

rows; 2 smoothing harrows; one packer; 2 Deering mowers; 1 hay rake; 1 Deering corn planter—50 rods wire; 1 Deere 2-horse shovel cultivator; 1 Deere 2-horse disc cultivator; 1 walking stubble plow; 1 walking breaking plow; 4 wagons; 1 75-bu. tank; 2 hay racks; 3 bob sleighs; 1 jumper sleigh; 1 auto trailer; 2 buck rakes; 1 Economy 1 1/2 h.p. gas engine; one Field 6 h.p. gas engine; 1 Martin 7-inch burr feed mill; 1 De Laval No. 15 cream separator; 1 barrel churn—hand or power; 7 sets of work harness; 1 set driving harness; 1 saddle and bridle; 1 four-burner kerosene stove; 1 washing machine; some household furniture.

TERMS: All sums of \$10 or under cash; on sums over that amount time will be given until October 1, 1921, on good bankable paper bearing interest at the rate of 10 per cent per annum.

Sale starts at 10 o'clock sharp.

Free lunch at 11:30.

CRANE & COWEN, Owners.

F. G. Lewis, Auctioneer.

Oscar Greenland, Clerk.

PUBLIC SALE

The undersigned will sell the personal property listed below on Section 35, Rosendal township, and known as the Frank Davis farm, 2 miles west and 2 miles north of Binford, and 3 miles east and 1-2 mile north of Mose, on

Friday, October 8th

9 Head of Horses and 17 of Cattle
 1 bay mare, 9 years old, wt 1300;
 1 black mare, 9 years, wt 1300;
 1 gray mare 5 years old, wt 1400;
 1 black gelding 5 years, wt 1400;
 1 gray mare, 14 years, wt 1400;
 1 bay mare, 3 years old, wt 1200;
 1 yearling mare colt 2 sucking colts.

4 cows, fresh; 3 cows, coming fresh in winter; 1 registered bull, Shorthorn, 2 years old; 2 yearling heifers; 1 yearling steer; 5 calves. 4 spring pigs, 7 turkeys, 40 chickens.

Farm Machinery

1 8-ft Deering binder; 1 14-inch Emerson gang, nearly new; 1 Kentucky single disc drill; 1 McCormick mower; 1 McCormick rake; 1 bull rake; 1 smoothing harrow; 1 hand cultivator; 1 Fosston fanning mill; 1 smut mill; 1 wagon with 2 bu. box; 1 wagon with hay rack, 1 spring wagon; 2 sets of bob sleds, 3 sets of work harness; 1 Blue Bell cream separator and churn; 30 tons of good hay; other articles too numerous to mention.

Sale starts at 12 o'clock sharp.

Free lunch at noon.

TERMS: All sums of \$10 or under cash; on sums over that amount time will be given until October 1, 1921, on good bankable paper bear-

ing interest at the rate of 10 per cent per annum.

GUNDEL RUST, Owner

F. G. Lewis, Auctioneer.

L. P. Larson, Clerk.

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that to the \$2,847,186 general property levy must be added these special direct taxes, which makes a burden of \$3,893,186. In 1919, with no special direct taxes, the levy was \$3,676,039, or somewhat less than for the current year. The rate last year was 2.4125 mills.

In 1918 the levy for state purposes, without the direct taxes of this year, was \$1,690,156, or 4.3 mills, and in 1916, the last levy made by the Hanna administration it was \$1,417,984, or 4 mills.

My assertion which threw Prof. Roylance into such a rage was that a levy based upon the pre-socialist valuation, would have to be about 9 mills to produce the revenue needed at this time. Let me demonstrate that this is true. Taking the levies in dollars for last year and this year, and the 1916 valuation as a base, I find that to produce this year's revenue upon the 1916 valuation, a levy of 11 mills would be necessary, and taking this year's levy in dollars, it would have required a 10.4 mill levy upon the 1916 valuation to produce it. Here are the levies for the past four years in mills based upon the 1916 valuation; 1920, 11 mills; in 1919, 10.4 mills; 1918, 4.8 mills; 1917, 4.7 mills; 1916, 4 mills.

Using the 1917 assessed valuation as a base, to produce this year's revenue, 10 mills would have been necessary, and to produce the 1919 assessed valuation, 9.4 mills would have been necessary. Using the 1918 assessed valuation as a base, to produce the 1920 revenue, a levy of 9.6 mills would have been necessary, and to produce the 1919 valuation, 9.1 mills would have been necessary.

Mr. Wallace and Prof. Roylance may prate to their heart's content in the Socialist papers of the state, and attempt to convey the impression that a low rate per cent levy upon a high valuation, produces a low tax burden, but they can't get away with it.

In order to emphasize the fact that Messrs. Wallace and Roylance are trying to get away with something in attempting to create the impression that the burden descends with the rate per cent, I herewith reproduce again the levies in dollars for the past five years:

1916, \$1,417,984; 1917, \$1,657,612; 1918, \$1,690,156; 1919, \$3,676,039; 1920, \$3,893,185.

F. E. Packard.