

STATEMENT OF ALBERT COUNTY ASSESSED VALUATION AND TAXES FOR 1927 TO 1931 INCLUSIVE

Compiled by the Albert County Taxpayers' Association.

1931	ASSESSED VALUATION	TAXES					TOTAL	RATE
		STATE	COUNTY	CO. ROAD	SCHOOL	ALL OTHER		
LU TRAIN TOWNSHIP	987,650	2,960.73	8,564.96	835.51	7,500.00	4,000.00	23,861.20	2.553
HURT "	1,586,750	4,971.79	14,046.50	1,436.61	32,000.00	20,567.50	72,922.70	4.688
BRAND ISLAND "	345,845	782.74	2,211.46	228.17	1,000.00	580.00	4,792.37	1.943
LIVESTONE "	515,927	1,645.66	4,852.30	475.80	18,000.00	6,625.74	31,499.50	6.086
ATHIAS "	461,955	1,474.40	4,165.62	426.03	17,000.00	6,500.00	29,566.05	6.400
UNISING "	1,159,300	3,700.08	10,453.83	1,063.14	23,276.16	18,800.00	56,293.21	4.864
NOTA "	794,636	2,536.20	7,165.51	732.84	9,000.00	14,984.80	34,419.35	4.331
ROCK RIVER "	524,190	1,675.03	4,729.81	483.42	10,000.00	8,745.00	25,629.26	4.889
UNISING CITY	3,572,300	11,401.53	32,212.71	3,294.48	71,723.84	46,000.00	164,632.26	4.609
TOTAL	9,757,952	31,147.16	89,000.00	9,000.00	187,500.00	125,774.04	441,421.20	4.524
PERCENT	100.00	7.06	19.94	2.04	42.47	28.49	100.00	
RATE		.319	.902	.092	1.922	1.229	4.524	
1930								
LU TRAIN TOWNSHIP	940,885	3,039.08	8,833.10		5,500.00	4,000.00	21,372.18	2.273
HURT "	1,567,080	5,047.13	14,669.61		33,000.00	20,620.00	72,336.82	4.698
BRAND ISLAND "	343,845	792.39	2,303.11		400.00	450.00	3,945.50	1.609
LIVESTONE "	572,375	1,850.00	5,377.09		18,000.00	13,000.00	35,227.09	6.153
ATHIAS "	472,941	1,528.08	4,441.42		17,000.00	6,500.00	29,469.50	6.231
UNISING "	1,117,460	3,817.34	11,095.17		27,744.50	17,000.00	59,657.01	5.049
NOTA "	613,480	2,628.38	7,639.45		9,000.00	15,800.00	35,067.88	4.311
ROCK RIVER "	574,615	1,856.60	5,396.25		17,000.00	10,086.90	34,339.75	5.971
UNISING CITY	3,332,400	10,767.08	31,294.80		78,255.50	53,500.00	173,617.38	5.210
TOTAL	9,695,381	31,326.05	92,050.00		202,900.00	140,726.98	466,663.03	4.806
PERCENT	100.00	6.72	19.54		43.54	30.20	100.00	
RATE		.323	.939		2.093	1.451	4.806	
1929								
LU TRAIN TOWNSHIP	1,038,320	3,302.46	9,740.42		7,000.00	4,000.00	24,042.88	2.319
HURT "	1,560,840	4,949.88	14,599.41		33,000.00	19,858.40	72,407.69	4.643
BRAND ISLAND "	346,745	792.27	2,307.27		800.00	300.00	4,199.54	1.702
LIVESTONE "	709,660	22,251.68	6,641.20		18,000.00	10,500.00	32,392.88	4.575
ATHIAS "	467,725	1,575.85	4,641.98		18,000.00	7,000.00	29,215.83	6.016
UNISING "	1,304,078	4,135.42	12,197.35		30,296.70	19,000.00	65,629.52	5.038
NOTA "	836,615	2,653.38	7,886.00		10,000.00	15,063.40	35,542.78	4.254
ROCK RIVER "	606,690	1,921.00	5,665.92		26,000.00	10,407.84	43,994.76	7.272
UNISING CITY	3,516,525	11,151.40	32,890.45		61,703.30	45,500.00	171,245.15	4.876
TOTAL	10,305,996	32,721.40	96,510.00		217,900.00	131,829.64	478,661.04	4.644
PERCENT	100.00	6.84	20.16		45.50	27.50	100.00	
RATE		.3173	.9364		2.1133	1.2772	4.6444	
1928								
LU TRAIN TOWNSHIP	1,172,490	2,804.20	10,226.61		9,000.00	4,500.00	26,530.81	2.2630
HURT "	1,567,360	3,748.63	13,970.82		38,000.00	20,607.36	76,226.81	4.8317
BRAND ISLAND "	346,795	590.26	2,152.60		1,450.00	200.00	4,392.86	1.7905
LIVESTONE "	724,750	1,735.37	6,321.41		18,000.00	11,500.00	37,554.78	5.1821
ATHIAS "	591,250	1,414.08	5,157.00		14,000.00	26,700.00	27,271.08	4.6127
UNISING "	1,579,855	2,435.01	13,256.48		34,290.00	19,000.00	70,182.38	4.6190
NOTA "	856,340	2,048.09	7,469.17		14,500.00	16,745.98	40,763.14	4.7605
ROCK RIVER "	640,785	1,532.56	5,509.05		27,000.00	10,665.15	44,796.76	6.9896
UNISING CITY	3,710,190	8,694.23	31,706.86		65,709.11	60,000.00	164,110.20	4.9624
TOTAL	11,029,805	26,200.43	85,550.00		234,950.00	149,919.39	506,618.32	4.5923
PERCENT	100.00	5.17	18.86		46.36	29.59	100.00	
RATE		.2776	.8663		2.1302	1.3592	4.5923	
1927								
LU TRAIN TOWNSHIP	1,197,650	3,580.90	10,586.20		8,500.00	5,000.00	29,119.10	2.462
HURT "	1,540,160	4,623.58	13,761.59		35,000.00	21,601.60	74,987.07	4.869
BRAND ISLAND "	346,735	726.26	2,161.50		1,350.00	350.00	4,587.76	1.653
LIVESTONE "	731,025	2,243.43	6,376.91		25,500.00	17,414.00	49,634.34	6.638
ATHIAS "	688,875	1,870.25	5,566.25		15,000.00	6,616.55	29,253.05	4.652
UNISING "	1,527,682	4,562.83	13,549.25		35,605.20	17,000.00	70,860.96	4.622
NOTA "	863,175	2,928.15	8,708.80		28,000.00	27,788.74	64,423.69	7.464
ROCK RIVER "	666,175	2,868.86	8,538.50		25,000.00	11,743.35	48,150.51	7.368
UNISING CITY	3,633,590	10,136.83	30,169.22		34,484.40	60,000.00	134,800.45	5.083
TOTAL	11,146,947	33,499.09	89,700.00		245,849.60	178,914.34	555,762.93	5.081

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

HOTEL WILLIAMS & COTTAGES

COMPARATIVE STATEMENT OF COSTS

	1931	1930
Days Operated	77	81
Days Idle	288	284
<u>OPERATING</u>		
Management and Service	\$1,495.94	\$1,854.02
Provisions	3,280.37	4,170.69
Water	-	-
Electric Current	406.97	449.32
Fuel	165.00	310.86
Cigars and Tobacco	58.90	98.89
Laundry	337.76	410.73
Tools and Miscellaneous Supplies	480.82	394.75
Post Cards, Photos, etc.	4.20	-
Confectionery	56.13	124.68
Total	6,286.09	7,813.94
<u>MAINTENANCE</u>		
Buildings	814.73	569.79
Machinery and Equipment	122.95	21.47
Yards, Grounds and Gardens	32.49	293.66
Sewer and Water System	22.42	38.92
Docks	9.22	98.39
Safety Devices	-	-
Electric Transmission Line	8.96	-
Total	1,010.77	1,022.23
Total Operating Cost	7,296.86	8,836.17
<u>FIXED CHARGES AND GENERAL EXPENSE</u>		
Depreciation - Plant	-	349.80
" - Equipment	-	-
" - Construction	-	-
Total	-	349.80
Insurance	450.41	450.41
Personal Injury	-	-
Advertising	21.60	-
Taxes	550.02	454.98
Local Office	58.02	38.47
Central Office	600.00	600.00
Total	1,680.05	1,543.86
Grand Total	8,976.91	10,729.83
Plant Account Not Charged off	-	-
Equipment Account Not Charged Off	-	-
Average Number Employees - When Hotel is open	13	15

LED:MD-3.
3/7/32.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

HOTEL WILLIAMS COSTS

	1931	1930
Total Operating Cost as per Cost Sheet	\$8,976.91	\$10,729.83
Less Items:		
Cigars and Tobacco	58.90	98.89
Post Cards and Souvenirs	4.20	-
Confectionery	56.13	124.68
Electric Current Sold	567.80	644.90
Cost of Personal Laundry for Guests	25.65	31.86
Board of Grand Island Employes	891.60	1,411.80
Total Deductions	1,604.28	2,312.13
Net Expense Charged Guests	7,372.63	8,417.70
Meals Served Guests	4,523	5,509
Cost per Meal	1.630	1.527
Cost per Guest Day	4.890	4.581
Revenue from Guests	6,098.48	7,189.10
Revenue per Meal	1.348	1.305
Revenue per Guest Day	4.044	3.915
Profit or Loss per Guest Day	.846	.666
Number of Meals Served Guests	4,523	5,509
Number of Meals Served Grand Island Employes	1,486	2,335
Total	6,009	7,844
Number of Meals Served Hotel Help	3,090	3,546
Grand Total Meals Served	9,099	11,390
Total Cost of Meals (Provisions Only)	3,280.37	4,170.69
# Cost per Meal for Provisions	.546	.532

This rate does not include meals served Hotel help.

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3/7/32.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

HOTEL WILLIAMS

EARNINGS	1931	1930
a. Transients & Boarders	\$6,098.48	\$7,189.10
aa. " " "	1,038.60	1,650.93
a. Cigars & Tobacco	70.72	117.15
aa. " " "	5.70	-
a. Souvenirs	27.93	31.04
aa. "	1.60	-
a. Rental of Rowboats	25.85	21.57
aa. " " "	-	-
a. Water	9.63	14.15
aa. "	--	-
a. Electric Current	64.30	76.40
aa. " "	503.50	568.50
a. Confectionery	79.24	144.27
aa. "	-	-
a. Laundry	30.18	37.48
aa. "	-	-
aa. Miscellaneous Earnings	-	-
aa. " "	-	-
Total Earnings	7,955.73	9,850.59
Total Outside Parties	6,406.33	7,631.16
Total Other Operations	1,549.40	2,219.43
Total Cost to Operate	8,976.91	10,729.83
Net Profit or Loss	1,021.18	879.24
Electric Current Used	7,310 KW	8,300 KW
Rate per KW	.056	.054
Number of Guests Registered	650	886
Meals Served Guests	4,523	5,509
" " Grand Island Employes	1,486	2,335
" " Hotel Employes	3,090	3,546
Total Meals Served	9,099	11,390
(1) Cost per Meal - Provisions	.361	.366
(1) Cost per Meal - Provisions & Service	.525	.529

(1) This rate is on total meals served which includes Hotel help.

LED:MD-3.
3/7/32.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT SHOWING NUMBER OF GUESTS REGISTERED AT HOTEL WILLIAMS
BY STATES AND CITIES DURING THE SEASON OF 1931

<u>CONNECTICUT</u>		2	<u>MICHIGAN - Cont'd.</u>		
New Haven	2		Ishpeming	22	
<u>CHINA</u>		1	Iron Mountain	2	
Hong Kong	1		Ironwood	1	
<u>ILLINOIS</u>		142	Jackson	1	
Bloomington	5		Kalamazoo	3	
Chicago	47		Lansing	5	
Evanston	37		Lake Linden	3	
Glencoe	6		Manistique	13	
Hinsdale	3		Munising	35	
Lake Forest	3		Marquette	109	
Lansing	2		Negaunee	43	
Moline	2		Newberry	3	
Oak Park	2		Petoskey	1	
Peoria	3		Pontiac	4	
Rockford	17		Saginaw	4	
Wheaton	2		Sault Ste. Marie	16	
Wilmette	13		Spring Lake	1	
<u>INDIANA</u>		8	Sturgis	1	
Elkhart	2		Trout Creek	2	
Evansville	1		Ypsilanti	2	
Indianapolis	3		<u>MINNESOTA</u>		17
South Bend	2		Duluth	4	
<u>KENTUCKY</u>		1	Minneapolis	11	
LEXINGTON	1		St. Paul	2	
<u>MASSACHUSETTS</u>		1	<u>MISSOURI</u>		3
Pittsfield	1		Kansas City	1	
<u>MICHIGAN</u>		431	St. Louis	2	
Adrian	2		<u>NEW YORK</u>		3
Ann Arbor	6		New York	1	
Belding	2		Penn Yan	2	
Bloomfield	3		<u>OHIO</u>		21
Chassell	2		Cincinnati	6	
Dearborn	4		Cleveland	7	
Detroit	40		Elyria	4	
Dowagiac	1		Lakewood	1	
East Lansing	2		Toledo	1	
Escanaba	47		Youngstown	2	
Flint	2		<u>PENNSYLVANIA</u>		3
Gladstone	12		Ariel	1	
Grand Haven	2		Philadelphia	1	
Grand Rapids	22		Reading	1	
Hillsdale	2		<u>SOUTH DAKOTA</u>		2
Holland	4		Pierre	2	
Houghton	6				
Iron River	1				

STATEMENT SHOWING NUMBER OF GUESTS REGISTERED AT HOTEL WILLIAMS
BY STATES AND CITIES DURING THE SEASON OF 1931

Sheet #2.

WISCONSIN		50
Green Bay	9	
Janesville	1	
Kaukauna	2	
Kenosha	1	
Lake Mills	1	
Madison	7	
Milwaukee	27	
Tomahawk	2	
GRAND TOTAL		685

HJT:CN:2.
2/24/32.

GRAND ISLAND

DEER

During the year we shipped only 10 deer at an average price of \$67.00, or a total amount of \$670.00. We regret to have to report that our sales were very small.

We had a number of orders for deer but these were cancelled due to the fact that the people who ordered them asked to have them cancelled because they were unable, financially, to take care of them.

The prospects for the sale of deer this year are better and we already have orders on our books for 48.

ELK

A number of these animals are seen from time to time by the gamekeepers and the few that are seen seem to be in good condition.

GAME BIRDS

Few birds of any character are seen on the Island but the partridge seem to be increasing the last couple of years.

PREDATORY ANIMALS

A number of coyotes get on the Island occasionally and we have considerable trouble in killing them off. There were two wolves caught during the year.

HUNTING

During the past season the hunting parties, consisting of Carter H. Harrison and party, were at the Island for a few days as were also a few of the State officials of the Y. M. C. A. In addition to these we had as our guests Ex-Governor Green and party and also Mr. P. H. Joyce, President of the Chicago Great Western Railway, and party.

Statement of Hunting Permits Issued at Grand Island Season 1931		
Permit No.	Name	Deer Killed
336	Carter H. Harrison, Sr.	1
337	Carter H. Harrison, Jr.	0
338	Oscar F. Mayer, Sr.	1
339	Oscar F. Mayer, Jr.	1
340	Chas. E. Allinger	0
341	F. B. Freeman	1
Total		4

MAPLE SYRUP

During the year we made 582 $\frac{1}{2}$ gallons of maple syrup, compared with 510 gallons last year. We were unable to dispose of all of this syrup and still have a small inventory on hand.

ROADS

No new roads were built on the Island during the year but there was considerable expense incurred in repairs to present roads.

DOCKS

The docks on the Island are all in good condition and very little money was spent on them during the year.

BOATS

The Ottawa was in commission during the time the Hotel was open and was laid up on September 15th at the time the Hotel was closed. During that period, she made schedule trips between the Island and Munising and the Pictured Rocks. The launches "Trout Bay" and "Williams Island" were used between the Island and Powell's Point.

EXPENSES

The following statements give a report of expenses and revenues of the Island for the years 1931 and 1930.

The expense of carrying on this Island is higher during the current year due to our inability to sell deer.

WORK DONE FOR OTHER DEPARTMENTS

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

	Mining Dept.	The Cliffs Power and Light Co.	Lbrg. Dept.	Railway Dept.
R. A. Brotherton	6 Days	2 Days	1 Day	2 Days
A. J. Erickson	6 Days			

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

GRAND ISLAND OPERATING EXPENSE

<u>OPERATING</u>	1931	1930
Superintendence	\$1,424.79	\$1,560.00
Game Preserve		
Game Keepers	493.20	540.00
Feed	43.09	212.30
Game, Fish & Fowl Purchased	-	-
Shipping Expense	197.54	851.72
Medicine	-	50.00
Miscellaneous	51.25	-
Farm		
Farming	271.84	407.65
Livestock Purchased	10.00	32.00
Feed of Livestock	30.52	34.31
Launches and Boats	1,036.99	1,486.35
Syrup Making	625.39	833.46
Storing Ice	66.08	74.02
Autos	373.44	394.55
Tools and Miscellaneous Supplies	23.26	68.96
Planting Trees	-	-
Board of Men	1,543.68	2,660.34
Stable Expense	-	188.84
Improving		
Roads	-	-
Game Fence	-	-
New Docks	-	-
Telephone Lines	-	-
Electric Current	503.50	568.50
Total	6,694.57	9,893.00
<u>MAINTENANCE</u>		
Buildings	156.82	304.69
Machinery & Equipment	55.32	47.48
Roads, Trails and Fences	108.89	235.12
Docks	-	979.75
Launches and Boats	550.66	1,195.30
Yards, Grounds and Gardens	.25	2.83
Telephone Lines	-	4.16
Safety Devices	-	-
Total	876.22	2,769.33
Total Operating Cost	7,570.79	12,662.33
<u>DEPRECIATION</u>		
Plant	296.64	366.93
Equipment	2,112.20	2,198.26
Total	2,408.84	2,565.19
<u>GENERAL EXPENSE</u>		
Insurance	1,019.99	1,173.13
Compensation Fund	-	-
Personal Injury	-	-
Advertising	-	-
Taxes	391.94	324.18
Selling Expense	-	-
Local Office	23.01	62.50
Central Office	1,200.00	1,200.00
Total	2,634.94	2,759.81
Total Depreciation and General Expense	5,043.71	5,325.00
Grand Total Operating Cost	12,614.57	17,987.33

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

GRAND ISLAND EARNINGS

	R-72	1931	1930
Game and Fish	a	\$ 670.00	\$6,585.00
" " "	aa	-	-
Farm and Poultry	a	41.25	220.14
" " "	aa	249.30	397.40
Ice	a	34.00	91.50
"	aa	250.00	250.00
Maple Syrup	a	1,765.73	1,540.00
" "	aa	94.50	92.50
Launches and Boats	a	1,285.10	1,319.18
" " "	aa	115.75	208.50
House Rents	a	333.35	521.76
" "	aa	-	-
Lot Rents	a	350.00	350.00
" "	aa	-	-
Auto Earnings	a	659.75	846.75
" "	aa	39.00	25.00
Teaming	a	-	14.75
"	aa	-	-
Miscellaneous	a	81.95	86.00
"	aa	-	-
Total R-72		5,969.68	12,548.88
" R-72a		5,221.13	11,575.48
" R-72aa		748.55	973.40
Inventory End of Year		130.00	174.12
Grand Total		6,099.68	12,723.00
Grand Total Operating Cost		12,614.57	17,987.33
Net Profit or Loss		6,514.89	5,264.33
Plant Account Not Charged Off		-	-
A5a Equipment Account Not Charged Off		-	-
A5b " " " " " "		-	-
Number of Miles Traveled by Launch "Ottawa"		3,156	3,318
" " " " " " Grand Island		-	-
" " " " " " Williams Island		302	335
" " " " " " Trout Bay		926	1,077 $\frac{1}{2}$
Total Miles		4,384	4,730 $\frac{1}{2}$
Number of Passengers Carried by Launch "Ottawa"		2,933	3,266
" " " " " " Grand Island		-	-
" " " " " " Williams Island		198	228
" " " " " " Trout Bay		1,019	1,274
Total Passengers		4,150	4,768
Gallons of Syrup Made		582 $\frac{1}{2}$	510
Number of Deer Shipped		10	101
Average Price per Head		67.00	65.20
Shipping Expense per Head		19.75	8.43

LOGGING DEPARTMENT

The Logging Department was taken over by the Land Department as of March 1, 1931, and at that time two operations were under way; #154 in the Vail District, and #159 in the Dorsey District.

JOB #159

Upon taking over the operations, this job was continued and all merchantable timber was removed from the lands owned by the Company in that area. This work was completed and the camps moved on June 18, 1931. The cutting of cordwood was also discontinued and the balance of the chemical wood was left on the land.

The Furnace at Marquette was closed on April 1st, 1931, and shipments of chemical wood were stopped.

At the time the Land Department took over the Logging Department, it was decided to discontinue the shipping of chemical wood in log form and to cut it all into cordwood and the change over to cordwood was immediately placed in effect and continued until an inventory of some 34,000 cords had been piled up in the woods when it was decided, on account of the Furnace not being operated, to stop all cutting for the time being.

During the latter part of the year shipments of cordwood to the Furnace from this Job were placed under way and a total of 4,761.75 cords were shipped to Dec. 31, 1931.

The railroad tracks on which our present inventory of cordwood remains in this district have been left in so that this cordwood can be removed if wanted at any time.

The posts, poles, and Cedar ties in this area were taken out by a jobber by the name of Edward LaFave and the work has been completed.

The attached map shows the area included in this Job, colored to indicate the years in which the different areas were operated.

JOB #154

Camps 1 and 3 were being operated at the time we took over the Logging Department and both of these were continued for a while. Camp 1 was engaged in operating an area of land which was being sleigh hauled and after this was completed, was moved to Camp 2 and the area being worked at Camp 3 was cleaned up and operations concentrated in one Camp.

Camp 2 was operated all the balance of the year on saw log timber being shipped to the Brunswick Lumber Company at Big Bay, Michigan. Some cordwood was also cut in this area but the cutting of all chemical wood was discontinued on June 22, 1931, and all of this material is now being left on the land.

It is expected that Camp 2 will complete their operations some time during January, 1932, and will then be moved to Camp 4 on Section 19. The camp buildings at Camp 2 are of the old style permanent buildings but Camp 4 will be composed of the railroad cars which we expect is going to make a very marked decrease in our camp costs.

The attached map shows in colors the areas operated each year and the remaining standing timber.

At the time we took over the Logging Department we reorganized the personnel to such an extent that we were able to make a very substantial saving in overhead. This amounted to \$16,910.00 per year.

Since this was put into effect, of course, our operations have been curtailed to but one camp which does not require as extensive an organization as was necessary when three or four camps were being operated.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

OPERATION NO. 159 OPERATING, COMPARED WITH ESTIMATES

COMMODITY	UNIT OF SCALE	Q U A N T I T Y				UNIT OPERATING COSTS		
		ACTUAL PRODUCTION	ACTUAL SHIPMENTS	ESTIMATED SHIPMENTS	OVER & UNDER	ACTUAL	ESTIMATED	OVER & UNDER
Chemical Logs	Ft.B.M.	2,577,137	2,577,137	5,124,300 (1)	2,547,163	11.478	12.630	1.152
Saw Logs	Do.	3,882,394	4,057,560	4,411,077	353,517	10.358	12.630	2.272
Cordwood	Cords	11,714-1/8	7,315-3/4	12,420 (1)	5,104-1/4	4.669	4.354	.315
Tie Cuts	Pcs.	36,991	37,713	25,137	12,576	.344	.381	.037
Ties	Pcs.	20,045	20,478	22,794	2,316	.432	.423	.009
Cedar Posts	Pcs.	9,538	10,778	9,493	1,285	.105	.124	.019
Cedar Poles	Pcs.	357	460	696	236	2.650	1.974	.676
Pulpwood	Pcs.	27,131	31,382	29,137	2,245	.158	.127	.031

Camp 159-1 operated during period of Jan. 1st, to May 18th, 1931, for logging & cordwood.
 " " " " May 19th, to June 13th, 1931, for cordwood chopping only.
 " " " " Nov. 13th, to Dec. 31st, 1931, for cordwood hauling only.

Camp 159-2 operated during period of Jan. 1st, to May 11th, 1931, for logging & cordwood chopping.

Camp 159-2 operated during period of May 12th to June 18th, 1931, for cordwood chopping only.
 " " " " July 17th, to Aug. 27th, 1931, for cordwood hauling only.

(1) Underrun in shipment of Chemical logs and cordwood due to Marquette Furnace going out of blast April 1st, 1931.

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

OPERATION NO. 154 OPERATING, COMPARED WITH ESTIMATES

COMMODITY	UNIT OF SCALE	ACTUAL PRODUCTION	Q U A N T I T Y			UNIT OPERATING COSTS		
			ACTUAL SHIPMENTS	ESTIMATED SHIPMENTS	OVER & UNDER	ACTUAL	ESTIMATED	OVER & UNDER
Chemical Logs	Ft.B.M.	1,475,220	2,634,554	11,762,000 (1)	9,127,446	14.364	12.013	2.351
Saw Logs	Do.	9,888,166	10,236,396	5,925,330 (2)	4,311,096	10.712	12.013	1.301
Cordwood	Cords	6,546-7/8	1,159-3/4	8,375 (1)	7,215-1/4	4.859	4.422	.437
Tie Cuts	Pcs.	19,186	30,500	89,775 (3)	59,275	.435	.391	.044
Ties	Pcs.	1,365	7,632	5,444	2,188	.402	.377	.025
Cedar Posts	Pcs.		14,315	13,097	218	.129	.136	.007
Cedar Poles	Pcs.		1,351	1,602	251	1.831	1.996	.165
Pulpwood	Pcs.	4,449	10,079	10,630	551	.225	.170	.055

Camp 154-1 operated during period of Jan. 1st, to March 24th, 1931.

Camp 154-2 operated during period of May 21st, to Dec. 31st, 1931.

Camp 154-3 operated during period of Jan. 1st, to June 25th, 1931.

- (1) Underrun in shipments of Chemical logs and Cordwood due to Marquette Furnace going out of blast April 1st, 1931.
- (2) Overrun in shipment of Saw Logs due to increase in contract with Brunswick Lumber Company beginning with shipments of July, 1931.
- (3) Underrun in shipment of Tie Cuts to Tie Mill due to not being able to sell ties.

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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

RATE OF WAGES IN EFFECT DURING VARIOUS PERIODS OF 1931.

		JAN. 1ST TO JUNE 30TH, 1931		JULY 1ST TO DEC. 31ST, 1931	
<u>LOGGING</u>					
Teamsters	Per Mo.	\$35.00	& Board	\$26.00	& Board
Swampers	Do.	30.00	Do.	20.00	Do.
Roadmen	"	30.00	"	20.00	"
Common Labor	"	30.00	"	20.00	"
<u>LOG LOADERS</u>					
Engineers	"	90.00	"	75.00	"
Top Loaders	"	45.00	"	30.00	"
Hookers	"	40.00	"	26.00	"
Handymen	"	40.00	"	26.00	"
<u>LOCOMOTIVE</u>					
Engineers	Per Day	5.50		5.50	
Firemen	Do.	3.50		3.50	
Brakemen	"	5.00		5.00	
Second Brakemen	"	3.25		3.25	
Night Watchman	"	3.25		3.00	
<u>MISCELLANEOUS</u>					
Blacksmith	Per Mo.	80.00	& Board	75.00	& Board
Barn Bosses	Do.	50.00	Do.	40.00	Do.
Cooks	"	90.00	"	75.00	"
Cookees	"	40.00	"	30.00	"
Choreman	"	40.00	"	26.00	"
Track Foreman	"	140.00	"	50.00	"
Track Repairmen	"	35.00	"	20.00	"
Camp Watchmen	"	65.00	"	50.00	"
<u>PIECEWORK</u>					
Railway Construction					
Lifting Railway Steel					
(Inc. Ties) Lin. Ft.		.04		.03	
Laying Railway Steel					
(Inc. Ties) Lin. Ft.		.05		.04	
Grading (1 ft. cut & fill) Lin. Ft.		.09		.07	
Grading (Yardage)		.30		.24	
Sawing Logs					
12 ft. long, over 10" diameter	Each	.10		.08	
14 ft. long, over 10" diameter	"	.12		.10	
16 ft. long, over 10" diameter	"	.14		.12	
12 ft. long, 8 to 10" diameter	"			.05	
14 ft. long, 8 to 10" diameter	"			.06	
16 ft. long, 8 to 10" diameter	"			.07	
Tie Cuts	"	.08		.07	
<u>CORDWOOD</u>					
Chopping	Per Cd.	JAN. 1ST TO MAR. 15TH, 1931 \$ 1.40		MAR. 16TH TO DEC. 31ST, 1931 \$1.25	

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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

COST OF MAINTAINING HORSES AND EQUIPMENT PER TEAM DAY WORKING,
AS COMPARED WITH 1930 AND 1929

Total Cost of Maintaining Horses & Equipment as per December 1931 Cost Sheet	\$28,310.74
Less Idle Expense charged to Operation #154 Logs Arbitrarily	<u>2,835.41</u>
Balance distributed on hourly basis	25,475.33
Total Working hours on which above Expense is distributed to costs.	136,705
Cost per team day of 10 hours - Year 1931	3.727
Cost per team day of 10 hours - Year 1930	4.512
Cost per team day of 10 hours - Year 1929	5.058

OPERATING LOG LOADERS

Showing data on log loaders for 1931, compared with 1930 and 1929.

OPERATION	HOURS LOADING	CARS LOADED	FEET LOADED	TOTAL COST	CARS PER DAY	COST PER CAR	COST PER M	FEET PER CAR
No. 154 - Logs	4388	2582	13,003,950	\$ 9,048.63	5.88	3.505	.696	5036
No. 159 - Logs	1828	1256	6,387,226	4,471.84	6.87	3.560	.700	5085
TOTAL & AVERAGE - 1931	6216	3838	19,391,176	13,520.47	6.17	3.523	.697	5052
TOTAL & AVERAGE - 1931 INC. MISC. PRODUCTS	7242	4265		15,951.97	5.89	3.740		
TOTAL & AVERAGE - 1930	9617	6377	29,463,367	26,928.09	6.63	4.223	.914	4620
TOTAL & AVERAGE - 1929	7918	4139	20,547,633	24,299.49	5.23	5.871	1.182	4964

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THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

COOK CAMPS

Operated on an average of two cook camps full year and one cook camp half a year:

Comparison with 1930:

	1931	1930
Total Meals Served	142,349	289,614
Total Operating Cost	\$31,026.33	\$74,417.76
Cost per meal	.218	.257
Revenue Received	43,685.91	88,249.56
Profit	12,659.58	13,831.82
Percent of Profit on Operating Cost	40.8%	18.6%

VAN PROFITS

The profits from the Vans amounted to \$663.52 as compared with \$2,794.65 in 1930.

The low profit compared with last year is due to less vans operated during the year and also depreciation of inventory in December, 1931.

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THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT SHOWING RAILWAY CONSTRUCTION WORK DONE DURING 1931 AND
CONSTRUCTION AND COST TO DATE AT OPERATIONS THAT REMAIN UNFINISHED
AS OF DECEMBER 31ST, 1931.

	1931 (Miles)	TOTAL TO DATE (Miles)	1931 COST PER MILE	COST PER MILE TO DATE
<u>OPERATION #119 AUXILIARY SPURS</u>				
Graded		51.37		\$ 1,053.99
Steel Laid		50.68		1,314.56
Steel Lifted		47.71		431.01
Average Cost per Mile-Completed Track				2,611.87
<u>OPERATION #119 MAIN LINE</u>				
Graded		18.03		2,052.34
Steel Laid		18.09		4,127.90
Steel Lifted		18.07		312.00
Average Cost per Mile-Completed Track				6,603.49
<u>OPERATION #154 AUXILIARY SPURS</u>				
Graded	11.93	66.08	\$ 707.16	893.84
Steel Laid	16.58	52.02	435.72	805.44
Steel Lifted	10.75	25.87)		
Steel Lifted - Other Spurs	4.70	26.49)	157.89)	251.04
Average Cost per Mile-Completed Track			1,300.77	1,950.32
<u>OPERATION #154 MAIN LINE</u>				
Graded		11.14		1,155.53
Steel Laid		11.26		1,517.16
Steel Lifted		2.34)		
Steel Lifted - Other Spurs		7.78)		253.39
Average Cost per Mile-Completed Track				2,926.08
<u>OPERATION #159 AUXILIARY SPURS</u>				
Graded		18.73		768.12
Steel Laid	.98	15.95	275.66	813.60
Steel Lifted	.98	4.29	357.27)	
Steel Lifted - Other Spurs		11.88		221.34
Average Cost per Mile-Completed Track				1,803.06
<u>OPERATION #159 MAIN LINE</u>				
Graded		2.44		1,622.17
Steel Laid		2.59		2,779.44
Steel Lifted - Other Spurs		2.59		376.89
Average Cost per Mile-Completed Track				4,778.50
<u>RECAPITULATION OF RAILWAY CONSTRUCTION WORK - YEAR 1931</u>				
Miles Graded	11.93		707.16	
Miles Laid	17.56		426.79	
Miles Lifted	16.43		169.77	
			\$1,303.72	

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REPORT OF MR. H. S. NIGHTINGALE
FOR YEAR 1931

I submit herewith my report for the year 1931 on various department matters.

SUPERIOR REALTY COMPANY

Tax Title Account Balance Jan. 1, 1931	\$ 3,339.15	
Tax Title Account (M.M.L.Co.) Jan. 1, 1931	<u>2,077.09</u>	
Total Tax Titles Jan. 1, 1931		\$ 5,416.24
Tax Titles Purchased 1931	1,758.47	
Tax Titles Purchased (M.M.L.Co.) 1931	<u>3,598.61</u>	
Total Tax Titles Purchased		<u>5,357.08</u>
Total		10,773.32
Redemptions 1931 Tax Title Account	1,718.50	
Redemptions 1931 Tax Title Account (M.M.L.Co.)	<u>108.48</u>	
Total		<u>1,826.98</u>
Balance Jan. 1, 1932		\$ 8,946.34
Tax Title Account	\$3,379.12	
Tax Title Account (M.M.L.Co.)	<u>5,567.22</u>	
Total	<u>8,946.34</u>	

Tax titles to the amount of \$1,758.47 were purchased during the year in

Alger County	\$ 25.53
Baraga County	727.90
Marquette County	492.61
Schoolcraft County	512.43
Total	<u>\$1,758.47</u>

We also purchased tax claims for the Michigan Mineral Land Company to the amount of \$3,598.61 in

Baraga County	\$1,975.10
Iron County	<u>1,623.51</u>
Total	<u>\$3,598.61</u>

Redemptions during the year in the Tax Title Account amounted to \$1,718.50 and in the Michigan Mineral Land Company account \$108.48, leaving balances as of Dec. 31, 1931, as follows:

Tax Title Account	\$3,379.12
Michigan Mineral Land Company	<u>5,567.22</u>

The following is the status of this account:

Tax Titles Purchased Account:

Titles in process of adjustment	\$ 2,190.14	
1928 Taxes subject to redemption up to May 1, 1932	<u>1,188.98</u>	
Total		\$ 3,379.12

Michigan Mineral Land Company Account:

Titles in process of adjustment	3,647.47	
1928 Taxes subject to redemption up to May 1, 1932	<u>1,919.75</u>	
Total		\$ 5,567.22

These tax title claims are located in the following counties:

Alger	\$ 42.14
Baraga	4,208.25
Houghton	192.63
Iron	3,245.35
Marquette	1,215.78
Schoolcraft	42.19
	<u>\$8,946.34</u>

TAXES

THE CLEVELAND-CLIFFS IRON COMPANY

The Cleveland-Cliffs Iron Company's comparative tax statement shows taxes paid for the year 1931, - \$130,732.42, and for the year 1930, - \$279,306.67. We deferred paying taxes for the year 1931 amounting to \$165,223.24 located in the following counties and townships:

<u>Alger County</u>		
Burt Township	\$48,969.21	
Onota "	11,193.91	
Rock River Township	<u>3,125.77</u>	\$63,288.89
<u>Baraga County</u>		
Baraga Township	173.46	
Covington "	40.29	
Spurr "	<u>30.36</u>	244.11
<u>Chippewa County</u>		
Bay Mills Township	223.43	
Bruce "	10.12	
Chippewa "	7.78	
Hulbert "	227.56	
Kinross "	55.71	
Soo "	10.31	
Superior "	1,912.33	
Trout Lake "	<u>86.42</u>	2,533.66
<u>Delta County</u>		
Baldwin Township	6.11	
Fairbanks "	376.75	
Ford River "	4.13	
Maple Ridge "	125.44	
Masonville "	198.29	
Wells "	22.04	
Garden "	<u>62.83</u>	795.59
<u>Luce County</u>		
Columbus Township	26,821.63	
McMillan "	71,013.22	
Pentland "	<u>154.82</u>	97,989.67
<u>Mackinac County</u>		
Garfield Township	18.67	
Hendricks "	50.72	
Hudson "	41.37	
Moran "	37.84	
Newton "	22.42	
Portage "	<u>55.89</u>	226.91

<u>Schoolcraft County</u>			
Doyle Township		\$ 74.66	
Inwood "		52.32	
Manistique Township		7.31	
Thompson "		<u>10.12</u>	\$ 144.41
Total			<u>\$165,223.24</u>

In order to make a comparison between the year 1931 and 1930, it is necessary to add the deferred taxes amounting to \$165,223.24 to the amount actually paid in 1931, \$130,732.42, or a total of \$295,955.66. Included in the amount of deferred taxes are the waste lands in McMillan and Columbus Townships, Luce County, amounting to \$7,871.12, and this amount must also be eliminated, making a net amount for 1931 of \$288,084.54 if all taxes had been paid. The amount of taxes charged to Accounts Receivable in 1930 was \$17,760.62 and in 1931 \$17,624.94. Eliminating these items the result shows an increase in taxes paid for 1931 of \$8,913.55, while taxes were reduced in Munising City, Munising and Rock River Townships, this was more than offset by large increases in McMillan and Columbus Townships.

The Michigan Mineral Land Company's comparative tax statement shows taxes paid for the year 1931 of \$5,792.26 and for the year 1930, \$5,922.22. We did not pay the 1931 taxes on 3,124.07 acres of this company's lands amounting to \$463.86.

We attended the various Board of Review meetings during the year in the various townships and cities where we have assessable property, the result being a reduction in valuation of \$134,890.00, as follows:

Rock River Township	(1)	\$74,860.00
AuTrain	" (1)	38,630.00
Munising	" (1)	400.00
Onota	" (1)	8,300.00
Mathias	" (1)	5,500.00
Skandia	" (2)	200.00
West Branch	" (2)	400.00
* Mastadon	" (2)	400.00
Powell	" (2)	4,200.00
* Bates	" (2)	700.00
* Iron River	" (2)	300.00
Negaunee	" (2)	1,000.00
Total		\$134,890.00
(1) Reduction on account of timber removed.		
(2) Reduction requested.		
(*) Michigan Mineral Land Company lands.		

Messrs. Bush, Clancey and myself met with Mr. Saunders, Chairman of the Michigan State Tax Commission, and the other members of his Commission on May 18th, 1931, at the Northland Hotel, Marquette, Michigan, and discussed with them the valuations placed on Company lands in Luce County. Mr. Saunders asked that we send him a map of our lands showing in colors the swamp and waste lands and any other lands which we considered over-assessed and he would see what could be done about having them re-examined. Accordingly, Mr. Bush wrote Mr. Saunders under date of May 25, 1931, giving him the information requested, a copy of which was sent to Mr. Mather.

Mr. Bush and myself met with the Michigan State Tax Commission at Blaney, Michigan, on June 18, 1931, at which time we again discussed the valuations on Company lands in McMillan and Columbus Townships, Luce County, the Commission stated that if we would agree to allow the valuations for 1931 to remain they would see that there was a substantial reduction in 1932 to the amount of at least twenty-five per cent.

We also discussed with them at this time the excessive personal valuation placed on the Company's property in Rock River Township, Alger County, amounting to \$45,500.00. The Commission gave instructions to have a petition prepared and sent them and they agreed to review this personal valuation and we accordingly sent them the petition under date of June 25th, 1931.

Mr. Bush and myself attended a meeting with Mr. A. E. Richards, a member of the Michigan State Tax Commission, at the Court House, Munising, Michigan, on Oct. 7th, 1931, at which meeting Mr. Richards reviewed the petition of The Cleveland-Cliffs Iron Company relative to the excessive valuation placed on our personal property in Rock River Township, Alger County. Mr. Bush presented a sworn affidavit as to the amount of material and equipment claimed by this company in this township, amounting to \$20,842.60. Mr. Richards placed the amount on the assessment roll at \$21,500.00, a reduction of \$24,000.00, from the amount \$45,500.00 placed thereon by Mr. Gatiss, the Supervisor.

The Alger County Taxpayers' Association's Fourth Annual Report is attached. This Association is sponsored by the large land and timber companies of Alger County, representing 68.88% of the total valuation. Mr. J. I. Keeton, Manager, continues active

in the affairs of Alger County and this is reflected in township officials being extremely careful in preparing their yearly budgets so that they comply with the tax laws.

We have not paid the 1931 taxes on approximately 44,000 acres of waste lands located in McMillan and Columbus Townships, Luce County. The taxes are now delinquent for the years 1929, 1930, and 1931 on this grouping.

The 1929 taxes amounting to \$6,098.36 will be offered for sale on May 3, 1932, unless paid prior to that date. If these descriptions go to sale, a charge of \$1.00 per description, amounting to \$384.00 will be added to the above amount, or a total of \$6,482.36. After the sale, these descriptions can be redeemed by the Cleveland-Cliffs Iron Company whether purchased by anyone or not up to May 1, 1933, by paying the amount of taxes plus 3/4% per month. If not redeemed by May 1, 1933, the purchaser obtains a tax deed and is now in a position to serve tax notice. If notice is served upon The Cleveland-Cliffs Iron Company, they still have a chance to redeem by paying to the purchaser the amount of the purchase price plus 100% additional, plus \$5.00 per description, plus fees for serving the notices. If no one buys in these lands and they are bid off to the State of Michigan, they still can be bought by paying the amount plus 3/4% per month. In the event, however, that the taxes have become delinquent for the year 1930 and you apply to the Auditor General's Office to clean up the 1929 taxes after May 1st, 1933, he will require us to pay up all back taxes as a condition of purchase which in this instance would be the taxes for the years 1930, 1931, and 1932. We can, however, pay up the 1929 taxes by getting our application into the Auditor General's office prior to the Tax Sale in May 1933 and thereby avoid immediate payment of the back taxes for 1930, 1931 and 1932.

The following statements show the financial condition of the City of Munising and comparison of taxes of the various townships and cities.

MICHIGAN MINERAL LAND COMPANY

This office took over the management of this Company's affairs as of March 1, 1931. I went to Sidnaw, Michigan, on Feb. 18, 1931, accompanied by Mr. A. J. Erickson, and we checked Mr. Prickett's records and brought back to this office all his books of

record and papers. We have accordingly placed the lands of this company on our plat books and have entered the various purchases, sales, and leases on our records so that we now have a complete record of this company's property.

LAND LOOKING

Stephen Lowney, Sr., was employed during the year examining Company lands. Stephen Lowney, Jr., worked principally in Luce County. The following table shows acreages examined by each:

	<u>Acres of Company Lands Re-looked</u>	<u>Time Spent Looking for Trespasses</u>
Stephen Lowney	21,000	51 Days
Stephen Lowney, Jr.	32,960	21 "

Their detailed yearly reports follow.

TIMBER EXPIRATION DATES

Attached plats show lands upon which The Cleveland-Cliffs Iron Company owns the timber only and the final dates for the removal of same.

LANDS PURCHASED

No land purchased this year.

LANDS OWNED AND CONTROLLED - ACREAGE STATEMENT

Attached statement shows acreage as of Dec. 31, 1931, owned by the various companies under Land Department supervision and Lands Owned and Controlled shows lands under control of the Land, Furnace, and Mining Departments.

FOREST FIRES

Attached statement shows the various forest fires reported on Company lands during the year.

TRESPASSES

Attached statement shows the number of trespasses collected during the year amounting to \$1,087.54.

DOCUMENTS ENTERED ON LAND DEPARTMENT RECORDS

The following table shows the number of documents passed through the Land Department records during the year as compared with the years 1930, 1929, and 1928:

		1931	1930	1929	1928
Record of Conveyances					
New	259				
Completion of Contracts	6				
Extensions	10				
Relinquishments	<u>11</u>	286	77	99	75
Record of Purchases		207	165	61	117
Record of Miscellaneous Documents					
New	21				
Extensions & Renewals	<u>2</u>	23	11	18	42
Record of Leases					
New	224				
Transfers & Cancellations	<u>187</u>	411	112	192	61
Record of Tax Titles		20			
Total		947	365	370	295

HSN:MD-2.
2/25/32.

LEGEND



C. C. I. Co. owns all timber except Hemlock, Pine, Spruce and Balsam. Timber Permit expires Jan. 1, 1935.



C. C. I. Co. owns all timber. Timber Permit expires Jan. 1, 1937.



C. C. I. Co. owns all timber. Timber reserved in sale of land. Expires Oct. 31, 1933.



C. C. I. Co. owns Cedar timber. Timber Permit expires Jan. 1, 1935.



C. C. I. Co. owns all timber and second growth reserved in sale to the Cliffs Power and Light Co. Reserved for 50 years to July 28, 1976.



C. C. I. Co. owns all timber. Timber Permit expires Dec. 31st, 1934.

DIAGRAM OF

Township No. 45

Range No. 19

County, State of

6		5	4	3	2	1	
7		8	9	10		11	12
18		17	16	15		14	13
19		20	21	22		23	24
30		29	28	27		26	25
31		32	33	34		35	36

DIAGRAM OF

Township No.

45

Range No.

70

County, State of

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

DIAGRAM OF

Township No. 46 Range No. 20
County, State of

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

The diagram shows a 6x6 grid of sections. Sections 21 and 23 are shaded brown. Section 23 is also shaded yellow. Section 31 is shaded orange. Section 22 has a handwritten '46' next to it.

DIAGRAM
OF

Township No. *45*

Range No. *21*

County, State of

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

DIAGRAM OF

Township No. 47 Range No. 25
County, State of _____

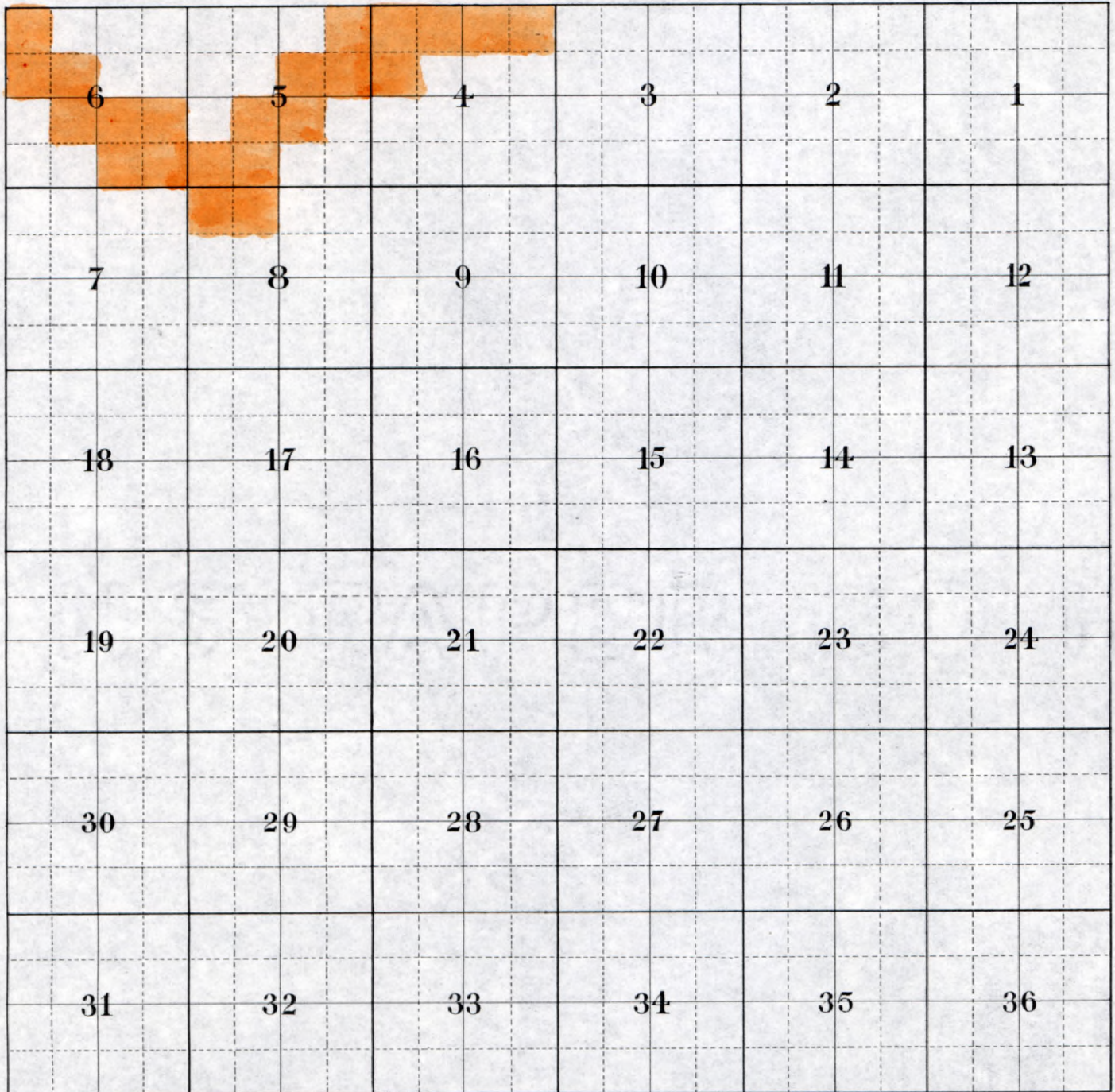


DIAGRAM OF

Township No. *48*

Range No. *25*

County, State of

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

DIAGRAM OF

Township No. *45* Range No. *26*
County, State of

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

DIAGRAM OF

Township No.

47

Range No.

26

County, State of

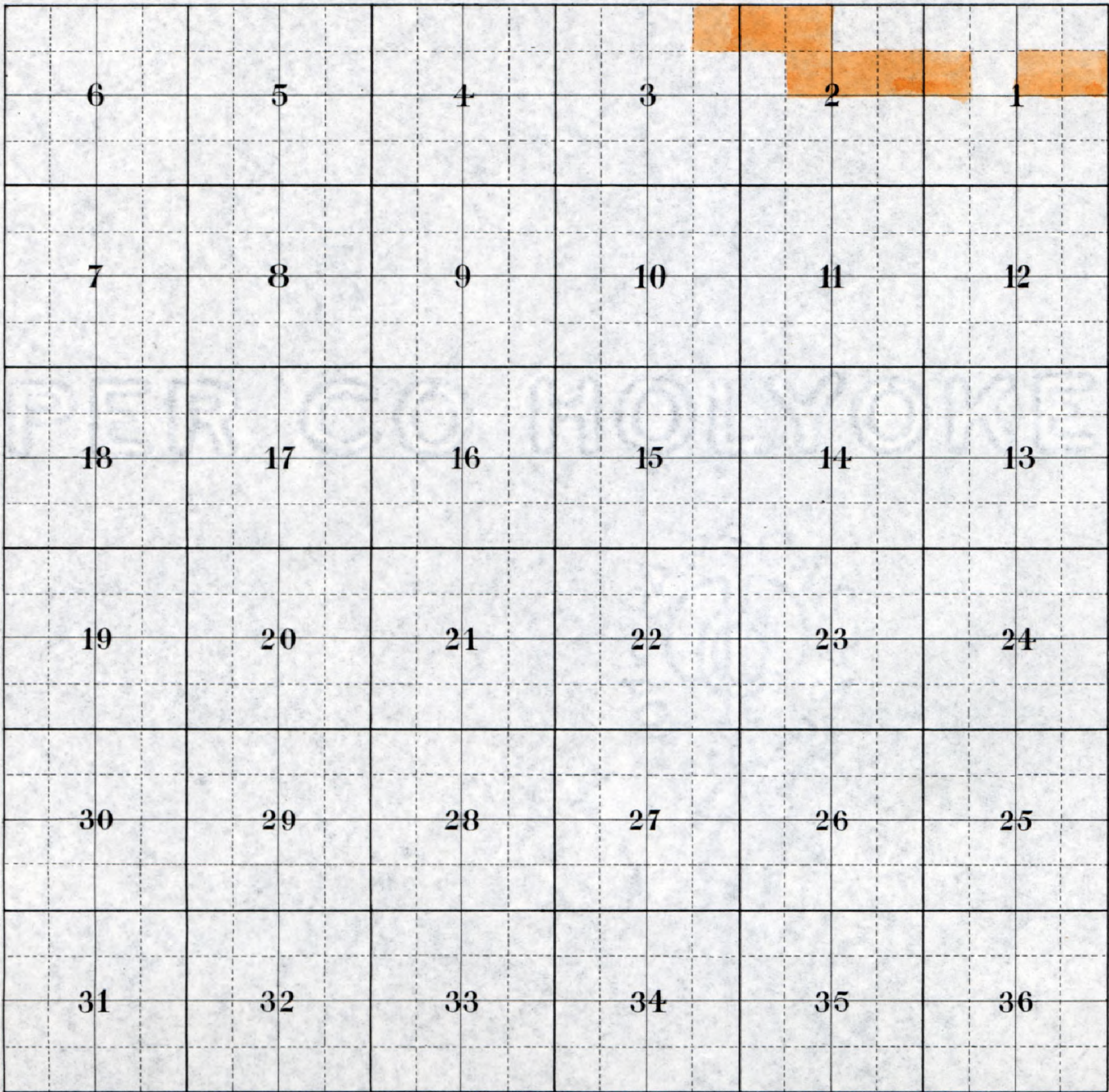


DIAGRAM OF

Township No. *48*

Range No. *26*

County, State of

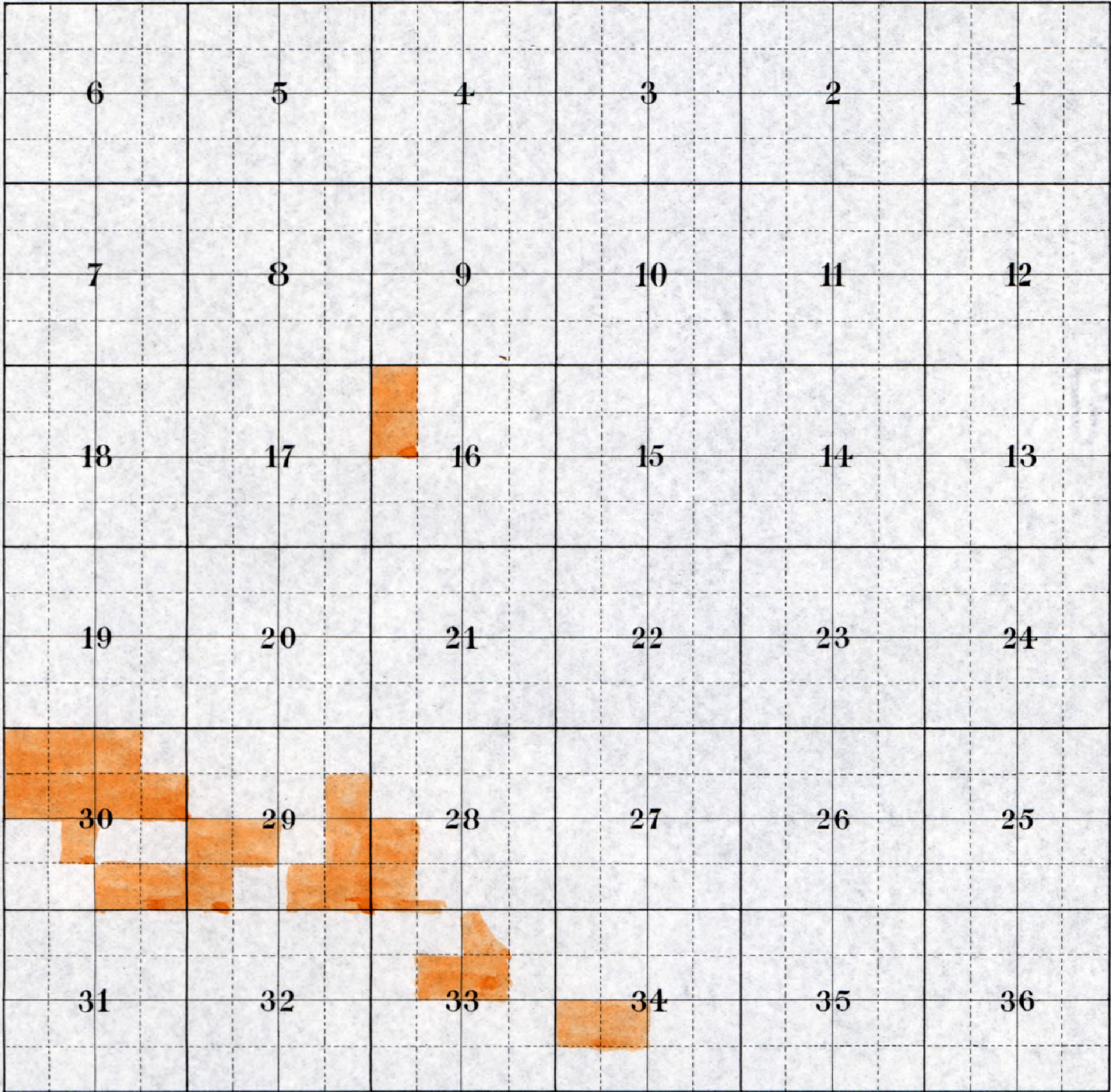


DIAGRAM OF

Township No. *48*

Range No. *27*

County, State of

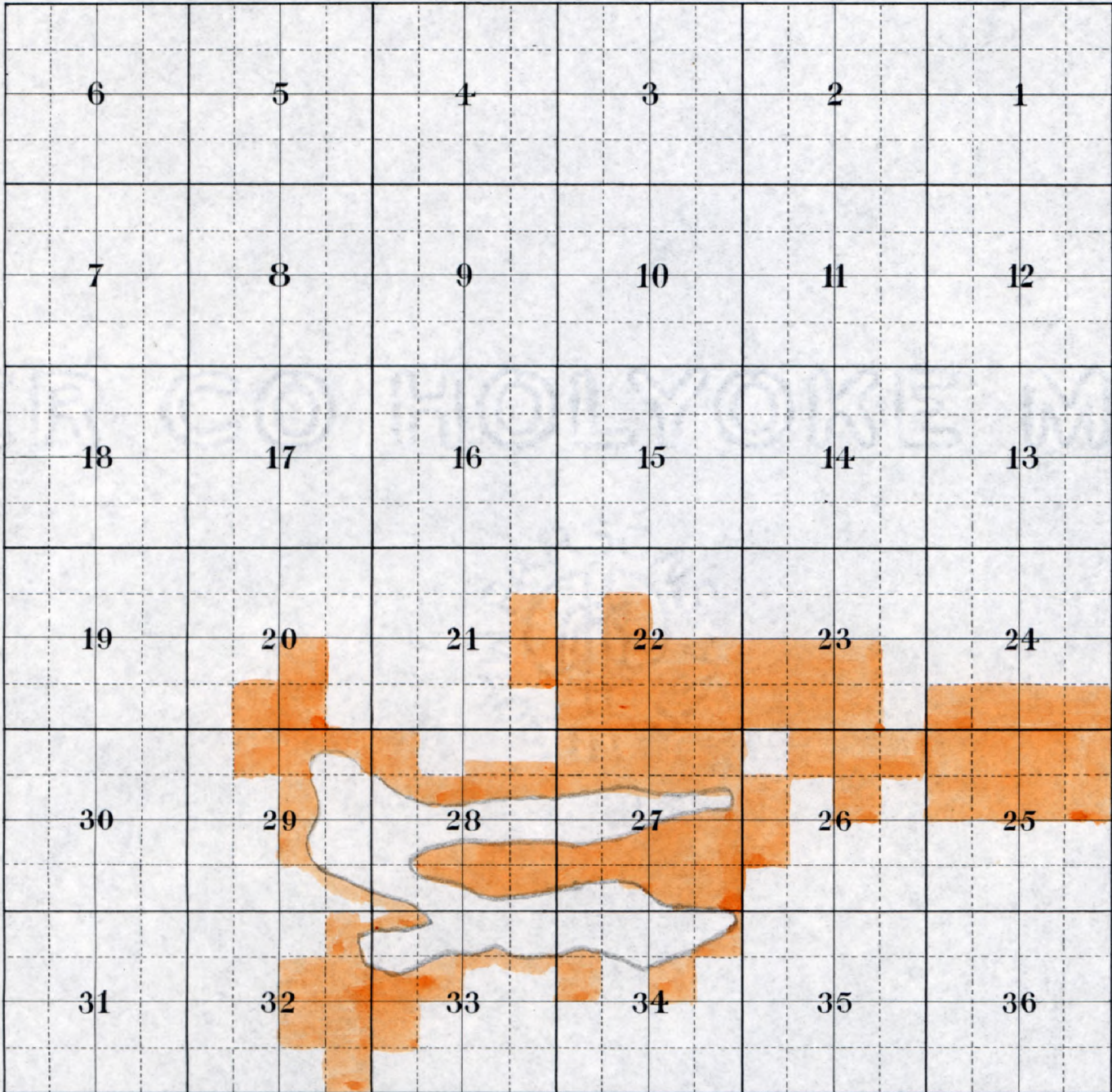


DIAGRAM OF

Township No. *46*

Range No. *29*

County, State of

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

DIAGRAM OF

Township No. 47

Range No. 30

County, State of

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

DIAGRAM OF

Township No.

47

Range No.

16

County, State of

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

DIAGRAM OF

Township No. *48*

Range No. *16*

County, State of

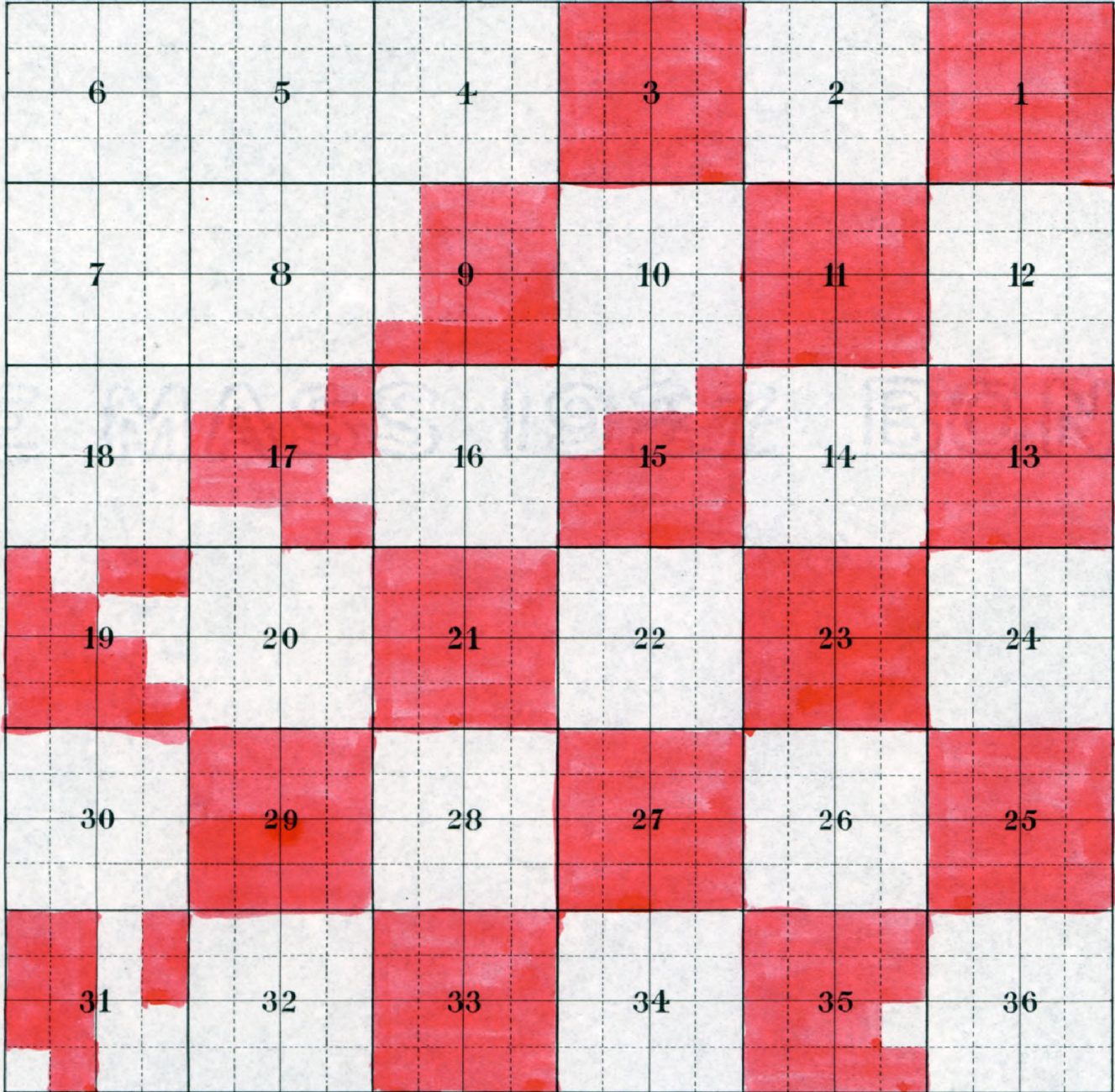


DIAGRAM OF

Township No. 49 Range No. 16
County, State of

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

DIAGRAM OF

Township No. *45*

Range No. *22*

County, State of

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

PARSON

CITY OF MUNISING

STATEMENT OF BUDGET FOR 1931 AND EXPENDITURES TO DECEMBER 31st, 1931.

GENERAL FUND	BUDGET	MONTH OF DEC. 1931	TOTAL 12 MOS. 1931	UNEXPENDED BALANCE OR DEFICIT
Salary, Mayor	885.00	73.42	881.04	3.96
" Health Officer	600.00	50.00	600.00	
" City Attorney	300.00			300.00
" Comm'r. Rec. & Fin.	465.00	38.71	464.52	.48
" " Public Wks.	465.00	38.71	464.52	.48
" Supt. Public Wks.	2,100.00	140.00	1,809.50	290.50
" City Clerk	2,100.00	70.00	1,249.90	850.10
" City Treasurer	150.00		150.00	
" City Assessor	300.00		300.00	
" Janitor City Hall	120.00		49.71	70.29
Office Supplies	300.00	29.38	143.30	156.70
Printing & Stationery	300.00		80.27	219.73
Publishing Proceedings	200.00	30.00	345.60	145.60 *
Public Notices	100.00	4.00	99.41	.59
Audit & Publishing	365.00		290.00	75.00
Registrations & Elections	500.00		455.51	44.49
Board of Review	100.00		80.00	20.00
Fuel	100.00		78.98	21.02
Light	100.00	7.75	78.81	21.19
Telephone & Telegraph	50.00	6.00	78.79	28.79 *
Traveling	100.00		115.03	15.03 *
Compensation Insurance	500.00	92.24	504.50	4.50 *
Fire Insurance	100.00		171.02	71.02 *
Auto Insurance	300.00	93.90	237.23	62.77
Officers Bond Premiums	200.00	206.40	276.40	76.40 *
Health Dept. Expense	15.00		66.33	51.33 *
Legal Expense	300.00		379.30	79.30 *
Donations	300.00	62.29	556.28	256.28 *
Interest on Loans			232.83	232.83 *
TOTAL	11,415.00	942.80	10,238.78	1,176.22
POLICE FUND				
Chief of Police	1,800.00	150.00	1,800.00	
Night Watchman	1,620.00	135.00	1,620.00	
Special Police	280.00	15.00	136.25	143.75
Telephone	100.00	5.75	95.75	4.25
Supplies & Expense	300.00	5.33	168.86	131.14
TOTAL	4,100.00	311.08	3,820.86	279.14
STREET FUND				
Cleaning	650.00		677.58	27.58 *
Repairs & Improvements	3,550.00	14.65	1,636.36	1,913.64
Lighting	10,000.00	618.25	8,831.73	1,168.27
Snow Removal	3,000.00	402.91	2,048.68	951.32
Garbage Collection	1,800.00	4.50	2,179.66	379.66 *
Tools	200.00	43.07	154.82	45.18
Supplies	1,000.00	41.30	275.83	724.17
Opening Gutters	300.00		32.53	267.47
Cleaning Catch Basins & Sewers	400.00		293.83	106.17
Sewer Construction	800.00	31.98	810.97	10.97 *
Moving Scales			315.21	315.21 *
Maintenance - Equipment	600.00	74.59	486.11	113.89
Buildings	200.00	17.31	206.13	6.13 *
Sidewalks	800.00		11.25	788.75
Dock	300.00		554.07	254.07 *
Capital Investment				
Snow Plow (for walks)	400.00		312.36	87.64
Fund Deficit	5,000.00			5,000.00
TOTAL	29,000.00	1,248.56	18,827.12	10,172.88

STATEMENT OF BUDGET FOR 1931 AND EXPENDITURES TO DECEMBER 31st, 1931.

SINKING FUNDS	BUDGET	MONTH OF DEC. 1931	TOTAL 12 MOS. 1931	UNEXPENDED BALANCE OR DEFICIT
Bond Payments	1,000.00		1,000.00	
Interest	700.00		700.00	
City Hall Payments	600.00	50.00	600.00	
Interest	150.00	11.72	147.74	2.26
Fire Truck Payments	1,250.00		1,250.00	
Interest	250.00		250.00	
TOTAL	3,950.00	61.72	3,947.74	2.26
PARK & CEMETERY				
Sexton	1,500.00	110.00	1,372.50	127.50
Maintenance	500.00	1.00	332.21	167.79
Light & Power	15.00		15.24	.24 *
Tools & Supplies	50.00		225.00	175.00 *
Fence	1,000.00		1,240.10	240.10 *
Parks:				
Tourist Camp	500.00		195.77	304.23
Base Ball Park	150.00		6.20	143.80
TOTAL	3,715.00	111.00	3,387.02	327.98
FIRE FUND				
Fire Chief	120.00	10.00	120.00	
Truck Drivers	1,900.00	134.00	1,697.96	202.04
Firemen	1,000.00	55.00	987.00	13.00
Fuel	100.00	30.05	100.65	.65 *
Light	80.00	11.75	80.50	.50 *
Hydrant Rental	1,600.00		1,600.00	
Supplies & Expense	600.00	48.49	275.18	324.82
Maintenance:				
Equipment	100.00	408.60	545.15	445.15 *
Buildings	100.00	28.32	72.57	27.43
Alarm System	100.00	5.90	89.46	10.54
TOTAL	5,700.00	732.11	5,568.47	131.53
WATER FUND				
Clerk	780.00	65.00	780.00	
Reading Meters		25.60	126.00	125.00 *
Watchman	600.00	50.00	600.00	
Electric Power	4,000.00	346.85	4,320.40	320.40 *
Fuel & Light	50.00	4.60	73.09	23.09 *
Telephone	25.00	3.25	32.50	7.50 *
Tools & Supplies	200.00	51.42	227.65	27.65 *
Maintenance:				
Equipment	200.00	8.46	104.42	95.58
Buildings	100.00		42.85	57.15
Distribution:				
Pipe Lines & Hydrants	1,500.00	94.11	1,317.50	182.50
Tools	25.00		4.95	20.05
Supplies	200.00		21.10	178.90
Meter Repairs	200.00		54.00	146.00
TOTAL	7,880.00	649.29	7,704.46	175.54

STATEMENT OF BUDGET FOR 1931 AND EXPENDITURES TO DECEMBER 31st, 1931.

BAND TAX	BUDGET	MONTH OF DEC. 1931	TOTAL 12 MOS. 1931	UNEXPENDED BALANCE OR DEFICIT
Municipal Band	3,300.00	687.74	3,475.49	175.49
TOTAL	3,300.00	687.74	3,475.49	175.49
RECAPITULATION				
General Fund	11,415.00	942.80	10,238.78	1,176.22
Street Fund	29,000.00	1,248.56	18,827.12	10,172.88
Fire Fund	5,700.00	732.11	5,568.47	131.53
Water Fund	7,880.00	649.29	7,704.46	175.54
Police Fund	4,100.00	311.08	3,820.86	279.14
Park & Cemetery	3,715.00	111.00	3,387.02	327.98
Sinking Fund	3,950.00	61.72	3,947.74	2.26
Municipal Band	3,300.00	687.74	3,475.49	175.49 *
TOTAL	69,060.00	4,744.30	56,969.94	12,090.06
LESS RECEIPTS				
General Fund	1,200.00	83.10	1,968.88	
Street Fund	500.00	60.60	1,593.36	
Fire Fund	20.00	25.00	203.56	
Water Fund	13,000.00	233.25	12,095.42	
Police Fund	50.00		29.94	
Park & Cemetery	500.00	125.00	587.00	
Special Assessments	100.00		60.63	
Accounts Receivable	390.00		2.50	
TOTAL RECEIPTS	15,760.00	526.95	16,541.29	
NET EXPENDITURES	53,300.00	4,217.35	40,428.65	

* Denotes Deficit

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

ALGER COUNTY
COMPARATIVE ASSESSED VALUATIONS

	Acres	1931		1930	
			%		%
AuTrain Township	71,731.34	927,650.00	9.48	940,585.00	9.70
Burt Township	137,286.29	1,556,750.00	15.91	1,562,080.00	16.11
Grand Island Township	13,821.25	245,245.00	2.51	245,245.00	2.53
Limestone Township	41,704.29	515,927.00	5.28	572,575.00	5.91
Mathias Township	36,330.16	461,955.00	4.72	472,941.00	4.88
Munising Township	99,819.29	1,159,300.00	11.85	1,181,460.00	12.19
Onota Township	56,232.71	794,635.00	8.12	813,480.00	8.39
Rock River Township	50,773.22	548,190.00	5.61	574,615.00	5.93
Munising City		3,572,300.00	36.52	3,332,400.00	34.36
TOTAL ALGER COUNTY	507,698.55	9,781,952.00	100.00	9,695,381.00	100.00

COMPARATIVE EQUALIZED VALUATIONS

AuTrain Township	71,731.34	927,650.00	9.48	940,585.00	9.70
Burt Township	137,286.29	1,556,750.00	15.91	1,562,080.00	16.11
Grand Island Township	13,821.25	245,245.00	2.51	245,245.00	2.53
Limestone Township	41,704.29	515,927.00	5.28	572,575.00	5.91
Mathias Township	36,330.16	461,955.00	4.72	472,941.00	4.88
Munising Township	99,819.16	1,159,300.00	11.85	1,181,460.00	12.19
Onota Township	56,232.71	794,635.00	8.12	813,480.00	8.39
Rock River Township	50,773.22	548,190.00	5.61	574,615.00	5.93
Munising City		3,572,300.00	36.52	3,332,400.00	34.36
TOTAL ALGER COUNTY	507,698.55	9,781,952.00	100.00	9,781,952.00	100.00

OMC:MD-3.
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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

ALGER COUNTY COMPARATIVE TAX STATEMENT

93 Township or City	State Tax		County Tax		Township & City Taxes		Total Taxes	
	1931	1930	1931	1930	1931	1930	1931	1930
Au Train	2,960.73	3,039.05	9,220.47	8,833.10	11,500.00	9,500.00	23,681.20	21,372.15
Burt	4,971.79	5,047.13	15,483.41	14,669.61	52,067.50	53,620.08	72,522.70	73,336.82
Grand Island	782.74	792.39	2,437.63	2,303.11	1,550.00	850.00	4,770.37	3,945.50
Limestone	1,646.66	1,850.00	5,128.10	5,377.09	25,125.74	26,000.00	31,900.50	33,227.09
Mathias	1,474.40	1,528.08	4,591.65	4,441.42	23,500.00	23,500.00	29,566.05	29,469.50
Munising	3,700.08	3,817.34	11,522.97	11,095.17	39,076.16	44,744.50	54,299.21	59,657.01
Onota	2,536.20	2,628.38	7,898.35	7,639.45	23,984.80	24,800.00	34,419.35	35,067.83
Rock River	1,673.03	1,856.60	5,210.23	5,396.25	18,746.00	27,056.90	25,629.26	34,309.75
Munising City	11,401.53	10,767.08	35,507.19	31,294.80	117,723.84	131,555.50	164,632.56	173,617.38
Total Taxes - Alger County	31,147.16	31,326.05	97,000.00	91,050.00	313,274.04	341,626.98	441,421.20	464,003.03

OMC:MD-3.
3/2/32.

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

CITY OF MUNISING TAXES

	1931	1930
Assessed Valuation	\$3,572,300.00	\$3,332,400.00
State Taxes	11,401.53	10,767.08
County Taxes	35,507.19	31,294.80
City Taxes	117,723.84	131,555.50
Total Taxes	164,632.56	173,617.38
Decrease	8,984.82	Increase 2,339.45
Rate per \$100.00 Valuation	4.6086	5.2099

ALGER COUNTY TAXES

Assessed Valuation	9,781,952.00	9,695,381.00
State Taxes	31,147.16	31,326.05
County Taxes	97,000.00	91,050.00
Township & City Taxes	313,274.04	341,626.98
Total Taxes	441,421.20	464,003.03
Rate on County Taxes per \$100.00 Valuation	.99162	.93911
County Taxes - Increase	5,950.00	Decrease 5,460.00
All Taxes Entire County - Decrease	22,581.83	Decrease 14,790.79

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THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

GRAND ISLAND

	1931	1930
<u>C. C. I. Co. Grand Island</u>		
Acres	12,836.94	12,836.94
Valuation	212,120.00	212,120.00
Total Taxes Paid	4,167.24	3,446.54
<u>C. C. I. Co. Wood Island</u>		
Acres	188.09	188.09
Valuation	1,900.00	1,900.00
Total Taxes Paid	37.36	30.89
<u>C. C. I. Co. Williams Island</u>		
Acres	32.80	32.80
Valuation	400.00	400.00
Total Taxes Paid	7.86	6.49
<u>C. C. I. Co. Main Land</u>		
Acres	84.91	84.91
Valuation	750.00	750.00
Total Taxes Paid	14.74	12.21
<u>C. C. I. Co. Grand Island</u>		
Personal Valuation	7,000.00	7,000.00
Personal Taxes Paid	137.52	113.76
Grand Total Taxes Grand Island Township Paid by The C. C. I. Co.	4,364.72	3,609.89
<u>Others Grand Island</u>		
Acres	199.44	199.44
Valuation Real Estate	2,100.00	2,100.00
Taxes	41.26	33.94
<u>Others Grand Island</u>		
Personal Property Valuation	14,950.00	14,950.00
Taxes	293.73	241.59
<u>Others Main Land</u>		
Acres	622.92	622.92
Valuation Real Estate	5,875.00	5,875.00
Taxes	115.41	93.93
<u>Others Main Land</u>		
Personal Property Valuation	150.00	150.00
Taxes	2.95	2.42

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

GRAND ISLAND

SHEET NO. 2

	1931	1930
Total Valuation Grand Island - Real Estate	214,220.00	214,220.00
Personal	21,950.00	21,950.00
Total	236,170.00	236,170.00
Total Taxes Grand Island - Real Estate	4,208.50	3,480.48
Personal	431.25	354.71
Total	4,639.75	3,835.19
Total Valuation Wood Island	1,900.00	1,900.00
Total Taxes	37.36	30.89
Total Valuation Williams Island	400.00	400.00
Total Taxes	7.86	6.49
Total Valuation Main Land - Real Estate	6,625.00	6,625.00
Personal	150.00	150.00
Total	6,775.00	6,775.00
Total Taxes Main Land - Real Estate	130.15	106.14
Personal	2.95	2.42
Total	133.10	108.56
Total Acres Grand Island Township - 14,035.20		
Total Valuation Grand Island Township-Real Estate	223,145.00	223,145.00
Personal	22,100.00	22,100.00
Total	245,245.00	245,245.00
Total Taxes Grand Island Township -Real Estate	4,383.92	3,624.00
Personal	434.15	357.77
Total	4,818.07	3,981.77

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

OMC:MD-3.
3/2/32

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

VALUATIONS OF MANUFACTURING SITES
CITY OF MUNISING

	1931	1930
The Munising Paper Company		
Site	\$1,161,230.00	\$911,125.00
Personal	425,000.00	400,000.00
The Cleveland-Cliffs Iron Company		
Sawmill		
Site	23,000.00	24,825.00
Personal	15,000.00	7,000.00
Other Property		
Real Estate	96,815.00	99,578.00
Personal	700.00	700.00
Total - The Cleveland-Cliffs Iron Company	135,515.00	132,103.00
The Woodenware and Veneer Co.		
Site	110,000.00	123,000.00
Personal	43,000.00	63,000.00
Jackson & Tindle		
Site	57,000.00	58,675.00
Personal	115,000.00	115,000.00
First National Bank		
Site	50,180.00	40,625.00
Personal	100,000.00	120,000.00
Peoples State Bank		
Site	8,600.00	8,575.00
Personal	13,750.00	21,250.00
Michigan Gas & Electric Co.		
Site	23,750.00	23,725.00
Personal	64,000.00	47,200.00
TOTAL SITES	1,530,395.00	1,290,128.00
" PERSONAL	776,450.00	774,150.00
TOTAL	2,306,845.00	2,064,278.00
Total Valuation - City of Munising		
Real Estate	2,598,220.00	2,357,895.00
Personal	974,080.00	974,505.00
Total	3,572,300.00	3,332,400.00
Taxes - State	11,401.53	10,767.08
County	35,507.19	31,294.80
City	46,000.00	50,000.00
School	71,723.84	78,255.50
City Band		3,300.00
Total	164,632.56	173,617.38

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

VALUATIONS OF MANUFACTURING SITES
CITY OF MUNISING

SHEET NO. 2

	1931	1930
Tax Rate Per \$100.00 Valuation	\$ 4.6085	\$ 5.2099
Amount paid by above industries	106,310.95	104,439.28
Amount paid by others	58,321.61	69,178.10
Percent paid by above industries	64.57	61.94
Percent paid by others	35.43	38.06
The Munising Paper Company	44.40	39.34
The C.C.I.Co. Sawmill	1.06	.95
The C.C.I.Co. Other Property	2.73	3.01
Total The C.C.I.Co.	3.79	3.96
The Munising Woodenware Co.	4.28	5.58
Jackson & Tindle	4.82	5.21
First National Bank	4.21	4.82
Peoples State Bank	.62	.90
Michigan Gas & Electric Co.	2.45	2.13

OMC:MD-3.
3/2/32.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

ALGER COUNTY TAXES

	1931	1930
<u>AuTRAIN TOWNSHIP</u>		
State	\$2,960.73	\$3,039.05
County	9,220.47	8,833.10
Township	1,000.00	1,000.00
Road Repair	1,500.00	1,500.00
Highway Improvement	1,500.00	1,500.00
School	7,500.00	5,500.00
Total	23,681.20	21,372.15
Total Township Taxes Only	11,500.00	9,500.00
<u>BURT TOWNSHIP</u>		
State	4,971.79	5,047.13
County	15,483.41	14,669.61
Township	4,000.00	4,000.00
Road Repair	7,283.75	7,810.04
Highway Improvement	7,783.75	7,810.04
Bond & Interest	9,000.00	9,000.00
School	23,000.00	24,000.00
Fire	1,000.00	1,000.00
Total	72,522.70	73,336.82
Total Township Taxes Only	52,067.50	53,620.08
<u>GRAND ISLAND TOWNSHIP</u>		
State	782.74	792.39
County	2,437.63	2,303.11
Township	550.00	450.00
School	1,000.00	400.00
Total	4,770.37	3,945.50
Total Township Taxes Only	1,550.00	850.00
<u>LIMESTONE TOWNSHIP</u>		
State	1,646.66	1,850.00
County	5,128.10	5,377.09
Township	3,000.00	4,000.00
Highway Improvement	2,812.87	3,500.00
Highway Repair	2,812.87	3,500.00
School	16,500.00	15,000.00
Total	31,900.50	33,227.09
Total Township Taxes Only	25,125.74	26,000.00
<u>MATHIAS TOWNSHIP</u>		
State	1,474.40	1,528.08
County	4,591.65	4,441.42
Township	2,000.00	2,000.00
Highway Repair	2,500.00	2,500.00
Highway Improvement	2,000.00	2,000.00
School	17,000.00	17,000.00
Total	29,566.05	29,469.50
Total Township Taxes Only	23,500.00	23,500.00

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

ALGER COUNTY TAXES

SHEET NO. 2.

<u>MUNISING CITY</u>	1931	1930
State	\$11,401.53	\$10,767.08
County	35,507.19	31,294.80
City	46,000.00	50,000.00
School	71,723.84	78,255.50
Band		3,300.00
Total	164,632.56	173,617.38
Total City Taxes Only	117,723.84	131,555.50
<u>MUNISING TOWNSHIP</u>		
State	3,700.08	3,817.34
County	11,522.97	11,095.17
Township	4,000.00	4,000.00
Highway Improvement	5,900.00	6,500.00
Highway Repair	5,900.00	6,500.00
School	23,276.16	27,744.50
Total	54,299.21	59,657.01
Total Township Taxes Only	39,076.16	44,744.50
<u>ONOTA TOWNSHIP</u>		
State	2,536.20	2,628.38
County	7,898.35	7,639.45
Township	4,000.00	4,000.00
Highway Repair	4,067.40	4,150.00
Road Improvement	4,067.40	4,150.00
Bond & Interest	2,850.00	3,500.00
School	9,000.00	9,000.00
Total	34,419.35	35,067.83
Total Township Taxes Only	23,984.80	24,800.00
<u>ROCK RIVER TOWNSHIP</u>		
State	1,673.03	1,856.60
County	5,210.23	5,396.25
Township	3,000.00	4,000.00
Highway Repair	2,873.00	3,028.45
Highway Improvement	1,436.50	3,028.45
School	10,000.00	17,000.00
Bridge	1,436.50	
Total	25,629.26	34,309.75
Total Township Taxes Only	18,746.00	27,056.90
GRAND TOTAL - ALGER COUNTY	\$441,421.20	\$464,003.03

OMC:MD-3.
3/2/32.

THE CLEVELAND CLIFFS IRON COMPANY

Land Department

ALGER COUNTY TAXES

City or Township	1931			1930		
	Valuation	Tax	Rate	Valuation	Tax	Rate
Au Train	927650.00	23681.20	.025528	940585.00	21372.15	.022722
Burt	1556750.00	72522.70	.046586	1562080.00	73336.82	.047148
Grand Island	245245.00	4770.37	.019451	245245.00	3945.50	.016088
Limestone	515927.00	31900.50	.061831	572575.00	33227.09	.058231
Mathias	461955.00	29566.05	.064002	472941.00	29469.50	.062411
Munising	1159300.00	54299.21	.046838	1181460.00	59657.01	.051194
Munising City	3572300.00	164632.56	.046086	3332400.00	173617.38	.052099
Onota	794635.00	34419.35	.043315	813480.00	35067.83	.043208
Rock River	548190.00	25629.26	.046752	574615.00	34309.75	.059709
Totals	9781952.00	441421.20	.045126	9695381.00	464003.03	.047858
Marquette County	58183500.00	2283115.40	.039240	58230000.00	2360339.27	.040552
Baraga County	8976370.00	505812.80	.056349	8997550.00	465074.77	.051689
Luce County	6630695.00	320521.62	.048339	7659795.00	268286.50	.035025

OMC/T
3- 3/2/32

BOARD OF EDUCATION

CITY OF MUNISING, MICH.

COMPARISON OF BUDGET

For 1931-32 and 1930-31

Account	1931-1932	1930-1931
<u>General Control</u>		
School Election	75.00	75.00
Secretary's Office	100.00	100.00
Finance Office and Accounts	350.00	300.00
Legal Services	100.00	100.00
Other Expense	150.00	250.00
<u>Educational Administration</u>		
Office of Superintendent	5970.00	5970.00
Census and Law Enforcement	125.00	125.00
Other Expense	300.00	350.00
<u>Expense of Instruction (Day Schools)</u>		
Principal	3200.00	3200.00
Other Expense (Office)	100.00	100.00
Other Expense (Supervision)	100.00	100.00
<u>Teaching</u>		
Salaries A-Male	16975.00	17325.00
" B-Female	48400.00	50150.00
Text Books	1800.00	1700.00
Other Expense of Instruction	2000.00	2000.00
" " of Instruction	500.00	600.00
<u>Co-ordinate Activities</u>		
Medical Inspection (Nurse)	1750.00	1750.00
Other Items (Clinic)	400.00	400.00
Supplies	250.00	300.00
Mileage	200.00	200.00
<u>Auxiliary Agencies</u>		
Library (Excluding Books)	1100.00	1000.00
" (Books)	1100.00	1000.00
Transportation of Pupils	6000.00	5000.00
Recreation (Athletics)	400.00	400.00
<u>Operation of School Plant</u>		
Wages of Janitor and Employees	8980.00	8500.00
Fuel	4200.00	5200.00
Water	1000.00	1000.00
Light and Power	1800.00	1700.00
Janitor's Supplies	1500.00	1500.00
Other Expense	500.00	500.00
<u>Fixed Charges</u>		
Insurance	3000.00	4400.00
<u>Maintenance</u>		
Buildings and Grounds	1500.00	1000.00
Repairs of Equipment	2000.00	1500.00

Account	1931-1932	1930-1931
<u>Capital Outlay</u>		
Alterations of Old Buildings	200.00	200.00
Equipment	1800.00	1500.00
<u>Debt Service</u>		
Redemption of Bonds	20000.00	20000.00
Interest on Bonds	5500.00	6600.00
" Short Term Loans	75.00	100.00
Totals	143500.00	146195.00
Less Cash on Hand, Primary Receipts, etc.	48500.00	40195.00
Amount to be Raised	95000.00	106000.00

OMC/T
3- 3/2/32

THE CLEVELAND CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT SHOWING THE AMOUNT AND PERCENTAGE OF TAXES PAID BY THE C. C. I. CO.
AND ASSOCIATE COMPANIES# ALL DEPARTMENTS- AS COMPARED WITH TOTAL AMOUNT, AND
THE AMOUNT AND PERCENTAGE PAID OTHERS IN THE TOWNSHIPS AND CITIES LISTED.- 1931.

COUNTIES	TOWNSHIP	TOTAL TAX	TOTAL TAX PAID BY C.C.I.CO. & ASSO. COMPANIES ALL DEPARTMENTS	TOTAL TAX PAID BY OTHERS	% PAID BY C.C.I.CO. ALL DEPTS.	% PAID BY OTHERS
<u>Alger</u>	Au Train	23,681.20	15,447.56	8,233.64	65.24	34.76
	Burt	72,522.70	49,049.06	23,473.64	67.63	33.37
	Grand Island	4,770.37	4,362.72	407.65	91.46	8.54
	Limestone	31,900.50	1,018.54	30,881.96	3.19	96.81
	Mathias	29,566.05	5,652.29	23,913.76	19.12	80.88
	Munising	54,299.21	39,226.45	15,072.76	72.24	27.76
	Munising City	164,632.56	6,755.07	157,877.49	4.10	95.90
	Onota	34,419.35	11,200.49	23,218.86	32.54	67.46
	Rock River	25,629.26	5,979.39	19,649.87	23.33	76.67
	Totals	441,421.20	138,691.57	302,729.63	31.42	68.58
<u>Baraga</u>	Baraga	93,185.33	190.47	92,994.86	.21	99.79
	Covington	52,210.01	40.29	52,169.72	.08	99.92
	Spurr	41,769.08	1,615.78	40,153.30	3.87	96.13
	Totals	187,164.42	1,846.54	185,317.88	.99	99.01
<u>Chippewa</u>	Bay Mills	10,913.37	237.24	10,676.13	2.18	97.82
	Bruce	37,080.76	10.12	37,070.64	.03	99.97
	Chippewa	19,599.75	7.78	19,591.97	.04	99.96
	Hulbert	22,546.07	227.56	22,318.51	1.01	98.99
	Kinross	11,531.43	55.71	11,475.72	.49	99.51
	Soo	22,237.37	10.31	22,227.06	.05	99.95
	Superior	22,857.74	1,960.92	20,896.82	8.58	91.42
	Trout Lake	10,689.17	93.26	10,595.91	.88	99.12
	Whitefish	42,705.86	732.54	41,973.32	1.72	98.28
	Totals	200,161.52	3,335.44	196,826.08	1.67	98.33
<u>Delta</u>	Baldwin	19,073.96	6.11	19,067.85	.03	99.97
	Fairbanks	8,799.70	628.64	8,171.06	7.15	92.85
	Ford River	14,066.71	4.13	14,062.58	.03	99.97
	Garden	22,526.18	62.83	22,463.35	.28	99.72
	Maple Ridge	25,226.25	159.53	25,066.72	.63	99.37
	Masonville	37,355.61	198.29	37,157.32	.53	99.46
	Wells	78,747.04	22.04	78,725.00	.03	99.97
	Totals	205,795.45	1,081.57	204,713.88	.53	99.47
<u>Iron</u>	Bates	137,764.95	10,206.77	127,558.18	7.41	92.59
	Crystal Falls	175,358.89	464.35	174,894.54	.27	99.73
	Hematite	92,481.98	2,013.23	90,468.75	2.18	97.82
	Iron River	314,160.45	22,927.48	291,232.97	7.30	92.70
	Mansfield	31,471.05	1,245.33	30,225.72	3.96	96.04
	Mastodon	97,097.26	721.77	96,375.49	.74	99.26
	Totals	848,334.58	37,578.93	810,755.65	4.43	95.57
<u>Luce</u>	Columbus	39,635.88	31,608.01	8,027.87	79.75	20.25
	McMillan	236,905.60	73,226.95	163,678.65	30.91	69.09
	Pentland	24,364.49	154.82	24,209.67	.64	99.36
	Totals	300,905.97	104,989.78	195,916.19	34.89	65.11

COUNTIES	TOWNSHIP	TOTAL TAX	TOTAL TAX PAID BY THE C.C.I.CO. & ASSO.COMPANIES ALL DEPARTMENTS	TOTAL TAX PAID BY OTHERS	% PAID BY C.C.I.CO.	% PAID BY OTHERS
<u>Mackinaw</u>	Garfield	26,893.79	18.67	26,875.12	.07	99.93
	Hendricks	18,053.42	50.72	18,002.70	.28	99.72
	Hudson	14,033.27	41.37	13,991.90	.30	99.70
	Moran	18,228.06	37.84	18,190.22	.21	99.79
	Newton	20,563.06	581.96	19,981.10	2.84	97.16
	Portage	19,455.53	55.89	19,399.64	.29	99.71
Totals		117,227.13	786.45	116,440.68	.67	99.33
<u>Marquette</u>	Champion	46,842.68	1,043.55	45,799.13	2.23	97.77
	Chocolatey	14,404.53	1,910.19	12,494.34	13.26	86.73
	Ely	88,721.62	37,242.58	51,479.04	41.98	58.02
	Forsyth	69,968.51	40,565.74	29,402.77	57.98	42.02
	Humboldt	24,843.63	413.21	24,430.42	1.66	98.33
	Ishpeming	52,002.64	44,082.78	7,919.86	84.77	15.23
	Ishpeming City	503,600.75	179,479.00	324,121.75	35.64	64.36
	Marquette	18,740.81	10,611.42	8,129.39	56.32	43.68
	Marquette City	440,551.85	44,331.37	396,220.48	10.06	89.94
	Michigamme	33,467.92	425.33	33,042.59	1.27	98.73
	Negaunee	32,836.29	26,182.95	6,653.34	79.74	20.26
	Negaunee City	615,134.07	467,746.88	147,387.19	76.04	23.96
	Powell	57,417.29	3,142.11	54,275.18	5.47	94.53
	Republic	35,849.75	3,307.93	32,541.82	9.23	90.77
	Richmond	51,446.94	3,861.26	47,585.68	7.50	92.50
	Sands	10,541.29	6,120.44	4,420.85	57.89	42.11
	Skandia	20,396.31	9,332.68	11,063.63	45.76	54.24
	Tilden	100,319.43	17,264.18	83,055.25	17.21	82.79
	Turin	20,456.46	1,735.53	18,720.93	8.48	91.52
West Branch	15,300.92	2,057.40	13,243.52	13.45	86.55	
Totals		2,252,843.69	900,856.53	1,351,987.16	39.99	60.01
<u>Schoolcraft</u>	Doyle	16,842.22	74.66	16,767.56	.44	99.56
	Germfask	14,996.30	768.27	14,228.03	5.12	94.88
	Hiawatha	28,374.10	2,419.38	25,954.72	8.53	91.47
	Inwood	25,590.02	52.32	25,537.70	.20	99.80
	Manistique	13,107.74	7.31	13,100.43	.06	99.94
	Mueller	28,796.19	752.05	28,044.14	2.61	97.38
	Seney	24,764.43	8,318.13	16,446.30	33.59	66.41
	Thompson	8,699.77	10.12	8,689.65	.12	99.88
Totals		161,170.77	12,402.24	148,768.53	7.60	92.30
<u>RECAPITULATION</u>						
Alger	County	441,421.20	138,691.57	302,729.63	31.42	68.58
Baraga	"	187,164.42	1,846.54	185,317.88	.99	99.01
Chippewa	"	200,161.52	3,335.44	196,826.08	1.67	98.33
Delta	"	205,795.45	1,081.57	204,713.88	.53	99.47
Iron	"	848,334.58	37,578.93	810,755.65	4.43	95.57
Luce	"	300,905.97	104,989.78	195,916.19	34.89	65.11
Mackinaw	"	117,227.13	786.45	116,440.68	.67	99.33
Marquette	"	2,252,843.69	900,856.53	1,351,987.16	39.99	60.01
Schoolcraft	"	161,170.77	12,402.24	148,768.53	7.60	92.30
Totals		4,715,024.73	1,201,569.05	3,513,455.68	25.49	74.51
State of Wisconsin			433.17			
State of Minnesota 1930 taxes paid in 1931 not available						
Grand total C.C.I.Co. and Associated Companies - All Departments			1,202,002.22			

ANNUAL DETAILED STATEMENT OF TAXES PAID - YEARS 1931 AND 1930.

DESCRIPTION	A C R E A G E		V A L U A T I O N				T A X E S P A I D			
	1931	1930	P E R A C R E		A M O U N T		P E R A C R E		A M O U N T	
			1931	1930	1931	1930	1931	1930	1931	1930
Forsyth Township	4,457.53	4,457.53	\$2.39	\$2.50	\$10,680.00	\$11,160.00	\$.091	\$.097	\$ 406.02	\$ 435.57
Ishpeming Do.	6,585.44	6,585.44	5.60	5.61	36,432.50	36,955.00	.172	.210	1,130.01	1,382.33
Ishpeming City					107,319.00	109,510.00			4,323.35	4,309.27
Marquette Township	6,235.62	6,254.49	9.35	9.31	58,325.00	58,200.00	.229	.242	1,428.07	1,515.34
Marquette City					20,540.00	20,540.00			761.14	830.97
Michigamme Township	1,099.14	1,099.14	8.30	8.30	9,120.00	9,120.00	.389	.389	425.33	422.02
Negaunee Do.	4,284.20	4,284.20	10.10	10.09	42,985.00	43,200.00	.738	.748	3,163.02	3,204.00
Negaunee City					136,770.00	136,270.00			5,406.08	5,320.85
Do. (Personal)					500.00	500.00			19.77	19.53
Fowell Township	8,147.86	8,147.86	13.12	13.78	106,900.00	112,250.00	.386	.412	3,142.11	3,558.21
Humboldt Township	466.57	466.57	4.80	4.80	2,238.00	2,238.00	.310	.325	144.88	151.89
Republic Do.	2,612.40	2,612.40	3.85	5.51	10,050.00	14,380.00	.231	.341	602.80	890.44
Richmond "	5,676.99	5,676.99	6.18	6.19	34,910.00	35,110.00	.409	.496	2,322.33	2,816.61
Sands "	6,393.00	6,393.00	7.05	7.05	45,055.00	45,055.00	.294	.313	1,879.72	1,999.07
Skandia "	15,148.07	15,188.07	15.52	15.70	235,125.00	238,500.00	.592	.693	8,962.51	10,532.69
Tilden "	4,436.21	4,556.21	10.67	10.67	48,300.00	46,900.00	.405	.416	1,814.62	1,813.49
Turin "	7,044.77	7,044.77	4.41	4.44	31,050.00	31,250.00	.246	.306	1,735.53	2,158.52
West Branch "	2,226.37	2,226.37	19.59	19.81	43,600.00	44,100.00	.924	.972	2,057.40	2,165.00
Doyle "		440.00		2.50		1,100.00		.166		73.22
Hiawatha "	6,706.82	6,780.81	9.44	9.65	63,310.00	65,390.00	.318	.341	2,132.37	2,310.91
Inwood "		175.78		6.20		1,100.00		.321		56.53
Manistique "		80.00		2.50		200.00		.094		7.55
Seney "	28,628.00	28,628.00	4.51	4.54	129,060.00	129,980.00	.249	.264	7,154.82	7,572.51
Thompson "		120.00		3.13		375.00		.100		12.00
Lac La Belle (Hardwood Saw Timber)									750.00	744.45
TOTAL	245,961.47	506,331.41			3,181,559.50	6,503,524.39			130,732.42	279,306.67
DEFERRED					3,399,805.00				165,223.24	
TOTAL					6,581,364.50				295,955.66	

CAJ; CN; 5.
2/22/32.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

ANNUAL DETAILED STATEMENT OF TAXES PAID - YEARS 1931 AND 1930.

	VALUATIONS		TAXES PAID	
	1931	1930	1931	1930
Charged to Operating Accounts				
Land Department - General	\$6,019,928.50	\$5,995,406.39	\$271,686.68	\$257,157.05
Central Office Expense	15,000.00	15,000.00	592.85	585.62
Rented Buildings	54,420.00	54,360.00	2,321.47	2,659.24
Grand Island	19,950.00	19,950.00	391.94	324.18
Hotel Williams and Cottages	28,000.00	28,000.00	550.02	454.98
Retail Yard	13,000.00	7,000.00	599.30	364.98
Logging Operations	64,760.00		2,188.46	
TOTAL CHARGED TO OPERATIONS	6,215,058.50	6,119,716.39	278,330.72	261,546.05
Accounts Receivable				
Farm Land Sales Receivable	8,150.00	7,500.00	397.87	432.00
Real Estate and Timber Land Sales Receivable	16,085.00	16,123.00	752.25	798.23
Lot Rents Receivable	3,000.00	3,000.00	118.60	117.15
Land Rents Receivable	67,440.00	64,925.00	2,642.72	2,551.82
Timber Sales Receivable	242,206.00	267,035.00	11,722.21	11,990.74
House Rents Receivable			23.40	
Advance Industrial Supply Co.	25,225.00	25,225.00	1,854.92	1,870.68
Wm. G. Mather (Grand Island)	2,400.00		47.14	
S. L. Mather, et al	1,400.00		52.60	
H. A. Raymond	400.00		13.23	
TOTAL ACCOUNTS RECEIVABLE	366,306.00	383,808.00	17,624.94	17,760.62
GRAND TOTAL	6,581,364.50	6,503,524.39	295,955.66	279,306.67

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2/23/32.

ARCTIC IRON COMPANY

LAND DEPARTMENT

ANNUAL DETAILED STATEMENT OF TAXES PAID - YEARS 1931 AND 1930.

DESCRIPTION	A C R E A G E		V A L U A T I O N				T A X E S P A I D			
	1931	1930	P E R A C R E		A M O U N T		P E R A C R E		A M O U N T	
			1931	1930	1931	1930	1931	1930	1931	1930
Negaunee City	9.00	9.00	\$6,666.66	\$6,666.66	\$60,000.00	\$60,000.00	\$263.490	\$260.270	\$2,371.40	\$2,342.43
The Cleveland-Cliffs Iron Co. and Arctic	439.07	439.07	21.85	21.85	9,600.00	9,600.00	.864	.854	379.46	374.85
Negaunee Township										
The Cleveland-Cliffs Iron Co. and Arctic	381.14	381.14	5.00	5.00	1,900.00	1,900.00	.367	.370	139.91	141.04
Sands Township										
The Cleveland-Cliffs Iron Co. and Arctic	32.12	32.12	5.45	5.45	175.00	175.00	.221	.242	7.30	7.77
TOTAL	861.33	861.33			71,675.00	71,675.00			2,898.07	2,866.09

CAJ:GN:5.
2/22/32.

A M E R I C A N I R O N M I N I N G C O M P A N Y

LAND DEPARTMENT

ANNUAL DETAILED STATEMENT OF TAXES PAID - YEARS 1931 AND 1930.

DESCRIPTION	A C R E A G E		V A L U A T I O N				T A X E S P A I D			
			P E R A C R E		A M O U N T		P E R A C R E		A M O U N T	
	1931	1930	1931	1930	1931	1930	1931	1930	1931	1930
Spurr Township	2,496.81	2,496.81	\$4.53	\$4.53	\$11,300.00	\$11,300.00	\$.229	\$.209	\$572.39	\$521.00

CAJ:CN:5.
2/22/32.

REPORT OF MR. R. A. BROTHERTON FOR YEAR 1931.

SURVEYS

A total of sixty-two surveys were made during the year to locate corners of lots or sections, descriptions for leases and deeds, shore frontage, railroad spurs, road locations, etc.

MAPS

The following number of maps were printed during the year:

White Prints	555	360 yds.
Negatives	181	141 "
Blue Prints	141	83 "
White Prints - 14x17	994	

FOREST FIRES

We were fortunate this year in having only six fires on or close to our lands, none of which did any damage except the fire on #159 Operation which destroyed fifteen cords of wood. The total rainfall for the year 1931 was as follows:

Negaunee	37.02 inches
Ishpeming	36.7 "
Marquette	32.58 "
Munising	30.65 "

MANNING'S REPORT

I took Mr. Manning over considerable of the area in Luce and Alger Counties, also to Blaney in Schoolcraft County. He was very anxious to view the country in the vicinity of Grand Marais, AuSable Sand Dunes, the Fox River Basin, and some of the various lakes scattered through our lands. We covered about 350 miles of road in various sections and I think he got a good idea of this district.

C.C.I.CO. SECOND ADDITION

The plat of the C.C.I.Co. Second Addition was furnished in May but was not approved by the City Council until August. A copy is attached.

SILICA SAND

During May, at the request of Mr. Sallee, we sacked about three tons of sand and shipped it to Kansas City to make a grinding test for silica flour. During July

I met Mr. Sallee and his plant engineer at Munising and together we examined the ground and picked out a location for the proposed Silica Sand Plant. On the attached map I have colored yellow the land desired for the plant, their idea is to run the stock piles at right angle to the shore line and intersect the mouth of the ravine where we last took samples and at the top of which the last drilling was done. We ran a line of levels from the lake up the ravine to the Falls and should this project go ahead, this section should be subdivided and corners set, also contours run on the land from which the sand is to be mined.

RETAIL YARD - MUNISING

It was necessary, during the time Joseph Goss was at Ann Arbor, to take charge of the Retail Yard at Munising.

LAND LOOKING

Examinations were made of the lakes and shore frontage in Townships 47 and 48, Ranges 16 and 17. Also land owned by us in Section 10-45-1 East, Wisconsin.

SCALING LOGS

Practically all of the month of December was spent scaling logs in transit to the Brunswick Lumber Company, Big Bay, Michigan. These logs were scaled on the car at the West Yard, Marquette, by Leslie Kellan and myself. We scaled 132 cars of logs during December, also last February I scaled 26 cars consigned to Big Bay.

CONSTRUCTION

The only construction done during the year was the repair of the Sawmill Office building which burned on April 24th, 1931.

The insurance received account of loss by fire was		\$3,552.52
<u>Expenditures:</u>		
Labor fighting fire	\$ 11.02	
" cleaning up	9.45	
Appraisal of damage	18.25	
Duffett Contract	656.90	
Material - Hardware	16.21	
- Roofing	99.02	
- Lumber	218.70	
Plastering Labor	4.68	
" Material	2.58	
Electric Wiring	3.00	
Paint	4.25	
Total Expenditures		<u>1,044.06</u>
Amount not expended 12/31/31		\$2,508.46

GRAND ISLAND DOWN TIMBER

Heavy windstorms which occurred during the months of June and July blew down considerable timber on Grand Island which we have estimated as follows:

Beech	28,000 feet
Maple	8,000 "
Hemlock	2,000 "
Norway Pine	5,000 "
White Pine	<u>4,000</u> "
Total	<u>47,000</u> "

U. S. EXPERIMENTAL STATION

No cutting was done upon the N¹/₂ of Section 35-46-23 this year, owing to unfavorable market conditions, but the figures for cuttings made during the fall of 1930 which were not available for last year's annual report are as follows:

	Feet	Price	Amount
Maple Logs	79,673	\$27.00	\$2,151.17
Soft Maple Logs	2,052	26.00	53.35
Birch Logs	11,570	27.00	312.39
Mine Timber	11,000	19.67	216.34
Total	104,295	26.20	2,733.25
Operating Cost	104,295	12.15	1,267.41
Profit	104,295	14.05	\$1,465.84
Acres cut			34
Feet per acre			3,067
Net returns per acre			\$43.11

There were also 300.25 cords of wood recovered from broken and defective trees and tops. This parcel is shown on the attached map marked Parcel 8 and, in general, the selective logging idea was carried out, cutting to a 17 inch diameter breast-high, and removing about one-half of the volume of the stand.

LOGGING OPERATIONS

The logging operations were operated under the supervision of the Marquette office until March 1st, 1931, when it was taken over by the Land Department. At the time the Land Department took over the logging, two operations were being conducted, #154 and #159, with camps 1 and 3 running on #154 and camps 1 and 2 operating on #159. The Land Department at once discontinued the cutting of chemical logs, and operated for saw logs only, cutting all defective timber and tops into cordwood. Maps of the operations and charts of cost are attached.

OPERATION #154

<u>SAW LOGS, TIE CUTS, & MINE TIMBER:</u>	
Inventory, Dec. 31, 1931	183,183
Shipments, 1931	11,099,276
Total	11,282,459
Less Inventory, Jan. 1, 1931	930,823
Produced during 1931	10,351,636
Area Cut - Acres	1,560
Yield per Acre	6,636
<u>CHEMICAL LOGS:</u>	
Inventory, Dec. 31, 1931	140,000 x
Shipments, 1931	2,634,554
Total	2,774,554
Less Inventory, Jan. 1, 1931	1,159,334
Produced during 1931	1,615,220
Area Cut - Acres	360
Yield per Acre	4,486
<u>RETURNS:</u>	
Gross returns (Logs, Tie Cuts, Chemical Logs, & Mine Timber)	\$223,473.01
Less total operating cost	137,519.35
Profit	85,953.66
Total returns per acre all Products	55.09
Saw Logs, Tie Cuts & Mine Timber	87%
Chemical Logs	13%
<u>CORDWOOD:</u>	
Inventory, Jan. 1, 1931	5,009 cds.
Production	6,547 "
Total	11,556 "
Shipments, 1931	1,160 "
Inventory Dec. 31, 1931	10,396 "
Less Shortage	2,007 "
Net Inventory, Dec. 31, 1931	8,389 "

We also attach a separate map of this operation showing the lands where the cordwood was left.

OPERATION #159

<u>SAW LOGS, TIE CUTS, & MINE TIMBER:</u>	
Inventory, Dec. 31, 1931	None
Shipments, 1931	5,187,925
Total	5,187,925
Less Inventory, Jan. 1, 1931	196,826
Produced during 1931	4,991,099
Area Cut - acres	1,690
Yield per acre	2,953
<u>CHEMICAL LOGS:</u>	
Inventory, Dec. 31, 1931	None
Shipments, 1931	2,577,137
Total	2,577,137
Less Inventory, Jan. 1, 1931	None
Produced during 1931	2,577,137
Area Cut - acres	1,690
Yield per acre	1,525
<u>RETURNS:</u>	
Gross returns (Logs, Tie Cuts, Chemical Logs, & Mine Timber)	\$150,687.91
Less total operating cost	87,328.97
Profit	63,358.94
Total returns per acre all Products	37.49
Saw Logs, Tie Cuts & Mine Timber	66%
Chemical Logs	34%
<u>CORDWOOD:</u>	
Inventory, Jan. 1, 1931	7,786 cds.
Production	11,714 "
Total	19,500 "
Shipments, 1931	7,316 "
Inventory, Dec. 31, 1931	12,184 "
Less Shortage	2,496 "
Net Inventory, Dec. 31, 1931	9,688 "

As you will note from the above statement, a yield per acre of 2,953 feet of saw logs is shown, this is due to the fact that of the 1,690 acres cut over during the year, 600 acres were swamp, from which no saw logs were taken. The yield per acre on the 1,090 acres of high ground gives 4,578 feet saw logs. These swamps are now being operated by small jobbers on a stumpage basis to recover the pulpwood thereon.

		ESTIMATE	ACTUAL SHIPMENTS	TIMBER REMAINING ON LAND ESTIMATES OF JUNE, JULY, & AUGUST, 1931.	TOTAL	OVER UNDER
Maple	Feet	8,194,000	5,568,136	49,000	5,617,136	2,576,864 (2)
Birch	"	1,121,000	737,756	46,000	783,756	337,244 (2)
Basswood	"	60,000	66,745		66,745	6,745
Beech	"		52,494		52,494	52,494
Ash	"	180,000	33,289	118,000	151,289	28,711 (3)
Elm	"	1,010,000	596,355	158,000	754,355	255,645 (3)
Cherry	"		720		720	720
Total Hardwood	"	10,565,000	7,055,495	371,000	7,426,495	3,139,505
Hemlock	"	1,831,000	1,400,283	318,000	1,718,283	112,717
Pine	"	56,000	85,498	17,500	102,998	46,998
Spruce	"	6,000	103,770		103,770	97,770
Balsam	"	23,000				23,000
Tamarack	"	139,000	64		64	138,936
Cedar	"	65,000	36,209	42,000	78,209	13,209
Total Softwood	"	2,120,000	1,625,824	377,500	2,003,324	116,676
Total Logs	"	12,685,000	8,681,319	748,500	9,429,819	3,255,181
Chemical Logs	"	11,970,000	10,053,948		10,053,948	1,916,052 (1)
Grand Total Logs	"	24,655,000	18,735,267	748,500	19,485,767	5,169,233
Hemlock Ties	Pcs.		6,620	50	6,670	6,670
Hardwood "	"	106,000	83,771		83,771	22,229
Cedar "	"	45,105	21,238	6,050	27,288	17,817
Total Ties	"	151,105	111,629	6,100	117,729	33,376
Cedar Posts	"	33,450	29,189	34,800	63,989	30,539
Cedar Poles	"		476	590	1,066	1,066
Spruce Pulpwood	Cds.	1,259.00	768.85	849.00	1,617.85	358.85
Balsam "	"	1,227.00	350.37	932.00	1,282.37	55.37
Tamarack "	"	490.00				490.00
Total Pulpwood	"	2,976.00	1,119.22			
Cordwood			20,529	8,570	26,603	26,603 (1)
Cedar Lagging	L. Ft.		26,124			26,124
" & Tamarack Lagging	Cds.			355	355	355

(1) - Converting cordwood into chemical logs by factor 2.5 gives 10,841,200 feet and would make an overrun of 8,925,148 instead of 1,916,052.

(2) - This shortage is due to the fact that our contract for the sale of this timber did not include timber 8 to 12 inch and as we had no tie contracts or outlet as mining timber it was necessary to cut this as chemical logs or cordwood.

(3) - The shortage in Ash and Elm is due to the fact that these species cut out very defective.

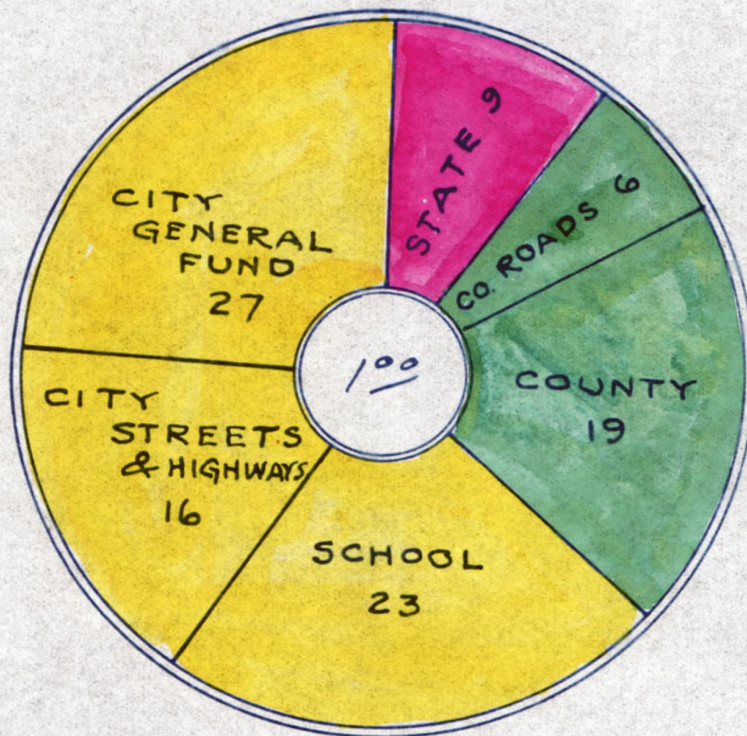
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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT SHOWING DELIVERIES OF MAPLE, BIRCH AND BEECH SAW TIMBER, MAPLE, BIRCH AND BEECH MINE TIMBER, AND MAPLE, BIRCH AND BEECH TIES WITH TOTAL STUMPAGE RECOVERY FROM EACH FOR YEAR 1931.

SAW TIMBER	DELIVERIES			OPERATING COST & GENERAL EXPENSE		TOTAL RECOVERY									
	Quantity-Feet	Per M. Ft.	Amount	Per M. Ft.	Amount	Per M. Ft.	Amount								
Maple, Birdseye Veneer	51,778	\$ 126.32	\$ 4,014.08	\$ 10.521	\$ 229.13	\$ 115.80	\$3,784.95								
Maple, Veneer Plain	11,398	25.00	284.96	10.521	119.91	14.48	165.05								
Maple, Woodsrun	9,300,225	20.14	187,261.93	10.521	97,952.88	9.62	89,309.05								
Total Maple	9,343,401	20.50	191,560.97	10.521	98,301.92	9.98	93,259.05								
Birch, Veneer	384,015	31.92	12,256.46	10.521	4,040.22	21.40	8,216.24								
Birch, Woodsrun	1,168,316	18.28	21,356.31	10.521	12,291.85	7.76	9,064.46								
Total Birch	1,552,331	21.65	33,612.77	10.521	16,332.07	11.13	17,280.70								
Beech	1,204,754	16.77	20,204.28	10.521	12,675.22	6.25	7,529.06								
Grand Total Saw Timber	12,100,486	20.28	245,378.02	10.521	127,309.21	9.76	118,068.81								
MINE TIMBER															
Maple	597,340	19.47	11,531.51	13.722	8,196.70	5.75	3,434.81								
Birch	147,225	19.47	2,866.79	13.722	2,020.22	5.75	846.57								
Beech	197,906	19.47	3,853.66	13.722	2,715.67	5.75	1,137.99								
Total Mine Timber	942,471	19.47	18,351.96	13.722	12,932.59	5.75	5,419.37								
HARDWOOD TIES															
55,646 pcs. @ 30 ft. per piece	1,669,380	25.08	41,872.36	15.746	26,285.33	9.34	15,587.03								
Hardwood Slabs (2,215.75 cds.)	1,669,380	5.35	8,936.75	.508	848.00	4.84	8,088.75								
Total	1,669,380	30.43	50,809.11	16.254	27,133.33	14.18	23,675.78								
Grand Total Logs, Mine Timber & Ties	14,712,337	21.38	314,539.09	11.376	167,375.13	10.00	147,163.96								
				SAW TIMBER											
				FEET	PERCENT										
				Maple	9,343,401	63.5									
				Birch	1,552,331	10.5									
				Beech	1,204,754	8.2									
				Total	12,100,486	82.2									
				MINE TIMBER											
				Maple	597,340	4.1									
				Birch	147,225	1.0									
				Beech	197,906	1.3									
				Total	942,471	6.4									
				Hardwood Ties	1,669,380	11.4									
				Grand Total	14,712,337	100.0									
SUMMARY YEARS 1927, 1928, 1929, 1930, AND 1931.															
SAW TIMBER	SALES VALUE PER M FEET					OPERATING COST PER M FEET					TOTAL STUMPAGE RECOVERY PER M FEET				
	1931	1930	1929	1928	1927	1931	1930	1929	1928	1927	1931	1930	1929	1928	1927
Maple	\$20.50	\$27.209	\$28.151	\$26.730	\$27.49	\$10.521	\$12.147	\$14.550	\$13.491	\$12.45	\$ 9.98	\$15.062	\$13.601	\$13.239	\$15.04
Birch	21.65	36.498	54.788	34.896	34.70	10.521	12.147	14.550	13.491	12.45	11.13	24.351	40.238	21.405	22.25
Beech	16.77	26.000	26.041	24.544	16.39	10.521	12.147	14.550	13.491	12.45	6.25	13.853	11.491	11.053	3.94
Total	20.28	28.611	32.200	28.432	27.82	10.521	12.147	14.550	13.491	12.45	9.76	16.464	17.650	14.941	15.37
MINE TIMBER															
Maple	19.47	18.41				13.722	10.802				5.75	7.608			
Birch	19.47	18.41				13.722	10.802				5.75	7.608			
Beech	19.47	18.41				13.722	10.802				5.75	7.608			
HARDWOOD TIES															
Hardwood Ties	25.08	28.613	28.147	28.185	28.21	15.746	18.541	20.942	18.932	16.95	9.34	10.072	7.205	9.253	11.26
Hardwood Slabs	5.35	4.723	4.905	5.184	5.21	.508	.754	.810	.864	.72	4.84	3.969	4.095	4.320	4.49
Total	30.43	33.336	33.052	33.369	33.42	16.254	19.295	21.752	19.796	17.67	14.18	14.041	11.300	13.373	15.75
Grand Total	21.38	29.684	32.576	30.848	30.16	11.376	14.521	17.727	16.577	14.64	10.00	15.163	14.849	14.271	15.54



NEGAUNEE TAXES 1931

	AMT PER 100 ⁰⁰ VAL.	% PAID TO EACH * 100
STATE	.37	9
COUNTY ROADS	.23	6
COUNTY	.76	19
SCHOOL	.89	23
CITY STREET & HIGHWAY	.64	16
CITY GEN. FUND	1.02	27
TOTAL	3.91	100

2

NEGAUNEE CITY TAXES

YEAR	ASSESSED VALUATION		TAXES RAISED, SHOWING PROPORTION FOR EACH FUND												
	AMOUNT	%	STATE TAX		COUNTY TAX		COUNTY ROAD TAX		SCHOOL TAX AND 1 MILL		CITY HIGHWAY TAX		CITY GENERAL TAX		TOTAL
			AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT
1910	6,231,860	32	18,991	21 12	37,936	32 23	9,133	09 6	46,231	86 28	15,579	65 09	35,278	24 22	163,150 37
1911	19,431,380	100	48,521	85 20	61,931	56 25	13,237	29 5	59,431	38 24	25,013	34 10	39,508	44 16	247,643 86
1912	18,468,890	95	40,740	60 17	47,489	82 19	14,880	15 6	63,468	89 26	41,873	02 17	35,509	42 15	243,961 90
1913	19,191,930	99	60,374	43 23	44,523	45 17	14,890	79 6	69,191	93 26	39,000	00 15	33,372	54 13	261,353 14
1914	16,528,030	85	31,981	31 14	44,532	23 19	14,048	02 6	56,528	08 24	25,000	00 11	60,023	63 26	232,113 27
1915	15,921,560	82	48,866	42 18	43,037	52 16	13,838	43 5	55,921	56 21	40,000	00 15	69,509	64 25	271,173 57
1916	15,716,170	81	32,524	90 12	45,354	98 17	20,669	79 8	55,716	17 20	40,000	00 15	76,749	50 28	271,015 34
1917	16,292,330	84	44,363	67 14	53,640	82 17	17,953	93 6	66,292	33 21	45,000	00 15	86,301	60 27	313,552 35
1918	17,948,290	92	44,407	86 13	56,502	55 16	19,835	69 6	67,948	29 19	60,000	00 17	103,960	61 29	352,654 40
1919	18,945,540	97	70,218	26 17	59,237	16 14	36,872	65 9	78,945	54 19	60,000	00 15	106,125	59 26	411,399 20
1920	19,032,159	98	69,371	97 15	62,263	21 14	37,547	95 8	114,032	16 25	60,000	00 14	106,632	59 24	449,847 88
1921	20,626,781	106	71,175	65 14	70,660	04 14	59,936	99 12	115,626	78 24	70,000	00 14	106,019	24 22	493,418 70
1922	20,771,217	107	62,253	27 13	77,254	16 16	61,473	27 13	105,771	22 20	70,000	00 14	116,399	46 24	493,151 38
1923	21,094,292	108	57,830	80 11	97,943	70 19	63,175	34 12	105,994	33 21	70,000	00 14	118,019	41 23	512,963 58
1924	21,138,706	109	47,876	16 9	83,212	30 16	63,155	54 12	116,138	70 22	90,000	00 17	138,000	99 24	538,383 69
1925	20,408,573	105	54,603	53 10	84,590	73 16	51,313	00 10	115,462	67 22	90,000	00 17	138,006	03 25	533,975 96
1926	18,499,659	95	47,562	65 08	99,810	62 17	48,455	90 09	120,499	65 20	100,000	00 17	171,001	86 29	587,330 68
1927	18,024,670	93	61,503	39 10	93,859	51 17	43,276	49 07	120,024	67 20	100,000	00 17	171,022	65 29	589,686 71
1928	16,900,286	87	46,682	10 08	91,988	47 16	46,487	82 09	124,900	29 22	100,000	00 17	161,025	19 28	571,083 87
1929	16,056,390	83	61,177	39 10	108,117	92 18	46,334	48 08	124,056	39 21	100,000	00 16	161,018	45 27	500,704 68
1930	15,813,779	81	59,182	25 10	123,799	75 20	43,452	51 07	140,813	78 23	100,000	00 16	144,001	56 24	611,259 85
1931	15,720,000	81	57,982	52 10	118,957	42 19	36,474	26 06	140,719	87 23	100,000	00 16	161,000	00 26	615,134 07
1932															
1933															
1934															
1935															

M

NEGAUNEE CITY TAXES

NOTE - IN 1911 AND EVERY YEAR SINCE MINE VALUES ARE PLACED BY THE TAX COMMISSION - IN 1913 OTHER PROPERTY VALUED BY THE TAX COMMISSION BUT NO REASSESSMENT BY THEM SINCE.

Remarks: The year 1911 was the first year values were placed by Michigan State Tax Commission.

RATES PER \$100.00 AND PER CENT, USING 1911 AS A BASIS.

YEAR	STATE TAX		COUNTY TAX		COUNTY ROAD TAX		SCHOOL & MILL TAX		CITY HIGHWAY TAX		CITY GENERAL TAX		TOTAL	
	RATE	%	RATE	%	RATE	%	RATE	%	RATE	%	RATE	%	RATE	%
	1910	.3050	122	.6090	191	.1460	214	.7420	242	.2500	195	.5660	279	2.618
1911	.2497	100	.3187	100	.0682	100	.3060	100	.1284	100	.2030	100	1.274	100
1912	.2206	88	.2570	81	.0806	118	.3437	112	.2267	177	.1924	95	1.321	103
1913	.3145	126	.2320	73	.0776	114	.3605	118	.2032	158	.1742	86	1.362	107
1914	.1935	77	.2695	85	.0850	124	.3420	112	.1510	117	.3630	179	1.404	110
1915	.3068	123	.2703	85	.0869	127	.3510	115	.2510	195	.4370	215	1.703	133
1916	.2070	83	.2885	90	.1315	192	.3545	116	.2545	198	.4880	240	1.724	135
1917	.2722	109	.3292	103	.1102	161	.4070	133	.2764	215	.5300	261	1.925	151
1918	.2474	99	.3148	99	.1105	161	.3786	124	.3343	260	.5794	285	1.965	154
1919	.3705	148	.3125	98	.1946	284	.4167	136	.3167	247	.5600	276	2.171	170
1920	.3645	146	.3271	103	.1973	289	.6000	196	.3152	245	.5599	276	2.364	185
1921	.3450	138	.3426	107	.2506	425	.5606	183	.3394	264	.5138	253	2.392	188
1922	.2997	120	.3719	116	.2360	434	.5093	166	.3371	262	.5580	275	2.372	186
1923	.2741	109	.4643	145	.2995	439	.5030	164	.3318	258	.5593	276	2.432	191
1924	.2265	91	.3937	124	.2990	439	.5495	179	.4258	331	.6525	321	2.547	200
1925	.2675	107	.4145	130	.2515	368	.5655	185	.4410	344	.6760	333	2.616	205
1926	.2571	103	.5396	169	.2620	384	.6514	213	.5406	420	.9243	455	3.175	249
1927	.3413	137	.5208	164	.2400	352	.6660	218	.5550	432	.9489	467	3.272	257
1928	.2762	110	.5442	171	.2750	403	.7390	241	.5916	461	.9527	469	3.379	265
1929	.3810	153	.6734	211	.2886	423	.7726	252	.6228	485	1.0026	494	3.741	294
1930	.3742	150	.7825	246	.2748	403	.8904	291	.6324	493	.9107	449	3.865	303
1931	.3690	148	.757	238	.232	340	.895	292	.636	496	1.025	507	3.914	308
1932														
1933														
1934														
1935														



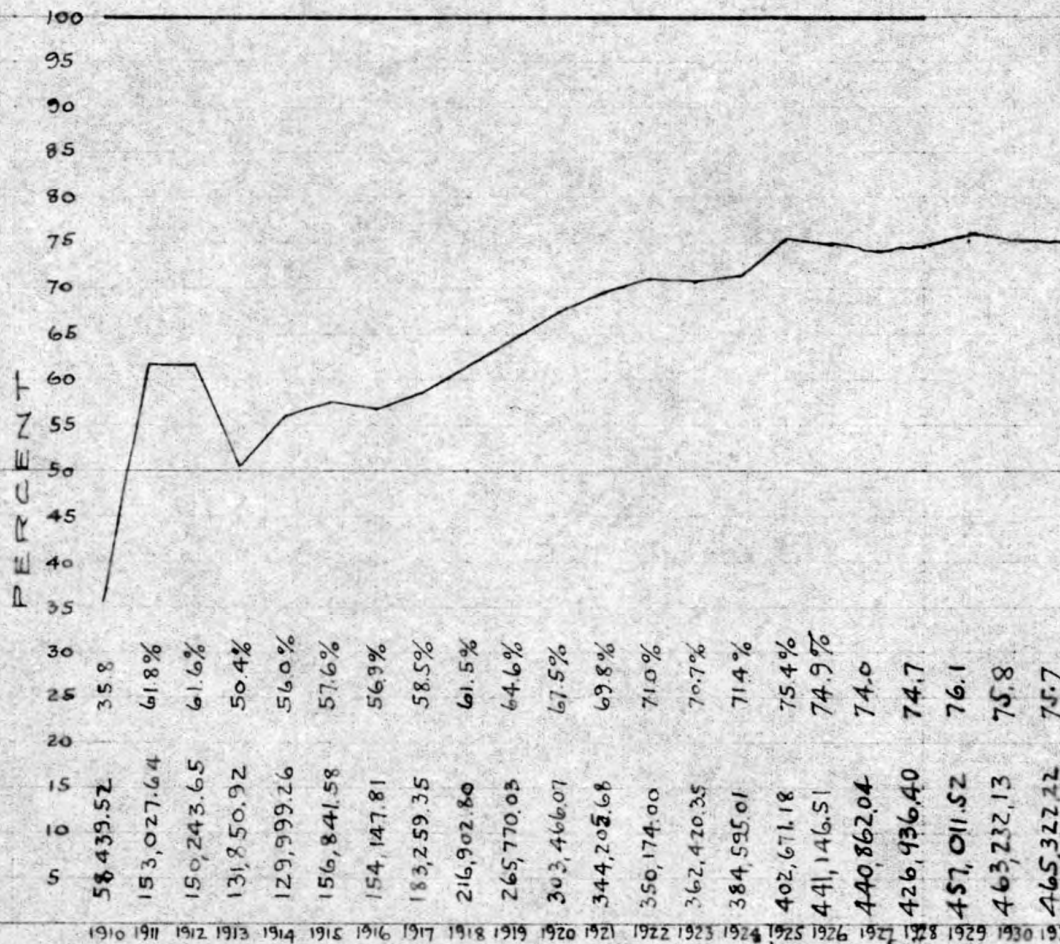
NEGAUNEE CITY TAXES

YEAR	AMOUNT AND PROPORTION PAID BY THE CLEVELAND CLIFFS IRON COMPANY														
	THE C.C.I.CO.		NEGAUNEE MINE		ATHENS MINE		TOTAL MINE DEPT			LAND DEPT		TOTAL C.C.I.CO.			% PAID
	AMOUNT		AMOUNT		AMOUNT		AMOUNT	%		AMOUNT		AMOUNT	%	1911 BASIS	
1910	22677	11	32082	84			54759	95	33.6	3679	57	58439	52	35.8	38%
1911	63371	96	75504	93	7612	88	150488	87	60.8	2538	77	153027	64	61.8	100%
1912	65419	59	75344	67	7703	91	148468	17	60.8	1775	48	150243	65	61.6	98%
1913	50287	77	67993	26	10649	89	128930	92	49.3	2920	00	131850	92	50.4	86%
1914	49122	01	67891	20	9227	00	126240	21	54.4	3759	05	129999	26	56.0	85%
1915	58772	14	78968	25	13353	20	151093	59	55.7	5747	99	156841	58	57.6	102%
1916	58028	49	76953	76	13532	15	148514	40	54.8	5633	41	154147	81	56.9	101%
1917	64520	46	98003	94	15274	32	177798	72	56.7	5460	63	183259	35	58.5	120%
1918	74177	06	119425	26	15456	19	209058	51	59.3	7844	29	216902	80	61.5	142%
1919	86018	78	149583	85	23761	64	259364	27	63.1	6405	76	265770	03	64.6	174%
1920	93512	90	162621	64	38802	96	294937	40	65.5	8528	67	303466	07	67.5	198%
1921	91708	18	169627	32	69284	09	330619	59	67.0	13586	09	344205	68	69.8	225%
1922	89227	06	168379	92	82206	82	339813	80	67.0	10360	20	350174	00	71.0	229%
1923	94275	98	178234	31	79320	10	351830	39	68.6	10589	96	362420	35	70.7	237%
1924	100738	24	182329	00	90587	69	373654	93	69.4	10940	08	384595	01	71.4	251%
1925	120407	97	182488	73	90291	62	393188	32	73.6	9482	86	402671	18	75.4	263%
1926	127808	65	197766	68	104367	01	429942	34	72.5	11204	17	441146	51	74.9	288%
1927	125212	97	202405	02	101927	80	429545	79	72.1	11316	25	440862	04	74.0	288%
1928	124937	56	193546	02	96812	30	415295	88	72.7	11643	52	426936	40	74.7	279%
1929	146585	15	199695	33	97739	13	444019	61	73.9	12991	91	457011	52	76.1	299%
1930	163994	34	190689	79	95122	50	449806	63	72.9	13425	50	463232	13	75.8	303%
1931	170666	52	183218	38	100251	06	454135	96	73.8	11186	26	465322	22	75.7	304%
1932															
1933															
1934															
1935															

NEGAUNEE CITY TAXES

5

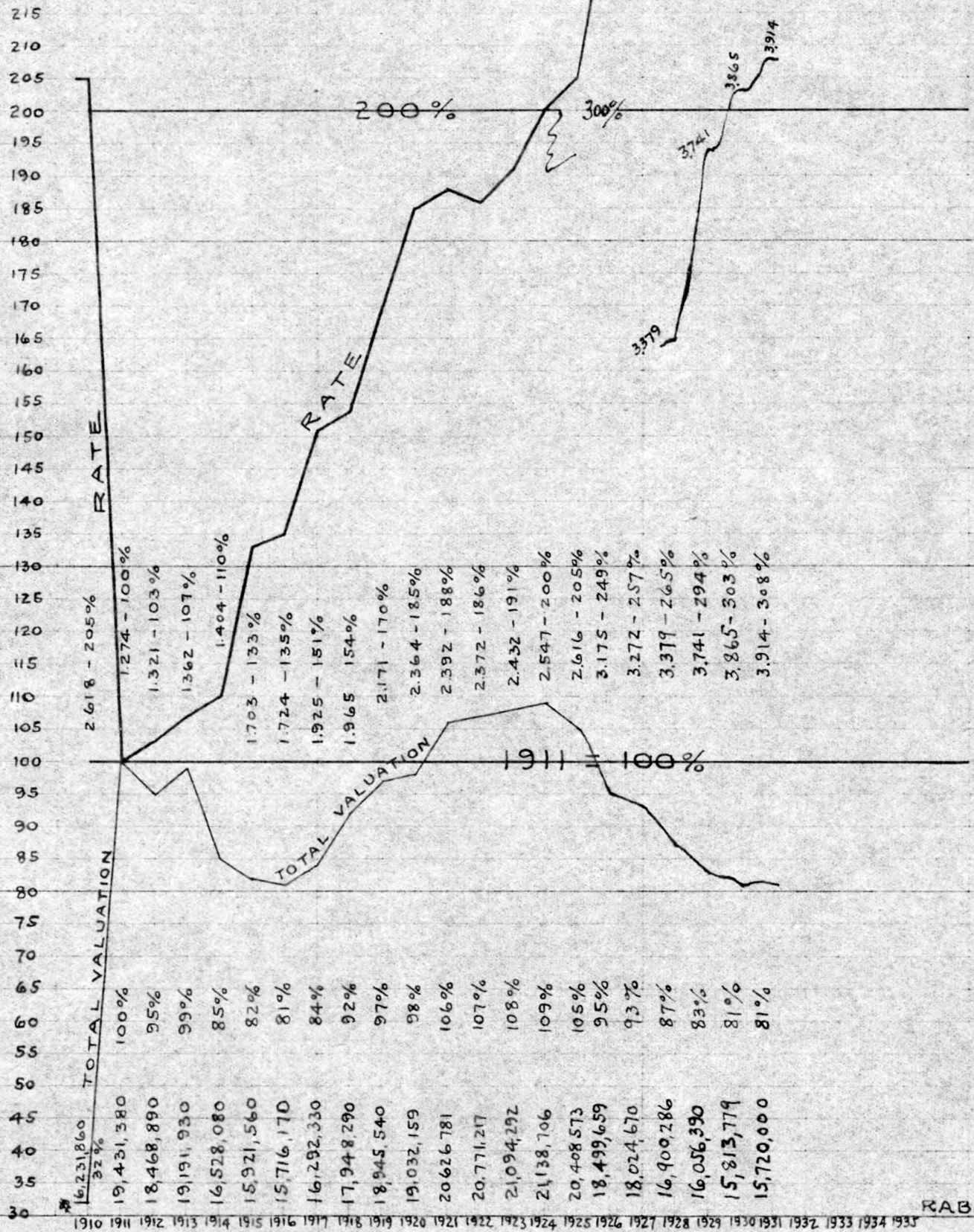
CHART SHOWING THE PERCENT OF THE TOTAL AMOUNT OF TAXES RAISED PAID BY C.C.I.CO.



NEGAUNEE CITY TAXES

6

CHART SHOWING TOTAL VALUATION AND RATE - PERCENTAGES USING 1911 AS A BASE.



RAB.

NEGAUNEE CITY TAXES

7

STATE TAX

CHART SHOWING RATE PERCENT OF TOTAL TAX PAID

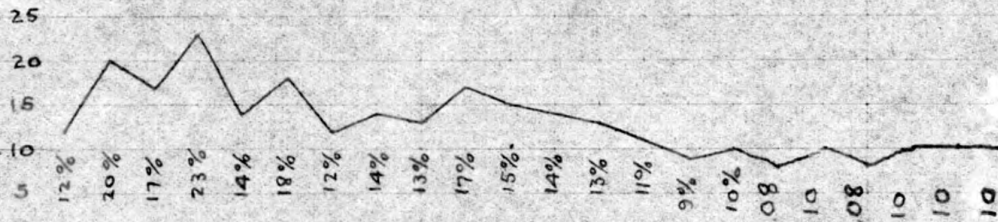
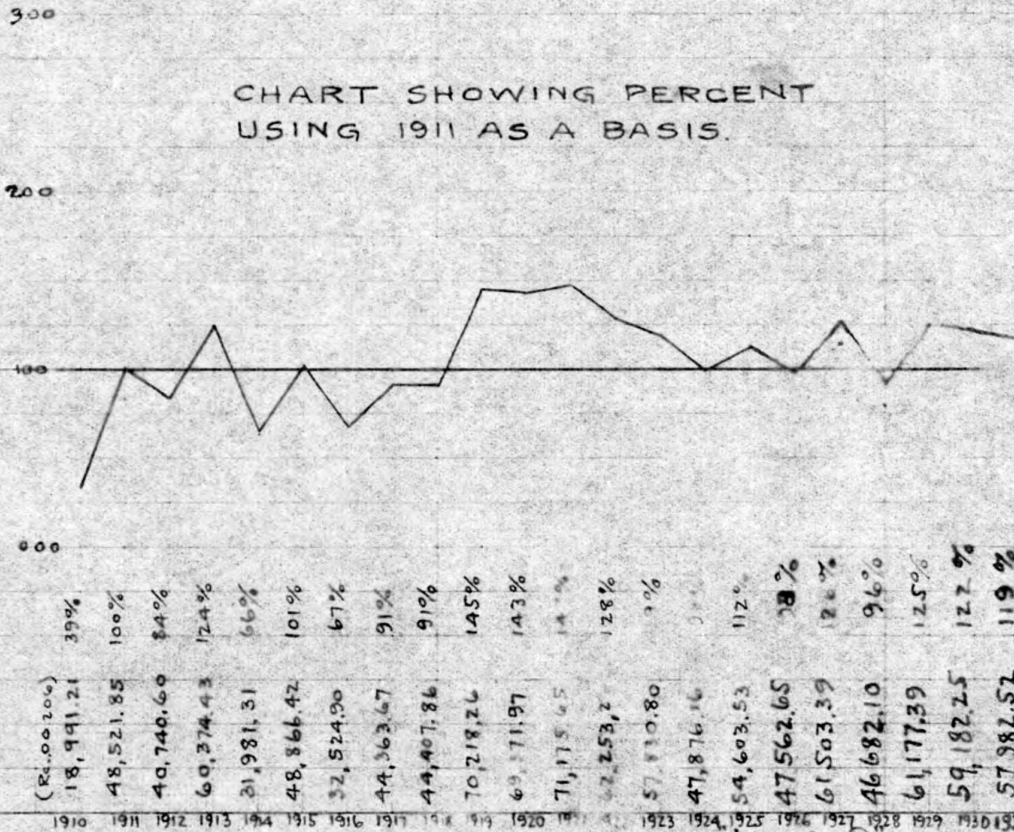


CHART SHOWING PERCENT USING 1911 AS A BASIS.



(\$1,000,000)

18,991.21
48,521.85
40,740.60
60,374.43
31,981.31
48,866.42
32,524.90
44,363.67
44,407.86
70,218.26
69,571.97
71,175.65
52,253.2
57,810.80
47,876.16
54,603.53
47,562.65
61,503.39
46,682.10
61,177.39
59,182.25
57,982.52

1910 1911 1912 1913 1914 1915 1916 1917 1918 1919 1920 1921 1922 1923 1924 1925 1926 1927 1928 1929 1930 1931 1932 1933 1934 1935

RAB.