

BEN E. GARDNER FARM

8 miles S. E. of Smithfield Sub-divided into small tracts to be sold

At Auction Saturday November 10.

At 10:00 A. M.

IN directing your attention to the sale of the old "Whitley Place" now owned by Mr. Ben F. Gardner, we feel that we are making it possible for you to own a part of one of the best farms in Johnston County. Certain it is, there is no better farm to be bought at auction and on terms that are more than liberal. Too much cannot be said for the soil on this farm, it being one of the

most productive under cultivation. The location is certainly all that could be desired. Good neighbors, good churches and good schools near by. This truly is a great sale of a great farm in a great community.

Free Dinner will be served to all attending and a brass band will furnish lively concerts. The terms will be easy and your price will be ours for one day only.

Note: We are going to sell only about 300 acres of this fine farm, this being the very best part.

SALE CONDUCTED BY

First National Auction Company

Office: SMITHFIELD, N. C.

SANDLIN BROS., Mgr's.

BEN E. GARDNER, Owner

"Let Us Sell YOUR Land"

TALK ON COUNTY GOVERNMENT

M. S. Willard, of New Hanover, and G. C. Scott Make Addresses Before The North Carolina Club at the State University, New Laws Recommended.

(By S. H. Hobbs, Jr.)

Chapel Hill, N. C., Nov. 3.—The North Carolina Club met Tuesday night for its third series of studies of County Government. Mr. M. S. Willard, of Wilmington, and Mr. Geo. G. Scott, of Charlotte, gave valuable addresses, speaking respectively on County Finances, and Uniform County Accounting.

I am fully persuaded, said Mr. Willard, that our present county financial system, with all its failures to accomplish what is desired, is not so terribly bad if the laws as they exist were really enforced. For instance, taxes are not levied and collected as prescribed by law in a single county in the State.

Until some radical change is made in the present methods of assessing real estate for taxation, Mr. Willard urges all county officials to require tax lists to have some definite rule to work by when making their valuations.

Diligent efforts to collect all taxes are seldom made, said he, and there is no similarity in the methods employed in handling delinquent tax payers. Should the sheriff enforce the law he would lose his office. Mr. Willard asserts that he has never seen an annual balance sheet that accurately showed the amount of uncollected taxes due the county.

The shortcomings and looseness that prevail in county offices can be charged to the people themselves, and will not cease until taxpayers and voters take a lively interest in county affairs.

Mr. Willard is satisfied that we would come very much nearer to attaining the goal if we should change our laws so as to provide:

First, A small board of commissioners with complete authority over all county business.

Second, Machinery by which county and municipal activities could be combined whenever the people desire it.

Third, Uniformity in keeping all records of accounts, their periodic auditing, and full publication of all information in convenient form for circulation.

Fourth, Changing the tax laws preferably in line with recommendation

made by the State Tax Commission.

Mr. Scott, speaking on Uniform County Accounting, said, It is a fundamental principle that efficiency and economy of administration cannot be any higher than the information produced by an adequate system of accounts. Our laws governing county accounting are not adequate in their scope.

Limited knowledge of practical accounting by county officers causes vast discrepancies in the methods employed, and numerous errors in the balance. The commissioners' books in one county were examined and a deficit of \$200,000 disclosed. There was no dishonesty here, but the case is cited as typical of general ignorance in handling finances and preparing balance sheets. Money is collected and paid out without note being made of it.

The State is in need of county officers who understand keeping accurate books. The counties are sadly in need of a uniform system of accounting.

Mr. Scott suggests that necessary laws be enacted for the creation of a State Commission of Accounts to deal with the matter, with the following powers:

First, To devise, chart, and establish a uniform system of accounting procedures for the counties of the State; to prepare an accounting manual thereof, and to require the adoption of a budget system.

Second, To require all counties to install and maintain such devised systems and accounting procedures.

Third, To require an annual audit and examination of the books and accounts by qualified accountants.

Fourth, To require all counties of the State to cause to be published an annual Year-Book containing uniform statements of operations and financial conditions together with uniform statistical data.

Plans Next Aggression.

"Prussia has come to dominate Germany. She now seeks to dominate the whole of central Europe and a part of Asia; and if she gains what she wants in this war she will persistently lay her plans for the next great aggressive move."—Secretary of Agriculture.

Secretary McAdoo has announced that Mr. R. C. Leffingwell, of New York, had consented to accept temporarily appointment as Assistant Secretary of the Treasury.

NOTES FROM CAMP JACKSON.

With the exception of Bailey and Crumpler who were assigned to the Depot Brigade, the first five per cent of the Johnston County boys who came to Camp Jackson were assigned to the 317th Machine Gun Battalion. None of our squad was affected by the transportation of about fifty per cent of the entire men from Camp Jackson to Greenville.

Our Battalion, however, has been divided into three companies, A, B, and C. Some of our boys have been assigned to each company, but all are within speaking distance of each other.

It will be interesting to the folks back home to know that our boys as a whole, are making good. Some are non-commissioned officers, while others hold other responsible places in their respective companies. When our boys laid down their personal ideals and turned away from home and loved ones to answer their country's noble call, they did it with a determination to put the very best of themselves into the service. As a whole, they are living up to their high purpose, consequently they are making themselves known and recognized, not only among the men of their own rank, but likewise men of their superiors.

It would be interesting to people who have never seen a "Cantonment" to pay one a visit. One who has never seen a like place has only a faint idea of its reality. One may walk about the "Camp Ground" during drill hours and every way he may cast his eyes there are men drilling everywhere. It seems that the men of Uncle Sam's new army are really being equipped for actual service, and we feel sure that when we get to France, that "Caging" the Kaiser will be only a small "stunt."

On October the 19th the thousands of soldiers which now constitute the camp at Jackson, assembled around the watch tower, where they were addressed by a noted attorney from Columbia, on the great war situation and the question of the Liberty Loan. The subject was well handled and the address very much enjoyed.

Another evidence of the patriotism of the men of Camp Jackson, is their liberal contribution to the Liberty Loan. The men from this camp alone have purchased over half a million dollars worth of Liberty Bonds.

Another feature that makes Camp life more pleasant at Jackson is the splendid disposition of the boys. Our

company organized a Sunday school class to-day with forty members to start with. The class elected officers as follows: J. C. Stokes, President; Lieutenant Wm. Umstead, Teacher, and C. J. Wiggs, Secretary and Treasurer. Other officers expressed their admiration of our company spirit and agreed to join with us. This class will doubtless play no small part in bringing us closer together and creating a greater company spirit.

Company A. has also recently organized a Company League. The object of this League is to purchase Company stationery, various periodicals, some good musical instrument such as a gramophone, records and other things that go to make camp life more home-like.

Another feature that makes life more pleasant to the soldiers is the hospitality of the people of Columbia. The churches of various denominations are opened to the soldiers at least twice a week and invitations tendered all the men who will participate. At these receptions there is first a general introduction of soldiers and the city folks. After which music and various games are enjoyed. Finally the soldiers (if they are nifty enough) are given their opposite in sex and while reclining upon the church pew, they feast upon the riches of "punch" and "cake". The latter feature especially is a treat for the soldiers, because ladies around Camp Jackson are almost as rare as "figs on thistles."

When "victory" is ours and we shall march back home, we shall reflect over our stay at Camp Jackson and the thoughts will be pleasant memories because of the noble cause that brought us here, the Company spirit and warm friendship that lives among our boys and the hospitality tendered us by the good people of Columbia.

C. J. WIGGS.

Camp Jackson, Columbia, S. C., October 28, 1917.

GREEN'S AUGUST FLOWER

Has been used for all ailments that are caused by a disordered stomach and inactive liver, such as sick headache, constipation, sour stomach, nervous indigestion, fermentation of food, palpitation of the heart caused by gases in the stomach. August Flower is a gentle laxative, regulates digestion both in stomach and intestines, cleans and sweetens the stomach and alimentary canal, stimulates the liver to secrete the bile and impurities from the blood. 25 and 75 cent bottles. Sold by Creech Drug Co.—Adv.

HAIG'S OCTOBER GAINS

COST HIM 83,558 MEN.

London, Oct. 31.—Field Marshal Haig's great gains in Flanders during the past month were attained at less cost in men than his gains during September. The total of all casualties published this month was 83,558. In September it was 105,430; in August 60,373, and in July 71,899.

The October figures in detail follow:

	Killed	Wounded	Missing	Total
Officers	1,498	3,864	388	5,750
Men	16,618	57,578	4,662	77,858

Total 17,116 61,442 5,050 83,558

The figures show, however, that the number of officers killed, wounded and missing is higher than for the past three months.

GERMAN PRISONER IS TAKEN.

First German Taken by American Expeditionary Forces Dies From Wounds.

With the American Army in France, Oct. 29 (By the Associated Press).—The first German prisoner of war taken by the American expeditionary forces died today in an American field hospital, having been shot when he encountered an American patrol in No Man's Land in front of the American trenches.

He with another German was discovered Saturday night by the patrol and was called upon to halt. The Germans ran; the patrol fired and one of the enemy was hit. The prisoner was treated at a dressing station and removed to a field hospital where the combined efforts of several surgeons failed to save his life.

The prisoner was a mail carrier and letters of some value were found on him. He explained his presence near the American trenches, saying he had lost his way in the dark. He declared that the German soldiers did not know that Americans were on the front or in France, the officers telling them nothing.

We Are At War:

Because Germany made war on us, sunk our ships, and killed our citizens. To assert and to defend our rights. To make good our claim that we are a free nation.

To have the kind of institutions we wish.

To live the kind of life we have determined to live.—Secretary of Agriculture.

REPAIR ALL WORN MACHINERY.

Scarcity of Implements Must Be Met by Putting Old Ones Into Shape for Work.

The great outcry for farm production and the scarcity of machinery points to the need of some way to repair a great many implements that are now useless largely because of the neglect with which they have been treated, says the United States Department of Agriculture, which adds that the machinery manufacturers and their local sales agents should help to perform this repair service.

Throughout the country there are thousands of binders, mowers, and other farm machines rusting in the fence corners, and many of these might be made available for further valuable service. The manufacturers of farm machinery are admittedly unable to furnish all the new machines required and are paying for full-page advertisements to influence governmental authorities to insure them necessary raw materials and transportation in competition with the demand for machines of war.

The railroads of the country, according to one of their officials, are being compelled in the present emergency to rescue practically every scrap locomotive from the old-iron graveyards and rebuild them for active service.

A similar plan should be adopted, says the department, for the reclamation of this cast-off farm equipment through the agency of central repair shops where the work could be done. Many of the machines might be made available for further service with repairs of comparatively small cost.

Added to the almost sinful carelessness of some farmers there has been the attitude on the part of farm machinery manufacturers in years past to favor the abandonment of worn and disabled machines in order to sell new ones; but now the time has arrived when it is difficult to supply the market with the necessary new machinery. The department suggests that representatives of the manufacturers, on the one hand, and of the farmers—such as farm bureau agents or county agents—on the other hand, should get together to establish the necessary farm machinery repair stations in convenient localities.—Government News Letter.

COLES HOT BLAST STOVES AND

Ranges, the fuel savers, and satisfactory cookers and heaters. Roberts Atkinson Co., Selma, N. C.