The Democrat.

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Official Paper of County and City.

E. M. Carr, Hubert Carr, Wade E. Long, Fred W. Hermann.
Editors and Proprietors.

WEDNESDAY, FEB. 4, 1914.

MR. BRYAN'S LOYALTY TO PRESIDENT WILSON.

No man in all the country is more loyal to President Wilson than Mr. Bryan,and no man will continue more loyal than Mr. Bryan to the nation's Chief Executive. And no one has to search for the reason why this is so. For sixteen years Mr. Bryan was the leader of the party that elected Mr. Wilson, and during those sixteen years he kept the party free from the influence of gentlemen of high finance and low politics. Mr. Wilson is an ideal representative of that party, and Mr. Bryan and the men who believe as he does are more than satisfied with present conditions.

THE SURRENDER OF THE MONEY TRUST.

The adoption, by the board of directors of the National City Bank of New York, of a resolution directing the officers of the bank to apply at once for membership the Federal Reserve system, is convincing evidence of the unconditional surrender of the money trust.

The National City Bank is the largest in the country. Its last report showed gross deposits of $214,623,000, exceeding by $40,000,000 the next largest in the country and by $70,000,000 the next largest in the city. It has $25,000,000 capital and $25,000,000 surplus.

THE ELECTION IN THE SECOND DISTRICT.

Six in the Race.

The complete list of candidates for the Second district election, in the order in which they will appear on the ballot, is the following:

Harry S. Hull of Williamsburg, republican.

Henry E. Vollmer of Davenport, democrat.

C. P. Hanley of Muscatine, progressive.

Lee W. Lang of Muscatine, socialist.

M. L. Christian of Clinton, prohibitionist.

Charles F. Clemons of Davenport, nonpartisan.

Speaker Champ Clark opened the campaign at Muscatine last Saturday for Henry Vollmer, the Democratic nominee.

The chances are largely in favor of Mr. Vollmer's election, although the friends of Mr. Hanley, the progressive republican, express confidence that their candidate will be elected.

The Democrats have a large plurality in the district, but the election will be held next Tuesday and the time is too short to make much of a campaign; and, it is just possible, th large number of candidates may divide the vote in a surprising manner.

The Iowa people who are wintering in California and Florida have the sympathies of their Iowa friends. They have from all accounts been rained upon until some of them are quite ill. May none of them become web-footed before they return to their home land, which has been enjoying a great season of balmy days, pure air, and sunshine.

During the first two months of the new tariff the imports of foreign goods have markedly declined, and the statesmen who predicted that this low tariff would flood the American markets with foreign made goods must feel silly.

PATIENCE—PATIENCE.

From the New York World.

Nobody likes to pay taxes. Nobody ever liked to pay taxes. Nobody ever will like to pay taxes.

Starting with these self-evident truths, the World counsels patience and self-restraint on the part of citizens who are harassed by conflicting interpretations of the new Income-tax law.

Innumerable misunderstandings are inevitable in the first attempt to collect revenue under such a statute. It is humanly impossible to enact an income-tax law that will explain itself. It is impossible for a treasury department to foresee all difficulties that must arise in the application of the law. Administrative rules cannot be improvised to meet every doubt and question.

The World is by no means certain that the treasury officials have done all that they might have done to facilitate the payment of the tax. In the matter of exemptions for taxes collected at the source,they have certainly failed to make it clear when and how the demands must be made. Nevertheless, the treasury department has been struggling with a very complicated problem, and is not undeserving of sympathy too.

We do not believe that the government will undertake to penalize anybody who has honestly tried to pay his tax but has failed to make proper return through a misunderstanding of the statute. Ignorance of the law may excuse nobody, but this is the sort of ignorance that is well-nigh universal. When lawyers and treasury experts cannot agree, the ordinary citizen is entitled to the benefit of a casual doubt.

A year hence the situation will be radically different. Everybody concerned with the payment or the collection of the tax will have learned a great deal from experience. The regulations will have been clarified and there will be fewer opportunities for honest mistakes.

In the mean time it is well to remember that every new scheme of taxation causes doubt, confusion and execration. Even so seemingly simple a matter as the stamp tax which was levied during the Spanish-American war was denounced from one end of the country to the other for its ambiguity and its petty tyrannies. The income tax will work itself out in due time, and all the irascible citizens who are now invoking curses upon the author of the law and its administrators will do well to remember that a majority of voters are more likely to envy them their good fortune in having a taxable income than to share in their wrath against the ambiguities of the law.

There are many millions of people who would be glad to undergo all the annoyances of paying an income tax in exchange for that kind of income.

THE WORLD POLITICS BUG.

From Chicago Record-Herald.

Appalled at the thought of the war with Japan which is scheduled for the indefinite though near future, some statesman is reported to have exclaimed: "I wish we had the Panama Canal work finished and our fortifications completed."

Writing to an anxious inquirer the editor of a magazine warns him that there is no nation that has policies requiring naval support that are so pregnant with big possibilities as those of this country, and among these policies he puts the Monroe doctrine.

Having touched upon these thoughts, wishes and theories, let us consider a few facts. If Japan made war upon this country it would begin the contest with an inferior navy. A recent comparison of the annual navy expenditures of the two countries was: United States, $140,000,000; Japan, $48,000,000. The revenue of the United States is more than three times that of Japan; its wealth is vastly greater than that of Japan, vastly greater than that of the next richest country, in the world, Great Britain; its national debt is less than that of Japan. There is now in Japan severe suffering from the burden of taxation, and late dispatches from Tokio indicate that the Japanese government feels the necessity for practicing rigorous economies.

As to the Monroe doctrine: This country managed to bear up well under the doctrine during many years when it had a very small and inferior navy. Apparantly even then the insurance was large enough for the need. Today professed admirers of what is called a strong foreign policy are professedly admiring the stability of various Latin-American countries, and the specter of Europe attempting to dominate South and Central America has disappeared forever If we are to act for Europe in Mexico it is to be noted that Mexico has no navy worth speaking of and that it has a long frontier exposed to invasion by land from the United States.

The frightful thoughts and the yearning of the statesman, the theories of the magazine editor, have nothing whatever to do with the facts. They are fully explained by the bug of world politics.

IOWA AT PANAMA EXPOSITION.

From the Telegraph-Herald.

The last general assembly of Iowa failed or refused to make any appropriation for this state's representation at the Panama exposition at San Francisco in 1915, and an agent for the exposition is now traveling through this state seeking to induce the counties to put up $500 apiece for an Iowa building on the exposition grounds.

Iowa has no obligation towards the expositions and would reap no advantage from the proposed expenditure. We have no cheap lands for sale and no irrigation schemes or mining ventures to exploit. Iowa's excellence as an agricultural state is established beyond need of advertising.

What we need is industrial development, the spread of knowledge within our own state respecting our industrial establishments, industrial opportunities, and the conditions precedent to their improvement. An appropriation for an Iowa building at San Francisco would be a mere expression of state amity and fraternal good will.

We wish the California brethren all the success in the world and only regret that, in view of the present necessity of raising taxes on the farmers of Iowa for the next five years to provide a capitol park for Des Moines, it does not seem expedient just now to do anything in the way of erecting an Iowa building at San Francisco.

What She Did.

Mrs. Exe—"While I was going downtown on the car this morning, the conductor came along and looked at me as if I had not paid my fare." Mr. Exe—"Well, what did you do?" Mrs. Exe—"I looked at him as if I had."—Boston Transcript.

No Substitutes

RETURN to the grocer all substitutes sent you for Royal Baking Powder. There is no substitute for ROYAL. Royal is a pure, cream of tartar baking powder, and healthful. Powders offered as substitutes are made from alum.

NOTICE OF INCORPORATION OF THE SECURITY STATE BANK OF MANCHESTER, IOWA.

Notice is hereby given that a body corporate has been organized and created under Chapters Eleven (11) and Twelve (12) of Title IX of the Code of Iowa and Acts of the Legislature amendatory thereof with its principal place of business at Manchester, Iowa.

The name of such corporation is the Security State Bank.

The general nature of the business to be transacted by this corporation is that of a state bank conducted under the provisions of Chapters Eleven (11) and Twelve (12) of Title IX of the Code of Iowa and Acts of the Legislature amendatory thereof, and said corporation has assumed and takes to itself all and singular the powers conferred upon state banks by the laws of Iowa, including those conferred by Chapter 152 of the Laws of the 35th General Assembly.

The capital stock of said corporation is $100,000.00 which is divided into one thousand shares of $100.00 each, all of which are to be fully paid up before the corporation begins the transaction of its business.

The existence of said corporation is to begin on the date the secretary of state issues his certificate of incorporation and shall continue twenty years thereafter, and the corporation may commence the transaction of business when the certificate of the auditor of state shall have been issued authorizing it to do so. Its corporate existence may be terminated at any time by a three-fourths vote of the stockholders at any regular meeting, or special meeting called for that purpose, in conformity with the articles of incorporation and in accordance with the provisions of the laws of this state.

The affairs of said organization are to be managed by a board of seven directors who shall be elected from the stockholders at the annual meeting of the corporation and shall hold office for the term of one year and until their successors are elected and qualified and have accepted office. Vacancies in the board of directors shall be filled by the remaining members of the board and the persons so elected shall hold office until the next annual meeting of the stockholders.

A president and one or more vice-presidents, not exceeding three, are to be elected by the board of directors from its members, and said board shall also elect a cashier who may or may not be a member of the board of directors and who shall also act as secretary of the corporation. It may also elect and employ such other officers and clerks as may be necessary to the transaction of its business and shall fix the compensation of all officers and employees.

The annual meeting of the stockholders shall be held in the banking building of the corporation at Manchester, Iowa, on the 4th Tuesday of January of each year, beginning with the year 1915, at which time the stockholders shall elect a board of directors and transact such other business as may lawfully come before them. Special meetings of the stockholders may be called by the president or vice-president, or by a majority vote of the directors, or by the holder or holders of the majority of the stock of the corporation. Notice of such meeting shall be given in the manner provided for in Section 2 of Article VI of the Articles of Incorporation of said body corporate. The voting of all stockholders shall be by ballot, and each share of stock presented by the holder thereof, or by his proxy duly authorized in writing, shall be entitled to one vote.

Until the first annual meeting of the stockholders to be held in January 1915, the following named persons shall be directors of said corporation:

A. W. Stearns, P. O. Address, Manchester, Iowa;
G. G. Cole, P. O. Address, Greeley, Iowa;
F. B. Wilson, P. O. Address, Greeley, Iowa;
Chas. Roberts, P. O. Address, Strawberry Point, Iowa;
F. W. Craig, P. O. Address, Des Moines, Iowa;
W. B. Robinson, P. O. Address, Ryan, Iowa;
W. H. Norris, P. O. Address, Manchester, Iowa.

The annual meeting of the board of directors shall be held on the 4th Tuesday of January of each year, commencing with the year 1915, and immediately following the adjournment of the annual meeting, at which time said board shall elect its officers and may elect or employ such clerks or employees as shall be deemed necessary for the transaction of the business of the corporation.

Until the first annual meeting, the following named persons shall be the officers of the corporation:

President, W. H. Norris, P. O. Address, Manchester, Iowa;
Vice-president, A. W. Stearns, P. O. Address, Manchester, Iowa;
Vice-president, Chas. Roberts, P. O. Address, Strawberry Point, Iowa;
Vice-president, F. W. Craig, P. O. Address, Des Moines, Iowa;
Cashier, F. B. Wilson, P. O. Address, Greeley, Iowa.

Deeds and mortgages and instruments in writing affecting real estate which shall be made by the corporation are to be executed and acknowledged in the name of the corporation by the president or vice-president and attested by the cashier with the corporate seal thereto affixed. Releases of mortgages and other liens held by the corporation and satisfactions thereof may be executed and acknowledged by the president, vice-president, or cashier of the bank. All other written instruments which may be made by the corporation shall be executed by such officers and agents as the by-laws may designate.

The shares of stock of the corporation shall be issued only upon full payment of the sums represented by them and shall be transferable only by assignment upon the books of the corporation.

The certificates of stock issued to the share holders shall be signed by the president or vice-president and attested by the cashier and have the corporate seal affixed thereto.

The highest amount of indebtedness to which this corporation can at any time subject itself except for deposits shall not exceed its capital stock.

The private property of the stockholders shall be exempt from corporate liability except to the extent and in the manner provided by the constitution and laws of the state.

The board of directors may by a two-thirds vote make and adopt by-laws which are not in conflict with the laws of the state or the articles of incorporation for the management of the property of the corporation, the transaction of its business and the regulation of its affairs, and may by a like vote alter or change such by-laws. The articles of incorporation may be amended at any regular meeting of the stockholders, or at a special meeting called for that purpose, by a two-thirds vote of the capital stock of the corporation.

The articles of incorporation of said body corporate were signed on the 12th day of January, 1914; approved by the auditor of state on the 15th day of January, 1914; filed for record in the office of the Recorder of Deeds of Delaware County, Iowa, on the 16th day of January, 1914, and recorded in Book 3 of Incorporations commencing on page 255; and were filed for record in the office of the secretary of state in Des Moines, Iowa, on the 23rd day of January, 1914.

Dated at Manchester, Iowa, January 24th, 1914.

(Signed) A. W. STEARNS, G. G. COLE, F. B. WILSON, CHAS. ROBERTS, F. W. CRAIG, W. B. ROBINSON, and W. H. NORRIS,
Incorporators.

4-4wks.

GREATER CONVENIENCE; LESS COST.

The Bank Draft is the most convenient way of sending money through the mail and it costs less than any other method. Besides, it is absolutely safe.

We sell drafts payable in all parts of the World.

First National Bank,
MANCHESTER, IOWA.

Capital $50,000. Surplus $15,000.

M. F. LeROY, President. A. H. BLAKE, Vice-Prest.
A. R. LeROY, Active Vice-Prest.
HUBERT CARR, V. Pres. DON A. PREUSSNER, Cashier

OIL MEAL

I have just received a carload of fresh oil meal, which is just the kind of feed my farmer friends have been looking for.

Then, too, there is the question of keeping your coal bins filled, so as to not get caught in a spell of severe weather. We have different kinds of coal—coal that meets the needs of each one.

F. B. JOHNSON
The Coal and Feed Man.
Telephone 171 111 W. Main Street

CHILDREN

are interesting in each stage of their development. Let pictures keep them as they are today—pictures full of unconscious, unaffected grace, and the individuality of the child Make an appointment for them to inspect our playroom.

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Closed on Saturday. Manchester, Iowa.

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THE UNIVERSAL CAR

For the new year—and every day of it—the Ford is the car to boost your business and broaden your pleasure. It's the car for all occasions—all year round. Start the new year right. Buy an economical Ford.

Five hundred dollars is the new price of the Ford runabout; the touring car is five fifty; the town car seven fifty—f. o. b. Detroit, complete with equipment. Get catalogue and particulars from

J. M. JONES & SONS
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Are the corsets that lead. A fit for every form

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LICENSED EMBALMER
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Also carry a complete line of Picture Molding.

There is more Catarrh in this section of the country than all other diseases put together, and until the last few years was supposed to be incurable. For a great many years doctors pronounced it a local disease and prescribed local remedies, and by constantly failing to cure with local treatment, pronounced it incurable. Science has proven Catarrh to be a constitutional disease, and therefore requires constitutional treatment. Hall's Catarrh Cure, manufactured by F. J. Cheney & Co., Toledo, Ohio, is the only Constitutional cure on the market. It is taken internally in doses from 10 drops to a teaspoonful. It acts directly on the blood and mucous surfaces of the system. They offer one hundred dollars for any case it fails to cure. Send for circulars and testimonials.

Address: F. J. CHENEY & CO., Toledo, O.
Sold by Druggists, 75c.
Take Hall's Family Pills for constipation.

NOTICE OF INCORPORATION.

TO WHOM IT MAY CONCERN:

Notice is hereby given that the undersigned have associated themselves together under and by virtue of chapter one, title nine, of the Code of Iowa, and the laws amendatory thereto, as a corporation, and have adopted articles of incorporation which provide, as follows, to-wit:

ARTICLE I.

The name of this corporation shall be the First Building Company.

ARTICLE II.

Its principal place of business shall be Manchester in the county of Delaware and State of Iowa.

ARTICLE III.

The object of the corporation is the purchasing, owning, leasing, selling and holding of real estate in Manchester, Iowa, and erecting and maintaining buildings thereon. And all such other powers as are vested in such corporations by the laws of Iowa.

The corporation shall have the right to buy, hold, sell and convey personal property and such real estate, as may be necessary or convenient for the proper conduct of the affairs of the corporation.

All conveyances of real property made by the corporation shall be executed by the president and countersigned by the secretary with an impression of the corporate seal attached, if the corporation has a seal; and all releases of mortgages, liens, judgments or other claims that are required by law to be made of record may be executed by the president, vice-president or secretary of the corporation.

ARTICLE IV.

The amount of capital stock authorized is thirty thousand dollars, divided into shares of one hundred dollars each. No stock shall be issued until the corporation has received payment in full therefor at par in cash or property; provided, however, that when stock is to be issued for anything other than money, it must be subject to the approval of the executive council of Iowa, as provided in section 1641-b of the Supplement to the Code, 1907, and apy amendments thereto. The capital stock authorized may be increased by vote of two-thirds in interest of all the stockholders, by the adoption of an amendment to these articles. When the outstanding capital is increased, the additional shares shall be offered to the existing stockholders proportionately to their holdings at not less than par.

ARTICLE V.

The coroprate period of this corporation shall begin on the date the Secretary of State issues a certificate of incorporation, and shall terminate at the expiration of twenty years from said date unless sooner dissolved by a two-thirds vote of the stockholders at any annual meeting, or at a special meeting called for that purpose, or by unanimous consent as provided by law.

ARTICLE VI.

The affairs of this corporation shall be managed by a board of not less than five nor more than ten directors, who shall elect a president, vice-president, secretary and treasurer and such other officers, including an executive committee, as they may see fit or as may be provided for by the by-laws of this corporation.

ARTICLE VII.

The annual election shall be held on the second Tuesday of January of each year. Until the first election, which shall be held on January 13, 1915, the following persons shall be directors:

M. F. Le Roy, Manchester, Iowa.
A. H. Blake, Manchester, Iowa.
Don A. Preussner, Manchester, Iowa.
A. R. Le Roy, Manchester, Iowa.
E. M. Carr, Manchester, Iowa.
Hubert Carr, Manchester, Iowa.
E. H. Hoyt, Manchester, Iowa.
G. H. Barr, Manchester, Iowa.
A. D. Long, Manchester, Iowa.
W. C. Blake, Manchester, Iowa.

and the following persons shall be officers:

President, M. F. Le Roy, Manchester, Iowa.
Vice-President, A. H. Blake, Manchester, Iowa.
Secretary, Don A. Preussner, Manchester, Iowa.
Treasurer, A. R. Le Roy, Manchester, Iowa.

All officers of this corporation shall hold office for the term of one year or until their successors are elected, and have qualified. Every director shall be a stockholder and if any director shall sell or transfer his stock in this corporation he shall at once cease to be a director. The board of directors may fill all vacancies occurring in its membership between annual elections by the appointment of qualified persons to hold office for the remainder of the term. Special meetings of the stockholders may be called at any time by the president giving ten days' notice in person or in writing to the stockholders and shall be called by him at any time upon request of stockholders representing ten shares of stock, and in case of his neglect or refusal to call a meeting, the parties owning stock to the amount of ten shares may join in a call of the stockholders, which meeting shall be the same as though called by the president. At all meetings of the stockholders each stockholder shall be entitled to one vote for each share of stock held by him, which vote he may cast in person or by written proxy.

ARTICLE VIII.

The highest amount of indebtedness to which this corporation may at any time subject itself shall not exceed two-thirds of its paid-up and outstanding capital stock.

ARTICLE IX.

The private property of the stockholders shall be exempt from corporate liability except to the extent and in the manner provided by the laws of the State of Iowa.

ARTICLE X.

The corporation may make and alter by-laws at pleasure, and may authorize the board of directors to do so, subject to such restrictions as may be deemed advisable.

ARTICLE XI.

Amendments to these articles may be made at any annual meeting of the stockholders, or at a special meeting called for that purpose, two-thirds of all stockholders in interest voting for such amendments.

Dated this 13th day of January, 1914.

M. F. LE ROY,
A. H. BLAKE,
DON A. PREUSSNER,
A. R. LE ROY,
E. M. CARR,
HUBERT CARR,
E. H. HOYT,
GEORGE H. BARR,
A. D. LONG,
W. C. BLAKE.

NOTICE OF APPOINTMENT OF EXECUTRIX.

State of Iowa, Delaware County, ss.

Notice is hereby given, That the undersigned has been duly appointed and qualified as executrix of the estate of John U. Schelling, late of Delaware county Iowa, deceased. All persons indebted to said estate are requested to make immediate payment, and those having claims against the same will present them, duly authenticated, to the undersigned for allowance.

Datcd January 26th, 1914.

4-3wks. FANNIE A. SCHELLING, Executrix.

Carr & Carr, Attorneys for Estate.

SHERIFF'S SALE.

Notice is Hereby Given: That by virtue of a special execution, to me directed, dated January 6th, 1914, and issued out of the office of the clerk of the District Court of the State of Iowa, in and for Delaware County, upon a judgment and decree rendered in said Court on the 2nd day of December, 1913 in favor of Henry Oehler and Ellen Nora Oehler and against Mary E. Hines, I have levied upon the following described real estate as the property of the said Mary E. Hines, to-wit:

The west half (1-2) of the north west quarter (1-4) less one acre for school purposes in section seventeen (17) and and the east half (1-2) of the north east quarter (1-4) and the north west quarter (1-4) of the north east quarter (1-4) and the north half (1-2) of the south west quarter (1-4) of the north east quarter (1-4) of section eighteen (18), all in township eighty-eight (88) North, Range three (3), West of the Fifth P. M., containing 219 1-2 acres more or less.

And that on the 9th day of February, 1914, between the hours of 9 o'clock a. m. and 4 o'clock p. m., sale to commence at the hour of two o'clock p. m. of said day at the Court House door in Manchester, County of Delaware and State of Iowa, I will proceed to sell said property, or so much thereof as may be necessary to satisfy said execution, amounting to twelve thousand five hundred fifty one and 80-100 Dollars debt, one hundred sixty five and 50-100 dollars attorney's fee, and ten and 10-100 dollars costs, together with interest and accruing costs, at public auction, to the highest and best bidder for cash.

Dated this 7th day of January, 1914.

M. P. HENNESSEY,
Sheriff of Delaware County.
By J. J. PENTONY, Deputy.

4-2wks.

Service

The whole social and business structure of the present age is built upon the word *SERVICE* and what it stands for.

The Farmers' and Merchants' State Savings Bank is located here for the service it can render to the citizens of this community. The officers of this bank are always glad and more than willing to offer their services in the consideration of business ventures which involve vast sums of capital.

The service which we give you can advantageously use in your business.

FARMERS' AND MERCHANTS' STATE SAVINGS BANK.
MANCHESTER, IOWA.

Four per cent. interest paid on time and savings deposits. Remember, also, this bank is open Saturday evenings for your convenience.

THE

SAVORY
Double Boiler

makes the task of getting meals a pleasure.

Scores of the substantial and delicious dishes—from breakfast cereals to dinner dessert—are better and easier prepared when cooked in its moist, even heat. This wide range of use, in one utensil, brings you an economy in the preparation of every meal of the day.

IT COOKS BY STEAM

automatically returning all of the condensation to the large capacity water pan. It's hotter, quicker and better heat brings out fully the natural flavor of the food. By conserving every bit of this, the "SAVORY" Double Boiler makes things taste better.

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Central Pharmacy

Headquarters for all kinds of office supplies. Records, Journals, Ledgers, Cash Books, Day Books, Letter Files, Bill Files, Receipts, Notes, Statements, Etc. Inks, Fountain Pens, Rulers, and All Kinds of Pencils. Call and see us. : : :

:: A. C. Philipp ::

Not a Makeshift But a Real Heater.

COWBOY TANK HEATER

In tanks over 24 inches deep use stove sunken box foundation. Larger firebox for extra large coal fire in 20 degrees below zero weather by sliding grates 1 and 2 forward. Strongest draft of all heaters made. Ash pan, always cool, is removable without disturbing the fire. With ten cows it is a necessity and will pay for itself in a short time. It is a clean, practical heater and you should buy one early before ice water shrinks your cattle. : : :

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WINTHROP. MANCHESTER. EARLVILLE.