

ANNUAL REPORT
1928



The Cleveland-Cliffs Iron Co.

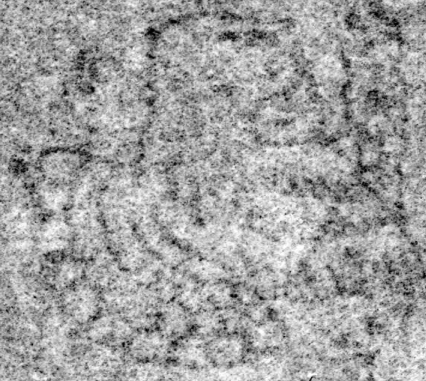
LAND DEPARTMENT

NEGAUNEE, MICHIGAN

#2043

W. J. M. M.
L. J. M. M.

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MEMORANDUM



A N N U A L R E P O R T

Y E A R 1 9 2 8

L A N D D E P A R T M E N T - N E G A U N E E , M I C H I G A N .

RECEIVED



NEGAUNEE, MICHIGAN, February 15th, 1929.

Mr. Wm. G. Mather, President,
14th Floor, Union Trust Building,
Cleveland, Ohio.

ANNUAL REPORT FOR 1928.

Dear Sir:

I beg to submit herewith Annual Report of Operations of the
Land Department for the year 1928.

Very truly yours,

A large, stylized handwritten signature in black ink, appearing to read "John M. Bush".

John M. Bush, Land Agent.

JMB:MD

A N N U A L R E P O R T

LAND DEPARTMENT - NEGAUNEE, MICHIGAN

FISCAL YEAR 1928

THE CLEVELAND-CLIFFS IRON COMPANY

ARCTIC IRON COMPANY

AMERICAN IRON MINING COMPANY

BUNKER HILL MINING COMPANY

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LAND DEPARTMENT REPORT FOR THE YEAR ENDING

DECEMBER 31, 1928.

GENERAL

There has been no change in the general activities of the Land Department during the current year and it has continued to supervise and look after the large land holdings of The Cleveland-Cliffs Iron Company, Arctic Iron Company, American Iron Mining Company, Michigamme property, and Bunker Hill Mining Company. The operating units of the Department consist of the old Sawmill property in the City of Munising, Grand Island Forest and Game Preserve, Hotel Williams and Cottages located on Grand Island and the Rented Buildings under charge of this Department. In addition to these, we continue to operate a small Tie Mill which is placed at Dixon on the Lake Superior and Ishpeming Railroad and was operated on a very profitable basis all during the year 1928.

The actual operations of the logging of the products from the lands is under the supervision of the Furnace Department but the handling and selling of the products is under the control of and is looked after by the Land Department.

The general work of the Land Department consists in the careful supervision of the Company lands, in looking for and prevention of trespasses of every kind, protecting timber land and forest products from fire, sale and leasing of lots in the various cities and villages, sale of timber land and stumpage, collection of rents and monies from such sales and leases, and the study of conditions surrounding the communities in which the Company is engaged in business, with a view of encouraging proper improvements, etc. It is also the duty of the Land Department to look after land titles and, in particular, are charged with the extremely difficult proposition of assessments made upon Company lands and the taxes levied thereon, together with the proper paying of State taxes when due.

Due to the large amount of wonderful road construction promoted in the Upper

Peninsula of Michigan during the past years, the tourist traffic into this territory is increasing each year and we look for an increasing demand for locations for summer homes. We are, therefore, making surveys and detailed inspections of the water frontage under our charge with a view of being in a position to make advantageous sales of same when the time comes.

The Land Department continues to carry a large acreage of mineral lands for the benefit of the Mining Department, paying the taxes thereon and otherwise looking after them. The Land Department also, in carrying a large acreage of timber land, thereby backs up the Furnace Department, - insuring them a supply of wood and in doing this, continues to pay a large amount of taxes and is under large expense in caring for these lands.

LAND SALES AND LEASES

Mr. A. J. Erickson has covered the subject in detail further along in this report.

The outstanding sales in 1928 were the I. Stephenson Co. Trustees, comprising 7,074.55 acres and amount, \$221,391.00, and the one to the Bay De Noquet Company for the timber on 12,909.33 acres for the sum of \$165,000.00.

The second and smaller Ford contract on which title to some of the lands was defective was cleaned up and completed during the year. This necessitated a trip to California by the Land Agent in order to secure signatures to certain documents perfecting our title.

The Hammermill Paper Company, after making a thorough examination of the tract of land offered them in Group 1 near Newberry, finally decided not to exercise their option. This is to be regretted because we would have liked to have disposed of this acreage and put in a great amount of work on the deal during the past three years. We will endeavor to interest other people in this tract.

TIMBER SALES TO INDUSTRIES

THE MUNISING PAPER COMPANY

During the year we sold The Munising Paper Company 39.28 cords of Spruce Pulpwood.

THE MUNISING WOODENWARE COMPANY

During the year we sold this company from our operations the following:

Birch Veneer	Feet 175,636	
" Bowl Logs	4,171	
" Woodsrun	26,373	
Total Birch		206,180
Beech	26,784	
Ash Veneer	840	
Ash Woodsrun	300	
Total Logs		234,104
Refuse Sawdust		75.00 tons
4' Softwood Slabs		16.00 cords

LAKE SUPERIOR & ISHPEMING RAILROAD COMPANY

We sold this company 511 cords of softwood slabs, 13,887 ties, and 44,574 feet of cedar logs.

JACKSON & TINDLE, INC.

We shipped to this concern the balance of the timber due on contract dated September 25th, 1926, which was put on skids during the winter. This was but a small quantity amounting to 6,307 feet. These logs were taken out under contract with H. M. Underhill dated September 11th, 1926.

HELENA LAND & LUMBER COMPANY

During the year we shipped this company the following products:

Maple	Feet 427,944	
Birch	123,755	
Elm	5,379	
Cherry	213	
Total		557,291

CHICAGO & NORTHWESTERN RAILWAY

We shipped this company all of the hardwood ties manufactured at the Dixon Tie Mill and during the year this amounted to 158,824 hardwood ties and 15,216 softwood ties, or a total of 174,040 ties. We hope to be able to sell the Northwestern Railroad all the ties we shall make during the coming year but they tell us that their requirements will be in the neighborhood of 75% of this year's purchases.

MARQUETTE STATE INDUSTRIES

We have shipped to the Marquette Branch Prison all during the year and the

quantities of different species are as follows:

Hemlock	Feet 698,830	
Pine	108,060	
Spruce	86,060	
Tamarack	530	
Total Softwood		893,480
Maple	1,329,720	
Birch	256,200	
Beech	141,270	
Basswood	23,230	
Ash	9,190	
Elm	93,240	
Soft Maple	1,160	
Cherry	1,920	
Total Hardwood		1,855,930
Grand Total		2,749,410

This was under contract with them, entered into early in the year at a flat price of \$26.00 per thousand F.O.B. Lake Superior and Ishpeming Railroad for all of the different species except Hemlock, which was at a price of \$15.00 per thousand.

We had a great deal of trouble with the inspection and scale of these logs by the purchaser and upon the expiration of the contract, December 31st, 1928, we decided not to renew it.

BRUNSWICK LUMBER COMPANY

During the year we sold this company the following quantities of woods products:

Hemlock	Feet 3,410	
Pine	1,080	
Spruce	2,150	
Total Softwood		6,640
Pin Maple	598,370	
Hard Maple	1,114,160	
Soft Maple	12,490	
Birch	160,580	
Basswood	17,780	
Beech	22,770	
Ash	6,800	
Elm	53,530	
Cherry	1,520	
Total Hardwood		1,988,000
Grand Total		1,994,640

We have now entered into a contract with the Brunswick Lumber Company for the first six months of 1929 in which they agree to take all of our logs as produced at the

following prices, viz:

Birch	\$27.00 per M
Maple	27.00 " "
Pine	26.00 " "
Spruce	22.00 " "
Beech, Elm, Ash & Basswood	26.00 " "

MINING DEPARTMENT

During the year we shipped the Mining Department the following mining timber. This was logged from Land Department land by jobber Edward LaFave.

	Feet	
Hemlock	45,808	
Spruce	2,556	
Tamarack	25	
Maple	382,376	
Total		430,765

ESCANABA VENEER COMPANY

During the year we shipped the Escanaba Veneer Company as follows:

	Feet	
Maple	24,340	
Birch Woodsrun 12" & Up	233,439	
Ash	310	
Elm	400	
Total		258,489

BIRDS EYE VENEER COMPANY

During the year we shipped the Birds Eye Veneer Company, of Escanaba, the following products:

	Feet	
Birdseye Maple	11,890	
Maple	290	
Birch Woodsrun 12" & Up	104,920	
Total		117,100

We are selecting out such Birdseye Maple as we find in our operations for shipment to these people.

PIQUA HANDLE & MFG. CO.

During the year we shipped the Piqua Handle Company the following:

	Feet	
Maple	184,527	
Birch	1,574	
Elm	727	
Total		186,828

MacGILLIS & GIBBS

During the year we shipped this concern the poles gotten out at Operation #119 amounting to 273 at an average price of \$4.60.

MUNISING RETAIL YARD

During the year we shipped to the Munising Retail Yard the following logs:

	Feet	
Hemlock	229,940	
Pine	52,341	
Spruce	14,920	
Balsam	188	
Total		297,389

DIXON TIE MILL

This Mill was operated all during the year and the attached statement shows the result of the operations at this point and is complete in detail, showing the total amount of board feet put through the Mill, together with production of ties recovered, selling price and cost.

Attention is called to the stumpage recovery through this Mill which, though not near as good as last year, would still compare very favorably, we think, with the stumpage recovery by sawmill operators cutting their timber into lumber. It will also be remembered, in considering this phase, that the logs going through this Tie Mill are the smaller logs running from 9 to 12" and from which the lower grades of lumber would be received if put through a sawmill.

MUNISING SAWMILL PROPERTY

The operations at this point during the year consisted of shipping out the balance of the lumber carried over in stock from the year previous and the operation of the Retail Yard at that point.

During the year we shipped a total of 3,694,695 feet of lumber and no stock except that of the Retail Yard is carried at this property.

The lumber business has shown very little improvement during the year, but during the last few months prices have stiffened somewhat.

SHIPMENTS OF PRODUCTS

We give below a statement showing the number of feet and also cars of various products shipped during 1928 as compared with previous years.

THE CLEVELAND-CLIFFS IRON COMPANY

Land Department

STATEMENT OF PROFIT & LOSS, DIXON TIE MILL - DECEMBER, 1928.

UNIT	DELIVERIES						STUMPAGE CHARGED				LBRG. DEPARTMENT COST			TOTAL COST				PROFIT & LOSS					
	QUANTITIES		RATE		AMOUNT		RATE		AMOUNT		PER UNIT			PER UNIT		AMOUNT		PER UNIT		AMOUNT			
	Dec. 1928	12 Months	Dec. 1928	12 Months	Dec. 1928	12 Months	Dec. 1928	12 Months	Dec. 1928	12 Months	Dec. 1928	12 Months	Dec. 1928	12 Months	Dec. 1928	12 Months	Dec. 1928	12 Months	Dec. 1928	12 Months			
Hardwood Ties to C. & N.W.Ry.Co.																							
#4 Peeled Hardwood	Pos.	5,082	56,395	1.06	1.06	5,386.92	59,778.70																
#4 Unpeeled	"	"	4,156		1.01		4,177.56																
#3 Peeled	"	2,028	24,049	.97	.97	1,967.15	23,327.53																
#3 Unpeeled	"	1,270	31,099	.92	.92	1,166.40	28,611.08																
#2 Peeled	"	"	3		.87		2.61																
#2 Unpeeled	"	1,609	18,203	.82	.82	1,319.38	14,926.46																
#1	"	1,493	14,923	.70	.70	1,045.10	10,445.10																
S.R.'s	"	1,424	10,016	.55	.55	782.20	5,508.80																
Total Hardwood	"	12,906	158,824	.904	.924	11,670.16	146,778.64																
Less Freight	"	12,906	158,824	.09	.09	1,152.36	14,256.94																
Net Revenue	"	12,906	158,824	.814	.834	10,517.80	132,521.70	.10	.10	1,290.60	15,827.90	.766	.568	9,882.36	90,205.20	.866	.668	11,172.96	106,033.10	.052	.166	655.16	26,488.60
Softwood Ties to C. & N.W.Ry.Co.																							
#4 & 5 Peeled Hemlock	"	118	5,083	.96	.96	113.28	4,879.68																
#4 & 5 Unpeeled	"	6	1,488	.91	.91	5.46	1,354.08																
#3 Peeled	"	"	13		.87		11.31																
#3 Unpeeled	"	32	2,293	.82	.82	26.24	1,860.26																
#2	"	18	1,222	.72	.72	12.96	879.84																
#1	"	22	914	.60	.60	13.20	548.40																
S.R.'s	"	17	598	.45	.45	7.65	289.10																
Total Hemlock	"	213	11,611	.839	.846	176.79	9,822.67																
Less Freight	"	213	11,611	.09	.09	19.17	1,040.77																
Net Revenue	"	213	11,611	.749	.756	159.62	8,781.90	.03	.03	6.39	348.33	.766	.568	163.10	6,594.55	.796	.598	169.49	6,942.68	.047	.158	9.87	1,839.02
#4 & 5 Unpeeled Cedar																							
#3	"	"	1,117		.91		1,016.47																
#2	"	"	833		.82		683.06																
#1	"	"	528		.72		380.16																
S.R.'s	"	"	557		.60		334.20																
S.R.'s	"	"	471		.45		211.95																
Total Cedar	"	"	3,506		.747		2,625.84																
Less Freight	"	"	3,506		.09		315.84																
Net Revenue	"	"	3,506		.659		2,310.00																
#4 & 5 Peeled Pine	"	"	32		.91		29.12																
#4 & 5 Unpeeled Pine	"	"	5		.86		4.30																
#3	"	"	32		.77		24.64																
#2	"	"	9		.65		6.03																
#1	"	"	14		.55		7.70																
S.R.'s	"	"	7		.40		2.80																
Total Pine	"	"	99		.753		74.59																
Less Freight	"	"	99		.09		8.91																
Net Revenue	"	"	99		.663		65.68																
Softwood Ties to L.S. & I.R.R.Co.																							
#3-4 & 5 Peeled Square Hemlock	"	134	2,593	.72	.72	96.48	1,866.96																
#3-4 & 5 Unpeeled	"	"	45		.67		30.15																
#3-4 & 5 Hemlock	"	23	2,166	.78	.78	17.94	1,669.48																
#2	"	37	889	.67	.67	24.79	596.63																
#1	"	43	1,101	.55	.55	23.65	605.55																
U.C.'s	"	4	525	.20	.20	.80	105.00																
Total Hemlock	"	241	7,319	.679	.668	163.66	4,892.77	.03	.03	7.23	219.67	.766	.568	184.53	4,156.88	.796	.598	191.76	4,376.45	1.17	.070	28.10	516.32
#3-4 & 5 Peeled Square Cedar	"	103	906	.72	.72	74.16	652.32																
#3-4 & 5 Unpeeled Cedar	"	35	2,240	.78	.78	27.50	1,747.20																
#2	"	67	976	.67	.67	44.89	653.92																
#1	"	7	1,288	.55	.55	3.85	708.40																
U.C.'s	"	1	388	.20	.20	.20	77.60																
Total Cedar	"	213	5,798	.706	.662	150.40	3,839.44	.15	.15	31.95	869.70	.766	.568	163.10	3,293.01	.916	.718	195.05	4,162.71	.210	.056	44.65	323.27
Hemlock Ties to C.C.I.Co. Fur. Dept.																							
Switch Ties	"	"	307		1.239		380.53																
#4 & 5 Hemlock	"	"	449		.93		417.57																
#3	"	"	297		.87		258.29																
Total Hemlock	"	"	1,053		1.003		1,056.49																
Total Softwood	"	667	29,308	.710	.713	473.68	20,945.58	.068	.068	45.57	2,004.99	.766	.568	510.73	16,689.98	.834	.636	566.30	16,694.97	1.124	.079	82.62	2,251.61
Total Merchantable Ties	"	15,573	186,210	.810	.815	10,991.48	153,468.28	.098	.095	1,336.17	17,832.89	.766	.568	10,393.09	106,895.18	.864	.663	11,729.26	124,728.07	.054	.152	737.76	28,740.21
Ties to C.C.I.Co. Lbr. Dept.																							
Gull Hardwood	"	8,871	8,871	.20	.20	1,774.20	1,774.20																
Total All Ties	"	22,444	197,081	.569	.788	12,765.68	155,242.48	.060	.090	1,336.17	17,832.89	.453	.542	10,393.09	106,895.18	.523	.632	11,729.26	124,728.07	.046	.156	1,036.42	30,514.41
Hardwood Slabs to Other Operations																							
C.C.I.Co. Fur. Dept.	Ods.	442.75	5,996.75	4.00	4.00	1,771.00	23,987.00																
Lbr. Dept.	"	7.25	94.50	4.00	4.00	29.00	377.98																
Total	"	450.00	6,091.25	4.00	4.00	1,800.00	24,364.98																
Hardwood Slabs to Outside Parties	"	5.67	78.25	4.50	4.50	25.50	356.88																
Total Hardwood	"	455.67	6,169.50	4.006	4.005	1,825.50	24,701.86	.50	.50	227.63	3,073.74	.563	.668	256.60	4,120.75	1.063	1.168	484.63	7,194.49	2.943	2.837	1,340.87	17,507.37
Softwood Slabs to L.S. & I.R.R.Co.	"	511.50			2.33		1,189.32																
Softwood Slabs to Mun. Woodenware Co.	"		16.00		2.50		40.00																
Total Softwood	"	455.67	527.50		2.33		1,229.32																
Total Slabs	"	455.67	6,697.00	4.006	3.873	1,825.50	25,931.18	.50	.469	227.63	3,073.74	.563	.668	256.60	4,473.20	1.063	1.127	484.63	7,546.94	2.943	2.746	1,340.87	18,384.24
Refuse to Mun. Woodenware Co.	Fons		75.00		.50		37.50																
TOTAL TIE MILL	"					14,591.18	181,211.16																
										1,564.00	20,906.63												
												10,649.89	111,368.38										
														12,212.89	132,275.01								

STATEMENT OF PROFIT & LOSS, DIXON TIE MILL, NOVEMBER, 1928 - CONTINUED

	TOTAL DELIVERIES		TOTAL OPERATING		TOTAL MILL PROFIT		ADD STUMPAGE CHARGED		TOTAL RECOVERY	
	Dec. 1928	12 Months	Dec. 1928	12 Months	Dec. 1928	12 Months	Dec. 1928	12 Months	Dec. 1928	12 Months
Hardwood Ties	12,292.00	134,295.90	11,172.96	106,033.10	1,119.04	28,262.80	1,290.60	15,827.90	2,409.64	44,090.70
Softwood Ties	473.68	20,946.58	556.30	18,694.97	82.62	2,251.61	45.57	2,004.99	37.05	4,256.60
Hardwood Slabs	1,825.50	24,701.86	484.63	7,194.49	1,340.87	17,507.37	227.83	3,073.74	1,568.70	20,581.11
Softwood Slabs		1,229.32		352.45		876.87				876.87
Refuse		37.50				37.50				37.50
	14,591.18	181,211.16	12,213.89	132,275.01	2,377.29	48,936.15	1,564.00	20,906.63	3,941.29	69,842.78
	TOTAL LOG FEET		PER M FEET		TOTAL LOG FEET		PER M FEET			
	Dec. 1928	Dec. 1927	Dec. 1928	Dec. 1927	12 Mos. 1928	12 Mos. 1927	12 Mos. 1928	12 Mos. 1927		
Mill Profit per M Ft. Hardwood Logs	387,180	297,630	6.35	6.40	4,764,720	2,655,510	9.61	11.80		
Stumpage Charged per M Ft. Hardwood Logs	387,180	297,630	3.92	4.07	4,764,720	2,655,510	3.97	3.94		
Total Recovery per M Ft. Hardwood Logs	387,180	297,630	10.27	2.33	4,764,720	2,655,510	13.58	15.74		
Mill Profit Per M Ft. Softwood Logs	20,010	34,200	4.12	9.67	881,580	160,470	3.55	12.20		
Stumpage Charged per M Ft. Softwood Logs	20,010	34,200	2.27	1.39	881,580	160,470	2.27	1.41		
Total Recovery per M Ft. Softwood Logs	20,010	34,200	1.85	8.28	881,580	160,470	5.82	13.61		
TOTAL RECOVERY PER M FT. SOFTWOOD AND HARDWOOD LOGS	407,190	331,830	9.67	2.94	5,646,300	2,815,980	12.37	15.62		
Sales Price Per M Ft. Hardwood Logs (Hardwood Ties Merchantable)			27.16	27.59			27.61	28.21		
" " " " " " (Hardwood Ties Culls)			4.58				.37			
" " " " " " (Slabs & Refuse)			4.71	6.05			5.19	5.21		
Total Sales Price Per M Ft. Hardwood Logs	387,180	297,630	36.45	33.64	4,764,720	2,655,510	33.37	33.42		
Less Lbr. Dept. Cost Per M Ft. Hardwood Logs including Tie Mill Operating	387,180	297,630	26.18	35.97	4,764,720	2,655,510	19.79	17.68		
Total Recovery Per M Ft. Hardwood Logs	387,180	297,630	10.27	2.33	4,764,720	2,655,510	13.58	15.74		
Sales Price Per M Ft. Softwood Logs (Softwood Ties)			23.67	26.81			23.76	29.76		
" " " " " " (Softwood Slabs)							1.39	.80		
Total Sales Price Per M Ft. Softwood Logs	20,010	34,200	23.67	26.81	881,580	160,470	25.15	30.56		
Less Lbr. Dept. Cost Per M Ft. Softwood Logs including Tie Mill Operating	20,010	34,200	25.52	35.09	881,580	160,470	19.33	16.95		
Total Recovery Per M Ft. Softwood Logs	20,010	34,200	1.85	8.28	881,580	160,470	5.82	13.61		
Tie Cost per M Ft. Softwood and Hardwood Logs Sawn	348,270	281,820	14.68	27.61	5,646,300	2,815,980	14.26	12.61		
Tie Mfg. Cost Per M Ft. " " " " " "	348,270	281,820	5.81	6.18	5,646,300	2,815,980	4.70	4.41		
Slab " " " " " " " " " "	348,270	281,820	.74	.93	5,646,300	2,815,980	.79	.68		
TOTAL COST	348,270	281,820	21.23	34.72	5,646,300	2,815,980	19.75	17.70		
Number of Cords Hardwood Slabs produced per M Ft. Logs	387,180	297,630	1.17	1.48	4,764,720	2,655,510	1.29	1.28		

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

Statement Showing Deliveries of Maple, Birch and Beech Saw Timber and Maple, Birch and Beech Ties with Total Stumpage Recovery from each for Year 1928.

SAW TIMBER	DELIVERIES			OPERATING COST & GENERAL EXPENSE		TOTAL RECOVERY																																	
	Quantity-Ft.	Per M.Ft.	Amount	Per M.Ft.	Amount	Per M.Ft.	Amount																																
Maple	3,693,538	\$26.730	\$98,727.49	\$13.491	\$49,829.52	\$13.239	\$48,897.97																																
Birch	1,087,424	34.896	37,946.75	13.491	14,670.44	21.405	23,276.31																																
Beech	190,824	24.544	4,683.69	13.491	2,574.40	11.053	2,109.29																																
Total	4,971,786	28.432	141,357.93	13.491	67,074.36	14.941	74,283.57																																
HARDWOOD TIES																																							
158,824 pcs. @ 30 ft. per Piece	4,764,720	28.185	134,295.90	18.932	90,205.20	9.253	44,090.70																																
Hardwood Slabs	4,764,720	5.184	24,701.86	.864	4,120.75	4.320	20,561.11																																
Total	4,764,720	33.369	158,997.76	19.796	94,325.95	13.573	64,671.81																																
Total Logs & Ties	9,736,506	30.848	300,355.69	16.577	161,400.31	14.271	138,955.38																																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">SAW TIMBER</th> <th>FEET</th> <th>PER CENT</th> </tr> </thead> <tbody> <tr> <td>Maple</td> <td>3,693,538</td> <td>37.9</td> <td></td> </tr> <tr> <td>Birch</td> <td>1,087,424</td> <td>11.2</td> <td></td> </tr> <tr> <td>Beech</td> <td>190,824</td> <td>2.0</td> <td></td> </tr> <tr> <td colspan="2">Total</td> <td>4,971,786</td> <td>51.1</td> </tr> <tr> <td colspan="2">HARDWOOD TIES</td> <td></td> <td></td> </tr> <tr> <td>Hardwood Ties</td> <td>4,764,720</td> <td>48.9</td> <td></td> </tr> <tr> <td>Total</td> <td>9,736,506</td> <td>100.0</td> <td></td> </tr> </tbody> </table>								SAW TIMBER		FEET	PER CENT	Maple	3,693,538	37.9		Birch	1,087,424	11.2		Beech	190,824	2.0		Total		4,971,786	51.1	HARDWOOD TIES				Hardwood Ties	4,764,720	48.9		Total	9,736,506	100.0	
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SALES OF SAW TIMBER:	GRADE	M A P L E			B I R C H			B E E C H																															
		Feet	Rate	Amount	Feet	Rate	Amount	Feet	Rate	Amount																													
Mun. Woodware Co.	Veneer				175,636	\$45.00	\$7,903.66																																
"	Woodsrun				30,544	26.50	809.44	26,784	\$16.00	\$ 428.55																													
Marquette State Ind.	"	1,329,720	\$26.00	\$34,528.84	256,200	26.00	5,658.60	141,270	26.00	3,673.02																													
Escanaba Veneer Co.	"	24,340	30.00	730.20	233,439	40.00	9,337.56																																
Brunswick Lbr. Co.	"	1,114,160	21.81	24,299.27	160,580	26.11	4,192.22	22,770	25.56	582.12																													
"	Pin	598,370	36.61	21,909.90																																			
Jackson & Tindle, Inc.	Woodsrun	2,297	16.89	38.57	776	20.79	16.13																																
Helena Land & Lbr. Co.	"	427,944	26.00	11,126.53	123,755	26.00	3,217.62																																
Piqua Hdle. & Mfg. Co.	"	184,527	26.00	4,784.36	1,574	26.00	40.92																																
Birdseye Veneer Co.	"	290	35.00	10.15	104,920	55.00	5,770.60																																
"	Birdseye	11,890	85.00	1,010.65																																			
Freight Adjustment				289.02																																			
Total		3,693,538	26.73	98,727.49	1,087,424	34.896	37,946.75	190,824	24.543	4,683.69																													

Lumber Shipments compared with previous years are as follows:

	1928	1927	1926	1925	1924
Softwood - Feet	168,049	2,172,424	5,503,366	10,745,838	15,896,025
Hardwood - "	3,526,646	6,777,190	9,596,563	6,714,868	5,192,612
Total - "	3,694,695	8,949,614	15,099,929	17,460,706	21,088,637

By-Product shipments compared with previous years are as follows:

	1928	1927	1926	1925	1924
Lath	None	310,200 pcs.	1,369,850	1,744,350	3,152,200
Slabwood	"	cds.	2,899	3,395	7,140
Hardwood Squares	"	357,575 pcs.	252,677	468,160	175,858
Hogged Refuse	"	tons	10,148	17,387	1,765

Shipments of Products - Cars

Munising Mill	1928	1927	1926
Lumber	185	462	654
Lath		1	11
Shingles		15	6
Fuel Slabs			146
Ties			58
Hardwood Squares		7	7
Hogged Refuse			334
Total	185 cars	485 cars	1216 cars
These moved as follows:			
L. S. & I.	9	45	602
M. & L. S.	11	10	21
Eastern Points	3	36	81
C. & N. W.	76	23	68
Lower Michigan	78	365	377
D. S. S. & A.	2	1	54
Canadian Points			1
Local		5	12
Southwest	1		
Western Coast	5		
Total	185 cars	485 cars	1216 cars

SAWMILL PROFITS AND LOSSES

The following statement shows a comparison of the Profit and Loss figures for the past seven years with the figures for the current year, also a statement showing accumulative profit since 1916.

A statement comparing the average price received for lumber shipped during the current year compared with those for the previous four years is enclosed.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

SEVEN YEAR COMPARISON OF SAW MILL PROFITS AND LOSSES

	1928	1927	1926	1925	1924	1923	1922
Hardwood Lumber	12,343.79	6,673.05	41,568.23	18,160.09	21,523.56	7,560.69	33,303.16
Softwood Lumber	988.36	1,491.70	8,162.36	4,446.52	49,505.30	48,595.54	10,006.82
Retail Yard	4,836.16	8,581.54	11,988.19	14,832.72	14,214.36	13,290.73	11,336.16
Custom Sawing				4.21	11.02	81.92	195.34
Hemlock Bark				613.26			
Birdseye Maple Logs			1,160.80	739.37			
Log & Supply Inventory Adjustments					896.22		
Shingles		1,507.61	5,235.82	1,111.63	765.30	648.77	2,623.88
Ties			635.20	.59	2,840.12	610.97	345.07
Total	16,191.59	1,892.58	42,452.62	28,790.91	12,577.76	69,491.08	52,562.67
Lath		104.29	1,961.78	4,816.78	6,804.03	12,109.00	12,764.73
Hardwood Squares		1,862.92	1,501.69	1,921.63	269.72		
Slabwood			6,481.66	8,997.21	67.78	3,703.10	3,280.24
Hogged Refuse			3,749.37	6,186.78	2,179.88	3,375.38	670.50
Total By-Products		1,758.63	13,694.50	21,922.40	9,185.85	11,781.28	16,715.47
Idle Expense	11,223.78	26,910.03	10,576.16				
Operating Rented Buildings	249.43	584.50	640.42	692.08	787.99	792.63	730.81
Total Munising Mill	4,718.38	27,360.58	39,974.70	50,021.23	4,179.90	80,479.73	68,547.33
Dalton Saw Mill	2,391.04	25,299.38	10,313.17	10,769.68	11,262.74	17,893.81	14,993.63
Total	2,327.34	52,659.96	50,287.87	39,251.55	15,442.64	62,585.92	53,553.70

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THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

COMPARATIVE STATEMENT OF MUNISING MILL PROFITS - BEGINNING YEAR 1916.

	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928
Hardwood	1,797.65	645.65	4,707.25	18,732.62	38,751.83	36,261.78	33,303.16	7,560.69	21,523.56	18,160.09	41,568.23	6,673.05	12,343.79
Softwood	5,243.08	54,696.36	84,848.47	49,409.35	35,333.61	237,517.47	10,006.82	48,595.54	49,505.30	4,446.52	8,162.36	1,491.70	988.36
Retail Yard	5,501.11	10,142.78	6,946.03	11,713.31	8,533.77	9,340.08	11,336.16	13,290.73	14,214.36	14,832.72	11,988.19	8,581.54	4,836.16
Custom Sawing							195.34	81.92	11.02	4.21			
Miscellaneous	442.20												
Total	12,984.04	64,193.49	96,501.75	79,855.28	82,619.21	264,439.17	54,841.48	69,528.88	13,756.36	28,550.50	37,742.40	3,400.19	16,191.59
Shingles	414.08	683.74	2,438.85	1,103.72	3,945.34	5,026.51	2,368.43	229.91	.45	374.35	4,377.72	1,507.61	
Ties	181.62	289.51		842.23	295.08	114.23	345.07	610.97	2,840.12	.59	635.20		
Lath	3,892.22	9,711.73	1,132.72	4,998.11	13,791.47	5,535.10	12,764.73	12,109.00	6,804.03	4,816.78	1,961.78	104.29	
Hardwood Slabs		607.65	2,836.84	4,968.16	729.78	888.76	1,044.66	534.15	2,402.83	8,574.00	6,445.02	1,862.92	
Softwood Slabs	5,097.61	3,666.99	19,262.57	4,912.75	3,113.37	1,568.43	2,235.58	4,237.25	2,470.61	423.21	36.64		
Hogged Refuse	116.00	348.50	1,698.61	295.88	584.98	536.50	670.50	3,375.38	2,179.88	6,186.78	3,749.37		
Bark	128.37		554.44							613.26			
Ashes	33.75	29.00	119.00	10.50									
Hardwood Squares	371.67	18.96							269.72	1,921.63	1,501.69		
S. & T. Mill Idle Expense	799.38	862.35	598.17	259.82	170.16	519.88	255.45	418.86	765.75	1,485.98	858.10		
Birdseye Maple Logs										739.37	1,160.80		
Gross	11,396.60	77,319.74	119,068.91	96,726.81	90,791.65	261,571.00	69,278.14	81,272.36	2,495.69	50,713.31	28,758.12	133.95	16,191.59
Optg. Rented Buildings					1,460.99	1,089.50	730.81	792.63	787.99	692.08	640.42	584.50	249.43
Discount on Sales		6,312.91	7,443.94	9,427.99	6,788.63	5,007.81	-						
Uncollectible Accounts			3,059.18	400.04									
U. & C. Insurance						672.49							
Bonuses to Employees					4,770.18								
Box Shock Operation	5,028.56	194.89											
Box Shock Experiment	12,493.60												
Adj. - Stock of Logs						23,127.94			896.22				
Adj. - Stock of Supplies						630.64							
Idle Expense											10,576.16	26,910.03	11,223.78
Net	6,125.56	70,811.94	108,565.79	86,898.78	77,771.85	292,099.38	68,547.33	80,479.73	4,179.90	50,021.23	39,974.70	27,360.58	4,718.38
Total from 1916	6,125.56	64,686.38	173,252.17	260,150.95	337,922.80	45,823.42	114,370.75	194,850.48	190,670.58	240,691.81	200,717.11	173,356.53	178,074.91

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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

COMPARISON OF PRICES RECEIVED FOR WHOLESALE DELIVERIES

OF MUNISING MILL PRODUCTS

<u>Lumber - Per M. Ft.</u>		1928	1927	1926	1925	1924
<u>Hard Maple:</u>						
F. & S.	8/4		85.82	86.81	91.68	106.52
"	6/4		76.41	75.41	80.24	105.00
"	5/4		68.22	75.00	80.34	
"	4/4	54.92	60.18	68.07	74.22	78.10
Selects	8/4				85.69	78.16
"	6/4					95.00
"	4/4	40.91	38.84	57.32		61.01
Selects & No.1 C.	8/4		66.09	69.08	71.98	87.62
"	6/4		56.58	55.85	60.51	
"	5/4				60.34	
"	4/4			53.97	56.71	57.75
No. 1 C. & Btr.	12/4				75.42	
No. 1 C.	8/4			65.64	60.19	83.54
"	6/4				55.33	80.00
"	5/4		53.93	53.08		
"	4/4	39.36	41.43	48.46	49.28	51.09
No. 2 C.	8/4	27.83	30.65	40.07	41.35	45.67
"	6/4		32.42		35.87	45.00
"	5/4		31.00			
"	4/4	32.00	29.87	28.73	29.29	31.12
No. 3 A.	8/4			20.38	20.74	28.32
"	6/4				20.35	
"	4/4	22.00	19.83	19.09	18.72	20.14
No. 3 C.	8/4	14.08		24.76	22.72	
"	6/4	14.24			26.26	
"	4/4			14.21	20.47	
No. 3 B.	4/4	13.09	14.41	14.11	13.62	
"	4/4 Covering Boards		13.00	13.00	12.95	13.00
<u>Soft Maple:</u>						
F. & S.	4/4			58.43	66.91	
Sel. & No. 1 C.	4/4			38.54	46.91	
No. 1 C. & Btr.	4/4			45.73		
No. 2 C.	4/4		21.68	23.26	22.93	
No. 2 C. & Btr.	4/4				38.39	
No. 3 C.	4/4	13.67	18.00	18.41	12.84	14.90
<u>Birch:</u>						
F. & S.	8/4	92.10	98.36	113.49	95.98	121.72
"	6/4		104.35	110.28		117.14
"	5/4		83.56	109.04		
"	4/4	81.04	95.91	104.20	109.21	113.83
Selects	8/4	77.10	80.10	89.68		109.96
"	6/4		84.54	90.28		100.51
"	5/4		87.09	87.34		
"	4/4	61.24	76.60	78.18	85.17	
Sel. & No. 1 C.	8/4				80.77	90.29
<u>Birdseye Maple:</u>						
F. & S.		60.00				
No. 1 & Sel.		40.00				
No. 2		30.00				

COMPARISON OF PRICES RECEIVED FOR WHOLESALE DELIVERIES
OF MUNISING MILL PRODUCTS

Sheet No. 2.

		1928	1927	1926	1925	1924
Sel. & No. 1 C.	6/4					84.43
"	5/4		49.90			
"	4/4				56.08	57.07
<u>Birch:</u>						
No. 1 C.	8/4	61.39	65.59	70.95	71.09	79.96
"	6/4		57.39	60.00		68.55
"	5/4			55.00		
"	4/4	40.12	47.51	49.12	47.67	58.67
No. 2 C.	8/4	43.52	33.05	40.41	41.09	49.82
"	6/4		32.00			44.96
"	4/4	25.05	26.87	29.52	32.82	29.69
"	5/4		27.09			
No. 3a C.	8/4	15.58		20.62		
No. 3 C.	4/4	14.04	18.23	18.50	18.13	15.78
No. 3a	4/4	15.70	19.00			
No. 3	6/4	15.58				
<u>Basswood:</u>						
F. & S.	4/4			64.30	64.22	70.00
Selects	4/4					60.00
Sel. & No. 1 C.	4/4			44.27	44.22	
No. 1 C.	4/4					46.35
No. 2 C.	4/4		22.61	22.83	24.22	31.61
No. 3 C.	4/4		20.00	20.09	20.33	
<u>Beech:</u>						
F. & S.	4/4					60.00
Selects	4/4					50.00
No. 1 C.	4/4					35.00
No. 2 C.	4/4			23.70		25.00
No. 1 C. & Btr.	4/4			35.00		
No. 2 C. & Btr.	4/4	23.45	31.00	35.00	33.71	37.77
<u>Ash:</u>						
F. & S.	5/4			91.98		
"	4/4			89.08	92.62	97.84
Selects	5/4			66.42		
"	4/4				67.62	71.11
Sel. & No. 1 C.	4/4			47.99		71.61
No. 1 C.	5/4			46.47		
"	4/4				47.62	51.28
No. 2 C.	5/4			30.91		
"	4/4			25.90	32.62	31.38
No. 3 C.	4/4		17.97	21.65	19.63	16.89
"	5/4	15.00				
<u>Elm:</u>						
F. & S.	8/4				91.60	89.50
"	4/4		64.29	64.05	64.29	67.03
Selects	4/4					52.12
Selects & No. 1 C.	8/4				71.85	69.58
"	4/4		44.24	44.05	44.29	46.89
No. 1 C.	4/4					42.06
No. 2 C.	8/4				42.66	40.93
"	4/4		21.64	22.15	26.38	22.17
No. 3 C.	4/4		19.32	19.75	19.48	18.10

COMPARISON OF PRICES RECEIVED FOR WHOLESALE DELIVERIES
OF MUNISING MILL PRODUCTS

Sheet No. 3.

	1928	1927	1926	1925	1924
<u>Hardwood Miscuts</u> 4/4	31.94	27.50			
<u>Hemlock:</u>					
Merchantable		26.07	27.13	25.76	26.49
No. 3		16.28	18.13	19.03	17.12
No. 4		8.00	8.19	7.46	7.19
No. 5			7.23		
<u>White Pine:</u>					
No. 3 & Btr.		47.31	41.13	41.05	56.27
No. 4		27.86	29.21	30.45	27.81
No. 5		11.93	15.18	17.41	16.25
<u>Spruce:</u>					
Merchantable		36.12	36.40	35.36	36.62
<u>Tamarack:</u>					
Merchantable		25.00	25.56	27.73	32.25
<u>Cedar:</u>					
Common & Better		30.00	25.52		
<u>Lath - Per M. Pcs.</u>					
<u>Hemlock Lath:</u>					
4 ft. No. 1		7.79	7.67	7.62	7.70
4 ft. No. 2			4.52	4.99	6.46
32 in.		3.21	3.20	3.06	3.11
<u>Pine Lath:</u>					
4 ft. No. 1		8.00		7.80	
4 ft. No. 2		7.08	7.50	6.83	
32 in.		2.39	3.16	3.25	3.64
<u>Hardwood Squares - Per M. Pcs.</u>					
<u>Hardwood Squares:</u>					
1 x 1 - 36 in.		10.40	8.65		
" - 42 in.		10.40	14.50	12.57	13.12
" - 48 in.		10.40	16.56	12.42	15.71
5/4 x 5/4 - 30 in.				11.76	
" - 32 in.			11.10	11.16	
" - 36 in.				12.99	
" - 38 in.			15.16	14.83	
" - 42 in.			20.15	20.28	29.52
" - 46 in.				18.89	
" - 48 in.				18.97	33.75
6/4 x 6/4 - 30 in.			19.28		
" - 36 in.			23.16		
" - 42 in.			27.09		
" - 48 in.			31.80		
Average		10.40	17.06	15.95	18.05

COMPARISON OF PRICES RECEIVED FOR WHOLESALE DELIVERIES
OF MUNISING MILL PRODUCTS

Sheet No. 4.

	1928	1927	1926	1925	1924
<u>Slabwood - Per Cd.</u>					
<u>Slabwood:</u>					
4 ft. Softwood Fuel			3.19	2.99	2.99
4 ft. Pulpwood				1.49	1.22
16 in. Softwood				1.25	1.19
4 ft. Hardwood			3.75	3.75	3.75
16 in. Hardwood			2.28	2.12	2.08
<u>Shingles - Per M. Pcs.</u>					
<u>Shingles:</u>					
Extras		3.43	3.57	4.25	4.68
Standards		2.34	2.54	3.09	2.55
Diamond "A"		1.96	1.95	2.03	1.68

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DALTON SAWMILL

This property was abandoned during the year. We shipped to the Munising Mill site the new band mill and such other pieces of machinery as may be useful in any such mill as we may erect and the balance of the material was sold for scrap. We also have sold the mill site together with the buildings under contract to Mr. William Benzing.

PLANING MILL

The Planing Mill was operated intermittently during the year, working up such lumber as we had on hand and which could be used in the Retail Yard. The following statement shows the number of days operated during the current year and for the two previous years, together with the quantities worked.

Operated 77 days during 1928.

	1928	1927	1926
Hardwood	15,242 ft.	398,046 ft.	431,578 ft.
Softwood	224,419 "	1,734,447 "	4,123,130 "
Total	239,661 ft.	2,132,493 ft.	4,554,708 ft.

RETAIL YARD

We sold through our Retail Yard the following stock:

	1928	1927
Manufactured Softwood	252,003 ft.	753,734 ft.
" Hardwood	16,331 "	55,719 "
Total Manufactured	268,334 "	809,453 "
Purchased Softwood	181,242 ft.	
" Hardwood	32 "	
Total Purchased	181,274 "	
Grand Total	449,608 ft.	809,453 ft.

The profit for 1928 as shown in the statement below is much lower than last year and has shown a continual drop during the past four years. This is due to business conditions in and around the City of Munising. The labor required in the vicinity was greatly reduced due to the burning of our Sawmill, and the new methods employed at the Paper Mill accounts for the reduction of men at that point which makes for a slowing up of building and the other business in this vicinity.

	1928	1927	1926	1925
Profits	\$4,836.16	\$8,581.54	\$11,988.19	\$14,832.72

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT OFFICE EXPENSE - COMPARATIVE

ACCT. NO.	ACCOUNT OF	1 9 2 9 ESTIMATE	Y E A R 1 9 2 8	Y E A R 1 9 2 7	Y E A R 1 9 2 6
1	Salaries	\$40,000.00	(1) \$43,609.83	\$39,545.00	\$40,785.00
2	Printing and Stationery	1,000.00	912.43	759.79	1,340.59
3	Postage	450.00	450.13	472.25	397.40
4	Office Furniture	300.00	70.51	168.90	48.22
5	Office Expenses	2,500.00	2,400.80	2,524.58	2,325.10
6	Telephone and Telegraph	1,000.00	1,135.41	981.38	913.02
7	Rentals - Land Agent's Residence	300.00	300.00	300.00	300.00
8	Legal Expense	3,500.00	3,467.04	3,870.62	3,510.15
9	Traveling and Entertainment	3,300.00	3,286.58	3,659.12	3,446.00
10	Donations	800.00	830.24	760.00	760.00
11	General Welfare	1,000.00	1,095.26	1,130.91	1,844.56
13	Stable Expense (Including Autos)	2,900.00	2,862.96	3,267.46	3,690.21
15	Pensions Paid	333.00	333.36	333.36	-
17	Engineering	4,500.00	4,531.00	3,976.45	5,124.88
19	Abstracts and Recording	300.00	433.20	229.27	395.59
21	Special Expense	3,000.00	3,072.08	4,137.02	-
30	Personal Injury	100.00	72.50	34.80	26.80
TOTAL		65,283.00	68,863.33	66,150.91	64,907.52
Per Cent of Increase		1.5	(2) 2.8	1.9	16.5
Total Salaries		44,000.00	(2) 44,579.64	44,255.78	45,971.83
Total Supplies		21,283.00	19,706.36	21,895.13	18,935.69
Total Number of Office Employees		16	17	17	18
Average Rate per Man per Day		7.53	7.16	7.13	7.00
Grand Total Pay Roll		65,000.00	79,018.37	99,217.34	208,485.32
Average Number of Men		35	43	53	154
Per Cent of Increase in Payroll			20.3	52.41	24.68
* Total Acreage-Real Estate & Timber Lands (5)625,000			649,460	671,960	716,200
Cost per Acre for Central Office Expense .104			(2) .0989	.0984	.0906
Taxes Paid not Including Those Chgd. to A/R 274,000.00			279,583.29	340,302.19	354,433.98
Real Estate & Timber Lands Only					
Total Acreage - See Note 3.		550,000	572,675.78	596,607.79	(4) 602,308
" Valuation		6,790,000.00	6,890,450.00	7,569,140.00	8,425,604.80
" Taxes Paid		258,000.00	263,463.61	325,936.41	328,328.31
Valuation per Acre		12.34	12.03	12.68	13.03
Taxes Paid Per Acre		.469	.460	.546	.545
Proportion of Central Office Chargeable to Lands		60,533.00	(2) 58,240.29	59,265.15	53,985.23
Central Office Expense per Acre		.11	(2) .1016	.0993	.0866

(1) Includes \$4,577.33 charged by Cleveland Office.

(2) This figure does not include \$4,577.33 charged by Cleveland Office.

(3) Total acreage valuation & taxes paid does not include platted property, personal property, nor lands occupied by industrial sites inside of city limits.

(4) For comparative purposes, lands included in the Ford Contract, which will be consummated in 1927, on which we paid 3/4 of the 1926 taxes, were not included in these figures applicable to timber lands.

(5) Includes Mining Department mines, lands, leases and options as well as lands controlled by Land Department.

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THE CLEVELAND - CLIFFS IRON COMPANY
LAND DEPARTMENT
STATEMENT OF PROFIT & LOSS BY OPERATIONS FOR THE YEARS 1926, 1927, AND 1928.

	1928	1927	1926
<u>OPERATING</u>			
Saw Mill Plants			
Munising, Including Rented Buildings	4,718.38	27,360.58	39,974.70
Dalton	2,391.04	10,108.74	10,313.17
Total Saw Mills	2,327.34	37,469.32	50,287.87
Logging Contract Jobs	60,716.19	62,061.14	58,760.69
Dixon Tie Mill	48,936.15	33,304.47	
Rented Buildings, not including Saw Mill Houses	367.00	173.54	1,856.02
Grand Island	6,959.84	5,213.33	6,329.03
Hotel Williams and Cottages	523.57	871.57	970.83
Cliffland Farm		329.39	2,646.21
Total All Operations	105,176.41	51,967.24	3,329.27
<u>RENTALS AND SALES</u>			
Lot Rents	12,266.93	12,214.15	12,189.78
Land Rents	8,444.75	8,625.49	8,457.26
Sundry Rentals	39.50	25.00	106.00
Real Estate Sales	785,822.94	2,291,522.37	12,655.43
Stumpage Sales	253,444.63	92,852.55	8,789.39
Royalties Received	1,521.11	2,902.50	2,822.40
Land Products Sales	327.89	504.87	607.32
Total	1,061,867.75	2,408,646.93	45,627.58
<u>MISCELLANEOUS REVENUES</u>			
Sales of Machinery & Equipment	642.76	1,040.48	1,089.50
Miscellaneous Earnings	449.01	1,230.30	644.48
Profit on Sale of Beach Inn		12,340.31	
Total	1,091.77	14,611.09	1,733.98
Gross Profit or Loss	1,168,135.93	2,475,225.26	44,032.29
<u>DEDUCT INCOME CHARGES</u>			
Uncollectible Accounts		4,714.55	760.91
Cancellation of Timber Rights			2,992.57
Total Income Charges		4,714.55	3,753.48
Profit or Loss	1,168,135.93	2,470,510.71	40,278.81
<u>DEDUCT EXPENSE OF OPERATING LAND DEPARTMENT</u>			
Central Office Expense	62,817.62	59,265.15	53,985.23
Taxes	262,389.18	327,791.42	328,117.46
Other Expenses	15,617.65	19,056.06	20,336.84
Total Operating Land Department	340,824.45	406,112.63	402,439.53
Profit or Loss Current Year's Oper's.	827,311.48	2,064,398.08	362,160.72
<u>DEDUCT ADJUSTMENTS</u>			
Cancellation of Fredeen's Operation		27,434.73	
Dalton Sawmill Depreciation		15,190.64	
Cancellation of Munising Woodenware Company			
Stumpage Sales		6,963.94	
Grand Island Job - Logging Equipment	1,487.33		
Munising Stock of Cedar	1,000.00		
Cancellation of Mook Contract	31,862.31		
Less Cost of Land & Timber Sold Mook Contract	10,179.42		
Total Adjustments	24,170.22	49,589.31	
<u>DEDUCT PROPORTION OF GEN'L ADMINISTRATION EXPENSE</u>			
Profit or Loss			23,196.08
ADD: INCREMENT DEPLETION RESERVE			385,356.80
Profit or Loss - C.C.I.Co.	803,141.26	2,014,808.77	73,831.91
Profit or Loss - Superior Realty Co.	905.66	1,841.13	311,524.89
Net Profit or Loss - Land Department	804,046.92	2,016,649.90	58.56
			311,583.45

- Includes \$4,077.33 charged by Cleveland Office in December.

THE CLEVELAND - CLIFFS IRON COMPANY
LAND DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES FOR YEARS 1926, 1927 AND 1928.

	1928	1927	1926
Dixon Tie Mill Deliveries	181,211.16	93,649.58	
Deliveries of Forest Products	179,759.90	246,643.17	325,732.28
Sawmill Deliveries - Munising	138,773.42	266,210.75	511,295.30
Retail Yard Deliveries	28,542.52	38,072.67	54,322.77
Shingle & Tie Mill Deliveries		8,952.46	5,595.35
Cliffland Farm Products Sales		734.22	1,240.57
Williams Hotel & Cottages	13,398.14	13,442.39	11,302.24
Grand Island Products Sales	12,718.10	13,451.20	12,030.30
Earnings from Rented Buildings	6,748.09	8,612.45	10,266.82
Lot Rents - Pendill Location	334.00	334.00	333.00
C.I.M.Co's First Addition	1,841.02	1,841.02	1,841.02
Do. Second Do.	621.00	618.00	614.17
" Third "	2,944.00	2,941.00	2,937.00
" Fourth "	108.00	108.00	113.00
" Fifth "	1,111.00	1,111.00	1,111.00
" Bancroft Location	222.00	222.00	222.00
" Nebraska "	120.00	120.00	131.25
" Hard Ore Addition	1,772.00	1,772.00	1,772.00
" Hard Ore Location	75.00	75.00	75.00
" Hematite Location	28.00	28.00	28.00
Ex. I. Co's Addition	13.00	13.00	13.00
I. C. Co's Junction Location	360.00	360.00	360.00
Do. Salisbury "	198.50	163.50	156.50
" Winthrop "	127.00	127.00	127.00
" Barnum "	666.00	646.00	635.67
Jackson Addition	1,233.91	1,221.63	1,211.00
Munising	42.00	39.00	46.17
Pioneer Iron Co's. Second Addition	97.00	97.00	97.00
East New York Location	224.50	226.00	218.00
Lake Angeline	124.00	146.00	146.00
Chatham	5.00	5.00	2.00
Land Rents	8,444.75	8,625.49	8,457.26
Sundry Rentals	39.50	25.00	96.00
Real Estate Sales	1,010,827.92	2,944,879.45	18,862.00
Farm Land Sales	(1) 22,310.00	15,422.83	905.00
Farm Lot Sales	1,860.00	1,240.00	9,603.78
Cordwood Sales - Other Operations	23,210.07	27,207.06	26,728.93
Forest Products Sales - Outside Parties	1,447.63	1,297.86	1,227.00
" " " - Other Operations	45,608.41	47,970.27	46,412.28
Trespass Cases	1,257.92	1,731.38	2,796.36
Bark Sales - Outside Parties	1,570.60	33.48	
" " - Other Operations			
Timber Sales	180,350.00	(2) 7,648.56	5,802.59
Land Products Sales	327.89	504.87	607.32
Royalties Received	1,521.11	2,902.50	2,822.40
Miscellaneous Sales of Machinery & Equipment	642.76	1,040.48	1,212.00
Miscellaneous Earnings	449.01	1,230.30	644.48
Sale of Beach Inn		22,500.00	
Rental of Equipment			
TOTAL	1,824,945.83	3,786,242.57	1,070,152.81

(1) The amount charged to Farm Lands on Dec. 1927 Journal Entry covering cancellation of the Mook Contract, i.e., \$23,510.00, is included in this figure.

(2) The amount charged to Timber Sales, i.e., \$6,963.94, representing cancellation of Munising Woodenware Co. stumpage sale, is included in this figure.

THE CLEVELAND - CLIFFS IRON COMPANY
LAND DEPARTMENT
COMPARISON OF BUDGET WITH ACTUAL EXPENSES AND REVENUES - YEAR 1928

	EXPENSES		REVENUES	
	Estimated	Actual	Estimated	Actual
<u>OPERATIONS</u>				
Logging Jobs	\$95,877.00	\$119,043.69	\$148,692.00	\$179,759.90
Dixon Tie Mill	238,200.00	132,275.01	283,200.00	181,211.16
Saw Mill - Munising	12,125.00	16,450.46	107,025.00	138,773.42
" " - Dalton	1,800.00	2,412.15		
Retail Yard	29,500.00	23,684.71	36,000.00	28,542.52
Grand Island	18,000.00	19,677.94	13,000.00	12,718.10
Hotel Williams	14,000.00	12,874.57	13,000.00	13,398.14
Rented Buildings	8,000.00	7,000.00	7,500.00	6,748.09
Total Operations	417,502.00	333,418.53	608,417.00	561,151.33
<u>LAND RENTALS</u>				
Lot Rents			12,000.00	12,266.93
Land Rents			8,000.00	8,444.75
Sundry			100.00	39.50
Total			20,100.00	20,751.18
<u>LAND AND TIMBER SALES</u>				
Real Estate and Timber			800,000.00	1,191,177.92
Farm Lands			7,500.00	1,200.00
Town Lots			500.00	1,860.00
Total			808,000.00	1,190,517.92
<u>STUMPAGE</u>				
Cordwood			25,000.00	23,210.07
Forest Products			52,800.00	48,626.64
Trespasses			2,000.00	1,257.92
Total			79,800.00	73,094.63
<u>MISCELLANEOUS REVENUE</u>				
Royalties			2,800.00	1,521.11
Sales - Machinery & Equipment			1,000.00	642.76
Land Product Sales			200.00	327.89
Miscellaneous Earnings			1,000.00	449.01
Total			5,000.00	2,940.77
<u>OPERATING LAND DEPARTMENT</u>				
Central Office	59,000.00	62,817.62		
Taxes	300,000.00	262,389.18		
Land Looking	12,000.00	11,508.26		
Other Expenses	6,000.00	4,109.39		
Total	377,000.00	340,824.45		
GRAND TOTALS	\$794,502.00	\$674,242.98	\$1,521,317.00	\$1,848,455.83

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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

COMPARISON OF PRICES F.O.B CARS MAIN LINE FOR FOREST PRODUCTS DELIVERED DURING
1928, 1927, 1926 & 1925.

	UNIT	1928	1927	1926	1925
<u>SAW LOGS:</u>					
Maple	Per M ft.	\$26.73	\$23.87	\$22.63	\$24.55
Soft Maple	"	21.61	17.55	19.85	
Birch	"	34.89	29.94	28.65	31.38
Basswood	"	24.33	23.24	25.93	27.00
Beech	"	24.54	17.23	16.50	15.00
Ash	"	25.66	21.54	22.15	23.60
Elm	"	22.77	25.67	21.72	22.00
Cherry	"	22.67	23.41	17.95	12.00
Oak	"			25.00	25.00
Hemlock	"	14.93	15.19	12.91	13.16
Pine	"	23.74	27.28	29.79	29.76
Spruce	"	24.54	19.07	21.95	21.85
Balsam	"	13.85	14.90	14.00	14.19
Tamarack	"	26.00		12.98	13.85
Cedar	"	22.00	16.00	17.39	14.34
<u>TIES:</u>					
Cedar	Per Pc.	.661	.631	.535	.626
Hemlock	"	.737	.739	.64	.642
Pine	"				.605
Sawed Hardwood	"	.834	.836	.776	
<u>CEDAR CUTS:</u>					
9 in. & over	"			.50	.50
7 in. to 8 in.	"				.18
Cedar Posts	"	.10	.089	.134	.168
Cedar Poles	"	4.61		1.509	2.07
<u>PULPWOOD:</u>					
Spruce	Per Cord	12.00	11.29	10.98	11.04
Balsam	"			6.48	5.29
Hemlock	"			6.60	6.02
Bark	"				8.73
5 ft. Lagging	"				5.71
7 ft. Lagging	Per 100 L.F.			.595	.60
Stulls & Cribbing	Per L. F.		.155	.06	.056
Spruce Poles	"				.025
Mine Poles	Per 100 L.F.				1.025
8 ft. Hardwood Tie Cuts	Per pc.		.664		
Refuse (Sawdust)	Per ton	.50	.50		
<u>SLABWOOD:</u>					
Hardwood	Per cord	4.00	3.98		
Hemlock	"	2.33	2.50		
<u>STULL TIMBER:</u>					
Hemlock	Per M. Ft.	18.00			
Spruce	"	18.00			
Maple	"	22.00			

FORESTRY AND CONSERVATION

We are in close touch with the Conservation and Forestry Department of the State of Michigan and are endeavoring to keep their interest in the matter of fire protection for the forests and during the year have attended a number of meetings and during the summer had the entire Conservation Commission as our guests for a day at Grand Island.

We are also discussing with the Commission amendments to the so-called Pearson Act which regulates the manner in which lands for reforestation purposes may be conducted from the tax standpoint.

UPPER PENINSULA DEVELOPMENT BUREAU

This organization continues to function as the only central body in which are united all efforts pertaining to the public welfare of the Upper Peninsula of Michigan. It is receiving good financial support from every County in the Peninsula and from corporations and private individuals. The amount of money received is not quite enough to enable the Bureau to function efficiently and from the annual report just submitted, we find that during the eighteen years of its existence it has now accumulated a deficit of approximately \$15,000.00 and an effort is going to be made during the coming year to wipe out this deficit.

NORTHERN HEMLOCK & HARDWOOD MANUFACTURERS ASSOCIATION

We are members of this Association and at the annual meeting held in February 1928, your Land Agent was elected President of the Association for the ensuing year. We have attended a number of meetings and taken part in a great many conferences, looking towards helping the present situation as regards not only lumber but all forest products. Matters are going more smoothly with the Association and we find a greater tendency for cooperation between its members than at any time during the recent past.

FOREST EXPERIMENT STATION

The United States Government did some experimental cutting again this year. The actual operations being under the control of this Department and performed by the Lumbering Department.

The following is a report of the cuttings made last year and also from those just recently completed.

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

Report of Deliveries of Logs and Ties - Government Experiment Station
at Dukes, Michigan, on 1/3 acre SW $\frac{1}{4}$, NW $\frac{1}{4}$, NW $\frac{1}{4}$; 10 acres NE $\frac{1}{4}$, NE $\frac{1}{4}$, NE $\frac{1}{4}$;
10 acres NW $\frac{1}{4}$, NE $\frac{1}{4}$, NE $\frac{1}{4}$, Sec. 35-46-23.
DECEMBER, 1928.

DELIVERIES TO ESCANABA VANEER CO. FROM AREA NO. 1 - (1/3 Acre SW $\frac{1}{4}$, NW $\frac{1}{4}$, NW $\frac{1}{4}$, Sec. 35-46-23)

	PIECES	FEET	PRICE	AMOUNT
Hard Maple	23	2,920	\$30.00	\$ 87.60
<u>LESS OPERATING COST F.O.B.CARS</u>				
Contract price paid Jobber	23	2,920	11.50	33.58
Personal Injury and Office Expense	23	2,920	1.307	3.82
Total Cost Area No. 1	23	2,920	12.807	37.40
Total Profit Area No. 1	23	2,920	17.193	50.20

DELIVERIES TO ESCANABA VENEER CO. FROM AREA NO. 2 - (10 Acres NE $\frac{1}{4}$, NE $\frac{1}{4}$, NE $\frac{1}{4}$, Sec. 35-46-23)

Hard Maple	22	2,200	30.00	66.00
Ash	3	310	40.00	12.40
Elm	3	400	30.00	12.00
Total Deliveries Area No. 2	28	2,910	31.065	90.40

LESS OPERATING COST F.O.B. CARS

Contract Price paid Jobber	28	2,910	11.50	33.47
Personal Injury and Office Expense	28	2,910	1.307	3.80
Total Cost Logs Area No. 2	28	2,910	11.807	37.27
Total Profit on Logs Area No. 2	28	2,910	19.258	53.13

DELIVERIES TO DIXON TIE MILL FROM AREA NO. 2

Cedar Tie Cuts	171		.66	112.86
----------------	-----	--	-----	--------

LESS OPERATING COST TIE CUTS AND TIES

Tie Cut Cost paid Jobber	171		.35	59.85
" " " General Expense	171		.035	6.02
Tie Mfg. Cost at Dixon Mill	171		.135	23.09
Total Cost Ties Area No. 2	171		.520	88.96
Total Profit on ties Area No. 2	171		.14	23.90
Total Profit Logs and Ties Area No. 2				77.03

DELIVERIES TO ESCANABA VENEER CO. FROM AREA NO. 3 - (10 Acres NW $\frac{1}{4}$, NE $\frac{1}{4}$, NE $\frac{1}{4}$, Sec. 35-46-23)

Hard Maple	163	19,030	30.00	570.90
Birch	2	200	40.00	8.00
Total Deliveries Area No. 3	165	19,230	30.104	578.90

LESS OPERATING COST F.O.B. CARS

Contract Price paid Jobber	165	19,230	11.50	221.14
Personal Injury and Office Expense	165	19,230	1.307	25.13
Total Cost Area No. 3	165	19,230	12.807	246.27
Total Profit Area No. 3	165	19,230	17.297	332.63

Total Profit on 20 1/3 Acres \$459.86

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

Sheet No. 2.

Report of Deliveries of Logs and Ties - Government Experiment Station
at Dukess, Michigan, on 1/3 acre SW $\frac{1}{4}$, NW $\frac{1}{4}$, NW $\frac{1}{4}$; 10 acres NE $\frac{1}{4}$, NE $\frac{1}{4}$, NE $\frac{1}{4}$;
10 acres NW $\frac{1}{4}$, NE $\frac{1}{4}$, NE $\frac{1}{4}$, Sec. 35-46-23.
DECEMBER, 1928.

	AREA NO.1	AREA NO.2	AREA NO.3	TOTAL AREA
<u>LOGS</u>				
Number of Acres	1/3	10	10	20 1/3
Total Feet - Log Measure	2,920	2,910	19,230	25,060
Feet per Acre	8,760	291	1,923	1,232
Gross Sales Value	\$87.60	\$90.40	\$578.90	\$756.90
Gross Sales Value per Acre	262.80	9.04	57.89	37.22
Operating Cost per Acre	112.20	3.73	24.63	15.78
Net Returns per Acre	150.60	5.31	33.26	21.44
<u>CEDAR TIES</u>				
Number of Acres		10		
Total Ties		171		
Ties per Acre		17		
Gross Sales Value		\$112.66		
Gross Sales Value per Acre		11.29		
Operating Cost per Acre		8.90		
Net Returns per Acre		2.39		
Total Net Returns per Acre Logs & Ties from Area No.2		7.70		
<u>LOGS AND CEDAR TIES</u>				<u>TOTAL AREA</u>
Number of Acres				20 1/3
Gross Sales Value				869.76
Gross Sales Value per Acre				42.77
Operating Cost per Acre				21.16
Total Net Returns per Acre Logs & Ties Total Area				21.61

Description and Cuttings of Different Areas:

Area No. 1 - 1/3 Acre. The trees cut on this area were of the usual merchantable sizes. Nearly all that was saved were the young Birdseye Maples, and to determine through thinning if they will develop more quickly than usual and also how Birdseye Maple can be grown.

Area No. 2 - 10 Acres. Over half swamp type. This was in the nature of a cleaning up or light improvement cutting on the hardwood portion.

Area No. 3 - 10 Acres. Including about 3 acres of open alder swamp. The balance was fairly heavy hardwood, and a regular selection cutting to 18" diameter breast high was made removing about one-half the volume.

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

Report of Deliveries of Logs - Government Experiment Station
at Duker, Michigan, on W $\frac{1}{2}$ of SE $\frac{1}{4}$ of NE $\frac{1}{4}$, Section 35-46-23,
February and March, 1928.

	Pieces	Feet	Price	Amount
<u>SALES:</u>				
Hard Maple (Lumber Logs)	298	30,860	\$18.00	\$ 555.48
Pin Maple (Bowling Pins)	541	72,630	38.00	2,759.94
Birch (Lumber Logs)	45	5,020	26.00	130.52
	884	108,510	31.75	3,445.94
Mining Timber (Birch & Maple)	547	30,625	22.00	673.75
Total	1,431	139,135	29.61	\$4,119.69
<u>Actual Operating Cost F.O.B. Cars on Above Material:</u>				
Contract price paid jobber		139,135	10.50	\$1,460.92
Depreciation on Equipment & Office Expense		139,135	.825	114.83
Total Cost		139,135	11.325	1,575.75
Total Profit		139,135	18.284	\$2,543.94
Number of acres		20		
Total feet - Log Measure		139,135		
Feet per acre		6,956		
Gross Sales Value			\$4,119.69	
Gross Sales Value per Acre			205.98	
Operating Cost per Acre			78.78	
Net Returns per Acre			127.20	
" " " " plus Cordwood			134.95	
" " " " " Bal. Stumpage on land			178.49	
<u>Memo:</u>				
Cordwood recovered on 20 acres			310 cds.	

WGL:MD-2.
2/8/29.

The work being carried on in these selective cuttings is purely experimental and it will be necessary to continue them for some time in order to gather sufficient information to make the work valuable. We are keeping in close touch with this Station and the officials in charge.

NATIONAL FOREST

We have been successful in having the Federal Government approve three National Forest areas in the Upper Peninsula of Michigan. These are located, one in the neighborhood of Sault Ste. Marie, Michigan, one South of Munising, and one in Iron, Houghton, and Ontonagon Counties. The one we are particularly interested in is what is to be known as the Mackinaw National Forest in the area South of Munising.

Your Land Agent has been at work on this proposition for the past three years and it is, indeed, a satisfaction to be able to report its successful conclusion.

We have offered the Government 20,549.67 acres of land in this area and they have agreed to purchase same at a price of \$1.50 per acre. We expect this deal to be closed up just as soon as the Government officials have examined our title to the lands.

I enclose a map showing the approximate boundary lines of this National Forest and have colored thereon in red the lands which we have offered to sell to the Government.

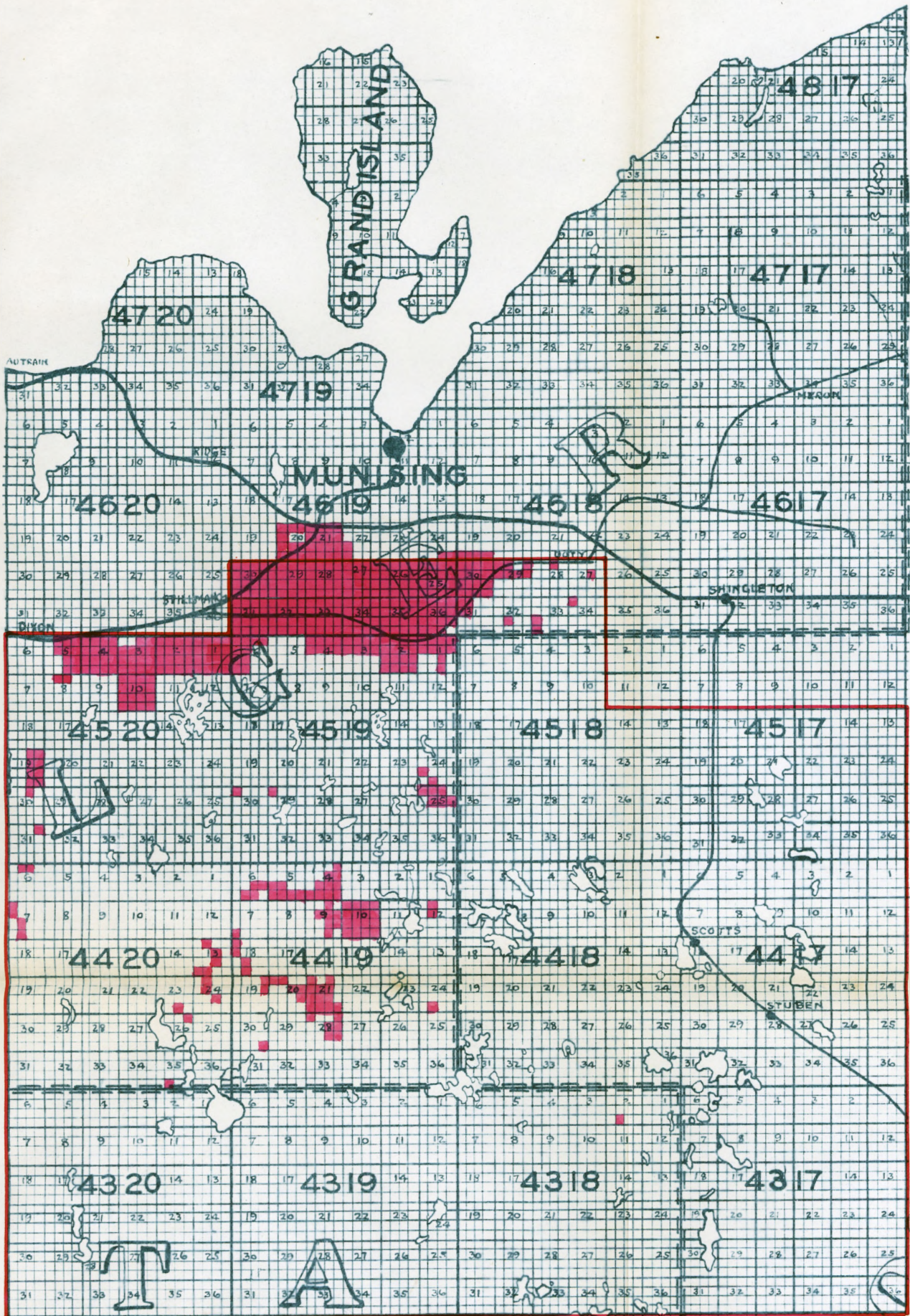
FOREST FIRES

We are pleased to be able to report that no forest fires of any consequence occurred during the year. Mr. Brotherton, in his annual report attached, covers matters of this kind in more detail.

TAXES

We continue to give attention to this very important subject and keep as close track of the taxing authorities in the different units and also with the State Tax Commission as is possible.

We have continued work on the matter of taxes on cut-over and waste lands and during the year a committee of land owners was appointed, of which your Land Agent is a member, to study the question from all angles and take the matter up with the



LEGEND

- - Limits of Mackinac National Forest
- - The Cleveland-Cliffs Iron Company lands optioned to United States (20,549.67 A. @ \$1.50 per A)

proper authorities. Several meetings of this Committee have been held and a map made showing a large quantity of the cut-over and barren land. The Committee have had several meetings with the State Tax Commission and with Governor Green and find a very sympathetic attitude on the part of these officials in regard to reducing the assessed value on property of this kind and we look for concrete accomplishment during the coming year.

ALGER COUNTY TAXPAYERS' ASSOCIATION

This Association has functioned all during the year with the same Manager, Mr. J. I. Keeton, who has been with it since it was organized.

I believe this Association is establishing itself by keeping in close touch with the expenditures in each separate taxing community and scrutinizing their budget and bills very closely. Mr. Keeton also checks the books of account of the different township officers and the City of Munising and is doing very good work in making an effort to keep expenditures as low as possible.

During the year Court action has been taken against officials of Onota Township and this is expected to come up for a hearing early in the new year.

Attached please find report of the Association for the year 1928.

LOGGING OPERATIONS

This Department conducts no logging operations but keeps in close touch with the Lumber Department and during the year we have sold all of the forest products produced at advantageous prices.

We shipped to the Mining Department a total of 430,765 feet of mine stulls. Their requirements for 1929 have been covered from outside sources but it is possible that we will be able to furnish some of this material during the following year.

HOTEL WILLIAMS & COTTAGES

This Hotel was opened July 1st and closed September 30th. Results from the operations show a small profit for the year 1928.

There were a number of large gatherings held at the Island which included the annual meeting of the Y. M. C. A. State officials and the Rotary Clubs of the Upper Peninsula of Michigan.

The housekeeping cottages were occupied most of the season and the sleeping cabins at the Hotel generally were kept pretty well filled.

The Munising Golf Club did some additional work on their course at Bay Furnace but the grounds are not yet in good playing condition.

Mrs. R. E. Vendien continues as Manager at the Hotel. She commences her work on June 15th in order to get the Hotel in condition for opening and completes her duties after closing up the Hotel in the fall. Her services have been conducted in a satisfactory manner.

The following statements show the receipts and expenditures in detail during the past four years.

ALGER COUNTY TAXPAYERS' ASSOCIATION

FIRST ANNUAL REPORT FOR THE PERIOD ENDING SEPTEMBER 30TH, 1928

OFFICERS

W. A. Munro,	President
O. E. Brown,	Sec'y & Treasurer
J. I. Keeton,	Manager

DIRECTORS

W. A. Munro,	Munising, Michigan
H. H. McMillan,	" "
D. W. McDougall,	" "
E. P. Strong,	" "
I. N. Bushong,	Gladstone, Michigan
John M. Bush,	Negaunee, Michigan.

ALGER COUNTY TAXPAYERS' ASSOCIATION

FIRST ANNUAL REPORT

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ALGER COUNTY TAXPAYERS' ASSOCIATION

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING SEPTEMBER 30TH, 1928

<u>RECEIPTS</u>		
Oliver Mining Company	\$ 125.00	
Northwestern Cooperage Co.	63.80	
Wisconsin Land & Lumber Co.	49.50	
East Jordan Lumber Co.	156.75	
Peoples State Bank	23.90	
Bay de Noquet Company	200.25	
Cleveland-Cliffs Iron Company	2,607.60	
First National Bank of Alger County	129.70	
Munising Paper Company	872.10	
Kewenaw Association	15.45	
J. M. Longyear Estate	3.70	
Munising Woodenware Co.	149.80	
I. Stephenson Co., Trustees	35.35	
Jackson & Tindle, Inc.	260.60	
D. W. McDougall	34.88	
Farrell's Drug Store	<u>4.65</u>	
		\$ 4,733.03
<u>DISBURSEMENTS</u>		
Salaries	3,048.92	
Office Rent	225.00	
Office Light	11.30	
Telephone	51.45	
Automobile Mileage	672.88	
Traveling Expense	79.92	
Office Supplies & Expense	105.88	
Postage & Box Rent	47.72	
Legal Expense	20.00	
Papers & Periodicals	4.00	
Directors' Meetings	5.00	
Office Equipment	<u>134.64</u>	
		<u>4,406.71</u>
<u>Cash on Hand</u>		\$ 326.32

ALGER COUNTY TAXPAYERS' ASSOCIATION

FIRST ANNUAL REPORT

This Association was formed during the summer of 1927 and started operating October 1st of that year.

A general survey of what has occurred in this County in the matters of taxation and the expenditures of public funds will be given here. In beginning, we wish to say that to many of the public officials of this County a Taxpayers' Association had never been heard of. It took considerable time to get acquainted, and in some instances, the start was not particularly easy. However, the pioneer work has now been done and the attitude of many officials and the people in general is friendly. In many instances we are getting exceedingly good co-operation.

ALGER COUNTY

Mr. C. R. Little of Mathias Township is chairman of the County Board and under his leadership this board functions in quite a satisfactory manner. The amount on the October 1927 budget for all county purposes amounted to \$ 99,700.00 and the October 1928 budget is \$ 95,550.00 a decrease of \$ 4,150.00. During the year the board entered into a contract with Morgan Heights Sanitorium at Marquette for the care of tuberculosis patients and the expenditures to October 1st amounted to \$ 2,391.62 and this item on the October 1928 budget is \$ 5,000.00. The cost of caring for indigent poor shows a considerable increase over the previous year due principally to the addition made at the infirmary during the year. The amount paid on this addition to October 1st amounted to \$ 4,600.71 and the amount to be paid on contracts before the end of 1928 is \$ 5,399.29. The following is a summary of the budget for 1929:

General Fund	\$	56,050.00
Poor Fund		25,000.00
County Road Fund		<u>14,500.00</u>
	\$	95,550.00

With the Morgan Heights contract estimated at \$ 5,000.00 for 1929 other expense in connection with contagious diseases will bring the total to at least \$ 7,000.00, and looking into the future this expense will show a constant increase. The proposition of a tuberculosis sanitorium for three or four counties in this end of the peninsula has been talked of, and it would seem that this matter should be thoroughly investigated, as a centrally located sanitorium would surely provide better facilities than is now possible in these counties.

AU TRAIN TOWNSHIP

Township expenditures for the year ending March 1928 are as follows:

Contingent Fund	§	1,912.98
Highway Improvement Fund		655.00
Road Repaid Fund		<u>1,210.97</u>
	§	<u>3,778.95</u>

Of these expenditures the supervisor's compensation amounted to a total of \$ 375.00, clerk's compensation \$ 427.00 and highway commissioner \$ 35.00. Expenditures in every department are very conservative.

The tax levy for all purposes for 1928 as compared with 1927 shows a decrease of \$ 2,588.29 as shown by the following tabulation:

Assessed Valuation	1928	1927	INCREASE	DECREASE
Real	1,134,305.00	1,155,330.00		21,025.00
Personal	<u>38,175.00</u>	<u>32,320.00</u>	5,855.00	
Total	1,172,480.00	1,187,650.00		15,170.00
Taxes Levied				
State Tax	2,804.20	3,550.90		746.70
County "	10,226.61	10,568.20		341.59
Township "	1,500.00	2,000.00		500.00
Highway Repair Tax	1,500.00	2,000.00		500.00
Highway Imp. "	1,500.00	2,000.00		500.00
School "	<u>9,000.00</u>	<u>9,000.00</u>		
Total Tax	§ 26,530.81	29,119.10		2,588.29

BURT TOWNSHIP

Township expenditures for the year ending March 1928 are as follows:

Contingent Fund	§	15,040.79
Road Repair "		12,489.60
Bridge "		2,723.57
Highway Improvement Fund		15,824.47
Light & Water "		<u>15,507.15</u>
Total		57,585.56
Loans Repaid		<u>15,800.00</u>
Net Expenditures	§	41,785.56

5

Since 1910 this township has operated a Light & Water Plant which has shown a large deficit each year. The original plant was a steam plant purchased from the Marais Lumber Company for \$ 2,500.00, \$ 500.00 of which was donated and the balance of \$ 2,000.00 taken from the township funds. During 1926 the Steam plant was abandoned and a Deisel plant installed. The new plant consists of a 125 H.P. Deisel engine to operate a 75 K.W. Generator and Combination Deisel and motor driven centrifugal pump. The total cost of these improvements including installation was about \$ 20,000.00. Since the organization of this Association an effort has been made to bring this plant to a point where it will be self-supporting and the deficit for this year as near as can be estimated at this time will be small. Collections have been improved and operating costs have been lowered. Results for five months of this year are as follows:

Operating Cost	\$	2,358.30
Revenue		<u>2,009.67</u>
 Deficit	 \$	 348.63

We have been urging them to use what meters they have and gradually install more until the whole town is metered, and if this is done the plant can be made to pay its own way.

The tax levy for all purposes for 1928 as compared with 1927 is as follows:

	1928	1927	INCREASE	DECREASE
Assessed Valuation				
Real	1,550,160.00	1,522,960.00	27,200.00	
Personal	17,200.00	17,200.00		
Total	1,567,360.00	1,540,160.00	27,200.00	
Taxes Levied				
State Tax	3,748.63	4,623.88		875.25
County "	13,670.82	13,761.59		90.77
Township "		1,000.00		1,000.00
Township Cont. "	4,000.00	3,000.00	1,000.00	
Highway Repair "	7,803.68	7,700.80	102.88	
Highway Imp. "	7,803.68	7,700.80	102.88	
Bridge "		2,000.00		2,000.00
Fire "	1,000.00	1,200.00		200.00
Indebtedness "		9,000.00		9,000.00
School "	20,000.00	25,000.00		5,000.00
" Bond & Int. Tax	13,000.00		13,000.00	
Total Tax	\$ 71,026.81	74,987.07		3,960.26

The tax levy as voted by the electors at the April township meeting contained the following items which have been eliminated through the efforts of this Association.

Township	Tax	\$ 1,000.00
Bridge	"	2,000.00
Indebtedness	"	<u>6,000.00</u>
Total		\$ 9,000.00

The first two of these items were cancelled by action of the township board but to cancel the \$ 6,000.00 item it was necessary for us to go before the County Board with a protest, and we were successful in having it voted out of their budget.

Township expenditures in all departments have been running at a much lower rate this year than during any recent year and the township will be in better financial shape at the end of this fiscal year than it was at the end of the previous one.

GRAND ISLAND TOWNSHIP

Township expenditures for the year ending March 1928 are as follows:

Contingent Fund	\$ 364.00
Highway Fund	<u>22.50</u>
Total	\$ 386.50

The tax levy for all purposes for 1928 as compared with 1927 shows a decrease of \$ 194.90 as shown by the following tabulation:

Assessed Valuation	1928	1927	INCREASE	DECREASE
Real	\$ 224,645.00	224,585.00	60.00	
Personal	<u>22,150.00</u>	<u>22,150.00</u>		
Total	246,795.00	246,735.00	60.00	
Taxes Levied				
State Tax	590.26	726.26		136.00
County "	2,152.60	2,161.50		8.90
Township "	200.00	300.00		100.00
School "	1,400.00	1,350.00	50.00	
Library "	<u>50.00</u>	<u>50.00</u>		
Total Tax	\$ 4,392.86	4,587.76		194.90

LIMESTONE TOWNSHIP

The township expenditures for the year ending March 1928 are as follows:

Contingent Fund	\$	4,644.92
Highway Imp. "		6,244.70
Road Repair "		5,864.25
Bridge "		<u>839.00</u>
Total	\$	17,592.87
Less Loans Repaid		<u>8,175.00</u>
Net Expenditures	\$	9,417.87

Included in the contingent fund expenditures the supervisor's compensation and expenses amounted to \$ 849.60, clerk's compensation and expenses \$ 533.00, treasurer \$ 427.55, highway commissioner \$ 520.00. The cost of board meetings amounted to \$ 132.50. The officials of this township are receiving more compensation than the law entitles them to and this township cannot be considered well managed. The officer who is guilty of boosting his own compensation in every conceivable manner is the type who is not inclined to be economical elsewhere in the expenditure of tax money. We are strongly discouraging this practice but the results we hope to obtain do not come rapidly.

This township has followed the practice of paying the treasurer at the rate of \$ 5.00 for attending each township board meeting, and his services are not required there, and also large fees for miscellaneous services. Some treasurers have received as much as \$ 500.00 or \$ 600.00 in addition to the fees on the tax collections. In June of this year we entered an objection to the township board paying a \$ 70.00 bill presented by the present treasurer, and to date this is still in controversy but has not been paid.

There are a number of treasurers' in recent years who have not turned over all funds due the township, and during the year we were successful in obtaining a settlement of the amount of shortage of Alex Johnson who was treasurer in 1925. The amount which he owed the township according to the audit made at the end of that year was \$ 322.28. At the time this shortage was discovered he gave the township board notes of \$ 50.00 each, payable one each year with interest at 6% after due. In February of this year he turned in \$ 335.10 in full settlement, but this settlement was not made until considerable pressure was brought to bear on the township board, and garnishee proceedings started against Johnson.

Another treasurer, Geo. Peterson whose term of office expired in April 1927 has a shortage of \$ 502.90. Of this amount \$ 226.39 was returned to the township treasury in July of this year leaving still due \$ 276.51. We will continue our efforts in this matter and believe that eventually this claim will be settled in full.

When the treasurer settled with the township board in March of this year, there was on hand \$ 1,956.95 which compares with a deficit of \$ 2,087.12 the previous year, but the fact remains that the contingent and road repair funds were overdrawn and the highway improvement and bridge funds had sufficient funds to offset these overdrafts. We are following their expenditures very closely and hope to avoid any overdrafts when settlement is again made next March.

The tax levy for all purposes for 1928 as compared with 1927 shows a decrease of \$ 12,279.56 as shown by the following tabulation.

		1928	1927	INCREASE	DECREASE
Assessed Valuation					
Real		\$ 703,300.00	727,825.00		24,525.00
Personal		21,450.00	23,200.00		1,750.00
Total		724,750.00	751,025.00		26,275.00
Taxes Levied					
State	Tax	1,753.37	2,243.43		510.06
County	"	6,321.41	6,676.91		355.50
Township	"	3,500.00	3,000.00	500.00	
Highway Repair	"	3,750.00	4,207.00		457.00
Highway Imp.	"	3,750.00	4,207.00		457.00
Bridge	"		1,000.00		1,000.00
Bldg. Repair	"	500.00	500.00		
Indebtedness	"		1,000.00		1,000.00
School	"	18,000.00	23,500.00		5,500.00
Bond & Interest"			3,500.00		3,500.00
Total Tax		\$ 37,554.78	49,834.34		12,279.56

When taxes were voted in April of this year there was included in the budget a bridge tax of \$ 500.00 which brought the total taxes for highway purposes to in excess of 1% as provided by law. Through the efforts of this Association the township board cancelled that item by resolution and it was not included in the amount certified to the county board.

MATHIAS TOWNSHIP

Township expenditures for the year ending March 1928 are as follows:

Contingent Fund	‡	1,574.11
Highway Imp. "		749.95
Road Repair "		3,068.72
Bridge "		283.71
Drain "		24.50
Total	‡	5,700.99

The tax levy for all purposes in 1927 amounted to \$ 6,816.55 and at the time of settlement in March 1928 there was cash on hand in township funds amounting to \$ 6,141.14. In other words, the tax levy for 1927 can be used for township purposes during 1928 which eliminates the necessity of borrowing money in anticipation of tax collection time.

The tax levy for all purposes for 1928 as compared with 1927 shows a decrease of \$ 1,981.97 as shown by the following tabulation.

	1928	1927	INCREASE	DECREASE
Assessed Valuation				
Real	561,225.00	598,525.00		37,300.00
Personal	30,025.00	30,350.00		325.00
Total	591,250.00	628,875.00		37,625.00
Taxes Levied				
State Tax	1,414.08	1,870.25		456.17
County "	5,157.00	5,566.25		409.25
Township Cont. "	1,600.00	1,800.00		200.00
Highway Repair "	3,000.00	3,144.37		144.37
Highway Imp. "	2,100.00	1,572.18	527.82	
Bridge "		300.00		300.00
School "	14,000.00	15,000.00		1,000.00
Total Tax	29,271.08	29,253.05		1,981.97

MUNISING TOWNSHIP

Township expenditures for the year ending March 1928 are as follows:

Contingent Fund	4,955.24
Highway Fund	25,324.77
Total	30,280.01
Less Loans Repaid	9,000.00

Included in the contingent expenditures the officials received for services and expenses, supervisor \$ 957.80, clerk \$ 428.00, highway commissioner \$ 1,637.67, fees of justices for attending board meetings \$ 174.00. Registrations and elections cost this township \$ 328.50 as compared with \$ 198.10 in Limestone, \$ 97.50 in Burt, and \$ 225.71 in Rock River.

Besides extensive borrowings in anticipation of tax collections this township at times withholds the monies due the school treasury to finance township operations. During the year we have constantly endeavored to discourage this practice and tried to get this board to reduce expenditures and thus build up a better financial position. Results in this matter have not been as good as we wished, but have not altogether been discouraging. At the time of this report there is due the school treasury \$ 3,907.42 and we are urging the school board to insist that this money be turned over without delay.

The tax levy for all purposes for 1928 as compared with 1927 shows a decrease of \$ 424.58 as shown by the following tabulation:

	1928	1927	INCREASE	DECREASE
Assessed Valuation				
Real	\$ 1,405,270.00	1,465,380.00		60,610.00
Personal	114,585.00	61,772.00	52,813.00	
Total	1,591,855.00	1,527,652.00		7,797.00
Taxes Levied				
State Tax	3,635.01	4,552.53		917.52
County "	13,256.48	13,549.23		292.75
Twp. Cont. "	4,000.00	4,000.00		
Highway Repair Tax	7,500.00	6,500.00	1,000.00	
Highway Imp. "	7,500.00	6,500.00	1,000.00	
School "	34,290.89	35,505.20		1,214.31
Total Tax	\$ 70,182.38	70,606.96		424.58

At the annual township meeting held in April the electors did not vote a tax levy and this matter was therefore left to the township board. In voting these taxes an item of \$ 2,000.00 bridge tax was included which brought the total levy for road purposes to in excess of 1% as previously mentioned in the case of Limestone township. This board was later requested to withdraw this item, but refused to do so and the matter was taken up before the county board at the annual meeting on October 8th and cancelled by their action. After this matter had been discussed and the opinion of the prosecuting attorney received, the Munising township supervisor voted to cancel it from his budget.

ONOTA TOWNSHIP

The township expenditures for the year ending March 1928 are as follows:

Contingent Fund	\$	4,347.28
Highway Imp. "		9,489.74
Road Repair "		8,926.89
Bridge "		2,390.25
Bond & Interest Fund		<u>14,499.72</u>
Total		39,653.88
Less Loans Repaid		<u>15,500.00</u>
Net Expenditures	\$	24,153.88

The largest item in the contingent fund expenditures covers officers services and board meetings amounting to a total of \$ 2,682.08 and this expense is much higher than it should be. During the year we have tried to get this expense reduced and with some success, but not as much as we had hoped for. The present supervisor is very willing to hold down the expenses in all departments, but the other members of the board are not willing to follow his lead.

It has been the practice in this township for the treasurer to turn in the fees on tax collections to the township account and these fees are then paid back through the contingent fund. This is not in accordance with the statutes, as collection fees should be kept separate from funds belonging to the township. This matter has been brought to the attention of the officials and will be corrected this year.

The tax levy for all purposes for 1928 as compared with 1927 shows a decrease of \$ 23,660.55 as shown by the following tabulation:

	1928	1927	INCREASE	DECREASE
Assessed Valuation				
Real	844,290.00	854,875.00		10,585.00
Personal	<u>12,050.00</u>	8,300.00	3,750.00	
Total	856,340.00	863,175.00		6,835.00
Taxes Levied				
State Tax	2,048.09	2,926.15		878.06
County "	7,469.17	8,708.80		1,239.63
Township "	4,000.00	4,000.00		
Highway Repair "	4,315.88	5,644.37		1,328.49
Highway Imp. "	2,430.00	5,644.37		3,214.37
Bridge "		3,500.00		3,500.00
Bond & Interest Tax	6,000.00	9,000.00		3,000.00
School "	<u>14,500.00</u>	25,000.00		10,500.00
Total Tax \$	40,763.14	64,423.69		23,660.55

The highway improvement tax for this year was set at $\frac{1}{8}$ of the legal limit and you will note there is a large reduction in the school tax. The last of the highway bonds will become due in 1932 and at the beginning of this year there was a total of \$ 15,000.00 outstanding as follows:

<u>Date Due</u>	<u>Amount</u>
June 15, 1928	\$ 2,000.00
Feb. 1, 1929	3,000.00
June 15, 1929	1,000.00
Feb. 1, 1930	3,000.00
Feb. 1, 1931	3,000.00
Feb. 1, 1932	<u>3,000.00</u>
Total	15,000.00

ROCK RIVER TOWNSHIP

The township expenditures for the year ending March 1928 are as follows:

Contingent Fund	5,495.90
Highway Imp. "	2,558.40
Road Repair "	8,726.88
Bridge "	<u>740.57</u>
Total	17,521.75
Less Loans Repaid	<u>9,375.00</u>
Net Expenditures	\$ 8,146.75

During last year the compensation of the officials was not excessive, the supervisor having drawn \$ 349.00, clerk \$ 359.00, and justices fees for meetings \$ 116.00. The year closed with a deficit in the contingent fund of \$ 5,471.75 and this was reduced from a deficit to begin the year of \$ 7,845.27.

The tax levy for all purposes shows a decrease of \$ 3,363.75 as shown by the following tabulation:

	1928	1927	INCREASE	DECREASE
Assessed Valuation				
Real	605,895.00	625,935.00		20,040.00
Personal	<u>34,890.00</u>	<u>40,240.00</u>		<u>5,350.00</u>
Total	640,785.00	666,175.00		25,390.00
Taxes Levied				
State Tax	1,532.56	2,868.86		1,336.30
County "	5,589.05	8,538.30		2,949.25
Township "	4,000.00	4,000.00		
Highway Repair "	3,352.57	4,828.90		1,496.33
Highway Imp. "	3,352.58	2,414.45	918.13	
Bridge "		500.00		500.00
School "	27,000.00	25,000.00	2,000.00	
Total Tax	\$ 44,786.76	48,150.51		3,363.75

Included in the tax levy was an item of bridge tax \$ 1,000.00 which brought the total for highway purposes in excess of 1% provided by law and this item was cancelled by action of the township board at our request.

Through the re-assessment made last year by the State Tax Commission the total valuation was considerably reduced and the maximum levy for road repair purposes is much less than it formally was. They have a total of 82 miles of township roads to maintain and their methods are not efficient in all cases. They do, however, divide their road money very equitably between the different sections of the township and keep their roads in fairly good condition.

CITY OF MUNISING

At the election held in April Mr. E. P. Strong, a director of this Association, was elected Commissioner of Public Works and Utilities. Since that time an effort has been made with considerable success to expend money in accordance with the budget and also to keep expenditures in line with income. At the end of last year it was necessary for the city to borrow \$ 10,000.00 in anticipation of tax collections and at the present time it is estimated that it will not only be unnecessary to borrow money, but that the year will close with a cash balance of about \$ 7,000.00. A summary of expenditures for eight months of this year as compared with the budget is as follows:

	BUDGET	EXPENDITURES
General Fund	\$ 11,210.00	\$ 7,729.09
Street Department	19,400.00	15,804.80
Fire "	7,100.00	6,150.13
Water "	14,410.00	11,479.75
Police "	5,780.00	3,732.06
Park & Cemetery	3,500.00	2,234.53
Interest & Sinking Funds	19,370.00	10,956.17
Total	\$ 80,770.00	\$ 58,086.53

The budget as fixed last October was \$ 60,000.00 which is the above amount less the estimated water rentals, profit on coal, and other miscellaneous receipts.

The budget for 1929 has been fixed at \$ 60,000.00 the same as the previous year and this provides \$ 14,000.00 for maturing bonds. During 1928 this amounted to \$ 1,000.00 or an increase of \$ 13,000.00. This budget provides a total including the above mentioned \$ 14,000.00 for interest and sinking funds amounting to \$ 17,685.00, street improvements \$ 5,700.00, and meters and pump station improvements amounting to \$ 12,615.00. The price of municipal coal has been fixed for this year at \$ 7.00 per ton and this should yield a net profit of about \$ 2,500.00 on sales made during 1929.

The tax levy for all purposes for 1928 as compared with 1927 shows a decrease of \$ 690.25 as shown by the following tabulation:

Assessed Valuation	1928	1927	INCREASE	DECREASE
	Real	2,589,960.00	2,561,990.00	27,970.00
Personal	1,120,230.00	1,073,510.00	46,720.00	
Total	3,710,190.00	3,635,500.00	74,690.00	
Taxes Levied				
State Tax	8,694.23	10,136.83		1,442.60
County "	31,706.86	30,169.22	1,537.64	
School "	83,709.11	84,494.40		785.29
City "	60,000.00	60,000.00		
Total Tax	\$ 184,110.20	184,800.45		690.25

The increase in the County tax is caused by the increase of \$ 74,690.00 in the assessed valuation.

AU TRAIN TOWNSHIP SCHOOLS

Expenditures for the year ending July 1st, 1928 are as follows:

	AMOUNT	COST PER	COST PER
		ENROLLED PUPIL	DAY'S ATTENDANCE
Teachers Salaries	5,765.00	60.05	.371
Library Books	43.67	.45	.003
Transportation	1,017.70	10.60	.065
General Purposes	1,811.52	18.87	.117
Interest	37.05	.39	.002
Tuition	701.00	7.30	.045
Equipment	43.85	.46	.003
Total	9,419.79	98.12	.606

No. Pupils 96
Days Attendance 15532½

This school board estimated their budget for next year at \$ 13,000.00 and through our efforts this figure was reduced and the amount certified to the county board for tax collection this year is \$ 9,000.00.

BURT TOWNSHIP SCHOOLS

Expenditures for the year ending July 1st, 1928 are as follows:

	AMOUNT	COST PER	COST PER
		ENROLLED PUPIL	DAY'S ATTENDANCE
Teachers Salaries	17,700.00	107.27	.586
Library Books	100.87	.61	.003
Transportation	1,947.38	11.80	.064
General Purposes	11,027.30	66.84	.364
Equipment	1,672.84	10.14	.055
Buildings & Sites	103.00	.62	.003
Total	32,551.39	197.28	1.075

No pupils 165
Days Attendance 30279

In January of this year this school board had their present school building examined by Mr. B. J. Ford of the Department of Public Instruction, Lansing, and after this examination a special election was held and a bond issue in the sum of \$ 125,000.00 was voted for the erection of a new building. The new building is now under construction and will be completed early next year. We do not think this expenditure was necessary and a careful examination was made of all the proceedings, but nothing found on which to base action against them. The bond issue runs for a period of 30 years and the total cost including interest will amount to \$ 244,280.00 or an average of \$ 8,142.67 per year. The bonds were sold at a premium of \$ 500.00.

GRAND ISLAND TOWNSHIP SCHOOLS

Expenditures for the year ending July 1st, 1928 are as follows:

	AMOUNT	COST PER ENROLLED PUPIL
Library Books	\$ 35.00	7.00
Transportation	1,146.00	229.20
General Purposes	223.24	44.65
Tuition	135.00	27.00
Total	\$ 1,539.24	307.85

No. Pupils 5

No schools are operated in this township, the pupils being transported to the Munising schools.

LIMESTONE TOWNSHIP SCHOOLS

Expenditures for the year ending July 1st, 1928 are as follows:

	AMOUNT	COST PER ENROLLED PUPIL	COST PER DAY'S ATTENDANCE
Teachers Salaries	8,540.00	55.82	.352
Library Books	41.51	.27	.002
Transportation	3,540.60	23.14	.146
General Purposes	4,282.96	28.00	.177
Interest	582.69	3.80	.024
Tuition	236.00	1.54	.010
Bonds	3,000.00	19.61	.124
Total	\$ 20,233.76	132.18	.835

No. Pupils 153
Days Attendance 24216

There are still \$ 3,000.00 bonds outstanding against this school and when this indebtedness is paid a further reduction in tax levies should be possible.

MATHIAS TOWNSHIP SCHOOLS

Expenditures for the year ending July 1st, 1928 are as follows:

	AMOUNT	COST PER ENROLLED PUPIL	COST PER DAY'S ATTENDANCE
Teachers Salaries	10,372.50	36.14	.262
Library Books	237.34	.83	.006
Transportation	5,040.00	17.56	.127
General Purposes	4,170.04	14.53	.105
Interest	100.00	.35	.003
Bonds	2,000.00	6.97	.051
Total	21,919.88	76.38	.554

No. Pupils 287
Days Attendance 59588

This school is operated as a rural agricultural school which entitles it to State and Federal aid. It is economically managed.

MUNISING TOWNSHIP SCHOOLS

Expenditures for the year ending July 1st, 1928 are as follows:

	AMOUNT	COST PER ENROLLED PUPIL	COST PER DAYS ATTENDANCE
Teachers Salaries	68,998.25	60.47	.368
Library Books	2,102.42	1.84	.011
Transportation	4,973.50	4.36	.027
General Purposes	38,771.93	33.98	.207
Interest	9,922.50	8.70	.053
Equipment	2,012.94	1.76	.010
Bonds	20,000.00	17.53	.107
Total	146,781.54	128.64	.783

No. Pupils 1141
Days Attendance 187530½

In 1921 and 1922 when the new school was constructed \$ 300,000.00 of bonds were issued. Of this amount \$ 140,000.00 has been redeemed leaving outstanding \$ 160,000.00. These bonds mature at the rate of \$ 20,000.00 per year and the last bond will be paid on Jan. 15, 1936.

A portable school has been erected at Melstrand and when logging operations have been completed this building will be available for use elsewhere. We believe the budget can be reduced next year.

ONOTA TOWNSHIP SCHOOLS

Expenditures for the year ending July 1st, 1928 are as follows:

	AMOUNT	COST PER ENROLLED PUPIL	COST PER DAY'S ATTENDANCE
Teachers Salaries	6,150.00	97.61	.609
Library Books	37.10	.59	.004
Transportation	1,380.00	21.91	.137
General Purposes	6,188.00	98.22	.613
Interest	785.33	12.46	.078
Equipment	1,572.19	24.97	.156
Buildings & Sites	400.00	6.35	.040
Tuition	155.00	2.46	.015
Bonds	5,333.33	52.91	.330
Total	20,000.95	317.48	1.982

No. Pupils 63
Days Attendance 10095

The school building now in use is of brick construction completely equipped and finished in time to be put in use in the Fall of 1927. A cost of \$ 317.48 per pupil is exceedingly high and we have been urging this school board to further reduce their expenses. A small school is being operated at Onota 2 miles east of Deerton and another small school at Whitefish 2 miles west, and we have suggested that these two schools be closed and the pupils transported to the Deerton school. No action has been taken to date. The reason given being that snow conditions in winter are too severe for transporting. However, this is being done in other places and we believe that eventually this will be brought about and will result in a considerable saving.

When the school board voted on their budget for this year the amount was set at \$ 20,000.00 and through our efforts this was reduced to \$ 14,500.00 by action of the electors at the annual school meeting. This, we believe, will cover their requirements and they should start next year with a fair balance of cash on hand.

ROCK RIVER TOWNSHIP SCHOOLS

Expenditures for the year ending July 1st, 1928 are as follows:

	AMOUNT	COST PER ENROLLED PUPIL	COST PER DAY'S ATTENDANCE
Teachers Salaries	21,597.07	37.82	.245
Library Books	277.08	.49	.003
Transportation	1,341.91	2.35	.015
General Purposes	7,097.12	12.43	.080
Equipment	2,257.72	3.95	.026
Interest	180.00	.32	.002
Bonds	2,000.00	3.50	.023
Total	34,750.90	60.86	.394

No. Pupils 591
Days Attendance 88222

Nine schools are operated in this township and twenty-one teachers employed. They have a large school at Chatham and another at Eben, The other seven being smaller schools at different points in the township. It will be noted that their cost per enrolled pupil and cost per day of attendance is the lowest in this territory.

DELINQUENT TAXES

A good deal of property is being returned to the State through delinquent tax rolls, the amount paid and amount delinquent for last year being as follows:

	AMOUNT PAID	PERCENT	DELINQUENT	PERCENT
Au Train Township	25,377.45	87.06	3,771.24	12.94
Burt "	65,847.77	87.61	9,312.04	12.39
Grand Island "	4,572.88	99.68	14.88	.32
Limestone "	44,384.43	89.00	5,483.56	11.00
Mathias "	23,967.82	81.87	5,307.00	18.13
Munising "	58,188.95	82.37	12,454.33	17.63
Onota "	62,312.70	96.67	2,147.11	3.33
Rock River "	38,639.80	79.71	9,832.92	20.29
City of Munising	170,091.86	90.34	18,180.31	9.66

A preliminary report was sent to all members on July 5th, 1928 which gave only a brief outline of the work we are doing. It will no doubt be of interest to you to know that the business of the Association has been carried on at less than was estimated at the time of organization and the year has closed with a cash balance of \$ 326.32. The estimate for the first year's expenses was \$ 5,000.00 and the assessment against the members was figured on that basis. Some of the companies included in the original estimate did not come into the Association and the amount collected was \$ 4,733.03.

During the year we have followed closely all expenditures of public monies in this territory. Particularly in the more extravagant townships expenditures have been decreased as compared with former years. One reason for this is that these officials knew that they were being watched. The saving to the taxpayers because of this is exceedingly hard to calculate, but it surely amounts to a considerable sum.

We have tried to give the various officials assistance and co-operation and to avoid and lessen any feeling of antagonism which they may have. It is a well known fact that in some townships there is a feeling of antagonism towards the corporations and an attitude to get as much as possible out of them in every conceivable manner. It has been our endeavor and with some success to create a better understanding and better feeling wherever this attitude existed.

In closing we wish to assure our members that it is the desire of this Association to have them call for such information as they may be interested in, and also any suggestions will be appreciated.

Respectfully submitted,

J.I. Keeton, Manager.

HOTEL WILLIAMS & COTTAGES

Comparative Statement of Costs

	1925	1926	1927	1928
Days Operated	92	92	92	92
Days Idle	273	273	273	274
<u>Operating</u>				
Management and Service	\$2,181.15	\$2,388.64	\$1,926.87	\$1,920.92
Provisions	5,997.02	5,066.23	5,595.19	5,377.07
Water	52.95	3.85	5.45	9.60
Electric Current	332.90	158.79	299.17	413.97
Fuel	290.00	272.00	301.12	291.56
Cigars and Tobacco	225.31	131.72	149.70	104.45
Laundry	429.00	366.39	536.23	564.07
Tools and Miscellaneous Supplies	404.07	158.65	705.54	599.33
Post Cards, Photos, etc.	56.01	38.28	20.29	1.20
Confectionery	142.39	118.10	135.37	159.10
Total	10,110.80	8,702.65	9,674.93	9,441.27
<u>Maintenance</u>				
Buildings	1,545.57	466.65	1,193.78	755.01
Machinery and Equipment	751.52	50.34	44.28	97.68
Yards, Grounds and Gardens	83.98	93.04	127.74	62.28
Sewer and Water System	5.99	6.86	13.65	35.91
Docks	18.84	29.09	-	-
Safety Devices	-	-	-	-
Electric Transmission Line	748.73	233.11	466.65	2.45
Total	3,154.63	879.09	1,846.10	953.33
<u>Sundry Expenses</u>				
Equipment	40.95	31.44	13.10	-
Supply Inventory	-	-	-	-
Miscellaneous	-	2.25	-	-
Fire Loss	-	-	-	-
Idle Expense	-	-	-	-
Total	40.95	33.69	13.10	-
Total Operating Cost	13,306.38	9,615.43	11,534.13	10,394.60
<u>Fixed Charges and General Expense</u>				
Depreciation Plant	349.89	349.89	349.89	349.92
" Equipment	-	-	18.34	2.55
" Construction	-	-	-	-
Total	349.89	349.89	368.23	352.47
Insurance	979.99	997.92	997.95	990.24
Personal Injury	-	-	206.80	1.45
Advertising	-	-	-	-
Taxes	1,093.96	598.02	520.64	503.58
Local Office	129.12	111.81	86.21	32.23
Central Office	600.00	600.00	600.00	600.00
Total	2,803.07	2,307.75	2,411.60	2,127.50
Grand Total	16,459.34	12,273.07	14,313.96	12,874.57
Plant Account Not Charged Off	2,586.74	2,236.85	1,886.96	1,537.04
Equipment Account Not Charged Off	65.43	33.99	2.55	-
Average Number Employees - 3 Months Operating	13	13	13	13

HOTEL WILLIAMS COSTS

	1925	1926	1927	1928
Total Operating Cost as per Cost Sheet	\$16,459.34	\$12,273.07	\$14,313.96	\$12,874.57
Less Items:				
Cigars and Tobacco	225.31	131.72	149.70	104.45
Post Cards and Souvenirs	56.01	38.28	20.29	1.20
Confectionery	142.39	118.10	135.37	159.10
Electric Current Sold	658.40	387.70	373.60	637.80
Cost of Personal Laundry for Guests	113.12	50.15	41.61	109.05
Board of Grand Island Employees	1,362.86	1,242.15	1,363.45	1,457.40
Total Deductions	2,558.09	1,968.10	2,084.02	2,469.00
Net Expense Charged Guests	13,901.25	10,304.97	12,229.94	10,405.57
Meals Served Guests	11,655	7,159	7,965	8,277
Cost per Meal	1.192	1.439	1.535	1.257
Cost per Guest Day	3.576	4.317	4.605	3.771
Revenue from Guests	13,474.13	8,974.50	10,463.66	10,657.61
" per Meal	1.156	1.253	1.314	1.288
" per Guest Day	3.468	3.759	3.942	3.864
Profit or Loss per Guest Day	.108	.558	.663	.093
Number of Meals Served Guests	11,655	7,159	7,965	8,277
" " " " Grand Island Employees	2,219	1,911	2,214	2,429
Total	13,874	9,070	10,179	10,706
Number of Meals Served Hotel Help	3,219	3,583	3,326	3,692
Grand Total Meals Served	17,093	12,653	13,505	14,398
Total Cost of Meals (Provisions Only)	5,997.02	5,066.23	5,464.36	5,377.07
*Cost per Meal of Provisions	.432	.561	.549	.502

* This rate does not include meals served Hotel Help.

LED:MD-2.
2/13/29.

HOTEL WILLIAMS

EARNINGS	1925	1926	1927	1928
a. Transients & Boarders	13,474.13	8,974.50	10,463.66	10,657.61
aa. " " "	1,404.15	1,448.20	1,850.22	1,542.65
a. Cigars & Tobacco	221.27	156.47	159.30	117.62
aa. " " "			27.33	4.65
a. Souvenirs	82.40	53.24	68.36	53.36
aa. "				
a. Rental of Rowboats	68.33	25.05	118.30	29.25
aa. " " "				
a. Water	4.93	22.13	10.89	14.04
aa. "				
a. Electric Current	59.60	90.10	138.90	129.80
aa. " "	598.80	297.60	234.70	508.00
a. Confectionery	187.44	165.85	190.95	212.86
aa. "				
a. Laundry	133.08	63.60	48.95	128.30
aa. "				
a. Miscellaneous Earnings	77.50	5.50	130.83	
aa. " "				
Total Earnings	16,311.63	11,302.24	13,442.39	13,398.14
Total Outside Parties	14,322.00	9,556.44	11,330.14	11,361.84
Total Other Operations	1,989.63	1,745.80	2,112.25	2,036.30
Total Cost to Operate	16,459.34	12,273.07	14,313.96	12,874.57
Net Profit or Loss	147.71	970.83	871.57	523.57
Electric Current Used	9,860 KW	5,730 KW	5,890 KW	8,110 KW
Rate per KW	.034	.028	.051	.051
Number of Guests Registered	821	1,094	1,431	959
Meals Served Guests	11,655	7,159	7,965	8,277
" " Grand Island Employees	2,219	1,911	2,214	2,429
" " Hotel Employees	3,219	3,583	3,326	3,692
Total Meals Served	17,093	12,653	13,505	14,398
# Cost per Meal - Provisions	.351	.40	.414	.373
# Cost per Meal - Provisions & Service	.478	.59	.557	.507

This rate is on total meals served, which includes meals of Hotel Help.

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT SHOWING NUMBER OF GUESTS REGISTERED AT HOTEL WILLIAMS
BY STATES AND CITIES DURING THE SEASON OF 1928

<u>AUSTRALIA</u>		1	<u>MAINE</u>		
			Randolph	<u>1</u>	1
<u>ALASKA</u>		4	<u>MASSACHUSETTS</u>		
			Boston	4	
<u>CALIFORNIA</u>			Longmeadow	<u>2</u>	6
San Francisco	2		<u>MINNESOTA</u>		
Polo Alto	<u>1</u>	3	Duluth	6	
			Minneapolis	<u>7</u>	13
<u>CONNECTICUT</u>			<u>MISSOURI</u>		
Hartford	2		Kansas City	2	
Bridgeport	<u>3</u>	5	Moluelly	3	
			West Plains	<u>1</u>	6
<u>CAROLINA, NORTH</u>			<u>MICHIGAN</u>		
Tryon	<u>4</u>	4	Adrian	5	
			Ann Arbor	11	
<u>DAKOTA, NORTH</u>			AuTrain Beach	3	
Jamestown	<u>1</u>	1	AuTrain	1	
			Birmingham	2	
<u>FLORIDA</u>			Battle Creek	2	
Tampa	1		Big Bay	2	
Winter Park	<u>2</u>	3	Bloomfield Hills	3	
			Battle Creek	6	
<u>INDIANA</u>			Big Rapids	2	
Hammond	3		Crystal Falls	1	
Indianapolis	13		Caspian	1	
South Bend	2		Detroit	74	
Whiting	<u>1</u>	19	Durand	2	
			Escanaba	38	
<u>ILLINOIS</u>			East Lansing	3	
Aurora	2		Flint	4	
Bloomington	4		Grand Rapids	27	
Belvidere	1		Gladstone	24	
Chicago	82		Grand Marais	3	
Evanston	19		Houghton	4	
Elgin	1		Hubbel	4	
Fulton	3		Holland	4	
Freeport	3		Hancock	1	
Hamilton	6		Hillsdale	3	
Highland Park	2		Iron Mountain	6	
Hubbard Woods	3		Ishpeming	8	
Kenelworth	3		Jackson	6	
LaSalle	3		Kalamazoo	13	
Lake Forest	2		Lansing	1	
Moline	2		Little Lake	2	
Morrison	1		Lapeer	4	
Maywood	2		Marquette	111	
Oak Park	6		Manistique	21	
Peoria	3		Millersburg	1	
Rockford	9		Menominee	4	
Riverside	4				
St. Charles	2				
Winnatka	2				
Wilmette	<u>10</u>	175			

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT SHOWING NUMBER OF GUESTS REGISTERED AT HOTEL WILLIAMS
BY STATES AND CITIES DURING THE SEASON OF 1928

<u>MICHIGAN - (Continued)</u>			<u>ONTARIO</u>	
Munising	46		Cornwall	<u>1</u> 1
Montague	1			
Negaunee	11		<u>ENGLAND</u>	
Oxford	3		London	<u>2</u> <u>2</u>
Painsdale	2			
Petoskey	1		<u>TOTAL</u>	855
Pigeon	2			
Pontiac	3			
Saugstuck	1			
Shingleton	6			
South Range	3			
Sault Ste. Marie	9			
Traverse City	1			
Wells	6			
Whitehall	1			
Zelland	2			
Ypsilanti	<u>5</u>	510		
<u>NEW YORK</u>				
Penn Yan	2			
Syracuse	1			
Yonkers	<u>1</u>	4		
<u>OHIO</u>				
Cashocton	1			
Cleveland	9			
Cincinnati	11			
Glendale	12			
Middletown	2			
Oberlin	1			
Toledo	1			
Washington C. H.	<u>1</u>	38		
<u>PENNSYLVANIA</u>				
Pittsburgh	<u>1</u>	1		
<u>TENNESSEE</u>				
Memphis	<u>5</u>	5		
<u>WISCONSIN</u>				
Appleton	3			
Fon Du Lac	5			
Green Bay	2			
Kenosha	2			
Marinette	1			
Manitowoc	1			
Madison	2			
Milwaukee	15			
Neenah	13			
Oconto	2			
Wausaw	4			
Wauwatosa	<u>3</u>	53		

GRAND ISLAND

DEER

The usual number of deer seem to be on the Island and our plans for 1929 are to ship about one hundred. We are quoting a price on these deer of \$65.00 each, F.O.B. express office Munising, Michigan, with the exception of those which we are shipping to the Missouri State Game Commission and on these we have raised the price \$10.00 over that charged during 1928, making the price \$60.00 this year in place of \$50.00.

ELK

There is no way in which we can get a count on the elk that are on the Island. These animals are great eaters and give us considerable trouble in the winter time in our trapping of deer.

GAME BIRDS

We see no game birds of any character on the Island except a few partridge.

PREDATORY ANIMALS

During the hunting season this fall a number of coyote tracks were seen on the Island and an effort was made to locate the animals but without success. No evidence of any deer having been killed was seen.

HUNTING

During the past season we had several hunting parties on the Island, one of which was the Carter H. Harrison party, of Chicago, who have been coming to the Island for about eighteen or nineteen years. We also had as our guests a party composed of Governor Green and his friends, who spent several days there. We also had a party of men from Chicago, among whom was one of the Vice Presidents of the Commonwealth Edison Company and his friends, who remained there over the week end.

Statement of Deer Killed on Grand Island Season 1928

Name	Permit No.	Bucks	Camp Deer
W. H. Klauer	305	1	1
N. E. Klauer	314	1	
J. B. Crawford	306	0	
Chas. Ellinger	307	0	
F. B. Freeman	308	0	
Carter H. Harrison, Sr.	309	1	
Carter H. Harrison, Jr.	310	1	
Oscar F. Mayer	311	1	1
Jos. T. Stener	312	1	
Oscar G. Mayer	313	1	
Governor Fred W. Green		1	
C. H. Chapman		1	
Totals		9	2

MAPLE SYRUP

We produced 875 gallons of maple syrup during the year compared with 852 gallons in 1927. This has all been disposed of.

ROADS

We did considerable work on the roads and trails during the year which was made necessary on account of the heavy rains.

DOCKS

No particular expense was incurred on this item during the past year. The movement of the waves and ice last fall shifted the merchandise dock and it may be necessary to incur considerable expense in re-building this particular dock during the coming year.

BOATS

The "Ottawa" was in commission all during the summer and was laid up on September 30th. During that period she made schedule trips between the Island and Munising and also on three days during each week made trips to Pictured Rocks. The launch "Trout Bay" was used between the Island and Powell's Point. No extensive repairs were made on these boats other than the annual overhauling and painting.

EXPENSES

The following statements give a report comparing the expenses and revenues of the Island for the years 1925, 1926, 1927 and 1928.

GRAND ISLAND OPERATING EXPENSE

	1925	1926	1927	1928
<u>Operating</u>				
Superintendence	\$3,240.00	\$3,240.00	\$3,240.00	\$3,240.00
Game Preserve				
Game Keepers	1,046.92	710.00	560.60	540.00
Feed	344.66	239.55	131.04	212.55
Game, Fish & Fowl Purchased	-	-	4.23	-
Shipping Expense	583.30	370.14	656.95	520.09
Medicine	-	-	-	-
Miscellaneous	20.20	5.00	6.50	8.00
Farm				
Farming	810.47	312.44	408.08	575.03
Livestock Purchased	-	37.65	18.00	30.00
Feed of Livestock	169.26	60.82	43.17	53.35
Launches & Boats	1,689.33	1,407.46	1,271.30	1,328.55
Syrup Making	986.13	798.54	657.56	1,236.33
Storing Ice	143.58	65.70	106.73	160.94
Autos	598.19	458.76	635.20	692.92
Tools & Miscellaneous Supplies	186.11	39.35	29.14	37.08
Planting Trees	-	-	57.63	-
Board of Men	5,351.97	2,667.73	2,599.85	3,382.94
Stable Expense	290.87	145.07	132.28	118.31
Improving				
Roads	-	-	-	-
Game Fence	-	-	-	-
New Docks	-	-	-	-
Telephone Lines	-	-	-	-
Electric Current	598.80	297.60	294.70	508.00
Total	16,059.79	10,855.81	10,852.96	12,644.09
<u>Maintenance</u>				
Buildings	583.41	94.77	179.74	582.51
Machinery & Equipment	28.22	-	73.11	50.30
Roads, Trails & Fences	228.21	235.20	255.46	207.41
Docks	642.05	15.11	4.92	22.40
Launches and Boats	2,062.29	1,591.25	1,805.34	971.86
Yards, Grounds and Gardens	214.18	.63	-	80.84
Telephone Lines	21.80	12.41	3.81	7.84
Safety Devices	-	-	-	-
Total	3,780.16	1,949.37	2,322.38	1,923.16
<u>Sundry Expense</u>				
Equipment	722.04	772.16	524.78	312.27
Supply Inventory	-	-	-	-
Miscellaneous	-	1.85	-	-
Fire Loss	-	-	-	-
Total	722.04	774.01	524.78	312.27
Total Operating Cost	20,561.99	13,579.19	13,700.12	14,879.52
<u>Depreciation</u>				
Plant	560.63	197.00	197.04	197.04
Equipment	1,809.02	1,837.97	1,837.92	1,837.92
Total	2,369.65	2,034.97	2,034.96	2,034.96
<u>General Expense</u>				
Insurance	1,005.03	919.22	1,220.43	1,117.58
Compensation Fund	-	-	-	-
Personal Injury	31.80	5.65	64.10	9.00
Advertising	-	-	-	-
Taxes	773.67	432.83	374.90	358.87
Selling Expense	-	-	-	-
Local Office	255.05	187.47	70.02	78.01
Central Office	1,200.00	1,200.00	1,200.00	1,200.00
Total	3,265.55	2,745.17	2,929.45	2,763.46
Total Depr.&Gen.Exp.	5,635.20	4,780.14	4,964.41	4,798.42
Grand Total Operating Cost	26,197.19	18,359.33	18,664.53	19,677.94

GRAND ISLAND EARNINGS

	R-72	1925	1926	1927	1928
Game and Fish	a	\$3,370.00	\$4,265.00	\$5,570.00	\$5,055.00
" " "	aa	-	-	-	-
Farm and Poultry	a	377.36	240.56	112.33	87.04
" " "	aa	385.82	452.00	478.45	538.65
Ice	a	46.75	135.50	43.50	170.87
"	aa	400.00	320.00	280.00	320.00
Maple Syrup	a	1,577.28	2,022.01	2,451.86	2,607.99
" "	aa	128.75	243.35	116.15	133.50
Launches and Boats	a	2,148.97	1,874.24	1,776.05	1,756.25
" " "	aa	214.25	346.25	384.00	173.50
House Rents	a	1,166.14	777.65	887.15	581.05
" "	aa	-	7.50	-	-
Lot Rents	a	350.00	350.00	350.00	350.00
" "	aa	-	-	-	-
Auto Earnings	a	1,124.00	761.25	887.25	726.75
" "	aa	107.60	134.75	34.00	68.50
Teaming	a	126.50	-	7.00	-
"	aa	-	-	-	-
Miscellaneous	a	85.21	100.24	32.50	75.00
"	aa	-	-	40.96	74.00
Total R-72		11,608.63	12,030.30	13,451.20	12,718.10
" R-72a		10,372.21	10,526.45	12,117.64	11,409.95
" R-72aa		1,236.42	1,503.85	1,333.56	1,308.15
Inventory End of Year		366.50	251.23	351.40	162.37
Grand Total		11,975.13	12,281.53	13,802.60	12,880.47
Grand Total Operating Cost		26,197.19	18,359.33	18,664.53	19,677.94
Net Profit or Loss		14,222.06	6,077.80	4,861.93	6,797.47
Plant Account Not Charged Off		3,092.84	2,895.84	2,698.80	2,501.76
A5a Equipment Account Not Charged Off		15,096.00	13,258.03	11,420.11	9,582.19
A5b " " " " " "		1,713.27	941.11	416.33	104.06
Number of Miles Travelled by Launch "Ottawa"	1,846		2,116	2,169	1,993 $\frac{1}{2}$
" " " " " " Wm. Island	346		331	364	110
" " " " " " Trout Bay	2,097		1,607	1,162	1,282
" " " " " " Gr. Island	398		-	-	-
Total Miles	4,687		4,054	3,695	3,385 $\frac{1}{2}$
Number of Passengers Carried by "Ottawa"	5,008		5,278	6,652	5,126
" " " " " " Wm. Island	417		247	1,174	79
" " " " " " Trout Bay	2,728		1,838	508	1,489
" " " " " " Gr. Island	339		-	-	-
Total Passengers	8,492		7,363	8,334	6,694

LED:MD-2.
2/5/29.

The following time was spent by Land Department Employees on work for other Departments:

	Mining Dept.	Furnace Dept.	Lbrg. Dept.	Railway Dept.
R. A. Brotherton	34 days	2 days		3 days
H. S. Nightingale	31 days			

LED:MD-2.
2/8/29.

REPORT OF MR. H. S. NIGHTINGALE
FOR YEAR 1928

I beg to submit my report for the year 1928 on various department matters:

SUPERIOR REALTY COMPANY TAX TITLES

Tax Title Account Balance Jan. 1st, 1928	\$ 2,014.55	
Tax Title Account (M.M.L.Co.) Jan. 1st, 1928	<u>1,840.68</u>	
Total Tax Titles		\$ 3,855.23
Tax Titles Purchased 1928	579.18	
Tax Titles Purchased (M.M.L.Co.) 1928	<u>None</u>	<u>579.18</u>
Total		4,434.41
Redemptions 1928 Tax Title Account	685.14	
Redemptions 1928 Tax Title Account (M.M.L.Co.)	<u>1,551.72</u>	<u>2,236.86</u>
Balance January 1, 1929 Tax Title Account	\$1,908.59	2,197.55
Balance January 1, 1929 (M.M.L.Co.)	<u>288.96</u>	
Total		2,197.55

At the annual tax sale, held in May 1928, purchases to the amount of \$579.18 were made in the Tax Title Purchase Account for the purpose of protecting our mineral interest in the mineral area. No purchases were made this year for the Michigan Mineral Land Co. Redemptions during the year amounted to \$2,236.86, leaving a balance in the Tax Title Account of \$1,908.59 and \$288.96 in the Michigan Mineral Land Company Account as of December 31st, 1928.

The following is the status of this account:

Tax Titles Purchased:

Tax Titles in Alger, Chippewa, Delta and Schoolcraft Counties of doubtful value purchased prior to April 15th, 1924, the date of Mr. Mather's ruling not to make further purchases in these districts.	\$ 916.48	
Marquette and Baraga Counties in process of adjustment	<u>992.11</u>	
<u>Total</u>		<u>1,908.59</u>

Michigan Mineral Land Company:

Baraga, Houghton and Iron Counties in process of adjustment		288.96
<u>Total</u>		<u>2,197.55</u>

The above tax titles are located in the following counties:

Alger County	\$293.95
Baraga	130.44
Chippewa	218.74
Delta	47.26
Houghton	40.76
Iron	213.13
Marquette	896.74
Schoolcraft	<u>356.53</u>
	\$2,197.55

TAXES

The Cleveland-Cliffs Iron Company's comparative tax statement for the years 1927 and 1928 shows a reduction in total taxes paid of \$59,294.53. The amount of taxes charged to Accounts Receivable in 1927 was \$8,670.27 and in 1928 \$10,094.64. Eliminating these items, the result shows a decrease in taxes paid for 1928 of \$60,718.90. This reduction in taxes is due principally to the sale of lands to the Wisconsin Land & Lumber Company, the I. Stephenson Company and the Bay De Noquet Company, in Limestone, Skandia and Turin Townships, reduction in valuation of lands cut-over in AuTrain, Onota and Rock River Townships, a reduction in the amount of taxes raised in Burt and McMillan Townships and a reduction of the Saw Mill Personal in the City of Munising and the Dalton Mill in Skandia Township.

During the year the Alger County Taxpayers' Association, under the management of Mr. J. I. Keeton, has been functioning with the result that all township and school boards in Alger County are keeping an eye on expenditures which will alternately reflect itself in a reduction of taxes. Mr. Keeton's report for 1928 is attached.

We attended the regular Board of Review meetings during the year in various townships where we have assessable property, the result being a net reduction in valuation of \$232,905.00 as follows:

Township	Increase	Reduction
West Branch Township		\$ 2,900.00 (1)
Spurr "		800.00 (1)
Skandia "		6,400.00 (3)
Mansfield "		7,500.00 (4)
Baraga "		1,000.00 (1)
Humboldt "		550.00 (1)
Burt "	\$16,100.00 (6)	
Munising "		13,150.00 (2)
Rock River "		22,650.00 (2)
AuTrain "		19,300.00 (2)
Mathias "		11,400.00 (1)
McMillan "		43,675.00 (1)
Columbus "		4,830.00 (1)
Onota "		3,350.00 (2)
City of Munising		121,500.00 (5)
	\$16,100.00	\$249,005.00
Net reduction	232,905.00	

1. Reduction due to the fact that the Supervisor, at our request, placed a lower valuation on cut-over lands.
2. Reduction due to removal of timber.
3. Reduction due to removal of Dalton Saw Mill
4. Reduction due to our efforts in having water power lands reduced in value.
5. Reduction in Munising Saw Mill Personal Valuation account lumber being shipped.
6. Increase due to slight raise in timber values.

Attached statements shows the financial condition of the City of Munising. It is gratifying to note the steady reduction in expenditures and the business methods being introduced by the city officials and this is reflected in the fact that there are no outstanding bank loans as of December 31st, 1928.

Loans outstanding at end of 1925	\$ 52,324.19
Loans outstanding at end of 1926	30,000.00
Loans outstanding at end of 1927	10,000.00
Loans outstanding at end of 1928	None

MINING DEPARTMENT

During the month of August, 1928, I assisted Mr. G. R. Jackson in securing options on various properties in the City of Negaunee, desired by the Mining Department.

LAND LOOKING

During the year two crews of land lookers were employed examining lands of the Company. The following shows approximate acreage examined by each:

	Acres of Co. Land Not Examined Before	Acres of Co. Land Re-looked	Total	Time Spent Look- ing for Trespasses
Stephen Lowney, Sr.	1,370 acres	13,280	14,650	31 Days
Stephen Lowney, Jr.	4,300 "	24,000	28,300	71 Days

WASTE LANDS

Attention is directed to my report for the year 1926 relative to eliminating worthless lands from our records and discontinuing the payment of taxes thereon.

BURT TOWNSHIP SCHOOL

In March 1928, the School Board of Burt Township, Alger County, voted to bond the Township \$125,000.00 for the purpose of erecting a modern school at Grand Marais,

Sheet #4.

Michigan. All of the proceedings leading up to the voting of these bonds were declared legal by our attorneys and they advise that nothing could be done from a legal standpoint to stop this expenditure. This school building is now completed. The bond issue runs for a period of thirty years and the total cost, including interest, amounts to \$244,280.00, or an average of \$8,142.67 per year. The Cleveland-Cliffs Iron Company pays 66% of the taxes in this Township, therefore, our yearly proportion of the school building tax will be approximately \$5,374.16.

HSN:EN-2.
2/2/29.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT.

CITY OF MUNISING

STATEMENT OF RECEIPTS FOR YEAR 1928

	COAL	LICENSE FEES	FILING FEES	WEIGHING FEES	SPECIAL ASSESSMENT	CEMETERY LOTS	GRAVES	CEMETERY WORK	WATER SERVICE	SUNDRIES	TOTAL
January	3,063.73		2.00			14.00			993.70	13.05	4,106.48
February	4,615.30	1.00	1.75			5.00	27.50	6.00	744.79	13.95	5,415.29
March	2,950.61		2.00				2.50		170.44	1.14	3,126.69
April	2,889.21	2.00	4.00			25.00	18.00		1,102.48		4,040.69
May	2,642.69	56.00	7.75			45.00	40.50	11.50	2,268.12	319.23	5,390.79
June	837.89	54.00	5.25		1,808.44	25.00	20.00	92.78	828.59	45.05	3,717.00
July	676.18	4.00	4.25			30.00	17.00	2.50	2,349.05	149.26	3,232.24
August	3,571.08	35.00	2.25			65.00	25.00	21.20	848.29	195.78	4,763.60
September	5,912.93	5.00	.50	18.50		25.00	25.00		382.70	54.40	6,424.03
October	8,868.75		.75		61.84			28.80	1,840.86	193.88	10,994.88
November	3,483.45		2.50		63.62	10.00		27.00	1,024.43	111.50	4,722.50
December	3,179.74		6.00		63.62	5.00		26.50	482.02	57.60	3,820.48
TOTAL	42,711.56	157.00	39.00	18.50	1,997.52	249.00	175.50	216.28	13,035.47	1,154.84	59,754.67

CITY OF MUNISING
Munising, Mich.

STATEMENT OF BUDGET FOR 1928 AND EXPENDITURES TO JAN. 1, 1929.

GENERAL FUND	BUDGET	EXP. TO NOV. 30	EXP. FOR DECEMBER	TOTAL EXP. TO DEC. 31ST.
Mayor, Salary	960.00	908.60	82.60	991.20
City Clerk, Salary	2,100.00	2,150.00	150.00	2,300.00
Comm. Records & Finance	500.00	476.30	43.30	519.60
Comm. Public Works	500.00	476.30	43.30	519.60
Assessor	250.00	350.00		350.00
Health Officer	300.00	275.00	25.00	300.00
City Attorney	300.00	275.00	25.00	300.00
Treasurer	150.00	150.00		150.00
Janitor City Hall		110.00	10.00	170.00
Office Supplies	800.00	338.25	5.45	343.70
Printing & Stationery		148.12		148.12
Light		96.53	13.30	109.83
Telephone & Telegraph	100.00	64.02	1.31	65.33
Public Notices		225.40		225.40
Printing Proceedings		288.90		288.90
Audit & Miscl. Expense	500.00	558.73		558.73
Traveling & Miscl. Expense	650.00	235.79	92.00	327.79
Donations	1,200.00	294.56	50.00	344.56
Christmas Tree	450.00			
Repairs to Building		91.90		91.90
Repairs to City Hall		414.74	1.26	416.00
Compensation Exp. (Dr. O'Brien)		100.00		100.00
Health Dept. Expense	100.00	117.00		117.00
Board of Review	100.00	95.50		95.50
Insurance	1,000.00	911.78	269.68	1,181.46
Regist. & Elections	700.00	1,015.68	181.63	1,197.31
Ice Rink & Winter Sports	550.00	287.41		287.41
New City Hall				
Principal		500.00	50.00	550.00
Interest		187.91	17.21	205.12
TOTAL	11,210.00	11,143.42	1,061.04	12,204.46

CITY OF MUNISING
Munising, Mich.

	BUDGET	EXP. TO NOV. 30TH	EXP. FOR DECEMBER	TOTAL EXP. TO DEC. 31ST
<u>STREET DEPARTMENT</u>				
Street Dept. Supt.	1,800.00	1,200.15	87.50	1,287.65
General Street Labor		1,184.65	31.60	1,216.25
Street Cleaning	3,550.00	736.05	46.00	782.05
Street Repairs	750.00	2,090.14		2,090.14
Freight & Drayage		11.39	112.79	124.18
Street Lighting	5,800.00	5,354.03	486.73	5,840.76
Repairs to Machinery		814.80	48.26	863.06
Repairs to Tools	1,300.00	6.34	3.20	9.54
Tools & Supplies		1,389.04	150.66	1,539.70
Street Machinery		791.00	1,000.00	1,791.00
Repairs to Buildings		18.70	3.60	22.30
Sidewalk Const. & Repairs	700.00	48.63	2.25	50.88
Opening Gutters		607.51		607.51
Cleaning Catch Basins		208.85		208.85
Cleaning Sewers		85.40	26.80	112.20
Catch Basins	1,000.00	34.72	30.30	65.02
Sewer Construction		176.82		176.82
Culverts		522.22		522.22
Snow Removal	1,500.00	2,894.82	30.00	2,924.82
Garbage Coll. & Disp.	2,500.00	1,872.69	108.40	1,981.09
Horse Feed, Shoeing, etc.	500.00	225.56		225.56
Telephone Rental		9.00		9.00
Becker Road		42.74	65.20	107.94
St. Martins Road		31.20		31.20
TOTAL	19,400.00	20,356.45	2,233.29	22,589.74

CITY OF MUNISING
Munising, Mich.

	BUDGET	EXP. TO NOV. 30TH	EXP. FOR DECEMBER	TOTAL EXP. TO DEC. 31ST
<u>WATER DEPARTMENT</u>				
Deputy Clerk	780.00			
Eng. Pumping Station	1,620.00			
Water Meters	1,650.00			
Fuel & Lights	160.00			
Telephone	40.00			
Chlorine Apparatus & Chlorine	100.00			
Machinery Tools & Supplies	560.00			
Hydrant Main & Sewer Pipes	2,000.00			
Pumping	7,520.00			
TOTAL	14,410.00	14,852.67	1,536.37	16,389.04
<u>INTEREST & SINKING FUND</u>				
Bond Payments	1,000.00	1,000.00		1,000.00
Interest On Bonds	1,500.00	2,012.50		2,012.50
Deficit for 1927 Bank Loan	16,870.00	10,118.67		10,118.67
TOTAL	19,370.00	13,131.17		13,131.17
<u>MUNICIPAL COAL</u>				
Dock Repairs		179.18		179.18
Scales		21.01		21.01
Deputy Clerk	780.00	715.00	65.00	780.00
Invoice Coal		23,161.02		23,161.02
Int. & Coll. Fees		667.05		667.05
Lake Freight Unloading & Dockage		7,193.27		7,193.27
Delivery		5,199.23	467.14	5,666.37
Dyn. & Misc. Labor		195.82		195.82
General Expense		160.00		
TOTAL	780.00	37,491.58	532.14	38,023.72
<u>FIRE DEPARTMENT</u>				
Salaries	1,750.00	1,831.43	177.73	2,009.16
Firemans Fees	500.00	924.09	48.00	972.09
Fire Sta. Supplies	300.00	77.47	17.77	95.24
" " Telephone		19.50		19.50
" " Fuel		16.08		16.08
" " Lights	200.00	101.18	9.97	111.15
" " Repairs	200.00	114.36	23.63	137.99
Hay, Feed, Horse Shoeing	500.00			
General Expense	600.00	456.94		456.94
Alarm Repairs		69.34		69.34
Equipment		605.09		605.09
Fire Truck Payments				
Principal	2,750.00	2,750.00		2,750.00
Interest	300.00	91.25		91.25
TOTAL	7,100.00	7,056.73	277.10	7,333.83

CITY OF MUNISING
Munising, Mich.

	BUDGET	EXP. TO NOV. 30TH	EXP. FOR DECEMBER	TOTAL EXP. TO DEC. 31ST
<u>POLICY DEPARTMENT</u>				
Salary, Chief	1,800.00	1,650.00	150.00	1,800.00
Salary, Night Police	3,400.00	3,086.00	283.50	3,369.50
Special Police	100.00	37.80	10.00	47.80
Supplies	480.00	89.01	2.52	91.53
Miscl. Expense		179.74	48.75	228.49
Telephone		85.45		85.45
Traffic Lights		51.22		51.22
TOTAL	5,780.00	5,179.22	494.77	5,673.99
<u>PARKS & CEMETERY</u>				
Sexton	1,500.00	1,375.00	125.00	1,500.00
Maintenance & Improvements	1,100.00	509.95		509.95
Ball Park		131.36		131.36
Tourist Camp	700.00	816.00		816.00
Tools & Supplies	200.00	17.22		17.22
Miscl. Expense		14.39	1.31	15.70
Light & Power		10.06		10.06
TOTAL	3,500.00	2,873.98	126.31	3,000.29

RECAPITULATION

	BUDGET	EXP. TO NOV. 30, 1928	EXP. FOR DEC. 1928	TOT. EXPENDED TO 12/31/28	UNEXPENDED BALANCE
GENERAL FUND	11,210.00	11,143.42	1,061.04	12,204.46	
MUNICIPAL COAL	780.00	37,491.58	532.14	38,023.72	
STREET DEPARTMENT	19,400.00	20,356.45	2,233.29	22,589.74	
FIRE "	7,100.00	7,056.73	277.10	7,333.83	
WATER "	14,410.00	14,852.67	1,536.37	16,389.04	
POLICE "	5,780.00	5,179.22	494.77	5,673.99	
PARK & CEMETERY DEPT.	3,500.00	2,873.98	126.31	3,000.29	
INT. & SINKING FUNDS	19,370.00	13,131.17		13,131.17	
TOTAL	81,550.00	112,085.22	6,261.02	118,346.24	
<u>LESS ESTIMATED RECEIPTS</u>					
MUNICIPAL COAL	4,500.00	39,531.82	3,179.74	42,711.56	
LICENSE FEES	200.00	157.00		157.00	
FILING FEES	50.00	33.00	6.00	39.00	
WEIGHING FEES	20.00	18.50		18.50	
SPEC. ASSESSMENT	4,000.00	1,933.90	63.62	1,997.52	
CEMETERY LOTS	800.00	244.00	5.00	249.00	
DIGGING CRAVES		175.50		175.50	
CEMETERY WORK		189.78	26.50	216.28	
WATER SERVICE	11,980.00	12,521.95	513.52	13,035.47	
SUNDRIES		1,128.74	26.10	1,154.84	
TOTAL RECEIPTS	21,550.00	55,934.19	3,820.48	59,754.67	
NET	60,000.00	56,151.03	2,440.54	58,591.57	1,408.43

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

ALGER COUNTY
COMPARATIVE ASSESSED VALUATIONS

	Acres	1927		1928	
			%		%
AuTrain Township	91,793.40	1,187,650	.103	1,172,480	.106
Burt Township	137,016.63	1,540,160	.135	1,567,360	.142
Grand Island Township	13,821.05	246,735	.021	246,795	.022
Mathias Township	45,472.45	628,875	.055	591,250	.053
Limestone Township	47,799.82	751,025	.066	724,750	.066
Munising Township	125,214.91	1,527,652	.133	1,519,855	.138
Onota Township	56,293.79	974,075	.085	856,340	.078
Rock River Township	50,527.33	965,780	.084	640,785	.058
Munising City	3,398.41	3,635,500	.318	3,710,190	.337
Total Acres-Alger Co.	571,337.79	11,457,452	1.000	11,029,805	1.000

COMPARATIVE EQUALIZED VALUATION

AuTrain Township	91,793.40	1,179,570	.106	1,172,480	.107
Burt Township	137,016.63	1,535,860	.138	1,567,360	.143
Grand Island Township	13,821.05	241,197	.022	246,795	.023
Mathias Township	45,472.45	621,288	.056	591,250	.054
Limestone	47,799.82	745,225	.067	724,750	.066
Munising Township	125,214.91	1,512,209	.136	1,519,855	.139
Onota Township	56,293.79	972,000	.087	856,340	.078
Rock River	50,527.33	952,920	.086	640,785	.059
Munising City	3,398.41	3,367,123	.302	3,635,190	.331
Total Acres-Alger Co.	571,337.79	11,127,392	1.000	10,954,805	1.000

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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

ALGER COUNTY COMPARATIVE TAX STATEMENT

Township or City	State Tax		County Tax		Township & City Taxes		Total Taxes	
	1927	1928	1927	1928	1927	1928	1927	1928
Au Train	3,550.90	2,804.20	10,568.20	10,226.61	15,000.00	13,500.00	29,119.10	26,530.81
Burt	4,623.88	3,748.63	13,761.59	13,670.82	56,601.60	53,607.36	74,987.07	71,026.81
Grand Island	726.26	590.26	2,161.50	2,152.60	1,700.00	1,650.00	4,587.76	4,392.86
Limestone	2,243.43	1,733.37	6,676.91	6,321.41	40,914.00	29,500.00	49,834.34	37,554.78
Mathias	1,870.25	1,414.08	5,566.25	5,157.00	21,816.55	17,700.00	29,253.05	24,271.08
Munising	4,552.53	3,635.01	13,549.23	13,256.48	52,505.20	53,290.89	70,606.96	70,182.38
Onota	2,926.15	2,048.09	8,708.80	7,469.17	52,788.74	31,245.88	64,423.69	40,763.14
Rock River	2,868.86	1,532.56	8,538.30	5,589.05	36,743.35	37,665.15	48,150.51	44,786.76
Munising City	10,136.83	8,694.23	30,169.22	31,706.86	144,494.40	143,709.11	184,800.45	184,110.20
Total Taxes - Alger County	33,499.09	26,200.43	99,700.00	95,550.00	422,563.84	381,868.39	555,762.93	503,618.82

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1/23/29.

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

CITY OF MUNISING TAXES

	1927	1928
Assessed Valuation	\$3,635,500.00	\$3,710,190.00
State Taxes	10,136.83	8,694.23
County Taxes	30,169.22	31,706.86
City Taxes	144,494.40	143,709.11
Total Taxes	184,800.45	184,110.20
Decrease	26,765.06	690.25
Tax Rate Per \$100.00 Valuation	5.10	4.96

ALGER COUNTY TAXES

Assessed Valuation	11,457,452.00	11,029,805.00
State Taxes	33,499.09	26,200.43
County Taxes	99,700.00	95,550.00
Township & City Taxes	422,563.84	381,868.39
Total Taxes	555,762.93	503,618.82
Rate on County Taxes Per \$100.00 Valuation	.87	.87
County Taxes Increase	11,396.00	Decrease 4,150.00
All Taxes Entire County Increase	21,745.69	" 52,144.11

OMC:MD:2.
1/23/29.

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

	1927	1928
<u>C. C. I. Co. Grand Island</u>		
Acres	\$ 12,836.94	\$ 12,836.94
Valuation	212,120.00	212,120.00
Total Taxes Paid	3,981.88	3,820.65
<u>C. C. I. Co. Wood Island</u>		
Acres	188.09	188.09
Valuation	1,900.00	1,900.00
Total Taxes Paid	35.70	34.20
<u>C. C. I. Co. Williams Island</u>		
Acres	32.80	32.80
Valuation	400.00	400.00
Total Taxes Paid	7.53	7.20
<u>C. C. I. Co. Main Land</u>		
Acres	119.97	119.97
Valuation	1,250.00	1,250.00
Total Taxes Paid	23.53	22.50
<u>C. C. I. Co. Grand Island</u>		
Personal Valuation	7,000.00	7,000.00
Total Taxes Paid	131.51	125.90
<u>Grand Total Taxes Grand Island Township</u>		
Paid by The C. C. I. Company	4,180.15	4,010.45
<u>Others Grand Island</u>		
Acres	199.44	199.44
Valuation	2,100.00	2,100.00
Taxes	39.46	37.46
<u>Others Grand Island Township</u>		
Personal Property Valuation	15,150.00	15,150.00
Taxes	284.76	270.25
<u>Others Main Land</u>		
Acres	622.92	622.92
Valuation	6,875.00	6,875.00
Taxes	129.17	122.65
<u>Total Valuation Grand Island - Real Estate</u>	214,220.00	214,220.00
Personal	22,000.00	22,000.00
Total	236,220.00	236,220.00
<u>Total Taxes Grand Island</u> - Real Estate	4,021.34	3,858.11
Personal	413.51	393.44
Total	4,434.85	4,251.55

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

Sheet No. 2.

	1927	1928
Total Valuation Wood Island	\$ 1,900.00	\$ 1,900.00
Total Taxes	35.70	34.20
Total Valuation Williams Island	400.00	400.00
Total Taxes	7.53	7.20
Total Valuation Main Land - Real Estate	8,125.00	8,125.00
Personal	150.00	150.00
Total	8,275.00	8,275.00
Total Taxes Main Land - Real Estate	152.70	145.15
Personal	2.79	2.71
Total	155.49	147.86
Total Acres Grand Island Township - 14,035.22		
Total Valuation Grand Island Township - Real Estate	224,585.00	224,645.00
Personal	22,150.00	22,150.00
Total	246,735.00	246,795.00
Total Taxes Grand Island Township - Real Estate	4,217.44	4,044.66
Personal	416.20	396.15
Total	4,633.64	4,440.81

Note: These tax items include a collection fee of 1%.

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1/30/29.