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DON'T Set Hens the Same Old Way, and let the lice kill them on the back. Tiffany's Sure Death to Lice Powder will kill all vermin, and your hens will bring a brood of free from lice. Tiffany's Lice Killer "Liquid," guaranteed to kill all lice and mites. Intensity kills lice on colls, calves, and dogs. By using our Sprayer a very little goes a great way. Penetrates all cracks, spray bottom of house for spider lice. It is a powerful disinfectant. 10¢ per gal. can; 50¢ gal. can. One gallon and Sprayer, \$1.50. Cash or C. O. D. No money back. Little work for us. THE TIFFANY CO., Lincoln, Neb.

For Sale

Good farm, 1 1/2 miles to station. Fill-more county, good 8-room house, barn, granaries, hog house, 130 acres under cultivation; price till August 1, 1902, \$35 per acre. Another nearby, in York county, at \$31.25 per acre. Several very good farms in Harlan, Furnas and Gosper counties at \$12.50 to \$15 per acre. Lancaster county, \$30 to \$37.50. Gage county, \$42.50 to \$45, near North. Four hundred acres near Endicott, Jefferson county, \$16.50. Two very fair farms in Hall at \$22.50. Several in Buffalo, \$10 to \$25. Ranches, all sizes, some for trade, in Holt, Rock Brown, Cherry, Sheridan, Keith, Blaine, Custer and other Nebraska counties. Also some very cheap property in Colorado. When writing say what you want and how you want to pay for it. LAWS & DOLAN, Lincoln, Neb.

THE NEW MODEL SUSPENDER

Is a new invention that promises to revolutionize the suspender trade. The web is of the best quality; the notched tips of the firm, oak-tanned belt leather; the fastenings are of the best material and flexible. Adjustable front and back, they will not slip off the shoulders or tear off buttons. There is no need to rust, break, or cut the clothing—the only adjustable suspender made without metal. It will outwear any suspender made. While for men of heavy work it has no equal on the market, it is also a desirable suspender for all classes. Less value is received in the purchase of the ordinary suspender than in any other item of dress. The best we ever cheap.

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and take no other, or send \$5 cents and we will mail you a pair postpaid. Regular lengths 33, 35 and 37 inches, special length made to order. Give length when ordering. All of these goods are made out of the very best material. We believe the people will appreciate the value they get at these low prices.

Meserve-Edgerton Mfg. Co., LINCOLN, NEBRASKA.

FAT TOO FAT People

Reduce your weight with "Reducto". Reduce your fat and be reformed. Home your fat and be reformed. "Reducto" is a perfectly safe, reliable compound endorsed by thousands of physicians and people who have tried it. We do not put our formula, you have "Reducto" at home if you desire to know full well the ingredients and therefore need no fear of evil effects. Send \$1.00 for receipt and instructions—everything mailed in plain envelope. Address: Ginseng Chemical Co., 3701 S. Jefferson Av., St. Louis, Mo.

Wanted For U. S. Army.

Able-bodied unmarried men between ages of 21 and 35, citizens of United States, of good character and temperate habits who can speak, read and write English. For information apply to Recruiting Officers, Postoffice Building, Lincoln, Neb., or 16th and Dodge sts., Omaha, Neb.

GREATLY REDUCED RATES

...VIA...

Wabash Railroad

Half Rates Round Trip (Plus \$2.00) to Sandusky, Columbus, Toledo, Cincinnati, Indianapolis, Louisville and many points in Illinois, Indiana, Ohio and Kentucky. Tickets sold September 2, 9, 16, 23.

Less than half rates to Washington, D. C. and return. Tickets sold October 2, 9, 16, 23.

Half Rates, Round Trip, to Buffalo, Toronto, Niagara Falls, Pittsburg, Detroit, Cleveland, Columbus and many points in Michigan, Indiana, Ohio, Pennsylvania, West Virginia and Kentucky. Tickets sold October 2, 9, 16, 23.

Half Rates Boston, Mass., and return. Sold Oct. 6, 7, 8, 9 and 10. Long limits and stopovers allowed at Niagara Falls and Detroit on above tickets.

For rates and all information call at Wabash New City Office, 1001 Farnam St., or write Harry E. Moore, Gen'l Agent, Passenger Dept., Omaha, Neb.

Grave Monuments

If you are looking for the best workmanship and most durable material for a grave monument and prices that are reasonable write to Kimball Bros., Lincoln, Neb., for illustrated catalogue of tomb stones and monuments. All their work is first class and their terms are easy. Mention The Independent.

FIGURE JUGGLING

Railroad Tax Bureau Shows Loss of \$1,300 a Mile on K. C. N. W. in Nebraska—Poor Shows That Whole Road Earned \$620 a Mile Net

The Independent has believed all along that the figures given by the railroad tax bureau are correct, but thought that the object was simply to mystify the average taxpayer by an array of big figures. Colonel Brown and his co-workers apparently have access to statistical information prepared especially for their own convenience. Much of it cannot be verified by reference to either the interstate commerce commission reports or to Poor's Manual. The following letter is self-explanatory:

Lincoln, Neb., Aug. 15, 1902.—Mr. C. E. Williamson, Editor Pawnee Chief, Pawnee City, Neb.—Dear Sir: On the ready print side of your issue of July 24, 1902, appears one of the railroad tax bulletins, "issued under authority of the railroads of Nebraska," which deserves special attention inasmuch as it refers to a road which runs through your county—the Kansas City Northwestern, now controlled by the Missouri Pacific and a part of the Gould system.

According to the bulletin there are 20.1 (twenty and one-tenth) miles of this road in Nebraska. It starts at Virginia and has its terminus at Kansas City, Kas. That portion running through Pawnee and Gage counties was originally the K. C. & N. W. of Summerfield, Kas., but on January 1, 1897, it was merged into the K. C. N. W. In November, 1900, the M. P. secured control of the K. C. N. W. by exchanging \$2,983,500 of its stock for a like amount of K. C. N. W. first mortgage bonds and all the K. C. N. W. stock.

Now, the bulletin shows that the road paid taxes as follows: In Pawnee county.....\$1,859.63 In Gage county..... 351.68

On 20.1 miles.....\$2,211.31 Or a little over \$110 per mile. No date is given, but I assume it is the taxes of 1900 paid in 1901, as most of the tax bureau tables are for that year.

The bulletin then pretends to give a statement of income for the Nebraska mileage, presumably for the same year as the taxes. It is as follows: Gross earnings.....\$10,519.14 Operating expenses..... 7,431.35

Loss from operation.....\$26,912.21 This would be at the rate of \$1,338.91 loss for each mile of road in Pawnee and Gage counties, in addition to the \$110 taxes per mile. I don't know where the tax bureau got its figures, but it is very evident that some smooth juggling has been done somewhere. It is simply a trick of book-keeping whereby the entire earnings of a road could be credited up to a mile if they chose to do so, and similarly the entire operating expenses could be charged up to some other mile. There are statistics obtainable for this line, which extends over 174.13 miles, including trackage rights over 12.48 miles of leased lines.

According to Poor's Manual for 1901 and the report of the interstate commerce commission the income account of the K. C. N. W. for the year ending June 30, 1900, was as follows: Gross earnings.....\$415,709 Operating expenses..... 307,771

Net earnings.....\$107,938 This would give net earnings of \$619.87 for every mile of line both in Nebraska and Kansas. The Nebraska mileage amounts to 1.54 per cent of the entire line operated, and 1.54 per cent of the income above set forth would be as follows: Gross earnings.....\$47,972.82 Operating expenses..... 35,516.77

Net earnings.....\$12,456.05 Every mile of the K. C. N. W. from Virginia to Kansas City earned \$619.87 net in the year named, yet by a slight juggle of the figures the 20 miles in Nebraska caused a loss of \$1,338.91. It is wise to place much confidence in such statements? Possibly the tax bureau down in Kansas shows that the Kansas end of the road was also operated at a loss. It could be done very nicely by throwing the bulk of the gross earnings to the credit of the Nebraska end.

The tax bureau method of giving statistics may be likened to a laboring man keeping a debit and credit account with his fingers and other parts of his body. He earns, say \$1.50 a day. "My right thumb earned 25 cents of that," he declares, "my right fore finger earned 25 cents; my left thumb earned 20 cents; my left fore finger earned 20 cents; the other fingers earned 10 cents each. It cost me \$1.25 for living expenses; that is 12 1/2 cents 'operating expense' for each finger and thumb." Of course some of his fingers show net earnings and others net loss—but the man himself had just 25 cents net. It is just the same with the K. C. N. W.—the whole road must be taken into account and it had net earnings of nearly \$620 a mile. CHARLES Q. DE FRANCE.

\$5,000,000 MARK PASSED

THE LOYAL PATRONS OF HOME INDUSTRY AND BELIEVERS IN UPBUILDING HOME INSTITUTIONS WILL REJOICE TO KNOW THAT

THE BANKERS RESERVE LIFE

Has Now More Than \$5,000,000 at Risk Upon the Best Selected Lives in the West.

B. H. Robison, president of the Bankers' Reserve Life Association, published a bulletin last week announcing that the week's applications carried the association by the \$5,000,000 mark. This is a most remarkable record.

For the company wrote its first policy five years ago. Organized before the Iowa stipulated premium law had been adopted in Nebraska, the first two years of the company's career contained nothing phenomenal.

Three years ago adapting its policies to the present law, the Bankers' Reserve Life Association immediately began to make its presence felt in the western insurance field.

Three years ago only about half a million was at risk. Today more than \$5,000,000 is in force. The premium receipts and assets of the company have correspondingly increased.

Five dollars of assets have been accumulated to meet every dollar of actuarial liability.

The year 1901 was a banner year, but 1902 breaks all records and the Bankers' Reserve will go into 1903 with \$6,000,000 of insurance in force.

In another year the business will reach \$10,000,000, and the beauty of it all is that every dollar of assets is in Nebraska. It is a western institution, officered by western men, full of western enthusiasm, determined that this western enterprise shall not only win, but win triumphantly.

B. H. Robison, president, McCague building, Omaha, Neb., wants 100 more insurance underwriters for territory offering an extraordinary promising field for business.

Biggest in Years!

..THE..

Nebraska State Fair.

Lincoln, Sept. 1st to 5th.

FIGURES THAT TELL

A Farmer Keeps Books for a Year and Shows the Profits from His 320-Acre Irrigated Farm

For some reason as a class farmers do not keep any record of the earnings of their farms. Almost every other line of business does. We have here an exception to the rule. The following letter shows the earnings of an irrigated farm in northern Colorado: Greeley, Colo., June 4, 1902.—Woods Investment Co., Lincoln, Neb.—Dear Sir: I had under cultivation on my 320-acre farm eight miles northeast of Greeley last year 210 acres, as follows: 100 acres oats and wheat, 100 acres alfalfa, 10 acres sugar beets, delivered to factory..... 180 tons

1/2 field of the above that following: 4,500 bushels wheat and oats, at 70¢ per bushel..... \$3,150.00 6,000 bushels potatoes, 75¢ per bushel..... 4,500.00 100 tons alfalfa, at \$5.00 per ton..... 500.00 190 tons sugar beets, at \$4.50 per ton..... 855.00 2 beets, at \$40 each..... 80.00

Total.....\$7,885.00 Had 2 men, at \$30 per month.....\$540.00 Care of 10 acres beef..... 200.00 New machinery and blacksmith bills..... 200.00 940.00

Balance for the year.....\$6,945.00 Sold butter and eggs to pay for groceries. I have never regretted my move to Colorado. Farming here is so easy and so certain that prosperity is sure to attend the efforts of any farmer who is at all industrious and frugal. I have found the markets good as a usual thing, another important factor in successful agriculture. I have found the raising of wheat, alfalfa and potatoes especially profitable. Farming under irrigation, with a good water right, I consider an ideal occupation and I am contented. Yours respectfully, C. D. NEFF.

Lands equally good in the same locality and as satisfactory in every way as Mr. Neff's farm, has proven are offered for sale at low prices and on easy terms by the Woods Investment Co., Lincoln, Neb. See their ad, on page 8.

Happy Homes

Nothing conduces more to make home happy than music. The high prices usually charged have prevented many from having a musical instrument. W. G. Prescott & Co., 114 and 302 So. 12th st., Lincoln, Neb., in their great discount sale are offering prices and terms it would seem the poorest can have a musical instrument. This sale continues only till September 8. See their advertisement on another page.

A GUIDE TO VALUES

What the Wall Street Journal Says About Railroads Having Lines in Nebraska

The Wall Street Journal, published by Dow, Jones & Co. at 42-44 Broad street, New York, is a newspaper of wide circulation among investors and speculators. It gives the latest and most reliable news regarding stocks and bonds, quotations, railroad reports of earnings, etc. One page in particular is of interest to the people of

HEADACHE

DR. MILES' ANT-PAIN PILLS At all drug stores. 25 Doses 25c.

Nebraska, who have been surfeited with tax bulletins. It is headed: "A Guide to Values: What Leading Railroad Shares Are Now Earning." The Independent quotes figures from the issue of August 7, 1902. CHICAGO, BURLINGTON & QUINCY. 1902. 1901.

11 months gross, \$49,318,500 \$45,963,031 11 months net..... 18,406,526 16,341,811 The 1902 gross earnings show an increase of \$3,355,469 over the 11 months period last year. Net earnings show increase of \$2,064,715. For the fiscal year 1901 the surplus (that is, what was left of the gross earnings after paying operating expenses, interest on bonds, and taxes) was \$7,785,098; this is equal to 7.03 per cent on the stock (\$111,142,800).

CHICAGO, ROCK ISLAND & PACIFIC. 1902. 1901. April gross.....\$2,119,177 \$1,972,937 April net..... 510,408 507,583 Increases: Gross, \$146,240; net, \$2,825. For the fiscal year ending March 31, 1902, the Rock Island surplus was \$7,220,841, which was a little better than 12 per cent of the \$60,000,000 of stock then outstanding. Stock is now increased to \$75,000,000; and \$24,000,000 of 4 per cent bonds have been issued for purchase of Choctaw, Oklahoma & Gulf road, running through Arkansas and Oklahoma. Strange to say the Rock Island's operating expenses in Nebraska were more than its gross earnings, and in Iowa it barely managed to get through without loss; yet somehow—a mystery of railroad bookkeeping—the road managed to rake up 12 per cent returns on its stock.

CHL. ST. P., MINN. & OMAHA. 1902. 1901. 4 months gross, \$3,623,934 \$3,190,183 An increase of \$433,751 in gross earnings. For the fiscal year 1901 this road's surplus "after first charges" was \$2,729,250; equal to 9 per cent on preferred and 9 per cent on common stock. Amount of preferred stock, \$11,259,912; common, \$18,559,034.

MISSOURI PACIFIC. 1902. 1901. 5 months gross, \$14,450,871 \$14,039,879 5 months net..... 4,233,740 Gross earnings increased \$410,992 and net earnings decreased \$638,845 in the five months, showing that this road is "paying its dividends to the property." In other words, the Missouri Pacific must be making some valuable improvements and charging the cost to operating expenses. For the fiscal year 1901 the Missouri Pacific surplus was \$7,478,522; equal to 9.8 per cent on its \$76,050,000 of stock.

UNION PACIFIC SYSTEM. 1902. 1901. 11 months gross, \$48,639,839 \$39,964,132 11 months net..... 20,270,065 17,328,389 Increases: Gross, \$3,675,707; net, \$2,948,676. Fiscal year 1901 left a surplus of \$13,157,768, which was equal to 4 per cent on the \$99,538,800 of preferred stock and 8.8 per cent on the \$104,052,900 of common stock.

To any of our readers interested The Independent will say that the Woods Investment Co. are a responsible firm and are offering good lands at low prices and easy terms. See their advertisement on page 8. If interested correspond with them. Mention that you saw their ad. in The Independent. They will treat you right.

FARM BARGAINS—Samples.

In the most beautiful part of the Republican River Valley, wheat 25 to 30 bushels per acre. Alfalfa 4 tons per acre. Corn will be 50 to 75 bushels per acre. 33-acre highly improved alfalfa ranch, \$25.00 per acre. 40-acre highly improved alfalfa ranch, \$35.00 per acre. 40-acre alfalfa ranch, \$25.00 per acre. 320-acre partly improved alfalfa ranch, \$25.00 per acre. Now is the time to buy, before prices are advanced. Tell me what you want.

JAMES HUNTER, Republican City, Neb.

ROY'S DRUG STORE

104 North 10th St.

We say "Roy's" drug store—as a matter of fact it is EVERYBODY'S drug store almost. Roy only conducts it, buys and keeps to sell the goods, and meet and force competition. Our patrons do the rest. We want to remind you of seasonal goods, viz: Garden Seeds, Conditi—Powders, Lice Killers, B. B. Poison, Kalsomine, Paints, Oils, Varnishes, etc.

We make a specialty of all kinds of Stock and Poultry Foods, etc. Don't miss us.

Roy's 104 No 10th FREEZE OUT SALE!

It is impossible for us to get a lease on our present quarters at any price and we are forced out of business.

We intend to make competition so strong while we remain in business, that every one in the state will remember the Freeze Out Sale.

Here is a corporal's guard of prices selected from a regiment of bargains: 50c Kermott's Swamp Root.....29c 50c Hall's Herbs.....17c 1c Temptation Tonic.....59c \$1 Neal's Hair Tonic.....59c

Stock Foods, Heavy Drugs, Lubricating Oils, 3¢ of Peruna, Miles, Celery Compound, S. S. S., Pinkhams—64c each—\$1 bottles.

Keep your eye on this space for bargains.

Riggs' Cut Rate Pharmacy.

12th and O—Funk Opera House.

Liberty Building Rising

Brick Layers at Work on the Walls of the Second Story. Expect to Have the Roof on by September 1st

WHY YOU SHOULD ASSIST IN THE WORK

Do You Prize the Privileges of an American Freeman's Ballot and the Voice You Have in Shaping the Affairs of the Government?

There may be some who at first thought wonder why they should be expected to assist in helping to extend the circulation and influence of The Independent. A little thought will convince them it is a privilege, almost a duty—to do so. Do you value the privilege you enjoy as a free American citizen and appreciate the importance of the power of the ballot that you cast? Do you realize the responsibilities you owe to yourself and to your children and future generations to use your ballot judiciously and intelligently? The Independent is the leading paper of its class in the United States. It advocates certain principles of government believed to be for the best interests of all the people. It publishes facts without fear or favor and endeavors to furnish the information to its readers necessary to enable them to cast an intelligent ballot. If you believe in the principles advocated by The Independent and that their enactment into law would benefit the nation as a whole it is your duty as a patriotic citizen to do your part in helping to make them law. When the nation needs soldiers in time of war to defend itself from its destroyers and preserve its blessing to the people, it is your patriotic duty to volunteer your services as a soldier. If the privileges you enjoy are worth so much sacrifice in time of war, are they not worth the lesser sacrifices of time and attention necessary to preserve them in time of peace? As prevention is better than cure, so it is better to keep the machinery of government moving in such lines that war and revolution will be unnecessary. The citizen who gives time and attention to problems of government in time of peace is truly a patriot as he who follows the flag in war. The man who studies to improve his country in quiet times is the man who can be depended upon to fight for it when needed. A political coward always makes a "cold-footed" soldier.

The man who pretends to be too good to interest himself in political matters and dismisses the subject with contemptuous sneer that "he don't care" should be reminded that he cannot escape the annual visits of the tax collector and that he and his children will be required to assist in paying the political fiddlers. He should be reminded that many of the world's most powerful nations have become drunk with imperialism and gone to wreck and ruin. The treasuries were depleted by greedy politicians and the people reduced to poverty, burdened beyond endurance by unequal and unjust taxation. The Roman republic and Spanish kingdoms are but two illustrations. Shall we profit by their lessons or shall we follow the same road to destruction?

The citizen who "don't care" about politics is of doubtful patriotism. He is only wish that his kind may increase. He grows a little, but pays the bills

Here is the roll of sales to date. May we add your name to the list? Previously acknowledged.....\$271 To state committee.....2500 D. H. Little, Wichita, Kas.....250 Thomas Turney, Cuthbertson, Neb.....5 G. W. Ferbrache, Sutherland, Neb.....5 R. H. Shapland, Bartlett, Neb.....5 W. W. Shortridge, Amos, Ore.....5 Geo. M. Austin, Tekamah, Neb.....5 R. E. Wiley, Monroe, Neb.....5 E. T. Jones, Wolfe Creek, W. Va.....5 W. J. Bryan Bliss, 211 Hancock st., Dorchester, Mass.....5 N. Cochenour, Roseland, Neb.....0 V. M. Faxon, Reeds, Mo.....0 W. Z. Thompson, Palava, Tex.....5

Total.....7851

Each card is good for a year's subscription. For the five cards (five yearly subscriptions to be sent to five different persons) the charge is \$3.00, 60 cents for each card. The regular subscription price of The Independent is \$1.00 per year, and for single subscriptions it does not accept less than that. It is only because funds are needed for the construction of Liberty Building that the unparalleled offer of five yearly subscriptions for only \$3.00 is made.

The Plan

For many years the greatest need of The Independent has been a permanent location—a home of its own. Once secured, expenses can be reduced and the paper made a greater power for good and more valuable and interesting to its readers. To build this home The Independent has asked the co-operation of its readers in the sale of 10,000 subscription cards. The cards are printed on regular U. S. 3¢.00 and are put up in blocks of

MARBLE, GRANITE, SLATE

Several hundred finished monuments always on hand, from which selections can be made. A personal call desired; where this is not convenient, we will mail designs, prices, etc. Send for illustrated booklet, free. Mention this paper.

KIMBALL BROS., 1500 O Street, Lincoln, Neb.

ONE GALLON WINE FREE

With every gallon finest 10-year-old "OLD TIMES WHISKEY" Both shipped in plain cases for.....\$3.15

We make this unparalleled offer to introduce quickly. Old Times Whiskey won first prize and gold medal at World's Fair and is guaranteed Ten Years Old and absolutely pure. Send orders direct to Eagle Liquor & Bottling Co., Western Distributors, Station A Kansas City, Mo

Not a Candidate. A Press dispatch from Muscatine, Ia., under date of August 8, says: William J. Bryan settled for all time the rumors that he will be a candidate for president in 1904 in an interview today while on the way to Danville, Ill., where he is to speak tonight. Colonel Bryan, when shown yesterday's reports that he might again be a candidate, was much nettled, and expressed himself in no uncertain manner. He said he wanted the matter settled right now, so there could be no further question. The Mason City interview, he said, was unreliable. "I will not be a candidate for president in 1904," said Mr. Bryan. "While I would not promise never to be a candidate again under any circumstances, I have no plans looking to the future nomination for any office. I am perfectly content to do my work as a private citizen and enjoy my editorial work. I shall continue to advocate with tongue and pen reforms which I believe to be necessary."