HOW ANCIENTS KEPT BOOKS

Development of Comprehensive System Necessary to Merchant and Wage Earner.

Accountancy, which is the science of systematizing business, has a history that runs back at least 4,000 years. Very early in the development of nations it was found that in commerce. as well as in the affairs of the state. systematic and careful account keeping were indispensable. These systems were at first crude and laborious, but they at least kept the finances of the nation and the marts of trade from being chaotic.

The invention of double entry bookkeeping early in the fifth century by the merchants and bankers of Venice gave to the commerce of Europe an invaluable trade instrument and one without which the great commercial enterprises of the later centuries could hardly have existed, according to Thrift. And so it has been down to the present time; there has been a parallel progress between the accomplishments of commerce and the science of accounting, and it is known to every man in business that the former could not continue without the latter. Even the most unbusinesslike people know this much, and we can hardly imagine any one silly enough to attempt to carry on any kind of business enterprise without keeping

Bookkeeping, as a formal subject of study, is taught in most of the public and private schools of this country, but it is only that form of bookkeeping that applies to the affairs of the merchant or the shopkeeper. The public has yet to learn that bookkeeping is quite as necessary to the prosperity of the wage worker, the salarled man, the farmer, and the housekeeper, as it is to the shopkeeper, the merchant or the manufacturer.



NOTICE TO ERNEST FENERY. NON-RESIDENT, DEFENDANT:

You are hereby notified that on the 2nd day of May, 1919, Isabel Fenety filed a petition against you in the District Court of Box Butte County, Nebraska, the object and prayer of which are to obtain a divorce from you on the ground of extreme cruelty, committed by you against the plaintif; and on the ground that you have wilfully abandoned the plaintiff, without good cause for the term of two years last

That an order has been issued by Hon. W. H. Westover, Judge of the District Court, permitting service of notice on you by publication.

You are required to answer said netition on or before Monday, the 16th day of November, 1919. ISABEL FENETY

By L A BERRY, Her Attorney.

NOTICE TO CREDITORS State of Nebraska, Box Butte County, in County Court. In the Matter of the Estate of

Margaret Triplett, deceased. To the creditors of said estate: All persons having claims against the estate of Margaret Triplett, deceased, are hereby notified and required to present their claims with proper proof attached, to me at the County Court Room in the City of Alliance, Box Butte County, Nebras-March, 1920; at the hour of nine o'clock A. M. at which time I will sit

ing and allowing claims against said All persons having claims or de-mands against said estate must file the same on or before the said date or said claims will be forever bar-

for the purpose of hearing, adjust-

Dated September 6th, 1919.
IRA E, TASH,
(SEAL County Judge (SEAL L. A. BERRY, Attorney.

41-44-8202

15-tf-6727

Real Estate, Loans and Insurance. F. E. REDDISH, Reddish

Block.

ready to sell.

No Snap. "Life is not merely tranquilly drawrelegraph. Bet your boots it isn't! GOODRICH DRUG CO., Dept. 786, Telegraph. Bet your boots it isn't! It's hustling like the dickens so that one can draw a few dollars at the end of the week to meet one's expense. -Boston Transcript.

Paper Shelf. It is always a problem to keep old papers and magazines looking neat in the basement. Make a rack on the order of a swing shelf, having the shelf in slats about two inches wide and three inches apart. The papers can then be tied up without lifting from the shelf. After they are tied the bundles can be put in a corner

WANT TO BUY something? Hundreds of people weekly scan these want ad columns looking for what you or others have to offer. Get quick results by advertising in The Herald Wast Ad depart-

SALESMAN WANTED-With car or

on farmers. Will pay from \$1,500

rig, by old established firm, to call

to \$2,000 a year and expenses for good men. Experience in our business not necessary. Give age, previous experience and reference in first E. R. McClellan, 203 Farnam Bldg., Omaha, Neb. 43-3t-8246 Only fifty cents for a three months' trial of the Daily State Journal, Lincoln's only morning paper. T his price is made just to get you acquainted and show you why nearly everybody reads The oJurnal. It stops when the time is up. Send eventy-five cents and we will mail you both the Daily and Sunday three months. You will be delighted with the big Sunday issue with Alliance, Box Butte County, Nebras-its colored magazine and comic sup-ka, on or before the 6th day of plements. It's as interesting on Monday as on Sunday. Send in for a trial offer at once, as these special prices will only last a short time. They are too cheap to last long. Address State Journal, Lin-

> WANTED—Boy for janitor work at The Herald office. Apply in per-son. Excellent opportunity for bright and willing boy.

WANTED-Good all-round bread and pastry man. CRYSTAL BAK-ERY, Crawford, Nebr. 41-8t-8205

WANTED TO BUY-Five to seven room house, well located, prefer modern. Must be reasonable. GEO. J. HAND. 40-tf-8198

WANTED-5 bright, capable ladies to travel, demonstrate and sell dealers. \$25.00 to \$50.00 per week. 40-tf-8195 Omaha, Nebr.

WANTED-Good barber, wfil guarantee \$24.00 per week, on a 70% basis. Steady job for a good man. Open at 8 a. m. close at 6 p. m. Ad-WHITE SWAN BARBER SHOP, Sheridan, Wyo. 41-3t-8213

FOR SALE - 400 acre improved ranch, 2 miles from Antioch; 50 acres in crop; 90 acres of hay; balance good range. An ideal dairy and poultry farm to supply city of An-Ready market for all produce. Far particulars see or write Thomas-Bald Investment Co., Al-43-tf-8244

LOST-Diamond cluster stick pin. Finder return to Alliance Packing Co. office and receive suitable re-42-tf-8228

LOST-Crank for a Sterns-Knight car, either on Emerson or Third, Saturday evening. Finder return to this office and receive reward. 40-tf-8190

FOR SALE OR TRADE-320 acres at \$20: 320 acres at \$25; 640 acres at \$40, all agriculture land, 1/2 cash terms. C. E. WILLIAMS. Keota, Colo. 42-4t-8230

FOR SALE-4 room house and furniture. 107 Miscouri, Ave. CON-AD BOSTRON. 40-4t-8193 RAD BOSTRON.

FOR SALE-140 acres of extra good beets tops. Plenty of water and good place to feed stock. Some alfalfa hay. On the C. H. Harploe farm 4 mile snorth and three east of Bayard. GEO. LIAKOS. 42-4t-8222

FOR SALE OR TRADE-My 12 room modern house, 2 lots. Nettie M. Campbell, Phone 712, 506 Cheyenne 40-tf-8191

Notice to Hunters. Keep off my ranch this fall and save trouble for me and both trouble and expense for yourself. J. R. 40-12t-8181

NOTICE

00

Pursuant to an order made in said case by J. W. Woodrough, United States District Judge, notice is hereby given that there is pending in the United States Court for the District of Nebraska, Chadron Division, a suit entitled The United States of America, for the use of amaha Steel Works, a corporation of Omaha, Nebraska, vs. George A. Shaul of Seneca, Kansas, American Fidelity Company, a corporation, of Montpelier, Vermont, and National Surety Company, a corporation, of New York, to recover a balance of \$444.87 with interest at 7% from September 3rd, 1919, in favor of Omaha Steel sub-contractors, George A. Shaul, principal, and the other defendants as sureties on his bonds for the building of the United States Post Office at Alliance, Nebraska. Creditors of said George A. Shaul having claims arising out of his said contract by reason of furnishing him labor and materials for said building, must intervene in this action on the bonds of the contractor on or before January 26th, 1920, or

their right of action will be barred. This notice to be published three successive weeks. Dated September 16th, 1919.

The United States of America for the use of Omaha Steel Works, By Switzler, Goss & Switzler, its Attorneys. 1030-35 City National Bank Build-

ing, Omaha, Nebraska.

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> L. A. BERRY Lawyer

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BURTON & REDDISH Attorneys-at-Law

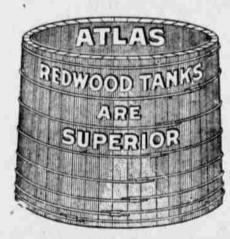
First National Bank Building PHONE 180 MLLIANCE, NEBRASKA

Harness Hand Made From Best Material. Outlast Any Factory Made Goods. Call and Sec. Harness Repairing by Experi-enced Harness Maker. J. M. COVERT

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We have equipped our dray wagons and auto truck with the latest appliances for moving furniture without marring or scratching or doing damage. Up-to-date wagon pads will be used by us on all moving jobs. JOHN R. SNYDER, Phone 15. 37-tf-5950

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Will outlast several steel tanks or several tanks made from other material, and cost less money. These tanks will keep the water cooler in summer and warmer in winter.

Send for price list today.

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Omaha, Nebraska

# One Billion Dollars

and more will be taken out of the soil by Nebraska farmers this year

Wheat, \$160,000,000; Corn, \$360,000,00 \$57 000,000; Rye, \$11,000,000; Barley, \$10,000,000; Potatoes, \$16,000,000; Hay, \$168,000,000; Cattle, \$120,000,000; Hogs, \$67,000,000; Horses, \$30,000,000; Poultry and Dairy, \$12,000,000. A total of \$1,101,-000,000. And that does not take into account sugar beet production, seeds grown and marketed, the fruit crop, forage and other minor corps that would make this total larger. These figures are taken from the Government and State reports and make this

#### The Banner Year of Nebraska

BOTH IN THE AMOUNT PRODUCED AND THE PRICE RECEIVED

This enormous wealth pouring into Nebraska can mean only one thing to farm land values—A RAPID INCREASE IN PRICE AND A SCARCITY OF FARMS FOR SALE. If you are going to get your share of this wealth you must act quickly. Your opportunity today lies in the cheap, undeveloped lands of

### **Box Butte County**

and the surrounding territory. This company has an extensive list of raw lands, improved farms, stock and hay ranches, and Alliance city property for investment. If you are a homeseeker or are looking for an investment that will pay you well, you should consult the

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