MORE WHEAT PRIZES

Honors for Western Canada Come Year After Year.

At the recent Soil Products Exposition at Peoria, Ill., in a keen contest for the coveted first prize for wheat, Western Canada has again carried off all the honors. Not only has she won the first, but also the second and third prizes. These were won by Mr. S. Larcombe, of Birtle, Manitoba. In past years the Province of Saskatchewan had the distinguished honor of carrying off the initial prize.

Harvesting and threshing are now completed in Western Canada, and while it is early in the season to give exact figures as to the average yield per acre of wheat, oats, barley and flax it is safe to assume that the former will yield about 20 bushels per acre. The price to the farmer will be about $2.00 per bushel, giving him $40.00 an acre of a return. When it is considered that the land upon which this wheat is grown averaged less than $30 an acre, it takes very little figuring to arrive at an estimate of the profit there is to the grain grower of Western Canada. The writer knows where a farmer purchased 160 acres of land in the spring of 1916, broke it up the same year, put it in wheat in 1917. His crop was harvested a few days ago. It yielded 4,800 bushels and he sold it at $2.05 per bushel, giving him $9,840. The land cost him $4,800, breaking, seeding, seed, cutting and threshing, $1,920. His profit was $3,120 after paying for his land and his costs of improving. He has now $3,120 to commence another season with a "paid for in full" improved farm.

Never has farming offered such profitable returns for labor as at present and nowhere is the large profit equal to that of the low priced, high yielding lands of Western Canada.

There has been a big rush during the past few weeks of renters and owners of high priced lands in many parts of the United States to investigate these 100% profit reports. No better season of the year could be selected by anyone desiring to better their condition and wishing to give Western Canada the "once over." Threshing is now completed and the grain being marketed. The weather is fine and will be pleasant for a couple of months and a visit now to personally investigate the conditions will be convincing and profitable. While old home ties and family associations are one of the first considerations in the mind of the reader, who feels that the old five or ten per cent return is sufficient, it behooves the modern and progressive farmer always to be on the alert to grasp the opportunities of the hour. Land in Western Canada that is annually producing a gross return of from $40.00 to $80.00 per acre is purchasable at from $15 to $30 per acre. It can be seen at a glance that such values cannot help but increase as they have done in the older agricultural districts of the United States. The new settler will find himself surrounded by same contented and prosperous neighbors. The expense of making one visit to look into Western Canada's opportunities is small—a special reduced rate is available and you owe yourself a holiday and a trip may do you good. You owe your dependents a right to better your condition and Western Canada offers that opportunity.—Advertisement.

Out of the Mouths of Babes.

Little Nettie asked her teacher what was meant by "Mrs. Grundy." She was told that it meant the "world!"

Some days after the teacher of the class to which Nettie belong asked, "what is the equator?" After some hesitation Nettie said: "I know;;; it's the belt around Mrs. Grundy's waist."

With the Fingers! Says Corns Lift Out Without Any Pain

Sore corns, hard corns, soft corns or any kind of a corn can shortly be lifted right out with the fingers if you will apply on the corn a few drops of freezone, says a Cincinnati authority.

At little cost one can get a small bottle of freezone at any drug store, which will positively rid one's feet of every corn or callus without pain or soreness or the danger of infection.

This new drug is an ether compound, and dries the moment it is applied and does not inflame or even irritate the surrounding skin. Just think! You can lift off your corns and calluses now without a bit of pain or soreness. If your druggist hasn't freezone he can easily get a small bottle for you from his wholesale drug house.—adv.

Unaccountable.

"He declares, that he despises, detests and abominates you."

"That is very strange," replied J. Fuller Gloom. "I do not recollect ever having lent him any money."

There are fast friends and fast friends. One kind you can't lose.

Yet the fruit tree agent doesn't care to be known as a professional grafter.

When Your Eyes Need Care Try Murine Eye Remedy

No Smarting—Just Eye Comfort. 60 cents at Druggists or mail. Write for Free Eye Book. MURINE EYE REMEDY CO., CHICAGO

ARRANGE FOR MEASURES TO RAISE MONEY

Joint Conferees on War Revenue Complete Their Bill and Turn in Their Report.

TAX LEVIES WILL BE HEAVY

Under Legislation Provided, Powerful Corporations Will Pay Their Proper Share for the Finances That Must Be Provided for the Successful Continuance of the War—Best Efforts of Statesmen at Washington Have Been Put Forward to the Accomplishment of the Country's Ends.

Washington.—The joint conferees on the war revenue bill completed their draft after two weeks of deliberation.

As revised by the conferees the measure has been raised from the levy fixed by the senate of $2,416,670,000 to an aggregate of approximately $2,700,000,000. Chairman Simmons of the senate finance committee estimated that the increase made by the conferees would approach $275,000,000.

Profits Tax Modified.

The excess war profits tax, as agreed to by the conferees, is a modification of the senate bill, the principal changes being in the maximum and minimum rates of exemption upon which the tax is to be determined. The senate graduated scale of exemptions ran from 6 to 10 per cent, while the house exemption rate was 8 per cent. The conferees adopted the graduated rate of from 7 to 9 per cent.

The definition of capital, which was a point upon which the conferees argued for days, was modified so as to provide that the actual value of tangible property paid into a corporation or partnership or individual business before January 1, 1914, shall be taken as of that date. The proviso as to good will and other intangible property has been somewhat liberalized.

As to "Invested Capital."

In calculating war excess profits the terms "invested capital" of corporations and partnerships was declared to include "actual cash paid in, actual cash value and other tangible property paid for stock or shares at the time of payment or January 1, 1914, but in no case to exceed the par value of the original securities; paid in or earned surplus and undivided profits used or employed in the business, exclusive of undivided profits earned during the taxable year."

The allowance for intangible assets includes "actual cash value of patents and copyrights paid in for stock or shares at the time of payment . . . . good will trademarks, trade brands, franchises . . . if for bone-fide payments not to exceed the cash value."

It stipulates that such intangible assets exchanged for securities before March 3, 1917, not exceeding 20 per cent of the total, shall be included at a value not exceeding a fair cash value at the time of purchase.

Postal Increases.

A flat increase on reading matter of ¼ cent per pound until July 1, 1919, and ½ cent thereafter was provided. Advertising matter exceeding 5 per cent of the total space would be taxed from ¼ to 2¼ cents additional until July 1, 1919, and from ½ to 4½ cents more until July 1, 1920; and from ¾ to 6¾ cents to 1921 and from 1 cent to 9 cents thereafter.

An additional tax of ⅛ cent per pound until July 1, 1919, and ¼ cent thereafter, on religious, agricultural, fraternal and similar publications was adopted.

The 1 cent tax on letters, excepting drop letters and postal cards, was restored by the conferees. A 1 cent additional tax on postal and private mailing cards was added. The first-class mail increases are estimated to raise $90,000,000, and are effective 30 days afetr the passage of the act. The senate provision exempting from postage leetters written by soldiers and sailors abroad was retained.

Railroad Tickets Hit.

The conferees levied 8 per cent in lieu of the senate rate of 6 and the house rate of 10 per cent on passenger transportation, estimated to raise from the compromise levy abouot $60,000,000 instead of $37,500,000 under the senate plan. The 3 per cent tax on freight transportation was retained and the tax on express transportation was increased so that 1 cent would be levied on each 20 cents paid instead of each 25 cents. The house 10 per cent tax on Pullman accommdations, cut to 5 per cent by the senate, was restored and is estimated to raise $5,000,000.

In lieu of the house 5 per cent tax on sales of automobiles by manufacturers and the senate federal license tax on owners, the conferees adopted a 3 per cent tax on all motor vehicles, including trucks, payable by manufacturers, producers and importers.

Taxes of 3 per cent of manufacturers' ales of musical instruments and jewelry also were written in, with a tax of ¼ cent a foot on motion picture film.

New Inheritance Tax.

A new system of graduated inheritance taxes was written into the bill in lieu of the house plan and despite the senate's rejection of such taxes. The new rates on inheritances, with those of Americans in military service exempted, range from one-half of 1 per cent on $50,000 estates to 10 per cent on estates of $10,000,000 and more.

The bulk of the increases of between $250,000,000 and $300,000,000 made by the conferees in the senate bill was secured from the postage, public utilities and manufacturing sales section and the new inheritance taxes.

With but few exceptions, the new taxes are effective with the passage of the act.

Senate Version Stands.

The income tax section was adopted virtually as written by the senate. The new 2 per cent normal tax on incomes of more than $2,000 for married persons and $1,000 for single persons is in addition to the present law exempting incomes of less than $3,000 for single persons and $4,000 for married persons. Thus those between the new low exemption bases and the present exemptions will pay only the 2 per cent tax, but single persons having an income of $3,000 or more and married persons whose income is $4,000 or more would pay the full 4 per cent normal tax.

The senate income provision allowing an additional exemption of $200 for each dependent child to heads of families subject to the present law was retained. The exemption for children, however, does not apply to those subject to the new reduced taxes with the $2,000 and $1,000 exemptions, respectively, for married and single persons.

Surtax Is Agreed Upon.

Surtaxes were agreed upon as follows:

One per cent on income over $5,000 and less than $7,500; 2 per cent between $7,500 and $10,000; 3 per cent between $10,000 and $12,500; 4 per cent between $12,500 and $15,000; 5 per cent between $15,000 and $20,000; 7 per cent between $20,000 and $40,000; 10 per 18 per cent between $80,000 and $100,- per cent between $60,000 and $80,000; 18 per cent betwene $80,000 and $100,000; 22 per cent between $100,000 and $150,000; 25 per cent between $150,000 and $200,000; 30 per cent between $200,000 and $250,000; 34 per cent between $250,000 and $300,000; 37 per cent between $300,000 and $500,000; 40 per cent between $500,000 and $750,000; 45 per cent between $750,000 and $1,000,000, and 50 per cent on incomes exceeding $1,000,000.

Increased Tax on Whisky.

Increased senate rates on whisky and beer were virtually retained, and that on wines somewhat reduced. The tax on distilled spirits was made $2.10 per gallon when for beverage use and $1 less for industrial purposes, estimated to raise $135,000,000. The amendment prohibiting importation of distilled spirits for beverage use was retained. Floor taxes to reach withdrawn liquors were approved. Beer was taxed $1.50 per barrel additional, to raise $46,000,000, an increase of 25 cents per barrel over the house rate.

Present wine taxes were doubled.

Taxes on nonalcoholic beverages were compromised. On prepared sirups and extracts the taxes graduated from 5 to 20 cents instead of from 3 to 12 cents a gallon were adopted. Grape juice and other soft drinks are taxed 1 cent per gallon, as provided by the senate in reducing the original 2-cent rate of the house.

Senate rates on cigars and cigarettes were retained, but those on snuff were increased from 4 cents to 5 cents a pound.

Stamp Taxes Fixed.

Stamp taxes agreed upon are:

Bonds of indebtedness, 5 cents on each $100.

Indemnity and surety bonds, 50 cents.

Parcel post packages, 1 cent for each 25 cents of the cost of transportation.

Capital stock, original issues, 5 cents per $100.

Sales and transfers, 2 cents per $100.

Sales of produce on exchange, 2 cents for each $100 value in merchandise.

Drafts, checks payable other than on sight or demand, promissory notes, except bank notes for circulation, and renewals, 2 cents for all sums below $100 and 2 cents for each additional $100 or fraction thereof.

Conveyance papers, 50 cents between $100 and $500 and 50 cents for each additional $500.

Customs house entries, from 25 cents to $1; entry for withdrawal from bonded warehouses, 50 cents.

Passenger vessel tickets for ports other than those in the United States, Canada and Mexico, between $10 and $30, $1; between $30 and $60, $3, and above $60, $5.

Voting proxies, 10 cents.

Power of attorney, 25 cents.

Playing cards, decks of not more than 54 cards, an additional 5 cents on the present rates.

Taxes on life insurance, eliminated from the house bill in the senate, were amended and reinserted, raising about $5,000,000. Effective November 1 the new taxes on new insurance policies issued are 8 cents per $100 or fraction thereof on life insurance and 1 cent per $1 on the premium charged on marine, casualty, fire and inland insurances.

Amusement taxes agreed upon provide that all persons entering places of amusement free, except employees and officials on duty and children under twelve, would pay a tax rate of 1 cent on each 10 cents or fraction thereof of the admission charge. This tax also would apply to cabarets and similar performances where the cost of entertainment is included in other costs, such as service. Holders of annual box seats would pay 10 per cent of the annual rental. Nickel theaters and shows, rides and other outdoor park amusements with a maximum admission of 10 cents and benefit entertainments and agricultural fairs were exempted.

After November 1, 1917, members of all clubs, except fraternal orders, paying more than $12 annual dues would be subject to a 10 per cent tax.

Exemptions Are Allowed.

On excess profits the conferees agreed upon a minimum deduction of 7 per cent and a maximum of 10 per cent, instead of the 6 to 10 per cent fixed by the senate. Other exemptions are $3,000 for corporations and $6,000 for individauls. Corporations, partnerships and individuals having no capital stock would pay a flat rate of 8 per cent on net profits in excess of $3,000 for corporations and $6,000 for individuals and partnerships.

Miscellaneous income tax amendments inserted by the senate were generally adopted, including the so-called Jones amendment for a tax of 10 per cent on corporations' indistributed surplus, without allowance for income taxes paid. The 10 per cent tax would not apply to undistributed income actually invested or employed in business or invested in federal securities after September 1, 1917, and 5 per cent penalty for surplus retained but not employed is provided.

In making provision for administration and collection of the new and existing taxes the conferees provided that the special tax of 12½ per cent on war munitions manufactures shall be reduced to 10 per cent, but retained to January 1, 1918. It now yields about $29,000,000 annually and the senate had proposed its repeal.

HEAVY NEW WAR TAXES HAVE HAD TO BE LEVIED BY CONFEREES APPOINTED BY SENATE AND HOUSE

Washington.—The war revenue bill, as finally agreed on by the house and senate conferees provides for the raising of approximately $2,606,320,000, as follows:

Income tax	$ 842,000,000
Excess profits tax	1,110,000,000
Distilled spirits	135,000,000
Rectified spirits	5,000,000
Fermented liquors	46,000,000
Wines, etc.	10,000,000
Soft drinks, sirups, etc.	14,000,000
Cigars	10,000,000
Cigarettes	20,000,000
Tobacco	25,000,000
Snuff	1,500,000
Cigarette papers	200,000
Freight transportation	77,500,000
Express and parcel post	16,000,000
Passenger transportation	56,000,000
Pipe lines	4,500,000
Seats and berths	2,250,000
Telegraph and telephone messages	7,000,000
Insurance policies (new)	5,000,000
Automobiles (sale of)	40,000,000
Musical instruments (sale of)	4,300,000
Motion picture films	3,000,000
Jewelry (sale by manufacturer)	4,500,000
Sporting goods	1,200,000
Pleasure boats	500,000
Perfumes and cosmetics	1,900,000
Proprietary medicines	3,000,000
Cameras	750,000
Admissions	50,000,000
Club dues	1,200,000
Schedule A, including playing cards	30,000,000
War estate tax	5,000,000
Virgin Island products	20,000
First class mail matter	60,000,000
Second class mail matter	14,000,000
Total	$2,606,320,000

GARFIELD FIXES COAL PRICES

Fuel Administrator Announces Final Decision, Which Will Be Binding on All Dealers.

Washington.—Fuel Administrator Garfield announced regulations, effective at once, for the limitation of the retail prices of bituminous and anthracite coal throughout the country.

The fuel administration has fixed, in the conclusions arrived at, not the specific price which the retail dealer will be allowed to charge the consumer, but the gross margin which the retail dealer will be allowed to add to the average wholesale cost of his coal in making retail prices.

The retail dealer will be allowed to sell coal to the consumer at a price representing an advance of not more than 30 per cent over the retail gross margin of 1915. In no case, however, is the gross margin from now on to exceed the gross margin of July, 1917.

If, for example, a retail coal dealer bought a particular kind of coal in 1915 at an average of $2 a ton and sold it to the consumer at $3 a ton, his gross margin was $1. Dr. Garfield now allows him to add 30 per cent to this amount, making his gross margin for 1917 $1.30, provided that is not in excess of his gross margin in July last.

If the retail dealer now pays an average of $3 for the same kind of coal he will be allowed to sell it to the consumer for not more than $4.30 a ton.

Doctor Garfield selected 1915 as a normal coal production year.

RAILROAD BOARD CALLED IN COURT

TO COMPRISE COMMITTEES TO STIMULATE PRODUCTION OF FOOD ANIMALS IN STATE.

HAPPENINGS AT STATE HOUSE

What North Dakota Officials Are Doing in Administration of Laws in the Different Departments at Bismarck.

Bismarck.

At the request of Herbert Hoover, United States food administrator, Dr. E. F. Ladd, Federal food administrator for North Dakota, has named a number of North Dakota livestock committees which will co-operate with Thomas P. Cooper as chairman of the State Council of Defense and other organizations in connection with the United States food administration. The livestock industry in North Dakota will be stimulated as much as possible. These committees are:

Livestock committee—Thomas P. Cooper, Fargo, chairman; J. A. Power, Leonard, president of the North Dakota Livestock Breeders' association, secretary ex-officio.

Committee on dairy animals—John Christianson, New Salem, chairman; J. D. Bacon, Grand Forks; Major Persons, Minot; Sam Crabbs, Fargo.

Committee on Sheep—Philip B. Mound, Buffalo, chairman; J. F. Kastgate, Larimore; R. K. Strutz, Bismarck.

Committee on hogs—George Enyart, Edgeley, chairman; Matt Duffy, Esmond; Aaron Legg, Forest River.

Committee on beef animals—W. L. Richards, Dickinson, chairman; Arthur White, Framer; Charles Davidson, Williston; J. C. Herron, Sykeston; W. L. Burdick, Williston.

Rail Board in Court.

The North Dakota rail board will appear in the federal district court at Fargo on petition of the Northern Pacific and Milwaukee lines to show cause why the commission's orders for physical connections between these two lines at Elgin should be enforced. While the Northern Pacific and Milwaukee tracks parallel one another within a few rods at Elgin, there is no connection at present, and the transfer of freight must be made by team, involving a heavy expense to the shipper.

Decides Board of Regents Case.

A majority of the state supreme court in opinions filed find that George A. Totten of Bowman, and Robert Muir of Sarles, Nonpartisan league appointees, are entitled to seats on the state board of regents, and that J. A. Power of Leonard and Emil Scow of Bowman, incumbents, whose terms expired July 1, 1917, must make way for them.

This supreme court decision gives Governor Frazier control of the board of regents, and with it, of all higher institutions of learning in the state. He seated one of his men, Rev. C. E. Vermilya of Valley City, several weeks ago, when Frank White resigned from the board to become commander of the Second regiment. The seating of Totten and Muir leaves Chairman Lewis F. Crawford of Sentinel Butte, and Dr. J. D. Taylor of Grand Forks in the minority.

Light Year For Hail Insurance.

The season just closed has been the lightest for the state hail insurance department since the fund was established, Insurance Commissioner Olsness advises. The total amount collected in premiums will not much exceed $12,000, as against $30,000 in 1916, but out of this fund the state pays 62½ per cent on the losses as adjusted, as compared with 38 per cent paid last year.

"Farmers put off insuring their crops until they were certain they would have something to insure; hail storms early in the season were few, and farmers saw no need for protection, and the drouth insurance companies, writing about $5,000 worth of business in the state, cut in on us," said Commissioner Olsness in explaining the falling off.

Coal From Wyoming

That the entire state of North Dakota must depend upon Wyoming fields for the bulk of its coal other than lignite during the coming cold season is an impression gained from late bulletins of the United States fuel commission. Very little Montana coal will come into the state, they believe. Mines at Red Lodge are controlled by the Northern Pacific, which will consume practically the entire output of these fields in its locomotives and shops. Bear Creek coal has been commandeered by other railway companies, and the Wyoming mines are the nearest source of supply other than native lignite fields left open to North Dakota.

New Consolidation.

The office of state superintendent of public instruction has been advised that a fine consolidated school will be built in Eddy county, just outside the village of New Rockford, in a new school district into which the township has been divided. The department is much interested in the prospective completion of and unusually high grade school building at Napoleon, to contain six rooms and to be the first school building in this section of the state which is thoroughly fire-proof. Its completion is not far distant.

A GUARANTEED REMEDY FOR

ASTHMA

Your MONEY WILL BE REFUNDED by your druggist without any question if this remedy does not benefit every case of Asthma, Bronchial Asthma, Hay Fever or Difficult Breathing. No matter how violent the attacks or obstinate the case.

DR. R. SCHIFFMANN'S

ASTHMADOR

In either form (Cigarette, Pipe Mixture or Powder) positively gives INSTANT RELIEF in every case and has permanently cured thousands who had been considered incurable, after having tried every other method of relief in vain. Others are afforded an opportunity of availing themselves of this "Money-Back" guarantee offer by purchasing from their own druggist. They are sure their money will be refunded if this remedy fails. You will be the sole judge as to whether you are benefited and will get your money back if you are not. We do not know of any fairer proposition which we could make.

R. Schiffmann Co., Proprietors, St. Paul, Minn.

BLACK LEG LOSSES SURELY PREVENTED by CUTTER'S BLACKLEG PILLS

Low-priced, best, reliable. Preferred by stockmen, because they protect where other vaccines fail.

10-dose pkg. Blackleg Pills $1.00
50-dose pkg. Blackleg Pills $4.00

Use any injector, but Cutter's sharpest and strongest. The superiority of Cutter products is due to over 15 years of specializing in VACCINES AND SERUMS ONLY. INSIST ON CUTTER'S. If unobtainable, order direct.

The Cutter Laboratory, Berkeley, Cal., or Chicago, Ill.

THE 1 ORIGINAL CHEMICAL

Indoor Closet

30,000 SOLD—FIFTH YEAR

More Comfortable, Healthful, Convenient

Eliminates the out-house, open vault and cess-pool, which are breeding places for germs. Have a warm, sanitary, odorless toilet right in your house. No going out in cold weather. A boon to invalids. Endorsed by State Boards of Health.

30 DAYS TRIAL

ABSOLUTELY ODORLESS

Put It Anywhere In The House

The germs are killed by a chemical process in water in the container. Empty once a month. No more trouble to empty than ashes. Closet absolutely guaranteed. Ask for catalog and price.

ROWE SANITARY MFG. CO., 12316 6th St., DETROIT, MICH.

Ask about the Ro-San Washstand—Hot and Cold Running Water Without Plumbing.

Use for Horse Chestnuts.

Horse Chestnuts Wanted—British Find They Will Replace Other Cereals in Munitions.—Newspaper Headline.

Thank heaven, we are not asked to eat them.—New York Sun.

SKIN-TORTURED BABIES

Sleep, Mothers Rest After Treatment With Cuticura—Trial Free.

Send today for free samples of Cuticura Soap and Ointment and learn how quickly they relieve itching, burning skin troubles, and point to speedy healment of baby rashes, eczema and itchings. Having cleared baby's skin keep it clear by using Cuticura exclusively.

Free sample each by mail with Book. Address postcard, Cuticura, Dept. L, Boston. Sold everywhere.—Adv.

Rat Deadly Disease Carrier.

The Spanish war developed the fact that the mosquito was the carrier of yellow fever, writes E. W. Nelson in the National Geographic Magazine. Another type of mosquito is known to be the carrier of malaria. The European war has brought to almost universal public knowledge the fact that body lice are carriers of the deadly typhus and many diseases are known to be carried by other insects.

Among these deadly carriers of death and destruction none equals the house rat in its tremendous drain on the prosperity of nations by its destruction of food and other property, while at the shme time it is the deadliest of all to mankind as a disease carrier. Within historic times it has caused the death of untold millions of human beings through its dissemination of the bubonic plague.

Just as Good.

Tommy Atkins had taken a German officer prisoner and demanded the latter's sword. The officer shook his head.

"I have no sword to give you," he said, "but won't my vitriol spray, my flame projector or my gas cylinder do as well?"

Which Is Done.

"My husband worries so over our gas bill."

"Oh, tell him to make light of it."

No girl's face is in it with a retouched photograph.