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THE INCOME TAX.

The man with an income of more than \$4,000 has been going through his annual attack of income-tax report; like the influenza it grows worse each year. Contrary to a somewhat general belief, the small percentage of citizens thus honored do not whine and fuss so much about the tax itself—most of them pay it even cheerfully—but they do fume and blow up at the complications, exasperations and impossibilities imposed. As an exhibit of crude, inconsistent, and amateurish complexities this latest report is a "masterpiece of incompetence," as a leading daily expressed it. A well-known lawyer, after trying to fathom the law, gave it up in despair with the remark, "It is impossible to understand its meaning save by consulting a palmit."

As interpreted by the department it is a case, for the government, of heads I win, tails you lose. For instance, a man in moderate circumstances sells a piece of land at a profit. That profit must be declared as a part of his income for the year. That's all right. But should he through necessity be compelled to sell that land, and, in order to raise money, be forced to sell at an actual loss, then he cannot deduct from his net income for the year that loss, unless he is a recognized real-estate dealer, speculating in property as well as making sales for other people. In other words he practically pays a tax on his loss. The same ruling applies to sales of all other things in which the seller is not a recognized dealer, be it stocks, bonds, hay, grain, or whatever it may.

The government also imposes an unfair burden in making its collections. Thousands of small investors and widows who do not pay any tax, but cash the interest coupon at a bank, cause a lot of work which the bank must do at its own expense. The holder of a \$5 interest coupon wants to cash it. Stores will not take it as money. The holder goes to a bank. In order to comply, the bank must first get a signed statement that the client has or has not an income in excess of \$3,000. The bank makes no charge for cashing the coupon, but must do a lot of bookkeeping for the government. One bank in Chicago alone spent \$6,500 last year for clerks to do this work.

The foregoing is not a discussion of the justice or merits of the tax, but offers only a suggestion of the numerous inconsistencies in the government's method of applying and collecting the tax. No time should be lost in revising the law which was passed hastily and without suitable consideration, and providing in its stead one which shall be definite and consistent as the regulations governing the payment of customs, tobacco, and spirits taxes.—H. H. Windsor, in the April Popular Mechanics Magazine.

THE TREASURY DEFICIT.

Chairman Fitzgerald of the House Committee on Appropriations, and Mr. Gillett, the ranking minority member, agree that the Sixty-third Congress was the most lavish in appropriations of any in history. Mr. Gillett shows that the total appropriations amounted to \$2,231,000,000, which was \$113,000,000 more than those of the last Republican Congress. It will be recalled that the charter of faith of the Democracy, the Baltimore platform, which the presidential candidate assured the people was "not molasses to catch flies," said: "We denounce the profligate waste of money wrong from the people by the oppressive taxation through the lavish appropriations of recent Republican congresses, which have kept taxes high and reduced the purchasing power of the people's toil. We demand a return to that simplicity and economy which befits a democratic government and a reduction in the number of useless officers, the salaries of which drain the substance of the people."

Mr. Fitzgerald estimates that the treasury deficit, after the income tax is paid, will reach \$50,000,000 by June 30. He ascribes conditions to lavish expenditures and to a checking of treasury receipts as a result of the great war. Mr. Gillett says as the tariff. That it was not designed for revenue only was obvious from its terms and from the statement of Mr. Underwood, at the time it was enacted. Its purpose was to reduce the cost of living. It might have done this, though it would have greatly injured American industries and reduced the purchasing power of the people but for the fact that the unfeeling importers pocketed most of the money they had formerly paid into the treasury. Until a very short time ago the total value of imports was practically equal to that of the exports of the preceding year. Either there was a serious miscalculation as to the revenue from the tariff or a gross over-estimate of the receipts from the income tax. Judging from the smaller number of returns and the general passing of dividends, the income tax will yield still less this year. In spite of the so-called war tax, the treasury deficit will probably greatly exceed Mr. Fitzgerald's modest estimate.

The Democratic administration might be pardoned for incompetence in providing revenues. Exact estimates require long experience and great wisdom. But the lavish expenditures in the face of falling revenue cannot be so easily condoned. But for two filibusters and a threat of another deficit would have been much larger. It will be a long time before this country again turns its affairs over to such bunglers.

On Tuesday, April 6th, there will be a city election, and every voter in the city should get out and cast his vote for the men of his choice for the offices to be filled. Every citizen should be interested enough to go to the polls on that day and vote. Don't wait until it is too late and then kick because this man or that man is elected or defeated. Do your duty to yourself and the city by voting on election day and then when the result is announced, don't look, but stand by the men who are elected and help them in their official work, thereby fulfilling the duties of a good American citizen.

If you do not want to swear in your vote at the coming city election see to it that you are registered. Thursday, March 30th, is the day for registering and you should see to it that you are registered on that day.

DOING BUSINESS AT THE OLD STAND!

I have recently purchased back my confectionery store west of the P. O. building, and trust I may have the pleasure of meeting all my old customers and many new ones. I carry a complete line of Confectionery, Fruits and Tobacco. I handle Pure Cream and Milk

Drop in! SYLVESTER FLUMMERFELT

BOOST FOR NORTH DAKOTA.

Commissioner Flint's idea, suggested in a letter to the editors of the state is an excellent one. Residents of North Dakota who have friends in the east should join in a general letter writing campaign. Commercial clubs can take the same line of work up effectively and urge people to investigate the excellent opportunities afforded by this state.

The newspapers of this state should not end the campaign of publicity by urging a letter campaign, but follow that up by printing something every issue directing attention to the advantages of this state. There is no dearth of material. While other sections of the nation are experiencing depressed conditions North Dakota is singularly favored.

All we have to do is to state the facts to start the trend of settlement this way.

Commercial clubs of the state can well cease for a time figuring how to increase the population of the cities. Get the people out on the farms and the cities and towns will take care of themselves.

That state is most prosperous that boasts of few large towns, but rather well stocked and well tilled farms. As the rural population increases the cities grow and with their growth come the necessary industries. The place to begin, however, is with the country. Fill the vacant places with happy and prosperous farmers the commercial clubs of the state will not have to worry about the growth of their cities. Without rural growth there can be no city growth.

Commercial clubs too often make the mistake of spending energy to build up a city when the surrounding country does not warrant such growth. It is more people on the farms—not in the cities—that is going to make for continued prosperity in North Dakota.

Many authorities agree that the silo will soon come to be the trade mark of the North Dakota farmer. From all over the state comes the endorsement of the usefulness and profitability of the silo. Here is one from the Cando Record of March 11th:

Under the heading "Silo Pays for Itself" the Record says: "If it did not come from a pretty reliable source, we might be inclined to doubt it but it was R. F. Powel who told us, and R. F. is generally considered a paragon of reliability and so we give his silo experience the way he told it to us.

"Last summer Mr. Powel built a silo on his farm east of Cando. It was a large silo, with a capacity of 160 tons, and costing about \$500. After harvesting his corn silage he found he had only 60 tons, or not much more than one-third enough to fill the silo. From the first regular rations of silage gave the best of results, and after ten weeks of feeding he finds that he has paid for the silo out of the gains made in his live stock. And he still has a lot of silage left. Of course this is only an estimate, but anybody that knows Mr. Powel will agree that he is a pretty careful and conservative estimator.

"If one man with a \$500 silo one-third filled can pay for it out of the first ten weeks operation, what will be the result when every farmer in Towner County owns one of those money-making contraptions? Why, it brings to our view such celestial vision of fattened calves, paid up subscriptions, automobiles, macadamized roads, unmortgaged churches, cash stores and high salaried baseball clubs that it is impossible for us to give our grand view of the future adequate or sensible expression."

Another great battleship, costing about \$14,000,000 has just been launched, and now the United States can boast of the greatest piece of fighting apparatus afloat. But is it worth the price? In case we should go to war with any other nation, and we hope this may not be the case, a little torpedo boat of the enemy might come and sink this great ship in less time than it takes to tell the story. And if we do not need it for war purposes it will be only a few short years before this great ship will be entirely behind the times, and will be fit only for the scrap heap. We do not believe that we need any more of these great fighting machines. Think what could be done with the money that is tied up in this one piece of uselessness, if it were diverted into the channels of trade, or for the purpose of aiding the suffering poor of our great nation.

How often we meet men who are afraid to assert themselves on any public question for fear it may hurt their business to speak out. They will say, "Yes it is right, but you know I must keep quiet, or I will make some of my customers sore." No man ever hurt his business from doing what his conscience told him was right. I admire the man who is not afraid to "speak out in meeting" on matters of public interest. Say what you believe and stand by it, and you will find that even those who disagree with you will have a greater respect for you than they would have if you are ever on the noncommittal list. The man who never has any convictions of his own, or if he has them, is afraid to assert himself never gets very far up the ladder of fame.

The effect of too much reform in Wisconsin is beginning to show up, and to-day the state so burdened with so many isms that the people are groaning under the heavy taxation. For years LaFollette has been doing the dictating in that state but recently the people got tired of his methods, and they rose up at the last election and asserted themselves to that extent that the LaFollette machine was overthrown, and now the people begin to see "whither they were drifting." Reforms are all right, if they are in reason, but in Wisconsin there was no limit under LaFollette and his managers. Wisconsin will have to spend years getting back onto a safe and sane basis. So much for that great reformer, LaFollette.

The other day a fellow asked us what duties U. S. Treasurer John Burke had to perform besides being custodian of the nation's coin, and another fellow immediately volunteered the information that he was superintendent of the North Dakota political patronage.—Valley City Record.

The first essential toward a good crop is clean seed. See to it that your seed is properly cleaned and graded, and then if you put it in the ground in good shape, we venture to say that you will not be disappointed this fall, when harvest time rolls around.

WEBB-KENYON TO BE TESTED IN THE COURTS

Washington, March 25.—Preparations have been made for consideration by the supreme court shortly after the Easter recess of litigation involving the constitutionality and interpretation of the Webb-Kenyon liquor law, enacted by congress in 1913.

The "drys" contended that the Webb Kenyon law has withdrawn from interstate shipments of intoxicating liquor consigned to local option territory the protection previously offered such shipments by the commerce clause in the federal constitution.

The "wets" declare the law was merely aimed at "bootlegging," and does not withdraw the commerce clause protection from interstate shipments designed for personal use.

Express and railroad company lines are as much concerned over the proper construction of the law as over the question of validity. Liquor dealers throughout the country have gone into the courts to compel carriers to accept shipments for "persona use" into dry territory.

INSPECT THE HOUSE IN WHICH YOU LIVE

This being moving time with a good many families, the following good advice is taken from the Better Babies department of the April Woman's Home Companion:

Guard your family from contagious disease germs in the new house. It has been proved that thousands of tuberculosis and scarlet fever cases annually are the result of moving into houses which have not been disinfected.

Secure the health history of the house you expect to buy or rent. It

FULL CITIZENS ONLY CAN VOTE

WISCONSIN SUPREME COURT
REVERSES ITS DECISION OF
ONLY TWO WEEKS AGO.

Madison, Wis., March 25.—The supreme court of Wisconsin today reversed itself and decided that foreign born residents can vote in Wisconsin without being fully qualified citizens.

In this, the court set aside its own opinion of two months ago, when it decided the constitutional amendment restricting suffrage to full citizens, was not properly adopted, and today held the amendment legally adopted and in full force and effect.

will be supplied by your board of health, your health officer or any physician who practices in your town. If it has housed a tuberculosis patient, don't take that house, find another.

No matter what the health history of the house, have the plumbing examined, the drains flushed and the entire house disinfected.

If the walls are to be repapered, have the old paper removed.

Do not move into any house where the cellar has been flooded and is moldy.

In towns where there is neither city water nor sewerage system, make sure that the well and the cesspool are widely separated.

NORTHWEST IN GOOD CONDITION

St. Paul, March 25.—The northwest is in better condition financially, commercially in an agricultural way than ever before. This is the optimistic report brought to St. Paul Monday by J. M. Hannaford, president of the

Northern Pacific railway, on his return from a two weeks inspection trip of the road.

Predicts Larger Acreage.
"The northwest will see a larger acreage planted to wheat this year," said Mr. Hannaford. "The high price of grain will tend to extend the acreage under cultivation and divert land from other useage."

Cause For Optimism.
"The lumbermen of this section tell me they are looking forward to an increased business. Fundamentally there is nothing wrong with our part of the country, and every material consideration gives cause for optimism."

Much Work Planned.
"Our property is in excellent condition and stood the winter well. Maintenance work this summer will be devoted to keeping the line up to this standard. In addition several large projects will be carried forward, including the separation of grades and the St. Paul Union depot work. The 20,000 tons of steel rails, we are purchasing will be used in regular replacement work."

At Portland Mr. Hannaford met George F. Baker, Jr., of New York, a director of the Northern Pacific, who came to St. Paul with him. Mr. Baker spent the day in company with James J. Hill and in the Northern Pacific offices.

SHIP FREIGHT BY THE WATER

FLEET, BARGES WITH FREIGHT
FOR PACIFIC COAST, TO LEAVE
LA SALLE, ILL., MAY 1.

Chicago, March 25.—A fleet of barges will leave La Salle, Ill., for New Orleans May 1, inaugurating water freight service with San Francisco and other points on the coast, according to an announcement of officers of the Chicago, St. Louis & Gulf Transportation company.

Freight from this city will be shipped by rail to La Salle, 100 miles, and there put on the barges.

SEEDING STARTS IN THE VALLAY

EARLIEST WHEAT SOWN IN
"WORLD'S BREAD BASKET IN
YEARS.

Crookston, Minn., March 25.—The first 1915 seeding in the Red River valley began yesterday, when Charles Ditman, in Andover township, southwest of Crookston, started his drags and sowed a few acres of wheat.

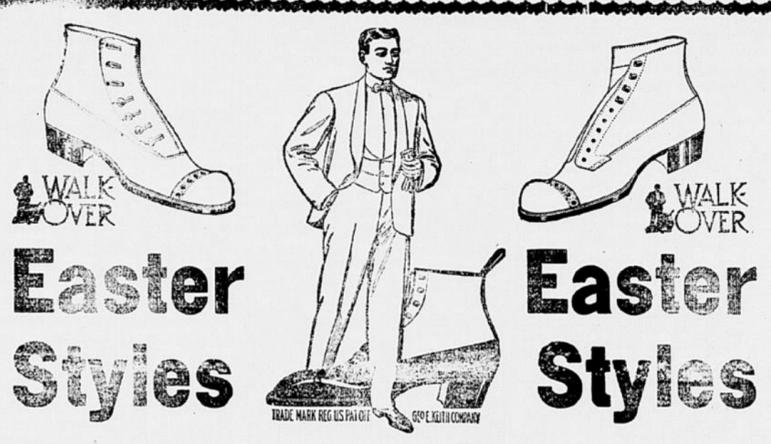
While this is not a record date, only once or twice in the history of Polk county has grain been sown at as early a date.

DO PUBLIC SCHOOLS REALLY EDUCATE?

In the April Woman's Home Companion Anne Morgan, daughter of the late J. Pierpont Morgan, writing a "Talk to American Girls," comments as follows on the New York public schools:

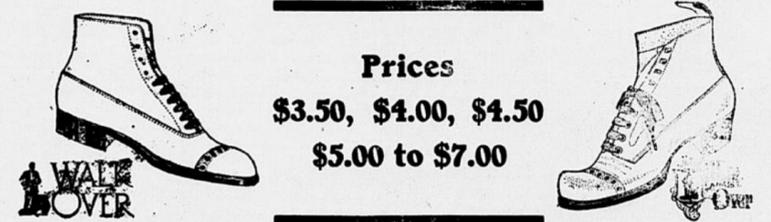
"In the year ending July 31, 1914, over thirty-five thousand children left the New York City schools to enter some form of gainful occupation. What equipment are the girls taking with them, what standards have they acquired to help them face the future and its problems? Go to employer after employer, and the answer is always the same: "The average girl who comes to us for a position is totally uneducated, her years of school life have failed to teach her the mere rudiments of a business career." The primary tools of reading, writing and arithmetic have been placed in her hands with such blunted edges that they are of little value, and the basic qualities of accuracy, concentration, thoroughness, and ambition are conspicuous by their absence."

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