

Blackburn), and Wisconsin (Richard N. Current), are all quite good. They conform to the basic aims of the work, thematically speaking, and illustrate a high degree of scholarship. The article on Pennsylvania, first published in 1961, by Montgomery stands forth as one that can yet be judged as excellent.

The article on Massachusetts is worthy of being singled out as a particularly well balanced and scholarly treatment of the subject. The author, Richard Abbot, is well informed on this period of Massachusetts history as he recently completed a fine biography of Henry Wilson, junior senator from Massachusetts from 1855 until 1873. Professor Robert Dykstra's article on Iowa, although scholarly, is not so well balanced. Indeed, it had better be described as an article that deals with one aspect of Iowa political history during this period—the enfranchisement of the black man in 1868. Out of a total of twenty-one pages, the article devotes eighteen to this subject. In addition, Dykstra, like other new historians, is inclined to marry history to mathematics. Consequently, both traditional historians and lay readers will find his treatment difficult to comprehend. Indeed, it is advisable to read chapters 10 and 11 in Leland Sage's *A History of Iowa* before tackling the chapter written by Dykstra.

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Acres For Cents: Delinquent Tax Auctions in Frontier Iowa, by Robert P. Swierenga. Westport, Connecticut: Greenwood Press, 1976. pp. xix, 263. \$14.95.

Capital is an essential ingredient in any commercial venture, and the shortage of available money was often a crucial factor in economic development on the American frontier, especially when farmers strove to transform their homesteads into larger, more profitable enterprises. Consequently, close to currency-starved agrarians usually stood speculators, who bought and sold land, made mortgages, or purchased tax liens. Robert P. Swierenga has focused his attention on this last mode of activity—tax buying—and the product of his scrutiny is an informative monograph on tax buyers and their roles in the economic life in Iowa during the nineteenth century.

Swierenga found the Hawkeye State a fertile center for his investigations; for not only did he have access to numerous manuscript collections, newspapers, government documents, and other secondary publications, but also, and more importantly, he discovered that many of the records of tax sales in the state still existed. Utilizing county tax registers, he quantitatively compared selected variables in sixteen representative counties. The fruits of his statistical analyses coupled with a collective biography of tax buyers and a

general overview of tax buying in Iowa led him to some significant conclusions.

He counters the old Populist view that tax buyers were odious profiteers who preyed on poor, downtrodden farmers. He also rejects the idea that tax auctions were used primarily to force absentee landowners to surrender their speculative holdings. Instead, he contends that, rather than plaguing hardpressed yeomen or harassing land speculators, the system of tax buying mostly provided credit to economically stable farmers.

Solvent farm owners who wanted to expand their operations often could not afford to do so and to pay their taxes at the same time; they therefore withheld their tax payments. This allowed them to channel their limited monetary funds into desired expenditures, while tax buyers assumed their immediate tax obligations. Tax buyers, in turn, were mostly respected local residents who did not acquire tax liens to gain titles to farms. Investing their own money or acting as agents for outsiders, they sought to profit from the substantial interest charges on the tax liens, which were higher than usury laws permitted on conventional loans. These were relatively safe investments, as few delinquent taxpayers failed to remove the liens against their land. In general, tax auctioning benefited all of the parties involved, including local government, for taxes were paid. The process did change, however, in the 1880s when a more mature economy evolved. Able then to procure loans by more conventional means, Iowans had less need to neglect paying their taxes, and tax buying virtually disappeared.

This is a fine study, and if it has an inhibiting feature, it is the deluge of documentation and data which constitutes over one-half of the book. This wealth of material nevertheless testifies to the extensiveness of the research. And for those interested in the quantitative methodology, explanations of the various procedures are given in the appendixes. In all, this work exhibits the value of quantification and local history in questioning generalizations about economic endeavors on the frontier. Certainly Swierenga deserves praise for helping to put the function of tax buying into more judicious perspective while adding insight into the history of Iowa. Hopefully more studies of this nature are in the offing.

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An Army Wife on the Frontier: The Memoirs of Alice Blackwood Baldwin, 1867-1877, edited and with an Introduction by Robert C. and Eleanor R. Carriker. University of Utah Tanner Trust Fund, 1975. pp. 114. \$8.00.

This edition of Alice Blackwood Baldwin's memoirs appears to be part of the current rush to publish or reprint anything written by or about an American woman. This particular volume is a case of reprinting since Baldwin's memoirs first appeared in 1929 as the concluding section of her

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