

ANNUAL REPORT

1931

The Cleveland - Cliffs Iron Co.

LAND DEPARTMENT

Negaunee, Michigan

MS 86-100
2046

1933

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ANNUAL REPORT

YEAR 1931

LAND DEPARTMENT - NEGAUNEE, MICHIGAN.

RECEIVED



Negaunee, Michigan, March 11th, 1932.

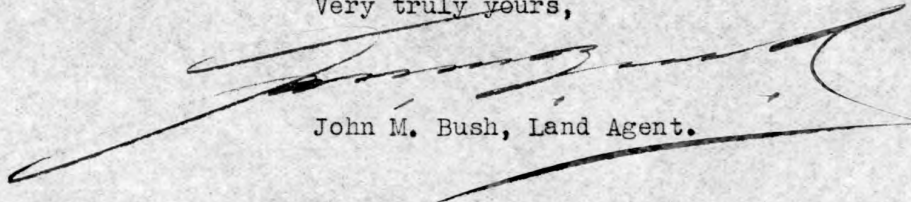
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Mr. Wm. G. Mather, President,
14th Floor, Union Trust Building,
Cleveland, Ohio.

ANNUAL REPORT FOR 1931.

Dear Sir:

I beg to submit herewith Annual Report of Operations of the
Land Department for the year 1931.

Very truly yours,


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 1931

THE CLEVELAND-CLIFFS IRON COMPANY

ARCTIC IRON COMPANY

AMERICAN IRON MINING COMPANY

BUNKER HILL MINING COMPANY

THE CLIFFS POWER AND LIGHT CO.

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THE CLEVELAND-CLIFFS IRON COMPANY
LAND DEPARTMENT

- (1) SUMMARY OF OUTCOME OF OPERATION #154 OVER A 4 YEAR PERIOD SHOWING RETURN PER ACRE FOR SAW LOGS AND CHEMICAL WOOD
(2) ESTIMATED REVENUE CUTTING 65,000 CORDS PER ANNUM AND SELLING SAW LOGS - COMPARED TO PUTTING ALL TIMBER INTO CORDWOOD
(3) ESTIMATED REVENUE CUTTING 50,000 ACRES AND SELLING SAW LOGS - COMPARED TO PUTTING ALL TIMBER INTO CORDWOOD

	OPERATION #154					PLAN "A"					PLAN "B"				
	1933	1932	1931	1930	TOTAL 4 YEARS	Cutting 65,000 Cds. and Selling Lumber:					Cutting Cordwood Only 65,000 Cds. (All Tim. into Cwd.)				
1. Operated						1. Acres Out - For Annum	(23.7 Cds. per Acre)	2,742			16,216 ft. Saw & Chem. Logs equiv. 40.5 Cds. per Acre				1,604 Acres CDS. EQUIV.
2. Acres Cut	Saw Logs 1,840 Chemical Wood 2,040	2,550 685	1,560 530	1,345 1,345	7,295 4,600	2. Yield:				65,000					
3. Timber Removal	Saw Logs, Tie Cuts & Mine Tr. 12,600,201 Chemical Logs 14,930,342 Cordwood Cut 10,093,000 " Ft. of Logs Equivalent 4,037,200 Total Chemical Wood Prod. 18,267,542 Chemical Wood (Cords Equiv.) 47,419.00 Total Feet Cut 31,567,743	17,283,492 3,276,395 6,207,000 2,482,800 5,179,495 14,197,000 23,042,687	10,351,636 1,615,220 6,547,000 2,618,800 4,234,020 10,585,000 14,585,656	8,890,296 11,691,264 7,416,000 2,966,400 14,697,664 16,644.16 23,547,964	45,125,625 31,513,221 30,263,000 12,105,200 45,618,421 109,045.16 92,744,046	Sawlogs 2,742 Acres @ 6,734 ft. Per Acre		16,464,628 (42%)			48,464,628				
4. Yield Per Acre	Saw Logs, Tie Cuts, Min. Tr. Feet. 6,848 (42%) Chem. Logs, including Cordwood 8,408 (58%) Total Feet per Acre 15,256 Chem. Logs & Cwd. per Acre (Cds.) 23.2	6,778 (45%) 8,408 (58%) 15,186 21.0	6,635 (45%) 7,989 (58%) 14,624 20.0	6,610 (38%) 10,093 (62%) 17,503 27.2	6,734 (42%) 5,482 (58%) 16,216 23.7	3. Profit & Loss:									
5. Net Cash Income	Gross Returns Saw Logs & Tie Cuts 193,231.57 Less Oper. Expenses 105,545.86 Returns from Saw Logs & Tie Cuts 86,735.71 Gross Returns Chem. Logs 86,930.00 Less Oper. Expense 86,529.72 Returns from Chem. Logs 400.28 Gross Returns Cordwood 26,292.27 Less Operating Expense 21,421.44 Returns from Cordwood 4,874.83 Net Returns All Products 92,000.82	205,214.80 127,688.26 157,335.72 16,381.96 15,494.07 887.89 14,605.07 12,060.20 2,544.87 160,959.48	198,252.96 114,212.33 83,918.55 25,220.05 23,201.02 2,019.03 26,017.78 25,271.97 739.81 86,693.47	252,316.28 128,051.95 124,261.43 160,463.50 145,843.52 14,611.08 38,463.34 34,753.59 3,707.75 142,554.26	929,065.89 476,605.40 452,460.49 288,994.61 271,073.33 17,923.28 105,380.46 93,324.20 11,056.26 482,238.03	Revenue: FEET PER M FT. PER ACRE AMOUNT Sawlogs 18,464,628 20.00 134.68 369,292.56 Chem. Logs 26,000,000 7.00 66.37 182,000.00 Total 44,464,628 12.398 201.05 551,292.56 Production Cost 44,464,628 8.00 128.73 355,717.02 Profit (Before Stumpage) 44,464,628 4.398 71.32 195,575.54 Stumpage: Sawlogs 18,464,628 3.50 23.56 64,626.20 Chem. Logs 26,000,000 1.25 11.85 32,500.00 Total Stumpage 44,464,628 2.184 35.41 97,126.20 Profit & Loss-After Stgpe. 44,464,628 2.214 35.91 98,349.34 Less Taxes .015 .25 692.50 Profit & Loss, After Stumpage & Taxes 44,464,628 2.199 35.66 97,656.84	Revenue: FEET PER M FT. PER ACRE AMOUNT Sawlogs 18,464,628 20.00 134.68 369,292.56 Chem. Logs 26,000,000 7.00 66.37 182,000.00 Total 44,464,628 12.398 201.05 551,292.56 Production Cost 44,464,628 8.00 128.73 355,717.02 Profit (Before Stumpage) 44,464,628 4.398 71.32 195,575.54 Stumpage: Sawlogs 18,464,628 3.50 23.56 64,626.20 Chem. Logs 26,000,000 1.25 11.85 32,500.00 Total Stumpage 44,464,628 2.184 35.41 97,126.20 Profit & Loss-After Stgpe. 44,464,628 2.214 35.91 98,349.34 Less Taxes .015 .25 692.50 Profit & Loss, After Stumpage & Taxes 44,464,628 2.199 35.66 97,656.84	PER M FEET (PER CD.) PER ACRE AMOUNT 9.00 (3.60) 145.94 234,000.00 9.00 (3.60) 145.94 234,000.00 8.00 (3.20) 129.73 208,000.00 1.00 16.21 26,000.00 1.25 (.50) 20.27 32,500.00 1.25 (.50) 20.27 32,500.00 .25 4.06 6,500.00 .015 .25 401.00 -265 4.31 6,901.00							
6. Net Cash Income Per Acre, From:	Logs & Tie Cuts 47.14 (95%) Chem. Logs & Cordwood 2.82 (5%) Net Returns All Prod. per Acre 49.72 Net Cash Returns Per M Ft. 3.08	61.77 (92%) 5.01 (8%) 66.78 4.40	53.80 (91%) 5.20 (9%) 59.00 4.03	32.38 (87%) 13.61 (13%) 105.99 6.05	62.02 (91%) 6.47 (9%) 68.49 4.22	4. Based on Cutting from 50,000 Acres: 1. Estimated years to cut off Timber 18 Yrs. 2. Yield - Estimated: Sawlogs @ 6,734 ft. Per Acre 336,700,000 (42%) Chem. Logs @ 9,482 " " " 474,100,000 (58%) 1,185,250 Total Cutting 810,800,000 Average feet per Acre 16,216	3. Profit & Loss:								
7. Net Cash Income from Products:	Per M Ft. of Saw Logs & Tie Cuts 6.88 Per M Ft. of Chem. Logs & Cwd. .28 Per Cd. - (Chem. Logs & Wood) .11	9.11 .60 .24	8.10 .65 .26	13.97 1.25 .50	9.21 .68 .27	Revenue: FEET PER M FT. PER ACRE AMOUNT Sawlogs 336,700,000 20.00 134.68 6,734,000.00 Chem. Logs 474,100,000 7.00 66.37 3,335,700.00 Total 810,800,000 12.398 201.05 10,069,700.00 Production Cost 810,800,000 8.00 128.73 6,486,400.00 Profit & Loss (Before Stgpe.) 810,800,000 4.398 71.32 3,583,300.00 Stumpage: Sawlogs 336,700,000 3.50 23.56 1,178,450.00 Chem. Logs 474,100,000 1.25 11.85 592,625.00 Total Stumpage 810,800,000 2.184 35.41 1,771,075.00 Profit & Loss-After Stgpe. 810,800,000 2.214 35.91 1,795,225.00 Less Taxes 18 Years .478 4.50 225,000.00 Profit & Loss, After Taxes 810,800,000 1.936 34.41 1,570,225.00	PER M FEET PER CD. PER ACRE AMOUNT 9.00 3.60 145.94 1,297,200.00 8.00 3.20 129.73 6,486,400.00 1.00 .40 16.21 810,800.00 1.25 .50 20.27 1,013,500.00 .25 .10 4.06 202,700.00 .478 .19 7.77 387,500.00 .728 .29 11.83 590,200.00								
TAXES PER ACRE:	1933 565,678 Acres Owned 134,968.16 Taxes Assessed 238 Taxes Per Acre .26	1932 567,046 218,641.90 .26													

LAND DEPARTMENT REPORT FOR THE YEAR ENDING

DECEMBER 31, 1931.

GENERAL:

The activities of the Land Department were added to during the current year by the taking over of the Logging Department and also the administration of the lands of the Michigan Mineral Land Company. All other business has been handled in the same general way as in the past and we have continued the supervising and looking 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. We also look after the lot leases in the different cities and towns which are under the jurisdiction of the Mining Department and considerable work has been done in getting these in shape.

The operating units of the Department, in addition to the Logging Department, consist of the Retail Yard at Munising, Grand Island Resort and Game Preserve, Hotel Williams and Cottages located on Grand Island, Railroad Tie Mill located at Dixon, and the lots and rented buildings under charge of the Land Department.

The general work of the Land Department consists of the careful supervision of the Company lands, looking for and prevention of trespasses of every kind, protecting timber land and forest products from fire, sale and lease 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 difficult proposition of assessments made upon Company lands and the taxes levied thereon, together with the proper paying of all taxes when due.

The increased tourist traffic coming into this territory should make an increased demand for locations for summer cottages and we have therefore, during the year, continued making surveys and detailed inspections of our lands bordering on water in

order to be in position to take advantage of any demands for property of this kind when they are made.

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 is also carrying a large acreage of timber land which acts to the advantage of the Furnace Department, insuring them a supply of wood and in doing this continues to pay a large amount of taxes and is under heavy expense in caring for these lands.

The Land Department also looks after the acreage under the control of The Cliffs Power and Light Co., making periodical examinations and protecting these lands from trespasses and fire.

The Land Agent, as Vice-President and General Manager of The Munising Woodenware Co., has given considerable time to the affairs of this company and is happy to be able to report that during the current year a very good showing has been made in spite of the fact that it was a year of very poor business. The veneer plant has been closed most of the year but the woodenware factory has operated all the year on a curtailed time basis.

In connection with this Woodenware Co., your Land Agent also acts as Manager of the Northern Veneer Institute which was organized two years ago and he is also President of The Clothespin Institute which was organized in January this year.

Both of these Institutes were organized for the purpose of assisting their respective products and both have worked out very well.

LAND SALES AND LEASES

There have been no large sales of timber land during the current year due to the depression in business and the outlooks for any sales of importance during the coming year are not favorable.

TIMBER SALES TO INDUSTRIES

THE MUNISING PAPER COMPANY

During the year we shipped The Munising Paper Company 742.05 cords of Spruce and 204.58 cords of Balsam Pulpwood.

THE MUNISING WOODENWARE CO.

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

Maple Veneer	11,398 ft.	@ 25.00	\$ 284.96
Maple 10" & up	742,445 "	@ 17.13	12,718.02
Maple 8" & 9"	57,777 "	@ 14.00	808.88
Birch Veneer	140,785 "	@ 32.50	4,575.53
Birch 10" & up	234,053 "	@ 17.98	4,207.71
Birch 8" & 9"	4,047 "	@ 14.00	56.66
Beech	649,966 "	@ 14.25	9,259.41
Cherry	304 "	@ 17.00	5.17
Basswood	125 "	@ 17.00	2.13
Total Logs	1,840,900 "	@ 17.34	31,918.47
Cedar Ties (Cull)	107 pcs.	@ .25	26.75
Total			\$31,945.22

LAKE SUPERIOR & ISHPEMING RAILROAD COMPANY

The following material was sold this company during the year:

Hemlock Logs	232,030 ft.	@ 15.00	\$ 3,480.45
Cedar Logs	32,010 "	@ 22.00	704.22
Spruce Logs	359 "	@ 15.00	5.39
Total Logs	264,399 "	@ 15.85	4,190.06
Cedar Ties	16,635 pcs.	@ .670	11,154.35
Hemlock Ties	4,509 "	@ .679	3,055.48
Total Ties	21,144 "	@ .672	14,209.83
Total			\$18,579.89

CHICAGO & NORTH WESTERN RAILWAY COMPANY

We were unable to sell as many ties to the North Western Railroad as last year as they were not in the market for any ties at all but they were prevailed upon to take in a few, payment for which was deferred until May 1st, 1932. We shipped them 35,000 hardwood ties and 25 tons of Sawdust during the year from our Dixon Tie Mill.

MARQUETTE STATE INDUSTRIES

We did not sell these people any forest products during the year.

BRUNSWICK LUMBER COMPANY

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

Maple	8,246,819 ft.	@ 20.47	\$168,781.74
Soft Maple	214,915 "	@ 20.22	4,345.59
Birch	922,329 "	@ 18.39	16,965.94
Basswood	8,596 "	@ 25.68	220.79
Beech	552,909 "	@ 19.75	10,921.42
Ash	1,308 "	@ 23.09	30.21
Elm	43,400 "	@ 20.85	904.98
Cherry	9,283 "	@ 17.36	161.16
Total Hardwood	9,999,559 "	@ 20.23	202,331.83
Pine	106,151 "	@ 18.93	2,009.77
Spruce	26,441 "	@ 18.16	480.16
Total Softwood	132,592 "	@ 18.78	2,489.93
Total Logs	10,132,151 "	@ 20.22	\$204,821.76

The above shipments were made on a five-year contract dated July 1st, 1930, and two supplemental contracts made during the year 1931. The contract entered into as of July 1st, 1930, carried the same prices as prevailed during last year, namely, \$26.00 and \$27.00 per thousand for logs F.O.B. cars, L.S. & I. Railroad. Due to the continued depression in business, the Brunswick Lumber Company wished to shut down their plant at Big Bay, Michigan, and defer the taking of logs on our contract but after considerable negotiations we finally prevailed upon them to take a lower grade of logs, running 10" & up in diameter in place of 12" & up, at a flat rate of \$17.00 per thousand, F.O.B. car, L.S. & I. Railroad, and also to increase the quantity from 700,000 feet per month to 1,000,000 feet per month and we have been operating on that basis since July 1st, 1931.

The Brunswick Lumber Company claim they are losing money in their operations at Big Bay and have been making every effort to get a cancellation of the five-year contract which we have with them. They have complained on the quality of the logs being furnished and have, at times, become very disagreeable. They, at one time, laid out all logs which, in their opinion, did not comply with the grades as specified in the contract and we finally were compelled to insist upon employing an independent inspector and scaler to load these logs in the woods. The first man selected and agreed upon between the Brunswick Lumber Company and ourselves for this work was on the job but one month when the Brunswick Lumber Company complained of his work and we immediately agreed upon another man, who is now on the job.

The Brunswick Lumber Company officials continue trying to get us to cancel our main contract but up to date we have been able to defer giving them any decision other than that we expect to have this contract continue in full force and effect.

MINING DEPARTMENT

During the first few months of the year we shipped the Mining Department \$22,043.18 worth of mine timber but, due to the mines being put on part time, the balance of their contract with this Department was cancelled and during the closing months of the year no mine timber at all was taken by the Mining Department.

The following statement shows the quantities of the different forest products that were sold to the Mining Department during the current year:

C.C.I.Co.		
Hardwood Mine Timber	403,667 ft. @ 19.93	\$ 8,043.16
Hemlock Mine Timber	73,491 " @ 17.63	1,295.89
Total Mine Timber	477,158 " @ 19.57	9,339.05
Hemlock Ties	500 pcs. @ .805	402.50
Total C.C.I.Co.		\$ 9,741.55
Negaunee Mine Co.		
Hardwood Mine Timber	227,688 ft. @ 19.25	\$ 4,383.88
Hemlock Mine Timber	63,280 " @ 15.92	1,007.34
Total Negaunee Mine Co.	290,968 " @ 18.63	\$ 5,391.22
Athens Iron Mining Co.		
Hardwood Mine Timber	311,116 ft. @ 19.04	\$ 5,924.92
Hemlock Mine Timber	61,690 " @ 15.97	985.49
Total Athens Mine	372,806 " @ 18.54	\$ 6,910.41
Total Mining Dept.		\$22,043.18

BIRDSEYE MAPLE LOGS

During the year we sold and shipped 13,938 feet of Birdseye Maple logs at \$160.00 per thousand, making a total of \$2,230.08. These logs were purchased for export by Mr. Hugh Shay, of Germfask, Michigan. In addition to these, we sold the Birds Eye Veneer Company, Escanaba, Michigan, 17,840 feet of Birdseye Maple logs at \$100.00 per thousand, or a total of \$1,784.00, for delivery to their plant at Escanaba. These logs were of a lower grade than those sold Mr. Shay for export.

ERICKSON & BISSELL

During the year we sold this concern our output of Cedar Poles and Posts but at reduced prices over those received last year.

Cedar Poles	1,690 pcs. @ 2.98	\$ 5,034.00
Cedar Posts	17,874 " @ .103	1,833.28
Total		\$ 6,867.28

The inspection on this material was also very severe and material that had been accepted during the previous year was rejected this year. We had 5,519 posts culled and these were later sold to the Marquette County Road Commission.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY

During the current year we sold this railroad a total of 20,646 hardwood ties at the following prices, to-wit:

#4	\$.96
#3	.87
#2	.78
#1	.67
S.R's	.54
Less 9¢ freight per tie to Eben.	

The Soo Line Railway are in the market for a very small quantity of ties for the year 1932 but we have an order for 10,000 ties which we hope they will increase if business picks up during the year.

JACKSON & TINDLE, INC.

In our logging operation #159 we had considerable very poor quality Basswood and Elm developed which we were unable to dispose of to the Brunswick Lumber Company and we sold same to Jackson & Tindle for delivery to their sawmill in Munising and during the year we delivered the following quantities:

Maple	134 ft.	@ 20.00	\$ 2.68
Soft Maple	64 "	@ 17.00	1.09
Basswood	25,157 "	@ 17.00	427.67
Ash	10,914 "	@ 17.00	185.54
Elm	149,354 "	@ 17.00	2,539.02
Total Logs	185,623 "	@ 17.00	3,156.00
Less Freight	185,623 "	@ 3.31	614.56
Net	185,623 "	@ 13.69	\$ 2,541.44

AMERICAN PLYWOOD CORPORATION

During the year we sold this company the following:

#1 Birch	93,580 ft.	@ 37.50	\$ 3,491.00
#2 Birch	4,560 "	@ 10.84	49.45
Beech	180 "		
Total Logs	98,320 "	@ 36.01	3,540.45
Less Freight	98,320 "	@ 6.34	623.15
Net	98,320 "	@ 29.67	\$ 2,917.30

BIRDS EYE VENEER COMPANY

During the year we sold this company material as follows:

Birdseye Maple Logs	17,840 ft.	@ 100.00	\$ 1,784.00
Birch Logs	145,090 "	@ 32.83	4,763.63
Pine Logs	180 "	@ 25.00	4.50
Total Logs	163,110 "	@ 40.17	\$ 6,552.13

PIQUA HANDLE & MFG. CO.

The following material was sold this company during the year:

Maple	38,071 ft.	@ 15.88	\$ 604.64
Birch	7,887 "	@ 15.82	124.82
Beech	1,699 "	@ 14.50	24.63
Total Logs	47,657 "	@ 15.82	\$ 754.09

THE CLIFFS POWER AND LIGHT CO.

During the year we sold this company 121 Cedar Poles at \$.677 each, or a total of \$819.25.

LOBDELL-EMERY COMPANY

During the year we sold this concern 72 cords of Hardwood Slabs at \$5.00 per cord, making a total of \$360.00.

OSCAR JOHNSON

During the year we sold this party 200 Cull Cedar Posts at \$.08 each, or a total of \$16.00.

MUNISING RETAIL YARD

During the year we shipped some Hemlock and Pine logs to the Jackson & Tindle mill at Munising and had them sawed into lumber for our Retail Yard. We shipped a total of 765,583 feet for this purpose as per the following statement:

Hemlock	537,227 ft.	@ 10.00	\$ 5,372.27
Pine	104,379 "	@ 20.00	2,087.58
Spruce	123,913 "	@ 16.00	1,982.60
Tamarack	64 "	@ 14.00	.90
Total Logs	765,583 "	@ 12.53	\$ 9,443.35

FURNACE DEPARTMENT

During the year the following forest products were shipped to the Furnace Department:

Hemlock Switch Ties	227 pcs.	@ 1.239	\$ 281.33
Hemlock Ties - 8 ft.	1,400 "	@ .823	1,152.45
Total Ties	1,627 "	@ .881	1,433.78
Hardwood Slabs	2,112 cds.	@ 4.00	8,449.00
Total			\$11,316.56

DIXON TIE MILL

This Mill was only operated from March 21st to July 9th during the current year and has remained closed since that day due to the completion of our tie contracts.

The attached statement shows the results of operations at this point and is complete in detail.

MUNISING SAWMILL PROPERTY

Nothing is being done at this property except the operation of a retail lumber yard and the only stock we have on hand is that which we keep there for the retail trade.

The lumber situation throughout the country is about as bad as it can be and prices have gradually receded all during the year.

THE CLEVELAND-CLIFFS IRON COMPANY
LAND DEPARTMENT

STATEMENT OF PROFIT & LOSS, DIXON TIE MILL, DECEMBER, 1931.

UNIT	DELIVERIES						STUMPAGE				OPERATING COST				TOTAL COST				PROFIT & LOSS				
	QUANTITIES		RATE		AMOUNT		RATE		AMOUNT		PER UNIT		AMOUNT		PER UNIT		AMOUNT		PER UNIT		AMOUNT		
	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	
Hardwood Ties to M.S.P. & S.W.M. Ry. Co.																							
#4 Peeled Hardwood Ties	Pcs.	8,979		.96		\$8,623.94																	
#5 " " "	"	4,192		.87		3,647.04																	
#2 " " "	"	4,064		.78		3,169.92																	
#1 " " "	"	3,072		.67		2,058.24																	
S.R.'s " " "	"	459		.54		247.86																	
Total		20,646		.854		17,686.80																	
Less Freight		20,646																					
Net Revenue		20,646		.764		15,777.79																	
Hardwood Ties to C. & N. W. Ry. Co.																							
#4 Peeled Hardwood Ties	"	12,218		.96		11,728.28																	
#5 " " "	"	5,081		.87		4,420.47																	
#5 Unpeeled " " "	"	8,596		.82		7,046.72																	
#2 " " "	"	4,064		.73		2,966.72																	
#1 " " "	"	2,925		.62		1,751.50																	
S.R.'s " " "	"	1,216		.49		595.84																	
Total		35,000		.835		29,246.53																	
Less Freight		35,000																					
Net Revenue		35,000		.745		25,094.57																	
Total Hardwood Ties		55,646		.752		41,872.36		.10		5,564.60		.472	737.54	26,285.33		.572	737.54	31,849.93		.180	737.54	10,022.43	
Hemlock Ties to C.C.I.Co.Pur.Dept.																							
Switch Ties-1,815 lin.ft. @ .15¢	"	227		1.239		281.33		.03		6.81													
Cedar Ties to L.S. & L.R.R.Co.																							
#3 Peeled Square Cedar Ties	"	228		.67		152.76																	
#5-4 & 5 Unpeeled " " "	"	522		.73		381.06																	
#2 " " "	"	38		.62		23.56																	
#1 " " "	"	7		.50		3.50																	
Total		795		.706		560.88		.15		119.25													
Cull Cedar Ties to Manising Woodware Co.																							
Total Softwood		1,129		.770		868.96		.126		142.11		.472	14.96	533.30		.598	14.96	675.41		.172	14.96	193.55	
Total Ties		56,775		.753		42,741.32		.10		5,706.71		.472	752.50	26,918.63		.572	752.50	32,525.34		.181	752.50	10,215.98	
Hardwood Slabs to C.C.I.Co.Pur.Dept.																							
" " " Inventory	Cds.	2,112.25		4.00		8,449.00																	
" " " Outside Parties	"	25.00		4.00		100.00																	
Total Slabs		2,137.25		4.00		8,549.00		.50		1,107.88		.383		848.00		.883		1,955.88		3.147		6,980.87	
Sawdust to C. & N. W. Ry. Co.																							
Less Freight	Tons	25.00		1.00		25.00																	
Net Revenue	"	25.00		.40		10.00																10.00	
TOTAL TIE MILL						51,688.07				6,814.59			752.50	27,666.63			752.50	34,481.22			752.50	17,206.85	
		TOTAL DELIVERIES				TOTAL OPERATING				TOTAL MILL PROFIT				ADD STUMPAGE CHARGED				TOTAL RECOVERY					
		Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months	Dec. 1931	12 Months
			\$41,872.36		\$ 737.54		\$31,849.93		\$ 737.54		\$10,022.43		\$ 5,564.60		\$ 737.54		\$15,587.03						
			868.96		14.96		675.41		14.96		193.55		142.11		14.96		335.66						
			8,956.75				1,955.88				6,980.87		1,107.88				8,088.75						
			10.00				10.00				10.00					10.00							
			51,688.07		752.50		34,481.22		752.50		17,206.85		6,814.59		752.50		24,021.44						
		TOTAL LOG FEET				PER M FEET																	
		12 Mos. 1931	12 Mos. 1930	12 Mos. 1931	12 Mos. 1930																		
		1,669,380	4,776,040	\$ 10.19	\$ 10.21																		
		1,669,380	4,776,040	2.99	2.82																		
		1,669,380	4,776,040	14.18	14.03																		
		33,870	207,210	5.71	8.01																		
		33,870	207,210	4.19	2.22																		
		33,870	207,210	9.90	10.23																		
		1,703,250	4,982,250	14.10	13.88																		
				25.08	28.61																		
				5.56	4.78																		
		1,669,380	4,776,040	30.44	33.33																		
		1,669,380	4,776,040	16.26	19.30																		
		1,669,380	4,776,040	14.18	14.03																		
		33,870	207,210	25.65	28.76																		
		33,870	207,210	15.75	18.53																		
		33,870	207,210	9.90	10.23																		
		1,774,950	4,988,670	11.98	14.35																		
		1,774,950	4,988,670	3.73	4.17																		
		1,774,950	4,988,670	.48	.73																		
		1,774,950	4,988,670	16.19	18.25																		
		1,669,380	4,776,040	1.33	1.18																		
		1,140,932	744,011	7.7%	5.4%																		
		1,669,380	4,637,980	11.2%	35.4%																		
		12,100,438	8,481,398	81.1%	51.2%																		
		14,910,793	13,965,289	100.0%	100.0%																		

PLANING MILL

The Planing Mill was operated intermittently during the year, working up some of the lumber which we had sawed at the Jackson & Tindle Mill. The following statement shows the number of days operated during the current year, together with the quantities worked:

Operated 87 days during 1931.

	1931	1930	1929	1928	1927
Hardwood	700 ft.	1,650 ft.		15,242 ft.	398,046 ft.
Softwood	435,829 "	613,987 "	262,329 ft.	224,419 "	1,734,447 "
Total	436,529 "	615,637 "	262,329 "	239,661 "	2,132,493 "

RETAIL YARD

During the year we sold through our Retail Yard the following stock:

	1931	1930	1929	1928
Manufactured Softwood	736,078 ft.	854,355 ft.	280,320 ft.	252,003 ft.
" Hardwood	2,565 "	1,021 "		16,331 "
Total Manufactured	738,643 "	855,376 "	280,320 "	268,334 "
Purchased Softwood		75,148 "	126,869 "	181,242 "
" Hardwood	3,457 "	14,970 "	12,486 "	32 "
Total Purchased	3,457 "	90,118 "	139,355 "	181,274 "
Grand Total	742,100 "	945,494 "	419,675 "	449,608 "

This operation shows a loss for the year as compared to a profit in previous years, due to the fact that the inventory of Hemlock lumber which we produced was written down to the market value on yard as of December 31, 1931. The total amount of the inventory adjustment was \$3,523.38.

	1931	1930	1929	1928	1927	1926
Profits	\$566.57	\$5,528.47	\$2,576.62	\$4,836.16	\$8,581.54	\$11,988.19

COMPENSATION CASES

As of December 31st, 1931, we had only one compensation case on which payments are still being made. This is the case of Roy Bell, who was injured while employed at the Munising Sawmill on October 15th, 1924. He received a permanent injury and we are paying him at the rate of \$1.80 per week. The payments to the end of December covered 376 weeks and the amount paid in 1931 was \$99.00.

A detailed statement of all compensation and medical attendance paid for during the year 1931 is made a part of this report. This statement covers the compensation cases on account of logging operations.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

ANNUAL COMPARATIVE STATEMENT OF "PERSONAL INJURY EXPENSE" - YEARS 1930-1931.

DATE OF INJURY	NAME	OCCUPATION	LOCATION	ACCIDENT REPORT NO.	HOSPITAL AND MEDICAL	COMPENSATION	TOTAL
3/26/25	Matt Maki			760	\$ 26.78	\$ 70.00	\$ 96.78
8/24/26	Alfred Anttila	Teamster	119-3	933		255.84	255.84
10/13/26	Wm. Kovik	Sawyer	119-4	950	158.50	659.98	818.48
8/30/29	Andy Lauer	Teamster	166	1203	97.03	685.64	782.67
5/30/30	Claude Shaver	Hooker	159-1	1267	291.00	619.04	910.04
7/19/30	F. C. Boston	C.W.Chopper	154-2	1293	93.60	215.46	309.06
8/26/30	Richard Nelson	C.W.Chopper	159-2	1302	6.90		6.90
9/29/30	Louis Beaudette	Teamster	159-1	1324	38.00	401.32	439.32
10/ 1/30	Fred Despin	Teamster	159-1	1326	10.28	47.41	57.69
10/25/30	Matt Wester	Swamper	159-2	1340	10.25		10.25
10/ 6/30	Thos. Somerville	Swamper	Larson Cont.	1341	16.75		16.75
11/ 3/30	Peter Van Boxel	Cooke	159-1	1343	1.75		1.75
11/ 4/30	Matt Makela	Sawyer	159-2	1344	422.90	856.12	1,279.02
11/10/30	Tony Kordish	C.W.Chopper	154-1	1345		25.33	25.33
11/18/30	Peter Gravelle	Swamper	154-1	1352		3.13	3.13
12/ 2/30	John Hytinen	Sawyer	159-2	1353	2.00		2.00
12/ 8/30	J. W. Jacobson	Sawyer	159-2	1355	8.64		8.64
12/15/30	Mike Henieca	Hooker	159-2	1359		3.64	3.64
12/ 3/30	Frank L. Maki	Wood Loader	154-2	1361	2.00		2.00
12/24/30	Eino Gustafson	Roadman	159-2	1362	22.10	8.60	30.70
12/29/30	Oliver McKibbon	Teamster	159-1	1363	161.20	56.40	217.60
12/29/30	Leon St.Clair	Swamper	154-3	1364	46.58	10.03	56.61
12/26/30	Chas. Oja	Piecemaker	159-1	1366	34.97	21.00	55.97
Total Expense in 1931 on Previous Years' Cases					1,451.23	3,938.94	5,390.17
12/30/30	John Leppanen	C.W.Loader	154-1	1367	164.65	126.00	290.65
1/ 1/31	Wm. K. Niemi	Sawyer	159-2	1365	11.29	4.96	16.25
1/ 3/31	Andrew Kokka	Teamster	159-2	1368			
1/ 3/31	Carlos Rudd	Hooker	159-1	1369	265.15	523.24	788.39
1/ 5/31	Tony Mikulech	Hooker	159-2	1370	88.50	20.32	108.82
1/ 5/31	Frank Goodrich	Roadman	159-2	1371			
1/10/31	John Waldo	Sawyer	159-2	1372	37.56	71.19	108.75
1/15/31	Wm. McFadden	Hooker	159-1	1373	58.22	25.40	83.62
1/19/31	Waino Seppi	Ldg.Cordwood	154-1	1374			
1/19/31	Louis Murray	Barn Boss	154-1	1375	103.05	68.12	171.17
1/12/31	John Stammer	Hooker	154-3	1376	.85		.85
1/20/31	Ludwig Melbe	Sleigh Loader	154-3	1377	215.57	79.58	295.15
1/21/31	Matt Nyman	Sawyer	159-2	1378			
1/20/31	John Laskie	Hooker	159-1	1379	134.11	38.94	173.05
1/22/31	Fred Hawley	Sawyer	159-2	1380	26.20	33.50	59.70
1/17/31	Ernest Bankstrom	Barn Boss	154-3	1381	5.35		5.35
1/24/31	Thos. Tuimala	Tractor Brakeman	154-1	1382	20.64		20.64
1/25/31	Iam Petela	Hooker	154-3	1383	89.68	20.32	110.00
1/20/31	Armas Kallinen	Fireman	Rd.House	1384	146.15	105.00	251.15
1/29/31	Ewald Jarvi	Hooker	159-1	1385	28.67	13.55	42.22
1/30/31	Vernon Lassila	Sawyer	159-2	1386	7.50		7.50
1/30/31	Eino Jupala	Sawyer	159-2	1387	248.33	347.52	595.85
1/27/31	Frank Lage	Hooker	159-1	1388	139.99	60.96	200.95
2/ 7/31	George Lasich	Hooker	154-1	1388 ¹ / ₂	5.95		5.95
2/ 9/31	Dennis Lawless	Hooker	154-1	1389	11.00		11.00
2/ 2/31	Martin Adamson	Hooker	159-1	1390	120.07	71.12	191.19

DATE OF INJURY	NAME	OCCUPATION	LOCATION	ACCIDENT REPORT NO.	HOSPITAL AND MEDICAL	COMPENSATION	TOTAL
2/ 7/31	John Hytinen	Sawyer	159-2	1391	\$ 60.85	\$ 10.08	\$ 70.93
1/29/31	John A. Anderson	Cook	154-3	1393	98.12		98.12
2/12/31	Ludwig Debelak	Sawyer	154-1	1392	41.50	50.96	92.46
2/20/31	Chas. Karasti	Sawyer	159-2	1394			
2/28/31	Emil Kemi	Top Loader	159-1	1395	11.00		11.00
		Number Missed		1396			
3/ 3/31	Joe Poirier	Cook	159-1	1397	3.00		3.00
3/ 4/31	John Kaucich	Sawyer	154-1	1398	22.20	13.08	35.28
3/ 8/31	Erick Kuivonen	C.W.Chopper	159-2	1399	15.71		15.71
3/9/ 31	Harry McPherson	Swamper	159-1	1400	89.80	25.80	115.60
3/14/31	Marton Freeman	Hooker	154-1	1401	55.25	74.50	129.75
2/28/31	Al. Paquette	Skidding	159-1	1402	4.00	28.68	32.68
3/17/31	Gust Bergstrom	C.W.Loader	159-1	1403		9.36	9.36
3/ 3/31	Edward Brusco	C.W.Chopper	159-1	1404	7.50	8.60	16.10
4/ 6/31	Arthur Ericason	Teamster	159-2	1405	37.00		37.00
4/10/31	Oiva Makinen	C.W.Chopper	154-2	1406	11.84	6.30	18.14
4/ 8/31	August Miller	C.W.Chopper	159-2	1407	26.80	5.50	32.30
4/20/31	Chas. Blaine	Swamper	159-1	1408	3.00	4.30	7.30
4/ 9/31	Philip Ferdy	Teamster	154-3	1409	211.75	88.92	300.67
3/17/31	John Skapin	Swamper	154-1	1410	166.95	68.80	235.75
4/18/31	Archie Smith	C.W.Chopper	159-1	1411	52.65	7.00	59.65
4/ 9/31	Yalmer Rukkila	Sawyer	159-2	1412	20.50	10.00	30.50
4/18/31	John Jamnik	C.W.Chopper	154-3	1413	96.78	31.28	128.06
4/14/31	Jack Mantymaa	C.W.Chopper	159-1	1414	88.08	13.62	101.70
5/ 7/31	Pete Savich	C.W.Chopper	154-3	1415	12.00	13.02	25.02
5/11/31	Emil Helstein	Sawyer	159-2	1416	113.92	22.32	136.24
5/ 4/31	Isaac Katayisto	C.W.Chopper	159-1	1417	70.00	9.56	79.56
5/10/31	Matt Salo	Swamper	159-2	1418	102.00	12.90	114.90
5/12/31	Gust Laiho	Sawyer	159-2	1419	117.15	25.67	142.82
5/18/31	Tony Kordish	Sawyer	154-2	1420	15.00	7.17	22.17
5/ 4/31	George Smith	Steel Lifter	159-1	1421	60.15	72.00	132.15
5/12/31	Fred Brade	Sawyer	154-3	1422	36.00	8.00	44.00
5/18/31	Joe Hrasek	C.W.Chopper	159-2	1423	50.35	18.60	68.95
5/26/31	Paul Fisher	Sawyer	159-2	1424	92.85	17.04	109.89
6/ 1/31	Tony Schmidt	C.W.Chopper	154-2	1425	25.20	7.44	32.64
6/ 1/31	Leonard Wester	C.W.Chopper	159-1	1426	6.10		6.10
6/ 9/31	Frank Stimac	Sawyer	154-3	1427	204.00	57.60	261.60
6/13/31	Ben Bifoss	Steel Lifter	154-2	1428	187.82	282.00	469.82
6/ 4/31	Chas. Laurich	C.W.Chopper	154-2	1429	6.00	3.40	9.40
6/11/31	George Whitcomb	Swamper	154-2	1429 ¹	10.00		10.00
6/12/31	Isaac Katayisto	C.W.Chopper	159-1	1430	200.72	82.08	282.80
6/16/31	Aino Piippo	Sawyer	154-2	1431	4.50		4.50
6/18/31	Christ Mesnek	C.W.Chopper	159-2	1432	146.00	28.00	174.00
6/20/31	Ben Barnett	Log Sawyer	154-2	1433	6.00		6.00
4/24/31	Toivo J. Mattson	Chopper	154-2	1434	28.44	12.00	40.44
6/ 4/31	Wm. Edwards	Sawyer	154-2	1435	19.25		19.25
6/23/31	Edward Thompson	Teamster	154-2	1436	41.30	18.72	60.02
6/26/31	Walter Erkintalo	Sawyer	154-2	1437	4.50		4.50
5/ 2/31	Tony Kresovich	C.W.Chopper	159-2	1438	24.65	9.27	33.92
7/ 1/31	Tony Beuchino	Sawyer	154-2	1439	85.65	14.00	99.65
7/ 7/31	Neil Steffins	Choreman	154-2	1440	172.60		172.60
7/29/31	Frank Lage	Swamper	154-2	1441	106.08	23.04	129.12
8/ 7/31	Ben Gasper	Teamster	154-2	1442	29.50		29.50
8/ 8/31	Emil Kemi	Top Loader	154-2	1443	17.50	10.03	27.53
5/16/31	Joe Laurich	C.W.Chopper	154-3	1444	37.50		37.50
9/10/31	David Collins	Hooker	154-2	1445	26.25		26.25
9/12/31	John Laurich	Sawyer	154-2	1446	63.78	49.32	113.10
10/ 9/31	Ted Reagon	Teamster	154-2	1447	5.00		5.00
10/26/31	Eino Piippo	Sawyer	154-2	1448	3.00		3.00
10/28/31	Cliff Witty	R.R.Grader	154-2	1449	21.05		21.05

<u>DATE OF INJURY</u>	<u>NAME</u>	<u>OCCUPATION</u>	<u>LOCATION</u>	<u>ACCIDENT REPORT NO.</u>	<u>HOSPITAL AND MEDICAL</u>	<u>COMPENSATION</u>	<u>TOTAL</u>
10/31/31	Tony Stantenay	Swamper	154-2	1450	24.50	1.18	25.68
11/13/31	Walter Johnson	Sawyer	154-2	1451	13.00	3.17	16.17
11/18/31	Wm. Kangas	Sawyer	154-2	1452	26.30	11.16	37.46
11/21/31	Chas. McNabb	Hooker	154-2	1453	44.02	17.33	61.35
12/ 8/31	Ed Posio	Sawyer	154-2	1454		22.16	22.16
12/15/31	John Maki	C.W.Loader	159-1	1455	15.00	12.83	27.83
12/19/31	Mike Schroeder	Teamster	154-2	1456			
11/25/31	Victor Wainio	C.W.Loader	159-1	1457	16.00	5.83	21.83
12/ 7/31	John Laytonen	R.R.Grader	154-2	1458			
5/15/31	Chas. Stoner	Swamper	154-2		3.50		3.50

Total Expense on 1931 Cases

5,346.89

2,943.34

8,290.23

Total Expense in 1931 on Previous Years' Cases

1,451.23

3,938.94

5,390.17

Grand Total Expense During 1931

6,798.12

6,882.28

13,680.40

Grand Total Expense During 1930

7,885.75

6,522.40

14,408.15

DISTRIBUTION OF HOSPITAL & MEDICAL

HOSPITALS

Munising Hospital,
St. Luke's Hospital,
St. Mary's Hospital,

Munising, Michigan
Marquette, Michigan
Do.

2,607.31
333.06
174.30

3,114.67

DOCTORS

R. A. Tearnan
T. W. Scholtes
Paul Gageby
W. H. Parks
A. K. Bennett
J. C. Harkin
S. M. Janes
D. F. Hornbogen
H. B. Markham
Wm. B. Lunn
Eva Troili

Munising, Michigan
Do.
"
Traverse City, Michigan
Marquette, Michigan
Do.
"
"
"
"
"

1,525.50
513.00
86.00
20.00
69.50
16.00
125.00
10.00
5.00
10.00
23.00

2,403.00

DRUGS

BOARD OF INJURED

TRANSPORTATION OF INJURED

59.90
850.28
370.27

TOTAL HOSPITAL & MEDICAL

6,798.12

<u>ANALYSIS:</u>	<u>1931</u>	<u>1930</u>
Payrolls - Logging	148,620.97	343,986.55
Meals - "	30,001.21	57,986.00
50% of Contract Payments	12,281.57	11,720.54
TOTAL	190,903.75	413,693.09
Current Year's Expense on Previous Years' Cases	5,390.17	3,636.70
Current Year's Expense on Current Year's Cases	8,290.23	10,771.45
Total Expense Current Year	13,680.40	14,408.15
Percent of Payroll on Previous Years' Cases	.02823	.00880
Percent of Payroll on Current Year's Cases	.04343	.02603
Percent of Payroll on Total Expense	.07166	.03483
Compensable Accidents	63	75
Non-Compensable Accidents	34	65
Fatal Accidents	-	-
Total Number of Accidents	97	140

TAA:CN:6.
2/17/32.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT OFFICE EXPENSE - COMPARATIVE

ACCT. NO.	ACCOUNT OF	1932 ESTIMATE	YEAR 1931	YEAR 1930	YEAR 1929	YEAR 1928	YEAR 1927	YEAR 1926	YEAR 1925	YEAR 1924	YEAR 1923	YEAR 1922
1	Salaries	\$35,000.00	\$42,783.84	\$46,933.00	\$46,033.00	\$43,609.83	\$39,545.00	\$40,785.00	\$50,750.79	\$50,385.00	\$47,075.00	\$41,790.00
2	Printing & Stationery	800.00	990.56	920.01	756.61	912.43	759.79	1,340.59	1,313.80	1,998.71	2,673.69	1,724.43
3	Postage	400.00	515.08	395.99	368.43	450.13	472.25	397.40	400.91	540.48	477.66	458.19
4	Office Furniture	250.00	146.37	86.83	234.51	70.51	163.90	48.22	1,054.39	924.57	662.64	189.67
5	Office Expenses	2,500.00	3,290.67	3,288.35	3,156.75	2,400.80	2,524.58	2,325.10	4,031.43	5,216.62	3,750.46	3,210.44
6	Telephone & Telegraph	900.00	1,330.92	901.53	840.75	1,135.41	981.38	913.02	953.90	1,044.79	1,181.56	1,164.36
7	Rentals	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
8	Legal Expense	3,000.00	3,157.41	3,193.64	3,325.90	3,467.04	3,870.62	3,510.15	3,438.20	3,446.80	3,677.99	3,532.53
9	Traveling & Entertaining	2,000.00	2,320.87	1,909.75	2,022.84	3,286.58	3,659.12	3,446.00	2,451.63	1,658.02	2,214.38	2,197.27
10	Donations	500.00	792.31	1,130.16	760.00	830.24	760.00	760.00	947.50	572.50	1,260.00	2,335.00
11	General Welfare	1,000.00	1,632.34	1,028.09	1,055.16	1,095.26	1,130.91	1,844.56	1,130.30	909.69	719.69	849.38
13	Stable Expense (Including Autos)	3,000.00	3,941.33	3,597.54	2,844.86	2,862.96	3,267.46	3,690.21	3,985.37	2,726.04	2,704.84	2,428.60
14	Dixon Office		175.21							2.60		
15	Pensions Paid	250.00	333.36	333.36	333.36	333.36	333.36					
17	Engineering	4,000.00	4,462.16	4,935.31	3,597.94	4,531.00	3,976.45	5,124.88	6,717.09	8,039.15	7,025.20	6,213.22
19	Abstracting & Recording	50.00	84.65	38.50	87.71	433.20	229.27	395.59	140.95	87.00	82.00	118.70
21	Special Expense	2,000.00	2,248.74	2,477.18	2,432.02	3,072.08	4,137.02				25.00	25.00
30	Personal Injury	75.00	81.50	71.00	72.00	72.50	34.80	26.80	30.40	30.00	28.70	27.60
	Purchasing Department Expense	500.00	523.05	11.40	13.77							
	TOTAL	56,525.00	\$ 69,239.46	71,551.64	68,234.91	68,863.33	66,150.91	64,907.52	77,724.66	77,781.97	73,858.81	67,039.39
	Per Cent of Increase	18.3	3.2	4.9	.9	4.1	1.9	16.5	.07	5.3	10	25
	Total Salaries	36,000.00	48,119.85	52,531.13	51,618.83	49,156.97	44,255.78	45,971.83	57,409.45	58,411.67	55,956.75	50,366.74
	Total Supplies	20,525.00	21,119.61	19,020.51	16,616.08	19,706.36	21,895.13	18,935.69	20,315.21	19,370.30	17,902.06	16,672.65
	Total Number of Office Employees	18	18.6	16	16	17	17	18	22	24	26	26
	Average Rate per Man per Day	5.46	7.08	8.99	8.84	8.42	7.13	7.00	7.15	6.66	5.89	5.20
	Grand Total Payroll	108,000.00	212,348.08	217,827.23	198,784.98	200,218.17	199,217.34	208,485.32	277,533.14	317,331.05	291,366.42	242,524.49
	Average Number of Men	155	225	36	33.7	43	53	154	202	220	206	192
	Per Cent of Increase in Payroll	49.1	195.6	4.4	14.3	19.1	52.41	24.88	12.541	8.91	20	27
	Total Acreage - Real Estate & Timber Lands (Includes Mng., Land, Lbrg., & Fur. Depts. and City Property)		(1)569,091.77	623,489.93	625,462.90	649,460.00	671,960.00	716,200.00	738,019.00	739,884.00	747,331.00	757,276.00
	Cost per Acre for Central Office Expense		.1217	.1147	.1091	.1060	.0984	.0906	.1053	.1051	.0988	.0885
	Taxes Paid not including those charged to Accounts Receivable		278,472.70	261,546.05	257,116.16	279,583.29	340,302.19	354,433.98	356,216.16	402,799.82		
	Real Estate & Timber Lands Only:											
	Total Acreage - Land, Dept. only, not including City Property		(2)549,192.96	506,431.41	507,956.97	572,675.78	596,607.79	602,308.00	663,218.00	662,249.00	669,184.00	674,350.00
	Total Valuations		(2)5,617,414.50	5,716,793.39	5,930,621.55	6,890,450.00	7,569,140.00	8,425,604.80	8,935,257.57	8,993,205.75	9,189,434.50	9,112,275.50
	Total Taxes Paid		(3)261,603.87	243,928.31	240,255.16	263,463.61	325,936.41	328,328.31	339,120.95	370,891.56	369,535.65	339,977.92
	Valuation per Acre		(3) 10.59	11.29	11.68	12.03	12.68	13.98	13.47	13.58	13.73	13.51
	Taxes Paid per Acre		(3) .476	.482	.473	.460	.546	.545	.511	.560	.552	.504
	Proportion of Central Office Chargeable to Lands	36,000.00	43,932.43	65,415.16	63,045.49	62,817.62	59,265.15	53,985.23	67,151.82	68,656.97	65,152.81	58,993.39
	Central Office Expense per Acre		(3) .07999	.1291	.1241	.1097	.0993	.0866	.1013	.1037	.0974	.0875

- Includes \$5,004.99, Lumbering Department Expense for January and February.

(1) - For reduction in acreage over previous years, see statement of "Land & Timber Sales".

(2) - Increase of these items over that of 1930 is due mostly to including certain waste lands totaling 43,951.35 acres, - the 1931 taxes of which were included in the "Deferred 1931 Taxes" set up on the books. The taxes for the years 1929 and 1930 on these lands were not paid nor set up in Deferred Credits, or were not included in the tax statements for those years.

(3) - Decrease of these items is due mostly to the 43,951.35 acres mentioned in preceding note.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT OF PROFIT & LOSS BY OPERATIONS FOR THE YEARS 1922 TO 1931 INCLUSIVE

	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922
OPERATING										
Saw Mill Plants										
Munising, Including Rented Buildings	1,921.89	(1) 4,200.56	(1) 884.00	4,718.38	27,360.58	39,974.70	50,021.23	4,179.90	80,479.73	68,547.33
Dalton				2,391.04	10,108.74	10,313.17	10,769.68	11,262.74	17,893.81	14,993.63
Total Saw Mills	1,921.89	4,200.56	884.00	2,327.34	37,469.32	50,287.87	39,251.55	15,442.64	62,585.92	53,553.70
Greenhouse							79.00	158.86	160.17	183.92
Logging Operations	84,068.83	121,359.53	76,861.68	40,716.19	62,061.14	58,760.69	16,934.22	9,883.53	19,685.19	107,212.65
Dixon Tie Mill	17,206.85	50,433.95	30,776.53	48,956.15	33,304.47					
Rented Buildings, not including Saw Mill Houses	1,836.18	(2) 366.92	(2) 1,699.97	367.00	173.54	1,856.02	4,368.21	7,046.26	6,183.25	2,871.61
Grand Island	6,644.89	5,438.45	2,875.48	6,959.84	5,213.33	6,329.03	14,588.56	21,547.72	19,674.33	15,791.94
Hotel Williams and Cottages	1,021.18	879.24	789.02	523.57	871.57	970.83	147.71	3,967.48	817.83	2,150.53
Cliffland Farm					329.39	2,646.21	820.39	1,908.23	2,080.65	2,487.19
Total All Operations	95,445.79	169,309.43	103,157.74	105,176.41	51,967.24	3,329.27	36,181.90	59,954.72	15,620.16	77,144.14
RENTALS										
Lot Rents	12,201.26	12,396.52	12,419.59	12,266.93	12,214.15	12,189.78	12,127.69	11,991.21	11,879.85	11,554.35
Land Rents	11,146.41	9,232.46	8,002.36	8,444.75	8,625.49	8,457.26	8,300.78	8,131.99	8,448.05	8,844.01
Sundry Rentals	111.50	94.61	102.00	39.50	25.00	106.00	230.78	322.00	138.33	133.16
Rental of Equipment							4.25	52.50	42.00	
Total Rentals	23,459.17	21,723.59	20,523.95	20,751.18	20,864.64	20,753.04	20,663.50	20,497.50	20,508.23	20,531.52
SALES										
Real Estate and Timber Land Sales	8,186.34	41,105.40	63,265.64	1,010,167.92	2,961,542.28	29,370.78	34,309.20	77,719.00	113,189.25	65,667.25
Stumpage Sales, Outside Parties	6,131.14	101,925.91	408,703.90	253,444.63	92,852.55	82,967.26	104,107.94	109,377.52	100,445.12	57,860.05
Stumpage Sales, Other Operations	64,957.44									
Royalties Received	1,872.60	1,188.70	1,545.76	1,521.11	2,902.50	2,822.40	2,820.66	2,901.01	3,273.73	2,580.40
Land Products Sales	621.50	2,236.17	698.82	327.89	504.87	607.32	200.62	394.31	427.33	485.98
Total Sales	81,769.02	146,456.18	474,214.12	1,265,461.55	3,057,802.20	115,767.76	141,436.42	190,400.84	217,335.43	126,593.68
Less Cost of Land and Timber Sold	25,863.55	50,761.24	110,460.33	223,812.53	670,019.91	17,061.31		(3)	(3)	(3)
Net Profit on Land and Timber Sales	55,905.47	95,694.94	363,753.79	1,041,649.02	2,387,782.29	98,706.45				
MISCELLANEOUS REVENUES										
Sales of Machinery and Equipment	1,730.95	753.20	1,624.31	642.76	1,040.48	1,089.50	3,478.38	291.35	918.03	8.30
Miscellaneous Earnings	864.72	863.13	1,488.86	449.01	1,230.30	644.48	951.36	3,247.13	1,138.07	6,684.37
Collection Fees										1.60
Profit on Sale of Beach Inn					12,340.31					
Profit on Sale of Osland House at Munising		546.39								
Total	2,595.67	2,162.72	3,113.17	1,091.77	14,611.09	1,733.98	4,429.74	3,538.48	220.04	6,677.67
Gross Profit or Loss	175,484.21	288,890.68	490,548.65	1,168,668.38	2,475,225.26	117,864.20	202,713.56	154,482.10	253,683.86	76,658.73
DEDUCT INCOME CHARGES										
Special War Tax							7.00	68.70	162.05	150.40
Uncollectible Accounts	99.95	361.34	130.09		4,714.55	760.91	77.49	4,008.54	21.90	91.05
Fire Loss							33,564.34	9,987.94	1,426.24	
Cancellation of Timber Rights						2,992.57				
Special Expenses on Account of Curtailment										255.83
Total Income Charges	99.95	361.34	130.09		4,714.55	3,753.48	33,648.83	14,065.18	1,610.19	497.28
Profit or Loss	175,384.26	288,529.34	490,418.56	1,168,668.38	2,470,510.71	114,110.72	169,064.73	140,416.92	252,073.67	76,161.45

Forwarded

Brought Forward

STATEMENT OF PROFIT & LOSS BY OPERATIONS FOR THE YEARS 1922 TO 1931 INCLUSIVE

Sheet No. 2

	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922
DEDUCT EXPENSE OF OPERATING LAND DEPARTMENT										
Central Office Expense	43,932.43	65,415.16	63,045.49	62,817.62	59,265.15	53,985.23	67,150.86	68,656.97	65,152.81	58,993.39
Taxes	271,686.68	257,157.05	253,415.62	262,389.18	327,791.42	328,117.46	328,051.72	367,934.82	362,593.40	335,534.98
Other Expenses	15,495.38	16,093.97	20,559.72	15,617.65	19,056.06	20,336.84	29,837.40	26,935.46	37,988.24	13,159.91
Total Operating Land Department	331,114.49	338,666.18	337,020.83	340,824.45	406,112.63	402,439.53	425,039.98	463,527.25	465,734.45	407,686.28
Profit or Loss Current Year's Operations	155,730.23	50,136.84	153,397.73	827,843.93	2,064,398.08	288,328.81	255,975.25	323,110.33	213,660.78	331,526.83
DEDUCT ADJUSTMENTS										
Cancellation of Fredeen's Operation					27,434.73					
Dalton Sawmill Depreciation					15,190.64					
Cancellation of Munising Woodenware Co. Stg. Sales					6,963.94					
Grand Island Job - Logging Equipment				1,487.33						
Munising Stock of Cedar			250.45	1,000.00						
Expense of Survey of Lands by W. H. Manning	5,000.00									
Cancellation of Mook Contract				31,862.31						
Less Cost of Land and Timber Sold Mook Contract				10,179.42						
Expense of Transferring Lumbering Department	2,148.09									
Total Adjustments	7,148.09		250.45	24,170.22	49,589.31					
MISCELLANEOUS										
Land Department Proportion of Lumbering Department Profit and Loss		480.62	543.26	1,151.57						
Northern Office Purchasing Department Expense	(4)	(4)	(4)	505.85						
Total Miscellaneous		480.62	543.26	1,657.42						
Profit or Loss - C. C. I. Co.	162,972.88	49,651.16	153,724.35	802,921.95	2,016,649.90	288,387.37	255,925.41	322,967.75	213,657.17	331,510.53
Profit or Loss - Superior Realty Co.	94.56	5.06	33.81	905.66	1,841.13	58.56	49.84	142.58	3.61	16.30
Net Profit or Loss - Land Department	162,972.88	49,651.16	153,724.35	802,921.95	2,016,649.90	288,387.37	255,925.41 (5)	322,967.75 (5)	213,657.17 (5)	331,510.53 (5)

- (1) Munising Mill Profit for these years do not include Munising Houses - Retail Yard Profit is included in these figures for all years.
- (2) Munising Houses are included in these figures for these years only.
- (3) This figure for these years is not available at this office.
- (4) Northern Office Purchasing Department Expense was included in Central Office Expense for these years on Cost Sheets made by Cleveland.
- (5) To this loss should be added "Cost of Land and Timber Sold", which figures are not available at this office for these years.

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3/2/32.

THE CLEVELAND-CLIFFS IRON COMPANY
Land Department

COMPARATIVE STATEMENT OF REVENUES

FOR YEARS 1930 AND 1931

	1931	1930
Tie Mill Deliveries	51,688.07	165,142.43
Deliveries of Forest Products	433,345.15	321,562.91
Retail Yard Deliveries	26,116.24	40,332.58
Williams Hotel and Cottages	7,955.73	9,850.59
Grand Island Products Sales	5,969.68	12,548.88
Rented Buildings Earnings	7,665.50	7,813.68
Lot Rents - Pendill Location	319.00	334.00
C. M. Co. First Addition	1,841.02	1,841.02
Do Second Do	655.00	648.00
" Third "	2,991.00	2,947.00
" Fourth "	116.00	108.00
" Fifth "	1,111.00	1,111.00
" Bancroft Location	222.00	222.00
" Nebraska "	120.00	120.00
" Hard Ore Addition	1,783.00	1,772.00
" " " Location	75.00	75.00
" Marquette "	-	-
" Hematite "	25.00	28.00
Excelsior Iron Co. Addition	13.00	13.00
Iron Cliffs Co. Junction Location		308.00
Do Salisbury "	169.50	189.50
" Winthrop "	127.00	127.00
" Barnum "	678.00	667.00
Jackson Addition	1,247.41	1,245.34
Munising	179.33	95.00
Pioneer Iron Co. Second Addition	92.00	92.00
East New York Location	219.00	220.00
Lake Angeline "	139.00	149.00
Chatham	5.00	5.00
Gwinn	74.00	79.66
Land Rents	11,146.41	9,232.46
Sundry Rentals	111.50	94.61
Real Estate Sales	8,358.34	40,484.90
Farm Land Sales	88.00	485.00
Twon Lot Sales	260.00	1,105.50
Cordwood Sales - Other Operations	6,534.76	34,012.99
Forest Product Sales - Outside Parties	348.70	126.44
" " " - Other Operations	58,422.68	61,994.48
Trespass Cases	1,087.84	2,511.67
Timber Sales	4,694.90	3,280.33
Land Product Sales	621.50	2,236.17
Royalties Received	1,872.60	1,188.70
Misc. Sales of Machinery and Equipment	1,730.95	753.20
Misc. Earnings	864.72	863.13
Sales of Osland House (Sales value of lot included under Lot Sales)		2,350.00
Totals	640,564.23	729,397.17

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

COMPARISON OF ESTIMATED EXPENSES AND REVENUES FOR 1931 WITH ACTUAL

	EXPENSES		REVENUES	
	Estimated	Actual	Estimated	Actual
<u>OPERATIONS</u>				
Logging Jobs	\$197,537.24	\$349,276.32	\$270,665.84	\$433,345.15
Dixon Tie Mill	69,013.74	34,481.22	99,809.50	51,688.07
Retail Yard	35,000.00	26,682.81	40,000.00	26,116.24
Grand Island	16,000.00	12,614.57	6,000.00	5,969.68
Hotel Williams	11,000.00	8,976.91	10,000.00	7,955.73
Rented Buildings	8,000.00	5,829.32	8,000.00	7,665.50
Saw Mill - Munising	1,300.00	1,355.32		
Total Operations	337,850.98	439,216.47	434,475.34	532,740.37
<u>LAND RENTALS</u>				
Lot Rents			12,000.00	12,201.26
Land Rents			9,000.00	11,146.41
Sundry Rentals			100.00	111.50
Total			21,100.00	23,459.17
<u>LAND AND TIMBER SALES</u>				
Real Estate and Timber			50,000.00	13,053.24
Farm Lands				88.00
Town Lots			1,000.00	260.00
Trespasses			1,000.00	1,087.54
Forest Products			100.00	348.70
Total			52,100.00	14,317.48
<u>STUMPAGE CHARGED OTHER OPERATIONS</u>				
Cordwood			34,000.00	6,534.76
Forest Products			54,724.60	58,422.68
Total			88,724.60	64,957.44
<u>MISCELLANEOUS REVENUES</u>				
Royalties			1,500.00	1,872.60
Sales - Machinery and Equipment			500.00	1,730.95
Land Products (Sand, Gravel, etc.)			500.00	621.50
Miscellaneous Earnings			500.00	864.72
Total			3,000.00	5,089.77
<u>LAND DEPARTMENT EXPENSE</u>				
Central Office	57,000.00	43,932.43		
Taxes	260,000.00	271,686.68		
Land Looking	11,000.00	11,028.81		
Other Expenses	5,000.00	4,466.57		
Total	333,000.00	331,114.49		
GRAND TOTAL	\$670,850.98	\$770,330.96	\$599,399.94	\$640,564.23

THE CLEVELAND-CLIFFS IRON COMPANY
Land Department

COMPARISON OF PRICES F. O. B. CARS MAIN LINE FOR FOREST PRODUCTS

		1931	1930
<u>SAW LOGS:</u>			
Maple	Per M Ft.	20.31	27.21
Soft Maple	"	20.22	26.00
Birch	"	21.66	36.50
Basswood	"	25.68	26.00
Beech	"	16.77	26.00
Ash	"	23.09	26.00
Elm	"	15.28	26.00
Cherry	"	17.36	26.00
Hemlock	"	11.51	13.02
Pine	"	19.46	21.92
Spruce	"	16.41	17.61
Balsam	"		18.00
Cedar	"	22.00	22.00
<u>TIES:</u>			
Cedar	Per Pce.	.670	.734
Hemlock	"	.679	.841
Hardwood	"	.745	.857
<u>CEDAR POSTS</u>	"	.103	.131
<u>CEDAR POLES</u>		2.98	3.025
<u>PULPWOOD:</u>			
Spruce	Per Cord	9.15	10.53
Balsam	"	6.50	6.50
" Peeled	"	9.53	9.00
<u>SLABWOOD:"</u>			
Hardwood		4.00	4.00
<u>MINE TIMBER:</u>			
Hemlock	Per M Ft.	15.92	15.03
Spruce	"		
Maple	"	19.25	18.41
Birch	"	19.25	18.41
Beech	"	19.25	18.41
7 ft. Lagging	Per 100 Lin. Ft.		.552

HJT/T
3- 3/3/32

FORESTRY AND CONSERVATION

We continue to work with the Forestry and Conservation Department of the State of Michigan and keep in close touch with their interest in the matter of fire protection to the forests and during the year your Land Agent has attended a number of meetings not only with the Forestry School officials but also with the Conservation Commission of the State of Michigan.

During the year we endeavored to have a proper Forest Crop Law passed by the Michigan Legislature but due to a number of reasons we were unable to do so. The so-called Pearson Act was amended, however, to make it more workable.

UPPER PENINSULA DEVELOPMENT BUREAU

This Association has operated most efficiently during the year and is doing excellent work. Your Land Agent is a member of the Executive Committee and is in close touch with its activities.

NORTHERN HEMLOCK & HARDWOOD MANUFACTURERS ASSOCIATION

We continue our membership in this Association in order to keep in touch with lumber manufacturers and other timber owners. During the year we have attended a number of meetings and conferences and continue to pay a monthly fee of \$25.26 towards the advertising of lumber. This being 50% of the average amount we had been paying during the time we were operating a sawmill.

NATIONAL FORESTS

The Federal Government continues the acquisition of land in the three National Forest areas in the Upper Peninsula of Michigan and during the year our Company sold the Government 634.99 acres at a price of \$1.50 per acre, or a total of \$952.49. These lands are situated in the Hiawatha National Forest in the vicinity of Munising.

FOREST FIRES

We are pleased to be able to report that no forest fires of any consequence occurred on Company lands during the year.

TAXES:

We have given considerable time and attention to this subject during the past year as it is one of the most serious problems with which we have to contend.

In 1929, we did not pay the taxes on 43,333.16 acres of land in Luce County area because they are of little value and the assessment is excessive and acting upon instructions, these taxes were let go delinquent in 1930 and again this year. These lands will go for sale on May 1st, 1932, unless redeemed prior to that date.

The tax spending bodies in some of the townships have been running wild during the past four years and taxes have become a tremendous burden on these lands, particularly in Luce County and also in some of the townships in Alger County and we have this year deferred the payment of \$161,278.56 in taxes thereon.

ALGER COUNTY TAXPAYERS' ASSOCIATION

This Association continues to operate with the same Manager, Mr. J. I. Keeton, in charge and his annual report is made a part hereof.

The Association is doing good work in watching the local township and city finances and cooperating with them in every way to help keep down the expenditures.

HOTEL WILLIAMS & COTTAGES

This Hotel was opened July 1st and closed September 15th. Results from operations show a deficit of \$1,021.18 compared with \$879.24 for 1930.

Our patronage this year was lower than last due, we believe, to the business depression.

During the year a number of gatherings were 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 and cabins were not fully occupied during the season and very small revenue was received from this source.

Mrs. R. E. Vendien continued as Manager during the past year.

The following statements show the receipts and expenditures in detail for the current year and for last year..

ALGER COUNTY TAXPAYERS' ASSOCIATION

FOURTH ANNUAL REPORT FOR THE PERIOD ENDING SEPTEMBER 30TH,

1 9 3 1

OFFICERS

W. A. Munro	President
O. E. Brown	Secretary & Treasurer
J. I. Keeton	Manager

DIRECTORS

W. A. Munro	Munising, Michigan
H. H. McMillan	Munising, Michigan
D. W. McDougal	Munising, Michigan
E. O. Erickson	Munising, Michigan
John M. Bush	Negaunee, Michigan
P. S. Hamilton	Newberry, Michigan

ALGER COUNTY TAXPAYERS' ASSOCIATION

FOURTH ANNUAL REPORT

I N D E X

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NOTE: Statements included in this report are, as far as possible, for the fiscal year of the different units. The Association year closes September 30th, but a number of these statements run to December 31st following.

BOND

ALGER COUNTY TAXPAYERS' ASSOCIATION

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING SEPTEMBER 30th, 1931.

RECEIPTS

J. M. Longyear Estate	\$ 2.21	
Wisconsin Land & Lumber Company	232.56	
Northwestern Cooperaage & Lumber Company	55.34	
I. Stephenson Company, Trustees	92.84	
First National Bank of Alger County	142.70	
Newberry Lumber & Chemical Company	155.22	
Bay de Noquet Company	211.00	
People's State Bank	25.04	
Keweenaw Association	13.94	
Munising Woodenware Company	150.46	
Munising Paper Company	1,153.61	
Oliver Iron Mining Company	119.02	
D. W. McDougal	33.76	
East Jordan Lumber Company	192.89	
Cleveland-Cliffs Iron Company	2,303.73	
Jackson & Tindle, Inc.	244.62	
Michigan Gas & Electric Company	53.10	
	<hr/>	
Total Receipts	5,181.04	
Balance on Hand September 30th, 1930	983.24	
	<hr/>	
Total to Account for		\$ 6,164.28

DISBURSEMENTS

Salaries	3,670.00	
Office Rent	240.00	
Office Light	13.90	
Telephone & Telegraph	64.24	
Automobile Mileage	577.71	
Traveling Expense	43.60	
Office Supplies & Expense	119.00	
Postage & Box Rent	60.42	
Legal Expense	325.90	
Papers & Periodicals	4.90	
	<hr/>	
Total Disbursements		5,119.67

BALANCE ON HAND

		\$ 1,044.61
Bank Balance September 30th, 1931	\$ 1,105.28	
Checks Outstanding	60.67	
Balance as above	\$ 1,044.61	

ALGER COUNTY TAXPAYERS' ASSOCIATION

STATEMENT SHOWING 1950 ASSESSED VALUATION OF PROPERTY OWNED BY THE
MEMBERS OF THE ALGER COUNTY TAXPAYERS' ASSOCIATION, PROPERTY OWNED
BY OTHERS AND PERCENTAGES.

	<u>VALUATION</u>	<u>PERCENT</u>	<u>PERCENT</u> <u>PREVIOUS YEAR</u>
<u>ADIRATH TOWNSHIP</u>			
Bay De Noquet Company	202,770.00	21.56	14.83
Keweenaw Association	8,840.00	.94	.84
Munising Paper Company	2,175.00	.23	1.41
Cleveland-Cliffs Iron Company	414,880.00	44.12	47.65 ✓
Jackson & Tindle, Inc.	13,030.00	1.38	1.04
Newberry Lumber & Chemical Co.	45,635.00	4.85	4.70
TOTAL TAXPAYERS' ASS'N	687,330.00	73.08	70.47
All Other Property	253,255.00	26.92	29.53
GRAND TOTAL	940,585.00	100.00	100.00
<u>BURT TOWNSHIP</u>			
Munising Paper Company	152,595.64	9.77	10.78
Cleveland-Cliffs Iron Company	1,025,585.00	65.66	65.74 ✓
Jackson & Tindle, Inc.	62,800.00	4.02	4.01
Newberry Lumber & Chemical Co.	87,654.26	5.61	4.47
TOTAL TAXPAYERS' ASS'N	1,328,634.90	35.06	35.00
All Other Property	233,445.10	14.94	15.00
GRAND TOTAL	1,562,080.00	100.00	100.00
<u>GRAND ISLAND TOWNSHIP</u>			
Cleveland-Cliffs Iron Company	212,770.00	36.76	39.27 ✓
All Other Property	32,475.00	13.24	10.73
TOTAL	245,245.00	100.00	100.00
<u>LIMESTONE TOWNSHIP</u>			
I. Stephenson Company, Trustees	75,444.00	13.17	11.23
Oliver Iron Mining Company	146,625.00	25.61	20.35 ✓
Cleveland-Cliffs Iron Company	7,320.00	1.28	1.08
Wisconsin Land & Lumber Co.	136,950.00	32.65	42.09
Northwestern Cooperage & Lbr. Co.	500.00	.09	-
TOTAL TAXPAYERS' ASS'N	416,839.00	72.80	75.05
All Other Property	155,736.00	27.20	24.95
GRAND TOTAL	572,575.00	100.00	100.00
<u>MATHIAS TOWNSHIP</u>			
Wisconsin Land & Lumber Co.	800.00	.17	.16
Northwestern Coop. & Lbr. Co.	55,459.00	11.72	15.15
Bay De Noquet Company	192,200.00	40.64	22.80
Cleveland-Cliffs Iron Company	9,550.00	2.02	2.43 ✓
TOTAL TAXPAYERS' ASS'N	258,000.00	54.55	40.54
All Other Property	214,941.00	45.45	59.46
GRAND TOTAL	472,941.00	100.00	100.00

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	VALUATION	PERCENT	PERCENT PREVIOUS YEAR
MUNISING TOWNSHIP			
Bay De Noquet Company	8,450.00	.71	1.47
Munising Paper Company	29,950.00	2.53	2.61
D. W. McDougal	9,300.00	.79	.77
Cleveland-Cliffs Iron Company	793,150.00	67.13	62.21
Jackson & Tindle, Inc.	6,100.00	.52	5.20
Newberry Lumber & Chemical Co.	51,945.00	4.40	6.29
Keweenaw Association	9,750.00	.83	.78
TOTAL TAXPAYERS' ASS'N	908,645.00	76.01	79.53
All Other Property	272,815.00	23.09	20.67
GRAND TOTAL	1,181,460.00	100.00	100.00
ONOTA TOWNSHIP			
J. M. Longyear Estate	3,000.00	.37	.36
East Jordan Lumber Company	257,700.00	51.68	29.09
Jackson & Tindle, Inc.	1,500.00	.18	.61
Cleveland-Cliffs Iron Company	263,400.00	52.38	31.71
Newberry Lumber & Chemical Co.	9,100.00	1.12	1.21
TOTAL TAXPAYERS' ASS'N	534,700.00	65.73	62.98
All Other Property	278,780.00	34.27	37.02
GRAND TOTAL	813,480.00	100.00	100.00
ROCK RIVER TOWNSHIP			
Jackson & Tindle, Inc.			.13
I. Stephenson Co., Trustees	46,425.00	8.08	7.67
Wisconsin Dand & Lumber Co.	7,000.00	1.22	2.70
Oliver Iron Mining Company	7,550.00	1.51	2.49
East Jordan Lumber Company	23,000.00	4.00	3.09
Cleveland-Cliffs Iron Company	157,970.00	24.01	25.76
TOTAL TAXPAYERS' ASS'N	221,945.00	38.62	41.84
All Other Property	352,670.00	61.38	57.83
GRAND TOTAL	574,615.00	100.00	100.00
MUNISING CITY			
Munising Woodenware Company	189,275.00	5.68	5.82
First Nat'l Bank of Alger Co.	160,625.00	4.82	5.48
Munising Paper Company	1,321,300.00	39.65	39.14
D. W. McDougal	33,075.00	.99	1.02
Cleveland-Cliffs Iron Company	124,465.00	3.74	3.86
People's State Bank	29,825.00	.89	.96
Jackson & Tindle	179,650.00	5.39	5.27
Michigan Gas & Electric Co.	70,925.00	2.13	2.05
TOTAL TAXPAYERS' ASS'N	2,109,140.00	63.29	63.60
All Other Property	1,223,260.00	36.71	36.40
GRAND TOTAL	3,332,400.00	100.00	100.00

ALGER COUNTY TAXPAYERS' ASSOCIATION

COMPARATIVE STATEMENT OF ASSESSED VALUATIONS OF MEMBERS FOR 1930 AND 1929
SHOWING INCREASES AND DECREASES

	1930	1929	INCREASE	DECREASE
<u>BAY DE NOQUET COMPANY</u>				
Au Train Township	202,770.00	154,450.00	48,320.00	
Mathias Township	192,200.00	113,100.00	79,100.00	
Munising Township	8,450.00	19,150.00		10,700.00
Total	403,420.00	286,700.00	116,720.00	
<u>NORTHWESTERN COOPERAGE & LUMBER COMPANY</u>				
Limestone Township	500.00		500.00	
Mathias Township	55,450.00	75,200.00		19,750.00
Total	55,950.00	75,200.00		19,250.00
<u>WISCONSIN LAND & LUMBER COMPANY</u>				
Limestone Township	186,950.00	298,850.00		111,900.00
Mathias Township	800.00	800.00		
Rock River Township	7,000.00	16,350.00		9,350.00
Total	194,750.00	316,000.00		121,250.00
<u>EAST JORDON LUMBER COMPANY</u>				
Onota Township	257,700.00	243,400.00	14,300.00	
Rock River Township	23,000.00	18,700.00	4,300.00	
Total	280,700.00	262,100.00	18,600.00	
<u>CLEVELAND CLIFFS IRON COMPANY</u>				
Au Train Township	414,880.00	496,195.00		81,315.00
Burt Township	1,025,585.00	1,026,060.00		475.00
Grand Island Township	212,770.00	220,270.00		7,500.00
Limestone Township	7,320.00	7,685.00		365.00
Mathias Township	9,550.00	12,050.00		2,500.00
Munising Township	793,150.00	811,140.00		17,990.00
Onota Township	263,400.00	265,282.00		1,882.00
Rock River Township	137,970.00	156,005.00		18,035.00
Munising City	124,465.00	135,585.00		11,120.00
Total	2,989,090.00	3,130,272.00		141,182.00
<u>JACKSON & TINDLE</u>				
Au Train Township	13,030.00	10,850.00	2,180.00	
Burt Township	62,800.00	62,600.00	200.00	
Munising Township	6,100.00	67,740.00		61,640.00
Onota Township	1,500.00	5,100.00		3,600.00
Rock River Township		800.00		800.00
Munising City	179,650.00	185,300.00		5,650.00
Total	263,080.00	332,390.00		69,310.00
<u>MICHIGAN GAS & ELECTRIC COMPANY</u>				
Munising City	70,925.00	72,150.00		1,225.00
<u>NEWBERRY LUMBER & CHEMICAL COMPANY</u>				
Au Train Township	45,635.00	48,935.00		3,300.00
Burt Township	87,654.26	69,847.64	17,806.62	
Munising Township	51,945.00	82,005.00		30,060.00
Onota Township	9,100.00	10,130.00		1,030.00
Total	194,334.26	210,917.64		16,583.38

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	1930	1929	INCREASE	DECREASE
<u>PEOPLE'S STATE BANK</u>				
Munising City	29,825.00	34,025.00		4,200.00
<u>KEWENAW ASSOCIATION</u>				
Au Train Township	8,840.00	8,740.00	100.00	
Munising Township	9,750.00	10,200.00		450.00
Total	18,590.00	18,940.00		350.00
<u>J. M. LONGYEAR ESTATE</u>				
Onota Township	3,000.00	3,000.00		
<u>MUNISING WOODENWARE COMPANY</u>				
Munising City	189,275.00	204,425.00		15,150.00
<u>FIRST NATIONAL BANK OF ALGER COUNTY</u>				
Munising City	160,625.00	192,550.00		31,925.00
<u>D. W. MCDOUGAL</u>				
Munising Township	9,300.00	10,100.00		800.00
Munising City	33,075.00	35,775.00		2,700.00
Total	42,375.00	45,875.00		3,500.00
<u>MUNISING PAPER COMPANY</u>				
Au Train Township	2,175.00	14,675.00		12,500.00
Burt Township	152,595.64	168,202.36		15,606.72
Munising Township	29,950.00	34,000.00		4,050.00
Munising City	1,321,300.00	1,376,400.00		55,100.00
Total	1,506,020.64	1,593,277.36		87,256.72
<u>I STEPHENSON COMPANY, TRUSTEES</u>				
Limestone Township	75,444.00	79,700.00		4,256.00
Rock River Township	46,425.00	46,450.00		25.00
Total	121,869.00	126,150.00		4,281.00
<u>OLIVER IRON MINING COMPANY</u>				
Limestone Township	146,625.00	146,625.00		
Rock River Township	7,550.00	15,100.00		7,550.00
Total	154,175.00	161,725.00		7,550.00
GRAND TOTAL	6,678,003.90	7,065,697.00		387,693.10

<u>RECAPITULATION</u>			<u>PERCENT PREVIOUS YEAR</u>
	<u>VALUATION</u>	<u>PERCENT</u>	
Oliver Iron Mining Company	154,175.00	1.59	1.57
Northwestern Coopera ^g e & Lbr. Co.	55,950.00	.58	.73
Wisconsin Land & Lumber Company	194,750.00	2.01	3.06
East Jordan Lumber Company	280,700.00	2.90	2.54
People's State Bank	29,825.00	.31	.33
Bay de Noquet Company	403,420.00	4.16	2.78
Cleveland-Cliffs Iron Company	2,989,090.00	30.83	30.34
First National Bank	160,625.00	1.66	1.87
Munising Paper Company	1,506,020.64	15.53	15.44
Kewenaw Association	18,590.00	.19	.18
J. M. Longyear Estate	3,000.00	.03	.03
Munising Woodenware Company	189,275.00	1.95	1.98
I. Stephenson Company, Trustees	121,869.00	1.26	1.22
Jackson & Tindle, Inc.	263,080.00	2.71	3.22
D. W. McDougal	42,375.00	.44	.44
Michigan Gas & Electric Company	70,925.00	.73	.70
Newberry Lumber & Chemical Company	194,334.26	2.00	2.05
TOTAL TAXPAYERS' ASS'N	6,678,003.90	68.88	68.48
OTHER PROPERTY	3,017,377.10	31.12	31.52
TOTAL ALGER COUNTY	9,695,381.00	100.00	100.00

A L G E R C O U N T Y

TAXES PER \$ 1,000.00 ASSESSED VALUATION FOR 1931

	AU TRAIN	BURT	GRAND ISLAND	LIME STONE	MATH- IAS	MUNIS- ONOTA	ROCK RIVER	MUNIS- ING CITY
State Tax	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19
County "	9.02	9.02	9.02	9.02	9.02	9.02	9.02	9.02
Co. Road"	.92	.92	.92	.92	.92	.92	.92	.92
School "	8.08	20.54	4.08	31.01	36.80	20.08	11.32	19.08
Township"	1.08	2.57	2.24	5.82	4.33	3.45	5.03	5.72
H ^o y Imp "	1.62	5.00		5.45	4.33	5.09	5.12	2.74
Rd. Hpr."	1.62	5.00		5.45	5.41	5.09	5.12	5.48
Fire "		.64						
Rd. Bond "						3.59		
Bridge "							2.74	
City "								12.88
Total 1931	25.53	46.88	19.45	60.86	64.00	46.84	43.31	48.89
" 1930	22.73	46.95	16.09	61.53	62.31	50.49	43.11	52.10
" 1929	23.19	46.43	17.02	45.75	60.16	50.38	42.54	48.76
" 1928	22.63	45.32	17.80	51.82	46.13	46.18	47.61	49.62
" 1927	24.52	48.69	18.53	66.36	46.52	46.22	74.64	50.83

COMPARATIVE STATEMENT OF TOTAL TAX LEVIES

1925	601,114.83
1926	560,317.24
1927	555,762.93
1928	506,618.82
1929	478,661.04
1930	466,003.03
1931	441,421.20

ALGER COUNTY TAXPAYERS' ASSOCIATION

ALGER COUNTY TAXPAYERS' ASSOCIATION

FOURTH ANNUAL REPORT

The Association submits the fourth annual report for the period ending September 30th, 1931.

The year has been marked with an unemployment situation which is universal but the tax levies in most instances have decreased. The total tax levy in the County for all purposes in 1931 amounted to \$441,421.20, as compared with \$466,003.03 in 1930. Some of the units did not improve their cash position but expenditures and incomes were held at a pretty even keel. In Onota Township we had a bond issue of \$10,000.00 for building improved roads which is not reflected this year. The issue runs for a period of ten years, payable \$1,000.00 and interest each year.

ALGER COUNTY

The budget fixed at the annual meeting in 1931, shows an increase of \$5,950.00 as compared with 1930, this increase all being in the levy for indigent poor. The county closed the year in poorer financial standing than previously. Short term loans amounted to \$30,000.00 as compared with \$10,000.00 in 1930.

The comparative budget is as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
General Fund	\$ 57,000.00	58,550.00		1,550.00
Poor Fund	31,000.00	22,000.00	9,000.00	
County Road Fund	9,000.00	10,500.00		1,500.00
Total	97,000.00	91,050.00	5,950.00	

Expenditures by the County Board covering items carried in the general fund for the year ending September 30th, 1931, as compared with the previous year ending September 30th, 1930, are as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
Circuit Court	4,281.31	4,843.40		562.09
Justice Court	1,116.55	678.65	437.90	
Sup'rs Mileage & per diem	1,668.00	1,445.00	223.00	
" Appropriations	5,007.90	9,402.31		4,394.41
" Miscellaneous	547.50	1,035.61		488.11
Court House & Grounds	3,504.41	3,828.20		323.79
Probate Court	14,596.80	6,501.38	8,095.42	
Sheriff	8,239.36	6,877.34	1,362.02	
Clerk & Register of Deeds	4,525.94	4,048.27	477.67	
Treasurer	3,165.61	2,741.23	424.38	
Prosecuting Attorney	3,425.43	2,781.47	643.96	
Total Forward	50,078.81	45,182.86	11,664.35	5,768.40

	1931	1930	INCREASE	DECREASE
Amounts br ^o t For ^o d	\$ 50,078.81	45,182.86	11,664.35	5,768.40
School Commissioner	2,153.73	2,390.59		236.86
Coroner	744.65	820.72		76.07
County Surveyor	25.00	25.00		
Sealer of Wgts. & Measurers	789.65	741.45	48.20	
Poor Commissioner	1,705.37	1,117.89	587.48	
Elections	1,128.03	638.84	489.19	
Contagious Disease	7,375.90	6,714.33	661.57	
Road Commission	470.00	285.00	185.00	
Drain Commission	33.80		33.80	
Bounties	364.80	37.90	326.90	
Widows Pensions	8,225.10	7,320.00	905.10	
Miscellaneous	222.04	371.70		149.66
Total Expense	\$73,316.88	\$64,646.28	\$8,670.06 Net	

The large increase in the Probate Court covers payments to State Institutions and is due, to a large extent, to the depression as many afflicted adults have had treatment at county expense when it would not have been necessary under previous conditions.

A comparative statement of county road receipts and disbursements for fiscal years ending July 31st, 1931 and July 31st, 1930, is as follows:

	1931	1930	INCREASE	DECREASE
Balance to begin	\$ 39,875.27	25,184.75	14,690.52	
RECEIPTS				
Tax Levy	10,500.00	16,000.00		5,500.00
State Aid & Other Rec.	205,311.34	185,786.39	19,525.05	
Total	\$255,686.61	226,971.14	28,715.57	
EXPENDITURES				
Construction		45,293.03		45,293.03
Maintenance	102,372.21	58,650.88	43,721.33	
New Equipment	29,826.26	37,524.60		7,698.34
Equipment Repairs	25,110.42	23,556.36	1,554.06	
Stores	5,756.05	5,651.07	104.98	
General Expense	15,195.80	16,419.93		1,224.13
Total	\$178,260.74	187,095.87		8,835.13
BALANCE ON HAND	\$ 77,425.87	\$39,875.27	\$37,550.60	

ALGER COUNTYCOMPARATIVE STATEMENT OF POOR FUND EXPENDITURES

	FOR 12 MOS END- ING SEPT. 30, 1931	1930	INCREASE	DECREASE
<u>INFIRMARY</u>				
Keeper & Matron	2,400.00	2,400.00		
Other Labor	828.65	790.95	37.70	
Clothing	195.36	269.10		73.74
Food	2,076.76	2,083.30		6.54
Medical Attendance & Nursing	735.74	845.20		109.46
Funeral Expense	170.00	230.00		60.00
Transportation	41.95		41.95	
Furniture	548.29	169.15	379.14	
Insurance	317.60	1,157.12		839.52
Fuel & Light	888.73	901.14		12.41
Additions & Equipment	387.13	531.95		144.82
Hay, Grain & Feed	900.17	663.63	236.54	
Gas & Oil	365.26	460.05		94.79
Other Farm Expense	1,684.43	849.02	835.41	
Building Repairs	84.78	707.15		622.37
Sundries	436.92	515.83		78.91
Total Infirmary	\$12,061.77	\$12,573.59		\$511.82
Average Number of Inmates	51.3	42	9.3	
<u>INDIGENT POOR</u>				
Medical Attendance & Hospitalization	5,210.27	3,467.35	1,722.92	
Funeral Expense	970.50	603.97	366.53	
Food & Provisions	11,501.66	7,572.47	3,929.19	
Fuel	362.75	573.02		210.27
Clothing	365.55	156.59	208.96	
Rent	1,365.90	711.50	654.40	
Transportation	673.93	221.36	452.57	
Other Expense	377.99	285.10	92.89	
Total Indigent Poor	20,828.55	13,611.36	7,217.19	
TOTAL EXPENDITURES	52,890.32	26,184.95	6,705.37	
COLLECTIONS	3,086.49	1,503.22	1,583.27	
NET EXPENDITURES	\$29,803.83	\$24,681.73	\$5,122.10	

You will note that with an increase in Infirmary inmates there was a decrease in expenditures but the cost of help for Indigent Poor outside of the Infirmary accounts for the increase in the total expenditures. Collections were more than double what they were for the previous year.

ALGER COUNTY

COMPARATIVE STATEMENT OF STATE AND COUNTY TAXES FOR 1931 AND 1930.

	1931	1930	INCREASE	DECREASE
<u>STATE TAX</u>				
Au Train Township	2,960.73	3,039.05		78.32
Burt "	4,971.79	5,047.13		75.34
Grand Island "	782.74	792.39		9.65
Limestone "	1,646.66	1,850.00		203.34
Mathias "	1,474.40	1,528.08		53.68
Munising "	3,700.08	3,817.34		117.26
Onota Township "	2,536.20	2,628.38		92.18
Rock River "	1,673.03	1,856.60		183.57
Munising City	11,401.53	10,767.08	634.45	
Total	\$31,147.16	\$31,326.05		\$178.89
<u>COUNTY TAX</u>				
Au Train Township	8,364.96	(1) 8,833.10		468.14
Burt "	14,046.80	14,669.61		622.81
Grand Island "	2,211.46	2,303.11		91.65
Limestone "	4,652.30	5,377.09		724.79
Mathias "	4,165.62	4,441.42		275.80
Munising "	10,453.83	11,095.17		641.34
Onota "	7,165.51	7,639.45		473.94
Rock River "	4,726.81	5,396.25		669.44
Munising City	32,212.71	31,294.80	917.91	
Total	\$88,000.00	\$91,050.00		\$3,050.00
<u>COUNTY ROAD TAX (2)</u>				
Au Train Township-	855.51			
Burt "	1,436.61			
Grand Island "	226.17			
Limestone "	475.80			
Mathias "	426.03			
Munising "	1,069.14			
Onota "	732.84			
Rock River "	483.42			
Munising City	3,294.48			
Total	\$ 9,000.00			
TOTAL COUNTY VALUATION	9,757,952	9,695,381		

(1) Includes County Road Tax

(2) Note County Road Tax has not been entered in separate columns on tax roll until 1931.

ALGER COUNTY

Statement has been compiled showing the per capita assessed valuations, tax levies and expenditures based on the United States Census for 1930 and subdivided according to political units as follows:

		<u>AMOUNT</u>	<u>PER CAPITA</u>
<u>AU TRAIN TOWNSHIP</u>			
Population (1930 Census)	536		
Assessed Valuation		\$927,650.00	\$ 1,730.72
TAXES LEVIED			
State		2,960.75	5.52
County		9,220.47	17.20
School		7,500.00	14.00
		4,000.00	7.46
Total Taxes Levied		\$ 23,681.20	\$ 44.18
<u>EXPENDITURES</u>			
School		12,047.23	22.47
Local		5,109.47	9.53
Total Expenditures		\$ 17,156.70	\$ 32.00
<u>BURT TOWNSHIP</u>			
Population (1930 Census)	518		
Assessed Valuation		\$1,556,750.00	\$ 3,005.31
TAXES LEVIED			
State		4,971.79	9.60
County		15,483.41	29.89
School		32,000.00	61.78
Local		20,567.50	39.70
Total Taxes Levied		\$ 73,022.70	\$ 140.97
<u>EXPENDITURES</u>			
School		47,726.70	92.14
Local		28,608.92	55.23
Total Expenditures		\$ 76,335.62	\$ 147.37
<u>GRAND ISLAND TOWNSHIP</u>			
Population (1930 Census)	24		
Assessed Valuation		\$245,245.00	\$10,218.62
TAXES LEVIED			
State		782.74	32.62
County		2,437.63	101.57
School		1,000.00	41.67
Local		550.00	22.91
Total Taxes Levied		\$ 4,770.37	\$ 198.77
<u>EXPENDITURES</u>			
School		586.72	24.45
Local		523.81	21.83
Total Expenditures		\$ 910.53	\$ 37.94

		<u>AMOUNT</u>	<u>PER CAPITA</u>
<u>LIMESTONE TOWNSHIP</u>			
Population (1930 Census)	671		
Assessed Valuation		\$515,927.00	\$768.89
<u>TAXES LEVIED</u>			
State		1,646.66	2.45
County		5,128.10	7.64
School		16,000.00	23.84
Local		8,625.74	12.86
Total Taxes Levied		\$ 31,400.50	\$ 46.79
<u>EXPENDITURES</u>			
School		21,247.43	31.67
Local		11,188.19	16.67
Total Expenditures		\$ 32,435.62	\$ 48.34
<u>MATHIAS TOWNSHIP</u>			
Population (1930 Census)	844		
Assessed Valuation		\$461,955.00	\$547.42
<u>TAXES LEVIED</u>			
State		1,474.40	1.75
County		4,591.65	5.44
School		17,000.00	20.15
Local		6,500.00	7.70
Total Taxes Levied		\$29,566.05	\$ 35.04
<u>EXPENDITURES</u>			
School		75,633.23	89.63
Local		6,846.89	8.11
Total Expenditures		\$82,480.12	\$ 97.74
<u>MUNISING TOWNSHIP</u>			
Population (1930 Census)	853		
Assessed Valuation		\$1,159,300.00	\$1,275.81
<u>TAXES LEVIED</u>			
State		3,700.08	4.07
County		11,522.97	12.68
School		23,276.16	25.62
Local		15,800.00	17.38
Total Taxes Levied		\$ 54,299.21	\$ 59.75
<u>EXPENDITURES</u>			
School (1)		25,266.70	30.33
Local		17,401.19	20.89
Total Expenditures		42,667.89	51.22
(1) Pro-rated with Munising City			
<u>ONOTA TOWNSHIP</u>			
Population (1930 Census)	212		
Assessed Valuation		\$794,635.00	\$3,748.29
<u>TAXES LEVIED</u>			
State		2,536.20	11.96
County		7,898.35	37.25
School		9,000.00	42.45
Local		14,984.80	70.68
Total Taxes Levied		\$34,419.35	\$ 162.34
<u>EXPENDITURES</u>			
School		11,850.00	55.90
Local		18,577.90	86.69
Total Expenditures		\$30,427.90	\$ 142.59

		<u>AMOUNT</u>	<u>PER CAPITA</u>
<u>ROCK RIVER TOWNSHIP</u>			
Population (1930 Census)	1733		
Assessed Valuation		\$548,190.00	\$316.32
<u>TAXES LEVIED</u>			
State		1,673.03	.97
County		5,210.23	3.00
School		10,000.00	5.77
Local		8,746.00	5.05
Total Taxes Levied		<u>\$25,629.26</u>	<u>\$ 14.79</u>
<u>EXPENDITURES</u>			
School		34,946.09	20.17
Local		8,441.09	4.87
Total Expenditures		<u>\$43,387.18</u>	<u>\$ 25.04</u>
<u>MUNISING CITY</u>			
Population (1930 Census)	3956		
Assessed Valuation		\$3,572,300.00	\$903.03
<u>TAXES LEVIED</u>			
State		11,401.53	2.88
County		35,507.19	8.98
School		71,723.84	18.13
Local		46,000.00	11.63
Total Taxes Levied		<u>\$164,632.56</u>	<u>\$ 41.62</u>
<u>EXPENDITURES</u>			
School (1)		119,994.05	30.33
Local		94,859.52	23.98
Total Expenditures		<u>\$214,853.57</u>	<u>\$ 54.31</u>
(1) Pro-rated with Munising Township			
<u>ALGER COUNTY</u>			
Population (1930 Census)	9327		
Assessed Valuation		\$9,757,952.00	\$1,046.21
<u>TAXES LEVIED</u>			
State		31,147.16	3.34
County		97,000.00	10.40
School		187,500.00	20.11
Local		125,774.04	13.48
Total Taxes Levied		<u>\$ 441,421.20</u>	<u>\$ 47.33</u>
<u>EXPENDITURES</u>			
School		349,298.15	37.45
Township & City		191,156.98	20.50
County (See Detail Below)		284,986.36	30.55
Total Expenditures		<u>\$ 825,441.49</u>	<u>\$ 88.50</u>
Detail of County Expenditures			
County General Fund (1)		\$ 73,516.88	7.86
" Poor " (1)		32,890.52	3.53
" Road " (2)		178,779.16	19.16
Total as above		<u>\$284,986.36</u>	<u>\$ 30.55</u>

(1) 12 months ending September 30th, 1931

(2) 12 months ending December 31st, 1931

AU TRAIN TOWNSHIP

Leslie W. Kellan, Supervisor
Dona J. LaFonde, Clerk

George Maki, Treasurer
Ed. Posio, H'y Commissioner

Receipts and disbursements for the year ending March, 1931,
are as follows:

RECEIPTS

Balance to Begin		\$ 5,132.11
Delinquent Taxes	\$1,550.00	
Primary School Fund	2,437.12	
Tax Levy - 1930	18,910.69	
Sundries	622.21	
Total Receipts		23,520.02
Total to Account for		\$28,652.13

EXPENDITURES

Paid School Treasurer	8,504.28	
Paid County Treasurer	10,414.00	
Township Orders	5,109.47	
Total Expenditures		\$24,027.75

BALANCE ON HAND

\$ 4,624.38

The tax levy for all purposes for 1931 as compared with 1930,
is as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>ASSESSED VALUATION</u>				
Real	\$863185.00	871650.00		8,465.00
Personal	64465.00	68935.00		4,470.00
Total	\$927650.00	\$940585.00		\$12,935.00
<u>TAXES LEVIED</u>				
State Tax	2,960.73	3,039.05		78.32
County Tax	8,364.96	8,833.10		468.14
County Road Tax	855.51		855.51	
Township Tax	1,000.00	1,000.00		
Road Rpr. Tax	1,500.00	1,500.00		
H'y Improvement Tax	1,500.00	1,500.00		
School Tax	7,500.00	5,500.00	2,000.00	
Total Tax	\$23,681.20	\$21,372.15	\$2,309.05	

A comparison of township expenditures by funds for the two years
is as follows:

Contingent Fund	\$1,885.19	1,639.28	245.91	
Road Repair Fund	1,533.35	1,954.39		421.04
H'y Improvement Fund	1,690.93	2,345.41		654.48
Total	\$5,109.47	\$5,939.08		\$ 829.61

Cash on hand in township funds decreased \$507.73 during the year,
but there is a substantial balance in each fund and the financial
standing is good. The increase in the tax levy is all accounted for
by the increase in the county road taxes and \$2,000.00 in the school
tax. The \$5,500.00 levy for school purposes in 1930 was too low to
meet the requirements. Expenditures for township purposes decreased
over \$800.00 which reflects good management on the part of the town-
ship officials as the necessary work was well taken care of.

BURT TOWNSHIP

S. H. Ostrander, Supervisor
E. V. Soldenski, Clerk

Cline Carpenter, Treasurer
Alex Niemi, H^y Commissioner

Receipts and disbursements for the year ending March, 1931,
are as follows:

RECEIPTS

Balance to Begin		\$4,308.08
Delinquent Taxes	\$6,480.68	
Primary School Fund	5,691.52	
Library Fund	266.26	
Short Term Loans	13,950.00	
Light & Water Collections	5,532.54	
Tax Levy - 1930	62,637.74	
Homestead & Swamp Land Tax	946.30	
Sundries	228.30	
Total Receipts		<u>93,735.34</u>
Total to Account for		\$98,041.42

EXPENDITURES

Paid School Treasurer	35,793.78	
Paid County Treasurer	16,713.09	
Township Orders	28,608.92	
Loans Repaid	13,950.00	
Total Expenditures		\$95,070.79

BALANCE ON HAND

\$ 2,970.63

The tax levy for all purposes for 1931 as compared with 1930,
is as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>ASSESSED VALUATION</u>				
Real	\$1536950.00	1544780.00		7,830.00
Personal	19800.00	17300.00	2,500.00	
Total	<u>1556750.00</u>	<u>1562080.00</u>		<u>5,330.00</u>
<u>TAXES LEVIED</u>				
State Tax	\$ 4,971.79	\$ 5,047.13		75.34
County Tax	14,046.80	14,669.61		622.81
County Road Tax	1,436.61		1,436.61	
Township Tax	4,000.00	4,000.00		
Road Repair Tax	7,783.75	7,810.04		26.29
H ^y Improvement Tax	7,783.75	7,810.04		26.29
Fire Tax	1,000.00	1,000.00		
School Tax	23,000.00	24,000.00		1,000.00
Total Tax	<u>\$73,022.70</u>	<u>\$73,336.82</u>		<u>\$ 314.12</u>

A comparison of township expenditures by funds for the two years
is as follows:

Contingent Fund	\$4,365.67	\$4,819.28		453.61
Road Repair Fund	7,210.49	5,282.81	3,927.68	
H ^y Improvement Fund	9,864.61	9,320.31	544.30	
Light & Water Fund	7,168.15	7,399.28		231.13
Total	28,608.92	24,821.68	3,787.24	
Loans Repaid	13,950.00	10,800.00	3,150.00	
Total Expenditures	<u>42,558.92</u>	<u>\$35,621.68</u>	<u>\$6,937.24</u>	

BURT TOWNSHIP (Continued)

The Light and Water Plant was operated during the year on the same basis as previously except that at the beginning of the year the wages paid the two men who worked there were reduced from \$250.00 per month to \$175.00 per month.

Electric consumers are practically one hundred percent metered now. A comparison of results for the two years is as follows:

	1931	1930	INCREASE	DECREASE
Total Revenue	\$4,467.46	\$5,830.15		\$1,362.69
Operating Expense	7,168.15	7,399.28		231.13
Deficit	\$2,700.69	\$1,569.13	\$1,131.56	

The decrease in revenue is because of poor collections.

At the annual township meeting held in April, a tax of \$2,000.00 for fire protection purposes was voted by the electors and this was reduced by this Association to \$1,000.00 because that is the statutory limit on taxes for the purpose. Since that tax was levied, improvements have been made to the water plant by sinking a deep well for suction to get pure water. The cost for the improvements was considerably more than the \$1,000.00 tax which was collected for that purpose. Previously the water was obtained from a pipe directly to the Bay and this water is polluted by the drainage from Grand Marais.

GRAND ISLAND TOWNSHIP

John Lezotte, Supervisor
Nona M. Lezotte, Clerk

Herbert Tisdale, Treasurer

Receipts and disbursements for the year ending March, 1931,
are as follows:

RECEIPTS

Balance to Begin		\$ 563.17
Primary School Fund	\$ 125.44	
Library Fund	9.05	
Tax Levy - 1930	<u>3,921.59</u>	
Total Receipts		<u>\$4,055.88</u>
Total to Account For		<u>\$4,619.05</u>

EXPENDITURES

Paid School Treasurer	531.35	
Paid County Treasurer	3,076.58	
Township Orders	<u>323.81</u>	
Total Expenditures		<u>3,931.74</u>

BALANCE ON HAND

\$ 687.31

The tax levy for all purposes for 1931 as compared with 1930,
is as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>ASSESSED VALUATION</u>				
Real	\$223145.00	\$223145.00		
Personal	22100.00	22100.00		
Total	<u>\$245245.00</u>	<u>\$245245.00</u>		
<u>TAXES LEVIED</u>				
State Tax	782.74	792.39		9.65
County Tax	2,211.46	2,303.11		91.65
County Road Tax	226.17		226.17	
Township Tax	550.00	450.00	100.00	
School Tax	1,000.00	400.00	600.00	
Total Tax	<u>\$ 4,770.37</u>	<u>\$ 3,945.50</u>	<u>\$ 824.87</u>	

A comparison of township expenditures by funds for the two years
is as follows:

Contingent Fund	311.81	470.05		158.24
Road Repair Fund	12.00		12.00	
Highway Improvement Fund		99.14		99.14
Total	<u>\$ 323.81</u>	<u>\$ 569.19</u>		<u>\$ 245.58</u>

LIMESTONE TOWNSHIP

Frank Debelak, Supervisor
Joseph H. Peterson, Clerk

John Ostenak, Treasurer
Henry Nickel, H^oy Commissioner

Receipts and disbursements for the year ending March, 1931,
are as follows:

RECEIPTS

Balance to Begin		\$ 612.95
Delinquent Taxes	\$2,329.38	
Primary School Fund	4,659.20	
Library Fund	336.06	
Homestead & Swamp Land Tax	603.00	
Short Term Loans	7,500.00	
Tax Levy - 1930	30,448.09	
Sundries	22.48	
Total Receipts		45,898.21
Total to Account for		\$46,511.16

EXPENDITURES

Paid School Treasurer	19,994.83	
Paid County Treasurer	6,194.95	
Township Orders	11,188.19	
Loans Repaid	7,500.00	
Total Expenditures		44,877.97

BALANCE ON HAND

\$ 1,633.19

The tax levy for all purposes for 1931 as compared with 1930,
is as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>ASSESSED VALUATION</u>				
Real	\$445180.00	472395.00		27215.00
Personal	70747.00	100180.00		29433.00
Total	\$515927.00	\$572575.00		\$56648.00
<u>TAXES LEVIED</u>				
State Tax	1,646.66	1,850.00		203.34
County Tax	4,652.30	5,377.09		724.79
County Road Tax	475.80		475.80	
Township Tax	3,000.00	4,000.00		1,000.00
Road Repair Tax	2,812.87	3,500.00		687.13
H ^o y Improvement Tax	2,812.87	3,500.00		687.13
Bridge & Culvert Tax		2,000.00		2,000.00
School Tax	16,000.00	15,000.00	1,000.00	
Total Tax	\$31,400.50	\$35,227.09		\$3,826.59

A comparison of township expenditures by funds for the two years
is as follows:

Contingent Fund	\$3,979.58	3,236.98	742.60	
Road Repair Fund	3,115.96	3,650.04		534.08
H ^o y Improvement Fund	2,988.95	6,126.14		3,137.19
Bridge & Culvert Fund	1,103.70		1,103.70	
Total	\$11,188.19	\$13,013.16		\$1,824.97
Loans Repaid	7,500.00	5,500.00	2,000.00	
Total Expenditures	\$18,688.19	\$18,513.16	\$ 175.03	

LIMESTONE TOWNSHIP (Continued)

The cash position of this township improved \$1,020.24 during the year. This was because there was levied a \$2,000.00 bridge and culvert tax which was protested by the Association members, but was finally paid with the agreement that certain reductions would be made in 1931, and this agreement, carrying a reduction of \$1,000.00 in the contingent tax, was taken care of by the officials as agreed.

During the year a State audit of township affairs was made by the Auditor General's Department on petition of this Association. The findings of the auditors were in accordance with the complaint set up in the petition. The Attorney General turned the matter over to our Prosecuting Attorney but no specific action has been taken and I donot look for any as the Prosecutor is not in sympathy with taking any action against corrupt officials. These audits do, however, have a very good moral effect and tend to make officials more careful and in that way save the taxpayers a considerable amount.

MATHIAS TOWNSHIP

William E. Smith, Supervisor
 Claud Sloan, Clerk

Norman E. Hall, Treasurer
 Peter Hoy, H^oy Commissioner

Receipts and disbursements for the year ending March, 1931,
 are as follows:

RECEIPTS

Balance to Begin		\$7,625.16
Delinquent Taxes	\$2,221.26	
Primary School Fund	6,110.72	
Library Fund	440.75	
Homestead & Swamp Land Tax	792.80	
Tax Levy - 1930	24,659.14	
Sundries	148.89	
Total Receipts		34,373.56
Total to account for		\$41,998.72

EXPENDITURES

Paid School Treasurer	25,936.89	
Paid County Treasurer	4,958.38	
Township Orders	6,846.98	
Total Expenditures		37,742.25

BALANCE ON HAND

\$ 4,256.47

The tax levy for all purposes for 1931 as compared with 1930,
 is as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>ASSESSED VALUATION</u>				
Real	402725.00	413025.00		10300.00
Personal	59230.00	59916.00		686.00
Total	\$461955.00	\$472941.00		\$10986.00
<u>TAXES LEVIED</u>				
State Tax	1,474.40	1,528.08		53.68
County Tax	4,165.62	4,441.42		275.80
County Road Tax	426.03		426.03	
Township Tax	2,000.00	2,000.00		
Road Repair Tax	2,500.00	2,500.00		
H ^o y Improvement Tax	2,000.00	2,000.00		
School Tax	17,000.00	17,000.00		
Total Tax	\$29,566.05	\$29,469.50	\$ 96.55	

A comparison of Township expenditures by funds for the two years
 is as follows:

Contingent Fund	2,077.36	1,980.89	96.47	
Road Repair Fund	2,441.52	2,792.40		350.88
H ^o y Improvement Fund	2,156.41	1,189.37	967.04	
Bridge Fund	171.60		171.60	
Total	\$6,846.89	\$5,962.66	\$884.23	

The balance on hand at the beginning of the year, \$7,625.16, had
 school funds amounting to \$3,189.69, leaving a balance in township funds
 of \$4,435.37. The balance in township funds at the end of this year
 is \$4,256.47, being a decrease in cash position of only \$179.00. Tax
 levies increased \$96.55, all accounted for in the County Tax, and
 expenditures increased \$884.23, most of which was in the Highway
 Improvement fund. This was due to the purchase during the year of a
 tractor for road maintenance purposes.

MUNISING TOWNSHIP

James Knox, Supervisor
Dan Alexander, Clerk

Merle Becker, Treasurer
Dell Wright, H'y Commissioner

Receipts and disbursements for the year ending March, 1931,
are as follows:

RECEIPTS

Balance to Begin		\$1,672.52
Delinquent Taxes	\$6,213.92	
Primary School Fund	29,585.92	
Library Fund	2,133.95	
Short Term Loans	9,800.00	
Homestead & Swamp Land Tax	579.77	
Tax Levy - 1930	49,014.14	
Sundries	104.63	
Total Receipts		\$97,232.33
Total to Account for		\$98,904.85

EXPENDITURES

Paid School Treasurer	58,046.41	
Paid County Treasurer	12,241.07	
Township Orders	17,401.19	
Loans Repaid	9,800.00	
Total Expenditures		\$97,488.67

BALANCE ON HAND

Total Balance	1,416.18	
Less School Fund	782.52	
Balance Township Funds		\$ 633.66

The tax levy for all purposes for 1931 as compared with 1930,
is as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>ASSESSED VALUATION</u>				
Real	1103060.00	1148785.00		45725.00
Personal	56240.00	32675.00	23565.00	
Total	\$1155300.00	1181460.00		\$22160.00
<u>TAXES LEVIED</u>				
State Tax	\$ 3,700.08	\$ 3,817.34		\$ 117.26
County Tax	10,453.83	11,095.17		641.34
County Road Tax	1,069.14		1,069.14	
Township Tax	4,000.00	4,000.00		
Road Repair Tax	5,900.00	6,500.00		600.00
H'y Improvement Tax	5,900.00	6,500.00		600.00
School Tax	23,276.16	27,744.50		4,468.34
Total Tax	\$54,299.21	\$59,657.01		\$5,357.80

A comparison of Township expenditures by funds for the two years
is as follows:

Contingent Fund	4,922.08	4,638.73	283.35	
Road Repair Fund	6,631.87	4,059.97	2,571.90	
H'y Improvement Fund	5,847.24	7,777.70		1,930.46
Total	17,401.19	16,476.40	924.79	
Loans repaid	9,800.00	11,000.00		1,200.00
Total Exp.	\$27,201.19	\$27,476.40		\$ 275.21

MUNISING TOWNSHIP (Continued)

Taking the cash balance at the beginning and end of this fiscal year and deducting the amount carried belonging to the school fund, we find that the cash position decreased \$1,038.86. The total decrease in tax levies amounts to \$5,357.80, most of which is accounted for by the decrease in the school levy. Expenditures increased \$924.79, which practically off-sets the decrease in cash on hand.

This township has not been real economically operated for many years, but with the decreasing valuations and the necessity of economy in public expenditures, there has been a considerable improvement lately. We have had no levies for special purposes as has been the case in Burt Township.

ONOTA TOWNSHIP

Edward Peura, Supervisor
Charles Risku, Clerk

Tilda Pihlainen, Treasurer
Onnie Makie, H'y Commissioner

Receipts and disbursements for the year ending March, 1931, are as follows:

RECEIPTS

Balance to Begin		\$ 4,634.12
Delinquent Taxes	\$ 702.73	
Primary School Fund	1,182.72	
Short Term Loans	7,000.00	
Homestead & Swamp Land Tax	183.00	
Tax Levy - 1930	33,345.45	
Sundries	433.78	
Total Receipts		42,847.68
Total to Account For		47,481.80

EXPENDITURES

Paid School Treasurer	11,103.71	
Paid County Treasurer	9,703.84	
Township Orders	18,377.90	
Loans Repaid	7,000.00	
Total Expenditures		46,185.45

BALANCE ON HAND

Total Balance	1,296.35	
Less School Funds	33.10	
Balance Township Funds		\$ 1,263.25

The tax levy for all purposes for 1931 as compared with 1930, is as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>ASSESSED VALUATION</u>				
Real	790635.00	808130.00		17495.00
Personal	4000.00	5350.00		1350.00
Total	\$794635.00	\$813480.00		\$18845.00
<u>TAXES LEVIED</u>				
State Tax	2,536.20	2,628.38		92.18
County Tax	7,165.51	7,639.45		473.94
County Road Tax	732.84		732.84	
Township Tax	4,000.00	4,000.00		
Road Repair Tax	4,067.40	4,150.00		82.60
H'y Improvement Tax	4,067.40	4,150.00		82.60
Road Bond Tax	2,850.00	3,500.00		650.00
School Tax	9,000.00	9,000.00		
Total Tax	\$34,419.35	\$55,067.83		\$ 648.48

A comparison of Township expenditures by funds for the two years is as follows:

Contingent Fund	\$4,454.85	\$2,769.80	\$1,685.85	
Road Repair Fund	5,294.23	2,213.63	3,080.60	
Bridge Fund		820.53		820.53
H'y Improvement Fund	5,268.82	6,727.02		1,458.20
Bond & Interest Fund	3,360.00	4,600.00		1,240.00
Total	18,377.90	17,130.98	1,246.92	
Loans Repaid	7,000.00	4,500.00	2,500.00	
Total Expenditures	\$25,377.90	\$21,630.98	\$3,746.92	

ONOTA TOWNSHIP (Continued)

The cash position of township funds decreased \$3,297.08 during the year. There was, however, a decrease of \$648.48 in taxes levied but more money was expended than the previous year by \$1,246.92.

During August a special election was held to vote on the proposition of raising \$10,000.00 by bond issue for building improved roads and this carried with only six descending votes. All proceedings previous to this election were found to be regular and according to law and we were advised not to try any court action to defer the issue as it was projected as an unemployment measure. The bonds were issued accordingly and the money spent mostly on road repair. A Four Wheel Drive truck was purchased on which a cash payment of twenty five hundred dollars was made and future payments will have to be made through the regular tax levy as this purchase was made subsequent to the taking effect of the 1931 Highway Act, which fixes a limit of one half of one percent for highway improvement purposes.

At the annual township meeting held in April, \$5,000.00 was voted for contingent purposes whereas the statutory limit is \$4,000.00. This was certified as \$4,000.00 to the County Board at the annual meeting in October through the efforts of this Association. This resulted in the direct saving of \$1,000.00 to the taxpayers.

ROCK RIVER TOWNSHIP

John H. Gatiss, Supervisor
George Kallio, Clerk

Sam Leppamaki, Treasurer
Charles Johnson, H'y Commissioner

Receipts and disbursements for the year ending March, 1931,
are as follows:

RECEIPTS

Balance to Begin		\$ 5,902.76
Delinquent Taxes	7,836.22	
Primary School Fund	13,350.40	
Library Fund	962.93	
Homestead & Swamp Land Tax	267.40	
Tax Levy - 1930	25,387.99	
Sundries	97.07	
Total Receipts		47,902.01
Total to Account For		\$53,804.77

EXPENDITURES

Paid School Treasurer	33,018.55	
Paid County Treasurer	5,353.26	
Township Orders	8,441.09	
Total Expenditures		46,812.90

BALANCE ON HAND

\$ 6,991.87

The tax levy for all purposes for 1931 as compared with 1930
is as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>ASSESSED VALUATION</u>				
Real	\$456515.00	\$531365.00		\$74850.00
Personal	67675.00	43250.00	24425.00	
Total	\$524190.00	\$574615.00		\$50425.00
<u>TAXES LEVIED</u>				
State Tax	1,673.03	1,856.60		183.57
County Tax	4,726.81	5,396.25		669.44
County Road Tax	483.42		483.42	
Township Tax	3,000.00	4,000.00		1,000.00
Road Repair Tax	2,873.00	3,028.45		155.45
H'y Improvement Tax	1,436.50	3,028.45		1,591.95
Bridge Tax	1,436.50		1,436.50	
School Tax	10,000.00	17,000.00		7,000.00
Total Tax	\$25,629.26	\$34,309.75		\$8,680.49

A comparison of Township expenditures by funds for the two years
is as follows:

Contingent Fund	2,975.30	2,038.15	937.15	
Road Repair Fund	4,008.85	2,284.78	1,724.05	
H'y Improvement Fund	1,410.96	2,090.21		679.25
Cemetery Fund	46.00		46.00	
Total	8,441.09	6,413.14	2,027.95	
Loans Repaid		3,000.00		3,000.00
Total Expenditures	\$8,441.09	\$9,413.14		\$ 972.05

ROCK RIVER TOWNSHIP (Continued)

During the year the contingent fund deficit was reduced from \$2,805.27 to \$1,792.59, an improvement of \$1,012.28. In 1931 the tax levy for contingent purposes was \$3,000.00 instead of the \$4,000.00 levied previously, so it is not likely this deficit will be greatly reduced during this year. The deficit carried is not at this time a serious problem as it was some five years ago, and to keep the tax levy down and carry the deficit as it now is, does not necessitate carrying such large balances in the other funds to off-set it.

CITY OF MUNISING

C. G. Kemp, Mayor

George Coates, Commissioner

H. H. McMillan, Commissioner.

The tax levy for all purposes for 1931 as compared with 1930, is as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>ASSESSED VALUATION</u>				
Real	\$2598220.00	2357895.00	240325.00	
Personal	974080.00	975505.00		425.00
Total	<u>3572300.00</u>	<u>3332400.00</u>	<u>239900.00</u>	
<u>TAXES LEVIED</u>				
State Tax	11,401.53	10,767.08	634.45	
County Tax	32,212.71	31,294.80	917.91	
County Road Tax	3,294.48		3,294.48	
City Tax	46,000.00	50,000.00		4,000.00
School Tax	71,823.84	78,255.50		6,531.66
Band Tax		3,300.00		3,300.00
Total Tax	<u>\$164,632.56</u>	<u>173,617.38</u>		<u>\$8,984.82</u>

A summary of expenditures for 1931 as compared with the budget for the same period, is as follows:

	<u>BUDGET</u>	<u>EXPENDI- TURES</u>	<u>UNEXPENDED BALANCE</u>	<u>DEFICIT</u>
General Fund	\$11,415.00	10,238.78	1,176.22	
Police Fund	4,100.00	3,820.86	279.14	
Street Fund	29,000.00	18,827.12	10,172.88	
Sinking Fund	3,950.00	3,947.74	2.26	
Park & Cemetery Fund	3,715.00	3,387.02	327.98	
Fire Fund	5,700.00	5,568.47	131.53	
Water Fund	7,880.00	7,714.46	175.54	
Band Fund	3,300.00	3,475.49		175.49
Total	<u>\$69,060.00</u>	<u>\$56,969.94</u>	<u>\$12,090.06</u>	

Expenditures by funds for the year ending December 31, 1931 as compared with the year ending December 31st, 1930, are as follows:

	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
General Fund	10,238.78	14,704.87		4,466.09
Street Fund	18,827.12	37,764.40		18,937.28
Fire Fund	5,568.47	4,622.44	946.03	
Water Fund	7,704.46	7,723.69		19.23
Police Fund	3,820.86	4,099.16		278.30
Sinking Fund	3,947.74	3,958.17		10.43
Park & Cemetery Fund	3,387.02	4,866.15		1,479.13
Band Fund	3,475.49		3,475.49	
Total	<u>\$56,969.94</u>	<u>\$77,738.38</u>		<u>\$20,768.94</u>
<u>IMPROVEMENTS FINANCED BY BONDS</u>				
Street Improvements	28,408.87		28,408.87	
Water Works Extension	9,480.71		9,480.71	
Grand Total	<u>\$94,859.52</u>	<u>\$77,738.38</u>	<u>\$17,120.64</u>	

CITY OF MUNISING (Continued)

It will be noted that the expenditures for regular City purposes showed a decrease of nearly \$21,000.00, but when the bond expenditures are taken into consideration this is changed into an increase of over \$17,000.00.

A comparative statement of the operations of the Pumping Plant for the two years is as follows:

<u>EXPENSE</u>	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
Labor at Plant	600.00	600.00		
Power	4,320.40	4,102.70	217.70	
Other Expense	2,780.06	3,799.59		1,019.53
Total	<u>\$7,700.46</u>	<u>\$8,502.29</u>		<u>\$ 801.83</u>
<u>EARNINGS</u>				
Metered Consumers	13,173.85	12,819.34	354.51	
Hydrant Rental	1,600.00	1,600.00		
Other Revenue	500.01	92.09	407.92	
Total	<u>\$15,273.86</u>	<u>\$14,511.43</u>	<u>\$ 762.43</u>	
<u>PROFIT</u>	<u>\$ 7,573.40</u>	<u>\$ 6,009.14</u>	<u>\$1,564.26</u>	
<u>STATISTICS</u>				
Gallons Pumped	97,690,000	93,166,000	4,524,000	
Gallons Sold	67,114,000	66,290,000	824,000	
Loss Per Cent	31.30	28.80	2.50	
Power Used - KWH	123,340	117,230	6,110	
Actual Cash Collections	\$12,017.79	\$12,794.64		\$ 776.85

It will be noted that the operating cost decreased while the earnings increased resulting in an increased profit of \$1,564.26 as compared with the previous year.

A statement of coal operations for the year ending December 31st, 1931, is as follows:

	<u>TONS</u>	<u>RATE</u>	<u>AMOUNT</u>
Balance Jan. 1st, 1931	1,914.10	4.530	\$ 8,689.99
Purchased	4,033.65	4.440	17,909.42
Dockage			2,166.42
Interest, Watchman, etc.			1,739.62
Total	<u>5,947.75</u>	<u>5.130</u>	<u>\$30,505.45</u>
Sales	3,370.50	6.725	\$22,667.92
Less Cost of Delivery		.72	2,443.08
Total		<u>6.005</u>	<u>\$20,224.84</u>
Balance Inventory	2,577.25	4.84	\$10,280.61
			12,473.31
Profit for the year			\$ 2,192.70

CITY OF MUNISING (Continued)

In August of this year, bonds were voted by a large majority for improvement of streets and extension of the water main to the Tannery. The street bond issue was \$33,000.00 and the water works bonds were \$12,000.00. The total spent against these issues amounted to \$37,089.58, from which it will be seen that there is a substantial balance left and all work projected previous to the vote has been completed. The balance can accordingly be used for retiring the bonds and thus effect a reduction in the tax that would otherwise be necessary.

The coal operations were entered on the same basis as previously and show a profit of \$2,192.70 which compares with \$3,217.57 for the year previous. The tonnage sold was 3370 for 1931 and 5074 for 1930.

A U T R A I N T O W N S H I P S C H O O L SSTATEMENT FOR THE YEAR ENDING JULY 1ST, 1931Compiled by the Alger County Taxpayers' Association

<u>BOARD OF EDUCATION</u>			
Dolf Doucette, President	Winefred Bovan, Secretary		
Ida Endahl, Treasurer	Mike Seppi, Trustee		
A. R. Bovan, Trustee			
<u>FINANCIAL STATEMENT</u>			
<u>RECEIPTS</u>			
Balance on Hand July, 1930	\$ 4,023.46		
Primary School Fund	2,437.12		
Tax Levy	4,822.48		
Delinquent Tax	872.07		
Sundries	418.82		
TOTAL	\$12,573.95		
<u>DISBURSEMENTS</u>		<u>COST PER ENROLLED PUPIL</u>	<u>COST PER DAY'S ATTENDANCE</u>
	<u>AMOUNT</u>		
Teachers' Salaries	5,748.40	52.26	.528
Library Books	61.38	.56	.003
Transportation	961.00	8.74	.055
General Purposes	2,617.32	23.79	.149
Equipment	1,056.13	9.60	.060
Tuition	1,603.00	14.57	.092
TOTAL DISBURSEMENTS	\$12,047.23	109.52	.687
Balance on Hand	526.72		
TOTAL	12,573.95		
<u>STATISTICS</u>			
Assessed Valuation, 1930	940,585.00		
Tax Levy	5,500.00	50.00	.314
Tax Rate per \$1000 Val.	5.85		
Pupils Per School Census	181		
Pupils Enrolled	110		
Days Attendance	17,535		
Teachers Employed	5		
School Operated	3		
Class	Township Unit		
Average Salary per Teacher	\$1,159.68		
Enrollment per Teacher	22		

BURT TOWNSHIP SCHOOLSSTATEMENT FOR THE YEAR ENDING JULY 1st, 1931.Compiled by the Alger County Taxpayers' AssociationBOARD OF EDUCATION

William Morrissey, President Ora Endress, Secretary
 D. F. Meldrum, Treasurer R. E. Schneider, Trustee
 B. J. Trudell, Trustee

FINANCIAL STATEMENTRECEIPTS

Balance on Hand July, 1930	\$ 5,731.42
Primary School Fund	3,691.52
Library Fund	266.26
Tax Levy	28,100.61
Delinquent Tax	3,136.76
Apportionment Turner Act	137.20
Sundries	1,407.24
Temporary Loans	6,000.00
Rural Agricultural Aid	2,200.00
Smith-Hughes Fund	888.12
TOTAL	\$51,559.13

DISBURSEMENTS

	AMOUNT
Teachers' Salaries	17,100.00
Library Books	290.26
Transportation	2,266.76
General Purposes	9,427.62
Interest	6,503.00
Equipment	250.00
Bonds Redeemed	2,000.00
Buildings & Sites	1,889.06
Total	\$39,726.70
Loans Repaid	8,000.00
TOTAL DISBURSEMENTS	47,726.70
Balance on Hand	3,832.43
TOTAL	\$51,559.13

COST PER ENROLLED PUPIL	COST PER DAY'S ATTENDANCE
85.01	0.528
1.41	0.009
11.01	0.070
45.77	0.291
31.57	0.200
1.22	0.018
9.71	0.062
9.17	0.058
192.85	1.236

STATISTICS

Assessed Valuation, 1930	1,562,080.00		
Tax Levy	33,000.00	160.19	1.018
Tax Rate per \$1000 Val.	21.13		
Pupils per school census	215		
Pupils Enrolled	206		
Days Attendance	32,406½		
Teachers Employed	10		
Schools Operated	1		
Class	Rural Agricultural		
Average Salary Per Teacher	\$1,710.00		
Enrollment Per Teacher	21		

GRAND ISLAND TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JULY 1st, 1931

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATION

W. C. Powell, President	Anna Powell, Secretary
C. C. Powell, Treasurer	Elizabeth Gogarn, Trustee
A. A. Powell, Trustee	

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July, 1930	1,638.31
Primary School Fund	125.44
Library Fund	9.05
Tax Levy	386.63
Delinquent Tax	10.23
	<hr/>
TOTAL	\$2,169.66

DISBURSEMENTS

	<u>AMOUNT</u>	<u>COST PER ENROLLED PUPIL</u>
Library Books	14.47	4.82
Transportation	245.00	81.67
General Purposes	259.00	86.33
Tuition	68.25	22.75
	<hr/>	
Total	586.72	195.57
Balance on Hand	1,582.94	
TOTAL	<hr/>	
	\$2,169.66	

STATISTICS

Assessed Valuation, 1930	245,245.00	
Tax Levy	400.00	133.33
Tax Rate per \$1000 Val.	1.63	
Pupils per School Census	3	
Pupils Enrolled	0	
Class	Township Unit	

MATHIAS TOWNSHIP SCHOOLSSTATEMENT FOR THE YEAR ENDING JULY 1st, 1931Compiled by the Alger County Taxpayers' AssociationBOARD OF EDUCATION

Ben L. Gregg, President	M. G. Kiser, Secretary
Julius Sivula, Treasurer	Walter Cunningham, Trustee
Keel W. Stine, Trustee	

FINANCIAL STATEMENTRECEIPTS

Balance on Hand July, 1930	17,953.32
Primary School Fund	6,110.72
Library Fund	440.75
Tax Levy	14,125.60
Delinquent Tax	1,534.02
Sundries	1,384.65
Turner Act	5,904.76
Bonds Issued	30,191.67
Rural Agricultural Fund	4,200.00
Smith-Hughes Fund	888.12
TOTAL	\$82,733.61

DISBURSEMENTS

	AMOUNT	COST PER ENROLLED PUPIL	COST PER DAY'S ATTENDANCE
Teachers' Salaries	10,650.00	35.62	.232
Library Books	235.29	.79	.006
Transportation	6,171.97	20.64	.163
General Purposes	8,558.46	28.62	.226
Interest	1,000.20	3.34	.026
Bonds Redeemed	6,000.00	20.07	.159
New Buildings	40,769.44	136.35	1.078
New Equipment	2,247.87	7.52	.060
TOTAL TOTAL DISBURSEMENTS	75,633.23	252.95	2.000
Balance on Hand	7,100.38		
TOTAL	\$82,733.61		

STATISTICS

Assessed Valuation, 1930	472,941.00		
Tax Levy	17,000.00	56.86	.450
Tax Rate per \$1000 Val.	35.94		
Pupils Per School Census	362		
Pupils Enrolled	299		
Days Attendance	37,818		
Teachers Employed	9		
Schools Operated	1		
Class	Rural Agricultural		
Average Salary Per Teacher	\$1,082.22		
Enrollment Per Teacher	33		

MUNISING TOWNSHIP SCHOOLSSTATEMENT FOR THE YEAR ENDING JULY 1st, 1931Compiled by the Alger County Taxpayers' Ass'nBOARD OF EDUCATION

R. A. Tearnan, President F. E. Marsh, Secretary
 Royce Iglehart, Treasurer Lusetta L. Tate, Trustee
 William Duffett, Trustee

FINANCIAL STATEMENTRECEIPTS

Balance on Hand July, 1930	18,206.62
Primary School Fund	29,585.92
Library Fund	2,133.95
Tax Levy	93,018.94
Delinquent Tax	9,247.59
Sundries	1,763.91
Turner Act	10,445.88
Tuition	1,223.75
TOTAL	\$ 165,626.56

DISBURSEMENTS

	AMOUNT	COST PER ENROLLED PUPIL	COST PER DAY'S ATTENDANCE
Teachers' Salaries	73,892.50	65.75	.390
Library Books	1,094.55	.94	.006
Transportation	5,414.03	4.67	.029
General Purposes	38,259.67	33.01	.202
Interest	6,600.00	5.70	.035
Bonds Redeemed	20,000.00	17.26	.106
TOTAL DISBURSEMENTS	145,260.75	125.33	.768
Balance on Hand	20,365.81		
TOTAL	\$165,626.56		

STATISTICS

Assessed Valuation, 1930	4,513,860.00		
Tax Levy	106,000.00	91.46	.560
Tax Rate per \$1000 Val.	23.48		
Pupils Per School Census	1,707		
Pupils Enrolled	1,159		
Days Attendance	189,252		
Teachers Employed	42		
Schools Operated	7		
Class	Township Unit		
Average Salary Per Teacher	\$ 1,759.35		
Enrollment Per Teacher	28		

ONOTA TOWNSHIP SCHOOLSSTATEMENT FOR THE YEAR ENDING JULY 1ST, 1931Compiled by the Alger County Taxpayers' AssociationBOARD OF EDUCATION

Kate Rook, President
 Isaac Risku, Treasurer
 Charles A. Gogarn, Secretary
 L. C. Jacobson, Trustee
 Hazel N. Sortore, Trustee

FINANCIAL STATEMENTRECEIPTS

Balance on Hand July 1 1930	2,198.95
Primary School Fund	1,182.72
Tax Levy	8,405.24
Delinquent Tax	465.75
Sundries	326.14
Temporary Loans	2,000.00
Total	\$14,578.80

DISBURSEMENTS

	<u>AMOUNT</u>	<u>COST PER ENROLLED PUPIL</u>	<u>COST PER DAY'S ATTENDANCE</u>
Teachers' Salaries	4,200.00	72.41	.389
Library Books	88.91	1.53	.008
Transportation	1,374.17	23.69	.127
General Purposes	3,720.09	64.14	.345
Interest	26.83	.47	.003
Equipment	70.00	1.21	.006
Tuition	370.00	6.38	.034
Total	9,850.00	169.83	.912
Loans Repaid	2,000.00		
TOTAL DISBURSEMENTS	\$11,850.00		
Balance on Hand	2,728.80		
TOTAL	\$14,578.80		

STATISTICS

Assessed Valuation, 1930	813,480.00		
Tax Levy	9,000.00	155.17	.833
Tax Rate per \$1000 Val.	11.07		
Pupils Per School Census	79		
Pupils Enrolled	58		
Days Attendance	10,800 (Est)		
Teachers Employed	3		
Schools Operated	1		
Class	Township Unit		
Average Salary Per Teacher	\$1,400.00		
Enrollment Per Teacher	19		

Following is a comparative statement of the Primary School Funds, apportionment under the Turner Bill and Library Funds from penal fines for 1931 and 1930:

<u>PRIMARY SCHOOL FUNDS</u>	<u>1931</u>	<u>1930</u>	<u>INCREASE</u>	<u>DECREASE</u>
Au Train Township	\$2,655.00	\$2,437.12	\$ 217.88	
Burt Township	3,540.00	3,691.52		151.52
Grand Island Township	55.10	125.44		72.34
Limestone Township	4,902.90	4,659.20	243.70	
Mathias Township	6,053.40	6,110.72		57.32
Munising Township	29,328.90	29,585.92		257.02
Onota Township	1,309.80	1,182.72	127.08	
Rock River Township	13,027.20	13,350.40		323.20
Total	\$60,870.30	\$61,143.04		\$ 272.74
<u>APPORTIONMENT UNDER TURNER BILL</u>				
Burt Township	137.20		137.20	
Limestone Township	2,077.92	799.98	1,277.94	
Mathias Township	5,904.76	5,016.16	888.60	
Munising Township	10,445.88	11,140.22		694.34
Rock River Township	19,943.10	20,592.15		649.05
Total	\$38,508.86	\$37,548.51	\$ 960.35	
TOTAL PRIMARY AND TURNER RECEIPTS	\$99,379.16	\$98,691.55	\$ 687.61	
<u>LIBRARY FUNDS - PENAL FINES</u>				
Au Train Township	84.68		84.68	
Burt Township	112.91	266.26		153.35
Grand Island Township		9.05		9.05
Limestone Township	156.38	336.06		179.68
Mathias Township	193.08	440.75		247.67
Munising Township	935.46	2,133.95		1,198.49
Onota Township	41.78		41.78	
Rock River Township	415.51	962.93		547.42
Total	\$1,939.80	\$4,149.00		\$2,209.20

From the above statements it will be noted that the total received from the State from the Primary Fund and Turner Bill apportionment is \$99,379.16. Against this the State tax paid is \$31,147.16, from which it is obvious that without this State aid the property tax in the County could not support the schools as they are now being operated.

Payments under the Turner Act will be continued in 1932 on the same basis as for the previous year, but the total amount apportioned to this County will probably be considerably less than for last year with most of the decrease in the Rock River district. This district has a substantial cash balance on hand and their tax levy was decreased considerably which will effect the amount paid under this Act.

The appropriation to the Library Fund is the distribution of fines collected through the courts in this County. The substantial decrease indicates that the fines were small and that there were more jail sentences served by people who could not pay the fines.

The following comments are made on the preceding statements covering the several school districts:

AU TRAIN TOWNSHIP SCHOOLS

In this district there is a slight increase in the cost per enrolled pupil, but the tax levy was decreased to \$5,500.00 making it necessary that the levy be raised in 1931 to \$7,500.00. The levy for 1930 was really smaller than conditions warranted.

BURT TOWNSHIP

In this district the cost per pupil shows a substantial decrease, the principal reason for this being that the expenditures on buildings and sites was less than \$2,000.00. This expense covered the purchase of some land in front of the school building, a fence and other minor improvements.

We were successful in getting the 1931 tax levy reduced \$1,000.00 but felt that the decrease should have been more than the Board were willing to make. This year we have asked them to make very substantial reductions in their salary schedule and while it is certain at this time that some reductions will be made, they will not be as much as we have requested.

LIMESTONE TOWNSHIP

The cost of operating the schools in this district was approximately the same as for the previous year. The tax levy, however, was increased \$1,000.00. The Secretary of the school board certified a tax levy of \$17,500.00 and through the efforts of this Association and two special meetings of the school board, which were held at our request, the levy was finally re-certified at \$16,000.00, or a saving of \$1,500.00 to the taxpayers.

Included in the budget for 1931-32 is \$5,500.00 voted as a building fund to provide a two room school at Kiva. The building which they are now using is very old, is not modern according to the present standard and is not in good repair, but we have been making every effort possible to have this construction deferred at least until the present depression has receded or passed. At this writing two members of the school board are in favor of constructing the building next summer, two members are in favor of deferring it and one member is on the fence. Eventually this district will be forced to a consolidated school and when that is done a building program will be necessary and unavoidable and the building which they now plan at Kiva will probably be of no further use for school purposes.

MATHIAS TOWNSHIP

During the year an addition was made to the present building which provided a gymnasium and additional class and study rooms. The old building was much too small for the enrollment and while this program was carried out during a depression, the State department of public

instruction had been urging this addition for a number of years. The amount expended was \$40,769.44 which did not quite complete the work. The original estimate was \$45,000.00 and the total cost will be within that limit. Funds were provided by a \$30,000.00 bond issue with the balance taken from current surplus and the apportionment under the Turner Act.

This school is not extravagantly operated as will be seen by comparing costs with Burt Township which is also a Rural Agricultural School. Mathias Township has nine teachers for 283 pupils while Burt Township has ten teachers for an enrollment of 206 pupils and an average attendance of considerably less.

MUNISING TOWNSHIP SCHOOLS

In this district, which includes Munising Township and the City of Munising, there was an increase of the enrollment of 65 pupils, a decrease in the tax levy of \$11,000.00 and a corresponding decrease in the cost per pupil of \$10.58. The year closed with a substantial balance of cash on hand and during the year it was not necessary to make any short term loans.

At present it seems quite safe to forecast a reduction in teachers salaries and a further considerable decrease in the tax levy to be collected in 1932.

ONOTA TOWNSHIP SCHOOLS

In this district the cost per pupil decreased from \$194.16 to \$169.83 which is a decrease in operating expense of approximately \$1,000.00 and there was a corresponding decrease in the tax levy. The costs are still too high for a ten grade school, but the resident population are not receptive to economy measures as very little tax is paid by local residents. However, during the time that this Association has been in operation the tax levy for school purposes has decreased from a maximum of \$25,000.00 in 1927 to \$9,000.00, the levy for 1931.

ROCK RIVER TOWNSHIP SCHOOLS

This district operates a twelve grade school and their operating costs are economical as will be shown by a comparison with other schools throughout the County. This is presumably due to the fact that quite a large proportion of the taxes are paid by local residents and people are reluctant to vote heavy taxes except when the other fellow pays them. This is very true in Rock River Township as history shows that they were much more extravagant when they had large timber valuations owned by outside corporations. The substantial decrease in the tax levy which has been made during the last three years, being \$26,000.00 in 1929 and \$10,000.00 in 1931, was possible only because of the aid received from the State through the Turner Act. This township has a large number of pupils and a small valuation making a high tax rate for school purposes and just this condition is what caused the Turner Bill. This district receives approximately fifty percent of the Turner apportionment in this County.

DELINQUENT TAXES

Delinquent returns for the year 1930 again increased as compared with the previous year and there was an increase in every unit in the County except one. The percentage delinquent has increased from 11.88% for 1927 to 14.11% for the year 1930.

Statement by assessment districts is as follows:

	TOTAL TAXES LEVIED	RETURNED DELINQUENT	PERCENT DELINQUENT	
			1930	1929
Au Train Township	21,540.23	2,651.31	12.31	11.34
Burt Township	73,770.20	11,144.12	15.11	12.54
Grand Island Township	3,945.50	27.34	.69	.85
Limestone Township	35,461.25	5,418.95	15.27	13.45
Mathias Township	29,652.07	5,039.80	17.00	12.51
Munising Township	59,708.33	10,760.75	18.02	16.29
Onota Township	35,267.77	1,965.62	5.57	4.64
Rock River Township	34,394.07	9,006.08	26.18	23.71
City of Munising	127,798.75	20,545.69	11.56	9.45
Total - 1930	471,558.17	66,559.66	14.11	12.28
Total - 1929	481,589.37	59,123.23	12.28	
Total - 1928	510,180.60	57,926.55	11.35	
Total - 1927	559,887.05	66,503.38	11.88	
1930 Delinquent Real Property		65,553.05		
Personal Property		1,006.61		
Total		66,559.66		

CONCLUSION

In closing we are glad to advise that there has been no attempt this year to raise any emergency or indebtedness taxes in any township and this, previous to the advent of this Association, amounted to a large sum. In Burt Township alone it was about nine or ten thousand dollars per year with smaller amounts in the other townships. By constant supervision and co-operation with all officials we have had improved business methods throughout the County and the savings directly due to the Association activities we believe to be not less than \$20,000.00 per year.

As stated in previous reports, we wish to say that constructive criticism and suggestions are always helpful and we are glad to receive them at any time.

Respectfully submitted,

J. I. Keeton, Manager.