; and state certificates and diplomas given as provided by chapter 167, laws of 1882, amended by chapter 22, laws of 1890.

2. The law requires every holder of a life diploma or state certificate to have the same registered in the office of the county superintendent, before commencing to teach

law; and any teacher who commences teaching without such certificate shall forfeit all claim to compensation for the time during which he teaches without such certificate.

SEC. 1759. The teacher shall keep a correct daily register of the school, which shall exhibit the number or other designation thereof, township and county in which the school is kept; the day of the week, the month and the year; the name; age, and attendance of each pupil, and the branches taught. When scholars reside in different districts a register shall be kept for each district.

SEC. 1760. The teacher shall, immediately after the close of his school, file in the office of the secretary of the board of directors, a certified copy of the register aforesaid.

SEC. 1761. A school month shall consist of four weeks of five school days each.

in such county. No fee is required. The superintendent should insist on seeing the document itself and should make his record from such inspection.

3. The teacher must have a certificate during the whole term of school. He is not authorized to teach a single day beyond the period named in his certificate.

4. In case a person is employed or continued as a teacher in violation of law without a certificate, a resident of the district may sue out a writ of injunction restraining the person from teaching and the district from paying.

5. In case of the temporary absence of the teacher, from sickness or other cause, the place should be supplied with some one duly authorized to teach, selected by the sub-director. The supply should be paid by the teacher whose place is filled.

6. If a teacher gives religious instruction or teaches in the interest of any church or denomination, the board may be prevented from continuing or sanctioning such instruction, by injunction from the courts; and having ordered or countenanced this instruction, they may be prevented in the same manner, from paying such teacher from the public school funds.

SEC. 1759. *Remark 1.* The teacher may be held responsible for the efficient discharge of every duty properly attached to his office, including the exercise of due diligence in the oversight and preservation of school buildings, grounds, furniture, apparatus, and other school property, as well as the more prominent work of instruction and government.

2. Parties doing damage to school property are responsible for the same. The teacher is bound to exercise reasonable care to protect and preserve school property, and failing to do so may be held liable for damages.

3. Making fires and sweeping the school-room are not, properly, a part of the teacher's duties. In rural districts teachers frequently perform this labor as a matter of convenience and economy. Those unwilling to do this work, or who expect to receive pay for it, should so stipulate with the subdirector when entering into the contract to teach.

SEC. 1760. The board may authorize the president and the secretary to draw warrants for the payment of teachers' salaries at the end of each school month, upon proper evidence that the service has been performed, but the order for wages for the last month should not be drawn until the report required by this section is filed in the office of the secretary. Without this register he cannot prepare his annual report as the law directs it to be made. The secretary should carefully examine the register to see whether the record is complete in all respects.

SEC. 1761. *Remark 1.* There are no holidays during which teachers are exempted by the law from teaching, unless excused by the board. A legal contract requires twenty days of actual service for a month.

2. In this state, by common consent and universal custom, New Year's, Memorial Day, Fourth of July, Christmas, and any day recommended by the governor or the president as a day of thanksgiving, are observed as general holidays.

3. There is no provision of law giving teachers time to visit other schools. Boards often grant teachers this privilege, under proper restrictions.

SEC. 1763. The electors of any school district at any legally called school meeting, may, by a vote of a majority of the electors present, direct the German or other language to be taught as a branch in one or more of the schools of said district, to the scholars attending the same whose parents or guardians may so desire; and thereupon such board of directors shall provide that the same be done; provided that all other branches taught in said school or schools shall be taught in the English language; provided further that the person employed in teaching the said branches shall satisfy the county superintendent of his ability and qualifications, and receive from him a certificate to that effect.

SEC. 1764. The Bible shall not be excluded from any school or institution in this state, nor shall any pupil be required to read it contrary to the wishes of his parent or guardian.

SEC. 1766. (As amended by Chap. 143, Laws of 1878.) On the last Saturday in each month, the county superintendent shall meet all persons desirous of passing an examination, and for the transaction of other business within his jurisdiction, in some suitable room provided for that purpose by the board of supervisors at the county seat, at which time he shall examine all such applicants for examination as to their competency and ability to teach orthography, reading, writing, arithmetic, geography, English grammar,

4. Custom fixes the maximum length of the school day at six hours. The board may shorten this time somewhat, if thought best.

5. By consent of the board, an occasional Saturday may be taught. But as five days are a school week, the practice is not to be commended.

SEC. 1763. *Remark 1.* The electors may not limit or restrict the board to the adoption of a course of study including only such branches as the electors may name. Nor may the electors direct that a particular branch, or certain studies, shall not be taught. It is the province of the board to decide what branches besides those in a teacher's examination and those named by the electors, shall be included in the course of study and taught in the schools of their district.

2. A teacher who instructs in any of the languages referred to, in addition to other work as teacher, must have the certificate required by this section, additional to the one demanded by the first part of section 1766, but a teacher who teaches only one or more of the languages referred to above, or any other special branch, may be required to have a certificate for such branch, as provided by the last part of section 1766, and need not have the other certificate, unless desired.

SEC. 1764. *Remark 1.* Our common schools are maintained at public expense, and the law contemplates that they shall be equally free to persons of every faith. A very suitable devotional exercise consists in the teacher reading a portion of Scripture without comment, and the repetition of the Lord's Prayer.

2. Neither the board nor the electors may direct the teacher to follow a given course in respect to the reading of the Bible in school. Each teacher will be guided by his own good judgment, and the wishes of his patrons may properly have weight in aiding him to determine his action.

3. While moral instruction should be given in every school, neither this section nor the spirit of our constitution and laws, will permit a teacher or board to enforce a regulation in regard to religious exercises, which will wound the conscience of any, and no scholar can be required to conform to any particular mode of worship.

4. The law intends that the public schools of the state shall be absolutely free from any sectarian or denominational bias. The teaching of any peculiar religious doctrine or creed, or the use of any book prepared for the purpose of inculcating such doctrine or creed, is strictly forbidden by the spirit of our law, and cannot be justified or allowed in any case.

SEC. 1766. *Remark 1.* This is a most important and difficult labor. Written examinations afford a good test of scholarship, and furnish the basis of a permanent record. The examination should be thorough, to determine the attainments of the applicant in the branches he is expected to teach.

physiology, and history of the United States; and in making such examination, he may, at his option, call to his aid one or more assistants. Teachers exclusively teaching music, drawing, penmanship, book-keeping, German or other language, shall not be required to be examined except in reference to such special branch, and in such cases it shall not be lawful to employ them to teach any branch except such as they shall be examined upon, and which shall be stated in the certificate.

SEC. 1767. If the examination is satisfactory, and the superintendent is satisfied that the respective applicants possess a good moral character, and the essential qualifications for governing and instructing children and youth, he shall give them a certificate to that effect, for a term not exceeding one year.

SEC. 1768. Any school officer or other person shall be permitted to be present at the examination; and the superintendent shall make a record of

2. Applications made at other times should be rejected, unless good reasons are given for not attending the regular examinations. The interests of the schools do not require frequent or individual examinations, and the time of the superintendent can be more profitably employed in the performance of other duties.

3. We think the ability to teach the different branches may be best determined by actual observation of the teacher's work in his school. A searching and skillfully conducted oral examination in methods will test the applicant's ability to instruct.

4. If it is desired that branches additional to those included in the general certificate shall be taught, such fact should be mentioned as a part of the contract, and the teacher is required to have the certificate for such additional branch or branches, before beginning to teach.

5. It is the intention of the law that the study of physiology and hygiene with special reference to the effects of alcoholic drinks, stimulants and narcotics, shall have equal rank and be considered of the same importance as other branches of study.

SEC. 1767. *Remark 1.* County superintendents should remember that they are to inquire, not only into the literary qualifications of the applicant, but they must also certify that they are satisfied that the applicant possesses a good moral character, and the essential qualifications for governing and instructing children and youth.

2. Scholarship, good moral character, ability to govern, aptness to teach, our law requires *all these qualifications* in those to whom are intrusted the highest interests of the state, the education of its youth.

3. Applicants may be required to present such evidences of good moral character as the county superintendent shall demand. The superintendent should be fully satisfied in every particular mentioned in the law, before issuing the certificate.

4. The county superintendent is sole judge of the manner and extent of the examination he will require of applicants for certificates to teach in his county.

5. The renewal or indorsement of certificates is not provided for by law.

6. By section 1769, the county superintendent is made responsible to the institute fund for one dollar from every applicant examined.

7. After ascertaining the general attainments of teachers, inspection of their school work should determine largely the grade of certificate.

8. The law fixes only the maximum time for which a certificate may be given. The minimum is left to the discretion of the county superintendent, but it is desirable in the case of advanced teachers, to make the time as near one year as possible.

9. For many years, county superintendents have been limited as to the minimum age of those receiving certificates. The restriction has given almost universal satisfaction. It is believed that in general, boys under nineteen, and girls under seventeen years of age, may not be expected to possess that maturity of mind and strength of character needed to manage a school successfully, and to determine wisely the many important questions daily demanding an answer from the teacher.

SEC. 1768. *Remark 1.* The record required by this section should be carefully made, as the items form a part of the county superintendent's annual report to the superintendent of public instruction.

2 The examination manuscripts of applicants are for the information of the

the name, residence, age, and date of examination of all persons so examined, distinguishing between those to whom he issued certificates and those rejected.

SEC. 1769. (As amended by Chap. 57, Laws of 1874, and Chap. 54, Laws of 1878.) The county superintendent shall hold, annually, a normal institute for the instruction of teachers and those who may desire to teach, and with the concurrence of the superintendent of public instruction, procure such assistance as may be necessary to conduct the same, at such time as the schools in the county are generally closed. To defray the expenses of said institute, he shall require the payment of a registration fee of one dollar from each person attending the normal institute, and shall also require the payment, in all cases, of one dollar from every applicant for a certificate. He shall, monthly, and at the close of each institute, transmit to the county treasurer, all moneys so received, including the state appropriation for institutes, to be designated the institute fund; together with a report of the name of each person so contributing, and the amount. The board of supervisors may appropriate such additional sum as may by them be deemed necessary for the further support of such institute. All disbursements of the institute fund shall be upon the order of the county superintendent; and

county superintendent, and do not become a part of the public records of the office. Candidates may not demand the privilege of inspecting their markings, as a right.

3. A certificate may not be issued upon an examination taken in another county. In addition to furnishing any credentials or other written evidences which the examiner may require, the applicant must appear in person.

SEC. 1769. *Remark 1.* The normal institute must be held at a time when the public schools are generally closed.

2. County superintendents will determine the time and place, and suggest names of conductor and instructors for approval, making application to the superintendent of public instruction at least thirty days before the institute is to commence. This application and the appointment are necessary to secure the state appropriation.

3. The length of time during which the normal institute shall remain in session is left to the discretion of the county superintendent. This will depend largely upon the amount of the institute fund. It cannot remain in session less than one week of six days.

4. Young and inexperienced teachers will not expect to receive certificates, unless of the lowest grade, without regularly attending the normal institute. By means of the large fund and the length of time this institute may remain in session, it can, if the proper means are employed, be rendered invaluable to teachers. The benefits which they will receive should secure their voluntary and general attendance.

5. A conductor of successful experience in institute work, able to give plain, practical instruction in methods of school organization, government and teaching, should be secured early. The other instructors should be superior teachers of recent experience, and, where practicable, one or more lady teachers should be employed.

6. Poor conductors and instructors have sometimes been engaged, and the teachers of some counties have reason to complain. County superintendents should have sufficient evidence of the abilities of their instructors, before employing them. In all cases where strangers are employed, references should be required, and inquiries made at the state department will frequently secure the proper knowledge.

7. The superintendent should be director, assuming the general oversight and direction of the institute, but should not act as conductor. He is entitled to his *per diem* for any service in connection with the institute, as for other official duties, but receives no part of the institute fund.

8. These normal institutes are short training schools, their object is to reach and correct the greatest defects found in the schools. The superintendent in visiting schools should seek to discover the most prominent defects and wants in the methods of instruction. The normal institute will afford effective means of reaching and correcting these faults. The great object is to instruct teachers how to teach children.

no order shall be drawn except for bills presented to the county superintendent, and approved by him, for services rendered or expenses incurred in connection with the normal institute.

SEC. 1770. If, for any cause, the county superintendent is unable to attend to his official duties, he shall appoint a deputy to perform them in his stead, except visiting schools and trying appeals.

SEC. 1771. The superintendent may revoke the certificate of any teacher in the county which was given by the superintendent thereof, for any reason which would have justified the withholding thereof when the same was given, after an investigation of the facts in the case, of which investigation the teacher shall have personal notice, and he shall be permitted to be present and make his defense.

SEC. 1771. *Remark 1.* The notice should contain an explicit statement of the charges against which the teacher is expected to make his defense.

2. Any person aggrieved by an action of the county superintendent in refusing to grant a certificate or in revoking the same, may apply to him for a rehearing, the proceedings to correspond as nearly as possible to the proceedings in the case of an appeal from a board of directors. If any party is aggrieved by the result of this investigation, an appeal may be taken therefrom to the superintendent of public instruction.

3. Though an appeal will lie in such cases, the discretion of a county superintendent in refusing or revoking a teacher's certificate will not be interfered with by the superintendent of public instruction, unless it is clearly shown that in such act the county superintendent violated law or abused discretion.

OUTLINE OF THE COURSE OF STUDY.

PRIMARY DIVISION TWO YEARS.	} <i>First Section</i> Eight Months.	{ Reading. Spelling. Writing. Numbers. Language. Drawing.	} 1st Reader.
INTERMEDIATE DIVISION.. FOUR YEARS.	} <i>Third Section</i> Eight Months.	{ Reading. Spelling. Writing. Numbers. Language. Drawing. Geography.	} Third Reader.
	} <i>Fifth Section</i> Eight Months.	{ Reading. Spelling. Writing. Arithmetic. Language. Drawing. Geography.	} Fourth Reader.
ADVANCED DIVISION..... TWO YEARS.	} <i>Seventh Section</i> Eight Months.	{ Reading. Spelling. Writing. Arithmetic. Grammar. Drawing. Geography. History.	} Fifth Reader.

INTRODUCTION.

In preparing this course of study, the aim throughout has been: *First:* To provide a plain, practical, and progressive outline, which if followed carefully will give the pupils a thorough common school education and secure a symmetrical development of their intellectual powers. *Second:* To unify the work of teachers and superintendents throughout the state. The many excellent courses of study used in different counties have been consulted and, as far as possible, used in the preparation of this course. *Third:* To introduce the common school branches only. *Fourth:* To simplify classification and regulate gradation and promotion, thereby making the work of the teacher lighter, but more systematic and effective. *Fifth:* To divide the entire course into definite portions, so that a record of the progress and standing of each pupil may be preserved, and the confusion and loss of time usually resulting from frequent change of teachers avoided.

GENERAL PLAN.

By referring to the outline found on the initial page of this course, it will be seen that the entire work is arranged in eight sections, each representing one year, or eight months.

The primary division includes two sections; the intermediate, four; and the advanced, two.

An arrangement by readers is also provided. Teachers will notice on the outline what sections are assigned to each reader.

The entire plan is plainly indicated on the outline, which should be carefully inspected and closely followed.

PROGRAM.

In large schools there will probably be five reading classes, each pursuing the work of the section or sections allotted to it.

The following list includes all the recitations which may be held. It is the maximum of what should be put on the program. In a majority of schools, the classes will be fewer and the time devoted to each recitation longer.

Reading. First and second readers, *three* recitations each, daily. Third reader *two* recitations daily. Fourth and fifth readers, *one* recitation each, daily.

Spelling. Two classes, one recitation each, daily. In the lower classes, let the spelling be in connection with reading lessons. Require the spelling lessons to be studied in every case.

Writing. One general exercise daily. Give something simple to be copied.

Arithmetic. Three classes, one recitation each, daily. Instruction may be given to lower classes in the time devoted to general lessons.

Language. Two classes, one recitation each, daily. Instruction to lower classes in general lesson or in connection with reading lesson.

Geography. Two classes, one recitation each, daily, or every other day, alternating with history.

History. Two classes, one recitation each, daily, or every alternate day.

Civil Government. One class, daily recitation in connection with history, or alternating with history.

Physiology. One class, daily recitation.

See sample program number 1, in this course.

In smaller schools with fewer classes, a program similar to sample program number 2 may be used.

EXAMINATIONS.

When pupils have finished the work of any section, they should have a written review, or examination on the work of that section, and especially at the end of those sections in which readers are finished, namely, 1st, 2d, 4th, 6th, and 8th sections. Notice where the tests for promotion occur.

As pupils complete the course, they should have a thorough *final examination* on the branches studied. This examination should be under the supervision, or direction of the county superintendent, and those who pass it successfully should receive from him a COMMON SCHOOL DIPLOMA.

Besides these general examinations, teachers should have written examinations monthly, and frequent oral reviews.

RECORDS.

Teachers should keep a record of the advancement of their classes in the work of the course. In this way officers and patrons of the school can easily determine the progress of pupils, and reports may be made to parents or guardians. A statement should be left for the succeeding teacher, showing what sections have been finished and how much work, by months or terms, has been done in sections not completed. This statement, together with a program of daily recitations, should be left with the subdirector or secretary of the district.

COURSE OF STUDY.

PRIMARY DIVISION.

FIRST SECTION.

First Year's Work.

Being approximately the amount of work that may be thoroughly completed in one school year of eight months, each subdivision occupying about one month.

Text-books. First reader, or primer.

Utensils. Slate, pencil, sponge, and ruler.

Branches taught.

Reading. First reader or primer, with supplementary work.

Spelling. From reader and prepared lists.

Writing. In connection with reading and spelling.

Numbers. Combinations to 10. Writing numbers to 100.

Language. See directions in subdivisions.

Drawing and Form. See directions in subdivisions.

Subdivision I—First Month.

Reading. Primer or first reader not more than five pages. Chart or blackboard work. If there are no charts in the school, the teacher should place on the blackboard or on large sheets of paper, both the printed and written forms of all words in reading lessons. Teach pupils to recognize and pronounce words at sight. Present first the object or idea, then the spoken word or words, then teach the printed word or words and how to represent them by script letters.

Spelling. Words from reading lessons, by sound and name of letter. To teach phonetic spelling, speak the word slowly and more slowly, prolonging the sounds and gradually separating it into its elements. Train the pupil to do this and to repeat the last sound in a word, thus, at-t-t-t, lip-p-p-p. Require pupils to recognize and to speak the word when the teacher gives the sounds, and to give the sounds when the word is pronounced. When the pupil has learned that a certain letter represents a certain sound, tell him the name of the letter, taking care to give names of only such letters as may be found in words already learned.

Numbers. Counting by objects, pebbles, sticks, corn, etc., to 10. Teach each number as a collection of units. Example, ooooo, a group, equals five *spoken*, or five *written*.

Each number should be considered: as a whole; as to the relations within it; and in its application as a concrete or denominate number.

Arabic notation to 10. Roman notation to V.

Writing. With long pencils on slate or paper. If slates are used, they should be ruled permanently on one side with lines to indicate the height of letters. At first, pupils should not write from printed text, but from script copy, using words containing letters easily made, as *i, u, m, n, e*. If copies are placed on the blackboard, the lines for measuring the height of letters should be one and one-half inches apart. Give practice in making slanting straight lines, or first principle.

General Lessons. Two lessons each week, very brief and simple, on objects or animals, in which such items as form, color, size, speed, strength, food, covering, habits, uses, etc., are pointed out. Subjects suggested: cow, dog, cat, horse, stove, hat, ear of corn, book. Teach pupils to distinguish the colors red and blue.

For desk work, place on the blackboard rows of dots, crosses, and small angles, for copying. Paper cutting, folding, and intertwining, stick-laying, and slat interlacing are also recommended for pleasant seat work.

Three brief lessons each week on physiology and hygiene. See full suggestions at end of this section.

Subdivision 2.

Reading. Primer or first reader about five additional pages. Combine the words learned into short sentences and train the pupils to read with correct expression, as though talking. The pupil should be able to grasp the whole short sentence at a glance, and to speak it as in ordinary conversation.

Spelling. By sound and name of letter, words from reading lessons. By sound only, lists of words similar in sound.

Numbers. Counting to 20. Arabic notation to 20. Roman notation to X. Elementary operations, combinations and separations, to 4.

Writing. Words from reading lessons, and other easy words in script. The teacher should place the words on the blackboard to be copied. Teach correct manner of holding pencil. Give practice in making first and second principles.

General Lessons. Oral, conversational. Select eight topics for use during the month. Give parts, uses, etc.

Color, yellow. Copying dots, crosses, straight lines, and angles.

Subdivision 3.

Reading. Primer or first reader about five pages. Continue methods already suggested. Review frequently all lessons gone over. Teach combinations like *the book, a man*, etc., as single expressions.

Spelling. Words from reading lessons. Lists of monosyllables similar in sound.

Numbers. Counting to 30. Arabic notation to 30. Roman notation to XV. Elementary operations to 6. See suggestions at end of this section.

Writing. Words from reading lessons. Practice making first and second principles, and letters in which they are used.

General Lessons. Oral lessons upon such subjects as a tree, clock, bell, flag, robin, squirrel, and turtle.

Tell the pupils good stories, in which real human actions are described, and require them to repeat these stories, first in answer to questions, and later in their own way. Correct common errors in speech. Color, green. Drawing as in previous subdivision.

Subdivision 4.

Reading. Not more than five pages in reader.

Spelling. Words from reading lessons. Phonic drill as before. The drills in phonics should be very brief, lasting not more than two minutes.

Numbers. Counting to 40. Roman notation to XX. Elementary operations to 6. Adding in Arabic numbers by tens, as—

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

Writing. Pupils may begin copying into script from the printed text. Place all the small script letters on the blackboard in regular order and keep them there for reference. Practice making the first, second, and third principles, and letters in which they are used.

General Lessons. Oral lessons, four topics. Parts of the human body pointed out and their uses described. Teach the directions *north* and *south*, by the position of the sun at noon.

Call attention to direction of objects near the school-house. Pupils may select objects representing the four colors already learned. Place on the blackboard for seat work, parallel lines in groups, both vertical and horizontal.

Subdivision 5.

Reading. Five or more pages in reader.

Spelling. Words in reading lessons. Lists of short names of common objects. Lists of words similar in sound. Silent letters designated by drawing a slanting line through the letter. Teach meaning of words by use in sentences.

Numbers. Counting to 50. Arabic notation to 50, by tens and irregularly. Roman notation to XXV. Elementary operations to 8.

Writing. Words from reading lessons in script, to be copied from blackboard. Practice in making the first, second, and third principles, and words containing them.

General Lessons. Let the pupils begin to write, copying from the blackboard if necessary, short sentences mentioning places where they can go, things they can eat, things they can see, things they can wear. Give as many as five sentences about each. Teach use of capital at beginning of sentence and period at close.

Short sentences giving objects representing each of the four colors, red, blue, green, and yellow. Teach directions *east* and *west*. Drawing as before.

Subdivision 6.

Reading. Five or more pages in reader. Require pupils to become so familiar with the words of each sentence that they can recognize and speak the sentence as a whole, and need not stop to examine the separate words.

Spelling. By sound and name of letter as before. Lists of short familiar words and words analogous in sound. These lists should be written on the blackboard by the teacher, to be studied and copied by the pupils, and afterwards spelled orally from dictation. Use words in sentences.

Numbers. Count to 60. Arabic notation to 60. Roman notation to XXX. Elementary operations to 9. Adding columns of 2's, beginning with 1 and 2, to 12.

Writing. Copy reading lessons in script. Practice making first three principles, and words in which they are used.

General Lessons. Select four topics for oral lessons. At the close of each oral lesson, let short sentences be written on the board to be copied by the pupils. Let the pupils also name and write in short sentences six articles made of glass, six kinds of fruit, six things made of iron, six articles of table furniture. Teach directions *northeast* and *northwest*. Teach orange color. Place on the blackboard parallel straight lines, horizontal, vertical, and slanting, also curved lines.

Subdivision 7.

Reading. Five or more pages.

Spelling. See previous subdivisions. In addition to oral spelling, let short words be written from dictation.

Numbers. Counting to 80. Arabic notation to 80. Roman notation to XL. Elementary operations to 10. Adding columns of 2's and 3's separately and combined, to 16.

Writing. Practice making fourth principle, and words containing first four principles.

General Lessons. Select four topics for oral lessons. Let the pupils mention and write in sentences six things they can taste, six that they can hear, six actions that they can do, six things that are heavy, six that are light. Teach directions *southeast* and *southwest*. Purple color. Drawing as before.

Subdivision 8.

Reading. First reader five or more pages.

Spelling. As in previous subdivision.

Numbers. Count to 100. Arabic notation to 100. Roman notation to L. Elementary operations to 10. Adding columns to include 2's, 3's, 4's and 5's to 20.

Writing. From reading lessons and from sentences placed on blackboard. Teach spaces below by use of two lines below. Give practice in making letters that extend below base line.

General Lessons. Select eight topics as before. Teach pupils to form plurals. Colors, gray and brown. Straight, crooked, curved, and spiral lines placed on the blackboard, and attention called to their appearance and difference in direction. Exercises in direction of places in immediate vicinity.

Suggestions and Explanations.

Teachers will observe that the methods suggested in certain subdivisions are applicable as well to succeeding subdivisions, and may be profitably continued to the end of the section.

Reading. Five pages have been indicated as the approximate number to be gone over in each subdivision. It will be noticed, however, that this limit is approximate only, and has been given for the purpose of preventing teachers from assigning lessons that are too long. Give great attention to this branch.

Writing. Pupils need not learn the names of the principles. Drill in making them is all that is necessary. Much of primary work, indeed, should consist of exercises to develop and train the perceptive faculties, and of drill in doing. Do not attempt to burden the memory with names and definitions.

Numbers. Pupils should be taught, as the work requires, to recognize promptly groups of two, three, or four objects, but should not attempt to recognize, as a whole, more than five objects.

Teach adding in columns as follows, using at first not more than three figures:

$11=2$	$11=2$	$111=3$
$111=3$	$11=2$	$111=3$
$1=1$	$1=1$	$1=1$
6	5	7

Examples of combinations and separations, at first with objects, afterwards with figures:

ADDITION.	SUBTRACTION.	MULTIPLICATION.
$5+2=7$	$5-2=3$	$5 \times 2=10$
$1+2=3$	$2-1=1$	$1 \times 2=2$
$3+2=5$, etc.	$3-2=1$, etc.	$3 \times 2=6$, etc.

DIVISION— <i>first form.</i>	DIVISION— <i>second form.</i>	DIVISION— <i>third form.</i>
$10 \div 2=5$	$\frac{10}{2}=5$	$\frac{1}{2}$ of $10=5$
$2 \div 2=1$	$\frac{2}{2}=1$	$\frac{1}{2}$ of $2=1$
$4 \div 2=2$, etc.	$\frac{6}{2}=3$, etc.	$\frac{1}{2}$ of $6=3$, etc.

Form for drill in elementary operations. Pupils are to give promptly the sum, difference, and product of each pair.

Example: First pair, 5 with 2, sum 7,	5	2
difference, 3, product, 10.	1	2
	8	2
	9	2
	2	2
	6	2
	4	2
	7	2

Teach meaning and use of the signs $+$, $-$, \times , \div , and $=$ as they occur.

Physiology and Hygiene. In teaching the nature and effects of narcotics and alcoholic drinks, teachers *must* give at least *three lessons* each week, in order to comply with the law. The lessons should be oral. The teacher should have in her possession for reference at least one recent primary work on this subject. Call the attention of pupils to the different parts of the body, as head, neck, trunk, arms, hands, legs, feet; parts of the head, as crown, face, forehead, cheeks, chin, mouth, nose, eyes, ears, etc. Call attention to some of the more noticeable effects of narcotics and alcoholic drinks, as drunkenness, waste, idleness, filthiness, etc.

SECOND SECTION.

Second Year's Work.

Text-books. Second reader.

Utensils. Slate, pencil, sponge, and ruler.

Branches taught.

Reading. Second reader.

Spelling. From reader and other sources.

Writing. In connection with reading, spelling, and language.

Numbers. Elementary operations to 20; simple addition and subtraction.

Language. See directions in subdivisions.

Physiology and Hygiene. Three oral lessons each week.

Subdivision 1.

Reading. Ten or more pages in second reader.

Spelling. From reader and blackboard.

Writing. Copying and composing in script. Practice in making letters containing the first four principles.

Numbers. Adding columns of figures to include 6's. Elementary operations to 12.

General Lessons. Pupils to name and write in sentences, five things that they can see, five that they can feel, five that they can hear, five that they can smell. Select eight topics for oral lessons. Call attention to the shapes of angles, as acute, right, and obtuse; to be studied if practicable from the solids in which they are found. Colors, black and white.

Subdivision 2.

Reading. Ten or more pages in second reader.

Spelling. From reader and blackboard.

Writing. Copy from reading lessons and from blackboard. Practice making small letters.

Numbers. Adding 2's by tens, thus, 3 and 2 are 5, 13 and 2 are 15, 23 and 2 are 25, etc. Adding columns of five or six figures, to include 7's. Arabic notation to 300. In Roman notation show that repeating a letter repeats its value. Elementary operations to 12.

General Lessons. Let the pupils select some of the objects already studied and write sentences describing their parts, color, etc. Teach names of six qualities that are discovered by sight, as clear, bright, pretty, clean, straight, opaque; use them in sentences. Teach six or more words denoting position, as in, on, above, between, beside, beyond; use them in sentences. Review colors already learned. Triangles equal-sided, having two equal sides.

Subdivision 3.

Reading. Second reader, ten or more pages.

Spelling. Lists as before. Long and short sounds of *a* distinguished and marked.

Writing. Practice in making the capitals, O, E, D. Teach height of capitals by four horizontal lines.

Numbers. Adding 3's and 4's by tens; columns of figures to include 8's. Begin subtraction by tens, as $5-2=3$, $15-2=13$, $25-2=23$, etc. Arabic notation to 500. In Roman notation show that a letter of a lower value placed after one of a higher value indicates the sum of their values. Elementary operations to 14.

General Lessons. Teach six or more qualities discovered by touch, as dry, smooth, cold, soft, heavy, thin; six discovered by hearing, as loud, low, noisy, sweet, harsh; write sentences, each containing three of these terms. Teach use of comma in a series. Place triangles on the board for inspection, right-angled, acute-angled, and obtuse-angled. Place easy drawings on the blackboard to be copied by the pupils.

Subdivision 4.

Reading. Second reader, ten to fifteen pages.

Spelling. Lists as before. Sounds of *e* in mete and met.

Writing. Practice in making *C* and *H*.

Numbers. Adding 5's and 6's by tens. Adding columns of figures to include 8's. Subtraction, 3's and 4's by tens. Arabic notation to 600. In Roman notation, show that placing a letter of a lower value before one of a higher value indicates their difference. Elementary operations to 14.

General Lessons. Select five or more topics and give one property belonging to each. Four sided figures placed on blackboard. Easy drawings copied.

Subdivision 5.

Reading. Ten to fifteen pages.

Spelling. As before; mark sounds of *i* in pine and pin.

Writing. Practice making X, W, Y.

Numbers. Adding 7's and 8's by tens. Adding columns of figures to include 9's. Subtraction by tens, 5's and 6's. Roman notation to LXXV. Practice in writing numbers containing three digits. Teach pupils how to make change below 50 cents, using the necessary coins. Teach them to recognize an inch in length, a foot, a yard. Elementary operations to 16.

General Lessons. Call attention to qualities discovered by tasting and smelling. For example, substances may be sweet, bitter, sour, pungent, etc. Give special lessons in narcotics. Select topics for oral and written exercises. Place easy drawings and four sided figures on the board to be copied.

Subdivision 6.

Reading. Second reader, ten to fifteen pages.

Spelling. From reading lessons and prepared lists; marks for sounds of *o* in note and not.

Writing. Practice making U, I, Y.

Numbers. Adding 9's and 10's by tens. Drill in adding columns. Subtraction, 7's and 8's by 10's. Roman notation to C. Arabic notation to 1,000. Elementary operations to 18. Mental exercises. Practical examples. Table of U. S. money. Things in a dozen, inches in a foot, feet in a yard, the fractional parts growing out of these.

General Lessons. Eight or more lessons describing objects. Call attention to qualities, as brittle, heavy, tough, etc. Conversational lessons about stories in reader, stories reproduced in writing by pupils. Easy drawings, four sided figures.

Subdivision 7.

Reading. Second reader, ten or more pages.

Spelling. Lists as before. Mark sounds of *u* in tune and tun.

Writing. Practice making I, J, Z.

Numbers. Adding columns rapidly, sums only to be given. Examples to illustrate the process of carrying. Subtraction, 9's and 10's by 10's. Drill in Roman and Arabic notation as far as learned. Elementary operations to 18. Practical examples using operations already learned. Number of pints in a quart, and quarts in a gallon. Fractional parts growing out of these.

General Lessons. Eight or more lessons on uses of objects or substances. Example: Leather is used for shoes because it is tough. List; wood, iron, chalk, etc.

Drawings and simple figures studied from blackboard.

Subdivision 8.

Reading. Ten or more pages with reviews.

Spelling. Lists and reviews. Dictation exercises. Review diacritical marks for long and short sounds of vowels.

Writing. Drill on letters already given.

Numbers. Adding in columns and by tens. Subtraction by tens reviewed. Elementary operations to 20. Practical examples using feet, yards, dollars, pints, gallons, etc. Dry measure.

General Lessons. Written descriptions telling size, shape, place, use, qualities, etc.

Drawings and polygons studied from blackboard.

Suggestions and Explanations.

Reading. Teach name and use of each new punctuation mark found in reading lessons. Teach pronunciation and meaning of all new words. Give frequent drills on the elementary sounds. Give attention to articulation, accent, emphasis, and inflection. By questioning closely, ascertain whether the pupils understand what they read. Question with books open or closed at different times, as may be thought best. Proper expression may be taught by asking questions to be answered in the words of the book. Require pupils to commit to memory and recite favorite selections from reader or other sources.

Spelling. Written and oral. By sound and name of letter. Use words from reading lessons and other studies. Lists of familiar words. When the meaning of a word has been fully explained, require pupils to use it in sentences.

Writing. Teach position of body and hand, how to hold the pencil properly, movement, correct form of letters, etc. Require neatness and proper arrangement of all written work. Have pupils copy parts of reading lessons and read them from the written copy.

Numbers. Keep up a constant review of all operations and processes learned. Give numerous practical problems applying what has been learned. Examples. If one man spend \$2 a week and another spend \$3 a week, how much will both spend in a month?

If a peck of corn cost 5 cents, what will a bushel cost?

When pupils have learned the elementary operations to 20, allow them to write the multiplications to that point, in tabular form as follows:

$1 \times 2 = 2$	$1 \times 3 = 3$	$1 \times 4 = 4$
$2 \times 2 = 4$	$2 \times 3 = 6$	$2 \times 4 = 8$
$3 \times 2 = 6$	$3 \times 3 = 9$	$3 \times 4 = 12$
$4 \times 2 = 8$	$4 \times 3 = 12$	$4 \times 4 = 16$
$5 \times 2 = 10$ etc.	$5 \times 3 = 15$ etc.	$5 \times 4 = 20$

Language. In connection with reading and writing. Talks on familiar subjects in which pupils are required to use complete sentences in giving answers. Teach use of capital I and O. Teach use of period and question mark at close of sentences.

Drawing. Place on blackboard for copying, figures of leaves, flowers, shrubs, trees, and houses. Have the pupils make drawings requiring combinations of straight lines, as houses, dishes, pans, fences, gates, etc. Study the plane figures from blocks if practicable.

Physiology and Hygiene. Call attention to the helpless condition of small children. They must be cared for by others. Speak of the parts of the body, as bones, flesh, skin, hair, nails; *actions* performed by the body or its members, as talking, moving, walking, eating, resting, thinking, sleeping, drinking; *dangers* to the body resulting from fire, things eaten, some playthings, cold, storms, animals, etc.; *care* of the body as to food, clothing, bathing, rest, and exercise. Explain the need of sunlight and pure air, of food and drink. Show that tobacco is not food, men do not need it, other animals will not eat it, it will cause sickness, it is a poison. Speak of water as the only proper drink, all animals drink it. Alcohol is a poison, other animals do not drink it, it will cause sickness, it is a poison. Tell interesting facts, and stories concerning the use and effects of tobacco and alcohol. Every teacher should be provided with at least one good reference book on this subject.

Tests for Promotion.

Reading. Ability to read with proper expression any lesson in the second reader. Each pupil should be able to read an entire lesson, and to sustain the expression to the end.

Spelling. Ability to spell orally and in writing all words in reading lessons, to spell by sound, to designate silent letters, to give diacritical marks for the long and short sounds of the vowels.

Writing. Ability to write with pencil easy sentences from dictation, and to copy neatly from printed text. Pupil should be able to write his own name, address, etc.

Numbers. Ability to read and write numbers by Roman notation to C, by Arabic notation to 1000, to add columns of six or more figures, giving sums only, to give elementary operations, no number or result to exceed 20. Pupils should be able to solve easy practical examples involving the fundamental operations already learned, using concrete numbers of denominations with which they are familiar, as dollars, cents, bushels, etc.

Language. Ability to compose and write correctly easy sentences on any familiar topic, using properly capitals and punctuation marks as far as learned.

Effects of narcotics and stimulants. Pupils must have such general knowledge of the nature and effects of alcoholic stimulants and narcotics as they can comprehend.

Drawing. Ability to copy accurately easy drawings.

INTERMEDIATE DIVISION.

THIRD SECTION.

Third Year's Work.

Text-books. Third reader, language book, primary arithmetic, copy-book, and primary speller.

Utensils. Slate, pencil, sponge, ruler, pen, ink and paper for practice.

Branches taught.

Reading. First half of third reader with supplementary reading from book of another series, or from children's papers. Elementary sounds as they occur in the readers.

Spelling. Primary speller, or words from reading lessons and other sources.

Writing. Copy-book with pen and ink.

Numbers. Reading and writing numbers. Fundamental rules with applications. Begin in primary book.

Language. Oral lessons. Begin primary book.

Drawing. Familiar objects from the blackboard, or drawing book. Curve line forms studied, if practicable, from solids.

Geography. Oral, local.

Physiology and Hygiene. Oral. See outline at end of Intermediate Division.

Suggestions and Explanations.

Reading. See suggestions in second section. Question carefully on the lesson to bring out the thought expressed. Train the pupils to tell the substance of the lesson in their own language, sometimes orally, sometimes in writing. Select words for definition and use in sentences. Require pupils to memorize and recite favorite selections. Strive to secure distinct articulation, correct pronunciation, and proper expression.

Spelling. If no spelling-book is used, teach pronunciation, spelling, syllabication and diacritical marking from reader. Have all geographical and other proper names spelled as they occur in the reading lessons. Pupils should be taught to separate words into syllables and to give the sounds in each syllable. Teach some of the more common prefixes and suffixes and distinguish between primitive words and the derivative words in which they were used.

If a spelling-book is used, it should be closely followed and thoroughly mastered. Diacritical marking should be taught as it occurs in the book.

Writing. Besides work in copy-book, give drill in making letters. Place letters and words on the black board for class drill. See suggestions in second section.

Arithmetic. Arabic notation not to exceed millions. Multiplication table thoroughly and completely learned. Teach process of carrying in addition and multiplication and of borrowing in subtraction. In addition and subtraction the numbers employed need not exceed millions. In multiplication and division the multipliers and divisors need not exceed 12; the products and dividends need not exceed millions. Give constant drill to produce rapid and accurate work. Review and use tables of U. S. money, liquid and dry measures, linear measure, and time table. Teach the meaning of the terms sum, difference, minuend, subtrahend, multiplicand, divisor, dividend and quotient. The multiplication and division tables may be taught by using columns of figures. For instance, in teaching the table of 3's, use a column of twelve 3's. Notice that two 3's make 6, three 3's make 9, four 3's make 12, etc., and that two times 3 = 6, three times 3 = 9, four times 3 = 12, etc. The same column may be used in teaching the division table; we observe that there are two 3's in 6, three 3's in 9, four 3's in 12, etc.; also that three is contained in 6, two times; in 9, three times; in 12, four times, etc.

Select and use practical examples such as are met with in every-day life, applying operations already learned. In solving problems orally, pupils need not repeat a long form of words, but should state the process clearly and concisely.

Give a few exercises involving the simplest forms of fractions.

If a primary book is used in the school, it may be commenced in this section.

Language. Teach pupils to recognize different kinds of sentences, as telling, asking, commanding and exclaiming sentences. Point out name words, or nouns, and telling words, or verbs. Use sentences containing the singular and plural form of the noun and the verb. Teach common and proper nouns, and possessive forms of nouns. Use words from reading lessons in sentences; write sentences in answer to questions about pictures, objects, animals, persons, etc.

Teach proper use of is, are, was, were, has, have, saw, and seen. Correct all errors in speech and in written exercises.

Conversational exercises on familiar topics to be followed by written descriptions. Observe the following directions. Require pupils to follow the correct form in all cases.

1. Place the subject, underscored, at the top near the middle of the page.
2. Indent the first line of each paragraph.
3. Use hyphen where a word is divided at the end of a line.
4. Use capitals at the beginning of each sentence and in all proper names.
5. The proper mark should be placed at the close of each sentence.
6. Let the pupil sign his name below and at the right of the production.

If there are no text-books in the hands of the pupils, the teacher should have in her possession for reference some standard work on language.

Geography. Review lessons on distance and direction. Give the pupils a clear idea, by actual observation, of the length of a foot, a rod, a mile, etc.

Call attention to the position of objects on the table or floor, and draw a map in a horizontal position on which the objects are represented. Elevate this map to a vertical position on the north wall of the room.

Draw on the blackboard a map of the school-room using a scale of one foot to the inch. Have pupils assist in the measurements. Let this map be reproduced by the pupils on their slates, using the proper proportions. In a similar manner construct a map of the school ground and immediate vicinity, locating school-house, trees, and other important objects.

Draw map of township on which the school-houses, churches, principal streams and highways, etc., are represented. Teach the pupils to draw this map on a definite scale, locating the principal points of interest. Have the township studied as to its surface. Teach representation on map of hills, mountains, ranges of hills, streams and lakes.

Draw outline map of county. Have pupils locate the principal points of interest, as towns, county seat, streams, hills, lakes, ponds, etc. Have this map drawn and thoroughly studied. Encourage the pupils to find out the following things about the township and county: kinds of soil; trees growing; grains, fruits, and vegetables raised; material for food and clothing produced; animals, wild and domestic; birds, fishes, and reptiles.

Begin map of Iowa.

Drawing. Let the figures placed on the blackboard be copied a specified number of times for practice, and finally drawn for inspection. Use outlines of familiar objects, as flowers, fishes, boxes, barrels, etc.

Physiology and Hygiene. See outline at end of Intermediate Division.

FOURTH SECTION.

Fourth Year's Work.

Text-books. Third reader, language book, primary arithmetic, primary speller, copy-book, and elementary geography.

Utensils. Slate, pencil, sponge, pen, ink, and practice paper.

Branches taught.

Reading. Third reader finished. Supplementary reading.

Spelling. Primary speller, or words from reader and other lessons. Diacritical marking.

Writing. In copy-book with pen and ink.

Arithmetic. Primary book finished. Fundamental rules reviewed. Long division, factors, multiples, and fractions.

Language. In language book, or from oral lessons.

Drawing. From blackboard or drawing book.

Geography. Map of Iowa studied. If primary book is used, finish geography of the United States. If no book is used, study United States and North America from map. See outline in suggestions.

Physiology and Hygiene. Oral from outline.

Suggestions and Explanations.

For methods of teaching reading, spelling, and writing, see previous sections. Increase the amount of written spelling. In studying words from the dictionary notice such points as meaning, pronunciation, derivation, synonyms, and diacritical marks.

Arithmetic. Plan for teaching long division.

24×1=24	24)556,168(23,182
24×2=48	48
24×3=72	76
24×4=96	72
24×5=120	41
24×6=144	24
24×7=168	176
24×8=192	172
24×9=216	48
	48

Prepare a list of multiplications as shown in the column at the left and use the products as needed in the division.

Language. Continue written descriptions. Teach common abbreviations and contractions. Give instruction in letter writing. Teach proper position and punctuation of heading, address, salutation, paragraphs, conclusion, and signature.

Drawing. Curve line forms. Cone, vase, cylinder and pyramid.

Geography. Outline for study of the United States:

Iowa State Library.

1. Boundary. 2. Coast lines—direction, regularity, indentations, and projections. 3. Surface—mountain ranges, plateaus, and plains. 4. Lakes. 5. Rivers. 6. Cities. 7. Islands. 8. Climate. 9. Productions—animal, vegetable, and mineral. 10. Political divisions. 11. Inhabitants. 12. Occupations.

Physiology and Hygiene. See outline at end of Intermediate Division.

Tests for Promotion.

Reading. Ability to read correctly and with proper expression, any lesson in the third reader, to give such definitions and explanations as may be required, to give a clear and intelligible synopsis of the piece, and to recite some selection that has been memorized.

Spelling. Ability to spell correctly all words in reading lessons, or in speller as far as studied, to spell by sound, to give diacritical marks as far as given in books used.

Writing. To make a neat and legible specimen with pen and ink.

Arithmetic. Ability to read, write, add, subtract, multiply and divide simple numbers and common fractions, to perform all operations promptly and accurately, to display written work properly, to solve mental examples involving the processes learned, and to give definitions of terms used. The multiplication table must be thoroughly learned.

Language. Pupils should be able to write from an outline an intelligent exercise or essay in which the punctuation marks and capital letters are properly placed. The spelling and grammatical construction should be correct, and the exercise should be properly arranged and neatly written. They should be able to compose a short letter, using the proper form, and should have some general knowledge of nouns, pronouns, adjectives, verbs, adverbs, and prepositions.

Drawing. Ability to copy accurately easy drawings involving the use of straight and curved lines.

Geography. Pupils should have a general knowledge of the geography of the county, state, United States and the continent of North America.

Physiology and Hygiene. A fair knowledge of the effects of narcotics and stimulants on the different organs of the body and their functions should be possessed by the pupils.

FIFTH SECTION.

Fifth Year's Work.

Text-Books. Fourth reader, language book, advanced arithmetic, spelling-book, copy-book, elementary geography, primary physiology.

Utensils as before.

Branches taught.

Reading. First half of fourth reader.

Spelling. Spelling-book, thirty or forty pages.

Writing. Copy-book with pen and ink.

Arithmetic. Advanced book. Simple numbers, factors, multiples, and fractions. See suggestions.

Grammar. Elementary book finished, or oral lessons.

Drawing. From blackboard or drawing book.

Geography. South America and other grand divisions from elementary book.

Physiology and Hygiene. From outline.

Suggestions and Explanations.

Reading. Give such definitions and drills as are found in the book. Cultivate a taste for good reading by questions and conversations on the lessons. Require pupils to study the definition and derivation of words from the dictionary, and to learn and recite favorite sections. Have occasional reading lessons from story books or from papers.

Spelling. Both oral and written. Teach thoroughly, pronunciation, articulation, syllabication, and accent.

Writing. Position, movement, slant of letters, spacing, and analysis.

Arithmetic. Give practical examples, both mental and written, from book of another series or from other sources.

Note. If books are used in which compound numbers are given before fractions, the work of this section may, if deemed expedient, be on compound numbers.

Language. If no text-book is used, the teacher should furnish sentences, easy at first, for analysis and parsing. Continue instruction in punctuation, the use of capitals, and the construction of sentences. Essays or written exercises once or twice each week, either in connection with some other study or as a special lesson. Letter writing.

Drawing. Figures of familiar objects, as flowers, domestic animals, utensils, etc. Sphere, hemisphere, cube, circle, semicircle, square.

Geography. If there are no elementary text-books in the school, give oral lessons in mathematical and physical geography, using blackboard, wall maps and globe, and continue the grand divisions following the outline already given. Map drawing.

SIXTH SECTION.

Sixth Year's Work.

Text-books. Fourth reader, spelling-book, copy-book, advanced arithmetic, grammar, geography, primary physiology, primary history. Utensils as before.

Branches taught.

Reading. Fourth reader finished.

Spelling. Spelling-book, thirty to forty pages.

Arithmetic. Advanced book. Finish compound numbers.

Grammar. Text-book, etymology, supplementary exercises in parsing and analysis.

Drawing. From blackboard or drawing-book.

Geography. From larger book. Finish geography of the United States in detail.

History. Primary book, or orally from outline.

Physiology and Hygiene. From outline.

Suggestions and Explanations.

Reading. Definitions, rules, and diacritical marking from book. Occasionally give extra reading lessons from books and papers. Special elocutionary drills. Require pupils to give the substance of the lesson in their own language either oral or written.

Spelling. Lists of proper names and geographical terms. Occasional dictation exercises.

Writing. Analysis of letters continued. Shading.

Arithmetic. Give practical examples relating to the measurement of plastering, papering, carpeting, land, bins, timbers, boards, walls, cellars, piles of wood, and areas and solids of all kinds.

Grammar. On beginning grammar with a text-book, do not devote all the time to the study of difficult definitions and rules. Give considerable attention, at first, to instruction and practice in parsing, analysis and composition.

Have pupils prepare outlines and write descriptions of objects, animals, and persons.

Outline.—Subject: View from my window. Introduction; country or town, season. Description. Objects in front: near—road, brook, fence; far—sun, field, grove. Objects at the right: near—mill, railroad; far—village, hill. Objects at the left: near—pasture, horse, colt, cow; far—farm, load of hay, stock. Conclusion; pleasant or unpleasant effect, etc.

From similar outline write transformations of poems and other literary productions.

Drawing. Principally curve line forms; leaves, fruits, vegetables, tumblers, boxes, baskets, bowls, vases; cylinder, square prism, circle, square, oblong.

Geography. Use wall maps with every lesson. Have all the places located on the map before or during the study of the lesson. Ordinarily map drawing should not be from rule and measurement. The drawing should be a representation of the mental picture possessed by the pupil, and should not be made till the country which it represents has been thoroughly studied.

History. In teaching history orally, tell of important events and noted men. Read passages from histories and other books, illustrating the topic under consideration. Associate dates, events, persons, and circumstances in such a way as to make this study attractive.

General Exercises. In the work of the Intermediate Division oral instruction may be given, as time and opportunity will permit, on objects, animals, and substances; the plainer laws and operations of nature; and the principal trades, professions, and occupations.

Have occasional exercises to develop patriotism and instil noble sentiments, choosing birthdays of noted generals and statesmen, as Washington, February 22; Jackson, March 15; Webster, January 18; Lincoln, February 12; Grant, April 27; Garfield, November 19. Author days, and days commemorating children's friends, should be celebrated. Notice the following list: Longfellow, February 27; Bryant, November 3; Whittier, December 17; Alice Cary, April 26; Harriet Beecher Stowe, June 14; Louisa M. Alcott, November 29.

The flag of our country, and other representations of our national colors, should be in every school room. By frequent allusions to these emblems of patriotism and loyalty, strive to inspire a deep and lasting love of country in the hearts of the children. Use tiny flags for number lessons. Teach memory gems about our flag. Sing patriotic songs. Bring into the school-room portraits of Washington, Lincoln, Grant, and other statesmen and generals.

Pleasant and profitable opening exercises should be carried out to encourage prompt attendance.

Arrange special work for all important occasions.

On arbor day, besides the usual declamations, singing, etc., lessons should be given which will induce the pupils to observe and study the growth and habits of trees, plants, and flowers. These lessons may begin early in the season and lead to a culmination on arbor day. At this time, a taste for cultivating flowers should be promoted, and kindness to animals and protection of birds encouraged.

During autumn or early winter, a day may be set apart for celebrating the gathering of the harvest. Learn of fruits, vegetables, seeds, grains, and roots. Call attention to the bounties of nature, the Giver of good. Tell of the dying year, and foster respect for the aged, reverence for what is sacred, and kindness to the weak and helpless.

An outline in morals and manners is placed at the end of the course. Teachers should study it carefully and use it for their own guidance and in giving instruction to their pupils.

Physical exercises will be found profitable. They prevent weariness and restlessness and produce graceful attitudes and movements. See model at the end of the course. Singing should form a part of all general exercises.

Physiology and Hygiene.

Outline.

Bones and muscles; description, functions, diseases, and hygiene.

The skin: description, functions, diseases, and hygiene.

Organs of respiration: description, functions, diseases, and hygiene.

Circulation. Physiology, anatomy, diseases, and hygiene of the organs of circulation. Effects of alcohol: a foreign substance in the blood; quickened circulation; rapid heart beats, exhaustion and degeneracy of the heart; hardened membrane; injury to the red corpuscles; retention of impurities.

Digestion. Anatomy, physiology, diseases, and hygiene of the digestive organs. Effects of alcohol: does not satisfy hunger or quench thirst; irritates the lining of the stomach; inflames the liver and eventually produces hardening or degeneration; impairs the action of the kidneys; does not produce heat but a rush of blood to the surface and a chill by reaction; stimulates instead of strengthening, and produces weakness as a final result; checks the removal of waste matter; creates a progressive appetite; affects offspring.

The nervous system. Anatomy, physiology, diseases, and hygiene of the nervous system. Effects of alcohol: absorbs water from the nervous tissues exciting and finally hardening them; produces stimulation at first, afterwards loss of power; first effects on the mind, a feeling of pleasure, strength, or brightness; ultimate effects on the mind and character, unset-

ties and finally overcomes perception and reason, impairs memory, excites the imagination abnormally, blunts the finer sensibilities, arouses the passions, and enslaves the will. Neglect of business, dishonesty, crime, insanity, delirium and death, are some of the fearful consequences of the excessive use of alcohol.

Effects of tobacco: tobacco contains several poisons, nicotine being among the most powerful; effects on the young, nausea, weakened digestion, affected heart beat, impurity of the blood, derangement of the nervous system, formation of a slavish habit; general effects, acts injuriously on the nervous system and vital organs, enervates the body and mind, and frequently leads to the use of spirituous liquors.

Other stimulants and narcotics: mild, tea, coffee, etc.; powerful, opium, chloral, cocaine, etc.

In order to comply with the requirements of the law, at least three lessons each week must be given. As thorough examinations or tests should be required in this study as in other branches; the same marking system should be used and such marks should enter into the general average which decides the rank of the pupil.

Tests for Promotion.

Reading. Ability to read, with proper expression, any selection in the fourth reader; to give the substance of the piece in their own language; to define the words and explain any allusions which may occur in the lesson; and to recite some selection illustrating the modulation of the voice.

Spelling. Ability to spell well, especially in examinations and exercises in which the mind is occupied with other matters, showing that correct spelling has become a habit.

Writing. Pupils should understand the analysis of the letters, and should be able to prepare a neat and legible page.

Arithmetic. Ability to read, write, add, subtract, multiply, divide, and reduce simple and compound numbers, and common and decimal fractions; to solve practical examples involving these operations; to give definitions of all terms used; and to express the processes promptly, neatly, and accurately. Oral as well as written solutions are required.

Language. Ability to write essays and letters in clear and accurate language, to use punctuation marks correctly, to analyze easy sentences, and to parse words as far as learned.

Drawing. Ability to make a fair copy of some drawing or model.

Geography. A knowledge of the principal facts in mathematical and physical geography, the physical and political geography of the world and of the different grand divisions, and the geography of the United States in detail. Ability to draw outline maps of the continents, and to locate on them places which have been studied.

History. A knowledge of the principal events and leading dates of U. S. History.

Physiology and Hygiene. Pupils must have a good idea of the nature and functions of the different organs of the body, and a well-grounded knowledge of the manner of preserving health, especially with reference to the effects of narcotics and stimulants.

ADVANCED DIVISION.

SEVENTH SECTION.

Seventh Year's Work.

Text-books. Fifth reader, spelling-book, copy-book, advanced arithmetic, grammar, larger geography, and elementary physiology. Utensils as before.

Branches taught.

Reading. First half of fifth reader. Selections from other books.

Spelling. Thirty or forty pages in spelling-book.

Writing. In copy-book. Letter writing.

Arithmetic. Advanced book. Percentage and applications.

Grammar. Etymology and syntax from text-book. Class exercises in parsing, analysis, and composition.

Drawing. From blackboard or drawing-book.

Geography. Finish study of grand divisions in larger book. Study geography of Iowa in detail.

History. Advanced book to civil war.

Physiology and Hygiene. In elementary book; finish skeleton.

Suggestions and Explanations.

Reading. Use all exercises for voice culture, etc., that are found in the book, and give additional drills if practicable.

Spelling. Principles of orthography and rules for spelling.

Outline for word analysis. Word, prefix with meaning, root with meaning, radical, suffix with meaning, literal meaning of word, applied meanings, synonyms, use in sentence.

Arithmetic. Each subject should be taken up in the following order: define terms and illustrate definitions, state principles and illustrate them, state rule, give examples from the book, have pupils give original examples, have pupils select examples from other books.

Drawing. Simple principles of perspective. Familiar objects, easy landscapes, houses, animals, persons.

History. Study history by topics. When all the topics of a period or epoch have been learned, have a review from an outline or diagram, taking up the important points. Illustrate by means of extracts, stories, brief biographies, etc.

EIGHTH SECTION.

Eighth Year's Work.

Text-books. Fifth reader, spelling-book, copy-book, advanced arithmetic, grammar, larger geography, and elementary physiology. Utensils as before.

Branches taught.

Reading. Fifth reader finished. Selections from books, papers, and magazines.

Spelling. Spelling-book finished. Word analysis. Phonetic analysis.

Writing. Copy-book. Letter writing, social and business forms.

Arithmetic. Advanced book finished. Square and cube root and mensuration.

Grammar. Finish text-book. Analysis, parsing, and correction of errors.
Composition.

Drawing. From blackboard or drawing-book.

Geography. Finish larger book.

History. Finish advanced book. Civil government of state and nation from outlines.

Physiology and Hygiene. In elementary book. Finish skeleton.

Suggestions and Explanations.

Reading. Outline for study of author. Life; date and place of birth, education, occupation, residence, date of death, age if living, other facts; writings; character and style of writings, give names of six productions which you have read, give three quotations, read an extract, answer questions upon it, and write a synopsis. Have pupils select favorite authors and memorize literary gems.

Spelling. In giving dictation exercises, read the selection three times; first, to give pupils an idea of the meaning; second, to enable them to write the words; third, for review. Criticise spelling in all written work.

Writing. Review analysis of letters.

Arithmetic. Make applications of square and cube root in calculations used by mechanics, surveyors, etc.

Drawing. Perspective and shading. Easy architectural and mechanical drawings. Collect and preserve the best specimens.

Geography. Associate geography and history. Locate places mentioned in the current news of the day. Collect and preserve the best specimens of map drawing.

History. For teaching civil government, see complete outline in this manual. Call attention to the names of persons now in office and follow closely the proceedings of congress and the state legislature when in session. Give pupils some idea of parliamentary law and the proper manner of conducting public meetings.

General lessons. In addition to exercises suggested in Intermediate Division, call attention to the news of the day and practical affairs of life, and create an interest in all great public works and measures. Courtesy and politeness may be encouraged, and in many ways, not connected with text-book instruction, pupils may be fitted for the active duties of life. Aim to produce from the pupils found in the school, progressive, capable, trustworthy, and virtuous men and women.

Physiology and Hygiene. Many schools are furnished with charts. Use these in connection with the text-books. Recite by topics and give frequent oral and written reviews.

Tests for Graduation.

Reading. Ability to read with proper expression an entire lesson in the fifth reader, to modulate the voice at will, to reproduce the substance of any lesson, define words and terms, and recite selections equal to five pages of the reader.

Spelling. Ability to spell correctly a list of difficult words, to give the diacritical markings, write extracts from dictation, and analyze words according to previous outline.

Writing. Ability to write rapidly and well, to analyze the small letters and capitals and to prepare from memory such business forms as notes, receipts, bills of goods, orders, etc.

Arithmetic. Ability to define all terms and perform all operations usually found in a common school text-book, to give a clear statement of the processes employed and the principles involved, to give all rules and solve practical problems illustrating them.

Drawing. Ability to make a creditable drawing from copy or model.

Grammar. Ability to analyze ordinary sentences and parse the words contained in them, to outline and compose an essay using full and accurate phraseology and correct form, punctuation, and spelling. Pupils should have a good knowledge of the definitions, principles and rules of grammar. Their ordinary conversation should be grammatically correct.

Geography. A fair comprehension of the principal facts in mathematical and physical geography, a good understanding of the physical and political geography of foreign countries, and a more minute and detailed knowledge of Iowa and the United States. Ability to locate all important points on wall maps, and to draw maps of Iowa and other states, the United States and other countries.

History. Pupils must possess a comprehensive knowledge of the principal events and personages of United States history, and must be able to give an intelligent recitation or written exercise on any topic that may be assigned. They must have a good understanding of the government of Iowa and the United States.

Physiology and Hygiene. A thorough knowledge of the anatomy and physiology of the human body, of the rules for preserving health, and the effects of narcotics and alcoholic stimulants.

Physical Exercises.

Positions. A. Sit erect with hands folded in front. B. Turn to aisle, prepare to rise. C. Rise and face the teacher. D. Stand erect with arms hanging at the sides, hands open. E. Resume seats.

Breathing. 1. With hands on hips. When the teacher counts *one* inhale slowly through the nose, using chest muscles; *two*, retain the air a few seconds; *three*, exhale. Count six.

2. Position D. At *one*, inhale, using the diaphragm; *two*, retain the air a few seconds; *three*, exhale forcibly. Count six.

3. Position D. At *one*, inhale; *two*, with mouth open exhale, giving the sound of *a* in father. Count eight.

4. Position D. At *one*, inhale slowly; *two*, with elbows raised horizontally, tap lightly and rapidly on the chest six times; *three*, exhale.

Movements. 1. Position D. As the teacher counts *one*, throw the hands outward and upward keeping the arms extended, bring the hands together over the head with a clap; at *two*, bring the hands down in front to a level with the shoulders; at *three*, throw the hands backward, keeping the arms extended horizontally; *four*, drop the arms to position D. Count twelve.

2. Position D. Clasp the hands and let them hang in front. At *one*, throw the hands to the right and as far behind as possible, at the same time turning the body in the same direction, but keeping the face and feet straight forward; at *two*, turn to the left in the same manner. Count eight.

3. Position D. At *one*, place the left hand on the hip and thrust the right hand, closed, to a vertical position; at *two*, place the right hand on the hip and the left fist upward in the same manner. Count twelve.

4. Position D. At *one*, step the right foot forward and back; at *two*, step the left foot forward and back; at *three*, rise on the toes and back to place. Count twelve.

5. Position D. At *one*, raise the hands slowly, backs upward, till the backs of the hands come together above the head. Lock the little fingers. At *two*, inhale a full breath. At *three*, lower the hands slowly to the sides exhaling the breath at the same time. Count six. The fifth exercise is rather severe and should be used only when pupils are loosely clothed.

When pupils have learned to give the exercises by counting, they may be taught to use familiar tunes, such as Rally round the Flag, etc.

Discipline and Moral Training.

"School Discipline is not a system of rewards and punishments; of making pupils speak or be silent; of compelling them to do this, or not to do that. It is the art of making them perform, in the most appropriate, easy, and useful way, all the duties of the school-room."

Qualifications of a Good Disciplinarian.

VIRTUES TO BE CULTIVATED.	VICES TO BE AVOIDED.
Intelligence	Ignorance.
Politeness	Rudeness.
Candor	Hypocrisy.
Truthfulness	Deceit.
Kindness	Cruelty.
Modesty	Egotism.
Energy	Laziness.
Promptness	Tardiness.
Firmness	Fickleness.
Dignity	Want of self-respect.
Self control	Passion.
Tractability	Stubbornness.
Honesty	Dishonesty.
Cheerfulness	Despondency.

“The moral government of the school must be largely persuasive in its nature. When children can be moved to do right, *because it is right*, and to avoid doing wrong *because it is wrong*, a foundation has been laid which will not fail them, when in later years they build their character upon it.”

These virtues and vices are continually coming to the notice of the observing teacher. The hints which are given we hope may be found useful.

VIRTUES.	VICES.
Truthfulness	Falsehood.
Diligence.	Idleness.
Politeness	Rudeness.
Regularity	Irregularity.
Obedience	Disobedience.
Purity	Obscenity.
Respect.	Disrespect.
Self control.	Lawlessness.
Reverence	Profanity.
Neatness.....	Disorder.

Correct a tendency to falsehood by placing right motives before the child; a tendency to idleness, by giving him plenty of work and inspiring him with a wish to excel; a tendency to rudeness by examples of gentleness; a tendency to irregularity by showing him the advantage of promptness, and by the public opinion of the school; a tendency to disobedience by kindness and firmness combined; a tendency to profanity by precept and example; a tendency to obscenity, by watching his habits, and by exalting in his presence everything which is pure. Make only wise rules and then enforce them.

Do not place temptations in the way of the child. Study his home life in connection with his conduct at school. Be courteous to every pupil, no matter how rude he is toward others. Shield the virtuous from the influence of the vicious as far as possible. Have a care of the externals about the school, the fences and out-buildings should bear no mark which will bring a blush of shame to the face of any child. Vile suggestions are sometimes the beginnings of terrible evils.

SAMPLE PROGRAM No. 1.

FORENOON.

BEGINS.	CLOSES.	TIME.	1ST CLASS.	2D CLASS.	3D CLASS.	4TH CLASS.	5TH CLASS.
9:00	9:05	5m			OP ENING EXER CISES.		
9:05	9:15	10	<i>Reading.</i>	Reading.	Reading.	Arithmetic.	Arithmetic.
9:15	9:30	15	Seat Work.	<i>Reading.</i>	Reading.	Arithmetic.	Arithmetic.
9:30	9:45	15	Seat Work.	Numbers.	<i>Reading.</i>	Arithmetic.	Arithmetic.
9:45	10:00	15	Copying.	Numbers.	Arithmetic.	<i>Arithmetic.</i>	Arithmetic.
10:00	10:20	20	Copying.	Copying.	Arithmetic.	Geography.	<i>Arithmetic.</i>
10:20	10:30	10	* <i>Gen. Lessons.</i>	* <i>Gen. Lessons.</i>	Drawing.	Geography.	Drawing.
10:30	10:45	15			RECESS.		
10:45	11:00	15	Seat Work.	Writing.	<i>Arithmetic.</i>	Geography.	Geography.
11:00	11:15	15	Seat Work.	Copying.	Language.	<i>Geography.</i>	Geography.
11:15	11:30	15	Numbers.	Copying.	Language.	Reading.	<i>Geog. or Hist.</i>
11:30	11:45	15	Numbers.	Reading.	Writing.	<i>Reading.</i>	Reading.
11:45	12:00	15	Dismissed.	Reading.	Reading.	Grammar.	<i>Reading.</i>

AFTERNOON.

1:00	1:10	10	Reading.	Reading.	Reading.	Grammar.	Grammar.
1:10	1:20	10	Copying.	<i>Reading.</i>	Reading.	Grammar.	Grammar.
1:20	1:30	10	Copying.	Copying.	<i>Reading.</i>	Grammar.	Grammar.
1:30	1:45	15	Numbers.	Copying.	Spelling.	<i>Grammar.</i>	Grammar.
1:45	2:00	15	Numbers.	Writing.	Spelling.	Drawing.	<i>Grammar.</i>
2:00	2:30	30	* <i>Gen. Lessons</i>	* <i>Gen. Lessons</i>	* <i>Gen. Lessons</i>	Writing.	Physiology
2:30	2:45	15			RECESS.		
2:45	3:00	15	Reading.	Reading.	Spelling.	Spelling.	<i>Physiology.</i>
3:00	3:10	10	<i>Reading.</i>	Reading.	Spelling.	Spelling.	Spelling.
3:10	3:20	10	Copying.	<i>Reading.</i>	Spelling.	Spelling.	Spelling.
3:20	3:30	10	Copying.	Copying.	<i>Spelling.</i>	Spelling.	Spelling.
3:30	3:40	10	Drawing.	Reading.	Copying.	<i>Spelling.</i>	Spelling.
3:40	3:50	10	Numbers.	Reading.	Reading.	Reading.	<i>Spelling.</i>
3:50	4:00	10		<i>General Exercises.</i>			

Italic type denotes recitations, Roman letters what the other classes should study. Classes are numbered to correspond with the readers. *Gen'l Lessons or Dismissed.

SAMPLE PROGRAM No. 2.

RECITATION.	BEGIN.	END.	TIME.	STUDY.			
				D Division.	C Division.	B Division.	A Division.
Opening Exercises....	9:00	9:10	10				
D, Reading.....	9:10	9:20	10		Reading.	Reading.	Reading.
C, Reading.....	9:20	9:30	10	Drawing.		Reading.	Reading.
B, Reading.....	9:30	9:45	10	Busy Work.	Drawing.		Arithmetic.
A, Arithmetic.....	9:45	10:10	25	Numbers.	Numbers.	Arithmetic.	
D, Numbers.....	10:10	10:20	10		Numbers.	Arithmetic.	Arithmetic.
C, Numbers.....	10:20	10:30	10	Recess.		Physiology.	Arithmetic.
	10:30	10:45	15		GENERAL RECESS.		
C, D, Oral Physiology	10:45	10:55	20		Physiology.	Physiology.	Physiology.
B, Arithmetic.....	10:55	11:15	10	Bl'kb'd W'k	Geography.	Physiology.	Physiology.
D, Geography.....	11:15	11:25	10		Geography.	Physiology.	Physiology.
A, B, Physiology.....	11:25	11:45	20	Write Read-	Geography.		
C, Geography.....	11:35	12:00	15	ing Lesson.		Geography.	Grammar.
	12:12	1:00	60		NOON.		
D, Reading.....	1:00	1:10	10		Bl'kb'd W'k.	Geography.	Grammar.
B, Geography.....	1:15	1:25	15	Numbers.	Lang. Less.		Grammar.
A, Grammar.....	1:25	1:45	20	Numbers.	Lang. Less.	Lang. Less.	
D, Object Lessons....	1:45	1:55	10		Lang. Less.	Lang. Less.	History.
B, C, Lang. Lessons..	1:55	2:15	20	Write or	Print.		History.
Drawing, Penmanship	2:15	2:35	20	Recess.			
	2:35	2:50	15		GENERAL RECESS.		
B, C, Oral History....	2:50	3:00	10	Busy Work.			History.
D, Reading.....	3:00	3:10	10		Spelling.	Spelling.	History.
A, History.....	3:15	3:25	15	Copy Forms	Spelling.	Spelling.	
B, C, Spelling.....	3:25	3:36	10	Slate Work.			Reading.
A, Reading.....	3:35	3:50	15	Bl'kb'd W'k	Reading.	Lang. Less.	
	3:50	4:00	10		GENERAL EXERCISES.		

OUTLINE OF CIVIL GOVERNMENT.

UNITED STATES.

The present constitution of the United States went into effect March 4, 1789. The revolution resulted in the independence of the American colonies, and even before the treaty of Paris, which closed the war, was signed, it was evident that a strong constitution was needed upon which to build the new republic. Before considering the provisions of the constitution, it may be well to outline the different steps by which our present form of government was established. The most important ones to be considered are the following:

I. Declaration of independence, adopted July 4, 1776.

II. Articles of confederation.

Proposed by congress, June 11, 1776.

Adopted by congress, November 15, 1777.

Ratified by Maryland, the thirteenth colony, March 1, 1781.

Went into effect March 2, 1781.

III. Revision of articles of confederation.

Proposed by Washington, 1785.

Trade convention met at Annapolis, Maryland, September, 1786.

Constitutional convention met at Philadelphia, organized May 25, 1787, and elected George Washington its president. Adopted the present constitution of the United States which was to be binding upon the states ratifying it as soon as the assent of nine states was obtained. Adjourned September 17, 1787.

Ratification by the states: Delaware, December 7, 1787; Pennsylvania, December 12, 1787; New Jersey, December 18, 1787; Georgia, January 2, 1788; Connecticut, January 9, 1788; Massachusetts, February 6, 1788; Maryland, April 28, 1788; South Carolina, May 23, 1788; New Hampshire, June 21, 1788; Virginia, June 26, 1788; New York, July 26, 1788; North Carolina, November 21, 1789; Rhode Island, May 29, 1790.

The purposes for which our government was founded are clearly stated in the preamble to the constitution which is given below:

“We, the people of the United States, in order—

1. To form a more perfect union;
 2. To establish justice;
 3. To insure domestic tranquillity;
 4. To provide for the common defense;
 5. To promote the general welfare;
 6. To secure the blessings of liberty to ourselves and our posterity,
- do hereby ordain and establish this constitution for the United States of America.

The constitution provides for three branches of government; viz.,

The legislative, or law-making branch, vested in a congress consisting of a senate and a house of representatives.

The executive, or law-enforcing, branch, vested in the president of the United States and the many thousand subordinate officers necessary to put into execution the laws of congress.

The judicial, or law-interpreting branch, which consists of the supreme court and a system of inferior courts provided by law.

We shall now proceed to the consideration of these branches of the government in the order in which they are named above.

LEGISLATIVE BRANCH.

I. Senate.

Number of members. There are, at present, eighty-four members, two being chosen from each state by the legislature thereof, for a term of six years.

Qualifications. A senator must be at least thirty years of age; he must have been a citizen of the United States for nine years; when elected, he must be an inhabitant of the state from which he is chosen.

Classes. Senators are separated into three classes as nearly equal as possible. The terms of one-third the number expire on March 4, of each odd-numbered year. Senators from the same state are assigned to different classes so that their terms shall expire at different times. Under the articles of confederation the congress voted by states, each state having one vote, and if only one delegate from any state was present, the state lost its vote on the question under consideration. Each member of congress now has one vote.

Presiding officers. The vice-president of the United States is *ex officio* presiding officer of the senate. A president *pro tempore* is chosen by the senate to preside during the absence of the vice-president. The chief justice of the supreme court of the United States presides over the senate when that body sits as a court to try the president of the United States upon impeachment.

General provisions. The vice-president has no voice in the deliberations of congress except in case of a tie. The president *pro tempore*, being a member of the senate, may vote on all questions, while presiding. The salary of the president *pro tempore* is not increased unless he serves during a session, or part of a session of congress, owing to the death, resignation, or inability of the vice-president to preside, or when the latter is called upon to serve as president of the United States. In any of these cases he receives the same compensation as the vice-president. The senate has the sole power to try impeachments, and conviction on impeachment requires the assent of two-thirds of the members present.

Vacancies in the senate are filled by the state legislature when in session, or by the executive authority of the state from which the vacancy occurs, when the legislature is not in session.

II. House of representatives.

Number of members. There are now three hundred thirty members. They are chosen every second year by the voters of the several states who have the right to vote for members of the more numerous branch of the state legislature. Their term begins March 4, of each odd-numbered year.

Qualifications. A representative must be at least twenty-five years of age. He must have been a citizen of the United States seven years. He must, when elected, be an inhabitant of the state from which he is chosen.

Apportionment. Representatives and direct taxes are apportioned among the states according to their population. For convenience, the states are divided into congressional districts, and each district has one representative. The ratio of representation is one representative for every 151,912 people in the United States as shown by the last census. It is sometimes found inconvenient to adjust the boundaries of representative districts when the number of representatives has been changed. Pennsylvania had twenty-seven representatives for the ten years preceding 1883. The census of 1880 gave that state twenty-eight representatives, but instead of changing the number of representative districts, the additional member is chosen from the state as a whole. He is known as the representative at large.

Vacancies. When vacancies occur, they are filled by a special election called by the executive of the state for that purpose.

Officers. The house of representatives choose their speaker and other necessary officers.

III. Powers of Congress.

To provide revenue for the support of the government. To borrow money on the credit of the United States. To regulate commerce; coin money; fix the value of foreign and domestic coins; establish a standard of weights and measures; pass uniform bankruptcy laws; and laws for the punishment of counterfeiting the moneys and securities of the United States. To establish post-offices and post-roads; to issue patents and copyrights; to provide for a system of courts inferior to the supreme court. To declare war; raise and support armies; establish and maintain a navy; and to provide for the government and discipline of the army, navy, and militia of the United States. To have exclusive control of the District of Columbia and of all other property belonging to the United States. To make all laws necessary to carry out the provisions of the constitution of the United States.

IV. Powers Denied the United States.

Habeas corpus. The privilege of the writ of *habeas corpus* shall not be suspended except when, in cases of rebellion or invasion, the public safety may require it. This writ lies at the foundation of all personal liberty. Its object is to secure to a person accused of crime and under arrest the right to a speedy examination for the purpose of determining whether he has been properly held for trial, or not.

Bill of attainder. No bill of attainder, or *ex-post-facto* law shall be passed by congress.

A bill of attainder is a law which declares the blood of a person accused

of treason or felony to be attainted, or corrupted, and on that account his property cannot be transmitted to his legal heirs, but is confiscated by the government.

The definition of an *ex-post-facto* law as given by the supreme court of the United States is as follows: "An *ex-post-facto* law is one that creates or aggravates crime, increases the punishment, or changes the rules of evidence for the purpose of conviction."

Direct taxes. Direct taxes are not to be levied upon the states except in proportion to the population as shown by the last census. Much of the revenue raised for the support of the general government is obtained from duties on imported goods. This is called an indirect tax. Direct taxation has been resorted to several times, however, since the organization of our government.

Commerce. In regulating commerce, congress is prohibited from giving the preference to the ports of one state over those of another.

Money drawn. The constitution provides that no money shall be drawn from the treasury of the United States except in consequence of appropriations made by law, and a full statement of the receipts and expenditures must be made from time to time.

Nobility. Congress is prohibited from granting any title of nobility, and any officer of the United States is not allowed to receive any present, pay, office, or title from any foreign power, without the consent of congress.

V. Powers Denied the States.

Treaties, etc. The states are forbidden to enter into treaties, confederations, or alliances; to coin money, emit bills of credit, or make anything except gold and silver a legal tender in payment of debts; to pass any bill of attainder, *ex-post-facto* law, or law impairing the obligation of contracts.

General. The other powers denied the states are such as are specially assigned to the general government. They refer to laws for regulating commerce, collecting duties, levying war, etc.

EXECUTIVE BRANCH.

I. President.

Powers. The president of the United States is the chief executive officer of the general government. To him is intrusted the enforcement of the laws of congress.

Term. The presidential term of office is four years, and there is nothing said in the constitution about re-election. Washington, Jefferson, Madison, Monroe, Jackson, Lincoln, and Grant were each chosen for a second term, but no person has been called upon to serve as president for more than two terms.

In the constitutional convention, the term of the president was fully discussed. The committee appointed to draft that part of the constitution relating to the executive branch of the government, reported in favor of a presidential term of seven years, with a provision prohibiting re-election. As the result of the discussion, however their report was rejected, and the present provision substituted. Lincoln and Grant are the only presidents who have been re-elected since 1836.

Qualifications. No person is eligible to the office of president unless he has attained the age of thirty-five years. He must be a native-born citizen of the United States. He must have resided in the United States fourteen years.

Manner of Choosing.

Presidential electors.

Number. Each state is entitled to choose as many presidential electors as it has senators and representatives in congress. The whole number of presidential electors constitutes the electoral college, and, from the foregoing statement, it will readily be seen that this college consists of as many members as there are members of congress. The presidential electors in each state are frequently called the electoral college. The electoral college of Iowa consists of thirteen members, at present, and the electoral college of the United States, of four hundred fourteen members. Members of congress and persons holding positions of profit or trust under the United States are prohibited from serving as presidential electors.

Nomination. Each political party puts in nomination as many candidates for the office of presidential elector in each state as the state is entitled to, and the electors chosen are, by the code of political ethics, bound to vote for the candidates of their party. The electors are nominated in the state conventions held by the different political parties, two being chosen from the state at large, to correspond to the number of senators, and one from each congressional district in the state.

Election. The qualified voters in the several states meet on the Tuesday next after the first Monday in November of each leap year.* Each voter indicates his preference for president and vice-president, by casting a ballot for the whole list of presidential electors nominated by the political party of which he is a member, in the state in which he resides. Every voter in Iowa may, therefore, vote for thirteen presidential electors. As soon as it is known which political party has secured the election of a majority of the presidential electors, it can be determined who will be chosen president and vice-president.

Meeting. The presidential electors meet on the second Monday in January following their election, usually at the capital of their respective states, and vote by ballot for candidates for president and vice-president, one of whom at least shall not be an inhabitant of the same state as themselves. Three lists of the persons voted for for each office are made, each list showing the number of votes each candidate has received.

Signing lists. The electors sign, certify, and seal these lists, and deposit one list with the judge of the district court of the United States for the district in which the electors meet. The other two lists are sent to the president of the United States senate, one by mail, and one by special messenger. When this is done the work of the electoral college is completed.

Action in congress. On the second Wednesday in February following, both houses of congress meet in joint convention, when the president of the senate opens the sealed lists and the votes are counted. The persons receiving a majority of all the votes cast for president and vice-president

*It will be observed that the century years are not leap years unless divisible by 400

respectively are declared elected. Presidential electors are paid out of the state treasury for the time actually spent in the discharge of their duties. The compensation, in Iowa, is fixed at five dollars a day, and five cents a mile in going to and returning from their place of meeting.

House of representatives.

If no person receives a majority of all the electoral votes cast for president, the choice of that officer devolves upon the house of representatives. That body begins its work at once, the selection being made from the three candidates receiving the highest number of electoral votes. Each state has but one vote, and a majority of the representatives from each state cast the vote of their state. When a vote for president is taken in the house of representatives, there must be present one or more members from at least two-thirds of all the states, and a majority of all the votes is necessary to a choice. At least one vote is taken every day, but if no choice is made before March 4, following, the vice-president serves as president. Only two presidents have been chosen by the house of representatives, Thomas Jefferson and John Quincy Adams.

Joint-high commission.

Owing to disputed election returns from several states in 1876, congress could not determine which candidates had been elected president and vice-president. A joint-high commission, consisting of five senators, five representatives, and five judges of the United States supreme court, was appointed to determine which electoral votes in the disputed states should be counted. Each political party was pledged to abide by the decision of the commissioners. Rutherford B. Hayes was declared duly elected president.

President's cabinet.

How chosen. To aid him in the discharge of his duties, the president appoints a cabinet, consisting of eight prominent men, to each of whom is intrusted the oversight of some special department of the work of the executive. Washington chose only four such advisers, and the others have been added from time to time as has seemed necessary. The cabinet is not provided for by the constitution, but several acts of congress have been passed giving the president the right to appoint these officers, with the advice and consent of the senate.

Organization. The different departments have been established as follows: Navy department, April, 1789; state, treasury, and war departments, September, 1789; post-office department, May, 1794; interior department, March, 1849; department of justice, June, 1870; department of agriculture, February, 1889. The cabinet officers are, secretary of state, secretary of treasury, secretary of war, secretary of navy, secretary of interior, secretary of agriculture, attorney-general and postmaster-general.

Presidential succession. In case of the removal of the president from office, or by reason of his death, resignation, or inability to discharge the duties of his office, the vice-president takes the oath as president and performs the duties of that office. The constitution gives congress the power to provide for the succession to the presidency in case of the removal, death,

resignation, or inability of both the president and vice-president. No president has ever resigned, but four have died in office; viz., William Henry Harrison, Zachary Taylor, Abraham Lincoln, and James A. Garfield. Congress has provided the following line of succession to the presidency referred to above: Secretary of state, treasury, war, attorney-general, postmaster-general, secretary of the navy, and secretary of the interior. The department of agriculture has been organized since the succession bill was passed, and the secretary of that department is not included in the list.

Oath. The president is required to take the following oath of office before beginning the discharge of his duties: "I do solemnly swear (or affirm) that I will faithfully execute the office of president of the United States, and will, to the best of my ability, preserve, protect, and defend the constitution of the United States."

Duties. In addition to the duties devolving upon him as the chief executive officer of the government, the president is commander-in-chief of the army and navy of the United States, and of the militia of the several states when called into the actual service of the general government.

He also has the power to make treaties with other nations, by and with the advice and consent of the senate, two-thirds of the members present concurring. He appoints ambassadors, other public ministers, consuls, cabinet officers, judges of the supreme court, and others as required by law. All such appointments, except subordinate officers, must be approved by the senate.

Message. It is customary for the president to send an annual message to congress, giving information concerning the condition of the nation and recommending such legislation as to him seems necessary. He may convene the congress on extraordinary occasions and fix the time for their adjournment, in case both houses cannot agree upon such time. It is his duty to commission all officers of the United States, and to receive ambassadors and other public ministers.

Impeachment. The president, vice-president, and all other civil officers of the United States, shall be removed from office if impeached and convicted of treason, bribery, or other high crimes and misdemeanors. It was decided early in the history of our government that members of congress are not subject to impeachment by the house of representatives. If guilty of the offenses named above they may be punished by the house of which they are members. Seven persons have been impeached by the house of representatives, and of these, one was not tried by the senate for want of jurisdiction, and but two were convicted. Andrew Johnson is the only president ever impeached, and he was acquitted by the senate.

II. Vice-President.

This officer is chosen at the same time and in the same manner as the president, except that, when the presidential electors fail to choose a vice-president, that duty devolves upon the senate. The choice must then be made from the two candidates having the highest numbers of votes cast by the electoral college. The qualifications and term of office are the same as those of the president, but the only duty the vice-president is called upon to perform is to preside over the senate, unless the

president cannot, for any cause, perform the duties of his office. Richard M. Johnson is the only vice-president that has been chosen by the senate. His election occurred in February, 1837.

JUDICIAL BRANCH.

The judicial power of the United States is vested in a supreme court and such inferior courts as congress may establish. Judges of all the United States courts are appointed by the president with the advice and consent of the senate, and the supreme, circuit, and district judges hold their office during life or good behavior.

Supreme court.

Organization. The supreme court holds annual sessions in the capitol at Washington, commencing on the first Monday in December. The court, at present, consists of a chief justice and eight associate justices, any five of whom constitute a quorum for the transaction of business. The decision of a quorum stands as the decision of the court, although very often the dissenting views of a minority are published.

Jurisdiction. In any suit at law relating to ambassadors, other public ministers, and consuls, and in those in which a state is a party, the supreme court has original jurisdiction. It decides cases regularly appealed from the decision of the judges of certain state courts, and from inferior courts of the United States. The constitutionality of laws, state and national, is determined finally by this court, on appeal. Any law of congress or state legislature, if in violation of the provisions of the constitution of the United States, is unconstitutional, and, if so decided by the supreme court of the United States, is null and void.

Inferior courts.

The inferior courts established by congress are the circuit, district, and territorial courts, the supreme court of the District of Columbia, the consular courts, and the court of claims. These will now be considered briefly.

Circuit court. The circuit court of the United States has jurisdiction over certain civil cases in which a state or an alien is a party, or when suit is brought by a citizen of one state against a citizen of another, the amount in controversy being not less than five hundred dollars, exclusive of costs. For the purpose of properly dividing the work of this court, the states are separated into nine circuits, and one circuit judge is appointed for each circuit. One judge of the United States supreme court is assigned to each circuit, and it is his duty to hold at least one term of the circuit court in his circuit, at each of the regular places of meeting of that court, once in every two years. The eighth circuit includes the states of Iowa, Minnesota, Missouri, Kansas, Arkansas, Nebraska, Colorado, North Dakota, and South Dakota.

District court. The district court has jurisdiction over criminal offenses against the laws of the United States. There are now sixty-three districts in the United States, and a district judge is appointed for each district. The president appoints a district attorney and a marshal for each district, the former to act as prosecutor for the government, and the latter to serve writs, make arrests, and perform, in general, duties similar to those required of the county sheriff.

Territorial courts. The president, with the advice and consent of the senate, appoints three judges of the supreme court for each territory. The territories are separated into three districts each, and one judge of the supreme court is assigned to each district to serve as judge of the territorial district court. The term of these officers is four years. Their powers are similar to those exercised by the judges of the supreme and district courts in the states.

Supreme court of District of Columbia. The supreme court of the District of Columbia exercises jurisdiction over civil and criminal matters within the District. It consists of six judges, appointed by the president subject to approval by the senate.

Court of claims. At the close of the war, it was found that thousands of claims for property of loyal subjects, seized by the union army during the war, were presented to congress for settlement, and they were of such a nature as to require immediate and careful consideration. So numerous did these claims become in a short time that the work of legislation was seriously interrupted. Congress, therefore, provided for the court of claims to take the evidence and decide upon the merits of each claim presented. The decisions of this court are reported to a committee of congress, and the claims that are decided to be valid are generally allowed without further investigation.

Consular courts. American consuls, resident in foreign countries, are empowered to hold court for the purpose of settling difficulties between American citizens and the citizens of the country in which the consul is stationed. This forms a very important part of the work of consuls.

Miscellaneous.

State records. The constitution says, "Full faith and credit shall be given in each state to the public acts, records, and judicial proceedings of every other state."

Privileges of citizens. The citizens of each state are entitled to all the privileges of citizens of the other states. The term citizen as here used makes citizenship in the state depend upon citizenship in the United States. Citizenship is defined in the fourteenth amendment to the constitution of the United States in the following language: "All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside." Citizenship and suffrage are often confused. The former is determined by the statement above quoted; the latter is conferred upon certain classes, citizens or aliens, enumerated in the constitutions of the several states.

Requisition. A person, who has committed a crime in one state and fled to another, must, if captured, be given up for trial to the officers in the state in which the crime was committed. The demand for the delivery of the criminal for trial is made by the executive authority of the state in which the crime was committed, and is addressed to the executive of the state in which the criminal is found. This demand is called a requisition.

New states. When congress began its work under the constitution, only eleven states had given their assent to the new form of government. North Carolina and Rhode Island ratified the constitution soon after, and other states have been admitted from time to time, until now there are forty-two in all. It is provided by the constitution that no new state shall be formed

by the dismemberment of any other state. Notwithstanding this provision, the forty-eight counties in western Virginia that remained loyal during the rebellion were organized as the state of West Virginia, in 1863. No new state can be formed from two or more states without the consent of the legislatures of all the states concerned.

Territories. Congress is given the power to make such rules for the government of the territories as may seem advisable. A territorial government has been provided for each of the territories, including Alaska. Each territory elects a delegate to congress for a term of two years. These delegates receive the same compensation as the regular members of congress, but while they are permitted to take part in debates relating to the territories they represent, they have no vote.

Congress also has the power to dispose of the public domain and of such other property as may come into the possession of the government. It exercises control over the District of Columbia in which Washington, the capital of the United States, is located.

State government. Each state is guaranteed a republican form of government by the constitution, and the United States must protect each of the states against invasion or insurrection.

Amendments. The constitution provides two methods for its own amendment. By the first method, congress by a two-thirds vote of both houses, proposes the amendment to the legislature of each state, or to a convention called in each of the states, for the purpose of ratifying or rejecting the amendment. The assent of three-fourths of all the states is necessary for the adoption of an amendment. By the second method, the amendment may be requested by the legislatures of two-thirds of all the states, and congress must then submit the amendment the same as in the first instance.

More than seven hundred amendments to the constitution have been proposed in congress, but thus far only fifteen have been adopted, all of which have been submitted to the state legislatures for ratification. The first eleven were adopted during Washington's administration, and they secure to the people some of their dearest rights. Among these are religious freedom, freedom of speech and of the press, and the right to petition the government for a redress of grievances. They also provide for the protection of the rights of the people, and for trial by jury in criminal cases. The tenth amendment provides that all powers not delegated to the general government, nor prohibited by it to the states, are reserved to the states, or to the people.

The twelfth amendment changed the manner of electing the president and vice-president, a discussion of which is given elsewhere in these outlines. The thirteenth abolished slavery and involuntary servitude except as a punishment for crime. The fourteenth defines citizenship and forbids the states to deprive any person of life, liberty, or property without due process of law, or to deny any person within its jurisdiction the full protection of the law.

The fifteenth amendment asserts that the right of citizens to vote shall not be denied or abridged on account of race, color, or previous condition of servitude. It will be observed that the right of suffrage is conferred upon certain classes by the state constitutions, the qualifications as to citizenship and residence varying in different states.

IOWA.

Civil government in Iowa properly began with its organization as a territory July 4, 1838. From that date immigration was very rapid, and in less than four years, the territory applied to congress for admission into the sisterhood of states. After considerable discussion about the boundaries of the new commonwealth, a compromise was effected, and Iowa was admitted December 28, 1846. In a short time, defects were found to exist in the old constitution and a constitutional convention was called to frame a new one that would be better adapted to the wants of a thriving state. The convention met at Iowa City, and, after mature deliberation, adopted the new constitution, March 5, 1857. The action of the convention was ratified by the people of the state, in August of the same year.

Preamble. The preamble forms a suitable introduction, or preface, to the constitution proper, and is as follows:

“We, the people of the state of Iowa, grateful to the Supreme Being for the blessings hitherto enjoyed, and feeling our dependence upon Him for a continuation of those blessings, do ordain and establish a free and independent government by the name of the State of Iowa.”

BILL OF RIGHTS.

It will be impossible to give a complete discussion of all the provisions of the bill of rights in these outlines, but every student will be well paid for the time spent in their careful consideration. In this part of the constitution, the rights of the people are clearly expressed and carefully guarded. Section one contains this sweeping assertion of the rights of the people:

“All men are, by nature, free and equal, and have certain inalienable rights, among which are those of enjoying and defending life and liberty, acquiring, possessing, and protecting property, and pursuing and obtaining safety and happiness.” Some of the other sections declare that—

All political power is inherent in the people; No law shall be passed respecting the establishment of religion or requiring a religious test as a qualification for office; Persons concerned in dueling, either as principal or accessory, cannot hold office in the state; All laws of a general nature must be uniform; Liberty of speech and of the press shall be enjoyed; All persons shall be secure in their persons and property against unreasonable searches and seizures; The right of trial by jury is to be kept inviolate; No person shall be deprived of life, liberty, or property, without due process of law; In all criminal prosecutions, the accused shall have the right to a speedy and public trial by an impartial jury; The writ of *habeas corpus* shall not be denied except when the public safety may require; Private property shall not be taken for public use without just compensation first being made; Imprisonment for debt shall not occur, except in case of fraud; No law shall be passed impairing the obligation of contracts; Slavery shall not exist in the state, nor involuntary servitude, except in punishment for crime.

There are several other quite important rights enumerated, but as an additional safeguard to the people, section twenty-five provides that the rights stated shall not be construed to impair or deny others reserved by the people.

RIGHT OF SUFFRAGE.

It is left to each state to decide for itself what persons, or classes of persons, shall enjoy the right of suffrage, except that no restrictions are to be placed on voters on account of race, color, or previous condition of servitude. The qualifications of electors vary greatly in the different states. To show the range of qualifications, the following points may be of interest; Kentucky and Rhode Island require two years' residence in the state, while Maine and Michigan require but three months'. Four of the states fix the necessary residence in the county at one month, but Kentucky demands one year's residence.

In city, town, or voting precinct, the qualifications range from no limitation at all to six months' residence. Six of the states require that voters must have paid state or county taxes within two years preceding the time of voting; three demand of their voters the ability to read, and two the ability to read and write. In all of the states the minimum age of voters is twenty-one years. Nearly twenty of the states allow aliens to vote at all general and special elections, if they have declared their intentions to become citizens of the United States, and possess the necessary qualifications as required by the constitution and laws of the states respectively.

The constitution of Iowa says, "Every male citizen of the United States, of the age of twenty-one years, who has resided in the state six months, and in the county in which he claims his vote, sixty days, shall be entitled to vote at all elections which are now or may hereafter be authorized by law." The exceptions to the above include idiots, insane persons, persons convicted of infamous crimes, and members of the military, naval, or marine service of the United States, who may be stationed in the state in the discharge of their duty. Five of the states bordering on Iowa; viz., Minnesota, Wisconsin, Missouri, Nebraska, and South Dakota, allow aliens who have declared their intentions to become citizens of the United States to vote at all elections, if they are otherwise qualified as required by law. Such aliens, having obtained the right to vote in any of the states referred to, on removing to Iowa, think themselves qualified electors in this state, and very often do vote, but illegally, of course.

Nine-tenths of all the illegal voting done in Iowa comes from ignorance of this one fact, that no person has a right to vote here unless he is a citizen of the United States, native born or naturalized. Every pupil in our public schools should be thoroughly informed concerning this very important matter.

DISTRIBUTION OF POWERS.

The government of the state is separated into three departments—legislative, executive, and judicial—and it is designed that they shall be kept as nearly independent as possible. The departments will be considered in the order named above.

LEGISLATIVE BRANCH.

The legislative authority of this state is vested in a general assembly composed of a senate and a house of representatives. The style, or heading of every law is, "Be it enacted by the General Assembly of the State of Iowa."

I. Senate.

Number of members. Not less than one-third nor more than one-half the number of representatives.

Present number, fifty.

Senatorial districts. Number, fifty.

Ratio of representation. One senator for every forty-six thousand inhabitants, or fraction thereof more than one-half, in each senatorial district.

Additional member. Any district having one and one-half times the ratio of representation is entitled to one additional senator.

Qualifications. A senator must be a male citizen of the United States. He must be at least twenty-five years of age. He must have resided in the state one year, and in the district he is chosen to represent, sixty days, preceding his election.

Term. The senatorial term is four years.

Classes. The senate is separated into two equal classes, the terms of members of each class expiring alternately every second year.

Election. The election of senators occurs on the Tuesday next after the first Monday in November of each odd-numbered year, and their term begins on the first day of the following January.

Presiding officers. The lieutenant-governor is president of the senate *ex-officio*, but in his absence, or when he is called upon to perform the duties of governor, a president *pro tempore* is chosen by the senate.

II. House of Representatives.

Number of members. There are now one hundred representatives, the largest number possible under the constitution.

Representative districts.

Number. Ninety-one.

Ratio of representation. One representative for every eighteen thousand five hundred inhabitants, or fraction thereof more than one-half, in each representative district. The number of districts and the ratio of representation are determined by the general assembly and may be changed at every regular meeting of that body.

Additional member. Every district having one and one-half times the ratio of representation has the privilege of choosing one additional representative. Under this provision, nine districts, according to the present division, are entitled to two representatives each.

Qualifications. The qualifications of senators and representatives are the same, except as to age. Representatives are required to be only twenty-one years old instead of twenty-five years, as in the case of senators.

Term. The term of representatives is two years, beginning on the first day of January of each even-numbered year.

Election. Representatives are chosen at the same time and in the same manner as senators, but they are not separated into classes, the whole number being chosen every second year by the qualified electors of their respective districts at the general election.

III. General Provisions.

Powers. Each house judges of the qualification and election of its own members, keeps a journal of its own proceedings, and publishes it from time to time. It also chooses its own officers, determines the time of its own adjournment, and punishes its members for disorderly conduct. The lieutenant-governor is president of the senate by virtue of his office. The presiding officer of the house is chosen from its own membership, and is called the speaker.

Protest. Any member of the general assembly may protest against any act or resolution and have his objection entered in the journal of the house of which he is a member.

Privilege. Members of the general assembly are privileged from arrest during the sessions of that body, and while going to and returning from the place of meeting, except in cases of treason, felony, or breach of the peace.

Vacancy. In case of a vacancy in the membership of either house, the chief executive officer of the state issues a writ of election to fill such vacancy.

Action of governor. Every bill passed by the general assembly must be presented to the governor, and if approved by him, he signs it, and it becomes a law. If the governor objects to the bill, he returns it to the house in which it originated, with his objections, which are spread upon the journal. The return of the bill to the general assembly must be made within three days from the time it is presented to the governor, or it becomes a law without his signature, unless the general assembly, by adjournment, prevents its return. The governor is allowed thirty days after adjournment of the legislature to approve or reject bills passed during the last three days of the session. If on reconsidering a measure rejected, or vetoed by the governor, two-thirds of all the members of each house vote in favor of its adoption, it becomes a law, notwithstanding the governor's objections.

Majority vote. A majority vote of all the members elected to each house is necessary for the adoption of a bill, and the vote on the final passage is by yeas and nays which are recorded in the journal.

Impeachment. The power of impeachment is vested in the house of representatives, but the senate has the sole power to try persons impeached. Convictions on impeachment require a two-thirds vote in the affirmative of all the members present.

Laws operative. Laws of a general nature passed by the general assembly go into effect on July 4, following their adoption. Those passed at a special session go into effect in ninety days after the adjournment of the legislature. Any measure deemed of special importance may go into effect immediately, if the bill provides for its own publication in certain newspapers of the state.

EXECUTIVE BRANCH.

I. Governor.

The chief executive authority of the state is vested in the governor.

How chosen. The governor is chosen by the qualified electors of the state at the general election held on the Tuesday next after the first Monday in November of each odd-numbered year.

Qualifications. The governor of Iowa must be a citizen of the United States. He must be at least thirty years of age. He must have resided in the state the two years next preceding his election.

Term. The term of office of the governor is two years, commencing on the second Monday in January following his election.

Duties. The governor is commander-in-chief of the army, the navy, and the militia of the state. It is his duty to see that the laws are faithfully executed. He has the power to grant reprieves, commutations, and pardons, except in cases of treason and impeachment. He may convene the general assembly, on extraordinary occasions, in special session. In case the general assembly cannot agree upon a time of adjournment, the governor may fix such time as he may think proper, but such adjournment must not affect the organization of the next regular session.

Seal. The governor is the custodian of the great seal of the state of Iowa, with which he seals all important official documents. Upon the seal is found the motto of the state, "Our liberties we prize, and our rights we will maintain." All grants and commissions are made in the name and by the authority of the people of the state of Iowa, signed and sealed by the governor, and countersigned by the secretary of state.

II. Lieutenant-Governor.

This officer is elected in the same manner as the governor, and his qualifications and term of office are the same. In case of the death, resignation, or inability of the governor to serve, the duties of that officer devolve upon the lieutenant-governor, and, if, for any cause, the latter officer is unable to perform the duties of governor, when such devolve upon him, the president *pro tempore* of the senate is next in the line of succession. The speaker of the house is the officer named in the constitution to succeed the president *pro tempore* in discharging the duties of governor. The lieutenant-governor receives the compensation allowed the governor when he is called upon to perform the duties of that officer, but as president of the senate, he receives the same mileage and twice the salary of a senator for the time served.

III. Other Officers.

The constitution provides for the election of a secretary of state, an auditor of state, and a treasurer of state. These three officers, together with the governor, constitute the executive council. This council has very important duties to perform, and each officer composing it is allowed five hundred dollars additional compensation for doing the work of the council.

The secretary keeps the records of the state, the auditor is the accountant, and the treasurer, the custodian of the funds of the state. These officers are elected in the even-numbered years, for a term of two years.

Several other officers of the executive department are provided for by law. The state superintendent of public instruction has a general oversight of the educational interests of the state. He appoints teachers' normal institutes in the different counties of the state, holds conventions of county superintendents, and reports biennially the condition of the educational affairs of the state to the general assembly. He is, by virtue of his office, a member of the board of regents of the state university, president of the board of trustees of the state normal school, and president of the state board of educational examiners. His election occurs in the odd-numbered years, and his term of office is two years.

The attorney-general acts as counselor for the various state officers, and he is, in fact, the attorney for the state. Term of office, two years. There are three railroad commissioners chosen by the qualified electors of the state, one each year for a term of three years. They have the general supervision of the railroads of the state. The state printer is required to do the printing of all documents of the general assembly and the various state officers, and the state binder binds in suitable form the volumes prepared by the state printer. The last two officers named are elected by the general assembly in joint convention for the term of two years.

The following officers are appointed by the governor, by and with the advice and consent of the executive council, or of the senate: The adjutant general acts as inspector of the organized state militia, or "Iowa National Guards," as they are called. The state librarian has charge of the valuable library of the state, numbering in all nearly forty thousand volumes. The other principal officers are, three mine inspectors, fish commissioner, dairy commissioner, commissioner of immigration, inspector of illuminating oils, superintendent of weights and measures, commissioner of labor statistics, and custodian of public property.

To the custodian of public property is intrusted the care of the capitol building and grounds. The new capitol is the pride of its owners, the people of the state. Its location is a beautiful one, and the building itself cannot be surpassed. Its erection was begun in 1873, and it is not yet fully completed. It has cost about three million dollars. Thirty different kinds of marble and twelve kinds of wood were used in finishing it.

The state board of health has an important work to do in connection with suppressing infectious and contagious diseases. Many valuable rules relating to the health of school children have been adopted by this board and should be carefully studied by teachers and school officers.

There are also several important societies and boards of directors organized or selected to assist in the execution of the laws of the state. Among these may be named the state agricultural and horticultural societies, the board of dental examiners, the board of curators of the state historical society, the commissioners of pharmacy, and the trustees of the various state institutions. The trustees last named are elected by the general assembly in joint convention. Two members of the state board of educational examiners, one of whom must be a lady, are appointed by the executive council for a term of four years. The state superintendent of public instruc-

tion, the president of the state university, and the president of the state normal school are, *ex officio*, members of the state board of examiners.

Amendments.

The constitution provides for its own amendment in the following manner: The amendment may be proposed in either house of the general assembly, and if it is agreed to by a majority of the members of each house, it is spread upon their journals and submitted to the next general assembly. Previous to the election of members of the next general assembly, however, the proposed amendment must be published in certain newspapers of the state, as required by law, for a period of three months. If a majority of the members of each house of the second general assembly, to which a proposed amendment is submitted, vote in favor of its adoption, it is then submitted to the voters of the state at a general, or special, election. If a majority of the votes cast at such election are in favor of the adoption of the amendment, it becomes a part of the constitution.

Several amendments have been adopted. The first struck out the word "white" from certain articles relating to suffrage and other rights of citizenship. The next struck out the words "free white" from the section relating to eligibility of members of the general assembly. The prohibitory amendment, adopted June 27, 1882, was declared unconstitutional by the supreme court on account of some irregularity in its adoption. On November 4, 1884, four amendments to the constitution were adopted. The first changed the time of holding all general elections to the Tuesday next after the first Monday in November. The second gave the general assembly the power to redistrict the state for district court purposes. The third authorized the general assembly to provide by law for a grand jury to consist of not less than five, nor more than fifteen, persons, and also to provide for the holding of persons to answer for any criminal offense without the intervention of a grand jury. The fourth abolished the office of district attorney and authorized the enactment of a law for the election of a county attorney in each county of the state.

JUDICIAL BRANCH.

The judicial department of the government is vested in the supreme and district courts established by the constitution, and in such others as may be authorized by law.

Supreme court.

Number of judges. Five.

Term. Six years.

Chosen. By qualified voters of the state at the general elections, one being chosen each year but one, in every period of six years. There will be no judge of the supreme court chosen in 1892, nor in every sixth year thereafter.

Chief justice. The judge having the shortest term to serve acts as chief justice.

Duties. To interpret the laws of the state, and to serve as a court of appeals from the decisions of inferior courts.

Meetings. Three meetings, or terms, are held each year at Des Moines.

Quorum. Three members constitute a quorum.

District courts.

Number of judges. Forty-four.

Number of judicial districts. Eighteen.

Number of judges for each district. From one to four, according to the amount of business to be transacted.

Term. Four years.

Chosen. By the qualified voters of the different judicial districts.

Jurisdiction. This court has general original jurisdiction in civil and criminal cases and in matters of probate. Certain minor cases may be examined in lower courts, but, in many of these, an appeal may be made to the district court.

Superior courts.

* These courts may be established in cities of seven thousand, or more, inhabitants, to take the place of police courts. They have practically the same jurisdiction as the district courts, except in cases of probate and divorce. They are the courts in which the violators of the city ordinances are prosecuted. The term of office of the superior judge is four years.

Police courts.

Cities of the first class are authorized to establish a police court to be presided over by an officer known as police judge. Judges of police courts have the same powers as justices of the peace. They also take acknowledgments of deeds and other writings, and decide upon matters relating to the violation of city ordinances.

Justice courts.

In each township there are chosen two justices of the peace at the general election in each even-numbered year, and one or two additional justices are provided for where an incorporated town or city is located in the township. Justices of the peace have jurisdiction in civil cases where the amount in controversy does not exceed one hundred dollars, or, by consent of parties, three hundred dollars. They have jurisdiction in criminal matters over all offenses less than felony, committed in their respective counties, in which the punishment does not exceed a fine of one hundred dollars, or imprisonment in the county jail thirty days. Their compensation is by fees.

COUNTY GOVERNMENT.

Counties. There are ninety-nine counties in Iowa, embracing in all fifty-six thousand twenty-five square miles, the total area of the State. According to a provision of the constitution, no new county can be organized with an area less than four hundred thirty-two square miles. The officers of the county perform nearly all of their work at the county seat in a building called the court house. The county officers are treasurer, sheriff, superintendent of schools, surveyor, coroner, auditor, clerk of district court, attorney, and board of supervisors. The first five named are elected in each odd-numbered year, and the others in the even-numbered years, except that one, or more, members of the board of supervisors, must be chosen every year. There are three, five, or seven members of the board of supervisors, and one-third of these, as nearly as may be, are chosen every year for a term of three years.

Board of supervisors. The board of supervisors have general supervision of the business affairs of the county. They audit all claims against the county, settle with the county officers, levy taxes, canvass the votes of the county at general, or special elections, act as overseers of the highways and bridges of the county, and provide for the care of the poor. Their regular meetings occur on the first Monday in January, April, June, and September, and the Monday following each general, or special, election. They are paid four dollars a day for work in regular session, and two and one-half dollars a day for committee work. They are also allowed six cents for each mile traveled in the discharge of their duties.

Auditor. The auditor is clerk of the board of supervisors, and it is his duty to issue warrants on the county treasury for the payment of all claims allowed by the board of supervisors. He is the general accountant of the county. *Salary*, twelve hundred dollars a year, with such additional compensation as may be allowed by the board of supervisors in counties having a population of more than twenty-five thousand inhabitants. Heretofore, the auditor has been chosen in the odd-numbered years. The last general assembly extended the present term of auditor to three years, in order that the terms of auditor and treasurer may expire at different times.

Treasurer. The treasurer collects the taxes of the county and pays out the same upon the order, or warrant, of the county auditor. He is the custodian of the funds of the county. His compensation varies from twelve hundred to fifteen hundred dollars, with such additional compensation as may be allowed by the board of supervisors in the more populous counties.

Recorder. The recorder makes a record of deeds, mortgages, bonds, and other instruments filed with him for that purpose. He is paid by fees at the following rates: For each instrument containing four hundred words, or less, fifty cents; for each additional one hundred words, or fraction thereof, ten cents.

Clerk of court. The clerk of the district court keeps a record of all proceedings of that court, and has charge of certain matters in probate and in the appointment of administrators and guardians. He issues marriage licenses, and keeps a record of marriages, births, and deaths as they occur in the county. His compensation varies from eleven hundred to two thousand dollars a year, according to the population of the county.

Sheriff. The sheriff is required to execute according to law, and return all writs issued by the proper authorities and placed in his hands for service. He acts as conservator of the peace, makes arrests, and has charge of the county jail and the prisoners confined therein. His salary is from two hundred to four hundred dollars, together with fees and mileage.

County superintendent. The county superintendent of schools has the general supervision of the public schools of the county. He holds normal institutes, examines teachers, makes annual settlements with school boards, and reports to the superintendent of public instruction annually the condition of the schools under his charge. He is paid four dollars a day for the time actually employed in the discharge of his duties, with such additional compensation as the board of supervisors may allow.

Attorney. The county attorney is a lawyer chosen to act as counsel for the officers of his county and to prosecute criminals for offenses committed within his jurisdiction. His salary is fixed by the board of supervisors and

may vary from three hundred to fifteen hundred dollars. He is also allowed certain fees.

Surveyor. The county surveyor makes surveys of all lands in his county when requested to do so. He has charge of the field notes of the original surveys made by the general government, and upon these he bases all of his surveys. His compensation is by fees at the rate of four dollars a day while employed and fifty cents for each copy of plat or field notes furnished.

Coroner. The coroner is required to hold an inquest upon the dead bodies of such persons as are supposed to have died by unlawful means. In certain cases, he performs the duties of sheriff. His compensation consists of fees and varies with the work done.

Notaries public. These officers are appointed by the governor for a term of three years. They are authorized to take acknowledgments of signatures to deeds, bonds, mortgages, and other legal documents. Each notary is provided with a seal with which he stamps all papers acknowledged before him. His compensation is by fees. A notary public is not properly a county officer, inasmuch as the people of the county have no voice in his selection.

Oath.—Bond. All officers of the state are required to take an oath of office before entering upon the discharge of their duties, and, in addition to this, nearly all officers entrusted with moneys and records are required to give bonds for the faithful performance of duty and the delivery of all official property rightfully belonging to their successors.

Vacancies. The constitution provides that whenever an officer is appointed to fill a vacancy, he shall serve until the next general election, but persons elected to fill vacancies in office serve the remainder of the unexpired term.

CITY GOVERNMENT.

Cities in Iowa are separated into two classes. Cities of the first class must have a population of at least fifteen thousand, while those of the second class range from two thousand to fifteen thousand inhabitants. There are also incorporated towns, or villages, having a population of less than two thousand.

Officers. The officers of cities of the first class are the mayor, councilmen, clerk, treasurer, auditor, marshal, assessor, police judge, collector, solicitor, engineer, street commissioner, superintendent of markets, and, in cities having more than thirty thousand inhabitants, a board of public works, consisting of two members appointed by the mayor, by and with the advice and consent of the council. Each city is separated into wards, and one member of the council is chosen, from each ward, every year by the electors for a term of two years. All of the other elective officers are chosen for a term of two years. The members of the board of public works serve for three years. The mayor is the chief executive officer of the city; the council pass certain laws for the government of the city; and the other officers perform such duties as their titles indicate. The election of city officers occurs on the second Monday in March.

Cities of the second class elect a mayor, two councilmen from each ward, a clerk, a treasurer, an assessor, and a solicitor, or attorney. The marshal, street commissioner, and certain other officers are appointed by the mayor and council. The powers and duties of officers in cities of this class are the same, in general, as those performed by corresponding officers in cities of the first class. The officers in incorporated towns are mayor, recorder, and six

trustees, two of the latter being chosen every year for a term of three years. There are also several cities in Iowa acting under special charter, but the provisions for their government are essentially the same as for other cities.

TOWNSHIP GOVERNMENT.

Although the township government is most closely related to the people, there is very little attention given to its study in the schools. Each county is separated into divisions known as civil townships, and each one of these is given a local name. To carry out the provisions of the law relating to government surveys, the public lands of the United States were surveyed into square blocks containing thirty-six square miles, and each one of these blocks is called a congressional township. Congressional townships are designated by numbers north or south of the base line and east or west of the principal meridian upon which the survey is based.

Township officers.

School officers. A full account of the duties of school officers as well, as of many other important matters of school, law will be found in another part of this volume.

Trustees. In every township, one trustee is chosen at each general election for a term of three years. The board of trustees have several important duties to perform. They serve as overseers of the poor, equalize assessments of property, and act as fence viewers. They also constitute the board of health for the township.

Clerk. The township clerk is secretary of the board of trustees, and it is his duty to keep a complete record of the proceedings of the board. On the morning of each general election day, the township clerk is required to post up at the place of election, a detailed statement of the receipts.

Justices of the peace. (See justice courts, page, 59.)

Constables. In each township there are chosen as many constables as there are justices of the peace. They serve all papers issued to them by the latter officers, summon jurors and witnesses for justice courts, and serve as general ministerial officers for those courts. Justices of the peace and constables are considered county officers, in one sense, as their jurisdiction is co-extensive with the county in which they reside, but they are generally classed with township officers, because they are elected by the qualified voters of the township (or city).

Assessor. It is the duty of the township assessor to fix the value on all private property in the township which is subject to taxation. The assessed value of real estate is determined only in the odd-numbered years. The assessor makes a list of all persons in his township who are subject to military duty. To guide him in his work of making assessments, a schedule of value of all kinds of taxable property is furnished him by the board of supervisors.

Road supervisors. Each township is separated into road districts, and a road supervisor is elected in each district to have general oversight of the construction and repair of the highways.

Collectors. There may be chosen annually in each township, a collector of taxes, to aid the county treasurer in his work. All moneys so collected must be paid into the county treasury.

Elections. All township officers, except as expressly stated above, are elected in each even-numbered year for a term of two years.

OUTLINE OF CIVIL GOVERNMENT OF IOWA.

*Organized as a Territory—July 4, 1838.
Admitted as a State—December 28, 1846.
Capital—Des Moines, Polk county.*

TABLE OF OFFICERS.

ELECTED BY THE PEOPLE.	APPOINTED BY THE GOVERNOR.	CHOSEN BY THE GENERAL ASSEMBLY.
*Governor. Lieutenant-Governor. *Secretary of State. *Auditor of State. *Treasurer of State. Superintendent of Public Instruction. Three Railroad Commis- sioners. Attorney-General. Clerk of Supreme Court. Supreme Court Reporter. Judges of the Supreme Court. Judges of District Court. Representatives in Con- gress. State Senators. State Representatives.	Adjutant-General. Board of Health. Commissioner of Labor Statistics. Commissioners of Phar- macy. Commissioners to visit Hospital for Insane. Custodian of Public Prop- erty. Dairy Commissioner. Fish Commissioner. Inspector of Illuminating Oils. Librarian. Three Mine Inspectors. Superintend't of Weights and Measures. Veterinary Surgeon.	Trustees of State Insti- tutions. Directors of State Nor- mal School. Regents of State Uni- versity. Wardens of Penitenti- aries. State Printer. State Binder. U. S. Senators.

*Members of Executive Council.

DISTRICTS.

CONGRESSIONAL.	SENATORIAL.	REPRESENTATIVE.	JUDICIAL.
Number, 11. Ratio, 151,912. Representatives, 11.	Number, 50. Ratio, 46,000. Senators, 50.	Number, 91. Ratio, 18,500. Representatives, 100.	Number, 18. Judges, 44. Judges in each District, 1 to 4.

LOCAL.

COUNTY.	CITY, OR TOWN.	TOWNSHIP.
Board of Supervisors, 3-7 Auditor. Treasurer. Clerk of District Court. Recorder. Sheriff. Superintend't of Schools. County Attorney. Surveyor. Coroner. Grand Jury. Petit Jury.	Mayor. Councilmen, or Trustees. Clerk. Auditor. Treasurer. Marshal. Assessor. Collector. Solicitor. Street Commissioner. Police Judge. Sup't of Markets. Board of Public Works. Superior Court.	Board of Trustees. School officers. Clerk. Assessor. Justices of the Peace. Constables. Road Supervisors. Collectors (may have).

SALARIES OF OFFICERS.

No.	UNITED STATES OFFICERS.	No.	STATE OFFICERS.
1	President \$50,000	1	*Governor \$ 3,000
1	Vice-President 8,000	1	Lieutenant-Governor (session General Assembly) 1,100
1	*Secretary of State 8,000	1	*Secretary of State 2,200
1	*Secretary of Treasury 8,000	1	*Auditor of State 2,200
1	*Secretary of War 8,000	1	*Treasurer of State 2,200
1	*Secretary of Navy 8,000	1	Sup't Public Instruction 2,200
1	*Secretary of Interior 8,000	3	Railroad Commissioners 3,000
1	*Attorney-General 8,000	1	†Attorney-General 1,500
1	*Postmaster-General 8,000	5	Judges Supreme Court 4,000
1	*Secretary of Agriculture 8,000	1	Clerk Supreme Court 2,200
1	Treasurer U. S. 6,000	1	Reporter Supreme Court 2,200
84	†Senators 5,000	50	††Senators (regular session) 550
330	†Representatives 5,000	100	††Representatives (reg. ses.) 550
5	Territorial Delegates 5,000	1	Adjutant-General 1,500
1	††Speaker of House of Representatives 8,000	1	Com. Labor Statistics 1,500
1	Pres't <i>pro tem</i> of Senate 8,000	1	Custodian Public Property 1,500
1	Chief Justice of Supreme Court 10,500	1	Dairy Commissioner 1,500
8	Associate Justices Supreme Court 10,000	6	Deputy State Officers 1,500
9	Circuit Judges 6,000	1	Governor's Private Sec'y 1,500
63	District Judges 3,500-5,000	1	Fish Commissioner 1,200
16	Territorial Judges 3,000	1	Inspector Illuminating Oils (fees) 1,200
6	Territorial Governors 2,600-3,000	1	Librarian 1,200
1	Chief Justice of Supreme Court, D. C. 4,500	3	Mine Inspectors 1,200
5	Associate Justices Supreme Court, D. C. 4,000	44	Judges District Court 2,500
5	Judges Court of Claims 4,500	1	Sup't Weights and Meas. 50
1	Commissioner of Education 3,000	1	Veterinary Surg. (per diem) 5
		1	State Printer (fees)
		1	State Binder (fees)
		1	Com. of Immigration 1,200
		3	Coms. of Pharmacy (fees)

*Constitute President's Cabinet.
 †Twenty cents mileage and \$125 annually for stationery.
 †† Properly included in the list of Representatives; \$3,000 additional compensation as Speaker.

*Members of Executive Council. Receive \$500 a year additional compensation.
 †\$5.00 a day additional, while attending court.
 †† Mileage—five cents a mile in going to and returning from seat of government.

A

MODEST INQUIRY

INTO

THE HISTORY, NATURE AND OFFICE OF MONEY.

BY

LEONARD BROWN.

Price, 25 Cents.

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DÉS MOINÉS, IOWA :
THE PEOPLE BOOK AND JOB PRINTING OFFICE.
1878.

DES MOINES, Nov. 26th, 1877.

PROFESSOR LEONARD BROWN—

Dear Sir :—Will you publish in pamphlet form your discourse on “Money,” given before the Polk County Farmers’ Club, February 4th, 1876, and afterwards printed in the *Indianapolis Sun*? We believe that its general distribution among the people will be of vast benefit, and we pledge ourselves to use our best efforts to assist you in bringing it before them.

Yours Truly,

Geo. M. Walker,
M. H. King,
Coon & Conroy,
Taylor Pierce,
Ross Bros.,
Abe. Ashworth,
Andrew Hastie,

John Youngerman,
Nathan Andrews,
James Porter,
N. P. Jones,
N. J. Harris,
E. H. Gillette,
Samuel McKonkey,

Skinner Bros.,
H. C. Hargis,
P. M. Casady,
Cyrus A. Mosier,
W. H. McHenry,
J. M. Lawson,
W. P. Norris,
and others.

GENTLEMEN—

The printing of my lecture renders unnecessary any formal written reply to your request; yet I desire to say that my object has been to gather up and crystalize in written words the common opinions of the masses on the money question, as I have heard them frequently expressed in my intercourse with the laboring and producing classes in the west—hence the common sense views presented in the following discourse. It is a matter of astonishment to many in high places how well informed the people are on the money question; but the Grange and Trades Unions have been doing a good and needful educational work.

Yours Respectfully,

LEONARD BROWN.

Des Moines, Iowa, Nov. 27th, 1877.

MONEY,

ITS HISTORY, NATURE AND OFFICE.

"Money," it is said, "rules the world." I admit it. But I do not admit that money ought to rule. I do not admit that money necessarily rules. I do not admit that money will always rule. Far from it. The monarch, by money wrung from his unwilling subjects, equips armies and gains the support of the influential. Aristocracy is a government of wealth. But there have been men who believed it possible to establish a government on the foundation of equity, a government "of the people, by the people, for the people." I share the opinion and hopes of these men.

Money rules our country to-day. Aristocracy is fastening its hold upon us through foreign influence. The moneyed class of the old world, bankers, land monopolists, etc., the class that before the war upbraided the United States on account of slavery, reiterating:

"Your standard's constellation types
White freedom by its stars---
But what's the meaning of its stripes?
It means your negroes' scars;"

but during the war they gave aid and comfort to the slave lords—built, armed and equipped the Alabama and the other pirate ships that swept our commerce from the seas in the interest of slavery; that class to-day menaces our freedom—"white freedom" and black—through the agency of Wall street, the headquarters of the hard money and free trade rings, the source of corruption and bribery of government officials and of the press.

The war did two grand things. It emancipated the slaves of the South, and gave us legal tender currency. Is there any danger of the re-establishment of chattel slavery? It is impossible. But the legal tender system, it would seem, is on the eve of being destroyed. Destroy it, and the people are slaves to a moneyed aristocracy. The legal tender system and freedom of the laboring classes perish together. Like government, like institutions. What is England? What are her institutions? Her banking institutions—her monetary system—harmonize with the

subordination of labor to capital. With the British monetary system is inevitably joined the oppression of labor. Under that system money must be king. What is the British system? Specie basis.

But a worse than specie basis is our national banking system. A sinecure gratuitously bestowed upon holders of government bonds, causing the surplus wealth to flow into the hands of the few, widening the gulf between the laborer and the money holder, the laborer becoming more and more dependent, growing poorer and poorer, the money holder more and more exacting, growing richer and richer.

Money is the life-blood of civilization. The fountain from which this life-blood flows is the vital organ of society. If society is aristocratic this life-blood will flow from an aristocratic fountain—a privileged few. If democratic it will be supplied from a democratic fountain, the people, as the legal tender currency is supplied to-day. A few men control and own all the specie of the world. It is plain to my mind that if this government cannot be maintained without specie basis, it cannot be maintained as a democracy.

Let us, then, inquire particularly into the history and nature and office of money.

Gold and silver are not money in civilized countries unless stamped at the mint, or declared money by law. Silver is a legal tender, or money, only to a limited amount in the United States, England, Germany, and some other countries. It is the law of each nation that declares what is its money. Various metals have been recognized as money—gold and silver, copper and brass, iron and lead. By an act of the general court of Massachusetts, March 4th, 1635, it was declared that “bullets of full bore shall pass current for a farthing apiece to the amount of twelve pence.” Iron money was legal in ancient Sparta, and brass money in ancient Rome; copper coins we are accustomed to see even to-day; and “nickels”—a late invention—keep alive the memory of specie among us.

Every nation has its own money. Foreign money may be current, as were Mexican dollars and French five-franc pieces here before the war. But no one is compelled to take foreign coins for money, unless they are declared a legal tender by the government. Carry American coin to a foreign country, as Italy, or Austria, or Germany, or France, or Spain, and even England, you will be compelled to go to a broker and exchange it for the money of the country in which you wish to make purchases, or even to pay your bills at the hotels. There will never be a “world’s money” until an international congress shall declare it. Whatever is declared to be money by the laws of a given country is the money of that country. An article may pass current, though the laws do not declare it money. No one would refuse a postage

stamp for exchange; yet it is not money. But if the government should declare postage stamps money they become money. The general court of Massachusetts, 1640, declared wampum (Indian beads) money, "six for a penny." No man would refuse a tender of good old wheat for a debt; but good old wheat is not money. Yet, if the government should declare wheat money, it would be money as well as any sort of metal. Oxen and sheep were the money of the early Greeks and Romans; tobacco was the money of the Virginians; "good, marketable beaver skins" were declared to be money, "ten shillings to the pound," by the general court of Massachusetts, 1637.

Money (it is asserted by certain political economists) may have value in itself, or it may represent value. Gold and silver, they say, are valuable as metals; bank bills, they also affirm, are valuable because they "represent gold and silver," and legal tender notes, or "greenbacks," I affirm, are valuable, because they represent labor. If gold and silver may be truly said to represent labor, it is mining labor; while legal tender notes represent agricultural and mechanical labor—the labor that preserves and builds up society; and they are, therefore, a better money than metallic currency and bank paper.

The legal tender is not a promise to pay gold or silver, but it is, in itself, to all intents and purposes, money, and the promise on its face is but a form. The meaning of the note is declared in the law a "legal tender for all debts," etc. On all bills above fifty cents "will pay" is printed. So upon the earliest fractional notes issued was imprinted the form and image of a postage stamp, but those notes were not postage stamps. You could not have pasted a fractional note upon mail matter as a postage stamp. The print of the postage stamp was placed on the money by Secretary Chase to accommodate the ideas of the people, who were stepping up from the use of real postage stamps for small change to something higher. So the expression "will pay" lingers upon the greenback simply because it suited the ideas of the people who were accustomed to that form of expression on the old fashioned bank bills, but I affirm that the law defines what a greenback is, and the law makes it a legal tender, and legal tender is money.

How does the legal tender note represent agricultural and mechanical labor? Government gives me a greenback dollar towards my pay as a soldier or public official. What has it given me? Virtually an order, saying to the producer, "Pay the bearer one dollar in labor, or in the products of labor, and this legal tender will pay one dollar of your tax, or it will pay a debt of one dollar." Thus it stands for labor—the labor we owe the government or the labor we owe our neighbor; for labor is the mother of all products. The legal tender note is a promise to work to pay our debts—an expression of a willingness to labor until the

obligations we owe our country and our neighbors are cancelled. If the people were dishonest—not willing to pay their private debts or taxes, they might say, “What do we want of that voucher for cancelling private debts and taxes—that legal tender note—it is valueless to us?” Thus, it is plain that the legal tender is an honest money; for it represents the honest intentions of the people to work until their debts are paid. It is a note of hand for work, and not a promise to give so much metal; but so much honest toil and sweat in the field and workshop, which is better. It is the money of honest industry—no element of gambling or speculation enters into it—no unhealthy stimulus to the frenzy for gold hunting—for abandoning home and family and plow and anvil and loom and jack-plane and trowel, to wildly rush to the Black Hills. I doubt not that every dollar in gold has in the aggregate cost an amount of (I will not say honest labor, but of) suffering, sorrow and disappointment, beyond its face value. Gold represents not “honest labor required to produce it;” but wild frenzy, big ventures and great losses, and consequent suffering. I suppose that money gained by any kind of gambling represents an amount of real sorrowing and sacrifice beyond that of the same amount of wealth acquired by honest industry. But does each specific dollar in gold represent the exact amount of labor it has taken to produce a bushel of wheat (counting a bushel of wheat to be worth one dollar)? This is the great argument of the hard money advocates. They say the reason you should accept of the gold or silver dollar in preference to the greenback for your bushel of wheat is, that it has taken just the same amount of labor to dig that specie dollar from the mine as it has taken you to produce the bushel of wheat; and President Grant, in his message of December, 1874, founds his defense of hard money on the fallacy that “gold and silver currency has for its basis the labor necessary to produce it, and which gives to it its value.” “The value of gold and silver,” he says, “is just in proportion to the honest labor it takes to produce them.” Why should any man abandon his plow to rush to the Black Hills, if it will take just as much work to get a dollar there as at home? The gold hunter does not think so. He expects to find a nugget worth thousands of bushels of wheat—he expects to strike a lead that with little labor will “pan out” great wealth—he expects to turn a lucky card.

But the labor required to produce an article does not give the article its value. I may work hard, and even jeopardize my life, diving after a mussel shell; does that give value to the mussel shell? It would take as much effort for a trapper to catch a skunk as to catch an otter; but that does not prove that the pelt of the skunk is as valuable as that of the otter. It does not increase the value of a horse to know that he was hard to break, and that it cost several men their lives to subdue him. The value

of an article depends upon its utility, and not upon the labor required to produce it. The great market value of gold is given it by the demand for it as the material for the manufacture of money, and not because of the inherent utility of the metal, or of the honest labor required to produce it. If gold were as plentiful as pebbles, its intrinsic value would not be lessened; its market value would. The intrinsic value of air and water is equal to that of bread, but the market value is not. It is here we observe that supply enters in as a factor; but the supply, whether small or great, may cost little labor. It may be "luck" instead of labor that furnishes even a small supply. It is so with the supply of gold. "Luck" is, after all, the chief factor in its production, instead of labor. The man that finds the treasure may not have expended any labor to obtain it. He observes it as a pebble in a brook, picks it up, and lo! he has found a nugget worth thousands of bushels of wheat.

Dr. Franklin observes that "Gold and silver are not intrinsically of equal value with iron, a metal in itself capable of many more beneficial uses to mankind. Their value rests chiefly in the estimation they happen to be in among the generality of nations, and the credit given to the opinion that that estimation will continue. Otherwise a pound of gold would not be an equivalent for even a bushel of wheat. Any other well founded credit is as much an equivalent as gold and silver, and in some cases more."

Love of ornaments (rings and bracelets) common to a savage state, first gave a value to gold and silver, and would still give them a value.

I suppose the origin of hard money was something like this: An Indian has procured a lot of bears' claws and perforated alligator-scale beads, which are strung about his neck. One who has been successful in the chase exchanges a haunch of venison, or a quarter of buffalo beef, for a strand of these beads. When copper and silver and gold began to be beaten into bracelets, rings, etc., they took the place of the wampum as a medium of exchange; but if these metals had never been discovered, specie to-day would be bears' claws and perforated alligator-scales, no doubt, and would it be contended "worth the honest labor required to produce it?"

The value given to diamonds and other precious stones, arises from the vanity of the rich—they wish to hang out a sign that all men may know that they are rich. But when society has become more democratic; when kings and lords no longer tyrannize over the weak; the value of gold and silver and diamonds and rubies will be materially lessened. It will be an advance if we get rid of the great demand for gold and silver, and turn the labor expended in mining for these ores into more useful channels; hold the men to their plows and anvils, etc., who would otherwise rush to the mines.

Money is a token or check. Thus Lord Bacon defines it. Before statutes were instituted, custom was law. Where the statute fails to provide money, common consent or custom or necessity, gives us a medium of exchange. It may be postage stamps, grocery checks, bridge tickets, promissory notes, school orders, county warrants, bank notes, orders on the store or mill, etc. The earliest coins have on them the image of a sheep or ox, indicating their value. A shepherd with an immense flock issues tokens of copper or brass—a small coin. Whoever gains possession of one stands entitled to a sheep of the shepherd's flock. Now the value of this coin rests not on the copper or brass it is made of, but on the sheep it is good for. Money may have value as a metal; but its value as a money is distinct and separate from this, and may be antagonistic to it. "Instead of the precious metals (says Gillies) the ancient Spartans received pieces of iron which had been heated red in the fire and afterwards quenched in vinegar, *in order to render them brittle, and useless for every other purpose but that of serving as the current specie.*" The silver dollar as a money is worth more now than as a metal. Six months ago, seventy-four cents in paper money would purchase the weight of silver in a silver dollar. When the metal becomes more valuable than the coin, coins will be melted up, and thus the money be destroyed. The exact truth is, gold and silver are too fluctuating in value for those metals to be fit material for the manufacture of money. It is especially so of gold.

Hon. Amasa Walker, in his work on the "Science of Wealth," after making careful comparisons of general prices, comes to the following conclusion:

"I find that gold fluctuated in a single year nearly fifty-eight per cent., while the fluctuation in the value of greenbacks, tested by the same standard of general prices, was only nine and one-half per cent., or less than one-sixth of that of gold."

Prof. Jevons, in his work on "Money and the Mechanism of Exchange," finds—

"That the value of gold between 1789 and 1806 fell in the ratio of one hundred to forty-five, or by forty-six per cent. And from 1809 to 1849 it rose again in the extraordinary ratio of one hundred to two hundred and forty-five, or by one hundred and forty-three per cent, rendering government annuities and all fixed payments extending over this period almost two and a half times as valuable as they were in 1809."

President Steele, of Lawrence University, a distinguished scholar, after careful research asserts:

"It is now tolerably evident, not only that gold has a very unstable and fluctuating value, rendering it unfit to be regarded as a standard of value, but that it is often more fluctuating and uncertain in its character than is our national paper at its worst estate."

There can be no excuse for gold or silver money at all, unless to avoid counterfeiting. If government coined lead it would be impossible to prevent counterfeit coins. This is the only seeming valid objection against paper money. The Continental paper was extensively counterfeited—French assignats and Confederate scrip, also. But United States legal tenders are not counterfeited as much as silver coins, and since we must have paper money, the government can guard its money better than banks can guard their paper against counterfeiting. It is bad economy to have gold or silver money. Had the shepherd been obliged to have each token representing a sheep to be of equal value with the sheep represented, containing silver or gold or brass metal, the worth of a sheep—what poor economy! Should the railroads be compelled to give for each trunk received for transportation a check worth as much as the trunk and its contents—what poor economy! And when a government issues gold or silver checks for money (vouchers or tokens for cancelling debts and taxes, and valuable only on account of the legal tender quality, as all money is) worth as much on account of the cost of the material of which the check is made as that which the check represents—what poor economy! Money is only a convenient ledger account. It implies a trade half made. I have parted with labor or the products of labor, and I have a ten dollar bill or a gold eagle placed in my hand. I have only an evidence that society is in debt to me. I have the written or stamped obligation of the community to restore to me the equivalent of the labor or products of labor parted with, in any articles offered for sale in the market. There is no value in the money to me, except as it implies the obligation of society to restore the equivalent of what I parted with. Thus it is a token the same as a railroad check, which implies that I have parted with certain property, and the corporation is bound to restore to me the identical property parted with, or its legal equivalent. The railroad check is identical in its ultimate nature with money, only it is circumscribed in its use, and confined to a specific object; while the money checks of a nation have a use more general and less specific. What does a gold dollar, or a silver dollar, or a legal tender paper dollar legally represent? A dollar of debt, a dollar of tax, which the government gives it the power of cancelling. It is only the legal tender quality of money that gives it value as money. Paper has value, but no man takes a bill on account of the paper of which it is made—and no man takes a coin for the metal, unless it be the goldsmith.

Few want gold and silver unless the legal tender quality is stamped upon it by sovereign law. That quality stamped upon paper by the same authority of law gives it all that renders gold or silver money desirable; and paper money has besides many advantages over specie—economy, convenience, safety, etc. We do not want the metal. It is the legal tender quality that ren-

ders coin acceptable as money, and it is money we are talking about, and not the intrinsic value of gold and silver and paper. When it comes to that, paper is the most valuable. We can better do without gold and silver gods than Bibles; better do without ear-rings, and finger-rings, and breast-pins, than libraries, and newspapers, and periodicals. Is not a railroad check made of brass as valuable to the holder as though made of gold? And is not legal tender paper that will lift the iron-clad mortgage and pay taxes as good as gold coin, since that can do no more?

Bank paper is said to represent gold. It represents the credit of the banker. If the shepherd issue one hundred brass checks for every two sheep he owns (as the bankers do issue their notes far in excess of their ability to redeem in gold) so long as those who take the checks are ignorant of this fact the checks might pass from hand to hand, a convenient money. But when the call is made for sheep in redemption, the bottom of this sheep basis system falls out as it has ever done with specie basis. The true basis of real money is the surplus products that money is the check for. When famine visits a land, then and only then the true basis of real money drops out. The millionaire then cries, "My birthright for a loaf of bread—all my money for a mess of pottage!" Money then becomes valueless. Bank paper and government paper based on specie redemption are a delusion and a cheat. But not so with true legal tender paper money like that of Pennsylvania in 1723, issued as loans to be returned to the government in a given time. That kind of paper money always had and I think always will have a value equal, at least, to full legal tender gold and silver money.

But what is a dollar? A dollar is a hundred cents—that is all. But what is a cent? It is the smallest coined representative of value. No man will offer for sale any single article worth less than a cent. If it is worth selling singly, it is worth a cent. The cent is the bottom round of value for a single article. The article worth a cent to-day may not be worth that next week. I may ask five cents for an article to-day that may be worth but one cent next week. If money is very plentiful, as during the war, the cent may go out of use, and the smallest coin used in trade be five cents. Under five cents nothing. Come within five cents of making change it is even. Contraction may increase the purchasing power of money until one cent may look as big as a cart wheel. It is about so now. What is a dollar? Whatever will legally pay a dollar of debt or tax is a dollar. The supreme court of the United States says: "Value is an ideal thing. *

* * The gold and silver thing we call a dollar is in no sense a standard of a dollar. It is a representative of it. There might never have been a piece of money of the denomination of a dollar. There never was a pound sterling coined till 1815. *

* * Yet it has been the unit of British currency for many generations."

Gold is a metal that has value, and paper is a material that has value. The value of legal tender paper money does not depend on the value of the paper upon which it is printed. And the value of silver and gold money does not depend upon the material on which the government has placed its stamp of legal tender. The value of money rests solely on its legal tender quality—its purchasing power upon the amount of money afloat, and the abundance or scarcity of surplus products. Let our money be full legal tender government scrip, and it will be to the American people more valuable than gold. Our greenback money is worth more in Europe to-day than our silver money. But why did our paper money depreciate during the war? For the same reason that our silver money has depreciated since—the government discredited it, the laws stabbed it. The gold ring controlled the government then and controls it to-day, and the devil controls the gold ring. As Burns said of a certain country squire:

“As Father Adam first was fooled,
(A case that's still too common,)
Here lies a man a woman ruled:
The devil ruled the woman.”

“To any person,” says Bowen, “who has money to receive, it does not matter whether the money possesses intrinsic value or not, provided he is sure he can make payments with it, and cancel his own obligations. Paper dollars are as good as silver ones, so long as they will cancel debts and effect purchases equally well.”

Franklin says: “At this very time the silver money of England is obliged to be a legal tender for part of its value—that part which is the difference between its real weight and its denomination. Great part of the shillings and sixpences now current are by wearing become five, ten, twenty, and some of the sixpences even fifty per cent. too light. For this difference between the real and nominal you have no intrinsic value—you have not so much as paper—you have nothing. It is the legal tender, with the knowledge that it can be easily re-passed for the same value, that makes three penny-worths' of silver pass for sixpence.”

Again Franklin says: “The universal estimation in which gold and silver are held is an inconvenience which paper money is free from; since it tends to deprive a country of even the quantity of currency that should be retained as a necessary instrument of its internal commerce, and obliges it to be continually on its guard in making and executing at great expense the laws that prevent the trade which exports it.”

Thus the great argument of the bullionist, that “it is desirable to have a money of universal value, that will pass equally well in all parts of the world,” is blown away like a feather of down, by a single breath of true philosophy.

Franklin further says: “The balance of trade being against the colonists, the gold and silver were drawn out to pay the bal-

ance, and then the necessity of some medium of trade induced the making of paper money, which could not be carried away. If the carrying out of gold and silver ruins the country, every colony was ruined before it made paper money. But far from being ruined by it, the colonists that have made use of paper money have been and are all in a thriving condition."

Franklin also says: "When in 1723 paper money was first made in Pennsylvania, it gave new life to business, promoted greatly the settlement of new lands (by lending small sums to beginners on easy interest to be paid by installments) whereby the province has so greatly increased in inhabitants that the export from England hither is now more than ten-fold what it was; and by their trade with foreign colonies, they have been able to obtain great quantities of gold and silver."

What do we learn from words I have quoted from the pen of Franklin? That the real value of money is its legal value, and not its intrinsic; that it is better to have a money that will remain at home "without the necessity of government being continually on its guard in making and executing, at great expense, the laws which prevent the trade which exports it." That the balance of trade being against a nation carries the gold and silver out of it, and that the absence of specie does not ruin the country if legal tender notes, or paper money, be resorted to for home currency, "which cannot be carried away;" that paper currency "loaned to the people on easy interest, to be paid by installments," stimulates industry, promotes population, extends commerce, and "brings gold and silver into the country."

Money or currency is, as Franklin says, a "necessary instrument." The country can no more do without this "instrument" than it can do without implements of agriculture. Therefore, England, having specie basis, resorts to legislation to prevent the exportation of gold and silver from the realm. She sends away the products of labor—iron, coal, cutlery, woolen and cotton goods, etc.; not her gold or silver in any great quantities, but retains them at home, by "laws which prevent the trade which exports them." "A rise in the value of money," says Henry C. Carey, "marks a tendency to slavery of the masses." The value of money increases in proportion to its scarcity. Let money be kept plenty, then, that the masses be not enslaved. "When the regulation of the currency," continues Carey, "is placed in the hands of individuals, and when their profits increase with the adoption of measures by which stability and regularity are to be destroyed, evil to society is the consequence." "It would be better," he adds, "that the explosive force of gun-powder and the mighty power of steam had remained unknown, than that their exclusive use should have been secured to any nation of the world. And better far would it be that the art and mystery of banking had remained unknown, than that its powers should longer be al-

lowed to be monopolized by any particular set of men." "The movements of money owners," he continues, "have always been directed towards giving the accumulations of the past an increased control over the labors of the present." "That way," he says, "lies barbarism;" and it is because that English banking tends in that direction, that British journals and Carolina owners of negro slaves have been led to find in measures looking to the protection of the capitalist against the laborer, the surest road to the most perfect civilization." Again, he says: "With the growing centralization of power we mark a constant increase in the value of money as compared to man, and in the number and rapacity of money dealers."

With these warnings let us be led to do that which will lessen the "value of money as compared to man;" abandon forever the English monetary system, specie basis, and the English banking system. But it is to these that capitalists are hurrying us back, in destroying the legal tender system. There are but the two known to finance. When we give up the legal tender we go back to the English system, the "protection of the capitalist against the laborer." We got rid of that "relic of barbarism," I trust, permanently—the monopoly of the few furnishing exchange to the country, when greenbacks were issued by the government. This government will never go back to the old system unless the unpatriotic efforts of capitalists to corrupt the public press and control legislation through the baneful influence of money, have so far succeeded as to silence the voices of the tribunes of the people, destroying public spirit, and hoodwinking the masses. Dreadful as may seem the apprehension, it looks as if those at the head of our government were leagued with money lords of our country and Europe in a gigantic scheme to overthrow the government of the people by the policy of contraction of the currency, thus throwing the laboring millions out of employment, and bringing on them famine, until, to save their wives and children from starvation they rise in insurrection, and thus a pretext be afforded for the assumption of dictatorial powers by the chief magistrate.

In respect to the advantages of a paper currency, Dr. Wayland, in his Text Book of Political Economy, used in our schools and colleges, says:

"The advantages of a paper currency are two—economy and convenience."

(1) "Economy—The material used is of much less value. A bill worth one thousand ounces of silver may not cost more than two or three cents. Now in just so far as paper circulation accomplishes the same result as specie and accomplishes it at a less price, the community is the gainer by the difference. The wear and tear of paper money is less expensive than that of silver and gold. But, specially, as the introduction of paper money

renders a considerable part of the specie formerly employed, useless, it may be exchanged for other capital. Hence the gain is equal to the amount of this difference employed in productive, and the same amount employed in unproductive capital."

(2) "Convenience—Paper money is more easily transported; it is less liable to robbery; if stolen, is more easily identified." "Its disadvantages," he adds, "are three, viz: Its liability to forgery, to fraud, and to fluctuation."

Our legal tender notes have seldom been counterfeited, nor can the objection of "fraud" bear against them; and the liability to fluctuation cannot be charged against paper money alone.

Carey says: "So numerous have always been the interferences with the commerce in money, that, of all things, it is the most subject to alteration in supply and value. It is a yard-stick of ever varying length; a gallon measure that sometimes contains three quarts, and at others six, and even twelve."

Let us look at the "fixed and stable value of gold and silver." Am I wrong in saying that the value of money is the amount of labor it will employ? A silver shilling pays for a day's labor in Ireland. It takes six silver shillings to pay for the same amount of the same kind of labor in America. Then the value of the silver is six times less in America than in Ireland. The reason why a day's labor is worth six times the amount here as in Ireland, is that currency is six times as plentiful here as there, compared to the labor. This is brought about by the cupidity of the Irish landlords, who hold back money from circulation purposely to render it scarce; for the reason that the scarcer money is the more is money worth—the more is labor oppressed, and the lower wages are. The price of wages is the thermometer that indicates the degree of oppression of the laboring classes; and where the price of labor is marked zero, you have absolute subjection of labor to capital—chattel slavery.

The price of the products of labor depends upon the same conditions as the price of labor. In 1840 a good horse could be purchased in Ohio for forty dollars specie. In 1850 a horse equally as good, and no better, would cost in Ohio one hundred dollars specie. Why? In 1840 there was little money in circulation. In 1850 there was plenty, the soldiers having returned from Mexico bringing silver, and the miners (many of them) from California with gold.

There is another cause that may increase and lessen the value of money, the plentifulness and scarcity of surplus products of industry. If there were no surplus products of labor, money would be valueless. It would represent nothing. It would be a cipher. The money value of the products of labor increases in proportion to their scarcity, (or, we might say, the value of money decreases), unless the amount of money in circulation is lessened in the same proportion. Now with specie currency, the capitalist,

when he perceives that there must be a failure of crops, and consequently a slight demand for money, will ship his gold and silver to some other market, where there is a greater demand, and thus the amount of exchange at home be lessened; so that though crops have failed, grain will still bear a low price. Thus specie currency is a disadvantage to the producer, but a great advantage to the money dealer; for it gives him a market for his money away from home as well as at home. This would be right with gold and silver as a commodity used in the arts, and having value as a metal for the goldsmith's hammer; but to trade and barter money is not well, since money, as money, is not intrinsically of any value, but only representative of the value of products; and the money of each particular State is a necessity to that State, nor can the State do without it, nor suffer its withdrawal, without material injury to all the industries, lessening the price of labor and of the products of labor. The rise and fall in the value of money dependent on abundance and scarcity of products of labor, are only a blessing to the laboring classes; measuring out justice to all industries. The blacksmith can fit shoes on a horse with just the same amount of labor at one time as at another; but the farmer cannot raise a bushel of grain with the same amount of labor at one time as at another. If the farmer gives the smith two bushels of wheat for shoeing his horse this winter, when there has been a good crop of wheat, next winter, if there has been but a half crop, one bushel ought to pay for the shoeing of his horse. But when the regulation of the finances is placed in the hands of individuals, they, by holding back money from circulation, keep the price of wheat down, even when there is only a half crop, and money ceases to be a just measure of values. Yes, bankers, having this monopoly of furnishing the circulating medium, so manage the finances that money is indeed a "yard-stick of ever-varying length—a gallon measure that sometimes contains three quarts, and at others six, and even twelve." By concerted action capitalists hold back money from circulation when there is prospect of big crops, thus bringing down the prices of the products of farming labor below what is just. Through their agents these capitalists then purchase these surplus products at extremely low figures, for farmers are obliged to sell to meet their obligations (taxes, etc.) The capitalists, when it is to their interest, throw their money on the market freely—the prices of produce rise, after the producers have disposed of it to the capitalists, who, to their great advantage, now sell. It is an ill wind that blows nobody any good; but under the specie basis system of currency, the capitalists have control of the winds and waves of fortune. Capital, which is meant only to be the servant, is, with specie basis, ever master of labor—and must inevitably continue to be. But with the legal tender rightly managed by legislation, labor becomes the master, and capital the servant.

Money is as essential to the welfare of a civilized state of society as water is to agriculture. With little rain the earth becomes parched and vegetation dies, and finally all life, plant and animal, is extinguished. So contraction of the volume of the currency, carried to the extreme, extinguishes civilization—ushers in barbarism. “Money is to society,” says Carey, “what food is to man—the cause of motion.” So that when contraction of the currency begins, stagnation of business sets in. Labor is unemployed; the poor become desperate; murders and robberies frequent; the dying agonies of the commonwealth begin; for contraction will destroy the life of the nation, as excessive bleeding extinguishes life in man.

The evils of expansion or inflation are not, in my opinion, near so great as are those of contraction. Inflation is a tax on capital for the benefit of the poor man; while contraction is a tax on labor for the benefit of the rich man. Contraction is promotive of aristocracy and subversive of democracy; expansion is subversive of aristocracy and promotive of democracy.

I have ten dollars. By the extreme scarcity of money wages have fallen to ten cents a day. My ten dollars pays for one hundred days' labor. Let money become ten times more plentiful, and wages advance to one dollar per day, and my ten dollars employ but ten days' labor, and the laborer is soon as rich as I am; and I cease to be an aristocrat. Such is the effect of contraction and expansion. The prices of labor and of all the products of labor rise with expansion and fall with contraction. If the laborer saves one half of his earnings to pay on his debts, he saves, when wages are ten cents per day, five cents daily; when one dollar, fifty cents; when ten dollars, five dollars.

The voice of the common people is the voice of God—because it is the voice of honest intentions, of justice and generosity, as the people understand justice and generosity. No other government will crystallize in the laws of the golden rule but a government of the people. The people, unless goaded on to desperation by the rod of tyranny, are ever generous and just. No party will dare go before the people and expect to be successful, that would propose any measure contrary to the popular idea of right. But the capitalist is not of this mind. He resorts to bribery, scruples not at any villainy that will enable him to trample upon the weak and plunder the poor, and further enrich himself. The influence of wealth is in the direction of wrong. Study the condition of the Irish peasantry. Behold in Ireland the rich man in authority.

The laborers of America desire to be permanently released from further dependence upon money rings. They ask that our finances be under government control, and not under the control of a privileged few. They see clearly what this effort to return to specie basis means. It means slavery. It means capital to

control labor. It means everlasting tribute of the toiling masses to the money lords of the old world and the new.

The cry raised against inflation is because it helps the poor man at the expense of the money owners. It gives relief to the poor debtor as our bankrupt laws, made in the interest of capital, give relief to the rich debtor. Ought not something to be done for the relief of the poor as well as the rich? But who has in his heart any pity for the poor? The toiler is a slave. The Freedman's savings bank breaks, and millions are lost to the poor. A small matter, is it? How many millions did the people lose by the breaking of wild-cat banks under the old specie basis banking system? Untold millions have the people lost, both on bills that became worthless, and in deposits that those bankers squandered. Have the people not lost more, through the old system of currency, by the breaking of banks, than the amount of our present national debt, even? Little noise is made when the shoe pinches the feet of the working class; let the capitalists' toes become slightly blistered and there is a hideous outcry, (in the language of liberty-loving Milton,)

"Of owls and cuckoos, asses, apes and dogs,"

all the bought-up newspaper editors, and venal congressmen and politicians, make a great din about it—hence the howl of "inflation."

The depreciation of the continental money is referred to as an example of the dreadful evil inherent in legal tender notes. But the depreciation of that currency was no evil. It was the only method of taxation practicable under the confederation and during the revolutionary war. "The depreciation of the continental currency," says Carey, "was so gradual that no one suffered much. To have paid the bills to the last holder, who had paid one dollar for one hundred, would have been a second taxation on the people, and therefore unjust."

But with the legal tender system (and with that alone) both undue expansion and undue contraction of the volume of the currency may be effectually guarded against, and a uniformity be ever preserved in the amount of the circulating medium compared to the amount of the surplus products of industry—much money flowing out into circulation when much is needed, and little when little is needed; and money would thus become a just measure of values—a yard-stick of uniform length, ever measuring an honest and equitable measurement to all industries—a gallon measure always holding four quarts, no more and no less.

Private money kings could no longer control the finances—no longer hold back exchange and produce scarcity of the circulating medium when abundance was needed, under the legal tender system of currency duly regulated by equitable laws—even under such a system as was instituted in Pennsylvania in 1723—a system founded upon the same grand idea that is supreme in

nature, regulating the operations of the material elements. Identically the same force of attraction causes the vapor to ascend that causes the rain to descend, and the water to flow to the gulf. How has nature provided against floods? By opening channels to the sea. If there is a great rain, the earth absorbs all it needs, and the rest runs off through creeks and rivers to the ocean. Now if there could be a channel through which surplus currency would, by a natural law of attraction, flow back into the national treasury, the possibility of inflation would be taken away. Such a channel may be opened.

Were we to go back to the Pennsylvania system of 1723, so highly approved by Franklin, of loans, by government to individuals, at a low rate of interest, on real estate security, of twice the value of the loan, interest to be paid yearly, with an installment of one-tenth of the principal—then do you say would come an inundation of paper money? But let government establish also savings banks, making every money-order post-office an office of deposit, paying the same interest on deposits as it charges on loans—then the surplus currency will flow back naturally by a law of attraction. For whoever had scrip, if he could not invest it profitably otherwise, would deposit it in the government savings bank, since it would thus draw interest. Money then would find its level like water, and there could never be too much in circulation, and never too little—but a just equilibrium be always maintained. It is only necessary to open a channel through which surplus money may flow back into the treasury to prevent inflation and depreciation of the currency. Bank bills, when banks have suspended specie payments, do not depreciate in value, because they may be returned to the bank on deposit, and in payment of loans and discounts.

It is known to all that we ever had, before the war, from ten to one hundred dollars in paper money in circulation, to one dollar of gold and silver, and that that paper money was worthless compared to our legal tender notes now. We know that the difference between the legal tender note and gold is the fault of the government in discrediting its own paper.

The vital question between capital and labor—the few rich and the many poor—is this: Shall the government issue scrip, or shall the capitalists have the monopoly of furnishing the exchange, the bulk of which must continue to be, as it has ever been, paper money. The money of all civilized countries is chiefly paper money. There is not enough of gold and silver in the world, if the use of paper money were given up, to furnish the circulating medium of America and Great Britain alone. We must, then, continue to have a paper money. Shall it be legal tender notes, or shall it be old fashioned bank notes? There can be no other with specie basis but the old fashioned bank paper, or a sort of “national bank paper,” which is leaping from the

frying-pan into the fire. This effort of capitalists to restore our currency to specie basis is reactionary, like the effort of the slave lords to extend and perpetuate slavery. It is an effort to change the direction of the government of the people into the channel of aristocracy.

What is old fashioned bank paper? A fraud—a lie—a promise to pay gold and silver that was never paid, that was never intended to be paid, that was, in the nature of the case, impossible ever to be paid. Greenbacks are not a promise to pay gold or silver. They are all that gold and silver ever were or ever can be, as money, a legal tender. They are money—not to be redeemed in metal, but to be received by government for taxes, and by the people for all debts, and in exchange for all products. They have been the money of the people for fifteen years, and in the most critical period they saved the nation. The “boys in blue” took them willingly for their pay; the patriot farmers for their grain to feed the army; the one-armed and one-legged soldiers, and the widows and orphans of those who died in defense of their country, take them gladly for their pensions; while capitalists (many of whom became rich during the war and because of the war) alone complain. They are mad—mad as were the slave lords before the war, and mad for the same reason—because the tendency of our government and institutions is toward equality. The rich capitalist wants a “strong government;” for strong governments (that is, monarchies) exalt capital and capitalists above labor and laborers, (when subsistence comes through labor, and without labor mankind would perish), and under kingly governments oppressive monopolies are sustained. But a republic points to justice and equality—points to the protection and exaltation of labor and of the laboring classes—to the subordination of capital to labor—the subordination of all things to the common weal. Hence the aristocrat hates the republic. He does not hesitate to resort to bribery, and would corrupt with money, if he could, president and cabinet, and even congress itself. He is a public enemy. He hates our legal tender system of currency, because it is democratic—lessening the power and emoluments of the rich, and strengthening the hands and purses of the poor.

“Money is a necessary instrument” (Dr. Franklin.) “Paper money is better than gold and silver money” (Dr. Wayland.) The redemption of legal tender paper money with specie is, therefore, the redemption of a good instrument with a poor one; like the redemption of a good steel plow with a wooden plow.

If we must continue the barbarism of making gold or silver metals legal tender, then why not make all metals, and all other useful products, and valuable lands and houses, and horses and cattle, also legal tender; and that, too, without litigation, simply by being appraised.

Think of our government—the greatest on earth—going to aristocrats—proud money kings of Europe—to borrow on interest gold with which to redeem legal tender notes! Whoever is a borrower is a slave. Must our people pay tribute, compared with which the tax on tea (that drove our fathers into rebellion against Great Britain one hundred years ago) was nothing—tribute for the privilege of having a medium of exchange—an instrument made by the fiat of government, a creature of legislation? Must our people pay everlasting tribute for this to foreign money lords, granting them the monopoly of furnishing the material of which our money must be made—the costly material of gold and silver—when paper is a better material, because cheaper, as Dr. Wayland affirms? What amazing progress the aristocratic principle has made in this country in a few brief years! The people begin to feel the pressure that weighs down the commons of Europe—the pressure of the rich man in authority—hence the spontaneous organization of the Grange in all the states of the Union, hence the working-men's unions, hence the Independent Party of Labor.

It is, then, the true policy to lessen the cost of money, and increase the value of property and productive industry:

1. When money is abundant it seeks to employ labor and seeks investment in property, because by the abundance the value of money is lessened, and of property and labor enhanced, the ownership of money thus becoming less profitable than the ownership of productive wealth.

2. When money becomes "ruinously scarce," as now, its value is increased beyond that of labor and productive property. The value of money thus becoming out of proportion to the value of labor and productive wealth, it cannot be invested in productive industry, since the worth of money exceeds the gain of production. Business becomes stagnant, and the country is overrun with tramps, seeking employment and finding none.

3. The value of money is so increased to-day by contraction—the amount of currency afloat being less than in 1860, and silver also demonetized—and that of productive property and industry so decreased, that money cannot be invested in labor and productive property except with loss, and the manufactures of our country are, therefore, to-day run with loss to the owners.

4. The volume of the currency should be so expanded that money shall be sought after only as a convenient check in exchanging products or productive property, and employing labor. Money should be made a stimulus to industry only. The less the cost of money the better, so long as the money is good; as the less the cost of plows and harrows, the better for the farming community, so long as the plows and harrows are good. Money, based upon the faith and credit of the nation, is as good as money can be; for money is only a creature of law. No metal is money,

per se. The cheaper the material of which money is made the better. Revolution that overthrows the state, destroys the money of the state as it destroys all title to property. The representative of wealth, (even legal tender paper money), is as permanent as wealth itself. It is law that makes money, and law that gives title to property. Wealth is impossible without law, money impossible, society impossible. Upon law all welfare of individuals, of community and of nations depends. Sweep away law, and you sweep away all human institutions, governments, civilization, society, and the human race itself.

5. There is nothing in the nature of money entitling it to increase by usury. When Charles I. gave to one firm the monopoly of manufacturing all the soap made in England to be sold in the market, the monopoly became an intolerable burden to the people. Much more burdensome to industry must ever be the monopoly of banks of issue flooding the country with their paper, drawing from industry from 10 to 40 per cent. annual interest, according as these banks are successful in rendering industry their obedient slave. Monopoly, then, is the mother of usury. Destroy monopoly and usury is dead.

6. No profit ought to be made out of money except in employing labor and exchanging products, and even then the laborer should not be robbed of his earnings. All industry and business should be co-operative, and labor secure its full reward. Real property, or labor, or the products of labor, should be exchangeable any moment for money. Nothing should be valuable, rendering tribute to the owner, but real, productive property. Let the people furnish themselves a circulating medium as in Pennsylvania in 1723. Let each state receive its due share of currency from the national treasury, and each county from the treasury of the state. Let this be loaned to the producer on real estate security, like the school fund interest, and one-tenth of the principle payable annually. Let each money-order post-office be made an office of deposit, the government paying the same interest on deposits as it charges on loans. Then will we have the true American system of finance, that was approved and defended by Dr. Franklin. Thus the attainment of money would be rendered no object, except for convenience and necessity in making exchanges and employing labor. Thus would labor be enthroned and money become her servant, according to true economy.

7. Money ought to be kept in motion, like the blood in the living body. Interest is friction hindering motion. Money should flow out easily. Easy credit is the greatest stimulus to activity and enterprise. Usury produces stagnation.

8. It is desirable that each individual be the possessor of real property; then he will improve it by his labor. If a house and lot, he will plant trees and vines. But when he exchanges real property for the check (money), and draws his support from

usury, he at once ceases to do his allotted part in the garden of God. "And the Lord God took the man and put him in the garden * * * to dress it and to keep it." He at once becomes a pauper, living off the labor of others. The tax levied for his support is the interest he receives on his money, and it is the law that gives it him, and not any natural increase in the amount of his money, which does not increase and multiply as do cattle and sheep, naturally, but only by an arbitrary levy of tax on production, by the laws giving to individuals or corporations the monopoly of furnishing the circulating medium—the checks for property—which should be furnished by the people themselves through the state.

9. All money is in its nature local. Exchanges are made between the people of different nations by barter; or we go first to a bank where we see advertised—and we see it in all banks—"foreign exchange bought and sold." There we purchase, with the money of our country, the money of the foreign country in which we wish to travel. It is useless for us to carry our money to a foreign country and expect to pass it there, whether our money be of gold or silver or paper. When we carry gold and silver abroad we carry it as we would iron or lead, to be sold in the market as a metal.

An opinion prevails that our government, state and national, is become a machine, and that Wall Street and Lombard Street Shylocks turn the crank; also that our leading newspapers, political and religious, are their pliant tools. The following, from an editorial in a late number of the *Chicago Tribune*, expresses forcibly the popular belief:

"Never, in any age or country, was there a keener scent for plunder, never a fiercer purpose to grasp the wealth of the country, nor a more selfish determination to foreclose every lien they hold. These Shylocks hold the eastern and some of the western press in the grasp of a vice; they clutch and control them, and use them to degrade and enslave and impoverish the business and industrial masses of the people. * * * If men now can barely pay interest in paper, and can only hope to pay principal in the future, how many will either pay or hope when the demand is made for gold, and every branch of labor and business shall be prostrated? Out of the wreck what is to come but holders of mortgages, who, like those who search the battle field to pillage the dead and dying, gather the spoils of the country. The purpose to bring about a general ruin, to sweep the whole property of the country into the possession of these Shylocks, is no longer a matter of doubt. The purpose is avowed and the work has begun, to force the government to become a party to the scheme."

Do senators and representatives in congress, who have espoused the cause of the "creditor class," suppose that their con-

stituents do not penetrate their sordid, selfish motives? "Finance," they seem to say, "is a deep question. The people do not comprehend it, and we may, therefore, vote on the question as we will, regardless of the public interests." Downward, recklessly downward, into the gulf of infamy they plunge, reaching backward for back pay and forward for Credit Mobilier and national bank stock—bankrupting the nation—impoverishing the millions—destroying the industries of the people—throwing untold thousands out of employment—reducing the "debtor class" to insolvency, and adding countless millions to the already boundless wealth of the "creditor class." Who, let me ask, are the "debtor class?" Nine-tenths of the people—every city—nearly every county and corporation and school district—every state, and the United States! Who the "creditor class?" The syndicate, the London bankers and their agents.

Toll the bells!
 Wrap Columbia in a shroud,
 With charms of gold upon her wrists!
 The tidal wave of Aristocracy,
 Feared and fled from by our fathers,
 Has at last overwhelmed us,
 Turn to Turkey and to Austria
 In search of freedom!
 Labor, by giant Capital
 Strangled in her cradle!
 So rich have become the rich,
 And so mighty the bond-holders
 And monied corporations,
 That our government is to them
 Lilliputian.
 They hold President and Cabinet,
 Supreme judges and law-makers,
 Between their thumb and fingers—
 The upper and the nether mill-stone,
 Grinding to powder
 The rights and prerogatives of the people.
 America, my country,
 Tributary to foreign states;
 A satrapy
 On this centennial,
 This grand anniversary of thy birth as a nation,
 Gird thyself with sackcloth,
 And sit mourning in ashes!

Is it not time for the people to awaken, to take up the old standard of freedom, for the Roundhead to come out of his grave, for the old Independent to buckle on his armor? The battle fought by Cromwell must be renewed. The "cause" that awakened the patriotic zeal of Sydney, Vane, Hampden, Elliott, Milton and Emmett, of Adams, Jefferson, Washington, Franklin, Lafayette, Daniel O'Connell and Kosciusko, and inspired the eloquence of Otis, Henry and Paine, must be again espoused. The memory of the time that tried men's souls must be revived. The red-coat cavalier must once more be driven out of this country. He has come back "like a thief in the night," and planted here again his

standard of autocracy. Gather up the old ensign of freedom and hatred of British oppression and industrial slavery, that our fathers unfurled. Fling it to the breeze! It has lain long unused and has become moth-eaten. But it will be renewed. The soft hands of maidens will restore its beauty. The strong arms of young men will lift it up, and unfurl it in the bright sunshine. Glorious will it again appear! The hearts of the people will beat high with love of liberty. The toilers North, South, East and West—the white and the black, the blue and the gray—will unite heart and hand, proclaiming:

“Let the dead past bury its dead;
Act—act in the living present,
Heart within and God o’erhead!”

The tide of European ideas, oppression, luxury and corruption will thus be turned back from the shores of our country, as in 1776—love, fraternal, among the people, and public spirit be again restored; equal rights (the inalienable rights of man) be regarded and enforced; and America continue forever (in the language of Jefferson) “one family under the bonds of love, charity, peace, common wants and common aids;” the Union indissoluble—the glorious old Ship of State again launched in the open sea of prosperity, with the universal benediction of the toiling millions:

“Thou, too, sail on, O ship of state,
Sail on, O Union, strong and great!
Humanity with all its fears,
With all the hopes of future years,
Is hanging breathless on thy fate.
We know what master laid thy keel,
What workmen wrought thy ribs of steel;
Who made each mast and sail and rope,
What anvils rang, what hammers beat,
In what a forge and what a heat
Were shaped the anchors of thy hope.
Fear not each sudden sound and shock,
’Tis of the wave and not the rock;
’Tis but the flapping of the sail,
And not a rent made by the gale.
In spite of rock and tempest’s roar
In spite of false lights on the shore,
Sail on, nor fear to breast the sea;
Our hearts, our hopes are all with thee,
Our hearts, our hopes, our prayers, our tears,
Our faith triumphant o’er our fears,
Are all with thee—are all with thee!”

THE ALARM.

[An original poem read by Leonard Brown at the Great Mass Meeting of Independents held at Des Moines, December 12, 1877.]

‘Strike! for your altars and your fires!
Strike! for the green graves of your sires!
God and your native land!’

—HALLECK.

What people were ever so patient—
So patient when mocked and misused?
Betrayed by the men they have trusted—
By those they have honored, abused!

The men whom we chose as our leaders
In battles where blood freely flowed,
And flattered with lofty position
Where Victory her garlands bestowed,

Became the paid tools of Great Britain,
Our fathers’ detestable foe
To fasten upon us the fetters
That brought to green Ireland woe.

Why is it that Poverty’s children
Inhabit the Emerald strand?
Whose hands grasp the wealth of her acres?
Who lives on the fat of that land?

Old Britain, the robber of nations—
The blighter of India’s plains,
Who shot from the mouths of her cannon
The chiefs of those golden domains.

“Gold! Gold!!”—the war whoop of her minions.
Invading the tombs of the dead,
Till now the “gold interest” she gathers
Is more than the cost of her bread.

Vile Britain! to whom Hugh McCulloch
Surrendered Columbia’s purse
And fled as did Benedict Arnold
To hide in the lap of his nurse.

Yes, Britain—thy cheeks, O Columbia!
Are tinged with indelible shame—
Thy chieftain who “never surrendered,”
Has blackened, like Bacon, his fame.

British gold, British gold in the balance
Doth honor and country outweigh—
“Thou art weighed—thou art weighed and
found wanting,
O! chief!”—Muse of history will say.

Who manned and equiped Shenandoah?
Who burnished the sharp rebel sword?
What means the deceitful old harlot?
Is she proud of Geneva award?

Have you visited Bright, O, Ulysses?
 Have you given the commons kind words?
 John Bright was the friend of the Union—
 You, sir, are the guest of the lords!

The commons, the commons of Britain,
 Whose muscles are hardened with toil,
 We love them—embrace them as brothers,
 Every hard-fisted son of her soil.

Yes freemen like Bright and O'Connell
 All o'er this terrestrial ball
 Aglow with the spirit of Hampden
 We claim as our countrymen all.

Did you visit in France, Grant, Gambetta?
 Is your heart with republicans there?
 Ah, sir we too plainly discover
 Your friends the aristocrats are.

Your friends!— like old garbage they hate
 you—
 In their nostrils you stink on the shell—
 Your blood, sir, is only plebeian—
 Then why make an ass of yourself!

Their purpose is plain to a school-boy—
 No child is too blind to behold:
 Their noise over you, sir's cheap thunder
 To cheer on the gamblers in gold.

While Hayes holds his seat in the White
 House,
 And Sherman and Shurz carry out
 The robbery called "specie resumption"—
 The world of aristocrats shout!

That villainy fully accomplished;
 Our nation completely enslaved—
 Then Grant will no further be thought of
 By the lords that have over him raved.

Their poor, insignificant puppet,
 Whose "vetoes" brought woe on our land
 And gave untold wealth to the Rothschilds,
 Will hide, like a toad, in the sand;

And die unregarded, unhonored—
 And soon may his name be forgot—
 A hero once loved by the people—
 A Tory, he fell, let him rot!

But, look! do you mark the commotion!
 Do you hear the wild tocsin's alarms?
 A wave rolls from ocean to ocean—
 See! millions of freemen in arms!

O, God! can it be that Fort Sumpter
 Is riddled with shell once again?
 What demon from hell has come forward
 To fill our fair land with the slain?

'Tis gold! now the king of the nation!
 The rights of the many o'erthrown!
 'Midst plenty the millions are starving!
 Who asks now for bread, gets a stone!

This king---a Cyclopiian giant,
 With eye on the top of his head,
 He lives on the blood of the people,
 No soul--but a *gizzard* instead.

This gizzard of his is capacious;
 Holds president, cabinet and all,
 And grinds them---yes, grinds them to powder--

Like the "mills of the gods", it grinds small

Very small---yes, small, very small,
 The president's ground small, they say--
 So small, that, with Shurz and John Sherman,
 A zephyr would blow them away.

He gazes aloft--the great giant--
 Sees only the "things," that are high--
 Price, Cummings, Allison, Kirkwood---
 Have these caught the glance of his eye!

Has he "seen" those brave champions of hard
 pan?

Are they deaf to the popular scorn?
 'Mid the pack of the blood-hounds of Wall
 street

Do they howl at the toot of his horn?

Down to *Hades* hurl gold-monger Tories---
 No matter how high they have stood;
 Strike them down, if they barter our freedom,
 And honor the loyal and good.

What people were ever so patient---
 So patient when mocked and misused;
 Betrayed by the men they have trusted,
 By those they have honored, abused!

REVEILLE.

A BUGLE CALL TO THE PATRIOTIC.

"Our echoes roll from soul to soul,
And grow forever and forever."

—*Tennyson.*

While Montenegro grasps the sword,
And echoing far the cry is heard,
"Down, down with slavery and the Turk!"
Here potent causes darkly work
To make our land a land of slaves,
Or fill our vales with patriots' graves.
A sad and most disgraceful cause
Lies with the makers of our laws;
A venal pack whose sordid souls
Are smaller than the eyes of moles;
Yes, scaly, slimy, slippery things,
Fished up by caucuses and rings.
Ye back-pay patriots understand
Whence come the nomads of our land—
Devoted servants of the Lord
That verily have your reward—
That serve your master faithfully,
Your lord and god beyond the sea,
The Shylock Jews of Germany;
The ragged, hungry, homeless band,
By your base treachery scourge the land.
Though bankers claim your plighted troth,
These poor men yet have friends, forsooth.
Whom do ye represent? Why, gold—
Congress of bankers we behold!*
Of bankers? No; you wildly talk;
They're only owners of bank stock.
But how they came by it is clear,
And how by Credit Mobilier.
Few patriots gladden there our sight,
And noblemen who love the right;
There are a few—a precious few—
In Senate Chamber, one or two;
While, on the House's ample floor,
We may behold, say, three or four.
What brought our fathers o'er the sea?
They sought thy hand, Equality!
And fled from Aristocracy.
'Twas then the halberd met the spear,
And Roundhead fought the Cavalier.
The rich man was our fathers' foe,
And just one hundred years ago,
The hardy buckskins matched their swords
Against the might of Britain's lords.
The unequal contest they maintained
Till independence they had gained.
The boon was theirs; but O, the cost!
To-day that blood-bought right is lost.
Our boasted land of liberty
Is now become a satrapy—
Columbia, so young and fair,
Behold her with disheveled hair—
By ruthless robbers garroted,
She wanders homeless, begging bread;
Dishonored, outraged and forlorn,
Her beauty soiled, her bosom torn,

And bloodhounds baying on her track ;
 Defend her, toilers, white and black !
 O, hasten ! Give her timely aid !
 Raise from the dust the stricken maid !
 But we have fallen on a time
 When poverty's become a crime.
 An evil angel is abroad,
 The enemy of man and God—
 This Lucifer would e'en restore
 Black Barbarism, as of yore,
 And clanking fetters for the poor.
 O Indiana, blush for shame !
 A Baxter has disgraced thy name. †
 O tell it—tell it not in Gath,
 That thou wert first to smooth the path
 To bondage, that a myriad throng
 Will soon be sorrowing along !
 O let the story once be told,
 "A man for poverty was sold,"
 Each patriot then will seize his gun,
 And arm him as in '61 !
 The love of freedom is not dead ;
 The love of justice has not fled ;
 The toilers North and South yet stand
 The bulwark of their native land—
 The common soldiers, blue and gray,
 Will shield sweet Liberty to-day.
 The patriotism still remains,
 That hotly coursed through Warren's veins.
 The life—the soul of Marion,
 And of immortal Washington—
 Americans never can forget
 Kosciusko and Lafayette ;
 Of DeKalb and Pulaski braye,
 The cause for which their lives they gave,
 The "good old cause" revive again,
 That fired thy soul, O martyred Vane !
 And thine, O Emmett, basely slain !
 How short a time since patriot blood
 Streamed forth a mournful, mighty flood.
 Say not that those on either side,
 That bravely fought and freely died,
 Were other than God's noblest ones,
 The worthiest of Freedom's sons.
 But were the patriots all slain,
 And only craven hearts remain ?
 And, standing by their comrades' graves,
 Will they become the rich man's slaves ?
 No ; rather they would die to give
 The poor man yet a chance to live.

LEONARD BROWN.

Des Moines, Jan. 24th, 1877.

*The Hon. Moses W. Field, of Detroit, Michigan, in a recent speech, said :
 "The Forty-fifth Congress, to which I belonged, was composed of three hundred and seventy-nine members. In this number three were lumbermen, thirteen manufacturers, seven doctors, fourteen merchants, thirteen farmers, three millers, one land surveyor, one priest, one school professor, one doctor of laws, one barber, one mechanic, ninety-nine lawyers, and one hundred and eighty-nine bankers, which includes stockholders in national banks. May the Lord help the country !

†NOTE—The occasion of the above lines is the bill before the Indiana legislature (presented by Senator Baxter) consigning the "tramp" to involuntary slavery for the "crime" of poverty.

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THE RIGHTS OF LABOR.

AN ESSAY

ON

POLITICAL REFORM.

BY LEONARD BROWN,

AUTHOR OF "POEMS OF THE PRAIRIES," "AMERICAN PATRIOTISM,"
"THINGS NEW AND OLD," ETC.

"Whatsoever you would that men should do to you,
Do ye even so to them." * * *
"Love thy neighbor as thyself."—JESUS.



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THE SURPLUS WEALTH OF THE NATIONS,

BY THE SAME RIGHT THAT THE SLAVE MASTER HELD HIS
SLAVE—"LEGAL" RIGHT—AND THAT ALONE,

THIS TRACT IS INSCRIBED

BY

THE AUTHOR.

PREFACE.

While tens of thousands of printing presses are sending forth their daily and weekly lessons on politics to the people, through the columns of newspapers, there is even yet need of pamphlets and books, for in the pages of pamphlet or book the greatest freedom of utterance may be used. The author reaches out after the better and the higher ideas and truths, while the newspaper is generally pledged to the advocacy of certain ideas and principles already understood and espoused by a political party. The author rises higher and is above all parties. He goes forward into unexplored fields and discovers rich mines of truth that have not yet been worked. His ideas may not yet be crystalized into party platforms. Yet it is amazing what progress the grand principles of the NEW PARTY, that as yet has won no conquests, but is one day to rule America and the world, has made among the thinking men of our age and country—that party is the party of “labor”—and the impending conflict is between labor and capital.

There is nothing more plainly discernable than the coming revolution in favor of the rights of the laboring man, or, I should say, the rights of man; for the rights of labor and the rights of man are identical. By and through labor come subsistence and all wealth—or as President Grant expresses it in his message of December, 1874, “the working man must, after all, produce the wealth.” No man is exempt from the natural obligation to earn his living by the sweat of his face. It is true many men do live by the sweat of other men’s faces, but this is not as it should be. All able bodied men should earn their own living by their own labor; and every artificial advantage given to one man over another by the unjust

laws, should be removed, and all men left upon exactly the same plane of equality. This must come about as soon as despotic government is broken up, and the people universally govern. The rights of individuals cannot be protected until the world has freed itself from the domination of wealth. Kings, by means of money wrung by taxation from their subjects, maintain their supremacy and control. Thus they equip armies, and by emoluments secure the support and favor of the influential. Here, in our country, corporations rob the people, and by bribery influence legislation. Self-interest is supreme. Patriotism appears to be dead. Many of the bills that pass Congress to-day are pushed through in the interest of this or that "ring"—log-rolled through by lobbyists. The mania for wealth has almost blotted out public spirit.

But reaction is near at hand, when patriotism, as in '76, will again burn brightly in the hearts of the American people—when public spirit, like a mighty flood, will bury deep down as *hades*, all the vile and selfish politicians—and good and true men will lift up the soiled and disgraced flag of our country, and cleanse and beautify it again, and carry it aloft to honor and to glory. "Equal and exact justice to all" will be inscribed upon it in fadeless letters.

LEONARD BROWN.

DES MOINES, *January*, 1875.

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THE RIGHTS OF LABOR.

AN ESSAY ON POLITICAL REFORM.

SECTION I.

THE QUESTION STATED.

The struggle of the common people for their unalienable rights began with the Reformation. That struggle is the effort of the people to get above the condition to which they were consigned by the feudal laws. It is not the battle of a day, but of centuries. It goes on with the progress of enlightenment. The victory will be won when the divinity of humanity has been completely recognized in the universal thought of men. The foolish homage so long given to wealth will then be replaced by homage to manhood.

"A man's a man for a' that,"

is the germ-idea of civilization—the corner stone of the temple of freedom.

The most powerful agents are the most subtle. Ideas are irresistible. When our fathers announced "We hold these truths to be self-evident that all men are created equal, and are endowed by their Creator with the unalienable rights of life, liberty, and the pursuit of happiness," the irrepressible conflict between freedom and slavery began in the new world. The poor black man

was held under no worse servitude than the poor white is held to-day. The poor man has ever been a slave to the rich. Great the friction this onward moving idea was destined to encounter. Blood must flow like water; but the idea must move on and on; and just so sure as the world is destined to emerge from darkness into light, from barbarism into civilization, *equality must come*.

“Still it moves”—the ponderous world still rolls upon its axis, and the truths of God advance. The mills of the gods are slowly grinding out the inevitable. In the atmosphere of America—clear as the mountain atmosphere of Colorado—the bright dome of the temple of freedom stands out against the horizon as if it were but a little way off. Yet, before the people shall enter that temple “*equal*” dreadful conflicts must even yet be had. The hosts of slavery must be further overcome—they must be routed and driven from the very “last ditch.” Not an inch of ground will the enemy yield except it be taken from him by mighty force.

When announced “all are created equal,” our people were, for more than a hundred years, destined to wander in the wilderness ere this ideal could be replaced by the real. The war of Revolution snuffed out the “king” idea, and that of a “titled nobility.” Slowly and surely have the people been advancing. The public conscience could no longer tolerate the flaunting lie of chattle slavery written upon our escutcheon. That devil “went out hard,” but it had to go, because our fathers had declared for human equality.

But another step forward will soon be taken by the American nation—another step towards the full realization of the idea of the Declaration of Independence. The storm-cloud is gathering. One even now may behold it, “larger than a man’s hand.” Millions of earnest men and women in this United States, North and South, are united as one in the determination that the poor man shall have his rights—that intelligence and numbers, and not “capital,” shall rule this nation.

“Chattle slavery,” they assert, “has been abolished; but the rights and relations of labor stand just where they did before the emancipation, in respect to the divisions of its products. The

difference lies only in the methods of abstracting the results and concentrating them in the hands of a few capitalists. Capital is now the master and dictates the terms, and thus all laborers are practically placed in the same condition as the slave before the emancipation."

Strong language indeed, and big with meaning. Thus spoke the farmers and workingmen of Indiana in State Convention, assembled at Indianapolis, on the 10th day of June, 1874:

"We need only point," they say, "to the fact that in this beneficent country of unlimited resources, with the land annually groaning beneath the products of human effort, the mass of the people have no supply beyond their daily wants, and are compelled, from unjust conditions, in sickness or misfortune, to become paupers. Pauperism and crime are the perplexing questions of all modern statesmanship, and it is with these we have to deal. How far these evils are connected with the abuses inflicted on labor, a superficial statesmanship seems not to perceive."

They point out as the instrumentalities by which these wrongs are inflicted :

"First—Banking and monied monopolies, by which, through ruinous rates of interest, the products of human labor are concentrated in the hands of non-producers. This is the great central source of these wrongs, in and through which all other monopolies exist and operate.

"Second—Consolidated railroads and other transit monopolies, whereby all industries are taxed to the last mill they will bear for the benefit of the stock holders and stock jobbers.

"Third—Manufacturing monopolies, whereby all small operators are crushed out and the prices of labor and products are determined with mathematical certainty in the interests of the capitalists.

"Fourth—Land monopolies, by which the public domain is absorbed by a few corporations and speculators.

"Fifth—Commercial and grain monopolies, and speculation enriching the bloated corporations on human necessities."

The working men and farmers then announce it to be their aim to "restore the government to its original purpose," which they define to be to "protect property and enforce natural rights." "We desire," they say, "a proper equality and protection for the weak, and restraint upon the strong; in short, justly distributed burdens and justly distributed powers." These, they affirm

are American ideas, the very essence of American independence, and to "advocate the contrary is unworthy the sons and daughters of an American Republic."

Who is so blind that he does not "discern the signs of the times?" There is near at hand a struggle that will "try men's souls." If you, reader, have in you the heart of a patriot, it will be warmed with emotions of love for your country, and like a true man, you will be found in the ranks of the common people, contending for the immortal principle of human equality. If you are contaminated with venality—if you have in you the heart of a Benedict Arnold—the rich capitalist will enlist you on his side, for he has in his possession the money bag; and by bribery, by the aid of a venal press, and base appeals to the basest passions of the base, he will endeavor to rally to his standard his hireling supporters, and by their aid strive to keep down under his feet the working population of this nation.

Years ago, when I read of the efforts of the laboring men of Europe for their rights, as shown in the aims and objects of the International Society, I said, "when the working men and farmers of America begin in earnest to strike for their rights, then will my heart be enlisted in the great cause, and so long as the Good Being shall see fit to preserve my life, will I battle with tongue and pen to hasten on the period when the glorious dream of Jefferson shall be realized, and all be indeed equal." I believe the time is not far distant in the history of this country, when the laws shall be so perfect and the administration of them so complete, that there will be practical equality among the people and the divine command "thou shalt love thy fellow man as thyself," be practically enforced as the supreme law of the land.

SECTION II.

HUMAN EQUALITY.

That "all men are created equal," implies that practical equality ought to be maintained among men, else it is a meaningless

expression, so far as the rights of men are concerned. It means that in society all are by nature equal, and no artificial fetters ought to be permitted to bind the hands of any. The track should be clear, so that all might have an even chance in the race towards the goal of mental and moral perfection. There should be no hindrances set up by the laws or customs, or conditions of society, to any; but every child born ought to have an even start with every other child. Inequality of conditions exist among men because governments and laws are immature. The few should not be permitted to clutch the surplus wealth of the nations; but all surplus wealth should be in the possession of the State, for the common benefit, that the youth of the land may be completely educated and protected from pauperism and prepared for the sublime office of citizenship.

We may define a true and perfect government or commonwealth, in the words of the divine teacher of men, "Thou shalt love thy fellow man as thyself." The object of good government is to compel the performance of the natural obligations of man to man. It is true that government cannot directly *compel* man to *love* his fellow man; but it is the office of the school master to instil into the minds of youth the sentiments of love and patriotism, and fidelity and duty. Government is responsible for the education of the people. To the government we must look to encourage and support those schools and institutions of learning that shall lead all citizens to realize their obligations to each other and to society. Government should enforce the duties resulting from the natural obligation to love our fellow man as ourself. Our free school system is based on this fact. Many individuals pay taxes to educate the children of poor men who would not give a cent for that purpose voluntarily. The government compels the performance of this grand duty. The government should crystallize in its laws the command, "Love thy neighbor as thyself."

Let us see for a moment what kind of society or state that would be in which this divine law was practically carried out and enforced. No fraternity could be bound more closely in its obligations of charity. Every child would be bountifully clothed, fed

and completely educated, cared for and protected. Every widow and every orphan would receive a bountiful pension. Who would fail to love such a government? Who would not be willing to die in defense of such noble institutions? There would be no such word known as "selfishness" in such a well ordered society. Every one would live and labor for other's good and not for his own. He would be *compelled* to do so, whether he felt like doing so or not, as every rich man is compelled to pay taxes to support free schools, though some sordid ones bite their lips with indignation because compelled to contribute to the education of others' children. But the law says to him, "Thou shalt love thy neighbor as thyself," "thou *shalt* love," so far as to give willingly or unwillingly of thy substance for the education of the children of thy unfortunate or less prosperous neighbor. His children thou must bless—with thy money paid into the public school fund—willingly or unwillingly, thou shalt, so far as thy actions are concerned, practically, love thy neighbor as thyself." But our free school system is only the shadow of good things to come. The pensions given to the orphans and widows of soldiers who fell in the service, are but the shadow of good things to come. Every widow and every orphan will one day, in this free and happy Republic, draw pension from government—not as paupers—but as rightful heirs; for each good and true citizen will say, "Every mother in America is my mother. I will assume to be the father of the fatherless. I will do all in my power to have it said, "it is good for a child to be born." If it is right that we should love our fellow man as ourself, the State is obligated to enforce the practical observance of all actions properly growing out of this duty. Every person living under the shadow of this divine law has rights growing out of this law. It is the duty of government to enforce natural rights. It is a natural law that the father shall love his children. His duty is to watch over and protect his child. The law of the land punishes the parent for neglect, for there is such a thing as "criminal neglect." The father must fulfill the duties and obligations of a father. The child can demand protection. The child has rights growing out of its condi-

tion as a helpless, dependent child. The law of the land must enforce the natural obligation of the father to protect his child. If it is the supreme law of God and nature that we should love our fellow man as ourself, then it is the office of government to *enforce the obligations growing out of this divine law*. Love is, and has ever been held by the enlightened, the supreme law. It was engraven on a tomb of one of the Pharos at Thebes, more than three thousand years ago, "I have given bread to the hungry; water to the thirsty; clothes to the naked and shelter to the stranger." Four thousand years look down upon the saying of the Rig Veda. "The kind mortal is greater than the greatest in heaven."

To this law of love all laws must ultimately be conformed. Whatever is contrary to love must one day come to an end. "I know," says Theodore Parker, "man will triumph over matter; the people over tyrants; right over wrong; truth over falsehood; love over hate." Upon the ultimate, final and complete triumph of love hangs the hope of the universe. The world becomes civilized as men learn to love one another. Stop the onward progress of a divine idea, who can! Selfishness and cruelty must perish. What a change will come over the face of this world. Armies will one day cease to muster for war. Navies will ride the seas no more. Complete equality will prevail among men. The freedom and happiness of every individual will be secure. Each will practically love his neighbor as himself. I repeat, inequality of conditions exist among men because governments and laws are immature. Man is yet a savage. O, if we could but lift the curtain of the future and behold the glorious panorama of the world as it will be when the people have got full control of all States, and when kings and priests and aristocrats shall be unknown, then would we behold a picture that would gladden every heart. The ponderous roller of enlightened reason, truth and love, must yet pass over the world, leveling all inequalities of condition. The time will come when mankind will be indeed one family, and when one child of God will be just as well off as another. Is God the father of us all, and are we all brethren and

joint inheritors of this world, when a few get all and the many nothing? Yes, every child born ought to have an even start with every other child. Is not this God's world, and are not all alike his offspring? Why then should the few be permitted to clutch the surplus wealth of the nations?

SECTION III.

LAND MONOPOLY IN ENGLAND.

It is worth while to note particularly how inequality of conditions among men is brought about. Money gained by honest industry is bestowed by God. By industry, it is said, we gain wealth; but this saying is false. No man can by honest industry become very wealthy. It is not by industry great fortunes have been gained. Look at the great landed estates possessed by the feudal lords of Europe. In the middle ages all Europe was subjugated by the Gothic and Vandal tribes. The chiefs divided up the land between themselves, and (as in England,) the law of primogeniture has brought down the landed estates whole and unbroken to the descendants of those military chiefs.

Any one can see that those chiefs looked only to their own selfish interests and of their posterity. The laws were made in the interest of the rich. The sons of the lords are all provided for by the laws of England even to-day. The church and the army furnish "sinecures," "livings," large "pay," to the sons of the rich only. Thus it has ever been that selfishness has cursed the world; for nearly all the laws that govern mankind to-day have been dictated by selfishness. The unalienable rights of man have not been regarded, but only the interests of the ruling class—the rich.

We are accustomed to consider that to be right which is legitimate, which is lawful. Is it right for about six hundred men to

own all the land in England, Ireland and Scotland? Those six hundred are a privileged class. They do no manual labor, but they are supported by the toil and sweat of other men, whom God designed to be their equals, and who are their peers in all respects but that these six hundred monopolize the earth that God has designed to be as free as is the air we breathe and the water we drink. They hold this land by the same right that the slave master of the South held his slave—by the law of force—and not by any natural right. It is amazing that in this enlightened age, when in all lands, it is conceded by all fair minded men, that all just government is founded on the sovereignty and consent of the governed, and that its purpose is to protect the weak and restrain the strong—enforcing natural rights—it is amazing, I say, that the oppressed millions of England, Ireland and Scotland do not assert their rights to the equal protection of the laws, and bring down the six hundred land monopolists to the same level as other men—dividing up the lands equitably among the people to whom it rightfully belongs. How much better are those landlords than were the slave-buyers and slave-sellers of the South? They seize upon and appropriate to their own use the profits of other men's labor. If we could look down upon old England even to-day and see how the poor farmers there live and labor for their lords, we would say that the condition of the negro slaves of the South was preferable to that of the poor English farmer, who is held down by an iron law to till the soil for another of his own race and religion to reap the harvest. Here is the picture painted by one who was actually on the ground and had looked into the huts of the English farmers:

“The English agricultural laborer must not be confounded with the American farmer. His case is more like that of the American slave of other days. He is not a man who owns land, or house, or furniture, or utensils of industry, or has scarcely anything that he may call his own. He is not a man who looks forward to the time when he shall possess houses and lands, and an independent career. He has no such hopes—at least, he has not had, unless the last two years have stirred them within him. One can see this hopelessness in his bodily movements, in the expression of his face, in all that appertains to him. He moves as if he had all

eternity before him in which to plant the field wherein to-day he works. His face is a stagnant pool, Centuries of wonted servitude have rendered him the most heavy and inert and unenterprising of mortals.

He lives upon the farm, owned by some wealthy farmer, in what would have been called in Maryland or Virginia a slave hut, but what is dignified here by the name of a cottage. This abode, however, does not compare in either size, healthiness or comfort, with the abodes of the blacks which one sees in the Middle States. This cottage is often ivy-covered, often embowered in roses, often very fair to the eye upon the outside, but within is full of all manner of discomfort and unfitness. Here is a picture of it. It is twenty-one feet long by nine feet wide. The walls are not quite six feet high. The roof is thatched with straw. The floor is of flat stones, embedded in the soil. From the stone floor to the extreme inner point of the thatched roof is ten feet. A single partition divides this interior into two rooms, each nearly nine feet square. The stones, in wet weather, yield to the pressure of the foot, and the mud oozes up between them. The straw ceiling often has places which in a smart rain relieve any demand for the shower-bath, and is throughout gracefully festooned with cobwebs. For this home our agricultural laborer pays as rent the labor of nearly three months, at the least, of ten weeks. If he wishes to keep a pig and some fowls on his master's land, he is obliged to pay the labor of two weeks more. If he has enterprise enough to put down an eighth of an acre to potatoes for his own use, he pays the additional labor of three weeks. So that for nearly a third of the time he works for the privilege of his hut, his pig, his hens and his potatoes. Some of the huts are larger, have three rooms, and are put at a yet more exorbitant rent. Often they are crowded with half-clothed and half-famished beings. Look in here. It is the home of a laborer with a wife and eight children. The floor is not stone but real mother earth. Once in a while only does it become rather soft and yielding. After the rent is paid, there remains to this laborer, for the support of himself, his wife and the eight children, only seven shillings, or one dollar and eighty-seven cents per week. For six months not one of this family has tasted animal food, except when the Christian charity of the master and landlord kindly sent a bit of mutton for the Christmas dinner. Rarely had they been able to afford bread. Baker's bread costs fourteen cents the loaf, and at that rate the entire weekly income would not purchase enough for the subsistence of the family. They use a coarse kind of meal, made into porridge, and potatoes."

And if we could behold how grandly the landlord lives, with his carriages and servants, and the glory of his house, with its

grand paintings and its plate, and the luxury of the master's table, and then realize that it is the unjust law that gives him all these possessions, and this mastery over his fellow men, and not that he nor his ancestors have gained any portion of it by honest industry—but by robbery alone—then would we say, “let the people rebel; let them rise up in their might and by force reclaim what was taken from them by force.”

But let us not become so deeply interested in contemplating the wrongs of the poor in England, as to lose sight of the fact that we have inherited England's common law, and that we have among us evils and wrongs to the working men. It is on account of this that in our country to-day all the surplus wealth is gravitating into the hands of the few; that we have millionaires among us, and that “in this beneficent country of unlimited resources, with the land annually groaning beneath the products of human effort, the mass of the people have no supply beyond their daily wants, and are compelled from unjust conditions, in sickness or misfortune, to become paupers.”

SECTION IV.

WAGES PAID BY GOD.

Two boys attend the same school. They are of equal age, of equal strength, of equal health; recite in the same classes, are of equal intelligence. They graduate at the same time, both having the same standing in their classes. They go into business. The one uses as much industry as the other, and is as dilligent in business, exercising as much thought and intelligence, and physical power. The one makes perhaps five hundred dollars per day; the other perhaps not more than five dollars per day. Why the difference? The question is answered in one word—CAPITAL. The one is rich and has capital to invest. The other is poor and depends upon industry alone. This is all legitimate, but is it

right? What equality is there here? It is legal but not right. The laws are framed to help the rich. From the feudal ages down to the present, wealth has in reality dictated all the laws. They bear hard upon labor. Money increases by its own growth, so to speak. To be sure, gold buried in the ground will not increase; but by the laws and customs of society, the possessor of money may double his fortune every ten years. In the language of Des Moines' greatest banker and capitalist, "Ten per cent interest will eat the world up." This is a great wrong, for thus the few gather the increasing wealth of the State. I lay this down as a fundamental truth: THE LAW THAT ALLOWS ONE MAN TO RECEIVE MORE THAN ANOTHER FOR THE SAME AMOUNT OF PHYSICAL OR MENTAL TOIL IS WRONG. The times are out of joint when one man can gather a thousand dollars as the fruits of one day's labor while another man working just as hard cannot make five dollars to save his life.

All wealth comes primarily from the ground, and is brought forth by the plow. What large cities are to be seen on the deserts? What habitations of men? But go where the soil is rich and productive and you behold population and cities. Where men have to devote every moment of their time to the procuring of their daily bread, there can be no accumulation of wealth. Where bread fails nothing else has any value. In the heart of the Sahara desert Croesus starving might vainly cry, "A million of dollars for a loaf of bread." If the world were all barren, so that men could barely, by constant labor, procure food and clothing, there could be no accumulation of capital. Gold could have no value where there was nothing to exchange it for, though one possessed as much as is in the vaults of the bank of England. True capital represents surplus products. If there were no products of labor beyond what would satisfy the immediate wants of the producers, money could have no value whatever. Food is first to be looked after, and the abundance or scarcity of food regulates the price of all other products; for one might be in condition to sell even his birthright for a mess of pottage.

It takes nearly all the farmer's surplus grain to pay his taxes.

Unless he is to some extent a capitalist, unless he can seize upon the profits of other men's labor, either by holding them as slaves and working them on his plantations, as was the case in the South, or else by robbing them of their hard earnings after the manner of the English landlord, the farmer cannot become rich; because the soil has a limit to its productiveness, and there is a limit to the amount of work one man can do. No vote of House or Senate can make mother earth yield the farmer fifty thousand dollars per year salary, which is equivalent to fifty thousand bushels of wheat. The average yield of wheat per acre is fifteen bushels. It would require one man to plow, sow and reap $3333\frac{1}{3}$ acres of wheat to yield fifty thousand dollar's worth at the rate of one dollar per bushel. God pays the farmer his salary and it is not a large salary either. One man can farm with his own individual labor not more than eighty acres of tilable land, even of our beautiful prairie, and with the aid of all modern machinery and improved farm implements into the bargain. This might produce in wheat an average per year of twelve hundred bushels, or, in corn, twenty-four hundred bushels. So, about *twelve hundred dollars per year is all God pays the farmer for his toil.* "By the sweat of thy face thou shalt eat bread." Out of this the farmer has to pay for farm implements and machinery, taxes for the support of Government, purchase clothing and shoes for his family, groceries, etc., and pay the preachers. The per diem of the farmer is less than five bushels of wheat or ten bushels of corn. The point that I would make is this: If any human being grasps the price of one hundred bushels of wheat for his days' labor, he virtually steals ninety-five bushels of wheat. If he seizes upon only the price of one hundred bushels of corn for his days' work he steals only ninety bushels of corn. Whoever on the face of this earth, where all men are by nature equal, grasps more as the price of his days' labor than God pays the industrious farmer, is a thief and a robber to that extent, and this is one great cause of the inequality of conditions among men.

Let us conceive the nation reduced to the number of a hundred men, or the number that came over in the Mayflower and framed

the model of our free republic. Let a part of the members of this small commonwealth be farmers, a part mechanics, a part merchants, a part teamsters. Let us suppose that the shoe-maker charges twenty bushels of corn for his days work in making shoes for the farmer; the teamster twenty bushels for his days' work hauling for the farmer; and the merchant gets a profit on his goods sold the farmer, so that his time brings him, maybe, a hundred bushels of corn per day. Now the farmer receives, as we have seen, no more than ten bushels per day wages from God. It is clear, if the fortunes of all continue equal, the shoe-maker, and teamster, and merchant, will have leisure on their hands, while the farmer will be kept constantly at work; or else the farmer will find himself impoverished, while the shoe-maker, merchant and teamster flourish and prosper. Thus it is in society to-day, the laws do not "protect property and enforce natural rights;" for they allow one part of the community to rob the other part. Since the farmer is limited by the fiat of God, in the amount of his daily earnings, all men should be limited to like extent by the laws and customs of the country. One man's wages should be just the same as another's, and no more.

But the rich capitalist is allowed by the laws to skim all the cream off the hard earnings of the toiling millions. Thus the laws allow a portion of mankind to seize upon what rightfully belongs to another portion; thus anarchy reigns and the rights of property are not enforced, guarded or protected.

The laws have not as yet properly adjusted the balances in the hands of justice. Indeed injustice and oppression reign supreme.

Justice is sometimes represented as blindfolded. She is at present in that condition—is entirely blind and deaf.

SECTION V.

INCOME OF INDIVIDUALS.

The daily wages of every man should be the same, from the President of the United States to the man that feeds a threshing

machine. This I say deliberately, and with full assurance in my own mind that the proposition is true. What right has the president to greater wages than any other servant of his country? Does not every man serve his country that has an honorable occupation? Are not all public servants that labor? I say that every industrious citizen is as much a servant of the public as is the president. The farmer serves the state by producing what renders the state habitable. He is a more important official than presidents or kings. Let the conditions of society be such that every man must follow some useful occupation, and let no employment bring higher compensation than the industrious farmer receives from the hand of God. Let an equitable price for daily labor be established, based upon the bounty of mother earth. When no man can monopolize more than his just share of earth's products, (all who are alike industrious receiving like pay,) then all may have ample leisure for mental culture and social enjoyment; but under the present unjust and barbarous system, the many are robbed of almost all privilege of culture and enjoyment.

Society should be so crystalized that every man would occupy an important place in it and feel his responsibility to the public as if elected to the office. It is one man's office to raise grain; another's to make shoes for the public; another's to work in iron; another's in wood, etc.; all are officials doing service for the State, and should be so recognized, and their salaries made sure; and when they become old and worn out in the public service, they deserve to draw a pension as much as any retired army officer.

That all are public officials, who can deny? Can the State be maintained and leave off agriculture and the mechanic arts? Are not the men devoted to these pursuits essential elements of the commonwealth? Yea, the essential elements. Are they not as important as soldiers to an army? And if the State makes provision for her soldiers why not for her citizens devoted to her service, as are the farmers and mechanics? Should not the State see, at least, that these up-builders of all civilization are protected in their rights, and not plundered and robbed of their rightful

earnings? It should watch over them like a parent, from the cradle to the grave. Even petty corporations look to the welfare of those devoted to their interests. The M. E. Church pensions superannuated ministers, worn out in the service of the church. We want no paupers; but when a veteran farmer or mechanic can no longer support himself at his profession, on account of age or infirmity, the State owes him a support.

All being public officials, the State has a right to abolish any office or profession that is injurious to the public, as saloon keeping, for instance.

Let each feel that he is laboring for the public and not for himself—as the soldier feels that his time is devoted to the public. Let public spirit take the place of self-interest; the love of honor and of country take the place of love of money.

But some, it is said, have spent much time and money to gain a good education, and ought they not receive higher wages for their labor than those who have no education? President Grant has prepared himself for his high office by much study and sacrifice, ought he not receive higher wages than the common farmer that feeds a threshing machine? The thresher needs little knowledge of books, say you, to fit him for his office, and why should he expect as much for his time and labor as General Grant?

I would try to answer this by saying, that according to our theory of government, the State owes every child a good education. The State is expected to prepare its citizens for the office of citizenship; hence our free schools, universities, agricultural colleges, etc., supported at the public charge. General Grant was educated by the government for the profession of the soldier; another boy is prepared by the State, in its schools and colleges, for the office of the farmer. The State should not be partial, but treat all its children alike. If the State has been partial to General Grant, and has given him better opportunities of acquiring knowledge than it gave the poor farmer that feeds the threshing machine, must the latter be punished all his life for the State's neglect? Must his family be punished and starved for the State's having made a pet of one of its children and neglected another?

Must the farmer give his time and God-given energy to threshing wheat for a pittance of pay—say \$1.50 per day, or five hundred dollars a year—while General Grant, filling an office no more essential to the public weal, and no more wearing upon health nor half so laborious, receives \$150 per day or \$50,000 per year? This squints towards monarchy! Is General Grant any more refined in flesh and blood to-day than when he drove his ox team into St. Louis with cord-wood for sale? Grant is only Grant to-day, and he was Grant then; nor should hero worship go so far that he should now be paid \$150 per day for his labor, when fifteen years ago he would have rejoiced to receive five dollars for a day's work. Had not Grant the same wife and family to support then as now? Have not all men a duty to do in the support of wife and children? Are not one's children as precious as another's? Is it not to be reckoned that it requires about the same to support my wife and children as it does to support yours, O General? Why should you be paid \$150 per day for your work and I but \$1.50? The primary and sole office, object and aim of effort is to gain subsistence. Why must I and my wife and children be compelled to subsist on \$1.50 per day while you are allowed \$150? Where does the \$150 come from? Is it not taken from those whom God allows only a pittance of five bushels of wheat or ten bushels of corn per day, wages for their toil and sweat in the field? It is wrung from the hard hands of peasants. Down with such robbery! Down with such fattening of bastard kings! Down with anti-Americanism! It does, perhaps, for the British parliament to vote such sums to royalty. We have no royalty here but the royalty of man. We profess to believe in equality. If we must give to any, give to all alike.

Why, when the nation is burdened with an unprecedented debt, heap upon the poor toilers this extra tax? If the President cannot support his family on the small sum of \$25,000 a year, why did he not resign his office and again take his place as a clerk in a hide store?

When we reflect that the father of his country would receive nothing for his great services in creating a nation—but persisted

in relying upon the income of his farm for his support, which could have been but comparatively little—must we believe that public spirit is dead in this land, since none are to be found satisfied with salaries paid, but persistently cry “more, more;” and even senators and representatives are ready to rob the public treasury by wholesale, and the president himself to duplicate his salary? It looks as if they thought the ship of state was fast sinking and that every man aboard should seize and pocket all the treasure he could swim ashore with, and escape ere the old ship went down, freighted as it is, with the hopes of a struggling and down trodden world.

SECTION VI.

REVOLUTION IMMINENT.

There is a great struggle going on in this country, no less mighty and important because silent and without force of arms. The mouse that ate the cable off worked silently, but diligently, and the consequence was, that wanting the cable the ship was lost. Capital is gnawing off the cable—aye, it is perforating the bottom of the great Ship of State, as if a million of worms were boring gimlet holes through it, until soon the floods will come pouring in and the ship go to the bottom of the sea and there remain forever, unless the people awaken from their slumber of false security and betake themselves to work at the pumps for dear life.

The people begin to see the danger that lies in excessive wealth in the hands of individuals and petty corporations. It appears to be the rule, that in proportion as a man increases his wealth he loses his patriotism, and when he becomes a millionaire, he scruples not to enter the halls of legislation, to turn by bribery, if possible, the representatives of the people from the path of duty. His vanity leads him to suppose that by his superior wisdom he

has gotter all this great fortune, and that every man that is poor, is so because he is a practical fool, and that, therefore, republican government is, after all, a farce. A few rich men like the great Mr. Shoddy, could better run the whole thing. To be sure, it is well enough for the present, to still humor the people, by allowing them to go through the farce of an election, and in the long run, is much cheaper to buy up the members of Congress and the Legislature, after elected, than to elect them.

Now, then, if Mr. S. can say "this law must pass," and by bribery can secure its passage; and that this other law "must not be enacted," and can by bribery defeat its passage, is not Mr. Shoddy in reality King? We have the shadow of a Republic without the substance. Rome, under the Cæsars, kept up the form of a republic. Consuls were elected as in the days of freedom, and the senate sat and deliberated as of old, but no law could be passed unless it was known to accord with the wishes of the Emperor. At last Nero set up his favorite horse as a candidate for the office of Consul, and of course he was triumphantly elected.

We have no longer a free government, if the voice of the people is not sovereign; if it is not as the voice of God to be obeyed; if bribery is to carry all laws, and a few rich men and corporations rule.

The people have about come to the conclusion that if rich men and bloated corporations are the natural enemies to freedom and free government, great wealth shall not longer be allowed to concentrate in the hands of individuals and petty corporations, but must be poured into the lap of the State alone. If capital in the hands of individuals and petty corporations is in actual antagonism to human freedom and equality, we must suppress the enemy at all hazards. No man must be permitted to accumulate a vast fortune, if the danger lies here. The government of the people, for the people must be maintained.

Who is to blame if a revolution hasten upon us? Certainly not the laboring men and farmers, but only unprincipled capitalists. It is no fiction, but a notorious fact, the damaging effects of

excessive wealth in the hands of private parties and petty corporations, upon the country and government. The corporations that plunder the people, openly defy the laws; witness, for instance, the railroad war in Wisconsin.

That corporations endanger freedom is a lesson that more than one thousand years of bitterest experience seems to have failed to teach the world. It would seem that if the church, as a political corporation, has failed to benefit the world, we may expect little good from any other. And what good has come from that corporation to mankind in this world? Individual liberty crushed out. Millions of victims, poor struggling human beings, sacrificed—burnt at the stake—tortured with all kinds of conceivable pains and torments, and millions upon millions shut up to perish, imprisoned in dark dungeons, or hacked to pieces by the merciless sword—men, women and innocent children, and babes in their mother's arms, have been torn and mangled by the jaws and teeth of wild beasts, thrown hither in obedience to the mandates of the church—a picture of cruelty too sickening and horrible to contemplate. The people poured their wealth into the lap of this corporation and surrendered themselves to it body and soul, only to be crushed under foot like worms. The world was crowded with magnificent churches, convents and abbeys—and filled with death and mourning, and poverty and suffering. Millions of idle and dissolute priests, monks and nuns, were supported at the public expense, and what good did the people get in return from this corporation? And echo answers, "what good?"

And what good, as a rule, do people get from government itself, even? "One of the tremendous evils of the world (says Channing) is the monstrous accumulation of power in a few hands. Half a dozen men may at this moment light the fires of war throughout the world. * * * Government is at best a rude machinery, which can accomplish but very limited good. The less of power given to man over man the better."

But one corporation should be permitted to exist, and that the State itself. All corporations are States, and when controlled by a few men they are continually making war upon the public wel-

fare. They are only legalized "rings," licensed to defraud and plunder the people. There is not a single corporation in existence, except the State, that is not a scourge to the public. Let us look at the objects to be accomplished by a petty corporation, as insurance, for instance. If insurance is a good thing, the lives and the property of all citizens ought to be insured. Then the State ought to take hold of it. It was so of old, that if the cabin of the back-woodsman was burned, and his rude furniture and household goods destroyed, the neighbors came together and built him a new cabin—a better one, perhaps, than the first, and fitted it up again so that the settler's latter estate was, as a general rule, better than his former. Here was practical insurance. So the people as a body should make good the losses of individuals. The State might insure every man's life and every man's property, and it be little heavier tax upon the public, than the insurance companies levy at present. See the millions (almost) of useless men supported by the public, as insurance agents. The State should see to this magnificent charity, and not leave it to private companies; for the "charity" of petty corporations is only to plunder the public and enrich themselves.

Let the office of every petty corporation (if it be a good office) be assumed by the great corporation—the State—which is responsible directly to the people; and let no man be permitted to become so rich as to be independent of the people—so rich that he can spend millions to corrupt legislation; for then he is a petty sovereign, and a practical enemy to American freedom. We want no nobility here, of wealth—but only the nobility of manhood—the nobility of brotherly love and equality.

Away with caste! The humblest man when free
 Holds prouder rank in life than lord or king!

* * * *

His honest heart, an overflowing spring!
 He'd freely give his life an offering
 To save his country's flag and liberty.

SECTION VII.

THE GOLD BASIS FALLACY.

What gives to exchange its value? President Grant says in his message of December, 1874, that gold and silver currency "has for its basis the labor necessary to produce it, and which gives to it its value." "The value of gold and silver metals," he says, "is just in proportion to the *honest labor it takes to produce them.*"

I am walking carelessly along the streets of a city in Australia and by accident set my foot upon a hard substance, which, upon observing it, I find to be a nugget of gold of sufficient value to purchase ten thousand bushels of wheat. How much honest labor on my part has it taken to "produce" this nugget of gold? When did a farmer, plowing in his field, ever stumble accidentally upon a bin containing ten thousand bushels of good marketable wheat? Did any farmer ever extract directly from earth, wheat, corn, rye, oats or potatoes, without giving an equivalent in honest toil and sweat? The very business of hunting for gold is gambling. One man makes a fortune by striking a "lead"—a thousand men spend all they have and impoverish their families "prospecting." Gold is no representative of honest toil required to produce it, but has ever been the enemy of honest labor. What honest labor did the ship loads of gold sent to Spain from Peru, by Pizarro, represent? or by Cortez, from Mexico? Has "Spanish gold" represented ever honest labor? I see in gold the emblem of massacres—the emblem of peaceful nations overthrown by robbers and murderers. Men abandon honest labor to go on a "wild goose chase" after gold. Did not the mania for gold digging do more to retard the early settlement of America than even the hostility of savage Indian tribes? See the people of Jamestown leaving their corn unplanted, to wash out of the sand the glittering particles, and in a little while behold them starving for bread. Gold hunting is a curse to any people. The gold fever is more

fatal to human welfare than was ever Asiatic Cholera. Men do not expect to go into the mines and increase their fortunes by the slow growth that comes of "honest labor," but they expect to become suddenly rich. In 1848 men went to California and returned home in a year or two with gold dust enough to purchase what had cost some hard working farmer fifty years of honest toil—a farm that had been cleared and rendered productive by the labor of a lifetime—orchard, houses and barns—all the price of "real honest toil"—but the dust was "panned out" with not much effort. The Californian *found* his gold; yet the value of the precious ores, the President says, "*is just in proportion to the honest labor it takes to produce them.*" The majority of gold hunters lose all in the venture for sudden wealth—just the same as fools stake their all and lose in the gambling hells. To-day in the mountains the capitalist gets the lions share, for he is able to set up the quartz mills, and the laborer gets his mite there as here, by "honest toil." To him who already has, much is given. The rich grow richer and the poor poorer in the mining districts to-day, as well as in the agricultural.

Is it fair that specie, which *does not* represent honest toil, should be placed in the balances against the surplus products of agriculture and the mechanic arts, which do, beyond all question, represent honest toil?

But "gold and silver are the world's currency." It may be so; yet if something better can be substituted for gold and silver exchange, perhaps the world may thus take a step in advance, as it has in getting rid of many other relics of barbarism. The time may have been in the dim past, when *wampum* was the "world's currency," when bear's claws passed current from one end of America to the other, and the real capitalist was he that could exhibit the greatest number of human scalps. But the world moves on.

Civilization demands paper currency representing no artificial value, like gold and silver—but standing as mortgage on real estate—representing the worth of real property, based upon what has cost honest labor, the houses and productive lands of the

whole nation; and upon "the faith and resources of the government of the nation, and in harmony with the genius of the government, and adapted to the exigencies of legitimate commerce."

Gold and silver will always have a value like tin and iron, and copper and lead—a commercial value. At one time you may buy a ton of iron with less of gold currency than at another time. The same amount of paper currency may purchase a less quantity of gold at one time than at another. Gold may fluctuate in value as well as iron or tin or lead, or as wheat and corn and pork.

When you can purchase from ten to eighteen yards of calico for one dollar in paper, as you can to-day, what more valuable currency do you want? I have seen, years ago, good horses sold for forty dollars per head in gold. In 1850, when gold became abundant, the same quality of horses would bring, in gold, one hundred dollars per head, and they would bring about the same price to-day in paper money, "legal tender notes." The value of exchange then, does not depend upon the "stuff that it is made of," but upon other conditions.

As long as specie continues the basis of our currency, so long will a few individual capitalists control the finances of America, and controlling the finances they govern the nation. They say what the farmer may receive for his corn and wheat, and what wages shall be paid the laborer, or whether he shall be employed at all. The finances of our country must be taken from under the control of capitalists.

Finance is now the supreme question. It is as important to the welfare of our country as was the slavery question in 1860; and capitalists are making as earnest and unscrupulous efforts to hold the control of this great interest as did the slave lords to extend slavery. Just before the re-action came and swept slavery away, the South seemed to have about gained their point. They had the Dred Scott decision, and soon it was expected that the slave master could sell his slaves under the shadow of Faneuil Hall, in Boston.

To-day the capitalist seems to have things about his own way. And what an advantage he has over the poor man! When the

President goes to New York or Boston, or Long Branch, he is feasted at the sumptuous tables of the rich. The capitalist entertains the chief magistrate with profound discourse, and must needs touch upon the great question of finance. The learned, disinterested, patriotic arguments on the subject are poured into the President's ears until he dreams at night of nothing else but "specie," "world's currency," "sound currency," "coin of fixed and stable value,"—"gold or its equivalent,"—and the devil haunts him in his night visions in the shape of "inflation," "so called money," "legal tender system," etc.

When may the poor man sit down and talk confidentially with the President? Would the President deign to read this humble tract from the pen of a poor man?

O how anxious the capitalist is for "resumption of specie payments," repeal of the legal tender act and free banking. Then we can have the good old wild-cat currency again—paper money "based upon gold," that will not pass outside of the county where it is issued, and when every man must carry a "bank note reporter" in his pocket. The capitalist trembles lest the people have discovered already that *there is a paper money of stable value*; lest they have been won to the belief that "*government greenbacks are the best money we ever had*;" for when the people once awaken to realize this grand truth and shall demand the issuance of the same directly to the people in shape of "loans to individuals at a moderate rate of interest, and to be paid in small annual installments, the loans being secured by mortgages on real estate," then down comes king capitalist from his airy throne, and the people march forward towards a greater practical equality.

SECTION VIII.

REFLECTIONS ON FINANCE.

Why did wheat bring two dollars and fifty cents per bushel during the war, and butter sixty cents per pound, and eggs sixty

cents per dozen, and all other products a proportionally high price?

Not that we had paper money. For if gold and silver had been as abundant as was paper money, at that time, all products would have borne just as high a price. There was a great excess in the amount of the circulating medium, and a very limited amount of the surplus products of industry. One half of the Union, overrun by hostile armies, produced nothing, and there was such a vast issue of paper currency to pay the army and furnish supplies, that currency was far more plentiful than wheat, corn and other products of industry. The reason why gold and silver brought a premium was that bankers bought up and hoarded it, producing an artificial scarcity when any was wanted for foreign remittances.

On the one side, place wheat, corn, etc., and the products of manufacturing skill. On the other, the exchange in circulation. Exchange represents the surplus products. If there is an excessive amount of exchange, and the products of industry are limited in quantity, it is plain that the products of labor will bear a high price. If there is a great abundance of the products of labor, and a limited quantity of exchange in circulation, the products of industry will bear a low price. But when there is a scarcity of farm products and a great scarcity of exchange can be produced by bankers holding on to their money, farm products will then bear a low price, and times will be hard.

But if the government alone shall manage finance and furnish directly to the people the exchange that is needful, hard times will never be known, unless when there is a famine in the land.

It is not wheat and corn that rise and fall in price, but it is money that fluctuates in value. When wheat and corn are scarce money has little value—especially if there is a large quantity in circulation; and then a bushel of wheat will perhaps bring two dollars and a half in exchange. When wheat and corn are abundant, money rises in value unless the amount in circulation is increased proportionally. A bushel of wheat, when money is scarce and wheat abundant, will bring, perhaps, but fifty or seventy-five

cents. Now, a bushel of wheat is always of one value—it will feed a man just so long—it will make just so many loaves of bread. But money is of no value in itself; and the artificial value given it by the necessities of trade, fluctuates as farm products are more or less abundant, and the quantity of exchange in circulation is greater or less. When there is much money in the country and little bread, bread is high; but when there is much bread and little money, bread is low; yet it is not the bread that is high and low, but the value given to money less or more.

Suppose we have a superabundance of currency in our country, while in England there is a scarcity of the circulating medium. Wages in England will be low, while in America wages may be nominally high; but the value of our currency will be less because of its abundance; and the value of money in England will be greater because of its scarcity, and therefore the difference in wages in England and America may be only apparent, and not real.

It is little difference to us what kind of money other nations may have, whether paper, or gold and silver, or whether their money and ours is of equal value or not. If we banish gold and silver as a currency from our country, it may be interesting to read that a dollar in gold is worth two dollars in paper money; but it will be no practical difference to us. We will have little use for gold and silver except in foreign remittances, and then if the value of our exports does not equal the cost of what is imported into our country, our trade with foreign nations is a losing game for us any how. We will then be tributary to foreign lands. But if we send abroad enough of American products to pay for the foreign products we bring into our country, then what reason have we to care what kind of money Europe has?

It sounds dignified, perhaps, the talk about a "world's currency," meaning gold and silver, but the dignity is only in the sound. We have no more use for gold and silver currency in America than our ladies have for the bonnets their great grand mothers wore, or we grown up men for the breeches we wore

when we were boys. Gold and silver currency, in this country, is of the dead past, and—

“Let the dead past bury its dead.”

Let us look directly to government for exchange, and let sordid capitalists no longer dictate the financial policy of the American nation.

A government loan office in every town will do more towards bringing about practical equality among the people, than all other measures that could be devised. Wipe out the advantage given to individuals by the capital they have accumulated or inherited from their ancestors. Look no longer to them for exchange. Pay them tribute no longer. Let it no longer be said, “The rich grow richer and the poor poorer.” It will be so as long as specie is the basis of currency. This “specie” is owned by few, and while finance rests on specie basis the monopoly of furnishing exchange to the people will rest and remain in the hands of a few capitalists—aristocrats—who will lord it over this country and finally blot out democratic institutions from among men.

If patriotism alone controlled all would acknowledge that the real wealth of the country consists of the real estate, and not in hoarded plate and gold and silver. Capital is worth nothing to the community unless devoted to developing the resources of the nation—but when kept only to yield a vast income to the man averse to labor, enabling him to pass a useless life, in luxury and idleness, it is an absolute curse. At any rate the advantage given by hoarded capital to the few, will in effect be neutralized, when every man who owns land can borrow money directly of government without interest. “Capitalists and men of wealth generally” will doubtless oppose such a measure; for it will rob them of their supremacy and bring them down to the level of other men.

Happy will it be for the working men and farmers of America when this system of finance is again resorted to in this country.

SECTION IX.

PRIVATE BANKING.

Though the idea of the divine right of kings seems to have about faded out from the minds of men, there is, however, an idea about as antiquated that has come down to us from feudal times, and aristocratic and monarchial Europe, that still maintains its color unimpaired, which is, that government may give to individuals the monopoly of furnishing money to the people—the idea of private banks, where money is kept to be loaned to the people at exorbitant rates of interest. The people begin half way to believe that they have heretofore looked through “bat’s eyes,” and have not seen an inch before their faces on the great money question. Indeed the cry has always been raised “what can the common people know about the deep and abstruse question of finance?” as of old time the priests cried out, “what can the people know about religion? They must have priests to instruct them.” The high priests of finance are the men who have bled the people to death and have grown fat and saucy upon their ill-gotten gain. But the people seem to be awakening. They begin to open their eyes wide and they declare, “We propose to restore the government to its original purpose, and as far as possible, to remedy these evils and remove their results; first, by abandoning the gold basis fallacy and establishing a monetary system based on the faith and resources of the government of the nation, in harmony with the genius of the government and adapted to the exigencies of legitimate commerce. To this end the circulating notes of the National and State Banks, as well as all local currency, should be withdrawn from circulation, and paper currency be issued by the government, which shall be a legal tender in payment of all debts, public and private, duties on imports included, and be declared equal with gold, the lawful money of the United States, etc.” (See Appendix.)

What, then, do we want? We want, in my humble opinion,

a system of finance that will break up the monopoly of money lending, and put an end forever to "interest." That money has value, except as a medium of exchange, is a lie. Money does not increase naturally. Bury a bag of gold in the earth, it will neither lay eggs nor hatch. Dig it up years hence and you find no more than the amount that you deposited in the ground. Interest on money is a species of taxation levied on the people. The people must have a medium of exchange to carry on trade. The government grants the monopoly, to individuals or petty corporations, of furnishing this medium. They extort this tax of ten per cent. by taking advantage of this necessity—but so general and so great a necessity ought to be supplied by the government itself directly and without interest; but if interest be paid to government for exchange it only makes taxes on lands that much lighter. Ten per cent interest, paid to individuals for the use of money, is a vast engine for concentrating surplus wealth into the hands of the few. The first great demand of the International Society in Europe is the abolition of interest on money. Then, say they, will the capitalist be forced to invest his money in manufactures and in the development of the resources of earth. He may go upon the plains and deserts and sink artesian wells to irrigate the waste places, or he may open mines of coal or iron, or he may employ laborers to hew the rocks to build bridges and aqueducts and cities; or he may build ships and launch them and engage in trade and commerce. However he may use his money it will fall into the hands of working men and circulate through the veins and arteries of society. No longer will capital be kept hoarded in banks to be loaned to the inexperienced and ignorant at a high rate of interest, taking mortgages on their lands and ultimately bankrupting whole communities and States. There is sufficient capital in the hands of a few to give employment to millions of men and women, in developing the resources of earth, rendering the world a habitation of blessedness. It requires only the abolition of interest on money to bring the hoarded millions into circulation.

But can this be done by an arbitrary law forbidding the lending

of money on interest? Nay, verily. But it will be accomplished in our country, in my opinion, when the government shall be willing to lend money without interest to individuals to the amount of half the appraised value of their lands, holding the land as security, and if the land be taken for the debt, the individual shall forfeit the amount of his indebtedness only. Let all the gold and silver be shipped to China, and let paper money be the only currency. It will be good, because the land is, after all, the real wealth of any nation, and the paper will be secured by real estate security, which is considered by bankers and brokers always "safe."

If the paper money be a legal tender in payment of all debts, public and private, duties on imports included, and it stand also as a representative of the value of all the rich lands and real estate of the nation, it cannot help but be as good as gold.

Let it not be left to capitalists to furnish the people a circulating medium, but let the people furnish themselves this medium in the form of paper money, having for its base the value of real estate. It would be the farmer's and laborer's money—the people's money—and it would be valuable as long as land is valuable, and that will be until the earth "melts with fervent heat," and thus the productiveness of the soil be destroyed.

What is there in the nature of gold to make it more valuable than paper money? Gold itself is not intrinsically of much value. Little use can be made of it. It may be worked up by jewelers into rings, watch cases, cups, cane heads, etc. It is not half so useful as iron, nor as paper even.

SECTION X.

PAPER MONEY IN PENNSYLVANIA COLONY.

The following is taken from Holly's *Life of Benjamin Franklin*, pp. 166–172.

"The restrictions imposed by the mother country upon the

commerce, navigation and manufactures of her American colonies, confined the industry of the great body of the colonial population almost exclusively to agriculture; that is, to the production of food and of raw materials to be manufactured in England, thus preventing that varied employment of capital and labor, and that diversity of operations which are the natural results of the unobstructed progress of society, and indispensable to the completeness of its organization; which are, also, equally indispensable to any considerable extension of either external or internal trade; and the prosecution of which in a large way, for the purpose of commercial exchange and sale, occasions the chief demand for money and gives it most of its practical social value, which, in fine, are necessary to the universal and gainful activity of an intelligent, industrious and enterprising people, and their advancement in civilization.

As one of the consequences of this selfish and monopolizing policy of the mother country, the colonies, cut off from the benefits of some of their most important natural advantages, suffered greatly in their business, and particularly from a much too scanty supply of circulating medium; hard money, for a long time the only currency in use, being rendered very injuriously scarce. To remedy this last named evil as well as circumstances permitted, the colonial legislatures, one after another, resorted to paper money in that form so well known in the colonial and revolutionary history of the country, as "bills of credit," deriving their appellation from the fact that they depended for their value on the credit of the government issuing them. To sustain that credit, however, the proceeds of specific taxes, or the public funds, were pledged for the redemption of the bills, which were put into circulation, partly in the way of payment made by government, *but chiefly in the shape of loans to individuals, at a moderate rate of interest, and to be repaid in small annual installments; the loans being usually secured by mortgages on real estate.* In many cases, moreover, the bills were made a legal tender, not only for payment of dues to government, but also in all private transactions.

The first issue of this kind of currency in Pennsylvania, was made in the year 1723, under an act of the Provincial Assembly, passed in the preceding year, while Sir William Keith was yet Governor. Depreciation was the chief danger to which such a currency was exposed, and as that danger was believed most likely to be incurred by an excessive issue, that is by issuing an amount exceeding the real wants of the regular business and legitimate undertakings of the community, the assembly commenced cautiously, the amount of their first issue being limited to fifteen thousand pounds. Of this sum *no part could be loaned but upon a mortgage of unincumbered land of twice the value of*

the loan, or upon ample pledges of plate actually deposited in the loan office; the rate of interest was fixed at five per cent., to be paid yearly, together with an installment of one eighth of the principal; the bills were made a legal tender in all cases, under the penalty of forfeiting the debt, or the particular commodity for which they might be offered in payment. * * * * *These provisions accomplished their object*, and the business of the province soon manifested, by its extension and activity, the beneficial influence of this augmentation of the circulating medium. The testimony of Franklin on this point is explicit and conclusive. He first went to Philadelphia just about the time this first issue of paper money was made; and the subject was of such deep concern to the whole community and so universally the principal topic of conversation that it took a strong hold of his mind.

* * * * *

The effects of this first trial, now before the eyes of all, were so evidently and generally beneficial, *that the laboring classes, the men of small means and comparatively moderate possessions*, who needed more or less credit, and whose industry, enterprise and knowledge of business enabled them to make an advantageous use of credit, were everywhere, in town and country, strongly in favor of the policy, which had furnished a more plentiful supply of the means of buying and selling, of giving employment to labor, of extending the cultivation of the land, augmenting the population and bringing out the resources of the province; and all these classes of people, in view of the near approach of the time fixed for the withdrawal of those means, had begun to call, with great and growing earnestness, for the measures necessary, not only to prevent the serious injury which would result from the sudden withdrawal of the bills then in circulation, but for another and somewhat larger increase to meet the wants of the augmented business of the province, and to aid in still further developing its resources, and giving enterprise a still wider range.

While the great body of the people, however, were thus calling for a further supply of that which they had found so useful, *the capitalists and men of wealth generally, either because with a scanty currency they would have fuller control of the whole amount, or for other reasons, opposed the whole paper money policy*. They insisted that no legislative provisions, and no condition of the community could prevent the depreciation of these bills; and that the inevitable operation of such a currency, when made a lawful tender in payment either of debts already due, or of sums to accrue on future contracts and payable at a subsequent

day, would be greatly injurious to creditors, because, in the progress of depreciation, the sums actually paid would be of less and less value, as compared with coin, though nominally equal.

At this juncture, Franklin discussed this subject in a pamphlet entitled "A Modest Inquiry into the Nature and Necessity of a Paper Currency." Though published anonymously, the authorship of the pamphlet was no secret, and being widely circulated it exerted a controlling influence on public opinion. * *

* Referring to the pamphlet in his autobiography he states that people generally received it with favor, *while the rich men disliked it*, as it strengthened the call for another issue of paper money; but the latter class having none among them able to answer it, their opposition to the proposed measure relaxed, so that at the next session of the Assembly, it was carried by a handsome majority. * * *

Continued experience so clearly demonstrated the beneficent operation of this paper money, guarded as it was against depreciation, that the principles upon which it was issued were subsequently, as he states, but little disputed; and the amount augmented, in several successive issues, rose at last in 1739, to eighty thousand pounds, 'trade, building and inhabitants all the while increasing.' Subsequent reflection, however, further enlightened by a larger and more varied observation, induced him to add to his own account of the foregoing proceedings, his ultimate conviction 'that there are limits' to the amount of such currency, beyond which it may prove injurious to those very interests to which, when it is properly restricted and regulated, it can be rendered so advantageous.

It seems but just to add that so far as this policy was concerned in Pennsylvania, it appears pretty clearly to have proved, on the whole, very beneficial in its direct influence on the interests of the province; that it was only when money was wanted for foreign remittances, that the bills of this local currency were perceived to be of somewhat less value than gold and silver; though the discount upon them, even in such cases, was not large, and was by no means equal to the counterbalancing benefits which resulted from the increased activity their circulation imparted to trade, and the impulse they gave to the general prosperity of the people."

Let the candid reader reflect upon the foregoing extracts from the history of our country and see whether they do not impart to him an important lesson bearing upon the great financial question of to-day.

SECTION XI.

A GOVERNMENT LOAN OFFICE.

Why has not the farmer as good a right to go directly to government for money as has the capitalist? He may not wish a large sum, yet what is the government for but to benefit the people? and who has greater right to claim its aid than the working man and farmer? Who was it that shouldered his musket to defend the country in its hour of peril? The Capitalist? Nay. He sent his agents South in the track of the army to buy up government vouchers. Taking advantage of the necessities of the soldiers, he robbed them of their hard earned pittance. It was the working man and the farmer that fought down the rebellion—returning to their families poor, maimed, broken down in bodily health, if they did not leave their bones to bleach on the battle field—while the capitalist remained in his easy chair at home, increasing his fortune sometimes even a hundred fold out of the war, and by plundering the soldiers. The capitalist loaned the government money, it is true, but only with the certain prospect of a vast profit. If the capitalist had been as patriotic as the farmers, mechanics and working men generally, he would have given all his surplus wealth gratuitously to help redeem his country, and then gone forward to offer his own life for the cause into the bargain.

We have a great debt, and the capitalist demands payment in gold, principal and interest. "Give me my bond," he says; yea, more, where gold was not even promised, he still demands "specie." He out-Shylocks Shylock himself. Give him the pound of flesh. The women of our country will, if necessary, show as great patriotism as did the Peruvian women when they brought forward their golden ornaments and plate to redeem their king out of the hands of Pizarro. Let the rich man have the gold. The poor man gave his blood—his life—his all for his country. His widow will now give the gold ring placed upon her

finger at the bridal altar, by that husband who yielded up his life at Donaldson—she will give the only gold she is the possessor of, to satisfy the demands of the rich, bloated capitalist, whose only patriotism it was to buy up government vouchers at fifty per cent discount, and lend his surplus wealth to the government, taking in return seven per cent coupon bonds, principal and interest payable in gold. Yea, he even exchanged his gold for greenbacks at 150 per cent premium on the gold, with which to purchase these bonds. He, then, after the war, starts a national bank and realizes ten per cent per annum more on what the government owes him, by lending his bank notes to the people—making not less than seventeen per cent per annum on his augmented capital. He becomes vastly rich on account of the war. The war was a God-send to him. "'Tis an ill wind that blows nobody any good." He feels that he is now above the people—above the government. He goes now to the Capital to offer bribes to members of Congress to get laws passed that will still increase his wealth and impoverish the people. He has leisure. He is always in the lobby, and he has others to work for him. Constant dropping of water will wear away rock. Constant offering of bribes he thinks must wear away all the integrity of the people's representatives and enable the capitalists to govern the nation. When the people ask the government for currency that the prosperity of the country may not flag, the capitalist cries out "inflation!" The capitalist wants all legal tender notes withdrawn; but the people all know that we never had any better money than government "green-backs." It is to-day, as it was at Philadelphia in Franklin's day: "While the great body of the people were thus calling for a further supply of that which they had found so useful, the capitalists and men of wealth generally, either because with a scanty currency *they would have a fuller control of the whole amount*, or for other reasons, opposed the whole paper money policy." So history repeats itself. So capitalists to-day are as sordid and selfish, and unpatriotic as formerly. So the saying of Christ is verified, "scarcely can a rich man enter the kingdom of heaven.

It is easier for a camel to go through the eye of a needle than for a rich man to enter into the kingdom of God."

Cannot the great government, built up by the sacrifice of so many lives—a great government founded by the wisdom of sages and patriots—built up by such men as Washington, Franklin, Jefferson, Adams, etc., can it not do as well by the people as did a provincial assembly in the Province of Pennsylvania in 1723? Can it not "loan money to individuals at a moderate rate of interest, and to be paid in small annual installments, the loans being secured by mortgages on real estate?" I hear the capitalist answer with a sneer, "the government would be in small business." But the government hesitates not to go into the small business of collecting tax, though it be but twenty-five cents from a widow. The government can afford to go into any business that will benefit the people; for that is what it was created for. There can be no doubt that this policy would do vast good. It would strike right at the root of the matter. It would take into its own hands the work of the capitalist and save to the people the vast sums extorted from them by the money sharks. The government could afford to be lenient. The men who need credit to-day are not different from those mentioned in the history of Pennsylvania. "The laboring classes, the men of small means and comparatively moderate possessions, who needed more or less credit, and whose industry, enterprise and knowledge of business, enabled them to make an advantageous use of credit, were everywhere, in town and country, strongly in favor of the policy which had furnished a more plentiful supply of the means of buying and selling, of giving employment to labor, of extending the cultivation of the land, augmenting the population and bringing out the resources of the province."

The act authorizing this first issue of bills of credit in Pennsylvania, provided that "no part should be loaned but upon a mortgage of unincumbered land of twice the value of the loan, or upon ample pledges of plate actually deposited in the loan office; the rate of interest was fixed at five per cent, to be paid yearly, together with an installment of one-eighth of the principal."

What easy terms compared with what one gets to-day at the banks! You can hardly borrow money at any bank for longer time than thirty days—but if for a longer time, interest must be paid quarterly—and the law is such that the banker can foreclose the mortgage for the interest alone; and ninety days after you have borrowed the money, you may lose your homestead if you fail to pay interest, though you have borrowed the money with the understanding that the principal is not due for ten years.

That is just what the people need to-day, easy credit, and, as in Philadelphia in 1723, it would be a supreme blessing. The government loan office should receive on deposit the surplus funds of the citizens. There could never be any loss then to depositors, as often happens when money is entrusted to the custody of private banks. The only security any man can have for his money deposited in private banks is the integrity of the banker. But if the banker makes use of these deposits for private speculation, he may lose all on some big venture in spite of his integrity, and then the loss must be borne by those who have entrusted their money in his keeping and care.

Yes, private banks often "break." What has become of the "Freedmen's Saving Bank" of the South? And where are the millions placed on deposit in that bank by the poor freedmen? But have we not had proof near home of the uncertainty of private banking institutions? Let the "National Banks" be public and not private institutions—*government loan offices*—backed by *the faith and resources of the great nation itself*, instead of depending for their security upon the faith and resources of private individuals.

SECTION XII.

LAND MONOPOLY.

The next thing in importance to the happiness of mankind is the suppression of the monopoly in lands. God and nature give

no right to any man of any more of earth's surface than when tilled by his own hands will supply his necessities. The only right that any man can set up to any more than an equitable portion of God's domain is the "legal" right. The common law favoring land monopoly has come down to us from the dark ages, when might made right, and when a few military chieftains divided habitable Europe between themselves, holding the rest of mankind as vassals and serfs. The common law founded in wrong ought not to be considered binding to-day. The statute laws of the country are made by the people, and the people will not always be willing to let the few alone reap advantage from the laws. Individual rights does not mean the privilege of the individual to plunder his neighbors. No man has a right to be a hog, to be selfish and grasp more than his just share of God's gifts to His children. The same arguments must be resorted to, to justify land monopoly as were used to justify human slavery. When the few own all the lands, the people are not a whit better off than were the negro slaves of the south. Land monopoly places the many under the heels of the few, destroying the independence and happiness of the great majority of mankind, reducing them to practical vassalage. When the few own all the lands, they dictate to the many the terms on which they will allow them to live at all. In this country land rents are becoming higher and higher. In England and Ireland the tiller of the soil gets but a tithe of the profits of his own labor, while the land lord seizes upon the bulk. The laborer is reduced to the greatest indigence, while the landlord wallows in luxury. The time will come in this country when the landless will be in the condition of the Irish peasantry, unless there comes the change that I anticipate.

Let it be a fundamental law that no man can hold lands that he does not occupy, and that his homestead shall be a limited number of acres (say 40, 80 or 160) of tillable land. Let all surplus lands be appraised and the owners paid for them by the State, and let the State then sell these lands to the landless on equitable terms, until every acre shall be cultivated by the actual owners.

That a half dozen men do not own every acre of land in Iowa,

is not that there are not that many men in the United States able to purchase every acre; nor that there is any law to prevent; but that they can make more out of their capital at present by lending it at ten per cent to individuals at the same time that government pays them from five to seven per cent on the same in gold. But the testimony comes up from the Atlantic States and the Middle States, that the land is gravitating into a few hands. Every patriot should feel alarmed at the prospect of America's becoming like England and Ireland—a land in which the laborer is held down under a servile yoke. As soon as the country becomes settled and there are no more wild lands, then will the fetters begin to press down into the flesh of the tiller of the soil. The capitalist will be king, and the reign of Caligula will be mild compared to the rule of the land monopolists. Already the people can scarcely bear up under the yoke—but at present it is as “soft as downy pillows are,” compared to what it will be. See what miserable pig-stys are erected for the renter to live in on the large farms to-day; at the same time that the land owner dwells in a fine mansion, and stables his horses in a building that cost ten dollars to where the renter's cabin cost ten cents. And how will it be when there are no more homesteads to be taken. And what will the tiller of the soil receive when he finds himself “bound hand and foot,” and at the mercy of his landlord. He will be a poor, miserable beggar slave! worse off than was the negro slave of the South, for the master will not be bound to support him in sickness and old age, as was the slave-master bound to support his negro slaves while they lived. Land monopoly and the slave system belong together. They are twin relics of barbarism. The slave system of the Southern Confederacy was a merciful system compared to that of a few owning all the lands, and being free from the obligation to feed, clothe and watch over their farm laborers all their lives.

The elements, air, water and land belong to man by an unalienable right. You might as well monopolize air and water as land. You might as well buy and sell men as to monopolize the land. You violate a natural right the same in the one case as in

the other. I have a right to life. I cannot live without land. I have a natural right to liberty. I cannot be free without land. I have a natural right to the pursuit of happiness. I cannot maintain this right without land. Why argue this question when we have Ireland before us, and Scotland, yea, and even good old England!

The land monopolist holds his acres by the law of force, just as the slave-master held his slave. He has no right to any more land than is necessary to his support. He has a right to a patch of ground six feet long and three feet wide when he is dead, for a grave, (unless happily cremation steps in,) and while he lives he has a natural right to just so much land as when tilled by his own hands will supply his necessities, and no more—and “possession is ownership.” It is not his when he has abandoned it. The land by right belongs to the man that plows it, as the air belongs to the man that breathes it, and the water to the man that drinks it. There is land enough in the United States alone, suitable for tillage, to give every man in the world that lives by tilling the soil, forty acres. Why then need any American be poor and want for bread?

Eight miles north-west from the city of Des Moines is almost an entire township of land, with scarcely a house on it—virgin prairie land, beautiful and rich, as is to be found in the world; the sod as yet unbroken by the plow, while the land all around is in cultivation. Here might be dwelling hundreds (I might almost say thousands) of happy families; but a few speculators in Boston and New York are holding it for a big price. What grants of public domain have been given to railroad companies! When the government will allow one man to own thousands of acres of land and thus retard its settlement, or give him control over the liberty of his fellows, it is a monstrous abuse; but when it grants millions of acres to corporations, language fails—words cannot express the magnitude of the wrong.

A just government will protect property and enforce natural rights. It will not protect property in man, but it will enforce the natural right of every man to life, liberty and the pursuit of

happiness. It will not protect the individual in the unjust privilege of owning more land than is needful for his support; but it will enforce the natural right of every man to land enough to afford him subsistence. Every man has a natural right to the field that he tills.

“The earth is the Lord’s, and the fulness thereof.” God has bestowed this bountiful gift upon the children of men; nor did he say “a few may monopolize the land;” but the voice of Truth, which is the voice of God, declares “all men are created equal,” all have by nature the same right to this earth and its fulness. The laws of States and nations cannot abrogate the laws of God.

SECTION XIII.

TRADE.

Let the government respect so far the rights of property as to pay every land monopolist the just value of his surplus lands, as the people were at one time willing to pay every slave holder the appraised value of his slaves. But let the government be firm and declare “land monopoly must be broken down.”

Nothing is too great for government to undertake in defense of the unalienable rights of its citizens.

If in a foreign land I roam,
E’en on Morocco’s burning sands;
Far, far from kindred and from home,
It saves me from the tyrant’s hands.

Nor will the government fail to guard its citizens against the oppressions of home tyrants.

Has it not, too, the power to save
From tyranny at home as well?
Yes, it proclaimed be free, O slave!
A thunderbolt from heaven fell
And broke all manacles and chains;
Our flag proclaims EQUALITY.

And it should guard and protect all who are subject to it, against being plundered and defrauded—but I say, it guards at present, in this respect, and protects only to a limited extent. Under the name of trade, tremendous wrongs are perpetrated against the people. For instance, a butcher in want of beeves, offers five cents per pound for beef cattle. "A" goes to Mrs. "B's" farm, and by false representations, purchases of her four fat cattle at four cents per pound. They guess at the weight, and he cheats her three hundred pounds in the weight. He drives the oxen to Des Moines, four miles distant, and makes for his day's work *fifty dollars*. Society sees nothing wrong in this—nevertheless there is a great wrong. The "middle-man" gets fifty dollars for a day's work. This comes off the producer, but not alone has Mrs. B to foot the bill. The butcher sells his beef higher to shoe maker and black smith, on account of the extra cent paid per pound. The shoe-maker and smith either charge the farmer more for his children's shoes and for mending his plows and harrows, on account of the extra cost of living, so that in the end the farmer pays the extra fifty dollars tax—or else the shoe-maker and smith are rendered fifty dollars poorer on account of it. The working man must in the end be the sufferer. He has no adequate protection at present. But every man that lives in the city taxes the farmer for his support. If the shoe-maker, for instance, gives the farmer in return for his wheat, what has cost him as much in time and labor as it has cost the farmer to raise, thresh and market the wheat, it is a just exchange, and no one is wronged. The shoe-maker will get rich as fast as the farmer if both are constantly employed. And I think it is so with all laboring men and mechanics. They give as much in time and labor for their bread as it has cost the farmer to get it from the ground, and sometimes even more. The "middle men" have all classes of working men under their feet. It is not the farmer alone that is oppressed—but all branches of industry suffer on account of the extortions of middle men. If all men gave as much for their bread in time and labor, as it has cost the producer to get it from the soil, no great inequality of fortune could arise.

All would be equally wealthy who are alike industrious. Then it might be truly said "by industry we gain wealth." Fortune would then depend on industry and economy, and not on defrauding and lying, and cheating and stealing, as it does now; but the strictest industry and economy could never make a man a millionaire.

For a beaver skin worth five dollars the trader gives an Indian a strand of beads that cost the trader five cents. The Indian is ignorant of the cost and nature of the beads, and the trader takes advantage of his ignorance to cheat him. The Sandwich Islander exchanges with Captain Cook a dozen fat pigs and as many goats for a wrought iron nail. The world could see no wrong in thus cheating ignorant people. Just so it is to-day in our country. The people are dealt with by the merchants as if they were ignorant Sandwich Islanders or Indians. The merchants mark their goods with hieroglyphic characters, the meaning of which is known only to themselves, in order to blind the people to the first cost of the merchandise; for they dare not let the people know what their goods cost them, as it would stand out an open proof of extortion. It is no harm, I suppose, to deceive people and rob them; it is no harm to conceal the truth and make one believe that a wrought nail is worth as much as a dozen fat pigs and goats. It is all right to make the exchange, and thus grow rapidly rich. And that's the way the thing is done to-day in Iowa, and everywhere. There is no check upon this kind of robbery but what is given by competition in trade between rival merchants. But when they form combinations, the people are at their mercy entirely. The Indian could get along without beads, and the Sandwich Islander without the wrought nail; but the people of America to-day cannot get along without merchandise. If the farmers could combine and hold their wheat and corn, and pork and wool and potatoes, as the merchants do their goods, they would bring the world upon its knees to them, as Mrs. Woodhull proposes to bring all mankind on their knees to the women, by their simply withholding their love! Then woman would be king. The farmer might be king; but he is obliged to sell his grain to

pay his taxes. The outside world has the inside track of the farmer, and he is beaten in the race.

Why has coffee continued to be so high, even since the tariff is withdrawn? Have a few millionaires in Boston and New York combined to control the coffee trade in the United States—purchasing through their agents every cargo of coffee that lands on our shores? It is so, as I understand. If you should purchase a ship load of coffee and offer it in market at even the fraction of a cent lower per pound than they have set the price on theirs, they will buy every grain of it of you and then run up the price to their own standard.

Now it seems to me that the government ought to protect the people against being thus robbed. It should see to it that all imports from foreign lands are furnished to the people at cost.

Let us take the coffee monopoly, for instance. If there is no better way to break up this monopoly, let our consuls in Brazil and other coffee growing countries purchase a sufficient quantity to supply the wants of the American people, and let the government ship it here for their use—as it did supplies for the army—with this difference, that the people pay back to the government the price that the coffee has cost.

Objections will be at once raised to this idea by interested parties; but it would be a saving to the people of the United States, of millions of dollars, even on the article of coffee alone. But all foreign commodities should be brought in in the same manner. The people would then be as one single firm—all in partnership. Their agents purchase the goods, and they are forwarded to one general depot, and distributed to various parts of the country, as blood flows from heart and lungs to various parts of the body. What indeed is government for but to protect the property and enhance the welfare of the governed? Suppose that thousands of men that now grow rich by cheating the people in trade, be driven to honest labor? Suppose the cities do grow smaller and grass spring up in the streets? So much the better, so much the better, I say, if the vast population of the cities be driven to producing, instead of alone consuming. "But," says the objector,

“there are not now enough consumers to keep up the price of wheat, corn, pork, etc. We want more consumers and fewer producers.” But the producer has to furnish the consumer not only with bread, but with the money to buy the bread. The consumer is in all respects a pensioner on the producer. If every man was a producer no man would need to work more than three hours a day; and every machine invented would lessen the number of hours of labor of every man. The sewing woman would need to sew fewer hours because of the sewing machine; the farmer would need to work in the field fewer days because of the reaper, the thresher, the cultivator, etc. Properly crystalized society and institutions and laws, would make all labor-saving inventions benefit all mankind alike, and lessen the time of toil of all men.

Why should mankind be eternal drudges and slaves in order to supply food for their stomachs, clothing for their backs, and a shelter and a bed? What more do we need so far as our physical wants are concerned?

Now if a mine of bread and butter could be discovered, so that all might be supplied without labor, the necessity for labor would in a great measure cease. But if two or three men could be allowed to hold and own this bread and butter mine, and keep all other men away from it, it might benefit the few, but be little benefit to mankind at large.

Every labor-saving machine is to some extent the discovery of a mine of bread and butter, and all men should labor less on account of that labor-saving invention; and when the laws protect all in their just rights, mankind will be less bound to the earth—will be free so that they can become all scholars and have pleasure in society.

SECTION XIV.

RESTRAINT UPON THE STRONG—PROTECTION FOR THE WEAK.

I believe the time will come when every man will be a scholar—when every man will have a library and devote the greater por-

tion of his time to mental culture. Why should men labor now as of old? Why have a majority of men no relief to-day from constant toil? The reason is, our laws are imperfect, and allow a few to steal the profits of the labor of the multitude, and have all the leisure, spending their lives in idleness and luxury, visiting foreign lands and scattering among foreign peoples the hard earnings of the toiling millions of America. But these questions are fittingly answered in the language of the convention of farmers and working men of Indiana:

“Chattle slavery has been abolished; but the rights and relations of labor stand just where they did before the emancipation in respect to the division of its products. The difference lies only in the methods of abstracting the results and concentrating them in the hands of a few capitalists. Capital is now master and dictates the terms, and thus all laborers are practically placed in the same condition as the slave before the emancipation.”

The government should as carefully watch over every individual's natural rights and preserve to him his earnings as God watches over the republic of our bodies, not giving one member any more than its just share of nutriment, so that in the healthy body, the hand, or head, or foot does not grow to an undue bigness, and the body become all hand, or all head, or all foot. In the body of our free state and society, all the members are, by nature, “equal,” and the government should be so administered that equality might remain and continue, and there be no millionaires and no paupers; but a “proper equality and protection for the weak, and a restraint upon the strong—in short, justly distributed burdens and justly distributed powers”—an equitable division of the products of industry, so that none may want if industrious; and such as are disabled by sickness, infirmity or age, be supported at the public charge, as their rightful due—yea, more tenderly cared for than if able bodied and strong, they might care for themselves. It would be but crystalizing the golden rule into our laws, “whatsoever ye would that men should do to you, do ye even so to them.”

It is affirmed by some as an argument against the government's trying to protect the weak, “that if all the property of the nation was even distributed equally among the people,” (which, indeed,

I do not favor,) "in five years a few would own it all." To be sure they would, if the government permitted it. Among a lot of children at table, a few big boys might seize all the pie and cake and leave the little ones only crumbs and crusts. If gifts were given to all alike, the "big boys" might in a day or two cheat the little ones out of all their gifts—but it seems to me that the object of parental government should be *to keep the big boys from doing this thing*—should be to protect the little ones. And it appears to me that the object of state government should be the same, "to keep the big boys in their proper places"—to keep the shrewd, the cunning, the dishonest and the knaves and robbers from seizing upon the property of others; from plundering the unguarded and the weak.

Let the people go forward with reform until all men engaged in trade shall be indeed "servants of the people," or officials employed at a just salary. Allow no private capital to be invested in trade, but let the people form one vast co-operative firm, and move their supplies to localities where needed, as supplies were furnished the army. Make every man in America earn his living by honest toil, so that, like Paul, he "may be a charge to no man."

There is no use of allowing individuals to set up in any pursuit or business, in which they can get so far the start of this little world, that they can attract into their individual coffers all the surplus wealth of the country. I know men in Des Moines who began there a few years ago on a small capital, as merchants, that are now almost millionaires. Now, haven't the people paid these men, some how or other, rather big salaries? Are they serving the people or are they not? If they are, why are they paid so much for their service? And if they are not, why are they allowed to pocket so much of the surplus wealth of this county? They are paid, through a sort of indirection, by the people of Polk county, for standing behind their counters as "servants of the people," (which, indeed, they profess to be,) salaries that are enormous, amounting in a few years to millions of dollars.

"But all merchants," you say, "do not get rich—the majority

fail, losing all their capital invested." Yes it is "dog eat dog" with them, just as in the gambling hells. The whole mercantile business in America is nothing less than gambling. It is demoralizing in the extreme, and ought on that account, if for no other, be brought under surveillance of the laws—be regulated by the people, since it is of vital importance to them.

Is not furnishing goods to the people as much an office as paying pensioners? The government, indeed, appoints or commissions men to sell goods to the Indians. It is an office. Talk about big salaries to congressmen, when there are men in Des Moines paid bigger salaries by the people for simply measuring calico. Let us open our eyes wide and see things in their true light. Let us begin the wiping out of big salaries right at home, in Des Moines. Choke off these merchants from swallowing up so much—from levying such enormous taxes upon the people—and pocketing such great salaries as some do.

Is not all the surplus wealth of Polk county gravitating right into the great reservoir of Des Moines? There even the preachers of the gospel are paid seven or eight thousand dollars a year salary, \$150,000 dollar churches built, and \$10,000 dollar organs set up in them to "toot" the praises of God, at the expense of the sweat and toil of men that dare not even look in. This, it seems, is all right, though outside of the church the air be rent with the cry of widows and orphans in distress for food and clothing—and is it thus the "poor have the gospel preached unto them?" The very men that produced the wealth to build these churches are too poor to afford a seat in them, or even to clothe their persons in a manner fitting to enable them to sit beside the merchants and capitalists who have bled them. These capitalists can afford to pay a kid-gloved preacher even ten thousand a year salary, when no farmer that plows his own eighty acres of land with his own hands and works from four o'clock in the morning till eight o'clock at night, and whose wife works herself into the grave making butter and cheese from the milk of fifteen or twenty cows, and whose boys and girls he is compelled to keep out of school to help him on the farm, so that he may keep the weeds down—

when no farmer, I say, can, on his own eighty acres, of the richest prairie land of Iowa, make a thousand dollars per year, clear of all expenses, to save his life.

These abuses should be broken up, and all men brought upon a plain of practical equality. One man's children deserve education as well as another's, and one man is supposed to have as great burdens to bear as another. It is the allotted portion of each man to bring up his family. No man can have any greater work than this to do, unless he has the privilege of nursing his aged parents, or of supporting his orphaned brothers and sisters; but as a rule one man's needs are reckoned as great as the needs of another, and therefore one man's income should be equal to that of another.

Let every county have a depot of supplies, of groceries, dry goods, etc., to be sold to the people at cost, and let the tens of thousands of men that now produce nothing, but live by sucking the life blood of the people, be forced to betake themselves to agriculture and to useful trades.

"But," says one, "there can be no freedom in such a State. Let every one be free to follow what profession he chooses." Why are men not free to follow unmolested the profession of horse stealing? Because it is incompatible with the public welfare. So let no man be free to follow any pursuit that is incompatible with the public good.

Let the people act as one man; appoint their agents to purchase for them their goods, and manage the affairs of trade and commerce, the same as any other public matter. The State should by all means negotiate the purchase of all books for the public schools, adopt a uniform series, and settle the price, so that the people could get them for the bare cost of publishing. Millions of dollars are taken from the people by school-book cormorants; tens of thousands of school-book agents are supported by the public—certainly a useless set of officials.

SECTION XV.

THE DEMIGOD.

“When I was a child I thought as a child.” I used to go to the city and look with admiration on the “big man” dressed up with his fine “store clothes” on, and a “plug hat,” and carrying in his hand a gold-headed cane, and a great golden watch chain dangling down in front of his jacket. “This man must be some god,” I thought; “he was not born as other men, nor cradled as other men, nor fed on the same kind of pap as other men. He is certainly vastly superior.” I noticed the fine house that he lived in, and the beautifully ornamented yard in front, and the grand church across the street; and I learned that the great man that I had so much admired was the Rev. Mr. Big-gun, whose salary is ten thousand per year. Then I thought what a grand preacher he must be, and how much like the good “Teacher” I read of at Sunday school, who went about doing good, and denouncing the rich—the poor and mighty one, who “had not place whereon to lay his head.”

But I found out that this Rev. Mr. Big-gun complained that ten thousand dollars was too small yearly salary for him, and that the “good sheep” were about to raise it to twelve thousand. Then I wondered what kind of pasture the “good sheep” must feed upon to grow so fat—how, on a little, confined patch of ground, men could get so much money and become so rich and grand.

But “now that I have become a man I have put away childish things.” I see how dishonest, and hypocritical, and base are the whole race of men that flaunt their golden watch-chains and ostentaciously display their wealth. I admire no longer the great salaried preacher; nor do I look with any degree of respect upon him, for he knows how wicked the practices are of those who pay him the big salary; he knows that no man can earn twelve thousand dollars per year by any honest employment in America; he knows that the whole system of society and business, and trade, is rotten to its very foundation; that those “sheep” of his flock have gotten fat by extortion and robbery.

But this great and mighty man—one of the prophets in Israel and teacher of the people—is a flatterer and sycophant. He only soft-solders, and covers up, and makes shine and seem like grand virtues, the vices of the people. He is an unnecessary curse and a miserable nuisance, whose occupation it is to “sear the guilty consciences” of his faithful flock with a “hot iron,” that all may seem well, and the poor be still oppressed and the laborer robbed of his wages.

Though his office is one of the highest—for he professes to be the follower of Him who was the friend of the poor, who came to lead all men to realize that they belong to one common family, and are all brethren; to lead them into a community of love in which no man might say that “aught of the things which he possessed were his own,” they having “all things common”—and he is aware that men can never become any better than their thoughts, and that as long as their thoughts are selfish and grasping, so long will society remain barbarous; and that men become wealthy not by honest industry, but by some sort of “gambling,” and that the working men and poor whom Christ came to bless, must suffer accordingly—yet he is willing to share in the plunder, and will not raise his voice against those enormous sins of society, but winks at them.

Did not the clergy of the South preach “obedience” to the slave, and advocate the “divine right” of the master to sell his human chattels? And what has that class of men ever done towards reform among the people? Did they not oppose for years the temperance reform? I heard an old man, who had been a temperance lecturer for forty-five years, say that the preachers had been the worst enemies of the cause—that he had had seven public discussions with ministers of the gospel, in which they contended that the Bible upheld whisky drinking—and only after the reform became popular did the clergy accept it and begin to advocate temperance.

Now, of the great labor reform that is going forward in England, a correspondent writing from England to the *Christian Register* of Boston, says:

“The attitude of the church, of organized Christianity, toward the agricultural laborer of England has been very much that of the priest and Levite toward the man by the way-side on the road between Jerusalem and Jericho. The clergy professed to have no knowledge of such secular matters. The relation between capital and labor came not within the holy gospel. “To regulate wages is not the proper business of the Church of Christ,” said the mitred man of Oxford. When did organized Christianity ever move as one body for the down trodden and oppressed?”

Always and everywhere the temptation is great, and the power of resistance is not strong, for the clergy to ride with the money-bags. So shall they build up Zion. So have they built up Zion to their own disgrace, and its disrepute, almost universally. But the prophet is never wanting. There were men who spoke for the slave from American pulpits, and who were true to the cause of the oppressed upon the political platform. So over here there are English clergymen who stand up manfully for this agricultural laborer, and who are doing what they can to deliver him out of his degradation and distress. Chief among these stands Canon Girdlestone. It was he who first acted boldly, and still continues to act, upon his perception that the condition of the agricultural laborer here is a disgrace to a civilized and nominally Christian country. As long ago as 1866 he began the agitation which has now culminated in a national crisis. During the prevalence of the cattle plague in that year he preached from the text: “Behold, the hand of the Lord is upon thy cattle,” and in the course of his sermon asked the people whether they did not think that God “had sent the plague as a judgment upon farmers for the manner in which they treated their human laborers, to whom they gave less consideration than to their cattle.” This was a terrible thunderbolt from the pulpit. No end of excitement arose, no end of personal abuse; and the storm grew so loud that at length the *Times*, and the great newspapers of the kingdom, were full of the noise of discussion over the man who is uppermost to-day. Now there are several clergymen who stand shoulder to shoulder with Canon Girdlestone, among them our own bishop of Manchester.”

I pray that every man that can speak well, may raise his voice in favor of the rights of labor, in the contest that is now opening, and that the clergy may not be found as usual “riding with the money bags.”

It is to the false preaching and cruel doctrines advocated by the clergy that we are to trace the cruel punishments inflicted on criminals; while to the true and gentle teachings of Christ we are to look for relief from these cruelties.

The law that shuts up the drunkard in prison and puts upon

him a fine for drunkenness, thus robbing him and his family, is barbarous. Let the inebriate be sent to an asylum as one insane, and let gentle means be used for his recovery. This is the demand of Christian love.

Are convicts robbed of their wages by the State? What right has the State to pluck a hair from a living man's head? It may hedge in the offender so that he can do no harm; but it may not harm him. It may help him up to a purer life. It may put over him a schoolmaster to instruct him in the knowledge of the true and right. It may by kindness remove the false glasses from before his eyes through which he sees darkly. It may give him employment, paying him just wages; but it must not sell out his time to a warden to make profit from his labor. The prisoner must be treated as a man and a brother. He must be reformed, not punished. The law must give to every man a chance to do good; must prepare every soul for the office of doing good, by giving to every one, (child or man), knowledge of the right. The law must take the erring kindly by the hand, and help him up into light, and happiness, and love.

May that sublime truth sink deeply into every heart, until its blessings are fully realized by all—the self evident truth, that “all men are created equal, and endowed by their Creator with the unalienable rights of life, liberty, and the pursuit of happiness.”

SECTION XVI.

THE CONCLUSION.

Will it be objected that the ideas of this pamphlet are Utopian? Were the ideas of Jesus Christ Utopian? It is but crystalizing his ideas in the laws when you hedge in man so that he shall practically “love his fellow man as himself”—when he *must* do unto others as it should reasonably be inferred he would have others do unto him.

But you may say it is contrary to human nature. Man is selfish, and can never be expected to make provision willingly for the welfare of his neighbor. I will reply that what is for the general good is for the good of each individual. In making pro-

vision for the children of our neighbor, we are providing for our own.

These reforms *must* come, because man is destined to rise to a higher plane of civilization, and with true civilization comes the realization of the highest Christianity. The people are struggling towards emancipation from the thralldom of short-sighted selfishness. We read of attempts at co-operative farming, co-operative factories, etc. This means a willingness that others should be as well off as ourself—a willingness to be *equal* with our neighbor, and not above him. And then the Trades Unions, and the Grange organizations are educating the people up to a higher and truer love and brotherhood that will become general. Societies and lodges will be merged into the great society—the *State*—of which all are members and brethren: a society of mutual helpfulness, of mutual benefits, of mutual love and good will, wherein my neighbor's child will be as dear to me as my own; and every child will be blessed in my eyes; and every helpless creature shall have a lodgment in my heart of hearts; and my love shall be so intense as to shine brightly upon all the little ones of earth, and upon all who reach up their hands for help—then will each man be indeed a very Christ of love, radiant with the spirit of the Divine Teacher.

These reforms will hasten upon us as soon as the people control. At present capitalists govern the nation, and that by having control of the money bag, and as oft as they please they tighten the strings, and the people cry in vain for relief. They hold back exchange and money becomes "scarce," though taxes *must* be paid. Corn is sold at ten cents per bushel to the capitalist, labor is not employed and thousands of hands willing to work are idle. The capitalist builds big cribs, and stores the surplus corn along the railroad track, and when he has accomplished his work of draining the county of its surplus corn, at ten cents per bushel and storing it in his cribs, he then loosens the strings of his money bags, and the country is flooded with exchange, and corn goes up in price just when the farmer has none to sell. Then the capitalist empties his cribs, gathers his money together and tightens up the strings of his money bags once more, preparatory to purchasing the next year's crop for nothing.

But, when we have the correct system of finance, when the

people furnish themselves exchange as was done in the colony of Pennsylvania, while the printer Ben. Franklin was there to answer the fallacies of capitalists; for it is said that "capitalists and men of wealth generally, because with a scanty currency they would have a fuller control of the whole amount, * * * opposed the whole paper money policy," yet, the "modest inquiry into the nature and necessity of paper currency" written by Franklin, emboldened the legislature to do by the "laboring classes, the men of small means and comparatively moderate possessions, who needed more or less of credit and whose industry, enterprise and knowledge of business, enabled them to make an advantageous use of credit," what I trust Congress will shortly be compelled to do by the same class of men to-day, "issue bills of credit, (greenbacks,) in shape of loans to individuals at a low rate of interest (or without interest,) and to be paid in small annual installments, the loans being secured by mortgages on real estate." Would not the people better trust one another than to trust the capitalist? How much did the people of Polk county lose in 1856, by the breaking of Des Moines Banks? The capitalists had in circulation hundreds of thousands of dollars, that became worthless in a moment, and that was lost by the confiding people who held the bank notes. But scrip loaned to the people by the Government on real estate security, is the same thing as the individual notes of the people, secured by mortgage upon real estate. Are not money sharks glad enough to take the notes of individuals secured in this way, provided they can bleed the people by heaping on ten per cent interest, payable quarterly? But do you say "If this government scrip is the same as the individual notes of the people, what will these notes be paid in? Scrip again?" Now, if I borrow gold of you, what will I repay you in? Gold, of course or legal tender currency. The gold has a value to me because the necessities of trade give it a value. I do not want it just on account of the metal. What do I want of that soft metal? There is nothing I want to make of it. I have no need of gold spoons, or gold mugs. German silver will do me. I want the exchange because of its value given it by government as a medium of exchange. When I lend exchange, I expect exchange in return again, whether that be paper or gold or silver, but for exchange I prefer scrip. Gold and silver are

heavy and cumbersome. Paper money is better suited to the "exegencies of legitimate commerce." This scrip will also represent the credit of the government of the nation. If the city of Philadelphia and Pennsylvania colony, had sufficient credit to maintain its scrip for years, so that "only when gold was wanted for foreign remittances, the bills of this local currency were perceived to be of somewhat less value than gold and silver, though the discount on them even in such cases was not large, and was by no means equal to the counterballancing benefits which resulted from the increased activity their circulation imparted to trade, and the impulse they gave the general prosperity of the people," would not the bills backed up by the faith and resources of the great American nation, and secured by mortgages on unincumbered real estate of the people, be even better than was Pennsylvania scrip in 1723? And especially if made a legal tender for all debts public and private, duties on imports included, and "declared by Congress equal with gold, the lawful money of the United States." (See Appendix.)

Cannot the farmer see that so soon as he can get exchange in times of need to pay his taxes and meet other necessary expenses, he would then be able to hold and crib his own corn, and put his own wheat in bin, and the occupation of the "middle men" would be gone. Then would agents from manufactories come directly to the producer to buy bread for the consumer—and manufactured products—cotton and woolen goods, etc., would be brought right from the factories to be exchanged directly for wheat, corn, pork, and potatoes, to be shipped directly to the consumers. Thus the farmer would not have to pay so high a price for his apparel, and he could save the profits on his wheat, corn, pork, etc., that are now given to the "middle man."

The moment the government shall be willing to lend money to the people without interest, there will be an abundance of currency put in circulation without the necessity of the farmers borrowing any; for then the capitalists who at present hold their money locked up in their safes to be lent at ten per cent, will begin to employ labor to build factories, or to open mines, etc., and the hoarded capital of the country will go right at once into circulation, and begin to benefit the country.

I will make, in conclusion, a statement of a plan that to me

difference lies only in the methods of abstracting the results and concentrating them in the hands of a few capitalists. Capital is now the master and dictates the terms, and thus all laborers are practically placed in the same condition as the slave before the emancipation. In thus placing them, the interests of all laborers become common, and they must fight the battle in unity if they would succeed.

What, then, are the instrumentalities by which these wrongs are inflicted?

First—Banking and moneyed monopolies, by which, through ruinous rates of interest, the products of human labor are concentrated in the hands of non-producers. This is the great central source of these wrongs, in and through which all other monopolies exist and operate.

Second—Consolidated railroads, and other transit monopolies, whereby all industries are taxed to the last mill they will bear for the benefit of the stock holders and stock jobbers.

Third—Manufacturing monopolies, whereby all small operators are crushed out and the prices of labor and products are determined with mathematical certainty in the interest of the capitalists.

Fourth—Land monopolies, by which the public domain is absorbed by a few corporations and speculators.

Fifth—Commercial and grain monopolies and speculation, enriching the bloated corporations on human necessities.

We propose to restore the Government to its original purpose, and, as far as possible, to remedy these evils and remove their results: First, by abandoning the gold basis fallacy and establishing a monetary system based on the faith and resources of the Government of the nation, in harmony with the genius of the Government, and adapted to the exigencies of legitimate commerce. To this end, the circulating notes of the National and State Banks, as well as all local currency, should be withdrawn from circulation and paper currency be issued by the Government, which shall be a legal tender in the payment of all debts, public and private, duties on imports included, and be declared equal with gold, the lawful money of the United States. This currency, or money, to be interchangeable at the pleasure of the holders for Government bonds, bearing a low rate of interest, say 3.65 per cent., the Government creditors to have the privilege of taking the money or bonds at their election, reserving to Congress the right to regulate the rate of interest on the bonds and the volume of the currency so as to effect the equitable distribution of the products of labor between money, or non-producing capital, and productive industry; and we advocate paying the national debt in strict accordance with the laws under which it was originally contracted, in gold where specifically promised, but all other forms of indebtedness, including the principal of the 5.30 bonds, should be discharged at the earliest option of the Government in the legal tender currency of the United States, without funding it in long bonds, or in any way increasing the gold paying and untaxed obligations of the Government.

Resolved, That we are in favor of the office seeking the man, and not the man the office; that we will endeavor to select men to fill the various offices who are honest and capable, without regard to former political opinions; that we detest bribery, corruption and fraud in obtaining votes, either by the use of money or whisky, and will not support any man for office known to be guilty of the same; and that we are opposed to electing any man to fill the same office for more than one term in succession, from the President down.

Resolved, That we uncompromisingly condemn the practice of our public officials in receiving free passes from railroad managers.

Resolved, That we denounce the action of our Legislature and Representatives in Congress and in the Senate, for the increase of taxes, fees and salaries, and we will use all honorable means in our power to reduce the taxes, fees and salaries of all to a reasonable basis.

Resolved, That we demand a reduction of all public expenditure, to the end that taxation may be reduced to the lowest possible limit.

Resolved, That it is contrary to the policy of good government to encourage litigation, and that the allowing ten per cent. on judgments and the collecting of attorneys' fees from the defendant encourages litigation and favors capital, and is a source of corruption, subserves no good purpose, and, therefore, ought to be remedied by appropriate legislation.

Resolved, That the present assessment law of real estate imposes unequal and unjust burdens on the producing class, and favors capital and corporate wealth, and we demand its speedy amendment.

Resolved, That we demand a change in our Grand Jury system, that their jurisdiction extend to felonies only.

Resolved, That no party is worthy our confidence which denies the right of the people to restrict the abuses of the liquor traffic.

PAPER

READ BEFORE THE SOCIETY

OF

THE ARMY OF THE TENNESSEE

AT ITS

TWENTY-FIRST ANNUAL REUNION

AT

TOLEDO, O., SEPT. 15, 1888.

BY

MAJ.-GEN. GRENVILLE M. DODGE.

[REPRINTED FROM THE IOWA STATE REGISTER]

TOGETHER WITH COMMENTS THEREON BY

GEN. WM. T. SHERMAN,

President of the Society.

NEW YORK:
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1888

GENERAL DODGE'S STORY.

We print on another page this morning a paper of absorbing interest and permanent historic value. It is the article read by Gen. G. M. Dodge at the reunion of the Army of the Tennessee at Toledo, O., a few days ago. It gives an account of the building of the Union Pacific Railroad across the plains and over the mountains—the great engineering work carried out under the personal direction of Gen. Dodge. He had charge of the construction of that road, and he built it mile by mile with a regiment of soldiers at his back to protect his workmen from the Indians. So the article is naturally written from a soldier's as well as civilian's standpoint. Its recital of some of the obstacles that were encountered, the hardships endured, the adventures experienced, and the difficulties overcome, reads more like romance than reality. The high literary merit of the article, as well as the interesting information imparted, make it a most valuable contribution to current history and worthy of permanent preservation.—*From the Iowa State Register, Sept. 16, 1888.*

ROMANTIC REALITIES.

THE WONDERFUL STORY OF THE BUILDING OF THE PACIFIC ROADS, AS TOLD BY GENERAL G. M. DODGE, THE ENGINEER WHOSE GENIUS FOUND THE PATHS OVER THE MOUNTAINS, BEFORE THE RECENT REUNION OF THE ARMY OF THE TENNESSEE AT TOLEDO, OHIO.

GENERAL DODGE'S STORY.

Gen. G. M. Dodge, of Iowa, the noted railway builder and distinguished soldier, created a literary sensation at Toledo, O., last week, by a paper he read on the building of the Pacific Railroads. We give it in full below. The *Toledo Blade*, in speaking of it, says :

“The paper presented by Gen. G. M. Dodge, of Council Bluffs, Iowa, before the reunion of the Army of the Tennessee, giving the soldier's side of the story of the building of the railroads through the West, was pronounced on all hands to be the most interesting paper ever presented before any of the meetings of the Army of the Tennessee.”

In another place the *Blade* says :

“Almost the sole topic of conversation during the dinner hour was the address they had just listened to, on the construction of the great Pacific Railroads, by Gen. G. M. Dodge, a full synopsis of the most interesting portions of which will be found in another column of this issue, under the caption ‘Romantic Realities.’ General Dodge was very highly complimented on all sides for his very able paper, and those who did not have the pleasure of hearing it will be glad of the opportunity of reading it in the *Blade*.”—*From the Iowa State Register, September 16, 1888.*

TRANSCONTINENTAL RAILWAYS.

*Mr. President and Companions of the Army of the
Tennessee:*

“Habit,” says Carlyle, “is the deepest law of nature; it is our supreme strength.”

Likewise, to use the words of a compeer of Carlyle: “In a great majority of things, habit is a greater plague than ever afflicted Egypt.”

I hasten to add my endorsement to both these observations. Nothing less than the truth contained in the former, I think all here who know me will admit, could support one like myself, whose life-long pursuits unfit him for the role I have to accept, and subject him to the keen edge of the truth contained in the latter, in obeying such an order as the following:

FIFTH AVENUE HOTEL,
New York, May 14, 1888.

General G. M. Dodge, No. 1 Broadway:

DEAR GENERAL:—The receipt this morning of the Annual Report of the Proceedings of the Society Army of the Tennessee, at Detroit, Sept. 14th and 15th, 1887, reminds me that our next meeting will be at Toledo, Ohio, Sept. 15th and 16th, 1888, and that it is my duty to name two “Members” to read at that meeting papers of interest and value for future

historic reference. After scanning the list of living members, with a full knowledge of what has gone before, I have settled on you and Surgeon Hartshorn, of Cincinnati. You can choose your own subject, and what I add is mere suggestion. The civil war which we shared was only a link in the great chain of our national development. Important events preceded that war which have plainly crystallized into history; the world did not stop, but went on, and you were directly an agent in the consequences. The Pacific States had to be brought into clear harmony with the older Eastern communities, and you did much to build up the Union and Central Pacific railroad, the pioneers, followed by four other trans-continental lines, now in full operation. On this subject you can say much that will have "historic interest."

I ask you to do this, and it will be printed and perused by thousands in the great future who cannot hear it read, but who will be edified long after you and I are gone.

Simply write me that you will be at Toledo, Sept. 15th, and I will assure you of all else.

As ever your friend,

W. T. SHERMAN.

But I derive encouragement to proceed when I reflect on the happy issue of the many seemingly desperate enterprises undertaken in the past at the bidding of our commander, to whose orders we all learned, a quarter of a century ago, to yield unquestioning

obedience. More than a quarter of a century ago I learned to trust in his judgment, rather than my own, and my confidence is all the greater, since I know from experience and observation something of his capacity for correct judgment in these matters, as well as in those that were dominant during the war.

I recall the fact that it was, in a measure, under his auspices, if not his orders, that I proceeded from my post in the army to that of which I am now required to make report. Let me read the documentary proof of this, as well as his words of approval when the work was done:

HEAD-QUARTERS MILITARY DIVISION OF THE
MISSISSIPPI,

St. Louis, May 1st, 1866.

Major-General Dodge:

DEAR GENERAL:—I have your letter of April 27th, and I readily consent to what you ask. I think Gen. Pope should be at Leavenworth before you leave, and I expected he would be at Leavenworth by May 1st, but he is not yet come. As soon as he reaches Leavenworth, or St. Louis, even, I consent to your going to Omaha to begin what, I trust, will be the real beginning of the great road. I start to-morrow for Riley, whence I will cross over to Kearney by land, and thence come in to Omaha, where I hope to meet you. I will send your letter this morning to Pope's office and endorse my request that a telegraph

message be sent to Gen. Pope to the effect that he is wanted at Leavenworth. Hoping to meet you soon, I am,

Yours truly,

W. T. SHERMAN, M. G.

After an interval of three years, when I telegraphed Gen. Sherman that the tracks were joined he answered as follows :

WASHINGTON, May 11th, 1869.

General G. M. Dodge :

In common with millions, I sat yesterday and heard the mystic taps of the telegraphic battery announce the nailing of the last spike in the great Pacific road. Indeed, am I its friend? Yea. Yet, am I to be a part of it, for as early as 1854 I was Vice-President of the effort begun in San Francisco under the contract of Robinson, Seymour & Company. As soon as Gen. Thomas makes certain preliminary inspections in his new command on the Pacific, I will go out and, I need not say, will have different facilities from that of 1846, when the only way to California was by sail around Cape Horn, taking our ships 196 days. All honor to you, to Durant, to Jack and Dan Casement, to Reed, and the thousands of brave fellows who have wrought out this glorious problem, spite of changes, storms, and even doubts of the incredulous, and all the obstacles you have now happily surmounted.

W. T. SHERMAN, General.

More than this. Turn with me to the first volume of his memoirs, page 79, where he says:

“Shortly after returning from Monterey, I was sent by Gen. Smith up to Sacramento City to instruct Lieutenants Warner and Williamson, of the Engineers, to push their surveys of the Sierra Nevada mountains, for the purpose of ascertaining the possibility of passing that range by a railroad, a subject that then elicited universal interest. It was generally assumed that such a road could not be made along any of the immigrant roads then in use, and Warner’s orders were to look farther north up the Feather river, or some of its tributaries. Warner was engaged in this survey during the summer and fall of 1849, and had explored to the very end of Goose Lake, the source of Feather river,”—when this officer’s career was terminated by death in battle with the Indians.

He was too modest to add, as I have no doubt was the fact, that those instructions were sent at his own suggestion; that that was the first exploring party ever sent into the field for the special purpose of ascertaining the feasibility of constructing a railway on a portion of the line of one of the transcontinental routes; and that the exploration preceded, by at least four years, the act of Congress making appropriations “for exploration and surveys for a railroad route from the Mississippi river to the Pacific ocean,” the earlier fruits of which were

embodied in thirteen ponderous volumes, printed at the expense of the government.

And still further. The interest thus early manifested, continuing with unabated force, was signalized in the closing days of his official life by a summary of trans-continental railroad construction up to that date, 1883, so exhaustive as to the leading facts that I am at a loss touching the scope he expects me to give to this paper. This summary may be found in Gen. Sherman's last report to the Secretary of War, including the exhaustive statistics of Col. Poe. (Ex. Doc. 1, part 2, 48th Congress, 1st Session, pages 46-47 and 253-317).

Under all the circumstances, therefore, I must assume that he expects me to confine my remarks to something of an elaboration of the details of the construction of those lines with which I was personally identified, more especially that which first of all linked the two oceans together.

Before proceeding with this, however, a single observation in reference to the priority of claim may not be uninteresting or out of place.

In Gen. Sherman's summary, referred to above, it is stated that "It would now be impossible to ascertain who was the first to suggest the construction of a railway to connect the eastern portion of our country with the Pacific coast. It is probable that the idea in some form occurred to several persons. Very recently, Mr. E. V. Smalley, in his 'History of the Northern Pacific Railroad,' has

presented the claim of Dr. Samuel Bancroft Barlow, of Granville, Mass., to this distinction, details the evidence upon which the claim is founded, and shows that as early as 1834 (possibly in 1833), Dr. Barlow advocated the construction of a railroad from New York to the mouth of the Columbia river, by direct appropriations from the treasury of the United States. But in presenting this claim to priority, is it not possible that the fact has been overlooked that Dr. Barlow's paper in the *Intelligencer*, of Westfield, Mass., was called forth by a series of articles upon the same subject, published in the *Emmigrant*, of Washtenaw County, Michigan Territory? And is not, therefore, that unknown writer of those articles really entitled to whatever credit attaches to priority of suggestion?"

While this statement is true, so far as we are now able to ascertain, it is a singular fact that before a mile of railroad was laid in any part of the world, a design of connecting the Atlantic with the Pacific ocean by means of steam-carriage was broached, if we can believe the following statement, which I quote from the memorial of Robert Mills, of Feb. 18th, 1846 (H. R. Doc. 173, 29th Congress, 1st Session):

"The author has had the honor of being, perhaps, the first in the field to propose to connect the Pacific with the Atlantic by a railroad from the head navigable waters of the noble rivers disemboguing into the ocean. In 1819 he published a work on

the internal improvement of Maryland, Virginia and South Carolina, connected with the intercourse of the States of the West."

"The following extract from this work will present the idea then formed, both of the practicability and importance of this intercourse to the nation," etc., etc.

Then follows a description, enclosed by quotation marks, of a scheme of steam locomotion between the head waters of the drainage of the Mississippi Valley, and that of the valley of the Columbia, too long for repetition on an occasion like this.

I shall confine my paper to the acts and works of those who first took hold, as citizens, and in a private capacity built the Pacific roads.

When I first saw the country west of the Missouri river it was without civil government, inhabited almost exclusively by Indians. The few white men in it were voyageurs, or connected in some way with the United States army. It was supposed to be uninhabitable, without any natural resources or productiveness, a vast expanse of arid plains, broken here and there with barren, snow-capped mountains. Even Iowa was unsettled west of the Des Moines river.

It cost the government, in those days, from one to two cents per pound to haul freight one hundred miles to supply its posts; and I was at one time in the country between Humboldt and the Platte nearly eight months without seeing a white man, other than my own employés.

Now, from the Missouri river to the Pacific, from the Red river and the Rio Grande to the British possessions, the territory is all under civil law.

The vast region is traversed its entire length by five great trans-continental lines of railroad. There is hardly a county in it not organized, and it is safe to say that there is not a township that is without an occupant. Its plains teem with all the products grown east of the Missouri river. It has become the great corn and wheat producing belt of the United States; its mountains are the producers of millions upon millions of the precious ores, and from every range and valley iron and coal, in immense quantities, are being mined.

It is said that a railroad enhances ten times the value of the country through which it runs and controls, but the value of this country has been enhanced hundreds of times. The government has reaped from it a thousand-fold for every dollar it has expended; and the Pacific roads have been the one great cause that made this state of affairs possible. The census of 1890 will place, in this territory, fifteen millions of people, and in twenty years it will support forty millions.

It is difficult, I doubt not, for you to comprehend the fact that the first time I crossed the Missouri river was on a raft, and at the point where stands the city of Omaha to-day. That night I slept in the "tepee" of an Omaha Indian.

When I crossed my party over to make the first explorations not one of us had any knowledge of Indians, of the Indian language, or of plains-craft. The Indians surrounded our wagons, took what they wanted, and dubbed us "squaws." In my exploring, ahead and alone, I struck the Elkhorn river about noon. Being tired, I hid my rifle, saddle and blanket, sauntered out into a secluded place in the woods with my pony and lay down to sleep. I was awakened, and found my pony gone. I looked out upon the valley and saw an Indian running off with him. I was twenty-five miles from my party, and was terrified. It was my first experience, for I was very young. What possessed me I do not know, but I grabbed my rifle and started after the Indian, hallooing at the top of my voice. The pony held back, and the Indian, seeing me gaining upon him, let the horse go, jumped into the Elkhorn and put that river between us.

The Indian was a Pawnee. He served under me in 1865, and said to me that I made so much noise he was "heap scared."

Within a radius of ten miles of that same ground to-day are five distinct lines of railroad, coming from all parts of the country, concentrating at Omaha for a connection with the Union Pacific.

The first private survey and exploration of the Pacific railroad was caused by the failure of the Mississippi and Missouri, now the Chicago, Rock Island and Pacific railroad, to complete its project.

The men who put their money in that enterprise conceived the idea of working up a scheme, west of Iowa, that would be an inducement to capital to invest in carrying their project across Iowa to the Missouri river. They also wished to determine at what point on the Missouri the Pacific railroad would start, so as to terminate their road at that point. The explorers adopted Council Bluffs, Iowa, as the point. All roads crossing the State for years ended their surveys at that point, and all roads now built connect with that point. These explorations, commenced by me in 1853, were continued each year until 1861, when the result was seen in the framing of the bill now known as the "Law of 1862."

After this bill was passed, the Union Pacific Company was organized at Chicago, Sept. 2d, 1862, and Reed, Dey and Brayton made reconnoissances east of the mountains, Reed confining his work to the crossing of the mountains to reach the Great Salt Lake basin. The effort to engage capital in the road was a failure, and work was suspended.

During the explorations in 1856 or 1857 I happened to return to Council Bluffs, where Mr. Lincoln chanced to be on business. It was then quite an event for an exploring party to reach the States. After dinner, while I was sitting on the stoop of the Pacific House, Mr. Lincoln came and sat beside me, and in his kindly way and manner was soon drawing from me all I knew of the country west, and the result of my surveys. The secrets that were to go

to my employers, he got, and, in fact, as the saying there was, he completely "shelled my woods." President Lincoln, in the spring of 1863, sent for me to come to Washington.

When I received the summons from Gen. Grant at Corinth, Miss., to repair to Washington, giving no reason, it alarmed me. I had armed, without authority, a lot of negroes and organized them into a company to guard the Corinth contraband camp. It had been pretty severely criticized in the army, and I thought this act of mine had partly to do with my call to Washington; however, upon reaching there and reporting to the President, I found that he recollected his conversation on the Pacific House stoop; that he was, under the law, to fix the eastern terminus of the Pacific road; and, also, that he was very anxious to have the road commenced and built, and desired to consult me on those questions. He finally fixed the terminus at Council Bluffs, Iowa.

In the discussion of the means of building the road I thought and urged that no private combination should be relied on, but that it must be done by the government. The President frankly said that the government had its hands full. Private enterprise must do the work and all the government could do was to aid. What he wished to know of me was, what was required from the government to ensure its commencement and completion. He said it was a military necessity that the road should be built.

From Washington I proceeded to New York,

and after consulting there with the parties who had the question before them, the bill of 1864 was drawn. In due time it passed, and under it the Union and Central Pacific railroads, constituting one continuous line, were built.

In the fall of 1864, after the fall of Atlanta, and while on my return from City Point, where I had been to visit Gen. Grant for a couple of weeks, the Commander-in-Chief sent me back by the way of Washington to see the President.

While the President referred to the Pacific road, its progress, and the result of my former visit, he gave it very little thought, apparently, and his great desire seemed to be to get encouragement respecting the situation around Richmond, which just then was very dark. People were criticizing Grant's strategy, and telling how to take Richmond. I think the advice and pressure on President Lincoln were almost too much for him, for during my entire visit, which lasted several hours, he confined himself, after reading a chapter out of a humorous book (I believe called the "Gospel of Peace"), to Grant and the situation at Petersburg and Richmond.

After Atlanta, my assignment to a separate department brought the country between the Missouri river and California under my command, and then I was charged with the Indian campaigns of 1865 and 1866. I traveled again over all that portion of the country I had explored in former years, and saw the beginning of that great future that

awaited it. I then began to comprehend its capabilities and resources; and in all movements of our troops and scouting parties I had reports made upon the country—its resources and topography; and I, myself, during the two years, traversed it east and west, north and south, from the Arkansas to the Yellowstone, and from the Missouri to the Salt Lake basin.

It was on one of these trips that I discovered the pass through the Black Hills, and gave it the name of Sherman in honor of my great chief. Its elevation is 8,236 feet, and for years it was the highest point reached by any railroad in the United States. The circumstances of this accidental discovery may not be uninteresting to you.

While returning from the Powder river campaign I was in the habit of leaving my troops and train, and, with a few men, examining all the approaches and passes from Fort Fetterman south over the secondary range of mountains known as the Black Hills, the most difficult to overcome with proper grades of all the ranges, on account of its short slopes and great height. When I reached the Lodge Pole creek, up which went the overland trail, I took a few mounted men—I think, six—and with one of my scouts as guide, went up the creek to the summit of Cheyenne Pass, striking south along the crest of the mountains to obtain a good view of the country, the troops and trains at the same time passing along the east base of the mountains on what was known as the St. Vrain and the Laramie trail.

About noon, in the valley of a tributary of Crow creek, we discovered Indians, who, at the same, discovered us. They were between us and our trains. I saw our danger and took means immediately to reach the ridge and try to head them off, and follow it to where the cavalry could see our signals. We dismounted and started down the ridge, holding the Indians at bay, when they came too near, with our Winchesters. It was nearly night when the troops saw our smoke-signals of danger and came to our relief; and in going to the train we followed this ridge out until I discovered it led down to the plains without a break. I then said to my guide that if we saved our scalps I believed we had found the crossing of the Black Hills—and over this ridge, between the Lone Tree and Crow creeks, the wonderful line over the mountains was built. For over two years all explorations had failed to find a satisfactory crossing of this range. The country east of it was unexplored, but we had no doubt we could reach it.

In 1867, Gen. Augur, Gen. John A. Rawlins, Col. Mizner and some others crossing the plains with me, reached the point where I camped that night. We spent there the 4th of July, and Gen. Rawlins made a remarkable speech commemorating the day. We located there the post of D. A. Russell and the city of Cheyenne. At that time the nearest settlement was at Denver, 150 miles away; and while we lay there the Indians swooped down on a Mormon train that had followed our trail, and killed two of its men;

but we saved their stock, and started the graveyard of the future city.

The explorations by the government for a Pacific railroad are all matters of official report, long since published and open to all. They were the basis for the future explorations of all the trans-continental lines, except the Union Pacific, then known as that of the 42d parallel of latitude. That line, and the country from the Arkansas to the Yellowstone, was explored and developed mainly by private enterprise, and it is by far the most practicable line crossing the continent—the shortest, quickest, of lightest curvature and lowest grades and summits. It is not, in an engineering point of view, the true line from the Atlantic to the Pacific, but in a commercial point of view it is.

In an engineering point of view we demonstrated, before the year 1860, that the true line was up the Platte to its forks, to which point the Union Pacific is now built, then up the North Platte and Sweetwater to the South pass, and then down the Snake river (where the Oregon Short Line now runs), to the Columbia and then to tide-water at Portland. The Union and Central were built for commercial value, and to obtain the shortest and quickest line from ocean to ocean.

The line of the Central was controlled almost entirely by the development of the mining industries in California and Nevada until it reached the Humboldt; then its natural course would be to reach Salt Lake and the Mormon settlements. The Union

Pacific objective point was the Pacific coast by way of the Great Platte valley and Salt Lake.

Every mile of the Pacific roads that received subsidies from the government, had to have the approval of the government three different times, through its selected officers, before one cent could be received or one acre of land certified.

1st. The preliminary survey, showing the general route of the line, had to be accepted as in compliance with the law and satisfactory to the President.

2d. As each section of 50 or 100 miles was finally located on the ground, this being the actual line to be built upon, which could not be deviated from, it had to be filed in the Interior Department, receive the approval of its Secretary, and the Great Seal of the country.

Finally, when a section of 20 or more miles was completed and equipped as required by law, the United States government sent out three expert commissioners, who examined again, not only all materials put in it, its method of construction and its road as constructed, but went behind all other approvals that had been made, and assumed the right of might, not law, to disapprove what had before been approved, and upon which approval the road had been constructed.

For the sake of peace and to avoid delays we submitted and made any changes demanded, which, to their credit I must say, were very few. The grades, the road-beds, the cuts, fills, bridges, ties,

rails, spikes, joints—everything had to be up to the standard adopted by the government, a standard adopted on the advice, in several cases, of people who had never seen the country. And after the road was completed, in many cases it had to be changed to overcome one great obstacle that one unacquainted with the country would never dream of—the question of snow. We had to study every summit, every mountain side, every valley, to find from the currents which was the snowy side and which the barren; and over the whole 1,500 miles of line located for the Union Pacific, for three winters we kept engineers in tents or dug-outs watching from four to six months the drift of the snow and water to be overcome, and the safest, surest and most effectual methods of doing it.

The charter of 1884 provides that the loan in bonds shall change from \$16,000.00 a mile to \$32,000.00 at the east base of the Rocky mountains and the west base of the Sierra Nevada.

When we reached the mountains a series of questions arose as to how this base should be determined. The eastern base was determined by Mr. Blickensderfer, who was appointed by the government. After examining the country, he declared it to be right at the foot of the mountains, where the heavy grades to overcome the first range, the Black Hills, were made necessary—a very proper decision.

The west base of the Sierra was located near Sacramento, where the drift of the mountains

reached into that valley, or where, you might say, the first approach to the mountains begins, but long before the heavy grades commenced.

A good story is told, the truth of which I will not undertake to vouch for, in relation to the fixing of the base.

By the original railroad act, as we have noticed, the President was to fix the point where the Sacramento valley ended and the foot-hills of the Sierra Nevada began. Chief Engineer Judah, in his report, had designated Barmore's, thirty-one miles from Sacramento, as the beginning of the mountains. This corresponded with a decision of the Supreme Court of the United States, made in April, 1864, in the case of the Leidesdorff grant. This grant, by Mexican authority, was bounded by the foot-hills on the east. The contestants of the grant attempted to fix the eastern boundaries at Alder creek, eight miles nearer Sacramento. The Supreme Court decided the foot-hills commenced about thirty miles from that city. Several attempts were made by Mr. Sargent, then a member of Congress and since United States Senator, soon after the passage of the original act, to bring the attention of President Lincoln to this subject, but the President's constant occupation with weightier duties forced upon him by the great war prevented his action. The time, however, came when it could no longer be delayed.

Owing to the increase of subsidy among the hills and mountains, it was important to the railway com-

pany that the foot-hills should begin as near as possible to Sacramento. The Senator claims the credit of moving the mountains from Barmore's to Arcade creek, a distance of twenty-four miles. His relation of the affair to his friends is this: Lincoln was engaged with a map, when the Senator substituted another, and demonstrated by it and the statement of some geologist that the black soil of the valley and the red soil of the hills united at Arcade. The President relied on the statements given him, and decided accordingly. "Here, you see," said the Senator, "how my pertinacity and Abraham's faith removed mountains."

Reconnoissances made in 1862-63-64 had demonstrated that a serious question would arise in reaching the Humboldt valley from the western foot of the Wahsatch mountains in the Salt Lake basin. Should the line go north or south of the lake? The Mormon church and all of its followers, a central power of great use to the trans-continental roads, were determinedly in favor of the south line. It was preached from its pulpits, and authoritatively announced that a road could not be built or run north of the lake. But our explorations in an earlier day unqualifiedly indicated the north side, though an exhaustive examination was made south and only one line run north, it being our main line to the California State line surveyed in 1867.

The explorations by parties south of the lake, and the personal examinations of the chief engineer,

determined that it had no merits as compared with the north line; and on such report the north line was adopted by the company and accepted by the government.

Brigham Young called a conference of his church and refused to accept the decision; prohibited his people from contracting or working for the Union Pacific, and threw all his influence and efforts to the Central Pacific, which just at that time was of great moment, as there was a complete force of Mormon contractors and laborers in Salt Lake valley competent to construct the line 200 miles east or west of the lake, and as the two companies had entered into active competition, each respectively to see how far east or west of the lake they could build, that city being the objective point and the key to the control of the commerce of that great basin.

The Central Pacific Company entered upon the examination of the lines long after the Union Pacific had determined and filed its line, and we waited the decision of their engineers with some anxiety. We knew they could not obtain so good a line, but we were in doubt whether, with the aid of the Mormon church and the fact that the line south of the lake passed through Salt Lake City, the only commercial capital between the Missouri river and Sacramento, they might decide to take the long and undulating line; and then would arise the question as to which (the one built south, the other built north, and it would fall to the government to decide) should re-

ceive the bonds and become the trans-continental line. However, the engineers of the Central Pacific, Clements and Ives, took as strong ground, or stronger than we in favor of the north line, and located almost exactly upon the ground the Union Pacific had occupied a year before; and this brought the Mormon forces back to the Union Pacific, their first love.

The location of the Union Pacific was extended to the California State line, and that of the Central Pacific to the mouth of Weber Canon. The Union Pacific work was opened and most of the line graded to Humboldt Wells, 219 miles west of Ogden, and the Union Pacific met the track of the Central Pacific at Promontory Summit, 1,186 miles west of the Missouri river and 638 miles east of Sacramento, on May 9th, 1869, to the wonder of America, and the utter astonishment of the whole world—completing the entire line seven years before the limit of time allowed by the government.

On the occasion of the completion of the road there assembled on the bleak mountain side representatives of nearly all civilized nations. As the last spike was driven, connection was made with every telegraph office between the Atlantic and the Pacific, and every blow was heard throughout the land. To the representatives of the road there came over the wires the congratulations of authorities, officials and eminent people of every country that could be reached by wire, and among them all was one that I

prized above all others—the telegram which I have already read in your hearing. You who know what it is to receive commendation and promotion on the field of battle, in the face of your enemy, can appreciate the satisfaction conferred by such a message from such a source.

How well we did our work I leave to the committee, who, after an exhaustive examination of it, submitted its report to the government to say, as follows:

“The foregoing shows that the location of the Union Pacific railroad is in accordance with the law, as a whole and in its different parts, the most direct, central and practicable that could be found between Omaha and the head of Great Salt Lake.

“Taken as a whole, the Union Pacific railroad has been well constructed. The general route for the line is exceedingly well selected, crossing the Rocky mountain ranges at some of the most favorable passes on the continent, and possessing capabilities for easy grades and favorable alignments unsurpassed by any other railway line on similarly elevated grounds. The energy and perseverance with which the work has been urged forward, and the rapidity with which it has been executed, are without parallel in history. In the grandeur and magnitude of the undertaking, it has never been equaled, and no other line compares with this in the arid and barren character of the country it traverses, giving rise to unusual inconveniences and difficulties, and imposing the

necessity of obtaining almost every requisite of material, of labor and of supplies for its construction, from the extreme initial point of its commencement.

“Deficiencies exist, but they are almost without exception those incident to all new roads, or of a character growing out of the peculiar difficulties encountered or inseparably connected with the unexampled progress of the work, a matter of the greatest importance and highly creditable to the able managers of the company; and they can all be supplied at an outlay but little exceeding that which would have obviated them in the first instance, but at the cost of materially retarding the progress of the work. Under the circumstances, it is much more a matter of surprise that so few mistakes were made and so few defects exist than it would be, had serious deficiencies been of more frequent occurrence; and the country has reason to congratulate itself that this great work of national importance is so rapidly approaching completion under such favorable auspices.

“We are, very respectfully, your obedient servants,

G. K. WARREN, Brevet Major-General, U.S.A.

J. BLICKENSDECKER, Jr., Civil Engineer.

JAMES BARNES, Civil Engineer.

Special Commissioners Union Pacific Railroad.

“Hon. O. H. BROWNING,

Secretary of the Interior.”

Another and even greater testimonial to the

proper construction of the road is the fact that when the Canadian Pacific was about to be built, the Dominion government some time in 1873 or 1874 examined the Union Pacific railroad carefully and, in making its contract for the building of the Canadian Pacific, used the Union Pacific as its standard; and there occurs a clause in their contract which provides that the Canadian Pacific, when completed, shall be equal in all its parts (in road-bed, structures, alignments and equipment) to the Union Pacific as found in the year 1874—and that government is now making a settlement with its contractors and claiming that the Canadian Pacific has not yet been brought to that standard.

When we consider that England and its colonies have the reputation of building the most substantial roads in the world, this fact must certainly go to the credit of the builders of the Union Pacific, and is a severe comment upon the attacks that have been made upon the Pacific railroads by our own government and people.

The day for estimating the benefit of these lines to the nation or comparing them with anyone's foresight or predictions of the revolution they would make in the trade, commerce and population of the country, has long since passed.

Some of the benefits derived from the building of these roads are :

1. The change of climate.
2. The bringing under cultivation of millions upon

millions of acres of plains-land, making homes for the numerous immigrants to the country.

3. The development of vast mineral belts that now supply the world with gold, silver and copper.

4. The development of immense quantities of coal, anthracite and bituminous, that are already supplying the population and industries between the Missouri river and the Pacific.

5. The discovering, yearly, of immense beds of all kinds of ores that go into the iron, tin, earthen and other industries. There seems to be no metal that the Rocky mountains cannot furnish the ore to produce.

6. The empire that the roads have made possible will, in the near future, exceed in occupied territory, population, wealth and savings, all those of the country east of the Missouri river as measured to-day.

In the last two years the financial strides have been remarkable. The government is daily adding to its treasury more than all the interest upon all the sums it has expended in developing it, and does not yet know what it has acquired; nor does it comprehend in any degree what it will in years to come pay into our treasury. It has already built up four great commercial centres, each controlling territory 500 miles in diameter—one on the Missouri river, one in Colorado, one in Salt Lake basin and one on the Pacific coast; and three more are in their infancy—one on the Rio Grande, one in Montana and another in Oregon. The banking capital and deposits in the

centres illustrate their progress. They amount to over one hundred millions of dollars to-day.

On the completion of the road, at the request of the Board of Directors, we made an estimate of earnings for five and ten years after completion. By claiming the overland trade of all the British islands, of China and Japan, and taking that of the entire Pacific coast, we estimated the annual earnings in five years at \$5,000 per mile. We gave 80 per cent. of this to through traffic, and 20 per cent. to local. Within ten years the local development brought the earnings up to \$12,000 per mile, and to-day the through traffic is not 5 per cent. of its gross earnings. In 1887 the Union Pacific system earned a grand total of \$28,557,766; the Central and Southern Pacific, \$37,930,162; the Atchison, Topeka & Santa Fe, \$18,461,366; the Northern Pacific, \$12,789,447; and the Texas & Pacific, \$6,200,000.

Nearly one-half as much more was earned by local roads that developed a portion of each state and territory, but were not part of the continental system. The trade, traffic and development of that vast empire, not yet thirty-five years old, has passed beyond all figures, and we simply look upon it as two great commercial zones following that other great empire, between the lakes and the Missouri river, whose development has been the admiration and wonder of the world.

The building of the Pacific roads has changed the climate between the Missouri river and the Sierra

Nevada. In the extreme west it is not felt so much as between the Missouri river and the Rocky mountains. Before settlement had developed it, the country west of the Missouri river could raise very little of the main crops, except by irrigation. From April until September no rain fell. The snows of the mountains furnished the streams with water and the bunch-grass^o with sufficient dampness to sustain it until July, when it became cured and was the food that sustained all animal life on the plains, summer and winter.

I have seen herds of buffalo, hundreds of thousands in number, living off bunch-grass that they obtained by pawing through two feet of snow on a level. It was this feature that induced the stocking of immense ranches with cattle. Buffalo never changed the character of the grass, but herds of cattle did, so that now, on the ranges, very little of the bunch or buffalo grass remains.

Since the building of these roads, it is calculated that the rain belt moves westward at the rate of eight miles per year. It has now certainly reached the plains of Colorado, and for two years the pioneers of that high and dry State have raised crops without irrigation, right up to the foot of the mountains.

Salt Lake since 1853 has risen nineteen feet, submerging whole farms along its border and threatening the level desert west of it. It has been a gradual but permanent rise, and comes from the additional moisture falling during the year--rain and

snow. Prof. Agassiz in 1867, after a visit to Colorado, predicted that this increase of moisture would come by the disturbance of the electrical currents, caused by the building of the Pacific railroads and settlement of the country.

The Union Pacific and the Central Pacific were fortunate in selecting a class of young men for their work, some of them hardened by five years' experience in the war, whose whole soul and interest were in it. They commenced first in the exploring and engineering parties, and finally landed as chiefs in some part of the work.

On the Union Pacific were Dey, Reed, Hurd, Blickensderfer, Morris, McCartney, Eddy, House, Hodges, Hudnut, Maxwell, Brown, Appleton, Clark, Hoxie, Snyder, the Casements, and many others under them. Some of them laid down their lives in the work—all reached fame in after years and were builders and operators on all the great trans-continental lines, including the Canadian Pacific.

On the Central Pacific were Judah, Montague, Clements, Ives, Gray, Town, and others that I cannot name. Some of these men have met five times in making the connections that completed the great trans-continental lines. I found some of the men who made the first connection at Promontory again at Sierra Blanca, at the joining of the Texas Pacific and Southern Pacific, and still again at Emery's Gap the present year, in connecting New Orleans and the gulf with Denver. On the Atchison and Topeka

and on the Northern, as well as on the Canadian Pacific, some of the same men took part in laying the connecting rails.

The men who made possible this work, who threw their fortunes, their health, their reputations into it, will one day stand in civil life like our great leaders in the war. Monuments to their enterprise dot the country between the Missouri river and the Rocky mountains, between the Pacific and the Wahsatch. They were the men who had made possible a population, within the next twenty years, between the Missouri river and the Pacific coast, of fifty millions of people. They have been libeled, abused, vilified, and, in some cases, bankrupted and driven to their graves; but their works stand, and their monuments will yet come—the Ames, Dillon, Duff, Durant, Atkins, Dexter, Baker, Dix, Brooks, Stanford, Huntington, Hopkins and Crocker.

I do not state this alone on my own knowledge, but I appeal to the most enthusiastic, the most helpful of all the generals in this great enterprise. One who knew these people, who saw them, who watched them at their work, will tell you that they should deserve the same praise for their acts in civil life, that he and his followers did for their victories in the war. The two were inseparable, and the last could not have been but for the first.

Many have supposed that they engaged in it for purely mercenary motives—for the money they could make out of it; but I say to you that their hearts

and patriotism were in the work, as much as yours were in the war, and if they had invested their money and credit in any other business as they did in this, they would have been the gainers.

They and their subordinates were determined to build a first-class road. I have plenty of evidence to sustain this beyond question. The President, Oliver Ames, and the Board of Directors sustained the engineers in building a road of the lowest grades and lightest curvature the country would admit. When some of those interested desired to use the maximum authorized by law and build a surface road, the board invariably stood by for the lines of the engineers—those offering the greatest commercial value.

The instructions given me by Oliver Ames and Sidney Dillon, one at the head of the railroad company and the other at the head of the construction company, were invariably to obtain the best line the country afforded, regardless of the expense. Oakes Ames once wrote me when it seemed almost impossible to raise money to meet our expenditures: "Go ahead; the work shall not stop, even if it takes the shovel shop."

The Ameses were manufacturers of shovels and tools, and their fortunes were invested in that business; and, as we all know, the shovel shop went. When the day came that the business of the Ameses should go or the Union Pacific, Oakes Ames said: "Save the credit of the road—I will fail."

It took a man of courage and patriotism to make

that decision and lay down a reputation and business credit that was invaluable in New England and one that had come down through almost a century. To him it was worse than death; and it was the blow which, followed by others, put him in his grave.

To emphasize these observations, permit me to quote a brace of paragraphs from a letter dated January 6, 1859, addressed to Hon. John Sherman, M. C., and made public through the *National Intelligencer*. It was from his brother, then unknown to fame, and is even yet one of the most remarkable and instructive short papers to be found in the literature of trans-continental railway construction. He gave many weighty reasons why a railway to the Pacific should be built, but thought it could not be done unless done by the nation. "It is a work of giants," he sententiously declares, "and Uncle Sam is the only giant I know who can or should grapple the subject." That paper alone, in the light of later events, would stamp its author as a far-seeing statesman and an enlightened engineer, and I shall ask his permission to record it as a part of this paper. The following declarations taken from it show how the project was viewed in 1859:

"It so happens that for the past ten years the Sierra Nevada has been crossed at every possible point by miners in search of gold, by emigrants going and coming, and by skillful and scientific men. I, myself, have been along a great part of that range, and have no hesitation in saying that there are no

passes by which a railway, to be traveled by the most powerful locomotion now in use, can be carried through the Sierra Nevada, unless at the extreme head of the Sacramento, near the town of Shasta or Fort Reading, or at the extreme head of the San Joaquin, near the Tejon.

“I now assert my belief that the great railroad will not receive enough net profits to pay interest on its cost. Yet I will not attempt an estimate of either the cost of the road or its income. I believe the cost will not fall much, if any, short of \$200,000,000, the interest on which (government bonds, say 5 per cent. per annum) would be \$10,000,000.”

The experience of the war made possible the building of this trans-continental railroad, not only physically but financially. The government, already burdened with billions of debt, floated fifty millions more, and by this action it created a credit which enabled the railroad company to float an equal amount, and these two credits, when handled by men of means and courage, who also threw their own private fortunes into the scale, accomplished the work.

If it had been proposed, before the war, that the United States should lend its credit, and issue its bonds to build a railroad 2,000 miles long across a vast, barren plain only known to the red man, uninhabited, without one dollar of business to sustain it, the proposition alone would have virtually bankrupted the nation.

Possibilities of finance, as developed during the

war, made this problem not only possible, but solved and carried it out, and accomplished in three years a feat which no plan ever before suggested proposed to accomplish in less than ten years ; and while it was being accomplished the only persons who had real, solid, undoubted faith in its completion were that portion of the nation who had taken active part in the war.

Necessity brought out during the war bold structures that in their rough were models of economy in material and strength. In taking care of direct and lateral strains by position of posts and braces they adopted principles that are used to-day in the highest and boldest structures ; and I undertake to say that no structure up to date has been built which has not followed those simple principles that were evolved out of necessity, though reported against during the war by the most experienced and reliable engineers of the world.

A few bold spirits backed the enterprise with their fortunes and independent credit. They were called fools and fanatics, and Oakes Ames—the real pluck of the work—said to me once: “What makes me hang on is the faith of you soldiers,” referring, at the time, to the support the army was giving us, led by Grant, Sherman, Sheridan, Pope, Thomas, Augur and Crook and all who had direct communication with us on the plains. There was nothing we could ask them for that they did not give, even when regulations did not authorize it, and it took a large stretch of authority to satisfy all our demands.

The commissary department was open to us. Their troops guarded us, and we reconnoitered, surveyed, located and built inside of their picket line. We marched to work to the tap of the drum with our men armed. They stacked their arms on the dump and were ready at a moment's warning to fall in and fight for their territory.

Gen. Casement's track train could arm a thousand men at a word ; and from him, as a head, down to his chief spiker, it could be commanded by experienced officers of every rank, from general to a captain. They had served five years at the front and over half of the men had shouldered a musket in many battles. An illustration of this came to me after our track had passed Plum creek, 200 miles west of the Missouri river. The Indians had captured a freight train and were in possession of it and its crews. It so happened that I was coming down from the front with my car, which was a traveling arsenal. At Plum creek station word came of this capture and stopped us. On my train were perhaps twenty men, some a portion of the crew, some who had been discharged and sought passage to the rear. Nearly all were strangers to me. The excitement of the capture and the reports coming by telegraph of the burning of the train, brought all men to the platform, and when I called upon them to fall in, to go forward and retake the train, every man on the train went into line, and by his position showed that he was a soldier. We ran down slowly until we came in sight of the

train. I gave the order to deploy as skirmishers, and at the command they went forward as steadily and in as good order as we had seen the old soldiers climb the face of Kenesaw under fire.

Less than ten years before, Gen. Sherman had suggested a *different* method of disposing of the Indian. Writing to his brother, he said :

“ No particular danger need be apprehended from Indians. They will no doubt pilfer and rob, and may occasionally attack and kill stragglers ; but the grading of the road will require strong parties, capable of defending themselves ; and the supplies for the road and maintenance of the workmen will be carried in large trains of wagons, such as went last year to Salt Lake, none of which were molested by Indians. So large a number of workmen distributed along the line will introduce enough whiskey to kill off all the Indians within 300 miles of the road.”

Railroads first built in the United States have been remunerative only in a small way, and have grown and been supported mostly by the vast development of new territory. The advance lines are usually bankrupt, but they feed trunk lines by which they are financially supported, not because of the amount they earn for themselves, but for what is paid to their connection, as every pound of delivered freight and every passenger carried to and from the connection is additional and new business.

The unfriendliness of Congress since 1870, and of all the western states since 1880, has been over-

come by the world west of the Missouri river, newly conquered and occupied. Now their hostile legislation will soon have its reactionary effect upon themselves, and I predict that the demagogues who delight to legislate and destroy property that they have no interest in, will soon see the result in their own homes; for these, like the people east of the lakes, are becoming possessed of property and wealth through capital that comes to them, developing their country.

Railroad investment is creeping west of the lakes, and when the people legislate upon something they own or are interested in, no matter how small their interest, they will sustain and support it. I look to the day not far distant when, in Kansas, Nebraska, Iowa, Texas, Minnesota and Missouri, it will be as unpopular to legislate to destroy capital invested in means of transportation as it is to-day in Ohio, New York and the New England States.

The changes in the railroad world have been caused mostly by the improved methods of transportation made necessary during the war; and the great principles then evolved have taught the American people that there was no problem in finance or relating to the development of the country so great that its people did not feel able to grasp and master it.

Railways have been known since the days of the Romans. The tracks were first made of cut stone. One hundred and fifty years ago iron rails took their place; and the modern railway was created by the

Stephensons when they built the locomotive "Rocket." Civil and mechanical engineering have kept pace with the growth of the world, until now there is no river so deep or mountain so high that they, combined, cannot build under or over it. One of the principal geniuses in solving the problem for controlling steam (Ericsson, the companion of Stephenson) is still alive, and Horatio Allen, who pulled the throttle of the first locomotive on its first trip made in the United States, is still with us. When we consider that from that day to this over 150,000 miles of railroad have been built in the United States, one can comprehend the strides the railway has made up to date, but its future possibilities cannot be imagined.

I cannot close this paper more appropriately than by reading to you the final page of my last report to the Board of Directors, written upon the completion of the Union and Central Pacific roads. I submit that if written to-day it would not be materially changed. It is as follows:

In 1853 Henry Farnam and T. C. Durant, the then contractors and builders of the Missouri river railroad in Iowa, instructed Peter A. Dey to investigate the question of the proper point for the Mississippi and Missouri river road to strike the Missouri river to obtain a good connection with any road that might be built across the continent. I was assigned to the duty, and surveys were accordingly extended to and up the Platte valley, to ascertain whether any road built on the central or then northern line would,

from the formation of the country, follow the Platte and its tributaries over the plains, and thus overcome the Rocky mountains. Subsequently, under the patronage of Mr. Farnam, I extended the examination westward to the eastern base of the Rocky mountains and beyond, examining the practicable passes from the Sangre Christo to the South pass; made maps of the country, and developed it as thoroughly as could be done without making purely instrumental surveys. The practicability of the route, the singular formation of the country between Long's Peak, the Medicine Bow mountains, and Bridger pass, on the south, and Laramie Peak and the Sweetwater and Wind river ranges on the north, demonstrated to me that through this region the road must eventually be built. I reported the facts to Mr. Farnam, and through his and his friends' efforts, the prospect for a Pacific railroad began to take shape.

In after years, when the war demonstrated the road to be a military necessity, and the government gave its aid in such munificent grants, surveys were extended through the country previously explored, its resources developed, its hidden treasures brought to light, and its capabilities for the building of a railway to the Pacific fully demonstrated.

In doing this over the country extending from the Missouri river to the California State line, and covering a width of 200 miles, north and south, and on the general direction of the forty-second parallel of latitude, some fifteen thousand miles of instrumental

lines have been run, and over twenty-five thousand miles of reconnoissances made.

In 1863 and 1864 surveys were inaugurated, but in 1866 the country was systematically occupied; and day and night, summer and winter, the explorations were pushed forward through dangers and hardships that very few at this day appreciate, as every mile had to be run within range of the musket, as there was not a moment's security. In making the surveys numbers of our men, some of them the ablest and most promising, were killed; and during the construction our stock was run off by the hundred, I might say by the thousand; and as one difficulty after another arose and was overcome, both in the engineering, running and construction departments, a new era in railroad building was inaugurated.

Each day taught us lessons by which we profited for the next, and our advances and improvements in the art of railway construction were marked by the progress of the work, 40 miles of track having been laid in 1865, 260 in 1866, 240 in 1867, including the ascent to the summit of the Rocky mountains, at an elevation of 8,235 feet above the ocean; and during 1868 and to May 10th, 1869, 555 miles, all exclusive of side and temporary tracks, of which over 180 miles were built in addition.

The first grading was done in the autumn of 1864, and the first rail laid in July, 1865. When you look back to the beginning at the Missouri river, with no railway communication from the east, and 500 miles

of the country in advance without timber, fuel or any material whatever from which to build or maintain a road, except the sand for the bare road-bed itself with everything to be transported, and that by teams or at best by steamboats, for hundreds and thousands of miles; everything to be created, with labor scarce and high, you can all look back upon the work with satisfaction and ask, under such circumstances, could we have done more or better?

The country is evidently satisfied that you accomplished wonders, and have achieved a work that will be a monument to your energy, your ability, and to your devotion to the enterprise through all its gloomy as well as its bright periods; for it is notorious that, notwithstanding the aid of the government, there was so little faith in the enterprise that its dark days—when your private fortunes and your all was staked on the success of the project—far exceeded those of sunshine, faith and confidence.

This lack of confidence in the project, even in the west, in those localities where the benefits of its construction were manifest, was excessive, and it will be remembered that laborers even demanded their pay before they would perform their day's work, so little faith had they in the payment of their wages, or in the ability of the company to succeed in their efforts. Probably no enterprise in the world has been so maligned, misrepresented and criticized as this; but now, after the calm judgment of the American people is brought to bear upon it, unprejudiced

and unbiased, it is almost without exception pronounced the best new road in the United States.

Its location has been critically examined, and although the route was in a comparatively short time determined upon, as compared with that devoted to other similar projects, yet, in regard to the correctness of the general route, no question is ever raised; and even in the details of its location, 730 miles of which were done in less than six months, it has received the praise of some of the ablest engineers of the country. Its defects are minor ones, easily remedied, and all the various commissions, some of them composed of able and noted engineers, have given the company due credit in this particular, although they may have attacked it in others, and to-day, as in the past, the company need fear no fair, impartial criticism upon it, or no examination made by men of ability and integrity, or such as are masters of their profession.

That it yet needs work to finally complete it no one denies, but whatever is necessary has been or is being done.

Its future is fraught with great good. It will develop a waste, will bind together the two extremes of the nation as one, will stimulate intercourse and trade, and bring harmony, prosperity and wealth to the two coasts. A proper policy, systematically and persistently followed, will bring to the road the trade of the two oceans, and will give it all the business it can accommodate; while the local trade will increase

gradually until the mining, grazing and agricultural regions through which it passes will build up and create a business that will be a lasting and permanent support to the country.

After General Dodge's paper had been read, General Raum (addressing the President):

I move you, sir, that the hearty thanks of this Society be extended to General Dodge for his paper; that it be spread upon the Record, and be printed with the Annual Report.

The motion of General Raum was seconded and unanimously adopted.

The President (General Sherman) said:

I need not speak to an audience such as this in praise of the historic paper just read by General Dodge. It so happens that I was, before the civil war, during it and since, deeply interested in the great problem of a Pacific railroad. Every word of General Dodge's paper is true, to my personal knowledge, and I endorse every proposition he has made.

When the civil war was over, you all must remember that I was stationed at St. Louis, in command of all the troops on the Western plains as far out as Utah. I found General Dodge as consulting engineer of the Union Pacific railroad, in the success of which enterprise I felt the greatest possible interest. I promised the most perfect protection, by troops, of the reconnoitering, surveying and construction parties, and made frequent personal visits on horseback and in ambulance, and noticed that the heads of all the parties had been soldiers during the civil war. I firmly believe that the civil war trained the men who built that great National highway, and as General Dodge has so graphically described, he could call on any body of workmen to "fall in," "take arms," "form platoons and companies," "deploy as skirmishers," and fight the marauding Indians just as they had learned to fight the rebels down at Atlanta. I will

not claim that all were of the Army of the Tennessee, but the heads of parties were all, or nearly all, *Union soldiers*.

I was particularly interested in that part of General Dodge's paper wherein he described his discovery of the way to cross the Black Hills beyond Cheyenne (there was no Cheyenne then). He was limited by the law to 116 feet grade to any mile. Instead of following the Valley of Lodge Pole Creek, as all previous engineers had done, he chose the upper, or anti-clinal line, instead of the lower, or sin-clinal line. This was a stroke of *genius*, by which he surmounted the Rocky Mountains by a grade of 80 feet to the mile, whereas by any other route then known he would have been forced to a grade of 200 feet, or to adopt *short* curves through Laramie Pass.

The Union and Central Pacific railroads were the pioneer trans-continental roads in America, and every man who did his part should receive all honor. Now there are five trans-continental railroads, the last the Canadian Pacific.

It so happens that two years ago, having traveled by every other, I expressed a wish to return from San Francisco eastward by the "Canadian Pacific," just completed. To my amazement I discovered that the President of that railroad was Major W. C. Van Horne, one of our railroad men, educated in our war between Nashville and Atlanta. He was then, as now, the President of that road, with a salary of from \$25,000 to \$50,000, and they talk of making him a duke. He can hold his own with any duke I have thus far encountered. Anyhow, he acted like a *prince* to me. From his office, in Montreal, he ordered his agent at Victoria, in British Columbia, to extend to General Sherman every possible courtesy, which was done. I had a special car for myself and daughter, Lizzie, with privilege of stopping over at any station.

On the way eastward I met many people and heard many things of deep interest to me, and, maybe, to you. There are three mountain ranges between the Mississippi, or rather, the Missouri Valley, and the Pacific Ocean: The Rockies, the

Wahsatch, and the Cascades. These converge to the northwest, so that in the Canadian Pacific the engineers had to meet them closer together than by our "Northern Pacific," or by the "Central" and "Union."

In the first explorations, the English engineers saw no escape from the conclusion that to pass these ranges from their starting point on the Pacific—"Vancouver," a magnificent port—they would have to follow the grade of Fraser river, by its west branch, to its very head, near the Henry House, and thence to descend the "Athabasca" eastward to Winnepeg, etc. This route was about 400 miles longer than the "direct line." The Board of Directors in Montreal then called on our United States experienced engineers, and found a man, Randolph, I believe, who undertook to cut across this great bend or loop. Instead of following the west branch of Fraser river, he took the east branch, "Thompson's," up to the Kamloop's Lake. The mountains eastward seemed impassable, but he reasoned "where there is a will, there is a way." Through brush and trees he forced his way, and found a pass in the Cascade range called "Kicking Horse," where his horse had kicked him on the knee. Persevering, he, in the next or main range, observed the flight of an eagle, which did not, as usual, pass over the highest visible peak but disappeared around a point; so he followed the same course, found an unexpected break and located a railroad with less grades than the Union Pacific, and saved a distance of four hundred miles, or two hundred millions of dollars. In looking over the usual timetables of the "Canadian Pacific," you will find the "Kicking Horse Pass" and "Eagle Pass," through which millions of people will travel and millions of dollars of freight will pass. All are, in part, the consequence of our civil war, and of the men it educated.

General Dodge's most admirable paper will be embraced in our next Annual Report.

THE IRREPRESSIBLE CONFLICT;

OR, THE BATTLE BETWEEN

RICH ROBBERS

AND

POOR PRODUCERS.

BY MOSES HULL.

AUTHOR OF "THE QUESTION SETTLED," "THE CONTRAST BETWEEN EVANGELICALISM AND SPIRITUALISM," "WHICH, SPIRITUALISM OR CHRISTIANITY?" "THE DECAY OF INSTITUTIONS," "BIBLICAL AND MODERN MEDIUMSHIP," AND SEVERAL OTHER WORKS ON SPIRITUALISM & GENERAL REFORM.

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PREFACE.

This hastily written pamphlet is the result of a lecture I delivered several times last autumn. I never delivered the lecture but that a number of honest, earnest men came to me and asked for the facts it contained; and, could I put it in pamphlet form? Everybody and his wife and neighbors seemed to want the thoughts of the lecture in a more tangible form. The result is, I have taken time from numerous other duties to hand out the thoughts herein contained.

No attempt at superiority of logic, or elegance of diction has been made. I have only sought to tell plain, unvarnished truths to plain, matter-of-fact men and women. If I can get the workers of the world interested in their own salvation from tyrannous monopolies, which are every year tightening

the reins on wealth producers, I shall have little fear but that they will find a way to put these humanity-crushing machines where they belong.

If what is herein contained shall flash a seed-thought in the mind of the reader, it may produce a crop of ideas, which, when properly cultivated, may bring forth the desired fruit.

That reader and writer may be able to seize every opportunity to receive and impart education on the all-important themes here introduced; and that by education, evolution and the ballot we may be saved from degradation, revolution and the bullet, is the one desire of my heart.

MOSES HULL.

DES MOINES, IOWA, Jan. 16, 1887.

“THE IRREPRESSIBLE CONFLICT.”

I acknowledge that selfishness prompts me at this time to take my pen. We are fortunately or unfortunately in a republican form of government. It is yet to be decided whether it is our good fortune or our misfortune to hold in our own hands the reins which guide the ship of state. Of one thing I am convinced; and that is, while we possess the intelligence and the integrity capable of sustaining and maintaining a republic no foreign foe can overthrow our institutions. Of another thing I am as fully satisfied; that is, if we have not this intelligence and integrity no foreign foe is needed to overthrow our American civilization; it will fall of its own weight.

This brings me back to the first proposition, selfishness moves my pen. In republics, majorities are supposed to rule; the majority here will lead the few to wealth and happiness or to degradation and death. It is for the purpose of educating this majority so that it may eventually be saved from

the results of vicious legislation that I now hand out these thoughts.

Republics require both intelligence and integrity; let either be lacking in those who hold the franchise, and the ballot becomes a brand of fire in the hand of an idiot, and it will destroy our institutions. Let my destiny be placed in the hands of a wise autocrat, rather than those of an ignorant, wreckless mob, or in the hands of those who regard their franchise as a commodity to be sold to the highest bidder.

I believe in the universality of the ballot, if I had the power, I would place it in the hands of every friend and every enemy I have on earth—women and men alike; I would allow every one who is amenable to the law to have a voice in saying what the law shall be, and who should be its makers, and yet, when a man sells or buys a vote, or when a man says, as I have heard thousands say: "This is right, but I shall not vote for it; I cannot throw my vote away," I would forever disfranchise that man.

The ballot box is about the only place where an opinion can be expressed where it will count; and the one whose opinions are for sale at this sacred place, or the one who will, at the polls, express the opinions of his enemies, because his own opinions are not popular, is as much of a traitor to the

interests of his country as the one who would betray and sell its armies to its enemies.

I express all this in these preliminary thoughts, because, when I get ready I shall show the producer that his most potent weapon in his battle with monopolistic robbers is the ballot.

THE HOUR OF JUDGMENT.

There seems to be rhythm in everything. Nothing moves straight along on one plane. The waves are not all on the lakes and seas; they are everywhere. No day was ever cold or hot alike all the way through. The wind never blew at a steady rate all day; the most calm day will have an occasional breeze, and the most boisterous day its more calm periods. No one ever had a pain which was just the same all the day through. The great conflict between the producers of wealth and the *lazzaroni*, who live only to consume it, whether paupers or millionaires, like everything else, has its ebb and flood tide. Could we watch the signs of the times, as the mariner watches the weather signals, and take advantage of the opportune occasions, the producers of wealth might enumerate victories where they can now only count defeats.

This is the hour of judgment; the one time when, more than any other in the world, the poor man, the laboring man, the one who has been robbed without knowing it, can call on the various

monopolistic rings to give an account of their stewardship. This particular iron is now hot, and, if the workingman does not strike, and strike *now*, his opportunity is gone for another generation, if not forever. Let this be a sufficient apology for obtruding these thoughts at this time.

Those who see in this conflict between capital and labor only an exertion on the part of one of the parties to cut wages down, and on the part of the other to get a few more pennies per day, or to cut two hours off of a day's work, have very little comprehension of the genius of the present agitation. In fact a regular war has been inaugurated which will never fully terminate while one man thrusts his labor as a commodity on the market and another bids on it as a matter of speculation.

Nor will another set of near-sighted politicians, who see in the political war clouds of to-day nothing more than the questions, of what shall our money be made, or who shall issue it? or how much shall there be of it? ever settle the controversy. True, these questions are all comprehended in the issues of to-day. Again, it is true that these questions, together with such questions as whether the bonds shall ever be paid, or whether our national debt shall be handed down as an heritage to unborn generations, are now up for settlement, and are important, but not more so than the great issues

which lie behind these, and the settlement of which turns upon these.

Could these things be seen as they are; could the workingmen all see that by their votes they will yet decide whether themselves and their posterity shall or shall not be doomed to perpetual slavery, they would appreciate and use that potent weapon, the ballot, as never before; and would see that it is henceforth made a weapon with which to slay the hydra-headed dragon which lives only to rob labor of its productions.

WHERE IS THE DANGER?

The one danger just now threatening the class for whom these thoughts are written, comes from themselves. It is a sad truth that the average workingman, is, like the average man who does not work—not a thinker. He does not get time to think, and when he does, he is tired with his day's work, or he thinks, "I am only a poor workingman—one of the mud sills of society, let those who have more time than I have do my thinking, I'll smoke my pipe, and take what little rest I can get before called to the duties of another day."

For the above and similar reasons, these thoughts are met at their very threshold with two classes of objectors. One says: "I once took some stock in what these agitators said; but their prophecies have not as yet been fulfilled. Under the *regime* we

now have, we have greatly increased our wealth, and, on the whole we are a prosperous people."

One orator—an ex-governor, said in my hearing:

"These labor agitators would make us believe labor is bearing terrible burdens, but such is not the fact. On no spot on earth is labor so well off as in America. Look at our great farms and the other evidences of great wealth. Our wealth has absolutely increased, in twenty years, from 1860 to 1880, *thirty-one thousand million dollars*; being only *fourteen thousand millions* in 1860, and *forty-five thousand millions* in 1880. Our estimated wealth is now *five thousand millions* more than England's; hers being only *forty thousand millions*, while ours is *forty-five thousand millions*. Our credit abroad is better than that of any other nation, our bonds running from *eighteen to twenty-seven cents* above par; and our money—the laboring man's dollar—has steadily advanced in value until it has grown from *thirty-five cents*, in 1864, to *one hundred cents* in and after 1879. With these facts before us, it will be hard to make the laboring man believe he is much of a sufferer. The fact is, labor in this country is capital's partner. Labor could not live without capital, and it knows it; and capital kindly takes labor in as a partner."

Another, quite an intellectual man, after listening to one of my speeches said:

"You are right; your doctrines are correct; but what are we going to do about it? We are hopelessly in the hands of the monopolizing capitalists of this country; they already own us as literally as they own their horses and hogs, and there is no use of our protesting against their encroachments; as we can do nothing let us submit gracefully."

The points contained in the above objections should be fully met before the argument which is to follow, is made, otherwise, the reader will not be prepared to fully appreciate its points. Let us

consider them in the order in which they come.

It is astonishing how near one can come to the truth and miss it; and this case is one in point. Nearly every sentence of the excerpt from the ex-governor's speech, quoted above, is half true; yet, there is another side to even these truths.

A GREAT COUNTRY.

We have a great and rich country, there is no mistake about that. We have *four million* square miles of the best land on earth; we can raise everything that can be grown between the tropics and the north pole. We have coal, iron, zinc, tin, copper, lead, silver and gold enough to supply the whole world for the next million of years. Our net-work of railroads put all our four millions of square miles of territory into one neighborhood. We are wealthy; the poet has truly said:

"Uncle Sam is rich enough to buy us all a farm."

But may there not be another side to this story of our great wealth? Latent wealth does not alone make a people rich; this wealth must be brought into activity and distributed. This requires intelligent industry. That we have in this country, and yet we are not rich; it is true we have made about *seven thousand* millionaires, but we have come near pauperizing over *fifty millions* of people to do it.

What is the cause of all this? Why is it, people with barns bursting with grain, are finding it almost

impossible to live? This question can be answered in two words, and they are

CLASS LEGISLATION.

Labor never fails to produce wealth—in fact, there is no wealth but that labor has produced, but it seldom gets it. Class legislation takes the Irishman's potatoes from him as soon as they are out of the ground. Legislation in behalf of banks, in this country, enables the banker to draw interest, sometimes as high as twenty-five per cent, on over *six hundred million* of his own debts. The truth is, the entire capital of the banks in 1882 was only *four hundred and eighty-three million* dollars; at the same time, according to the report of the Comptroller of the currency, they had loaned to the people on interest, *one thousand two hundred and thirty-eight million* dollars.

In further reply to this ex-governor, I will say, the wealth of the country has greatly increased in the last *twenty-five* years, but who has this wealth? Not the one who earned it surely. This was unwillingly acknowledged in this very speech. The first item of increase he gave, was *one hundred thousand miles* of railroad. Do the laboring men own these? No; so far from it, that not one of them can ride over these roads without, in addition to paying his legitimate fare, paying *pro rata* of interest on *three thousand million* dollars of watered stock.

The other items of increase of wealth did not one of them belong to the poor man. He enumerated blast furnaces, rolling mills, woolen, cotton, flax and silk mills, and other things which belong to the capitalist and not to the laborer.

This gentleman, in order to convince poor tramps who did not know where their breakfast, the next morning was to come from, said, that our estimated wealth, to-day, was *forty-five thousand millions*, while England, who had been several hundred years getting rich, was worth only *forty thousand million* dollars. He did not tell his hearers that we were in debt over *thirty-four thousand million* dollars and that England held between *eleven and twelve thousand million* of our securities. This will cut our boasted wealth down to not over *thirty-four thousand million* and increase England's to not less than *fifty-one thousand million*.

There are two other points in this ex-governor's speech, that deserve attention. The first is that our credit is good abroad. While this is partly true, I ask, whose credit is good abroad? is it that of the tramp, or that of the laborer? Here too much was admitted again, for he said our bonds were selling in foreign markets for from one hundred and eighteen to one hundred and twenty-seven cents on the dollar. If this is true, and it is, it is good for that portion of the laborers who hold the bonds—no

others. It is the bondholder's credit—not the laborer's, that has gone up. Now, I ask, what is wheat worth? *Sixty-five* cents per bushel. The laborer raises wheat, the bondholder raises bonds, bonds were once worth *thirty-five* to *sixty* cents on the dollar and wheat was worth two dollars a bushel, now the bonds have gone up and the wheat has come down! And this is one of the arguments used to prove that capital and labor are in partnership. Let this be remembered; in any country where bonds are high and the products of labor are low, there is a battle going on between capital and labor, and the victory is turning against the laborer.

The next argument of this man was, that the laborer's dollar was increasing in value. I cannot better reply to this than to relate a conversation I had, a few years since, with a prominent local politician in Maine. The dialogue ran about as follows:

POLITICIAN. "Well, I've been to hear ———, and if I had not before made up my mind to vote his ticket, I should now; I tell you, he made things plain."

HULL. "Ah! what did he make so astonishingly plain?"

P. "Why, he showed up the whole thing; he proved that his party had enhanced the *value* of the poor man's dollar."

H. "That is a mistake; his political party has

enhanced the *price* of the poor man's dollar, but the *value* has not been enhanced."

P. "Now, what is the use of trying to get up a distinction without a difference? value and price are one and the same thing."

H. "Not exactly. Water and air are both valuable, but they are both cheap. Gold and diamonds are both expensive, but neither of them have much value. These men have made your money dear, but not valuable."

P. "It's all the same; my money has twice the value in it it had ten years since."

H. "Is that so? Well, you have a mortgage of five hundred dollars on your farm, but, since the capitalists have doubled the value of your money, two hundred and fifty will pay it, will it not? Your taxes are thirty dollars, but since the value of your money has been doubled, you can pay them with fifteen; your debts are being paid with money of such value that it only takes half the amount, is that so?"

P. No; but then; well, have it your own way; our dollars are worth more, that's all I care to know."

H. Yes, just so; how many millions had you when the price of the dollar was put up by these friends of the workingmen?"

P. "Ha! ha! I never saw a million, nor one-fourth of a million in my life!"

H. Is that a fact? well, you did not make as much on the advance in price of money as the one did who had a million, did you?"

P. "By George! you are right, the millionaire made the most in that operation."

H. "Did you have a thousand?"

P. "No."

H. "A hundred?"

P. "No."

H. "Well, did you have twenty dollars?"

P. "I don't know."

H. "Did you have five?"

P. "Yes, I think I did, I generally have that much."

H. "Very well, then you were better off than some, and your five dollars doubled on your hands; the millionaire's millions doubled on his hands at the same time. Now, when your five dollars is gone, what are you going to do?"

P. "I am going to get more, if I can."

H. "Yes, 'if I can' is well put in, for the price of the poor man's money, that is, the money the poor man is to get, has gone up, that means, the labor which you have to sell, the hay and butter which you have to sell, has gone down. Remember, dear money always means cheap productions, the money-shark deals in money, you, in labor and its productions, so the banker makes on the rise of

money. If he pays but ten cents per pound for the butter he once paid forty for, his dollar covers four times as much butter as it did before. Cheap money means good wages. The worst thing this party has ever done is to put up the price of the poor man's dollar."

I have spent more time on this department of the subject than was anticipated; yet, it seemed necessary that the argument should be made. Many people would not be prepared for what is to follow without first having read the foregoing.

Now we are prepared to look at

THE CONFLICT

going on between capital and labor.

First, let me say that when I speak of the capitalist, I do not mean, the man who builds a shoe-shop, a tannery, or a mill, and puts a hundred or a thousand men to work in it, such men are not, in the first sense of the word, capitalists; on the other hand, they are as hopelessly in the hands of capitalists as the laborers are themselves. I divide the world into three classes, instead of two. The proper divisions are:

1st. The capitalist; that is the man who lives on his money, by enormous interests, rents, etc. This seraglio of rich male paupers is a curse to any community, and should be treated as any other band of cut-throats.

2nd. The man of enterprise. To this class belong those who go to the capitalist and hire his money, and build shops and mills, and then hire labor, thus bringing capital and labor together.

3d. The laborer. This is the man employed by the man of enterprise. Now, when the man of enterprise is killed, or taken out of the way as he always is, in times when the capitalist uses the prerogatives given him by law, to contract the volume of the money in the country, labor and capital cannot get together; then money is idle, can be had for almost no interest and labor tramps. This distinction is made now, so that I may not be misunderstood when I make a strike at the capitalist.

THAT PARTNERSHIP.

A few years since, when in the city of Washington, I chanced to meet an old-time friend, of another city. After a little preliminary conversation, he said:

“Well, you seem to be a good ways from home, what has called you away down here?”

HULL. “I am here attending the greenback conference.”

FRIEND. “Ah, is that so? then you are a greenbacker? Well, I never investigated the greenback movement, I don't know one of their arguments; I know enough to know it is some kind of a Kearney movement, and that is all I choose to know of it.”

H. "You are not alone, my friend, in your ignorance on this question; ignorance is, to-day, our worst enemy. Yet, I am astonished that a man of your general erudition should not have investigated this question."

F. "No, it is not astonishing. I know enough about the matter to know it is a movement gotten up by persons who are always trying to make the laborer dissatisfied with his position. That is enough; I don't want to investigate. There is no country on earth where laborers are so well off as they are in this country; and, if you, sir, would use your talent in trying to make the laborer satisfied with his position, you would do much more good. As it is, you are only a curse to the laboring man, you make his position worse."

H. "Make the laborer conten—"

F. "Hold on, I am not through yet. I was about to observe, I have been in business thirty years, in the same place where you have seen me doing business so often. I took two men to work for me when I commenced business, one of them worked for me until he died; the other is at work for me yet, and you couldn't dog him off; he considers himself a partner in my business, and that is what he is; every workman in my shop is a partner with me; he puts his labor against my capital. Thus, there is a fair partnership; and, if you would teach

that, instead of the heresies you are teaching, you would do a great amount of good."

H. "Now you are through, will you permit me to reply? I understand that your workingmen are partners with you?"

F. "That's it, exactly."

H. "I understand, and have before understood, that thirty years ago you were a poor man, that you went into the carriage business on a small scale, that you had only two workingmen, who put their labor against your capital, that one of them remained in your partnership until he died, and that the other is still at work, placing his labor against your capital?"

F. "Now you have got it; that's the idea, exactly."

H. "Well, you are reputed to be worth over *one hundred thousand dollars*."

F. "Yes."

H. "And the one who died left *one hundred thousand* to his heirs, and the one now living is worth *one hundred thousand*! But you have taken in many partners since that. I have seen from sixty to one hundred men in your employ at one time. I suppose they have all made money in the same proportions?"

F. "Oh; now, Hull, what is the use for you to talk? you know the average workingman don't want

to be worth anything, he wouldn't if he could."

H. "Very well, let us consider these first two; what became of the estate of the one who died? did he endow colleges, leave it to charitable purposes, or leave it all to his widow and children?"

F. "No, that's what I say, the workingman don't save; why, bless you, he wasn't worth a red."

H. "Well, how is it with the one who is alive? where is his hundred thousand?"

F. "Oh, he isn't worth *five hundred dollars* in the world."

H. "Isn't that a strange kind of partnership which makes one of the firm so rich and leaves all the other partners so poor?"

F. "Well, you know I must have interest on my investment. I must have pay for my risks. I must have pay for the wear and tear of my machinery, and I must have profit; no man will do business without it; the workingman has only his labor, he can't expect an amount of money to balance all these items." Capital will not go where it cannot get pay; you seem to forget that labor depends wholly on capital. Good gracious, what would labor do without capital? it could not exist two weeks without it. Withdraw capital, and labor would starve to death."

H. "Of course, capital can exist and grow fat without labor; it produces all the bread that labor

eats! Labor should kiss the toil-worn hand of capital for the privilege of picking up the crumbs which fall from its table."

The dialogue went on as follows; I asked him for his statement and it amounted to about this:

I put into my business in cash, five thousand dollars, for this I must have interest,	\$350.00
Machinery, five thousand; for this I must have interest,	350.00
For wear and tear of machinery, per annum, I must have not less than	350.00
Now, I must have pay for my risks of ten thousand,	700.00
My profit should be six per cent, which would be,	700.00
	<hr/>
Making a total of	\$2,450.00

Thus he requires a total of *two thousand four hundred and fifty dollars* per annum. This is his side; against all this, what does the other partner, the workingman get? Why, he gets an average of *ten dollars* per week. Fifty-two times ten are *five hundred and twenty dollars* per year for the other partner.

"Now," said I, "you wish me to tell the workingmen that they are your partners, when your profits run up into the thousands, and their wages are scarcely sufficient to sustain life. This is such

partnership as the wolf proposed to the lamb; which the lamb, whether willing or not is bound to accept, and be taken in. Now, before we go into partnership with you, allow me to suggest that there are two sides to this business, and let us have a statement on the other side.

1. The workingman is a machine, a living machine, his business is to "kick" a dead machine into life and himself to death. While he kicks himself to death, his life is estimated to be worth from *six to ten thousand dollars*, we will call it *five thousand*; interest on that at seven per

cent., per annum, is,	\$350.00
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2. This machine wears out quickly, according to the kind of work he performs. His average life is only thirty-three years; his average life of labor is only fifteen years. He must therefore have, for wear and tear of his machinery, annually

350.00

3. Now, he wants profit to balance capital's profit,

350.00

4. For his risk,

350.00

5. Wages,

520.00

This makes a total of

\$1,920.00

Now I am prepared to maintain the position that the condition of the laboring man was never so bad

in this country as it is to-day. It will probably be worse next year, and still worse the next, and so on until the last vestige of his freedom is gone. On this point I have been disputed; one says: "Why, I labor only ten hours a day; my father labored twelve, and my grandfather sixteen; how can my condition be worse than theirs?"

Probably this objector's position is true, yet I must say the condition of the workingman was never so deplorable as to-day. Where is that very large body of people, known in former times as the middle class? I mean those who own their houses and live in them; those who own their shops and work in them; those who own their horses and drive them. Where are they? Almost extinct. Where are the shoemakers of the on-coming generation? where the carpenters and blacksmiths? How long will it be until they are numbered with the extinct races? Instead of shoemakers to-day, you go into a shop and find cutters, stitchers, peggers, burnishers and so on to the end of the chapter; so that every man is dependent on every other man; the result is, all are becoming "parts of one stupendous whole," and our independence is leaving us.

I am aware that it is almost impossible to make a western man understand this; not that he lacks comprehension, but he lacks the experience of his eastern brethren. It is almost impossible to starve

a western man to death; he can, by some hook or crook, get hold of an acre of ground, and, on that he can raise corn and potatoes; he can get a house at from *two* to *five* dollars a month, and can get coal at *two* or *three* dollars per ton.

In the east such seats in life's theater have all been taken; the acre of ground cannot be had; rent is from *five* to *twenty-five* dollars per month; coal, (anthracite), never less than *six* dollars per ton. General job work is scarce and hard to get; so that a man in the east really becomes a part of the machine he runs. When, by any means he is cut off from being a part of the machine he runs he is cut off from the means of a livelihood.

To-day, the wealth produced by labor is slipping out of the hands of its producers faster than ever before. Statistics for the last third of a century make this division of the matter plainer than it can be made by any other method of argument. The following facts are furnished by the proper authorities; any one wishing to see the original of them has only to go or send to headquarters at Washington.

I will commence with

1850.

In that year there were few, if any millionaires in this country; I have heard it said there was not one. As a result there were few paupers, and the

“common people” owned this country. In that year the total valuation of the country was—

	\$8,000,000,000
of this the laborer owned	5,000,000,000
and capitalists owned	3,000,000,000

That is, the laborers owned *sixty-two and one-half* per cent of the wealth of the country, while capitalists owned only *thirty-seven and one-half* per cent. Now come down ten years later and see what a change.

1860.

Here the total valuation of the country has doubled; it has increased to	\$16,000,000,000
of this the laborers owned	7,000,000,000
and capital	9,000,000,000

Here the laborer's proportion has shrunken to *forty-three and one-fourth* per cent, while the capitalist has increased his share to *fifty-six and three-fourths* per cent of the entire wealth of the country.

Now let us make a jump of one more decade. We next come down to

1870.

Statistics show that in this year the wealth of the country had nearly doubled again; the capitalist had doubled his portion with a *thousand millions* to spare, while the laborer had only added *four thousand millions* to his wealth. Here are the figures.

The wealth of this country was	\$30,000,000,000
Of this capital owned	19,000,000,000
Labor owned	11,000,000,000

Again we find that the laborer's proportion has dwindled more than *eight* per cent, or, they have lost all but *thirty-six* and *two-thirds* per cent, while the capitalist has increased his accumulations to *sixty-three* and *one-third* per cent.

I have no official figures for
1880,

but I have little doubt that those given by James G. Blaine, in his letter accepting the candidacy for the presidency of the United States, and those given by the ex-governor before referred to, are correct; if so, the wealth of this country in 1880, had gone up to *forty-five thousand million dollars*. If that wealth is, as these gentlemen say, in railroad stocks, blast-furnaces, rolling-mills, silk, woolen and cotton-mills, then it is safe to say, seven thousand American capitalists have not less than *thirteen thousand million* of the *fifteen thousand million* increase; leaving the other *two thousand millions* of wealth to be divided among sixty millions of people.

If this thing is permitted to go on during the remaining thirteen years of this century as it has since 1850, less than five thousand men will have half the wealth of this country; and half of the

other half will be in the hands of less than ten thousand smaller capitalists, who will, in time, be swallowed up by these same sharks who have already driven thousands of the middle classes into poor-houses.

The ultimate design of the capitalist is to own, not only the workingman's possessions, but ultimately to own the workingman himself. Workingmen, will you submit to this? If not, now is the time to strike against it. You will, if this goes on, gradually lose not only your property, but your manhood, as well. If you wait until the shackles are more firmly fastened on you, it is doubtful whether you will long retain the little of freedom there is left.

I have said the wealth of the country is passing out of the hands of the producers, into those of grinding capitalists faster than at any former period. The following from a number of the *New York Commercial Advertiser*, in 1880, tells its own story:

"The rumored additions to the great fortunes identified with Wall street from the *successful speculations* of 1879, are enormous in amount. These are some of the estimates:

Added to the Vanderbilt estate,	\$30,000,000
To the wealth of Jay Gould,	15,000,000
To the wealth of Russell Sage,	10,000,000
Sidney Dillon,	10,000,000
James R. Keene.	8,000,000
To the First National Bank,	2,000,000
To Drexel, Morgan & Co.,	2,000,000

And to three or four other great operators 3,000,000.
 This gives a total of profits to ten or twelve
 estates in a single year, of \$80,000,000.

In the face of all these figures, the gentleman I spoke of having met in Washington, urged that I should go home and tell the workingmen to be contented with their condition—to do their day's work every day and take their money—to laugh, shout, sing and be happy.

This looked to me so much like an insult that I confess I could not regard it in any other light. It reminded me of ancient times, when Israel was taken captive; when their homes, their lands and every thing was taken from the people; when they were driven into Babylon, and their harps were hung upon the willows; their oppressors came to them with very much such advice as this man told me to give the workingmen.

An inspired penman told it as follows:

By the rivers of Babylon we sat down, yea, we wept when we remembered Zion. We hanged our harps on the willows in the midst thereof. For they that carried us away captive required of us a song; *and they that wasted us required of us mirth*, saying, sing us one of the songs of Zion. How shall we sing the Lord's songs in a strange land?" —Ps. cxxxvii, 1-3.

In the light of these revealments when you ask the workingman for mirth, after having robbed him, you insult him. But the workingman has music in his soul, and you may yet hear from it. When you call on him for a song he may take his

harp down from the willows and permit you to hear his song. I apprehend that it will be about as follows:

There are ninety and nine that live and die,
 In want and hunger and cold;
 That one may revel in luxury,
 And be wrapped in his silken fold;
 The ninety and nine in their hovels bare,
 The one in his palace with riches rare.

They toil in the fields, the ninety and nine
 For the fruits of our mother earth;
 They dig and delve in the dusky mine,
 And bring its rich treasures forth;
 But the wealth released by their steady blows,
 To the hands of the one forever flows.

By the sweat of their brows, the desert blooms,
 And the forest before them falls;
 Their labor has builded humble homes,
 And cities with lofty halls;
 But the one owns cities and homes and lands,
 While the ninety and nine have empty hands.

But labor is waking up; it will not always sing the doleful strains above; for:

The night so dreary, so dark, so long,
 At last shall the morning bring;
 And over the land the Victor's song
 Of the ninety and nine shall ring
 And echo afar from zone to zone,
 REJOICE for Labor shall have its own.

The careful reader will have observed that in our quotation from the *New York Commercial Advertiser*, telling the tremendous amount that Wall street thieves had added to their estates during 1879. It is said that these amounts were

added by "successful speculations." Everybody knows that Vanderbilt did not *earn* thirty millions in that year, but he got that amount. Somebody earned it or he could not have obtained it. Now if some one earned it, and he got it, did he not rob that some one who earned it? Why not call the Vanderbilts, Goulds, Sages and Keenes by the titles they deserve, that is, thieves, robbers and cut-throats?

BANK ROBBERS.

Don't think when you see this heading that I am going to talk about those who break into banks and steal a few thousand dollars; I am going to prove that the banks themselves are the robbers. A few extracts will suffice to show how easily these cut-throat institutions get their money. The staid old *Boston Journal*, which never was accused of saying a word in favor of the wealth-producers, in this same year had the following truthful statement concerning a single banking corporation:

"The First National Bank of Concord is, in proportion to its capital, the richest institution of the kind in the state. It has a capital of \$150,000 and on the second day of October its surplus fund and undivided profits amounted to over \$87,000. In this statement there are quite a number of margins in favor of the bank, not counted, including a low estimate of the value of its buildings, the premiums on various classes of bonds, and a claim of nearly \$12,000 against a firm in Fisherville, which is undoubtedly good for half of that amount. Since its incorporation the bank has never paid less than ten per cent, annual divi-

dends, and sometimes the figures have been higher than that. When the Storr's defalcation occurred in the National Savings Bank there was raised the question of liability on the part of the First National Bank, as Storrs was the treasurer of one and the cashier of the other. In order to avoid any litigation, the National Bank voted \$10,000 towards making up the deficiency in the savings institution. Notwithstanding all these outgoes, if the First National Bank should close up to-day it would have a surplus to divide among its stockholders of more than \$100,000. The stock of this bank has sold as high as \$157 a share."

What was labor doing while this bank was paying "never less than ten per cent annual dividends" and doubling its capital three times? Part of it was employed at starvation rates and the balance of it was tramping.

William R. English was for fourteen years president of the First National Bank of Indianapolis; after having made (stolen) a fortune for himself and his fellow thieves, he retired from his official position. In his retiring speech he said:

"I congratulate the officers and stockholders of our enterprise. The bank has been in operation fourteen years under my control, with a capital stock of \$500,000. In the meantime it has voluntarily returned \$500,000 of capital stock back to its stockholders, besides paying them in dividends \$1,196,250, part of which was in gold; and I now turn it over to you with a capital unimpaired and \$327,000 of the undivided earnings on hand. To this may be added the premiums of United States bonds, at present prices, amounting to \$36,000. besides quite a large amount for lost or destroyed bills."

Here, according to Mr. English's statement, this bank, which began with only *five hundred thou-*

sand dollars, besides returning every dollar of the original capital to the stockholders, had a clear profit of *one million four hundred and twenty-three thousand and fifty dollars*. Workingmen, can you now see why *you* are poor? You have been giving all your earnings, and that without knowing it, to enrich these tramps, known as bankers and capitalists! Will you continue this? If you do, the original stock of 1776 is about run out, and you are unworthy to be called American citizens!

Add to the facts stated by Mr. English, the other fact, that the original capital on which this banking was done was bought at the rate of only about *thirty-five cents on the dollar* and it makes the records of these rich scoundrels blacker than that of any freebooters who ever disgraced the planet on which we live.

To make this matter plainer and to further show how corporations robbed labor, I will quote an extract from a speech made in Congress in 1874, I think, by Hon. S. S. Marshall, of Illinois. He said:

“An association of gentlemen, in an eastern state, raised \$300,000 in currency. They went to the office of the Register of the Treasury and exchanged their currency for \$300,000 in six per cent gold bearing bonds. They went to the office of the Comptroller of the Currency, in the same building, organized a National bank, deposited their \$300,000 in bonds and received for their bank \$270,000 in national currency. They had let the government have \$30,000 in currency more than they

received for banking purposes, and had on deposit \$300,000, on which they received as interest from the government \$18,000 in gold, and exempt from taxation.

This was pretty good financiering for these bankers to receive \$18,000 a year in gold on the \$30,000 in currency which they had thus loaned to the government. But this is not the whole story. They had their bank made a public depository. They soon discovered that there was scarcely ever less than \$1,000,000 of government money deposited within their vaults. They did not like to see this vast sum lie idle. They, therefore, took \$1,000,000 of this government money and bought \$1,000,000 of five twenty bonds with it. In other words they loaned \$1,000,000 of the government's own money to the government, and deposited the bonds received in the vaults of their bank, on which they received from the same government \$60,000 a year in gold as interest. Thus for the \$30,000 in currency, which they originally loaned the government, they received annually in all, \$78,000 in gold."

This one monopoly, known as the national banks has robbed labor more—has cost the country more than the entire expense of the late war. This may startle the reader, but I have the documents in my possession to prove the charge. The question is

HOW CAN THIS BE STOPPED?

To this question there is but one answer; that is, *blot these foul institutions out from under heaven.* These banks are founded solely on bonds; when the bonds are paid, no matter whether in gold, silver or greenbacks, there can be no more banking. Pay the bonds and *pay them now*, or, at least pay them as fast as they fall due. Capitalists say, no; *refund* them. By that they mean, issue new bonds as the old ones expire to run many years, to take the

place of those expiring. These new bonds they can take up and draw their interest, and issue *ninety per cent* of them in National Bank currency to the people, on which they can draw any amount of interest they can get; and the *bonds never to be taxed*. Is this fair? If so, let me try it.

A has *two thousand dollars*, but not in government untaxed bonds. The most of it is in a printing-office, on which he pays a heavy tax. Now, suppose Congress should pass a law allowing printers, and printers alone, to issue the currency of the country; every printer should give a bill of sale of his printing material to the Comptroller of the Currency; for this he should receive *ninety per cent* of its value in money to issue to the people at any interest he could get; his printing-office should not be taxed, and he should have the use of his printing-office the same as though it was taxed and he was not issuing money on it. How long would such a law be allowed to stand? But that is exactly our banking law, except that the banking law applies to bonds instead of printing-offices. In this way rich bankers rob poor producers.

The true theory is to allow the government to issue money instead of bonds, then the interest we are now paying on bonds would be saved to the laboring classes. Besides this, the interest the banker now gets on his money would be saved;

and the money now put in bonds would be invested in some tax-paying, productive enterprise, and thus the burdens of taxation would be equalized.

OUR PUBLIC DOMAIN.

He who owns the land owns the man who lives on it; when the land is all grabbed by lords in Great Britain, and wealthy corporations in this country, then the farmer has nothing to do but to accept the land on the terms these robbers may dictate, or get out of the world. Foreigners who have no thought of ever making this country their home now own over *fifty million* acres of land in this country, and are yearly adding to their estates.

The following is a partial list of lords, dukes and earls, who own land in America, together with the amount they own. The list is yearly on the increase.

NAMES.	ACRES.
Marquis of Aylesbury.....	55,051
Duke of Beaufort.....	51,085
Duke of Bedford.....	87,507
Earl of Brownlow.....	57,799
Earl of Carlisle.....	78,540
Earl of Cawdor.....	51,538
Duke of Cleveland.....	106,650
Earl of Derby.....	56,698
Duke of Devonshire.....	148,629
Lord Leconfield.....	66,101

Lord Londonsborough.....	52,655
Earl of Lonsdale.....	67,950
Duke of Northumberland.....	191,480
Duke of Portland.....	55,259
Earl of Powis.....	46,095
Duke of Rutland.....	70,039
Lady Willoughby.....	59,912
Sir W. W. Wynn.....	91,052
Earl of Yarborough.....	55,370

If the American farmer is too independent to go on this land on the terms these British aristocrats choose to dictate, they find no trouble in importing pauper farmers from Europe who will work these farms in competition with American industry, and submit to greater squalor and more abject poverty than they would in the old country.

The wheat and corn raised on these farms is, much of it, loaded into British ships and sold in Liverpool markets.

Did the *New York Times* foresee this when its English editor wrote the following:

“There seems to be but one remedy, and it must come—a change of ownership of the soil and a creation of a class of land owners on the one hand and of tenant farmers on the other, something similar to what has long existed in the older countries of Europe.”

FACTS AND FIGURES.

Between 1850 and 1870 Congress gave away to railroad companies two hundred and eight million three hundred and forty-four thousand two hun-

dred and sixty-eight acres of the public lands. The following were some of the larger appropriations:

Texas Pacific, eighteen millions of acres.

Union Pacific twelve millions.

Kansas Pacific, six millions.

Denver Pacific, one million four hundred.

Central Pacific, eleven million one hundred.

Oregon Central, one million two hundred thousand.

Southern Pacific, nine million five hundred and twenty thousand.

Northern Pacific, forty-seven millions.

Cairo and Fulton, two million two hundred thousand six hundred and sixty-seven.

Wisconsin Central, one million eight hundred thousand.

St. Paul and Pacific, four million seven hundred and twenty-three thousand and thirty-eight.

Atlantic and Pacific, forty-two millions.

Oregon and California, three million five hundred thousand.

Pensacola and Georgia, one million five hundred and sixty-eight thousand seven hundred and twenty-nine.

Mobile and Ohio River, one million four thousand six hundred and forty.

St. Paul and Sioux City, one million one hundred thousand.

Iowa Falls and Sioux City, one million two hundred and twenty-six thousand one hundred and fifty-three.

St. Joseph and Denver City, one million seven hundred thousand.

Missouri, Kansas and Texas, one million five hundred and twenty thousand.

McGregor and Missouri River, one million five hundred and thirty-six thousand.

Pacific and Southwest Branch, one million one hundred and sixty-one thousand two hundred and thirty-five.

Burlington and Missouri River, two million five hundred and forty-one thousand six hundred.

Atchison, Topeka and Santa Fe, three millions.

Jackson, Lansing and Saginaw, one million and fifty-two thousand six hundred and sixty.

Mo. River, Fort Scott and Gulf, three million three hundred and fifty thousand.

Chicago, Rock Island and Pacific, one million two hundred and sixty-one thousand one hundred and eighty-one.

Cedar Rapids and Missouri River, one million two hundred and eighty-eight thousand seven hundred and thirty-nine.

N. O., Baton Rouge and Vicksburg, three million eight hundred thousand.

Ill. Central, Mobile and Chicago, two million, five

hundred and ninety-five thousand and fifty-three.

Of these, two hundred and eight million three hundred and forty four thousand two hundred and fifty-eight acres, estimated at fifty-two million five hundred and seventy-five thousand dollars, only thirty-three million and fifty-two thousand five hundred and thirty acres had been patented up to June 30, 1875. Is any action possible to reclaim some portion of these grants?

SHALL THE RICH RULE?

That they are determined, by some means or other to get the government in all its departments into their hands, there is abundance of proof. We submit the following: The late Senator Sharon, a man who, though a resident of California, bought his seat in the United States Senate from Nevada, said in his paper, *The Nevada Chronicle*:

“We need a stronger government. *The wealth of the country demands it.* Without capital and the capitalists our country would not be worth a fig. *The capital of the country demands protection; its rights are as sacred as the rights of the paupers who are continually prating about the encroachment of capital and against centralization.* * * * *The wealth of the country has to bear the burdens of government, and it should control it.* The people are becoming educated up to this theory rapidly, and the sooner this theory is recognized in the constitution and laws, the better it will be for the people. Without bloodshed, and rivers of it, there will be no political change of administration. The moneyed interests of the country for self-preservation must sustain the Republican party. The railroads, the banks, the manufacturers, the heavy

importers and all classes of business, in which millions are invested, will maintain the supremacy of the Republican party. Democratic success would be bankruptcy to them. To avert fearful bloodshed, a strong central government should be established as soon as possible."

Let it be remembered that this man, Sharon, was a wealthy capitalist, who was a United States Senator, but who never did anything more than to draw his *five thousand dollars* per year salary. He had seldom been in his seat. This man thought the wealth of the country demanded a *stronger government*. Why? Is it not because the possessors of the wealth of the country know they have gotten their wealth dishonestly? And know also that the people are rapidly finding this out; and that their sense of justice will lead them sooner or later to rebel?

This man argued that "the wealth of the country had to bear the burdens of government, and it should control it."

If this is so, then we are no longer to have a "government of the people by the people, and for the people;" but, instead, a government of the *poor by the wealthy and for the wealthy*. But the remark that the wealthy "bear the burdens of government," is false. Is the wealthy man taxed for his houses, lands and goods? Then he adds four times the amount to his rents and profits, and thus takes it out of the poor man.

This man, Sharon, was not alone in the opinions just quoted. The capitalistic press has very generally borne testimony in the same direction. The following is the voice of some of the leading

CAPITALISTIC JOURNALS.

The New York *Times*, the leading Republican paper in the world, before quoted, said:

“There seems to be but one remedy, and it must come—a change of ownership of the soil, and a creation of a class of land owners on the one hand, and of tenant farmers on the other, something similar to what has long existed in the older countries of Europe.”

This is more frank than the average newspaper statements. Here is a deliberate demand that farmers shall become tenants on their own farms; that the condition which has obtained in Ireland shall be inaugurated here. American workingmen, will you submit? If not, now is your time to work. The capitalists are kindling a fire under you that will burn out the last vestige of your liberties if it is allowed to continue.

The New York *Times* is not alone in such declarations as the foregoing, all the leading political papers join in the chorus.

The New York *World* the leading Democratic paper on this continent, said:

“The American laborer must make up his mind henceforth not to be so much better off than the European laborer. Men must be contented to work for less wages. In this way the workingman will be nearer to that station in life to which it has pleased God to call him.”

Were you ever in the south in the palmy days of slavery, and did you ever hear ministers exhort slaves to submit to the "divine institution?" "Servants obey your masters," was one of the few texts hurled at the slave from every pulpit. Now the *World* is exhorting the workingman to submit with grace to that station in which it has pleased God to call him. Don't allow them to fool you with the idea that the hand of God is in all this robbery; there never was a tyrant unhung that did not claim God for a backer.

The *Indianapolis Journal* said:

"There is too much freedom in this country, rather than too little."

Thus it would cut down the liberties pledged in the Declaration of Independence, and for which our fathers shed their blood; and all this, because the workingman is getting his eyes open.

The *Indianapolis News* said:

"If the workingmen had no vote they might be more amenable to the teachings of the hard times."

That is it; deprive him of the right to express an opinion at the ballot box and you can easily bring him to your terms.

The *Richmond (Va.) State*, said:

"There are defects in our institutions which can only be remedied by irregular means, and the most defective portion of the machinery of our government is the elective. The best [that means the richest] must govern

in every state, and will, regardless of any attempt to deprive him of that right."

Is this anarchy?

The *New York Tribune* said:

"The time is near when they [the banks] will feel themselves compelled to act strongly. Meanwhile, a very good thing has been done. The machinery is now furnished by which, in any emergency, the financial corporations of the east can act together at a single day's notice with such power that no act of Congress can overcome or resist their decision."

Do you see that these capitalistic monopolists mean business? That they not only boast of their power to boycott labor, but to boycott the government itself. "*No act of Congress can overcome or resist their decisions.*"

The Indianapolis *News* has several times given the warning about there being "too much freedom in this country," and has proposed to take the vote from the workingman in order to render him "amenable to the teachings of the hard times." The fact is, these shylocks intend to take away the wages of the workingmen and reduce them to poverty, and with that they intend his citizenship shall go.

Joseph Cook said, under certain conditions: "*Under military necessity, and even here in the United States we must get rid of universal suffrage, and we shall!*"

This has long been the aim of these capitalists

and their tools. All are not so frank in expressing it as this man, but the leaders all look in the same direction.

THE VOICE OF THE CLERGY.

While we are glad to record a few honorable exceptions, by some means or other, tyranny has generally found a majority of the clergymen on its side.

Rev. Dr. Hitchcock said:

“The battle with socialism will be brief, but will be very hot. No quarter will be given until it is ended. It is astonishing sometimes to hear Christian men talk of adopting some co-operative plan by which the struggle may be averted. * * * Suppose socialism gives the laborer more wages, what is the use if he still goes to the rum-shop and spends it all?”

If this does not mean a war upon the working-man, then language fails to have a meaning. The battle is foreseen; no quarter is to be given; even the laborer is to be denied higher wages because an occasional laborer goes to the rum-shop.

Rev. Henry Ward Beecher said:

“Is not a dollar a day enough to buy bread? Water costs nothing, and a man who cannot live on bread is not fit to live. A family may live, laugh, love and be happy that eats bread in the morning with good water, and water and good bread at noon and water and bread at night.”

The strangest of all is, these same laboring men, who can “live, laugh, love and be happy,” on *one* dollar per day, will pay this man from *twenty* to

eighty thousand dollars per year to talk in this way. They will work a whole day to get a dollar to pay this same man for a single hour's talk—he seldom speaks for less than *five hundred dollars per hour*. If Mr. Beecher had always lived as he wanted the workingmen to live, on one dollar per day, it is my opinion that Theodore Tilton's family would not have been broken up.

Rev. Joseph Cook, in one of his Tremont Temple Monday lectures, said:

“I say, come on with your schemes of confiscation, and forced loans, and graded income taxes, and irredeemable currency under universal suffrage, and if you are sufficiently frank in proclaiming the doctrine of your ringleaders, then, under military necessity, and even here in the United States, we must get rid of universal suffrage and we shall. Rather than allow these things we will have one of the fiercest of civil wars.”

The above language needs no comment; it is self-explanatory. These men mean business, and, unless laborers are on the alert, will, under the name of law and gospel, rob them of all there is left of liberty.

Railroad monopolies, and telegraph monopolies, and others are as bad as anything we have mentioned, but I can only give them a passing notice.

RAILROADS.

The Superintendent of the Boston and Maine railroad once said to me:

“Somehow the people are making a great outcry

against the railroads, but I tell you there is no railroad in this country making money—nearly all of them are losing money.”

This man told the truth; no matter what the railroads earn they make no money. No cow was ever known to be fat that gave an abundance of milk; the fat came on the ribs of the children and the pigs who used the milk; so the money earned and stolen by railroads generally goes into the hands of a few of its officers and large stockholders. When presidents and superintendents receive salaries ranging from *ten to twenty thousand* dollars per year, and the large stockholders receive semi-annual dividends, not only on all the railroad stock there is in the country, but on *three thousand million* dollars of water in addition—railroads cannot expect to get rich very fast.

The Wabash railroad system is poor, but Jay Gould, the principal stockholder, is richer than Cræsus. How did he make his great wealth? Here is one of the levers in his hands; he owns the Western Union Telegraph which he calls worth over *eighty million* dollars; men have offered to duplicate every thing it owns, for *thirteen million* dollars; this enables him to draw interest on *sixty-seven millions* of water to *thirteen millions* of real property. Who pays it? Every man who sends a dispatch. So of railroads; every man who rides in a car or eats, wears or uses any thing that comes over

a railroad pays interest on *five* times as much water as on real stock.

This makes freight so high that one man who sent a car load of corn from Kansas to Chicago, paid all of his corn and *three dollars* besides, to get his corn to market. Another gave a car load of hay and *seven dollars* to get his hay to market.

A railroad commission, after investigating the freight tariffs between Chicago and New York, reported that the railroads would make "enormous" profits, carrying first-class freight between the two cities at *thirty* cents per hundred; they were then charging *forty-five* cents per hundred. The railroad officers, soon after this, had an "important" meeting, and, instead of reducing their freights from *forty-five* cents to *thirty* cents, where the "profits" would be simply "enormous," they put freights up to *seventy* cents. Thus they doubled and then added ten per cent to their profits; and it was all done so slyly, so stealthily, that not one in a thousand of the robbed ever heard of it. This little steal added, in round numbers, *one million* of dollars per day, including Sundays, to first-class freights between these two cities. This, I say again, is taken from the people and given to the monopolies, and goes a long way toward explaining the poverty of the masses. This is only one item; hundreds of others might be given.

One thing desired above all things is to compel railroads to grant

EQUAL TERMS

to all shippers. To-day, the man who does not belong to the Board of Trade, cannot ship his grain to the markets of the world. These two monopolies, the Board of Trade and the railroads, join hands to rob the people; the people can only get their produce to market through the Board of Trade; thus two monopolies, instead of one, take toll out of everything carried in any direction over the railroads.

The monopolies that move coal from the anthracite regions to the consumer, are so hand in glove with railroads that no honest man can get a car load of coal from the east to the west. The coal must come through these rings which have joined hands to tax labor all it can endure and live.

The price for removing oil from where it is produced to New York, is \$1.44 per barrel; but whenever the railroads receive oil for the Standard Oil monopoly, they pay them a rebate of *ninety and one-half* cents per barrel. Thus, the Standard Oil monopoly received in rebate from the railroads running to New York, in ten months, *ten million one hundred and fifty-one thousand two hundred and eighteen dollars.*

Thus, the railroads help the richest and most

swindling corporations on earth, over *one million* dollars per month. Is it any wonder that honest and legitimate business can not compete with the Standard Oil Company? This million per month, given by the railroads to the Standard Oil Company, is first stolen from the people; let this partially account for the poverty of the people, as well as for the wealth of corporations.

The railroads not only, in violation of every principle of equity, charge some persons more than others for moving freight, but they discriminate greatly in

LONG AND SHORT HAULS.

The following, taken from the *Des Moines Daily Capital*, needs no comment:

“From Des Moines to Chicago, is a little more than 300 miles. From the anthracite coal mines of Pennsylvania to Chicago is 700 miles. A ten ton load of coal is hauled by the railroad that 700 miles for \$27; the same load hauled to Des Moines, 300 miles, costs \$30—three dollars more and not half the distance. A proper inter-state commerce bill would prevent this injustice.”

Not a railroad runs into Council Bluffs to-day but that will take lumber and coal to Council Bluffs from ten to twenty-five per cent cheaper than they will leave it from ten to one hundred and fifty miles east of Council Bluffs. It costs much more to get coal and lumber in Des Moines than in Omaha or Council Bluffs, all on account of the

difference in charges for freights. This is done to compel merchants in the interior of Iowa to patronize merchants in those cities which are being "boomed" as great railroad centers. This, congress has always had the power to stop; it has never done so; do you ask why? I answer, because the monopolies have thus far owned our law-makers.

SHALL THIS STATE OF THINGS CONTINUE?

Workingmen, in conclusion, I put this question to you; You hold the reins in your hands; will you do your duty, or will you continue to be hoodwinked with the old lie that capital and labor are in partnership. I ask you then for your own sakes; for the sake of those who shall come after you, to arise in your manhood and rebuke this wicked power. Educate yourselves now on these points; circulate the documents among your fellow-men; let them see that they, as well as yourselves, are to be robbed; make one grand, united effort; let these men see that you are not the miserable tools—the slaves they supposed you to be. Do this and the success of your cause is assured; fail to do this, and you have fallen into hopeless slavery. I must urge upon you, not only to work, but to work *now*; to-morrow it may be too late; soon it certainly will be too late. The day of your opportunity is slipping out of your hand; let no man put his hand to the plow and look back.

They have rights who dare maintain them;
We are traitors to our sires;
Smothering in their ashes
Freedom's new-lit altar fires.
Shall we make their creed our jailor?
Shall we, in our haste to slay,
From the tombs of the old prophets
Steal the funeral lamps away,
To light up the martyr-fagots
Round the prophets of to-day?

New occasions teach new duties;
Time makes ancient good uncouth;
They must upward still and onward
Who would keep abreast with truth.
Lo! before us gleam her camp-fires!
We, ourselves, must pilgrims be.
Launch our Mayflower, and steer boldly
Through the desperate winter sea,
Nor attempt the future's portal
With the past's blood-rusted key.

REVIEW
OF THE HISTORY
OF THE
AMERICAN COLLEGE,
WITH REFERENCE TO THE
Question of Location.

By L. A. DUNN, D. D.

PUBLISHED BY REQUEST.

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Central University of Iowa,

PELLA, IOWA.

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CALENDAR, 1876-77.

September 7, first term begins—Thursday.
December 7, second term begins—Thursday.
March 6, 1877, second term closes—Wednesday.
One week vacation.
March 14, third term begins—Thursday.
June 12, Commencement—Wednesday.

The first hundred years of our National existence is now closing, and it has wisely been proposed to celebrate the event by a denominational effort to endow and otherwise advance the interests of our higher institutions of learning. the present is, therefore, a fitting time to review the past and derive therefrom lessons of wisdom to guide us in the future. "Experience is a good school master." It has aided the farmer in selecting the soils and climate which are best adapted to the growing of corn and other grains. So in like manner we, by a careful study of the rise and progress of our American Colleges may gain wisdom which will be profitable to us in determining where to lay broad and firm the foundations of our new seats of learning whose influence shall bless the world in all coming centuries. We need to plant wisely. Our present review may not, therefore, be so important to educators in the older commonwealth as to the true friends of education in the newer, where Colleges are just springing into existence. Here especially in all cases the best possible locations should be selected, so there may be no needless waste of time and money. As we come to this Centennial period ought we not to review impartially the history and mark the growth of our American Colleges and learn where they have actually flourished best, whether in the large city or rural town; at the State Capital or in the quiet village? No preconceived opinion or personal consideration should prevent an honest investigation

of this subject in these newer States, the question to be solved is a vital one—where shall we plant our Colleges? In its solution let us confine our inquiries exclusively to the College proper and not include either the Preparatory or Professional school. In addition to catalogues, Annual and Triennial, Histories, Encyclopidias, Gazateers and kindred works, reliance has been largely placed upon data gleaned from the report of the United States Commissioner of Education for 1874, and the United States census for 1870. In addition to these, letters have been addressed to the Presidents of the older and more important Colleges in the United States, and direct answers to specific inquiries received.

The statements are believed to be reliable. If, however, any mistake shall be discovered I shall feel obliged to any individual who will point it out and proper correction shall be made.

“Our system of Colleges” says Prof, Tyler, of Amherst, Mass., “is English in its germ but American in its development. Like the American people, it has cast off the bondage of prescription and the unbending rigidity of English institutions, and put on a flexibility suited to the altered circumstances of a young nation, in a new world. It has not, however, cut loose from the past. It has not broken away from all time-honored usages and pursuits. At once conservative and progressive in its spirit it strives to preserve a due medium between a bigoted attachment to all that is old, and an indiscriminate passion for all that is new. Not less scientific than classical in its course of studies, it aims to engraft the science of the moderns on the wisdom of the ancients. Its anchor takes firm hold on the past, but its sails are set and its prow directed to a more brilliant future.”

The College as thus defined is essentially American, but its germ is English, therefore, it may be needful in this connection to notice briefly the history of the English College.

The origin of the great Universities of Oxford and Cam-

bridge is involved in obscurity. Some suppose they were founded by Alfred the Great, while others fix the date of their commencement at a later period. It is known however that near the opening of the thirteenth century both institutions were in existence. Oxford University is located at Oxford, fifty-four miles west of London. "This is a small town" says a writer in the *Encyclopedia Americana*, "having no staple manufacture or branches of trade but derives its chief support from the University." Oxford is by far the largest University in the world, it has twenty departments, each having its own foundation or endowment, and its students are numbered by thousands. It has educated some of the most distinguished men in England, such as, Wickliff, Woolsey, More, Chillingworth, Hampton Harvey, Hobb, Locke, Steele, Blackstone, Johnson, Adam Smith, Gibbon, Fox, Heber, Sidney Smith, Whatley, and a multitude of others. This University has obtained its gigantic growth, not in London or Liverpool or any other great commercial city, but in one of the rural towns of England.

Cambridge, the seat of Cambridge University, is situated on the little river Cam, fifty-one miles north of London. This University contains seventeen departments and it has several thousand students. It is second only to Oxford.

These are the two largest Universities in the world and both are located in small towns.

Harvard, the first College in America, was founded in 1638, eighteen years after the landing of the Puritans on Plymouth Rock. The object contemplated may be inferred from its motto: "*Pro Christo et Ecclesia*"—for Christ and the Church.

Boston was then a small village of thirty-five houses. But owing to its fine harbor it was believed by its founders that at some future day it might become a large city and unsuited to the wants of a College. They passed over the body of water separating Boston from the main land on the

west, and there in a little quiet settlement some miles from the shore located their College. "Mr. Richard Harris gave a great silver salt valued at 5*£*. 1*s*. 3*d*.; a small salt valued at 10*s*. Thomas Langham gave a silver bowl valued at 3*£*. 3*s*. 1*d*.; Mr. Venn gave a fruit dish, one silver spoon and one silver tipped jug, another gave some sheep, another a fruit dish, another a piece of cotton cloth valued at 9*s*.* And with these they founded Harvard University.

The township in which they located their institution eight years before had been incorporated by the name of Newtown, but on the founding of the College they changed its name to Cambridge.

It was separated from Boston by tide-water and for one hundred and forty years after the founding of the College the only way of reaching Boston by land was to pass on the South of Back Bay through Brighton, Brookline and Roxbury and then over the Neck.† During the century and a half Harvard laid its foundations deep and accomplished some of its best work. It educated two Presidents of the U. S., one Vice-President, Governors, Lieutenant-Governors, Judges, Senators, and members of Congress in large numbers.

Cambridge, like Oxford, has no "staple manufactories or branches of trade," but derives its chief celebrity from its College. Boston has its State House and its commerce; Lowell its cotton mills; but Cambridge its College, and this its chief glory. Harvard is the oldest and largest College in America, having thirty-eight instructors and seven hundred and thirty-six students; Alumni eight thousand seven hundred and forty-one.

Recently numerous channels of communication have been opened between Boston and the surrounding country, and

*See copy of original subscription at Harvard College Library.

†Charlestown Bridge was opened for travel June 17, 1786; Cambridge Bridge Nov. 23, 1793; Cragies Bridge in 1809. (See Haywards Gazetteer, page 289.)

the city has been stretching over in all directions, and has annexed to itself the townships of Dorchester, West Roxbury and Brighton. Still Old Cambridge remains a very quiet place, having no theater, opera, tavern or hotel, and but few stores or shops. The College is in a beautiful grove, surrounded by delightful farms and country seats.

The next College established in America was William and Mary. This was projected in 1688, the year in which William and Mary ascended the British throne. It was chartered by their Majesties in 1691. "King William gave it an endowment of \$10,000 and twenty thousand acres of land, together with a revenue of a penny a pound on tobacco exported to the plantation from Virginia and Maryland. The whole annual income was estimated at \$15,000."

The College was located at Williamsburg, which for a time, was the capital and metropolis of Virginia. The streets were laid out handsomely. "The public buildings, especially the Governor's house, the Capital and College buildings were fine edifices." It was also a place of trade and commerce. The College, however, did not grow; the people seemed to be too thoroughly engaged in other matters to care for its interests. The public business of the colony, the trade and commerce of the city engrossed the time and attention of the leading citizens of the place. The Episcopalians, a very rich denomination, have contributed from time to time to its support, but all in vain. In 1861 it was closed, but in 1869 it was again opened and now reports fifty students.

The Puritans planted their College in the woods. Virginia by and with the advice of crowned heads planted her first College at the capital. The endowment of Harvard was meagre, while the other had an endowment yielding an income of \$15,000 annually. Harvard is to-day the largest College in America, and William and Mary has barely an existence.

The next College established was Yale. This was

founded in 1700. A "few clergymen marked the commencement of a new century by bringing a selection of books from their private libraries, forty volumes in all, saying, 'These books we give for the founding of a College in Connecticut.'" The College was located at New Haven on a little bay projecting into the main land from Long Island Sound. For many years it remained a small quiet town. In 1850, one hundred and fifty years after the founding of the College, it had a population of twenty thousand three hundred and forty-one. During this century and a half the College had struck its roots wide and deep, and had secured a stately growth. It then had five hundred and fifty-eight students on its roll, and had graduated five thousand nine hundred and thirty-two. It had educated four of the signers of the Declaration of Independence, three members for framing the Constitution of the United States, seven members of the Cabinet, thirty-nine United States Senators, and one hundred and thirty-nine Representatives in Congress; four Foreign Ministers, twenty-two Governors, and eighty Judges of the Supreme Court in different States; thirty-six Presidents of Colleges, and one hundred and five Professors.

Since 1850, the growth of the city has been more rapid, perhaps a little too rapid for the good of the College, and yet Yale College is to-day and ever has been the largest thing in New Haven. It has employed the thoughts, and secured the labors of the strongest men in the city, and to it they have given their chief attention. It has moulded the character and formed the taste of the people and the vices and immoralities often seen in larger cities have found here no congenial home. It long since divided the session of the legislature with Hartford,* and, therefore, the political disturbances and hinderances have not been as great as they otherwise might have been. Having acquired so

*Hartford, however, now is the only capital

much vigor and strength while New Haven was only a small town, and secured the aid of so strong an Alumni, it could overcome obstacles which would ruin a younger and weaker College.

The College of New Jersey was the fourth established. This was founded in 1746, by the New York synod. Its design will be best understood by the language of Dr. John Witherspoon, its sixth President: "Cursed be all that learning that is contrary to the cross of Christ; cursed be all that learning that is not coincident with the cross of Christ; cursed be all that learning that is not subservient to the cross of Christ."

The College was first located at Elisabethtown; the next year it was removed to Newark, and in 1757 it was removed to Princeton, its present location. Princeton is a small town forty miles north-east of Philadelphia, and forty-nine south-west of New York. It has now a population of only three thousand nine hundred and eighty-six. The New York synod could have located their College in the city of New York or at Trenton, the capital of the State of New Jersey, if they had so desired, but they preferred to give it a home in a rural district. The Episcopalians having, perhaps, a little more English blood in their veins and more aristocracy in their feelings, took a different view of this question, and they believed a little insignificant town was no place for a College, but that it should be located in a great commercial city; therefore, in 1754, eight years after the College of New Jersey was founded, and three years before it was removed to Princeton, they proceeded to found King's College, and located it in the heart of the city of New York. It received a royal charter, and in 1784 its name was changed to Columbia College. It has been liberally endowed with English and American capital, and all that money can do toward making a College has been done for this. It has the largest endowment of any College in the United States. Harvard has a productive cap-

ital of \$1,000,000, and an income of \$104,184. Columbia College has a productive fund of \$4,413,562, and an income of \$199,616, but with this vast amount of wealth, its College roll looks meager. It has a very flourishing law school, a school for medicine and of mines, but in all of its College classes it has simply one hundred and forty-eight students, and nearly all of these are from the city of New York.

Harvard with less than one-fourth the productive capital has seven hundred and fifty-six students, and the College of New Jersey with a productive capital of \$785,000, and an income therefrom of \$48,000 has four hundred and seven students. The city is a good place to spend money rapidly but seems to be a hard place for a College.

The character of the work performed should be considered. I do not wish to present any invidious distinction, and yet it is a fact not to be denied, that from some cause, students educated in the large cities do not succeed in the race of life as well as those educated in the country College. Columbia College has done some good work and educated some eminent men, but it will hardly claim to have a roll of honor like the College of New Jersey. This has educated one President of the United States, two Vice-Presidents, four Judges of the Supreme Court in the several states, twenty Governors of States, six members of the Cabinet at Washington, and one hundred and twenty members of Congress.

The next College was the University of Pennsylvania, founded in 1655, and located in the city of Philadelphia. It embraces a College faculty and a faculty of Medicines. The medical school is one of the most celebrated in the United States, but the College has never been a success. In 1850, ninety-five years after its organization it had in all its College classes forty-eight students, it now reports ninety-nine students in its college classes.

Brown University founded in 1764, was the next College

established. This was first located at Warren, R. I. In 1760 it was removed to Providence, a small town at the head of Narrangansett Bay, forty miles south-west from Boston. In 1774, four years after the College was removed to Providence, the population numbered four thousand three hundred and twenty-one; 1782, four thousand three hundred and six; in 1790, six thousand three hundred and eighty; in 1820, fifty-six years after the College was founded Providence numbered eleven thousand seven hundred and fifty-five inhabitants. During this half century this College received the support of our whole denomination it, being the only Baptist College in the United States. In the minutes of the Philadelphia association, for 1764, there is a strong recommendation to the churches to contribute to the "Rhode Island College," and in the minutes for 1766 we have the following: "Agreed to recommend *warmly* to our church the interests of the College for which a subscription is opened all over the continent." The College having its home in a small quiet town for more than half a century and being sustained by the entire denomination—like Yale it struck its roots deep and secured a healthy growth. Since 1820 the town has grown a little more rapidly, and perhaps a little too rapidly for the good of the College. If in its vicinity there had been less attention given to commercial and manufacturing interests, a less number of Asylums, Hospitals, Prisons and Reformatory Institutions to have employed the capital and absorbed the interests of the citizens, Brown University might have received more attention and attained a more vigorous growth; and yet the University is still the largest thing in Providence. It has no overshadowing influence, and is a noble Institution, an honor to the denomination and to the country. It has graduated some of the best scholars of America. It has now fifteen teachers and two hundred and fifty-three students. It has graduated two thousand six hundred and thirty-five educated men; among whom are fifty-eight

members of Congress, eighteen United States Senators, twenty-six Governors, thirty Judges, one hundred and thirty-four College Professors, thirty-five College Presidents, and six hundred and eighty Ministers of the Gospel. A noble record, and yet with a better location perhaps it might have accomplished more—even rivaled Yale, why not?

In 1796, five years after Brown University was established, Dartmouth College was founded and located on the banks of the Connecticut river, in the wilds of New Hampshire. The first building was erected in the woods, surrounded by the tall trees of the forest. Hanover, the town in which the College is located, is still a small town, simply what the College has made it. It being a small place, with rents low and expenses small, the College is able with less funds than Brown, to do more work. Brown has in grounds, buildings, etc., \$1,500,000. It has a productive capital of \$689,814, and an income of \$41,470, with two hundred and fifty-three students. Dartmouth has in grounds, buildings, etc., \$160,000, a productive capital of \$400,000, with an income of \$11,489, with two hundred and sixty-five students. Dartmouth is actually doing a great amount of College work on a small capital, and doing it thoroughly.

It is claimed that in proportion to the whole number of its graduates, it has given to the world more eminent men than any other College in the United States. Perhaps this claim may not be well founded, but it is certainly true that Dartmouth has accomplished a noble work.

The tenth College established before the Revolution was Rutgers' College, founded by the Dutch Reformed church in 1770, and located at New Brunswick, New Jersey. This town was settled by the Dutch in 1730. It is now a small city of some fifteen thousand inhabitants. The College has thirteen teachers, one hundred and seventy-eight students, has accomplished a good work and is still very prosperous.

Hampden and Sidney College was founded in 1774, and

located at Prince Edward, Va. It was a student of this College, Thomas Jefferson, that wrote the Declaration of Independence. It now has eighty-six students. Here closes the record of Colleges before the Revolution. The fact appears plain and undeniable that Colleges located in small towns did flourish best. Medical schools, schools of Law, schools of any kind where the object is simply instruction, may flourish in cities or large towns, but Colleges never. The College is unique, its aim is mainly discipline, not the acquisition of knowledge so much as the power to acquire it; not the filling of the vessel, but enlarging it; not the learning of a trade, but the making of a *man*. An institution with this high object in view, to be successful must have a quiet home and favorable surroundings. It would seem that the College located in the noisy, bustling, city, cannot do as good work or make as strong men as the College in the rural district. If this remark needs further confirmation, it may be founded in the fact that from among all the graduates of all the Colleges in New York city, five in number, there is not a single representative in the forty-third Congress. Waterville College, now Colby University, located in a small town in Maine has three; Hamilton, at Clinton, a little town in central New York has five; the College of New Jersey, six; Yale, eight.* Do not these facts show where men are made?

The Colleges founded during the next twenty-five years are as follows:

Washington and Lee College, Lexington, Va.....	1782.
Dickinson College, Carlisle, Pa.....	1783.
St. John's College, Annapolis, Md.....	1784.
Georgetown College, Georgetown, D. C.....	1784.
Union College, Schenectady, N. Y.....	1784.
Charleston College, Charleston, S. C.....	1785.
Franklin College, Athens, Ga.....	1785.
University of Nashville, Nashville, Tenn.....	1785.
North Carolina University, Chapel Hill, N. C.....	1789.

*See Congressional Directory, 1875.

Vermont University, Burlington, Vt.....	1791.
Williamstown, College, Williamstown, Mass.....	1793.
Greenville College, Greenville, Tenn.....	1794.
Bowdoin College, Brunswick, Me.....	1795.
Transylvania College, Lexington, Ky.....	1798.
Middlebury College, Middlebury, Vt.....	1800.
University of South Carolina, Columbia, S. C.....	1801.
Jefferson College, Cannonsburg, Pa.....	1801.

At the close of the Revolution, everything in this country had to pass through a transition state or a new formative period. Colleges were located wherever interest, fancy, or judgment dictated. Some were established in large cities, some at state capitals, and some in rural towns. He who desires to know the effect of location on College life should study carefully the history of the College at this period. From seventy-five to one hundred years have passed since these Colleges were founded, a time sufficiently long to show clearly the effect of different locations on College growth.

Washington and Lee College was incorporated in 1782, and was endowed by General Washington, who gave it one hundred shares in a stock company, valued at \$20,000. One of the first things that the "Father of his country" did, after having secured its freedom, was to endow a College for the education of the young. This College was located at Lexington, Rockbridge county, Va., one hundred and forty-six miles west of Richmond, between two lofty ranges of the Blue Mountains, the highest point of which a little south of Lexington rise some four thousand feet above the level of the sea. A more retired spot could hardly be found in Virginia. The whole county has a population now, of only sixteen thousand and fifty-eight, about one-half the population of Marion county, Iowa. General Washington in founding the *capital* of the nation, located it at the head of tide-water, which he believed to be a natural centre for trade and commerce, as is evident from the fact that a large city was immediately laid out; but when he

had money to endow a College he gave it to one in as retired a spot as could be found in the land. Did he act wisely, or ought he to have given his money to have endowed a College at the capital? Nearly a whole century has passed and what are the facts which we glean from it? The President of the College has very kindly furnished me with the record, and here it is: Graduates, three thousand, members of Congress, thirty-seven, Governors of State eight, United States Senators, thirteen, Judges of Supreme Court, thirty-one, Presidents of Colleges, sixteen, Professors of Colleges, thirty-seven, Ministers of the Gospel, two hundred and thirty-four, Foreign Missionaries, four. Did Washington ever do a wiser thing than the giving of \$20,000 to found this College? The sum, though liberal for the time and place, would have accomplished but little in a large city. Yet how grand the result when given to a country College!

Dickinson College, was located at Carlisle, Pa., a quiet rural town among the Blue Mountains. In 1850 it had ten teachers and one hundred and forty-five students. It has educated a large number of prominent men, six of its former students are now members of Congress.

St. John's College was located at Annapolis, the capital of Maryland. Large sums of money were expended in erecting fine buildings and for other purposes, but the College did not prosper. In 1850 it had only fifty students. Its name has now disappeared from the roll.

Georgetown College, the next on the list was located at Georgetown, only two miles from the capital of the nation. This was the first Roman Catholic College established in this country, and vigorous efforts have been made to give it vitality, but all in vain; it will not grow. In 1850 it had one hundred and eighty students; it has now forty-seven. Roman Catholics can do many things, but they cannot make a College thrive at the Capital. It is said that the

nunnery flourishes finely, but the College is well nigh a failure.

The fifth College was located at Schenectady, N. Y., a pleasant town on the Mohawk, some sixteen miles from Albany. In 1850 it had twelve teachers, two hundred and thirty students; it has now one hundred and fifty-one students. It has graduated six thousand one hundred and eighty-nine, and among the graduates we find the names of some of the most prominent men of the country. This College certainly has thrived in a quiet rural town.

The next was Charleston College, located at Charleston, S. C. This is one of the largest and finest cities of the South, and the great cotton market of the world. The city is beautiful, its trade immense, but the College has never prospered. In 1850 it reported seventy students and one hundred and twenty-five graduates; last year it failed to make any report, but the Commissioner of Education makes this significant remark: "The Charleston College is still in existence." Charleston is undoubtedly an excellent place for the cotton trade, but not the place to build a College.

The next College founded was Franklin, now the University of the State of Georgia. It was located at Atlanta, Ga., a small town in Clark county, up among the mountains, near where the waters of the Altamaha take their rise. It is not a good place for the cotton trade, but the College has done nobly. In 1850 it reported one hundred and twenty-five students, and five hundred and ninety-three Alumni; it now reports two hundred and sixty-six students and its graduates are to be counted by thousands. Friends of education in South Carolina placed their College in Charleston, the metropolis of the State. Georgia located her College the same year and placed it in a little rural town among the hills. South Carolina College has thirty students, Georgia two hundred and sixty-six.

The eighth, was the University of Nashville, located at

Nashville, the capital of Tennessee. Large sums of money were received, fine buildings erected, a valuable philosophical apparatus obtained from London, an extensive mineralogical cabinet secured, ministerial students of all denominations were admitted free; but all to no purpose; it stood under the eaves of the capital. The interest of the State absorbed the thought and engrossed the energies of the leading minds of the city, and the College would not grow. In 1850 it reported seventy-five students; it now reports thirty.

The University of North Carolina located at Chapel Hill, reported in 1850 one hundred and seventy-nine students and over nine hundred Alumni.

Vermont University and Middlebury College are both located on the west side of the Green Mountains, in Vermont, within about thirty-four miles of each other and under the control of the same denomination, (Congregationalist). Considering their narrow limits and scanty means they have accomplished a good work and are still vigorous.

Vermont University reports eighty-seven students, Middlebury fifty-two. Governors of States, six, Judges of Supreme Court, ten, Presidents of Colleges, nineteen, Professors of Colleges, sixty-eight, Ministers of the gospel, four hundred and ninety-four, Foreign Missionaries, thirty-one. It is unnecessary to say that neither of these Colleges is located in a large city, or at a State capital.

Williamstown College was located in a little village in the northwest corner of Massachusetts. It has no foreign trade or commerce, but is simply just what the College has made it, and here we have their report: Graduates, two thousand three hundred and ninety; of this number, thirty have been members of Congress, eight Governors, five United States Senators, sixteen Judges of Supreme Courts, twenty-two Presidents of Colleges, fifty-seven Professors in Colleges, eight hundred and ninety-four Ministers of the gospel, and

when to this we add the fact that here Samuel J. Mills and other associates of Dr. Judson were educated, and in this College our foreign missions had their rise, surely they have a record of which they need not be ashamed. Williamstown would not be a good place to build up a large trade, but facts demonstrate that it is a noble location for a College.

Bowdoin College is located at Brunswick, Maine, a small town of no special importance. The following is its record: Graduates, one thousand eight hundred and fifty-eight, members of Congress, twenty-seven, Judges, twenty, Presidents of Colleges, nineteen, College Professors, eighty-three, Ministers of the gospel, three hundred and twenty. It has also educated one President of the United States, three members of the Cabinet, and fifteen Foreign Ministers. How bright the record of these two Colleges, and yet each located in a little rural town. At the North as well as the South the College does flourish best in the rural town.

Transylvania College was located at Lexington, Kentucky, a beautiful city, and for a time the capital of the State, but the College did not prosper. In 1850 it reports fifty students, and now its name has disappeared from the list of Colleges.

In 1801, sixteen years after the College was located at Charleston, South Carolina University was located at Columbia, the capital of the State. Between the years 1824 and 1834, the State appropriated \$120,000 for the College, and for a time it seemed to prosper. In 1850 it reported two hundred and nine students; it now reports but forty-two. Here we have two Colleges located at State capitals, and what a vast difference between the records of these and the records of Williamstown and Bowdoin!

Greenville College accomplished but little. Jefferson College, we suppose, has been changed to a medical school. Here closes the review of all the Colleges estab-

lished during the first twenty-five years of this century.

Of the seventeen Colleges now under review, one was located in a large commercial city, (Charleston S. C.,) one under the eaves of the capitol at Washington, and four at State capitals; and not one of them has had any large degree of prosperity. Of the remaining twelve, seven were located in small villages, and every one of them has been a success. Here we have the first period of twenty-five years of this century; we now come to the next twenty-five years, or from 1801 to 1826.

During this period twenty-two Colleges were located; eleven or one-half of them in cities of considerable size; of this number six are supposed to be extinct, as their names do not now appear on the roll. The remaining five report four hundred and twenty-four students. Only two Colleges, during this second quarter were located at State capitals.

Cumberland College was incorporated in 1806, and located at Nashville, the capital of Tennessee. What has become of it we know not. Its name has been dropped. Colleges often die but seldom thrive at State capitals.

Alabama State University was located in 1820, at Tuscoloosa, then the capital. Generous appropriations were made, four large and fine buildings besides houses for Professors were erected; but notwithstanding this lavish expenditure of money, the College has had but a feeble growth. In 1850, it reported ninety-two students; it now reports seventy-six; another demonstration that Colleges do not thrive at State capitals.

To give a detailed account of each of the eleven Colleges located in rural towns, would occupy perhaps, too much space. I will, therefore, simply give the record of one in Virginia, one in Pennsylvania, one in New York, and one in New England, which will show the effect of a country location on College growth in the different parts of our country.

The University of Virginia was founded in 1817, by Thomas Jefferson. The inscription upon his tombstone at Monticello, written by himself, and placed there by his own direction, reads as follows: "Thomas Jefferson, Author of the Declaration of Independence, and Founder of the University of Virginia."

He did not, however, locate his College at Washington, the capital of the nation, nor at Richmond, the capital of his native state; but, like Washington, he went up among the hills at the base of the Blue Ridge in Albemarle county, and in a rural spot some two miles from the little village of Charlottesville, he located his College. In 1850, this College reported two hundred and twelve students; it now reports three hundred and sixty-three; its graduates are counted by thousands. An honorable record.

Washington and Jefferson College was incorporated in 1806, and located at Washington, in Washington county, Pennsylvania, twenty-six miles west from Pittsburgh. Washington county is a rural section lying between the Ohio and Monongohela rivers, away from all the great thoroughfares. The largest town in the county has not four thousand inhabitants, and Washington Boro, the home of the College has only three thousand five hundred and seventy-one. It is in the extreme southwestern part of the state, but the College has grown grandly. Here is the record just sent me by the President: Graduates, three thousand and twelve, members of Congress, forty-seven, Governors of States, six, Senators, five, Judges, fifty-six, Presidents of Colleges, thirty-nine, Professors in Colleges, eighty-seven, Ministers of the gospel, one thousand three hundred and fifty-eight, Foreign Missionaries, sixty-eight.

This College, and the one founded by Thomas Jefferson among the hills of Virginia, just noticed, have accomplished more work than the eleven Colleges of this period located in large cities and State capitals.

Hamilton College was located in 1812, at Clinton, a

small village in the interior of New York. Its record is as follows: Graduates, one thousand five hundred and sixty-five, members of Congress, sixteen, Governors of States, three, Senators, fourteen, Presidents of Colleges, eight, Professors in Colleges, sixty-three, Ministers of the gospel, five hundred and seventy-one, Foreign Missionaries, nineteen.

Amherst College was located in 1820, at Amherst, Massachusetts, a small rural village, and this is its record: Graduates, two thousand one hundred and seventy-two, Presidents of Colleges, seven, Professors in Colleges, seventy-six, Ministers of the gospel, eight hundred and fifty-four, Foreign Missionaries, ninety-four. What records, and how different they read from those Colleges in large cities or at State capitals. Here we close the review of the second quarter of the century.

From 1826 to 1851 there were seventy-one Colleges founded; of this number, four were located in large cities, some others in cities of a smaller size, but most of them in rural villages or small towns, only two in State capitals, clearly showing that the friends of education were influenced by the history of the past, and in the location of a College avoided both the large city and the State capitals.

Since the Revolution three hundred and thirty-three Colleges have been founded in the United States. Of this number, twenty-four are represented as State schools; thirty-one as non-sectarian, and two hundred and seventy-nine are reported as denominational institutions.

Many of the states have seemingly avoided large cities when locating their Colleges. Pennsylvania and New York are exceptions. Of the University of Pennsylvania, we have already spoken. As a medical school it is a success; its College record is not encouraging.

In 1831, by an act of the Legislature, the University of New York was founded and located at New York city. It was projected on the liberal scale of the University of

Europe. An elegant and costly stone edifice for its use was erected, fronting Washington Square. It was located in the heart of the largest city in America, and was to be sustained by the financial aid of the most wealthy State in the Union. It evidently was intended to be the largest and most important College in America; but it has wonderfully disappointed the hopes and expectations of its friends. In 1850, it reported one hundred and fifty-one students; it now reports in all its College classes, one hundred and forty-six.

In 1837, Michigan having the year previous been admitted into the Union, moved in the matter of a State University. Fifteen years previous to this, at Pontiac, the first Baptist church had been organized. The State was new, the entire population numbering only about two-thirds of that of New York *city*. But they went forward, and at Ann Arbor, a small settlement some thirty-eight miles from Detroit, they located their University.

New York had six years the start of Michigan; it also had greatly the advantage in wealth and population;* but what is the result?

New York reports one hundred and forty-six students, and Michigan four hundred and seventy-six. Did Michigan make a mistake or did New York, in the location of its University?

In locating their Colleges, States very generally avoided their *capitals*. The different States report twenty-seven schools, three of which are military. Dropping these and we have twenty-four State Colleges, and of this number, only four are located at State capitals; one at Columbia, South Carolina, one at Nashville, Tennessee, one at Madison,

*New York, taxable property,-----	\$6,500,841,268.00.
Michigan, taxable property,-----	719,208,118.00.
New York, population,-----	4,382,759.
Michigan, population,-----	1,184,059.
Population of the city of New York in 1830, one year before the University of New York was located,-----	202,589.
Population of Michigan in 1830,-----	31,346.

Wisconsin, and one at Lincoln, Nebraska. The College at Columbia, reports forty students; the one at Nashville, thirty; the one at Madison, ³⁵twelve; the one at Lincoln, ~~none~~; in all, ~~eighty-two~~. 136

The different religious denominations have also avoided State capitals in the location of their Colleges. Omitting Connecticut and Rhode Island, of which I have spoken, and which have an arrangement unlike any other State, we have thirty-six States remaining. Of this number, only fifteen have Colleges located at their capitals. Three hundred and thirty-three Colleges have been located in the United States, and yet twenty-one State capitals have no College. Why this? I will not assume to answer this query, but will subjoin a table of all the Colleges located at State capitals from which an answer may be inferred:

NAME.	LOCATION.	DATE OF CHARTER.	CLASSICAL STUDENTS.	SCIENTIFIC STUDENTS.	REMARKS.	Members of 43d Congress.
St. John's College	Little Rock, Ark.	1850	13	8		
Atlanta University	Atlanta, Georgia	1867	18			
N. W. Christian Univ'y	Indianapolis Ind.	1855	70	85		
Des Moines University	Des Moines, Iowa	1865	12			
Washburne College	Topeka, Kansas	1865	11			
Leland University	New Orleans, La.	1870				
New Orleans Univer'ty	" " "	1873		7		
Straight University	" " "	1864	11			
St. John's College	Annapolis, Md.	1784	71			
Boston College	Boston, Mass.	1863	15			
Boston University	" "	1869	52			
Nebraska University	Lincoln, Neb.	1869	11	32		
Capital University	Columbus, Ohio	1852		80	Not classified	
Willamette University	Salem, Oregon	1853	88	64		
South Carolina Univ'ty	Columbia, S. C.	1801	19	23		1
Fisk University	Nashville, Tenn.	1866	12			
Central Tenn. College	" "	1866				
Nashville University	" "	1875		30	Not classified	1
Vanderbilt University	" "	1875				2
Richmond College	Richmond, Va.	1844		166		
Wisconsin University	Madison, Wis.	1848	55			
*			408	495		4

*See Commissioners Report for 1874.

These twenty-one Colleges report a grand total of only four hundred and eight students in the full College course; an average of less than *nineteen* to a College.

The twenty-one Colleges at State capitals have simply two of their former students in the 43d Congress. How striking the contrast in the success of these Colleges and of those located in rural towns as already shown; and is there not a manifest reason for it? At the State capital, the leading citizens have the affairs of State, and so many other things claiming their attention, that they can have but little time to devote to the interests of the College. They have other calls which they believe to be more important. To neglect the claim of a session of the Legislature or a term of the Supreme Court, in order to attend to the interests of a College commencement, would never be thought of; but in the rural town it is otherwise; the College is *the* important thing in the place, and the leading men give it their best thoughts. Commencement day is the most notable day of the year. At the capital, they have so many lectures on all subjects; exhibitions and shows of every description; conventions, political, agricultural, medical, mechanical, educational, &c., that the people become perfectly surfeited, and it is very difficult to awaken a general interest in College exercises. This lack of interest is very chilling to the ardor of the student, and the excitement is very injurious to regular habits of study. From whatever standpoint viewed, the evidence appears to be irresistible, that a College to thrive, should have a quiet home, and nurtured in the warmest affections of the people, and be surrounded by those who have College on the brain; and where all the student sees or hears will intensify his love of mental work. Colleges will never flourish in the shade nor in the cold. Is it not sound wisdom, then for judicious Boards and Legislatures to locate their Colleges in places other than large cities or State capitals? The Baptist denomination, generally wise and discreet, have exercised

their usual wisdom here. They have located Colleges on high hills and broad plains; beside small streams and large rivers; in the woods and on the prairies; in all twenty-eight, or according to the Year Book, thirty-four; but they have located only two—Richmond College, South Carolina, and Des Moines University, Des Moines, Iowa, at State capitals.

We have one College located at Washington, D. C. On the return of Luther Rice from the foreign field, and the formation of the old Triennial Convention, a very general feeling prevailed that the Baptists ought to put forth more effort in educational work. It was thought to be desirable that the Triennial Convention, a national institution, and having at heart the interest of the whole denomination, should locate a central College to meet the wants of the Baptist churches in the United States. In 1819, a few Baptists in Maine founded a College at Waterville; and a few others in New York established a school at Hamilton; but neither of these places was to be thought of as points around which to rally the strength of the denomination; they were not central, and beside, Waterville was a small settlement on the banks of a river almost unknown; and Hamilton was only a farming town and rough at that. Therefore, after some deliberation Columbia College was located at Washington, D. C., and incorporated by an Act of Congress. Several States were represented upon this Board.

The friends at Waterville collected a little money and opened their school. The friends at Hamilton did the same, and in 1846 obtained a College charter, and took for it the name of Madison University. Columbia College, being the child of the Triennial Convention, received from that body support. Luther Rice, a man unequalled in some respects, traveled from Maine to Georgia collecting funds. A fine building was erected and an able corps of instructors employed.

The three institutions commenced work and labored for some thirty years, and then from each we have a report: In 1850

Waterville reports, students, 74,	Alumni, 267.
Madison " " 93,	" 200.
Columbia " " 55,	" 200.

In 1874 we have another report:

Waterville, (now Colby University), students, 82.	
Madison,-----	" 101.
Columbia,-----	" 40.

We also have a report from two of them, indicating the amount and character of work performed:

Whole No. graduates, Columbia, 406.	Madison, 760.	Partial Cour. 1500.
Members of Congress " 6.	" 3.	
Governors of States, " unknown.	" 2.	
Pres. of Colleges, " 6.	" 21.	
Prof. of Colleges, " 14.	" 88.	
Ministers, " 114.	" 1400.	
Missionaries, " 7.	" 75.	

Here we have the practical results of the labor and money expended on two of the three Colleges, (full returns of the third not having been received); and can there be any reasonable doubt that location has had much to do in forming the results? I would not underrate the labors or talents of any class of laborers, but I am certain that I am only doing simple justice when I say that the instructors of the Columbia College at Washington, have not been inferior in piety or talents to those of Waterville and Madison. Some of the best men of the denomination have been connected with this College, and the difference in result of labors is believed to be owing mainly to the difference in location. Madison has had a quiet home with favorable surroundings. Columbia University has not.

I have before me the reports, and I could give official statistics of Dennison, Kalamazoo, Franklin, Shurtliff, and Chicago, but for reasons which I think will be understood, and I hope appreciated, I do not care to give them. They might strengthen, but they would not alter the conclusion that must be reached from what has been given already.

What now, are the practical lessons taught by this review?

This is the important question. It is of no use to collect facts and figures and carefully review historic periods, unless we draw practical lessons therefrom to guide our actions in the future. This should be our primary and chief object in this grand centennial review. We should impartially and carefully study the past, faithfully and honestly receive the instruction given by it, and conscientiously and earnestly adhere to what is taught. What, then, are the lessons?

1. In the light of the history of the past, it may be clearly seen that location is important. Colleges located in any place may be made to do some good work, but if in a bad location it will take large sums of money to accomplish little. The work performed will also, of necessity be more or less inferior. We have no strength to expend on unprofitable or even *doubtful* locations. All our schools are needing more money, and in other directions the demands upon us are numerous. In new States especially, we should place our Colleges where we can best utilize all the forces of nature and Providence, and accomplish the greatest possible amount of good with the least possible outlay.

2. If the history of the past be not deception, and the facts and figures fallacious, it is plain that a commercial metropolis or State capital is not the place for a College. All this talk about "centres of influence" and "superior advantages of noted lectures, and popular speakers," is folly. It is close, uninterrupted and protracted study that makes the student. No profound scholar was ever made by a "cramming" process. The farmer by cramming may make a great calf, but *strong* oxen are not made in that way; they grow. An empty head or a mind superficially instructed may be improved by a stuffing process, or by feeding on the garbage of the street, but great men are not made that way; they grow. From the history of the past it is plain that Colleges located in

quiet rural towns, do accomplish more work and better work with the same outlay, than in other localities. Large cities, business centres, places where the people congregate are the localities to be chosen for exerting influence, but should never be chosen as places in which to prepare for this work. The philosophers of Greece, delivered their orations in the heart of the city of Athens but they prepared themselves for this work in the groves on the banks of the Illisias. Churches should, as far as practicable, be planted in in large cities and centres of influence, but Colleges never.

3. It is a grave question, and should be carefully considered by every one who is engaged in any effort to build a College at the State capital in a new State, whether on the whole it is *right* to repeat the experiment. If farmers for a hundred years, had been trying to grow rice on the rocky hills of New England, and the crop had always proved a failure, how many more would care to renew the experiment?

For more than a hundred years, experiments have been made in different localities of our country to build Colleges at State capitals, and in every instance expectations have been disappointed. Should there be any more money thus wasted? Schools of Law, schools of Medicine, or schools of instruction of any special kind, may thrive at a State capital; but schools for general education or discipline, never.

4. From the history of the past, it is clear that whenever a controversy shall arise between a College in a commercial metropolis and in a rural town respecting location, the latter is sure to win at last. On almost all other subjects the "city is sure of beating the country;" but on this question the reverse is true. For a time, the large town or capital will create the most stir and make the most noise in talking largely of what they are *going* to do; some will be influenced by this, and the interest and the funds for a time from smaller places will be diverted and absorbed, and schools of less pretensions will suffer. But the day of reckoning will come, and the people will know what they have actually accomplished, and each school will be judged according to the deeds done, and the country is sure to show better results than the city. The rural Colleges having so many advantages over the others, the result of a controversy cannot be doubtful.

FINANCIAL REPORT
OF
POLK COUNTY,
FOR 1890.

BY THE
AUDITOR AND TREASURER,

TO THE
BOARD OF SUPERVISORS,

WITH REPORT OF SUPERINTENDENT OF POOR FARM, REPORT OF COMMITTEE TO APPRAISE PROPERTY AT POOR FARM, AND REPORT OF OVERSEER OF THE POOR FOR DES MOINES. ALSO REPORTS OF COMMITTEES TO SETTLE WITH COUNTY OFFICERS AND BRIDGE COMMITTEE.

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WM. MUSSON, Clerk.
C. C. LOOMIS, Sheriff.

F. A. BAYLESS, Treasurer.
GEO. C. SIMMS, Recorder.
C. F. SAYLOR, County Supt.

J. T. BROOKS, Chairman Board of Supervisors.

H

DES MOINES:
IOWA PRINTING COMPANY.
1891.

COUNTY OFFICERS OF 1891.

JUDGES DISTRICT COURT,

W. F. CONRAD, Des Moines, Iowa.
C. P. HOLMES, Des Moines, Iowa.
S. F. BALLIETT, Des Moines, Iowa.

COUNTY ATTORNEY.

W. A. SPURRIER, office 401-2-3 Iowa Loan & Trust Co. Building.
NAT E. COFFIN, Assistant, Des Moines, Iowa.

OFFICIAL REPORTERS DISTRICT COURT. NINTH JUDICIAL DISTRICT.

CHAS. L. DAHLBERG, Des Moines, Iowa.
H. W. IRISH, Des Moines, Iowa.
C. F. IRISH, Des Moines, Iowa.

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OVERSEER OF THE POOR.

WM. CHRISTY, office 327 East Fifth Street, Des Moines.
(Open Wednesday and Saturday Afternoons.)

SUPERINTENDENT OF POOR FARM.

H. G. ISEMINGER, Bondurant, Iowa.

STEWARD OF THE POOR FARM.

ED. R. WITTER, East Des Moines, Iowa.

WARDEN OF COUNTY ASYLUM.

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 JESSE A. FENNER, Deputy, Des Moines, Iowa.
 FRED A. COPE, Clerk, Bondurant, Iowa.

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 C. H. DILWORTH, Deputy, Crocker Township, Des Moines, Iowa.
 W. B. TOMPKINS, Deputy, Valley Township, Des Moines, Iowa.
 E. J. BOYNTON, Deputy, Webster Township, Des Moines, Iowa.
 E. D. SMITH, Clerk, Des Moines, Iowa.
 EMORY C. WORTHINGTON, Lee Township, Delinquent Tax Collector, Des Moines, Iowa.

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 WM. L. WITTER, Deputy, Des Moines, Iowa.
 FRANK S. RUSSELL, Clerk, Des Moines, Iowa.
 MISS HATTIE CRUM, Clerk, Des Moines, Iowa.

SHERIFF.

C. C. LOOMIS, Sheriff, residence corner Seventh and Jefferson streets, North Des Moines, Iowa.
 L. W. SMITH, Deputy, Des Moines, Iowa.
 M. MORKIN, Deputy, Des Moines, Iowa.
 V. HOLMBERG, Deputy, Des Moines, Iowa.
 M. A. WEBB, Deputy, Des Moines, Iowa.

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 W. J. KLINE, Deputy, 1027 West Ninth street, Des Moines, Iowa.
 J. G. JORDAN, Deputy, Eighteenth and Woodland Ave., Des Moines, Iowa.
 MISS M. E. WILKINSON, Assistant, Des Moines, Iowa.
 W. A. GARRETT, Assistant, Des Moines, Iowa.
 GEO. H. PARKER, Assistant, Des Moines, Iowa.
 C. H. MYRES, Assistant, Des Moines, Iowa.

COUNTY SUPERINTENDENT OF SCHOOLS.

C. F. SAYLOR, 710 West Ninth street, Des Moines, Iowa.
 Examinations last Friday and Saturday of each month.

COUNTY SURVEYOR.

M. R. LAIRD, residence 320 West Ninth street, Des Moines, Iowa.
 G. B. WICKS, JR., Deputy, Des Moines, Iowa.

COURT BALIFFS.

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 ADAM ROBINSON, East Des Moines, Iowa.
 A. M. WEST, East Des Moines, Iowa.
 JOHN LEWIS, Des Moines, Iowa.

TURNKEY.

CLINT WISE, Des Moines, Iowa.
 MAT KASTBERG, Night Watch.

COUNTY PHYSICIAN.

W. H. S. MATTHEWS, M. D., residence 112 West Sixth, office corner Fifth and Walnut, Des Moines, Iowa.

SOLDIERS' RELIEF COMMISSION.

J. D. MCGARROUGH, Chairman, January, 1893, East Des Moines.
 J. G. ROUNDS, Treasurer, January, 1891, Des Moines.
 T. B. ROBINSON, Secretary, January, 1892, Des Moines.

JANITOR.

J. C. Jennings, Des Moines, Iowa.
 Joseph Shepard, Des Moines, Iowa.

GRAND JURORS FOR 1891.

C. Brazelton, foreman January term.....	Berwick, Iowa.
L. P. Wilcox, foreman April term.....	Clive, Iowa.
J. B. Uhl.....	Maxwell, Iowa.
W. S. Fisher.....	Saylorville, Iowa.
J. W. Grimstead.....	Mitchellville, Iowa.
V. F. Tyler.....	Adelphi, Iowa.
E. Binkerd.....	Adelphi, Iowa.
C. D. Persons.....	Carlisle, Iowa.
J. A. S. Woods.....	Tyner P. O., Iowa.
J. A. Lightner.....	Des Moines, Iowa.
John Ulrich.....	513 E. Des Moines, Iowa.
Geo. L. White.....	Des Moines, Iowa.
Fred Boxheimer, Baliff.....	Des Moines, Iowa.

AUDITOR'S REPORT.

AUDITOR'S OFFICE, POLK COUNTY, IOWA, {
DES MOINES, IOWA, JANUARY 1, 1891. }

To the Honorable Board of Supervisors:

Gentlemen:—I have the honor to herewith submit my annual report for 1890.

And it may well be stated for Polk county, that she is one of the few counties that so publicly and so thoroughly investigate the county offices and who so minutely set out, in official pamphlet, the whole transaction of each year's work.

The reports of each officer and your settlement therewith, you will find herein, in order fully set out, and you and the public are invited to give them your close study. It is not claimed that all things therein are perfectly and completely done, for each year we find and see wherein things can be more fully itemized and set out, so that you and the public may more readily see and understand the county's business, and I assure you it is the endeavor of each official to so conduct his office, so that you and the public may readily understand the accurateness of all business, and furnish you each with speedy information on all inquiries and accommodate the wants of our fast increasing populous city and county.

The new annexation to the city has so materially increased the work in both the auditor's and treasurer's office as to call for and demand more and efficient help in each, and hence has increased the expense therein in a small degree, and it will be so, for Des Moines, with her now many lands and additions, will make these two offices increased labor each day and each year, for Des Moines and Polk county will grow and, with her unbounded facilities will not only be first city and county of the State in population, but be first in wealth, manufacturing, merchantile and agricultural pursuits.

There is a need that there be a law that all counties of the State

should make and publish the reports of all county officials and the supervisors settlements therewith, and also a minute and itemized report by each supervisor of the funds that they themselves expend or cause to be spent, and said annual reports should, in schedule form—correct and complete—show amount of outstanding warrants and bonds, also whether the county increased or decreased its indebtedness and how much—also a schedule of assests of real and personal property.

And then, of such report, one to be filed with the Governor one in the State library, and one with each county auditor of the State. Then the Governor and executive council would know the financial standing and status of each county, and in the library would be a source to find and know the history and financial standing of every county, for all who seek it, and further introduce methods into each county that would be of lasting value to the officers and to the people in the way of knowing how other counties do, and the taxes they pay.

And each board of supervisors should have enough of said reports printed as to place at least five copies in the hands of each township organization so that the trustees and school directors themselves may see what levies they need and the money their townships and districts are receiving, and enough also that one report may be given to any enquiring citizen, so that all may have, who will, a knowledge and showing of the actions of their officers, and the disposition they are making of the funds entrusted to their care.

And herewith we set out for the purpose of general knowledge. The names and what the levies of the State, county and city are used for, and the amount collected as per the County Treasurer's report for 1890, and the amount for which warrants have been drawn upon the different funds; also a schedule of the levies made for the past four years, State, county and city for West Des Moines and East Des Moines school districts.

The State levy, $2\frac{1}{2}$ miles, is that made by the executive State Council and collected by the county at the county's expense and every cent turned over and accounted for. Amount collected \$48,487.57.

The one mill school levy over the whole county is also collected without cost to its own fund and paid over to the school treasurer, according to the number of children of school age in the district. Amount collected \$29,547.29. The 1 mill special bridge levy over

the whole county and every cent paid to the city to pay its old bridge bonds. Amount collected. \$19,360.73.

The district school levies (of each school district of the county) collected and paid direct to the school treasurer, being the fund to build school houses, pay teachers, etc. Amount collected \$64,704.47.

Delinquent township polls, road and cemetery tax every cent paid to the township clerks.

Outside corporate towns for the support of their municipal affairs. Amount collected \$16,388.41.

The city of Des Moines levy of $30\frac{1}{4}$ mills direct for 1890 all turned over except a small per cent which does not compensate the county for services rendered. Amount collected, except sewer etc., \$250,177.63.

And the 3 mill Bridge levy that the city directed the Board to levy on her property which the city receives every cent that her territory pays. Amount collected \$32,036.22.

City paving certificate amount collected	}	\$107,155.05
City sewer certificate amount collected		
City curbing certificate amount collected.....		
City sidewalk amount collected.....		
County bond.....		\$38,719.95

Making a grand total of \$767,530.30 which the county collects and simply holds as trust funds.

County Bond levy of 2 mills is used to pay county indebtedness of the past and can not be used for anything else of the year's expenses. Amount collected \$38,719.65.

The county levy 4 mills is used for paying all costs of the courts, salaries, supplies to officers and court house, township clerks and trustees, boards of registration, clerks and judges of election, assessors and all and everything else not provided for. Amount collected \$105,685.23.

The bridge levy of $2\frac{1}{2}$ mills which is only collected from the townships outside of the city, is used for building bridges throughout the whole of the territory surrounding. Amount in area before the annexation to 568 square miles of rolling land and traversed by a hundred or more streams and that called for the making and repairing of 40 bridges in 3d District, 55 in the 4th District and 45 in the 5th Supervisor District for 1890. There is no record of how many bridges there are in Polk county and there should be and it ought to be a matter for immediate attention, and it is safe to say

as advised by the bridge committee, that the number repaired is not to exceed one-fifth of the whole number, hence, making 700 bridges to be kept in good order, that the farmer may come to the city of Des Moines and do his trading. Amount collected 30,085.42.

The County Road $\frac{1}{2}$ mill levy collected from the whole county is used to make and keep up the approaches and heavy grades to these many bridges, grades across our flat bottom lands, reduce the steep hills and drain swamp places along roads. Amount collected \$11,216.58.

Insane levy 7-10 of a mill to maintain the incurables at the county asylum and at the State institutions at Mt. Pleasant and Clarinda, and at the Institute for the Feeble-minded, and the transportation to said institutions and the commissioners on insane at a per Diem of \$3, and witnesses at \$1.25 per day and milage. Amount collected \$10,571.56.

The pauper levy 1 mill used to aid the needy of the whole county and expense of paupers at the poor farm. The Deaf and Dumb at Council Bluffs, Blind at Vinton and the children at the Soldier's Orphan Home at Davenport that the State does not pay for. Salaries of county physicians and of overseer of the poor, transportation of transient paupers, burials, maintenance and nursing at the hospitals. Amount collected \$19,806.97.

The Soldiers' Relief 3-10 of a mill (the full amount by law) to aid the needy soldiers, widows and orphans and \$35 for funeral expenses when necessity demands it. Amount collected \$6,267.54.

Recapitulation of amounts collected by the County, and are only Trust funds, to receive and pay over to the proper authorities:

State fund, 2 $\frac{1}{2}$ mills.....	\$ 48,487.57
School, general, 1 mill.....	29,547.29
Bridge, 3 mills, to city.....	32,036.22
Bridge, special, 1 mill to city.....	19,360.73
District school, to pay teachers, etc.....	64,704.47
Township, road.....	5,785.93
Township, cemeteries.....	214.69
Corporation tax of outside towns.....	16,388.41
City, funds (except sewer, paving, etc.).....	250,176.63
City, sewer, paving, curbing and sidewalk.....	107,155.05
County bond.....	38,719.65
West Des Moines school district.....	107,575.90
East Des Moines school district.....	47,378.33
	<hr/>
	\$ 767,530.87

Recapitulation of the funds that the county can use to pay its own expenses; amount collected, viz.:

County fund.....	\$ 105,685.23	
Pauper fund.....	19,806.97	
Insane fund.....	10,571.56	
Bridge fund.....	30,085.42	
County road fund.....	11,216.58	
Soldiers' relief fund.....	6,267.54	
		\$183,633.30

A comparison of amounts, \$767,530.87 collected for other funds of which Polk county cannot use one cent for her own expenses, with the amount (\$183,633.30), that it only can use for said expenses, truly shows another burden of Polk county that the law imposes on her, and should be speedily remedied; there is the small per cent paid on collections for city, but nothing as compared with the expense, and nothing on the paving, sewer and curbing special assessments, which are the most burdensome of all, and very intricate in all their forms, causing lots of trouble to the Auditor's and Treasurer's office, and calling in the Treasurer's office, for the time at least, of one of his most efficient men to receive and settle with certificate holder.

The dissatisfaction of the city concerning the county road fund, $\frac{1}{2}$ -mill levy, which is over the whole county, and but little, if any, ever used in the city, may be met by the country with the fact that the 1-mill special bridge collected from the whole county and all paid to the city to pay her old bridge indebtedness, is like paying two dollars to the city of Des Moines to get one dollar for country roads—to come to Des Moines and to spend the remainder left—after paying taxes. And, as a further fact for this side of the argument, ^{NINETY} nine per cent of the pauper expense is made by the city in the aid given there and at the county farm, and ^{NINETY} nine per cent of the insane are from the city, and to such an extent that expenses at the State institutions have been increased \$4,965.30 for the year 1890, and the country townships pay one-third of the taxes that go to these funds. And it should be here stated in connection with the insane and paupers, that Des Moines is being made the dumping ground for partially demented and helpless people and shipped here to get rid of them, and after staying here a while, being without work, or from the excitement of a long travel and left in a strange place, suddenly become violently insane or sick, and must go to our hospitals, or as paupers taken for tramps sent to jail at

county's expense, or arrested for stealing, burglary, etc., with the same results—the county jail; or must be aided by the overseer of the poor with food for present wants and furnished transportation at county's expense back to where they came from, or to their final destination or have a family of paupers forever on the county's hands to keep and provide for; these facts are well substantiated by the police, jail and overseer's records. And the good citizens of Des Moines, while at all times showing a just appreciation and readiness for true charity, should be willing to have the matter of this excessive expense for insane and paupers placed where it belongs and assist the county in finding out all those whose legal settlement is not Des Moines or Polk county, and furnish the Insane Commissioners and county authorities with the evidence that will enable this county to have such persons all properly located, so that the county to where they do belong may be charged with the expense, and when properly proven all expense can be collected. The city police are to be commended for their kindly care of these, and yet assisting the county to place these people where they belong.

Herewith we set out the tax levies of the past four years, and ask all to consider where, and who are responsible for the increase of taxes and the levies that make them so high, remembering that the State makes hers, and the county and city each theirs, and the school directors theirs.

	1887.	1888.	1889.	1890.
State 2½, school 1, special bridge 1.....	4½	4½	4½	4½
Bond.....	1½	2	2	2
County levy for county expenses.....	9¼	9	9	9
Total, commonly called county consolidated.....	16	15½	15½	15½
City.....	18.75	22.25	25.10	30.10
West Des Moines school.....	10.25	12.25	13.4	12.90
Total of all levies for West Des Moines.....	45	50	54	59
East Des Moines school.....	18.25	17.25	17.40	18.90
Total for East Des Moines.....	53	55	58	65

and add to each year's levy of the city the 3 mills bridge and 1 mill special bridge funds that the city gets, and is entirely responsible to the citizens for each levy, hence 4 mills to add to each year.

	City levy.	3-mill bridge, 1-mill special bridge.	Total city levy.	Commonly called consolidated County
1887.....	18.75	4	22.75	16
1888.....	22.25	4	26.75	15½
1889.....	25.10	4	39.10	15½
1890.....	30.10	4	34.10	15½

A comparison of the city and school levies with the county levy for the past years surely show who are responsible for the large amount of taxes that are being paid; 9 mills compared with the city, justly 34 1-10 mills; West Des Moines school district, 12 9-10, and East Des Moines school district, 18 9-10, surely show that there is need of reform in city and school levies, as well as county.

It should further be remembered that the county levy of 1887 was, in 1888, cut down ½ mill and has been maintained at that for the three years past, and furthermore not only did the board cut the levy down ½ mill but has made room each year and put in the soldiers' relief levy of 3-10 mill, which it was thought would reduce expenses, to the pauper fund, but it did not, for it brought aid to many a needy soldier or his widow and family that would have scorned to have been helped otherwise. Amount collected, \$6,267.54; amount expended, \$5,930.03.

The question may be asked how can these levies all be made less? First, by stricter economy in all affairs of the county, and second, a law should be passed making the State levy one (1) mill and also the extent of county, city and school levies should be only one-half of the amount allowed now to be levied, and then compel a cash assessment as the law now provides, and empowering the executive council to compel counties, and counties to compel cities and townships to assess at said cash assessment, otherwise a cash assessment would be ruinous, but thus restricted, there would be no more 15, 20, 25, 33 40 per cent assessments that we now have, and further you would have a levy that would not scare away eastern capitalists, manufacturers and merchantmen, and the valuations on the tax books of realty and personal property would not need the affidavit of county officials or others, that the valuations thereon,

when a foreign loan is wanted, are only a small per cent of their true value.

A cash assessment would place values in Des Moines, in Polk county, and in the State, at an amount that would be a pride to her own citizens and place the city, county and State in the front rank along side of where her intelligence has placed her.

The expenses of the courts are a matter for very serious thought, and I here set out in totals the cost for each branch as per the warrants drawn:

District court costs for 1890.....	\$ 47,208.24
Grand jury costs for 1890.....	4,634.15
Coroner's court costs for 1890.....	1,063.81
Justice and police costs for 1890.....	34,843.38
Total cost per warrants drawn.....	\$ 87,749.58
Add to this total the salaries of the clerk's office and paid out of the fees collected by him, as per order of board.....	\$ 5,880.00
Total cash paid for courts 1890.....	\$ 93,629.58

And further it is a fact that there is over \$3,000 on the district court fee book, incurred in the year 1890, not paid, and that were under the old form of paying said fees, instead as now paying on certificate of county clerk in each State case, the cash for each days' attendance and thereby doing away with the fee buyer. And also the further unpaid justice, constable and professional witness fees in amount \$25,000, unpaid January 1, 1891, and which the board of supervisors are contesting in the courts.

These two unpaid amounts total.....	\$ 28,000.00
Added to those actually paid.....	93,629.00
Makes a total of.....	\$121,629.00

This amount alone, without any consideration of other just expenses of the county, to be expended from the county fund out of which all court expenses are paid, would more than consume the \$105,685.23, total of county fund collected for 1890.

The public have been through the press, well enlightened on justice and constable costs and needs nothing further at this time, except to refer to the schedule of said costs.

The expenses of our three district courts are, and should be, fully known and set out.

That Polk county is, in point of legal business, both in amount and in importance of cases tried, the leading county in the State.

Court expenses are bound to be larger in Polk county than they are in any other county.

The last apportionment by judicial districts for 1885, as shown by the Secretary of State in Official Register of 1887:

First district comprises two counties, including cities of Keokuk and Burlington; population, 69,757; judges, two, or one judge for over 34,000 of population.

Fourth district comprises nine counties, including Sioux City; population, 121,067; judges, three, or one judge to over 42,000 of population.

Seventh district comprises four counties, including cities of Davenport and Muscatine; population, 127,000; judges, three, or one judge to 42,000 of population.

Eighth district comprises two counties, including Iowa City; population, 41,236, with one judge.

Tenth district comprises five counties, including city of Dubuque; population, 117,322; judges, three, or one judge for 39,000 of population.

Fifteenth district comprises eight counties, including city of Council Bluffs; population, 157,503; judges, four, or one judge to 39,000 of population.

Polk county, which constitutes the Ninth district, had, when the last judicial apportionment was made, a population of 51,907. With three judges there is one judge to every 17,000 of population. These comparisons are anything but favorable to Polk county. Of course no one will seriously contend that the amount of legal business is measured strictly by the number of inhabitants, but these figures show that the situation is serious enough to be carefully studied.

Polk County District has but one county to pay court expenses, hence only a four mill levy to pay it with, and all the other districts have from two counties to nine counties in their district, hence (each county levying four mills) each district would have as many times four mills as there were counties in the district to pay court expenses with,—hence two counties in a district would make eight mills, or nine counties thirty-six mills to pay said expenses, and Polk county bears her burdens signally and alone. Here is another matter that the law makes of greater concern to Polk county's future indebtedness, and unless some relief is had soon the end cannot be told.

It is this: the only costs charged those parties who sue in our civil and equity courts are a trial fee of \$6.00 and the short-hand reporter's fee of \$6.00, making a charge \$12.00 only for each day's trial. What are the whole costs of a day's trial in the civil court?

Twelve jurors @ \$2.00 per day.....	\$24.00
One short-hand reporter @ \$6.00 per day.....	6.00
One bailiff @ \$2.00 per day.....	2.00
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Total cost of one day of civil court.....	\$32.00
Deduct from this trial fee \$6.00 and short-hand reporter's fee \$6.00.....	12.00
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Total costs that tax payer's pay for each day of civil court.....	\$20.00

Polk county has two civil courts and sometimes the judge assigned to the criminal court takes up civil cases to help out. Hence two courts on full time from the first Monday of September to the last of June, nearly a full ten months of the year, hence two courts in session all this time makes \$40.00 per day for the taxpayer to pay for these two courts. Individuals sue therein for personal benefits and the county having no pecuniary interest at all, but the county pays \$20.00 a day to supply full privileges to all who want to sue and be sued.

Why is it that our courts are so busy and our judges so occupied? Because each cause is legally here to be tried and our judges must try them, because the law says they shall. The instances are many, viz: Des Moines has the home office of a great number of corporations, who do business in many counties and all over the State, hence their cases come into Polk county courts, when in fact the occasion for the suit occurred outside of Polk county, and Polk county compelled to pay \$20.00 per day for these suits, when but few, if any of her citizens have any interest in the cases at all.

Insurance companies, loan and trust companies, railroad damage cases and city damage cases, two to six cases in each term of court, are the burden of our courts and the county pays two-thirds of the costs of each day's trial. Examples, viz:

Between individuals, law 955, page 22, five days trial @ \$20.00 (jury disagreed)	\$100.00
Eight days trial @ \$20.00 (jury agreed)	160.00
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Cost of this verdict to county	\$260.00
Individual vs. Corporation, law 1604, page 94, three days trial, cost to Polk county	60.00
Railroad damage case, law 2383, page 36, ten days trial, cost to county.....	200.00
City damage case, law 1396, page 222, eleven days trial, cost to county.....	220.00

By this it can be seen that Polk county needs relief in that the

people who sue must pay more of the court costs they make than the law now provides they shall, and not make them such a burden to the tax-payers.

Special attention is called to the bridge and county road reports. The bridge committee have taken special pains to give a full and thoroughly itemized report of all work done. This annual report you as a Board have authorized the Auditor to make very full and extended, and so we have tried to give all facts in full on matters of county finance and affairs.

The facts show that the levies of this Board, that they make, and have the power to expend the funds thereof, are less than one-third of the present city levies and less than one-half of the East Des Moines School District, and less than any levy that appears on the tax-books, and compared as to amount of funds for its own use and the trust funds the county collects are less than one-quarter of said amount.

You and the public are invited to give this report as a whole your close study, for we feel that in some measure there is herein set out useful information and will be instructive and a benefit to all.

Respectfully submitted,

AMOS W. BRANDT,
Auditor Polk County, Iowa.

AMOUNT DRAWN BY EACH MEMBER OF THE BOARD OF SUPERVISORS FOR YEAR 1890.

T. B. ROBINSON, FIRST DISTRICT.

County fund, per diem.....	\$ 208.00
County fund, secretary soldiers' relief committee.....	75.00
County fund, census work.....	22.50
County fund, examining treasurer's office.....	73.70
Pauper fund, committee work.....	9.66
Pauper fund, overseer of poor.....	475.00
Insane fund, committee work.....	9.30
Bridge fund, committee work.....	3.35
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	\$ 876.51

WM. CHRISTY, SECOND DISTRICT.

County fund, per diem.....	\$ 208.00
County fund, examining auditor's office.....	27.50
Pauper fund, overseer of poor.....	150.00
Pauper fund, committee work.....	7.25
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	\$ 392.75

J. T. BROOKS, THIRD DISTRICT.

County fund, per diem and milage.....	\$ 262.40
Pauper fund, superintendent of farm.....	150.00
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	\$ 412.40

H. G. ISEMINGER, FOURTH DISTRICT.

County fund, per diem and mileage.....	\$ 256.64
County fund, examining clerk's office.....	86.15
Pauper fund, committee work.....	2.50
Bridge fund, committee work and mileage.....	330.16
County road fund, committee work and mileage.....	33.38
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	\$ 708.83

W. H. ZICKEFOOSE, FIFTH DISTRICT.

County fund, per diem and mileage.....	\$ 250.00
County fund, examining treasurer's office.....	69.00
Pauper fund, committee work and mileage.....	8.00
Insane fund, committee work and mileage.....	4.00
Bridge fund, committee work and mileage.....	128.00
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	\$ 459.00
Total.....	\$ 2,849.49

SCHEDULE "A."

SHOWING AMOUNT OF WARRANTS DRAWN ON COUNTY FUND, EXCEPT THOSE
FOR COURT AND CRIMINAL EXPENSES.

Amos W. Brandt, county auditor.....	\$ 2,000.00
C. B. Kauffman, deputy county auditor.....	466.65
W. O. Waldron, deputy county auditor.....	1,116.65
Frank Nordin, deputy county auditor.....	558.97
Geo. F. Poormrn, deputy county auditor.....	830.00
Jesse A. Fenner, deputy county auditor.....	466.63
Extra help in auditor's office, 1890.....	777.80
F. A. Balies, county treasurer.	2,000.00
A. C. Miller, deputy county treasurer.....	733.33
C. H. Dilworth, deputy county treasurer.....	1,077.76
E. J. Boynton, deputy county treasurer.....	828.87
W. B. Tompkins, deputy county treasurer	1,000.00
E. D. Smith, deputy county treasurer.....	140.00
Extra help in treasurer's office, 1890.	419.45
Delinquent tax collector for 1890.....	\$1,744.98
(This is fees on amount of delinquent taxes collected.)	
C. F. Saylor, salary county superintendent, balance 1889	62.63
C. F. Saylor, salary county superintendent, balance 1890	1,500.00
T. B. Robinson, per diem.....	208.00
T. B. Robinson, secretary soldiers' relief commission...	75.00
T. B. Robinson, census work	22.50
Wm. Christy, per diem.....	208.00
J. T. Brooks, per diem and mileage, balance 1889.....	4.00
J. T. Brooks, per diem and mileage, balance 1890.....	258.40
H. G. Iseminger, per diem and mileage, balance 1889...	5.68
H. G. Iseminger, per diem and mileage, balance 1890...	250.96
W. H. Zickefoose, per diem and mileage, balance 1890...	250.00
W. H. Zickefoose, examining treasurer's office.....	69.00
T. B. Robinson, examining treasurer's office.....	73.70
J. W. Muffley, expert, examining treasurer's office	100.00
B. E. Jones, expert, examining auditor's office	12.00
Wm. Christy, expert, examining auditor's office.....	27.50
J. C. Jennings, janitor court house.....	720.00
Joe Shepherd, assistant janitor court house.....	480.00
Water rent and ice at court house.....	484.13
Gas at court house.....	950.16
Coal at court house.....	403.12
Plumbing and gas-fitting at court house.	431.85
Printing and stationery at court house.....	607.03
Insurance on court house.....	108.00
Repairs and additions on court house.....	886.26
Books and supplies for county offices	3,559.37
Postage, etc., for county offices.....	398.45
Abstract for county	10.00

Financial reports for 1889.....	\$ 101.50
Papering treasurer's office and hall.....	31.00
Quit-claim deed for county.....	76.53
Sundries.....	46.00
Isaac R. Hitt, commission on \$6,095.35 on account of swamp land from United States government.....	2,638.14
Publishing proceedings of board.....	698.64
Advertising tax sale.....	1,982.27
Township officers (clerks and trustees.....	947.80
Assessors, see page —.....	3,585.75
Assessors' blanks and books.....	339.00
Poll books.....	55.20
Election expenses—judges, clerks, etc.....	1,204.85
Registration (city), (county election).....	918.00
Plats, O. P. sub-div. and additions.....	249.25
Wolf scalps.....	183.00
County building on fair grounds.....	44.75
Gopher scalps.....	49.84
Patents to lands.....	150.00
Appropriation to Iowa State Band.....	300.00
Pauper fund (error in issuing warrant).....	219.43
Insane fund (error in issuing warrant).....	38.86
Hardware, etc., court house.....	89.76
Decoration for court house.....	60.00
Furniture and fixtures.....	139.00
Liquor blanks.....	296.00
Total.....	\$39,026.57

SCHEDULE "B."

SHOWING AMOUNT OF WARRANTS DRAWN ON COUNTY FUND FOR THE
VARIOUS COURT AND CRIMINAL EXPENSES.

J. K. Macomber, salary county attorney.....	\$ 1,200.00
J. K. Macomber, commission on fines collected.....	202.21
C. P. Holmes, assistant county attorney.....	699.94
N. E. Coffin, assistant county attorney.....	33.33
C. P. Holmes, commission on fines collected.....	137.73
C. C. Loomis, sheriff, balance of salary 1889.....	150.00
C. C. Loomis, sheriff, salary 1890.....	200.00
C. C. Loomis, sheriff, boarding prisoners.....	5,628.60
C. C. Loomis, fees district court.....	3,823.09
Guarding jail.....	794.00
Goods for jail.....	430.77
Juror fees district court.....	16,332.70
Witness fees district court.....	4,764.50
Bailiffs district court.....	2,251.00
Shorthand reporting district court.....	4,466.40
Printing and stationery district court.....	597.55
Defending criminals district court.....	1,544.00

Meals to jurors district court.....	\$ 215.50
Judgment and costs paid district court.....	1,835.60
Fees in Potts and Hamilton case at Indianola on change of venue.....	1,356.05
Cleaning court rooms.....	93.12
H. G. Iseminger, examining clerk's office.....	86.15
Fred Babcock, expert clerk's office.....	156.00
Bar dockets for district court.....	200.00
Code for county attorney.....	10.00
Total.....	\$ 47,208.24

Cost of boarding prisoners county jail, 1890.....	\$ 5,628.60
Cost of boarding prisoners county jail, 1889.....	4,445.85
Increase of cost for 1890.....	\$ 1,282.75

Cost of defending criminals district court, 1890.....	\$ 1,544.00
Cost of defending criminals district court, 1889.....	260.00
Increase of cost for 1890.....	\$ 1,284.00

Cost of jurors district court, for 1890.....	\$ 16,332.70
Cost of jurors district court, for 1889.....	14,177.80
Increase of cost for 1890.....	\$ 2,154.90

Wm. Musson, salary clerk distric court.....	\$ 2,000.00
W. J. Kline, deputy clerk district court.....	1,200.00
J. G. Jordan, deputy clerk district court.....	1,200.00
Miss May Wilkinson, assistant.....	600.00
Miss Lelia Sargeant, assistant.....	480.00
Geo. Parker, assistant.....	400.00
Total.....	\$ 5,880.00

NOTE.—This amount is paid by Wm. Musson, clerk, for the salaries of his office from the fees collected by him, and included in settlement.

Sum total of district court costs.....\$ 53,088.24

EXPENSE GRAND JURY.

Grand jurors.....	\$ 2,248.90
Bailiff grand jury.....	368.00
Witnesses grand jury.....	1,386.00
Shorthand reporting.....	631.25
Total.....	\$ 4,634.15

Cost of grand jury for 1890.....	\$ 4,634.15
Cost of grand jury for 1889.....	3,929.70
Increase of cost for 1890.....	\$ 704.45

FINANCIAL REPORT OF

CORONER COURT EXPENSES.

I. W. Griffith, coroner.....	\$ 251.00
Jurors, witnesses, etc.....	812.81
	<hr/>
Total,.....	\$ 1,063.81
Cost of coroner's court for 1890... ..	\$ 1,063.80
Cost of coroner's court for 1880.....	383.80
	<hr/>
Increase of cost for 1890.....	\$ 680.00

JUSTICE AND POLICE COURT EXPENSE.

Justice fees.....	\$ 12,105.60
Constable fees.....	12,312.13
Witness fees.....	6,689.05
Juror fees.....	251.00
Attorney fees.....	2,130.00
Judgment and costs paid.....	460.00
Police court fees.....	311.30
Examining transcripts.....	71.00
Storing liquors.....	64.00
Hauling liquors.....	8.00
Shorthand reporting.....	6.00
Codes for justices.....	15.00
For broken glass per Henderson shooting.....	14.00
G. B. Hammer, transcript clerk.....	165.00
C. C. Loomis, sheriff fees justice court.....	40.30
Justice dockets.....	200.50
	<hr/>
Total of justice court.....	\$ 34,843.38

NOTE.—The city justices transcripts as to constable, justice and professional witness fees since June 6, 1890, are in civil suits, are in aggregate about \$35,000, and remain unsettled in the courts.

Grand total of costs of all courts actually paid.....\$ 93,649.43

TEMPORARY LOANS TO COUNTY FUND.

Temporary loan.....	\$ 30,000.00
Interest on temporary loan.....	25.00
	<hr/>
Total.....	\$ 30,025.00
Total amount of warrants drawn on county fund for year 1890.....	\$156,801.15

SCHEDULE "C."

SHOWING AMOUNT OF WARRANTS DRAWN ON PAUPER'S FUND FOR YEAR 1890.

J. T. Brooks, superintendent of county farm	\$ 150.00
John McLean, steward of poor farm, balance	5.50
Louis Brendell, steward of poor farm	1,000.00
Wm. Christy, salary overseer of poor	150.00
T. B. Robinson, salary overseer of poor	475.00
W. S. H. Matthews, salary county physician	1,258.00
General expense of county farm	4,701.64
Corn for county farm	178.70
Insurance on county farm	142.00
Undertaking and livery, whole county	552.05
Burial permits	27.50
Digging graves	142.00
Transportation	1,121.98
Cottage hospital	847.78
Home for friendless children	575.64
American Aid Society	275.00
Linn county	55.00
Jasper county	385.88
Monroe county	24.19
New building at county farm	3,350.07
Printing for poor farm	1.50
H. G. Iseminger, committee work	2.50
W. H. Zickefoose, committee work	8.00
T. B. Robinson, committee work	9.66
Wm. Christy, committee work	7.25
County fund (error in drawing)	6.90
To poor, City of Des Moines	13,056.68
To poor, Allen township	33.00
To poor, Beaver township	20.81
To poor, Bloomfield township	183.75
To poor, Camp township	837.36
To poor, Clay township	115.04
To poor, Crocker township	136.34
To poor, Delaware township	2.00
To poor, Douglas township	18.50
To poor, Elkhart township	73.14
To poor, Franklin township	110.74
To poor, Four Mile township	96.24
To poor, Grant township	238.33
To poor, Jefferson township	128.00
To poor, Lincoln township	60.00
To poor, Madison township	242.28
To poor, Saylor township	40.50
To poor, Valley township	630.67
To poor, Walnut township	16.60
To poor, Washington township	52.00
To poor, Webster township .....	.....
Total	\$31,546.73

LOANS.

Temporary loan.....	13,500.00
Total pauper fund.....	\$45,046.73

The following are the expenditures of the poor, city of Des Moines, as per monthly reports of 1890, January and February, being expended by Wm. Christy, and last 10 months by T. B. Robinson.

MONTH.	Groceries.	Rent.	Transportation.	Total.
January.....	\$ 664.75	\$ 273.00	\$ 58.42	\$ 996.17
February.....	753.50	239.00	36.50	1,029.00
March.....	947.04	304.00	10.76	1,261.80
April.....	828.95	367.18	45.06	1,241.19
May.....	794.55	320.85	52.11	1,167.51
June.....	621.14	264.50	78.02	963.66
July.....	625.75	319.00	36.98	981.73
August.....	657.47	354.00	97.58	1,109.05
September.....	620.25	269.95	39.70	929.90
October.....	752.60	317.00	75.44	1,145.04
November.....	776.85	338.75	119.13	1,234.72
December.....	854.20	366.00	65.93	1,286.13
Totals.....	\$ 8,897.05	\$ 3,733.23	\$ 715.62	\$ 13,345.90

In cost of city paupers, orders were issued by overseer of poor and not presented for payment until January, 1891. Hence the difference between overseer's report and auditor's report.

SCHEDULE "D."

SHOWING AMOUNT OF WARRANTS DRAWN ON INSANE FUND FOR YEAR 1890.

Jesse A. Fenner, warden assylum, balance 1889.....	\$ 210.00
Jesse A. Fenner, warden asylum, part 1890.....	270 00
Will Suttan, warden asylum, part 1890.....	125.00
General expense county asylum.....	3,693.00
Transportation to State asylums.....	1,396.40
Witness fees.....	37.40
Commissioners of insanity, per diem.....	216.00
Insurance on county asylum.....	232.00
T. B. Robinson, committee work.....	9.30
W. H. Zickefoose, committee work.....	4.00
Commission for accountt collected.....	102.62
C. C. Loomis, sheriff's fees.....	376.45
New asylum.....	5,510.84

\$ 12,183.18

LOANS.

Temporary loan.....	\$ 11,500.00
Interest on temporary loan.....	8.33
	<hr/>
	\$ 11,508.33
Total insane fund.....	\$ 23,691.34

SCHEDULE "E."

SOLDIERS RELIEF FUND.

Amount of warrants drawn on Soldiers Relief Fund for year 1890.

February 2d.....	\$ 600.00
February 14th.....	600.00
March 15th.....	660.00
April 19th.....	700.00
May 16th.....	500.00
June 18th.....	350.00
July 15th.....	350.00
August 15th.....	350.00
September 18th.....	400.00
October 15th.....	450.00
November 17th.....	550.00
December 16th.....	450.00
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Total.....	\$ 5,960.00

SCHEDULE "F."

SHOWING THE AMOUNTS TRANSFERRED FROM THE VARIOUS FUNDS FOR THE SUPPORT OF POLK COUNTY INMATES, DURING THE YEAR, AT THE STATE INSTITUTIONS.

Institution of Feeble-Minded Children, at Glenwood, Iowa.....	\$ 239.13
Institution for the Education of the Deaf and Dumb, at Council Bluffs, Iowa.....	46.84
Soldiers' Orphans' Home, at Davenport, Iowa.....	2,438.93
Hospital for Insane, at Mt. Pleasant, Iowa.....	9,205.47
College for the Blind, at Vinton, Iowa.....	50.85
Hospital for the Insane, at Clarinda, Iowa.....	773.32
	<hr/>
Cost of State institutions for 1890.....	\$12,754.54
Cost of State institutions for 1889.....	7,789.24
	<hr/>
Increase of cost for 1890.....	\$ 4,965.39

SCHEDULE "G."

Showing amount of warrants drawn on County Bridge Fund for year 1890.

COMMITTEE WORK, FERRIES, BRIDGES, ETC.

W. H. Zickefoose, committee work and mileage.....	\$ 128.00
H. S. Iseminger, committee work and mileage.....	330.16
T. B. Robinson, committee, work and mileage.....	3.35
J. C. Jennings, for old indebtedness	500.00
Third District.....	7,079.88
Fourth District.....	7,404.14
Fifth District.....	8,336.02
Total.....	\$ 2,3781.55

See itemized report of lumber and cost of bridges following.

NOTE.—Some orders given by supervisors in 1889 were not presented for payment until 1890. Hence the difference in supervisor's report and auditor's report.

SCHEDULE "H."

SHOWING AMOUNT OF WARRANTS DRAWN ON COUNTY ROAD FUND FOR YEAR 1890.

H. G. Iseminger, committee work and mileage	\$ 33 38
Second District.....	300.00
Third District	2,944.14
Fourth District.....	3,243.70
Fifth District.....	2,903.59
Total.....	\$ 9,424.81

See itemized report following.

NOTE.—Some orders given by supervisors in 1889 were not presented for payment until 1890. Hence the difference in supervisor's report and auditor's report.

The reports of the members of the bridge committee to the Board of Supervisors of Polk county, Iowa, for the year 1890:

REPORT OF THIRD DISTRICT.

The undersigned herewith submits his report for the year 1890, of the expenditures made of the bridge and county road funds in the third district, viz:

Total amount expended of bridge fund.....	\$ 6,413.88
Total amount expended of county road fund.....	2,616.14
Total	\$ 9,030.02
Unpaid balance of 1889, bridge fund.....	\$ 666.00
Unpaid balance of 1889, county road fund.....	328.00
Sum total.....	\$ 10,024.02

See itemized account hereto attached.

J. T. BROOKS,
Supervisor of Third District.

AMOUNT EXPENDED OF BRIDGE FUND IN 1890, IN THE THIRD SUPERVISOR DISTRICT.

J. H. Gilbraith, labor and material, Third District.....	\$ 6,219.89
Bolton Bros., material, Third District.....	125.00
B. F. Granger, material, Jefferson township.....	3.20
P. T. Keller, labor, Elkhart township.....	2.40
L. G. Comparet, material, Third District.....	24.00
L. G. Comparet, material, Third District.....	23.64
James Lewis, labor, Crocker township.....	2.00
James Lewis, labor, Crocker township.....	1.25
Spense Hunt, labor, Jefferson township.....	1.50
Wm. Burns, labor, Jefferson township.....	11.00
Total	\$ 6,413.88
J. H. Gilbraith, labor and material, unpaid bala'ce of 1889.	\$ 666.00
Total bridge.....	\$ 7,079.88

AMOUNT EXPENDED OF COUNTY ROAD FUND 1890, IN THE THIRD SUPERVISOR DISTRICT.

H. Frazier, labor, Jefferson township.....	\$ 95.00
Iowa Pipe Tile & Co., material, Third District.....	120.00
M. Sexaner, labor and material, Crocker township.....	45.29
Wm. Sinon, labor, Douglas township.....	60.00
A. C. Bondurant, material, Douglas township.....	115.50
C. Hug, material, Third District.....	60.40
C. M. Sutton, labor, Jefferson township.....	546.00
Wm. Gregory, labor, Crocker township.....	28.00
P. Brown, labor, Third District.....	65.00
E. F. Randolph, grading, Douglas township.....	50.66
J. H. Gilbraith, grading, Jefferson township.....	225.00
Wm. Sinon, labor, Douglas township.....	50.00
T. E. Haines, material, Third District.....	22.75
Wm. Sinon, labor, Douglas township.....	75.00
Wm. Sinon, labor, Crocker township.....	60.00
H. Hall, grading, Elkhart township.....	51.00
Wm. Sinon, labor, Crocker township.....	25.00
Iowa Pipe & Tile Co., material, Third District.....	463.29
L. Bell, repairing bridge, Elkhart township.....	9.00
T. E. Haines, tile, Third District	65.00
Ainsworth & Bonbright, scrapers, Third District.....	12.00
C. D. Hartsook, grading, Douglas township.....	40.00
Iowa Pipe & Tile Co., material, Third District.....	100.00
A. Simons, ditching, Crocker township	50.00
Wm. Sinon, tiling, Douglas township.....	100.00
C. H. Dilworth, repairing bridge, Crocker township....	12.00
Wm. Sinon, tiling, Crocker township.....	50.00
C. M. Dodds, tiling, Douglas township.....	5.00

Wm. Sinon, tiling, Douglas township.....	\$ 30.00	
Wm. Sinon, tiling, Douglas township.....	85.00	
Total		\$ 2,616.14
J. H. Gilbraith, balance grading, Jefferson twp., 1889..		328.00
Total		\$ 2,944.14

NAME OF BRIDGE, TOWNSHIP, AND LUMBER AND PILING USED.

May 7, 1890, Rumbow bridge, Douglas township:

2,303 feet lumber, @ \$28.00.....	\$ 64.45	
120 feet piling @ 50 cents	60.00	
		\$ 124.45

May 9, 1890, Thomas Markey bridge, Douglas township:

1,728 feet lumber.....	\$ 49.84	
96 feet piling.....	48.00	
		\$ 97.84

July 14, 1890, Rutherford bridge, Crocker township:

2,110 feet lumber	\$ 59.08	
96 feet piling.....	48.00	
		\$ 107.08

July 15, 1890, Wilson bridge, Crocker township:

3,751 feet lumber.....	\$ 105.02	
144 feet piling.....	72.00	
		\$ 177.00

July 15, 1890, J. A. Harvey bridge, Crocker township:

512 feet lumber.....	\$ 14.33	
		\$ 14.33

July 17, 1890, Ed. Parmenter bridge, Crocker township:

1,227 feet lumber.....	\$ 34.35	
48 feet piling.....	24.00	
		\$ 58.00

July 18, 1890, Wheeler bridge, Crocker township:

3,135 feet lumber.....	\$ 87.78	
144 feet piling.....	72.00	
		\$ 159.78

July 29, 1890, Stephen Harvey bridge, Crocker township:

1,834 feet lumber.	\$ 51.35	
96 feet piling.....	48.00	
		\$ 99.35

July 30, 1890, George Crabtree bridge, Madison township:

1,844 feet lumber.....	\$ 51.63	
96 feet piling.....	48.00	
		\$ 99.63

August 8, 1890, Peter Messersmith bridge, Madison township:

7,289 feet lumber.....	\$ 204.09	
288 feet piling.....	144.00	
	<u> </u>	\$ 348.09

August 11, 1890, Grave Yard bridge, Madison township:

4,594 feet lumber....	\$ 128.63	
192 feet piling.....	96.00	
	<u> </u>	\$ 224.63

August 13, 1890, Jacob Lieachty bridge, Madison township:

4,492 feet lumber.....	\$ 125.77	
192 feet piling.....	96.00	
	<u> </u>	\$ 221.77

August 15, 1890, Sargent bridge, Lincoln township:

3,135 feet lumber.....	\$ 87.78	
144 feet piling.....	72.00	
	<u> </u>	\$ 159.78

August 16, 1890, Layman bridge, Lincoln township:

1,914 feet lumber.....	\$ 53.59	
96 feet piling.....	48.00	
	<u> </u>	\$ 101.59

August 18, 1890, Wolf Creek bridge, Madison township:

589 feet lumber.....	\$ 16.49	
	<u> </u>	\$ 16.49

August 19, 1890, Charles Holmes bridge, Jefferson township:

2,090 feet lumber.....	\$ 58.52	
	<u> </u>	\$ 58.52

August 21, 1890, Griff bridge, Jefferson township:

3,997 feet lumber.....	\$ 111.91	
144 feet piling.....	72.00	
	<u> </u>	\$ 183.91

August 22, 1890, Betz bridge, Jefferson township:

1,706 feet lumber.....	\$ 47.76	
96 feet piling.....	48.00	
	<u> </u>	\$ 95.76

September 12, 1890, Thompson bridge, Madison township:

640 feet lumber.....	\$ 17.92	
	<u> </u>	\$ 17.92

September 17, 1890, Joe Herrold bridge, Jefferson township:

31,645 feet lumber.....	\$ 886.06	
1,302 feet piling.....	651.00	
	<u> </u>	\$ 1,537.06

September 18, 1890, McGravy bridge, Jefferson township:

1,526 feet lumber.....	\$ 42.72	
96 feet piling.....	48.00	
	<u> </u>	\$ 90.72

September 20, 1890, Crank bridge, Madison township:		
3,659 feet lumber.....	\$ 102.45	
176 feet piling.....	88.00	
	<u> </u>	\$ 190.45
September 22, 1890, Jones bridge, Elkhart township:		
1,715 feet lumber.....	\$ 48.02	
	<u> </u>	\$ 48.02
September 23, 1890, Roar bridge, Madison township:		
3,967 feet lumber.....	\$ 111.07	
144 feet piling.....	72.00	
	<u> </u>	\$ 183.07
September 25, 1890, Four Mile bridge, Lincoln township:		
3,927 feet lumber.....	\$ 109.95	
168 feet piling.....	84.00	
	<u> </u>	\$ 193.95
September 26, 189, Thomas Irwin bridge, Lincoln township:		
1,834 feet lumber.....	\$ 51.35	
96 feet piling.....	48.00	
	<u> </u>	\$ 99.35
September 27, 1890, Biddel bridge, Crocker township:		
641 feet lumber.....	\$ 17.94	
	<u> </u>	\$ 17.94
October 10, 1890, C. Brazelton bridge, Douglas township:		
608 feet lumber.....	\$ 17.02	
	<u> </u>	\$ 17.02
October 14, 1890, Ottawa bridge, Elkhart township:		
480 feet lumber.....	\$ 13.47	
	<u> </u>	\$ 13.47
November 29, 1890, Taylor bridge, Douglas township:		
3,887 feet lumber.....	\$ 108.83	
150 feet piling.....	75.00	
	<u> </u>	\$ 183.83
December 1, 1890, Max Biddel North bridge, Crocker township:		
768 feet lumber.....	\$ 21.50	
	<u> </u>	\$ 21.50
December 2, 1890, Max Biddell South bridge, Crocker township:		
1,770 feet lumber.....	\$ 49.56	
96 feet piling.....	48.00	
	<u> </u>	\$ 97.56
December 3, 1890, McGregory bridge, Crocker township:		
1,476 feet lumber.....	\$ 41.32	
96 feet piling.....	48.00	
	<u> </u>	\$ 89.32

December 4, 1890, Joe Thompson bridge, Crocker township:		
3,132 feet lumber.....	\$ 87.41	
180 feet piling.....	90.00	
		\$ 177.41
December 5, 1890, Frank Allen bridge, Madison township:		
189 feet lumber.....	\$ 5.29	
		\$ 5.29
December 5, 1890, Burley bridge, Madison township:		
209 feet lumber.....	\$ 5.85	
		\$ 5.85
December 5, 1890, Esquire Dickey bridge, Madison township:		
459 feet lumber.....	\$ 12.85	
		\$ 12.85
December 10, 1890, Big Creek bridge, Polk City, Madison township:		
7,744 feet lumber.....	\$ 216.83	
		\$ 216.83

To the Honorable Board of Supervisors of Polk County, Iowa:

GENTLEMEN—I, the undersigned, would respectfully submit my report for the year 1890 of the expenditures made of the bridge and road funds made by me in the Fourth Supervisor District:

Total amount bride fund expended	\$ 7,279.14	
Total amount county road funds.....	3,214.51	
		\$ 10,493.65

See itemized report hereto annexed.

H. G. ISEMINGER,
Supervisor Fourth District.

Supplement to itemized bridge report, showing amount furnished road supervisors in Fourth District for repairing bridges, also showing amount drawn on bridge fund for grading and sewer pipe:

Iseminger & Son, lumber.....	\$ 41.68
W. H. Bishop, repair bridge	7.97
Reeve Norton, lumber.....	6.39
Reeve Norton, lumber.....	8.39
Silas Weaver, repair bridge.....	5.00
Reeve Norton, lumber.....	8.70
M. H. West, lumber.....	22.85
M. H. West, lumber	2.05
J. G. Beck, repair bridges.....	6.25
J. K. & W. H. Gilcrest, lumber.....	25.50
B. F. Cottrell, grading Beaver township	167.95

Phil Rooker, grading, Beaver township	\$ 208.85
Dave DeVotie, repair crossing, Beaver township.....	5.00
Iowa Pipe & Tile Co., sewer pipe, Fourth district	227.29
Hugh Rooney, grading, Washington township.....	160.50
	<hr/>
	\$ 904.37
J. H. Gilbreath, bridge builder	6,374.77
	<hr/>
	\$ 7,279.14

County road fund as expended in the Fourth District by H. G. Iseminger, supervisor, for the year 1890:

J. W. Malone, tileing, Franklin township	\$ 24.41
John Reick, tileing Franklin township.....	30.40
A. C. Weston, balance grading, 1889, Delaware township	26.64
Dick Malone, repair bridges, Franklin township.....	17.83
A. C. Bondurant, tileing, Clay township	81.90
J. W. Biddle, tileing, Franklin township.....	55.50
W. H. Bishop, grading, Camp township.....	191.00
R. V. Arnold, grading, Clay township	66.60
Western Wheel Scraper Co., two scrapers, Fourth Dist.	85.00
Thos. Rennick, making ditch, Clay township.....	10.00
T. P. Reed, grading, Beaver township.....	99.00
Thos. Morgan, shoveling gravel, Franklin township....	8.75
J. Laselle, grading, Washington towhship.....	10.25
F. F. Scott, hauling gravel, Franklin township.....	48.50
J. P. Light, hauling gravel, Franklin township.	33.00
W. T. Scott, hauling gravel, Franklin township.....	25.80
L. Saylor, hauling gravel, Franklin township.....	62.70
Frank Shultz, hauling gravel, Franklin township.....	7.50
J. E. Warren, hauling gravel, Franklin township.....	36.20
H. H. Troup, grading, Washington township	12.00
Willis Scott, hauling gravel, Franklin township.....	6.00
W. Morgan, shoveling gravel, Franklin township.....	7.00
Owen Canfield, grading, Clay township.....	88.00
Phil Rooker, grading, Beaver township	25.00
T. Trunnel, grading, Franklin township.....	34.83
S. M. Bowen, grading, Franklin towship.....	34.17
N. W. Murrow, grading, Camp township.....	104.50
H. Wheeler, repair bridge, Camp township.....	6.20
D. W. Dearing, tileing, Clay township.....	100.00
R. V. Custer, hauling gravel, rFranklin townsnip.....	3.00
J. R. Quick, grading, Camp township.....	191.75
L. Saylor, hauling gravel, Franklin township.....	36.40
R. V. Curtis, laying tile, Clay township.....	6.30
A. Martin, grading, Camp township	69.00
T. P. Shook, grading, Camp township.....	351.75
J. E. Davis, grading, Washington and Franklin twps...	666.52
N. Van Horn, grading, Camp township	181.00
Iowa Pipe & Tile Co., sewer pipe, Fourth district	119.36

James Scott, grading, Camp township.....	\$ 50.00	
B. F. Cottrell, grading, Beaver township.....	65.00	
James Scovel, grading, Camp township.....	70.00	
Elijah Warren, gradin, Camp township.....	65.75	
		\$ 3,214.51

NAME OF BRIDGE, TOWNSHIP, AND LUMBER AND PILING USED.

May 8, 1890, Fredrickson's bridge, Franklin township:		
1,780 feet lumber @ \$28.00.....	\$ 49.84	
96 feet piling @ 50 cents.....	48.00	
		\$ 97.84
May 14, Maloney bridge, Franklin township:		
4,626 feet lumber.....	\$ 129.53	
240 feet piling	120.00	
		\$ 249.53
May 15, Brown bridge, Franklin township:		
1,834 feet lumber.....	\$ 51.35	
96 feet piling	48.00	
		\$ 99.35
May 16, McClay bridge, Franklin township:		
3,247 feet lumber.....	\$ 90.91	
120 feet piling	60.00	
		\$ 150.91
May 17, Morgan bridge, Franklin township:		
1,844 feet lumber.....	\$ 51.63	
96 feet piling.	48.00	
		\$ 99.63
May 17, Van Horn bridge, Camp township:		
581 feet lumber.....	\$ 16.26	
		\$ 16.26
May 20, Snyder bridge, Franklin township:		
2,382 feet lumber.....	\$ 66.69	
48 feet piling.....	24.00	
		\$ 90.69
May 22, Skunk bridge, Franklin township:		
3,203 feet lumber.....	\$ 89.68	
156 feet piling.....	78.00	
		\$ 167.68
May 23, Skunk Creek bridge No. 2, Franklin township:		
3,235 feet lumber.....	\$ 90.58	
156 feet piling.....	78.00	
		\$ 168.58

May 26, Skunk Creek bridge No. 3, Franklin township:		
2,259 feet lumber.....	\$ 63.25	
156 feet piling.....	78.00	
	<u> </u>	\$ 141.25
May 27, Delong bridge, Beaver township:		
544 feet lumber.....	\$ 15.23	
	<u> </u>	\$ 15.23
May 28, Skunk Creek bridge No. 4, Franklin township:		
4,690 feet lumber.....	\$ 131.32	
216 feet piling.....	108.00	
	<u> </u>	\$ 239.32
June 3, Skunk Creek bridge No. 5, Franklin township:		
2,963 feet lumber.....	\$ 82.96	
144 feet piling.....	72.00	
	<u> </u>	\$ 154.96
June 5, Skunk Creek bridge No. 6, Franklin township:		
2,337 feet lumber.....	\$ 65.43	
144 feet piling.....	72.00	
	<u> </u>	\$ 137.43
June 5, Shaw bridge, Washington township:		
512 feet lumber.....	\$ 14.33	
	<u> </u>	\$ 14.33
June 6, Longnecker bridge, Washington township:		
1,492 feet lumber.....	\$ 41.77	
96 feet piling.....	48.00	
	<u> </u>	\$ 89.77
June 6, Fletcher bridge, Washington township:		
640 feet lumber.....	\$ 17.92	
	<u> </u>	\$ 17.92
June 10, Bell bridge, Washington township:		
272 feet lumber.....	\$ 7.61	
48 feet piling.....	24.00	
	<u> </u>	\$ 31.61
June 11, Flannery bridge, Washington township:		
2,255 feet lumber.....	\$ 63.14	
80 feet piling.....	40.00	
	<u> </u>	\$ 103.14
June 12, Rhine bridge, Washington township:		
2,739 feet lumber.....	\$ 76.69	
144 feet piling.....	72.00	
	<u> </u>	\$ 148.69
June 12, Turner bridge, Washington township:		
320 feet lumber.....	\$ 8.96	
	<u> </u>	\$ 8.96

June 13, Mullen bridge, Washington township:

1,556 feet lumber.....	\$ 43.56	
96 feet piling.....	48.00	
	<u> </u>	\$ 91.56

June 17, Wells bridge, Franklin township:

2,515 feet lumber.....	\$ 70.42	
108 feet piling.....	54.00	
	<u> </u>	\$ 124.42

June 17, Jamieson bridge, Clay Township:

1,653 feet lumber.....	\$ 46.56	
48 feet piling.....	24.00	
	<u> </u>	\$ 70.56

June 20, Cotterel bridge, Beaver township:

1,428 feet lumber.....	\$ 39.98	
96 feet piling.....	48.00	
	<u> </u>	\$ 87.98

June 21, Ricks bridge, Beaver township:

1,822 feet lumber.....	\$ 51.01	
96 feet piling.....	48.00	
	<u> </u>	\$ 99.01

June 26, Scoville bridge, Camp township:

3,923 feet lumber.....	\$ 109.84	
316 feet piling.....	158.00	
	<u> </u>	\$ 267.84

July 8, Taylor bridge, Camp township:

2,898 feet lumber.....	\$ 81.14	
120 feet piling.....	60.00	
	<u> </u>	\$ 141.14

July 10, McClanahan bridge, Beaver township:

3,379 feet lumber.....	\$ 94.61	
202 feet piling.....	101.00	
	<u> </u>	\$ 195.61

July 10, Skunk river bridge, Washington township:

1,888 feet lumber.....	\$ 52.86	
	<u> </u>	\$ 52.86

July 11, Taylor bridge, Camp township:

480 feet lumber.....	\$ 13.44	
	<u> </u>	\$ 13.44

July 12, Brown bridge, Camp township:

2,675 feet lumber.....	\$ 74.90	
144 feet piling.....	72.00	
	<u> </u>	\$ 146.90

September 30, Skunk bottom bridge, Washington township:

334 feet lumber.....	\$ 9.35	
32 feet piling.....	16.00	
	<u> </u>	\$ 25.35

October 2, 1890, Skunk bottom bridge, Washington township:

3,739 feet lumber.....	\$ 104.69	
290 feet piling.....	145.00	
	<u> </u>	\$ 249.69

October 3, 1890, Quinn bridge, Washington township:

1,844 feet lumber.....	\$ 51.63	
108 feet piling.....	54.00	
	<u> </u>	\$ 105.63

October 4, 1890, Huffman bridge, Franklin township:

1,834 feet lumber.....	\$ 51.35	
108 feet piling.....	54.00	
	<u> </u>	\$ 105.35

October 7, 1890, Trullinger's bridge, Franklin township:

1,962 feet lumber.....	\$ 54.93	
108 feet piling.....	54.00	
	<u> </u>	\$ 108.93

October 8, 1890, Walker bridge, Franklin township:

4,215 feet lumber.....	\$ 118.02	
180 feet piling.....	90.00	
	<u> </u>	\$ 208.02

October 8, 1890, Stewart bridge, Franklin township:

1,728 feet lumber.....	\$ 48.38	
	<u> </u>	\$ 48.38

October 11, 1890, Bondurant bridge Franklin township:

1,802 feet lumber.....	\$ 50.45	
108 feet piling.....	54.00	
	<u> </u>	\$ 104.45

October 16, 1890, Post bridge, Clay township:

1,780 feet lumber.....	\$ 49.84	
108 feet piling.....	54.00	
	<u> </u>	\$ 103.84

October 16, 1890, Camp Center bridge, Camp township:

480 feet, lumber.....	\$ 13.44	
	<u> </u>	\$ 13.44

October 17, 1890, Largey bridge, Clay township:

1,812 feet lumber.....	\$ 50.73	
108 feet piling.....	54.00	
	<u> </u>	\$ 104.73

October 17, 1890, Yants bridge, Clay township:

514 feet lumber.....	\$ 14.39	
	<u> </u>	\$ 14.39

October 21, 1890, Van Horn bridge, Camp township:

2,410 feet lumber.....	\$ 67.48	
108 feet piling.....	54.00	
	<u> </u>	\$ 121.48

October 22, 1890, Smith bridge, Camp township:

2,418 feet lumber.....	\$ 67.70	
120 feet piling.....	60.00	
	<u> </u>	\$ 127.70

October 22, 1890, Ivey bridge, Beaver township:

521 feet lumber.....	\$ 14.58	
	<u> </u>	\$ 14.58

October 22, 1890, Adelphi bridge, Camp township:

133 feet lumber.....	\$ 3.72	
	<u> </u>	\$ 3.72

October 25, 1890, Camp Creek bridge, Beaver township.

2,016 feet lumber.....	\$ 56.44	
360 feet piling.....	180.00	
	<u> </u>	\$ 236.44

October 29, 1890, Harvey bridge, Clay township:

2,229 feet lumber.....	\$ 62.41	
48 feet piling.....	24.00	
	<u> </u>	\$ 86.41

October 30, 1890, Davis bridge, Delaware township:

576 feet lumber.....	\$ 16.12	
96 feet piling.....	48.00	
	<u> </u>	\$ 64.12

November 1, 1890, Davis bridge, Delaware township:

4,163 feet lumber.....	\$ 116.56	
168 feet piling.....	84.00	
	<u> </u>	\$ 200.56

November 16, 1890, Champion bridge, Clay township:

3,135 feet lumber.....	\$ 87.78	
174 feet piling.....	87.00	
	<u> </u>	\$ 174.78

November 21, 1890, Mitchellville bridge, Beaver twp:

6,241 feet lumber.....	\$ 174.74	
456 feet piling.....	228.00	
	<u> </u>	\$ 402.74

November 25, 1890, Mitchellville bridge, Beaver twp:

2,773 feet lumber.....	\$ 77.64	
240 feet piling.....	120.00	
	<u> </u>	\$ 197.64

Report of W. H. Zickefoose, supervisor Fifth District, for 1890.
Bridges, \$8,297.98. County road, \$2,813.78. Total, \$11,111.76.

COUNTY ROAD FUND.

January	6.	Jno. Moore, Bloomfield.....	\$ 12.00
February	—	Mat Laird, Walnut.....	4.00
April	10.	M. W. Marks.....	25.00
April	25.	S. E. Gray.....	465.30
May	15.	S. E. Gray, Saylor.....	400.00
May	31.	A. Shaffer, Webster.....	4.50
June	7.	S. E. Gray, Saylor.....	635.75
June	9.	M. Laird, Saylor.....	10.00
June	13.	M. W. Marks, Grant.....	25.00
June	19.	S. E. Gray, Walnut.....	152.00
June	24.	S. E. Gray, Webster.....	348.00
July	3.	S. E. Gray, Walnut.....	300.50
July	9.	Iowa Pipe & Tile Co., Webster.....	149.68
August	21.	S. E. Gray, Four Mile.....	240.00
September	8.	Iowa Pipe & Tile Co., Fifth District....	41.55
Total county fund.....			\$ 2,813.78
Total bridge fund.....			8,297.98
Total			\$ 11,111.76

W. H. ZICKEFOOSE,
Supervisor Fifth District.

BRIDGE FUND EXPENDED IN FIFTH DISTRICT, 1890.

January	2.	J. W. Crispin, Allen.....	\$ 32.25
January	7.	S. E. Gray, Webster.....	143.59
January	15.	S. E. Gray, Walnut.....	1,206.14
January	28.	S. E. Gray, Allen.....	1,525.15
February	1.	J. W. Crispin, Allen.....	35.00
February	16.	S. E. Gray, Walnut.....	551.44
March	1.	J. W. Crispin, Allen.....	54.75
March	20.	S. E. Gray, Valley.....	282.73
March	20.	S. E. Gary, Allen.....	25.05
March	22.	J. D. Seeberger, Allen.....	13.22
March	29.	Fifth District.....	2,000.00
April	1.	J. W. Crispin, Allen.....	42.10
May	1.	J. W. Crispin, Allen.....	42.50
June	2.	J. W. Crispin, Allen.....	45.50
June	4.	Blackman, Allen.....	10.00
June	7.	S. E. Wilson, Allen.....	25.00
July	1.	J. W. Crispin, Allen.....	45.00
August	2.	J. W. Crispin, Allen.....	40.00
August	27.	Scott Erwin, Allen.....	27.00
August	29.	A. Humphry, Webster and Walnut....	50.00

September 1.	J. W. Crispin, Allen.....	\$ 49.00	
September 9.	S. E. Gray, Saylor.....	466.21	
September 18.	J. W. Crispin, Allen.....	15.00	
October 16.	S. E. Gray, Bloomfield.....	800.00	
September 30.	J. W. Crispin, Allen.....	50.00	
November 1.	J. W. Crispin, Allen.....	30.00	
November 11.	S. A. Trowbridge, Bloomfield.....	21.25	
November 19.	S. E. Gray.....	388.05	
November 19.	James Ford, Walnut.....	150.00	
November 26.	Fink, Webster.....	50.00	
December 1.	J. W. Crispin, Allen.....	40.00	
December 5.	Ewing & Jewett, Fifth District.....	42.05	
			\$ 8,297.98

December 26, 1889, Pickenbrook bridge, Webster township:

Lumber, 4,488 feet @ \$28.00.....	\$ 125.66	
Piling, 276 feet @ 50 cents.....	138.00	
12 brace rods and labor.....	4.50	
		\$ 279.96

Ferry boat, Allen township:

Taking out of river.....	\$ 10.50	
Lumber, 1,016 feet @ \$21.00.....	21.33	
Lumber for house ferry man and nails.....	6.80	
		\$ 38.63

\$ 318.59

Cash paid in 1889.....	\$ 175.00	
Cash paid in 1890.....	143.59	
		\$ 318.59

July 14, 1890, Howe truss bridge, North river, Allen township:

100 feet span @ \$24.00.....	\$ 2,400.00	
Lumber, 2,049 feet @ \$28.00.....	57.37	
Lumber, 1,112 feet @ \$7.00 (old).....	7.78	
Piling, 120 feet @ 50 cents.....	60.00	
		\$ 2,525.15

Credit by cash 1889.....	\$ 1,000.00	
Credit by cash 1890.....	1,525.15	
		\$ 2,525.15

January 14, 1890, Campbell bridge, Walnut township:

Lumber, 3,814 feet @ \$28.00.....	\$ 106.79	
Lumber, 1,534 feet @ \$7.00 (old).....	10.74	
Piling, 160 feet @ 50 cents.....	80.00	
		\$ 197.53

Tile Works bridge, Walnut township:

Lumber, 3,040 feet @ \$28.00.....	\$ 85.12	
		\$ 85.12

Bridge near Tile Works, Walnut township:

Lumber, 1,008 feet @ \$7.00 (old).....	\$ 7.06	
		\$ 7.06

Wilcox bridge, Walnut township,		
Lumber, 720 feet @ \$28.00.....	\$ 20.16	
	<hr/>	\$ 20.16
Terhoun bridge, Walnut township:		
Lumber, 3,524 feet @ \$28.00.....	\$ 98.67	
Piling, 188 feet @ 50 cents.....	94.00	
	<hr/>	\$ 192.67
Hunt bridge, Walnut township:		
Lumber, 1,865 feet @ \$28.00.....	\$ 52.22	
Piling, 96 feet @ 50 cents.....	48.00	
	<hr/>	\$ 100.22
Mott bridge, Walnut township:		
Lumber, 5,942 feet @ \$28.00.....	\$ 166.38	
Lumber, 642 feet @ \$7.00 (old)	4.49	
Piling, 304 feet @ 50 cents.....	152.00	
	<hr/>	\$ 322.87
Clyde bridge, Walnut township:		
Lumber, 1,498 feet @ \$28.00.....	\$ 41.94	
Lumber, 1,352 feet @ \$7.00.....	9.46	
Piling, 120 feet @ 50 cents	60.00	
	<hr/>	\$ 111.40
Flynn bridge, No. 1, Walnut township:		
Lumber, 1,926 feet @ \$28.00.....	\$ 53.93	
Piling, 72 feet @ 50 cents	36.00	
	<hr/>	\$ 89.93
Flynn bridge, No. 2, Walnut township:		
Lumber, 1,542 feet @ \$28.00.....	\$ 43.18	
Piling, 72 feet @ 50 cents.....	36.00	
	<hr/>	\$ 79.18
Total.....		\$ 1,206.14
February 17, 1890, Lewis bridge, Walnut township:		
Lumber, 12,623 feet @ \$28.00.....	\$ 353.44	
Piling, 396 feet @ 50 cents	198.00	
	<hr/>	\$ 551.44
July 9, 1890, Brady bridge, Four Mile township:		
Lumber, 5,323 feet @ \$28.00.....	\$ 149.04	
Piling, 212 feet @ 60 cents	127.10	
	<hr/>	\$ 276.24
(Piling iron, ringed and steel points.)		
Stewart bridge, Four Mile township.		
Lumber, 2,170 feet @ \$28.00.....	\$ 60.67	
Piling, 96 feet @ 50 cents.....	48.00	
	<hr/>	\$ 108.76

Hawkins bridge, Four Mile township:

Lumber, 3,647 feet @ \$28.00.....	\$ 102.12	
Lumber, 240 feet @ \$7.00.....	1.68	
Piling, 236 feet @ 50 cents.....	118.00	
	<u> </u>	\$ 221.80
		<u> </u>
		\$ 606.80

July 30, 1890, Michaels bridge, Webster township.

Lumber, 2,261 feet @ \$28.00.....	\$ 63.31	
Lumber, 1,632 feet @ \$7.00 (old)	11.42	
Piling, 136 feet @ 50 cents.....	68.00	
	<u> </u>	\$ 142.73

McDivitt bridge, Webster township:

Lumber, 2,976 feet @ \$28.00.....	\$ 83.33	
Piling, 168 feet @ 50 cents	84.00	
3 iron rods	3.00	
	<u> </u>	\$ 170.33

Expense building new pile driver..... \$ 55.12

Fink bridge, Webster township:

Lumber, 4,207 feet @ \$28.00.....	\$ 117.80	
Piling, 176 feet @ 50 cents.....	88.00	
	<u> </u>	\$ 205.80

Utez bridge, Walnut township:

Lumber, 1,243 feet @ \$28.00.....	\$ 34.80	
Lumber, 448 feet @ \$7.00 (old) ...	3.14	
	<u> </u>	\$ 37.94

Pierce bridge, Walnut township:

Lumber, 1,979 feet @ \$28.00.....	\$ 55.44	
Piling, 96 feet @ 50 cents.....	48.00	
	<u> </u>	\$ 103.41

Osborne bridge, Walnut township:

Lumber, 1,440 feet @ \$28.00.....	\$ 40.32	
Piling, 128 feet @ 50 cents.....	64.00	
	<u> </u>	\$ 104.32

Wilson bridge, west of Commerce, Walnut township:

Lumber, 3,778 feet @ \$28.00.....	\$ 105.78	
Piling, 216 feet @ 50 cents.....	108.00	
	<u> </u>	\$ 213.78
		<u> </u>
		\$ 1,033.41

March 15, 1890, North Sixth street bridge:

Lumber, 1,197 feet @ \$33.00.....	\$ 39.50	
Lumber, 4,767 feet @ \$28.00	133.34	
Piling (iron ringed and pointed piles) 165 feet @ 65 cts	107.25	
12 bolts $\frac{1}{2}$ inch, 20 inches long.....	2.50	
	<u> </u>	\$ 282.73

Manbeck bridge, Yater creek, Allen township:

Lumber, 896 feet @ \$28.00.....	\$ 25.09	
	<u> </u>	\$ 25.09

September 9, 1890, Poor Farm bridge, Saylor township:

Lumber, 9,414 feet @ \$28.00.....	\$ 263.59	
Lumber, 588 feet @ \$7.00 (old).....	4.13	
Piling 208 feet @ 50 cents.....	104.00	
	<u> </u>	\$ 371.71

Grading this bridge.....		\$ 94.00
--------------------------	--	----------

Hughes bridge, Four Mile township:

Lumber, 338 feet @ \$28.00.....	\$ 94.67	
Piling, 132 feet @ 50 cents.....	66.09	
	<u> </u>	\$ 160.67

Sturgeon bridge, Four Mile township:

Lumber, 384 feet @ \$28.00.....	\$ 10.75	
	<u> </u>	\$ 10.75

Herr bridge, Four Mile township:

Lumber; 1,200 feet @ \$28.00.....	\$ 36.60	
	<u> </u>	\$ 36.60

Balls ferry boat, Allen township:

Lumber, 1,692 feet @ \$19.75.....	\$ 32.23	
	<u> </u>	\$ 32.23

Bayou bridges, Commerce, Bloomfield township:

Lumber, 7,391 feet @ \$28.00.....	\$ 206.95	
Lumber, 960 feet @ \$7.00 (old).....	6.72	
Piling, 388 feet @ 50 cents.....	194.00	
	<u> </u>	\$ 407.67

Devin bridge, Bloomfield township:

Lumber, 1,632 feet @ \$28.00.....	\$ 45.70	
	<u> </u>	\$ 45.70

Grates bridge, Bloomfield township:

Lumber, 2,097 feet @ \$28.00.....	\$ 58.72	
Lumber, 540 feet @ \$7.00 (old).....	3.78	
Piling, 200 feet @ 50 cents.....	100.00	
	<u> </u>	\$ 162.50

Eagan bridge, Bloomfield township:

Lumber, 1,620 feet @ \$28.00.....	\$ 45.36	
	<u> </u>	\$ 45.36

Miller bridge, Bloomfield township:

Lumber, 2,720 feet @ \$28.00.....	\$ 76.16	
Piling, 132 feet @ 50 cents.....	66.00	
	<u> </u>	\$ 142.16

Day bridge, Yoder creek, Bloomfield township:

Lumber, 3,351 feet @ \$28.00.....	\$ 93.83	
Piling, 60 feet @ 50 cents.....	30.00	
	<u> </u>	\$ 123.83

Watrous bridge, Bloomfield township:

Lumber, 576 feet @ \$28.00.....	\$ 16.13	
	<u> </u>	\$ 16.13

DES MOINES, IOWA, Jan. 1, 1890.

To the Honorable Board of Supervisors of Polk County:

GENTLEMEN:—I would respectfully submit the following report of fees collected in my office for the year ending December 31, 1890:

Liquor permit blanks.....	\$ 311.70	
Plat fees.	78.25	
Tax sale fees.....	425.40	
Liquor certificate.....	24.75	
Transfer fees.....	772.50	
Redemption fees.	302.00	
Total fees collected.....		\$ 1,914.60

Paid into County Treasury:—

By receipt No. 2032.....	\$ 701.00	
By receipt No. 2116.....	425.40	
By receipt No. 2152.....	785.10	
By receipt No. 2158.....	3.10	
Total.....		\$ 1,914.60

Redemption Fund:—

Balance on hand January 1, 1890	\$ 1,386.90	
Amount collected year of 1890.....	26,474.60	
		\$ 27,860.89
Paid on redemptions, 1890.....		25,437.02
Balance on hand January 1, 1891		\$ 2,423.87

Respectfully submitted,

AMOS W. BRANDT, *County Auditor.*

To the Honorable Board of Supervisors:

GENTLEMEN:—Your committee appointed to settle with the County Auditor make the following report, and recommend it to be considered a settlement in full for 1890:

FEE ACCOUNT.

Collected in the year 1890, and properly accounted for:

Liquor permit blanks.....	\$ 311.70
Liquor certificates.....	24.75
Transfer fees.....	772.50
Redemption fees.....	302.00
Plat fees.....	78.25
Tax sale fees.....	425.40
Total.....	\$ 1,914.60

Paid into the County Treasury:—

By receipt No. 2032.....	\$ 701.00
By receipt No. 2116.....	425.40
By receipt No. 2152.....	785.10
By receipt No. 2158.....	3.10
Total.....	\$ 1,914.60

REDEMPTION FUND.

Balance on hand January 1, 1890.....	\$ 1,386.29
Collected during 1890.....	26,474.60
Total.....	\$ 27,860.89
Paid out on redemptions.....	\$ 25,437.02
Balance on hand January 1, 1891.....	\$ 2,423.87

PERMANENT SCHOOL FUND.

We have examined the loans made by the Auditor on the School Fund for the year, amounting to forty-seven hundred dollars, (\$4700.00), and find each loan properly secured by first mortgage on real estate, and recommend that the loans be approved.

We find the entire amount of the Permanent School Fund fully and properly accounted for as follows:

Mortgage notes on hand.....	\$ 39,392.50
Mortgage notes in judgment.....	2,465.00
Contract note on hand.....	122.67
Cash in hand of County Treasurer.....	2,583.91
Total.....	\$ 44,564.08

We find that the Auditor has the receipts of the County Treasurer for all money collected on account of this school fund, both principal and interest.

We also find that the Auditor is using due diligence in collecting interest, that the county may derive a revenue therefrom.

T. B. ROBINSON,
W. H. ZICKEFOOSE,
Committee.

Des Moines, Iowa, February 26, 1891.

SCHEDULE "I".

SHOWING TRANSACTIONS IN PERMANENT SCHOOL FUND FOR 1890.

To cash on hand January 1, 1890.....	\$	948.90
To cash received from Geo. E. Stewart		400.00
Ira W. Anderson.....		150.00
L. M. Tate		150.00
J. C. Fausch.		330.00
B. E. Jones		350.00
J. C. Fausch.....		346 00
Mary Latta.....		100.00
Mary S. Bannister.....		500.00
C. M. Russell.....		500.00
James Porter, Jr.....		200.00
L. H. Waldo		300.00
M. A. Poorman.....		600.00
John Crabtree.		200.00
A. Smutz.....		58.42
F. M. Hellmes.....		100.00
L. Soderlund.....		250.00
J. C. Fausch.		200.00
Nettie Forsythe		200.00
E. Hoffman		100.00
James Porter, Jr.....		200.00
Clara Jann.....		100.00
M. E. Baker.....		50.00
B. C. Brewer.....		250.00
E. Gibson.....		100.00
Wm. Frazier.....		300.00
Mary Kavanaugh.....		260.00
J. B. Hodgson.		500.00
		\$ 7,742.32
CONTRA.		
By cash, M. & B. Lenox.	\$	200.00
M. A. Poorman		600.00
I. T. and D. A. Harvey.....		300 00
J. N. and A. McDowell.....		300.00
B. C. Brewer.....		250.00
. and R .ters.....		1,000.00
F. .ood.....		900.00
W. N. Heaton.		550.00
George W. Kemp		1,000.00
By balance on hand January 1, 1891.....		2,642.32
		\$ 7,742.32

WARRANT ACCOUNT—1890.

Statement showing the amount of warrants on the various funds outstanding January 1, 1890, the amount issued during the year 1890, and the amount outstanding December 31, 1890:

COUNTY FUND.

Warrants outstanding January 1, 1890.....	\$ 63,859.62
Warrants issued during 1890	156,803.15
Total	<u>220,662.77</u>
Warrants paid during 1890.....	204,133.79
Outstanding December 31, 1890.....	\$ 16,528.98

PAUPER FUND.

Warrants outstanding January 1, 1890.....	\$ 447.23
Warrants issued during 1890.....	45,046.73
Total	<u>45,493.96</u>
Warrants paid during 1890.....	31,977.58
Outstanding December 31, 1890.....	\$ 13,516.38

INSANE FUND.

Warrants outstanding January 1, 1890.....	\$.06
Warrants issued during 1890.....	23,691.34
Total	<u>23,691.00</u>
Warrants paid during 1890.....	17,191.40
Outstanding December 31, 1890.....	\$ 6,500.00

BRIDGE FUND.

Warrants outstanding January 1, 1890.....	\$ 19,503.00
Warrants issued during 1890.....	23,781.55
Total	<u>43,284.55</u>
Warrants paid during 1890.....	43,281.55
Outstanding December 31, 1890.....	\$ 3.00

COUNTY ROAD FUND.

Warrants outstanding January 1, 1890.....	\$ 9.95
Warrants issued during 1890	9,424.81
Total	<u>9,434.76</u>
Warrants paid during 1890.....	9,424.81
Outstanding December 31, 1890.....	\$ 9.95

TEMPORARY SCHOOL FUND.

Warrants outstanding January 1, 1890.....	\$ 1,272.30	
Warrants issued during 1890.....	36,619.80	
Total	<u>37,892.10</u>	
Warrants paid during 1890.....	35,599.10	
Outstanding December 31, 1890.....		\$ 2,293.00

DOMESTIC ANIMAL FUND.

Warrants outstanding January 2, 1890.....	None.	
Warrants issued during 1890.....	\$ 675.16	
Total	<u>675.16</u>	
Warrants paid during 1890.....	675.16	
Outstanding December 31, 1890.....		None.

REFUND ACCOUNT.

Warrants outstanding June 1, 1890.....	\$ 121.55	
Warrants issued during 1890.....	24,480.69	
Total	<u>24,602.24</u>	
Warrants paid during 1890.....	24,556.68	
Outstanding December 31, 1890		\$ 45.56

SOLDIERS' RELIEF FUND.

Warrants outstanding January 1, 1890.....	None.	
Warrants issued during 1890.....	\$ 5,960.00	
Total	<u>5,960.00</u>	
Warrants paid during 1890.....	5,960.00	
Outstanding December 31, 1890.....		None.

BOND ACCOUNT.

Statement showing the amount of bonds outstanding January 1, 1890, the amount issued during the year 1890, and the amount outstanding December 31, 1890:

Outstanding January 1, 1890.....	\$ 72,000.00	
Issued April 10, 1890	100,000.00	
Total	<u>172,000.00</u>	
Paid during the year 1890.....	33,000.00	
Outstanding December 31, 1890.....		\$ 139,000.00

RECAPITULATION OF INDEBTEDNESS.

INDEBTEDNESS DECEMBER 31, 1890.

Warrants outstanding.....	\$ 38,896.87
Bonds outstanding.....	139,000.00
Total	<u>\$ 177,896.87</u>
Total increase of outstanding indebtedness.....	\$ 20,683.16

INDEBTEDNESS JANUARY 1, 1890.

Warrants outstanding.....	\$ 85,213.71
Bonds outstanding.....	72,000.00
Total	<u>\$ 157,213.71</u>

Cash assets against floating indebtedness as per treasurer's report, January 1, 1891:

County fund	\$ 3,920.46
County road fund.....	1,791.77
County bridge fund.....	6,303.87
Bond fund.....	999.43
Total	<u>\$ 13,015.53</u>

Increase of outstanding indebtedness for 1890... ..	\$ 20,683.16
Deduct cash assets on hands.....	13,015.53
Net increase of indebtedness for 1890.....	<u>\$ 7,667.63</u>

ASSETS OF POLK COUNTY IOWA.

Court house and grounds.....	\$ 500,000.00
Poor farm, 280 acres.....	49,000.00
Personal at farm and asylum.....	12,125.55
Cash on hands January 1, 1891	13,015.53
Total assets.....	<u>\$ 574,141.08</u>
Floating and bond indebtedness	177,896.87
Total assets above liabilities.....	<u>\$ 396,244.21</u>

COST OF ASSESSING POLK COUNTY.

Allen	\$ 36.50
Beaver.....	42.00
Mitchellville.....	22.00
Bloomfield	81.00
Sevastopol	50.00
Camp	68.00
Clay	70.50
Altoona.....	20.00
Crocker.....	76.00

Delaware	\$	35.50	
Easton Place.....		21.00	
Douglas.....		50.00	
Elkhart		60.00	
Franklin		44.00	
Four Mile.....		22.00	
Grant		30.00	
Jefferson.....		68.00	
Lincoln		70.00	
Sheldahl		13.00	
Madison		86.00	
Polk City.....		23.00	
Saylor		52.00	
Capital Park.....		76.00	
Valley		48.00	
North Des Moines.....		125.50	
University Place.....		26.00	
Greenwood Park.....		30.00	
Walnut		100.00	
Washington.....		44.00	
Webster		42.00	
Des Moines, First District.....		704.00	
Des Moines, Second District.....		623.75	
Lee township.....		726.00	
Cost of assessing personal property, 1890.....	\$	3,585.75	
Cost of assessing personal property, 1888.....		3,308.00	
Increase of cost for 1890.....	\$		277.75

COUNTY TREASURER'S REPORT.

OFFICE OF COUNTY TREASURER, POLK COUNTY, }
DES MOINES, IOWA, January 1, 1891. }

To the Honorable Board of Supervisors:

Gentlemen:—I have the honor to submit the following as a report of the receipts and disbursements of the County Treasurer's office for the year ending this date.

I give first a summary of the total receipts and disbursements, following which will be found a statement of the transactions in each fund account, and following this with statement of transactions by townships in the District, Road and City General funds. All of which is respectfully submitted.

F. A. BAYLIES,
Treasurer.

C. H. DILWORTH,
Deputy.

Balance on hand Jan. 1, 1890.....	\$ 72,059.81
Total amount collected from all sources.....	1,128,872.49
	<hr/>
Total amount received.....	1,200,932.30
Total disbursements.....	1,127,515.69
	<hr/>
Balance on hand Jan. 1, 1891.....	\$ 73,416.61

Belonging to the several funds as follows:

District fund.....	\$ 20,893.43
Road fund.....	794.48
State fund.....	1,532.96
County road fund.....	1,791.77
County fund.....	3,920.46
Temporary school fund.....	7,324.44
County bridge fund.....	6,303.87
Bond.....	999.43
Des Moines city general.....	4,250.17
Judgment.....	411.33
Des Moines 2d, renewed judgment.....	403.81
Special assessments.....	7,891.18
Des Moines City bond interest... ..	1,227.64
Des Moines water rent.....	1,956.87
Des Moines sewer.....	866.42
Des Moines sidewalk.....	444.12
Des Moines City bridge.....	1,867.88
Cemetery.....	7.56

Domestic animal fund.....	\$	295.79	
Board of health fund.....		1.00	
Ditch fund.....		124.80	
Soldiers' Orphans' Home.....		815 01	
Insane Hospital... ..		4,265.19	
Iowa Institution of Deaf and Dumb.....		46.84	
College for the Blind.....		9.85	
Institute fund.....		235.28	
Permanent school.....		2,642.32	
Des Moines paving.....		51.19	
Des Moines warrant bonding, 1886.....		404.43	
Des Moines library.....		125.26	
Des Moines, St. Louis Railway.....		37.44	
Des Moines & Knoxville Railway.....		125.53	
Iowa Institution for Feeble Minded.....		82.23	
Wm. Lowry fund.....		3.05	
Des Moines Warrant Bonding, 1888.....		589.58	
Des Moines four year curbing.....		136.68	
Des Moines four year sewer		76.22	
Des Moines four year paving		250.20	
Soldier's relief fund.		307.54	
Sevastopol sinking fund.....		21.51	
North Des Moines water.....		74.42	
North Des Moines sinking		66.33	
Des Moines renewed funding, 1888.....		139.21	
Greenwood Park water.....		34.30	
Corporations		1,124.08	
Railroad tax of 1872.....		4.00	
		<hr/>	\$ 74,977.10
Less—			
Pauper overdraft.....	\$	1,207.23	
Insane overdraft		337.70	
Des Moines sinking overdraft.....		15.56	
		<hr/>	\$ 1,560.47
Net balance on hand January 1, 1891			\$ 73,416.61

DISTRICT FUND.

To balance on hand January 1, 1890.	\$	16,923.82	
To amount of taxes collected		222,389.79	
To amount of interest collected.....		3,514.11	
To amount of cemetery tax transferred from Camp township.....		1.15	
		<hr/>	\$ 242,828.87
By county refunds.....		6,167.85	
By amount paid district treasurer.....		215,767.59	
		<hr/>	\$ 221,935.44
Balance on hand January 1, 1891.....			\$ 20,893.43

FINANCIAL REPORT OF

GENERAL ROAD FUND.

To balance on hand January 1, 1890	\$ 1,111.98	
To amount of taxes collected	5,793.78	
To amount of interest collected.....	123.61	
	<hr/>	\$ 7,029.37
By county refunds.....	\$ 131.46	
By clerk's and town treasurer's receipts.....	6,103.43	
	<hr/>	\$ 6,234.89
Balance on hand January 1, 1891.....		\$ 794.48

STATE FUND.

To balance on hand January 1, 1890	\$ 1,406.84	
To amount of taxes collected	48,967.50	
To amount of interest collected.....	758 38	
To amount received from peddler's license.....	46.10	
To amount received from Amos W. Brandt for sale of session laws.....	14.50	
	<hr/>	\$ 51,193.32
By county refunds.....	\$ 1,298.91	
By amount transferred to temporary school fund by order of State auditor.	5,177.24	
By amount paid V. P. Twombly, State treasurer ...	43,184.21	
	<hr/>	\$ 49,660.36
Balance on hand January 1, 1891		\$ 1,532.96

COUNTY ROAD FUND,

To balance on hand January 1, 1890.....	\$ 1,645.31	
To amount of taxes collected.....	9,745.74	
To amount of interest collected.....	152.03	
	<hr/>	\$ 11,543.08
By county refunds	\$ 257.80	
By amount of warrants redeemed.....	9,424.81	
By amount of commission paid delinquent tax col- lector	68.70	
	<hr/>	\$ 9,751.31
Balance on hand January 1, 1891.....		\$ 1,791.77

COUNTY FUND.

To balance on hand January 1, 1890.....	\$ 3,117.78
To amount taxes collected.....	81,254.41
To amount interest collected	1,381.09
To amount cost collected.....	1,601.10
To amount received of F. A. Baylies, fees of treas- urer's office	2,701.62
To amount of unclaimed fees	255.68

To amount received of Amos W. Brandt, county auditor.....	\$ 718.40	
To amount received of J. C. Fausch, sale of lands ..	600.00	
To amount cost received of Wm. Musson, clerk	3,083.57	
To amount cost received of Wm. Musson, clerk, Jasper county refunds.....	1.50	
To amount received from Wm. Musson, fees of clerk's office.....	1,500.00	
To amount temporary loan received from Citizen's National Bank.....	15,000.00	
To amount, temporary loan from Citizen's National Bank	15,000.00	
To amount premium on temporary loan.....	50.00	
To amount from sale of bonds	74,758.85	
To amount premium on sale of bonds.....	1,965.00	
To amount from Christian Richardson, cost on judgment	31.20	
To amount from C. P. Holmes, cost State vs. M. A. Peters	38.50	
To amount from Wm. Musson, clerk, balance on settlement of 1889.....	2.75	
To amount from C. P. Holmes, excess of cost paid in case Potts vs. Polk Co.....	76.78	
To amount from W. W. Murray J. P. cost in State cases.....	5.30	
To amount from C. P. Holmes, county attorney....	200.00	
To amount from A. W. Brandt, auditor.....	701.00	
To amount from A. W. Brandt, interest on interest school fund.....	7.20	
To amount from A. W. Brandt, J. W. Kelley and M. Kavanaugh, school fund note.....	573.21	
To amount from A. W. Brandt, deed to Israel Spencer heirs	1.00	
To amount from A. W. Brandt, E. Gibson, judgment		
To amount from A. W. Brandt, share of tax sale certificate fees.....	425.40	
To amount from F. A. Baylies, share of tax sale certificate	567.20	
To amount from Clint Wise for W. W. Murray J. P. "cost"	2.55	
To amount from H. G. Ireminger, Agt. swamp lands	6,595.37	
To amount transferred from domestic animal fund.	941.84	
		\$ 213,160.00
By county refunds.....	\$ 2,166.32	
By amount warrants redeemed	106,523.62	
By amount commissioners paid delinquent tax collector	549.60	
		209,239.54
Balance on hand January 1, 1891.....		\$ 3,920.46

FINANCIAL REPORT OF

TEMPORARY SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 13,376.25	
To amount taxes collected.....	19,590.91	
To amount interest collected.....	304.64	
To amount interest collected on school fund loans.....	3,408.14	
To amount received from fines.....	1,723.25	
To amount transferred from State fund.....	5,177.24	
	<hr/>	\$ 43,580.43
By county refunds.....	\$ 519.49	
By Warrants redeemed.....	35,599.10	
By commissioners paid delinquent tax collector....	137.40	
	<hr/>	\$ 36,255.99
Balance on hand January 1, 1891.....		\$ 7,324.44

COUNTY BRIDGE FUND.

To balance on hand January 1, 1890.....	\$ 4,552.51	
To amount taxes collected.....	78,335.41	
To amount interest collected.....	1,216.22	
To amount from sale of bonds.....	20,188.48	
	<hr/>	\$ 104,293.62
By county refunds.....	244.05	
By amount transferred to city bridge fund.....	53,225.07	
By amount warrants redeemed.....	43,971.03	
By amount commissions paid delinquent tax collector.....	549.60	
	<hr/>	\$ 97,989.75
Balance on hand Jan. 1, 1891.....		\$ 6,303.87

PAUPER FUND.

To balance on hand January 1, 1890.....	\$ 3,286.16	
To amount taxes collected.....	14,979.23	
To amount of interest collected.....	308.92	
To amount from Wesley Redhead return of Johnstown relief fund.....	500.00	
To amount from L. Brendel for boarding hands, proceeds of farm, etc.....	1,275.70	
To amount from Mrs. J. C. Bentley for support of Mattie B. Bentley at Orphans' Home.....	75.00	
To amount temporary loan from Citizens' National Bank.....	5,000.00	
To amount from Mrs. S. B. Stanley, board and railroad fare.....	7.70	
To amount from T. B. Robinson, money returned.....	7.00	
To amount from A. W. Brandt for transportation.....	58.75	
To amount from A. W. Brandt for keeping Jos. O'Neelly, Webster county.....	55.00	

To amount from auditor of Des Moines county for care of paupers.....	34.25	
To amount temporary loan Iowa National Bank...	8,500.00	
To amount premium on loan.....	30.00	
	<hr/>	\$ 34,117.71
By amount county refunds.....	707.69	
By amount warrants redeemed.....	31,977.58	
By amount transferred to other funds.....	2,536.62	
By amount commission paid delinquent tax collector	103.05	
	<hr/>	\$ 35,324.94
Over draft, January 1, 1891.....		\$ 1,207.23

INSANE FUND.

To balance on hand January 1, 1890.....	\$ 444.71	
To amount taxes collected.....	8,815.15	
To amount interest collected.....	140.82	
To amount from C. P. Holmes account Thompson Stoner, insane.....	180.30	
To amount temporary loan Citizens' National Bank	5,000.00	
To amount from James Porter, guardian of Willis Hawkins	184.10	
To amount from Auditor Marshall County, support of Martha Nowlander.....	83.96	
To amount from Miles M. Bell, guardian of Walter White, insane.....	170.00	
To amount from H. P. Holmes for support of Mrs. A. M. Overman.....	14.47	
To amount from sale of bonds.....	5051.67	
To amount from J. C. Moeckley, guardian support of Mrs. F. Moeckley.....	756.25	
To amount from Martin Davis, guardian for support of B. F. Kimball.....	100.00	
To amount temporary loan Iowa National Bank....	6,500.00	
	<hr/>	\$ 27,441.37
By County refunds.....	256.31	
By amount warrants redeemed.....	17,243.01	
By commission paid Deling, collector.....	61.83	
By amount transferred to other funds.....	10,217.92	
	<hr/>	\$ 27,779.07
To amount of overdraft. January 1, 1891.....		\$ 337.70

FINANCIAL REPORT OF

BOND FUND.

To balance on hand January 1, 1890	\$ 1,286.91	
To amount of taxes collected.....	39,053.29	
To amount of interest collected.....	575.04	
		\$ 40,915.24
By County refunds	908.68	
By amount of bonds redeemed.....	33,000.00	
By amount accrued interest on above bonds.....	182.33	
By amount coupons redeemed.....	5,550.00	
By commission paid delinquent collector.....	274.80	
		\$ 39,915.81
Balance on hand January 1, 1891.....		\$ 999.43

DES MOINES CITY GENERAL FUND.

To balance on hand January 1, 1890.....	\$ 3,137.92	
To amount taxes collected	109,859.98	
To amount interest collected.....	1,994.66	
		\$ 114,992.56
By County refunds.....	4,397.71	
By amount paid Geo. W. Shope and J. J. Pederson, City Treasurer.....	106,344.68	
		\$ 110,742.39
Balance on hand January 1, 1891.....		\$ 4,250.17

DES MOINES JUDGMENT FUND.

To balance on hand January 1, 1890.....	\$ 306.54	
To amount taxes collected.....	10,912.72	
To interest collected....	182.26	
		\$ 11,401.52
By County refunds.....	404.71	
By amount paid City Treasurer.....	10,585.48	
		\$ 10,990.19
Balance on hand January 1, 1891.....		\$ 411.33

DES MOINES SECOND RENEWED JUDGMENT FUND.

To balance on hand January 1, 1890.....	\$ 153.00	
To amount taxes collected	10,829.56	
To amount interest collected.....	168.47	
By county refunds.....	341.52	
By amount paid city treasurer.....	10,405.70	
		\$ 10,747.22
Balance on hand January 1, 1891.....		\$ 403.81

SPECIAL ASSESSMENT FUND.

To balance on hand January 1, 1890.....	\$ 6,075.03	
To amount of paving, curbing and sewer tax collected	73,751.83	
To amount of interest collected.....	9,405.90	
	<hr/>	\$ 89,232.76
By amount of certificates and coupons redeemed...		81,341.58
		<hr/>
Balance on hand January 1, 1891.....		\$ 7,891.18

DES MOINES CITY BOND INTEREST.

To balance on hand January 1, 1890.....	\$ 792.67	
To amount taxes collected.....	32,791.26	
To amount interest collected.....	569.01	
	<hr/>	\$ 34,152.94
By county refunds.....	\$ 1,310.69	
By amount paid city treasurer.....	31,614.61	
	<hr/>	\$ 32,925.30
Balance on hand January 1, 1891.....		\$ 1,227.64

DES MOINES WATER RENT.

To balance on hand January 1, 1890.....	\$ 1,101.01	
To amount taxes collected.....	52,263.84	
To amount interest collected.....	771.77	
	<hr/>	\$ 54,136.62
By county refunds.....	\$ 1,318.13	
By amount paid city treasurer	50,861.62	
	<hr/>	\$ 52,179.75
Balance on hand January 1, 1891.....		\$ 1,956.87

DES MOINES SINKING FUND.

To balance on hand January 1, 1890.....	\$ 38.99	
To amount taxes collected.....	169.76	
To amount interest collected.....	54.72	
	<hr/>	\$ 263.47
By county refunds.....	\$ 240.04	
By amount paid city treasurer.....	38.99	
	<hr/>	\$ 279.03
Overdraft January 1, 1891		\$ 15.56

DES MOINES SEWER FUND.

To balance on hand January 1, 1890.....	\$ 599.19	
To amount of taxes collected.....	21,716.26	
To amount of interest collected.....	346.06	
	<hr/>	\$ 22,661.51
By county refunds.....	\$ 682.27	
By amount paid city treasurer.....	21,112.82	
	<hr/>	\$ 21,795.09
Balance on hand January 1, 1891.....		866.42

FINANCIAL REPORT OF

DES MOINES SIDEWALK FUND.

To balance on hand January 1, 1890.....	\$ 454.49	
To amount taxes collected.....	4,290.02	
To amount interest collected.....	303.86	
	<hr/>	\$ 5,048.37
By county refunds.....	\$ 2.93	
By amount paid city treasurer.....	4,601.32	
	<hr/>	\$ 4,604.25
Balance on hand January 1, 1891.....		444.12

DES MOINES BRIDGE FUND.

To balance on hand January 1, 1890, 1-mill.....	\$ 559.43	
To balance on hand January 1, 1890, 3-mill.....	919.74	
To amount of 1-mill tax transferred from county bridge fund	19,880.29	
To amount of 3-mill tax transferred from county bridge fund.....	33,344.78	
	<hr/>	\$ 54,704.24
By county refunds 1-mill tax	519.56	
By county refunds 3-mill tax.....	1,308.56	
By amount 1-mill tax paid city treasurer.....	12,752.06	
By amount 3-mill tax paid city treasurer.....	38,256.18	
	<hr/>	52,836.36
Balance on hand January 1, 1891, 1-mill.....	466.97	
Balance on hand January 1, 1891, 3-mill.....	1,400.91	
	<hr/>	1,867.88

CEMETERY FUND.

To balance on hand January 1, 1890.....	\$ 9.06	
To amount taxes collected.....	212.09	
To amount interest collected.....	2.84	
	<hr/>	\$ 223.99
By county refunds.....	.24	
By amount of transfer to district fund.....	1.15	
By amount paid township clerks.....	215.04	
	<hr/>	216.43
Balance on hand January 1, 1890.....		\$ 7.56

DOMESTIC ANIMAL FUND.

To balance on hand January 1, 1890.....	\$ 658.61	
To amount taxes collected.....	1,218.40	
To amount interest collected.....	54.38	
	<hr/>	\$ 1,931.39
By county refunds.....	18.60	
By amount transferred to county fund	941.84	
To amount warrants redeemed.....	675.16	
	<hr/>	1,635.60
Balance on hand January 1, 1891.....		\$ 295.79

POLK COUNTY

59

BOARD OF HEALTH FUND.

To balance on hand January 1, 1890.....	\$.33	
To amount of taxes collected.....	.51	
To amount of interest collected.....	.16	
	<u> </u>	\$ 1.00
Balance on hand January 1, 1891.....		\$ 1.00

DITCH FUND.

To balance on hand January 1, 1890.....	\$ 123.06	
To amount taxes collected.....	1.20	
To amount interest collected.....	.54	
	<u> </u>	\$ 124.80
Balance on hand January 1, 1891.....		\$ 124.80

SOLDIERS' ORPHANS' HOME FUND.

To amount transferred from pauper fund.....	\$ 2,438.93	
	<u> </u>	\$ 2,438.93
By amount paid V. P. Twombly State Treasurer....	1,623.92	
	<u> </u>	1,623.92
Balance on hand January 1, 1891.....		\$ 815.01

INSANE HOSPITAL FUND.

To amount transfers from insane fund.....	\$ 9,978.79	9,678.79
By amount paid V. P. Twombly, State treasurer....		5,713.60
		<u> </u>
Balance on hand January 1, 1891.....		\$ 4,265.19

IOWA INSTITUTION FOR DEAF AND DUMB.

To amount transferred from pauper fund.....		\$ 46.84
		<u> </u>
Balance on hand January 1, 1891.....		\$ 46.84

COLLEGE FOR THE BLIND FUND.

To amount transferred pauper fund.....		\$ 50.85
By amount paid V. P. Tombly, State Treasurer....		41.00
		<u> </u>
Balance on hand January 1, 1891.....		\$ 9.85

INSTITUTE FUND.

To balance on hand January 1, 1890.....	\$ 243.98	
To amount received from C. F. Saylor, Supt.	1,158.00	\$ 1,401.98
	<u> </u>	
By amount warrants redeemed.....		\$ 1,166.70
		<u> </u>
Balance on hand January 1, 1891.....		\$ 235.28

FINANCIAL REPORT OF

PERMANENT SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 948.90	
To amount from school fund loans.....	6,793.42—	7,742.32
By amount paid on school fund loans		\$ 5,100.00
Balance on hand January 1, 1891.....		\$ 2,642.32

CORPORATION FUND.

To balance on hand January 1, 1890.....	\$ 1,063.07	
To amount taxes collected.....	16,235.31	
To amount interest collected.....	350.25—	17,648.63
By amount county funds	197.15	
By amount paid town and city treasurer.....	16,327.40	
		\$ 16,524.55
Balance on hand January 1, 1891.....		\$ 1,124.08

DES MOINES ONE MILL PAVING FUND.

To balance on hand July 1, 1890	\$ 319.83	
To amount taxes collected.....	356.81	
To amount interest collected.....	102.57—	779.22
By county refunds.....	408.16	
By amount paid city treasurer.....	319.83	
		\$ 728.02
By balance on hand January 1, 1891		\$ 51.19

DES MOINES WARRANT BONDING FUND, 1886.

To balance on hand January 1, 1890	\$ 377.03	
To amount taxes collected.....	10,633.91	
To amount interest collected.....	136.80—	11,250.74
By county refunds.....	212.94	
By amount paid city treasurer.....	10,633.37	
		\$ 10,846.31
Balance on hand January 1, 1891.....		\$ 404.43

DES MOINES LIBRARY FUND.

To balance on hand January 1, 1890	\$ 76.17	
To amount taxes collected.....	3,264.69	
To amount interest collected.....	53.84	3,394.70
By county refunds.....	114.83	
By amount paid city treasurer.....	3,154.61	
		\$ 3,269.44
Balance on hand January 1, 1891.....		\$ 125.26

DES MOINES & ST. LOUIS RAILWAY FUND.

To balance on hand January 1, 1890.....	\$ 37.44	
	<u> </u>	\$ 37.44
Balance on hand January 1, 1891.....		\$ 37.44

DES MOINES & KNOXVILLE RAILWAY FUND.

To balance on hand January 1, 1890	\$ 160.57	
By county refunds.....	35.04	
	<u> </u>	
Balance on hand January 1, 1891.....		\$ 125.53

IOWA INSTITUTION FOR FEEBLE-MINDED CHILDREN.

To amount transferred from insane fund.....	\$ 239.13	
	<u> </u>	\$ 239.13
By amount paid V. P. Twombly, State Treasurer...		156.90
		<u> </u>
Balance on hand January 1, 1891.....		\$ 82.23

WILLIAM LOWRY FUND.

To amount taxes collected.....	\$ 2.70	
To amount interest collected.....	.35	
	<u> </u>	\$ 3.05
Balance on hand January 1, 1891.....		\$ 3.05

DES MOINES WARRANT BONDING 1888 FUND.

To amount taxes collected.....	\$ 15,939.14	
To amount interest collected.....	171.46	
	<u> </u>	\$ 16,110.60
By amount paid city treasurer.....	15,348.01	
By county refunds....	173.01	
	<u> </u>	15,521.02
Balance on hand January 1, 1891		\$ 589.58

DES MOINES FOUR YEAR CURBING FUND.

To balance on hand January 1, 1890	\$ 1,041.79	
To amount taxes collected.....	673.05	
	<u> </u>	\$ 1,714.84
By amount paid city treasurer.....		1,578.16
		<u> </u>
Balance on hand January 1, 1891		\$ 136.68

DES MOINES FOUR YEAR SEWER FUND.

To balance on hand January 1, 1890	\$ 1,767.17	
To amount taxes collected.....	602.91	
	<u> </u>	\$ 2,370.08
By amount paid city treasurer.....		2,293.86
		<u> </u>
Balance on hand January 1, 1891		\$ 76.22

FINANCIAL REPORT OF

DES MOINES FOUR YEAR PAVING FUND.

To balance on hand January 1, 1890.....	\$ 2,208.25	
To amount taxes collected.....	1,290.12	
		\$ 3,498.37
By amount paid city treasurer.....		3,248.17
		<u>250.20</u>
Balance on hand January 1, 1891.....		\$ 250.20

SOLDIER RELIEF FUND.

To balance on hand January 1, 1890.....	\$ 470.65	
To amount taxes collected.....	5,835.99	
To amount interest collected.....	70.51	
		\$ 6,377.15
By county refunds.....	\$ 68.39	
By warrants redeemed.....	5,960.00	
By commissioners paid delinquent tax collector....	41.22	
		\$ 6,069.61
Balance on hand January 1, 1891.....		\$ 307.54

NORTH DES MOINES CURBING FUND.

To amount of tax collected.....	\$ 125.30	
To amount of interest collected.....	.99	
		\$ 126.29
By amount paid town and city treasurer.....		126.29

JOS. I. MAYER, HEIR OF CONRAD MAYER.

To balance on hand January 1, 1890.....	\$ 1,124.26	\$ 1,124.26
By amount paid C. L. Henry, administrator.....		1,124.26

SEVASTOPOL SINKING FUND.

To amount tax collected.....	\$ 203.67	
To amount interest collected.....	2.43	
		\$ 206.10
By county refunds.....	\$ 3.57	
By amount paid town and city treasurer.....	181.02	
		\$ 184.59
Balance on hand January 1, 1891.....		\$ 21.51

NORTH DES MOINES PAVING FUND.

To amount tax collected.....	\$ 1,633.40
By amount paid N. Royal, treasurer.....	\$ 1,633.40

NORTH DES MOINES WATER RENT.

To amount tax collected.....	\$ 2,942.32	
To amount interest collected.....	51.51	
	<u> </u>	\$ 2,993.83
By county refunds.....	\$ 64.69	
By amount paid town and city treasurer.....	2,854.72	
	<u> </u>	\$ 2,919.41
Balance on hand January 1, 1891.....		\$ 74.42

NORTH DES MOINES SINKING FUND.

To amount taxes collected.....	\$ 1,580.04	
To amount interest collected.....	30.94	
	<u> </u>	\$ 1,610.98
By county refunds.....	\$ 24.43	
By amount paid town and city treasurer.....	1,520.22	
	<u> </u>	1,544.65
Balance on hand January 1, 1891.....		\$ 66.33

DES MOINES RENEWED FUNDING BOND OF 1888 FUND.

To balance on hand January 1, 1890.....	\$ 139.36	
To amount taxes collected.....	3,237.66	
To amount interest collected.....	41.72	
	<u> </u>	\$ 3,418.74
By county refunds.....	\$ 50.92	
By amount paid city treasurer.....	3,228.61	
	<u> </u>	\$ 3,279.53
Balance on hand January 1, 1891.....		\$ 139.21

GREENWOOD PARK WATER FUND.

To amount taxes collected.....	\$ 533.98	
To amount interest collected.....	7.13	
	<u> </u>	\$ 541.11
By amount paid town and city treasurer.....	\$ 506.81	\$ 506.81
Balance on hand January 1, 1891.....		\$ 34.30

1872 RAILROAD FUND.

To amount tax collected.....	\$ 4.00	
Balance on hand January 1, 1891.....		\$ 4.00
Total balance on hand Jan. 1, 1891, as per first statement.....		\$ 73,416.61

FINANCIAL REPORT OF

ALLEN TOWNSHIP SCHOOL FUND.

To balance on hand Jan. 1, 1890.....	\$ 67.47	
To amount taxes collected.....	1,444.93	
To amount interest collected.....	14.92	
	<u> </u>	\$ 1,527.32
By amount county refunds.....	13.10	
By amount orders redeemed.....	1,413.62	
	<u> </u>	\$ 1,426.72
Balance on hand January 1, 1891.....		\$ 100.60

BEAVER TOWNSHIP SCHOOL FUND.

To balance on hand Jan. 1, 1890.....	\$ 348.60	
To amount taxes collected.....	2,661.55	
To amount interest collected.....	24.24	
	<u> </u>	\$ 3,034.39
By county refunds.....	10.97	
By amount orders redeemed.....	2,794.11	
	<u> </u>	\$ 2,805.08
Balance on hand Jan 1, .1891.....		\$ 229.31

BLOOMFIELD TOWNSHIP SCHOOL FUND.

To balance on hand Jan. 1, 1890.....	\$ 490.97	
To amount taxes collected.....	3,868.27	
To amount interest collected.....	39.25	
	<u> </u>	\$ 4,398.49
By amount county refunds.....	92.73	
By amount transfers to Des Moines township.....	829.22	
By amount orders redeemed.....	2,995.73	
	<u> </u>	\$ 3,917.68
Balance on hand Jan. 1, 1890.....		\$ 480.81

CAMP TOWNSHIP SCHOOL FUND.

To balance on hand Jan. 1, 1890.....	\$ 471.42	
To amount taxes collected.....	3,779.60	
To amount interest collected.....	54.14	
	<u> </u>	\$ 4,305.16
By county refunds.....	42.15	
By amount orders redeemed.....	3,914.25	
	<u> </u>	\$ 3,956.38
Balance on hand Jan. 1, 1891.....		\$ 348.78

CLAY TOWNSHIP SCHOOL FUND.

To balance on hand Jan. 1, 1890.....	\$ 342.89	
To amount taxes collected.....	2,373.41	
To amount interest collected.....	20.17	
	<u> </u>	\$ 2,736.47
By county refunds.....	7.55	
By orders redeemed.....	2,041.03	
	<u> </u>	\$ 2,048.58
Balance on hand Jan. 1, 1891.....		\$ 687.89

CROCKER TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 969.76	
To amount taxes collected.....	2,102.69	
To amount interest collected.....	18.30	
	<u> </u>	\$ 3,090.75
By County refunds.....	.04	
By orders redeemed.....	1,989.56	
	<u> </u>	\$ 1,989.60
Balance on hand January 1, 1891.....		\$ 1,101.15

DES MOINES TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 2,698.48	
To amount transferred from Bloomfield township..	829.22	
To amount taxes collected.....	109,306.58	
To amount interest collected.....	1,992.24	
	<u> </u>	\$ 114,826.52
By County refunds.....	4,552.14	
By amount orders redeemed.....	105,723.55	
	<u> </u>	\$ 110,275.69
Balance on hand January 1, 1891.....		\$ 4,550.83

DELAWARE TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 938.25	
To amount taxes collected.....	2,899.87	
To amount interest collected.....	41.25	
	<u> </u>	\$ 3,579.37
By County refunds.....	16.94	
By amount orders redeemed.....	3,220.97	
	<u> </u>	\$ 3,237.91
Balance on hand January 1, 1891.....		\$ 341.46

FINANCIAL REPORT OF

DOUGLAS TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 1,342.85	
To amount taxes collected.....	2,724.03	
To amount interest collected.....	27.52	
	<u> </u>	\$ 4,094.40
By County refunds.....	9.25	
By orders redeemed.....	2,646.28	
	<u> </u>	\$ 2,655.63
Balance on hand January 1, 1891.....		\$ 1,438.77

ELLHART TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 134.82	
To amount taxes collected.....	1,500.32	
To amount interest collected.....	15.71	
	<u> </u>	\$ 1,650.85
By County refunds.....	2.55	
By orders redeemed.....	988.52	
	<u> </u>	\$ 991.07
Balance on hand January 1, 1891.....		\$ 659.78

FRANKLIN TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 199.78	
To amount taxes collected.....	1,847.52	
To amount interest collected.....	18.57	
	<u> </u>	\$ 2,065.87
By County refunds.....	9.25	
By orders redeemed.....	1,942.05	
	<u> </u>	\$ 1,951.30
Balance on hand January 1, 1891.....		\$ 114.57

FOUR MILE TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 579.27	
To amount taxes collected.....	1,113.78	
To amount interest collected.....	16.45	
	<u> </u>	\$ 1,709.50
By county refunds.....	2.28	
By orders redeemed.....	579.27	
	<u> </u>	\$ 581.55
Balance on hand January 1, 1891.....		\$ 1,127.95

GRANT TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890	\$ 329.49	
To amount taxes collected	3,320.16	
To amount interest collected	43.96	
	<u> </u>	\$ 3,693.61
By county refunds.....	\$ 151.02	
By amount orders redeemed.....	2,698.41	
	<u> </u>	\$ 2,849.43
Balance on hand January 1, 1891.....		\$ 844.18

JEFFERSON TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890	\$ 276.85	
To amount taxes collected.....	2,179.11	
To amount interest collected	29.43	
	<u> </u>	\$ 2,485.39
By county refunds....	\$ 14.52	
By orders redeemed.....	2,245.52	
	<u> </u>	\$ 2,260.04
Balance on hand January 1, 1891.....		\$ 235.35

LEE TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890	\$ 1,453.93	
To amount of taxes collected	47,703.30	
To amount of interest collected.....	592.77	
	<u> </u>	\$ 49,750.00
By county refunds.....	\$ 917.74	
By orders redeemed.....	46,866.90	
	<u> </u>	\$ 47,784.64
Balance on hand January 1, 1891.....		\$ 1,965.36

LINCOLN TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890	\$ 710.52	
To amount taxes collected.....	1,624.02	
To amount interest collected	18.01	
	<u> </u>	\$ 2,352.55
By county refunds.....	\$ 5.49	
By orders redeemed.....	1,488.77	
	<u> </u>	\$ 1,494.26
Balance on hand January 1, 1891.....		\$ 858.29

FINANCIAL REPORT OF

MADISON TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890	\$ 836.68	
To amount taxes collected	2,615.27	
To amount interest collected	65.21	
	<u> </u>	\$ 3,517.16
By county refunds	\$ 31.46	
By orders redeemed	2,927.70	
	<u> </u>	\$ 2,959.16
Balance on hand January 1, 1891....		\$ 558.00

SAYLOR TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 1,213.17	
To amount taxes collected.....	7,158.36	
To amount interest collected.....	151.12	
	<u> </u>	\$ 8,522.65
By county refunds.....	\$ 28.96	
By orders redeemed.....	6,569.75	
	<u> </u>	\$ 6,598.71
Balance on hand January 1, 1891.....		\$ 1,923.94

VALLEY TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 2,712.90	
To amount taxes collected.....	17,014.68	
To amount interest collected.....	279.18	
	<u> </u>	\$ 20,006.76
By county refunds.....	211.30	
By orders.....	16,812.48	
	<u> </u>	\$ 17,023.78
Balance on hand January 1, 1891.....		\$ 2,982.98

WALNUT TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 178.92	
To amount taxes collected.....	1,752.09	
To amount interest collected.....	16.86	
	<u> </u>	\$ 1,947.87
By county refunds.....	13.71	
By orders redeemed.....	1,763.46	
	<u> </u>	\$ 1,777.17
Balance on hand January 1, 1891.....		\$ 170.70

WEBSTER TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$ 835.91	
To amount taxes collected.....	1,998.34	
To amount interest collected.....	13.60	
	<u> </u>	\$ 2,847.85
By county refunds.....	34.62	
By orders redeemed.....	2,674.67	
	<u> </u>	\$ 2,709.29
Balance on hand January 1, 1891.....		138.56

POLK COUNTY.

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WASHINGTON TOWNSHIP SCHOOL FUND.

To balance on hand January 1, 1890.....	\$	90.89	
To amount taxes collected.....		1,403.06	
To amount interest collected.....		21.21	
		<hr/>	\$ 1,515.16
By orders redeemed.....			1,470.99
			<hr/>
Balance on hand January 1, 1891.....	\$		44.17
Total balance of district fund as per general state- ment.....	\$		20,893.43

ALLEN TOWNSHIP ROAD FUND.

To balance on hand Jan. 1, 1890.....	\$	2.31	
To amount taxes collected.....		90.94	
To amount interest collected.....		2.76	
		<hr/>	\$ 96.01
By county refunds.....		5.25	
By amount paid J. R. Warnock, clerk.....		82.27	
		<hr/>	\$ 87.52
Balance on hand January 1, 1891.....	\$		8.49

BEAVER TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$	17.23	
To amount taxes collected.....		139.50	
To amount interest collected.....		2.37	
		<hr/>	\$ 159.10
By county refunds.....	\$	.10	
By transfer to Mitchelville road.....		8.87	
By amount paid Geo. W. Copley, clerk.....		129.99	
		<hr/>	\$ 138.96
Balance on hand January 1, 1891.....	\$		20.14

BLOOMFIELD TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$	157.78	
To amount taxes collected.....		1,193.26	
To amount interest collected.....		20.86	
		<hr/>	\$ 1,371.90
By county refunds.....	\$	81.38	
By amount paie A. Bell and O. E. Meek.....		1,178.36	
		<hr/>	\$ 1,259.74
Balance on hand January 1, 1891.....	\$		112.16

FINANCIAL REPORT OF

CAMP TOWNSHIP ROAD FUND.

Balance on hand January 1, 1890	\$ 86.82		
To amount taxes collected.....	516.48		
To amount interest collected	6.64		
	<u> </u>	\$	609.94
By county refunds.....	\$ 4.50		
By amount paid J. B. Slew.....	563.34		
	<u> </u>	\$	567.84
Balance on hand January 1, 1891		\$	42.10

CLAY TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$ 17.35		
To amount taxes collected.....	223.58		
To amount interest collected.....	1.98		
	<u> </u>	\$	242.91
By county refunds	\$ 4.00		
By amount paid R. A. Crawford, clerk.....	222.70		
	<u> </u>	\$	226.70
Balance on hand January 1, 1891		\$	16.21

CROCKER TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$ 7.89		
To amount taxes collected.....	97.18		
To amount interest collected.....	3.35		
	<u> </u>	\$	108.42
By amount paid J. L. Miller, clerk.....	\$ 97.86	\$	97.86
Balance on hand January 1, 1891		\$	10.56

DELAWARE TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$ 76.51		
To amount taxes collected.....	420.56		
To amount interest collected	13.49		
	<u> </u>	\$	510.56
By county refunds.....	3.18		
By amount paid Carson Reeves, clerk.....	359.01		
	<u> </u>	\$	362.19
Balance on hand January 1, 1891.....		\$	148.37

DOUGLAS TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$ 30.15		
To amount taxes collected.....	261.97		
To amount interest collected.....	5.63		
	<u> </u>	\$	297.75
By county refunds.....	\$ 6.74		
By amount paid Lewis Ladd.....	266.73		
	<u> </u>	\$	273.47
Balance on hand January 1, 1891		\$	24.28

ELKHART TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$	23.98	
To amount taxes collected.....		222.76	
To amount interest collected.....		2.56	
		<u> </u>	\$ 249.30
By county refunds.....	\$	1.37	
By amount paid L. M. Bell, clerk.....		230.99	
		<u> </u>	\$ 232.36
Balance on hand January 1, 1891.....	\$		16.94

FRANKLIN TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$	44.47	
To amount taxes collected.....		411.39	
To amount interest collected.....		4.35	
		<u> </u>	\$ 460.21
By county refunds.....	\$	1.06	
By amount paid G. W. Mattern, clerk.....		434.78	
		<u> </u>	\$ 435.84
Balance on hand January 1, 1891.....	\$		24.37

FOUR MILE TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$	7.58	
To amount of taxes collected.....		92.24	
To amount of interest collected.....		1.40	
		<u> </u>	\$ 101.22
By amount paid A. Winterowd, clerk.....			99.11
Balance on hand January 1, 1891.....	\$		2.11

GRANT TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$	47.52	
To amount taxes collected.....		750.10	
To amount interest collected.....		16.42	
		<u> </u>	\$ 814.04
By county refunds.....	\$	17.04	
By amount transferred to Grant Park Road.....		97.55	
To amount paid J. M. Henderson, clerk.....		560.61	
		<u> </u>	\$ 675.20
Balance on hand January 1, 1891.....	\$		138.84

JEFFERSON TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$	90.46	
To amount of taxes collected.....		169.23	
To amount of interest collected.....		4.50	
		<u> </u>	\$ 264.19
By county refunds.....	\$	3.00	
By amount paid C. F. Holmes, clerk.....		235.36	
		<u> </u>	\$ 238.36
Balance on hand January 1, 1890.....	\$		25.83

FINANCIAL REPORT OF

LINCOLN TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$ 30.28	
To amount taxes collected.....	90.37	
To amount interest collected.....	4.57	
	<u> </u>	\$ 125.22
By county refunds.....	\$.94	
By amount transferred to Shaldahl road fund.....	6.36	
By amount paid J. D. Sargeant, clerk.....	104.25	
	<u> </u>	\$ 111.55
Balance on hand January 1, 1891.....		\$ 13.67

MADINSON TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$ 28.45	
To amount taxes collected.....	290.76	
To amount interest collected.....	11.02	
	<u> </u>	\$ 330.23
By county refunds.....	1.37	
By amount transferred to Polk City road.....	15.98	
To amount paid T. S. Dyer, clerk.....	271.29	
	<u> </u>	288.64
Balance on hand January 1, 1891.....		\$ 41.59

SAYLOR TOWNSHIP ROAD FUND.

To balance on on hand January 1, 1890.....	\$ 127.33	
To amount taxes collected.....	319.39	
To amount interest collected.....	9.27	
	<u> </u>	\$ 455.99
By amount transferred to Capital Park road fund..	185.31	
By amount paid S. F. Cheeney, clerk.....	242.69	
	<u> </u>	\$ 428.00
Balance on hand January 1, 1891.....		\$ 27.99

VALLEY TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$ 163.47	
To amount of taxes collected.....	127.31	
To amount of interest collected.....	6.07	
	<u> </u>	\$ 296.85
By county refunds.....	.60	
By amount transferred to University Place fund....	80.50	
To amount paid J. E. Fagan, clerk.....	175.99	
	<u> </u>	257.09
Balance on hand January 1, 1891.....		\$ 39.76

WALNUT ROAD TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890	\$ 66.01	
To amount taxes collected.....	155.06	
To amount of interest collected....	2.84	
	<u> </u>	\$ 223.91
By county refunds .....	.12	
By amount of transfers to Commerce road.....	3.96	
By amount paid H. L. Youtz, clerk.....	202.76	
	<u> </u>	206.84
		<u> </u>
Balance on hand January 1, 1891.....		17.07

WEBSTER TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$ 44.05	
To amount taxes collected.....	72.80	
To amount interest collected.....	.68	
	<u> </u>	\$ 117.53
By county refunds.....	.01	
By amount paid Wm. Milligan.....	116.76	
	<u> </u>	\$ 116.77
		<u> </u>
Balance on hand January 1, 1891.....		.76

WASHINGTON TOWNSHIP ROAD FUND.

To balance on hand January 1, 1890.....	\$ 9.50	
To amount of taxes collected	148.90	
To amount of interest collected.....	2.85	
	<u> </u>	\$ 161.25
By county refunds.....	.86	
By amount paid to P. V. Starr, clerk.....	156.35	
	<u> </u>	\$ 157.15
		<u> </u>
Balance on hand January 1, 1891.....		\$ 4.10

POLK CITY ROAD FUND.

To balance on hand January 1, 1890.....	\$ 26.23	
To amount transferred to Madison township road..	15.98	
	<u> </u>	\$ 42.21
		<u> </u>
Balance on hand January 1, 1891.....		\$ 42.21

COMMERCE ROAD FUND.

To amount transferred from Walnut township road fund.....	\$ 3.96	
	<u> </u>	\$ 3.96
		<u> </u>
Balance on hand January 1, 1891.....		\$ 3.96

FINANCIAL REPORT OF

SHELDAHL ROAD FUND.

To balance on hand January 1, 1890.....	\$	6.61	
To amount transferred from Lincoln township road fund.....		6.36	
		<u> </u>	\$ 12.97
Balance on hand January 1, 1891.....	\$		<u>12.97</u>

UNIVERSITY PLACE ROAD FUND.

To transfer from Valley township road.....	\$	80.50	
		<u> </u>	\$ 80.50
By amount paid J. J. Pederson, treasurer....			<u>80.50</u>

MITCHELLVILLE ROAD FUND.

To amount transferred from Beaver township road fund.....	\$	8.87	
		<u> </u>	\$ 8.87
By amount paid J. K. Moller treasurer.....	\$		<u>8.87</u>

CAPITAL PARK ROAD FUND.

To amount of transfer from Saylor township road fund.....	\$	185.31	
By amount paid J. J. Pederson, city treasurer.....			185.31

GRANT PARK ROAD FUND.

To amount of transfer from Grant township road fund.....	\$	97.55	
By amount paid J. J. Pederson, city treasurer.....			97.55
Total balance on hand as per general statement of road fund.....	\$		<u>194.48</u>

CAPITAL PARK CITY GENERAL FUND.

To balance on hand January 1, 1890.....	\$	225.50	
To amount of taxes collected.....		1,660.12	
To amount of interest collected.....		43.09	
		<u> </u>	\$ 1,928.71
By county refunds.....	\$	25.09	
By amount paid city treasurer.....		1,679.30	
		<u> </u>	\$ 1,704.39
Balance on hand January 1, 1891.....			<u>224.32</u>

NORTH DES MOINES CITY GENERAL FUND.

To balance on hand January 1, 1890.....	\$ 470 94	
To amount of taxes collected	9,447.37	
To amount of interest collected.....	225.93	
	<u> </u>	\$ 10,144.24
By county refunds.....	\$ 136.05	
By amount paid town and city treasurers.....	9,547.78	
	<u> </u>	\$ 9,683.83
Balance on hand January 1, 1891.....		<u> </u> 460.41

SHELDAHL CITY GENERAL FUND.

To balance on hand January 1, 1890.....	\$ 33.21	
To amount of taxes collected	30.03	
To amount of interest collected.....	1.55	
	<u> </u>	\$ 64.79
Balance on hand January 1, 1891.....		<u> </u> \$ 64.79

MITCHELLVILLE CITY GENERAL FUND.

To balance on hand January 1, 1890	\$ 38.22	
To amount of taxes collected.....	426.79	
To amount of interest collected.....	3.64	
	<u> </u>	\$ 468.65
By county refunds.....	\$ 3.36	
By amount paid J. K. Moller, treasurer.....	444.12	
	<u> </u>	\$ 447.48
Balance on hand January 1, 1891.....		<u> </u> \$ 21.17

GREENWOOD PARK CITY GENERAL FUND.

To balance on hand January 1, 1890.....	\$.67	
To amount of taxes collected	926.82	
To amount of interest collected.....	13.88	
	<u> </u>	\$ 941.37
By amount paid town and city treasurers.....		<u> </u> 891.06
Balance on hand January 1, 1891.....		<u> </u> \$ 50.31

POLK CITY, CITY GENERAL FUND.

To balance on hand January 1, 1890.....	\$ 167.31	
To amount of taxes collected.....	296.88	
To amount of interest collected.....	11.22	
	<u> </u>	\$ 475.41
By county refunds.....	\$ 7.63	
By amount paid W. H. Steadman, treasurer	438.84	
	<u> </u>	\$ 446.47
By balance on hand January 1, 1891.....		<u> </u> \$ 28.94

FINANCIAL REPORT OF

EASTON PLACE CITY GENERAL FUND.

To amount of taxes collected.....	\$	753.25	
To amount of interest collected		11.37	
		<u> </u>	\$ 764.62
By county refunds	\$	5.85	
By amount paid town and city treasurers		698.31	
		<u> </u>	\$ 704.16
Balance on hand January 1, 1891.....			<u> </u> \$ 60.46

SEVASTOPOL CITY GENERAL FUND.

To balance on hand January 1, 1890.....	\$	14.06	
To amount of taxes collected		438.39	
To amount of interest collected.....		6.97	
		<u> </u>	\$ 459.42
By county refunds.....	\$	8.33	
By amount paid town and city treasurers.....		385.97	
		<u> </u>	\$ 394.30
Balance on hand January 1, 1891.....			<u> </u> \$ 65.12

GRANT PARK CITY GENERAL FUND.

To amount of taxes collected	\$	123.37	
To amount of interest collected.....		2.23	
		<u> </u>	\$ 155.60
By county refunds.....	\$	.08	
By amount paid town and city treasurer.....		109.85	
		<u> </u>	\$ 109.93
Balance on hand January 1, 1891.....			<u> </u> \$ 15.67

UNIVERSITY PLACE CITY GENERAL FUND.

To balance on hand January 1, 1890	\$	58.63	
To amount of taxes collected		1,727.94	
To amount of interest collected... ..		27.00	
		<u> </u>	\$ 1,813.57
By county refunds.....	\$	3.00	
By amount paid town and city treasurer.....		1,682.19	
		<u> </u>	\$ 1,685.19
Balance on hand January 1, 1891.....			<u> </u> \$ 128.38

ALTOONA CITY GENERAL FUND.

To balance on hand January 1, 1890	\$	54.53	
To amount taxes collected		404.35	
To amount interest collected.....		3.37	
		<u> </u>	\$ 462.25
By county refuds.....	\$	4.89	
By amount paid T. E. Haines, treasurer....		452.85	
		<u> </u>	\$ 457.74
Balance on hand January 1, 1891.....			<u> </u> \$ 4.51

Total balance on hand in Corporation Fund, as per General Fund, as per General State- ment.....			\$ 1,124.08
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REPORT OF COMMITTEE ON TREASURER'S OFFICE.

DES MOINES, IOWA, January 31, 1891.

To the Honorable Board of Supervisors of Polk County, Iowa:

GENTLEMEN—Your committee appointed to examine the books and accounts of F. A. Baylies, county treasurer, beg leave to submit the following report:

We have carefully examined and checked all tax and other receipt stubs, also all vouchers for payment, verifying all footings of receipt registers, monthly reports and ledger.

We discover the following clerical errors, to which the treasurer's attention was called, and they will be corrected in his report for January, 1891.

Allen township tax receipt No. 862, not registered.....	\$.72
Des Moines township tax receipt No. 911, not registered.....	5.05
Des Moines township tax receipt No. 912, not registered.....	1.57
Des Moines township tax receipt No. 913, not registered.....	5.50
Des Moines township delinquent register, Folio 11, omitted in report.	83.50
Delaware township delinquent register, Folio 116, omitted in report,	208.18
Delaware township delinquent register, Folio 117, omitted in report,	61.73
Lee township delinquent register, Folio 262, omitted in report .....	.77
	<hr/>
Treasurer debtor.....	\$ 367.02
Treasurer Cr. by error in registering Beaver township receipt No. 40,	.10
	<hr/>
Treasurer Dr. to net errors.....	\$366.92

We find the books, accounts and vouchers of the county treasurer's office in excellent condition, and would commend the treasurer and his able corps of deputies for their fidelity and efficiency.

We submit herewith Exhibit "A" showing the total receipts and disbursements for the year 1890. Also Exhibit "B" showing balance on hand January 1, 1890, receipts, disbursements, and balance on hand January 1, 1891, in each of the various funds.

We have verified the cash balance shown by the treasurer's ledger amounting to seventy-three thousand four hundred and sixteen dollars and sixty-one cents, together with errors and omissions as stated of three hundred and sixty-six dollars add ninety-two cents, and find the same fully accounted for as follows: \$73,714.44 in bank and \$69.09 in road tax receipts.

We submit herewith the treasurer's report in detail, which agrees with his ledger, and which with the addition for errors, we recommend as a settlement in full for the year 1890.

Respectfully submitted,

W. H. ZICKEFOOSE,

T. B. ROBINSON,

Committee.

H. P. WALKER, *Clerk.*

EXHIBIT A.

CASH ACCOUNT—RECEIVED.

On hand January 1, 1890.....	\$ 72,059.81	
Taxes collected.....	912,140.64	
Interest on taxes.....	23,349.99	
Costs on taxes.....	1,601.10	
From sale of swamp lands.....	7,195.37	
From temporary loans.....	55,000.00	
From premiums on same.....	80.00	
From sale of bonds.....	100,000.00	
From premiums on same.....	1,965.00	
School fund loans repaid.....	7,366.63	
From interest on S. F. loans.....	3,408.14	
Fees paid in by County Auditor.....	1,893.60	
Fees paid in by County Treasurer.....	3,268.82	
Fees paid in by Clerk of Courts.....	1,502.75	
Fees paid in by County Superintendent.....	1,158.00	
Unclaimed fees paid in.....	255.68	
Costs paid in by Clerk of Courts.....	3,083.57	
Costs paid in by County Attorney.....	346.48	
Costs paid in by Justices.....	7.85	
Fines paid in by Mayor.....	15.00	
Fines paid in by Sheriff.....	30.00	
Fines paid in by Police Judge.....	211.00	
Fines paid in by Justices.....	1,467.25	
From County Auditor sale of session laws.....	14.50	
From County Auditor interest on S. F. interest..	7.20	
Johnstown contribution returned.....	500.00	
Sundry receipts from poor farm.....	1,275.70	
From individuals for support of paupers.....	164.25	
From individuals for transportation of paupers..	58.75	
From individuals for support of insane.....	1,489.02	
Money refunds.....	16.20	
		\$1,200,932.30
Add for net errors.....		366.92
Total.....		\$1,201,299.22

PAID.

State Treasurer	\$ 50,719.63	
School District Treasurers	251,366.69	
City Treasurer.....	326,378.08	
Treasurers of incorporated towns.....	23,149.86	
Township clerks	6,318.47	
Thirty-three bonds redeemed	33,000.00	
Interest and coupons.....	5,732.33	
Warrants on various funds.....	309,815.21	
Auditor's refund warrants.....	24,556.68	
Holder's of city special assessments.....	81,341.58	
School fund loans.....	5,100.00	
Teachers Institutes.....	1,166.70	
Soldiers relief commission.....	5,960.00	
Administrator estate of Jos. I. Mayer.....	1,124.26	
Commission for collection delinquent taxes.....	1,786.20	
Balance cash on hand.....	73,783.53	
		\$1,201,299.22

EXHIBIT B.

FUNDS.	Bal. Jan. 1, 1890.	Receipts.	Disbursements.	Bal. Jan. 1, 1891.
District	\$ 16,923.82	\$ 225,905.05	\$ 221,935.44	\$ 20,893.43
County Road.....	1,645.31	9,897.77	9,751.31	1,791.77
Road	1,111.98	5,917.39	6,234.89	794.48
State.....	1,406.84	49,786.48	49,660.36	1,532.96
County	3,117.78	210,042.22	209,239.54	3,920.46
Temporary School	13,376.25	30,204.18	36,255.99	7,324.44
Bridge	4,552.51	99,741.11	97,989.75	6,303.87
Pauper	3,286.16	30,831.55	35,324.94	*1,207.23
Insane	444.71	26,996.66	27,779.07	*337.70
Bond	1,286.91	39,628.33	39,915.81	999.43
Cemetary	9.06	214.93	216.43	7.56
Domestic Animal.....	658.61	1,272.78	1,635.60	295.79
Board of Health.....	.33	.67		1.00
Ditch	123.06	1.74		124.80
Institute	243.98	1,158.00	1,166.70	235.28
Permanent School.....	948.90	6,793.42	5,100.00	2,642.32
D. M. & St. L. R. R.....	37.44			37.44
D. M. & Knoxville R. R....	160.57		35.04	125.53
1872 R. R		4.00		4.00
Soldiers' Relief.....	470.65	5,906.50	6,069.61	307.54
Corporation.....	1,063.07	16,585.56	16,524.55	1,124.08

EXHIBIT B.—CONTINUED.

FUNDS.	Bal. Jan. 1, 1890.	Receipts.	Disbursements.	Bal. Jan. 1, 1891.
Des Moines City—				
General	\$ 3,137.92	\$ 111,854.64	\$ 110,742.39	\$ 4,250.17
Judgemnt	306.54	11,094.98	10,990.19	411.33
2½ Renewed Judgment	153.00	10,998.03	10,747.22	403.81
Special Assessments.....	6,075.03	83,157.73	81,341.58	7,891.18
Bond Interest.....	792.67	33,360.27	32,925.30	1,227.64
Water rent.....	1,101.01	53,035.61	52,179.75	1,956.87
Sewer.....	599.19	22,062.32	21,795.09	866.42
Sidewalk.....	454.49	4,593.88	4,604.25	444.12
Bridge.....	1,479.17	53,225.07	52,836.36	1,867.88
1 Mill Paving	319.83	459.38	728.02	51.19
Library.....	76.17	3,318.53	3,269.44	125.26
Warrant Bonding, 1886....	377.03	10,873.71	10,846.31	404.43
Four-year Curbing	1,041.79	673.05	1,578.16	136.68
Four-year Sewer	1,767.17	602.91	2,293.86	76.22
Four-year Paving	2,208.25	1,290.12	3,248.17	250.20
Renewed Funding, 1888 ...	139.36	3,279.38	3,279.53	139.21
Sinking.....	38.99	224.48	279.03	*15.56
Heir of Conrad Mayer.....	1,124.26	.....	1,124.26	.....
North Des Moines Curbing ..	.....	126.29	126.29	.....
North Des Moines Water .....	.....	2,993.83	2,919.41	74.42
North Des Moines Sinking....	.....	1,610.98	1,544.65	66.33
North Des Moines Paving ...	.....	1,633.40	1,633.40	.....
Des Moines Warrant Bond- ing, 1888 .....	.....	16,110.60	15,521.02	589.58
Sevastapool Sinking. ....	.....	206.10	184.59	21.51
Greenwood Park Water .....	.....	541.11	506.81	34.30
Soldirs' Orphan Home .....	.....	2,438.93	1,623.92	815.01
Insane Hospital .....	.....	9,978.79	5,713.60	4,265.19
Institute for Deaf and Dumb....	.....	46.84	.....	46.84
College for Blind.....	.....	50.85	41.00	9.85
Institute for Feeble Minded Children .....	.....	239.13	156.90	82.23
Office fees.....	.....	2,701.62	2,701.62	.....
Wm. Lowrey Fund.....	.....	3.05	.....	3.05
Add net errors .....	.....	366.92	.....	366.92
Less over paid accounts .....	.....	.....	.....	1,560.49
	\$ 72,059.81	\$1,204,040.87	\$1,202,317.15	\$ 73,783.53
		72,059.81	73,783.53	
		\$1,276,100.68	\$1,276,100.68	

*OVER-PAID ACCOUNTS

Pauper Fund	\$ 1,207.23
Insane Fund	337.70
Des Moines City Sinking Fund.....	15.56
Total	\$ 1,560.49

To the Honorable Board of Supervisors of Polk County:

GENTLEMEN:—The Soldiers' Relief Commission beg leave to file the following report of moneys received and disbursed for the year 1890:

For general relief.....	\$5,490.03
For funeral expenses.....	425.00
For medical attendance on sick.....	15.00
For stamps and stationery.....	23.65
Total.....	<u>\$5,953.68</u>

Accompanying this is a detailed statement of warrants received and relief granted (including funerals), to 150 persons; also all vouchers and papers for the year.

January 7, 1891.

T. B. ROBINSON,
J. G. ROUNDS,
J. D. MCGARRAUGH,
Commissioners.

Monthly statement of receipts and disbursements:

RECEIPTS.

January—Warrant	\$ 600.00
February—Warrant	600.00
March—Warrant.....	600.00
April—Warrant.....	700.00
May—Warrant	500.00
June—Warrant.....	350.00
July—Warrant.....	350.00
August—Warrant.....	350.00
September—Warrant.....	400.00
October—Warrant.....	450.00
November—Warrant.....	550.00
December—Warrant.....	450.00
	<u>\$5,960.00</u>
Cash returned and deposited.....	5.00
Total.....	<u>\$5,965.00</u>

FINANCIAL REPORT OF

DISBURSEMENTS.

January—Relief.....	\$ 523.75	
Funeral.....	35.00	
		\$ 558.75
February—Relief.....	617.00	
Funeral.....	35.00	
Stamps and envelopes.....	11.00	
		663.00
March—Relief.....	673.50	
Funeral (two).....	60.00	
		733.50
April—Relief.....	643.65	
No other expense.....		
		643.65
May—Relief.....	383.00	
Funeral (two).....	70.00	
		453.00
June—Relief.....	335.00	
Funeral.....	35.00	
		370.00
July—Relief.....	324.00	
No other expense.....		
		324.00
August—Relief.....	335.00	
Funeral.....	35.00	
		370.00
September—Relief.....	337.00	
Funeral.....	35.00	
Medical service.....	15.00	
		387.00
October—Relief.....	394.00	
Funeral.....	25.00	
Stamps and envelopes.....	12.65	
		431.65
November—Relief.....	484.93	
Funeral (two).....	60.00	
		544.93
December—Relief.....	439.20	
Funeral.....	35.00	
		474.20
		\$5,953.68
Balance in bank.....		11.32
Total.....		\$5,965.00

Relief furnished by townships:

Des Moines.....	\$1,322.80
Lee.....	2,562.23
Allen.....	227.00
Beaver.....	78.00
Camp.....	198.00
Clay.....	242.00
Crocker.....	98.00

Delaware.....	\$ 36.00
Douglas.....	56.00
Four Mile.....	127.00
Franklin.....	66.00
Elkhart.....	171.00
Grant.....	122.00
Jefferson.....	60.00
Madison.....	229.00
Saylor.....	157.00
Valley.....	84.00
Washington.....	94.00
Stamps.....	23.65
Total.....	<u>\$5,953.68</u>

REPORT OF COMMITTEE TO EXAMINE COUNTY SCHOOL SUPERINTENDENT'S OFFICE.

To the Honorable Board of Supervisors of Polk County, Iowa:

GENTLEMEN—The following is a report of your committee appointed to examine the accounts of C. F. Saylor, County Superintendent of Schools:

RECEIPTS.

Amount on hand January 1, 1890.....	\$ 243.48
Amount received from State Auditor	50.00
Amount received from institute fees.....	538.00
Amount received from certificate fees.....	570.00
Total amount received	<u>\$ 1,401.48</u>

DISBURSEMENTS.

Amount paid instructors.....	\$ 1,066.55
Amount paid clerk hire.....	75.90
Amount paid janitors.....	12.00
Amount paid incidentals	12.25
	<u>\$ 1,166.70</u>
Balance on hand January 1, 1891	\$ 234.78

There were 538 enrolled in the last County Normal Institute, the largest enrollment ever reached in any county in the State of Iowa.

Respectfully submitted,

W. H. ZICKEFOOSE,

Committee.

To the Honorable Board of Supervisors Polk County, Iowa:

GENTLEMEN—Your committee appointed to examine the accounts of Wm. Musson, County Clerk, wish to submit the following report:

We have carefully examined said accounts and find that the County Clerk has made a praiseworthy effort to keep his office and accounts in a correct manner. Clerical errors netting a difference against the clerk of \$26.90 were found, and the clerk has amended his report and settled with the county, as per the following schedule:

Amount received for court fees, as per his corrected reports.....	\$ 8,845.35		
Amount of costs in criminal cases received.....	856.30		
Amount of fines received	1,096.20		
Unclaimed fees paid to treasurer, as per receipts, as follows:			
No. 2051.....	\$ 131.60		
No. 2156.....	112.10		
		243.70	\$ 243.70
Amount paid as salaries for running clerk's office...			5,880.00
Amount paid Treasurer, as per his receipt No. 2101, court costs.			1,500.00
Amount paid Treasurer, as per his receipt No. 2134, court costs.....			1,396.15
Amount paid Treasurer, as per his receipt No. 2135, costs and judgments due county fund.....			856.30
Amount paid Treasurer, as per his receipt No. 2136, for school fund.....			1,096.20
Amount paid Treasurer, as per his receipt No. 2155, balance court costs.....			26.50
Postage and box rent.....			29.50
Repair of court stamp.....			1.25
Telegrams			1.15
Express .....			.50
Error in September, amount erroneously charged for costs, E 6,361.....			10.00
		\$ 11,041.55	\$ 11,041.55

All of which is respectfully submitted,

J. T. BROOKS,

H. G. ISEMINGER,

Committee.

EDWIN H. ROTHERT, *Clerk.*

Des Moines, Iowa, February 13, 1890.

To the Honorable Board of Supervisors:

GENTLEMEN—Your committee to whom was referred the report of City Auditor on the one mill bridge fund for the year 1890 report the same correct, and is as follows:

On hand January 1, 1890.....	\$	790.08
Received from county treasurer		19,312.20
Total	\$	20,102.28
June 30, 1890, paid bonds numbering from 118 to 127 inclusive..		10,000.00
Balance on hand	\$	10,102.28

There are still outstanding twenty-four bonds numbering from 128 to 151 inclusive, ten of which the city treasurer assures me will be called in and paid at once.

Respectfully submitted,

T. B. ROBINSON, *Committee.*

February 7, 1891.

To the Honorable Board of Supervisors of Polk County, Iowa:

GENTLEMEN—Your committee to examine the accounts of the Superintendent and Steward of the County Farm would respectfully report they have carefully examined all said accounts and find proper vouchers for all the expenditures which should be charged to the support and maintainance of said farm.

The following schedule is submitted as an itemized account of the expenditures.

It is but just to the able and efficient management of the Superintendent and Steward to mention some of the reasons for the large increase in the expenditures, which can in no way be attributed to carelessness or neglect. The County during the past year constructed a large and much needed addition to the insane asylum as well as moving other buildings and making many needed improvements, with all of which this honorable Board are familiar.

Much of this increased expenditure is due to the board furnished the large number of hands employed on the improvements during the summer, the extra labor which always follows such improvements and many little expenses which in the aggregate amount to quite a little sum and can not be directly charged to the cost of the new building.

SOURCE OF EXPENSE.	FARM.	ASYLUM.	TOTAL.
Dry goods and clothing.....	\$ 316.42	\$ 182.63	\$ 499.05
Groceries and provision.....	1,013.24	1,152.97	2,166.21
Flour and meal.....	295.15	341.90	637.05
Meat.....	275.73	204.20	479.93
Shoes and leather.....	60.08	54.48	114.56
Coal, wood and lime.....	355.58	358.93	714.56
Furniture and repairs.....	292.83	272.03	564.86
Drugs, paints, oils, etc.....	51.70	37.95	89.65
Machinery and repairs.....	184.53	.....	184.53
Blacksmithing.....	88.50	5.65	94.15
Harness and repairs.....	40.40	.....	40.40
Lumber.....	53.40	12.00	65.40
Farm and garden seed.....	6.45	5.75	12.20
Feed and pasture.....	546.38	.....	546.38
Stabling.....	37.55	3.80	41.35
Tiling.....	68.66	.....	68.66
Stock for farm.....	316.25	322.50	638.75
Queensware.....	32.35	56.15	88.50
Hardware.....	89.75	107.50	197.25
Coffins.....	33.51	.....	33.51
Miscellaneous, plumbing, etc.....	88.14	32.77	120.91
Labor.....	1,997.89	1,094.00	3,091.89
Total.....	\$ 6,244.49	\$ 4,245.21	\$ 10,489.70

Total expense of the farm and asylum for 1890 (not including improvements ordered by the board)\$ 10,489.70
 From which should be deducted.....
 Produce and stock sold from farm..... 1,275.70
 Net expense for year.....\$ 9,214.00

Average number of inmates during year.....96.6
 Average cost per week for each person.....\$1.83

I would recommend that the above be accepted in full as report and settlement with said officers for the year 1890, save and except as to those items and matters which may not be paid nor charged in above schedule, and pertaining to the above mentioned improvements, and that all bills and charges which have been contracted for in 1890, and paid by the present superintendent be deducted from the expense of the present year.

H. G. ISEMINGER, *Committee.*

EDWIN H. ROTHERT, *Clerk.*

Des Moines, Feb. 13, 1890.

To the Honorable Board of Supervisors:

GENTLEMEN—I hereby submit the following as a statement of the expenses incurred in the improvements made at the County Farm, and the addition to the County Asylum for the year 1890; also engine house:

Poor Farm.....	\$ 3,833.08
County Asylum and Engine House.....	6,386.11
	<u>\$ 10,219.19</u>

J. T. BROOKS, *Chairman.*

W. H. ZICKEFOOSE,

W. M. CHRISTY,

T. B. ROBINSON,

Committee.

POOR FARM.

July 26, 1890, Van Dyke Bros., brick work.....	\$ 500.00	
August 11, 1890, Van Dyke Bros., brick work.....	400.00	
	<u> </u>	\$ 900.00
July 22, 1890, W. B. Christy, carpenter work.....	450.00	
November 14, 1890, W. B. Christy, carpenter work	200.00	
	<u> </u>	\$ 650.00
August 28, 1890, J. M. Morgan, moving houses.....	\$ 258.75	
	<u> </u>	\$ 258.75
September 18, 1890, J. H. Queal & Co., lumber.....	\$ 500.00	
	<u> </u>	\$ 500.00
September 18, 1890, Pete Brown, laying sewer.....	\$ 50.00	
	<u> </u>	\$ 50.00
November 1, 1890, Burnside & Kehoe, plumbing.	\$ 200.00	
December 20, 1890, Burnside & Kehoe, plumbing ..	270.47	
January 10, 1891, Burnside & Kehoe, plumbing.....	5.00	
	<u> </u>	\$ 475.47
December 10, 1890, Andy Groves, plastering.....	\$ 252.10	
	<u> </u>	\$ 252.10
November 15, 1891, F. W. Burtch, painting	\$ 35.00	
	<u> </u>	\$ 35.00
November 22, 1890, J. B. Lynch, digging cellar and teaming.....	\$ 225.00	
	<u> </u>	\$ 225.00
January 5, 1891, Iowa Pipe & Tile Co., tiling.....	\$ 129.26	
	<u> </u>	\$ 129.26
January 8, 1891, Des Moines Supply Co., $\frac{1}{2}$ boiler and pipe.....	\$ 357.50	
	<u> </u>	\$ 357.50
		<u>\$ 3,833.08</u>

FINANCIAL REPORT OF

ASYLUM AND ENGINE HOUSE.

July 9, 1890, Van Dyke Bros., brick work.....	\$ 600.00	
July 26, 1890, Van Dyke Bros., brick work.....	500.00	
August 11, 1890, Van Dyke Bros., brick work.....	500.00	
November 14, 1890, Van Dyke Bros., brick work.....	700.00	
November 19, 1890, Van Dyke Bros., brick work.....	630.96	
	<hr/>	\$ 2,930.96
August 27, 1890, W. B. Christy, carpenter work.....	\$ 450.00	
November 14, 1890, W. B. Christy, carpenter work.....	200.00	
December 26, W. B. Christy, carpenter work.....	71.95	
	<hr/>	\$ 721.95
September 18, 1890, J. H. Queal & Co., lumber.....	\$ 500.00	
January 5, 1891, J. H. Queal & Co., lumber.....	366.05	
	<hr/>	\$ 866.05
August 28, 1890, Andy Groves, plastering.....	\$ 200.00	
November 14, 1890, Andy Groves, plastering.....	100.00	
	<hr/>	\$ 300.00
September 18, 1890, Entwistle & O'Dea, tinwork.....	\$ 150.00	
October 8, 1890, Entwistle & O'Dea, tinwork.....	177.77	
December 29, 1890, Entwistle & O'Dea, material and tinwork.....	14.10	
	<hr/>	\$ 341.87
December 20, 1890, Burnside & Kehoe, plumbing.....	\$ 270.48	
January 10, 1891, Burnside & Kehoe, plumbing.....	47.80	
	<hr/>	\$ 318.28
November 22, 1890, F. M. Burtch, painting.....	\$ 40.00	
December 2, 1890, F. M. Burtch, painting.....	42.00	
	<hr/>	\$ 82.00
November 11, 1890, H. A. Clow, work on cells.....	\$ 25.00	
November 15, 1890, H. A. Clow, iron doors.....	66.37	
	<hr/>	\$ 91.37
September 16, 1890, T. H. Cady, cement.....	\$ 76.10	
	<hr/>	\$ 76.10
October 30, J. Barrick, roof on engine house.....	\$ 42.00	
	<hr/>	\$ 42.00
January 5, 1891, Iowa Pipe & Tile Co., tiling.....	\$ 120.00	
	<hr/>	\$ 120.00
January 8, 1891, Des Moines Supply Co., $\frac{1}{2}$ boiler and pipe.....	\$ 357.50	
	<hr/>	\$ 357.50
January 7, 1891, C. Weitz, carpenter work.....	\$ 79.28	
	<hr/>	\$ 79.28
October 8, 1890, C. F. Whitney, paint.....	\$ 58.75	
	<hr/>	\$ 58.75
		<hr/>
		\$ 6,386.11

DES MOINES, IOWA, Nov. 14, 1890.

To the Honorable Board of Supervisors of Polk County, Iowa:

GENTLEMEN.—Your committee appointed to view and appraise the Poor Farm and Insane Asylum would beg leave to report that they find the farm, stock and buildings on same in good condition, and we heartily indorse the manner of the management of the Superintendent, J. T. Brook, Steward Louis Brendel and his wife.

The asylum we find in good condition except the ventillation of the halls and water closets, and would recommend a removal of the water closets elsewhere. We indorse the manner of the management of the Warden, Wm. Sutton, and Matron, Mrs. Wm. Sutton.

Farm buildings and improvements	\$ 49,000.00
Asylum and improvements	16,600.00

HORSES.

One span black work horses, four years old.....	\$ 350.00
One span bay mares.....	300.00
One sorrel mare four years old	190.00
One sorrel mare colt two years old	225.00
One grey colt two years old	175.00
Two dark iron grey colts.....	250.00
One colt	100.00
Total	\$ 1,580.00

CATTLE.

One bull	\$ 100.00
Seven head beef cattle.....	225.00
Seven heifers @ \$30.00 per head	210.00
Twenty-one cows @ \$35.00 per head.....	735.00
Eight calves @ \$12.00 per head	96.00
Five calves @ \$6.00 per head.....	30.00
Total	\$ 1,396.00

NOTE.—During the year 1890 the improvements on farm buildings were \$3,967.93; improvements on asylum, \$5,105.10.

HOGS.

One boar pig.....	\$ 30.00
Twenty-one fat hogs, 450 lbs. each @ \$3.50 per cwt.....	330.75
One boar one year old.....	25.00
Thirteen brood sows @ 25 per head.....	325.00
Eighty head hogs @ \$6.00 per head.....	480.00
Eleven boar pigs @ \$15.00 per head.....	165.00
Twenty young sows for breeding @ \$15.00 per head.....	300.00
Thirty young pigs @ \$2.00 per head.....	60.00
Total.....	\$ 1,715.75

HARNESS.

One set light harness.....	\$ 20.00
One set single harness.....	15.00
Four set double work harness, @ \$20.00 per set.....	80.00
Four extra collars, @ \$1.50 each.....	6.00
Eleven halters, @ \$1.00 each.....	11.00
One pair horse blankets.....	2.00
Two sets fly-nets, @ \$6.00 each.....	12.00
One set fly-nets.....	3.00
One single fly-net.....	1.00
Total.....	\$ 150.00

FARM IMPLEMENTS.

Eight hay forks, @ 60c.....	\$ 4.80
One fanning mill.....	5.00
Four scoop shovels, @ \$1.25.....	5.00
Three shovels, @ 75c.....	2.25
Two spades, @ 75c.....	1.50
Two potato forks.....	1.50
Eight hoes, @ 50c.....	4.00
One platform spring wagon.....	60.00
One road cart.....	12.00
One farm wagon.....	45.00
Two farm wagons (old).....	20.00
One binder.....	100.00
One mower.....	50.00
One mower (old).....	10.00
One hay rake.....	18.00
One stalk cutter.....	15.00
Three cultivators.....	35.00
One field roller.....	5.00
Three harrows.....	12.00
One seeder.....	10.00
One riding plow.....	15.00
One hay fork, carrier and rope.....	12.00

Two hay racks.....	\$ 10.00
One feed grinder and cutter.....	75.00
One corn sheller.....	5.00
Two stirring plows.....	24.00
One diamond plow.....	2.00
Two sythes and snaths.....	2.00
One corn planter and check rower (new).....	40.00
One seed drill.....	3.00
One stacker and rope (new).....	45.00
One single shovel plow.....	1.00
Two pair bob-sleds.....	16.00
One sleigh.....	6.00
One wheelbarrow.....	1.00
Total.....	\$ 673.05

MISCELLANEOUS.

One sledge hammer.....	1.00
Two picks.....	1.00
One mattock.....	1.00
Swill cart and barrels.....	4.50
Three log chains.....	4.00
Curry combs and brushes.....	5.00
Six corn knives.....	2.50
One wire stretcher.....	1.00
One cross-cut saw.....	2.00
Two grindstones.....	2.00
One hay-knife.....	1.00
Thirty-six sacks, @ 20c each.....	7.20
Sixteen empty barrels, @ 75c.....	12.00
Twelve meat barrels, @ \$2.00.....	24.00
Five wash tubs and boards.....	4.00
Two clotheswringers.....	6.00
One Cooley creamer.....	20.00
One sausage-grinder.....	2.00
One washing-machine.....	5.00
Two clocks.....	6.00
Eight side lamps, @ 75c.....	6.00
Twelve stand lamps, @ 40c.....	4.80
One stand lamp.....	2.00
One pair steelyards.....	.50
Eleven flat-irons, @ 50c.....	5.50
Three lanterns @ 75c.....	2.25
Fourteen jars, @ 25c.....	3.50
Two coffee mills, @ \$1.00.....	2.00
Two meal chests.....	4.00
Five coal hods, @ 75c.....	3.75
Clothes baskets, lines and pins.....	2.00
One cupboard and safe.....	2.00
One safe.....	4.00

FINANCIAL REPORT OF

One farm bell.....	\$	25.00
One dinner bell		2.00
One chest carpenter tools.....		20.00
One and one-half box soap.....	\$	4.20
Two and one-half dozen brooms (@ \$2.00).....		5.00
One oil tank and oil.....		8.50
Mopsticks and brushes.....		3.00
One kraut cutter.....		1.50
Total	\$	222.70

PANTRY STORES.

Seventy-five glasses jelly, (@ 15c).....	\$	11.25
One hundred and seventy-five quarts grapes and plum butter (@ 20c).....		35.00
Two hundred and fifty quarts canned grapes and tomatoes (@ 15c).....		37.50
One hundred pounds sweet corn dried (@ .08c).....		8.00
Six gallons sweet pickles (@ 50c).....		3.00
Two hundred and fifty pounds sugar (@ 6¼c).....		15.62
Fifty pounds coffee (@ 25½c).....		12.75
Fifty pounds tea (@ 32c).....		16.00
Seven hundred pounds flour (@ \$2.75).....		19.25
One half box lye.....		.85
Total	\$	159.22

GRAIN.

Seven hundred bushels corn (@ 50c).....	\$	350.00
Ffteen hundred bushels corn in field (@ 50c).....		750.00
Fifteen hundred bushels oats (@ 45c).....		675.00
Total	\$	1,775.00

HAY, STRAW, ETC.

Seventy-five tons clover hay in stack (@ \$8.00).....	\$	600.00
Ten tons timothy hay in barn (@ \$10.00).....		100.00
Thirty-five tons timothy hay in stack @ \$9.00.....		315.00
Fifty tons straw in stack @ \$5.00.....		250.00
Three hundred and seventy-five shocks corn fodder in field @ 20c.....		75.00
Total	\$	1,340.00

COAL.

Thirty tons slack coal @ \$1.00.....	\$	30.00
Ten tons nut coal @ \$1.50.....		15.00
Total	\$	45.00

POULTRY.

Three hundread chickens @ 25c.....	\$	75.00
Five turkeys @ \$1.00.....		5.00
Total	\$	80.00

VEGETABLES, SEEDS, ETC.

Twenty-two bushels white beans @ \$2.50.....	\$ 55.00
Ten bushels seed corn @ \$1.25.....	12.50
Two bushels sweet corn @ \$1.50.....	3.00
Two hundred and fifty bushels potatoes @ 80c.....	200.00
Thirty bushels turnips @ 50c.....	15.00
Thirty bushels beets @ 75c.....	22.50
Forty bushels parsnips @ 60c.....	24.00
Fifteen bushels onions @ \$1.25.....	18.75
Four thousand heads of cabbage @ 5c.....	200.00
Ten bushels carrots @ 60c.....	6.00
Four barrels sauer kraut @ \$8.00.....	32.00
Fifty squashes @ 5c.....	2.50
Fifty pumpkins @ 5c.....	2.50
Three barrels cucumber pickels @ \$8.00.....	24.00
Thirty gallons vinegar @ 15c.....	4.50
Forty-five gallons sorghum @ 50c.....	22.50
Total.....	\$ 644.75

BEDS, BEDDING, ETC., OF POOR HOUSE.

Thirty bed comforts (old) @ \$1.00.....	\$ 30.00
Thirty-six bed comforts (new).....	40.00
Six spreads @ \$1.25.....	7.25
Forty sheets (new) @ 75c.....	30.00
Seventy sheets (old) @ 50c.....	35.00
Sixty pillows @ 75c.....	45.00
Twelve pillows (new) @ \$1.50.....	18.00
One hundred and twenty pillow slips @ 15c.....	18.00
Five wool mattresses @ \$4.00.....	20.00
Two mattresses.....	4.00
Two blankets @ \$2.00.....	4.00
Five bed springs @ \$4.00.....	20.00
Two pairs pillow shams @ \$1.00.....	2.00
Sixty bed ticks @ \$1.00.....	60.00
Sixty single towels @ 15c.....	9.00
Ffteen double towels @ 35c.....	5.25
Six table clothes @ \$4.00.....	24.00
Two dozen napkins @ \$1.50.....	3.00
Four wash stands @ \$3.00.....	12.00
Three wash stands @ \$1.00.....	3.00
Six mirrors @ \$1.00.....	6.00
Twenty common chairs @ 30c.....	6.00
Six perforated wood-bottom chairs (old) @ 50c.....	3.00
Twelve perforated wood-bottomed chairs (new).....	9.00
Five rockers @ \$1.50.....	7.50
Forty-six yards muslin @ 6½c.....	3.10
Forty-six bedsteads (old) @ \$1.00.....	40.00

Six beadsteads (new) @ \$3.00	\$ 18.00
One bureau	2.00
One child's crib	1.25
One secretary	1.00
One extension dining room table	11.90
Seven common tables	10.00
Sixteen yards matting @ 35c	5.60
Sixteen yards oil cloth @ 40c	6.40
One churn	6.00
One stand and cover	4.00
Six cane bottom chairs @ 75c	4.50
Six cane bottom chairs @ \$1.00	6.00
Two chairs and sofa	25.00
Curtains and fixtures	7.50
One picture	2.50
One sewing machine	35.00
Fifty yards carpet @ 50c	25.00
One bolt bed ticking	5.00
Total	\$ 641.00

STOVES, RANGERS, ETC.

One cooking range and tank	\$ 150.00
Two heating stoves	5.00
One-half cooking range	30.00
Table and pantry ware	100.00
Total	\$ 285.00
Total of farm	\$ 10,707.47

MISCELLANEOUS IN ASYLUM.

Seventy-two pillow cases @ 12½c	\$ 8.00
Eighty-eight sheets @ 40c	35.20
Thirty-nine pillows @ 50c	19.50
Seventeen blankets (new)	29.00
Thirteen blankets (old) @ \$1.00	13.00
Fourteen comforters (new) @ \$1.00	14.00
Twenty-seven comforters (old) @ 50c	13.50
Fifty-four bed spreads @ 75c	40.50
Twenty-seven bedticks (old) @ 75c	20.25
Seven bedticks (new) @ \$1.10	7.70
Eleven single mattresses @ \$2.00	22.00
One double mattress	3.00
Forty single bedsteads @ \$3.50	140.00
One double bedstead	4.00
Eight double towels @ 15c	1.20
Ten single towels @ 8c .....	.80

Four cane seated chairs @ 75c.....	\$ 3.00
Three rockers @ \$2.00.....	6.00
Thirty-five dining-room chairs @ 30c	10.50
Six dining-room chairs (new) @ 75c.....	4.50
Two commodes @ 3.50	7.00
Two wash-stands @ \$1.00	2.00
One-half dozen mop sticks.....	.50
Six side lamps (old) @ 75c	4.50
Six side lamps (new) @ \$1.00	6.00
Two stand lamps.....	.75
Two chandeliers	14.00
Two mirrors	1.00
One pair barber's clippers	3.00
One razor and twenty-four combs	3.00
Two pairs scissors.....	.75
One hair brush.....	.25
Twenty-two bed vessels @ 25c.....	5.50
Eight wooden buckets @ 15c.....	1.20
Four iron buckets @ 40c.....	1.60
Five washtubs @ 50c	2.50
Four washboards @ 25c	1.00
Two clothes-baskets, lines and pins.....	1.00
Two wringgers.....	6.00
One secretary.....	10.00
Four wash-basins @ 15c ... ..	.60
Two sofas @ \$6.00.....	12.00
One sewing machine	30.00
Two oil cans .....	.75
One step ladder	1.50
One window brush and dryer.....	.50
Four spittoons @ 25c.....	1.00
One-half dozen brooms.....	1.50
Eight settees @ \$2.50	20.00
Eight window curtains and fixtures	2.00
Two safes.....	5.00
Tables and pantry ware.....	50.00
Sixty-four yards carpet.....	20.00
Hammer, screw-driver and monkey wrench.....	1.00
Two pair hand-cuffs.....	8.00
One set double bed springs	2.50
One single bed spring.....	.75
Two cribs for insane.....	60.00
One new range and tank.....	150.00
One washing-machine.....	6.00
One table cloth.....	2.00
Two pictures.....	2.00
Two lanterns.....	1.25
One stove, flat-irons, etc.....	10.00

One coffee mill.....	\$	4.25
Six barrels, @ 75c.....		4.50
Total.....	\$	864.30

PANTRY STORES, VEGETABLES, ETC., IN ASYLUM.

Eighteen quarts canned tomatoes, @ 15c.....	2.70
Twelve quarts canned grapes, @ 15c.....	1.80
Eight gallons grape butter, @ 50c.....	4.00
Three gallons apple preserves, @ 50c.....	1.50
One-half barrel cucumber pickles.....	4.00
Two-third barrel of fish.....	4.00
Twenty-five pumpkins, @ 5c.....	1.25
Seventy-five bushels potatoes, @ 80c.....	60.00
Two hundred and fifty cabbage, @ 5c.....	12.50
Tea.....	18.00
Three hundred pounds flour, @ \$2.95.....	6.85
Twenty pounds sugar, @ 6½c.....	1.25
One-half barrel salt.....	.75
Twelve dozen bars soap.....	6.00
Eighty pounds coffee, @ 26c.....	6.88
Twenty gallons syrup, @ 60c.....	12.00
Twenty-five gallons vinegar, @ 15c.....	3.75
Pepper.....	1.25
Fifteen pounds blackberries, @ 10c.....	1.50
Thirty-five pounds prunes, @ 10c.....	3.50
Rice.....	1.00
Oatmeal.....	1.25
Beans.....	2.00
Ginger.....	1.00
Mustard.....	1.00
Total.....	\$ 159.73
Total of asylnm.....	1,024.03
Grand total of buildings, farm and asylum.....	77,331.50

We, the committee appointed to view and appraise the County Poor Farm and the property thereon belonging to Polk County, do hereby state under oath that we have made a thorough examination of all the property thereon belonging to said county, and have made an appraisement of the same to the best of our knowledge and ability, as shown in the report hereto attached.

JOHN M. CHAFFEE,
 TRUMAN JONES,
 ED. PARMENTER, *Appraisers.*
 GEO. F. POORMAN, *Clerk.*

Subscribed and sworn to by Truman Jones, Ed. Parmenter, John M. Chaffee, and Geo. F. Poorman, clerk, before me this 14th day of November, 1890.

AMOS W. BRANDT, *County Auditor.*

FINANCIAL REPORT OF

OFFICIAL CANVASS OF VOTES CAST AT THE GENERAL ELECTION, ON 4th DAY OF NOVEMBER, 1890, IN POLK COUNTY, IOWA.

TOWNSHIPS AND PRECINCT.	FOR THE OFFICE OF REPRESENTATIVE, 7TH DISTRICT—LONG TERM.		FOR THE OFFICE OF REPRESENTATIVE, 7TH DISTRICT—SHORT TERM.		FOR THE OFFICE OF RAILROAD COMMISSIONER.		FOR THE OFFICE OF CLERK OF DISTRICT COURT.		FOR THE OFFICE OF COUNTY RECORDER.		FOR THE OFFICE OF COUNTY ATTORNEY.		FOR THE OFFICE OF SUPERVISOR 4TH DIST.		
	J. A. T. Hill, Polk county.	H. C. Harris, Polk county.	E. R. Hays, Marion county.	Jas. H. Barnett, Warren county.	John W. Lake, Franlin county.	Peter A. Dey, Johnson county.	W. M. McFarland, Emmett county.	W. H. Chamberlain, Buch. Co.	Wm. F. Conrad, Stephen H. Balliett, Galvin P. Holmes, Chas. A. Bishop, Wm. L. Reed, Jas. T. Detroit, Scattering.	R. M. J. Coleman, Scattering.	Geo. C. Sims, Scattering.	G. L. Henney, Scattering.	Wm. Spurrer, Scattering.	W. B. Crosby, Scattering.	H. G. Iseninger, M. H. West.
Allen.....	73	41	76	36	78	82	78	36	78	36	78	36	79	34	106
Beaver.....	162	110	163	109	166	101	167	103	141	130	141	130	162	108	105
Bloomfield.....	71	79	78	74	81	71	88	61	82	70	82	70	78	74	122
Camp.....	108	230	115	222	122	213	131	193	122	216	122	216	123	215	122
Clay.....	130	108	142	101	143	98	146	97	143	108	128	108	140	102	110
Crocker.....	125	87	124	80	129	86	137	78	127	86	128	86	128	86	81
Delaware.....	82	42	83	40	82	43	85	40	84	41	83	42	83	42	81
Douglas.....	108	63	108	63	108	63	108	59	108	63	106	65	107	63	107
Elkhart.....	109	58	109	59	109	59	109	58	109	59	109	59	109	59	109
Franklin.....	110	84	112	83	113	78	114	77	113	82	79	115	110	82	130
Four Mile.....	56	79	56	79	56	72	62	70	59	76	75	59	56	79	56
Jefferson.....	88	103	91	99	95	87	130	49	100	90	99	91	107	84	107
Lincoln.....	125	62	126	62	133	54	139	49	133	55	134	54	134	54	134
Madison.....	167	158	169	155	168	150	182	132	156	167	173	150	170	154	170
Saylor.....	76	36	82	30	82	30	79	29	77	33	82	30	81	31	81
Walnut.....	94	118	99	113	91	107	102	105	99	113	99	113	99	112	99
Washington.....	80	70	82	68	83	67	86	62	83	67	81	69	83	67	83
Webster—1st pret.....	58	47	57	48	57	47	62	44	58	47	58	47	57	48	57
Webster—2d pret.....	44	50	47	47	47	46	49	43	47	47	47	47	47	47	47
TOTAL.....	1806	1625	1919	1577	1945	1497	2065	1403	1942	1551	1904	1587	1953	1541	605

AUDITOR'S SCHEDULE OF POLK COUNTY TAXES OF 1890.

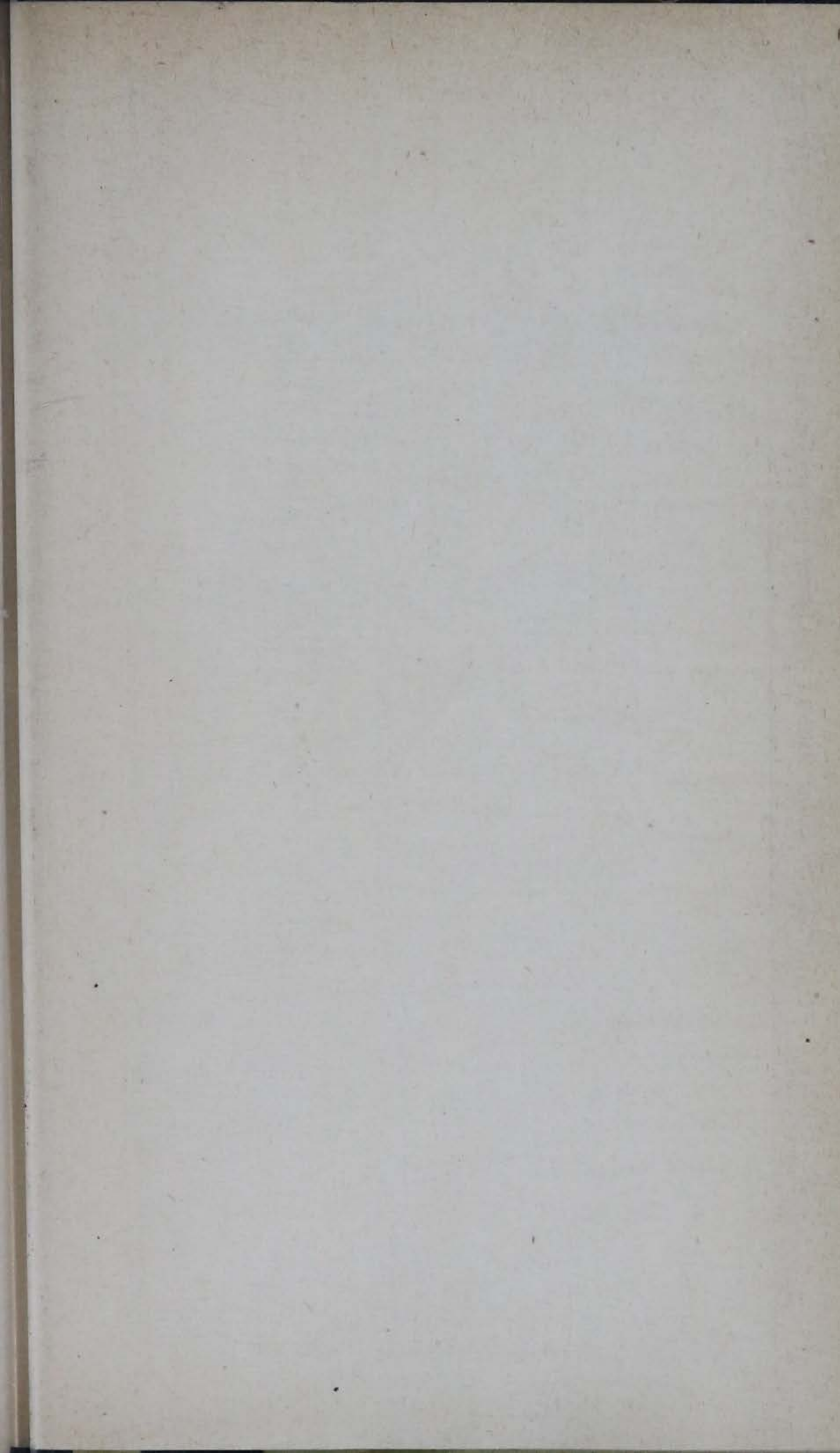
TOWNSHIPS	Realty.	Personal.	Total.	State—2½ mills.	School—1 mill.	County—4 mills.	Bridge—2½ and 3 mills.	Bridge Special—1 mill.	Insane—7 ¹ / ₁₀ mill.
Allen	\$ 1,562.20	\$ 708.60	\$ 2,270.80	\$ 567.70	\$ 227.08	\$ 908.32	\$ 567.70	\$ 227.08	\$ 158.956
Beaver	2,818.10	1,406.30	4,224.40	1,056.10	422.44	1,689.76	1,056.10	422.44	295.708
Bloomfield	3,235.90	760.50	3,996.40	999.10	399.64	1,598.56	999.10	399.64	279.748
Camp	2,872.90	819.10	3,692.00	923.00	369.20	1,476.80	923.00	369.20	258.44
Clay	2,467.80	1,766.70	4,234.50	1,058.625	423.45	1,703.80	1,058.625	423.45	296.415
Crocker	2,433.90	1,053.70	3,487.60	871.90	348.76	1,395.04	871.90	348.76	244.132
Delaware	2,200.90	530.30	2,731.20	682.80	273.12	1,092.48	682.80	273.12	191.184
Douglas	2,680.90	572.60	3,253.50	813.375	325.35	1,301.40	813.375	325.35	227.745
Elkhart	1,912.60	418.30	2,330.90	582.725	233.09	932.36	582.725	233.09	163.163
Franklin	2,121.90	841.60	2,963.50	740.875	296.35	1,185.40	740.875	296.35	207.445
Four Mile	1,757.70	589.40	2,347.10	586.775	234.71	938.84	580.775	234.71	164.297
Jefferson	2,221.60	537.60	2,759.20	689.80	275.92	1,103.68	689.80	275.92	193.144
Lincoln	2,282.70	817.60	3,100.30	775.075	310.03	1,240.12	775.075	310.03	217.021
Madison	2,484.10	856.90	3,341.00	835.25	334.10	1,336.40	835.25	334.10	233.87
Saylor	1,523.70	464.60	1,988.30	397.075	198.83	795.32	497.07	198.83	139.181
Walnut	2,456.30	1,462.00	3,918.30	979.575	391.83	1,567.32	979.575	391.83	174.281
Washington	2,038.40	556.30	2,594.70	648.675	259.47	1,037.88	648.675	259.47	181.629
Webster	2,775.90	642.50	3,418.40	854.60	341.84	1,367.36	854.60	341.84	239.288
Total	\$ 41,847.50	\$ 14,804.60	\$ 56,652.10	\$ 14,163.025	\$ 5,665.21	\$ 22,660.84	\$ 14,163.025	\$ 5,665.21	\$ 3,965.647
City of Des Moines	113,544.40	25,973.20	139,517.60	34,829.40	13,931.76	55,727.04	41,795.28	13,931.76	9,752.232
Grand total	\$ 155,191.90	\$ 40,777.80	\$ 195,969.70	\$ 48,992.425	\$ 19,596.97	\$ 78,387.88	\$ 55,958.305	\$ 19,596.97	\$ 13,717.879

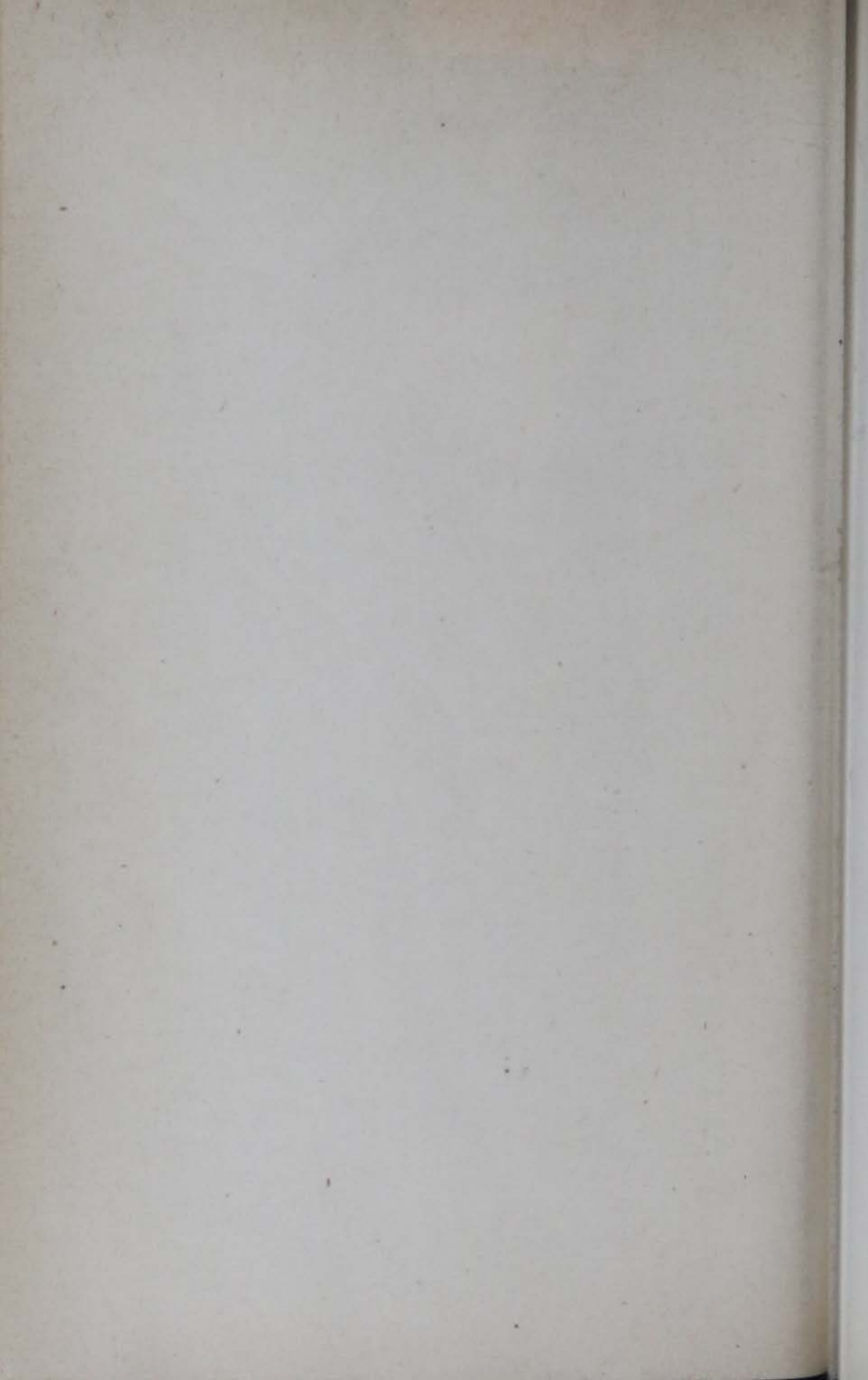
AUDITOR'S SCHEDULE OF POLK COUNTY TAXES OF 1890.—CONTINUED.

TOWNSHIPS.	Bond—2 mills.	Pauper—1 mill.	County Road— ‡ mill.	Soldiers' Relief— ‡ mill.	District.	Dog.	County Poll.	Del. Road.	City General.	Sidewalk.
Allen	\$ 454.16	\$ 227.08	\$ 113.54	\$ 68.124	\$ 1,243.68	\$ 37.00	\$ 67.00	\$ 273.32	\$	\$
Beaver	844.88	422.44	211.22	126.732	4,691.78	38.50	108.50	167.56	218.98	27.22
Bloomfield	799.28	399.64	199.82	119.892	2,049.08	45.50	75.50	190.71	.....	.....
Camp	738.40	369.20	184.60	110.76	3,432.40	51.50	170.50	80.72	.....	.....
Clay	846.90	423.45	211.725	127.035	2,398.04	54.50	120.00	369.23	194.94	11.58
Crocker	697.52	348.76	174.38	104.628	2,149.44	68.50	115.50	108.34	.....	.....
Delaware	546.24	273.12	136.56	81.936	1,365.60	30.00	75.50	93.89	.....	.....
Douglas	650.70	325.35	162.675	97.605	2,765.475	55.50	89.00	194.75	.....	.....
Elkhart	466.18	233.09	116.545	69.927	1,223.725	54.00	92.00	167.08	.....	.....
Franklin	592.70	296.35	148.175	88.905	2,222.625	46.50	90.00	97.83	.....	.....
Four Mile	469.42	234.71	117.355	70.413	924.32	41.00	60.00	63.31	.....	.....
Jefferson	551.84	275.92	137.96	82.776	2,207.36	56.50	94.00	174.78	.....	.....
Lincoln	620.06	310.03	155.015	93.009	718.58	44.50	112.50	102.08	.....	.....
Madison	668.20	334.10	167.05	100.23	2,916.44	81.50	189.00	333.94	220.26	.....
Saylor	397.66	198.83	99.415	59.649	867.80	26.50	44.50	64.23	.....	.....
Walnut	788.66	391.83	195.915	117.549	2,155.065	26.00	108.00	403.52	.....	.....
Washington	518.94	259.47	129.735	77.841	1,427.085	42.00	88.00	146.71	.....	.....
Webster	683.68	341.84	170.92	102.552	2,952.89	49.50	105.50	42.15	.....	.....
Total	\$ 11,330.42	\$ 5,665.21	\$ 2,832.605	\$ 1,699.563	\$ 37,730.6825	\$ 849.00	\$ 1,805.00	\$ 3,074.15	\$ 634.18	\$ 38.80
City of Des Moines	27,862.52	13,931.76	6,965.88	4,179.528	200,641.56	887.00	4,392.50	.....	.....	4,399.23
Grand total	\$ 39,193.94	\$ 19,596.97	\$ 9,798.485	\$ 5,879.091	\$ 238,372.2425	\$ 1,736.00	\$ 6,197.50	\$ 3,074.15	\$ 643.18	\$ 4,438.03

AUDITOR'S SCHEDULE OF POLK COUNTY TAXES OF 1890.—CONCLUDED.

TOWNSHIPS.	Board of Health.	General Twp.	Cemetery.	City Tax.	City Road.	Water.	Sewer.	Curbing.	Paving.	School House Site.	City Polls.	Total Tax.
Allen	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 5,140 74
Beaver												11,800.36
Bloomfield												8,555.21
Camp												9,532.72
Clay	19.49											9,731.255
Crocker												7,847.56
Delaware												5,798.35
Douglas		100 63										8,248.28
Elkhart	58.2725											5,207.97
Franklin												7,050.38
Four Mile												4,670.935
Jefferson												6,809.40
Lincoln												5,783.125
Madison			668.20									9,587.89
Saylor												4,084.895
Walnut												8,765.95
Washington												5,725.58
Webster												8,448.56
Total	\$ 77.7625	\$ 100.63	\$ 668.20									\$ 132,789.16
City of Des Moines..				\$ 305,884.37	\$ 3,786.76	\$ 57,625 85	\$ 253.78	\$ 164 95	\$ 737.04	\$ 1,463.14	\$ 13,772.50	816,916.84
Grand total .	\$ 77.7625	\$ 100.63	\$ 668.20	\$ 305,884.37	\$ 3,786.76	\$ 57,635.85	\$ 253.78	\$ 164.95	\$ 737.04	\$ 1,463.14	\$ 13,772.50	\$ 949,706 00





FINANCIAL REPORT

—OF—

CLAYTON * COUNTY,

FOR THE YEAR 1891,

—BY THE—

* COUNTY * AUDITOR, *

TO THE

BOARD OF SUPERVISORS.

COUNTY OFFICERS FOR 1891.

E. W. ADAMS, Auditor.	A. C. HAGENSICK, Deputy.
CHAS. RUEGNITZ, Treasurer.	J. H. HILL, Deputy.
M. P. DUNN, Clerk.	Mc. B. McGONIGLE, Deputy.
J. J. KANN, Sheriff.	E. E. BENTON, Deputy.
D. D. MURPHY, County Attorney.	H. C. BISHOP, County Supt.
F. H. SOLL, Recorder.	A. BURLINGAME, Surveyor.
DR. F. J. KRIEBS, County Coroner.	
JOHN H. WELCH, JAS. ROGERS, JOS. ANDRES, Board of Supervisors.	

AUDITOR'S REPORT.

AUDITOR'S OFFICE, CLAYTON COUNTY, IOWA, ()
ELKADER, Iowa, January 1, 1892. ()

To the Honorable Board of Supervisors:

GENTLEMEN:—In compliance with an order passed at your November session, 1891, I have the honor to herewith submit a report of the financial condition of Clayton County, for the year 1891, showing the purpose for which Warrants have been issued on the various funds during said year. There has been a decrease in the ordinary County Warrants issued during 1891 of \$4,356.68 as compared with last year. The principal items which are less than last year are, Paupers outside of Poor House, decrease \$1,685.67; Justices and Constables decrease \$1,582.41, and Jail expenses decrease \$2,634.64, while the cost of assessing the county for 1891, being the year in which real estate is assessed, is an increased of about \$1,000. There has been an increase of Bridge Warrants issued over last year of \$4,929.58; this is accounted for from the fact that there have been forty-one new bridges paid for during 1891, a portion of which were contracted for during the year 1890, but were not completed and accepted until this year. There has been an increase of Insane Warrants issued during 1891 of \$1,319.53, caused principally by building an addition to the County Asylum at a cost of about fourteen hundred dollars, for the purpose of removing incurable patients from the Hospital at Independence. There have been twelve patients brought from the Hospital since the addition was completed, which will decrease the County's expense at Independence \$2,016.00 per annum.

The total assessment of the County for the past five years, after being equalized by the Executive Council, is as follows:

For the year 1887.....	\$6,259,518
For the year 1888.....	6,196,103
For the year 1889.....	6,142,977
For the year 1890.....	6,154,946
For the year 1891.....	5,889,326

Notwithstanding the assessment for 1891 is lower than it has been for the past four years, the Board thought it would be justified in reducing the levy one-half mill for ordinary County revenue, making the total levy for general purposes twelve mills. Connected with and forming a part hereof, is a report of Charles Ruegnitz, County Treasurer, showing fully the receipts and disbursements of the various funds, including those not drawn upon from this office; also a report of H. C. Bishop, County Superintendent, of the Institute fund for four years, ending December 31, 1891. All of which is herewith respectfully submitted for your approval.

E. W. ADAMS, County Auditor.

SCHEDULE "A,"

Showing Warrants drawn on County Fund during 1891, for salaries of County Officers from November 1st, 1890, to December 1st, 1891, except County Superintendent, which is for the year ending November 1st, 1891:

E. W. Adams, County Auditor	\$1,625 00
Chas. Ruegnitz, County Treasurer	1,625 00
M. P. Dunn, Clerk of the District Court	1,250 00
H. C. Bishop, County Superintendent	1,244 00
A. C. Hagensick, Deputy Auditor	650 00
M. P. Dunn, Deputy Clerk	100 00
M. B. McGonigle, Deputy Clerk	550 00
J. H. Hill, Deputy Treasurer	650 00
J. E. Corlett, Clerk District Court	270 00
Soldiers' Relief Commission	95 00
Total	<u>\$8,059 00</u>

County Supervisors from November 1, 1890, to November 1, 1891:

J. H. Welch, mileage and per diem	\$ 156 34
Bridge Commissioner	281 91
Insane Commissioner	12 11
Poor House Commissioner	8 41
James Rogers, mileage and per diem	136 60
Bridge Commissioner	272 25
Jail Commissioner	27 50
Poor House Commissioner	46 04
Insane Commissioner	46 86
Joseph Andres, mileage and per diem	156 46
Bridge Commissioner	254 50
Jail Commissioner	74 46
Insane Commissioner	6 20
Total	<u>\$1,479 64</u>

SCHEDULE "B,"

Showing the amount each Township has received for paupers on weekly allowances made by the Board of Supervisors on the recommendation of the Township Trustees for 1891:

Boardman	\$ 114 00
Buena Vista	18 00
Cass	197 00
Elk	46 00
Farmersburg	176 00
Garnavillo	99 00
Giard	32 00
Grand Meadow	44 25
Highland	116 00
Jefferson	287 00
Lodomillo	371 00
Mallory	42 00
Mendon	520 00
Millville	27 00
Monona	30 00
Read	122 00
Sperry	94 00
Volga	174 00
Total	<u>\$2,509 25</u>
Pauper bills allowed by Board of Supervisors..	<u>2,723 52</u>
Total expense of paupers outside of poor house..	<u>\$5,232 77</u>

SCHEDULE "C."

Statement showing the purpose for which Bridge Warrants have been drawn during year 1891, being expense from November 1, 1890, to November 1, 1891:

Labor on Cook's bridge, Boardman township.....	\$ 25 00
Repairing bridge at East Elkport.....	6 00
Repairing bridge on Buck Creek.....	4 74
Piling for bridge on Deer Creek, Marion township..	24 00
Rock for Kregel bridge, Garnavillo township.....	25 00
Labor and lumber for bridge near Colony.....	13 80
Plank and labor for bridge between Secs. 9 and 16 Grand Meadow township.....	8 80
Filling to bridge in Wagner township, near John Fillenworth.....	10 00
Wilkes Williams for abutments in Grand Meadow	178 40
Filling approaches to Witt's bridge, Boardman twp..	25 20
Filling approaches to O. C. Adams' bridge, Boardman	39 90
Labor and material for bridge between Secs. 9 and 16, Grand Meadow, paid Rafferty.....	21 83
One 40 foot iron span, Boardman township, near Muhlenthaler's, at \$7.00.....	280 00
One 33 foot iron span, near McGuire's, at \$7.00.....	231 00
One 33 foot iron span, near Lown's, at \$7.00.....	231 00
One 35 foot iron span, near Osborne, at \$7.00.....	245 00
One 50 foot iron span, near Rinkert's, at \$7.00.....	350 00
One 60 foot iron span, over Dry Mill Creek, near Polkow's, at \$8.75.....	525 00
Extra haul of stone at Kregel's bridge, Garnavillo...	50 00
One stone arch bridge at Kregel's, Garnavillo.....	450 00
One stone arch bridge in Giard, near Jas. Humphrey's	450 00
One 20 foot span bridge in Highland.....	90 00
One 70 foot span, Highland township, near Ander- son's (except piling) at \$4.10.....	290 10
Filling approach to bridge near Muhlenthaler's..	15 00
Labor on Molumby bridge.....	} 28 19
Labor on Lamphiear bridge.....	
Labor on Copeland and Pardee bridge..	
Lumber for Sni Ma Gill bridge.....	24 65
One 75 foot iron span at Nick Adams' at \$7.....	525 00

One 75 foot iron span on Elk Creek, at \$7.....	525 00
One 40 foot iron span at Osterdock, at \$7.....	280 00
One 35 foot iron span at Ivory's, at \$7.....	245 00
Piling and planking bridge over Deer Creek, Marion	15 00
Filling approach to bridge near T. F. Schrunk's.....	21 27
250 feet of piling, at 10c.....	25 00
454 feet of piling, at 10c.....	45 40
60 piles furnished by Mary Barrett.....	101 60
222 feet of piling, at 10c.....	22 20
611 feet of piling at 11c.....	67 21
Filling bridges in District No. 11, Sperry township..	10 00
H. Meder, for bridge material.....	52 70
Hauling rock and lumber for Osterdock bridge.....	75 55
Rock filling for bridge near Littleport.....	12 00
19 pieces of piling at 10c.....	31 40
Steinmer & Dittmer, bridge plank.....	47 00
Rip rapping bridge near Humphrey's, Giard township	35 00
Drawing and driving 404 feet of piling.....	131 20
29 pieces of piling.....	46 80
Building abutment and taking down old bridge at Communia.....	137 80
Work on Rinkert bridge, Highland.....	11 25
One pier on Osterdock bridge.....	45 55
One bridge near Wm. Meyer's in Cox Creek.....	169 75
One 41 foot platform bridge over Elk Creek, near Brookshier's.....	153 75
Filling approach to Dry Mill Creek bridge at Polkow's	23 45
One 33 foot iron span at Geo. Peck's, Cox Creek township, at \$6.90.....	227 70
One 43 foot iron span at O'Brien's, Cox Creek town- ship, at \$6 90.....	296 70
One 40 foot iron span at Meyer's, Marion township, at \$6.90.....	276 00
One stone arch bridge in Grand Meadow township, near H. Busacker's.....	450 00
Driving 664 feet piling, Mendon, near Siegel's.....	166 00
Hauling 664 feet piling.....	33 20
One 30 foot combination span, at \$3.....	90 00
Cutting, capping and bolts.....	15 00

One combination bridge near Henry Dittmer's, including hauling and driving piling, Garnavillo twp.	207 90
One 26 foot span including piling	169 35
Abutments for bridge in Sperry near O. A. Phillips.	213 33
Hauling lumber for Turkey River bridge, Marion. . .	6 00
Planking bridge on Buck Creek, Jefferson township.	4 25
Filling bridge at Frenchtown, Clayton township.	20 00
280 feet piling for Marion twp bridge at Paulson's. . .	42 00
Labor on Cedar bridge, near B. Fosse's.	105 87
Labor on bridge at Buena Vista.	86 29
Labor on bridge in Elk, near John Michales'.	115 37
Labor on bridge, Volga township, near Sullivan's. . . .	57 08
Damage to corn on account of bridge going out on Sni Ma Gill.	10 00
One 24 foot span in District No. 4, Monona twp.	37 20
Filling bridge at H. Meyer's, Cox Creek, and material	20 55
Piling and filling at Sni Ma Gill bridge.	30 00
Filling bridge, Farmersburg twp, near John Pahlas'.	10 00
Material and labor repairing bridge at H. Dittmer's.	16 00
Repairing bridge across Turkey River in Millville township, and painting two bridges.	47 75
Hauling lumber and labor on bridge in Read township on Elkader and Guttenberg road.	7 10
Filling approach to bridge in Highland township.	20 40
Building two abutments in Sperry twp, H. Shadle	105 00
Building 2 abutments at Steckelberg's, in 93-5.	119 34
Building 2 abutments at Homeyer's, Boardman twp.	112 71
Building 2 abutments at Varley's, Boardman twp.	274 56
Sheet iron and paint on Volga bridge.	23 85
One 24 foot span, Sperry township, and one 24 foot span in Highland township at \$3.75 per foot.	180 00
Lumber for same.	23 32
Labor and material for Carson Creek bridge.	39 85
One 24 foot span at Henry Wilker's, Read township.	90 00
One 24 foot span near Farmersburg, Farmersburg twp	90 00
Driving and drawing 360 feet of piling, Giard twp.	108 00
Sawing, bolting and capping 20 piles.	15 00
One 24 foot span near Hupfer's Monona township.	90 00

Driving, hauling and capping piling, Grand Meadow township.....	99 00
One 40 foot span, and driving piles, bridge in Grand Meadow twp., near L. Hanson's.....	250 00
Raising bridge across Roberts creek, Marion twp.....	30 00
Piling from J. D. Bickel.....	117 40
Filling to arch bridge at Humphrey's, Giard twp.....	50 00
Piling from J. D. Bickel.....	44 40
Filling bridge and making road, Marion township...	85 00
Hauling piling.....	28 00
Making new road and culvert in Miner Creek Valley, Jefferson township.....	300 00
Hauling lumber, and labor, on bridge, in Highland township, near Donlan's.....	20 00
Land for road in Boardman township.....	20 00
Repairing bridge at Froelich.....	10 00
Grading and filling approach to stone arch bridge, Read township.....	25 00
Filling County line bridge.....	26 00
Plank for bridge near Jas. McKinley's and labor on same.....	12 17
Labor on bridge between Secs. 28 and 29, 95-6.....	2 00
One 33 foot iron span at Communia, at \$6.75.....	222 75
One 50 foot iron span at Sni Ma Gill, at \$8.25.....	412 50
Making ditch in Highland township near Rinkert's..	20 00
One combination 75 foot span on County line, Delaware and Clayton County.....	619 00
One stone arch in Read township, near J. Uriell's...	425 00
Filling approach to stone arch bridge, in Grand Meadow township.....	30 00
One 38 foot iron span in Wagner township at St. Olaf, at \$6.75.....	256 50
One 33 foot iron span in Giard township on Bloody Run, at \$6.75.....	222 75
One 37 foot iron span in Giard township on Bloody Run, at \$6.75.....	249 75
Driving piling.....	128 00

One 37 foot iron span in Marion township, at Cook's, at \$6.90.....	255 30
One 37 foot iron span in Buena Vista twp, at \$6.75..	249 75
One 28 foot iron span in Giard township, at Froelich, at \$6.75.....	189 00
Labor and lumber on East Elkport bridge.....	141 95
Labor for repairing bridges, and lumber furnished for repairing bridges in various parts of the county, in small bills.....	1,167 37
Land from Ben. Anderson for road in Highland twp.	139 50
Bridge on County line between Fayette and Clayton.	50 00
Filling bridge and furnishing 10 piles by C. Johan- ningmeier.....	41 55
Total.....	\$16,490 80

Supervisor's commission is shown in Schedule "A."



SCHEDULE "D."

Showing Warrants drawn on the County Fund during the year 1891 for the various purposes named below:

County Attorney.....	\$ 855 34
County Attorney expenses.....	41 99
Attorney for State, Grinnell case.....	165 00
Attorney defending criminals, District Court.....	80 00
Attorney for State, liquor cases.....	125 00
Judgment, Forward & Coolidge vs. County..	37 55
Bailiffs, District Court.....	321 00
Sheriff and deputy.....	1,657 72
Coroner and inquests.....	66 10
Bounty on wild animals.....	385 00
Surveying and roads.....	61 80
Witnesses District Court and before Justices.....	1,024 10
Jurors, Grand and Petit.....	1,653 85
Court Reporter.....	144 00
Lumber for sidewalks.....	135 15
Ceiling Treasurer's and Superintendent's offices.....	82 25
Hauling lumber for same.....	7 00
Carpenter work ceiling Trea's and Supt's offices.....	27 57
Repairing and supplies for Court House.....	143 49
Stationery for Court House.....	110 79
Papering, alabastine and oil for County offices.....	76 98
Labor for papering and painting County offices.....	61 25
Chairs for Clerk's office.....	16 75
Linoleum matting for Court Room.....	85 46
Carrying wood, Court House.....	53 25
Sawing and piling wood, Court House.....	85 65
Wood for Court House.....	79 10
Telephone Court House and P. O. box rent.....	37 50
Cleaning Court Room and offices.....	28 75
Premium for insurance on Court House.....	300 00
Commissioner Court House.....	15 00
Labor on wood shed at Jail.....	29 50
Express on books and sundries.....	40 97
Platting.....	15 00

Commission to ex-Clerk for collecting old costs.....	53 45
Recording Board of Health	44 10
Meals and lodging for jury in Grinnell trial.....	106 00
Premium for insurance on jail.....	60 00
Premium for insurance on Poor House.....	106 87
Jury meals.....	18 00
New index to District and Circuit Court.....	100 00
Certified copy of records.....	2 00
Judgment for costs vs. County.....	8 00
Jurors in Baily case, Fayette County.....	96 00
Livery hire.....	16 50
Repairs at Court House.....	6 45
Night-watch at Court House.....	72 00
Clerk of Grand Jury.....	45 00
Postage for Auditor.....	53 00
" Treasurer.....	65 00
" Clerk.....	35 00
" Superintendent.....	25 00
" Recorder.....	12 00
" Sheriff.....	12 00
" Surveyor.....	6 00
" County Attorney.....	6 00
Books and Blanks for County offices.....	555 28
Filing stamp.....	7 00
Total.....	<u>\$9,560 51</u>

SCHEDULE "E."

Statement showing the amount paid for assessing Clayton County for the year 1891, Realty and Personalty, in the several townships:

Boardman	\$ 146 00
Buena Vista	56 50
Cass	64 00
Clayton	130 00
Cox Creek	89 00
Elk	90 00
Farmersburg	72 50
Garnavillo	98 00
Giard	86 00
Grand Meadow	111 50
Guttenberg	75 75
Highland	96 00
Jefferson	103 75
Lodomillo	106 00
Mallory	96 00
Marion	76 00
Mendon	123 50
Millville	84 25
Monona	140 00
McGregor	124 50
North McGregor	58 00
Read	95 00
Sperry	107 50
Volga	92 00
Wagner	76 00
Strawberry Point	69 00
West McGregor	12 00
Total	<u>\$2,478 75</u>

SCHEDULE "F,"

Showing Warrants drawn on the County Fund during 1891 on account of Jail expenses from November 1, 1890, to November 1, 1891:

Wood and chopping	\$ 160 05
Iron roofing and spouting	97 65
Hauling rock	22 00
41 $\frac{1}{4}$ yards linoleum	33 30
Labor and material for gratings	69 47
Stone wall for wood shed and vault	144 25
Clothing for prisoners	118 44
Doctoring	50 30
Repairing shoes for prisoners	13 90
Painting and papering	9 50
Sheriff for dieting prisoners	1,627 85
One vapor stove	22 00
Paint for wood shed	19 58
Labor for painting	16 50
Wood shed	154 97
General supplies and repairs	231 29
Lumber for sidewalk	13 75
Total	<u>\$2,804 80</u>

Supervisor's commission shown in Schedule "A."

SCHEDULE "G,"

Showing the Warrants drawn on the County Fund during 1891
on account of expenses at the Poor Farm:

Salary of R. F. Quinn, Steward	\$ 600 00
One sled	12 00
One span of horses	230 00
One cow	29 50
One harrow and double trees	30 00
One set of harness	36 00
Clover seed	11 90
Lumber and pickets	71 90
One shovel cultivator	17 00
One set harness	26 00
Fifteen pigs	25 00
226 pounds tubing	18 08
Threshing 1247 bushels of oats at 1½c per bushel	18 70
Carpenter work	23 50
Cutting grain	22 35
Binding twine	7 50
One stubble plow	14 50
One pair large scales	60 00
Denmark school district	12 67
Dehorning cattle	3 75
Ordinary running expenses, including hired help	2,211 50
(Commissioner is shown in Schedule "A.")	
Total	\$3,481 85

For amount paid in by R. F. Quinn see General Cash Account
with County Fund.

SCHEDULE "H."

Showing Warrants drawn on the Insane Fund during 1891 on account of Insane expenses:

Addition to the Asylum	\$1,452 64
Salary of L. L. Hulverson, Steward	600 00
Sheriff for conveying Insane	526 15
Insane Commissioners	76 00
One cow	27 12
Iron Roofing	80 85
Hard coal	114 95
Ordinary running expenses, including hired help, etc..	2,149 56
Total	<u>\$5,027 27</u>

Supervisor's commission shown in Schedule "A."

SCHEDULE "I."

Statement showing the amount Clayton County has paid the State during 1891 for support of Insane patients at the Hospital at Independence:

Fourth quarter of 1890	\$1,053 26
First quarter of 1891	913 27
Second quarter of 1891	726 00
Third quarter of 1891	556 80
Total	<u>\$3,249 33</u>

The fourth quarter of 1891 was not certified by the state to the County Auditor until January 22, 1892, and will appear in the 1892 disbursements.

SCHEDULE "J,"

Showing Warrants drawn on County Fund during 1891 for township officers, other than Assessors:

Township Clerks and Trustees.....	\$1,121	35
Justices and Constables.....	2,082	21
Judges and Clerks of Election.....	468	90
Total.....	\$3,672	46

SCHEDULE "K,"

Showing Warrants drawn on the County Fund during 1891 on account of Printing:

Elkader Register.....	\$	708	22
North Iowa Times.....		571	67
Nord Iowa Herold.....		475	93
McGregor News.....		235	66
Strawberry Point Press.....		21	89
Elkader Argus.....		1	95
Total.....	\$2,015	32	

SUMMARY.

Total County Warrants issued, 1891.....	\$37,911	27
Total Bridge Warrants issued, 1891.....	17,299	46
Total Insane Warrants issued, 1891.....	5,092	44
Total Domestic Animal Warrants issued, '91.....	152	50

To the Honorable Board of Supervisors:

GENTLEMEN:—I herewith submit the following as a report of fees collected by me as County Auditor for the year 1891, and paid to the County Treasurer:

975 Deeds transferred, at 25c.....	\$243	75
53 official bonds recorded, at 50c.....	26	50
24 wolf scalp certificates.....	6	00
155 redemptions from tax sale, at 25c.....	38	75
1 estray.....		10
132 tax sale certificates, at 15c.....	19	80
Total.....	\$334	90

Respectfully submitted,

E. W. ADAMS, Auditor.

Approved.

SUMMARY OF CLAYTON COUNTY TAXES FOR 1891.

TOWNSHIPS.	Value of Lands.....	Value of Town Lots.....	Value of Personalty.....	Total Valuation.....	State Tax, 2 Mills.....	County Tax, 3 1/2 Mills.....	Bridge Tax, 3 Mills.....	School Tax, 1 Mill.....	Soldiers' Relief Tax, 1/4 Mill.....	Insane Tax, 1 1/4 Mills.....	Poor Tax, 1 Mill.....	Poll Tax.....	Road Tax.....	Dog Tax.....	Corporation.....
Boardman.....	\$ 132,472	\$ 64,543	\$ 181,969	\$ 378,984	\$ 757 97	\$ 1,326 45	\$ 1,136 95	\$ 378 58	\$ 91 75	\$ 473 73	\$ 378 98	\$ 160 50	\$ 318 74	\$ 73 00	\$
Buena Vista.....	31,013	2,047	38,479	71,539	143 09	250 40	214 64	71 55	17 89	89 43	71 55	42 50	177 56	25 50	
Cass.....	133,707		65,385	199,092	398 19	696 82	597 28	199 09	49 77	218 87	199 09	82 50	278 56	50 00	
Clayton.....	141,812	19,698	80,935	242,445	484 90	848 56	727 34	242 45	60 62	303 05	242 45	115 00	390 54	63 00	
Cox Creek.....	120,047	4,179	68,078	192,304	384 61	673 07	576 91	192 30	48 8	240 38	192 30	119 00	410 52	88 00	
Elk.....	72,282		26,956	99,238	198 48	347 33	297 71	99 24	24 81	124 04	99 24	143 50	160 80	99 00	
Farmersburg.....	264,845	7,171	89,939	362,005	724 03	1,267 04	1,086 04	362 01	90 50	452 51	362 01	104 00	69 57	96 50	
Garnavillo.....	215,778	25,388	81,713	322,879	645 77	1,130 09	968 65	322 88	80 72	401 60	322 88	123 50	27 65	80 50	
Giard.....	189,560	5,901	102,775	298,236	596 47	1,043 82	894 71	298 24	74 55	372 79	298 24	91 00	316 06	56 00	
Grand Meadow.....	249,545		76,268	325,813	651 51	1,140 14	977 26	325 75	81 44	407 19	325 75	76 50	100 50	60 00	
Highland.....	108,713		36,583	145,296	290 59	508 53	435 89	145 30	36 31	181 62	145 30	84 50	161 64	46 00	
Jefferson.....	209,864		97,460	307,324	614 65	1,075 63	921 98	307 32	76 83	384 16	307 32	116 50	205 33	104 50	
Lodomillo.....	137,213	13,271	78,408	228,892	457 78	801 12	686 67	228 89	57 21	286 12	228 89	140 00	265 27	78 00	
Mallory.....	130,661	1,364	42,083	174,108	348 22	609 36	522 32	174 11	43 53	217 63	174 11	117 50	81 57	92 50	
Marion.....	137,499		59,132	196,631	393 26	683 21	589 89	196 63	49 16	245 79	196 63	94 50	23 26	47 50	
Mendon.....	78,276	10,682	89,548	178,506	357 01	624 76	535 51	178 51	44 61	23 13	178 51	122 00	418 50	88 00	
Millville.....	68,685	1,594	62,408	132,687	265 38	464 41	398 06	132 69	33 17	165 86	132 69	100 00	263 77	82 50	
Monona.....	271,864	26,147	108,272	406,283	812 56	1,421 98	1,218 85	406 28	101 58	507 85	406 28	166 50	275 23	66 00	
Read.....	144,292	6,175	37,576	188,043	376 16	658 24	564 22	188 07	47 03	235 08	188 07	84 5	122 00	70 50	
Sperry.....	131,828	17,638	75,266	224,732	449 45	786 54	674 18	224 72	56 18	280 91	224 72	132 50	162 76	61 00	
Volga.....	108,135	9,101	66,606	183,842	367 69	643 45	551 53	183 84	45 95	229 81	183 84	133 50	207 32	80 50	
Wagner.....	207,393	1,715	75,974	285,082	570 19	997 83	835 28	285 10	71 27	356 36	285 10	110 00	125 20	63 50	
Guttenberg.....		75,984	57,294	133,278	266 56	466 48	399 83	133 28	33 32	166 59	133 28	142 00		59 00	1,066 23
McGregor.....		146,792	255,014	401,806	803 62	1,406 32	1,205 42	401 81	100 45	502 25	401 81	137 50			60,522 67
North McGregor.....		26,097	14,959	41,056	82 11	143 70	123 17	41 06	10 26	51 31	41 06	68 50			205 28
West McGregor.....	3,545	5,112	810	9,467	18 93	33 12	28 39	9 47	2 36	11 82	9 47	13 00			
Strawberry Point.....	35,571	50,098	74,091	159,760	319 52	559 16	479 28	159 76	39 94	199 69	159 76	107 00	119 72		292 98
Totals.....	\$3,324,600	\$520,697	\$2,044,031	\$5,889,328	\$11,778 70	\$20,612 56	\$17,667 96	\$5,889 33	\$1,472 20	\$7,361 57	\$5,889 33	\$2,931 00	\$4,682 07	\$1,714 50	\$62,087 16

Grand Total Taxes of County for 1891.....\$196,513.96

Table showing the amount of Teachers', Contingent, House and Board of Health tax in each School District of Clayton County for 1891:

TOWNSHIPS AND INDEPENDENT DISTRICTS.	Teachers.....	Contingent.....	House.....	Board of Health.....
Boardman.....	\$ 1,085 74	\$ 310 20	\$	\$
Elkader.....	2,469 02	1,010 06		
Buena Vista.....	429 26	250 40	107 32	
Cass.....	799 29	329 12		
Strawberry Point.....	2,049 37	512 37		
Clayton Ind.....	716 74	315 36		
Eagle of Clayton.....	126 84	36 24		
Hawkeye of Clayton.....	240 04	102 87		
Oakland.....	144 53	72 27		
Pleasant Ridge.....	139 61	55 85		
Equity of Farmersburg.....	270 18	67 56		
Cox Creek.....	1,290 05	396 95		57 17
Lodomillo.....	1,219 88	609 93	609 93	
Elk.....	1,020 87	291 68		
White Oak Grove.....	59 40	11 88		
Farmersburg and Wag.....	261 46	65 36		
Hawkeye of Farmersb'g.....	106 21	53 10		
Hope.....	192 19	24 03		
Mecklenburg.....	170 80	97 60		
National.....	271 57	116 39		
Pioneer.....	210 73	90 31		
Boden.....	122 78	43 86		
Buck Creek.....	98 29	58 97		
Dawson.....	225 69	28 21		
Eagle of Garnavillo.....	2 8 10	26 82		
Garnavillo.....	4 18	42		
Garnavillo.....	751 15	150 15		
West Side.....	196 77	24 59		
Jefferson.....	1,551 73	308 63	149 61	
Giard.....	1,401 71	387 70		
Grand Meadow.....	1,011 29	361 16		
Hardin.....	96 31	80 26		
Henderson Prairie.....	97 91	65 27		
Guttenberg.....	1,865 88	399 83		
Highland.....	1,236 93	260 41		
Sperry.....	1,111 78	513 13		
Mallory.....	1,218 02	380 62		
Edgewood.....	856 86	171 38	285 63	
Colesburg.....	131 29	16 00		
Marion.....	1,099 77	239 08	573 80	
Wagner.....	801 74	133 63		114 05
Mendon.....	1,216 59	293 16		
McGregor.....	3,013 10	980 53		
North McGregor.....	980 73	527 97		
Millville.....	849 20	145 94	171 64	
Monona.....	1,443 09	144 31		
Monona Ind.....	1,216 61	317 38		
Centre.....	251 72	125 36		
Denmark.....	179 03	89 52		
Erin, no levy.....				
Hanover.....	187 16	103 98		
Motor.....	100 78	30 23		
Volga City.....	1,237 88	240 76	171 93	
Volga.....	1,218 31	374 49		
Elkport.....	511 26	306 74		
Total.....	\$40,156 12	\$12,30 29	\$2,069 86	\$171 22

To the Board of Supervisors, Clayton County, Iowa:

Report of T. M. Davidson, Secretary of Soldiers' Relief Commission for the year ending August 31, 1891:

Soldiers' Relief Commission in account with Clayton Co.

Sept. 1—To cash received of Co. Treasurer

on Warrants from Co. Auditor..\$1,419 50

By cash refunded to Treasurer.....	\$ 23 00
“ A. H. Tyler.....	44 00
“ Hiram Marlett.....	60 00
“ George Douglas.....	49 00
“ Levy Edgley.....	86 00
“ Mrs. Thos. Gemmill.....	68 00
“ Mrs. Ann McCormack.....	64 00
“ Henry Heckmeister children.....	52 00
“ Anton Garthoeffner.....	51 00
“ John Nicol.....	51 00
“ Henry Lamphiear.....	62 00
“ Mrs. Dorothea Beckman.....	86 00
“ Hiram Cooper.....	60 00
“ J. N. McEvers.....	32 00
“ Edwin Smothers.....	52 00
“ Mrs. Caroline Hannamann.....	52 00
“ George Vantile.....	30 00
“ Hiram Caster.....	43 00
“ John West.....	60 00
“ John Sickels.....	56 00
“ Josiah Halfhill.....	32 00
“ Rueben Daniels.....	64 00
“ H. A. Henderson.....	18 00
“ Patrick Haley.....	5 00
“ George Patch.....	28 00
“ Mrs. Jacob Verhi.....	31 00
“ John Woodward.....	7 50
“ Henry Judy.....	48 00
“ J. F. Riegel.....	25 00

By cash John Montgomery	18 00
“ Mrs. Stephen Harris	24 00
“ Peter Qualter	8 00
“ Solomon Best	20 00
“ Samuel Inges	10 00
	\$1,419 50 \$1,419 50

GEO. OATHOUT, Chairman,
CYRUS CRAIG,
T. M. DAVIDSON, Secretary,

Approved by the Board of Supervisors September 7, 1891.

ELKADER, Iowa, September 7, 1891.

To the Honorable Board of Supervisors of Clayton Co., Iowa:

GENTLEMEN:—We, the undersigned, members of the Soldiers' Relief Commission, of Clayton County, Iowa, hereby certify that the amount of fourteen hundred dollars will be required for the relief of disabled and needy Soldiers and their families living within the County of Clayton, State of Iowa, for the year ending December 31, 1892.

CYRUS CRAIG, Chairman,
GEO. OATHOUT,
T. M. DAVIDSON, Secretary,
Members of the Soldiers' Relief Commission.

Report of Institute Fund for the four years ending October 1, 1891.

1887.	RECEIPTS.	DISBURSEMENTS.
Oct. 1—On hand.	\$100 97	
1888.		
Ex. fees.	414 00	Instructors. \$451 00
Institute Enrol	183 00	Incidentals. 111 84
State.	50 00	Balance. 185 13
	\$747 97	\$747 97
Oct. 1—On hand.	\$185 13	
1889.		
Ex. fees.	\$370 00	Instructors. \$485 00
Institute Enrol	202 00	Incidentals. 124 40
State.	50 00	Balance. 197 73
	\$807 13	\$807 13
Oct. 1—On hand.	\$197 73	
1890.		
Ex. fees.	320 00	Instructors. \$485 00
Institute Enrol	180 00	Incidentals 49 95
State.	50 00	Balance. 212 78
	\$747 73	\$747 73
Oct. 1—On hand.	\$212 78	
1891.		
Ex. fees.	412 00	Instructors. \$525 00
Institute Enrol	210 00	Incidentals. 47 30
State.	50 00	Balance. 312 48
	\$884 78	\$884 78
Oct 1—On hand.	\$312 48	
1892.		
Jan. 1—On hand.	\$383 48	

I hereby certify the above report to be correct.

H. C. BISHOP, County Superintendent.

County Superintendent paid in \$10.00 after the Treasurer's accounts were closed for 1891, which accounts for the above balance being \$10.00 more than Treasurer's books show.

Approved by the Board of Supervisors, January session, 1892.

County Treasurer in account with County Auditor for taxes for the year 1890:

COUNTY TREASURER, DR.

	State.....	County.....	Bridge.....	School.....	Insane.....	Poor.....	Poll Tax.....	Dog.....	Soldier's Relief.....
To Footing of 1890 Tax Rolls.....	\$15,387 31	\$24 619 69	\$18,464 70	\$6,154 99	\$7,693 63	\$6,154 99	\$2,876 50	\$1,735 00	\$1,538 69
To Treasurer's assessment for 1891.....	2 68	4 34	3 21	1 00	1 38	1 00			29
Total.....	\$15,389 99	\$24,624 03	\$18,468 00	\$6,155 99	\$7,695 01	\$6,155 99	\$2,876 50	\$1,735 00	\$1,538 98

COUNTY TREASURER, CR.

By am't collected from Jan. 1 to June 1, '91	\$10,156 36	\$16,250 18	\$12,187 63	\$4,062 54	\$5,078 18	\$4,062 54	\$1,845 50	\$1,242 00	\$1,015 63
By am't collected from June 1 to Dec. 31, '91	5,059 58	8,095 36	6,071 51	2,023 84	2,529 81	2 023 84	462 50	329 00	505 95
By rebatements and erroneous assessm'ts	8 84	14 18	10 60	3 53	4 42	3 53	11 50	50	88
By amount uncollected Jan. 1, 1892, and charged to Treasurer.....	165 21	264 31	198 26	66 08	82 60	66 08	557 00	163 50	16 52
Total.....	\$15,389 99	\$24,624 03	\$18,468 00	\$6,155 99	\$7,695 01	\$6,155 99	\$2,876 50	\$1,735 00	\$1,538 98
Am't penalty collected during 1891....	65 09	104 38	77 92	25 98	32 46	25 98	24 32	18 85	16 52

County Treasurer in account with County Auditor for Taxes for 1890:

COUNTY TREASURER, DR.

	Teachers.....	Contingent.....	House.....	Corporation.....	Board of Health.....	Road.....
To Footing of 1890 Tax Rolls.....	\$37,442 06	\$10,387 02	\$1,939 20	\$8,795 65	\$163 90	\$4,599 43
To amount of Treasurer's assessments during 1891.....	7 32	2 37	1 37	66		
Totals.....	\$37,449 38	\$10,389 39	\$1,940 57	\$8,796 31	\$163 90	\$4,599 43

COUNTY TREASURER, CR.

By amount collected from January 1 to June 1, 1891.....	\$24,337 48	\$ 6,640 90	\$ 764 70	\$5,824 92	\$127 42	\$3,805 59
By amount from June 1 to December 31, 1891.....	12,607 64	3,603 05	619 53	2,812 81	34 82	491 20
By amount rebatements and erroneous assessments.....	24 79	7 64	2 14	8 06		48 15
By Edgewood house tax rebated by order of court.....			535 12			
Total credits.....	\$36,969 91	\$10,251 59	\$1,921 49	\$8,645 79	\$162 24	\$4,344 94
To balance uncollected January 1, 1892.....	479 47	137 80	19 08	150 52	1 66	254 49
Total.....	\$37,449 38	\$10,389 39	\$1,940 57	\$8,796 31	\$163 90	\$4,599 43
Amount of penalty collected during 1891.....	152 46	44 48	11 67	18 83	17	7 13

E. W. Adams, County, Auditor, in account with the Permanent and Temporary School Fund for the year 1891:

PERMANENT FUND.	DR.	CR.
To balance January 1, 1891	\$ 1,454 82	
To am't received from sale School land	86 12	
To cash received on loans	2,700 00	
By cash loaned on real estate security		\$ 3,607 42
By cash balance December 31, 1891		633 52
	\$ 4,240 94	\$ 4,240 94

TEMPORARY FUND.		
To balance January 1, 1891	\$ 794 30	
To cash from state fund	1,144 21	
To County School tax collected	7,114 83	
To School Fund interest collected	2,321 55	
To fines paid County Treasurer	594 50	
By cash apportioned to the several school districts		\$11,257 20
By surplus interest transferred to County Fund		25 35
By cash balance December 31, 1891		686 84
	\$11,969 39	\$11,969 39

PERMANENT FUND.		
To cash on hand January 1, 1892	\$ 633 52	
To contract notes on hand	209 42	
To real estate mortgages outstanding	42,754 00	
Total assets January 1, 1892		\$43,596 94
	\$43,596 94	\$43,596 94

I hereby certify the above and foregoing to be a full, true and correct report of the transaction in the Permanent and Temporary School Fund, from January 1 to December 31, 1891.

E. W. ADAMS, Auditor.

TREASURER'S REPORT.

The following shows the receipts and disbursements in the Co. Treasurer's office for the year 1891, as shown by the two balance sheet of Chas Ruegnitz, County Treasurer:

	RECEIPTS.	DR.	CR.
Balance in Treasury January 1, 1891..	\$	27,071	87
Taxes collected.....		146,551	79
Sundries received for County Fund...		963	18
Received from County Auditor for Blind Institute.....		11	07
Received from County Auditor for Feeble Minded Institute....		55	99
Received from Co. Superintendent for Normal Institute.....		678	00
Fees of E. W. Adams, County Auditor		334	90
Fees of Chas. Ruegnitz, Co. Treasurer		4,226	74
Fees of M. P. Dunn, Clerk.....		1,400	80
Received for Permanent School Fund.		2,786	12
Received for Temporary School Fund.		2,321	55
Fines paid to Treasurer.....		594	50
Refunded by Soldiers' Relief Comm'n		23	00
DISBURSEMENTS.			
Cash refundments.....	\$		78 94
Fees for collecting taxes.....			4,200 34
County Warrants cashed.....			38,463 05
Bridge Warrants cashed.....			17,547 28
Insane Warrants cashed.....			5,078 55
Soldiers' Relief Warrants cashed.....			1,461 50
Normal Institute Warrants cashed....			573 30
Domestic Animal Warrants cashed...			152 50
School orders paid district Treasurers..			50,689 37
Apportionment orders paid Dist. Treas			11,164 10
Road funds paid township Clerks.....			4,442 14
Paid State funds to State Treasurer...			18,037 85
Paid corporation Treasurers in County			8,636 66
School funds loaned.....			3,607 42
Balance in Treasury December 31, 1891			22,886 51
		\$187,019	51
		\$187,019	51

Chas. Ruegnitz, County Treasurer, general cash account with
County Fund for 1891:

	DR.	CR.
Balance on hand January 1, 1891	\$ 8,113 39	
To cash transfer from Domestic Animal Fund	1,493 22	
To fees of J. E. Corlett, ex-Clerk	678 55	
To fees from M. P. Dunn, Clerk	788 15	
To fees from E. W. Adams, Auditor	334 90	
To judgment against L. J. Strouse, taxes.	22 95	
To amount from John Stence, old bridge plank	2 00	
To amount from John Luther, old plank	12 45	
To amount from L. L. Hulverson for two hogs sold	12 75	
To amount from C. J. Niell to redeem Crimmins' lot	8 19	
To amount from John Friend for rock at jail	10 75	
To amount from E. W. Adams, County Auditor, on account Justine Schulte.	36 00	
To amount from John Wolter, trustee	8 00	
To amount from Robert Quinn, produce sold from poor farm	297 05	
To amount fees from Chas. Ruegnitz, Tr.	4,226 74	
To amount from Robert Quinn, for board of Aggie Ryan	6 00	
To amount from A. Henry, old planks	5 00	
To amount from Fayette County, on ac- count J. Hayes	28 39	
To amount taxes, including County, Coun- ty Poll, Poor, S. O. H. and advertising	33,329 26	
To cash transfer from Bridge Fund	2,000 00	
To cash transfer School house site fund	8 00	
To amount from E. W. Adams, County Auditor, on account Justine Schulte	84 00	
To amount from John Friend for mules and rock at jail	60 50	
To amount from I. Chapman, old planks.	8 00	
To amount from E. W. Adams, County Auditor, circus license	6 00	

To amount from E. T. Froelich for old plank	4 00	
To amount from County Auditor on account of Geo. Gowe	4 00	
To amount from P. Dietrich for old bridge plank	12 00	
To amount from E. W. Adams, Auditor, on account of H. Brinkhaus, insane.	208 00	
To amount from Geo. Muegge for old plank	5 00	
To amount from C. Shellhamer for old plank	10 00	
To amount from J. H. Welch, old plank.	8 00	
To amount from E. W. Adams, Auditor, costs due county in road cases	38 25	
To cash transfer from Temporary School Fund	25 35	
By cash transfer to Soldiers' Or. Home.		\$ 533 35
By cash to Chas. Ruegnitz, for collecting taxes		4,134 88
By County Warrants cashed		38,463 05
By cash refundments by O. B. S.		17 61
By balance December 31, 1891		8,745 95
		<hr/>
	\$51,894 84	\$51,894 84

Chas. Ruegnitz, Treasurer, General Cash account with State Fund for 1891:

To balance January 1, 1891.....	\$ 63 29	
To amount tax collected.....	15,384 60	
By cash to State Treasurer.....		\$14,174 24
By cash transfer to Temporary School Fund.....		1,144 21
By cash refundments.....		3 04
By cash balance December 31, 1891.....		126 40
	<u>\$15,447 89</u>	<u>\$15,447 89</u>

Chas. Ruegnitz, Treasurer, General Cash account with Bridge Fund for 1891:

To balance January 1, 1891.....	\$ 1,052 17	
To amount tax collected.....	18,452 83	
By Bridge Warrants cashed.....		\$17,547 28
By cash transfer to County Fund.....		2,000 00
By cash refundments.....		3 64
To balance overdrawn December 31, 1891	45 92	
	<u>\$19,550 92</u>	<u>\$19,550 92</u>

Chas. Ruegnitz, Treasurer, General Cash account with County School Fund for 1891:

To balance January 1, 1891.....	\$1,666 14	
To amount of tax collected.....	6,150 94	
By cash transfer to Temporary School Fund		\$7,114 83
By cash refundments.....		1 21
By cash balance December 31, 1891.....		701 04
	<u>\$7,817 08</u>	<u>\$7,817 08</u>

Chas. Ruegnitz, Treasurer, General Cash account with Soldiers' Relief Fund:

To balance January 1, 1891.....	\$ 20 83	
To amount tax collected.....	1,530 69	
To amount refunded by T. M. Davidson, Sec.....	23 00	
By Warrants cashed.....		\$1,461 50
By cash refundments.....		07
By cash balance December 31, 1891.....		112 95
		<hr/>
	\$1,574 52	\$1,574 52

Chas. Ruegnitz, Treasurer, General Cash account with Domestic Animal Fund for 1891:

To balance January 1, 1891.....	\$ 519 62	
To amount tax collected.....	1,638 45	
By Warrants cashed.....		\$ 152 50
By cash transfer to County Fund.....		1,493 22
By cash refundments.....		1 00
By cash balance December 31, 1891.....		511 35
		<hr/>
	\$2,158 07	\$2,158 07

Chas. Ruegnitz, Treasurer, General Cash account with Soldiers' Orphan Home for 1891:

To balance January 1, 1891.....	\$ 50 00	
To cash transfer from County Fund.....	533 35	
By cash to State Treasurer.....		\$ 547 24
By cash balance December 31, 1891.....		36 11
		<hr/>
	\$ 583 35	\$ 583 35

Chas. Ruegnitz, Treasurer, General Cash account with Insane Fund for 1891:

To balance January 1, 1891	\$1,150 99	
To amount tax collected	7,694 48	
By Insane Warrants cashed		\$5,078 55
By cash transfer to Insane Hospital, State.		3,249 33
By cash refundments		1 52
By cash balance December 31, 1891		516 07
	<hr/>	<hr/>
	\$8,845 47	\$8,845 47

Chas. Ruegnitz, Treasurer, General Cash account with Normal Institute Fund:

To balance January 1, 1891	\$ 268 78	
To cash from County Superintendent	678 00	
By orders of Superintendent cashed		\$ 573 30
By cash balance December 31, 1891		373 48
	<hr/>	<hr/>
	\$ 946 78	\$ 946 78

Report of Chas. Ruegnitz, Treasurer, showing balance on hand in the various funds on January 1, 1892:

	ON HAND.	OVER PAID.
County Fund	\$ 8,745 95	
State Fund	126 40	
Bridge Fund		\$45 92
Insane Fund	516 07	
County School Fund	701 04	
Soldiers' Relief Fund	112 95	
Domestic Animal Fund	511 35	
Normal Institute Fund	373 48	
Soldiers' Orphan Home Fund	36 11	
Teachers' Fund	5,835 59	
Contingent Fund	1,415 98	
House Fund	235 90	
Apportionment Orders	2,077 45	
Road and Board of Health Fund	498 80	
Corporation Funds	425 00	
Permanent School Fund	633 52	
Temporary School Fund	686 84	
	<hr/>	
	\$22,932 43	
Deduct amount overpaid	45 92	
	<hr/>	
Cash December 31, 1891	\$22,886 51	

Inventory of property at Clayton County Poor Farm, December 1, 1891:

One hundred acres farm land	\$ 6,000 00
Eighty acres timber land	1,600 00
Two horses	250 00
Two mules	125 00
Two sets double harness	60 00
Nine cows	180 00
One 2-year old steer	15 00
Three yearling heifers	30 00
One 2-year old bull	15 00
Thirty-four hogs	150 00
Twelve hundred bushels corn	420 00
One thousand bushels oats	250 00
Twelve tons hay	96 00
Three tons corn fodder	15 00
One set hay scales	60 00
Two farm wagons	60 00
One light wagon	20 00
Two pairs bob sleds	30 00
Three harrows	15 00
One disc harrow	25 00
One stubble plow	12 00
One grain seeder	25 00
One mower	25 00
Two log chains	2 00
One lock chain	1 00
One fanning mill	8 00
Two hog racks	6 00
Two hay racks	6 00
One set whipple trees	2 00
One hay rake	10 00
Two wheel barrows	2 00
Seven pitch forks	2 00
Three shovels	1 50
One spade	50
Three scoop shovels	2 25
Six hoes	1 00

Two garden rakes	1 00
Twelve grain sacks	1 20
Two ladders	4 00
One corn planter	5 00
One pair horse blankets	4 50
One lap robe	2 00
Five buck saws	1 50
Six planes	3 00
Seven bits and brace	2 00
Three augers	1 50
One drawing knife	25
Four chisels	1 00
One stone hammer	85
One trowel	85
Three hand saws	2 50
One ice saw	3 00
One grind stone	2 00
One post hole auger	1 00
Fifty chickens	12 50
Two cook stoves and furniture	70 00
Seven heating stoves	40 00
One arm chair	3 00
Sixty chairs and stools	12 00
One corn sheller	6 50
Two sets fly nets	2 00
One cultivator	15 00
Four water pails	3 00
Two clothes racks	1 50
Two clocks	7 50
Nine tables	2 00
One sewing machine	15 00
One large kettle	1 50
One hay carrier and rope	5 00
One farm bell	2 50
Four corn knives	1 00
Three benches	75
Two bread safes	5 00
One medicine chest	2 00

Four razors, hone and cup	2 00
Two kraut cutters	2 00
One sausage cutter and stuffer	4 00
Four mirrors	2 00
One hundred pounds of sugar	5 00
Two washing machines	12 00
Twelve lard tubs	1 80
Two hundred pounds of flour	6 00
Six table cloths	6 00
Twenty yards oil cloth	4 00
Five yards floor oil cloth	3 00
Twenty-eight yards cork matting	17 00
Four sets flat irons	1 50
Three tin cans	1 25
One tin match safe	1 75
One shot gun	3 00
Two feather beds	10 00
One cupboard	1 50
One grub hoe	1 50
One pick	75
Two pounds of plug tobacco	50
Six pounds of smoking tobacco	1 20
One butter bowl	25
One baby crib	1 50
Two lounges	3 00
Twenty-five soup plates	1 00
Six water pitchers	1 50
Six soup bowls	1 50
Six plates	75
Twelve soup dishes	1 50
Thirty sauce dishes	1 00
Fifteen soup bowls	1 50
Forty plates	3 00
Five dozen cups and saucers	6 00
Eight syrup cups	80
One set of glass tumblers	25
Six mustard cups	25
Forty-two knives and forks	4 00

One work bench.....	3 00
One steelyard.....	75
One bier.....	3 00
Three butter knives.....	1 25
One table caster.....	25
Thirty table spoons.....	75
Twelve tea spoons.....	25
Six salt dishes.....	12
Two milk pitchers.....	25
One sugar bowl.....	25
Two gravy pitchers.....	25
Two hanging lamps.....	4 00
Six side lamps.....	6 00
Three table lamps.....	1 50
Two lanterns.....	2 50
Six soup ladles.....	50
Twelve tin cups.....	25
Six stone jars.....	2 50
Two small stone jars.....	25
Two fire extinguishers.....	2 50
Two water sprinklers.....	75
One coffee mill.....	2 00
One meat cleaver.....	50
One potato digger.....	5 00
One cross cut saw.....	1 00
One square.....	1 00
One meat saw.....	50
One wire stretcher.....	50
One pair shears.....	50
Two pairs shears.....	1 00
One brush scythe.....	1 00
One grass scythe.....	1 00
One corn basket.....	35
One clothes basket.....	50
Eighteen yards calico.....	1 00
Twenty-six yards gingham.....	2 60
Forty-three yards sheeting.....	3 90
Two shrouds.....	4 00

One post maul	75
Two adzes	1 00
Two monkey wrenches	50
One ball and chain	2 00
One pair hand cuffs	2 00
One billet	75
Two rat traps	40
One buggy whip	1 25
One tobacco cutter	1 00
One writing desk	3 00
Twelve milk cans	2 40
Three baking pans	2 50
One clothes wringer	2 00
One churn	2 00
Two boilers	6 00
One oil tank	5 00
Thirty wash basins	2 50
One meat box	3 00
One ice box	8 00
Ninety pounds hard soap	4 00
Three iron bed-steads	15 00
Three pairs overalls	2 40
Two dozen cotton hose	3 00
Six pairs woolen hose	3 00
Four pairs women's hose	1 00
Two women's hoods	1 50
Nine pairs men's mittens	6 25
Three pairs men's mittens	75
Eleven dozen shirt buttons	70
Nine pairs men's drawers	4 50
Thirteen men's shirts	6 50
Five women's shirts	2 50
Six pairs women's underwear	3 00
One pair suspenders	25
Twenty-four yards toweling	7 48
Fifteen yards Canton flannel	2 15
Eighty-seven yards shirting	8 70
Forty yards German print	4 00

One man's vest.....	75
Four brooms.....	1 00
Fifty pounds tea.....	12 50
Nineteen pounds of coffee.....	4 00
One and one-half pounds of yarn.....	1 20
Twenty-nine wooden bed-steads.....	29 00
Thirty-six bed-ticks.....	45 00
One bolt bed-ticking.....	6 00
One barber chair.....	2 00
Seventy-five sheets.....	37 50
Eighty-five pillow slips.....	8 50
Thirty-five bolsters.....	5 00
Sixty-five towels.....	9 75
Eleven quilts.....	10 00
Sixty window curtains.....	9 00
Four roller curtains.....	1 50
One double roller and curtain.....	3 75
One barrel molasses.....	19 00
Sixty-five gallons soft soap.....	13 00
Fifty gallons coal oil.....	6 50
Three match boxes.....	25
Ten dozen (dozen box) matches.....	2 00
Fifteen gallons preserves.....	15 00
Three dozen fruit cans and fruit.....	5 00
Seventeen gallons pickles.....	4 25
Five gallons vinegar.....	1 25
Two barrels sauer kraut.....	10 00
Thirty bushels turnips.....	3 00
Five bushels beets.....	1 25
Three hundred pounds pork.....	15 00
Four hundred pounds beef.....	12 00
Five bushels onions.....	5 00
Two bushels carrots.....	50
Four hundred bushels potatoes.....	100 00
Thirty chambers.....	12 00
Six cuspidores.....	4 50
One barrel.....	50
One hammer.....	50

One axe	75
One hatchet	50
Two mauls	50
One iron wedge	25
One center table	3 50
One extension table	5 00
Five bushels seed corn	5 00
Ninety-four bed blankets	117 50
Four bushels beans	6 00
	<hr/>
	\$10,618 20

Inventory taken by—

JOHN H. WELCH,
JAMES ROGERS,
JOSEPH ANDRES,

Board of Supervisors, Clayton County, Iowa.

Inventory of property at Clayton County Insane Asylum December 2, 1891:

Five cows	\$ 100 00
Twelve hogs	48 00
Three hundred and fifty pounds of pork	17 50
Fifty-five chickens	13 75
Two cook stoves and furniture	65 00
Three heating stoves	42 00
Five tables	30 00
One sewing machine	20 00
Thirty-six chairs and stools	7 00
Two axes	1 50
Three buck saws	2 00
One spade	50
Two shovels	1 50
Four hoes	1 00
Two hand saws	1 50
Four bits and brace	75
One auger	25
One counter scale	4 00
One sausage cutter and stuffer	4 00
One meat saw	50
One steel	50
Two garden rakes	50
One grass scythe	1 00
Three forks	1 25
One pair of wrist nippers	1 50
Three pairs shears	1 00
One oil can	5 00
One plane	40
One saw vise	75
One work bench	2 00
One wheel barrow	50
Thirty bushels corn	10 50
Three hundred and seventy-five bushels potatoes	93 75
Two hundred and fifty pounds beef	10 00
One hundred and fifty pounds of flour	4 50
Three clocks	5 00

Four looking glasses.....	2 00
Two hanging lamps.....	5 00
Six side lamps.....	6 00
Two stand lamps.....	1 00
One lantern.....	75
Six bed-steads.....	10 00
One lounge.....	1 00
One churn.....	2 00
One brass kettle.....	2 00
One washing machine.....	12 00
Two clothes wringers.....	5 50
Sixty-five knives and forks.....	3 00
Three butcher knives.....	75
Seventy plates.....	5 00
Fifty-five cups and saucers.....	2 50
Thirty-three table spoons.....	2 00
Three water pitchers.....	60
Two milk pitchers.....	20
Five tin pails.....	2 50
Fifteen fruit dishes.....	3 00
Two barrels sauer kraut.....	10 00
Thirty-three fruit cans and fruit.....	13 20
Four soup bowls.....	60
Twelve gravy bowls.....	2 40
Eighteen tin cans.....	90
Twelve long tin dishes.....	1 20
Seven tin pie plates.....	50
Five syrup cups.....	50
Four soup dippers.....	80
One potato masher.....	10
One steak hammer.....	35
Twelve bread pans.....	1 20
Eight stone jars.....	3 00
One barrel molasses.....	16 80
Thirty pounds tea.....	7 50
Five gallons vinegar.....	85
One bread pan.....	1 00
Five dish pans.....	2 50

Eight milk cans.....	1 25
Two lard tubs.....	80
Four tin lard cans.....	2 00
Forty pounds lard.....	4 00
Six scrub brushes.....	1 50
Two clothes baskets.....	1 00
Twelve smoothing irons.....	6 00
Seven wash basins.....	70
Six wash tubs.....	3 50
Four wash boards.....	1 25
One cream can.....	50
One bread box.....	1 00
One hundred heads cabbage.....	4 00
Five empty barrels.....	2 50
One barrel pickles.....	8 00
One butter bowl.....	50
Forty yards sheeting.....	3 20
Fifty yards sheeting.....	3 50
Three dozen pairs men's socks.....	3 60
Four pairs men's woolen socks.....	2 00
Three pairs men's mittens.....	1 35
One pound woolen yarn.....	1 00
Eight handkerchiefs.....	64
Ten pairs ladies' drawers.....	5 00
Fifty-one yards German prints.....	6 85
Thirty-eight yards gingham.....	3 80
Seventeen yards calico.....	1 35
Twenty-six yards gingham.....	2 08
Eighteen yards calico.....	1 80
Forty-eight yards bed-ticking.....	8 16
Twenty yards gingham.....	2 00
Forty-two yards shirting.....	4 20
Thirty-nine yards bed-ticking.....	6 63
Ten yards shirting.....	1 00
Forty yards dress lining.....	4 00
Three pairs new blankets.....	9 00
Four brooms.....	1 00
Four mop sticks.....	1 00

One pitcher and bowl.....	1 00
Two dust pans.....	20
Fifty-seven pairs old blankets.....	87 50
Nine quilts.....	10 50
Forty-six bed-ticks.....	23 00
Sixty-eight yards flannel.....	12 20
Forty pillow slips.....	4 00
Seventy feather pillows.....	3 50
Fifty-six bed sheets.....	14 00
Sixty-three pillow slips.....	6 30
One feather bed.....	5 00
One mattress and spring.....	5 00
Twenty-seven curtains and rollers.....	3 75
Four white bed spreads.....	4 00
Forty-two yards carpeting.....	21 00
Twelve bushels apples.....	12 00
Six bushels turnips.....	1 50
Four bushels beets.....	1 00
Three bushels carrots.....	75
Two bushels onions.....	2 00
Twelve tons coal.....	96 00
Two pounds plug tobacco.....	50
Four pounds smoking tobacco.....	80
Fifty gallons oil.....	5 25
Two hammers.....	1 00
Two ladders.....	3 00
One step ladder.....	75
One flour sieve and box.....	75
One grind stone.....	1 50
One hundred and fifty pounds sugar.....	7 50
Two kraut cutters.....	1 00
One grain box.....	2 00
Thirty-six towels.....	4 80
Four oil cloths.....	12 60
Six table cloths.....	6 00
Five tons hay.....	37 50
One crow-bar.....	1 25

Inventory taken by—

\$1,141 16

JOHN H. WELCH,
 JAMES ROGERS,
 JOSEPH ANDRES,

Board of Supervisors, Clayton County, Iowa.

Official Canvass of votes cast in Clayton County, November 3, 1891, on Governor, Senator, Representative and County Officers:

TOWNSHIPS OR VOTING PRECINCTS.	Governor.				Senator 36th Dist.		Rep. 70th District.		Supervisor		Trea.	Sheriff.		Surveyor.		Supt. of Schools.		Coroner.	
	Horace Boies	H. C. Wheeler	A. J. Westfall	Isaac T. Gibson	John Everall	Martin Garber	Geo. L. Gilbert	C. A. Meuth	Chas. Mentzel	H. B. Wheeler	Chas. Ruegnitz	J. J. Kann	Fred Bergman	A. Burlingame	Ole Nelson	H. C. Bishop	O. D. Oathout	Dr. F. J. Kriebs	Dr. B. F. Hall
Boardman	288	95			291	93	291	93	279	140	296	276	95	226	34	278	100	280	99
Buena Vista	50	16			47	17	38	26	47	18	47	48	17	47	17	46	17	36	27
Cass	192	196	1	4	192	197	191	198	153	239	192	190	192	191	197	188	198	189	191
Clayton	136	48			140	44	139	45	139	45	139	93	77	139	44	131	53	139	45
Cox Creek	190	36			188	38	188	38	180	45	186	170	56	188	38	188	38	187	39
Elk	75	149			78	143	75	149	70	154	75	66	152	75	148	74	149	77	146
Farmersburg	157	36			163	29	154	38	157	36	157	87	104	155	27	149	42	156	37
Garnavillo	153	63			150	68	150	68	150	68	156	125	92	150	68	141	72	150	68
Giard	128	162			130	101	127	104	130	101	137	83	143	131	98	123	107	130	101
Grand Meadow	119	43			119	43	119	43	119	43	121	110	52	119	43	118	44	119	43
Highland	78	69			76	71	76	71	75	72	76	74	73	75	72	74	72	75	72
Jefferson	440	22			432	26	437	24	440	22	440	361	91	434	26	417	37	434	26
Lodomillo	101	199	1		100	200	99	200	89	210	103	72	217	99	202	100	200	99	202
Mallory	144	85			140	89	141	82	141	89	143	152	62	141	89	136	94	140	90
Marion	45	84			44	85	44	86	44	86	44	39	89	44	85	43	87	44	86
Mendon - 1st Precinct	108	66			106	65	106	65	106	66	105	112	58	105	65	99	72	105	65
Mendon - 2d Precinct	257	213			255	211	256	211	252	214	274	102	361	275	196	264	264	253	217
Millville	65	75			67	74	66	75	66	75	67	29	112	66	75	63	78	67	74
Monona	231	157			235	149	229	151	233	155	236	209	169	230	158	225	160	231	157
Read	156	8			156	8	155	8	154	10	157	141	23	156	8	156	8	155	9
Sperry	152	134	2		154	134	152	134	150	136	156	150	135	153	135	150	131	152	134
Volga	233	53	1		233	55	240	48	229	54	242	241	45	241	47	234	53	255	32
Wagner	82	111			83	111	77	116	81	113	78	29	164	80	113	77	116	80	114
Total	3580	2160	5	4	3579	2051	3550	2079	3484	2151	3627	2959	2579	3680	2055	3414	2192	3553	2074
Majorities	1511				1528		1471		1333		380			1535		1222		1473	

TOWNSHIP OFFICERS, CLAYTON COUNTY, FOR 1892.

TOWNSHIPS.	JUSTICES OF PEACE.	CONSTABLES.	TOWNSHIP CLERKS.	ASSESSORS.	TOWNSHIP TRUSTEES.
Boardman.....	Geo Wolf J B Shelhamer	J D Cook W J Moran	J G Hagensick	P J Cain	C W Walser W F Leonard Chas Ehrhardt A Voggenthaler F Meyer A C Keppler H B Wheeler G M Eder James King F H Meder J F Bierbaum C H Kuempel James Dunn Henry Kottman John McKinnis J D Bristol App Lovett H Wessell C H Wiegman Chas Meier F G Cook Jos Wirkler W J Beck J F Schumacher J H Splies Pat Connell R J Ormsby A J Rounds J M Fay Fred Thoma P Larson Wm Duff T Kerr P S Noack Herman Walke John Kann J M Robinson C S Maxson A Treadwell Fred Datisman John Smiley Strother Hansel Nels Nelson R L Reiersen J Clark Theo Farrington V R Miller H J Wingen F E Heckel John McKinley Cyrus Craig F W Frohwein R Humphrey J P Lenth Jas Geraghty Wm Kurdelmeyer H Elfert J D Welch Jas Leahy Frank St. John Alex Meyer P A Phelan Lewis Menge Wm Monlux Chas Engelhardt H Knudson
Buena Vista.....	W C Stoddard	F Reichman	E Merkle	Robert Meuth	
Cass.....	N A Scofield A R Cole	G N Steele Alex Porter	H W Scofield	C Griesse	
Clayton.....	C W Bothmer Frank Liers	James N. Harvey H J Luers	Sid Bachus	H C Bothmer	
Cox Creek.....	A B Albrecht F T Pilkington	Henry Pust Chas McKinnis	A B Albrecht	Mich Wiley	
Elk.....	J A Combs	E E Boone Thos H Wiley	M L Westcott	Philip Fishel	
Farmersburg.....	C Morgan	W L Jones	C Morgan	Jacob Miller	
Garnavillo.....	Wm Krueger J H Nieter	Henry Limbach	T J Krasinsky	W A Kregel	
Giard.....	Thos McGovern J H Splies	Frank Lestina Anton Dyke	Pat Geraghty	John Geraghty	
Grand Meadow.....	W W Shroyer J H Leui	John Kluss Joe Sybert	John Welzel	John H Leui	
Highland.....	Wm West D Peterman	C A Boland John Hurley	W F Yearous	P J Orr	
Jefferson.....	J H Heitmann C Mitrucker	Ph Kirch H J Heitmann	Aug Huene	Chas Anderegg	
Lodomillo.....	C S Maxson I S Bower	E G Shepard H Rosencrans	J W Forward	L S Fisher	
Mallory.....	Frank Cox R C White	Frank Bloodsworth S J Jones	P D Peck	J H Zearley	
Marion.....	N Nelson Wm J Kruger	Henry Knodt A J Cook	A S Houg	Wm Kruger	
Mendon.....	Robert Quigley E W H Jacobs	M Bromley Clayton Dickens L G Webb Andrew Chase Isaac Ray	Wm Cole	F J Corlett	
Millville.....	Geo Graham John Moore	J F Wilke A F White	N Friedlein	J W Brown	
Monona.....	Ed Green A F Nichols	J F Wilke A F White	Frank Gilbert	C L McGonigle	
Read.....	F E Schmidt Chas Lynch	Chas Kelpien Theo Hauck	J C Hagensick	Wm Tangeman	
Sperry.....	S Morse J D Welch	A Germar Fred Schuchman	Otto Germar	Rueben Phillips	
Volga.....	C F Buck Geo Kriebs	A W Purman P Diedrich	T J Walters	Jos Meyer	
Wagner.....	H L Halverson T O Knudson	Nels S Nelson Ole S Oleson	John Johnson	Robert Southwell	

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