

OUR CANDY FAC- TORY IS GROWING

The editor stepped into the Stern Candy Factory yesterday without any warning to see what kind of a place it was. We had never been into the manufacturing department and imagined if we went when they did not know we were coming we would find things topsy turvy—but we got fooled. Abe Stern was up there looking after the business and we told him we had come to inspect the place—some of the boys had been looking over the Times-Record and we thought it no more than fair that we should do the same for the candy factory. That suited Abe and he said "you are the guy we are looking for," or anybody else in Valley City or elsewhere. We are always pleased to have anybody look us over at any time. Well, to shorten this story we were mighty well pleased to find such a neat and clean place, everything being spotless so far as we could see and handled in the most sanitary manner. We went from the top clear down to the basement rooms where we found conditions very good and everything in order. We also learned that this concern was much larger than we had any idea of. They are employing twenty-six people and have four salesmen on the road all the time so you can see they have a large pay roll and are a growing and important business for this city. One of the great drawbacks they are running up against is getting houses for their employees. They are carrying a very large stock and are shipping thousands of dollars worth of candies and confections monthly to all points in this state and over into neighboring states. They carry a large stock and the company is now being turned into a stock company and later on we shall be able to tell of big things this company intends doing. What we want to impress on our readers is that Valley City has a very well equipped candy manufacturing institution that furnishes employment to a large number of people whose wages go into the various stores and business houses of the city and therefore is one of the big assets for the city. Then we want to commend the hustlers at the head of it for the efficient way they have built up this fine business which is growing day by day and will develop into one of the large manufacturing plants of the state.

I. J. MOE HEADS CLUB OFFICIALS

Mayor I. J. Moe of Valley City Wednesday morning was elected president of the North Dakota Civic and Commerce association, an organization of Commercial club officials, at the first annual convention. W. P. Chesnut, secretary of the Fargo Commercial club, who presided as temporary chairman, was elected secretary-treasurer. The convention is being held in the Fargo Commercial club rooms in the Fargo auditorium. Before the convention adjourned yesterday afternoon vice presidents were named for each of the six judicial districts in North Dakota. Geo. K. Keniston, secretary of the Bismarck Commercial club was named vice president for his district; Edgar LaRue, secretary of the Devils Lake Commercial club, for the Devils Lake district, and F. W. Turner, president of the Dickinson Auto club, will be appointed in that district. Lorne Wilde, of the state immigration department, addressed the convention in the afternoon on what the state immigration department is doing to bring a good class of settlers to North Dakota.—Forum.

MISS RUTH ST. DENIS' IDEALS

The ideals of Miss St. Denis are to dignify and beautify pure dance, and to present it again in a form which will give it permanent place in America's art life. For this reason the girls chosen for this group are all American girls, who have had the advantage of a thorough education. All but two of the girls are good pianists, nearly all of them draw, paint, and are competent craftsmen. They represent fine, wholesome, upper middle-class parentage—the class to whom we look for our ideals of real culture. They are following the dance because they love it; the children of well-to-do parents, they are not forced to consider it as a medium of money-making, nor does fame lure them. It is for them a means of expression of beauty in its loveliest form, through the instruments of human body, and it is their desire to lend their energies and their lives as a constructive force in the development of a fine art which shall be based upon American ideals of wholesomeness, and the fine culture of sweetness and light which the out-of-doors gives as nothing else can. These girls know of the value of regular exercise, simple food, plain, dignified clothing, fresh air and sunshine. They are, Miss St. Denis feels, a representative type of young womanhood. The ideal American type, clean and wholesome, free from affectation, bad clothes and stupid habits of mind. They are disciples of a better life, a life of truth and beauty, and they challenge your attention as such.

CARD OF THANKS

We wish to thank our friends and neighbors for their kindness and also for the many beautiful flowers sent during the illness and death of our beloved daughter and wife, Mrs. O. J. Kjelland.

O. J. Kjelland, and family.
Mr. and Mrs. A. H. Davidson and family.

HOMES OFFERED EX-SERVICE MEN

Homestead entry on about 10,000 acres of reclaimed land in Wyoming and Nebraska will be permitted early in March, the reclamation service announced today. Applications for entry upon irrigated farms comprising a tract of about 5,000 acres in the North Platte valley prospect embracing a large section of the border areas of each state, will be accepted from February 28 to March 5. Applications for entry on another 5,000 acre tract on the Shoshone (Wyo.) project will be accepted during the week following. Drawings will be made to determine the right of entry in each case where two or more applications are made for the same farm.

The North Platte valley tract, which is part of a project in which hundreds of thousands of acres already have been reclaimed by storing the waters of the North Platte river behind the Pathfinder dam, will be opened on a water service rental basis for the first three years. At the end of that time, when the irrigating system has been entirely completed, so the cost can be computed and assessed to the acre, the homesteader will assume entry on an ownership basis. The acreage comprised in the two tracts constitutes the largest area of reclaimed land opened to the homesteader in more than five years, officials of the service said.

The sender of this clipping has gone to the trouble to learn something further about this land proposition, so as to pass it along to all Narmen who are interested. He writes: "I have investigated this proposition and find it is a good one. At these drawings each man files on the claim he wants. If two want the same claim they draw lots. The winner gets the claim but the loser can file on another claim. This is not land such as the old homestead was but fine land under irrigation and ready for the lucky man to come along, dig his laterals and plant his crop. If you get one of these claims you can put in a crop this spring.

"Now this land is not given away. Millions have been spent to build the dams and irrigation system. The land is sold by the government for from \$70 to \$90 an acre. You have to pay a dollar an acre when you file and 5 per cent of the cost if you win in the drawing. Then you have no more to pay for five years. After five years you are required to pay a certain per cent a year until you are paid up. Some of the land taken up two or three years ago has recently sold for \$250 an acre.

"A man should have a capital of \$1,000 to go into this. You are required to live three years on the claim. But your time in the Army counts up to two years. That leaves most of the men in the Third only one year which they would have to stay on their claim. And the government will allow you a five-month furlough, so a man with two years in the army would only have to stay on his claim seven months before he could get the title for it. It is a good speculation, but if you are a farmer and want a valuable farm here's a good chance to get one of the best cheaper and easier than you will ever be able to again.

"If you are going to act on this you will have to act quickly. Write or wire the Reclamation Bureau, Department of Interior, Washington, D. C. Or if you live in a western state write or wire the land agent of the Department of Interior whose location in your state can be found out from some of your public officers. The postmaster, also can usually give you full information on these things."

SPRINGDALE HERD WINS PREMIUMS

C. S. Brown, of the Springdale dairy farm returned recently from Crookston, Minn., where he had been attending the Red River Live Stock Association meeting and sale at which he had his herd of Shorthorns on exhibition. The Springdale herd, he informs the Times-Record, won first premiums in all classes shown. He won a nice lot of ribbons and he was awarded a silver cup for the best junior herd of Shorthorns comprising five head, four heifers and one bull. These were sired by the famous Financier. The show held at Crookston was second to none held in the northwest and can be regarded as a little international stock show. A much larger business is expected to be done at Crookston next year. Every man interested in Minnesota is interested in the Crookston Association and give it their best support. Barnes county and the state should support the stock congress to be held here in March and we believe that is just what is going to happen. Mr. Brown hopes the farmers of Barnes county will raise a bunch of hogs similar to one Mr. Green, of Stevens, Minn., raised, selling one hog for \$825 at the Crookston sale. The income from this show last year was sold through the sale at Crookston and netted him a profit of \$4,200. Why should our farmers raise wheat, inquires Mr. Brown, when corn, hogs and clover is the larger part of industrial farming in North Dakota, when raised in connection with the growing live stock industry of the state. The points raised by Mr. Brown are certainly very pertinent and well worth paying attention to by farmers of this state. Stock raising of the right kind pays, so does the raising of hogs, corn and clover.

Miss Anne Lamm arrived last night to take charge of the trimming department at Miss Sargent's Millinery shop.

Three Men Killed in Railroad Accident

Stormy Weather Blinds View of Section Men—Two of Whom Are Instantly Killed—The Other Dying From Injuries While Being Brought to Valley City.

A terrible accident happened this morning at Rogers when three citizens of that little city lost their lives through a railroad accident. They are Gust Wallin, Joe Orbin and Chas. Eachar, three railroad employes of the Soo line, the latter being foreman of the crew. It seems that the men went out to work this morning on the speeder and had gotten about half a mile east of Rogers and the weather being so stormy that they could not work they started back on the speeder. A light engine and caboose was also coming from the east but the men did not notice its approach and it was making fast time in order to reach Rogers ahead of No. 8 and it struck the speeder, throwing the men in all directions. Wallin and Orbin were killed outright and the other was picked up in a very critical condition. Mr. Eachar was brought to Valley City on the eastbound train and died on the street car on the way over from the Soo depot. Mr. M. O. Grangaard and Mrs. Nels Larson accompanied Mrs. Eachar to the city.

Mr. Eachar leaves a wife and one boy, Mr. Wallin a wife and seven children and Orbin, who is a Roumanian, was a single man.

Farmer's Account Books

They're here and ready for delivery to farmers, free of charge. You are invited to call and receive your copy while the supply lasts.

They're better than our 1919 book, one improvement being their greater simplicity. The information is also better classified and better indexed. If you had one last year, you surely will want a copy for 1920.

Call for your copy the first time you come to town.

Bank of Valley City

OF INTEREST TO PROPERTY HOLDERS

OPINION
February 4.

Hon. Gordon V. Cox, Income Tax Property Tax Com. Bismarck, North Dakota.

Dear Sir: Replying to your letter of February 3rd, in which you inquire concerning the construction of certain provisions of the income tax law, I beg to advise you:

1. In my judgment, income received as interest upon land contracts, that is, contracts for deeds wherein the title remains in the vendor, is exempt from taxation under the provisions of the income tax law. While the matter is not without difficulty, I have no doubt that it was the intent of the legislature to exempt income from farm loans from the operation of the income tax act, to resure at a low rate of interest as possible for the borrower. No one questions where the incident of the tax on farm mortgages falls—the borrower invariably pays the tax. The same is true of a tax upon land contracts—the buyer who is usually struggling to possess himself of a home, must pay the tax.
2. As to the income received upon notes, the security for which consists of both real and personal property, I am of the opinion that the principal security should govern its nature. If the principal security is the real property, then I am of the opinion that the mere incident of chattels being added thereto does not destroy the exemption. On the other hand, if the principal security is chattels, then the incidental inclusion of a third or fourth mortgage should not be said to begin the loan within the exemption provision. The predominant use governs as to the exemption of property used for religious, charitable, or educational purposes. Where part of the property is used for purposes within the exemption statute and the remainder used for other purposes, I see no way out of the dilemma indicated by your second question, except to fall back upon this rule of predominant use and stretch it to fit the occasion.
3. Income received for negotiating loans upon North Dakota real property in the nature of commis-

sion mortgages is brokerage, and not income from real property within the meaning of the statute and is not exempt from the operation of the income tax law. If the brokerage is paid in cash and the transaction closed, then I am of the opinion that the income tax rate should be applied to the entire amount, but if it is in the nature of an installment mortgage, then the income should be applied when the installments are paid. I am aware that the Federal Income tax administration applies the tax rate to the entire amount of the brokerage at the time of the transaction, regardless of whether it is in the nature of an installment mortgage or not. His T appears to me to be bad upon principal since an installment mortgage represents little value until paid and it doubtless frequently happens that some of the installments are never paid. This would necessitate some sort of reduction at a later date and would encourage administration.

Yours very truly,
F. E. PACKARD,
Asst. Atty. General.

GETCHELL PRAIRIE

Mr. and Mrs. Wm. Martin spent Tuesday afternoon visiting at the home of Mr. and Mrs. J. H. White. The Getchell families after a hard attack of the flu are all doing nicely now.

Mrs. Wm. Ronzheimer spent Wednesday with Mrs. Chas. Whitcher.

Mrs. W. W. Harper, spent Thursday visiting Mrs. Wm. Martin.

Mr. and Mrs. Jay Rogers and daughter Dorothy were guests at dinner Friday with Mr. and Mrs. Chas. Whitcher.

Mr. and Mrs. Wm. Martin, spent Sunday afternoon at the home of Mr. and Mrs. W. W. Harper.

We are sorry to report that Florence Ronzheimer is having one of her sick spells again.

Mr. and Mrs. Jay Rogers and daughter Dorothy, Mr. and Mrs. Chas. Whitcher spent Friday afternoon at the home of Mr. and Mrs. J. H. White.

Mrs. J. H. Rogers returned from Valley City Monday, where she has spent the past week nursing the Taylor family.

Mr. and Mrs. Luther L. Brown of Grand Prairie spent Saturday evening and Sunday at the home of Mr. and Mrs. Chas. Whitcher.

LEE COWELL IS ELECTED PRESIDENT

An association comprising automobile and truck dealers of North Dakota and western Minnesota was organized at a banquet and get-together meeting of nearly 300 dealers in the Waldorf Hotel Wednesday night, the gathering being the closing event on the Dealers' day program for the Fargo-Moorhead Auto show.

Lee Cowell, former mayor of Valley City and an automobile dealer there, was elected president of the new association. George N. Keniston of Bismarck was elected vice-president, and Harry Miller of Jamestown was named secretary-treasurer.

The object of the new association, as outlined by Mr. Keniston, who delivered the chief address at the banquet, is to inspire further cooperation among the automobile and truck dealers of the territory embracing Fargo and Moorhead, and to work co-operatively for the betterment of roads in the Northwest. Officers of the new organization were charged with the duty of organizing the association before the next Fargo-Moorhead Auto show, when dealers will meet here again.

The banquet Wednesday night, which started at 10 o'clock with the close of the Auto show and continued until 2 o'clock the following morning, was given by the Fargo-Moorhead Automobile Trade association to visiting dealers from North Dakota and western Minnesota and to automobile factory representatives, who are in the city this week for the show.

Entertainment features of the program, which had been arranged for by W. A. McMillan of Fargo, were of exceptional merit. Numerous humorous stunts were injected into a program given by a quartet comprised of Will Magill, Arthur Paulrud, Walter Wright and Alfred Hauser. They sang several selections, and were liberally applauded by the dealers. One vaudeville number from the Grand proved a valuable addition to the entertainment program.

THE "FLU"

(The Vesta correspondent sent in the following poem on "The Flu" but we do not know who the author is.)

When your back is broke and your eyes are blurred,
And your shin bones knock and your tongue is furred,
And your tonsils squeak and your hair gets dry,
And you're doggone sure, you're going to die.
But you're skurred you won't and afraid you will;
Just drag to bed and have your chill, and pray the Lord to see you thru.
For you've got the "flu" boy, you've got the "flu."
When your toes curl up and your belt goes flat
And you're twice as mean as a Thomas cat,
And life is a long and dismal curse,
And your food all tastes like a hard boiled harse—
When your lattices ache and your head's abuzz,
And nothing is as it ever was;
Here are my sad regrets to you
For you've got the "flu" boy, you've got the "flu."
What is it like, this Spanish "flu"?
Ask me, brother, for I've been thru,
It is misery out of despair,
It pulls your teeth and curls your hair,
It thins your blood and breaks your bones,
And fills your craw with moans and groans,
And sometime, maybe, you'll get well,
Some call it "flu"—I call it h—!

SECURITY NATIONAL ELECTS OFFICERS

The election of officers for the Security National Bank was held a few days ago and the following directors were elected for the ensuing year: S. P. Ellis, James Grady, Wm. Burchill, H. C. Aamoth, Fred Noecker, Lee Cowell, M. E. Mason, Ben Northridge, O. F. Embertson, G. L. Isensee, F. C. Reidman, G. W. Drake, A. W. MacDonald, C. F. Luessen.

The directors then elected the following officers:
President—James Grady.
First Vice President—S. P. Ellis.
Second Vice President—Wm. Burchill.

Third Vice President—G. W. Drake.
Cashier—H. C. Aamoth.
Assistant Cashier—E. L. Fouks.
The Security National is the youngest of our banking institutions but it has grown in leaps and bounds during the few months that it has been in existence. The stockholders are composed of some of the best business men and farmers of the county which is a guarantee that the business of the institution will be conducted along conservative business lines.

PLAY A STRONG DRAMATIC PIECE

Eugene O'Brien has established a tradition for romance, and in his newest Selznick Picture, "The Broken Melody," which opens tonight at the Grand Theater, he more than lives up to it. In this new play he is seen as a struggling young artist who finally wins the girl he loves and lasting fame as a painter.

Throughout his characterization is marked by that charm, virility and all-around "humanness" which has served to place him foremost among the screen stars of today. Lucy Cotton heads an unusually capable supporting cast in a play that has been prepared with all the care and artistic precision that is so important a part of any Selznick production.

"NEVER AGAIN" SAYS FORMER LEAGUER

Martin Selberg of Towner, N. D., solicited by A. C. Townley to renew his membership in the nonpartisan league, has penned a few lines to that dignitary, concluding his interesting survey of the situation created by the Socialist leader of the league, with the declaration, "Never Again."

His letter tells the story:
Towner, N. Dak., Feb. 9, 1920.
A. C. Townley,
Pres Nonpartisan League,
St Paul, Minn.

Dear Sir:—I received today your letter asking me to renew my membership in the Nonpartisan league by sending you my check for \$18. In reply to this I wish to inform you that I am through with your league.

Do you want to know why? Well, I will tell you. Your platform, when I first joined the league was one of economy. You were to save us taxes. Instead our taxes have been doubled for state purposes. Last year this county contributed \$43,000 to run the state; this year we will contribute \$80,000. Where does this increase go? Most of it to pay your long-haired socialistic friends, the greater part of them not even taxpayers in North Dakota, that you have added on to the state payroll at fat salaries, not because they were needed but because they were socialists like yourself.

Then you have caused to be filled, through your puppet, the governor, every appointive office in the state with men of the Stangeland-Totten-Macdonald type, nauseating to every citizen of the state who loves his country and fair play. You have throttled the freedom of the press by your unfair newspaper law which puts one of your own papers with its "canned" and often times false articles into every county and kills off the little country newspaper whose owner will not bow to your orders. You have spent thousands upon thousands of dollars gotten from our hard earned earnings in the state to stir up class prejudice and class hatred and we can no longer live in peace and friendship with our neighbors, as before.

In my opinion, you have sold to me and others in the state who fell for your spellbinders, a greider gold brick offer than the greediest corporation ever dared to even offer for sale; you have corrupted more honest people to become your tools by giving and by promising them jobs, than any other political boss that ever tried to corrupt the state; and you are steering our state into bankruptcy by your wild socialistic ideas of state-owned everything—ideas that have been tried and discarded a hundred times as impracticable the world over, yet even in New Zealand.

Is this not enough to make an honest man hang his head in shame when he stops to think that he helped to bind such a rule as yours on his fair state? I say it is. Therefore, NEVER AGAIN.

—Martin Selberg.

OBITUARY

Mrs. Ole J. Kjelland (maiden name Jessie Christine Davidson) was born on the homestead near Hastings, Barnes county, Sept. 11th, 1891. She was baptized the following spring by the Rev. Bothny, and together with her parents she came to Valley City in the spring of 1896. Here she attended school until the year 1900, when the family moved to Green Township. She finished her schooling in Green Township and Valley City.

On Dec. 1st, 1915, she was married to Mr. Ole J. Kjelland, on whose farm they have made their home up till the present time.

Mrs. Kjelland, her husband and two little children came to Valley City a short while ago to visit with friends and relatives, and while so doing, Mrs. Kjelland contracted influenza-pneumonia which resulted in her death Thursday, Feb. 12th, 1920.

Besides the sorrow stricken husband and the two little boys, she leaves to mourn her death her parents, Mr. and Mrs. Andrew Davidson, and the following brothers and sisters: Harry Th., Arthur W., Walter A. and Clarence A.; and Eda P. and Edna M., besides a large group of relatives and a host of friends, whose sympathy goes out to the bereaved husband and family.

"Jessie," as she was commonly known and called, was a favorite playmate as a girl, as well as an obedient daughter, and after she grew to womanhood she was a devoted wife and mother.

According to statements by those who were near Mrs. Kjelland towards the closing of her young life, she put her trust in God and His mercy.

May the all-wise, loving God sustain the parents who lost their daughter, and the husband and children who lost wife and mother; may their trust too be in the Lord, and may their hope reach beyond the grave to the home of no sickness, no sorrow, and no sad good byes.

The funeral services for Mrs. Kjelland were held at the Scandinavian M. E. church Saturday, Feb. 14, at 2:30 in the afternoon. The great abundance of flowers as well as the capacity "crowd" that filled the church speak in no uncertain voice of the great esteem in which this young woman was held by the community.

OLD DORMITORY

Miss McCarthy has recovered from her attack of influenza and is now able to resume her vigil during study hours.

Mrs. Conrad Sheveland, of Manfred, called on Edna Johnson last Saturday evening.