

ALGER COUNTY SCHOOLS

The following is a comparative statement of primary school fund, apportionment of primary supplement, equalization, and tuition funds, and library funds from penal fines for two school years:

	<u>1938-39</u>	<u>1937-38</u>	<u>Increase</u>	<u>Decrease</u>
<u>PRIMARY SCHOOL FUND</u>				
Au Train	2,338.77	1,799.62	539.15	
Burt	3,118.36	2,505.80	612.56	
Grand Island	63.64	45.58	18.08	
Limestone	4,709.38	3,303.10	1,406.28	
Mathias	4,963.92	3,804.26	1,159.66	
Minising	28,526.63	20,741.19	7,785.44	
Onota	906.87	706.18	200.69	
Rock River	8,241.38	6,139.21	2,102.17	
Total	52,868.93	39,044.92	13,824.01	
<u>PRIMARY SUPPLEMENT & EQUALIZATION</u>				
Au Train	1,836.09	2,478.48		642.39
Burt	1,444.41	2,507.50		1,063.09
Limestone	3,084.21	5,570.75		2,486.54
Mathias	9,055.96	10,057.44		1,001.48
Minising	30,430.48	41,889.68		11,459.20
Rock River	9,766.15	15,660.55		5,894.40
Total	55,617.30	78,164.40		22,547.10
<u>TUITION</u>				
Burt	817.28	951.99		134.71
Mathias	-	704.51		704.51
Minising	1,673.57	1,615.71	57.86	
Rock River	1,243.09	1,413.90		170.81
Total	3,733.94	4,686.11		952.17
<u>LIBRARY FUND</u>				
Au Train	53.15	22.66	30.49	
Burt	70.86	31.55	39.31	
Limestone	107.02	41.59	65.43	
Mathias	112.81	47.89	64.92	
Minising	648.27	261.13	387.14	
Onota	20.61	8.89	11.72	
Rock River	187.28	77.29	109.99	
Total	1,200.00	491.00	709.00	

ALGER COUNTY SCHOOLS

COMPARATIVE STATEMENT OF PUPILS ATTENDING SCHOOLS, RECEIPTS AND EXPENDITURES FOR YEAR ENDING JUNE 30, 1938

	<u>Au Train</u>	<u>Burt</u>	<u>Grand Is</u>	<u>Limestone</u>	<u>Mathias</u>	<u>Munising</u>	<u>Onota</u>	<u>Rock River</u>	<u>Total</u>
No. Pupils Average									
Daily Attendance	89	155	2	128	221	1,027	12	342	1,996
No. Teachers	3	8	0	6	10	41	1	17	86
<u>INCOME</u>									
Current Taxes	2,311.19	9,336.09	609.17	1,133.89	1,443.20	15,411.76	3,486.49	1,694.67	35,426.46
Delinquent Taxes	1,337.39	10,109.10	.30	3,692.06	2,279.10	10,590.06	975.74	2,307.27	40,891.63
Primary Fund	1,799.62	2,505.80	45.56	3,305.10	3,804.25	20,741.19	706.18	6,139.21	39,044.92
Other St & Fed Aid	2,745.02	7,013.10	-	6,294.81	15,593.12	46,605.91	578.89	17,400.14	96,230.99
Library Fund	22.66	51.55	-	41.59	47.89	261.13	8.89	77.29	471.00
All Other Income	67.32	-	-	27.59	101.75	1,589.59	13.00	1,049.58	2,948.11
Total Income	8,303.19	37,995.04	655.03	14,494.16	23,269.30	95,198.64	5,769.19	29,748.16	214,933.31
Bal. Prev. Year	2,592.85	6,663.52	376.03	6,106.76	3,947.53	11,271.94	490.04	27,816.02	59,071.74
Available	11,206.04	44,659.16	1,031.06	20,600.92	27,216.83	106,470.58	6,259.23	56,564.18	274,005.05
<u>EXPENDITURES</u>									
General Control	657.34	710.03	196.00	625.96	748.95	6,354.19	558.83	2,948.13	12,792.44
Teachers' Salaries	2,880.00	2,806.25	-	6,564.50	14,135.64	52,922.13	810.00	14,175.00	101,093.52
Other Exp. Instr.	262.61	861.19	-	502.30	1,051.15	4,911.42	58.33	1,665.50	9,312.50
Janitors, Fuel etc.	591.61	5,439.33	-	1,105.51	3,008.73	15,531.52	923.67	4,489.15	31,089.44
Insurance	-	164.74	-	490.86	738.80	1,732.97	225.30	388.36	3,738.43
Maintenance	790.92	171.14	-	524.00	820.12	2,453.39	534.56	1,163.03	6,483.16
Transportation	2,154.12	2,186.10	712.50	3,718.92	5,515.46	5,625.09	1,967.00	5,591.49	27,462.68
New Equipment	215.01	204.55	-	357.00	207.20	1,911.82	-	1,066.81	3,956.39
All Other Opt. Exp.	42.25	192.07	-	36.88	298.14	2,243.45	1,127.83	212.59	4,160.21
Total Operating	7,594.86	19,735.40	908.50	13,719.73	26,520.62	93,886.08	6,223.52	31,760.06	200,082.77
COST PER PUPIL	85.34	127.33	454.25	107.13	110.04	91.22	518.63	92.69	100.24
Bonds & Loans Repaid		5,879.42							5,879.42
Interest		5,559.95							5,559.95
Capital Outlay	290.00	-	-	708.46	-	2,586.92	-	315.25	4,898.63
Total Expended	7,884.86	31,174.77	908.50	14,428.19	26,520.62	97,273.00	6,223.52	32,015.31	216,426.77
Balance To End Operating Funds	3,318.18	13,484.39	122.56	6,172.73	696.26	9,197.58	35.71	24,550.87	57,578.28
Debt Funds		4,299.79							4,299.79

ALGER COUNTY

STATEMENT SHOWING BONDED AND OTHER INDEBTEDNESS OF ALL POLITICAL
UNITS ON DECEMBER 31, 1938

<u>Date Issued</u>	<u>Kind of Debt</u>	<u>Amount Outstanding</u>	<u>Int</u>	<u>Date Due</u>
<u>ONOTA TOWNSHIP</u>				
7/30/38	Ryan Equip. Co., road equipment	2,275.00	6%	\$100 monthly
<u>CITY OF MUNISING</u>				
9/15/15	Serial Funding Bonds	4,000.00	5%	\$2,000 on Sept. 15 1939 and 1940
9/1/31	Serial Street Paving Bonds	12,000.00	5%	\$3,000 each year 7/1/39 to 1942
8/8/38	Fire Hall & Sewer Bonds	30,000.00	4%	July 1 each year to 1953
11/29/38	Municipal Dock Bonds	10,000.00	2%	Sept. 15 each year to 1955
		10,000.00	2.75%	
		20,000.00	3%	
1/15/37	Brebner-Sinz Mach. Co.	1,320.00	8%	Jan. 15, 1939
	Total City	87,320.00		
<u>AU TRAIN TOWNSHIP SCHOOLS</u>				
	Tuition Unpaid	1,413.00		Open account.
<u>BURT TOWNSHIP SCHOOLS</u>				
3/1/38	Serial Bonds	100,000.00	5½%	Mch 1 yrly to 1957
<u>ALGER COUNTY</u>				
	State Institutions to 9/30/38	53,746.35		Open account.
<u>ALGER COUNTY ROAD COMMISSION</u>				
9/1/37	Ryan Equip. Co. 2 trks	2,500.00	6%	\$1,000 per month
2/19/38	Klauer Mfg. Co., Snogo & FWD Truck	9,000.00	6%	\$5,000 Feb. 1939 \$2,000 Aug. 1939 \$2,000 Feb. 1940
6/4/38	Brebner-Sinz Mach. Co. Tractor & Angle Dozer	2,000.00	6%	\$1,000 each 90 ds.
6/4/38	Ryan Equip. Co. FWD Truck and Drag	3,430.00	6%	\$300 per month rental basis
9/20/38	Mqt. Public Serv. Garage International Tractor	2,438.52	6%	\$406.41 per month
9/20/38	Tidds Garage, Ford Trk	1,109.00	6%	April 17, 1939
9/20/38	Cox's Garage, Chev "	1,268.86	6%	Feb. 3, 1939
9/20/38	Ryan Equip. Co., Plow	1,000.00	6%	April 10, 1939
11/19/38	Tidds Garage, Ford Trk	566.70	6%	March 20, 1939
	City of Munising, Horton Funds	6,013.69		
	Total Road Commission	29,328.77		
Contingent Liability-				
6/1/37	C.C.I. Co.- Miners Road Timber \$12,700			Motion on record to cancel
	GRAND TOTAL	254,081.12		
	Total Prev. Year	183,923.90		

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

HOTEL WILLIAMS & COTTAGES

COMPARATIVE STATEMENT OF COSTS

	1938	1937	1936
Days Operated	77	-	-
Days Idle	288	-	-
<u>OPERATING</u>			
Management and Service	\$ 1,234.14	-	-
Provisions	1,609.51	-	-
Water	-	-	-
Electric Current	406.75	\$ 81.94	\$ 68.47
Fuel	170.20	-	-
Cigars & Tobacco	121.16	-	-
Laundry	107.11	-	-
Tools & Miscellaneous Supplies	158.98	728.53	84.00
Post Cards, Photos, etc.	31.15	-	-
Confectionery	33.29	-	-
Total	3,872.29	810.47	152.47
<u>MAINTENANCE</u>			
Buildings	1,826.11	3,071.25	44.51
Machinery & Equipment	6.94	961.43	48.10
Yards, Grounds and Gardens	65.49	282.90	17.81
Sewer and Water System	-	49.99	3.71
Docks	3.82	323.08	19.44
Safety Devices	-	-	-
Electric Transmission Line	2.00	12.28	-
Total	1,904.36	4,700.93	133.57
Total Operating Cost	5,776.65	5,511.40	286.04
<u>FIXED CHARGES AND GENERAL EXPENSE</u>			
Depreciation - Plant	-	-	-
Depreciation - Equipment	-	-	-
Depreciation - Construction	-	-	-
Total	-	-	-
Insurance	919.50	1,021.09	1,034.91
Personal Injury	3.85	-	-
Advertising	36.68	-	28.60
Taxes	339.36	339.36	330.64
Local Office	7.90	-	-
Central Office	783.54	294.11	400.00
Total	2,090.83	1,654.56	1,794.15
Grand Total	7,867.48	7,165.96	2,080.19
Plant Account Not Charged Off	-	-	-
Equipment Account Not Charged Off	-	-	-
Average Number Employees-When Hotel is Open	11.9	-	-

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

HOTEL WILLIAMS COST

	1938	1937	1936
Total Operating Cost as per Cost Sheet	\$ 7,867.48	#	-
Less Items:			
Cost of Cigars & Tobacco	121.16	-	-
Cost of Post Cards and Souvenirs	31.15	-	-
Cost of Confectionery	33.29	-	-
Cost of Electric Current Sold	295.10	-	-
Cost of Personal Laundry for Guests	3.20	-	-
Board of Grand Island Employes	384.30	-	-
Total Deductions	868.20	-	-
Net Expense Charged Guests	6,999.28	-	-
Meals Served Guests	2,750	-	-
Cost per meal	2.545	-	-
Cost per Guest Day	7.635	-	-
Revenue from Guests	3,603.14	-	-
Revenue per Meal	1.310	-	-
Revenue per Guest Day	3.930	-	-
Profit or Loss per Guest Day	3.705	-	-
Number of Meals Served Guests	2,750	-	-
Number of Meals Served Grand Island Employes	1,098	-	-
Total	3,848	-	-
Number of Meals Served Hotel Help	2,855	-	-
Grand Total Meals Served	6,703	-	-
Total Cost of Meals (Provisions Only)	1,609.51	-	-
(#) Cost per Meal for Provisions	.418 #	-	-

(#) - This rate does not include meals served Hotel help.

NOTE: Hotel and Island were under lease in years 1937 & 1936.

LED:NM-3
2/20/39

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

HOTEL WILLIAMS

EARNINGS	1938	1937	1936
a. Transients & Boarders	\$ 3,407.14	\$ -	\$ -
aa. Transients & Boarders	580.30	-	-
a. Cigars & Tobacco	123.90	-	-
aa. Cigars & Tobacco	7.85	-	-
a. Souvenirs	42.15	-	-
aa. Souvenirs	2.25	-	-
a. Rental of Rowboats	72.90	-	-
aa. Rental of Rowboats	-	-	-
a. Water	14.96	-	-
aa. Water	-	-	-
a. Electric Current	94.80	-	-
aa. Electric Current	414.00	328.00	246.00
a. Confectionery	46.81	-	-
aa. Confectionery	1.00	-	-
a. Laundry	3.20	-	-
aa. Laundry	-	-	-
a. Rental - 10% of Gross Receipts	-	925.42	-
Total Earnings	4,811.26	1,253.42	246.00
Total Outside Parties	3,805.86	925.42	-
Total Other Operations	1,005.40	328.00	246.00
Total Cost to Operate	7,867.48	7,165.96	2,080.19
Net Profit or Loss	3,056.22	5,912.54	1,834.19
Electric Current Used or Sold	6,990 KW	8,080 KW	6,830 KW
Rate per KW	.058	-	-
Number of Guests Registered	618	-	-
Meals served Guests	2,750	-	-
Meals Served Grand Island Employes	1,098	-	-
Meals Served Hotel Employes	2,855	-	-
Total Meals Served	6,703	-	-
(#) Cost per Meal - Provisions	.240 #	-	-
(#) Cost per Meal - Provisions and Service	.424 #	-	-

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

LED:NM-3
2/20/39

GRAND ISLAND:

DEER:

No deer were shipped during the current year and it is planned not to make any shipments next year due to the scarcity of these animals on the Island.

ELK:

The Island Foreman reports that he has seen a number of these animals during the year but there does not seem to be any increase.

GAME BIRDS:

There is a lack of game birds on the Island; in fact, only a few partridge have been seen.

PREDATORY ANIMALS:

We have more or less trouble all of the time with coyotes and we are having the State Conservation Department Ranger help in keeping these animals out.

HUNTING:

During the year the usual few hunting parties visited the Island and the following statement shows the names of those who were there and the number of deer killed:

<u>Statement of Hunting Permits Issued at Grand Island</u> <u>Season 1938</u>		
<u>Permit No.</u>	<u>Name</u>	<u>Deer Killed</u>
None issued	<u>Book Party</u>	
"	Frank Book	1
"	Herbert Book	1
"	Dr. Harry Dibble	1
"	Dr. Tole	1
"	Francis Palm	
"	Harry Nickol	
"	R. S. Archibald	
"	<u>Klauer Party</u>	
"	W. H. Klauer	1
"	W. E. Klauer	
"	Bill Klauer	
"	Mr. Doherty	
"	Mr. Coe	
"	Mr. Wield	
Total		5

MAPLE SYRUP:

During the year we made 486½ gallons of maple syrup compared with 630½ gallons in 1937.

ROADS:

We did considerable work on the roads during the past summer and also had the County Road Commission of Alger County use a large amount of W.P.A. labor on them. We also dismantled the old bridge north of the Lodge and replaced same with a concrete tile culvert and filled in over same, doing away with the necessity of building and maintaining a bridge. This concrete tile was furnished by Alger County and some labor was W.P.A.

DOCKS:

Only the regular maintenance work on the docks was done during the year.

BOATS:

The large boat Ottawa was not in commission during the year and arrangements for serving the Island were made by a local boat concern and by our own small launches.

AUTOMOBILES:

No new cars were purchased during the year and the only work done was the regular maintenance on present equipment.

EXPENSES:

The following statement gives a report of the expenses and revenue of the Island for the year 1938:

WORK DONE FOR OTHER DEPARTMENTS:

Four contracts were made covering sales of houses and four leases on the lots occupied by these houses. We sold one Gwinn lot and also prepared a contract for a house and lot for the Mining Department. Bills of Sale were prepared on seven Mining Department houses at Ishpeming in completion of contracts and one contract was made for a new sale. We also prepared and looked after the execution of a deed on a West Ishpeming lot. An easement for a fire alarm cable to the City of Negaunee was prepared for the Mining Department covering location in The Cleveland-Cliffs Iron Company's Second Addition.

We also looked after the collections of payments on sales of the houses in the New Addition and the rentals of lots. This also included those owned by The Negaunee Mine Company.

We also continued to look after the surface of the lands of the Mining Department, including those of The Cliffs Power & Light Company, The Athens Iron Mining Company, and The Negaunee Mine Company.

LABOR:

We reported last year the labor trouble experienced in our logging operations which started May 24, 1937, and which tied up this operation for two weeks. The trouble was caused by outside agitators and as soon as they left the vicinity, the men went back to work and no trouble was experienced for the balance of that year. However, we were drawn into a hearing before the National Labor Relations Board in January and February, 1938. This complaint was drummed up by a field man of the National Labor Relations Board and was not voluntary on the part of the workmen. In consequence, we were cited to appear before the Labor Board examiner in Marquette, Michigan, and were there for two weeks. The details of this matter, I assume, have been reported to the Cleveland Office by the attorneys in charge of the matter.

The opinion is that there was no good reason for our being drawn into this difficulty and we think we would not have been subjected to same if the matter had been handled along the lines we have been handling it since the hearing.

In June, 1938, a notice was posted in the woods of a 10% reduction in wages taking effect July 1, 1938, which resulted in a sitdown strike. We made no effort to operate the camps and no particular trouble was experienced. It was necessary later in the summer, in order to gain control of our property and equipment, to eject some 25 strikers who still remained in the camp and this was accomplished by an injunction, and when this was served on the men, they left without any trouble.

Inasmuch as we have been able to furnish chemical wood to the Marquette Plant and logs to the Woodenware Plants, the camps were not reopened since that time and are not now being operated.

I assume this also has been made the subject of a report by the Legal Department.

MAPS:

We have prepared and attach hereto a set of maps showing all the land holdings

of The Cleveland-Cliffs Iron Company and its subsidiaries as of December 31, 1938.

The legends on these maps show the ownership and character thereof.

LIQUIDATION OF TIMBER LANDS:

While this department was in charge of logging operations same were carried on by instruction, based on the requirements of the Furnace and Chemical Plants and no cutting of hardwood timber lands in excess of that which would preserve a balanced operation based on above requirements were undertaken.

Now that the situation as regards chemical wood has changed just recently, and the contract for wood with the Chemical Company is in process of being cancelled and the Chemical Company thereby purchasing their own wood in the open market, it is now in order to give consideration to the question of whether or not cutting of hardwood timber on basis of other than Chemical Plant requirements should be undertaken.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

GRAND ISLAND OPERATING EXPENSE

	1938	1937	1936
<u>OPERATING</u>			
Superintendence	\$ 1,528.00	\$ 1,208.00	\$ 805.00
Game Preserve			
Game Keepers	-	-	-
Feed	22.13	31.50	22.92
Game, Fish & Fowl Purchased	7.27	-	-
Shipping Expense	-	-	-
Medicine	-	-	-
Miscellaneous	50.00	50.00	51.95
Farm			
Farmings	260.74	18.47	27.12
Livestock Purchased	-	-	-
Feed of Livestock	-	2.70	33.62
Launches and Boats	131.02	25.81	24.30
Syrup Making	641.78	599.79	685.46
Storing Ice	75.95	-	1.79
Autos	302.94	179.73	149.43
Tools and Miscellaneous Supplies	156.87	189.32	41.58
Planting Trees	-	-	-
Board of Men	1,940.38	1,122.95	906.07
Stable Expense	53.00	-	-
Improving			
Roads	-	-	-
Game Fence	-	-	-
New Docks	-	-	-
Telephone Lines	-	-	-
Electric Current	414.00	328.00	246.00
Total	5,584.08	3,756.27	2,995.24
<u>MAINTENANCE</u>			
Buildings	620.41	1,305.91	238.19
Machinery & Equipment	119.04	364.09	22.75
Roads, Trails and Fences	563.93	274.35	152.37
Docks	375.69	800.21	46.85
Launches & Boats	617.77	926.76	116.82
Yards, Grounds and Gardens	17.68	157.09	47.50
Telephone Lines	1.15	-	.96
Safety Devices	-	-	-
Total	2,315.67	3,828.41	625.44
Total Operating Cost	7,899.75	7,584.68	3,620.68
<u>DEPRECIATION</u>			
Plant	-	-	-
Equipments	455.52	151.84	-
Total	455.52	151.84	-
<u>GENERAL EXPENSE</u>			
Insurance	165.12	358.46	309.38
Compensation Fund	-	-	-
Personal Injury	-	-	-
Advertising	-	-	-
Taxes	241.79	241.79	240.50
Inventory Adjustment	196.22	142.43	-
Local Office	9.95	14.12	14.94
Central Office	1,482.99	680.62	829.21
Total	2,096.07	1,437.42	1,394.03
Total Depreciation & Gen. Exp.	2,551.59	1,589.26	1,394.03
LED:NM-3 Grand Total Operating Cost 2/20/39	\$ 10,451.34	\$ 9,173.94	\$ 5,014.71

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

GRAND ISLAND EARNINGS

	R-72	1938	1937	1936
Game and Fish	a	\$ -	\$ -	\$ -
Game and Fish	aa	-	-	-
Farm and Poultry	a	4.50	-	13.57
Farm and Poultry	aa	69.30	-	-
Ice	a	36.24	-	1.00
Ice	aa	40.00	-	-
Maple Syrup	a	1,002.40	1,293.73	1,368.81
Maple Syrup	aa	186.00	407.00	220.00
Launches and Boats	a	681.55	38.50	36.50
Launches and Boats	aa	62.75	-	-
House Rents	a	459.00	102.85	103.85
House Rents	aa	-	-	-
Lot Rents	a	350.00	350.00	350.00
Lot Rents	aa	-	-	-
Auto Earnings	a	329.50	49.50	48.10
Auto Earnings	aa	8.25	-	-
10% of A.J.LaBoe's Gross Boat Earnings	a	274.88	-	-
10% of A.J.LaBoe's Gross Boat Earnings	aa	-	-	-
Miscellaneous	a	286.00	326.24	313.63 *
Miscellaneous	aa	157.00	-	-
Rental - 10% of Gross Receipts		-	189.85	-
Total R-72		3,947.37	2,757.67	2,455.46
Total R-72a		3,424.07	2,350.67	2,235.46
Total R-72aa		523.30	407.00	220.00
Inventory End of Year		136.92	-	-
Grand Total		4,084.29	2,757.67	2,455.46
Grand Total Operating Cost		10,451.34	9,173.94	5,014.71
Net Profit or Loss		6,367.05	6,416.27	2,559.25
Plant Account Not Charged Off		-	-	-
A5A Equipment Account Not Charged Off		884.23	884.23	884.23
A5b Equipment Account Not Charged Off		1,116.20	1,571.72	255.50
No. of Miles Traveled by Launch "Ottawa"		-	-	-
No. of Miles Traveled by Launch "Wms.Island"		446	198	80
No. of Miles Traveled by Launch "Trout Bay"		1,679	254	176
No. of Miles Traveled by Lezotte's Launch		129	-	-
Total Miles		2,254	452	256
No. of Passengers Carried by Launch "Ottawa"		-	-	-
No. of Passengers Carried by Launch "Wms.Island"349		-	144	55
No. of Passengers Carried by Launch "Trout Bay"3,051		-	145	96
No. of Passengers Carried by Lezotte's Launch 266		-	-	-
Total Passengers		3,666	289	151
Gallons of Syrup Made		534	630 $\frac{1}{2}$	600
Number of Deer Shipped		-	-	-
Average Price per Head		-	-	-
Shipping Expense per Head		-	-	-

(*) - Due to board earnings being taxable under the new Michigan State Sales Tax it was deemed advisable to credit the Earnings with all revenue received from meals served at the Administration Building instead of the operating account "Board of Men", as has been the practice in previous years. In this way the taxable items will appear in the Earnings

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT SHOWING NUMBER OF GUESTS REGISTERED AT HOTEL WILLIAMS,
OPEN DURING MONTHS OF JULY, AUGUST, AND SEPTEMBER, DURING SEASON OF 1938.

<u>COLORADO</u>		1	<u>MICHIGAN</u>		395
Denver	1		Alpena	4	
<u>FLORIDA</u>		2	Ann Arbor	1	
Fort Myers	2		Calumet	4	
<u>ILLINOIS</u>		119	Coopersville	1	
Aurora	1		Dearborn	2	
Bloomington	3		Detroit	47	
Chicago	57		Escanaba	15	
Decatur	2		Grand Rapids	14	
De Kato	1		Grosse Pointe	7	
Evanston	9		Gwinn	1	
Geneva	1		Hancock	2	
Glencoe	7		Iron Mountain	8	
Highland Park	2		Ishpeming	15	
Hinsdal	9		Kalamazoo	6	
Kewanee	1		Lansing	3	
La Grange	7		Marquette	95	
Pontiac	2		Mount Pleasant	2	
Rockford	6		Munising	71	
Waukegon	2		Negaunee	79	
Western Springs	2		Newberry	3	
Winnetka	7		Norway	1	
<u>INDIANA</u>		27	Owosso	1	
Indianapolis	5		Rockford	2	
Green Castle	3		St. Josephs	1	
Greensburg	12		Saginaw	7	
Marion	3		Sault Ste. Marie	2	
West Lafayette	4		Vanderbilt	1	
<u>IOWA</u>		4	<u>MINNESOTA</u>		6
Burlington	1		Minneapolis	5	
Cresco	1		Duluth	1	
Dubuque	1		<u>NEW HAMPSHIRE</u>		1
Jendell	1		Franklin	1	
<u>KANSAS</u>		2	<u>NEW YORK</u>		7
Scanden	2		New York	2	
<u>MARYLAND</u>		2	Brooklyn	2	
Baltimore	2		Mount Vernon	3	
<u>MASS.</u>		2	<u>OHIO</u>		23
Cambridge	2		Cincinnati	1	
			Cleveland	13	
			Columbus	1	
			Dayton	6	
			Youngstown	2	

THE CLEVELAND - CLIFFS IRON COMPANY
LAND DEPARTMENT

STATEMENT SHOWING NUMBER OF GUESTS REGISTERED AT HOTEL WILLIAMS,
OPEN DURING MONTHS OF JULY, AUGUST, AND SEPTEMBER, DURING SEASON OF 1938 (Cont'd.)

<u>OKLAHOMA</u>		2
Chickasha	2	
<u>PENNSYLVANIA</u>		2
Pittsburg	2	
<u>TENNESSEE</u>		2
Knoxville	2	
<u>TEXAS</u>		1
Marshall	1	
<u>WISCONSIN</u>		18
Appleton	2	
De Pere	2	
Madison	2	
Milwaukee	2	
Neenah	1	
Nelsonville	1	
Oconomawac	1	
Oshkosh	7	
<u>VIRGINIA</u>		2
Ritchieville	2	
GRAND TOTAL		618

NM-2
1/12/39

QUESTIONNAIRE:

In October, 1938, a questionnaire was submitted to the Land Department by the Cleveland Office, which was furnished at that time and which is now made a part of this permanent Annual Report. The answers to the questions in this document were gathered rather hurriedly and upon request, were made in a brief manner.

We could comment at great length on some of these questions but do not deem it pertinent at this time to do so. However, under the heading of "Lumbering Operations", in answer to question 1, we would like to supplement that answer by saying that we believe we had kept abreast of the times in modern logging operations and had from time to time introduced up-to-date Steam Loading Equipment for loading logs, Tractors for skidding logs from stump to car, and Angledozers for the buildings of railroads, all of which were reflected in greater efficiency. We also had improved our Camps by adding Recreation Cars, Hospital Cars, Shower Bath Cars, etc.

Logging Costs:

Under this heading, comparable logging costs between the cost of logging by this Department and that now being paid contractors, we have to call attention to the fact that under Land Department logging operations we logged chemical logs down to a very low diameter whereas under the present arrangement with jobbers, they are taking out only the merchantable saw logs which, of course, can be done at a lower cost than taking chemical logs. Banzhaf and Watson, in their report to the Cliffs Dow Chemical Company, estimated it cost 82% more to log chemical logs than merchantable saw logs. We think their figures are entirely too high and a conservative estimate would be more nearly in the neighborhood of 25%. Our average logging cost for the year 1937 was \$8.462 per M feet f.o.b. main line railroad and if this differential in logging chemical wood compared with only taking the saw logs were used, it will be found that our logging costs were much lower than the present contractors' price. In addition to this, there is a large expense contracted for the Munising office and also the Company has about \$300,000.00 in equipment tied up in the woods. In addition the Lake Superior & Ishpeming Railroad Company are giving up traffic to trucks used by the contractors.

QUESTIONNAIRE

LUMBERING OPERATIONS

- 1.- From 1917 to 1937, inclusive, we operated large camps around Munising, producing both saw timber and cordwood. Do you think we could have produced these same quantities to better advantage by other methods of operation?

- 2.- In 1938, we have been able to buy cordwood and saw timber through jobbers more cheaply than we could produce it. Do you think we will be able to continue this plan of operation in the future?

ANSWERS

- 1.- Attached please find statement and graph showing the cost of producing logs for the years 1914 to 1937, both inclusive. The present management of the Land Department commenced in 1925, and I am therefore unfamiliar with the operations prior to that date. The Lumbering Department was turned over to the Land Department March 1, 1931.

It will be noted from the statement of logging costs since the Lumbering Department was turned over to the Land Department that they have been tremendously reduced from that of previous years. We do not know of any method that could be used, especially during the past 6 years, that could have improved these costs, and these costs are a matter of pride to this office and a source of envy to other operators in Upper Michigan. We venture the suggestion that no organization, individual or individuals, could do any better and we doubt if there are many that could do as well.

- 2.- The above statement is somewhat misleading in part. The statement that we can buy chemical cordwood from jobbers more cheaply than we can produce it is correct. I do not believe it is correct to say we can purchase saw logs from jobbers more cheaply than we can produce them.

During the present emergency we have been able to get jobbers to bring in a few logs at \$7.25 to \$10.00 per M feet delivered at the Munising Woodenware Plant but under like conditions as the operations of a jobber are conducted, our costs are lower than these prices as will be noted from the statement in answer to question 1 on page 4 covering the years 1936 and 1937 and the first 6 months of 1938. The costs for 1938 are higher than the two previous years due to the fact that our operations were curtailed but our expensive overhead and depreciation had to be continued.

It must be borne in mind that the present year is unusual in the fact that there is very little demand for various forest products and this accounts for our ability to get chemical wood and logs delivered at what seems comparatively low prices. This condition would probably not prevail in a normal year.

QUESTIONNAIRE

WOOD SUPPLY

- 1.- Does The Cleveland-Cliffs Iron Company own timber in sufficient quantities, within a trucking radius of, say, 30 miles, of Marquette, which will permit jobber operations supplying both Cliffs Dow Chemical Company and The Piqua Munising Wood Products Company's Marquette plant with their requirements with a lesser freight haul?

ANSWER

- 1.- The Cleveland-Cliffs owns 62,528 acres of land within a radius of 30 miles of Marquette which contain timber. A map is attached showing our ownership within this area, each 40-acre tract colored to show its percentage of hardwood and softwood saw timber. The red denotes softwood and green hardwood.

From this map it will be seen that the area north and west of Marquette runs very strongly to softwood, principally Hemlock, which at the present time has very little value. It would not be good logging practice to log these lands simply for the hardwood, leaving the softwood, because by doing that, a slash area would be developed which would make a tremendous fire hazard. It is hoped that a market for Hemlock will be developed during the next few years which will make it possible to take off all of this material at the same time. There are blocks, however, within this 30-mile area which are wholly or principally hardwood that could be logged in the meantime and trucked to Marquette.

QUESTIONNAIRE

TRANSPORTATION

1.- With the exception of the wet months in the spring and fall, is it not possible to conduct our operations so that we can haul the bulk of our output by trucks more cheaply than we can by rail:

- (a) From the standpoint of rates
- (b) From the standpoint of distance

(In other words, it costs us \$2.95 to haul logs to the Munising Plant from Camp 10. By trucking, we think it can be done for less than half that amount.)

ANSWER

1.- In answer to this question would say that as far as the logs for the Munising Woodenware Plant is concerned, we can haul same by trucks more cheaply than we can ship by rail. This is in answer to both divisions, "A" and "B", of this question.

It will be remembered, of course, that during the last great many years, our logging has been conducted on a basis of furnishing both merchantable saw logs and chemical logs, the chemical logs going to the Chemical Plant at Marquette and the saw logs going to different people, mostly to the Munising and Marquette Plants of the Piqua Company. We have, however, shipped logs to Gladstone and Escanaba.

We do not believe it practical to truck chemical logs from our present operations to Marquette due to the character of this timber and the distance. These chemical logs are in the main very crooked and difficult to handle and do not readily lend themselves to a trucking proposition and the distance from our present operations to Marquette is too long. We doubt if any saving could be made over rail transportation in transporting merchantable saw logs from our present operations to the Marquette Plant of the Piqua Company. We could truck logs within the 30-mile radius of Marquette at a cheaper price than by rail.

Another item to be remembered in connection with this handling of chemical logs is that this is an offal material of small value and it cannot be efficiently given a ride around or too much handling because of the added cost; consequently it has been necessary to have this product go from woods to plant in a continuous line without rehandling. Another item is that the chemical plant had to have 22 railroad carloads of this material every day in the week and consequently, an operation had to be conducted on that basis. In case of trucking, it must be remembered that during the spring and fall there are periods when trucking from the woods will be practically impossible and in order to overcome this, it will be necessary to accumulate a large supply of wood in the Chemical Plant's yard.

Close supervision will have to be made of all jobbers to see that all merchantable timber is taken and that no advances are made that are not covered by material cut. We doubt if jobbers trucking will provide the constant flow of logs to the mill that are required for an efficient mill operation. Trucking in wet weather is impossible unless plank roads are provided and as most jobbers depend upon rented trucks, these trucks will not operate if weather conditions are bad. Therefore, the various plants would have to provide sufficient decking space for accumulation of logs to tide them over in case of nondelivery on account of wet weather or other causes.

QUESTIONNAIRE

LOGGING COSTS

- 1.- Our logging costs, in 1936 were \$7.515; in 1937, \$8.462; and in 1938 (the first six months) \$11.05. Our logging costs on saw timber purchased from jobbers have been \$7.25 to \$8.00, which would indicate one of two things:

Our logging costs are high; or,

Jobbers can take out wood more cheaply than we can.

What is your opinion in regard to this?

ANSWER

- 1.- Statement #1 is not quite correct. The figures it gives for logging costs from jobbers, \$7.25 to \$8.00 per M feet, do not tell all of it. The jobbers' figures run from \$7.25 to \$10.00 per M feet. Due to the emergency brought on by labor trouble, we made a few small contracts from the immediate vicinity of Munising at \$7.25 to \$8.00 but the large contract from which the supply is now going to Munising is with Contractor Lung whose price is \$9.00 per M delivered to the Munising Plant. The following statement which was mentioned on page 1 shows conclusively that our costs are even lower than these jobbers' prices when placed on a comparable basis. It will be noted from these figures for 1936, 1937, and the first 6 months of 1938 that after deducting certain expenses to which the jobber is not subject and adding \$1.00 per M feet trucking cost gives us a lower net price delivered at the plant than any of the jobbers contracts made to this date.

From information this office has been able to find during the past several years, we believe that the Land Department are the most efficient logging operators in the Upper Peninsula of Michigan, and have lower costs than anybody we know of.

	1936 Operation. #196	1937 Oper. #203	6 Mos. 1938 Oper. #203
Total Output (Feet B.M.)	44,026,737	46,843,803	18,501,968
Total Cost - per Questionnaire	\$ 7.515	8.462	11.050
Less items shown on logging cost sheets described above that do not apply on contractors' costs:			
Taxes	.010	.008	.010
Foremen & Measuring	.294	.415	.447
Central Office Expense	.292	.512	.638
Rental of Railway Steel	.016	.019	.027
Reserve for Scrap Steel	.023	.022	.027
Idle Expense			.043
Camp and Equipment Depreciation	.251	.259	.352
Total deduction	.886	1.235	1.544
Net	6.629	7.227	9.506
Included in above costs are transportation charges - Optg. Ry. & Aux. Spur Expense of	1.561	1.889	2.387
Net Cost Comparable with contract on trucks	5.068	5.338	7.119
Trucking cost up to 10 miles	1.000	1.000	1.000
Net Operating Cost and delivering to Munising Plant as compared with jobbers' prices of \$7.25, \$8.00, \$9.00, and \$10.00	6.068	6.338	8.119

QUESTIONNAIRE

LOGGING COSTS

In connection with these so-called jobbers we direct your attention to the experience of both the old Lumbering Department and the Land Department with these jobbers. If you check the records in your office, you will find that earlier both Departments had jobbers taking out forest products and invariably at the end of the year they had to make up losses sustained by these contractors. The records of both the old Lumbering Department and the Land Department abound in red ink figures. We respectfully call your attention to a statement under date of November 26, 1923, made by the old Lumbering Department, showing the losses which had to be made up for that one year to October 31, 1923, to these contractors which, for the ten months, amounted to \$35,828.46,- this for the Lumbering Department alone. The Land Department records will show the losses sustained by that Department from operations of this character.

The experience has been that very few of these contractors have any financial or executive ability and invariably lose money. Just at the present time we have a couple of small jobbers bringing in logs to the Munising Woodenware who seem to be doing very well but one never can tell.

The question of the Company's responsibility for compensation insurance, Social Security taxes, etc., make it imperative that only responsible jobbers should be employed.

QUESTIONNAIRE

CHEMICAL WOOD

- 1.- Do you think cutting chemical wood in log form is more expensive per M feet than saw timber?
- 2.- Do you think we can continue to get chemical wood through jobbers for less than we can produce it?
- 3.- Does not the policy of cutting wood all in one location make it necessary to conduct a balanced operation on saw timber for which we might have no market?
- 4.- Is there not plenty of cordwood and second growth available in various places which can be cut by jobbers, as is now being done?
- 5.- Can railroad rates be reduced, and is it not cheaper, if it is cut in cordwood form, to haul chemical wood by truck?
- 6.- What is your estimate of possible cordwood which might be purchased from outside parties to supply the Cliffs Dow Chemical plant?

ANSWER

- 1.- Yes, we think it costs more to log chemical wood in log form than merchantable timber but not as much higher as Banzhaf and Watson reported.
- 2.- I believe that for the immediate future we can buy chemical cordwood from jobbers cheaper than we, ourselves, can produce it. I do not believe we can purchase chemical wood in log form cheaper than we, ourselves, can get it out.
- 3.- No.
- 4.- There is plenty of cordwood available in various places within trucking distance of the chemical plant at Marquette and this source is being tapped at the present time and we are purchasing the requirements of the Chemical Plant. We are able to do this at a very low price at which there is no profit and in some cases a loss to the jobbers who are getting it out but due to the present depressed condition of the logging and lumbering business and other work in this territory these men, in order to have something to do, are getting out this wood. Just how long we can continue to do this is problematical.
- 5.- We have taken up the matter of railroad rate on chemical cordwood with The Duluth, South Shore & Atlantic Railway Company and have arranged with them to reduce their rates to 2¢ per hundred pounds extending as far west as Covington, Michigan, and we have contracted for some 3,000 cords of chemical wood to come from that area and it is possible that an additional cordage may be secured if the jobbers find they can get it out at the price offered by the Chemical Plant. In addition to the freight rate on the South Shore Railroad, there is a switching charge of \$3.85 from the South Shore Railroad to the Lake Superior & Ishpeming Railroad at Marquette, which is an added burden. The freight rate on chemical wood on the Lake Superior & Ishpeming Railroad was reduced a number of years ago and it is just possible that the Cleveland Office can arrange for a lower rate. I would

QUESTIONNAIRE

CHEMICAL WOOD

say, however, that chemical wood in cordwood form within a radius of 30 miles of the Chemical Plant can be delivered cheaper by truck than by rail. This brings up the matter of consideration of our ownership in the Lake Superior & Ishpeming Railroad.

- 6.- Without making a cruise of all the lands in this area, it is impossible to make any estimate of the chemical cordwood which might be purchased from outside parties to supply the Cliffs Dow Chemical Company plant. We are of the opinion that there is a considerable amount of this wood and the only question would be whether or not it could be purchased and delivered to the Plant at a price that the Cliffs Dow Company can afford to pay.

QUESTIONNAIRE

STUMPAGE

1.- Please indicate what you think would be a fair stumpage rate for us to set on the following:

(a) Chemical Wood to the Cliffs Dow plant

(b) Saw Timber	to The Piqua Munising Wood Products Company
Birch Veneer	" " " " " "
Bowl Logs - Selected	" " " " " "
R/W Maple	" " " " " "
Beech	" " " " " "

ANSWER

1.-

- (a) I believe stumpage on chemical wood to the Cliffs Dow Chemical Company should be at the rate of 50¢ per cord, - at any event, not less than 36¢ per cord, which is our depletion rate.
- (b) I believe the proper and most equitable way to sell stumpage to The Piqua Munising Wood Products Company would be on a merchantable woodsrun basis. In that way, the Piqua Company could make their own selection of bowl, veneer, and other logs between the different plants and have it shipped in that way. This would remove any source of controversy as to what was considered a bowl, veneer, or any other kind of log. It will be noted from statements attached that from 1926 to 1937, inclusive, our stumpage recovery on hardwood logs averaged \$10.14 per M feet and on hardwood cross ties, \$9.10 per M feet. I would suggest that on Maple and Birch logs up to a radius of 30 miles of either the Marquette or Munising Plants of the Piqua Company that the stumpage be \$7.00 per M feet and on Beech \$3.00 per M feet. On logs beyond the 30 mile limit, some other arrangement should be worked out.

QUESTIONNAIRE

THE CLEVELAND-CLIFFS IRON CO.
Land Department

STATEMENT SHOWING STUMPAGE RECOVERY PER M FT. ON HARDWOOD SAW LOGS AND SOFTWOOD LOGS
YEARS 1926 TO 1937 INCLUSIVE.

	HARDWOOD SAW LOGS			SOFTWOOD LOGS		
	FEET	STUMPAGE RECOVERY	PER M FT.	FEET	STUMPAGE RECOVERY	PER M FT.
1926	12,810,921	\$ 105,902.42	\$ 8.27	1,592,453	\$1,843.27	\$ 1.16
1927	7,369,098	62,811.68	8.53	1,675,480	2,640.05	1.58
1928	5,201,051	76,510.34	14.71	1,245,081	4,557.21	3.66
1929	5,498,916	95,616.99	17.39	500,160	782.29	1.56
1930	9,043,372	147,596.36	16.32	1,585,028	3,348.28	2.11
1931	12,348,927	119,317.95	9.66	1,162,754	3,894.52	3.35
1932	7,605,094	74,845.16	9.84	128,292	431.67	3.36
1933	5,883,060	54,587.82	9.28	456,776	1,301.53	2.85
1934	7,925,047	80,282.65	10.12	1,459,778	5,284.18	3.61
1935	12,408,106	109,049.81	8.79	805,446	3,574.94	4.44
1936	12,067,534	87,186.62	7.23	953,457	4,666.44	4.89
1937	15,002,138	133,677.32	8.91	426,453	2,329.44	5.46
TOTAL	113,163,264	1,147,385.12	10.14	11,991,158	34,653.82	2.898

TAA:NM-4
10/14/38

MJ-2
1/30/39

QUESTIONNAIRE

THE CLEVELAND-CLIFFS IRON COMPANY
Land Department

PROFIT AND LOSS AND STUMPAGE RECOVERY ON DIXON TIE MILL
YEAR 1927 TO 1937 INCL.

	<u>PROFIT</u>	<u>STUMPAGE RECOVERY</u>	<u>TOTAL RECOVERY</u>	<u>TOTAL STUMPAGE RECOVERY FOR FOR M FEET</u>
Year 1927	\$33,304.47	\$10,687.83	\$43,992.30	\$ 15.62
Year 1928	48,936.15	20,906.63	69,842.78	12.37
Year 1929	30,776.53	16,770.16	47,546.69	11.00
Year 1930	50,433.95	18,735.70	69,169.65	13.88
Year 1931	17,206.85	6,814.59	24,021.44	14.10
Year 1932	52,836.70	26,913.30	79,750.00	8.55
Year 1933	11,290.61	19,494.27	30,784.88	4.99
Year 1934	25,605.69	18,740.86	44,346.55	8.02
Year 1935	24,485.56	21,250.00	45,735.56	7.02
Year 1936	40,490.87	28,367.75	68,858.62	7.72
Year 1937	45,229.86	28,035.09	73,264.95	7.49
	\$380,597.24	\$216,716.18	\$597,313.42	\$ 9.10

LED:GL-4
10/15/38

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1/31/39

QUESTIONNAIRE

MANAGEMENT - LUMBERING DEPARTMENT

- 1.- State your opinion as to how the Lumbering Department management should be set up:
- (a) If we continue to operate, ourselves;
 - (b) If our timber is cut by jobbers.

ANSWER

- 1.- (a) We are of the opinion that during the past 6 years our method of operation conducted by the Land Department has been modern, efficient, and proper in every way, and just at the moment, we do not have any recommendations of any change in methods. If the Chemical Company is going to be able to continue to get chemical wood in cordwood form and we find we must operate our own camp again to take care of customers for merchantable saw logs and ties, it is just possible we may want to discontinue logging by railroad, particularly for logs going to Munising and install trucks. The question of using trucks to haul logs to such a distance as Marquette would have to be gone into very carefully to see whether there would be any saving with trucks over railroad transportation.

It is just possible that later, when we are conducting our own operations, it may be advisable to discontinue using cars for camp purposes, especially if we stop railroad logging.

- (b) If our timber is to be cut by jobbers, we would give the same answer as we have given under "A".

We have a most excellent staff of loyal, conscientious, and efficient workers in the Land Department and they have demonstrated over a period of years that they are competent to handle this business in a proper, efficient, and a most profitable manner to the Company. To substantiate this statement, we have gone into the records and have made some figures to show what has been accomplished during the past 6 or 7 years as compared with previous years. We respectfully refer you to the statement showing the average logging cost per M feet for the years 1922 and 1937, both inclusive. From this statement it will be noted that beginning with the year 1931, when the Logging Department was turned over to the Land Department, our costs have been consistently reduced. The year 1932 and part of the year 1933 were at the depth of the depression and wages and supplies were especially low during that time, and this Department does not claim the full part of these low costs but from the time the N.R.A. went into effect in 1933 up to the present time, we do claim responsibility and credit for these low costs. These low costs have been obtained under as high or higher rates of wages and prices of supplies as compared with those which prevailed in 1931 and prior years when we took over the logging operations.

This remarkable record is not due to anyone individual but is the result of the cooperative effort of every one in the Department who

QUESTIONNAIRE

MANAGEMENT - LUMBERING DEPARTMENT

have given loyal, conscientious, and efficient support at all times. We know of no operator in Northern Michigan that has as low logging costs as our Company.

Another statement shows the profit and loss on operating accounts only of the Land Department for the years 1922 to 1937, inclusive, in Column 1 and in Column 2 we show the profit and loss of the Land Department as a whole. It will be noted from the figures in Column 1 on Operating only that our accounts have been in the black continuously even during the depression years while in previous years tremendous losses have been experienced.

We take considerable pride in this record.

The large profit shown in Column 2 is, of course, due to the sale of capital assets and is not due to an operating account.

We respectfully call your attention to the statement showing the sales of timber, timbered lands, etc., since the present management came into the Land Department in 1925. We believe this is an outstanding record of sales and made at that particular time, it has been of great benefit to the Company because we not only received a large amount of cash but eliminated the burden of taxes on the lands sold.

Dixon Tie Mill

It will be noted from the statement on Page 6 the large profit we have made in operating the Dixon Tie Mill. For the years 1927 and 1937 this mill shows a profit of \$380,597.24 over and above our depletion stumpage recovery, or a total recovery of \$597,313.42, and a stumpage recovery of \$9.10 per M Feet. We believe this is an outstanding achievement. We know of no sawmill company operating a full fledged sawmill (not a tie mill) that has made any such profits or stumpage recovery over the period indicated.

Statement showing profit and loss and stumpage recovery on logging operations is attached. The immediate improvement which took effect when the Lumbering Department was turned over to the Land Department will be noted.

Retail Yard

Statement is attached showing the profit and loss of the Retail Yard located at Munising, Michigan. This unit has been continued since our sawmill burned in 1926. Due to the hard times very little new building has been done in Munising and sales from this yard are principally for repairs to houses and work of that nature. We show, except in the year 1931, a consistent line of profit, - not large, but substantial for that community. It will be remembered that we own considerable houses and property in the City of Munising and it is necessary to have somebody there to look after it and the Foreman of this Retail Yard performs that service in addition to looking after the yard, which is an advantage to the Company because if he was not there, it would be necessary to employ someone to do this work. Another item of advantage in having this retail yard is that in our logging operations, while we endeavor to confine them to truly hardwood areas, we do find a certain amount of softwood timber such as Pine, Hemlock, etc., which we take off at the same time we remove the hardwood and ship these softwood logs to the Retail Yard where we have them sawed into lumber by a custom sawmill. This operation, of course, should be maintained.

QUESTIONNAIRE

THE CLEVELAND-CLIFFS IRON CO.
Land Department

AVERAGE LOGGING COST PER M FT. ALL OPERATIONS

<u>YEAR</u>	<u>PER M FT.</u>
1914	\$ 7.000
1915	7.420
1916	7.950
1917	7.650
1918	14.290
1919	14.910
1920	19.580
1921	19.020
1922	18.100
1923	16.410
1924	15.850
1925	16.230
1926	14.380
1927	15.320
1928	13.490
1929	14.550
1930	11.990
1931	10.480
1932	5.920
1933	6.330
1934	7.740
1935	7.438
1936	7.515
1937	8.462

The Land Department took over the Lumbering
Department March 1, 1931.

TAA:NM-4
10/15/38

MJ-2
1/31/39

QUESTIONNAIRE

THE CLEVELAND-CLIFFS IRON COMPANY
Land Department

PROFIT OR LOSS ON ALL OPERATING ACCOUNTS YEAR 1922 TO
1937 INCLUSIVE

	OPERATING ACCOUNTS ONLY		PROFIT & LOSS LAND DEPT. TOTAL
Year 1922	\$ 77,144.14	(1)	\$ 331,510.53
1923	15,620.16	(1)	213,657.17
1924	59,954.72	(1)	322,967.75
1925	36,181.90	(1)	255,925.41
1926	3,329.27		288,387.37
1927	51,967.24		2,016,649.90
1928	105,176.41		802,921.95
1929	103,157.74		153,724.35
1930	169,309.43		49,651.16
1931	93,523.90		174,439.58
1932	104,023.96		36,910.41
1933	54,231.07		23,807.14
1934	81,037.58		66,133.58
1935	95,988.75		92,890.97
1936	95,918.37		114,617.42
1937	124,408.31		297,831.11
	\$ 990,116.69		\$1,847,512.76

Munising Sawmill burned in August, 1926.
Dixon Tie Mill built in May, 1927.

(1) To this figure should be added the "Cost of Land & Timber Sold", which figures are not available at this office for these years.

The present Management took over the Land Department in February 1925.

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QUESTIONNAIRE

THE CLEVELAND-CLIFFS IRON COMPANY

Land Department

SALES OF TIMBER AND TIMBERED LANDS, ETC.
YEARS 1925 TO 1937 INCL.

Year 1925	\$ 39,218.39
Year 1926	38,263.05
Year 1927	2,979,288.70
Year 1928	1,194,825.79
Year 1929	412,417.06
Year 1930	47,371.55
Year 1931	14,317.48
Year 1932	47,466.23
Year 1933	68,754.44
Year 1934	78,574.79
Year 1935	211,001.48
Year 1936	99,661.27
Year 1937	321,515.58
Total	\$5,552,675.81

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10/15/38

MJ-2
1/31/39

QUESTIONNAIRE

THE CLEVELAND-CLIFFS IRON COMPANY
Land Department

PROFIT AND LOSS AND STUMPAGE RECOVERY ON LOGGING OPERATIONS

YEAR 1925 TO 1937 INCLUSIVE

	<u>Profit</u>	<u>Logs & Other For. Prods.</u>	<u>Cordwood & Chem. Logs</u>	<u>Total</u>	<u>Total Recovery</u>
Year 1925	\$ 16,934.22	\$ 72,384.32	\$ 26,814.43	\$ 99,198.75	\$ 116,132.97
Year 1926	58,760.69	47,346.06	26,728.93	74,074.99	132,835.68
Year 1927	62,061.14	37,211.24	27,207.06	64,418.30	126,479.44
Year 1928	60,716.19	24,670.06	23,210.07	47,880.13	108,596.32
Year 1929	76,861.68	20,592.92	22,189.40	42,782.32	119,644.00
Year 1930	121,359.53	42,911.07	34,012.99	76,924.06	198,283.59
Year 1931	84,068.83	51,608.09	6,534.76	58,142.85	142,211.68
Year 1932	55,826.07	22,960.91	2,131.51	25,092.42	80,918.49
Year 1933	44,450.46	18,390.25	-	18,390.25	62,840.71
Year 1934	51,900.47	29,597.50	-	29,597.50	81,497.97
Year 1935	70,859.41	41,760.39	-	41,760.39	112,619.80
Year 1936	50,267.10	41,884.80	20,501.89	62,386.69	112,653.79
Year 1937	91,738.98	50,467.49	19,367.58	69,835.07	161,624.05
Totals	\$845,854.77	\$501,785.10	\$208,698.62	\$710,483.72	\$1,556,338.49

Note:

The Cleveland-Cliffs Iron Company, Furnace Department paid the Land Department Stumpage of 50¢ per cord on cordwood cut and chemical logs shipped years 1925 to 1932 inc. No stumpage charged during 1933-1934 & 1935.

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QUESTIONNAIRE

THE CLEVELAND-CLIFFS IRON COMPANY

Land Department

PROFIT AND LOSS - RETAIL YARD

	<u>PROFIT</u>
Year 1923	\$ 13,290.73
Year 1924	14,214.36
Year 1925	14,832.72
Year 1926	11,988.19
Year 1927	8,581.54
Year 1928	4,836.16
Year 1929	2,756.62
Year 1930	5,528.47
Year 1931	566.57
Year 1932	710.80
Year 1933	1,958.87
Year 1934	5,939.72
Year 1935	3,181.46
Year 1936	6,323.68
Year 1937	4,809.74
Total	\$98,386.49

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QUESTIONNAIRE

LIQUIDATION OF LUMBERING DEPARTMENT

- 1.- State what you think can be done in the way of liquidating our investment in our lumbering equipment in the event we discontinue these operations.

ANSWER

- 1.- Our investment in logging camps and equipment at cost amounts to \$204,432.18. This equipment has been depreciated \$168,490.19, leaving a net of \$35,941.99. \$9,302.90 of this cover items that have been depreciated to a 5% basis, leaving a balance of \$26,639.09 over and above the 5% basis. The large amounts in this equipment account are steel rail and recently purchased items such as tractors, log loaders, and locomotives.

The following statement shows the several items in addition to this camp equipment which make up a total of \$50,769.74, which we are carrying on our books. Should we discontinue logging, the amount invested in our main line and auxiliary spurs of course would be a loss except insofar as the grades could be used for trucking or in other ways bringing out the logs. The supply inventory is current and could possibly be realized but as far as the logging equipment, such as loaders, tractors, etc., is concerned, should one try to dispose of this and in the absence of a free buyer who was in immediate need of the equipment, it would have simple scrap value. In this connection, we are advised that there is considerable secondhand logging and sawmill equipment available all over this north country.

QUESTIONNAIRE

TAXES

- 1.- Give your opinion as to what the taxes are this year and the possibility of increased taxes.

ANSWER

- 1.- We estimate the taxes for the year 1938 to be as follows:

Lands - The Cleveland-Cliffs Iron Company		\$85,000.00
Superior Realty Company	\$10,000.00	
Less Deferred Taxes	<u>7,500.00</u>	
Net Superior Realty Company		<u>2,500.00</u>
Total		\$87,500.00

In our opinion, taxes are going to continue to mount higher and higher, more especially if the present spending administrations continue in power. We have also been advised by some of our friends that it is the intention of the present Michigan State Tax Commission to come in and revalue our timber lands the same as they are now engaged in doing with the iron mines. If this is done, it cannot help but raise taxes.

Reference is made to the taxes in Alger County, Michigan, in which most of the Land Department property is located and also where The Munising Paper Company and The Pique Munising Wood Products Company have large holdings. We attach a statement and graph showing the total tax levies in Alger County from 1924 to 1937, both inclusive. It will be noted that in 1924 the total tax levy was \$688,808.19. Munising and Alger County were just about 10 years ahead of the present spending administration at Washington, and State of Michigan and proceeded to get in their work while the getting was good. When the writer became Land Agent at Negaunee the Company was operating a sawmill at Munising and conducted their logging operations almost entirely within Alger County and this tax burden came immediately to his attention. The Cleveland-Cliffs Iron Company pays taxes in some 72 different taxpaying districts and it requires considerable attention on the part of the staff of the Land Department to watch these different spending bodies, and this work was carried on with great vigor and the result as shown by these figures and graph speak for themselves. It will be noted from a high of just under \$700,000.00 in 1924 that these taxes have been reduced to a total of \$149,854.00 in 1937. Of course, some of this reduction was brought about by the passage of the so-called 15 Mill Law but the great result that was accomplished was due to the efforts of the Land Department staff continually watching expenditures in the different legislative districts and combatting unnecessary and illegal expending of money. In order to help accomplish the results desired, your Land Agent formed what is known as the Alger County Taxpayers Association in which is combined some 60% of the total assessed values of the County and this work has been carried on very successfully and is of great help in watching the moneys in the several districts. The Land Department staff can be justly proud of the results obtained and the savings made to the Company. This matter of taxes is being given very close and careful attention throughout the entire year.

QUESTIONNAIRE

ALGER COUNTY

TAXES PER \$1,000.00 ASSESSED VALUATION FOR 1937

<u>Tax</u>	<u>Au Train</u>	<u>Burt</u>	<u>Grand Island</u>	<u>Lime-Stone</u>	<u>Ma-thias</u>	<u>Muni-sing</u>	<u>Onota</u>	<u>Rock River</u>	<u>Muni-sing City</u>
County	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Township	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
School	5.50	5.50	2.50	5.50	5.50	5.50	5.50	5.50	5.50
School Debt	-	2.30	-	-	-	-	-	-	-
City	-	-	-	-	-	-	-	-	15.95
City Debt	-	-	-	-	-	-	-	-	2.48
Total 1937	15.00	17.30	12.00	15.00	15.00	15.00	15.00	15.00	32.43
Total 1936	15.00	22.78	11.70	15.00	15.00	19.34	15.00	15.00	36.14
Total 1935	15.10	23.56	11.20	15.02	15.13	22.90	15.03	15.10	38.74
Total 1934	16.37	23.60	11.54	16.30	38.61	24.42	16.28	16.30	41.53
Total 1933	14.92	25.22	8.08	14.82	36.40	21.78	19.81	14.86	37.41
Total 1932	23.94	35.91	12.80	46.98	81.02	42.64	33.03	40.76	46.71
Total 1931	25.53	46.88	19.45	60.86	64.00	46.84	43.31	48.80	46.09
Total 1930	22.73	46.95	16.09	61.53	62.31	50.49	43.11	59.71	52.10
Total 1929	23.19	46.43	17.02	45.75	60.16	50.38	42.54	72.72	48.76
Total 1928	22.63	45.32	17.80	51.82	46.13	46.18	47.61	69.80	49.62
Total 1927	24.52	48.69	18.53	66.36	46.52	46.22	74.64	72.28	50.83

COMPARATIVE STATEMENT OF TAX LEVIES, VALUATIONS, AND RATES

	<u>Valuation</u>	<u>Total Tax</u>	<u>Rate</u>
1937	6,974,565.00	149,854.00	21.43
1936	7,066,755.00	170,815.01	24.18
1935	7,212,719.00	183,598.80	25.46
1934	7,532,030.00	207,809.49	27.57
1933	7,700,941.00	201,126.42	26.12
1932	7,902,107.00	322,309.53	40.79
1931	9,757,952.00	441,421.20	45.24
1930	9,695,381.00	466,003.03	48.06
1929	10,305,996.00	478,661.04	46.45
1928	11,030,635.00	506,613.82	45.93
1927	11,046,947.00	555,762.93	50.31
1926	12,213,115.00	560,317.24	45.87
1925	12,757,168.00	601,114.83	47.79
1924	13,142,094.00	688,808.19	52.41
Decrease from 1924 to 1937	46.93%	78.24%	59.11%

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QUESTIONNAIRE

ALGER COUNTY
TOTAL TAX LEVIES FROM 1924 TO 1937



QUESTIONNAIRE

CLIFFS DOW CHEMICAL COMPANY

We have a contract with this company, which has about twelve and a half years to run, providing that we shall furnish them with all their chemical wood in the form of chemical logs. The prices at which we are to furnish this wood are as follows:

1935	-	\$ 7.00
1936	-	7.90
1937	-	9.14 (average)
1938	-	9.506

We have waived certain things so that our price for 1938 is \$9.506.

The Cliffs Dow Company has asked that this contract be cancelled and a new one made to take its place, which is a two-year contract providing that they buy direct 20% of their requirements in 1938 and 40% in 1939. After 1939 Cliffs Dow Company would be able to buy its requirements in the open market, and the assumption is that The Cleveland-Cliffs Iron Company will bid for the business. Up to March of this year, we were supplying approximately 90% of their requirements in the shape of chemical logs which they had to cut into blockwood in their sawmill, which gave them a cost of \$6.22 in their retort buggies. We have been able to buy all of their cordwood, since July 1st of this year, at \$4.65. They have an overhead against this of about 50% per cord, making it about \$5.15 in the retort buggies, or a saving of \$1.10 per cord.

- 1.- Assuming there is sufficient chemical wood supply from our own and other operations, do you think that sufficient chemical wood can be purchased from jobbers to supply their requirements to December 31, 1939, which would take us to the expiration of the contract as they proposed it?
- 2.- Do you think we should do this buying or Cliffs Dow Chemical Company? Give reasons.
- 3.- What effect would it have on our stumpage rate if Cliffs Dow Company were to do this buying and what percentage of their requirements do you think they might procure from outside sources?
- 4.- Give reasons for desirability of Cleveland-Cliffs retaining chemical wood production from its own operations.
- 5.- Outline your opinion as to how cordwood will be procured if The Cleveland-Cliffs Iron Company cuts selectively, for saw timber only, either by jobbers or by conducting its own operations.
- 6.- Do you think that eventually some sort of a sawmill unit, such as a centralized sawmill should be established which will, through off fall, give the Cliffs Dow Company a part of its chemical wood requirements?
- 7.- Do you think that Cliffs Dow Company might eventually be obliged to go back to chemical logs?
- 8.- Do you think it will be necessary for Cliffs Dow Chemical Company eventually to depend upon us as their main source of wood supply?

ANSWER

- 1.- For the immediate future we see plenty of chemical wood in sight. In fact, we have approximately 33,000 cords now under contract. Just what will happen for the year 1939 is problematical. As long as the present depressed condition of the lumber and logging business continues in this territory, it is just

QUESTIONNAIRE

CLIFFS DOW CHEMICAL COMPANY

possible we may be able to continue to purchase sufficient quantities of wood to supply the chemical plant. It is difficult to tell.

- 2.- I do not think we should do the buying for the Cliffs Dow Chemical Company. I think this matter of buying chemical wood should be turned over to the Cliffs Dow people and placed in their own hands to buy this wood to the best possible advantage. If The Cleveland-Cliffs Iron Company desired to figure with the Cliffs Dow on furnishing part of this wood, it should be their privilege to do so.

The handling of 50 or 60 of these small cordwood jobbers means a tremendous burden of work on the Land Department office as these contractors have no financial standing and must be paid once a week.

Another item to which The Cleveland-Cliffs Iron Company subjects themselves in purchasing this wood and billing the Cliffs Dow Chemical Company is that we leave ourselves liable to any claims for trespass that any of these jobbers may make on lands. The Land Department, at great expense, must keep men checking these jobbers at all times in order to watch for matters of this kind and even at that, it is just possible we will be liable for a sum of money. We believe this is a good time to permit the Cliffs Dow people to do their own buying because wood is plentiful and it will not appear as though we were trying to pass the buck to them. Later on, should they find they are unable to purchase their full amount of wood, it is just possible the Cleveland-Cliffs Iron Company may be asked to furnish it.

- 3.- I do not believe this would have any effect on the stumpage rate. I think the Cliffs Dow for the immediate future can procure all of their requirements from outside sources.
- 4.- Chemical wood is a waste product and all sawmill companies, with the exception of Goodman, Newberry, and the Soo, leave this wood on the land except possibly a small amount which is taken off for domestic or other fuel purposes. I do not believe it is particularly desirable for The Cleveland-Cliffs Iron Company to retain chemical wood production in its own operations. It is just possible but this is subject to demonstration, that if we continue to log by railroad, having this additional production of forest products, which amounts to approximately 50%, may have some bearing on giving us a lower logging cost although it always has been the claim that if we log for merchantable saw logs alone, we could get a lower average cost than when we log both chemical and merchantable saw logs. This is difficult to prove unless we were to log each one of these products separately.
- 5.- If The Cleveland-Cliffs Iron Company cuts its saw timber only, it may be possible to get jobbers to go in after our logging operation and cut the chemical wood in cordwood form for shipment to the Chemical Plant.
- 6.- Just at the present time I see no benefit in having a centralized sawmill unit. I know of no lumber company in Upper Michigan that is making any considerable profit, certainly not to be compared with the profits the Land Department has made by selling their forest products on the market. We believe, for the present at least, we should sell our forest products and not go into the sawmill business. Later on, should the lumber business improve, we should again consider this matter. In this connection, wish to say when our sawmill at Munising burned in 1926, we had plans made for a new sawmill and these are still available.
- 7.- Yes, I think the Cliffs Dow Company eventually will be obliged to come back to The Cleveland-Cliffs Iron Company for chemical wood. Whether this wood will be brought out in log form or cordwood form will depend on the price the Cliffs Dow can afford to pay and the cost at which the logs or cordwood can be brought out.
- 8.- Yes.

QUESTIONNAIRE

THE PIQUA MUNISING WOOD PRODUCTS COMPANY

The plants of The Piqua Munising Wood Products Company at Marquette and Munising, Michigan, which have been under one management since November 1934, are the largest single customer for saw logs of The Cleveland-Cliffs Iron Company. These plants have developed new products in the past four years and have increased production considerably, and have more than doubled their consumption of Cleveland-Cliffs logs in that period. The northern plants made very little money and the company, as a whole, has lost money in this four-year period.

- 1.- What do you think are the future prospects of this company, assuming proper management?
- 2.- Can it be expanded to advantage, and how?
- 3.- Are its plants properly located?
- 4.- What should the company pay for stumpage?
- 5.- Should The Cleveland-Cliffs Iron Company properly make concessions in prices to this company, and if so, for what reasons?
- 6.- What would be the result if The Cleveland-Cliffs Iron Company did not have this timber outlet?

ANSWER

- 1.- I think this Company has a very good future and should be built up. The present volume is small and every effort should be made to secure new business.
- 2.- I believe it can be expanded to advantage by developing new items of production and increasing the sale of the present products.
- 3.- It might be advisable to combine the Munising Plant with the Marquette Plant and this matter has been under consideration for some time. In this connection, conversations have been had with the Vulcan Corporation, looking towards their taking over the Munising Plant. If this could be brought about, the machinery in the Munising Plant could be installed in Marquette and make for a more efficient concentrated operation.
- 4.- This question is answered on Page 6.
- 5.- Yes, I think The Cleveland-Cliffs Iron Company can properly make concessions in prices for two reasons.
 1. It makes a market for our timber from our lands.
 2. It makes business for the Lake Superior & Ishpeming Railroad Company both on the raw material to the Plant and on the finished product shipped out.

QUESTIONNAIRE

THE PIQUA MUNISING WOOD PRODUCTS COMPANY

6.- If The Cleveland-Cliffs Iron Company did not have this outlet, it would be necessary to do one of two things:

1. Develop a market for the amount of timber now being used by the Piqua Company.
2. In the event that a market for raw material could not be developed, and this would be difficult due to the railroad freight being over two railroads, it would be necessary for us to either sell our lands and, if that were not possible, to again go into the sawmill business.

QUESTIONNAIRE

TIE MILL, RETAIL YARD, ETC.

- 1.- Why is the tie mill located at Dixon?
- 2.- Could it be moved to another point advantageously?
- 3.- Could the products made by the Tie mill be produced at other plants to advantage, and if so, why?
- 4.- Will procuring logs through jobbers make it desirable to retain this location? If so, why?
- 5.- What is the operating value of the Munising Retail Yard?
- 6.- How much is invested in it?
- 7.- Could it be combined with some of our other units to advantage?
- 8.- Could it be extended or improved?
- 9.- Who does the sawing in the Retail Yard?
- 10.- What is the volume of other products cut and sold?
- 11.- Are these miscellaneous forest products handled by jobbers?
- 12.- What is the state of the pulpwood market and what can be done to increase the distribution of hemlock, etc.?

ANSWERS

- 1.& 2. The Tie Mill is located at Dixon because for the last 10 years it has been the most convenient and efficient place to have it. Our Operation #119 was conducted in that immediate vicinity for a great many years and that was the reason the mill was placed there at the time we went into the tie business. The tracks, sheds, hot pond, and other necessities were erected at this point. Another item which was taken into consideration was that The Cliffs Power & Light Company had power available right there and we have been using this ever since the mill was erected. If the Mill were moved to Operation #203 it would be necessary to install a steam or gas power plant in order to operate the mill. This would be much more expensive than our present method of operating. Since our logging operation moved to northeast of Munising we have a special switching rate per car on tie cuts to the Dixon Tie Mill and a flat rate per tie on the ties going out. This has been an especially profitable operation and attention is directed to the statement on Page 6 covering this mill.

QUESTIONNAIRE

TIE MILL, RETAIL YARD, ETC.

- 3.- I do not know of any plants we own where these products could be manufactured to better advantage than at Dixon. A certain number of ties can be made at the Piqua Plant at Marquette and we have been doing this for the past few years. There is a slight advantage in putting some of these ties through the Piqua Plant because they get the good lumber from the sides. However, at the Dixon Mill, we have been able to sell these good slabs and the last we sold while the mill was operating was at a price of \$8.50 per cord, or at $2\frac{1}{2}$ cords per M feet, netted us \$21.25 per M feet. An advantage which the Dixon Mill has over the Piqua Mill at Marquette is in the number of men necessary to run this Dixon Mill which is only about half the number required for the Piqua Mill at Marquette. The productive capacity on ties at the Piqua Mill at Marquette is only 2,000 pieces per month whereas we can put through 20,000 to 25,000 ties per month at the Dixon Mill.
- 4.- If we continue to procure logs and tie cuts through jobbers it might make it desirable to move this mill to some other location. On the other hand, if we continue to do our logging with jobbers and we can sell hardwood ties to the railroads, it might make it desirable for us to have the jobbers not only produce the tie cuts but also manufacture the ties with small gasoline driven mills right in the woods where the logging is conducted and it is just possible that this would be the most economical and efficient way of conducting the business.
- 5.- The operating value of the Munising Retail Yard is covered on Page 7 and it will be noted from the statement that this operation has been profitable and should be continued.
- 6.- Our investment in the Retail Yard is simply carrying a live stock of lumber, doors, windows, etc., and there is no dead material here. The present inventory in the yard as of September 30 is \$60,857.94.
- 7.- This Yard, I do not believe, could be combined with other units to advantage. A Planing Mill is operated in connection with the Yard and is used to work up a great many items which are sold locally. This is a business by itself and is being economically and efficiently managed.
- 8.- The demand for lumber and its allied products in the small City of Munising has not been great due to the stagnation in building houses there. The lumber and other things we sell from the Retail Yard are simply for repairs or additions with an occasional small house.
- 9.- The logs we ship to the Yard are sawed in a custom mill owned by Mr. Charles H. Hancock. We have also for the past few years secured some of our lumber from so-called stumpage operators to whom we have sold the timber on a stumpage basis and purchased the lumber as it was delivered to our Retail Yard.
- 10.- The following will give you an idea of the amount of our sales of miscellaneous forest products such as pulpwood, ties, posts, poles, and mining timber of various kinds:

QUESTIONNAIRE

TIE MILL, RETAIL YARD, ETC.

PRODUCT		QUANTITIES		TOTAL STUMPAGE RECOVERY	
		1936	1937	1936	1937
Softwood Ties	(Pcs.)	42,804	35,122	\$ 8,630.94	\$ 7,478.07
(1) Misc. Logs, Mining Timber, Posts, Poles, etc.				7,729.79	26,454.87
Pulpwood	(Cords)	5,398.81	4,780.26	9,927.04	10,369.32
TOTAL				\$26,287.77	\$44,302.26

(1) This is in addition to the Mining Timber shipped from the Company's logging operations which were as follows:

X Mining Stulls (Feet B.M.) 1,458,355 1,315,470
Trestle Legs (Lin. Ft.) 3,060 7,813

X This quantity is included in Statement of Stumpage Recovery (for these years) from our logging operations appearing on Page 6.

11.-The bulk of these miscellaneous forest products have been handled by so-called stumpage operators. These are small jobbers who are not able to pay cash for the timber and we have therefore sold it on a stumpage basis and in the case of pulpwood the men make their own contracts with the paper companies for the purchase of the pulpwood and the paper companies deduct and remit the stumpage to us direct as deliveries are made. As to ties, miscellaneous logs, and mining timber, we make purchase contracts with the operators and then deduct the stumpage when deliveries are made. In the great majority of cases these operations have been conducted on cut-over lands and on softwood and swamp areas in our logging operations.

12.-The pulpwood market just at the present time is depressed. The Munising Paper Company tell us they are not buying any pulpwood this fall and will not buy any until after January 1, 1939, if then. We have been having conversations with Mr. Trellich looking towards their using Hemlock at the Munising Paper mill and he tells us they are carrying on some experiments and that they may possibly use Hemlock there in the near future. There is considerable Hemlock used for pulpwood in some Wisconsin mills but the freight rate from our lands to these mills prohibits us from taking advantage of this market. Another item, as I understand, is that most of these mills that are using Hemlock in Wisconsin own their own Hemlock stumpage and are making every effort to liquidate their holdings.

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11/4/38

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2/10/39

REPORT OF MR. H. S. NIGHTINGALE

FOR YEAR 1938

SUPERIOR REALTY COMPANY:

Tax Title Account Balance Jan. 1, 1938	\$ None	
Tax Title Account (M.M.L.Co.) Balance Jan. 1, 1938	2,681.55	
Tax Title Account (I.L.&S.Co.) Balance Jan. 1, 1938	1,556.20	
Total Tax Titles Jan. 1, 1938		\$4,237.75
Tax Titles Purchased 1938	4,195.74	
Tax Titles Purchased 1938 (M.M.L.Co.)	None	
Tax Titles Purchased 1938 (I.L.&S.Co.)	1,311.28	
Total Tax Titles Purchased		5,507.02
Total		\$9,744.77
Redemptions Tax Title Account	None	
Redemptions Tax Title Account (M.M.L.Co.)	193.30	
Redemptions Tax Title Account (I.L.&S.Co.)	44.02	
Total Redemptions		237.32
Balance Jan. 1, 1939		\$9,507.45
Tax Title Account	4,195.74	
Tax Title Account (M.M.L.Co.)	2,488.25	
Tax Title Account (I.L.&S.Co.)	2,823.46	
Total	\$9,507.45	

A tax sale was held on May 3 and 4, 1938, in all the counties in the State of Michigan. This was the first sale of lands for delinquent taxes since 1932.

We purchased tax titles in Marquette County to protect our mineral interests to the amount of \$4,195.74. Also purchased tax titles in Iron County for the account of the Inland Lime & Stone Company, amounting to \$1,311.28.

Redemptions during the year, in the Michigan Mineral Land Company account, \$193.30 and in the Inland Lime & Stone Company account, \$44.02.

The balances as of December 31st, 1938, are as follows:

Tax Title Account	\$4,195.74
Michigan Mineral Land Co.	2,488.25
Inland Lime & Stone Co.	2,823.46

These tax title claims are located in

Marquette County	\$4,195.74
Iron County	5,311.71

TAXES:

The Cleveland-Cliffs Iron Company's comparative tax statement shows taxes paid for the year 1938 of \$80,651.61. The total taxes paid for 1937 was \$86,115.51. The amount of taxes charged to Accounts Receivable in 1937 was \$5,954.00 and in 1938, \$5,804.91. Eliminating these items, the result shows a decrease in taxes for

1938 of \$5,314.81.

During the month of June, we attended the various Boards of Review in townships and cities where we have property, with the result that we received the following reductions in valuations:

Munising Township	\$74,907.00 (1)
Columbus Township	1,760.00 (1)
Turin Township	800.00 (2)
Au Train Township	6,370.00 (2)
Skandia Township	1,550.00 (1)
Chocolay Township	3,740.00 (1)
Mathias Township	1,450.00 (1)
Onota Township	1,140.00 (1)
Ishpeming City	1,200.00 (2)
Humboldt Township	450.00 (2)
Ely Township	600.00 (2)
Sands Township	3,000.00 (2)
Tilden Township	800.00 (2)
	\$97,767.00

- (1) - Timber removed.
- (2) - Reduction by request

The Alger County Taxpayers' Association's eleventh annual report is attached. Mr. J. I. Keeton continues as manager and has efficiently handled the affairs of this association during the past year.

TIMBER EXPIRATION DATES;

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

LANDS OWNED AND CONTROLLED - ACREAGE STATEMENT:

Attached statement shows acreages as of December 31st, 1938 owned by the various companies under Land Department supervision and Lands Owned and Controlled shows lands under control of the Land and Mining Departments.

LANDS PURCHASED:

No purchases during the year.

TRESPASSES:

The total amount collected for trespasses during the year was \$377.99.

ANNUAL TAX SALE:

The annual tax sale was held this year on May 3 and 4. At this sale the 1935 and prior years' taxes were offered for sale. The last Michigan legislature reduced the collection fee rate from 4% to 2% on all payments of delinquent taxes

for 1935 and prior years paid prior to September 1st in any year. If paid after September 1st add 3/4 of 1% per month.

LAND LOOKING:

Mr. R. A. Brotherton, John Brotherton, and Stephen Lowney, Jr. examined lands as follows:

	Acres of Company lands Re-locked	Time Spent checking Timber Permits and Jobbers' Operations	Time spent looking for Trespasses
R. A. Brotherton	3,000	36 Days	12 Days
John Brotherton	18,200	45 "	31 "
Stephen Lowney, Jr.		221 "	17 "

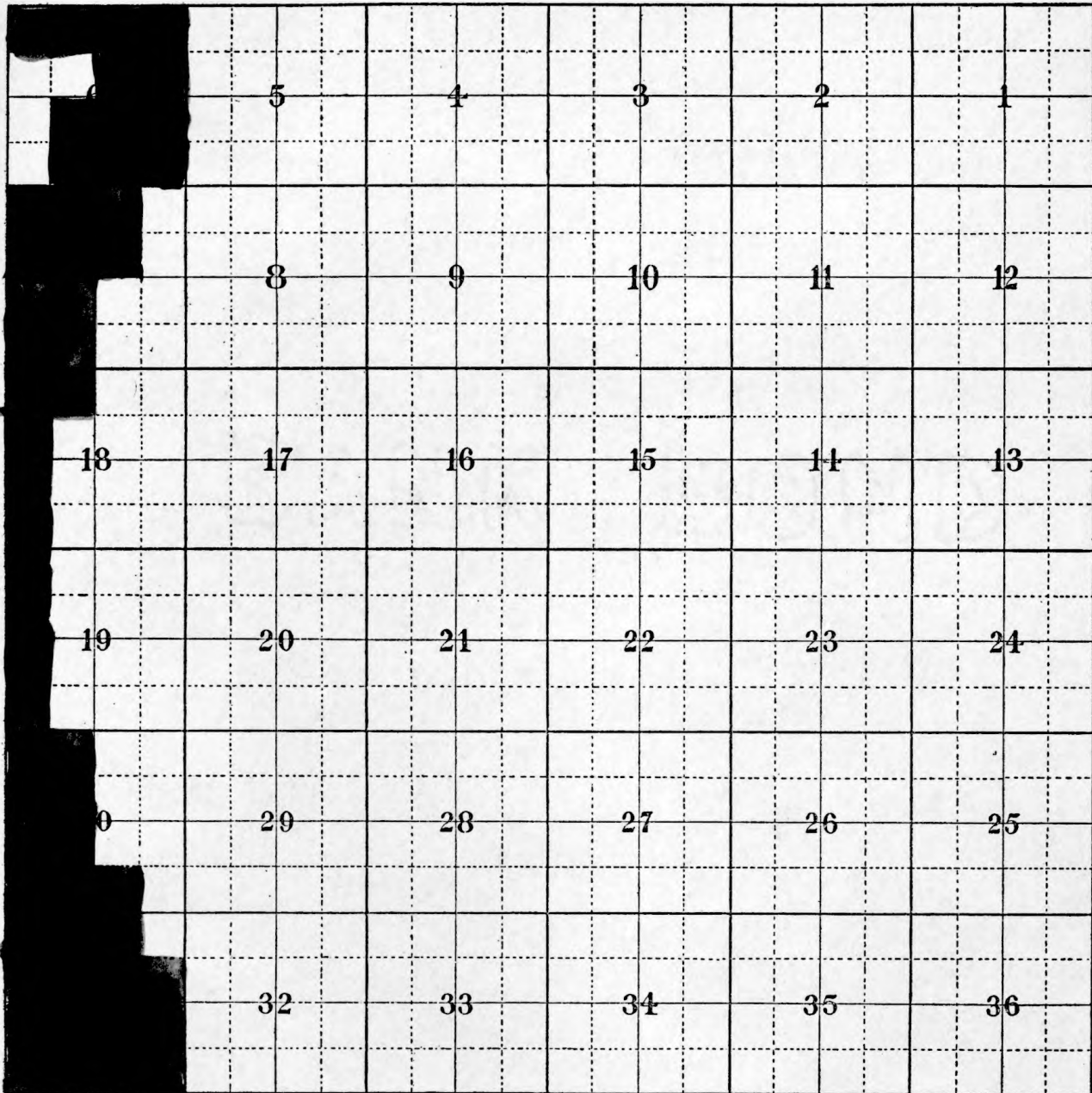
DOCUMENTS ENTERED ON LAND DEPARTMENT RECORDS:

The following table shows the number of documents passed through the Land Department records during the year compared with the past five years:

	1938	1937	1936	1935	1934	1933
Record of Conveyances						
New	179					
Deeds Issued	26					
Assignments, Modifications, etc.	32	237	268	262	236	197
Record of Purchases	26	31	46	39	24	70
Record of Leases						
New	108					
Assignments	102					
Cancellations, etc.	93	303	399	403	245	170
Record of Misl. Documents	199	51	45	81	77	39
Record of Tax Notices	-	-	16	6	1	5
Total	765	749	772	607	581	481

DIAGRAM

TOWNSHIP NO. 45 OF RANGE NO. 20
COUNTY, STATE OF



Stenglein Bindery, Marquette, Mich.

LEGEND

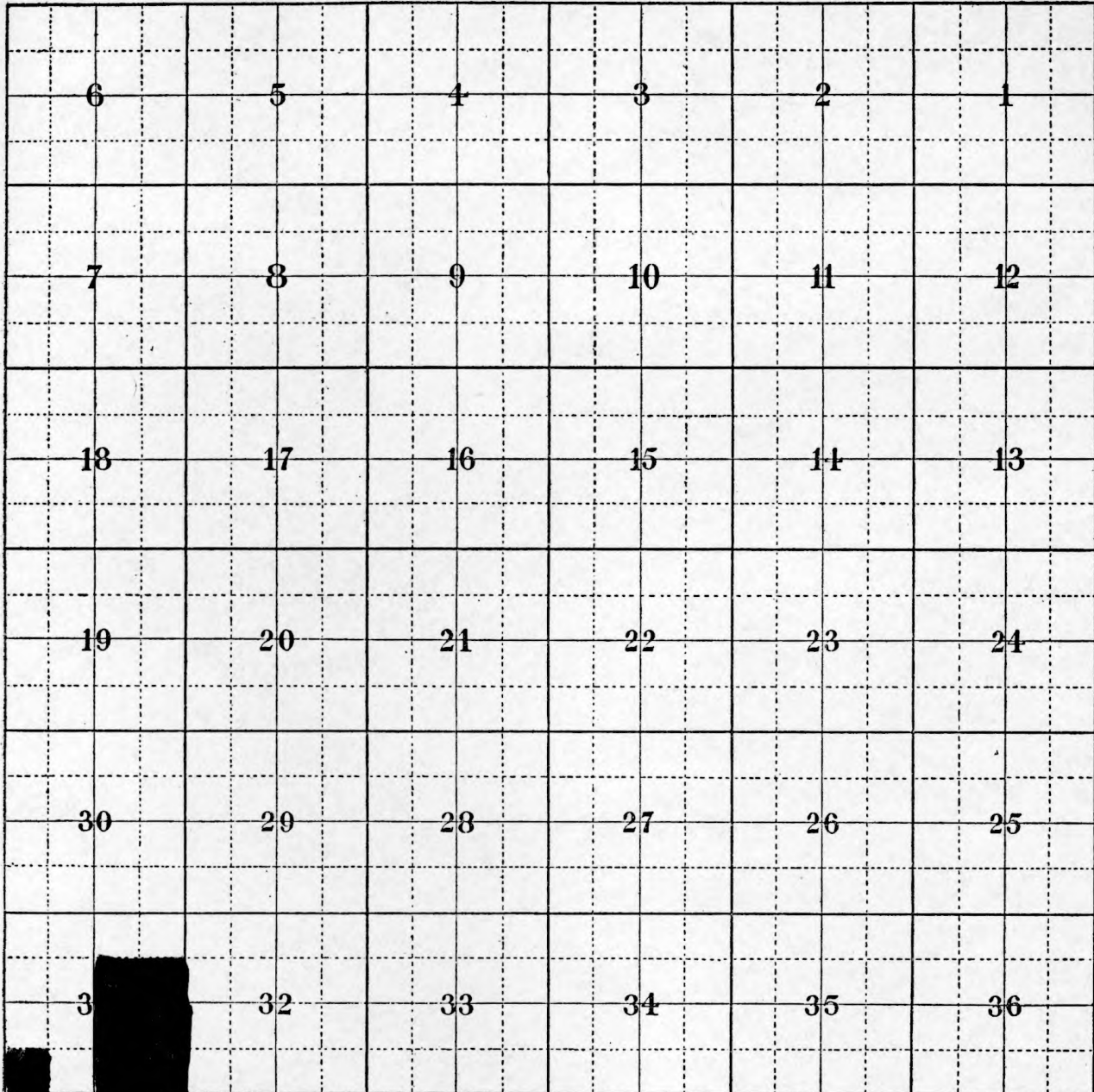
- C.C.I. Co. owns all timber and second growth reserved in sale to The Cliffs Power & Light Co. Reserved for 50 years to July 28th, 1976.

DIAGRAM

TOWNSHIP NO. 46^{OF}

RANGE NO. 20

COUNTY, STATE OF

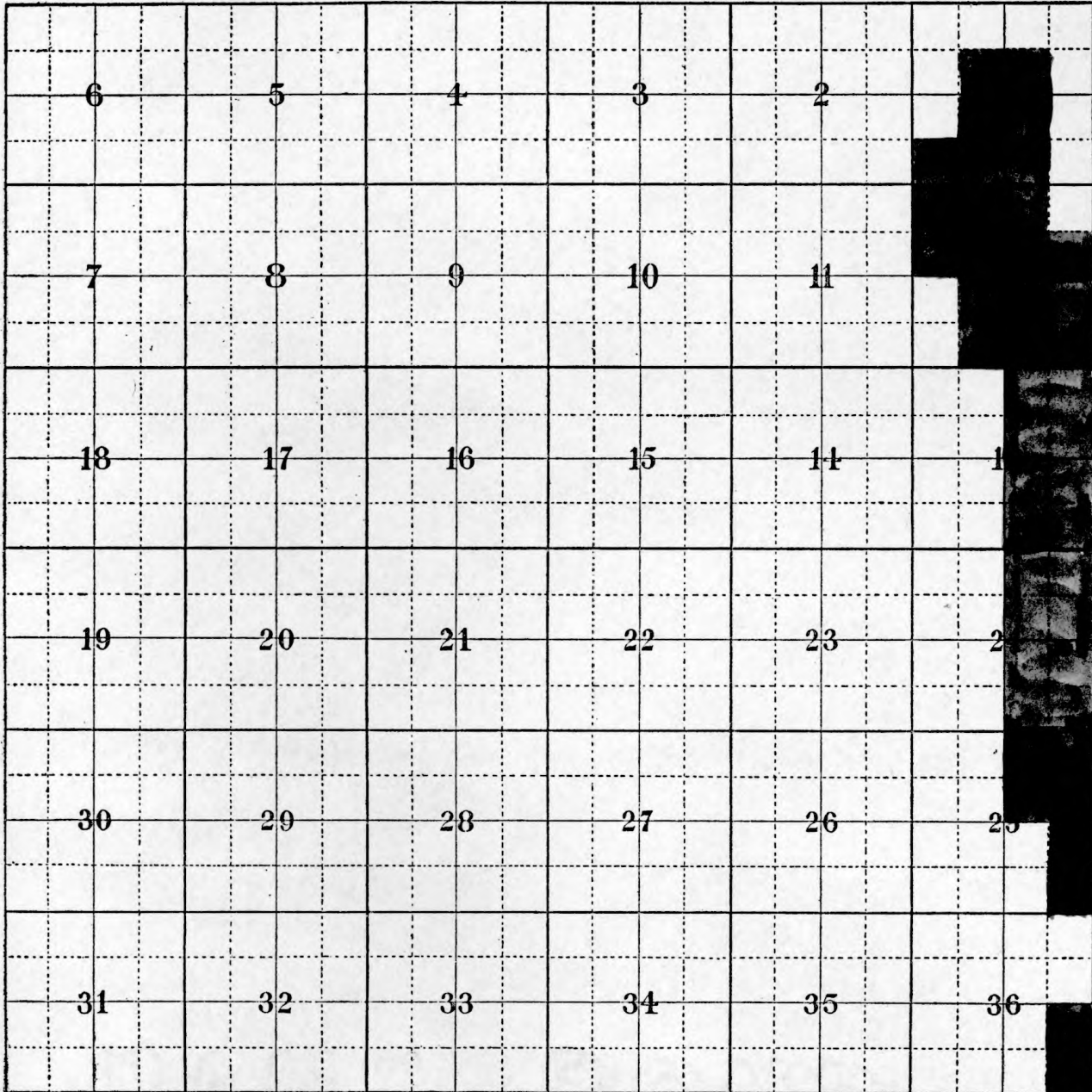


DIAGRAM

TOWNSHIP NO. ^{OF} 45

RANGE NO. 21

COUNTY, STATE OF



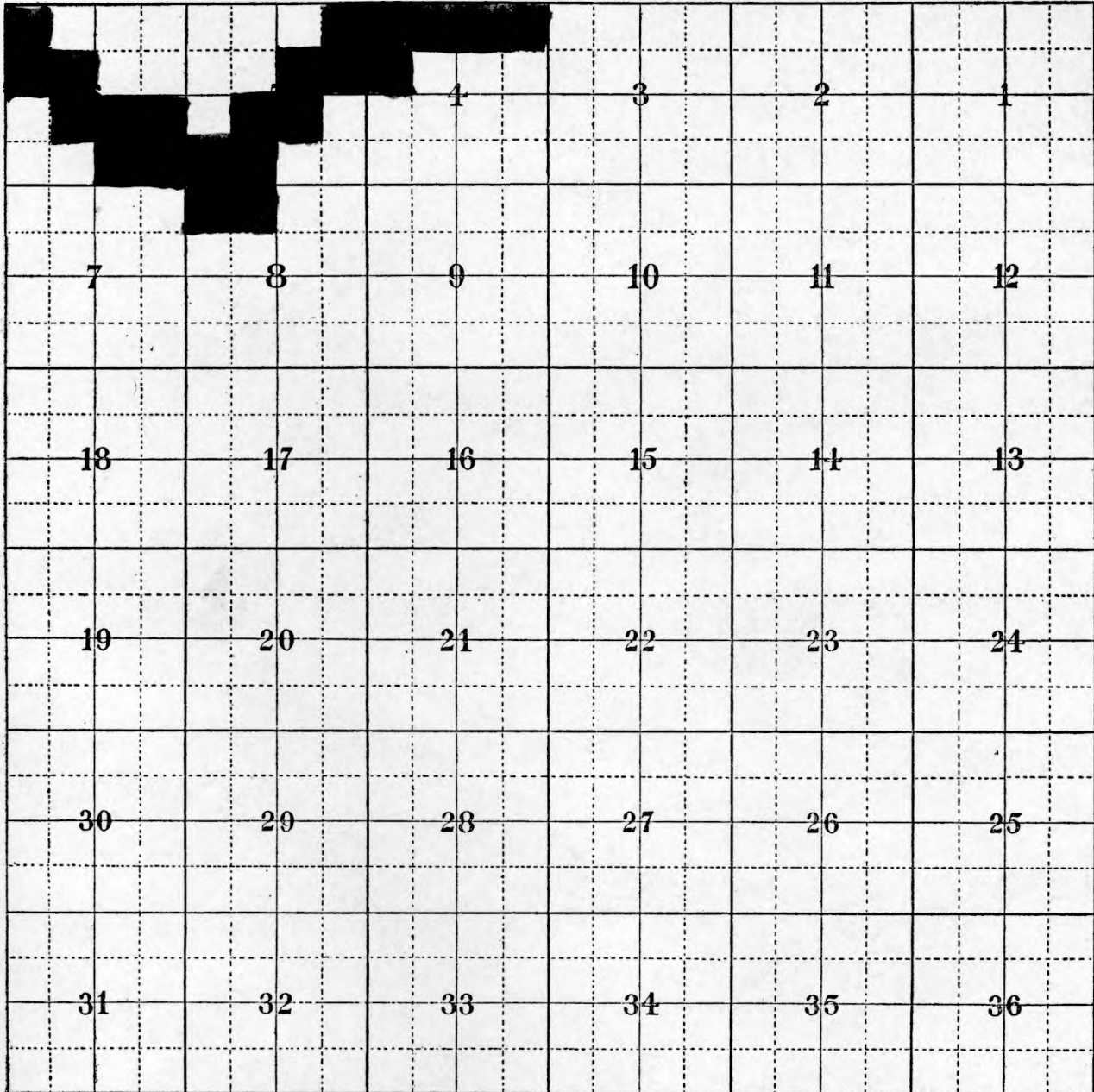
DIAGRAM

OF

TOWNSHIP NO. 47

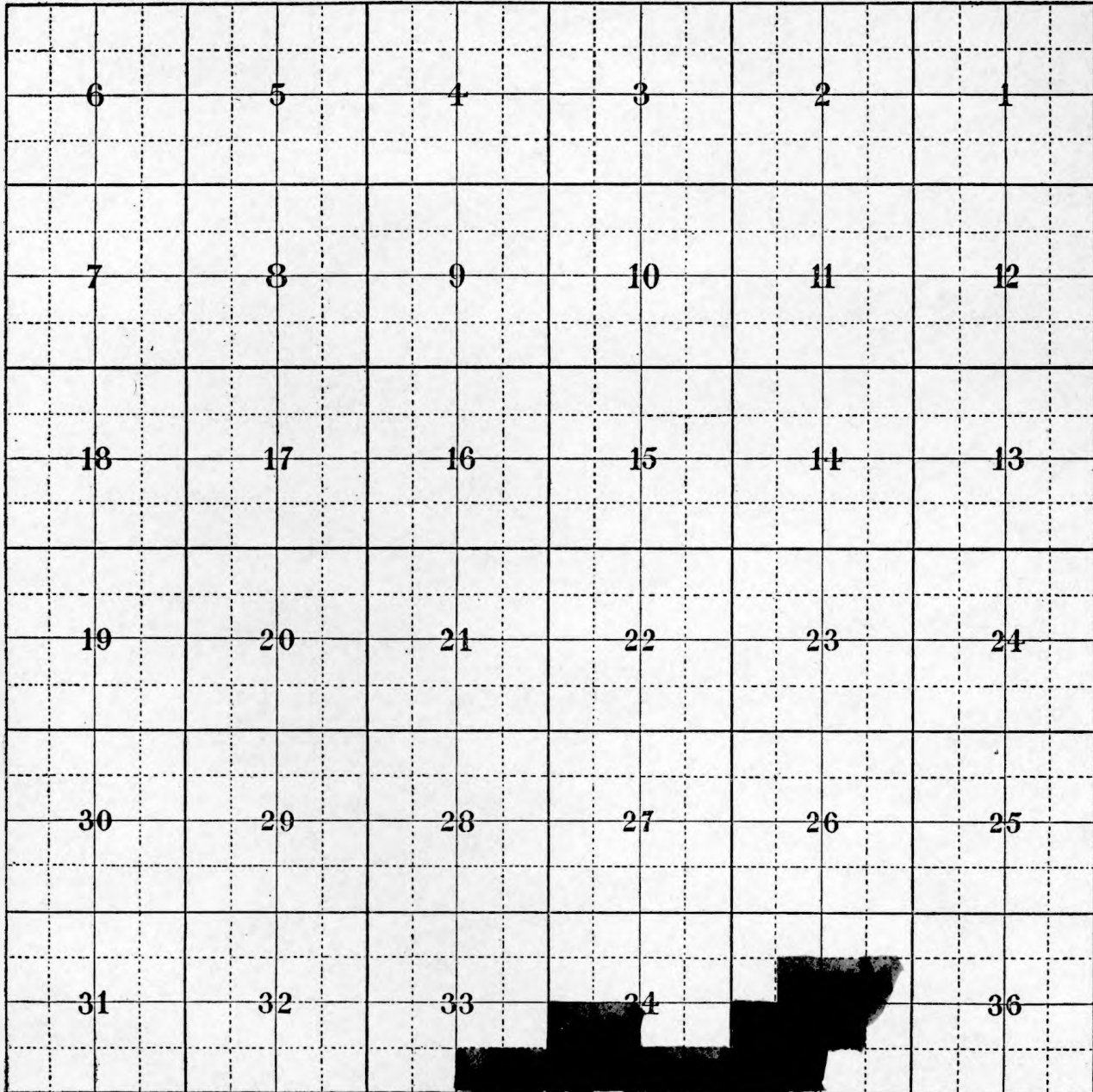
RANGE NO. 25

COUNTY, STATE OF



DIAGRAM

TOWNSHIP NO. *48*^{OF} RANGE NO. *25*
COUNTY, STATE OF

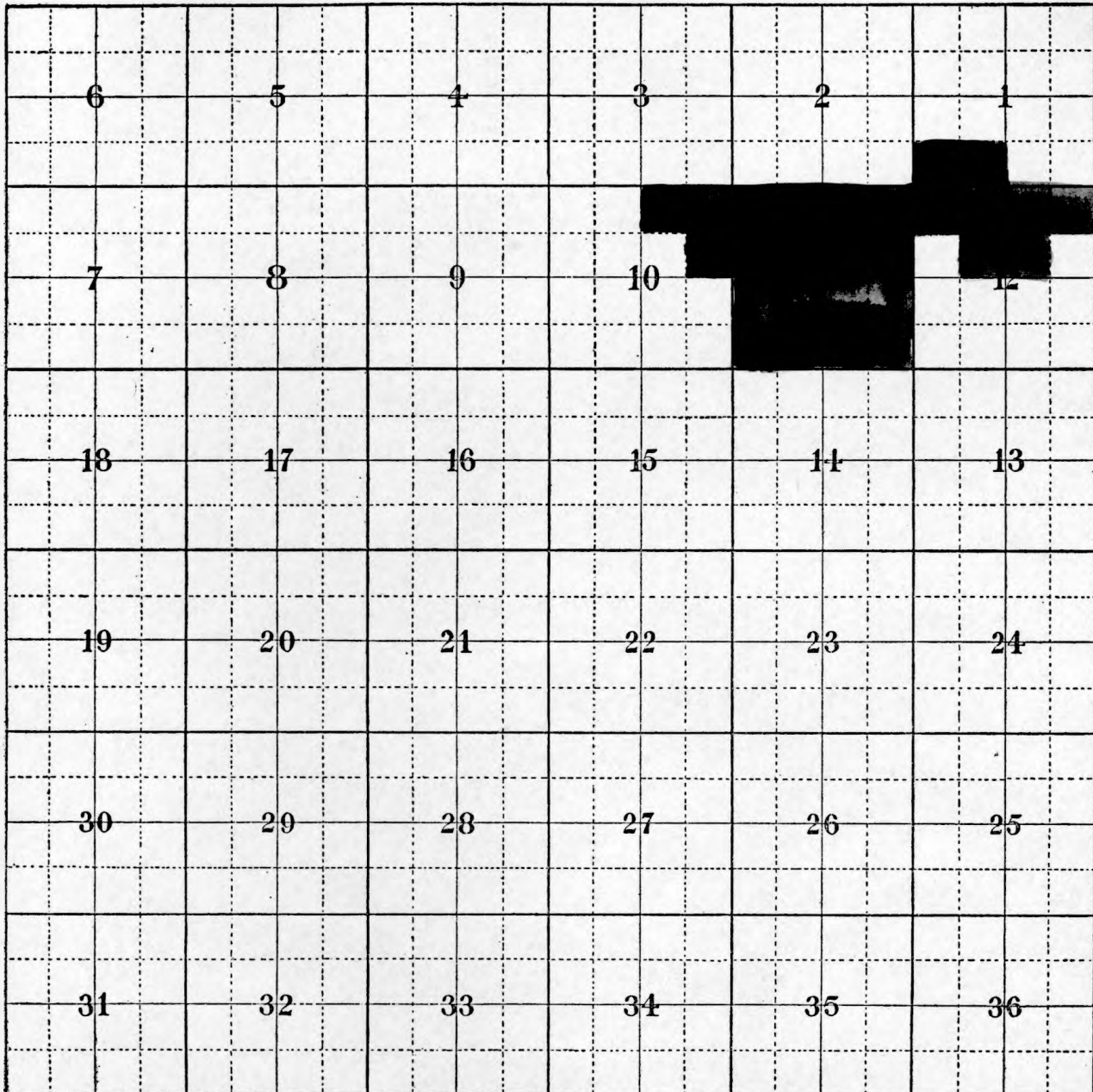


DIAGRAM

TOWNSHIP NO. 45^{OF}

RANGE NO. 26

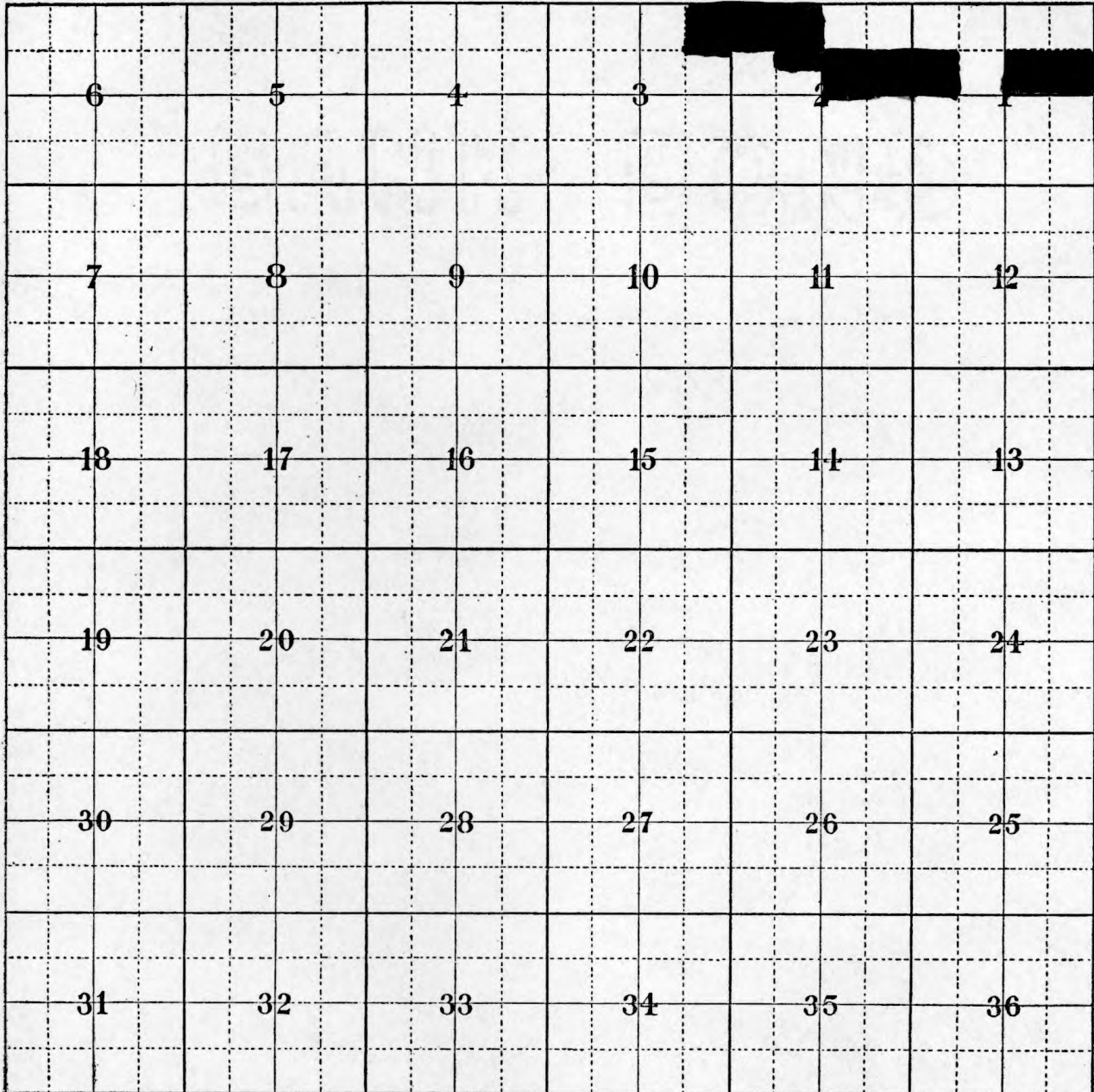
COUNTY, STATE OF



DIAGRAM

TOWNSHIP NO. *47* ^{OF} RANGE NO. *26*

COUNTY, STATE OF

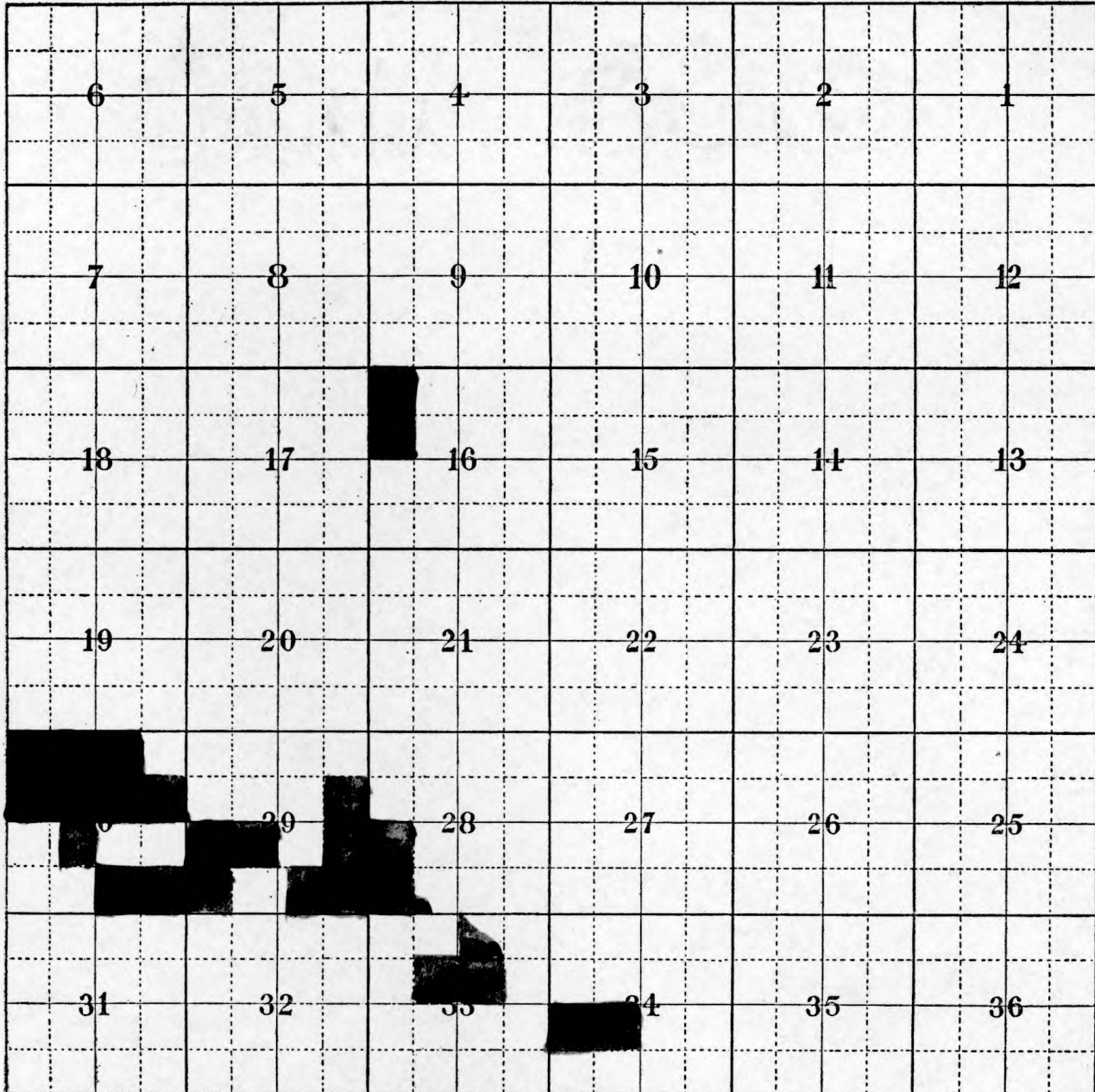


DIAGRAM

TOWNSHIP NO. *48*^{OF}

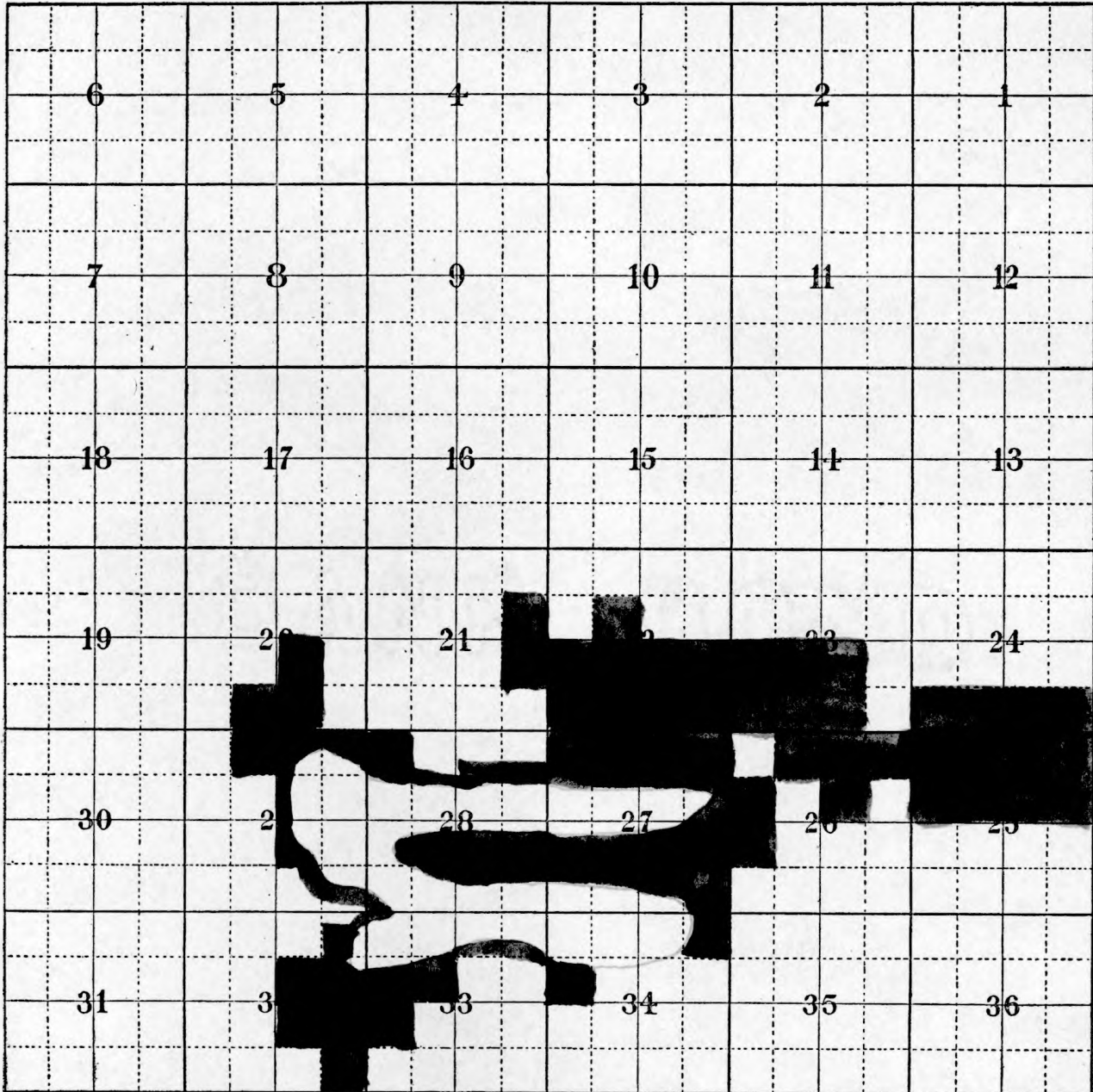
RANGE NO. *26*

COUNTY, STATE OF



DIAGRAM

TOWNSHIP NO. *48* ^{OF} RANGE NO. *27*
COUNTY, STATE OF



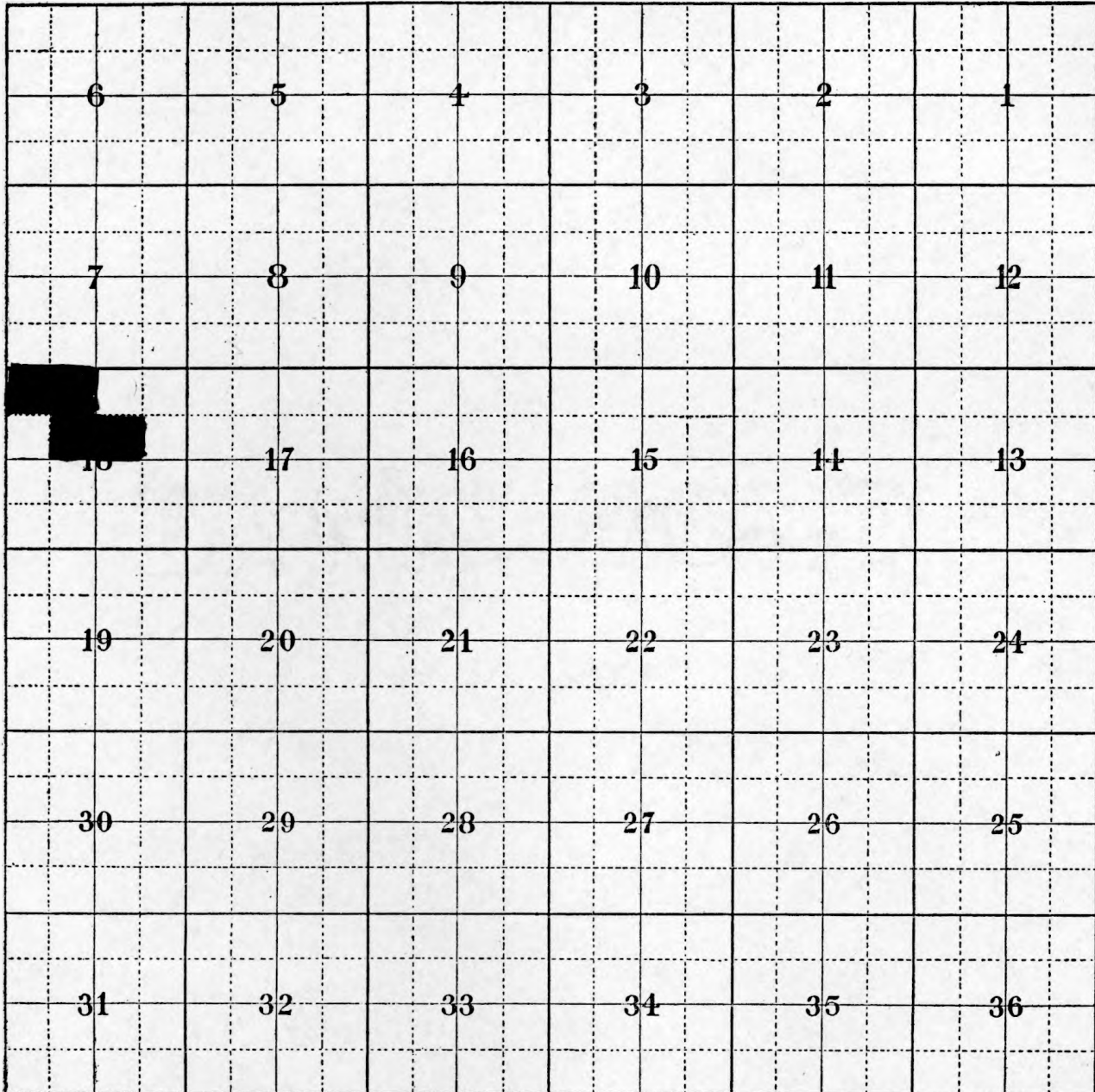
DIAGRAM

TOWNSHIP NO. *46*

OF

RANGE NO. *29*

COUNTY, STATE OF



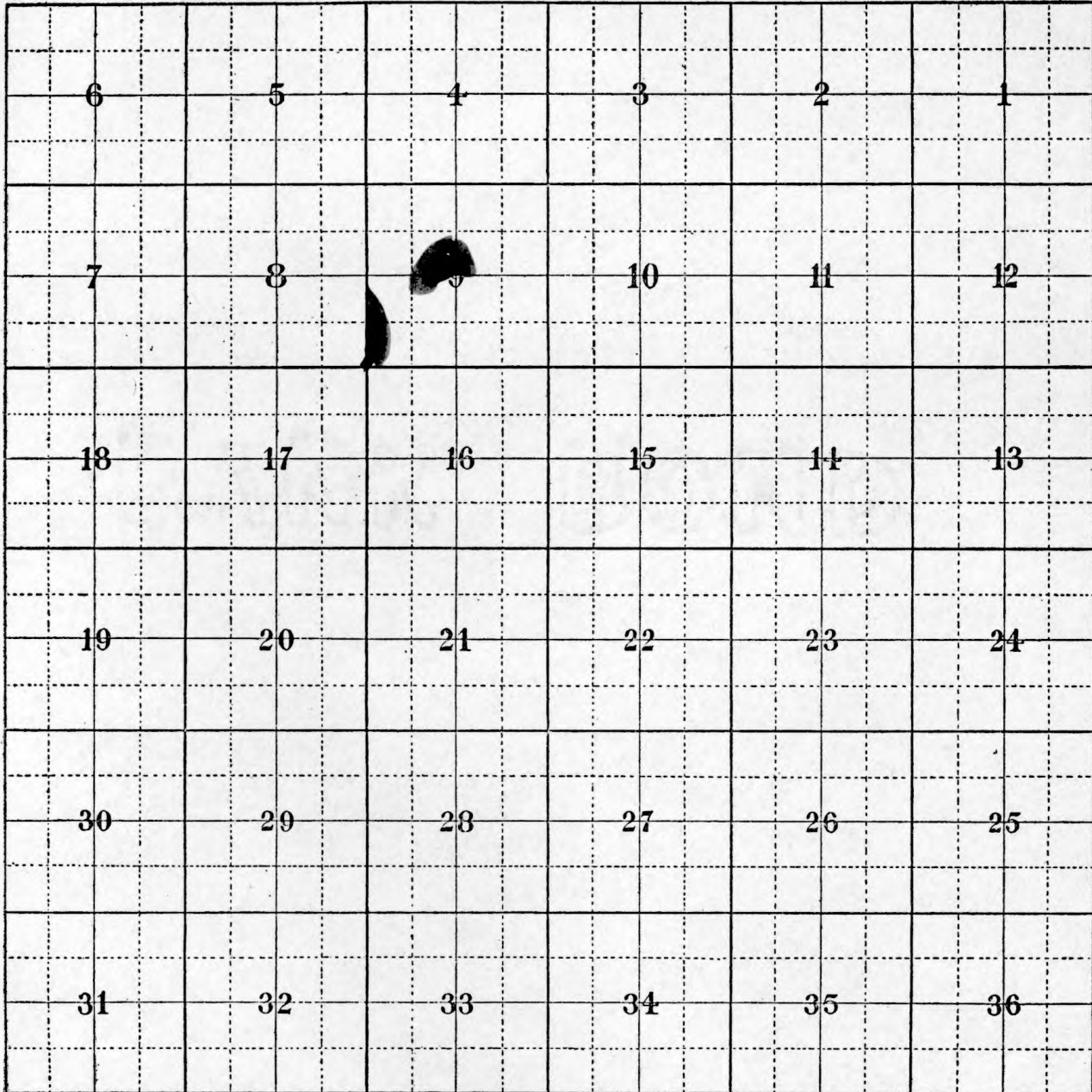
DIAGRAM

OF

TOWNSHIP NO. 47

RANGE NO. 29

COUNTY, STATE OF



THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

ALGER COUNTY
COMPARATIVE ASSESSED VALUATIONS

Township or City	Acres	1 9 3 8		1 9 3 7	
		Valuation	%	Valuation	%
AuTrain Township	91,865.97	445,040.00	6.50	461,025.00	6.61
Burt Township	123,529.56	1,313,310.00	19.21	1,349,945.00	19.36
Grand Island Township	14,034.88	249,445.00	3.65	249,445.00	3.58
Limestone Township	39,115.20	312,025.00	4.56	325,495.00	4.67
Mathias Township	45,267.58	279,350.00	4.09	297,250.00	4.26
Munising Township	55,218.36	638,440.00	9.34	725,280.00	10.40
Onota Township	56,174.48	677,490.00	9.91	677,190.00	9.70
Rock River Township	50,247.31	430,500.00	6.30	445,940.00	6.39
Munising City	3,514.80	2,490,825.00	36.44	2,442,995.00	35.03
TOTAL ALGER COUNTY	478,968.14	6,836,425.00	100.00	6,974,565.00	100.00

COMPARATIVE EQUALIZED VALUATION - SAME AS ABOVE

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THE CLEVELAND - CLIFFS IRON CO.

LAND DEPARTMENT

ALGER COUNTY COMPARATIVE TAX STATEMENT

Township or City	County Tax		Township and City Taxes		TOTAL Taxes	
	1938	1937	1938	1937	1938	1937
AuTrain Township	3,560.32	3,918.71	3,154.43	3,172.87	6,714.75	7,091.58
Burt "	10,506.48	11,474.52	16,492.71	11,837.25	26,999.19	23,311.77
Grand Island "	1,995.56	2,120.26	1,032.42	873.08	3,027.98	2,993.34
Limestone "	2,496.20	2,766.71	2,215.71	2,126.75	4,711.91	4,893.46
Mathias "	2,234.80	2,526.63	1,959.53	1,943.29	4,194.33	4,469.92
Munising "	5,107.52	6,164.88	4,506.12	4,835.07	9,613.64	10,999.95
Onota "	5,419.92	5,756.12	4,763.19	4,405.77	10,183.11	10,161.89
Rock River "	3,444.00	3,790.49	3,016.50	2,923.60	6,460.50	6,714.09
Munising City	19926.60	20,765.46	59,434.07	58,452.54	79,360.67	79,218.00
Total Taxes	54,691.40	59,283.78	96,574.68	90,570.22	151,266.08	149,854.00

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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

CITY OF MUNISING TAXES

	1938	1937
Assessed Valuation	\$ 2,490,825.00	\$ 2,442,995.00
County tax	19,926.60	20,765.46
City Taxes	59,434.07	58,452.54
Total Taxes	79,360.67	79,218.00
Increase	142.67	9,322.36
Tax Rate per \$100.00 Valuation		3.2426

ALGER COUNTY TAXES

Assessed Valuations	6,836,425.00	6,974,565.00
County Tax	54,691.40	52,283.80
Township or City Taxes	96,574.68	90,570.20
Total Taxes	151,266.08	149,854.00
Rate on "County Tax" per \$100.00 Valuation	.80000	.85000
"County Tax" Increase	4,592.40	6,283.14
All Taxes Entire County-Increase	1,412.08	20,961.01 (1937 (Decrease

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2/4/39

THE CLEVELAND - CLIFFS IRON CO.

LAND DEPARTMENT

GRAND ISLAND

	1938	1937
C.C.I. Co. Grand Island		
Acres		12,857.90
Valuation	210,220.00	210,220.00
Total Taxes Paid	2,547.88	2,547.88
C.C.I. Co. Wood Island		
Acres		188.09
Valuation	1,900.00	1,900.00
Total Taxes Paid	23.03	23.03
C.C.I. Co. Williams Island		
Acres		32.08
Valuation	400.00	400.00
Total Taxes Paid	4.85	4.85
C.C.I. Co. Mainland		
Acres		5.62
Valuation	250.00	250.00
Total Taxes Paid	3.03	3.03
C.C.I. Co.		
Personal Property, Valuation	7,000.00	7,000.00
Personal Property, Taxes Paid	84.84	84.84
Grand Total Taxes-Grand Island Township Paid by the C.C.I. Co.	2,663.63	2,663.63
Others - Grand Island		
Acres		213.20
Valuation	2,100.00	2,100.00
Taxes	25.45	25.45
Others - Grand Island		
Personal Property Valuation	17,150.00	17,150.00
Taxes	207.86	207.86
Others - Mainland		
Acres		737.27
Valuation - Real Estate	10,075.00	10,075.00
Taxes	122.11	122.11
Others - Mainland		
Personal Property Valuation	350.00	350.00
Taxes	4.24	4.24

THE CLEVELAND - CLIFFS IRON CO.

LAND DEPARTMENT

GRAND ISLAND

SHEET NO.2

	1938	1937
Total Valuation - Grand Island		
Real Estate	212,320.00	212,320.00
Personal Property	24,150.00	24,150.00
Total	236,470.00	236,470.00
Total Taxes - Grand Island		
Real Estate	2,573.33	3,573.33
Personal Property	292.70	292.70
Total	2,866.03	2,866.03
Total Valuation - Wood Island	1,900.00	1,900.00
Total Taxes	23.03	23.03
Total Valuation - Williams Island	400.00	400.00
Total Taxes	4.85	4.85
Total Valuation - Mainland		
Real Estate	10,325.00	10,325.00
Personal Property	350.00	350.00
Total	10,675.00	10,675.00
Total Taxes - Mainland		
Real Estate	125.16	125.16
Personal Property	4.24	4.24
Total	129.38	129.38
Total Acres Grand Island Township		14,034.88
Total Valuation Grand Island Township		
Real Estate	224,945.00	224,945.00
Personal Property	24,500.00	24,500.00
Total	249,445.00	249,445.00
Total Taxes Grand Island Township		
Real Estate	2,726.35	2,726.35
Personal Property	296.94	296.94
Total	3,023.29	3,023.29 #

Note: These tax items include a collection fee of 1%
 # Total tax does not include rejected taxes assessed to others.

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THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

VALUATION OF MANUFACTURING SITES - CITY OF MUNISING

	1938	1937
The Munising Paper Company		
Site	\$ 869,260.00	\$ 869,260.00
Personal	155,000.00	150,000.00
The Cleveland-Cliffs Iron Company		
Sawmill		
Site	17,250.00	17,250.00
Personal	16,000.00	13,000.00
Other Property		
Real Estate	73,945.00	63,195.00
Personal	700.00	300.00
Total - The Cleveland-Cliffs Iron Co.	107,895.00	93,745.00
The Piqua Munising Wood Products Co.		
Site	59,500.00	59,500.00
Personal	24,000.00	26,000.00
Jackson and Tindle		
Site	30,000.00	30,000.00
Personal	27,000.00	25,000.00
First National Bank		
Site	23,000.00	23,000.00
Personal	25,000.00	25,025.00
Peoples State Bank		
Site	6,450.00	6,450.00
Personal	6,250.00	3,725.00
Michigan Gas & Electric Company		
Site	17,500.00	17,500.00
Personal	56,800.00	55,000.00
TOTAL SITES - REAL ESTATE	1,096,905.00	1,086,155.00
PERSONAL	310,750.00	298,050.00
TOTAL	1,406,655.00	1,384,205.00
Total Valuation - City of Munising		
Real Estate	2,012,200.00	1,984,595.00
Personal	478,625.00	458,400.00
Total	2,490,825.00	2,442,995.00
Munising City Taxes		
County	19,926.60	20,765.46
City	37,300.00	38,950.00
City Debt	9,600.00	6,050.00
School	12,454.13	13,436.47
Rejected	79.94	16.07
Total	79,360.67	79,218.00

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

VALUATION OF MANUFACTURING SITES - CITY OF MUNISING

SHEET NO. 2

	1938	1937
Tax Rate per \$100.00 Valuation	\$ 3.1861	\$ 3.2427
Amount paid by Above Industries	44,822.90	44,885.62
Amount Paid by Others	34,537.77	34,332.38
Percent Paid by Above Industries	56.48	56.66
Percent Paid by Others	43.52	43.34
The Munising Paper Company	41.12	41.72
The C.C.I. Co. - Sawmill	1.29	1.24
Other Property	2.99	2.60
Total - C.C.I. Co.	4.28	3.84
The Piqua Munising Wood Products Company	3.36	3.50
Jackson & Tindle	2.29	2.25
First National Bank	1.94	1.96
Peoples State Bank	.51	.43
Michigan Gas & Electric Company	2.98	2.97

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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

ALGER COUNTY TAXES

	1938	1937
<u>AU TRAIN TOWNSHIP</u>		
County Tax	\$ 3,560.32	\$ 3,918.71
Township Tax	890.08	461.03
School Tax	2,225.20	2,535.64
Rejected Tax	39.15	176.20
Total	6,714.75	7,091.58
Total Township Taxes Only	3,154.43	3,172.87
<u>BURT TOWNSHIP</u>		
County Tax	10,506.48	11,474.52
Township Tax	1,969.97	1,349.94
School Tax	7,223.20	7,424.70
School Debt Tax	7,223.20	3,000.00
Rejected Tax	76.34	62.61
Total	26,999.19	23,311.77
Total Township Taxes Only	16,492.71	11,837.25
<u>GRAND ISLAND TOWNSHIP</u>		
County Tax	1,995.56	2,120.28
Township Tax		249.45
School Tax	997.78	623.61
Rejected Tax	34.64	
Total	3,027.98	2,993.34
Total Township Taxes Only	1,032.42	873.06
<u>LIMESTONE TOWNSHIP</u>		
County Tax	2,496.20	2,766.71
Township Tax	624.05	325.49
School Tax	1,560.13	1,790.22
Rejected Tax	31.53	11.04
Total	4,711.91	4,893.46
Total Township Taxes Only	2,115.71	2,126.75
<u>MATHIAS TOWNSHIP</u>		
County Tax	2,234.80	2,526.63
Township Tax	558.70	297.25
School Tax	1,396.75	1,634.88
Rejected Tax	4.08	11.16
Total	4,194.33	4,469.92
Total Township Taxes Only	1,698.13	1,943.29
<u>MUNISING TOWNSHIP</u>		
County Tax	5,107.52	6,164.88
Township Tax	1,276.88	725.28
School Tax	3,192.20	3,989.04
Rejected Tax	37.04	120.75
Total	9,613.64	10,999.95
Total Township Taxes Only	4,506.12	4,835.07

T H E C L E V E L A N D - C L I F F S I R O N C O M P A N Y

L A N D D E P A R T M E N T

ALGER COUNTY TAXES

SHEET NO. 2

	1938	1937
<u>ONOTA TOWNSHIP</u>		
County Tax	\$ 5,419.92	\$ 5,756.12
Township Tax	1,016.23	677.19
School Tax	3,726.20	3,724.55
Rejected Tax	20.76	4.03
Total	10,183.11	10,161.89
Total Township Taxes Only	4,763.19	4,405.77
<u>ROCK RIVER TOWNSHIP</u>		
County Tax	3,444.00	3,790.49
Township Tax	861.00	445.94
School Tax	2,152.50	2,452.67
Rejected Tax	3.00	24.99
Total	6,460.50	6,714.09
Total Township Taxes Only	3,016.50	2,923.60
<u>MUNISING CITY</u>		
County Tax	19,926.60	20,765.46
City Tax	37,300.00	38,950.00
City Debt Tax	9,600.00	6,050.00
School Tax	12,454.13	13,436.47
Rejected Tax	79.94	16.07
Total	79,360.67	79,218.00
Total City Taxes Only	59,434.07	58,452.54
GRAND TOTAL - ALGER COUNTY	151,266.08	149,854.00

OMC:NM-2
2/9/39

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

ALGER COUNTY COMPARATIVE VALUATIONS AND TAXES

TOWNSHIP OR CITY	1 9 3 8			1 9 3 7		
	VALUATION	TAX	RATE	VALUATION	TAX	RATE
AuTrain Township	445,040.00	6,714.75	.015088	461,025.00	7,091.58	.015382
Burt "	1,313,310.00	26,999.19	.020558	1,349,945.00	23,311.77	.017268
Grand Island "	249,445.00	3,027.98	.012139	249,445.00	2,993.34	.012000
Limestone "	312,025.00	4,711.91	.015101	325,495.00	4,893.46	.015034
Mathias "	279,350.00	4,194.33	.015014	297,250.00	4,469.92	.015037
Munising "	638,440.00	9,613.64	.015058	725,280.00	10,999.95	.015166
Cnota "	677,490.00	10,183.11	.015031	677,190.00	10,161.89	.015006
Rock River "	430,500.00	6,460.50	.015007	445,940.00	6,714.09	.015056
Munising City	2,490,825.00	79,360.67	.031861	2,442,995.00	79,218.00	.032427
TOTAL	6,836,425.00	151,266.08	.022126	6,974,565.00	149,854.00	.021486
Marquette County	52,648,661.00	1522011.85	.02890884	50975000.00	1424800.26	.02795096
Luce County	5,494,455.00	82416.82	.04999999	5547401.00	108992.27	.01964745

OMC:NM-3
1/30/39

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT SHOWING THE AMOUNT AND PERCENTAGE OF 1938 TAXES PAID BY THE C.C.I.CO.
AND ALLIED COMPANIES - ALL DEPARTMENTS - AS COMPARED WITH TOTAL AMOUNT; AND THE
AMOUNT AND PERCENTAGE PAID BY OTHERS IN THE TOWNSHIPS AND CITIES LISTED

COUNTY	TOWNSHIP OR CITY	TOTAL TAX	TOTAL TAX PAID BY C.C.I.CO. & ALLIED COMPANIES ALL DEPARTMENTS	TOTAL TAX PAID BY OTHERS	% PAID BY C.C.I. CO. AND ALLIED COMPANIES ALL DEPARTMENTS	% PAID BY OTHERS
<u>Alger</u>	Au Train	\$ 6,714.75	\$ 3,629.02	\$ 3,085.73	54.04	45.96
	Burt	26,999.19	17,427.71	9,571.48	64.55	35.45
	Grand Island	3,027.98	2,663.63	364.35	87.97	12.03
	Limestone	4,711.91	223.02	4,488.89	4.73	95.27
	Mathias	4,194.33	882.87	3,311.46	21.04	78.96
	Munising	9,613.64	6,773.95	2,839.69	70.46	29.54
	Onota	10,183.11	3,142.77	7,040.34	30.86	69.14
	Rock River	6,460.50	725.39	5,735.11	11.23	88.77
	Munising	79,360.67	3,388.77	75,971.90	4.27	95.73
Totals		151,266.08	38,857.13	112,408.95	25.69	74.31
<u>Baraga</u>	Baraga	27,410.54	6.36	27,404.18	.02	99.98
	Spurr	14,279.20	538.90	13,740.30	3.77	96.23
Totals		41,689.74	545.26	41,144.48	1.31	98.69
<u>Chippewa</u>	Bay Mills	2,597.85	3.79	2,594.06	.14	99.86
	Hulbert	6,125.82	83.66	6,042.16	1.36	98.64
	Superior	6,046.28	322.30	5,723.98	5.33	94.67
	Trout Lake	3,799.88	33.73	3,766.15	.88	99.12
	Whitefish	10,485.12	81.03	10,404.09	.77	99.23
Totals		29,054.95	524.51	28,530.44	1.80	98.20
<u>Delta</u>	Baldwin	4,421.14	2.88	4,418.26	.06	99.94
	Fairbanks	2,939.70	162.48	2,777.22	5.53	94.47
	Garden	4,973.25	6.02	4,967.23	.12	99.88
	Maple Ridge	6,500.12	11.11	6,489.01	.17	99.83
	Masonville	4,810.22	25.38	4,784.84	.53	99.47
	Wells	29,678.42	4.55	29,673.87	.01	99.99
	Gladstone	26,952.65	23.78	26,928.87	.09	99.91
Totals		80,275.50	236.20	80,039.30	.29	99.71
<u>Iron</u>	Bates	50,790.85	73.82	50,717.03	.15	99.85
	Crystal Falls	32,131.30	65.35	32,065.95	.20	99.80
	Hematite	17,362.13	333.38	17,028.75	1.92	98.08
	Iron River	96,264.94	6,121.55	90,143.39	6.34	93.64
	Mansfield	10,574.75	298.46	10,276.29	2.82	97.18
	Mastadon	31,338.78	75.47	31,263.31	.25	99.75
Totals		238,462.75	6,968.03	231,494.72	2.92	97.08
<u>Luce</u>	Columbus	10,116.60	7,395.41	2,721.19	73.10	26.90
	Mc Millan	62,248.12	15,895.46	46,352.66	25.54	74.46
	Pentland	6,015.15	13.64	6,001.51	.22	99.78
Total		78379.87	23,304.51	55,075.36	29.73	70.27
<u>Mackinac</u>	Newton	8,959.20	267.25	8,691.95	2.98	97.02

SHEET NO. 2

COUNTY	TOWNSHIP OR CITY	TOTAL TAX	TOTAL TAX PAID BY C.C.I.CO. & ALLIED COMPANIES ALL DEPARTMENTS	TOTAL TAX PAID BY OTHERS	% PAID BY C.C.I CO. AND ALLIED COMPANIES ALL DEPARTMENTS	% PAID BY OTHERS
<u>Marquette</u>	Champion	\$23,152.32	\$ 548.90	\$22,603.42	2.37	97.63
	Chocolay	5,041.97	202.84	4,839.13	4.02	95.98
	Ely	57,094.34	768.26	56,326.08	1.35	98.65
	Forsyth	24,970.29	14,660.33	10,309.96	58.71	41.29
	Humboldt	6,384.76	122.84	6,261.92	1.92	98.08
	Ishpeming	61,118.55	55,849.00	5,269.55	91.37	8.63
	Ishpeming City	381,711.92	157,764.37	223,947.55	40.81	59.19
	Marquette	9,622.73	5,382.43	4,240.30	55.93	44.07
	Marquette City	228,981.28	4,623.25	224,358.03	2.01	97.99
	Michigamme	23,890.30	314.26	23,576.04	1.31	98.69
	Negaunee	12,300.95	9,363.85	2,937.10	76.12	23.88
	Negaunee City	556,180.97	411,137.22	145,043.75	73.92	26.08
	Powell	36,627.58	1,958.20	34,669.38	5.34	94.66
	Richmond	11,118.09	1,518.63	9,599.46	13.66	86.34
	Republic	11,476.50	1,114.23	10,362.27	9.71	90.29
	Sands	5,533.85	3,220.00	2,313.85	58.18	41.82
	Skandia	5,288.20	2,359.39	2,928.81	44.61	55.39
	Tilden	45,623.90	8,280.97	37,342.93	18.15	81.85
	Turin	6,778.09	543.86	6,234.23	8.02	91.98
	West Branch	3,716.41	647.59	3,068.82	17.42	82.58
Totals		1,516,613.00	680,380.42	836,232.58	44.86	55.14
<u>Schoolcraft</u>	Germfask	2,890.64	272.12	2,618.52	9.41	90.59
	Hiawatha	9,678.45	904.11	8,774.34	9.34	90.66
	Inwood	11,386.21	18.57	11,367.64	.16	99.84
	Mueller	12,121.50	366.63	11,754.87	3.02	96.98
	Seney	5,856.83	1,714.03	4,142.80	29.26	70.74
Totals		41,933.63	3,275.46	38,658.17	7.81	92.19

RECAPITULATION

Alger County	\$151,266.08	\$ 38,857.13	\$112,408.95	25.69	74.31
Baraga County	41,689.74	545.26	41,144.48	1.31	98.69
Chippewa County	29,054.95	524.51	28,530.44	1.80	98.20
Delta County	80,275.50	236.20	80,039.30	.29	99.71
Iron County	238,462.75	6,968.03	231,494.72	2.92	97.08
Luce County	78,379.87	23,304.51	55,075.36	29.73	70.27
Mackinac County	8,959.20	267.25	8,691.95	2.98	97.02
Marquette County	1,516,613.00	680,380.42	836,232.58	44.86	55.14
Schoolcraft County	41,933.63	3,275.46	38,658.17	7.81	92.19
Grand Total Michigan	\$2,186,634.72	\$754,358.77	\$1,432,275.95	34.50	65.50

State of Wisconsin # 296.73
 State of Minnesota # 253,709.28

Grand Total C.C.I.Co. and allied Companies + All Departments \$1,008,364.78

Taxes in Minnesota are payable - Personal, before Feb. 28, 1939; - Realty, first half before May 31, 1939; second half before Oct. 31, 1939.

Data for these figures received from the Mining Department.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT OF TAXES PAID YEARS 1938 AND 1937 SHOWING DIVISION BETWEEN TOWN LOTS AND ACREAGE

DESCRIPTION	ACREAGE		VALUATION				TAXES PAID			
	1938	1937	PER ACRE		AMOUNT		PER ACRE		AMOUNT	
			1938	1937	1938	1937	1938	1937	1938	1937
AuTrain Township	21,834.28	21,834.28	\$ 5.69	\$ 5.97	\$ 124,320.00	\$ 130,300.00	\$.086	\$.090	\$ 1,883.44	\$ 1,974.09
AuTrain Township (Personal)	-	-	-	-	2,100.00	2,350.00	-	-	31.82	35.61
Burt Township	73,830.80	73,250.65	11.35	11.35	838,200.00	832,300.00	.235	.199	17,364.76	14,557.55
Grand Island Township	13,084.41	13,084.41	16.26	16.26	212,770.00	212,770.00	.197	.197	2,578.79	2,578.79
Grand Island Township (Personal)	-	-	-	-	7,000.00	7,000.00	-	-	84.84	84.84
Limestone Township	1,395.87	1,395.87	3.48	3.48	4,850.00	4,850.00	.052	.053	73.48	73.71
Mathias Township	8,709.13	8,709.13	6.64	6.64	56,350.00	57,800.00	.098	.101	853.70	876.10
Munising Township	34,791.58	34,791.58	11.39	13.69	392,950.00	476,400.00	.171	.208	5,956.46	7,218.84
Munising Township (Personal)	-	-	-	-	30,325.00	30,555.00	-	-	458.55	464.62
Munising City - Lots	-	-	-	-	39,715.00	39,905.00	-	-	1,262.92	1,293.60
Munising City - Acreage Prop.	1,968.60	1,968.60	21.12	20.64	41,580.00	40,640.00	.673	.670	1,324.16	1,318.49
Munising City - Personal	-	-	-	-	16,300.00	13,300.00	-	-	519.00	431.33
Onota Township	13,639.32	13,639.32	15.04	15.16	205,065.00	206,730.00	.228	.229	3,107.44	3,132.50
Rock River Township - Lots	-	-	-	-	250.00	250.00	-	-	3.79	3.80
Rock River Township	40.00	40.00	6.25	6.25	250.00	250.00	.159	.205	6.36	6.19
Rock River Township - Acreage Prop.	2,546.08	2,586.08	6.93	6.76	17,560.00	17,480.00	.105	.102	267.55	264.91
Spur Township	120.00	120.00	5.00	5.00	600.00	600.00	.114	.145	13.67	17.42
Bay Mills Township	40.00	40.00	6.25	6.25	250.00	250.00	.095	.097	3.79	3.89
Hulbert Township	171.26	171.26	20.43	20.43	3,500.00	3,500.00	.490	.490	83.66	83.94
Superior Township	2,317.22	2,713.79	9.03	9.33	20,925.00	25,325.00	.139	.145	322.30	393.33
Trout Lake Township	288.30	288.30	7.72	7.72	2,225.00	2,225.00	.117	.120	33.73	34.60
Whitefish Township	338.81	338.81	20.96	21.55	7,100.00	7,300.00	.239	.301	81.03	101.81
Baldwin Township	3.46	3.46	43.35	43.35	150.00	150.00	.832	.832	2.88	2.88
Fairbanks Township	1,504.34	1,504.34	7.13	7.13	10,725.00	10,725.00	.108	.108	162.48	162.48
Garden Township	3.92	3.92	102.04	102.04	400.00	400.00	1.536	1.536	6.02	6.02
Oladstone City - Lots	-	-	-	-	800.00	600.00	-	-	110.27	18.06
Maple Ridge Township	40.00	80.00	12.50	7.50	500.00	600.00	.278	.167	11.11	13.33
Masonville Township	56.60	56.60	4.00	4.00	225.00	225.00	.060	.076	3.41	4.32
Wells Township	80.00	80.00	3.75	3.75	300.00	300.00	.057	.057	4.55	4.55
Crystal Falls Township	80.00	80.00	2.50	2.50	200.00	200.00	.043	.046	3.40	3.68
Mansfield Township	36.23	36.23	96.88	96.88	3,510.00	3,510.00	4.894	4.894	177.26	177.26
Columbus Township	32,525.50	32,525.50	14.62	14.75	475,490.00	479,690.00	.222	.224	7,204.21	7,267.79
McMillan Township	65,200.69	65,728.09	-	15.52	958,670.00	1,019,950.00	-	.332	15,141.82	21,842.67
Bentland Township	120.00	120.00	3.75	3.75	450.00	450.00	.057	.057	6.82	6.82
Champion Township	2,710.95	2,710.95	6.66	6.66	18,050.00	18,050.00	.153	.154	413.63	416.83
Chocoley Township	2,814.30	2,814.30	3.91	5.22	11,010.00	14,680.00	.059	.080	167.71	226.44
Ely Township	3,780.43	3,780.43	6.49	6.68	24,550.00	25,250.00	.069	.107	335.90	402.32
Forsyth Township	2,772.62	2,772.62	3.07	3.07	8,500.00	8,500.00	.058	.057	161.12	158.25
Ishpeming Township	6,543.55	6,543.55	4.75	4.75	31,078.00	31,078.00	.098	.075	641.73	494.21
Ishpeming City - Lots	-	-	-	-	8,300.00	8,150.00	-	-	303.39	280.31
Ishpeming City - Acreage Prop.	1,905.27	1,905.27	29.31	29.94	55,850.00	57,050.00	1.071	1.029	2,041.26	1,961.69
Marquette Township	6,115.62	6,115.62	7.79	7.79	47,675.00	47,675.00	.112	.116	686.17	718.54
Marquette City - Lots	-	-	-	-	165.00	165.00	-	-	4.17	4.19
Marquette City - Acreage Prop.	533.77	533.77	12.16	12.18	6,500.00	6,500.00	.307	.309	164.15	165.11
Michigan Township	599.14	599.14	9.77	9.77	8,790.00	8,790.00	.345	.345	310.73	310.73
Negaunee Township	3,678.68	3,678.68	11.30	11.39	41,565.00	41,910.00	.300	.300	1,099.59	1,100.56
Negaunee City - Lots	-	-	-	-	78,000.00	82,005.00	-	-	2,559.42	2,936.38
Negaunee City - Acreage Prop.	2,118.25	2,118.25	23.97	23.97	50,775.00	50,775.00	.909	.859	1,926.58	1,819.42
Negaunee City - Personal	-	-	-	-	500.00	500.00	-	-	18.98	17.92
Powell Township	6,532.02	6,532.02	13.29	13.29	86,790.00	86,790.00	.295	.295	1,928.53	1,928.78
Humboldt Township	103.40	103.40	7.73	9.67	800.00	1,000.00	.118	.149	12.20	15.43

STATEMENT OF TAXES PAID YEARS 1938 AND 1937 - SHOWING DIVISION BETWEEN TOWN LOTS AND ACREAGE

DESCRIPTION	ACREAGE		VALUATION				TAXES PAID			
	1938	1937	PER ACRE		AMOUNT		PER ACRE		AMOUNT	
			1938	1937	1938	1937	1938	1937	1938	1937
Republic Township	1,186.50	1,186.50	\$ 5.62	\$ 6.62	\$ 7,850.00	\$ 7,850.00	\$.150	\$.155	\$ 178.62	\$ 184.35
Richmond Township	5,867.46	5,867.46	5.38	5.53	31,585.00	31,445.00	.115	.155	671.80	906.47
Sands Township	4,041.69	4,041.69	8.98	8.98	36,315.00	36,315.00	.204	.184	825.47	743.29
Skandia, Township	9,587.05	9,587.05	14.71	14.84	141,000.00	142,300.00	.224	.229	2,151.23	2,196.94
Tilden Township	4,436.21	4,436.21	9.20	9.61	40,810.00	42,610.00	.203	.220	899.28	976.36
Turin Township	5,363.13	5,403.13	4.00	4.14	21,425.00	22,350.00	.101	.103	543.86	557.65
West Branch Township	2,106.37	2,106.37	20.15	20.15	42,450.00	42,450.00	.307	.312	647.59	657.18
Hiawatha Township	5,305.82	5,305.82	9.50	10.27	50,400.00	54,500.00	.144	.156	765.71	825.79
Inwood Township	55.78	55.78	9.68	9.68	540.00	540.00	.333	.325	18.57	18.12
Senev Township	16,561.59	16,561.59	5.15	5.15	85,180.00	85,180.00	.078	.078	1,290.51	1,290.50
Boyle Township	-	40.00	-	5.10	-	200.00	-	.038	-	3.03
Lac La Belle (Hardwood Saw Timber)	-	-	-	-	-	-	-	-	335.00	335.00
TOTALS	369,486.00	369,969.62			\$ 4,412,158.00	\$ 4,583,488.00			\$ 80,651.61	\$ 86,115.51

RECAPITULATION

Acreege Property (Lands)		\$ 4,228,703.00	\$ 4,398,708.00			\$ 74,895.16	\$ 80,542.95
City Lots		127,230.00	130,975.00			4,643.25	4,538.34
Personal		56,225.00	53,805.00			1,113.19	1,034.22
TOTALS		\$ 4,412,158.00	\$ 4,583,488.00			\$ 80,651.61	\$ 86,115.51

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

ANNUAL DETAILED STATEMENT OF TAXES PAID - YEARS 1936 & 1937

	VALUATIONS		TAXES PAID	
	1938	1937	1938	1937
CHARGED TO OPERATING ACCOUNTS				
Central Office Expense	\$ 11,000.00	\$ 11,000.00	\$ 417.36	\$ 394.15
Rented Buildings	47,120.00	47,720.00	1,668.33	1,640.53
Grand Island	19,950.00	19,950.00	241.79	241.79
Hotel Williams & Cottages	28,000.00	28,000.00	339.36	339.36
Retail Yard - 10/12ths	13,300.00	13,000.00	350.00	421.59
Logging Operations - 10/12ths	31,140.00	38,605.00	500.00	584.97
Land Department - General	3,978,835.50	4,135,801.35	71,329.86	76,539.12
TOTAL CHARGED TO OPERATIONS	4,129,345.50	4,294,076.35	74,846.70	80,161.51
ACCOUNTS RECEIVABLE				
Real Estate Sales Receivable	22,590.00	19,452.50	359.16	405.54
Land Rents Receivable	96,100.00	97,435.15	2,389.48	2,413.77
Timber Sales Receivable	125,850.00	145,614.00	2,091.86	2,438.58
Land Products Sales Receivable	25,210.00	25,210.00	666.29	662.01
S.L. Mather	1,100.00	1,100.00	24.25	24.69
H.A. Raymond	400.00	400.00	5.47	6.38
Minising Paper Company	200.00	200.00	3.03	3.03
The C.C.I.Co.-Lumbering Department	11,362.50	-	265.37	-
TOTAL ACCOUNTS RECEIVABLE	282,812.50	289,411.65	5,804.91	5,954.00
GRAND TOTAL	4,412,158.00	4,583,488.00	80,651.61	86,115.51
(1938 taxes to be paid in January, 1939, by Drafts)			80,105.09	85,658.36)
(1938 Taxes paid in July, 1938 - Marquette City Taxes)			113.33	113.15)
(1938 Taxes paid in July 1938 - Gladstone City Taxes)			11.70	9.00)
(1938 Taxes paid in October, 1938 - Gladstone City Taxes)			86.49	-)
(1938 Taxes on our Proportion of LacLa Belle Lands - estimated			335.00	335.00)
(80,651.61	86,115.51)

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ARCTIC IRON COMPANY

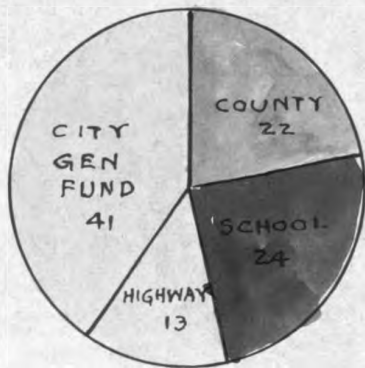
LAND DEPARTMENT

ANNUAL DETAILED STATEMENT OF TAXES PAID - YEARS 1936 AND 1937.

DESCRIPTION	ACREAGE		VALUATION				TAXES - PAID			
	1936	1937	PER ACRE		AMOUNT		PER ACRE		AMOUNT	
			1936	1937	1936	1937	1936	1937	1936	1937
Negaunee City	9.00	9.00	\$ 6,111.11	\$ 6,111.11	\$ 55,000.00	\$ 55,000.00	\$ 231.867	\$ 218.970	\$ 2,086.81	\$ 1,970.73
The Cleveland-Cliffs Iron Co. and Arctic	439.07	439.07	21.87	21.87	9,600.00	9,600.00	.829	.794	364.26	344.00
Negaunee Township										
The Cleveland-Cliffs Iron Co. and Arctic	381.14	381.14	5.00	5.00	1,900.00	1,900.00	.133	.139	50.52	49.89
Sands Township										
The Cleveland-Cliffs Iron Co. and Arctic	32.12	32.12	5.45	5.45	175.00	175.00	.124	.112	3.98	3.60
TOTALS	861.33	861.33	\$ 77.41	\$ 77.41	\$ 66,675.00	\$ 66,675.00	\$ 2.909	\$ 2.749	\$ 2,505.57	\$ 2,368.22

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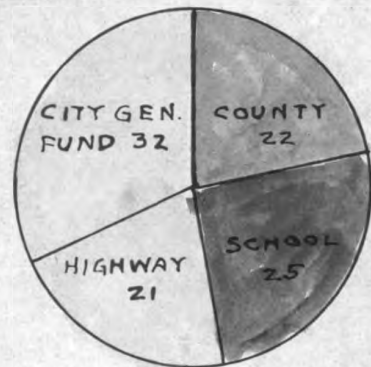
NEGAUNEE CITY TAXES



1938

	AMT PER 100% VAL	%
STATE	-	-
COUNTY	.8252	22
SCHOOL	.9046	24
HIGHWAY	.4999	13
GEN. FUND	1.5269	41
TOTAL	3.7566	100

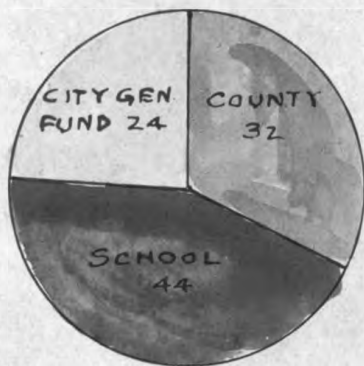
ISHPEMING CITY TAXES



1938

	AMT PER 100% VAL	%
STATE	-	-
COUNTY	.8252	22
SCHOOL	.8908	25
HIGHWAY	.7493	21
GEN. FUND	1.1533	32
TOTAL	3.6186	100

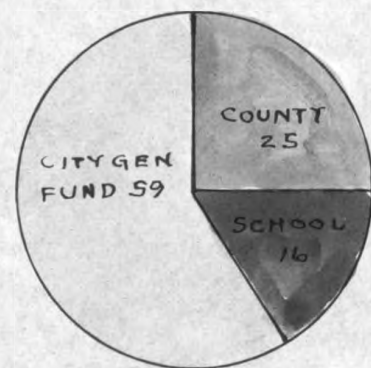
MARQUETTE CITY TAXES



1938

	AMT PER 100% VAL	%
STATE	-	-
COUNTY	.8252	32
SCHOOL	1.1040	44
GEN. FUND	.5974	24
TOTAL	2.5266	100

MUNISING CITY TAXES



1938

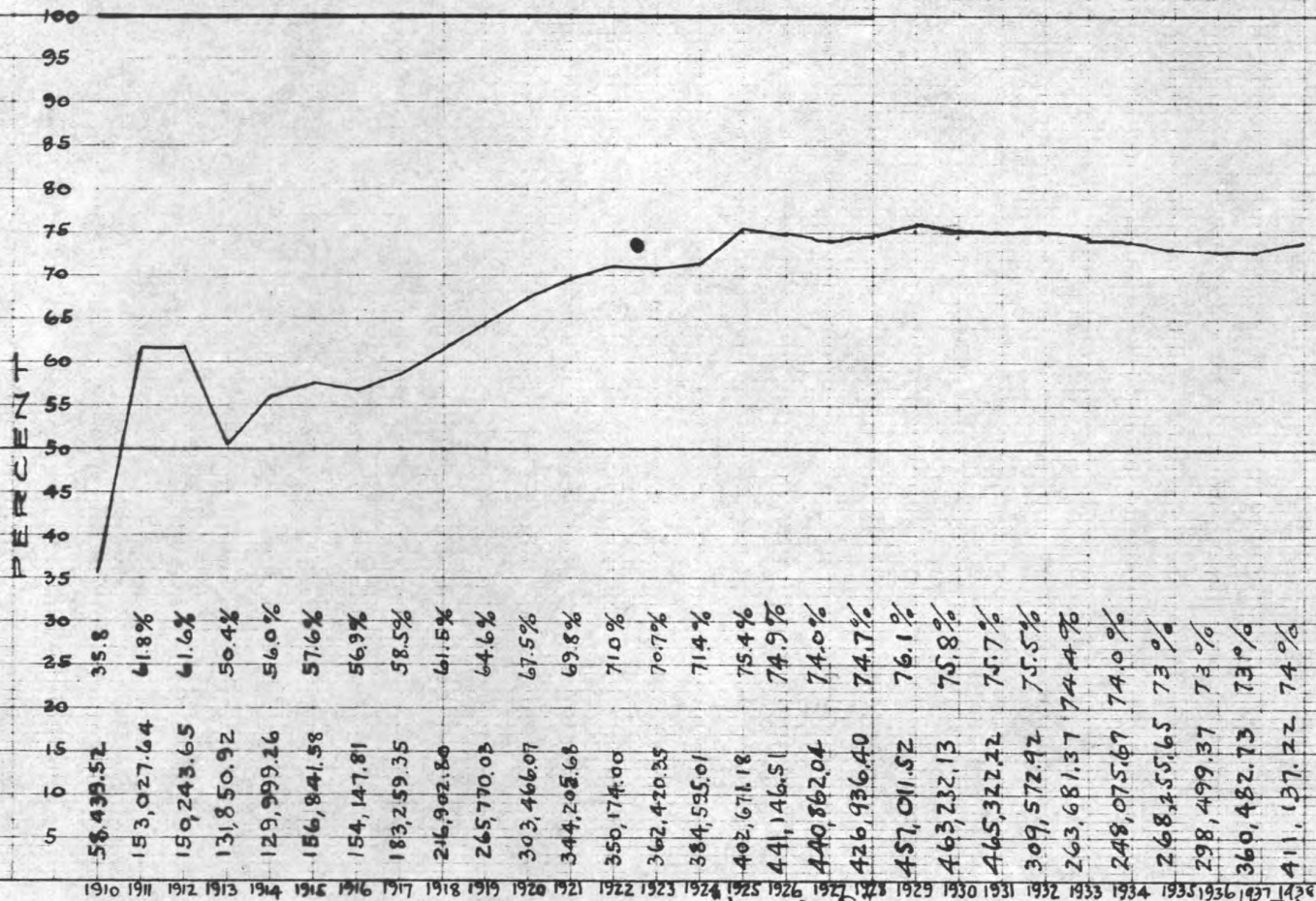
	AMT PER 100% VAL	%
STATE	-	-
COUNTY	.7960	25
SCHOOL	.5099	16
GEN. FUND	1.8802	59
TOTAL	3.1861	100

R.A.B.

NEGAUNEE CITY TAXES

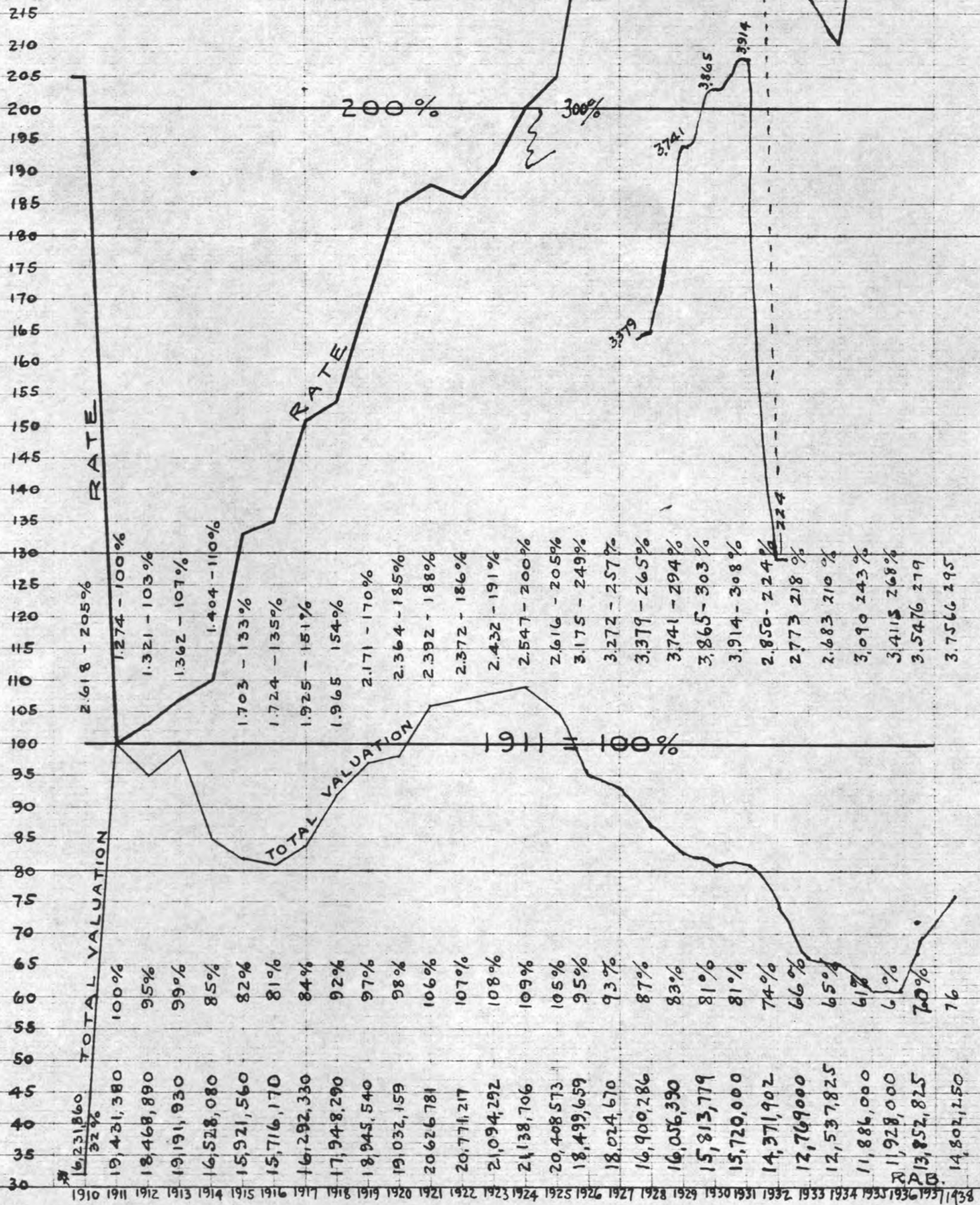
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CHART SHOWING THE PERCENT OF THE TOTAL AMOUNT OF TAXES RAISED PAID BY C.C.I.CO.



NEGAUNEE CITY TAXES

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



NEGAUNEE CITY TAXES.

7

STATE TAX

CHART SHOWING RATE PERCENT
OF TOTAL TAX PAID

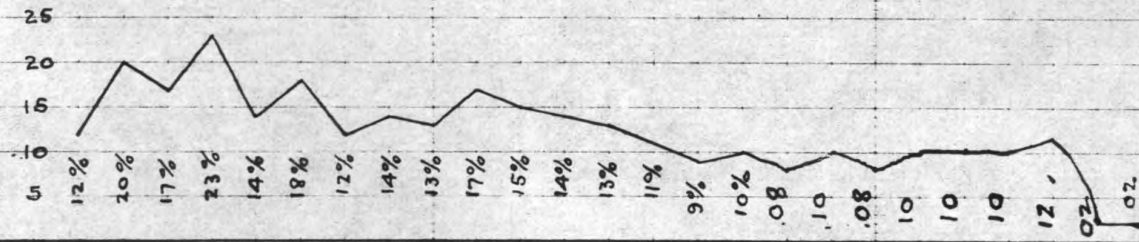
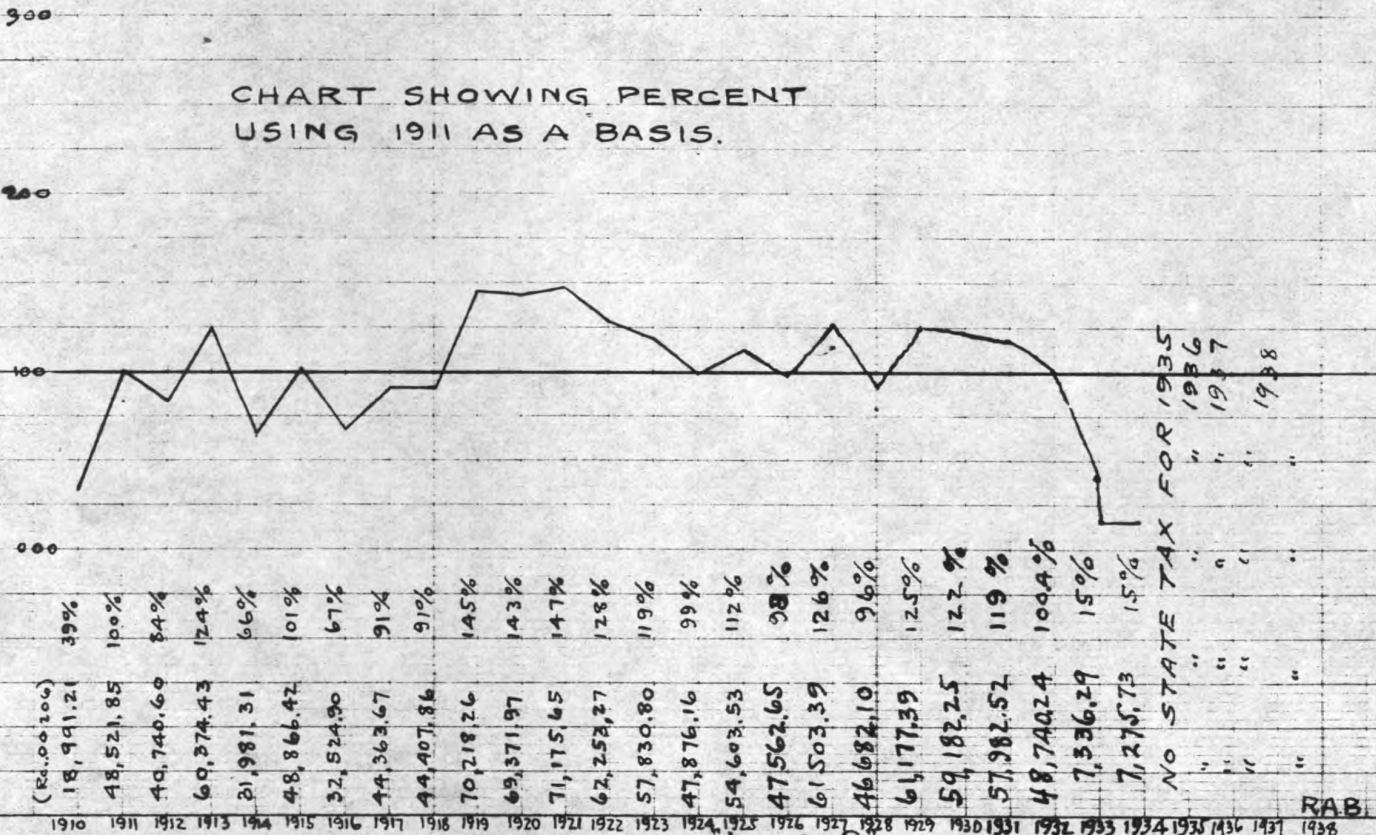


CHART SHOWING PERCENT
USING 1911 AS A BASIS.



Year	Total Tax Paid
1910	18,991.21
1911	48,521.85
1912	49,740.69
1913	69,374.43
1914	21,981.31
1915	48,866.42
1916	32,524.90
1917	44,363.67
1918	44,407.86
1919	70,218.26
1920	69,371.97
1921	71,175.65
1922	62,252.27
1923	57,830.80
1924	47,876.16
1925	54,603.53
1926	47,562.65
1927	61,503.39
1928	46,682.10
1929	61,177.39
1930	59,182.25
1931	57,982.52
1932	48,740.24
1933	7,336.29
1934	7,275.73
1935	No State Tax
1936	"
1937	"
1938	"

NEGAUNEE CITY TAXES

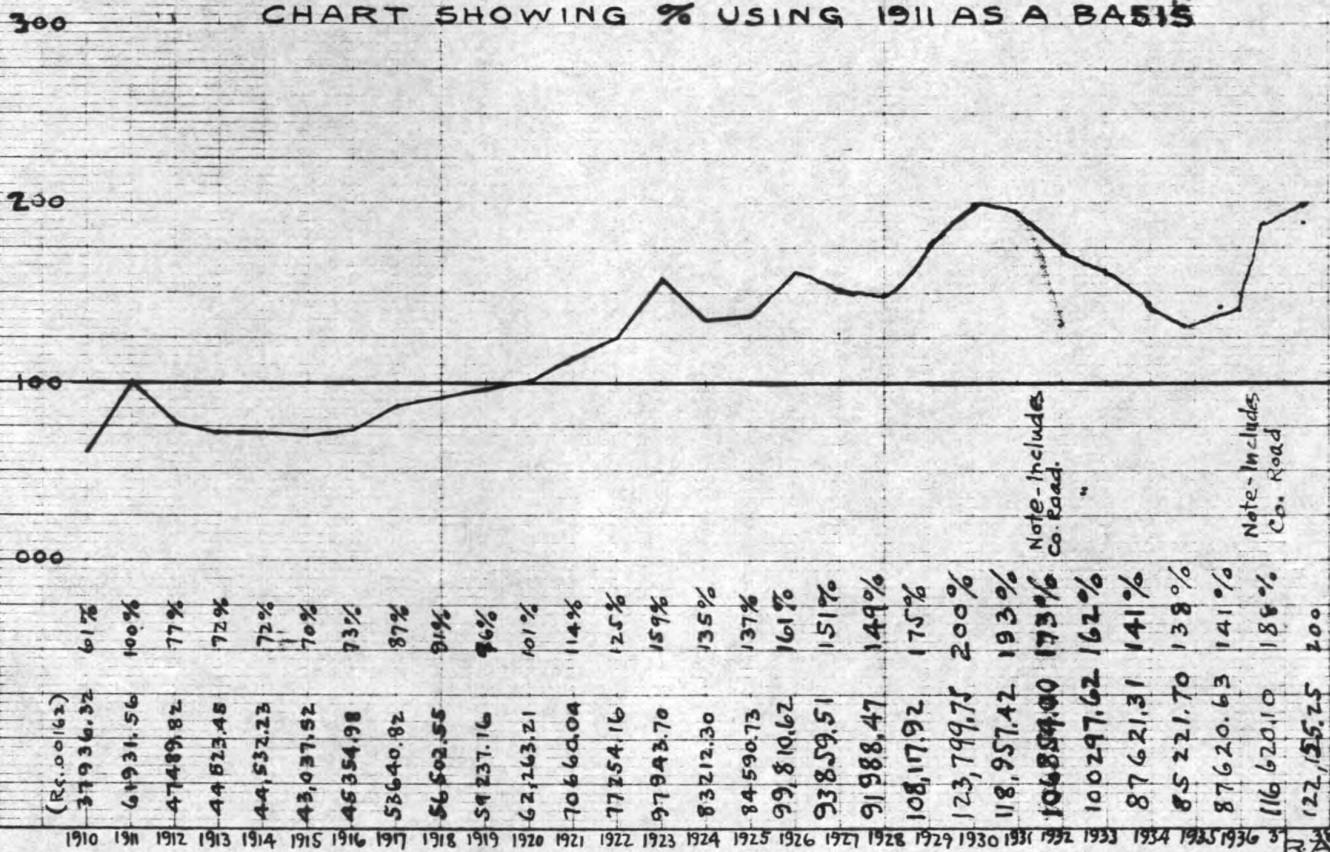
8

COUNTY TAX

CHART SHOWING % OF TOTAL TAX PAID



CHART SHOWING % USING 1911 AS A BASIS



NEGAUNEE CITY TAXES

9

COUNTY ROAD

CHART SHOWING % OF TOTAL TAX PAID.

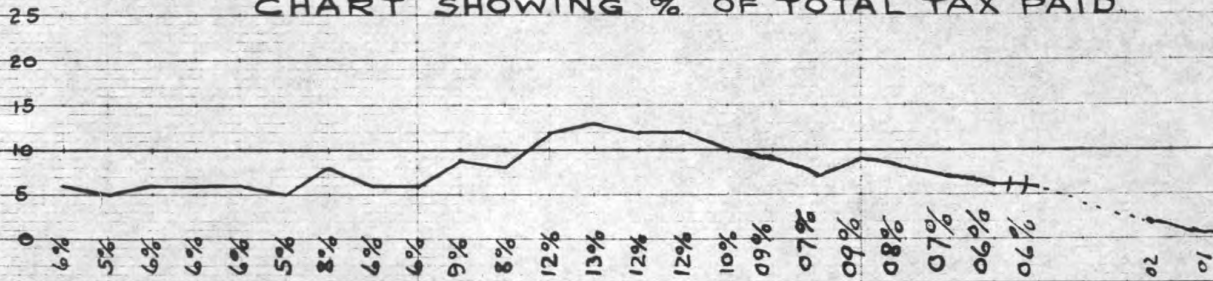
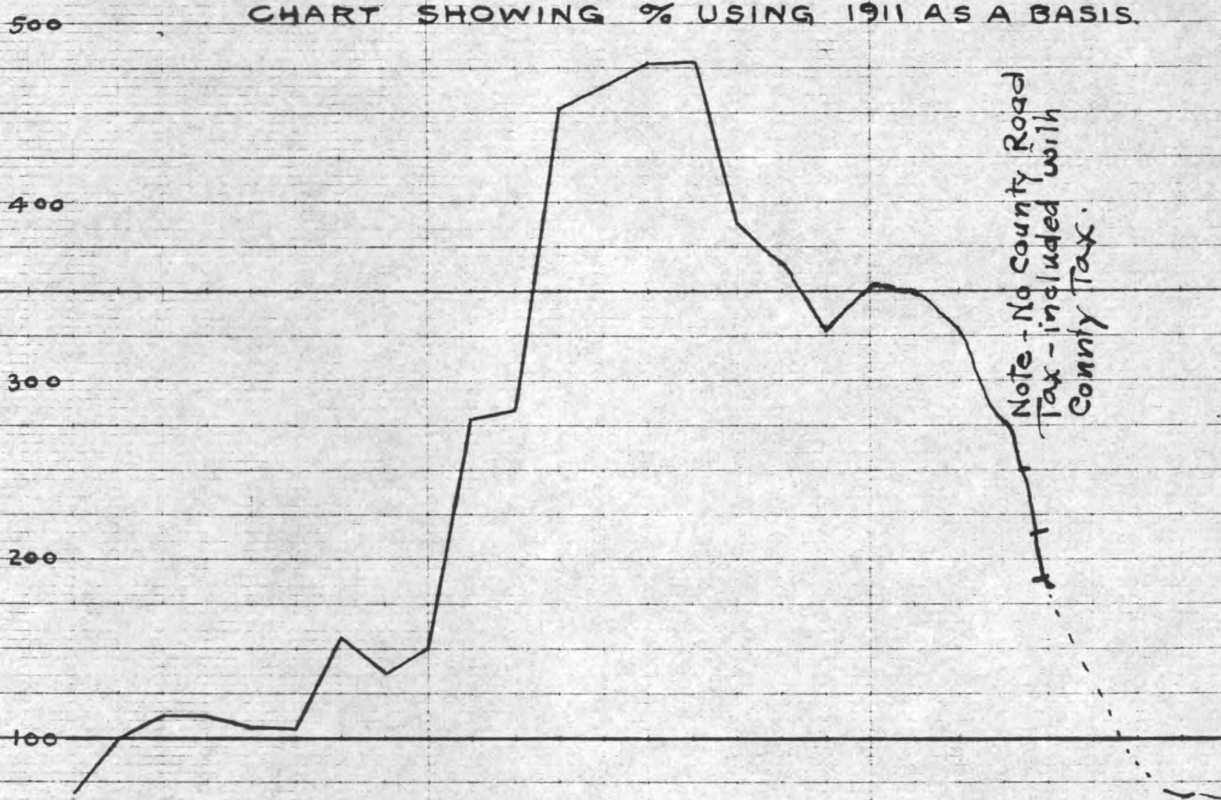


CHART SHOWING % USING 1911 AS A BASIS.



Note - No County Road Tax - included with County Tax.

(Re-00757)	69%
9133.09	100%
13237.29	113%
14880.15	113%
14890.79	106%
14048.02	105%
13838.43	156%
20669.79	136%
17953.93	150%
19835.69	279%
36872.65	284%
37547.95	453%
59936.99	465%
61473.27	478%
63175.34	478%
63155.54	388%
51313.00	346%
48455.90	328%
43276.49	352%
46487.82	350%
46334.48	329%
43452.51	276%
36474.26	186%
24582.56	
8914.32	63
7753.06	60
In County Tax	"
"	"

NEGAUNEE CITY TAXES

10

SCHOOL AND 1 MILL TAX.

CHART SHOWING % OF TOTAL TAX PAID

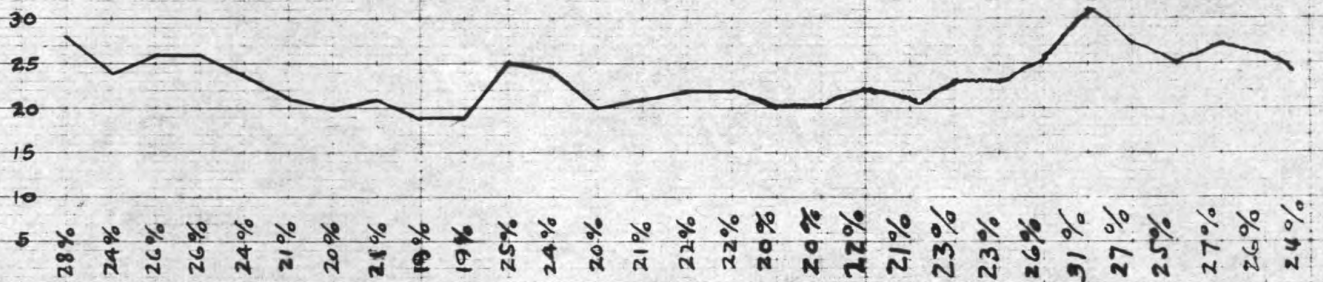
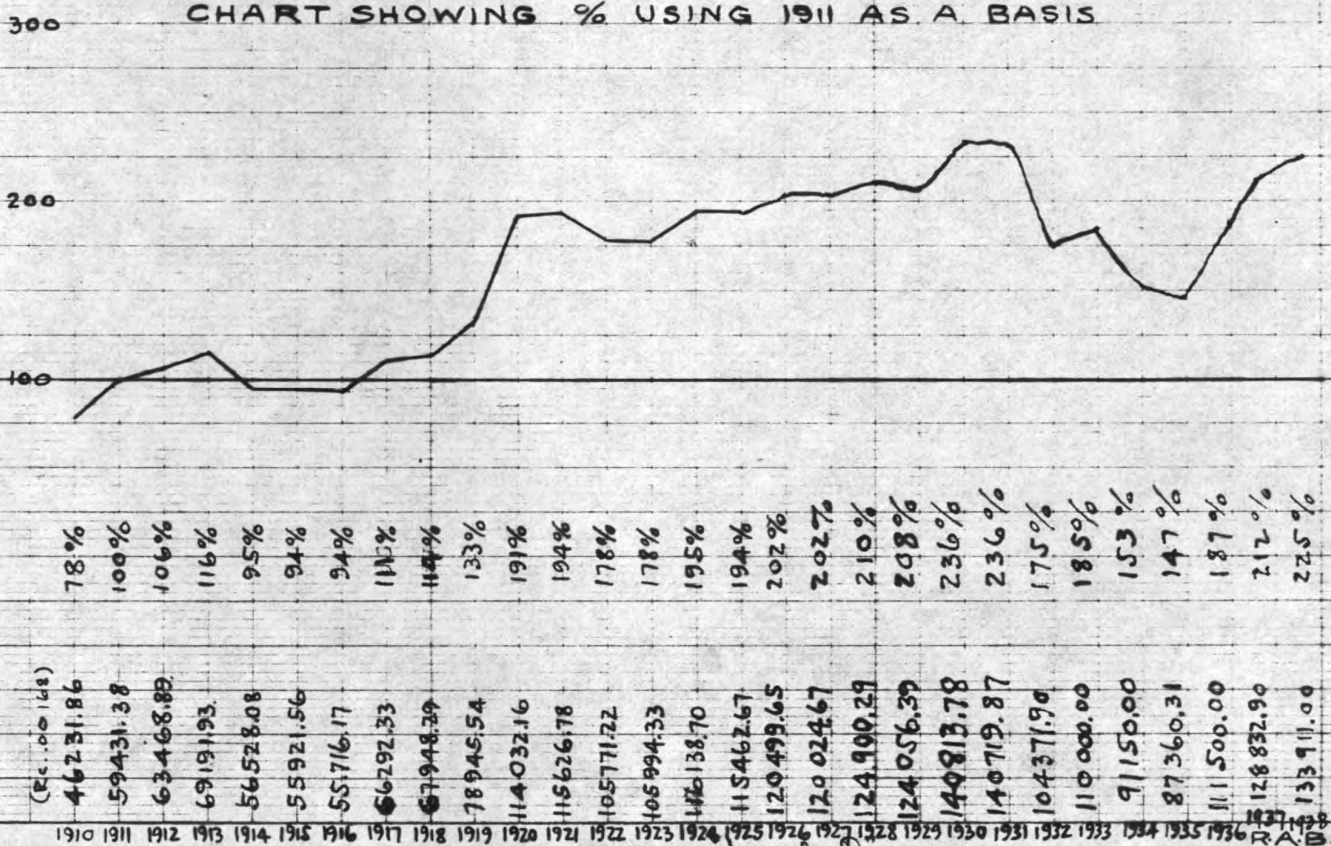


CHART SHOWING % USING 1911 AS A BASIS



(Re. 100.148)	46231.86	59431.38	63468.89	69191.93	56528.08	55921.56	55716.17	66292.33	67948.39	78945.54	114032.16	115626.78	105771.22	106994.33	146138.70	115462.67	120499.65	120024.67	124900.29	124056.39	140813.78	140719.87	104371.90	110000.00	91500.00	87360.31	111500.00	128832.90	133711.00
1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939

NEGAUNEE CITY TAXES

11

CITY HIGHWAY FUND

CHART SHOWING % OF TOTAL TAX PAID

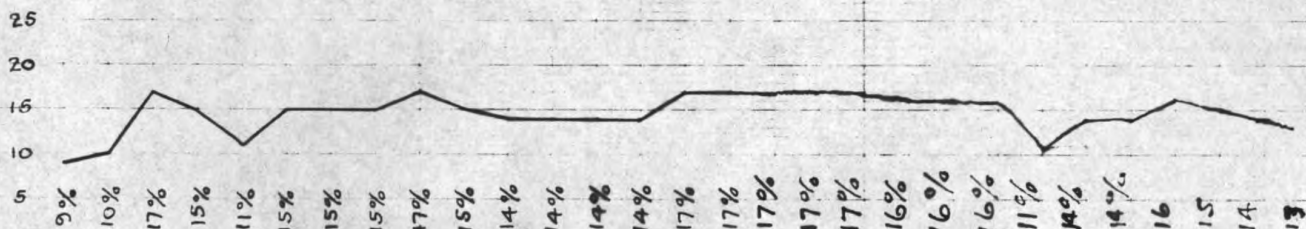
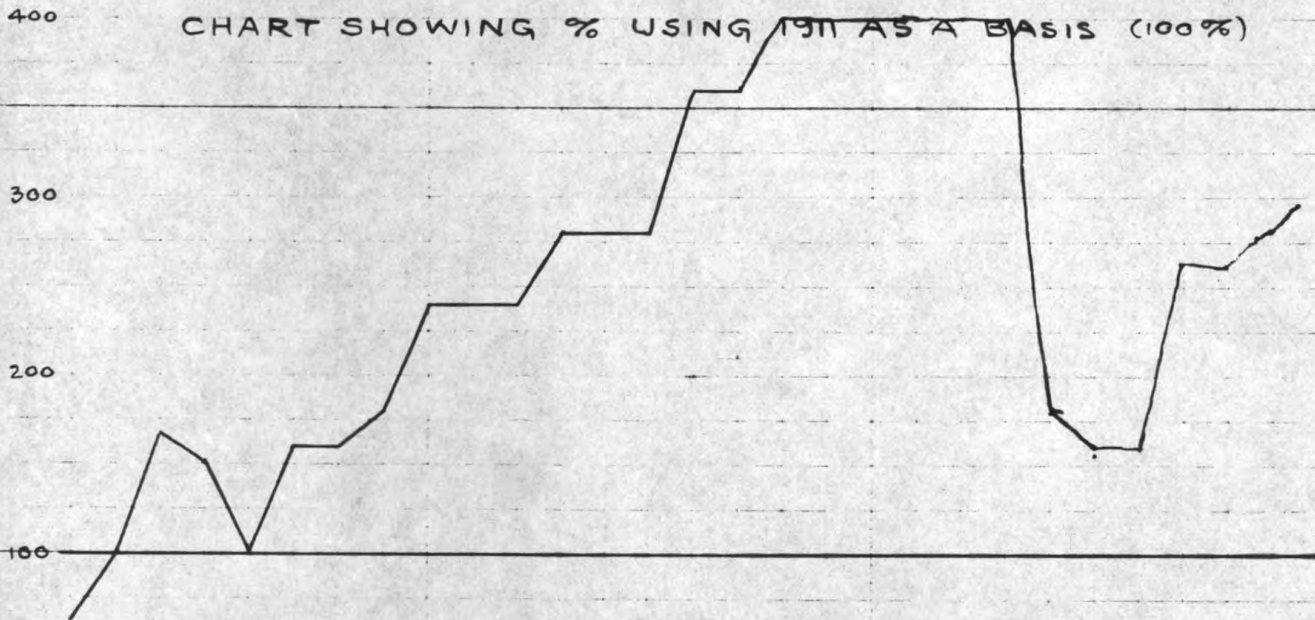


CHART SHOWING % USING 1911 AS A BASIS (100%)



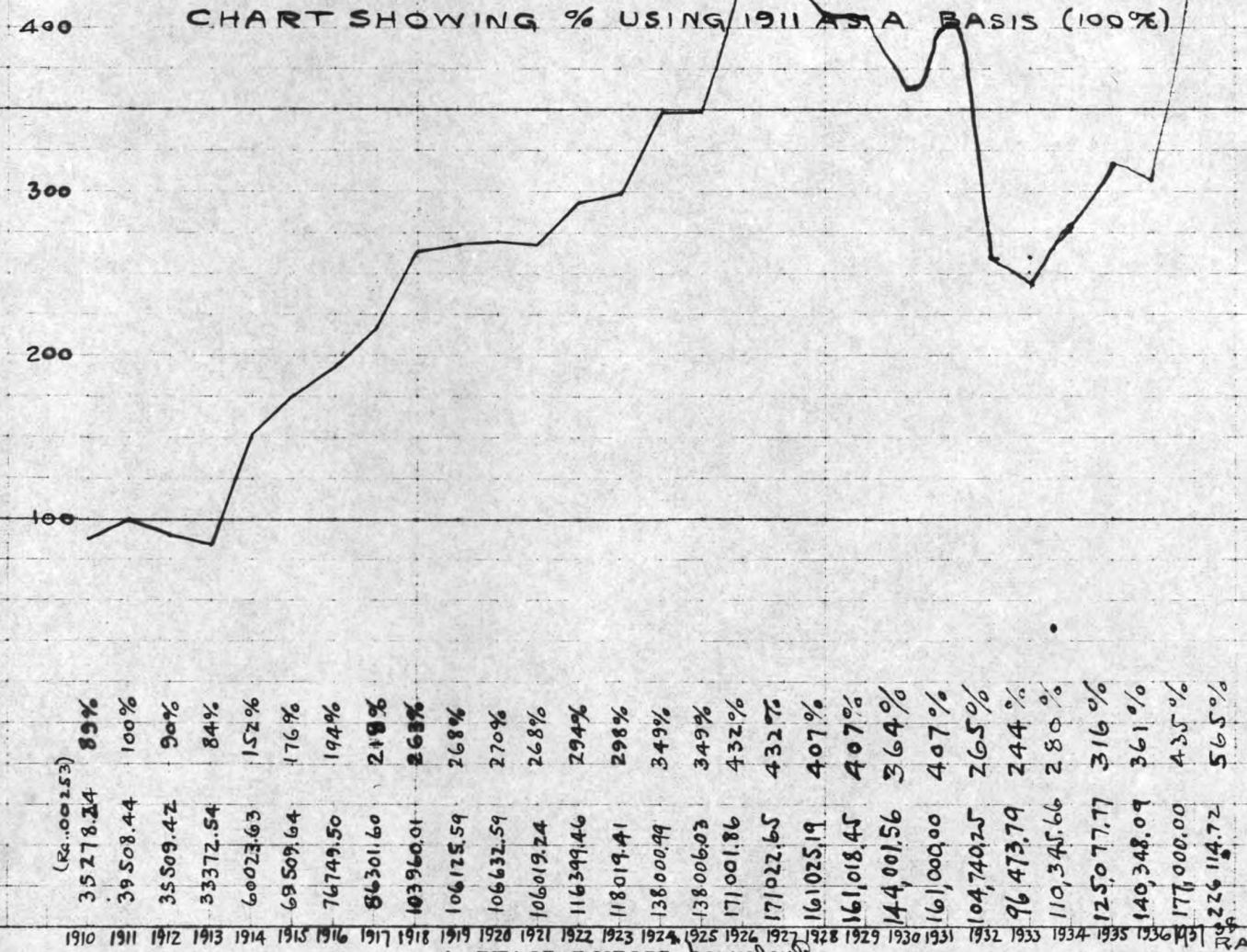
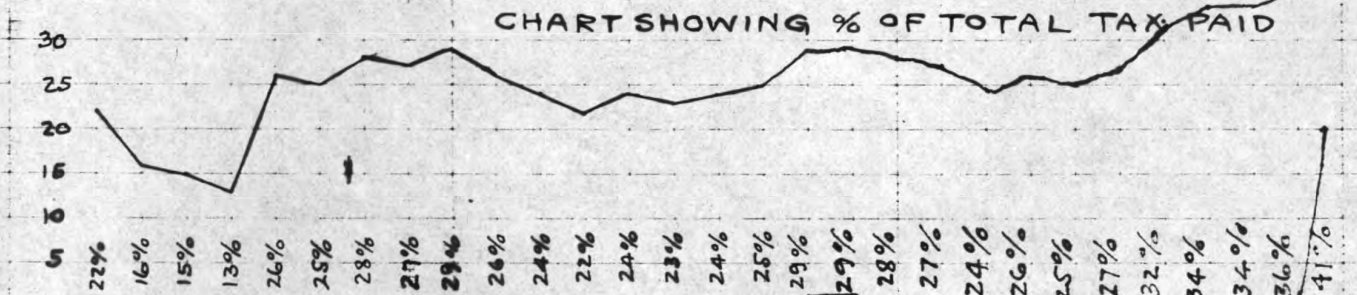
15579.65	25013.34	41873.02	39000.00	25000.00	40000.00	40000.00	45000.00	60,000.00	60,000.00	60,000.00	70,000.00	70,000.00	70,000.00	90,000.00	90,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	45,000.00	40,000.00	40,000.00	60,000.00	59,700.00	69,000.00	74,000.00
1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935				

R.A.B. 38

NEGAUNEE CITY TAXES

12

GENERAL CITY FUND



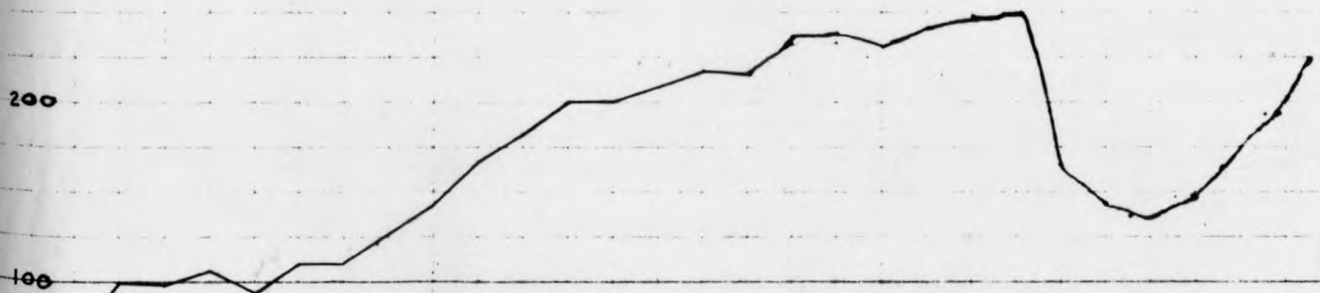
Year	Total Tax Paid	% Using 1911 as a Basis (100%)
1910	35278.24	89%
1911	39508.44	100%
1912	35509.42	90%
1913	33372.54	84%
1914	60023.63	152%
1915	69509.64	176%
1916	76749.50	194%
1917	86301.60	218%
1918	103960.01	268%
1919	106125.59	268%
1920	106632.59	270%
1921	106019.24	268%
1922	116399.46	294%
1923	118019.41	298%
1924	138000.99	349%
1925	138006.03	349%
1926	171001.86	432%
1927	171022.65	432%
1928	161025.19	407%
1929	161018.45	407%
1930	144001.56	364%
1931	161000.00	407%
1932	104740.25	265%
1933	96473.79	244%
1934	110345.66	280%
1935	125077.77	316%
1936	140348.09	361%
1937	177000.00	435%
1938	226114.72	565%

NEGAUNEE CITY TAXES.

13

TOTAL TAX RAISED

300 CHART SHOWING % USING 1911 AS A BASIS.



(R. - 00405)

163,150.37	66%
247,643.86	100%
243,961.90	99%
261,353.14	106%
232,113.27	94%
271,173.57	110%
271,015.34	110%
313,552.35	127%
352,654.40	143%
411,399.20	167%
449,847.88	182%
493,418.70	200%
493,151.38	200%
512,963.58	208%
538,383.69	218%
533,975.96	216%
587,330.68	238%
589,686.71	239%
571,983.87	231%
600,704.68	243%
611,259.85	247%
615,134.07	249%
409,706.92	165%
354,107.70	143%
336,392.70	136%
366,574.10	148%
406,921.78	164%
491,453.00	198%
556,180.00	225%

1910 1911 1912 1913 1914 1915 1916 1917 1918 1919 1920 1921 1922 1923 1924 1925 1926 1927 1928 1929 1930 1931 1932 1933 1934 1935 1936 1937 R.A.B.

NEGAUNEE CITY TAXES

YEAR	CIVIC DIVISION OF TAXES	TOTAL PAID	PROPORTION PAID BY C.C.I.CO. & OTHERS
1910	1 2-3 4 5-6	163,150.37	8
1911	1 2-3 4 5-6	247,643.86	8 71.8
1912	1 2-3 4 5-6	243,961.90	8 72.2
1913	1 2-3 4 5-6	261,353.14	8 73.1
1914	1 2-3 4 5-6	232,113.27	8 73.5
1915	1 2-3 4 5-6	271,173.57	8 75.1
1916	1 2-3 4 5-6	271,015.34	8 75.1
1917	1 2-3 4 5-6	313,582.35	8 75.5
1918	1 2-3 4 5-6	352,654.40	8 75.5
1919	1 2-3 4 5-6	411,399.20	8 75.5
1920	1 2-3 4 5-6	449,847.88	8 75.5
1921	1 2-3 4 5-6	493,418.70	8 75.5
1922	1 2-3 4 5-6	493,151.38	8 75.5
1923	1 2-3 4 5-6	512,963.58	8 75.5
1924	1 2-3 4 5-6	538,383.69	8 75.5
1925	1 2-3 4 5-6	533,975.96	8 75.5
1926	1 2-3 4 5-6	587,330.68	8 75.5
1927	1 2-3 4 5-6	589,686.71	8 75.5
1928	1 2-3 4 5-6	571,083.87	8 74.7
1929	1 2-3 4 5-6	600,704.68	8 76.1
1930	1 2-3 4 5-6	611,259.85	8 75.8
1931	1 2-3 4 5-6	615,134.07	8 75.7
1932	1 2-3 4 5-6	409,706.92	8 75.5
1933	2-3 4 5-6	354,107.70	8 74.4
1934	2-3 4 5-6	336,392.70	8 74.0
1935	2-3 4 5 6	366,574.10	8 73.7
1936	2-3 4 5 6	406,921.78	8 73.7
1937	2-3 4 5 6 7	491,453.00	8 73.7
1938	2-3 4 5 6	556,180.97	8 74.7

STATE COUNTY COUNTY ROADS SCHOOL CITY HIGHWAY
 CITY GENERAL FUND PAID BY C.C.I.CO. PAID BY OTHERS

SCALE 1" = \$200,000 1-26-1930

ISHPEMING CITY TAXES

YEAR	CIVIC DIVISION OF TAXES	TOTAL TAXES PAID	PROPORTION PAID BY CCICO. & OTHERS
1910	1 2 4 5 6	227,960.64	8
1911	1 2 4 5 6	278,040.45	8
1912	1 2 4 5 6	244,995.59	8
1913	1 2 4 5 6	263,774.56	8
1914	1 2 4 5 6	247,412.97	8
1915	1 2 4 5 6	265,415.91	8
1916	1 2 4 5 6	262,432.84	8
1917	1 2 4 5 6	283,091.12	8
1918	1 2 4 5 6	304,739.08	8
1919	1 2 3 4 5 6	378,112.50	8
1920	1 2 3 4 5 6	448,434.56	8
1921	1 2 3 4 5 6	451,348.37	8
1922	1 2 3 4 5 6	434,907.76	8
1923	1 2 3 4 5 6	437,387.88	8
1924	1 2 3 4 5 6	459,567.63	8
1925	1 2 3 4 5 6	458,391.77	8
1926	1 2 3 4 5 6	465,950.60	8
1927	1 2 3 4 5 6	467,523.27	8
1928	1 2 3 4 5-6	449,641.69	8
1929	1 2 3 4 5-6	479,101.70	8
1930	1 2 3 4 5-6	494,457.04	8
1931	1 2 3 4 5-6	503,600.75	8
1932	1 2 3 4 5-6	378,189.69	8
1933	2-3 4 5-6	294,200.15	8
1934	2-3 4 5-6	295,883.79	8
1935	2-3 4	294,051.58	8
1936	2-3 4 5 6	314,004.47	8
1937	2-3 4 5 6	361,877.59	8
1938	2-3 4 5 6	381,711.92	8

1 STATE 2 COUNTY 3 COUNTY ROADS 4 SCHOOL 5 CITY HIGHWAY
6 CITY GENERAL FUND 7 PAID BY CCICO. 8 PAID BY OTHERS

SCALE 1" = \$200,000 - 2-8-1927-RAB.

