

City Daily Herald

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FRIDAY, OCTOBER 9, 1914.

REVENUE LAWS: 1912 AND 1913.

Washington, D. C., September, 1914.—Director William J. Harris of the bureau of the census, department of commerce, announces that a bulletin containing a digest of the laws relating to the revenue systems of the state and local governments has been completed and is now ready for distribution.

The bulletin describes in detail the different sources of revenue in each state, including general property taxes, poll taxes, the inheritance tax, corporation taxes, the income tax, and business taxes, licenses, and fees, and in the case of the general property taxes enumerates the classes of property subject to such taxes, the methods of assessment, equalization, and collection, and the statutory limitations of the rates of such levies.

The laws relating to taxation, as shown by the present bulletin, have undergone great changes since 1902, which was the date of the last report on this subject issued by the bureau of the census.

Among the changes to be noted are the creation of numerous tax commissions in the various states, having wide discretionary powers over the administration of the work of local officials connected with taxation, and full power over the assessment of the property of corporations doing business in two or more counties of the same state.

A bulletin of this character ought to be of great service to students of taxation and revenue. And among other things, the diversity of method which must be shown in it will be an object lesson in the need for simplification of some of our government practices.

For one thing, comparison by states and municipalities, in the matter of taxation as in expenditure, is next to impossible because no two communities conduct their affairs on the same basis.

A tax levy of a certain number of mills means one thing in one place and another in another, because the basis of assessment differs in the two places.

Property which is taxed in one community is exempt in another. One state has a general property tax, and another classified its property for purposes of taxation.

Certain taxes are in some cases paid directly into the state treasury, and in others are paid to the county, city or township.

The whole thing is a jumble, and the census bulletin, in showing, in a measure, what sort of jumble it is, ought to be a very useful thing.

SOME OF WAR'S DEVELOPMENTS.

War, as a science, has undergone many changes since the days when men fought with axes, and there is every reason to believe that, if the world does not come to its senses and discontinue war altogether, there will be still other changes of the highest importance in the near future.

Many military men have believed for some time that the day of the fortress had departed. Fort Arthur was a very strongly fortified place, but the Japanese captured it, burrowing their way up the hillside to it like so many badgers.

Liege was strongly fortified, but its forts were useless against the big guns of the German army. Namur fell in even less time. Antwerp is surrounded by a double ring of forts, which, when they were built, were supposed to be impregnable, yet some of these forts have been taken, and there is every indication that the Germans will force their way in. One advantage possessed by the attacking party is the fact that the fort is a stationary object, with its position definitely known, while the position of the siege guns may be concealed from the defending force, for a time, at any rate, and their position can be changed, making the destruction of the attacking batteries a very difficult thing.

Several experts are of the opinion that in the future no attempt will be made to fortify inland cities, because of the facility of the work.

There are many who believe that the day of the battleship is over. The submarine has shown its ability to put these monsters out of the way quickly and successfully. The three British cruisers sunk a short time ago by a German submarine or submarines were comparatively old vessels, but had they been the newest dreadnaughts the result would have been the same.

The modern submarine can travel more than 2,000 miles, and has a surface speed of more than fifteen knots, and a submerged speed of ten knots or better. Undoubtedly both the range of action and the speed will be vastly increased, so that a fleet of these little vessels can cross an ocean, if need be, pick out their victims at leisure, destroy them, and return home. Of what use, then, will be the twenty million dollar battleships?

The use of air craft has revolutionized the work of armies. Thus far they have not been used to any extent in fighting, but their use as scouts has made the secret transportation of bodies of troops from place to place impossible. It is highly probable that had it not been for the use of airplanes the story of the struggle would have been entirely different, having to depend on cavalry

for their information, the rival commanders would not have known anything of the movements of troops behind the screen thrown out in advance. There would have been surprises. Somewhere along the line where the enemy was supposed to have but a small force it would have been found that he had massed his men in great strength, and lines would have been pierced at weak places. Von Kluck's great march on Paris might have succeeded. The Germans might have cut the French line in two somewhere along the Marne, surrounded the entire eastern army and forced its surrender. Since the German backward movement began the French might have broken through at any one of a dozen places, or their wide flanking movement might have caught Von Kluck off his guard and brought him into camp. None of these things has happened, chiefly because each general staff knew what the other was doing. The massing of troops at any point by one side became immediately known to the other, and other troops could be rushed to strengthen the threatened place. With the aeroplane and the dirigible as scouts a military campaign has become like a game of chess, where all the moves are made in the open, or like a game of cards played with all the cards lying face up on the table.

WORLD CROPS.

The International Institute of Agriculture, with headquarters at Rome, gives some interesting information on the crop production for the year in the northern hemisphere, the crop of which is now gathered. The figures are given in comparison with the figures for 1913. Estimates are made in quintals. The institute following the metric system of reckoning. A quintal of 220 pounds.

For cereals, new data of particular importance are the following forecasts of the harvest in Canada: Wheat, 43,453,066 quintals, against 63,064,099 in 1913, or 69.9 per cent.

Rye—512,846 quintals, against 584,223 in 1913, or 87.8 per cent. Barley—8,058 688 quintals, against 10,520,013 in 1913, or 76.6 per cent.

Oats—50,542,829 quintals, against 61,408,053 in 1913, or 81 per cent. In adding these data to the ones published in the preceding bulletins, modified and completed according to the latest information received by the institute, the following totals are obtained:

Wheat—The production is estimated at 708,703,004 quintals, corresponding to 92.8 per cent of last year's production, for the following group of countries: Hungary, Belgium, Denmark, Spain, Great Britain and Ireland, Italy, Luxembourg, Netherlands, Russia in Europe, Switzerland, Canada, United States, India, Japan, Algeria (department of Constantine), and Tunis.

Rye—The production is estimated at 377,765,653 quintals, or 98.1 per cent of last year's, for the following group: Prussia, Hungary, Belgium, Denmark, Spain, Ireland, Italy, Luxembourg, Netherlands, Russia in Europe, Switzerland, Canada and United States.

Barley—The production is estimated at 238,392,206 quintals, or 90.3 per cent of that in 1913, for the same countries as in the case of wheat, but excluding India.

Oats—The production is estimated at 403,516,824 quintals, or 87.7 per cent of that in 1913, for the same countries as that of wheat, but excluding India and Japan.

Regarding other products, the production of Linseed in Canada is estimated at 2,296,758 quintals, against 4,445,081 in 1913, or 51.6 per cent.

There is also a notable decrease in the maize crop forecast in the United States, which is now given at 659,917,980 quintals (106.2 per cent of the production of 1913), compared with 669,062,340 quintals given last month.

An important decrease also occurs in the forecast of wine production in Italy: 48,000,000 hectoliters against the 52,000,000 given before, or 91.9 per cent of the production in 1913.

PAROCHIAL GOSSIP SUPPLANTED.

Much as can and must be said in condemnation of the war, there is no need to let realization of its cost and horror blight the reserver to the few facts, at least a little consolatory, that careful search among its consequences can today discover.

Whoever would have been able to note ever since the great struggle in Europe began, a change, which was also an elevation, in the quality of most conversations he hears—a change and elevation not less easily remarked in what is written than in what is said. The matters on which so nearly all of public interest concentrates are, indeed, at once terrible and lamentable, but there is a largeness about them that has a compensatory influence and is exercising innumerable minds on things more important than neighborhood gossip.

Even the partisan politician and the devotees of baseball—probably the two classes in our population whose sense of relative values is less accurate than that of any others—now occasionally think and talk in a way that shows some relaxing of their pitiable obsession by the trivial.

Of course, not all of the war talk is intelligent, but most of it shows something of both information and comprehension, and there is a general desire—a desire often gratified, fortunately—to hear or read the opinions and arguments of men who speak with authority derived from experience and study.

Discussion of the war, moreover, tests and develops our capacity to credit the upholders of views divergent from our own with intentions and motives as worthy as ours, and to conduct a debate on deeply moving topics with moderation of speech and courtesy of manner. This can be done—it is done with a frequency that is somewhat surprising when one considers how emotional are the differences which separate, say, the friend of Germany with whom the Allies seem without reproach and their cause holy as well as noble.

Herald want ads bring results.

ANOTHER INDIAN HEROINE.

Out in the country through which the Bird Woman a century ago guided the first white explorers on their way across the continent, another Indian woman has just won distinction by a deed which called for both bravery and endurance. The prairies in the southwestern part of the state were on fire, the crops and homes were in danger. Everywhere men were fighting the flames. Smoke and heat and dust brought the workers to the point of exhaustion, but there could be no slacking, for the flames must be beaten out. An Indian woman, known by the name of Mrs. Cowboy, determined to do what she could to aid in the work, spent the day galloping with water to the parched men, carrying the water in a can strapped to her horse's saddle.

The fire was at last brought under control, and credit is due, not alone to the men who fought long and well, but to the Indian woman who aided them in the task of carrying to them the most useful, water to drink.

What may be the facts about this woman and her life we do not know. She may be illiterate and uncouth. Doubtless her educational advantages have been few, and she would scarcely feel at home in the society which considers itself cultured. But this humble woman on the galloping horse carrying water to the fire fighters was performing a work just as heroic in its way as many another piece of work which has made the deer famous.

BELGIUM.

Of all the countries now involved in the great European war, Belgium is clearly entitled to the sympathy of the world. Whatever may be the facts with reference to other countries, whoever was responsible for the war and what motives underlay the act, Belgium, at least, must be absolved from all responsibility. She sought neither to enlarge her domestic territory nor to secure colonies beyond the seas. She menaced no other country. She sought no commercial advantage save through the ordinary channels of commerce, where all are at liberty to compete, and on equal terms. She sought only to develop her industrial life, her education, and the social and political life of her people. Surely this was a reasonable ambition.

Yet, because she lay in the highway of marching armies, her territory has become a vast battlefield. Because belligerent nations were on either side, she has been ground as between the upper and nether millstone. Her fortifications have been shattered, her people driven destitute from their homes. Her capital is in the possession of foreigners and her chief seaport is being bombarded by an enemy's guns. Thousands of her soldiers lie buried on the field of battle, and widows and orphans have been made to sacrifice their best loved on the altar of the great god of war. With supreme irony the inhabitants of Belgian cities which have fallen into the hands of the invaders have not only shared in all this suffering, but have actually been compelled to pay a tax to those who have entered their land and despoiled it.

Whatever may be the result of this war, whatever indemnities may be paid to surviving Belgians, no power can remove from the land the effects of this awful tragedy. That which has been destroyed cannot be restored, those who have died cannot be brought back. If no other thing can bring about a great popular demand that war shall cease, the fate of Belgium should shock the world into some appreciation of its unutterable horror.

REV. SHARP RESIGNS.

Lidgerwood, N. D., Oct. 9.—Rev. G. L. Sharpe, Baptist minister in this city, has resigned his position. He will take up work at Superior, Neb. Mr. Sharpe has been located in Lidgerwood about two years and has been quite successful.

FRIDAY.

When Ex Brigham stepped out for his daily warming up with the rattan ball today, he wore a bright smile, and Miss Palmer sat him what mail him so happy. Ex said because he had just figured out it was only 75 days to Christmas. We consider that a cheerful spirit.

ANDY'S NEW BUSINESS.

Andy Anderson handed in his hoam work all covered with black smooches.

INTO THE DRESSING ROOM!

Ex had just figured out it was seventy-eight days to Christmas.

as when Miss Palmer looked at his hands she said he had been shaving with a razor.

At recess he shod up it, it being a Little Gem Printing Press, you sending 10 cents for it. It is very fine, and Andy is going to print visiting cards for peepul & mail a grate dele of munney. Later he might print a news paper, only nothing ever happens here to put in.

Genevieve Hicks said he could print a book of her poems, but Andy said he gessed he woudnt wait his time doing anything as foolish as that.

Andy has maid a card for himself already, it being very fine, only the spelling looks a littel queer & sum of the letters are upsid down. We suppose he will do better later on.

Phil Wigglesworth has galve him an order too for 5 carus.

FATTY COMES IN HANDY.

Miss Palmer was trying to show Bol Hayes about the shape of the erth today, & not having no appul or anything handy she looked for something. Bol said if she would excuse him he would go rite out & get an appul if Mister Griggs wasent on his plate, but she sed she woudnt bother him if Fatty Bellows would please stanp up, so Andy got up on the platform—she used him to liller. The erth is shaipeid sumthing like Fatty. Not quite round, but a little flat on the poals which are the top of his hed & his feat. It is thicket roun the ekwator, an imajinary line drawed acros its center. Fatty sed he didnt have anny imajinary line, he wearing a bait, but Miss Palmer sed the erth didnt.

IT IS THE THICKEST 'ROUND THE EQUATOR.

Bol sed he understood now, but if the erth was shaipeid like Fatty & had feat why didnt it run around instead of standing up, so Andy got up on the sted? That's what he cant understand. Pritty thick, Bol, pritty thick!

EX CANT UNDERSTAND.

Ex Brigham was seen examining a chestnut burr today. Ex says what he cant see is how a worm which is so soft and tender, can get threw a spikty chestnut burr & way into a chestnut nut. He says they are maniching wonderful things in this world, Ex, which we dont know, say we.

PRIZES AWARDED AT MANDAN FAIR

Excellent Stock Exhibits

Mark This Year's Exposition.

Mandan, N. D., Oct. 9.—John Christanson of New Salem, this year again won the Northern Pacific cup awarded to the farmer showing the best two dairy cows from one farm, at the Mandan fair.

John Dawson was winner of the champion steer for herd exhibition. Christanson won the sweepstake on Holstein bulls. Diet Schwarting of New Salem taking second. Dawson took sweepstakes on cows heifers and calves.

His herd of twenty black polled Angus beef cattle came in for a share in the sweepstakes, and has been one of the features of the show. He has seven bulls and 13 females including calves. One of the calves has secured a special honorary award and is without a doubt one of the best ever raised in the west.

Mr. Dawson took the first premium on Chester white baby pig for owner, took the sweepstakes in that class, took first premium for sow and litter and took first and second on Chester white pigs. He has also sold much stock, including four boars, two of his prize Angus bulls and other animals.

In the horse department Mr. Dawson took the sweepstakes premium on stallions with his great Percheron, Hovet. He also took first premium on the horse with foal exhibit and on several of his Percheron colts.

In the swine department J. Robinson, who lives south of the city, took all of the prizes for Berkshire. George Mason, proprietor of the Sunny stock yards, took the first and second prizes, \$130, for the best litters weighing over 200 lbs. The animals show here Durro Jersey.

William Hoffknecht's, imported Belgian stallion, took the first premium in his class and second championship. Sweepstakes for the year took a blue ribbon on his three year old Percheron and on many Percheron mares. Jos. Zachmeyer won premiums on his Percheron mares.

HORSES LOCATED

Team Stolen From Velva Found in Minot, N. D.—A team of horses and buggy stolen from the Slyberk & Sterns livery barn at Velva two weeks ago, were located at Scott's farm near Minot. The team was a stranger hired the team two weeks ago for a day, stating that he wanted to drive into the country to take orders for a grocery concern. He kept the team two weeks and left them in Minot without paying the owners money for their hire. The horses were found in good condition, but there was no trace of the driver, who has departed for parts unknown. This is the second time this year the team has met with a similar experience.

MANDAN UP 5,070

That is Population, as listed by Directory

Mandan, N. D., Oct. 9.—The city directory canvass just completed of Mandan indicates that the city has a population of 5,070, and while this does not increase over the population of two years ago, it is considered satisfactory locally.

WIDOW IS NAMED

Mrs. Kruepnel to Administer Estate of Deceased Husband.

New Rockford, N. D., Oct. 9.—Mrs. Emma E. Kruepnel, widow of Gustav Kruepnel, the business manager of North Dakota, was appointed administratrix of his estate. The estate is valued at between \$12,000 and \$15,000, and the widow and four children are the direct heirs.

VAN HOOK MADE HAPPY.

Van Hook, N. D., Oct. 9.—There is double cause for rejoicing among the people of this section. The Soo road across the Berthold reservation will reach here in a day or two and the announcement has also been received that the commissioner of the general land office has authorized a lot sale from October 30 to November 2. The Soo track layers are following closely behind the graders and are now in sight of the town.

Benner & Begg The Store Accommodating Suit Special for Today Values worth from \$18.75 to \$35.00 at \$9.75. This lot includes some of this season's very newest tunic and flare effects, in Wide Wale Serges, Chevots, Bayardere cloths, diagonals, etc., in colors blue, brown, green and gray. Values that range from \$18.75 in new suits to \$35.00 in last season's styles. Your choice today in our bargain basement at each, \$9.75. FLANNEL MIDDIES, BOYS SHOES, GIRLS SHOES, CORSETS, SWEATERS, Children's Dresses, HATS, CHILDREN'S SHOES.

ROMANCE SURVIVES

Woman Makes Perilous Trip From Germany and is Married.

St. Paul, Oct. 9.—The European war failed to crush the romance of Adolph Korter and Maria Staave. Miss Staave arrived in Minneapolis yesterday from Germany, and the two were given a license to marry.

Korter left Berlin five years ago to make a home for his fiancée. He succeeded in paying for a farm near Uppham, N. D. When it came time to return to Germany this fall to claim his bride he found he could not enter the fatherland without being drafted into the German army. As a consequence Miss Staave made the trip to America alone.

DEATH RESULTS

Plaza Farmer Killed in Supposedly Minor Accident.

Plaza, N. D., Oct. 9.—A runaway accident, in which he was supposedly only slightly injured, resulted in the death of Peter Rasmussen, a prominent living near this city. He was a pioneer land owner of this district.

KILLED BY TRAIN

Riding Rods and Fell Aaisep—Boer War Veteran.

Minot, N. D., Oct. 9.—F. J. McKone of this city has been notified that Harry Baker, an employe of his till several weeks ago, had been accidentally killed in a rail accident at Glasgow, Minn. Baker was a veteran of the Boer war, and was en route from here to Portland, Ore., when he was killed.

Baker was riding the rods, and it is believed that he fell aaisep while in his perilous position.

GOT TWO YEARS.

"Blindpigger" Feels Weight of Law for Second Offense.

Grafton, N. D., Oct. 9.—Four of eight prisoners who pleaded guilty before Judge Kneeshaw, were sentenced to the penitentiary. D. M. Jones, for his second offense at blindpigger, got the heaviest sentence, being given two years. Stephen Getts and Thomas Murray, admitting a robbery attempt at Forest River, were given 18 months, while James Malen, confessing to bootlegging, was given six months. Edward M. Clenden and Freeman Alexander, colored, each received jail sentences, while May Johnson and Clara Anderson were heavily fined.

WOMAN IS INJURED.

Tappen, N. D., Oct. 9.—Mrs. M. J. Ryder had an accident which might easily have proven fatal. She was

FORMER CORONER DIES.

Gascoyne, N. D., Oct. 9.—Following a brief illness, Dr. Carl Kaufman is dead. He came here from Richland county about five years ago. He was secretary of the state board of health and for some years was health officer and coroner in Richland county. Besides a widow and other relatives, he left two daughters by a former wife in Switzerland.

FORGING BELLHOP DISAPPEARS.

Wahpeton, N. D., Oct. 9.—Forging several checks for small sums, Robert Smith, a bellhop in the Stratford hotel in Breckenridge, managed to secure about \$100 in cash and \$50 in goods and disappeared.

FOUR SUSPECTS CAUGHT.

Oriska, N. D., Oct. 9.—Assisted by a tip from the depot agent, a local officer arrested four alleged highwaymen in a box car. They gave the names of Albert Cook, Bert Spencer, John Smith and Alfred Reed. They waived examination and were held to the district court under \$2,000 bonds.

"Tell Me the Secret" How do you make such delicious muffins? Mine are always so dry. And if I make the batter thin they fall. How do you do it? "I make them about as you do, only I use K C Baking Powder. Mine always turn out well, so it must be the baking powder."

It is the baking powder. To make muffins, cakes and pastry rich and moist, yet light and feathery, a modern double acting baking powder must be used—one that will give off leavening gas in the oven as well as in the mixing bowl.

KG BAKING POWDER is really a blend of two baking powders, one of which starts to raise as soon as moisture is added. The other is inactive until heat is applied. This sustains the raise until your muffins, biscuits or cake is done. K C Baking Powder costs less than the old fashioned quick acting kinds, yet you need use no more and it is superior to them in every way. Try a can at our risk and be convinced.

SCANDINAVIAN AMERICAN BANK GRAND FORKS, N. D.

4% Paid on Savings Interest Compounded Quarterly

JOHN BIRKHOZ Money Always on Hand for First Mortgage Farm Loans GRAND FORKS, N. D.

There Are Boys Who Are Ambitious to Succeed I heard an office man say the other day, "The office boy of today doesn't give a fucker for the future, his mind is on baseball and motor-cycles." I don't believe him! I know better. I know many, many boys who are anxious to find work in offices where they stand a show of advancement. If I were an office manager, I'd use a HERALD WANT AD and put in a few hours interviewing boys—because I know I could pick the right boy and thereby build for the future—HIS AND MINE.—The Herald Want Ad Man. Telephone 600 Either Line.