

ONE AUTOMOBILE FOR 9.3 PERSONS

Figures Show North Dakota Leading
Other States of the
Union.

The motor age has reached North Dakota. According to figures of the state highway department, North Dakota has more automobiles per capita than any other state in the union.

Last fall, Nebraska came forward with a claim that it had taken the lead and a table published at that time showed Nebraska with one automobile for every 9.5 persons; Iowa one for every 9.7, and California one for every 9.7 persons.

According to the calculations made by the state highway commission from the number of cars registered in 1918, North Dakota now has forged to the front with one automobile for every 9.3 inhabitants.

With the average family in North Dakota numbering six, there is one car for every family.

"North Dakota has not yet reached the motor truck era," says J. E. Kaulfuss, assistant state engineer, "When it does, the highways should be ready to furnish modern transportation, which is the very life of civilization."

To Hold Tractor School.

Local Tractor men are to be congratulated on obtaining the E-B Tractor school for Binford, which is to be held on Monday and Tuesday, March 3 and 4. The first session will open at 2 o'clock, Monday afternoon. The school is held under the auspices of Hammer-Thingelstad Co.

This school was given all over the United States to E-B Tractor owners and operators and also to army officers from Camp Grant who pronounced it one of the most valuable courses in their training.

This year through the courtesy of the Emerson-Brantingham Implement Company, the scope of the school has been increased so that anyone interested in Tractors can attend and get the benefit of expert instruction free of charge. The school is directed by a competent Tractor expert from the Emerson-Brantingham Implement Company Branch House with the best equipment that has ever been designed for tractor school use including text books, charts and actual tractor parts.

The course is very thorough, including instruction in the theory of Tractor design, practical operation and methods of keeping the tractor

in working order and repairing.

A feature of the school is a text book which is furnished each student attending the school and which they may keep for future reference.

Every tractor owner, tractor operator and also those interested in the operation of tractors should not fail to take advantage of the opportunity offered to learn about tractors in the E-B Tractor school.

Those interested are requested to hand in their name to Hammer-Thingelstad Co. as soon as possible.

Your Income Tax.

Work on the collection of \$6,000,000,000 has been begun by the bureau of internal revenue. This is the estimated yield of the new revenue bill. The income tax provisions of the act reach the pocketbook of every single person in the United States whose net income for 1918 was \$1000 or more, and of every married person whose net income was \$2,000 or more. Persons whose net income equalled or exceeded these accounts according to their marital status, must file a return of income with the collector of internal revenue for the district in which they live on or before March 15.

Here is what will happen to them if they don't; for failure to file a return on time, a fine of not more than \$1,000 and additional assessment of 25 per cent of the amount of tax due.

In addition to the \$1,000 and \$2000 personal exemption taxpayers are allowed an exemption of \$200 for each person dependent, upon them for chief support if such person is under 18 years of age and incapable of self-support. Under the 1917 act, this exemption was allowed only for each dependent "child." The head of the family—one who supports one or more persons closely connected with him by blood relationship, relationship by marriage, or by adoption—is entitled to all exemptions allowed a married person.

The normal rate of tax under the new act is six per cent of the first \$4,000 of net income above the exemptions, and 12 per cent of the net income in excess of \$4,000. Incomes in excess of \$5,000 are subject also to a surtax ranging from 1 per cent of the amount of the income tax between \$5,000 and \$6,000 to 65 per cent of the net incomes above \$100,000.

Payment of the tax may be made in full at the time of filing return or in four installments—on or before March 15, on or before June 15, on or before September 15, and on or before December 15.

The First State Bank can make you a FARM LOAN on short notice and on exceptionally easy terms.