

ANNUAL REPORT

1932

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

NEGAUNEE, MICHIGAN

MS 86-100
2047

#2047



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

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

TIGER

Negaunee, Michigan, March 11, 1933.

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

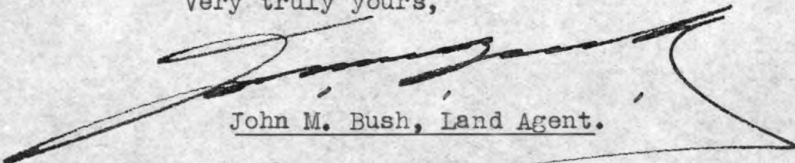
ANNUAL REPORT FOR 1932.

Dear Sir:

I beg to submit herewith Annual Report of Operations of
the Land Department for the year 1932.

Very truly yours,

JMB:MD


John M. Bush, Land Agent.

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

LAND DEPARTMENT - NEGAUNEE, MICHIGAN

FISCAL YEAR 1932

THE CLEVELAND-CLIFFS IRON COMPANY

ARCTIC IRON COMPANY

AMERICAN IRON MINING COMPANY

BUNKER HILL MINING COMPANY

THE CLIFFS POWER AND LIGHT CO.

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LAND DEPARTMENT REPORT FOR THE YEAR ENDING

DECEMBER 31, 1932.

GENERAL:

The activities of the Land Department during the current year were along the same lines as those of last year and consist, in a general way, of the following units, to-wit:

1. Supervising and looking after the large land holdings of The Cleveland-Cliffs Iron Company, Arctic Iron Company, American Iron Mining Company, Michigamme Property, and Bunker Hill Mining Company.
2. Management of the lands of the Michigan Mineral Land Company.
3. Operating the Lumbering Department.
4. Operating the Retail Yard at Munising, Michigan.
5. Operating Grand Island, Game Preserve, and Hotel Williams.
6. Operating railroad tie mill at Dixon, Michigan.
7. Looking after lots and rented buildings under charge of the Land Department.
8. Looking after the lands of The Cliffs Power and Light Co.
9. Looking after the lot leases in the different cities and towns which are under the jurisdiction of the Mining Department.
10. Careful supervision of company lands, looking for and prevention of trespasses of every kind, protecting timber lands and forest products from fire, sale and lease of lots in the various cities and villages, sale of timber land and stumpage, collection of rents and monies from such sales and leases, and the study of conditions surrounding the communities in which the Company is engaged in business, with a view of encouraging proper improvements, etc.
It is also the duty of the Land Department to look after land titles and, in particular, are charged with the difficult proposition of assessments made upon Company lands and the taxes levied thereon together with the proper paying of taxes when due.
11. The Munising Woodenware Co., Munising, Michigan.
Your Land Agent, as Vice President and General Manager of The Munising Woodenware Co., representing The Cleveland-Cliffs Iron Company interest therein, gives a great deal of time to its affairs and, in connection with its business, your Land Agent is also President & Treasurer of The Clothespin Institute and General Manager of the Northern Veneer Institute. Both of these organizations are engaged in doing everything possible to assist the respective items for which they have been organized.

12. Horner Creditors' Committee.

The Cleveland-Cliffs Iron Company is a creditor of William Horner, Bankrupt, of Newberry, Michigan, in the sum of \$2,387.67, of which the Grand Rapids Trust Company, of Grand Rapids, Michigan, have been Receivers for the past twelve years. In April, 1932, a hearing was scheduled for the Federal Court at Grand Rapids to consider an offer by a number of flooring manufacturers to purchase the flooring plant and sawmill located at Newberry. Your Land Agent attended this hearing. It developed that the people who wished to purchase this plant wished to do so with the idea of scrapping it and getting it out of the trade. Due to the fact that our Company have large holdings of stumpage available for this plant, we deemed it very desirable to keep this business as a going concern and, if possible, prevent it from being scrapped and, to that end, we have directed our efforts. Your Land Agent was appointed Chairman of a Committee of the creditors and we have been working on the proposition of getting this matter cleaned up and out of the hands of the Receivers in order that we might be able to make a sale of the property to someone who would operate it.

The matter has been long delayed due to legal controversies over the matter of dower rights of Mrs. William Horner, the widow of William Horner. A suit has been started in Federal Court by Mrs. Horner to establish her rights and this suit will be held in the Federal Court at Grand Rapids early in 1933.

TOURIST TRAFFIC:

Due to the depression in business, tourist traffic coming into this territory was much less in 1932 than in 1931 and, as a consequence, there is a falling off in inquiries for resort properties. We are continuing to make surveys and detailed inspections of our lands bordering on water in order to be in position to take advantage of any demands for property of this kind.

The Land Department continues to carry a large acreage of mineral lands for the benefit of the Mining Department, paying the taxes thereon and otherwise looking after them.

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

Your Land Agent, as Vice President and General Manager of The Munising Woodenware Co., has given a great deal of time to the affairs of this company during the past year and is happy to be able to report that during the current year a very good showing has been made in spite of the fact that it was a year of generally very poor business. The financial statements for The Munising Woodenware Co. have gone in and

they show one of the best, if not the best, year in the history of the business. The Veneer Plant of The Munising Woodenware Co. has been closed most of the year due to lack of orders but the Woodenware factory has operated all the year on a curtailed time basis.

LAND SALES AND LEASES

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

TIMBER AND FOREST PRODUCTS SALES:

The attached statement shows the sales and shipments of forest products during the year.

BRUNSWICK LUMBER COMPANY

During the first four months of the year we continued shipping on a contract we had with the Brunswick Lumber Company providing for shipments of hardwood logs to them at the rate of one million feet per month at a very good price. Due to business conditions, the Brunswick Lumber Company were unable to continue to operate their plant and asked for cancellation. After considerable negotiations, this contract was cancelled on May 1st, 1932, the Brunswick Lumber Company giving us in settlement \$35,000.00 par value of Werner Bros. 6% Debentures, having a market value at that time of about \$5,000.00.

We regret very much not to have been able to continue shipments on this contract as it proved a very profitable one and showed us a profit of approximately \$10,000.00 per month over our depletion charge for stumpage.

RAILROAD TIES

We were able to sell more ties during the current year than last year. We shipped the Chicago & North Western Railway Company 150,716 ties, the Chicago Great Western Railroad Company 50,023 ties, and the Soo Line Railway 25,236 ties, making a total of 225,975 ties for the year.

MINING DEPARTMENT

During the year we did not ship the Mining Department any mine timber due to the curtailed operating time at the mines.

DETAIL OF DELIVERIES TO OTHER OPERATIONS AND OUTSIDE PARTIES FOR CURRENT YEAR.
CONSOLIDATED LOGGING COST SHEET DEC. 31, 1932.

MATERIAL	Unit	QUANTITIES		RATES		AMOUNTS		MATERIAL	Unit	QUANTITIES		RATES		AMOUNTS	
		Month	Year	Month	Year	Month	Year			Month	Year	Month	Year	Month	Year
		DELIVERIES OF FOREST PRODUCTS PURCHASED.													
BRUNSWICK LUMBER COMPANY								C. C. I. CO. PUR. DEPT.							
Maple	ft.		5,016,120	17.00		85,216.22		4 ft. Hardwood Slabs	ods.	11.00	312.00	2.50	2.50	27.50	780.01
Soft Maple	"		55,083	17.00		932.41		Cordwood	"		7.00				24.50
Birch	"		509,297	17.00		8,656.06		Total	"					27.50	804.51
Basswood	"		722	17.00		12.28		C. & N. W. RY. CO.							
Beech	"		124,458	17.00		2,115.73		Softwood Ties	pos.		1,166		.491		572.22
Elm	"		5,164	17.00		87.79		Less Freight	"				.06		69.84
Cherry	"		4,961	17.00		84.34		Net Revenue	"		1,166		.431		502.36
Total Hardwood	"		5,715,805	17.00		97,078.88		TOTAL DELIVERIES OF FOREST PRODUCTS PURCHASED							
Pine	"		7,547	17.00		128.30		TOTAL ALL DELIVERIES							
Spruce	"		968	17.00		16.28								27.50	1,506.97
Total Softwood	"		8,506	17.00		144.58		DETAIL OF FOREST PRODUCTS PURCHASED							
Total Brunswick Lumber Co.	"		5,722,310	17.00		97,223.46		Wm. A. Fild	ods.	11.00	155.50	2.00	2.00	22.00	318.00
THE MUNISING WOODENWARE CO.								Jacob Dominick							
Maple Woodenware Logs	"	24,936	179,526	14.00	16.74	349.11	3,005.63	4 ft. Hardwood Slabs	"		156.50			2.00	315.00
Bowl Logs	"	89,162	602,745	18.00	18.00	1,604.91	10,849.42	Thomas Connors	"		7.00			3.50	24.50
Birch Woodenware Logs	"	5,521	45,322	18.00	14.77	74.49	659.75	Cordwood	"						
Bowl Logs	"	5,171	59,765	18.00	18.00	111.07	897.77	Alex Waster							
Waneer	"	27,459	171,666	18.00	21.02	484.27	3,608.94	Softwood Ties	pos.		1,166		.341		397.30
Beech	"	42,228	847,168	14.00	14.00	591.17	11,866.47	TOTAL FOREST PRODUCTS PURCHASED							
Total Logs	"	195,276	1,885,213	16.52	16.28	3,225.02	30,667.98							22.00	1,045.80
4-16 ft. Switch Ties @ .10 lin.ft. from Dixon Tie Mill	pos.		8		.80		6.40								
Total Munising Woodenware Co.	"					3,225.02	30,674.38								
L. S. & I. R. R. CO.															
Hemlock	ft.		57,379		10.00		573.79								
Cedar Poles	pos.		130		1.00		130.00								
Total L. S. & I. R. R. Co.	"						703.79								
JUNN SHAY															
Maple Birdseye	ft.		4,445		160.00		711.36								
BIRDSEYE VENEER CO.	"														
Maple Birdseye	"		5,630		60.00		217.80								
M. S. P. & S. S. M. RY. CO. (Dixon Tie Mill)															
Hardwood Ties	pos.	15,211	25,236	.579	.600	8,806.50	15,149.15								
Less Freight	"	15,211	25,236	.060	.068	912.66	1,601.40								
Total M. S. P. & S. S. M. Ry. Co.	"	15,211	25,236	.519	.537	7,893.84	13,547.75								
C. & N. W. RY. CO. (Dixon Tie Mill)															
6x8" Switch Ties 3,118 pos. equiv. to 4167 pos. - 8 ft.	ft.		135,336		21.00		2,800.06								
7x9" Switch Ties 1,039 pos. equiv. to 1368 pos. - 8 ft.	"		56,241		25.00		1,456.03								
Total	"		191,577		22.21		4,256.09								
Less Freight	"		191,577		2.09		400.77								
Net Revenue	"		191,577		20.12		3,855.32								
Hardwood Ties	pos.	3,165	140,403	.568	.598	1,799.60	83,981.65								
Less Freight	"	3,165	140,403	.090	.090	284.85	12,591.08								
Net Revenue	"	3,165	140,403	.478	.508	1,514.75	71,390.57								
Hemlock Ties (Oper. #154)	"		1,390		.441		613.40								
Less Freight	"		1,390		.087		120.63								
Net Revenue	"		1,390		.354		492.77								
Sawdust	tons		30.00		1.00		30.00								
Less Freight	"		30.00		.50		15.00								
Net Revenue	"		30.00		.50		15.00								
Total C. & N. W. Ry. Co.	"					1,514.75	75,653.66								
CHICAGO GREAT WESTERN RD. CO. (Tie Mill)															
Hardwood Ties	pos.		50,023		.698		34,941.75								
Less Freight	"		50,023		.06		3,001.86								
Total C. G. W. Rd. Co.	"		50,023		.638		31,939.89								
LOBDELL-EMERY MFG. CO. (Dixon Tie Mill)															
4 ft. Hardwood Slabs	ods.		552.75		4.549		2,514.75								
4 " Bolts (Oper. #154)	"		20.00		4.50		90.00								
Total Lobdell-Emery Mfg. Co.	"						2,604.75								
TOTAL DELIVERIES - OUTSIDE PARTIES															
						12,635.61	255,276.84								
C. C. I. CO. MUNISING															
Hemlock	ft.		44,282		8.00		354.25								
Pine	"		16,536		15.00		248.05								
Spruce	"		1,590		12.00		19.08								
Total C. C. I. Co. Munising	"		62,408		9.95		621.38								
C. C. I. CO. FURNACE DEPARTMENT															
Cordwood	ods.	1,960.00	16,922.75	3.60	3.904	7,055.00	66,075.64								
" (1932 Production)	"	286.41	645.91	2.50	2.50	705.03	645.91								
Ordwd. cut from Chemical Logs at Tie Mill	ods.		385.25		3.378		1,132.60								
Logs Cost	"		385.25		1.519		584.96								
Tie Mill Cost & Stggs.	"		385.25		4.997		1,677.56								
Total Cordwood	"	2,216.41	17,901.91	3.472	3.874	7,705.03	69,550.98								
Chemical Logs	ft.	1,364,247	2,485,336	5.00	5.00	6,821.24	12,426.69								
4 ft. Hwd. Slabs	ods.	769.00	8,765.05	2.50	3.213	1,897.50	28,174.59								
Total C. C. I. Co. Furn Dept.	"					16,420.77	109,962.26								
TOTAL DELIVERIES - OTHER OPERATIONS															
" - OUR PRODUCTS	"					29,054.38	363,860.98								

ANALYSIS OF DELIVERIES

MATERIAL	Unit	QUANTITIES DELIVERED			TOTAL VALUE OF MATERIAL DELIVERED				
		Month	Year	Total	Rates		Amounts		
		Month	Year	Total	Month	Year	Total		
Hardwood Saw Logs	ft.	195,275	7,605,094		16.52	16.92	3,225.02	128,676.02	
Furnace Logs	"								
Total Hardwood	"								
Softwood Saw Logs	"		128,292			10.44		1,359.75	
Total Logs	"	195,275	7,733,386		16.52	16.81	3,225.02	130,035.77	
Cedar Ties	pos.								
# Hemlock Ties	"		8			.80		6.40	
# Hwd. " "	"	16,376	221,225		.512	.545	9,408.59	120,635.53	
Total Ties	"	16,376	221,225		.512	.545	9,408.59	120,639.95	
Cedar Cuts 9' & Over	"								
Cedar Cuts 7' to 9'	"								
Hemlock Ties	"		1,390			.354		492.77	
Total Cedar Cuts	"								
Chemical Logs	ft.	1,364,247	2,485,336		5.00	5.00	6,821.24	12,426.69	
Poles	"		180			1.00		180.00	
Spruce Pulp	ods.								
Balsam Pulp	"								
Hemlock Pulp	"								
Total Pulp	"								
Hardw. (1932 Prod.)	ods.	1,960.00	17,255.00		3.60	3.926	7,055.00	67,751.20	
Hardw. Slabs	ods.	286.41	645.91		2.50	2.50	645.03	1,609.78	
Chemical Logs	ft.	769.00	9,320.80		2.50	3.292	1,897.50	30,669.54	
Logging, 5'	ods.								
Logging, 7' and 8'	ods.								
# Hwd. Bolts	tons		30.00			.50		15.00	
# Hwd. Bolts	ods.		20.00			4.50		90.00	
Purch. Hwd. Slabs	"	11.00	312.00		2.50	2.50	27.50	780.01	
" Ord.	"		7.00			.30		24.50	
" Softwood Ties	pos.		1,166			.431		502.36	
TOTAL	"						29,051.88	365,167.38	

Dixon Tie Mill

BIRDSEYE MAPLE LOGS

During the year we sold and shipped 4,446 feet of Birdseye Maple logs at \$160.00 per thousand, making a total of \$711.36. These logs were purchased for export by Mr. Hugh Shay, of Germfask, Michigan. In addition to these, we sold the Birds Eye Veneer Company, of Escanaba, Michigan, 3,630 feet of Birdseye Maple logs at \$60.00 per thousand, or a total of \$217.80, for delivery to their plant at Escanaba. These logs were of a lower grade than those sold Mr. Shay for export.

LOBDELL-EMERY MFG. CO.

During the year we sold this concern 552.75 cords of Hardwood Slabs at \$4.55 per cord, making a total of \$2,514.75 and also 20 cords of Hardwood Bolts at \$4.50 per cord, totaling \$90.00.

MUNISING RETAIL YARD

During the year we shipped some Hemlock and Pine logs to the Jackson & Tindle mill at Munising and had them saw it into lumber for our Retail Yard. We shipped a total of 62,408 feet for this purpose as per the following statement:

Hemlock	44,282 ft.	@ 8.00	\$ 354.25
Pine	16,536 "	@ 15.00	248.05
Spruce	1,590 "	@ 12.00	19.08
Total Logs	62,408 "	@ 9.95	\$ 621.38

FURNACE DEPARTMENT

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

Cordwood	17,901.91 cds.	@ 3.87	\$69,360.98
Chemical Logs	2,485,336 ft.	@ 5.00	12,426.69
Hardwood Slabs	8,768.05 cds.	@ 3.21	28,174.59
Total			109,962.26
Purchased Hdwd.Slabs	312.00 cds.	@ 2.50	780.01
" Cordwood	7.00 "	@ 3.50	24.50
Total			\$110,766.77

DIXON TIE MILL:

The Tie Mill operated Jan. 12, 1932, to Feb. 15, 1932; Mar. 21, 1932, to April 8, 1932, day shift. April 20, 1932, to Dec. 31, 1932. Started day and night shift May 3, 1932, and continued through to end of the year.

253 Day Shifts
198 Night Shifts

We were unable to dispose of the sawdust made by this mill to the Furnace and were under expense of hauling it away and disposing of it but we have now arranged with The Munising Woodenware Co. to take in this sawdust for fuel purposes by simply paying the carrying charges and this relieves us of quite an expense.

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

MUNISING SAWMILL PROPERTY

Nothing is being done at this property except the operation of the Retail Lumber Yard and what stock we have on hand is that which we keep there for the retail trade.

At the end of the year the lumber situation throughout the country is in a terrible condition and prices have gradually dropped during most of the year.

PLANING MILL

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

Operated 71 days during 1932.

	1932	1931	1930	1929	1928
Hardwood	1,600 ft.	700 ft.	1,650 ft.		15,242 ft.
Softwood	492,249 "	435,829 "	613,987 "	262,329 ft.	224,419 "
Total	493,849 "	436,529 "	615,637 "	262,329 "	239,661 "

RETAIL YARD

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

	1932	1931	1930	1929
Manufactured Softwood	655,164 ft.	736,078 ft.	854,355 ft.	280,320 ft.
" Hardwood	3,547 "	2,565 "	1,021 "	
Total Manufactured	658,711 "	738,643 "	855,376 "	280,320 "
Purchased Softwood	2,341 "		75,148 "	126,869 "
" Hardwood	185 "	3,457 "	14,970 "	12,486 "
Total Purchased	2,526 "	3,457 "	90,118 "	139,355 "
Grand Total	661,237 "	742,100 "	945,494 "	419,675 "

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT OF PROFIT & LOSS, DIXON TIE MILL, DECEMBER, 1932.

UNIT	DELIVERIES						STUMPAGE				OPERATING COST				TOTAL COST				PROFIT & LOSS				
	QUANTITIES		RATE		AMOUNT		RATE		AMOUNT		PER UNIT		AMOUNT		PER UNIT		AMOUNT		PER UNIT		AMOUNT		
	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months	
Hardwood Ties to M.S.P. & S.S.M.Ry.Co.																							
#4 Peeled Hardwood Ties	Pos.	5,127	9,087	.70	.722	\$3,589.90	\$6,521.40																
#2 " " "	"	5,444	8,071	.60	.616	3,266.40	4,973.96																
#1 " " "	"	1,512	3,075	.50	.525	756.00	1,584.65																
S.R.'s " " "	"	2,568	4,285	.40	.420	1,027.20	1,799.85																
Total	"	15,611	28,256	.679	.600	8,806.50	15,149.15																
Less Freight	"				.060		912.66																
Net Revenue	"	15,211	28,256	.519	.537	7,893.84	13,811.76																
Hardwood Switch Ties to C. & N.W.Ry.Co.																							
#3 3/4" Ties 3,118 pos. equiv. to 4,167-3 ft.			4,167		.672		2,800.00																
133,536 ft. @ 21.00						\$2,800.06																	
#2 7/8" Ties 1,039 pos. equiv. to 1,386-3 ft.			1,386		1.050		1,454.03																
52,241 ft. @ 25.00						\$1,456.03																	
Total	Pos.		5,553		.765		4,254.09																
Less Freight	"		5,553		.071		400.77																
Net Revenue	"		5,553		.694		3,853.32																
Hardwood Ties to C. & N.W.Ry.Co.																							
#4 Peeled Hardwood Ties	"	899	39,749	.75	.776	674.25	30,869.00																
#2 " " "	"	1,095	45,735	.60	.627	657.00	28,588.70																
#1 " " "	"		9,519		.546		5,199.20																
S.R.'s " " "	"		6,449		.448		2,891.15																
#5 Unpeeled " " "	"	211	7,601	.55	.571	114.05	4,534.85																
#2 " " "	"	351	10,156	.45	.476	157.95	4,835.80																
#1 " " "	"	421	11,552	.35	.375	147.35	4,338.80																
S.R.'s " " "	"	188	6,515	.25	.274	47.00	1,811.65																
Total	"	3,165	140,405	.668	.698	1,795.60	83,401.85																
Less Freight	"		3,165		.090		284.85																
Net Revenue	"		3,165		.478		1,514.75																
Hardwood Ties to C.G.W.Rd.Co.																							
#4 Peeled Hardwood Ties	"		24,268		.75		18,161.00																
#2 " " "	"		28,755		.65		18,700.75																
Total	"		50,023		.698		34,861.75																
Less Freight	"		50,023		.06		3,001.85																
Net Revenue	"		50,023		.638		31,859.90																
Total Hardwood Ties	"	18,376	221,215	.512	.545	9,408.59	120,635.53	.10	.10	1,837.60	22,090.50	.327	.315	6,001.94	69,626.05	.427	.415	7,839.54	91,716.55	.085	.130	1,569.05	28,916.98
" " " Same Period 1931	"		55,546		.752		41,872.35				8,564.60		.472		26,285.33		.572		31,849.93		.180		10,022.43
Hardwood Switch Ties to Run-Woodwards Co.																							
#4 16 ft. Run-Switch Ties @ .10 per linft.	Pos.	18,376	221,223	.8	.80		6,40				.24		.315		2.53		.345		2.77		.455		3.63
Total Ties	Pos.	18,376	221,223	.512	.545	9,408.59	120,639.93	.10	.10	1,837.60	22,090.74	.327	.315	6,001.94	69,628.58	.427	.415	7,839.54	91,719.32	.085	.130	1,569.05	28,920.61
Hardw. Slabs to C.C.I.Co. Fur.Dept.	Cds.		769.00		2.50	3,213	1,897.50				28,174.59												
" " " Lobl.-L.Emery Mfg.Co.	"		552.75		4.549		2,514.75																
Total Slabs	"		769.00		2.50	3,292	1,897.50	.50	.50	379.50	4,654.93	.216	.229	165.68	2,133.32	.716	.729	545.18	6,788.25	1.764	2.563	1,354.32	23,901.09
Sawdust to C. & N.W.Ry.Co.	Tons		30.00		1.00		30.00																
Less Freight	"		30.00		.50		15.00																
Net Revenue	"		30.00		.50		15.00																
Total Ties, Slabs, & Sawdust			335.25		1.619	11,306.09	151,344.27				2,217.10	26,745.67	1.119	6,165.62	71,761.90	1.619	8,382.72	98,507.57				.50	15.00
(1) Chem. Legs out into Cdw. to C.C.I.Co. Fur.Dept.-Cds.							542.96																
TOTAL TIE MILL						11,306.09	151,887.23			2,217.10	26,913.30			6,165.62	72,137.23			8,382.72	99,050.53			2,925.37	52,836.70
AVERAGE NO. OF TIES SAWED PER DAY						544	564																

	TOTAL DELIVERIES		TOTAL OPERATING		TOTAL MILL PROFIT		ADD STUMPAGE CHARGED		TOTAL RECOVERY	
	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months	Dec. 1932	12 Months
Hardwood Ties	\$ 9,408.59	\$120,635.53	\$ 7,839.54	\$91,716.55	\$ 1,569.05	\$28,916.98	\$ 1,837.60	\$22,090.50	\$ 3,408.65	\$51,007.45
Softwood Ties		6.40		2.77		5.83		.24		3.87
Hardwood Slabs	1,897.50	30,659.34	545.18	6,788.25	1,354.32	25,901.09	379.50	4,654.93	1,733.82	28,556.02
Sawdust		15.00		15.00		15.00		15.00		15.00
Total	11,306.09	151,344.27	8,382.72	98,507.57	2,923.37	52,836.70	2,217.10	26,745.67	5,140.47	79,582.37
	TOTAL LOG FEET		PER M FEET		TOTAL LOG FEET		PER M FEET		PER M FEET	
	Dec. 1932	12 Months	Dec. 1932	12 Months	12 Mos. 1932	12 Mos. 1931	12 Mos. 1932	12 Mos. 1931	12 Mos. 1932	12 Mos. 1931
Mill Profit Per M Feet Hardwood Tie Cuts	774,548		6.63		9,301,862	1,669,380	\$ 5.68	\$10.19		
Stumpage Charged Per M Feet Hardwood Tie Cuts	774,548		2.96		9,301,862	1,669,380	2.87	3.99		
Total Recovery " " " " "	774,548		6.63		9,301,862	1,669,380	8.55	14.18		
Mill Profit Per M Feet Softwood Tie Cuts					240	33,870	15.12	5.71		
Stumpage Charged Per M Feet Softwood Tie Cuts					240	33,870	1.00	4.19		
Total Recovery " " " " "					240	33,870	16.12	9.90		
TOTAL RECOVERY PER M FEET HARDWOOD & SOFTWOOD TIE CUTS	774,548				9,301,802	1,703,250	8.55	14.10		
Sales Price Per M Feet Hardwood Ties			12.15				12.97	26.08		
" " " Slabs & Sawdust			2.44				2.20	5.26		
Total Sales Price Per M Feet Hardwood			14.59				15.27	30.44		
Less Operating Cost Per M Feet Including Tie Mill	774,548		7.96		9,301,862	1,669,380	7.72	16.28		
Total Recovery Per M Feet Hardwood Tie Cuts	774,548		6.63		9,301,862	1,669,380	8.55	14.18		
Sales Price Per M Feet Softwood Ties					240	33,870	26.66	25.65		
Less Operating Cost Per M Feet Including Tie Mill					240	33,870	10.54	15.75		
Total Recovery Per M Feet Softwood Tie Cuts					240	33,870	16.12	9.90		
Tie Cut Cost Per M Ft. Hardwood & Softwood Tie Cuts Used		753,910		6.06	9,235,889	1,774,950	5.66	11.98	Hardwood Tie Cuts Used	16,638
" Mfg. " " " " " " " " " " " " " " "		753,910		1.71	9,235,889	1,774,950	1.77	3.73	Hardwood Ties Produced	42.15
Slab " " " " " " " " " " " " " " "		753,910		.21	9,235,889	1,774,950	.23	.48	Total Feet	753,910
TOTAL COST		753,910		7.98	9,235,889	1,774,950	7.66	16.19		
No. of Cord's Hardwood Slabs Produced Per M Feet Hardwood Tie Cuts Used		753,910		1.01	9,235,889	1,774,950	1.01	1.25		
No. of Cord's Hardwood Slabs Produced Per Tie Produced				1.01						
TOTAL TIES		17,987		.0424						
PER TIE					218,955	59,165	.0425	.0875		

(1) Cost of chemical legs delivered to Dixon Tie Mill from Oper. #154 in April and out into sawdust, in addition to Mill Cost shown, amounts to \$1132.60. This was taken up on Logging Cost Sheet.

This operation shows a profit for the year as compared with a loss for last year but business is very slack and we do not look forward to very heavy sales at this point during the coming year.

	<u>1932</u>	<u>1931</u>	<u>1930</u>	<u>1929</u>	<u>1928</u>	<u>1927</u>
Profits	\$710.80	\$566.57	\$5,528.47	\$2,576.62	\$4,836.16	\$8,581.54

COMPENSATION CASES

As of December 31st, 1932, there were nineteen active cases on which compensation payments were being made. There were two fatal accidents during the year, both of them caused by the felling of trees. Charles Anderson was fatally injured on Jan. 2nd, 1932. He was a single man and had no dependents and the only expenses were the medical and burial costs. Antone Kordish was fatally injured on June 23rd, 1932. He was a married man and his wife is now being paid compensation.

A detailed statement is made a part of this report showing the total expense for hospital and medical care and compensation. It shows that the cost per man employed for 1932 was \$52.47 as compared to \$63.33 in 1931. The number of accidents was reduced from .449 to .296.

FORESTRY AND CONSERVATION

We continue to work closely with the Forestry and Conservation Department of the State of Michigan, also with the Federal Government and keep in close touch with their interest in the matter of fire protection to the forests and during the year your Land Agent has attended a number of conferences with them and also with Forestry School officials at the University of Michigan and also with the Conservation Commission of the State of Michigan.

We continue to give attention to the question of having a proper Forest Crop Law enacted by the Michigan Legislature but due to the change in the political line-up very little can be done at this time.

UPPER PENINSULA DEVELOPMENT BUREAU

This Association has had hard sledding during the past year due to the difficulty in financing its activities. Expenses have been cut to the bone all along

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

ANNUAL COMPARATIVE STATEMENT OF PERSONAL INJURY EXPENSE - YEARS 1932-1931.

DATE OF INJURY	NAME	OCCUPATION	LOCATION	ACCIDENT REPORT NO.	HOSPITAL & MEDICAL	COMPENSATION	TOTAL EXPENSE	STATUS, AS OF 12/31/32.	
10/15/24	Roy Bell	Loading Lumber	Munising Sawmill	537		\$ 93.60	\$ 93.60	Open	
8/24/26	Alfred Anttila	Teamster	119-3	933		255.84	255.84	"	
10/13/26	Wm. Kovik	Sawyer	119-4	950		699.92	699.92	"	
5/30/30	Claude Shaver	Hooker	159-1	1267	53.94	607.36	661.30	"	
9/29/30	Louis Beaudette	Teamster	159-1	1324	1.50	264.16	265.66	"	
11/ 4/30	Matt Makela	Sawyer	159-2	1344	48.20	802.88	851.08	"	
1/ 3/31	Carlos Rudd	Hooker	159-1	1369	38.98	30.48	69.46	Closed	
1/30/31	Eino Hupala	Sawyer	159-2	1387	175.35	376.48	551.83	Open	
10/26/31	Eino Piippo	Sawyer	154-2	1448	6.00	-	6.00	Closed	
12/ 7/31	John Loytonen	Ry. Const.	154-2	1458	5.50	-	5.50	"	
12/ 8/31	Edward Posio	Sawyer	154-2	1454	78.60	149.58	228.18	"	
12/15/31	John Maki	Cordwood Loader	159-1	1455	70.00	3.50	73.50	"	
12/19/31	Mike Schroeder	Teamster	154-2	1456	2.00	-	2.00	"	
	Total Expense in 1932 on Previous Years' Cases					480.07	3,283.80	3,763.87	
1/ 4/32	Vaino Luoma	Cordwood Teamster	159-1	1457	34.00	1.34	35.34	Closed	
1/ 2/32	Chas. Anderson (Fatal)	Teamster	154-2	1459	266.25	-	266.25	"	
1/11/32	John Laskie	Car Repairer	154-2	1460	298.80	405.33	704.13	Open	
1/11/32	Frank Silta	Cordwood Loader	159-1	1461	26.00	29.17	55.17	Closed	
1/15/32	Orville Kelley	Hooker	154-2	1462	9.48	4.00	13.48	"	
2/17/32	John Loytonen	Sawyer	154-4	1463	69.39	265.16	334.55	"	
2/23/32	Emil Laakso	Sawyer	154-4	1464	4.50	-	4.50	"	
2/26/32	Henry Lahti	B.S. Helper	154-4	1465	7.46	5.74	13.20	"	
3/31/32	Wm. Maki	Sawyer	154-4	1466	256.50	266.00	522.50	Open	
4/ 6/32	Ed. Thompson	Teamster	154-4	1467	74.50	25.67	100.27	Closed	
4/20/32	Wm. Vaulkonen	Sawyer	154-4	1468	313.18	271.83	585.01	Open	
5/ 3/32	Wm. Densmore	Teamster	154-4	1469	20.90	-	20.90	Closed	
5/ 6/32	A. J. Erickson	Land Clerk	Negaunee	1470	-	-	-	"	
6/16/32	Ben Gasper	Teamster	154-4	1471	27.20	11.67	38.87	"	
6/23/32	Anton Kordish (Fatal)	Sawyer	154-4	1472	217.50	260.28	477.78	Open	
7/ 9/32	Joe Rueka	Swamper	154-4	1473	48.20	17.50	67.50	Closed	
7/18/32	Frank Kragle	Swamper	154-4	1474	5.50	-	5.50	"	
7/18/32	Ben Gasper	Teamster	154-4	1475	93.30	63.00	156.30	"	
8/ 3/32	Walter Johnson	Load Slabs	Dixon Tie Mill	1476	63.00	22.17	85.17	"	
8/ 5/32	Chas. Posio	Sawyer	154-4	1477	14.00	-	14.00	"	
8/15/32	Chas. Posio	Sawyer	154-4	1478	9.00	2.70	11.70	"	
8/19/32	Emil Kemi	Top Loader	154-4	1479	9.00	-	9.00	"	
8/24/32	Joe Brant	Split Cordwood	154-2	1480	1.50	11.43	12.93	"	
8/29/32	Jack Ketala	Do.	154-2	1481	25.50	10.93	36.43	"	
8/29/32	John Maki	Cordwood Loader	154-2	1482	19.50	9.33	28.83	"	
9/14/32	Carl Johnson	Choreman-Cdwd. Camp	154-2	1483	9.00	17.50	26.50	"	
9/21/32	Arne Gron	Ldg. Ties	Dixon Tie Mill	1484	81.82	67.67	149.49	"	
9/24/32	Matt Haukala	Cdwd. Loader	154-2	1485	75.00	44.33	120.33	"	
9/27/32	George Lintula	Unload. Tie Cuts	Dixon Tie Mill	1486	8.00	-	8.00	"	
10/ 1/32	Yalmer Rukkila	Cdwd. Camp Choreman	154-2	1487	22.92	-	22.92	"	
9/18/32	Andrew Syrinen	Cordwood Chopper	154-2	1488	54.70	23.33	78.03	"	
10/14/32	John Misilinski	Sawyer	154-4	1489	169.40	69.12	238.52	"	
9/16/32	Glyde Fralay	Cordwood Chopper	154-4	1490	3.00	-	3.00	"	
10/22/32	Tony Sevetich	Split Cordwood	154-2	1491	36.96	21.00	57.96	"	
11/ 2/32	Vaino Luoma	Cordwood Teamster	154-3	1492	51.75	56.00	107.75	Open	
11/ 5/32	Ewald Jarvi	Chem. Log Teamster	154-2	1493	92.72	46.67	139.39	Closed	
11/10/32	Carl Bergh	Co.	154-2	1494	43.34	19.83	63.17	"	

DATE OF INJURY	NAME	OCCUPATION	LOCATION	ACCIDENT REPORT NO.	HOSPITAL & MEDICAL	COMPENSATION	TOTAL EXPENSE	STATUS AS OF 12/31/32
10/31/32	Oscar Salo	Coriwood Loader	154-3	1495	\$ 29.82	\$ 8.16	\$ 37.98	Closed
11/24/32	Ben Webb	Trackman	154-4	1496	25.40	18.67	44.07	"
11/26/32	Tony Kresovich	Cut Stovewood	154-1	1497	1.25	14.00	15.25	"
12/ 1/32	Eino Lindquist	Sawyer	154-1	1498		21.00	21.00	Open
12/ 3/32	Lauri Makinen	Sawyer	154-1	1499				"
12/ 2/32	Mamel Niemi	Teamster	154-4	1500				"
11/29/32	Emil Wakkuri	Sawyer	154-5	1501				"
12/ 6/32	Sven Lehto	Coriwood Chopper	154-2	1502	5.75	-	5.75	"
12/19/32	John Jacobson	Sawyer	154-1	1503				"
12/19/32	Carl Davenport	Teamster	154-1	1504				Closed
12/17/32	Victor Palonen	Blacksmith	154-1	1505				"
Total Expense on 1932 Cases					2,626.09	2,110.53	4,736.62	
Total Expense in 1932 on Previous Years' Cases					480.07	3,283.80	3,763.87	
Grand Total Expense During 1932					3,106.16	5,394.33	8,500.49	
Grand Total Expense during 1931					6,798.12	6,882.28	13,680.40	

DISTRIBUTION OF HOSPITAL AND MEDICAL EXPENSE

	1932	1931	ANALYSIS	1932	1931
HOSPITALS:					
Munising Hospital, Munising, Mich.	552.91	2,607.31	Payrolls - Logging	66,480.25	148,620.97
Ishpeming Hospital, Ishpeming, Mich.	30.00		Meals - "	7,608.38	30,001.21
St. Luke's Hospital, Marquette, Mich.	94.00	333.06	50% of Contract Payments	6,084.76	12,281.57
St. Mary's Hospital, " "		174.30	Total	80,173.39	190,903.75
Total Hospitals	676.91	3,114.67	Current Year's Expense on Previous Year's Cases	3,763.87	5,390.17
DOCTORS:			Current Year's Expense on Current Year's Cases	4,736.62	8,290.23
R. A. Tearnan, Munising, Mich.		1,525.50	Total Expense Current Year	8,500.49	13,680.40
T. W. Scholtes, Do.	489.00	513.00	Percent of Payroll on Previous Years' Cases	.04695	.02823
Paul Gageby, "	395.50	86.00	Percent of Payroll on Current Year's Cases	.05908	.04343
A. K. Bennett, Marquette, Mich.	10.00	69.50	Percent of Payroll on Total Expense	.10603	.07166
A. L. Swinton, Do.	12.00		Compensable Accidents	35	63
D. P. Hornbogen, "	70.00	10.00	Non-Compensable Accidents	11	34
J. L. Garvey, Chicago, Ill.	100.00		Fatal Accidents	2	-
W. H. Parks, Traverse City, Mich.		20.00	Total Number of Accidents	48	97
J. C. Harkin, Marquette, Mich.		16.00	No. of Men Employed:		
S. M. Janes, Do.		125.00	Company Force Account	140	191
H. B. Markham, "		5.00	Contractors	22	25
Wm. B. Lunn, "		10.00	Total Average Number of Men Employed	162	216
Eva Trailli, "		23.00	Cost per Man Employed Previous Years' Cases	23.23	24.95
Total Doctors	1,076.50	2,403.00	Cost per Man Employed Current Year's Cases	29.24	38.38
Drugs	38.50	59.90	Total Cost per Man Employed	52.47	63.33
Appliances	48.00	-			
Funeral Expense (2 Fatal Accidents)	457.50	-			
Board of Injured	510.38	850.28			
Transportation of Injured	298.37	370.27			
GRAND TOTAL HOSPITAL AND MEDICAL	3,106.16	6,798.12	No. of Accidents per Man Employed	.296	.449

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT OFFICE EXPENSE - COMPARATIVE

ACCOUNT NO.	ACCOUNT OF	1933 ESTIMATE	YEAR 1932	YEAR 1931	YEAR 1930	YEAR 1929	YEAR 1928	YEAR 1927	YEAR 1926	YEAR 1925	YEAR 1924	YEAR 1923	YEAR 1922
1	Salaries	\$30,600.00	\$32,973.83	\$34,223.84	\$46,933.00	\$46,033.00	\$43,609.83	\$39,545.00	\$40,785.00	\$50,750.79	\$50,385.00	\$47,075.00	\$41,790.00
2	Printing & Stationery	700.00	718.99	990.56	920.01	756.61	912.43	769.79	1,340.59	1,313.80	1,896.71	2,673.69	1,724.43
3	Postage	700.00	614.95	515.08	395.99	368.43	450.13	472.25	397.40	400.91	540.48	477.66	458.19
4	Office Furniture & Fixtures	75.00	93.82	146.37	86.83	234.51	70.51	168.90	48.22	1,054.39	924.87	662.64	189.67
5	Office Expenses	2,800.00	2,766.27	3,290.67	3,288.35	3,156.75	2,400.80	2,524.58	2,325.10	4,031.43	5,216.62	3,750.46	3,210.44
6	Telephone & Telegraph	1,000.00	1,064.62	1,330.92	901.53	840.75	1,135.41	981.38	913.02	963.90	1,044.79	1,181.56	1,164.36
7	Rentals	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
8	Legal Expense	2,800.00	2,818.25	3,157.41	3,193.64	3,325.90	3,467.04	3,870.52	3,510.15	3,458.20	3,446.80	3,677.99	3,536.53
9	Traveling & Entertaining	2,000.00	2,020.24	2,320.87	1,909.75	2,022.14	3,286.58	3,659.12	3,445.00	2,451.63	1,558.02	2,214.38	2,197.27
10	Donations	500.00	545.00	792.31	1,130.16	750.00	330.24	750.00	750.00	947.50	572.50	1,250.00	2,835.00
11	General Welfare	700.00	841.55	1,432.34	1,028.09	1,055.16	1,095.26	1,130.91	1,844.56	1,130.30	909.69	719.69	849.38
13	Stable Expense (Including Autos)	2,300.00	2,388.42	3,941.33	3,597.54	2,844.86	2,862.96	3,267.46	3,690.21	3,985.37	2,726.04	2,704.84	2,428.60
14	Dixon Office		10.41	175.21							2.60		
15	Pensions Paid	240.00	250.06	333.36	333.36	333.36	333.36	333.36					
17	Engineering	3,500.00	3,515.16	4,462.16	4,955.31	3,597.94	4,531.00	3,976.45	5,124.88	5,717.09	8,039.15	7,025.20	6,213.22
19	Abstracting & Recording	10.00	8.95	84.65	38.50	87.71	433.20	229.27	395.59	140.95	87.00	82.00	118.70
21	Special Expense	800.00	1,171.39	2,248.74	2,477.18	2,432.02	3,072.08	4,137.02				25.00	
22	Safety Department Expenses		75.50	81.50	71.00	72.50	34.80		26.00	30.40	30.00	28.70	27.60
30	Personal Injury	75.00	350.00	525.05	11.40	13.77							
	Purchasing Department Expense		376.30	525.05									
	TOTAL	\$49,450.00	\$52,533.73	\$60,579.46	71,551.64	68,234.91	66,863.33	66,150.91	64,907.52	77,724.66	77,781.97	73,856.81	67,039.39
	Per Cent of Increase	5.9	34.9	12.8	4.9	.9	4.1	1.9	16.5	.07	5.3	10	25
	Total Salaries	33,600.00	36,318.60	59,559.85	52,531.13	51,618.83	49,156.97	44,255.78	45,971.83	57,409.45	58,411.67	55,956.75	50,366.74
	Total Supplies	15,850.00	16,235.13	21,119.61	19,020.51	16,616.08	19,706.36	21,895.69	18,935.69	20,315.21	19,370.30	17,902.06	16,672.65
	Total Number of Office Employees	16	16.1	18.6	16	16	17	17	18	22	24	26	26
	Average Rate per Man per Day	5.72	6.18	8.76	8.99	8.84	8.42	7.13	7.00	7.15	6.65	5.89	5.20
	Grand Total Payroll	107,000.00	107,577.16	212,348.08	71,927.23	68,784.98	80,218.17	99,217.34	208,485.32	277,533.14	317,331.05	291,356.42	242,524.49
	Average Number of Men	180	188	225	36	36	43	53	154	202	220	206	192
	Per Cent of Increase in Payroll		49.3	195.6	4.4	14.3	19.1	62.41	24.88	12.541	8.91	20	27
	Total Acreage - Real Estate & Timber Lands (Includes Mng., Land, Lbrg. & Sur. Depts. and City Property)		(1)567,046.07	(1)569,091.77	623,489.93	625,462.90	649,460.00	671,960.00	716,200.00	738,019.00	739,884.00	747,331.00	757,276.00
	Cost per Acre for Central Office Expense		.0927	.1418	.1147	.1091	.1060	.0984	.0906	.1053	.1051	.0988	.0885
	Taxes Paid not including those charged to Accounts Receivable		204,936.82	276,330.72	261,546.05	257,118.16	279,583.29	340,302.19	354,433.98	356,216.16	402,799.82		
	Real Estate & Timber Lands Only:												
	Total Acreage - Land Dept. only, not including City Property		(1)547,307.40	(2)549,192.96	506,331.41	507,956.97	572,675.78	596,607.79	602,308.00	663,218.00	662,249.00	669,184.00	674,390.00
	Total Valuations		5,188,515.21	5,814,414.80	5,716,793.39	5,830,521.55	6,890,450.00	7,559,140.00	8,425,604.80	8,935,257.87	8,993,205.75	9,189,434.80	9,112,275.50
	Total Taxes Paid		191,452.01	(2)261,461.89	243,928.31	240,255.16	263,463.61	325,936.41	328,328.31	339,120.95	370,891.56	369,536.65	339,977.92
	Valuation per Acre		9.48	(3) 10.59	11.29	11.68	12.03	12.68	13.97	13.47	13.58	13.73	13.51
	Taxes Paid per Acre		.350	(3) .476	.482	.473	.460	.546	.545	.511	.560	.552	.504
	Proportion of Central Office Chargeable to Lands	* 33,284.00	* 33,992.67	* 55,372.43	65,415.16	63,045.49	62,817.62	59,265.15	53,985.23	67,151.82	68,656.97	65,152.81	58,993.39
	Central Office Expense per Acre		.06211	(3) .10082	.1291	.1241	.1097	.0995	.0866	.1013	.1037	.0974	.0875

* - To these figures has been added Cleveland Office's charge as follows: Estimated 1933 - \$4,284.00, Year 1932 - \$4,599.00, Year 1931 - \$11,440.00.

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

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

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

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

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT OF PROFIT & LOSS BY OPERATIONS FOR THE YEARS 1922 TO 1932 INCLUSIVE

	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922
OPERATING											
Saw Mill Plants											
✓ Munising, Including Rented Buildings ✓	(1) 843.57	(1) 1,921.89	(1) 4,200.56	(1) 884.00	4,718.38	27,360.58	39,974.70	50,021.23	4,179.90	80,479.73	68,547.33
✓ Dalton ✓					2,391.04	10,108.74	10,313.17	10,769.68	11,262.74	17,893.81	14,993.63
Total Saw Mills	843.57	1,921.89	4,200.56	884.00	2,327.34	37,469.32	50,287.87	39,251.55	15,442.64	62,585.92	53,553.70
Greenhouse								79.00	158.86	160.17	183.92
✓ Logging Operations ✓ →	55,826.07	84,068.83	121,359.53	76,861.68	60,716.19	62,061.14	58,760.69	16,934.22	9,883.53	19,685.19	107,212.65
✓ Dixon Tie Mill ✓ →	52,836.70	17,206.85	50,433.95	30,776.53	48,936.15	33,304.47					
Rented Buildings, not including Saw Mill Houses	(2) 1,355.70	(2) 1,836.18	(2) 366.92	(2) 1,699.97	367.00	173.54	1,856.02	4,368.21	7,046.26	6,183.25	2,871.61
Grand Island	4,497.08	6,644.89	5,438.45	2,875.48	6,959.84	5,213.33	6,329.03	14,588.56	21,547.72	19,674.33	15,791.54
Hotel Williams and Cottages	653.86	1,021.18	879.24	789.02	523.57	871.57	970.83	147.71	3,967.48	817.83	2,150.53
Cliffland Farm						329.39	2,646.21	820.39	1,908.23	2,080.65	2,487.19
Total All Operations	104,023.96	93,523.90	169,309.43	103,157.74	105,176.41	51,967.24	3,329.27	36,181.90	59,954.72	15,620.16	77,144.14
RENTALS											
Lot Rents	12,269.27	12,201.26	12,396.52	12,419.59	12,266.93	12,214.15	12,189.78	12,127.69	11,991.21	11,879.85	11,554.35
Land Rents	10,127.24	11,146.41	9,232.46	8,002.36	8,444.75	8,625.49	8,457.26	8,300.78	8,131.99	8,448.05	8,844.01
Sundry Rentals	21.75	111.50	94.61	102.00	39.50	25.00	106.00	230.78	322.00	138.33	133.16
Rental of Equipment	56.00							4.25	52.30	42.00	
Total Rentals	22,474.26	23,459.17	21,723.59	20,523.95	20,751.18	20,864.64	20,753.04	20,663.50	20,497.50	20,508.23	20,531.52
SALES											
✓ Real Estate and Timber Land Sales	28,602.94	8,186.34	41,105.40	63,265.64	1,010,167.92	2,961,542.28	29,370.78	34,309.20	77,719.00	113,189.25	65,667.25
Stumpage Sales, Outside Parties	18,863.29	6,131.14	101,925.91	408,703.90	253,444.63	92,852.55	82,967.26	104,107.94	109,377.52	100,445.12	57,860.05
Stumpage Sales, Other Operations	52,005.72	64,957.44									
Royalties Received	867.70	1,872.60	1,188.70	1,545.76	1,521.11	2,902.50	2,822.40	2,820.66	2,901.01	3,273.73	2,580.40
Land Products Sales	387.37	621.50	2,236.17	698.82	327.89	504.87	607.32	200.62	394.31	427.33	485.98
Total Sales	100,727.02	81,769.02	146,456.18	474,214.12	1,265,461.55	3,057,802.20	115,767.76	141,438.42	190,400.84	217,335.43	126,593.68
Less Cost of Land and Timber Sold	26,571.64	25,865.55	50,761.24	110,460.33	223,812.53	670,019.91	17,061.31	(3)	(3)	(3)	(3)
Net Profit on Land and Timber Sales	74,155.38	55,905.47	95,694.94	363,753.79	1,041,649.02	2,387,782.29	98,706.45				
MISCELLANEOUS REVENUES											
Sales of Machinery and Equipment	1,590.16	1,730.95	753.20	1,624.31	642.76	1,040.48	1,089.50	3,478.38	291.35	918.03	8.30
Miscellaneous Earnings	864.11	864.72	863.13	1,488.86	449.01	1,230.30	644.48	951.36	3,247.13	1,138.07	6,684.37
Cancellation of Brunswick Lbr. Co. Contract	1,790.90										
Collection Fees											1.60
Profit on Sale of Beach Inn											
Profit on Sale of Osland House at Munising			546.39			12,340.31					
Total	4,045.17	2,595.67	2,162.72	3,113.17	1,091.77	14,611.09	1,733.98	4,429.74	3,538.48	220.04	6,677.67
Gross Profit or Loss	204,698.77	175,484.21	288,890.68	490,548.65	1,168,668.38	2,475,225.26	117,864.20	202,713.56	154,482.10	253,683.86	76,658.73
DEDUCT INCOME CHARGES											
Special War Tax								7.00	68.70	162.05	150.40
Uncollectible Accounts		99.95	361.34	130.09		4,714.55	760.91	77.49	4,008.54	21.90	91.05
Fire Loss								33,564.34	9,987.94	1,426.24	
Cancellation of Timber Rights							2,992.67				
Special Expenses on Account of Curtailment											255.83
Total Income Charges		99.95	361.34	130.09		4,714.55	3,753.48	33,648.83	14,065.18	1,610.19	497.28
Profit or Loss	204,698.77	175,384.26	288,529.34	490,418.56	1,168,668.38	2,470,510.71	114,110.72	169,064.73	140,416.92	252,073.67	76,161.45

Forwarded

Brought Forward

STATEMENT OF PROFIT & LOSS BY OPERATIONS FOR THE YEARS 1922 TO 1932 INCLUSIVE

SHEET NO. 2.

	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922
DEDUCT EXPENSE OF OPERATING LAND DEPARTMENT											
Central Office Expense (6)	29,393.67	43,932.43	65,415.16	63,045.49	62,817.62	59,265.15	53,985.23	67,150.86	68,656.97	65,152.81	58,993.39
Taxes	200,571.32	271,686.68	257,157.05	253,415.62	262,389.18	327,791.42	328,117.46	328,051.72	367,934.82	362,593.40	335,534.98
Other Expenses	7,590.50	15,495.38	16,093.97	20,559.72	15,617.65	19,056.06	20,336.84	29,837.40	26,935.46	37,988.24	13,159.91
Total Operating Land Department	237,555.49	331,114.49	338,666.18	337,020.83	340,824.45	406,112.63	402,439.53	425,039.98	463,527.25	465,734.45	407,688.28
Profit or Loss Current Year's Operations	32,856.72	155,730.23	50,136.84	153,397.73	827,843.93	2,064,398.08	288,328.81	255,975.25	323,110.33	213,660.78	331,526.83
DEDUCT ADJUSTMENTS											
Cancellation of Fredeen's Operation - Dalton Sawmill Depreciation						27,434.73					
Cancellation of Munising Woodenware Co. Stumpage Sales						15,190.64					
Grand Island Job - Logging Equipment						6,963.94					
Munising Stock of Cedar				250.45	1,487.33						
Expense of Survey of Lands by W. H. Manning		5,000.00			1,000.00						
Cancellation of Mook Contract					31,862.31						
Less Cost of Land & Timber Sold Mook Contract					10,179.42						
Expense of Transferring Lbrg. Dept.		2,148.09									
Total Adjustments		7,148.09		250.45	24,170.22	49,589.31					
MISCELLANEOUS											
Land Department Prop. of Lbrg. Dept. Profit and Loss			480.62	543.26	1,151.57						
Northern Office Purchasing Dept. Expense		(4)	(4)	(4)	505.85						
Total Miscellaneous			480.62	543.26	1,657.42						
Profit or Loss - C. C. I. Co.	32,856.72	162,878.32	49,656.22	153,690.54	802,016.29	2,014,608.77	288,328.81	255,975.25	323,110.33	213,660.78	331,526.83
Profit or Loss - Superior Realty Co.	545.31	121.26	5.06	33.81	905.66	1,841.13	58.56	49.84	142.58	3.61	16.30
Net Profit or Loss - Land Department	32,311.41 (6)	162,999.58 (6)	49,651.16	153,724.35	802,921.95	2,016,649.90	288,387.37	255,925.41 (5)	322,967.75 (5)	213,657.17 (5)	331,510.53 (5)

(1) Munising Mill Profit for these years do not include Munising Houses - Retail Yard Profit is included in these figures for all years.

(2) Munising Houses are included in these figures for these years only.

(3) This figure for these years is not available at this office.

(4) Northern Office Purchasing Department Expense was included in Central Office Expense for these years on Cost Sheets made by Cleveland.

(5) To this loss should be added "Cost of Land and Timber Sold", which figures are not available at this office for these years.

	Year 1932	Year 1931
(6) Net Loss as per above	32,311.41	162,999.58
Plus charges against Land Department by Cleveland Office	4,599.00	11,440.00
Net Profit & Loss, per financial statement	36,910.41	174,439.58

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

COMPARATIVE STATEMENT OF REVENUES FOR YEARS 1930, 1931, AND 1932.

	1932	1931	1930
Tie Mill Deliveries	151,887.23	51,688.07	165,142.43
Deliveries of Forest Products	213,280.12	433,345.15	321,562.91
Retail Yard Deliveries	16,594.00	26,116.24	40,332.58
Williams Hotel and Cottages	4,176.92	7,955.73	9,850.59
Grand Island Products Sales	4,990.40	5,969.68	12,548.88
Rented Buildings Earnings	6,927.13	7,665.50	7,813.68
Lot Rents - Pendill Location	319.00	319.00	334.00
C.I.M.Co. First Addition	1,860.02	1,841.02	1,841.02
do. Second do.	656.00	655.00	648.00
" Third "	2,980.00	2,991.00	2,947.00
" Fourth "	118.00	116.00	108.00
" Fifth "	1,156.00	1,111.00	1,111.00
" Bancroft Location	222.00	222.00	222.00
" Nebraska "	120.00	120.00	120.00
" Hard Ore Addition	1,786.00	1,783.00	1,772.00
" " " Location	75.00	75.00	75.00
" Hematite "	28.00	25.00	28.00
Excelsior Iron Co. Addition	13.00	13.00	13.00
Iron Cliffs Co. Junction Location			308.00
do. Salisbury do.	156.50	169.50	189.50
" Winthrop "	127.00	127.00	127.00
" Barnum "	797.50	678.00	667.00
Jackson Addition	1,243.25	1,247.41	1,245.34
Munising	95.00	179.33	95.00
Pioneer Iron Co. Second Addition	92.00	92.00	92.00
East New York Location	190.00	219.00	220.00
Lake Angeline "	153.00	139.00	149.00
Chatham	5.00	5.00	5.00
Gwinn	69.00	74.00	79.66
C.C.I.Co. 1st Addition	8.00	-	-
Land Rents	10,127.24	11,146.41	9,232.46
Sundry Rentals	21.75	111.50	94.61
Real Estate Sales	28,052.94	8,358.34	40,484.90
Farm Land Sales	500.00	88.00	485.00
Town Lot Sales	50.00	260.00	1,105.50
Cordwood Sales - Other Operations	2,131.51	6,534.76	34,012.99
Forest Product Sales - Outside Parties	1,404.40	348.70	126.44
" " " - Other Operations	49,874.21	58,422.68	61,994.48
Trespass Cases	1,606.72	1,087.84	2,511.67
Timber Sales	15,852.17	4,694.90	3,280.33
Land Product Sales	387.37	621.50	2,236.17
Royalties Received	867.70	1,872.60	1,188.70
Misc. Sales of Machinery and Equipment	1,590.18	1,730.95	753.20
Misc. Earnings	664.11	864.72	863.13
Sales of Osland House (Sales value of lot included under Lot Sales)	-	-	2,350.00
Cancellation of Brunswick Lbr.Co.Contract	1,790.90	-	-
Rental of Equipment	56.00	-	-
Totals	\$525,102.25	\$640,564.23	\$729,397.17

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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

COMPARISON OF ESTIMATED EXPENSES AND REVENUES FOR 1932 WITH ACTUAL

<u>OPERATIONS</u>	<u>EXPENSES</u>		<u>REVENUES</u>	
	<u>Estimated</u>	<u>Actual</u>	<u>Estimated</u>	<u>Actual</u>
Log Jobs	\$174,228.37	\$157,454.05	\$212,248.78	\$213,280.12
Dixon Tie Mill	7,617.39	98,507.57	11,769.51	151,344.27
Retail Yard	24,000.00	15,883.20	25,000.00	16,594.00
Grand Island	10,000.00	9,487.48	7,000.00	4,990.40
Hotel Williams	8,000.00	4,830.78	7,000.00	4,176.92
Rented Buildings	6,000.00	5,571.43	7,000.00	6,927.13
Saw Mill - Munising	1,300.00	1,554.37		
TOTAL OPERATIONS	231,145.76	293,288.88	270,018.29	397,312.84
<u>LAND RENTALS</u>				
Lot Rents			12,000.00	12,269.27
Land Rents			10,000.00	10,127.24
Sundry Rentals			100.00	21.75
TOTAL			22,100.00	22,418.26
<u>LAND AND TIMBER SALES</u>				
Real Estate and Timber			25,000.00	43,905.11
Farm Lands				500.00
Town Lots				50.00
Trespasses			1,000.00	1,606.72
Stumpage			300.00	1,404.40
TOTAL			26,300.00	47,466.23
<u>STUMPAGE CHARGED OTHER OPERATIONS</u>				
Cordwood			530.00	2,131.51
Forest Products #			41,382.80	49,874.21
TOTAL			41,912.80	52,005.72
<u>MISCELLANEOUS REVENUES</u>				
Cancellation Brunswick Lbr.Co.Contract				1,790.90
Royalties			1,500.00	867.70
Sales Machinery & Equipment			500.00	1,590.16
Land Products			500.00	387.37
Miscellaneous Earnings			500.00	664.11
Rental of Equipment				56.00
TOTAL			3,000.00	5,356.24
<u>LAND DEPARTMENT EXPENSE</u>				
Central Office (Prop. of)	36,000.00	29,393.67		
Land Looking	9,000.00	3,599.89		
Other Expenses	4,000.00	2,995.64		
TOTAL	49,000.00	35,989.20		
GRAND TOTAL	280,145.76	329,278.08	363,331.09	524,559.29
Taxes (Not Charged Operations)	271,686.00	200,571.32		
Back Taxes Paid		994.97		
# - Included in Expense as follows:				
- Saw Timber		10,172.50		
- Tie Mill		12,131.60		
- Total		22,304.10		

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

COMPARISON OF PRICES F.O.B. CARS MAIN LINE FOR FOREST PRODUCTS DELIVERED - 1927 TO 1932 INCLUSIVE

	UNIT	1932	1931	1930	1929	1928	1927
<u>SAW LOGS:</u>							
Maple	Per M Ft.	\$17.22	\$20.31	\$27.21	\$28.15	\$26.73	\$23.87
Soft Maple	"	17.00	20.22	26.00	26.07	21.61	17.55
Birch	"	17.83	21.66	36.50	54.79	34.89	29.94
Basswood	"	17.00	25.68	26.00	26.00	24.33	23.24
Beech	"	14.39	16.77	26.00	26.04	24.54	17.23
Ash	"		23.09	26.00	26.00	25.66	21.54
Elm	"	17.00	15.28	26.00	26.00	22.77	25.67
Cherry	"	17.00	17.36	26.00	20.91	22.67	23.41
Hemlock	"	9.13	11.51	13.02	14.63	14.93	15.19
Pine	"	15.63	19.46	21.92	25.32	23.74	27.28
Spruce	"	13.88	16.41	17.61	21.15	24.54	19.07
Balsam	"			18.00		15.85	14.90
Tamarack	"					26.00	
Cedar	"		22.00	22.00		22.00	16.00
Chemical Logs	"	5.00					
<u>TIES:</u>							
Cedar	Per Piece	.419	.670	.734	.692	.661	.631
Hemlock	"	.419	.679	.841	.717	.737	.739
Pine	"				.585		
Hardwood	"	.545	.745	.857	.844	.834	.836
Cedar Posts	"		.103	.131		.10	.089
Cedar Poles	"	1.00	2.98	3.025	5.111	4.61	
<u>PULPWOOD:</u>							
Spruce	Per Cord		9.15	10.53	11.00	12.00	11.29
Balsam	"		6.50	6.50			
Balsam Peeled	"		9.53	9.00			
8 ft. Hardwood Tie Cuts	Per Piece						.664
Refuse (Sawdust)	Per Ton				.324	.50	.50
<u>SLABWOOD:</u>							
Hardwood	Per Cord	3.29	4.00	4.00	4.00	4.00	3.98
Hemlock	"					2.33	2.50
<u>MINE TIMBER:</u>							
Hemlock	Per M Ft.		15.92	15.03		18.00	
Spruce	"					18.00	
Maple	"		19.25	18.41		22.00	
Birch	"		19.25	18.41			
Beech	"		19.25	18.41			
7 ft. Lagging	Per 100 Lin. Ft.			.552			
Stulls & Cribbing	Per Lin. Ft.						.155

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the line and it is hoped that the organization can be continued. Your Land Agent is a member of the Executive Committee and is in close touch with the activities. This is a very important body because it is the only organization of the fifteen counties of the Upper Peninsula of Michigan in which are focused all matters of public interest.

NORTHERN HEMLOCK & HARDWOOD MANUFACTURERS ASSOCIATION

We continue our membership in this organization in order to keep in touch with lumber manufacturers and other timber owners. During the year we attended a number of meetings and conferences and continue to pay monthly dues of \$25.26 towards the advertising of lumber, this being fifty percent of the average amount we had been paying during the time we operated the Sawmill. We maintain that advertising lumber helps to keep up the value of our timber stumpage.

NATIONAL FORESTS

The Federal Government continues the acquisition of land in the three National Forest areas in the Upper Peninsula of Michigan. During the current year we did not sell them any lands but have a large acreage in AuTrain and Mathias Townships, the timber on which has been sold to the Bay De Noquet Company and will be available to sell the National Forest as soon as their timber has been removed.

FOREST FIRES

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

TAXES

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

Tax statements attached show that we have been quite successful in having the taxes for 1932 greatly reduced as compared with previous years and it is our plan to continue battling away on these to get them still lower.

In 1929 we let go delinquent the taxes on 43,333.16 acres of land in Luce County because they were of small value and the assessment excessive and acting upon instructions these taxes have been let go delinquent in 1930 and 1931 and again in 1932.

We have also deferred paying our taxes in a number of townships in which the tax-spending bodies did not cooperate with us in the manner in which we thought they should and during 1931 we deferred payment of taxes in the amount of \$165,223.24 and in 1932 we have deferred taxes in the sum of \$139,983.59.

ALGER COUNTY TAXPAYERS' ASSOCIATION

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

The Association is doing good work in watching the local township and city finances and cooperating with the different taxing units in order to endeavor to keep down expenditures.

The expenses of the Taxpayers' Association have been reduced and the budget for the coming year is fixed at \$2,000.00 in place of \$4,800.00 in 1932.

CRUISERS

During January of the current year we had two gangs of cruisers at work in the woods but laid off three of these men and at the present time simply have one man, Mr. Stephen Lowney, Sr., looking after such work as we find absolutely necessary. Most of Mr. Lowney's work during the current year has been looking after the large number of small jobbers we have taking pulpwood and ties off our lands.

HOTEL WILLIAMS & COTTAGES

This Hotel was opened July 1st and closed September 15th. The result of this operation shows a deficit of \$653.86 as compared with \$1,021.18 in 1931. Drastic reductions were made in salaries and other operating expenses which account for this result.

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

During the year a number of gatherings were held at the Island and we are making an effort to encourage more of these meetings.

The housekeeping cottages and cabins showed small occupancy during the season and very little revenue was derived from this source.

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

The following statements show the receipts and expenditures in detail for the current year and for 1931 and 1930.

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ALGER COUNTY TAXPAYER'S ASSOCIATION.

FIFTH ANNUAL REPORT FOR THE PERIOD ENDING SEPTEMBER 30TH, 1932

OFFICERS

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

DIRECTORS

W. A. Munro,	Munising, Michigan.
E. O. Erickson,	" "
John M. Bush,	Negaunee, "
P. S. Hamilton,	Newberry, "
J. N. Wallace,	Munising, "
E. C. Dawley,	Namah, "

ORGANIZED

OCTOBER 1927

ALGER COUNTY TAXPAYER'S ASSOCIATION.

FIFTH ANNUAL REPORT

I N D E X

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

ALGER COUNTY TAXPAYER'S ASSOCIATION

STATEMENT OF RECEIPTS & DISBURSEMENTS FOR THE YEAR ENDING
SEPTEMBER 30TH, 1932.

RECEIPTS

Wisconsin Land & Lumber Co	\$	139.98	
East Jordan Lumber Co		201.76	
Cleveland-Cliffs Iron Co		2,148.49	
Northwestern Cooperage & Lumber Co		40.22	
Oliver Iron Mining Co		110.80	
Michigan Gas & Electric Co		50.98	
D. W. McDougall		30.46	
Munising Woodenware Co		136.05	
J. M. Longyear Estate		2.16	
Peoples State Bank		21.44	
I. Stephenson Co Trustees		87.60	
Keweenaw Association		13.36	
Jackson & Tindle		189.10	
Newberry Lumber & Chemical Co		139.68	
Munising Paper Co		1,082.50	
First National Bank of Alger County		115.45	
Bay de Noquet Co		191.75	
		<hr/>	
Total Receipts		4,701.78	
Balance on hand September 30th, 1931,		1,044.61	
		<hr/>	
Total to account for			5,746.39

EXPENDITURES

Salaries		5,427.70	
Office Rent		220.00	
Office Light		15.15	
Telephones & Telegraph		70.91	
Automobile Mileage		386.44	
Traveling Expense		54.85	
Office Supplies & Equipment		95.35	
Postage & Box Rent		52.90	
Legal Expense		50.00	
Papers & Periodicals		15.10	
Special Expense		69.75	
		<hr/>	
Total Expenditures			4,458.15

BALANCE ON HAND 1,288.24

Grand total receipts	\$	24,634.81	
Grand total expenditures		23,346.57	
		<hr/>	
Balance as above		1,288.24	

ALGER COUNTY TAXPAYERS' ASSOCIATION

STATEMENT SHOWING 1931 ASSESSED VALUATION OF PROPERTY OWNED BY THE MEMBERS OF THE ALGER COUNTY TAXPAYERS' ASSOCIATION, PROPERTY OWNED BY OTHERS AND PERCENTAGES.

	VALUATION	PERCENT	PERCENT PREVIOUS YEAR
<u>AU TRAIN TOWNSHIP</u>			
Bay de Noquet Company	142,080.00	15.32	21.56
Keweenaw Association	8,640.00	.93	.94
Munising Paper Company	2,175.00	.23	.23
Cleveland-Cliffs Iron Company	402,270.00	43.36	44.12
Jackson & Tindle, Inc.	1,060.00	.11	1.38
Newberry Lumber & Chemical Company	43,505.00	4.69	4.85
J. M. Longyear Estate	350.00	.04	
TOTAL TAXPAYERS' ASSOCIATION	<u>600,080.00</u>	<u>64.68</u>	<u>73.08</u>
All Other Property	<u>327,570.00</u>	<u>35.32</u>	<u>26.92</u>
TOTAL AU TRAIN TOWNSHIP	927,650.00	100.00	100.00
<u>BURT TOWNSHIP</u>			
Munising Paper Company	148,096.00	9.51	9.77
Cleveland-Cliffs Iron Company	1,024,885.00	65.83	65.66
Jackson & Tindle, Inc.	63,300.00	4.07	4.02
Newberry Lumber & Chemical Company	86,804.25	5.58	5.61
TOTAL TAXPAYERS' ASSOCIATION	<u>1,323,085.25</u>	<u>84.99</u>	<u>85.06</u>
All Other Property	<u>233,664.75</u>	<u>15.01</u>	<u>14.94</u>
TOTAL BURT TOWNSHIP	1,556,750.00	100.00	100.00
<u>GRAND ISLAND TOWNSHIP</u>			
Cleveland-Cliffs Iron Company	219,770.00	89.61	86.76
All Other Property	<u>25,475.00</u>	<u>10.39</u>	<u>13.24</u>
TOTAL GRAND ISLAND TOWNSHIP	245,245.00	100.00	100.00
<u>LIMESTONE TOWNSHIP</u>			
I. Stephenson Company, Trustees	43,279.00	8.39	13.17
Oliver Iron Mining Company	147,875.00	28.66	25.61
Cleveland-Cliffs Iron Company	6,970.00	1.35	1.28
Wisconsin Land & Lumber Company	147,375.00	28.57	32.65
Northwestern Cooperage & Lumber Co.			.09
TOTAL TAXPAYERS' ASSOCIATION	<u>345,499.00</u>	<u>66.97</u>	<u>72.80</u>
All Other Property	<u>170,428.00</u>	<u>53.03</u>	<u>27.20</u>
TOTAL LIMESTONE TOWNSHIP	515,927.00	100.00	100.00
<u>MATHIAS TOWNSHIP</u>			
Wisconsin Land & Lumber Company	800.00	.17	.17
Northwestern Cooperage & Lumber Co.	40,250.00	8.71	11.72
Bay de Noquet Company	114,600.00	24.81	40.64
Cleveland-Cliffs Iron Company	10,650.00	2.31	2.02
TOTAL TAXPAYERS' ASSOCIATION	<u>166,300.00</u>	<u>36.00</u>	<u>54.55</u>
All Other Property	<u>295,655.00</u>	<u>64.00</u>	<u>45.45</u>
TOTAL MATHIAS TOWNSHIP	461,955.00	100.00	100.00

	<u>VALUATION</u>	<u>PERCENT</u>	<u>PERCENT PREVIOUS YEAR</u>
<u>MUNISING TOWNSHIP</u>			
Michigan Gas & Electric Company	10,400.00	.90	
Bay de Noquet Company	6,950.00	.60	.71
Munising Paper Company	29,162.00	2.52	2.53
D. W. McDougal			.79
Cleveland-Cliffs Iron Company	792,900.00	68.39	67.13
Jackson & Tindle			.52
Newberry Lumber & Chemical Company	52,670.00	4.54	4.40
Keweenaw Association	9,900.00	.85	.83
TOTAL TAXPAYERS' ASSOCIATION	<u>901,982.00</u>	<u>77.80</u>	<u>76.91</u>
All Other Property	<u>257,318.00</u>	<u>22.20</u>	<u>23.09</u>
TOTAL MUNISING TOWNSHIP	1,159,300.00	100.00	100.00
<u>ONOTA TOWNSHIP</u>			
J. M. Longyear Estate	3,000.00	.38	.37
East Jordon Lumber Company	239,200.00	30.10	31.68
Jackson & Tindle, Inc.			.18
Cleveland-Cliffs Iron Company	255,640.00	32.17	32.38
Newberry Lumber & Chemical Company	8,950.00	1.13	1.12
TOTAL TAXPAYERS' ASSOCIATION	<u>506,790.00</u>	<u>63.78</u>	<u>65.73</u>
All Other Property	<u>287,845.00</u>	<u>36.22</u>	<u>34.27</u>
TOTAL ONOTA TOWNSHIP	794,635.00	100.00	100.00
<u>ROCK RIVER TOWNSHIP</u>			
I Stephenson Company, Trustees	31,380.00	5.99	8.08
Wisconsin Land & Lumber Company	10,170.00	1.94	1.22
Oliver Iron Mining Company	2,400.00	.46	1.31
East Jordon Lumber Company	23,000.00	4.39	4.00
Cleveland-Cliffs Iron Company	84,680.00	16.15	24.01
TOTAL TAXPAYERS' ASSOCIATION	<u>151,630.00</u>	<u>28.93</u>	<u>38.62</u>
All Other Property	<u>372,560.00</u>	<u>71.07</u>	<u>61.38</u>
TOTAL ROCK RIVER TOWNSHIP	524,190.00	100.00	100.00
<u>MUNISING CITY</u>			
Munising Woodenware Company	156,430.00	4.38	5.68
First National Bank of Alger County	152,650.00	4.27	4.82
Munising Paper Company	1,596,350.00	44.69	39.65
D. W. McDougal			.99
Cleveland-Cliffs Iron Company	133,185.00	3.73	3.74
People's State Bank			.89
Jackson & Tindle, Inc.	175,410.00	4.91	5.39
Michigan Gas & Electric Company	90,225.00	2.53	2.13
Sam Marks	8,480.00	.24	
TOTAL TAXPAYERS' ASSOCIATION	<u>2,312,730.00</u>	<u>64.75</u>	<u>63.29</u>
All Other Property	<u>1,259,570.00</u>	<u>35.25</u>	<u>36.71</u>
TOTAL MUNISING CITY	3,572,300.00	100.00	100.00

ALGER COUNTY TAXPAYERS' ASSOCIATION

COMPARATIVE STATEMENT OF ASSESSED VALUATION OF MEMBERS FOR FISCAL YEARS
1931 AND 1930, SHOWING INCREASES AND DECREASES

	VALUATION		INCREASE	DECREASE
	1931	1930		
BAY DE NOQUET COMPANY				
Au Train Township	142,080.00	202,770.00		60,690.00
Mathias Township	114,600.00	192,200.00		77,600.00
Munising Township	6,950.00	8,450.00		1,500.00
Total	<u>263,630.00</u>	<u>403,420.00</u>		<u>139,790.00</u>
NORTHWESTERN COOPERAGE & LUMBER COMPANY				
Limestone Township		500.00		500.00
Mathias Township	40,250.00	55,450.00		15,200.00
Total	<u>40,250.00</u>	<u>55,950.00</u>		<u>15,700.00</u>
WISCONSIN LAND & LUMBER COMPANY				
Limestone Township	147,575.00	186,950.00		39,575.00
Mathias Township	800.00	800.00		
Rock River Township	10,170.00	7,000.00	3,170.00	
Total	<u>158,545.00</u>	<u>194,750.00</u>		<u>36,405.00</u>
EAST JORDON LUMBER COMPANY				
Onota Township	239,200.00	257,700.00		18,500.00
Rock River Township	23,000.00	23,000.00		
Total	<u>262,200.00</u>	<u>280,700.00</u>		<u>18,500.00</u>
CLEVELAND CLIFFS IRON COMPANY				
Au Train Township	402,270.00	414,880.00		12,610.00
Burt Township	1,024,885.00	1,025,585.00		700.00
Grand Island Township	219,770.00	212,770.00	7,000.00	
Limestone Township	6,970.00	7,320.00		350.00
Mathias Township	10,650.00	9,550.00	1,100.00	
Munising Township	792,900.00	793,150.00		250.00
Onota Township	255,640.00	263,400.00		7,760.00
Rock River Township	84,680.00	137,970.00		53,900.00
Munising City	133,185.00	124,465.00	8,720.00	
Total	<u>2,930,950.00</u>	<u>2,989,090.00</u>		<u>58,140.00</u>
JACKSON & TINDLE				
Au Train Township	1,060.00	13,030.00		11,970.00
Burt Township	63,300.00	62,800.00	500.00	
Munising Township		6,100.00		6,100.00
Onota Township		1,500.00		1,500.00
Munising City	175,410.00	179,650.00		4,240.00
Total	<u>239,770.00</u>	<u>263,080.00</u>		<u>23,310.00</u>
MICHIGAN GAS & ELECTRIC COMPANY				
Munising Township	10,400.00		10,400.00	
Munising City	90,225.00	70,925.00	19,300.00	
Total	<u>100,625.00</u>	<u>70,925.00</u>	<u>29,700.00</u>	
SAM MARKS				
Munising City	8,480.00		8,480.00	
Total	<u>8,480.00</u>		<u>8,480.00</u>	

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	1931	1930	INCREASE	DECREASE
NEWBERRY LUMBER & CHEMICAL COMPANY				
Au Train Township	43,505.00	45,635.00		2,130.00
Burt Township	86,804.25	87,654.26		850.01
Munising Township	52,670.00	51,945.00	725.00	
Onota Township	8,950.00	9,100.00		150.00
Total	191,929.25	194,334.26		2,405.01
PEOPLE'S STATE BANK				
Munising City	With	29,825.00		
Total	Drawn	29,825.00		
KEWBENAW ASSOCIATION				
Au Train Township	8,640.00	8,840.00		200.00
Munising Township	9,900.00	9,750.00	150.00	
Total	18,540.00	18,590.00		50.00
J.M. LONGYEAR ESTATE				
Au Train Township	350.00		350.00	
Onota Township	3,000.00	3,000.00		
Total	3,350.00	3,000.00	350.00	
MUNISING WOODENWARE COMPANY				
Munising City	156,430.00	189,275.00		32,845.00
Total	156,430.00	189,275.00		32,845.00
FIRST NATIONAL BANK OF ALGER COUNTY				
Munising City	152,650.00	160,625.00		7,975.00
Total	152,650.00	160,625.00		7,975.00
D. W. MCDUGAL				
Munising Township	With-	9,300.00		
Munising City	drawn	33,075.00		
Total		42,375.00		
MUNISING PAPER COMPANY				
Au Train Township	2,175.00	2,175.00		
Burt Township	148,096.00	152,595.64		4,499.64
Munising Township	29,162.00	29,950.00		788.00
Munising City	1,596,350.00	1,321,300.00	275050.00	
Total	1,775,783.00	1,506,020.64	269862.36	
I. STEPHENSON COMPANY, TRUSTEES				
Limestone Township	43,279.00	75,444.00		32,165.00
Rock River Township	31,380.00	46,425.00		15,045.00
Total	74,659.00	121,869.00		47,210.00
OLIVER IRON MINING COMPANY				
Limestone Township	147,875.00	146,625.00	1,250.00	
Rock River Township	2,400.00	7,550.00		5,150.00
Total	150,275.00	154,175.00		3,900.00
GRAND TOTAL				
	6,527,866.25	6,678,003.90		151,137.25

RECAPITULATION

	<u>VALUATION</u>	<u>PERCENT</u>	<u>PERCENT PREV YEAR</u>
Bay de Noquet Co	563,630.00	2.70	4.16
Northwestern Cooperage & Lmbr Co	40,250.00	.41	.58
Wisconsin Land & Lumber Co	158,345.00	1.62	2.01
East Jordan Lumber Co	262,200.00	2.69	2.90
Jackson & Tindle	239,770.00	2.46	2.71
Cleveland-Cliffs Iron Co	2,930,950.00	30.04	30.83
Michigan Gas & Electric Co	100,625.00	1.03	.73
Sam Marks	8,480.00	.09	
Newberry Lumber & Chemical Co	191,929.25	1.97	2.00
Keweenaw Association	18,540.00	.19	.19
J. M. Longyear Estate	3,350.00	.03	.03
Munising Woodenware Co	156,430.00	1.60	1.95
First National Bank of Alger County	152,650.00	1.56	1.66
Munising Paper Co	1,775,783.00	18.20	15.53
I. Stephenson Co Trustees	74,659.00	.77	1.26
Oliver Iron Mining Co	150,275.00	1.54	1.59
Peoples State Bank			.31
D. W. McDeugall			.44
TOTAL TAXPAYER'S ASSOCIATION	6,527,866.25	66.90	68.48
OTHER PROPERTY	3,230,085.75	33.10	31.52
TOTAL ALGER COUNTY	9,757,952.00	100.00	100.00

A L G E R C O U N T Y

TAXES PER \$ 1,000.00 ASSESSED VALUATION FOR 1932.

	AU TRAIN	BURT	GRAND ISLAND	LIME- STONE	MATH- IAS	MUNIS- ING	ONOTA	ROCK RIVER	MUNIS- ING CITY
State Tax	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
County "	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Twp "	1.48	1.94		8.84	6.44	3.40	2.84	6.28	
Rd Rep "				3.84	1.64		5.00	2.50	
Hy Imp "		4.35		3.84	5.84	5.90		2.50	
School "	9.66	16.17		17.66	54.30	20.54	11.36	16.68	20.54
Fire "		.65							
Rd Bond "							1.03		
City "									13.37
Total 1932	23.94	35.91	12.80	46.98	81.02	42.64	33.03	40.76	46.71
" 1931	25.53	46.88	19.45	60.86	64.00	46.84	43.31	48.89	46.09
" 1930	22.75	46.95	16.09	61.53	62.31	50.49	43.11	59.71	52.10
" 1929	23.19	46.43	17.02	45.75	60.16	50.38	42.54	72.72	48.76
" 1928	22.63	45.32	17.80	51.82	46.13	46.18	47.61	69.60	49.62
" 1927	24.52	48.69	18.53	66.36	46.52	46.22	74.64	72.28	50.83

COMPARATIVE STATEMENT OF TOTAL TAX LEVIES

1925	601,114.63
1926	560,317.24
1927	555,782.93
1928	506,613.82
1929	478,661.04
1930	466,003.03
1931	441,421.30
1932	322,309.53

ALGER COUNTY TAXPAYER'S ASSOCIATION.

FIFTH ANNUAL REPORT.

The Association submits the fifth annual report of statistical and other information covering the political units of Alger County for the year ending September 30th, 1932.

The unemployment situation has been more acute than during the previous year, a condition which is used to bring pressure for increased tax levies for relief. County road funds were used to provide work relief but otherwise expenditures were generally held below the previous year. This office handled unemployment registration and the sending out of work tickets for a period of about nine months ending in July. In this connection we believe that industrial conditions are better in this county than in most parts of Michigan and that a great deal of the pressure for relief comes from people who are as well off as they have ever been or ever will be; the general conditions just gives them a better opportunity.

Tax levies for 1932 showed a very satisfactory reduction as compared with the previous year. The total for 1932 amounted to \$ 332,309.53 while in 1931 the total was \$ 441,421.20 a decrease of \$ 119,111.67 or 27%.

During the year we were active in negotiating with the officials in each district to reduce all budgets. These efforts resulted in a considerable saving to the taxpayers; the following are items which we can list as having been made in whole or part through our efforts:

AuTrain.	Township	\$ 4,000.00
	School	1,000.00
Burt.	Township	2,034.00
	School	7,000.00
Grand Island	"	500.00
Limestone	"	3,000.00
Mathias	Township	1,500.00
Munising	"	507.00
Onota	"	4,332.00
Alger County	County budget	<u>30,000.00</u>
	Total,	\$ 42,963.00

It must be admitted that some reductions should have been greater but in most cases considerable pressure was necessary to get any consideration. With the township roads being absorbed by the county road commission, the voting last November of the amendment limiting the rate to \$ 15.00 and pressure from all points for economy, a further reduction is in prospect for next year.

ALGER COUNTY

The budget fixed at the annual meeting of the county board in October, 1932, showed a decrease of \$ 22 058.00 compared with the previous year. This was possible partly because bonds are being issued against delinquent taxes in the sum of \$ 27 600.00, and calamity bonds for poor relief, \$ 20 000.00. During the year county road funds amounting to \$ 40 000.00 were diverted to the general fund.

The comparative budget is as follows:

	1932	1931	INCREASE	DECREASE
General Fund	64 942.00	57 000.00	7 942.00	
Poor Fund	10 000.00	31 000.00		21 000.00
County Road Fund		9 000.00		9 000.00
Total	74 942.00	97 000.00		22 058.00

Expenditures by the county board through the general fund for 12 months ending July 31st, 1932, compared with a similar period ending on the same date in 1931, are as follows:

Circuit Court	3 671.86	4 581.04		909.18
Justice "	977.29	996.45		19.16
Supervisors, Mileage & per diem,	3 271.59	2 564.79	706.80	
" Appropriations	4 051.30	6 656.55		2 605.25
" Miscellaneous	2 254.13	1 123.64	1 130.49	
Court House & Grounds	2 884.09	3 170.47		286.38
Probate Court	9 832.22	5 486.32	4 345.90	
Sheriff	8 141.73	8 290.73		149.00
Clerk & Reg of Deeds	4 686.74	4 277.43	409.31	
Treasurer	3 251.32	2 953.61	297.71	
Prosecuting Attorney	3 917.59	3 083.68	833.91	
School Commissioner	2 063.50	2 300.24		236.74
Coroner	496.89	703.75		206.86
County Surveyor	25.00	34.50		9.50
Sealer of Wts & Measures	769.62	790.44		20.82
Poor Commission	1 713.62	1 450.93	262.69	
Elections	134.87	1 829.58		1 694.71
Contageous Diseases	5 069.96	7 956.18		2 886.22
Road Commission	382.00	395.00		13.00
Drain Commission	28.80		28.80	
Bounties	270.60	95.90	174.70	
Mothers' Pensions	6 941.30	8 123.50		1 182.20
Circuit Court Commissioner	153.45	56.05	97.40	
State Institutions	9 777.49	8 806.45	971.04	
Total	74 766.96	75 727.23		960.27
Loans repaid	20 000.00	2 000.00		
Total Expended	94 766.96	77 727.23		

Increase in expense of probate court and state institutions is due to more relief granted to afflicted adults. Decrease in contagious disease expense is due to cancellation of the contract with Morgan Heights and commitment of indigent tuberculosis patients to the State Sanatorium at Howell.

Salaries were decreased 10% on May 1st, 1932, and other economy measures of less magnitude also became effective.

ALGER COUNTY

COMPARATIVE STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE ALGER COUNTY ROAD COMMISSION FOR 12
MONTHS ENDING JULY 31ST, 1932,
AND JULY 31ST, 1931.

	<u>1932</u>	<u>1931</u>	<u>INCREASE</u>	<u>DECREASE</u>
Balance to begin	77,425.87	39,875.27	37,550.60	
<u>RECEIPTS</u>				
Tax Levy	6,457.19	10,500.00		4,042.81
State Aid &c	213,981.48	205,311.34	8,670.14	
Total	297,864.54	255,686.51	42,177.93	
<u>DISBURSEMENTS</u>				
Maintenance (1)	115,671.29	102,372.21	13,299.08	
New Equipment	17,117.48	29,826.26		12,708.78
Equipment Repairs	27,395.25	25,110.42	2,284.83	
Stores	8,074.59	5,756.05	2,318.54	
General Expense	17,668.75	15,195.80	2,492.95	
Overpaid voucher	.63		.63	
Total	185,947.99	178,260.74	7,687.25	
BALANCE ON HAND	111,916.55	77,425.87	42,490.68	
Less - Diverted to General & Poor Funds	23,000.00			
AVAILABLE CASH,	88,916.55		19,490.68	
(1) Maintenance				
State Trunk L ^{ts}	57,367.99	49,354.39	8,013.60	
County & Township	58,303.30	53,017.82	5,285.48	
Total	115,671.29	102,372.21	13,299.08	
Detail of equipment purchased during 1932 is as follows:				
Buildings		\$ 6,336.60		
Machinery & Tools		40.23		
Snow Plow #30		490.00		
" " #31		490.00		
" " #32		490.00		
Truck #41		869.00		
" #42		898.00		
Crusher		4,250.00		
Motor Grader #43		3,253.60		
Total		17,117.48		

ALGER COUNTY

COMPARATIVE STATEMENT OF POOR FUND EXPENDITURES FOR
PERIOD ENDING SEPTEMBER 30TH, 1932 & 1931.

INFIRMARY	1932	1931	INCREASE	DECREASE
Keeper & Matron	2 282.50	2 400.00		137.50
Other Labor	700.00	828.65		128.65
Clothing	297.94	195.36	102.58	
Food	2 122.23	2 076.76	45.47	
Medical Attendance	793.88	755.74	58.14	
Funeral Expense	395.00	170.00	225.00	
Transportation	121.16	41.95	73.21	
Furniture & Supplies	413.61	543.29		129.68
Insurance		317.60		517.60
Fuel & Light	605.99	888.73		282.74
Additions & Equipment	208.36	387.13		178.77
Hay, Grain & Feed	428.47	900.17		471.70
Gas, Oil & Car Repairs	417.17	365.26	51.91	
Other Farm Exp	1 284.02	1 684.43		400.41
Building Repairs	86.02	84.78	1.24	
Sundries	498.65	436.92	61.73	
Total Infirmary	10 640.00	12 061.77		1 421.77
Average No. Inmates	62.7	51.3	11.4	
Cost per Inmate	169.70	235.12		65.42
INDIGENT POOR				
Medical & Hospital	6 355.32	5 210.27	1 145.05	
Funeral Exp	1 081.00	970.50	110.50	
Food & Provisions	13 975.29	11 501.66	2 473.63	
Fuel	340.56	362.75		22.19
Clothing	195.40	365.55		170.15
Rent	1 522.65	1 365.90	156.95	
Transportation	449.62	675.93		224.31
Other Expense	471.17	577.99	93.18	
Total Indigent Poor	24391.21	20 828.55	3 562.66	
Total Expenditures	35 031.21	32 890.32	2 140.89	
Collections	4 136.18	3 086.49	1 049.69	
NET EXPENDITURES	30 895.03	29 803.83	1 091.20	

The cost of operating the infirmary shows a very gratifying decrease while there is a substantial increase in the number of inmates. Since 1930 the inmates has increased from 42 while the cost has decreased a total of \$ 1 923.59. The number receiving relief outside of the infirmary has constantly increased since 1929 but there has been a decrease in the relief per person which has kept the total expenditures from increasing inproportion.

ALGER COUNTY.

COMPARATIVE STATEMENT OF STATE & COUNTY TAXES FOR 1932 AND 1931.

	<u>1932</u>	<u>1931</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>STATE TAX</u>				
Au Train Township	2 237.18	2 960.73		723.55
Burt "	5 088.29	4 971.79	113.50	
Grand Island "	802.87	782.74	20.13	
Limestone "	1 112.87	1 646.66		533.79
Mathias "	1 029.04	1 474.40		445.36
Munising "	2 893.92	3 700.08		806.16
Onota "	2 305.61	3 536.20		230.58
Rock River "	1 575.68	1 673.03		97.35
Munising City	8 824.19	11 401.53		2 577.34
Total	25 869.66	31 147.16		5 277.50
<u>COUNTY TAX</u>				
Au Train Township	6 480.90	8 364.96		1 884.06
Burt "	14 740.29	14 046.80	693.49	
Grand Island "	2 325.35	2 211.46	114.39	
Limestone "	3 223.90	4 652.30		1 428.40
Mathias "	2 981.04	4 165.62		1 184.58
Munising "	8 383.39	10 453.83		2 070.44
Onota "	6 679.16	7 165.51		486.35
Rock River "	4 564.60	4 726.81		162.21
Munising City	25 562.87	32 212.71		6 649.84
Total	74 942.00	88 000.00		13 058.00
<u>COUNTY ROAD TAX</u>				
Au Train Township	855.	855.51		855.51
Burt "		1 456.61		1 456.61
Grand Island "		226.17		226.17
Limestone "		475.80		475.80
Mathias "		426.03		426.03
Munising "		1 069.14		1 069.14
Onota "		732.84		732.84
Rock River "		483.42		483.42
Munising City		3 294.48		3 294.48
Total		9 000.00		9 000.00

Total decrease in State, County and County Road taxes for 1932,

27 335.50

ALGER COUNTY

STATEMENT SHOWING 1932 PER CAPITA ASSESSED VALUATIONS TAX
LEVIES AND EXPENDITURES BASED ON THE U S CENSUS
FOR 1930, AND SUBDIVIDED ACCORDING TO
POLITICAL UNITS.

	AMOUNT	PER CAPITA	
		1932	1937
<u>AU TRAIN TOWNSHIP</u>			
Population, 1930,	536		
Assessed Valuation	683 365.00	1 274.93	1 730.78
TAXES LEVIED			
State	2 237.18	4.17	5.52
County	6 480.90	12.09	17.80
School	6 500.00	12.13	14.00
Local	1 000.00	1.87	7.46
Total Taxes	16 218.08	30.26	44.18
EXPENDITURES			
School	10 924.65	20.38	28.47
Local	4 302.24	8.03	9.53
Total Expenditures	15 226.89	28.41	32.00
<u>BURT TOWNSHIP</u>			
Population, 1930	518		
Assessed Valuation	1 445 260.00	5 000.50	3 005.31
TAXES LEVIED			
State	5 088.29	9.82	9.60
County	14 740.29	28.46	29.89
School	25 000.00	48.26	61.78
Local	10 750.00	20.75	39.70
Total Taxes	55 578.58	107.29	140.97
EXPENDITURES			
School	30 466.71	58.82	92.14
Local	27 089.78	52.28	55.23
Total Expenditures	57 557.49	111.10	147.37
<u>GRAND ISLAND TOWNSHIP</u>			
Population, 1930	24		
Assessed Valuation	245 245.00	10 218.54	10218.54
TAXES LEVIED			
State	802.87	33.45	32.62
County	2 325.85	96.91	101.57
School			41.67
Local			22.91
Total Taxes	3 128.72	130.36	198.77
EXPENDITURES			
School	974.82	40.62	24.45
Local	485.95	20.25	13.49
Total Expenditures	1 460.77	60.87	37.94

	AMOUNT	PER CAPITA	
		1932	1931
<u>LIMESTONE TOWNSHIP</u>			
Population, 1930,	671		
Assessed Valuation	339 937.00	506.61	768.89
TAXES LEVIED			
State	1 112.87	1.66	2.45
County	5 223.90	4.80	7.64
School	6 000.00	8.94	23.84
Local	5 600.00	8.35	12.86
Total Taxes	15 936.77	23.75	46.79
EXPENDITURES			
School	20 184.31	30.08	31.67
Local	8 300.85	12.37	16.67
Total Expenditures	28,485.16	42.45	48.34
<u>MATHIAS TOWNSHIP</u>			
Population, 1930	844		
Assessed Valuation	314 530.00	347.45	547.42
TAXES LEVIED			
State	1 029.04	1.22	1.75
County	2 981.04	3.53	5.44
School	17,000.00	20.15	20.15
Local	4 300.00	5.09	7.70
Total Taxes	25 310.08	29.99	35.04
EXPENDITURES			
School	30 421.85	36.04	82.63
Local	6 377.97	7.56	8.11
Total Expenditures	36 799.82	43.60	97.74
<u>MUNISING TOWNSHIP</u>			
Population, 1930	833		
Assessed Valuation	883 970.00	1 061.19	1 391.72
TAXES LEVIED			
State	2 893.92	3.47	4.44
County	8 363.39	10.07	13.83
School	18 151.61	21.79	27.94
Local	8 200.00	9.84	12.97
Total Taxes	37 682.92	45.17	65.18
EXPENDITURES			
School (1)	24 503.79	29.42	30.33
Local	17 339.32	20.81	20.89
Total Expenditures	41 843.11	50.23	51.22
(1) School expenditures pro-rated with Minising City.			

<u>ONOTA TOWNSHIP</u>		AMOUNT	1932	1931
Population, 1930	212			
Assessed Valuation		704 270.00	3 322.03	3 748.29
<u>TAXES LEVIED</u>				
State		2 305.62	10.88	11.96
County		6 679.16	31.50	37.25
School		8 000.00	37.74	42.45
Local		6 241.35	29.44	70.68
Total Taxes		23 226.13	109.56	162.34
<u>EXPENDITURES</u>				
School		10 957.99	51.69	55.90
Local		21 594.40	101.86	86.69
Total Expenditures		32 552.39	153.55	142.59
<u>ROCK RIVER TOWNSHIP</u>				
Population, 1930	1733			
Assessed Valuation		481 305.00	277.73	316.32
<u>TAXES LEVIED</u>				
State		1 575.68	.91	.97
County		4 564.60	2.63	3.00
School		8 000.00	4.62	5.77
Local		5 406.52	3.12	5.05
Total Taxes		19 546.80	11.28	14.79
<u>EXPENDITURES</u>				
School		33 024.13	19.06	20.17
Local		7 884.33	4.55	4.87
Total Expenditures		40 908.46	23.61	25.04
<u>MUNISING CITY</u>				
Population, 1930	3956			
Assessed Valuation		2 695 425.00	681.35	903.03
<u>TAXES LEVIED</u>				
State		8 824.19	2.23	2.88
County		25 562.87	6.46	8.98
School		55 348.39	13.99	18.13
Local		36 000.00	9.10	11.63
Total Taxes		125 735.45	31.78	41.62
<u>EXPENDITURES</u>				
School (Prorated with Mun. Tp)		116 320.91	29.42	30.33
Local		56 484.41	14.28	23.98
Total Expenditures		172 805.32	43.68	54.31
<u>ALGER COUNTY</u>				
Population, 1930	9327			
Assessed Valuation		7 902 107.00	847.24	1 046.21
<u>TAXES LEVIED</u>				
State		25 869.66	2.77	3.24
County		74 942.00	9.04	10.40
School		144 000.00	15.44	20.11
Local		77 497.87	8.31	13.48
Total Taxes		322 309.53	34.56	47.33
<u>EXPENDITURES</u>				
School		277 779.16	29.78	37.45
Township & City		149 851.25	16.07	20.50
County, General Fund		74 766.96	8.02	7.66
" Poor Fund		35 051.21	3.76	3.53
" Road Fund		185 947.99	19.94	19.16
Total Expenditures		723 376.57	77.56	88.50

Note: In compiling these figures each unit is figured for a period of 12 months, but fiscal periods do not end at a uniform time.

AU TRAIN TOWNSHIP.

L. W. Kellan, Supervisor.
D. J. LaFonde, Cler.

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

Receipts and disbursements for the year ending March, 1932, as compared with the previous year are as follows:

	1932	1931	INCREASE	DECREASE
Balance to beging	4,624.38	5,132.11		507.73
<u>RECEIPTS</u>				
Delinquent Tax	2,302.74	1,550.00	752.74	
Primary School Fund	2,655.00	2,437.12	217.88	
Library Fund	84.68		84.68	
Tax Levy	20,532.74	18,910.69	1,622.05	
Homestead & Swamp				
Land Tax	287.11	517.20		230.09
Sundries	17.02	105.01		87.99
Total Receipts	25,879.29	23,520.02	2,359.27	
Total Rec & Bal	50,503.67	28,652.13	1,851.54	
<u>EXPENDITURES</u>				
Paid School Treas	10,625.46	8,504.28	2,121.18	
Paid County "	10,551.52	10,414.00	137.52	
Township Orders	4,302.34	5,109.47		807.13
Total Expenditures	25,479.32	24,027.75	1,451.57	
BALANCE ON HAND	5,024.35	4,624.38	399.97	

The assessed valuation and taxes levied for all purposes for 1932 compared with 1931 is as follows:

ASSESSED VALUATION

Real	619,735.00	863,185.00		243,450.00
Personal	63,630.00	64,465.00		835.00
Total	683,365.00	927,650.00		244,285.00

TAXES LEVIED

State	Tax	2,237.18	2,960.73		723.55
County	"	6,480.90	8,364.96		1,884.06
County Road	"		855.51		855.51
Township	"	1,000.00	1,000.00		
Road Repair	"		1,500.00		1,500.00
Highway Imp	"		1,500.00		1,500.00
School	"	6,500.00	7,500.00		1,000.00
Total Tax		16,218.08	23,681.20		7,463.12

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

Contingent	Fund	1,351.78	1,885.19		533.41
Road Repair	"	1,928.45	1,533.35	389.10	
Highway Imp	"	1,028.11	1,690.93		662.82
Total		4,302.34	5,109.47		807.13

The substantial decrease in the assessed valuation and tax levy is very gratifying, Mr. E. T. Curtiss elected supervisor for the current year has cooperated with the association in a very commendable manner.

BURT TOWNSHIP

S. H. Ostrander, Supervisor. Cline Carpenter, Treasurer.
E. V. Soldenski, Clerk. James Buckland, Hwy Commissioner

Comparative statement of receipts and expenditures for two years ending March, 1932, and March, 1931, are as follows:

	1932	1931	INCREASE	DECRE
Balance to begin	2,970.63	4,308.08		1,337.45
<u>RECEIPTS</u>				
Delinquent Tax	5,353.95	6,480.68		1,126.73
Primary School Fund	3,540.00	3,691.52		151.52
Library Fund	112.91	266.26		153.35
Tax Levy	10,255.30	62,637.74		52,382.44
Homes'd & Swamp Land Tax	756.08	946.30		190.22
Light & Water Collections	6,075.00	5,532.54	542.46	
Short Term Loans	13,400.00	13,950.00		550.00
Sundries	181.92	228.30		46.38
Total Receipts	39,675.16	93,733.34		54,058.18
Total Rec'd & on hand	42,645.79	98,041.42		55,395.63
<u>EXPENDITURES</u>				
Paid School Treasurer	11,585.00	35,793.78		24,208.78
Paid County Treasurer	2,620.01	16,718.09		14,098.08
Township Orders	27,080.78	28,608.92		1,528.14
Loans repaid		13,950.00		13,950.00
Total Expenditures	41,285.79	95,070.79		53,785.00
BALANCE ON HAND	1,360.00	2,970.63		1,610.63

The assessed valuation and taxes levied for all purposes for 1932 compared with 1931 is as follows:

ASSESSED VALUATION	1932	1931	DIFFERENCE
Real	1536,785.	1536,950.	165.00
Personal	17,475.	19,800.	2,325.00
Total	1554,260.	1556,750.	2,490.00

TAXES LEVIED	1932	1931	DIFFERENCE
State	5,088.29	4,971.79	116.50
County	14,740.29	14,046.80	693.49
County Road		1,436.61	1,436.61
Township	3,000.00	4,000.00	1,000.00
Road Repair		7,783.75	7,783.75
Highway Imp	6,750.00	7,783.75	1,033.75
Fire Tax	1,000.00	1,000.00	
School	16,500.00	25,000.00	8,500.00
School Bond	8,500.00	9,000.00	500.00
Total	55,578.58	73,022.70	17,444.12

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

Fund	1932	1931	DIFFERENCE
Contingent	4,341.88	4,365.67	23.79
Road Repair	7,177.36	7,210.49	33.13
Highway Imp	7,966.09	9,864.61	1,898.52
Fire	1,564.22		1,564.22
Light & Water	6,031.23	7,168.15	1,136.92
Total	27,080.78	28,608.92	1,528.14
Loans repaid		13,950.00	13,950.00
Total Expenditures	27,080.78	42,558.92	15,478.14

NOTE: Loans amounting to \$13,400.00 listed in receipts above have not been paid due Peoples State Bank, Lansing.

BURT TOWNSHIP (Continued)

The Light & Water plant operated during the year with a substantial increase in revenue collected, and, although there was spent on improvements a total of \$ 1 564.22 the loss decreased \$ 1 180.24.

Comparative condensed statement is as follows:

	1932	1931	INCREASE	DECREASE
Operating Revenue	6 075.00	4 467.46	1 607.54	
EXPENSE.				
Operating	6 031.23	7 168.15		1 136.92
Improvements	1 564.22		1 564.22	
Total	7 595.45	7 168.15	427.30	
Deficit	1 520.45	2 700.69		1 180.24

The improvements consisted of sinking a well and installing new pipe to provide a better source of supply. Previously the intake was in the bay and the water not considered safe for drinking purposes due to drainage and sewerage contamination. These improvements were not completely paid for during the year, the amount outstanding and represented by interest bearing warrants being \$ 1 875.00.

Indebtedness of the township as of April 1st, 1932, is as follows:

Payment on Tractor, June 1932	\$ 826.42
" " " 1933	826.42
Payment on Road Grader 1932	299.60
Payment on Snow Plow 1932	612.75
Payment on Water Plant Improvements 1932	937.50
" " " " 1933	937.50
Peoples State Bank, Loans overdue from 1931,	13 400.00
Total Indebtedness	17 846.19

Delinquent tax receipts have been pledged to the Peoples State Bank to apply on their loan. Since the above date there has been paid, \$ 390.46 principal and \$ 198.03 interest.

GRAND ISLAND TOWNSHIP.

John Lezotte, Supervisor. Herbert Tisdale, Treasurer.
Nona M. Lezotte, Clerk.

Comparative Statement of receipts and expenditures for two years ending March, 1932, and March, 1931, are as follows:

	1932	1931	INCREASE	DECREASE
Balance to begin	687.31	563.17	124.14	
RECEIPTS				
Primary School Fund	53.10	125.44		72.34
Library "		9.05		9.05
Tax Levy	4 660.03	3 921.39	738.64	
Total Receipts	4 713.13	4 055.88	657.25	
" " & Bal	5 400.44	4 619.05	781.39	
EXPENDITURES				
Paid School Treas.	1 029.98	531.55	498.63	
Paid County "	3 145.86	3 076.58	69.28	
Twp Orders Drawn	486.95	323.81	163.14	
Total	4 662.79	3 931.74	731.05	
BALANCE ON HAND	737.65	737.31	50.34	

The assessed valuation and taxes levied for all purposes for 1932 compared with 1931 is as follows:

ASSESSED VALUATION			
Real	223 145.00	223 145.00	
Personal	22 100.00	22 100.00	
Total	245 245.00	245 245.00	

TAXES LEVIED				
State	Tax	802.87	782.74	20.13
County	"	2 325.85	2 211.46	114.39
County Road	"		226.17	226.17
Township	"		550.00	550.00
School	"		1 000.00	1 000.00
Total		3 128.72	4 770.37	1 641.65

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

Contingent Fund	486.95	511.81	175.14	
Road Repair "		12.00		12.00
Total	486.95	523.81	163.14	

LIMESTONE TOWNSHIP

Frank Debelak, Supervisor.
Joseph H. Peterson, Clerk.

John Ostaneck, Treasurer
Henry Nickel, Highway Com.

Comparative statement of receipts and expenditures for two years ending March, 1932, and March, 1931, are as follows:

	1932	1931	INCREASE	DECREASE
Balance to begin	1 633.19	612.95	1 020.24	
RECEIPTS				
Delinquent Tax	2 055.08	2 529.38		274.30
Primary School Fund	4 902.90	4 659.20	243.70	
Library "	156.38	336.06		179.68
Tax Levy	24 945.24	30 448.09		5 502.85
Homestead & Swamp Tax	606.95	603.06	3.89	
Sundries	96.49	22.48	74.01	
Short Term Loans	4 800.00	7 500.00		2 700.00
Total Receipts	37 563.04	45 898.21		8 335.17
" " & Bal	39 196.23	45 611.16		7 314.93
EXPENDITURES				
Paid School Treas	18 823.59	19 994.83		1 171.24
Paid County Treas	5 361.68	6 194.95		833.27
Twp Orders Drawn	6 300.85	11 188.19		2 887.34
Loans Repaid	4 800.00	7 500.00		2 700.00
Total Expenditures	37 286.12	44 877.97		7 591.85
BALANCE ON HAND	1 910.11	1 633.19	276.92	

Comparative assessed valuation and Tax levies:

ASSESSED VALUATION				
Real	307 115.00	445 180.00		138 065.00
Personal	32 822.00	70 747.00		37 925.00
Total	339 937.00	515 927.00		175 990.00

TAXES LEVIED				
State Tax	1 112.87	1 646.66		533.79
County "	3 223.90	4 652.30		1 428.40
County Road "		475.80		475.80
Township "	3 000.00	3 000.00		
Road Repair "	1 300.00	2 812.87		1 512.87
Hy Imp "	1 300.00	2 812.87		1 512.87
School "	6 000.00	16 000.00		10 000.00
Total	15 936.77	31 400.50		15 463.73

Comparative expenditures by funds:

Contingent Fund	2 997.20	3 979.58		982.38
Road Repair "	2 784.01	3 115.96		331.95
Highway Imp "	2 491.64	2 988.95		497.31
Bridge "	23.00	1 103.70		1 075.70
Total	8 300.85	11 188.19		2 887.34
Loans Repaid	4 800.00	7 500.00		2 700.00
Total Expenditures	13 100.85	18 688.19		5 587.34

The decrease in tax levies and expenditures in this township is very gratifying.

MATHIAS TOWNSHIP

William E. Smith, Supervisor.
 Claud Sloan, Clerk.

Norman E. Hall, Treasurer
 Peter Hoy, H'y Commissioner.

Comparative statement of Receipts and expenditures for two years ending March 1932, and March, 1931, is as follows:

	1932	1931	INCREASE	DECREASE
Balance to begin	4 256.47	7 625.16		3 368.69
RECEIPTS				
Delinquent Taxes	4 653.61	2 221.26	2 412.35	
Primary School Fund	6 053.40	6 110.72		57.32
Library "	193.08	440.75		247.67
Homestead & Swamp Tax	593.89	792.80		198.91
Tax Levy	21 243.34	24 659.14		3 415.80
Sundries	109.58	148.89		39.31
Total Receipts	32 826.90	34 373.56		1 546.66
" " & Balance	37 083.37	41 998.72		4 915.35
EXPENDITURES				
Paid School Treasurer	20 880.31	25 936.89		5 056.58
Paid County Treasurer	4 405.05	4 958.58		553.33
Township Orders Drawn	6 577.97	6 846.98		469.01
Total Expenditures	31 663.33	37 742.25		6 078.92
BALANCE ON HAND	5 420.04	4 256.47	1 163.57	
School Funds	1 323.03		1 323.03	
Township "	4 097.01			159.46

Comparative assessed valuation and tax levies:

ASSESSED VALUATION				
Real Property	287 500.00	402 725.00		115 225.00
Personal "	26 830.00	59 230.00		32 400.00
Total	314 330.00	461 955.00		147 625.00
TAXES LEVIED				
State Tax	1 029.04	1 474.40		445.36
County "	2 981.04	4 165.62		1 184.58
County Road "		426.03		426.03
Township "	2 000.00	2 000.00		
Road Repair "	500.00	2 500.00		2 000.00
Highway Imp "	1 800.00	2 000.00		200.00
School "	17 000.00	17 000.00		
Total	25 310.08	29 556.05		4 255.97

Comparative expenditures by funds:

Contingent Fund	2 9 28.89	2 077.36		48.47
Road Repair "	2 366.23	2 441.52		75.29
Highway Imp "	1 982.85	2 156.41		173.56
Bridge "		171.60		171.60
Total	6 377.97	6 846.89		468.92

MUNISING TOWNSHIP

James Knox, Supervisor.
Dan Alexander, Clerk.

Merle Becker, Treasurer.
Del Wright, H'y Commissioner.

Comparative statement of receipts and expenditures for two years ending March, 1932, and March, 1931, is as follows:

	1932	1931	INCREASE	DECREASE
Balance to begin	1 416.18	1 672.52		256.34
RECEIPTS				
Delinquent Tax	7 777.99	6 213.92	1 564.07	
Primary School Fund	29 328.90	29 585.92		257.02
Library "	935.46	2 133.95		1 198.49
Homestead & Swamp Tax	290.27	379.77		89.50
Tax Levy	45 323.50	49 014.14		3 690.64
Sundries	167.72	104.63	63.09	
Short Term Loans	10 500.00	9 800.00	700.00	
Total Receipts	94 323.64	97 232.33		2 908.69
" " & Balance	95 739.82	98 904.85		3 165.03
EXPENDITURES				
Paid School Treasurer	52 869.55	58 046.41		5 177.06
Paid County Treasurer	12 641.15	12 241.07	400.08	
Township Orders Drawn	17 339.32	17 401.19		61.87
Loans Repaid	10 500.00	9 800.00	700.00	
Total Expenditures	93 349.82	97 488.67		4 138.85
BALANCE ON HAND	2 390.00	1 416.18	973.82	
School Funds	2 641.11	782.52	1 858.59	
Township "	* 251.11*	633.66		382.77

*Denotes deficit.

Comparative assessed valuation and Tax levies:

ASSESSED VALUATION				
Real Property	827 440.00	1103 060.00		275 620.00
Personal "	56 530.00	52 240.00	4 290.00	
Total	883 970.00	1155 300.00		271 330.00
TAXES LEVIED				
State Tax	2 893.92	3 700.08		806.16
County Tax	8 383.39	14 453.83		6 070.44
County Road Tax		1 069.14		1 069.14
Township "	3 000.00	4 000.00		1 000.00
Road Repair "		5 900.00		5 900.00
Highway Imp "	5 200.00	5 900.00		700.00
School "	18 151.61	23 276.16		5 124.55
Total	37 628.92	54 299.21		16 670.29

Comparative expenditures by funds:

Contingent Fund	3 861.92	4 922.08		1 040.16
Road Repair "	7 137.12	6 631.87	505.25	
Highway Imp "	6 320.28	5 847.24	473.04	
Total	17 339.32	17 401.19		61.87
Loans Repaid	10 500.00	9 800.00	700.00	
Total Expenditures	27 839.32	27 201.19	638.13	

ONOTA TOWNSHIP

Edward Peura, Supervisor.
Chas. Risku, Clerk.

Tilda Pihlainen, Treasurer.
Onnie Maki, H'y Commissioner.

Comparative statement of receipts and disbursements for two years ending March, 1932, and March, 1931, is as follows:

	1932	1931	INCREASE	DECREASE
Balance to begin	1 296.35	4 634.12		3337.77
RECEIPTS				
Delinquent Tax	1 558.58	702.23	855.85	
Primary School Fund	1 309.80	1 182.72	127.08	
Library "	41.78		41.78	
Homestead & Swamp Tax	183.04	183.00	.04	
Tax Levy	21 606.20	33 345.45		11 739.25
Sundries	107.50	433.78		326.28
Short Term Loans	6 600.00	7 000.00		400.00
Highway Bond Issue	10 000.00		10 000.00	
Total Receipts	41 406.90	42 847.68		1 440.78
" " & Balance	42 705.25	47 481.80		4 778.55

EXPENDITURES				
Paid School Treasurer	7 725.54	11 103.71		3 378.17
Paid County Treasurer	6 529.21	9 703.84		3 174.63
Township Orders Drawn	21 594.40	18 377.90	3 216.50	
Loans Repaid	6 600.00	7 000.00		400.00
Total Expenditures	42 449.15	46 185.45		3 736.30

BALANCE ON HAND				
School Funds	57.49	53.10		4.39
Township "	216.61	1 263.25		1 046.64

Comparative assessed valaution and Tax levies:

ASSESSED VALUATION				
Real Property	700 870.00	790 635.00		89 765.00
Personal "	3 400.00	4 000.00		600.00
Total	704 270.00	794 635.00		90 365.00

TAXES LEVIED				
State Tax	2 305.62	2 536.20		230.58
County "	6 679.16	7 165.51		486.35
County Road "		732.84		732.84
Township "	2 000.00	4 000.00		2 000.00
Road Repair "	3 521.35	4 067.40		546.05
Highway Imp "		4 067.40		4 067.40
Road Bond "	720.00	2 850.00		2 130.00
School "	8 000.00	9 000.00		1 000.00
Total	23 226.13	34 419.35		11 193.22

Comparative expenditures by funds:

Contingent Fund	4 165.11	4 454.85		289.74
Road Repair "	4 180.69	5 294.23		1 113.54
Highway Imp "	11 522.30	5 268.82	6 253.48	
Road Bond & Int"	1 726.30	3 360.00		1 633.70
Total	21 594.40	18 377.90	3 216.50	
Loans reapid	6 600.00	7 000.00		400.00
Total Expenditures	28 194.40	25 377.90	2 816.50	

ROCK RIVER TOWNSHIP

John H. Gatiss, Supervisor.
George Kallio, Clerk.

Sam Leppimake, Treasurer.
Chas. Johnson, H^oy Commissioner.

Comparative statement of receipts and expenditures for two years ending March, 1932, and March, 1931, is as follows:

	<u>1932</u>	<u>1931</u>	<u>INCREASE</u>	<u>DECREASE</u>
Balance to begin	6 991.87	5 902.76	1 089.11	
RECEIPTS				
Delinquent Tax	6 254.28	7 836.22		1 581.94
Primary School Fund	13 027.20	13 350.40		323.20
Library "	415.51	962.93		547.42
Homestead & Swamp Tax	267.36	267.40		.04
Tax Levy	12 066.34	25 387.99		13 321.65
Sundries	597.81	97.07	500.74	
Total Receipts	<u>32 628.50</u>	<u>47 902.01</u>		<u>15 273.51</u>
" " & Balance	39 620.37	53 804.77		14 184.40
EXPENDITURES				
Paid School Treasurer	22 653.77	33 018.55		10 364.78
" County "	3 233.35	5 353.26		2 119.91
Township Orders Drawn	7 884.33	8 441.09		556.76
Total Expenditures	<u>33 771.45</u>	<u>46 812.90</u>		<u>13 041.45</u>
BALANCE ON HAND	5 848.92	6 991.87		1 142.95

Comparative assessed Valuation and tax levies:

ASSESSED VALUATION				
Real Property	432 555.00	456 515.00		23 960.00
Personal "	48 750.00	67 675.00		18 925.00
Total	<u>481 305.00</u>	<u>524 190.00</u>		<u>42 885.00</u>

TAXES LEVIED				
State	Tax	1 575.68	1 675.03	97.35
County	"	4 564.60	4 726.81	162.21
County Road	"		483.42	483.42
Township	"	3 000.00	3 000.00	
Road Repair	"	1 203.36	2 873.00	1 669.74
Highway Imp	"	1 203.36	1 436.50	233.24
Bridge	"		1 436.50	1 436.50
School	"	8 000.00	10 000.00	2 000.00
Total		<u>19 546.80</u>	<u>25 629.26</u>	<u>6 082.46</u>

Comparative expenditures by funds:

Contingent	Fund	3 488.83	2 975.30	513.53	
Road Repair	"	1 097.45	4 008.83		2 911.38
Highway Imp	"	2 947.99	1 410.96	1 537.03	
Bridge	"	138.67		138.67	
Cemetery	"	211.39	46.00	165.39	
Total		<u>7 884.33</u>	<u>8 441.09</u>		<u>556.67</u>

For many years the contingent fund has been in the red; during the year ending in March, 1932, the deficit was increased from \$ 1 792.39 to \$ 2 472.85 a total of \$ 680.46. This was caused partly by delinquency in tax collections and partly by increase in expenditures.

CITY OF MUNISING

C. G. Kemp, Mayor. George Coates, Commissioner.
Edward Levy, Commissioner.

The assessed valuation and tax levy for 1932 compared with 1931 is as follows:

	<u>1932</u>	<u>1931</u>	<u>INCREASE</u>	<u>DECREASE</u>
ASSESSED VALUATION				
Real Property	1 965 065.00	3 598 220.00		633 155.00
Personal "	730 360.00	974 080.00		243 720.00
Total	2 695 425.00	3 572 300.00		876 875.00
TAXES LEVIED				
State Tax	8 824.19	11 401.53		2 577.34
County "	25 562.37	32 212.71		6 649.34
County Road "		3 294.48		3 294.48
City "	36 000.00	46 000.00		10 000.00
School "	55 348.39	71 723.84		16 375.45
Total	125 735.45	164 632.56		38 897.11

A summary of expenditures for the year ending Dec. 31, 1932, compared with the budget is as follows:

	<u>BUDGET</u>	<u>EXPENDITURES</u>	<u>BALANCE</u>	<u>DEFICIT</u>
General Fund	10 780.00	8 821.67	1 958.33	
Police "	3 900.00	3 432.30	467.70	
Street "	18 800.00	21 424.63		2 624.63
Sinking "	9 150.00	9 233.01		83.01
Park & Cemetery Fund	2 460.00	1 814.77	645.23	
Fire Fund	5 440.00	5 092.32	347.68	
Water "	7 730.00	6 665.21	1 064.79	
Total	58 260.00	56 484.41	1 775.59	

Expenditures by funds for the year ending Dec. 31st, 1932, compared with the year ending Dec. 31st, 1931, are as follows:

	<u>1932</u>	<u>1931</u>	<u>INCREASE</u>	<u>DECREASE</u>
General Fund	8 821.67	10 238.78		1 417.11
Street "	21 424.63	18 827.12	2 597.51	
Fire "	5 092.32	5 568.47		475.65
Water "	6 665.21	7 704.46		1 039.25
Police "	3 432.30	3 820.38		388.08
Sinking "	9 233.01	3 947.74	5 285.27	
Park & Cemetery "	1 814.77	3 387.02		1 572.25
Band "		3 475.49		3 475.49
Total	56 484.41	56 959.94		485.33
IMPROVEMENTS FINANCED BY BONDS				
Street Improvements		28 408.37		28 408.37
Water Works Extension		9 480.71		9 480.71
Grand Total	56 484.41	94 859.52		38 375.11

CITY OF MUNISING (Continued)

Comparative statement of operating the pumping plant for the two years is as follows:

	1932	1931	INCREASE	DECREASE
EXPENSE				
Labor at Plant	562.50	600.00		37.50
Power	4 152.05	4 320.40		168.35
Other Costs	1 950.66	2 780.06		829.40
Total	6 665.21	7 700.46		1 035.25
EARNINGS				
Metered Consumers	12 968.35	13 173.85		205.50
Hydrant Rental	1 750.00	1 600.00	150.00	
Other Revenue	78.00	500.01		422.01
Total	14 796.35	15 273.86		477.51
PROFIT	8 131.14	7 573.40	557.74	
STATISTICS				
Gallons Pumped	92 482 000	97 690 000		5 208 000
Gallons Sold	68 910 000	67 114 000	204 000	
Loss, Percent	25.50	31.30		5.80
Power Used, K W H	118 630	123 340		4 710
Cash Collections	11 414.82	12 017.79		602.97

Statement of municipal coal operations for the year ending December 31st, 1932, is as follows:

	TONS	RATE	AMOUNT
Balance Jan 1st, 1932,	2 577.25	4.84	12 473.31
Purchased	2 000.90	3.40	6 803.06
Dockage & Unloading		.60	1 200.54
Interest, Watchman &c		.81	1 618.77
Total	4 578.15	4.83	22 095.68
Total Sales	3 214.90	6.07	19 503.80
Less cost of Delivery		.48	1 540.94
Net Sales		5.59	17 962.86
Balance Inventory, Dec. 31st, 1932,	1 363.25	4.30	5 848.31
PROFIT FOR THE YEAR		.53	1 715.59

A U T R A I N T O W N S H I P S C H O O L S

STATEMENT FOR THE YEAR ENDING JULY 1ST, 1932

Compiled by the Alger County Taxpayers' Association.

BOARD OF EDUCATION

Dolf Doucette, President Winefred Boyan, Secretary
 Ida Endahl, Treasurer A. R. Boyan, Trustee
 Mike Seppi, Trustee

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July, 1931	\$ 526.72
Primary School Fund	2,655.00
Library Fund	84.68
Tax Levy	6,442.42
Delinquent Tax	1,315.72
Sundries	280.20
Temporary Loans	500.00
Total	\$11,804.74

DISBURSEMENTS

	<u>AMOUNT</u>	<u>COST PER ENROLLED PUPIL</u>	<u>COST PER DAY'S ATTENDANCE</u>
Teachers' Salaries	5,595.50	42.07	.297
Library Books	61.06	.46	.003
Transportation	2,462.50	19.52	.131
General Purposes	1,502.04	11.29	.080
Interest	12.36	.09	.001
Equipment	621.19	4.67	.033
Tuition	670.00	5.04	.035
Total	\$10,924.65	22.14	.580
Loans Repaid	500.00		
Balance on Hand	380.09		
Total	\$11,804.74		

STATISTICS

Assessed Valuation, 1931	927,650.00		
Tax Levy	7,500.00	56.39	.398
Tax Rate per \$1000 Valuation	1.03		
Pupils per School Census	197		
Pupils enrolled	133		
Day's Attendance	18,835.7		
Teachers Employed	5		
Schools Operated	3		
No. days in school session	190		
Average Daily Attendance	99.1		
Average Salary per Teacher	1,119.10		
Enrollment per Teacher	26.6		
Class	Township Unit		

BURT TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JULY 1ST, 1932.

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATION

R. E. Schneider, President Ora Edress, Secretary
 D. F. Meldrum, Treasurer E. J. Trudell, Trustee
 Albert LaCombe, Trustee

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July, 1931	\$ 3,332.43
Primary School Fund	3,540.00
Library Fund	112.91
Tax Levy	5,239.07
Delinquent Tax	2,435.16
Rural Agricultural Aid	2,200.00
Smith-Hughes Aid	870.00
Temporary Loans	9,800.00
Sundries	791.12
Total	\$28,820.69

DISBURSEMENTS

Teachers' Salaries (paid \$4,645.00)	17,100.00	(Included but not AMOUNT)
Library Books	110.27	
Transportation	1,867.00	
General Purposes	7,911.81	
Interest on Bonds	3,123.75	
Equipment	553.88	
Total Disbursements	30,466.71	
Balance on Hand	2,998.98	
Total	33,465.69	
Less Teachers' Salaries not paid	4,645.00	
Net Total	\$28,820.69	

<u>COST PER ENROLLED PUPIL</u>	<u>COST PER DAY'S ATTENDANCE</u>
83.14	.528
.57	.003
9.62	.058
40.78	.244
16.10	.097
1.83	.011
157.04	.941

STATISTICS

Assessed Valuation, 1931	1,556,750.00		
Bonded Debt	119,000.00		
Tax Levy	32,000.00	164.95	.989
Tax Rate per \$1000 Valuation	20.54		
Pupils per School Census	220		
Pupils Enrolled	194		
Days Attendance	32,364		
Teachers Employed	10		
Schools Operated	1		
Number Days School in Session	183		
Average Daily Attendance	176.8		
Average Salary per Teacher	1,710.00		
Enrollment per Teacher	19.4		
Class	Rural Agricultural		

GRAND ISLAND TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JULY 1ST, 1932.

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATION

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

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July, 1931	\$ 1,582.94
Primary School Fund	53.10
Tax Levy	<u>976.88</u>
Total	\$ 2,612.92

DISBURSEMENTS

	<u>AMOUNT</u>
Library Books	26.38
Transportation	380.00
General Purposes	458.44
Tuition	<u>110.00</u>
Total Disbursements	974.82
Balance on Hand	<u>1,638.10</u>
Total	2,612.92

STATISTICS

Assessed Valuation, 1931	245,245.00
Tax Levy	1,000.00
Tax Rate per \$1000 Valuation	4.98
Pupils per School Census	3
Pupils enrolled	0
Class	Township Unit

L I M E S T O N E T O W N S H I P S C H O O L S

STATEMENT FOR THE YEAR ENDING JULY 1ST, 1932.

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATION

Matt Tomac, President
 John Knaus, Treasurer
 Swan Anderson, Trustee
 Kalle Waananen, Secretary
 Henry Tuuri, Trustee

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July, 1931	\$ 4,914.95
Primary School Fund	4,902.90
Library Fund	156.38
Tax Levy	12,671.96
Delinquent Tax	1,406.50
Sundries	20.00
Turner Act	2,795.48
Homestead & Swamp Land Tax	335.64
Total	<u>\$27,203.81</u>

DISBURSEMENTS

Teachers' Salaries	9,915.00
Library Books	302.41
Transportation	2,481.78
General Purposes	5,671.27
Tuition	810.00
New Building	1,003.85
Total Disbursements	<u>\$20,184.31</u>
Balance on Hand	7,019.50
Total	<u>\$27,203.81</u>

<u>COST PER ENROLLED PUPIL</u>	<u>COST PER DAY'S ATTENDANCE</u>
47.21	.306
1.44	.009
11.82	.077
27.01	.175
3.86	.025
4.78	.031
<u>96.12</u>	<u>.624</u>

STATISTICS

Assessed Valuation, 1931	515,927.00		
Tax Levy	16,000.00	76.19	.494
Tax Rate per \$1000 Valuation	31.01		
Pupils per School Census	285		
Pupils Enrolled	210		
Days Attendance	32,361.5		
Teachers Employed	9		
Schools Operated	5		
Number days school in session	172		
Average Daily Attendance	188.2		
Average Salary per Teacher	1,101.67		
Enrollment per Teacher	23.33		
Class	Township Unit		

MATHIAS TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JULY 1ST, 1932

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATION

Ben L. Gregg, President	Andrew Rogers, Secretary
Julius Sivula, Treasurer	Walter Cunningham, Trustee

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July, 1931	\$ 7,100.38
Primary School Fund	6,053.40
Library Fund	193.08
Tax Levy	11,775.22
Hiawatha National Forest (Del. Tax)	1,922.44
Delinquent Tax	1,113.61
Rural Agricultural Aid	4,600.00
Smith-Hughes Aid	870.00
Tuition	540.00
Homestead & Swamp Land Tax	413.35
Sundries	320.97
Total	\$34,902.45

DISBURSEMENTS

	<u>AMOUNT</u>
Teachers' Salaries	10,631.82
Library Books	427.98
Transportation	5,290.24
General Purposes	5,561.72
Bonds Redeemed	6,000.00
Interest on Bonds	1,200.00
Equipment	431.44
Building	858.85
Total	\$30,421.85
Balance on Hand*	4,480.60
Total	\$34,902.45

<u>COST PER ENROLLED PUPIL</u>	<u>COST PER DAY'S ATTENDANCE</u>
39.23	.275
1.58	.011
19.52	.137
20.60	.144
22.14	.155
1.13	.031
1.59	.011
3.17	.022
112.26	.786

STATISTICS

Assessed Valuation, 1931	461,955.00		
Tax Levy	17,000.00		
Bonded Indebtedness	18,000.00		
Rate per \$1000 Valuation	36.82	66.42	.465
Pupils per School Census	528		
Pupils Enrolled	271		
Day's Attendance	38,708		
Teachers Employed	9		
Schools operated	1		
No. Days School in Session	167		
Average Daily Attendance	232		
Average Salary per Teacher	1,181.29		
Enrollment per Teacher	30		
Class			

*Bal. On Hand 4,480.60
 Due from Twp-
 Turner Act 5,593.75
 Taxes 1,323.03

Total Available 11,397.38

MUNISING TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JULY 1ST, 1932

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATION

W. C. Duffett, President
 F. E. Marsh, Treasurer
 E. O. Erickson, Trustee
 Lusetta Tate, Secretary
 T. E. Roe, Trustee

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July, 1931	\$20,365.81
Primary School Fund	29,328.90
Library Fund	935.46
Tax Levy	83,256.87
Delinquent Tax	15,912.05
Turner Bill	10,956.08
Tuition	1,170.00
Sundries	1,017.17
Total	\$ 162,942.34

DISBURSEMENTS

	<u>AMOUNT</u>
Teachers' Salaries	72,711.00
Library	2,239.49
Transportation	6,544.13
General Purposes	31,114.23
Interest on Bonds	5,500.00
Equipment	2,765.85
Bonds Redeemed	20,000.00
Total Disbursements	\$ 140,874.70
Balance on Hand	22,067.64
Total	\$ 162,942.34

<u>COST PER ENROLLED PUPIL</u>	<u>COST PER DAY'S ATTENDANCE</u>
64.60	.374
2.00	.012
5.83	.034
27.73	.160
4.90	.028
2.47	.014
17.83	.103
125.50	.725

STATISTICS

Assessed Valuation, 1931	4,731,600.00		
Bonded Debt	80,000.00		
Tax Levy	95,000.00	84.67	.489
Rate per \$1000 Valuation	20.38		
Pupils per School Census	1,707		
Pupils Enrolled	1,122		
Days Attendance	194,234		
Teachers Employed	42		
Schools Operated	7		
No. Days School in Session	188		
Average Daily Attendance	1,033.3		
Average Salary per Teacher	1,731.21		
Enrollment per Teacher	27		
Class		Township Unit	

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ONOTA TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JULY 1ST, 1932

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATION

Hilma Karvanen, President	Olga Maki, Secretary
Isaac Risku, Treasurer	Hazel N. Sortore, Trustee
L. C. Jacobson, Trustee	

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July, 1931	\$ 2,728.80
Primary School Fund	1,509.80
Library Fund	41.78
Tax Levy	5,597.52
Delinquent Tax	745.34
Tuition	50.00
Sundries	76.02
Total:	<u>\$10,547.26</u>

DISBURSEMENTS

	<u>AMOUNT</u>	<u>COST PER ENROLLED PUPIL</u>	<u>COST PER DAY'S ATTENDANCE</u>
Teachers' Salaries	4,250.00	74.56	.402
Library Books	41.78	.73	.004
Transportation	1,258.85	22.09	.119
General Purposes	3,648.44	64.01	.345
Buildings	120.67	2.12	.011
Equipment	1,048.25	18.59	.099
Tuition	590.00	10.35	.056
Total	<u>10,957.99</u>	<u>192.25</u>	<u>1.036</u>
Balance on Hand (Deficit)	410.73		
Total	<u>\$10,547.26</u>		

STATISTICS

Assessed Valuation, 1931	794,635.00		
Tax Levy	9,000.00	157.90	.851
Rate per \$1000 Valuation	11.32		
Pupils per School Census	90		
Pupils Enrolled	57		
Days Attendance	10,573		
Teachers Employed	3		
Schools Operated	1		
No. of Days School in Session	186		
Average Daily Attendance	56		
Average Salary per Teacher	1,416.67		
Enrollment per Teacher	17		
Class	Township Univ.		

ROCK RIVER TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JULY 1ST, 1932.

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATION

Gust Zeno, President
 Victor Lempinen, Treasurer
 C. C. Brown, Secretary
 Isaac Vartti, Trustee
 John Akkala, Trustee

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July, 1931	\$42,744.59
Primary School Fund	13,027.20
Library Fund	415.51
Tax Levy	4,676.37
Delinquent Tax	4,343.79
Tuition	570.00
Interest	353.00
Miscellaneous	195.00
Total	\$66,326.36

DISBURSEMENTS

Teachers' Salaries	20,745.00	41.08	.275
Library Books	468.65	.93	.006
Transportation	1,360.92	2.69	.018
General Purposes	10,003.89	19.81	.132
Equipment	445.69	.88	.006
Total	33,024.13	65.39	.437
Balance on Hand	33,302.23		
Total	\$66,326.36		

AMOUNT

COST PER ENROLLED PUPIL

COST PER DAY'S ATTENDANCE

STATISTICS

Assessed Valuation, 1931	548,190.00		
Tax Levy	10,000.00	19.80	.132
Rate per \$1000 Valuation	19.08		
Pupils per School Census	692		
Pupils Enrolled	505		
Days Attendance	75,516		
Teachers Employed	19		
School Operated	8		
No. Days School in Session	173		
Average Daily Attendance	436.5		
Average Salary per Teacher	1,091.79		
Enrollment per Teacher	26.5		
Class	Township Unit		

The following is a comparative statement of the Primary School Fund, apportionment under the Turner Act and Library Funds from penal fines for 1932 and 1931:

PRIMARY SCHOOL FUND	1932	1931	INCREASE	DECREASE
Au Train Township School	2 695.48	2 655.00	40.48	
Burt " "	3 515.66	3 340.00		224.34
Grand Island " "	45.22			7.88
Limestone " "	4 360.32	4 902.90		542.58
Mathias " "	5 465.54	6 053.40		587.86
Munising " "	25 798.56	29 328.90		3 530.34
Onota " "	1 165.78	1 309.80		144.02
Rock River " "	10 809.96	13 027.20		2 217.24
Total	53 656.52	60 870.30		7 213.78
APPORTIONMENT UNDER TURNER ACT				
Burt Township School		137.20		137.20
Limestone " "	2 795.48	2 077.92	717.56	
Mathias " "	5 593.75	5 904.76		311.01
Munising " "	10 956.08	10 445.88	510.20	
Rock River " "	11 253.85	19 943.10		8 689.25
Total	30 599.16	38 508.86		7 909.70
TOTAL PRIMARY AND TURNER RECEIPTS				
	34 255.68	99 379.16		15 123.48
LIBRARY FUND - PENAL FINES.				
Au Train Twp School	41.35	84.68		43.33
Burt " "	51.16	112.91		61.75
Limestone " "	67.28	156.38		89.10
Mathias " "	84.34	193.08		108.74
Munising " "	398.07	935.46		537.39
Onota " "	18.00	41.78		23.78
Rock River " "	166.80	415.51		248.71
Total	827.00	1 939.80		1 112.80

The decrease in the Primary receipts reflects the lower tax rate throughout the state as the collection from utilities is made at the average rate. Last year we estimated that the receipts under the Turner Act would decrease with Rock River township the large loser, and the above return shows that prediction fully justified. Payment under this act for 1932 will be made in May 1933 on the same basis as previous years, but it is not likely that no change will be made by the present legislature. With the legislature spending a great deal of time at present looking for new sources of revenue and taking no steps to constructively reduce expense we believe that this aid will be increased rather than decreased. This would naturally follow the fifteen dollar amendment adopted by the voters last November.

The decrease in penal fines reflects smaller and more suspended fines and more jail sentences due to inability to pay on the part of those convicted in the courts.

Delinquent tax returns covering taxes paid in 1932 for the year 1931 showed a very large increase over any previous year. This is because of inability to pay the large assessments with the constantly decreasing incomes prevailing during the last three years.

Statement by assessment districts is as follows:

	TOTAL TAXES LEVIED	AMOUNT RETURNED DELINQUENT	PERCENT DELINQUENT	
			1931	1930
Au Train Township	23 702.50	3 189.05	13.45	12.31
Burt "	75 561.69	63 970.63	80.97	15.11
Grand Island "	4 770.37	114.23	2.39	.69
Limestone "	31 491.06	7 261.98	23.06	15.27
Mathias "	29 269.64	8 246.60	28.17	17.00
Munising "	54 577.91	9 380.34	17.19	18.02
Onota "	34 448.78	12 884.05	37.40	5.57
Rock River "	25 682.66	13 675.94	53.24	26.18
Munising City	167 226.87	20 565.52	11.38	11.56
Total	444 731.48	139 292.34	31.32	14.11
" 1930	471 558.17	66 559.66	14.11	
" 1929	481 589.37	59 123.23	12.28	
" 1928	510 180.60	57 926.55	11.35	
" 1927	559 887.05	66 503.38	11.88	

REAL & PERSONAL DELINQUENT, 1931.

Delinquent Real	137 084.38
" Personal	2 207.96
Total	139 292.34

CONCLUSION

At the close of last year the directors reduced the budget for the Association for 1933 in line with conditions generally, the reduction amounting to over 58%. The necessity of carrying on the work without any clerical help is accordingly apparent, and it is impossible to get out as many reports and cover the territory as thoroughly as formerly. However, budgets and expenditures will be carefully watched and the field work taken care of.

We wish to thank the directors and members for the fine cooperation they have given.

Respectfully submitted,

J. I. Keeton, Manager.

BOND

2250

BOND

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

HOTEL WILLIAMS & COTTAGES

COMPARATIVE STATEMENT OF COSTS

	1932	1931	1930
Days Operated	77	77	81
Days Idle	289	288	284
<u>OPERATING</u>			
Management and Service	\$ 607.40	\$1,495.94	\$1,854.02
Provisions	1,748.10	3,280.37	4,170.69
Water	-	-	-
Electric Current	222.20	406.97	449.32
Fuel	91.75	165.00	310.86
Cigars and Tobacco	37.80	58.90	98.89
Laundry	232.25	337.76	410.73
Tools and Miscellaneous Supplies	105.69	480.82	394.75
Post Cards, Photos, etc.	-	4.20	-
Confectionery	43.52	56.13	124.68
Total	3,088.71	6,286.09	7,813.94
<u>MAINTENANCE</u>			
Buildings	156.58	814.73	569.79
Machinery and Equipment	11.88	122.95	21.47
Yards, Grounds and Gardens	40.42	32.49	293.66
Sewer and Water System	-	22.42	38.92
Docks	4.03	9.22	98.39
Safety Devices	-	-	-
Electric Transmission Line	8.40	8.96	-
Total	221.31	1,010.77	1,022.23
Total Operating Cost	3,310.02	7,296.86	8,836.17
<u>FIXED CHARGES AND GENERAL EXPENSE</u>			
Depreciation - Plant	-	-	349.80
" - Equipment	-	-	-
" - Construction	-	-	-
Total	-	-	349.80
Insurance	519.64	450.41	450.41
Personal Injury	-	-	-
Advertising	7.10	21.60	-
Taxes	360.65	550.02	454.98
Local Office	33.37	58.02	38.47
Central Office	600.00	600.00	600.00
Total	1,520.76	1,680.05	1,543.86
Grand Total	4,830.78	8,976.91	10,729.83
Plant Account Not Charged Off	-	-	-
Equipment Account Not Charged Off	-	-	-
Average Number Employes-When Hotel Is Open	9.7	13	15

LED:MD-2.

2/27/33.

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

HOTEL WILLIAMS COSTS

	1932	1931	1930
Total Operating Cost as per Cost Sheet	\$4,830.78	\$8,976.91	\$10,729.83
Less Items:			
Cigars and Tobacco	37.80	58.90	98.89
Post Cards and Souvenirs	-	4.20	-
Confectionery	43.52	56.13	124.68
Electric Current Sold	427.41	567.80	644.90
Cost of Personal Laundry for Guests	19.57	25.65	31.86
Board of Grand Island Employes	750.05	891.60	1,411.80
Total Deductions	1,278.35	1,604.28	2,312.13
Net Expense Charged Guests	3,552.43	7,372.63	8,417.70
Meals Served Guests	2,049	4,523	5,509
Cost per Meal	1.734	1.630	1.527
Cost per Guest Day	5.202	4.890	4.581
Revenue from Guests	2,758.25	6,098.48	7,189.10
Revenue per Meal	1.346	1.348	1.305
Revenue per Guest Day	4.038	4.044	3.915
Profit or Loss per Guest Day	1.164	.846	.666
Number of Meals Served Guests	2,049	4,523	5,509
Number of Meals Served Grand Island Employes	2,143	1,486	2,335
Total	4,192	6,009	7,844
Number of Meals Served Hotel Help	2,325	3,090	3,546
Grand Total Meals Served	6,517	9,099	11,390
Total Cost of Meals (Provisions Only)	1,748.10	3,280.37	4,170.69
# Cost per Meal for Provisions	.417	.546	.532

This rate does not include meals served Hotel help.

LED:MD-3
2/27/33.

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

HOTEL WILLIAMS

EARNINGS	1932	1931	1930
a. Transients & Boarders	\$2,758.25	\$6,098.48	\$7,189.10
aa. " " "	811.30	1,038.60	1,650.93
a. Cigars & Tobacco	43.00	70.72	117.15
aa. " " "	-	5.70	-
a. Souvenirs	14.36	27.93	31.04
aa. " " "	-	1.60	-
a. Rental of Rowboats	32.60	25.85	21.57
aa. " " "	-	-	-
a. Water	17.87	9.63	14.15
aa. " " "	-	-	-
a. Electric Current	57.51	64.30	76.40
aa. " " "	369.90	503.50	568.50
a. Confectionery	49.62	79.24	144.27
aa. " " "	-	-	-
a. Laundry	22.51	30.18	37.48
aa. " " "	-	-	-
a. Miscellaneous Earnings	-	-	-
aa. " " "	-	-	-
Total Earnings	4,176.92	7,955.73	9,850.59
Total Outside Parties	2,995.72	6,406.33	7,631.16
Total Other Operations	1,181.20	1,549.40	2,219.43
Total Cost to Operate	4,830.78	8,976.91	10,729.83
Net Profit or Loss	653.86	1,021.18	879.24
Electric Current Used	5,780 KW	7,310 KW	8,300 KW
Rate per KW	.038	.056	.054
Number of Guests Registered	505	685	886
Meals Served Guests	2,049	4,523	5,509
" " Grand Island Employees	# 2,143	1,486	2,335
" " Hotel Employees	2,325	3,090	3,546
Total Meals Served	6,517	9,099	11,390
(1) Cost per Meal - Provisions	.268	.361	.366
(1) Cost per Meal - Provisions & Service	.361	.525	.529

Includes 276 meals served Logging Compensation employes staying at Island.

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

LED:MD-3.
2/27/33.