

# Retail Trade Analysis

## Fiscal Year 2024

### Wahpeton

report created: 05/08/2026

## Overview

This report examines local retail sales and related economic trends using a variety of historical and peer-based performance measures.

The retail measures are based on sales of goods and services that are subject to Iowa's statewide sales tax, as reported in the Iowa Department of Revenue Annual Sales and Use Tax Report.

Retail sales data have been adjusted for inflation and are stated in Fiscal Year 2024 dollar equivalents, unless otherwise noted. The 2024 fiscal year began July 1, 2023, and ended June 30, 2024.

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<https://indicators.extension.iastate.edu/Indicators/Retail>

**Table 1. Wahpeton Key Retail Indicators**

	2023	2024	% Change
Real total taxable sales	\$0	\$0	0.0% ▼
Estimated population <sup>1</sup>	344	341	-0.9% ►
Annual average sales per capita	\$0	\$0	0.0% ▼
Monthly average number of sales tax return filings <sup>2</sup>	0	0	0% ▼

1) The population estimate describes the average number of residents in households, dormitories, nursing homes, correctional institutions, and other group quarters during the fiscal year.

2) The required filing frequency for sales tax returns increased to a monthly basis for most firms beginning in FY24.

# 10-Year Summary of Taxable Retail Sales Statistics

**Figure 1** shows the dollar amount of total taxable retail sales reported by local businesses, measured in 1000s of real (i.e. inflation-adjusted) dollars.

**Figure 1. Real Total Taxable Sales (in \$ 1000s)**

Not enough values for Goat1000\SVGGraph\LineGraph

**Figure 2** measures local taxable sales on a per capita basis, with comparisons to statewide averages by year. The per capita averages are expressed in real dollars.

**Figure 2. Real Per Capita Taxable Sales**

Wahpeton	\$0	\$0	\$0	\$0	\$0	\$0
State of Iowa	\$15,132	\$15,269	\$15,152	\$14,938	\$14,974	\$15,599

Not enough values for Goat1000\SVGGraph\MultiLineGraph

# Historical Trends in Taxable Retail Sales

**Table 2. Historical Statistics for Wahpeton**

Fiscal Year	Total Returns Filed	Total Taxable Sales (\$)		Estimated Population	Real Sales Per Capita (\$)	Statewide Sales Per Capita (\$)
		Nominal	Real			
2024	0	0	0	341	0	15,599
2019	0	0	0	340	0	14,974
2018	0	0	0	341	0	14,938
2017	0	0	0	346	0	15,152
2016	0	0	0	348	0	15,269
2015	0	0	0	349	0	15,132
2014	0	0	0	350	0	14,561
2013	0	0	0	353	0	14,425
2012	0	0	0	350	0	14,581
2011	0	0	0	344	0	14,223
2010	0	0	0	346	0	14,240
2009	0	0	0	355	0	15,312
2008	0	0	0	363	0	15,140
2007	0	0	0	372	0	14,994
2006	0	0	0	384	0	15,206
2005	0	0	0	399	0	15,054
2004	0	0	0	409	0	15,179
2003	0	0	0	419	0	15,396
2002	0	0	0	435	0	15,605
2001	0	0	0	447	0	15,802
2000	0	0	0	453	0	15,694
1999	0	0	0	457	0	15,688
1998	0	0	0	460	0	15,130
1997	0	0	0	462	0	14,826
1996	0	0	0	465	0	14,533
1995	0	0	0	469	0	14,239
1994	0	0	0	473	0	13,945
1993	0	0	0	476	0	13,638
1992	0	0	0	478	0	13,450
1991	0	0	0	482	0	13,331
1990	0	0	0	477	0	13,238
1989	0	0	0	464	0	13,077
1988	0	0	0	452	0	12,888
1987	0	0	0	441	0	12,834
1986	0	0	0	429	0	12,491
1985	0	0	0	418	0	12,490
1984	0	0	0	408	0	12,544
1983	0	0	0	397	0	12,620
1982	0	0	0	387	0	12,712
1981	0	0	0	377	0	13,035
1980	0	0	0	356	0	14,213
1979	0	0	0	325	0	14,378
1978	0	0	0	297	0	13,945
1977	0	0	0	271	0	13,685
1976	0	0	0	247	0	12,980

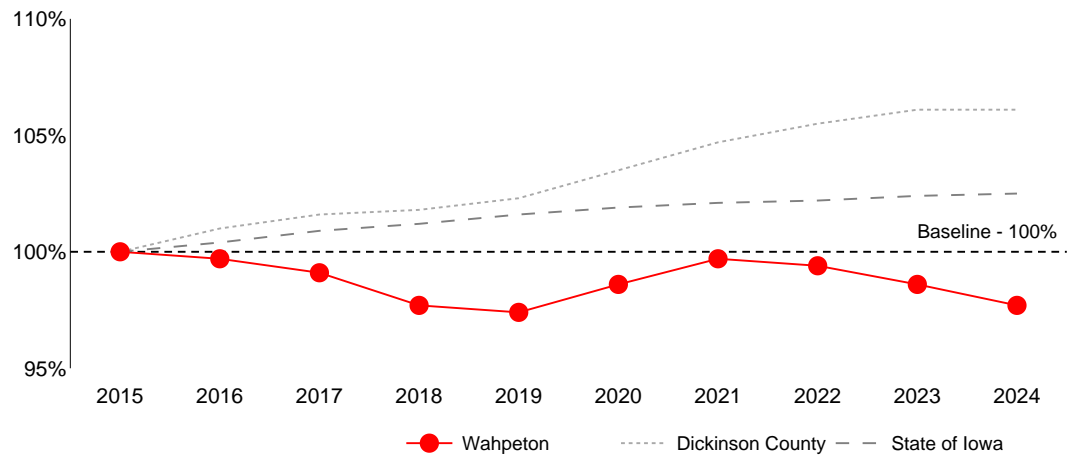
# Population Trends

Population change is a key factor influencing local retail sales performance. Population gains or losses from year to year directly impact the number of potential shoppers in the region.

In the longer term, population trends also reflect the region's general economic climate. Population growth or stability suggests a more favorable retail environment than population decline, which may signify erosion in the region's economic vitality.

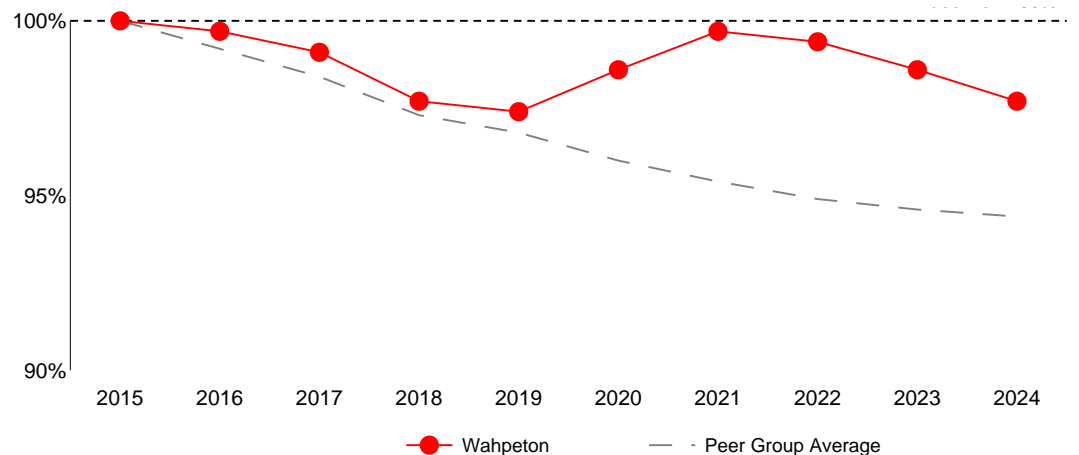
### Figure 3. Population Trends for Wahpeton

**Figure 3** shows annual population estimates for the city, county, and state, expressed as percentages of baseline values from 10 years ago.



### Figure 4. Population Trends for Group 7 Cities

**Figure 4** compares the local population trend to the average experience for similarly-sized cities in Iowa. See **Table 3** for peer group definitions and **Table 7** for a list of Iowa cities by peer group.



# Peer Group Comparisons

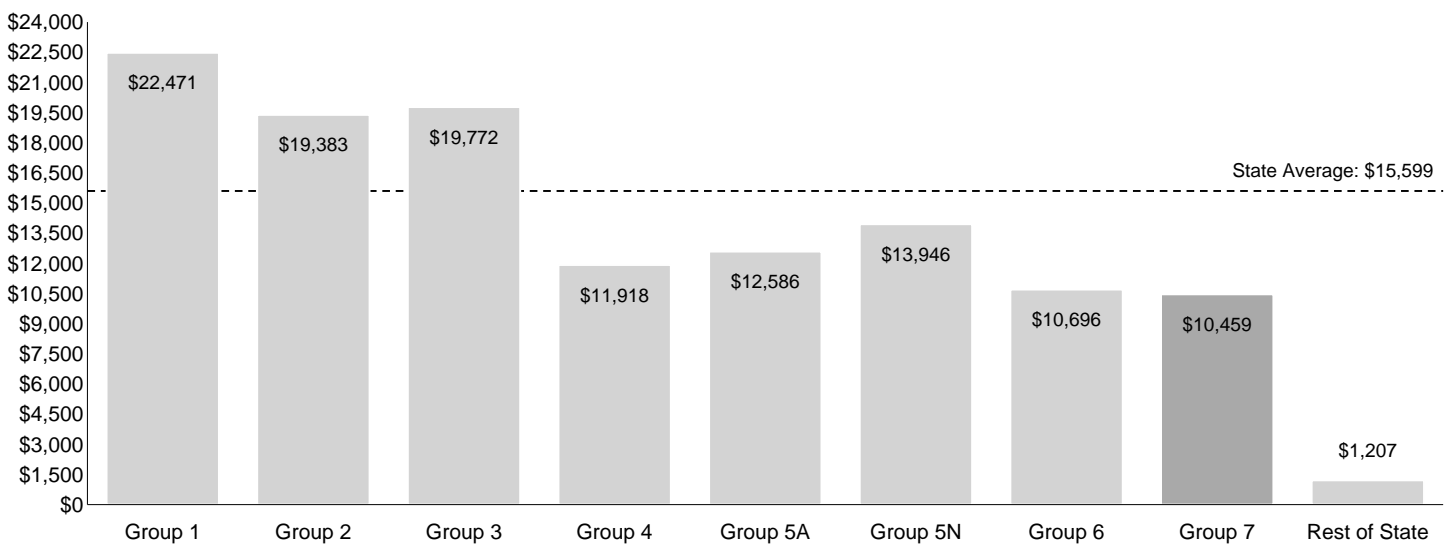
Iowa's 942 cities vary in the level and types of retail activity they can support. In general, retail sector size and diversity tend to increase with community size. Other determining factors include the proximity and size of competing trade centers and the overall population density in the region. Communities that are similar across these dimensions serve as useful benchmarks for gauging local retail performance.

This report assigns all cities in Iowa to peer groups based on their population size and urbanization characteristics of their host county. **Table 3** contains peer group definitions. The relevant peer group for the city is highlighted in bold (see **Table 12** for a complete list of cities by peer group). **Figure 5** compares the average sales performance of all city peer groups during the most recent fiscal year.

**Table 3. Peer Group Definitions**

Group	City Population	Metropolitan or Micropolitan Status	Number of Cities	% of State Taxable Sales
Group 1	10,000 or greater	Core county of a metropolitan statistical area (MSA)	23.0	60.5%
Group 2	10,000 or greater	Non-core MSA county or non-metropolitan county	19.0	12.4%
Group 3	2,500 to 9,999	Non-metropolitan county	63.0	12.3%
Group 4	2,500 to 9,999	Metropolitan county	34.0	4.0%
Group 5N	500 to 2,499	Non-metropolitan county, not adjacent to a MSA	92.0	2.6%
Group 5A	500 to 2,499	Non-metropolitan county, adjacent to a MSA	110.0	2.8%
Group 6	500 to 2,499	Metropolitan county	101.0	2.6%
<b>Group 7</b>	<b>250 to 499</b>	<b>Any county</b>	<b>169.0</b>	<b>1.1%</b>
Rest of State	249 or fewer	Any County	329.0	1.7%

**Figure 5. Average Sales Per Capita by City Peer Group**



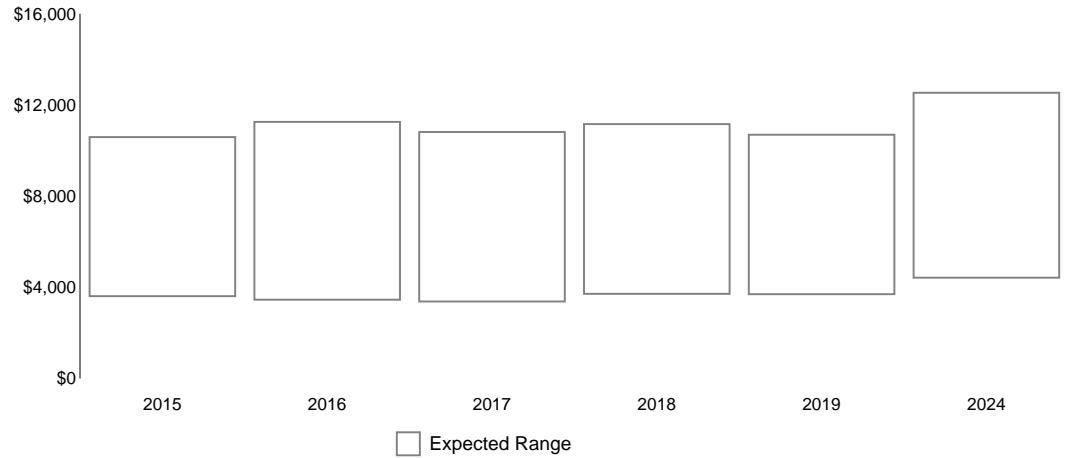
# Peer Group Comparisons

## Expected Sales

Using peer group data to describe an expected sales range, this benchmark helps determine whether local sales have been higher than, lower than, or typical for cities of similar size and urbanization characteristics. **Figure 6** illustrates whether recent local sales trends align with peer group expectations.

**Figure 6** compares local sales with typical values for peer cities. The gray rectangles illustrate the 25th to the 75th percentile range of values for the peer group. The solid red circles show actual local per capita sales.

**Figure 6. Expected and Actual Sales Per Capita**

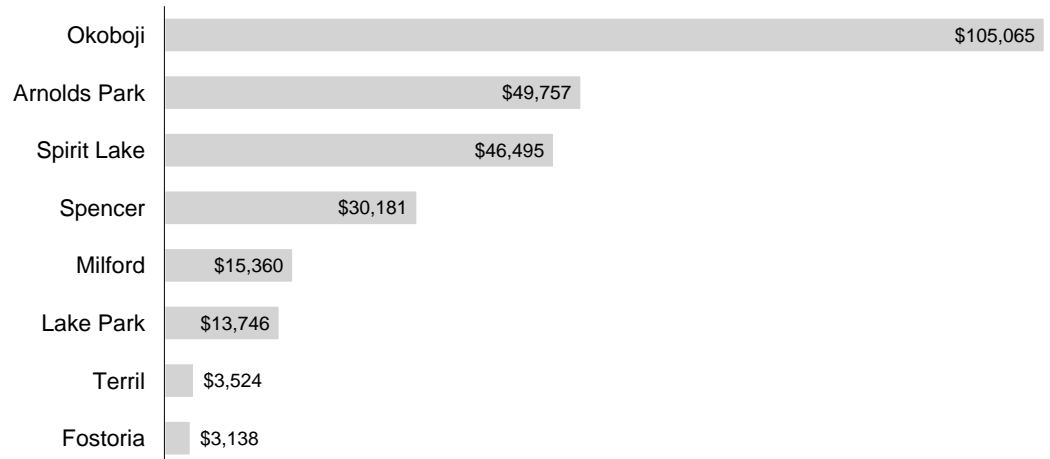


# Regional Competition

This section explores broadly regional trade patterns competitive forces at work within the region. **Figure 7** compares city per capita sales to averages in neighboring cities. **Table 5** lists cities within the county that reported taxable sales activity during the most recent fiscal year.

**Figure 7. Per Capita Retail Sales for Nearby Cities**

**Figure 7** shows the ten nearest cities as measured from the center of each city. The cities are listed in descending order by their average per capita sales.



**Table 4. Reporting Jurisdictions in Dickinson County**

Area Name	Population	Total Returns	Sales \$ millions
<b>Dickinson County Total</b>	<b>18,056</b>	<b>9,154</b>	<b>466.1</b>
Arnolds Park	1,185	1,711	59.0
Lake Park	1,158	488	15.9
Milford	3,309	1,985	50.8
Okoboji	737	691	77.4
Spirit Lake	5,533	3,999	257.3
Terril	316	86	1.1

Values for unincorporated areas and for cities with 10 or fewer sales tax permit-holders are suppressed; however, sales data for those localities are included within the county totals.

Values for any cities marked with an asterisk (\*) include neighboring county residents who fall within the city limits; consequently, the sum of values for all cities listed in **Table 6** may exceed reported totals for the county.

## Iowa's Retail Sales Tax Reporting

The state of Iowa imposes a six percent tax on the gross receipts from sales of taxable tangible personal property and taxable services.

Retailers file sales tax returns to the Iowa Department of Revenue on a semi monthly, monthly, quarterly, or annual basis depending on their amount of sales.

The Department of Revenue compiles the data from sales tax returns and publishes quarterly and annual retail sales tax reports that provide the primary source of data for this report.

The state's reporting does not include retail transactions that are exempt from the statewide sales tax. Consequently, this report describes only taxable, not total, retail sales. Several types of exempt activity are listed on the following page.

Occasional anomalies may arise in retail sales data reported at the local level. For example, the locations of specific firms may not precisely align with the administrative jurisdictions used for tax reporting purposes. Such discrepancies may result in under statement or over statement of actual local retail sales activity.

When analyzing trends, users should note that changes in Iowa's retail sales tax laws or changes in administrative or accounting practices may affect the comparability of taxable sales data over time.

Other cautions for using taxable sales data to analyze local retail performance are listed at right. Users seeking more detailed information are encouraged to consult the Iowa Department of Revenue's website at <https://tax.iowa.gov>

### Cautions and Limitations for Interpreting Reported Sales Data

- **Non Taxable Goods & Services.** Because certain goods and services are exempt from the statewide sales tax, the sales information presented in this report provides only a partial picture of retail and service sector activity in Iowa's communities.
- **E-commerce Sales.** Neither the volume of e-commerce purchases by Iowa residents nor e-commerce sales by Iowa retailers are currently measurable.
- **Large Public Institutions.** The presence of large public institutions such as correctional facilities or universities may distort local sales measures, as their institutional purchases are excluded from taxable sales but their residents are included in local population estimates.
- **Sales or Service Territories.** Sales levels in some cities may be inflated by the administrative presence of firms serving a much larger geographic service territory, such as rural telecommunications and other cable or internet service providers.
- **Non-Disclosure Rules.** To avoid disclosing information traceable to specific firms, the Iowa Department of Revenue only reports data from localities with 10 or more tax returns filed per quarter or 40 returns per year. Sales data for areas below this threshold are grouped into a "remainder of county" value.

### Notable Exclusions from Iowa's Retail Sales Tax

The retail data analyzed for this report only capture transactions that are subject to Iowa's statewide sales tax. In general, merchandise goods are taxable unless specifically exempted, whereas services are exempted from the tax unless specifically enumerated by the state.

Following are several types of sales activity that are **not** covered by this report.

**Exempt or Excluded Goods.** Some of the goods not subject to the sales tax include:

- Certain foods for home consumption
- Prescription drugs and medical devices
- New or used cars and other vehicles, as they are taxed separately under the state's one time registration fee.
- Gasoline, which is subject to a separate fuel tax

**Exempt Services.** Unlike tangible goods, services are exempt from tax unless specifically enumerated. Many professional services such as medical and legal services are exempt from the sales tax.

**Sales to Tax Exempt Organizations.** Local and state government entities are exempt from the sales tax. Sales to private nonprofit educational institutions for educational purposes are also exempt. Sales from fund raising activities are exempt from sales tax if the proceeds are used for educational, religious, or charitable purposes.

**Internet/Catalog Sales.** Prior to 2019, many out of state purchases by Iowa residents were untaxed. Iowa implemented regulatory changes on July 1, 2019, to require collection of sales taxes on residents' purchases from firms without a physical presence in Iowa but who generate \$100,000 or more in gross revenues from Iowa sales.

**Sales to Agriculture.** Sales tax exemptions for agriculture apply to the purchase of feed, seed, fertilizer, farm machinery and equipment, fuels and utilities, and some services.

**Utilities.** The state has phased out taxes on sales of metered gas, electricity, and fuel used as energy in residential dwellings, apartment units and condominiums. This phase out was completed by 2006. Specific exemptions for utilities may also apply to certain businesses and industries.

**Sales to Manufacturing and Other Industries.** The state exempts sales of many goods and services that are used as inputs to industrial processes. Exemptions to manufacturing include purchases of tangible inputs that become an integral part of manufactured goods ultimately sold at retail; fuels, chemicals, and other inputs that are consumed during production processes; industrial machinery, equipment, and some computer equipment; and many services.

The state has created additional exemptions targeted toward specific industries such as wind energy and information technology. See the Iowa Department of Revenue Web site for more detailed information.

*More detailed information about Iowa's sales tax is available from the Iowa Department of Revenue at <http://tax.iowa.gov/iowa-sales-and-use-tax-guide>.*

### Definitions of Retail Measures

**Retail Sales.** This term refers to the reported sales of goods and services that are subject to Iowa’s retail sales tax. Iowa’s current sales tax rate is 6 percent.

**Fiscal Year.** Iowa’s annual sales tax reports reflect a July 1 June 30 fiscal year period.

**Reporting Firms.** This value reflects the average number of tax returns filed each quarter during the year, and it serves as a proxy for the number of local retail firms.

**Nominal Sales.** Nominal sales are the dollar amounts as reported in the year the transactions actually took place. These values have not been adjusted for inflation.

**Real Sales.** “Real” dollar values have been standardized to reflect the purchasing power of a dollar in the current fiscal year, thus removing the effects of price inflation.

**Sales Per Firm.** Per firm sales are calculated by dividing the annual dollar value of sales by the average number of reporting firms in that year.

**Sales Per Capita.** Per capita (or “per person”) sales are calculated by dividing the dollar value of sales by the estimated population for the subject place. No distinctions are made among residents of households, educational institutions, nursing homes, or other group quarters in the calculation of per capita sales and related indicators.

**Population:** Population values in this report describe the estimated, average number of residents during a given fiscal year. The estimates are based on data released annually through the Population Estimates Program, U.S. Census Bureau. The Census Bureau’s published estimates, which reflect the population on July 1 st of each year, may differ from the average values appearing in this report.

With each of its annual data releases, the U.S. Census Bureau may revise its estimates from prior years. This report incorporates the most recently available estimates and revisions. As a consequence, population based statistics published in this report may not reconcile with those appearing in earlier retail trade analysis reports. In most cases, the discrepancies are minor.

**City to County Assignments:** The incorporated territory of many Iowa cities crosses the boundaries of two or more counties. For this report, all cities are assigned to the county that contained the greatest percentage of its population in the 2020 Decennial Census.

**Price Deflators:** Except where otherwise noted in this report, the dollar values for all retail sales and personal income data have been adjusted for inflation using the Implicit Price Deflator for Personal Consumption Expenditures published by the U.S. Bureau of Economic Analysis.

### Frequently Asked Questions

**Are business group sales data available at the city or county level?** Subject to disclosure limitations to protect the confidentiality of local firms, local data for up to 12 business groups may be available upon request from the Iowa Department of Revenue.

**Are the retail sales statistics fully comparable over time?** No. Changes to Iowa's statewide sales tax laws have redefined the mix of goods and services comprising taxable sales transactions over time.

**Why do historical data in this report differ from previously-published ISU retail reports?** The underlying population and income data used in this report are subject to backward revision by the U.S. Census Bureau and sister agencies, meaning that historical data are revised as new information becomes available. Any revisions to population and income estimates may result in re-statement of per capita retail sales, pull factors, and related measures for prior years. This report incorporates the most recently-revised statistics, and no effort is made to reconcile the historical data with prior versions of the ISU Retail Trade Analysis reports.

## Data Notes (continued)

**Table 5. Peer City Groupings and 2020 Population (page 1 of 3)**

Group 1					
Altoona	21,698	Council Bluffs	62,399	North Liberty	21,345
Ames	65,686	Davenport	100,354	Pleasant Hill	11,617
Ankeny	74,458	Des Moines	210,381	Sioux City	85,727
Bettendorf	39,858	Dubuque	58,877	Urbandale	46,729
Cedar Falls	40,737	Grimes	16,362	Waterloo	66,606
Cedar Rapids	135,958	Iowa City	75,678	Waukee	31,645
Clive	19,005	Johnston	24,640	West Des Moines	72,205
Coralville	23,596	Marion	42,213		
Group 2					
Boone	12,416	Le Mars	10,618	Ottumwa	25,252
Burlington	23,565	Marshalltown	27,574	Pella	10,820
Carroll	10,163	Mason City	26,906	Spencer	11,451
Clinton	24,239	Muscatine	23,341	Storm Lake	11,434
Fort Dodge	24,591	Newton	15,645	Waverly	10,561
Fort Madison	10,053	Norwalk	14,873		
Indianola	16,043	Oskaloosa	11,448		
Group 3					
Albia	3,661	Fairfield	9,300	Orange City	6,397
Algona	5,342	Forest City	4,272	Osage	3,537
Atlantic	6,781	Garner	3,035	Osceola	5,568
Bloomfield	2,772	Grinnell	9,473	Postville	2,415
Camanche	4,552	Hampton	4,272	Red Oak	5,461
Centerville	5,344	Harlan	4,891	Rock Rapids	2,706
Chariton	4,280	Hawarden	2,644	Rock Valley	4,045
Charles City	7,228	Humboldt	4,723	Sheldon	5,422
Cherokee	5,167	Independence	6,188	Shenandoah	4,884
Clarinda	5,305	Iowa Falls	5,002	Sibley	2,761
Clarion	2,745	Jefferson	4,100	Sioux Center	8,543
Clear Lake	7,567	Jesup	2,537	Spirit Lake	5,533
Cresco	3,897	Keokuk	9,513	Tama	3,046
Creston	7,392	Knoxville	7,432	Tipton	3,054
Decorah	7,578	Manchester	5,239	Waukon	3,777
Denison	8,114	Maquoketa	6,051	Webster City	7,713
De Witt	5,587	Milford	3,309	West Branch	2,754
Eagle Grove	3,566	Mount Pleasant	8,581	West Burlington	3,161
Eldora	2,589	New Hampton	3,422	West Liberty	3,728
Emmetsburg	3,623	Oelwein	5,791	Williamsburg	3,351
Estherville	5,823	Onawa	2,816	Wilton	2,930
Group 4					
Adel	6,474	Grundy Center	2,806	Polk City	6,303
Anamosa	5,704	Hiawatha	7,219	Robins	3,312
Asbury	6,007	Hudson	2,772	Sergeant Bluff	5,274
Bondurant	8,959	Huxley	4,634	Solon	3,182
Carlisle	4,326	Kalona	2,739	Story City	3,388
Carter Lake	3,759	Le Claire	4,744	Tiffin	6,325
Center Point	2,549	Madrid	2,799	Vinton	4,951
Dyersville	4,557	Missouri Valley	2,656	Washington	7,252
Eldridge	6,846	Monticello	4,056	Windsor Heights	5,067
Evansdale	4,490	Mount Vernon	4,552	Winterset	5,374
Fairfax	2,904	Nevada	6,967		
Glenwood	5,175	Perry	7,984		

## Data Notes (continued)

**Table 5. Peer City Groupings and 2020 Population (page 2 of 3)**

Group 5A									
Ackley	1,538	Earlville	717	Guttenberg	1,808	Marengo	2,404	Shelby	728
Adair	781	Edgewood	910	Hamburg	868	Mechanicsville	992	Shell Rock	1,272
Afton	863	Elgin	674	Hazleton	710	Melbourne	768	Sidney	1,039
Akron	1,542	Elkader	1,197	Hedrick	722	Melcher-Dallas	1,184	Sigourney	1,985
Alden	738	Elk Horn	631	Hinton	955	Merrill	710	Stanton	676
Allison	942	Ellsworth	492	Holstein	1,475	Monona	1,465	Stanwood	620
Alton	1,243	Elma	490	Hopkinton	624	Montezuma	1,432	State Center	1,392
Anita	965	Essex	717	Hospers	706	Morning Sun	693	Stratford	682
Aplington	1,089	Fairbank	1,128	Hubbard	837	Murray	624	Strawberry Pt.	1,147
Battle Creek	685	Fayette	1,240	Hull	2,432	Nashua	1,503	Tabor	984
Bellevue	2,320	Fontanelle	670	Ida Grove	1,990	New Hartford	556	Toledo	2,383
Boyden	697	Fredericksburg	976	Inwood	957	New London	1,870	Traer	1,549
Brooklyn	1,464	Fruitland	930	Ireton	578	North English	1,035	Victor	852
Clarence	1,004	Garnavillo	751	Jewell Junction	1,183	Parkersburg	1,983	Villisca	1,113
Clarksville	1,243	George	1,103	Keota	893	Pleasantville	1,690	Wapello	2,013
Clermont	571	Gilman	532	Kingsley	1,391	Preston	938	Wayland	947
Columbus Jct.	1,771	Gladbrook	781	Lansing	954	Quasqueton	591	West Union	2,432
Delmar	542	Grand Junction	708	Larchwood	950	Radcliffe	540	What Cheer	597
Doon	642	Grand Mound	610	Le Grand	894	Remsen	1,682	Wheatland	763
Dumont	618	Greene	977	Lowden	778	Richland	540	Whiting	727
Durant	1,815	Greenfield	2,033	McGregor	725	Sabula	493	Winfield	1,014
Dysart	1,261	Griswold	991	Mapleton	1,124	Scranton	492	Winthrop	818
Group 5N									
Agency	614	Corydon	1,537	Kanawha	639	Moulton	599	Ruthven	712
Albert City	626	Dakota City	756	Keosauqua	945	Mount Ayr	1,626	Sac City	2,019
Alta	2,018	Danville	908	Lake City	1,670	Newell	847	St. Ansgar	1,160
Arcadia	578	Dayton	759	Lake Mills	2,115	New Sharon	1,247	Sanborn	1,444
Armstrong	856	Donnellson	866	Lake Park	1,158	Nora Springs	1,348	Schaller	717
Arnolds Park	1,185	Dows	509	Lakeside	686	Northwood	2,048	Schleswig	803
Audubon	1,999	Early	581	Lake View	1,138	Odebolt	985	Seymour	639
Aurelia	970	Eddyville	958	Lamoni	1,974	Okoboji	737	Sheffield	1,107
Badger	532	Eldon	777	Laurens	1,249	Orleans	508	Sioux Rapids	718
Bancroft	680	Everly	572	Lenox	1,372	Ossian	783	Sutherland	625
Bedford	1,503	Exira	763	Leon	1,817	Paullina	968	Swea City	547
Belmond	2,399	Farmington	589	Manilla	742	Pocahontas	1,842	Titonka	487
Breda	494	Fonda	633	Manly	1,231	Pomeroy	520	Ventura	697
Britt	2,004	Fremont	685	Manning	1,416	Primghar	884	Wall Lake	748
Buffalo Center	847	Glidden	1,150	Manson	1,656	Riceville	804	West Bend	775
Calmar	1,097	Goldfield	614	Marcus	1,060	Rockford	741	West Point	909
Charter Oak	511	Gowrie	935	Mediapolis	1,664	Rockwell	1,044		
Coon Rapids	1,268	Graettinger	813	Montrose	727	Rockwell City	2,195		
Corning	1,491	Hartley	1,570	Moravia	626	Rolfe	503		

## Data Notes (continued)

**Table 5. Peer City Groupings and 2020 Population (page 3 of 3)**

Group 6					
Ainsworth, 513	Colo, 842	Gilbert, 1,331	Milo, 761	Readlyn, 860	Truro, 522
Alburnett, 667	Conrad, 1,095	Gilbertville, 791	Minden, 591	Redfield, 719	Underwood, 959
Anthon, 531	Correctionville, 746	Granger, 2,038	Mitchellville, 2,617	Reinbeck, 1,665	University Hts., 1,187
Atkins, 2,140	Crescent, 624	Guthrie Center, 1,579	Monroe, 2,010	Riverside, 1,046	Urbana, 1,627
Avoca, 1,678	Dallas Center, 1,966	Hartford, 725	Moville, 1,690	Roland, 1,354	Van Horne, 769
Baxter, 976	Denver, 1,946	Hills, 910	Neola, 906	St. Charles, 643	Van Meter, 1,725
Belle Plaine, 2,340	De Soto, 933	Janesville, 1,051	Newhall, 888	Shellsburg, 989	Walcott, 1,549
Blairstown, 704	Dexter, 629	Kellogg, 596	Oakland, 1,518	Shueyville, 723	Walford, 1,355
Blue Grass, 1,686	Dike, 1,298	Keystone, 621	Ogden, 1,963	Slater, 1,600	Walker, 668
Brighton, 589	Dunkerton, 832	La Porte City, 2,259	Olin, 655	Sloan, 1,058	Walnut, 725
Buffalo, 1,164	Dunlap, 1,035	Lawton, 938	Oxford, 710	Springville, 1,148	Wellman, 1,516
Cambridge, 828	Earlham, 1,413	Lisbon, 2,208	Palo, 1,505	Stuart, 1,855	Wellsburg, 716
Carson, 766	Elkhart, 1,041	Logan, 1,354	Panora, 1,083	Sully, 885	Woodbine, 1,718
Cascade, 2,385	Elk Run Heights, 1,055	Lone Tree, 1,336	Peosta, 2,122	Sumner, 2,031	Woodward, 1,363
Central City, 1,241	Ely, 2,335	Long Grove, 844	Prairie City, 1,712	Swisher, 904	Wyoming, 527
Coggon, 686	Epworth, 2,024	Malvern, 1,051	Princeton, 916	Treynor, 1,095	Zearing, 503
Colfax, 2,262	Farley, 1,722	Maxwell, 854	Raymond, 748	Tripoli, 1,202	
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Albion, 441	Collins, 496	Gilmore City, 478	Livermore, 375	Mondamin, 337	Salem, 386
Alleman, 434	Columbus City, 378	Grandview, 429	Lohrville, 370	Mystic, 321	Salix, 299
Allerton, 432	Conesville, 346	Granville, 303	Lorimor, 376	New Albin, 431	Sheldahl, 311
Andrew, 375	Corwith, 260	Harcourt, 255	Lost Nation, 423	New Market, 387	Spillville, 372
Arlington, 418	Crawfordsville, 278	Harpers Ferry, 270	Lovilia, 460	New Vienna, 380	Stacyville, 437
Ashton, 432	Crystal Lake, 244	Hawkeye, 429	Low Moor, 241	New Virginia, 493	Stanhope, 353
Atalissa, 287	Cumberland, 250	Holland, 266	Luana, 304	Nichols, 328	Steamboat Rock, 261
Auburn, 258	Cumming, 501	Holy Cross, 348	Lu Verne, 248	Norway, 465	Stockport, 275
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Bayard, 404	Delhi, 432	Humeston, 470	Lytton, 274	Orient, 356	Terril, 316
Beacon, 431	Deloit, 242	Irwin, 320	McCallsburg, 354	Otho, 411	Thompson, 489
Bennett, 335	Delta, 258	Kelley, 308	McCausland, 311	Oxford Jct., 424	Thornton, 393
Bertram, 267	Diagonal, 338	Kensett, 255	Macedonia, 263	Persia, 293	Union, 381
Birmingham, 372	Donahue, 336	Kimballton, 282	Maharishi Vedic City, 296	Peterson, 319	University Park, 475
Blakesburg, 269	Dow City, 467	Kiron, 257	Malcom, 261	Pierson, 331	Ute, 330
Bode, 301	Duncombe, 370	Klemme, 430	Mallard, 255	Plainfield, 394	Vail, 376
Bonaparte, 361	Earling, 393	Lacona, 334	Marble Rock, 262	Plymouth, 369	Wahpeton, 341
Brandon, 333	Elliott, 331	Lakota, 261	Marquette, 432	Protivin, 260	Wesley, 380
Bronson, 294	Emerson, 399	Lamont, 432	Martensdale, 411	Pulaski, 261	West Okoboji, 308
Burt, 405	Farmersburg, 266	Latimer, 471	Massena, 355	Rhodes, 270	Westside, 277
Bussey, 374	Farnhamville, 370	Lawler, 394	Maurice, 272	Ridgeway, 265	Whittemore, 479
Calamus, 350	Farragut, 478	Lehigh, 391	Maynard, 468	Ringsted, 354	Williams, 298
Callender, 359	Fenton, 253	Lester, 309	Menlo, 343	Riverdale, 377	Worthington, 372
Casey, 385	Fertile, 299	Letts, 354	Middletown, 364	Rowley, 266	Yale, 264
Charlotte, 389	Floyd, 305	Lewis, 362	Miles, 402	Royal, 380	
Churdan, 357	Fort Atkinson, 301	Libertyville, 271	Milton, 397	Rudd, 348	
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Clearfield, 282	Garrison, 344	Liscomb, 291	Mingo, 313	Russell, 474	
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**Iowa State University  
Department of Economics**

For more information about  
this report, please contact:

Liesl Eathington  
175 Heady Hall  
Iowa State University  
Ames, IA 50011

Phone: (515) 294-2954  
E-mail: [leathing@iastate.edu](mailto:leathing@iastate.edu)

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