Report of the Auditing Committee

Of Kent County, Md.

To The Honorable Board of County Commissioners for Kent County.

Gentlemen:

In compliance with an act of the General Assembly of Maryland, passed January, 1904, and in harmony with our appointment as Auditors for Kent County. We have examined the Books, Accounts and Vouchers of the County Commissioners' Office, The Board of Education, The County Treasurer's Office, The Trustees of the Alms House and the Dog License Fund.

This Audit deals chiefly with the Levy of 1920 and 1921 when a rate of $2.50 on the $100.00 was declared for County purposes.

This report also gives the Source of Revenue for Kent County for 1921 and 1922 as shown by the Books of the County Commissioners January 17th, 1922.

The Auditors began their work on October 10th, 1921, but were very much handicapped by the conditions existing in all the departments examined. In some departments there were some vouchers missing, and many payments were made without proper authority.

We would recommend that the Clerk to the County Commissioners, the Superintendent of the Board of Education, County Treasurer, and the Clerk to the Alms House Trustees be required to make a detailed statement of the previous year's work, presenting vouchers for every expenditure made.

We would especially call attention to the present system of rebating taxes charged in error. The Court has advised this Committee that no person has authority to make any change in the Assessments as levied, except by order of the County Commissioners, as published notice is given to enable tax payers to revise their assessments prior to the striking of the Levy in June of each year.

We again call attention to the expenses of the Alms House and Farm, The cost for keep of inmates is about $360.00 each per year. The Farm account shows a net loss of $188.70, which together with taxes and interest lost on money invested would make a total loss to the County of about $1,000.00 for the year placing a value of $9,000.00 on the Farm. We therefore again recommend the sale of the Farm.

Respectfully,

WM. G. SMYTH,
H. CLAY BROWN,
J. RAYMOND SIMPERS
County Auditors.

EXHIBIT 1.

SUMMARY OF ASSESSMENTS FOR 1920-21 ON BOOKS IN COUNTY COMMISSIONERS OFFICE.

Real and Personal	$12,165,566.23	@	$2.51	$305,355.71
Extra Real and Personal	251,715.00	@	2.51	6,318.04
Shares of Corporations	248,578.03	@	2.51	6,239.31
Bank Shares	374,658.03	@	1.00	3,746.58
Securities	709,047.00	@	.30	2,127.14
Millington Building Association	1,361.22	@	2.51	34.17
Mutual Fire Ins. Co., of Kent Co., Md.	63,630.00	@	.30	190.89
				$324,011.84
Levy for 1920-21 Includes Orders 1920-21				$214,077.03
Levy for 1920-21 Includes Certificates 1919-20				98,521.34
				$312,598.37

EXHIBIT 2

A STATEMENT IN DETAIL SHOWING HOW AND FOR WHAT PURPOSE THE LEVY OF 1920-21 WAS APPROPRIATED.

PAID BY ORDERS ISSUED 1920-21.

Roads and Bridges 1st District	$6,325.35	
Roads and Bridges 2nd District	6,303.02	
Roads and Bridges 3rd District	6,370.73	
Roads and Bridges 4th District	1,079.08	
Roads and Bridges 5th District	3,635.09	
Roads and Bridges 6th District	5,368.84	
Roads and Bridges 7th District	3,565.93	
Roads and Bridges Miscellaneous	3,793.33	
		36,441.37
Road Engineer's Salary	$1,699.92	
Road Engineer's Traveling Expenses	317.39	
		$2,017.31

COUNTY COMMISSIONERS' SALARIES.

Georg H. Cannan	$699.96	
Nicholas V. Walters	699.96	
Athrur H. Brice	699.96	
		$2,099.88
Clerks of County Commissioners' Salary, John Medders		$1,140.00
Supervisor of State Tax Com. Salary, Owen C. Smith		999.96
County Treasurers' Salary, Merrick Clements		1,999.92
State's Attorney Salary		1,200.00
Janitor's Salary		300.00
County Commissioners' Office Expense		704.52
Alms House		3,996.94
Orphans' Court, salary and supplies		1,500.50
Contract Printing		1,000.00
Pensions		854.00
Water Rents		122.00
Miscellaneous		571.72
Registrations and Election		4,596.98
Charities		133.22

TOWNS OF KENT AS APPLIED TO ROADS

Betterton	312.00
Rock Hall	333.00
Galena	209.00
Millington	342.00
Chestertown	2,286.00
	3,482.00

TOWNS OF KENT COUNTY ON BANK SHARES AND CORPORATIONS.

Chestertown	$600.00
Millington	29.91
Rock Hall	20.00
Betterton	13.90
Galena	.69
Chestertown	95.45
	$759.95
Schools	$118,996.97
Hospitals	1,960.80
Health Office and Jail Physician	917.64
County Demonstrator and Domestic Science	756.35
Galena School Fund	6,000.00
Lateral Roads Fund	21,525.00
	$214,077.03

PAID BY CERTIFICATES ISSUED 1919-20.

Circuit Court Expenses and Witnesses Fees	$2,937.09
Magistrates and Constables	1,113.50
Court House and Jail	9,389.02
Kent and Queen Anne's Counties Joint Account	774.07
Audit Committee's Salary and Expense	229.39
Refund of Taxes in Error	241.14
Miscellaneous	1,891.96
Wharves and Landings	12.88
Treasurer's Office Expense	581.93
Assessments Local	62.16
Hospitals	1,136.16
Registrations and Elections	6,091.08
Morgan Neck Bridge Keeper's Salary	106.60
Alms House	5,390.16
Expenses on New Assessments	98.53
Health Office and Jail Physician	68.36
Betterton-Still Pond Roads	24,063.27
Still Pond Station to Still Pond Road	3,978.25
Orphans' Court Supplies and Salary	193.71
Turner's Creek and Bloomfield Road	1,181.55
New Equipments for Roads	9,325.43
County Demonstration's Allowance	715.50
Morgan Neck Bridge Repairs	23.50
County Nurse's Salary	1,064.75
Road Work Before Levy	648.32
Special Road Work Near Tolchester	2,321.11
Special Road Levy	24,860.92
Charities	21.00
	$98,521.34
Total Orders	$214,077.03
Total Certificates	98,521.34
	$312,598.37

EXHIBIT 3.

SUMMARY OF ASSETS, REAL AND PERSONAL AND LEVIED BY COUNTY COMMISSIONERS AND CHARGED TO TREASURER.

				AMOUNTS
Real and Personal	$12,165,566.23	@	$2.51	$305,355.71
Extra Real and Personal	251,715.00	@	2.51	6,318.04
Shares of Corporations	248,578.03	@	2.51	6,239.31
Bank Shares	374,658.03	@	1.00	3,746.58
Securities	709,047.00	@	.30	2,127.14
Millington Loan Association	1,361.22	@	2.51	34.17
Mutual Fire Ins. Co.	63,630.00	@	.30	190.89
Balance in Treasurer's Hands June 12th, 1920				9,862.69
Cash Paid by County Commissioners				6,291.07
Taxes Uncollected 1919-1920				$5,290.58
Taxes Uncollected 1918-1919				1,649.16
Total				$340,165.60
Balance from 1919-1920				$9,862.69
Collected on Real and Personal to June 15, 1921				286,611.50
Uncollected from Real Estate and Personal to June 15, 1921				25,062.25
Collected on Corporations to June 15, 1921				5,010.83
Uncollected on Corporations to June 15, 1921				1,228.48
Collected on Bank Shares to June 15, 1921				3,746.11
Uncollected on Bank Shares to June 15, 1921				.47
Collected on Securities to June 15, 1921				1,705.08
Uncollected on Securities to June 15, 1921				422.06
Collected on Millington Loan Association to June 15, 1921				09
Uncollected on Millington Loan Association to June 15, 1921				08
Collected on Mutual Fire Ins. Co., to June 15, 1921				89
Cash from County Commissioners				07
Collected for 1919-20				473
Uncollected for 1919-20				4,81[illegible]
Collected for 1918-19				285.54
Uncollected for 1918-19				1,363.62
Interest Collected 1918-19				8.34
Total Credited to Treasurer				$340,165.60

COLLECTIONS FOR 1918-19 AND 1919-20 ARE INCLUDED IN THE AMOUNT PAID TO TREASURER BY COUNTY COMMISSIONERS

Total Expenditures	$308,425.42	
Taxes Uncollected for 1920-1921	26,743.34	
		$335,168.76
		$4,996.84
Interest Collected on Taxes for 1920-21		1,687.19
		$6,684.03

BALANCE AS PER TREASURER'S BOOKS

Balance as Per Treasurer's Bank Book	$6,508.97	
Balance in Treasurer's Hands	175.06	
		$6,684.03

ITEMIZED STATEMENT OF AMOUNTS RECEIVED FROM COUNTY COMMISSIONERS, (ENTERED ABOVE AS $6,291.67)

Received from Alms House Farm, Balance fro 1919-20	967.30
Demurage on Stone, Betterton and Still Pond Road	10.68
Cash from sale of mules, $600.0, $275.20, $277.50	1,152.70
Cash from State Roads Commission	357.50
Cash from Fines (Justices of Peace) $78.70, $55.90, $2.00	136.60
Cash from H. E. Taylor, Treas., delin. tax, $285.54, $473.34, int. $8.34	767.22
Cash from State Comptroller	81.82
Cash from W. K. Hackett	4.20
Cash from Treasurer of Maryland (Passenger & Bus Licenses	26.76
Cash from State Roads Commission (wharfage)	30.15
Cash from Gault Applegarth, miscellaneous supplies	10.00
Cash from A. Parks Rasin, clerk	25.27
Cash from C. F. Crow, supervisors of election	.60
Cash from Judge J. Henry Thompson, paid in error Dec. 7th	.50
Cash from A. Parks Rasin, suit from Cecil Co., Holstein Harvey & Son vs. Sarah Wenworth	100.50
Cash from West Disinfection Co., freight and cartage	2.73
Cash from Mr. Clothier, for corn	5.25
Cash from W. K. Hackett, keep of wife at State Hospital Cambridge	31.25
Cash from Alms House Farm, $758.30, $502.50	1,260.80
Cash from Merrick Clements, Treas., for bill paid Enterprise for dog law advertisement	2.00
Cash from Merrick Clements, Treas., for bill paid Kent News for dog law advertisement	11.75
Cash from Commissioners of Queen Anne's Co., settlement of joint account	584.57
Cash from W. K. Hackett, keep of wife at State Hospital, Cambridge	31.25
Cash from Treasurer of Franchise Tax	80.49
Cash from Merrick Clements, Treasurer, fromdog fund	502.43
Cash from Harry Griffith, Trustee, keep of L. H. Dreka at Springfield State Hospital	100.00
Cash from Gault Applegarth, private telephone calls	6.75
	$6,291.07

DOG LICENSE FUND.

June 1920, cash from Harry E. Taylor, Ex-County Treasurer	$439.43
May 17th, 1921, cash from sale of licenses for 1920-21	1,772.00
	$2,211.43
Total Disbursements Loss of Stock, Poultry, etc	$709.00
Paid County Commissioners	502.43
	$1,211.43
Balance on hand May 17th, 1921	$1,000.00

EXHIBIT NO. 4.

Statement of Alms House and Farm, showing expenditures from June 15, 1920, to June 15, 1921.

ALMS HOUSE EXPENSES

Fuel	$409.23	
Drugs	94.56	
Dry Goods, Groceries, Meats and Butter	2805.95	
Flour and Mill Feed	318.84	
Hardware	161.42	
Labor and Supplies	722.46	
Insurance	187.43	
Miscellaneous	324.62	
Ice Cream	37.75	
Physicians	150.00	
Repairs	392.84	
William Ford, Salary	300.00	
William Ford, Contingent Fund	50.00	
Miss Sue Ford, Salary	180.00	
Trustees, Salary	168.00	
Secretary and Treasurer, Salary	150.00	
Supplies, Secretary and Treasurer	18.86	
		$6471.96

FARM EXPENSES

Fertilizers	$274.07	
Repairs	359.74	
Miscellaneous	47.13	
Insurance	52.62	
Sheep	449.50	
Lime and Spreading	354.72	
		1537.78
Total for year		$8,009.74
Warrants provided for from previous year		304.37
		$8314.11
Orders in Levy 1920	$3996.94	
Certificates provided in Levy 1921	4200.46	
Alms House Warrants Not Presented to County Commissioners	116.63	
	$8314.03	
Difference between Co. Com. Office and Alms House Warrants	.08	
		$8314.11
Total Expenses of Farm for 1920-1921		$1537.78
Total Receipts from Farm for 1920-1921		1349.08
Net Loss from Farm		$188.70
Paid County Commissioners for year 1920-1921		$1260.80
Paid County Commissioners for year 1919-1920		967.30
Total		$2228.10
Balance Unpaid to Commissioners		88.28
Total amount charged to Trustees (see Books of Trustees)		$2316.38

EXHIBIT NO. 5

Report of the Finances of Board of Education of Kent County, Md., year ending July 31, 1921.

RECEIPTS

Balance on hand July 31, 1920, in all banks		$2513.46
Rosenwald Fund, not included in above balance		359.03
Total Balance		$2872.49
FROM THE STATE:		
Account School Population and Attendanc	$23,496.15	
High School Aid	5,900.00	
Free Book Fund	2,013.32	
Salaries of Office	2,400.00	
Colored Industrial Fund	1,500.00	
Total State School Tax		$35,309.47
State Free School Fund		429.70
Materials of Instruction		671.12
FROM THE COUNTY:		
For permanent Improvements (Outlay)	$5,675.00	
Repairs (upkeep)	6,142.00	
For maintenance and support of school	107,179.97	
Total from the county		$118,996.97
FROM OTHER SOURCES:		
Licenses		435.69
Tuition fees from Queen Anne County Pupils		505.00
SALES OF PROPERTY:		
Books sold	$97.11	
Large bell and barrels	3.50	
From coal in Worton District and refund from Turner & Son and Pa. R. R. Co	154.81	
Sale of Lambson School	336.00	
Sale of Hibernia School	75.00	
Total in sales of property		666.42
Refund from expenses of Supervisors		37.16
Rent of Massey Colored School, $15 for 4 months		60.00
Refund from Lucas Brothers, Inc., for supplies		17.80
Arthur H. Brice, transportation of pupils to Betterton School		50.03
Refund of light rent		2.46
Interest on money in Savings Dept. of Third National Bank		25.80
Interest on Rosenwald Fund		28.00
		$160,108.11

DISBURSEMENTS

GENERAL CONTROL:		
Office Expenses		$834.43
Printing and advertising		353.77
Board Members' expenses		300.00
Salary of Superintendent		2400.00
Travelling expenses Superintendent		400.00
Salary of Clerk		1040.00
Salary Attendance Officer		800.00
Traveling expenses Attendance Officer		400.00
Other Costs Control		176.41
		$704.61

INSTRUCTIONAL SERVICES:	Elementary Schools	High Schools	
Salaries of Supervisors, white and col.	$2650.00	.....	
Traveling Expenses of Supervisors	300.00	.....	
Other Expenses of Supervision	92.18	.....	
Teachers' Salaries	74,646.99	$28,908.90	
Textbooks	2,401.30	1,008.80	
Materials of Instruction	818.18	2,170.45	
Other Costs of Instruction	966.37	732.91	
Total Costs of Instruction	$81,875.02	$32,821.06	$114,696.08
OPERATION OF SCHOOL:			
Janitor's Wages	$3,209.50	$1,635.00	
Fuel	6,853.88	1,585.47	
Janitor's Supplies	264.32	92.54	
Other Costs Operation	860.18	272.25	
Total Costs of Operation	$11,187.88	$3,585.26	$14,773.14
MAINTENANCE OF SCHOOL PLANT:			
Repair of Buildings & upkeep of ground	$1,233.20	263.66	
Repair and Replacement of Equipment	788.21	80.16	
Other Costs of Maintenance	253.22	7.70	
Total Costs of Maintenance	$2,274.63	$351.52	$2,626.15
AUXILIARY AGENCIES:			
School Libraries	$15.24	$40.05	
Transportation of Pupils	2,175.60	1,861.81	
Community Activities	13.85		
Tuition to Adjoining Counties	104.98		
Other Auxiliary Agencies		.76	
Total Auxiliary Agencies	$2,309.67	$1,902.62	$4,212.29
FIXED CHARGES:			
Insurance			$868.03
Contributions and Contingencies			15.00
Other Fixed Charges			40.85
Total Fixed Charges			$923.88
DEBT SERVICE:			
Interest on Short Term Loan of $40,000			$241.60
CAPITAL OUTLAY:			
Land		$6.25	
New Buildings and their Equipment		5,255.32	
Alteration of Old Buildings		28.87	
Equipment of Old Buildings		$37.95	
Total Capital Outlay			$6,128.39
Total of All Disbursements			150,306.14
Balance on Hand July 31, 1921			9,301.97
			$160,108.11

The above balance is distributed as follows:

Kent County Savings Bank (General Fund)	$5,360.96
Peoples Bank (General Fund)	24.34
Chestertown Bank of Maryland (General Fund)	3.52
Third National Bank (General Fund)	5.03
Chestertown Bank of Md. (Book Fund)	35.56
Peoples Bank (Colored Industrial Fund)	174.34
Savings Department of Third National Bank	3000.00
$1000 for New Work at Galena.	
$2000 For New Work at Fairlee.	
Third National Bank (Savings Dept.)	461.19
Sale of Lambson	$336.00
Sale of Hibernia	75.00
Interest on last year's books	24.39
New interest	25.80
In Peoples Bank (Savings Dept.), New School at Gray's Inn (Rosenwald Fund)	737.03

CHECKS OUT

Savings Bank:		
No. 1264—	$40.85	Ethel Johnson
No. 1544—	4.80	Chesapeake Garage
No. 3434—	100.00	Gladys Culley
No. 3440—	100.00	A. J. Bolin
No. 3449—	95.00	Margaret Harris
No. 3450—	135.00	L. Nellie Pearce
No. 3466—	60.00	Mrs. J. C. Wood
No. 3479—	130.00	Caroline I. Smyth
No. 3483—	75.00	Frances Copper
No. 3486—	75.00	Jessie Wilkins
No. 3496—	150.00	Estelle J. Strang
No. 3499—	129.06	Helen Douglas
No. 3506—	110.00	Lilly Ferguson
No. 3510—	70.00	Mrs. S. E. Burgess
No. 3530—	65.00	Walter Copper
No. 3542—	215.59	W. S. & A. M. Culp
No. 3548—	3.00	Roy Jacquette
No. 3564—	80.50	J. D. Bacchus
No. 3572—	1,000.00	Edward J. Clarke, Treas.
No. 3431—	125.00	Margaret Ernest
	$2,763.80	
Peoples Bank (Colored Industrial Fund):		
No. 360—	$150.00	Emma L. Miller
No. 361—	8.41	
	$158.41	

EXHIBIT NO. 6.

Bonded Indebtedness of Kent County, Maryland

The following bonds are outstanding:	
4—5 per cent Old School Bonds	$4,000.00
42—5 per cent Kent School Bonds	42,000.00
14—5 per cent Additional School Bonds	14,000.00
Total Bonded Debt	$60,000.00

EXHIBIT NO. 7

Source of Revenue For Kent County, Maryland, for 1921-1922, Shown by Assessment Books of County Commissioners, Oct. 22, 1921.

Real and Personal	$12,353,168.49
Extra Real and Personal	11,155.00
Shares of Corporations	112,364.34
Bank Shares	333,775.55
Securities	669,200.00
Trust Companies	44,471.94
Mutual Fire Insuranec Company of Kent Co., Md.	58,820.00
Ordinary Business Corporations	116,860.23
	$13,699,815.55

EXHIBIT NO. 8.

Statement of Certificates Issued By County Commissioners and Witnesses' Certificates Issued by Clerk of Circuit Court 1920 and 1921 and Payable January 1, 1922.

Circuit Court	$3,770.96
Witnesses before Grand Jury April, 1921	72.32
Constable, April Term, 1921	4.50
Constable, October Term, 1920	1.63
Witnesses Criminal Cases, October Term, 1920	102.70
Witnesses before Grand Jury, October, 1920	172.26
Witnesses Registrations Appeals, October Term, 1920	5.64
Witnesses Criminal Cases, April Term, 1921	461.54
Witnesses Criminal Appeals, April Term, 1921	45.68
Magistrates and Constables	816.63
Court House and Jail	8,421.39
Kent and Queen Anne's Counties' Joint Account	1,079.34
Audit Committee, Salary and Expenses	412.39
Refund Taxes In Error	136.47
Miscellaneous	622.00
Wharves and Landing	4.43
Treasurer's Office Expense	469.41
Assessments, Local Special	602.78
Hospitals	1,576.38
Registrations and Elections	3,356.76
Lateral Road Expense	224.22
Alms House	4,390.16
Health Office and Jail Physician	142.80
Still Pond School Bonds	124.21
Still Pond to Still Pond Station Road	7,363.24
Orphans Court, Supplies and Salary	347.46
Morgnec Bridge Keeper's Salary and Repairs	112.55
County Demonstrator's Allowance	781.34
Treasurer of Kent County Tuberculosis Committee	1,057.38
Road Work Before Levy	1,689.50
Special Road Work near Tolchester	1,398.81
Rock Hall and Gratitude Road	22,290.28
	$62,058.16

ROCK HALL

The County Demonstrator, Miss Hill, could not be present with the Womens Club Friday, but everyone is invited to be out on the 17th for a demonstration of hat trimming by Miss Bertha Knight, if no earlier date is decided on.

There is general hope that the visit of State Senator W. F. Russell, Delegate E. C. Bowers and Chairman of State Conservation Commission H. W. Vickers to the town recently will be of some real benefit to watermen's interests here.

Mrs. Truston Smoot has been on the sick list.

Messrs. Clarence Jewell and Earl Thompson were guests of tehir mother in Still Pond Sunday.

Miss Gladys Collison is spending some time at home from Baltimore. Her mother, Mrs. William Collison, and grandfather Mr. John Mack Collison, are both sick.

Mrs. Wilber Joiner was quite sick during the big storm with stomach trouble.

Mrs. James F. Baker is very ill with pneumonia.

Mrs. LeRoy Jacquette returned in fine health last Thursday from State Sanitorium where she has been for five months.

STILL POND

Miss Gladys Hackett has returned home after spending several days in Wilmington.

Mrs. Clarence Newcomb and little daughter, of Chestertown, spent several days this week with her sister, Mrs. Charles Jewell.

Mr. R. D. Moore has accepted a position with the A. and P. Stores and is now in Chestertown.

The devotional services of the Epworth League will be led on this Sunday evening by Mrs. S. W Matthews, topic, "An International Opportunity and Obligation." This is the last of a series of mission study topics. Come out and hear the closing chapters of "John Wesley, Jr."

The W. F. M. S. will meet at the home of Mrs. A. J. Hackett on next Thursday afternoon, Feb. 16, at 2.30 p. m.

On Friday evening Bro Smith will give another chapter of the text-book, "The Kingdom and the Nations."

On next Tuesday evening the business meeting of the Grange will begin at 7 o'clock. At 7.30 there will be moving pictures open to the public.

Remember the Valentine Social on Monday evening at the home of Mr. and Mrs. Wm. Medders for the benefit of the Junior League.

—Easton capital, combined with that of York, Pa., is responsible for a new cigar factory to start at Easton in the very near future. With a proposed factory in Chestertown to make automobile parts, the enlargement of the sewing factory here, a proposed new plant at Centreville and factories contemplating location at other Shore towns, manufacturing may, sometime in the future, rival the great agricultural interests in importance on the Eastern Shore of Maryland.

—The Peace Conference at Washington concluded its sessions on Monday, when President Harding made an appropriate farewell address to the delegates from the various nations there assembled. It is hoped that great good will come from the meeting by every lover of peace the world over.

—The first bill to be passed by the Senate went through recently without a dissenting voice. It was the measure authorizing an exchange of land to adjust boundary lines of the Patapsco State Forest Reserve.

—The following marriage licenses has recently been issued at Clerk of the Court Robert R. Ayres' office: Donald L. Ross, of Cecil and Estelle J. Cooper, of Kent; Joseph Mossman, of Philadelphia, and Margaret Stout, of Wilmington; William Albert Green, of Queen Anne's, and Mary Louise Archibald, of Kent; George Minch and Sallie Powell, of Kent; Wm. Lee Cohee, of Chester, Pa., and Bessie Agnes Burke, of Chetsertown; Clinton G. Wenrich, of Schuylkill, Pa., and Beulah A. Heinbach, of Reading, Pa.; Arthur P. Newsome and Elsie G. Owens, of Kent.

SAMSON PRICE DROP BENEFITS FARMERS

To assist further in stabilizing industry thru these last weeks of readjustment, the Samson Tractor Company announces a further reduction in the price of their famous Model M tractor to $445.00. This makes the price, including platform and fenders, belt pulley assembly and governor control, $550.00.

This is by far the lowest price at which the Samson Tractor has ever sold and is especially significant because it includes the many valuable improvements made upon the tractor since it first came upon the market three years ago.

The reduction is considered a temporary one only with the price subject to be raised without notice.

In making this temporary reduction the Company states further:

"As soon as farmers can enter the market again with normal purchasing power based on fundamentally sound profits from their business, all industry can settle down to normal stability and happiness. This condition, to be permanent and healthy, cannot be brought about by merely increasing or curtailing production, by inflating market prices, or by the artificial means of legislation. It can be hastened, however, by any means that lowers the cost of production thereby increasing the farmers' profits.

"Characteristic of the American farmers' perseverance, he is going to work this Spring with courage undaunted and with renewed determination to carry on his business with profit. He knows that from 60 to 80 per cent of the operating expense of his business is composed of man and horse labor costs. He knows that these costs are the most valuable points for attack in his endeavors to secure a lower cost of production, and that power farming is the weapon for that attack. But in equipping themselves now for increased profits, many farmers must now buy equipment in the face of recent reverses.

"Implement dealers and implement manufacturers have suffered serious osses as the aftermath of war. But neither the farmer, the dealer nor the manufacturer wants sympathy. They simply want action, and the situation calls for earnest co-operation between the three.

"Regardless of its own tremendous sacrifice by this reduction, the Samson Tractor Company brings the price of its tractor within easy reach of farmers in spite of their past reverses. It enables farmers to secure profit making units by the use of which their purchasing power can be increased for the stabilizing of all industry and for the American public of which the farmer composes a large part"

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