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ANNUAL REPORT

OF THE

AUDITORS OF ACCOUNTS,

AND

SUPERINTENDING SCHOOL COMMITTEE,

OF THE

Town of Salem, N. H.,

FOR THE FINANCIAL YEAR ENDING FEB. 20, 1868.



LAWRENCE:
GEO. S. MERRILL & COMPANY, STEAM BOOK PRINTERS,
NO. 120 ESSEX STREET.
1868.

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ANNUAL REPORT

AUDITORS OF ACCOUNTS

SUPERINTENDING SCHOOL COMMITTEE

FOR THE YEAR ENDING SEPTEMBER 30, 1904

W. H. BROWN, JR.,
Auditor of Accounts

ANNUAL REPORT

OF THE

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AND

SUPERINTENDING SCHOOL COMMITTEE,

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Town of Salem, N. H.,

FOR THE FINANCIAL YEAR ENDING FEB. 20, 1868



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TOWN OFFICERS FOR 1867.

TOWN CLERK.
LAROY ROGERS.

SELECTMEN AND OVERSEERS OF POOR.
GEORGE C. GORDON, JOEL C. CAREY,
LEVI CLUFF.

COLLECTOR.
WILLIAM H. WOODBURY.

AUDITORS.
CHARLES AUSTIN, JOHN S. EMERY,
NATHAN G. ABBOTT.

CONSTABLES.
EDWIN O. RUSS, WILLARD W. MERRILL.

AUDITORS' REPORT.

The Committee chosen to audit the Accounts of the Selectmen of the Town of Salem, N. H., for the fiscal year ending February 20, 1868, having attended to that duty,

REPORT.

SELECTMEN,	DR.
Cash rec'd of Treasurer,	\$497 20
“ M. H. Taylor,	800 00
“ E. O. Butler,	537 00
“ Enoch Taylor,	1,355 73
“ William G. Crowell,	500 00
“ L. C. Cluff,	579 95
“ N. B. Dustin,	200 00
“ Geo. W. T. Rogers,	1,200 00
“ Enoch Taylor,	400 00
“ E. Coburn,	1,400 00
“ Wm. B. Kimball,	75 00
“ Wm. G. Crowell,	1 30
“ H. French,	1 50
“ Geo. Davis,	235 00
“ State Treasurer, Savings Bank tax,	47 67
“ State Treasurer, Rail- road money,	402 83
“ State Treasurer, Literary money,	69 45
“ State Treasurer, United States bounties,	254 00
“ Harvey Harris, for cow,	47 00
“ Town of Methuen, for line stones,	22 00
“ Wm. G. Crowell,	188 50
“ W. H. Woodbury, whole amount of taxes assessed,	11,425 73

Cash received for wood,	286	26	
“ Wm. H. Woodbury, for interest,	80	90	
“ County, for support of paupers,	942	13	
	<hr/>		\$21,549 15

PAID ON ACCOUNT OF SCHOOLS.

District No. 1.—Town appropriation,	\$223	11	
Railroad money,	40	28	
Literary Fund,	21	04	284 43
District No. 2.—Town appropriation,	56	97	
Railroad money,	40	28	
Literary Fund,	5	36	102 61
District No. 3.—Town appropriation,	69	16	
Railroad money,	40	28	
Literary Fund,	6	61	116 05
District No. 4.—Town appropriation,	151	52	
Railroad money,	40	28	
Literary Fund,	14	27	206 07
District No. 5.—Town appropriation,	105	68	
Railroad money,	40	28	
Literary Fund,	9	16	155 12
District No. 6.—Town appropriation,	242	40	
Railroad money,	40	28	
Literary Fund,	22	86	305 54
District No. 7.—Town appropriation,	109	22	
Railroad money,	40	28	
Literary Fund,	10	28	159 78
District No. 8.—Town appropriation,	99	73	
Railroad money,	40	28	
Literary Fund,	9	40	149 41
District No. 9.—Town appropriation,	102	81	
Railroad money,	40	28	
Literary Fund,	9	68	152 77
District No. 10.—Town appropriation,	87	95	
Railroad money,	40	28	
Literary Fund,	8	46	136 69
Total,	<hr/>		\$1,768 47

PAID ON ACCOUNT OF ROADS AND BRIDGES.

Paid M. H. Taylor, for plank,	\$3 48
J. M. Graham, smith work,	2 90
Wm. B. Kimball, gravel,	2 50
Moore's Bailey, labor and plank for bridge,	16 37
Enoch Taylor, lumber and labor on bridge,	31 96
G. D. Kelly,	4 40
James Ayer, labor on bridge,	6 50
E. C. Gordon, gravel and labor on bridge,	4 00
Daniel Tilton, lumber and labor on bridge,	10 75
Moore's Bailey, labor and lumber for bridge,	30 28
Enoch and Daniel Taylor, building bridge,	70 00
C. R. Mason & Co., nails,	1 30
James Ayer, labor on bridge,	8 25
Charles Head, spikes and labor on bridge,	7 15
Wm. G. Crowell, plank,	86 92
Silas Hall, repairs on highways,	12 00
Levi Cluff, labor and lumber,	2 00
S. S. Shannon, repairs on highways,	5 50
A. W. Hall, gravel,	2 50
T. B. Middleton, gravel,	2 00
I. T. Foster, lumber for bridge,	67
Geo. C. Gordon, powder and fuse,	2 55
	<hr/>
	\$314 08

PAID ON ACCOUNT OF NON-RESIDENT HIGHWAY TAXES.

Paid Benjamin Day,	\$2 15
J. H. Dunlap,	2 23
Ira A. Pettengill,	4 38
Wm. L. Bradford,	2 60
Oliver Russ, jr.,	16 85
Ansel Merrill,	12 00
E. S. Woodbury,	3 69
Wm. G. Crowell,	10 22
A. & S. Carrier,	3 65
John A. Wheeler,	15 47
Gilman D. Kelly,	25 87
Wm. H. Woodbury, non-resident highway receipts returned,	6 94

Paid D. S. Currier,	2	96
James Ayer,	4	13
Jacob Rowell,	6	84
Silas Hall,	14	02
Benj. E. Chase,	3	65
T. C. Webster,	2	75
		<hr/>
		\$140 40

PAID ON ACCOUNT OF SNOW PATHS.

David Loud,	107 $\frac{1}{2}$	hours, men breaking roads,	\$17 92
“	52	“ oxen,	8 66
M. G. Woodbury,	66	“ men and oxen,	11 00
Enoch Taylor,	13	“ men,	2 17
“	26	“ oxen,	4 33
Daniel Taylor,	23	“ men,	3 83
“	27	“ oxen,	4 50
Amos E. Webster,	7	“ men,	1 17
M. H. Taylor,	238 $\frac{1}{2}$	“ men,	39 75
“	74	“ oxen,	12 33
John H. Dunlap,	34	“ oxen,	5 67
“	40	“ men,	7 67
Thad's Richardson,	69	“ men,	11 50
“	14	“ oxen,	2 33
David Loud,	5	“ men,	83
“	2 $\frac{1}{2}$	“ oxen,	42
Ansel Merrill,	18	“ men,	2 25
“	5	“ oxen,	62
John Lovering,	6 $\frac{1}{2}$	“ men,	1 08
Ira. A. Pettengill,	3	“ men, 1867,	50
“	15	“ men, 1868,	1 87
Daniel Tilton,	16 $\frac{1}{2}$	“ men,	2 06
J. H. Smith,	9	“ men,	1 50
“	5	“ oxen,	83
C. V. Jennings,	20	“ men,	2 50
Joel Richardson,	20	“ men, 1866,	3 33
Benj. E. Chase,	43	“ men,	5 37
Charles Day,	3	“ men, 1867,	50
“	3	“ oxen, 1867,	50
“	20 $\frac{1}{2}$	“ men, 1868,	2 56
“	9	“ oxen, “	1 12

J. B. Gage,	17	hours men, 1868,	2	13
"	5	" oxen,		62
D. S. Currier,	5	" men, 1868,		62
				\$163 04

PAID ON ACCOUNT OF CONTINGENCIES.

Paid Charles T. Maxwell, note and interest,	\$583	79
Ira Sanborn, interest on note,	12	00
Stephen D. Crowell, interest on note,	40	50
Manchester & Lawrence Railroad, freight on safe,	5	65
L. C. Cluff, note and interest,	584	68
L. W. Chase, making warrant box,	4	00
Richard Taylor, note in part,	800	00
Balance School House tax, District No. 6, 1866,	10	00
Joseph Webster, services as Auditor for 1866,	4	00
School District No 1, School House tax,	75	00
Jesse Batchelder, sawing wood at Town House,		70
Mary R. Allen, note in part,	7	50
J. C. Ewins, one broom,		42
M. H. Taylor, services as Town Treasurer, and balance services as Selectman,	40	00
E. G. Duston, dinners for Town officers,	10	00
Geo. C. Gordon, balance services as Selectman, 1867,	14	00
E. O. Butler, note and interest,	316	55
J. C. Carey, balance services as Selectman in 1867,	10	00
Enoch Taylor, note and interest,	117	52
" " " "	1,338	21

Paid Geo. C. Gordon, cash paid for din- ners for Town officers,	7 00
Geo. S. Merrill, printing Town Reports, Check List and Vouchers,	70 00
School House tax in District No. 8, in part,	150 00
Geo. Sumner, note and interest,	261 14
School House tax in District No. 7, in full,	20 00
Milton F. Austin, interest on note,	12 00
Eliphalet Gage, for eleven bound stones between Salem and Methuen,	44 00
L. W. Chase, committee on hearse,	11 86
Jos. Buxton, " "	10 00
John Dix, sawing wood,	1 00
Mary R. Allen, interest on note,	6 55
Wm. G. Crowell, services as Moderator in 1867,	4 00
David Webster, interest on notes,	72 00
Isaac B. Corliss, note and interest,	277 98
O. E. Russ, services as Constable,	11 00
Enoch R. Morse, for safe,	450 00
Eliphalet Coburn, note and in- terest,	696 41
Manchester & Lawrence Rail- road, freight on hearse,	9 40
County tax,	1,006 87
Richard Taylor, note and interest,	1,042 13
J. M. Emerson, interest on note,	92 00
Betsy Moulton, " "	13 50
J. L. Prince, " "	12 00
Wm. L. Stanton, " "	12 00
Hiram Cross, " "	12 76
L. P. E. Richards, services as auctioneer,	5 27
Mary A. Dustin, payment of note in part,	200 00
A. Tolman, hearse and covering,	430 00
State tax,	2,781 25
Wm. H. Fisk, books and stationery,	33 84

Paid Willard W. Merrill, note and interest,	505 17
Benj. R. Wheeler, services as Town Clerk,	46 78
Chas. Lundberg, interest on note,	42 00
Chas. H. Cole, services as Superintending School Committee,	30 00
Clinton Ewins, wood,	2 50
“ “ team to Lawrence,	1 50
Leroy Rogers, services as Town Clerk,	34 15
Abigail Austin, interest on note,	18 00
W. H. Woodbury, expense to pay State and County tax,	7 00
Joseph Webster, services as Auditor,	5 00
Wm. H. Woodbury, dicount on taxes,	493 40
George W. Rogers, services as School Committee,	35 00
Daniel Taylor, interest on note,	25 08
Wm. H. Woodbury, collecting taxes,	129 53
Wm. H. Woodbury, cash paid for printing tax bills,	8 00
Town of Methuen, for surveying line between Methuen and Salem,	15 00
Charles Austin, note in part,	800 00
Geo. C. Gordon, services as committee to purchase safe and move same to Town House,	11 50
Geo. C. Gordon, services as committee to purchase hearse, and cash paid out for expenses,	23 50
Geo. C. Gordon, services as Selectman,	104 50
J. C. Carey, services as Selectman,	103 64
Levi Cluff, “ “	37 00

\$14,208 73

PAID ON ACCOUNT OF ABATEMENT OF TAXES.

Paid A. E. Webster,	\$3 12
John B. Pattee,	2 35
Moore's Bailey,	1 31
Rollins Webster,	1 97
Richard Taylor,	1 00
John Lovering,	1 00
Wm. H. Woodbury,	122 60
Mary K. Emerson,	3 00
Wm. G. Crowell,	117 24
T. C. Adams,	5 00
Benj. H. Woodbury,	7 02
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	\$265 61

PAID ON ACCOUNT OF ALMSHOUSE.

Paid John Hallowell, for three lbs. yarn,	\$3 75
S. D. Crowell, services as Superintendent of Almshouse from April 1, to Oct. 1, 1867,	162 50
Poor & Robinson, for meat,	6 92
E. Coburn, cash paid out for supplies,	17 65
Henry Wilbur, for one pair oxen,	220 00
Geo. C. Gordon, for supplies,	131 24
“ “ services as Overseer of Poor,	23 50
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	\$565 56

CASH PAID FOR SUPPORT OF PAUPERS NOT AT ALMSHOUSE.

Paid Eliphalet Gage, for boarding Nancy Parker one week,	\$2 00
Abner D. Gage, for boarding Nancy Parker 25 weeks to April 2, in full,	31 25
Benjamin P. Hoyt, for board of Sam'l Moffit 26 weeks, in full to April 10, 1867,	52 00
Moses Rowell, for 26 weeks board of Sally Rowell,	26 00

Paid cash for one pair shoes,	1 37
Insane Asylum at Concord, for S. Howarth,	55 02
Eliphalet Gage, for board of Nancy Parker 26 weeks,	52 00
Mrs. Sarah F. Howarth, for board of Sarah F. Howarth,	12 37
Benjamin P. Hoit, for board of Sam'l Moffit 26 weeks,	52 00
for mending boots,	1 50
Taylor, Hill & Co., for goods delivered to Mrs. F. A. Garland,	8 29
E. G. Haynes, for boarding Frank L. and Harriet L. Hildreth,	40 12
J. C. Ewins, supplies to Mrs. H. L. Hildreth,	5 37
“ “ Mrs. C. Clark,	2 65
S. D. Crowell, for supplies furnished Mrs. Hildreth,	3 47
S. D. Crowell, for supplies furnished Mrs. Garland,	5 58
Mrs. Sarah F. Howarth, for boarding Sarah F. Howarth,	12 00
Benj. E. Woodman, medical attendance on Sally Rowell,	2 87
J. C. Ewins, goods delivered to Mrs. F. A. Garland,	4 48
Geo. C. Gordon, goods delivered to Mrs. F. A. Garland,	42 73
J. T. Douglass, coffin for Mr. Benwire,	7 00
H. French, goods furnished Mrs. Garland,	3 68
Taylor, Hill & Co., goods delivered to Wm. Duso,	22 00
Geo. W. Hill, clothing for S. Moffit,	2 20
Insane Asylum at Concord, board of Sarah F. Howarth,	52 27
A. Sharpe & Co., cotton cloth for S. Moffit,	1 40
S. Batchelder, 1-2 cord wood for Mrs. Clark,	4 00
Moses D. Rowell, for boarding Sally Rowell,	26 00
N. H. Paul, teams to Atkinson to transport Wm. Duso's family,	3 00
E. G. Haynes, for board of Hildreth children,	23 07
Geo. C. Gordon, supplies for transient poor,	121 40
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	\$679 09

RECAPITULATION.

Whole amount in Selectmen's hands,	\$21,549 15	
Paid for Schools,	1,768 47	
Roads and bridges,	314 08	
Non-resident highway taxes,	140 40	
Snow paths,	163 04	
Contingent expences,	14,208 73	
Abatement of taxes,	265 61	
Almshouse, "	565 56	
Transient poor,	679 09	
Wm. H. Woodbury's note,	1,200 00	
Cash in Treasurer's hands,	2,244 17	
		<hr/> \$21,549 15

OUTSTANDING NOTES AGAINST THE TOWN.

William Crawford's note, due	May 30th, 1868,	\$955 44
Matthew H. Taylor's	" Feb. 19th, 1868,	848 00
David Loud's	" Aug. 25th, 1867,	424 00
Enoch Taylor, Guardian of		
E. B. Taylor, note due	March 4th, 1868,	1,437 07
School District No. 10,	" Dec. 16th, 1867,	178 65
School District No. 2,	" Dec. 16th, 1867,	190 06
Hiram Cross'	" Feb. 6th, 1868,	200 00
School District No. 3,	" March 20th, 1868,	150 56
Thomas D. Lancaster,	" May 31st, 1867,	133 81
Eliphalet Coburn,	" May 4th, 1867,	535 27
Eliphalet Coburn,	" Sept. 3d, 1868,	1,484 00
John L. Prince,	" Oct. 21st, 1867,	200 00
Milton F. Austin,	" Oct. 23d, 1867,	200 00
William L. Stanton,	" Oct. 20th, 1867,	200 00
Ira Sanborn,	" May 8th, 1868,	212 00
Joseph M. Emerson,	" May 4th, 1868,	1,590 00
Amos Dustin,	" Sept. 14th, 1867,	297 29
Ann Loomis,	" Oct. 10th, 1867,	5,099 90
Enoch Taylor,	" May 28th, 1868,	315 62
Enoch Taylor,	" June 19th, 1868,	424 00
Betsy Moulton,	" June 24th, 1868,	238 50
Mary Austin,	" July 26th, 1868,	4,519 90

Joseph H. Gage,	“	Jan. 2d, 1868,	338 22
Charles Lundburg,	“	Sept. 12th, 1867,	499 95
Henriette Currier,	“	Oct. 8th, 1867,	617 98
Mary A. Dustin,	“	Oct. 14th, 1868,	1,188 72
John Taylor,	“	Aug. 10th, 1868,	6,312 38
Charles Lundburg,	“	Oct. 24th, 1867,	112 36
Nancy Wheeler,	“	Oct. 27th, 1867,	571 70
Abigail Austin,	“	Dec. 24th, 1868,	318 00
Charles Austin,	“	Jan. 15th, 1868,	576 18
Mary A. Dustin,	“	Feb. 1st, 1868,	1,214 83
Seth Hall,	“	Feb. 11th, 1868,	416 85
Enoch Taylor, Guardian of E. B. Taylor, note, due		Feb. 4th, 1868,	595 50
J. Henry Dix,	“	Sept. 2d, 1868,	157 81
Daniel H. Day,	“	Feb. 27th, 1867,	393 26
Jane Paul,	“	Jan. 18th, 1868,	1,060 00
Cyrus Wilson,	“	March 21st, 1867,	196 63
Abigail Emerson,	“	April 1st, 1867,	191 01
Mary Renou,	“	Dec. 4th, 1867,	365 48
Mary A. Dustin,	“	April 26th, 1867,	479 77
John Dix,	“	May 20th, 1867,	337 08
Mary Dustin,	“	Aug. 16, 1867,	112 36
Benj. F. Wheeler,	“	Aug. 15, 1867,	578 65
George W. T. Rogers,	“	June 12th, 1868,	1,272 00
Nathaniel B. Dustin,	“	Oct. 13th, 1868,	212 00
Daniel Taylor, Trustee of Or- rille A. Taylor, note, due		Sept. 16th, 1867,	418 00
Mary A. Dustin,	“	Jan. 29th, 1867,	1,966 30
Enoch Taylor, Guardian of E. B. Taylor, note, due		Feb. 13th, 1868,	337 08
Nancy Wheeler,	“	Feb. 14th, 1868,	78 65
Mary Allen,	“	Feb. 17th, 1868,	122 95
Stephen D. Crowell,	“	March 7th, 1868,	1,390 50
Abigail Emerson,	“	April 15th, 1867,	927 50
Gilbert Emerson,	“	April 25th, 1867,	212 00
Elbridge O. Butler,	“	March 4th, 1868,	569 22
John H. Dunlap,	“	April 28th, 1867,	132 50
Benjamin Day,	“	May 22d, 1867,	954 00
E. A. D. Kimball,	“	May 22d, 1867,	954 00
Stephen D. Crowell,	“	Dec. 10th, 1867,	466 93
David Webster, 2d,	“	Dec. 12th, 1867,	650 00
David Webster, 2d,	“	Dec. 25th, 1867,	150 00

Isaiah L. Webster,	“	Feb. 25th, 1868,	400 00
Isaiah L. Webster,	“	Feb. 7th, 1868,	200 12
Mary Campbell,	“	Sept. 25th, 1867,	179 77
			\$48,062 31

DUE THE TOWN.

From County for support of paupers,	\$478 00
United States, for bounties,	3,343 00
William H. Woodbury, note,	1,200 00
Town Treasurer,	2 244 17
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Total,	\$7,265 17
Leaving a balance against the Town of	\$40,797 14

REPORT OF SUPERINTENDENT.

Sept. 30, 1867.	DR
To cash on hand,	\$100 72
milk,	97 38
butter,	29 41
potatoes,	50 29
calves,	75 91
cash from Overseer,	37 33
received for board,	15 00
lot barrels, use pasture,	9 00
meadow hay,	20 00
labor off Farm,	46 50
<hr/>	
	\$481 54
	CR.
By cash for meat,	\$23 56
“ meal, corn and shorts,	79 26
“ flour,	103 75
“ sugar and molasses,	18 13
“ tea and coffee,	11 40
“ salt and fish,	10 29
“ oil and soda,	6 75
“ nails and spices,	4 11

By cash for biscuit, rice and apples,	18 79
“ soap and tobacco,	10 44
“ blacksmith,	10 00
“ dry goods,	40 74
“ tin ware and wagon,	11 82
“ labor on farm,	52 50
“ Wm. Kimball, difference in cows,	5 00
“ phosphate of lime and sundries,	19 95
“ axe handles and filing saws,	2 57
“ door spring, paint, oil,	1 80
“ red pepper and grass seed,	5 55
“ seed peas and tacks,	78
“ twenty-five apple trees,	10 00
“ sythes and rifles,	2 95
“ shoes and standing grass,	18 60
“ shovel and hoe,	1 65
“ sawing lumber,	2 95
“ pasturing colt and use of plow,	5 20
“ candles and chimneys,	3 00

\$481 54

S. D. CROWELL, SUPT.

SUPERINTENDENT OF TOWN FARM.

	CR.
By cash paid out for supplies,	\$31 96
	DR.
To cash received for milk, potatoes and chickens,	\$9 81
“ “ labor,	4 50
“ “ Town Treasurer,	17 65

\$31 96

ELIPHALET COBURN, SUPT.

OVERSEERS OF POOR REPORT.

Received of S. D. Crowell, cash and supplies,	\$481 54
“ County for support of paupers,	942 13
Due from “ “ “	478 00

Received of Geo. Davis, for oxen,	235 00
“ Harvey Harris, for cow,	47 00
“ Eliphalet Coburn, cash and supplies,	31 96
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Total amount of receipts,	\$2,215 63
Cash paid on account of Almshouse,	\$556 56
“ “ transient poor,	679 09
“ S. D. Crowell for supplies,	481 54
“ “ “ salary,	162 50
“ Eliphalet Coburn, for supplies,	31 96
Due Eliphalet Coburn, salary,	155 54
Outstanding debts for support of paupers,	85 00
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Total amount of expenditures,	\$2,152 19
Leaving a balance in favor of the Town of	\$63 44

NUMBER OF PAUPERS AT TOWN FARM.

Males, 3.	Females, 3.	Total, 6.
	GEO. C. GORDON, } Overseers	
	JOEL C. CAREY. } of Poor.	

PINE GROVE CEMETERY.

	CR.	
By cash received of M. H. Taylor,	\$37 64	
“ “ for Deeds,	5 75	
	<hr/>	\$43 39
	DR.	
To cash paid for labor,		\$11 80
		<hr/>
Leaving a balance in Selectmen's hands of		\$31 90
	GEO. C. GORDON, } Committee.	
	JOEL C. CAREY, }	

The Committee take this opportunity to say that the foregoing accounts are all correctly kept and vouched for in the most satisfactory manner.

JOHN S. EMERY, }
NATHAN G. ABBOTT, } Auditors.

APPRAISAL OF PERSONAL PROPERTY AT ALMHOUSE.

Five tons English hay, 125.00 ; 1 1-2 tons English hay, 37.50 . 2 1-2 tons meadow hay, 25.00 ; lot corn fodder, 6.00 ; 5 cows, 260.00 ; lot of fowls, 8.00 ; 2 shoats, 25.00 ; 12 bushel corn, 19.20 ; 4 bushel beans, 19.00 ; lot measures, .50 ; lot salt, 1.50 ; 19 cords prepared wood, 114.00 ; 1 bag meal, 3.00 ; 3-4 barrel flour, 10.87 ; 1 bushel rye meal, 2.00 ; 20 lbs. dried apples, 3.00 ; 94 lbs. lard, 15.48 ; 85 lbs. butter, 38.25 ; 6 lbs. sugar, 81 ; 5 lbs. granulated sugar, 85 ; 1 box salt, 40 ; 4 stone jars, 4.50 ; 2 earthen pans, 50 ; 130 lbs. ham, 22.10 ; 44 lbs. shoulders, 6.60 ; 375 lbs. pork, 62.50 ; 125 bushels potatoes, 137.00 ; 3 bush. potatoes, 3.60 ; 5 bushel small potatoes, 6.00 ; 1-2 bbl. soap, 1.13 ; lot onions, 1.70 ; lot casks, 5.00 ; lot vegetables, 2.00 ; lot tubs, 1.50 ; lot tobacco, 1.50 ; 1 peck apples, 40 ; 1 peck cranberries, 75 ; 1 12 dozen eggs, 50 ; 1-2 bbl. cider, 4.00 ; 1-2 bushel beans, 1.00 ; 45 lbs. fresh pork, 6.75 ; 50 lbs. pop corn, 2.00 ; 3 pair steelyards, 50 ; 1 paint mill, 5.00 ; 5 cans, 2.00 ; lot paints and chest, 5.00 ; cheese hoops, basket and press, 5.00 ; feed boxes and hay cutter, 3.00 ; grain chest, 4.00 ; lot baskets, 1.50 ; pails and keys, 2.50 ; 2 churns, 3.25 ; 2 brass kettles, 6.00 ; 2 mirrors and 2 clocks, 3.00 ; lamps and candlesticks, 1.00 ; trunks, chests and drawers, 12.00 ; 1 side board, 10.00 ; 10 milk cans, 10.00 ; tray, mortar and lantern, 3.00 ; 2 umbrellas, 50 ; 1 dray, 2.00 ; ox-cart, rack and wheels, 65.00 ; 1 harrow and yoke, 6.00 ; 2 plows, 14.00 ; 7 hay forks, 4.50 ; sieve and washboards, 1.00 ; 1 pair hand-cuffs, 1.00 ; clothes lines, 1.50 ; 3 iron kettles, 1.25 ; flat irons, 50 ; knives, forks and spoons, 2.50 ; window curtains and fixtures, 3.00 ; clothes wringer, 8.00 ; iron ware, 5.00 ; lumber, 15.00 ; lot stone tools, 2.00 ; lot rasps and files, 50 ; chest and contents, 1 50 ; shaving horse and vice, 2.00 ; old iron, 2.50 . stoves and funnel,

25.00; wearing apparel, 185.00; chairs and tables, 16.00; bedsteads and cords, 22.00; 14 feather beds and ticks, 131.00; 15 pair sheets, 25.00; 34 pillow cases, 10.00; quilts and comforters, 30.00; 24 pillows, 9.00; 2 blankets, 2.50; 5 tables, 6.00; 1 cupboard, 2.00; lot books, 4.00; 1 safe crib, 10.00; 3 shovels, 1.50; 6 rakes, 1.00; 1 drag rake, 1.00; 1 horse rake, 3.00; 3 yokes, 3.50; clevis and pin, 1.00; 1 sleigh, 5.00; 2 harnesses, 14.00; 2 chains, 5.00; 10 chains, 6.00; 2 iron bars, 4.00; hoes and manure hook, 3.00; 2 wheelbarrows, 5.00; 7 axes, 4.00; 1 ox sled, 10.00; 1 cultivator, 1.00; horse sled, 8.00; scythes and snaths, 3.00; augers and bog hoe, 4.00; pick and wrench, 1.50; 2 ladders, 1.00; sickle and corn-cutter, 50; saws and planes, 5.00; beetle and wedges, 1.50; blanket and halter, 1.00; buffalo robe, 3.00; 5 shares and hammer, 2.00; 6 meal bags, 3.00; trough and spout, 1.50; bucket and riging, 3.00; tin ware, 15.00; crockery ware, 10.00; lot jugs, 4.00; warming and bed pan, 2.00; 18 towels, 2.00; long table oil cloth, 3.00; 2 broad axes, 1.50; 1 sledge hammer, 2.50; 2 squares, 30; 1 cow bell, 25; 9 bolsters, 6.00; lot manure forks, 2.50; 1 wagon, 5.00; lot matches, 32; 8 lbs. cheese, 1.28; 1 lb. hops, 35; 1 gallon molasses, 55; 3-4 lbs. tea, 1.33; 1-2 lb. pepper, 25; 1-2 allspice, 25; 1 1-2 lb. soda, 15; 1 1-2 lb. ginger, 20; 1 1-2 lb cassia, 25; 2 lbs. whole coffee, 66; 1 horse, 125 00.
Whole amount, \$1,877 22.

APPRAISAL OF REAL ESTATE OWNED BY THE TOWN.

Town Farm,	\$4,800 00
Wood-land,	100 00
Town House,	1,000 00
Personal Property at Town Farm,	1,877 22
Town Safe,	450 00
Hearse,	430 00
	<hr/>
	\$8,657 22

ANNUAL REPORT
OF THE
SUPERINTENDING SCHOOL COMMITTEE,
OF THE
TOWN OF SALEM, NEW HAMPSHIRE,
FOR THE YEAR ENDING MARCH 1868.

At the Annual Town Meeting, in March last, it was voted to pass over the Article in the Warrant to choose a Superintending School Committee, and leave it to the Selectmen to appoint a suitable person to fill the office, as the law directs in such cases.

Accordingly, in the month of May following, Rev. Charles H. Cole was elected to superintend all the Schools except those in the Centre Village, this district having a special Superintending Committee under the Somersworth act for high or graded schools.

Mr. Cole entered upon his duties immediately, and filled the office in an acceptable and faithful manner, visiting the schools frequently, and making such suggestions as he deemed necessary, both to teachers and scholars, until the month of October, when he resigned the pastoral care of the First Baptist Society and removed from town. At the same time he sent in his resignation as School Committee. The Selectmen then appointed the present incumbent to fill the vacancy, which he has endeavored to do to the best of his ability, as in former years. A part of this report, it should be stated, relating to the Summer schools, is from data furnished by Mr. Cole, and the report of the sub-committee of the schools in the Centre Village is a joint production from members of the same.

With these remarks, and with the simple observation that the districts will not be taken up exactly in the order of past years, and that the usual preparatory statistics before the remarks will be omitted and inserted in tabular form at the close, the committee will proceed to speak of the schools in the

CENTRE VILLAGE—DISTRICT No. 1.

At a school meeting in this district, April 13th, 1867, the provisions of the Laws of the State in relation to High Schools in the town of Somersworth, passed in 1848, and also in 1852 and 1856, were adopted. A Superintending School Committee, consisting of five legal voters were chosen to grade the school and take the oversight of the same during the year.

The new system which has been adopted is working well. The teachers of both schools now find time enough in the daily exercises for thoroughly teaching each class. They have also been able to adopt such methods as the character and organization of the schools would allow, and which at the same time perhaps would make the speediest show of progress. The classification of the pupils under this new arrangement is not presumed to be perfect, and there must necessarily be inequalities until we are furnished with better accommodations, but the committee have endeavored to grade the school in such a manner as to equalize the number of scholars in each department. and then, as far as possible, to distribute those of the same age and similar attainments in the separate schools, while at the same time they have tried to carefully select the teachers with reference to their particular work.

A brief statement, however, of the condition of the district is necessary for a proper understanding of what the committee have attempted to do. The district has one good school house, arranged to conveniently accommodate 65 scholars. But there are in it 115 different scholars, in all the various stages of advancement found between the A B C pupil of four years of age, and those who have had the benefit of some fifteen years instruction.

These scholars are furnished with an indifferent supply of a large variety of text books, and required to attend school when *convenient*. Many of them, and usually those who are the most backward and consequently need the advantages of school the most, are kept at home much of the time during the several terms, for their labor. Improvements on this method readily suggest themselves, and some of these the committee have attempted to introduce, such as to have the number of studies taught at each term so small that the teacher can have ample time for thorough instruction in each. This may be

obtained by, 1st, limiting membership to such as are nearly equally advanced, and 2nd, by uniformity in the use of text books.

A serious obstacle in dividing the scholars by rank in scholarship arises from the fact that no time can be found when the employment, health or *readiness* of all who belong to the same grade will permit them to attend at the same time, and keep together in their studies. Those who by absence fall behind the others with whom they properly belong are yet too far advanced to be put back with the next lower class, for if this is done the short time which they are sent to school will merely suffice to bring them up to where they were at the close of the preceding term. If they are retained in their own class their lessons will not be thoroughly learned, and still less perfectly understood. Hence the importance of regular attendance, not only for the benefit of each pupil, but also for the general welfare of the whole school.

In regard to text books, such a series should be used as will conduct the scholar along by a gradually ascending course, and no two books covering essentially the same ground should be tolerated in the same school. With this thing in view the committee have endeavored to reduce the number of arithmetics used in the district, and believe the same should be done in reference to grammars.

At the first term, it was thought advisable to limit the number of scholars, but to confine the instruction simply to the elementary branches. Under Miss Sawyer's thorough instruction and strict discipline the school made good progress; at the second term, under her care, the grade was reduced still lower, excluding some of the larger pupils, and the school retained to its close a very satisfactory standing.

The standard for admission to the winter term could not be so easily adjusted owing to the greater diversity of scholarship among the larger pupils. If it was placed so high as not to include any of those studies taught at the primary terms—which might be considered a proper division—it would deprive many children who had not been sent during the summer of their entire school privileges; if it had been placed so low as to include these, others of the same grade would have had an equal right to attend, and the number would have been too large either for the size of the room or the ability of any one teacher to properly instruct.

The primary scholars needed instruction or they must inevitably lose ground. Contributions were therefore solicited, and the use of a room secured for another term of primary school.

In making the division of scholars, regard was had to their scholarship and also to the capacity of the rooms, and, although the

standard of the grammar school was lower than it should have been, yet it seemed the best attainable under the circumstances.

It being Mr. Dustin's first effort in teaching, that prompt action and decided tone was not exhibited which a larger experience would probably develop. Tardiness and absenteeism were the principal failings in this school; with very little close application on the part of many of the scholars, the school made fair progress, the credit of which must mainly be attributed to the good tact and suavity of the teacher.

Miss George, who had charge of the primary school, brought to her task a larger experience, and has kept a very profitable school, under the unfavorable circumstances of an inconvenient school-room and backward scholars. The money raised by the town for school purposes is, by law, whether equitable or not, divided among the districts according to the valuation. The sum apportioned to the several districts varies widely, but not in proportion to the number of scholars. Last year there was \$5.61 to each scholar in No. 10, while in No. 3 there was but \$2.59, and in this district \$2.77 to each scholar. This year the entire amount expended in this district gives \$2.93 for each, which is below the average of the town. It remains with the voters to determine whether the children of this district shall not have at least as much money expended for their education as any in other parts of the town.

With these suggestions, and in the hope that the system adopted the past year will be continued, and measures taken to improve the school accommodations, this report is respectfully submitted.

JOSEPH MARSTON, CHAIRMAN.

GEORGE W. ROGERS,

SEC'Y OF SUB-COMMITTEE OF DIST. NO. 1.

JOSEPH WEBSTER,

E. S. WOODBURY,

LARoy S. ROGERS.

DEPOT VILLAGE—DISTRICT No. 6.

This district was very fortunate in securing the services of Miss Richardson, who is an experienced and successful teacher. She maintained good order and imparted thorough instruction without much apparent effort, the good effects of which were manifest from the commencement to the close of the school.

The above is Mr. Cole's report of the Summer term. In regard to the Winter school, the committee is happy to say that it has continued to improve, and is now in an excellent condition. It has been under the care of an able teacher, who, though young, has had considerable experience. The attendance has been good, and the instruction as satisfactory, perhaps, as at any time during the three years the committee has been acquainted with it. The order, also, has greatly improved since he first knew the school. It is pleasant, now, to witness the good deportment and studiousness of the pupils, and the earnest devotion of the teacher. Yet, in this, as in all our schools, there is still room for improvement, and the committee hopes there will be a generous rivalry between the different districts—that they may vie with one another to see which shall be the best and do the most for the young and rising generation among us.

The special attention of parents and guardians, in this district, is called to the fact that the school house is not as convenient as the large and constantly increasing population of the village demands. To say nothing about keeping up with other improvements, such as the new depot and the tasteful and commodious church of the Methodist society, it will soon be necessary to grade the school to accommodate the children. When that time comes, it is desirable that a building, attractive and inviting in its appearance, with suitable internal arrangements and furniture, should be erected, sufficiently large to meet the wants of the district for years.

NORTH VILLAGE—DISTRICT No. 4.

As there has been some trouble in this school during the past year, it may be proper for the committee to specially refer to the matter of discipline. This is the first thing needful for any efficiency or progress, whether a school is large or small. Every other advantage—a competent teacher, a good school house, the best of text books, and the most approved school furniture—is of but little service unless the teacher has order. "Order," some one has said, "is heaven's first law;" and it should be the last as well as the first in the school room. Perhaps the committee is strenuous in regard

to this thing; but, to his mind, obedience is the greatest excellency in a pupil—it is before scholarship.

These remarks are made in view of the fact that the refractory course of some of the larger pupils, during the Summer term, was a serious obstacle in the way of the complete success of the school. Had it been in charge of an ordinary teacher, it would have proved a failure; but the patience, devotion and experience of Miss Gordon secured far better results than were expected. The examination, at the close, evinced proficiency on the part of some of the scholars in all the studies, especially reading.

Miss Gordon deserves credit for her management of the school under the trying circumstances in which she was placed. After she left, or at the commencement of the Winter term, Miss Cowdry kept two weeks, but left because she could not preserve order. She was succeeded by Miss Winkley, who taught one week more, but was taken sick at the end of that time, and resigned. The Prudential Committee then employed Mr. E. G. Perham, a veteran teacher, who soon reduced the school to order, and finished the term with credit to himself and satisfaction to the district.

DISTRICT No. 9.

For two years after the new and commodious school house was built, this school exhibited a degree of excellence which satisfied every reasonable demand; but, for several terms past, it has rather fallen short of the mark. Yet it should not be understood that it does not compare favorably with several others in town. It does; but, at the same time, there has not been that advancement which might have been expected. These failures—if failures they should be called—are not attributable any more to the teachers than the scholars; perhaps, not so much. The teachers, in the main, have been competent, especially in a literary point of view, and have labored sincerely and earnestly for the improvement of their pupils; but there has been a manifest lack of order, which has arisen more from habit, perhaps, than from anything else.

DISTRICT No. 5.

The success of this school has been about the average of past years. A good teacher was employed, who taught both terms, and gave general satisfaction. She seemed to have an aptness for teaching under difficulties, and it was her tact and faithfulness that furnished a pretty fair school without any particular thanks being due to the school room. At the examination, late in the Fall, few were

present; and, as the weather was quite cool, and the wind whistled through sundry panes of broken glass, it was rather uncomfortable, and but little enthusiasm was manifested; still, the exercises were creditable to all.

DISTRICT No. 7.

This school, though not so large as some in town, has generally been considered a model school, and ranked high in point of order and scholarship; but this year it can hardly be spoken of as such. The teachers were both young and inexperienced, and, as many of the scholars are considerably far advanced in their studies, the demands they necessarily made were greater than those teaching for the first time are usually called to fulfill, and they found themselves unequal to the task. This is spoken particularly of the summer term although it applies somewhat to the winter. During this term also, there has not been that sympathy existing between the teachers and some of the pupils that is desirable, but in the opinion of the committee he has done the best that he could under the circumstances. All then that need be said is this: while there might have been more improvement in order, the recitations show that a part of the scholars have tried to sustain the former high reputation of the school.

DISTRICT No. 8.

It gives the committee pleasure to bear witness to the success which has attended the labors of the teacher in this school. It was longer than usual, and consequently more ground was gone over in the studies. This, added to the quiet, judicious and efficient method of teaching pursued, made the school-room pleasant to the scholars as well as to visitors.

DISTRICTS NOS. 2, 3, AND 10.

These districts are all small, and as the schools in them are of about the same class, they are grouped together in this report. That in No. 2 was taught by Miss Greenough, but as my predecessor only visited it when it commenced, and was not notified of the time when it closed, he can not tell much about it. Of No. 3 more, however,

can be said. In this district pains were taken to have a good school. Miss Gordon, the teacher, seemed to have an appreciation of her duties and sought to perform them in a faithful manner. In No. 10, taught by Miss George, who is elsewhere spoken of, it was the same. In short both these schools appeared as well if not better than usual, and gave general satisfaction to all who attended the examinations.

This ends the narrative of the state of our public schools. In closing, the committee would say that no general remarks or suggestions will be made, and with the annexed statistical table this report is respectfully submitted.

GEORGE W. ROGERS.

STATISTICAL TABLE.

Districts.	Prudential Committee.	Teachers.	Whole No. Scholars in Summer.	Whole No. Scholars in Winter.	Average attendance in Summer.	Average attendance in Winter.	Length of School in Summer.	Length of School in Winter.	Wages of Teacher in Summer.	Wages of Teacher in Winter.	Amount appropriated to each District.
No. 1.	Joseph Marston,	Susan E. Sawyer,	74	51	68	46	9	12	26 00	26 00	District No. 1. \$284 43.
"	"	M. R. Dustin,	69	45	53	40	6	12	28 00	23 00	District No. 2. \$102 61.
No. 2.	Joshua Merrill,	Annie E. George,	13	13	9 1-2	8 1-4	8	9	22 00	22 00	District No. 3. \$116 05.
"	Charles Head,	M. J. Greenough,	18	13	17	18	12	12	18 00	22 00	District No. 4. \$206 07.
No. 3.	I. J. Hastings,	S. E. Gordon,	50	26	45	36	13	11	26 00	40 00	District No. 5. \$155 12.
"	Jacob Rowell,	Mary A. Gordon,	31	47	25	23	10	10	20 00	25 00	District No. 6. \$305 54.
No. 4.	T. Richardson,	E. G. Perham,	55	31	38 1-4	47	12	12	28 00	45 00	District No. 7. \$169 78.
"	Riram Hall,	J. W. Bradford,	28	39	25 1-2	31	8	14	20 00	40 00	District No. 8. \$149 41.
No. 7.	H. Harris,	A. D. Richardson,	30	35	27	29	9	12	24 00	30 00	District No. 9. \$152 77.
No. 8.	G. D. Kelly,	Henry D. Folsom,	30	39	25	34 2-3	11	12	20 00	37 00	District No. 10. \$136 09.
No. 9.	E. N. Bradley,	Lacy M. Hall,	20	26	14 2-5	18	12	13	18 00	20 00	
No. 10.	"	John C. Chase,									
"	"	M. E. Norris,									
"	"	Mary K. Hall,									
"	"	George H. Jennings,									
"	"	Annie E. George,									
Total,											
										\$1,768 47	



