Annually on the first Tuesday after the first Monday in January, the clerk of such board shall make a full and accurate statement of the receipts and disbursements of such board for the preceding calendar year, which shall contain a full and correct description of each item, from whom and on what account received, to whom paid and on what account expended, together with an accurate statement of the finances of said county board of education at the end of such year, including all debts and liabilities and the assets to discharge the same, and within thirty days thereafter the said county board of education shall cause the same to be published once in a legal newspaper published in the county, which paper, in counties having over seventy-five thousand population, shall be a daily paper.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 21, 1919.

## CHAPTER 315-S. F. No. 247.

An act to provide for the elimination of certain lands from state forests.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Forestry board given right to eliminate land from state forests and dispose of same for agricultural purposes.-When any tract or tracts of land that have been included in areas set apart as state forests are found to be better adapted for the production of farm crops than for forestry, the state forester shall recommend to the forestry board that the same be eliminated from the state forests and, with the approval of the board, such tract or tracts shall be sold as other state lands are sold. Provided, however, that the state lands in the following described townships or parts of townships are hereby eliminated from the Minnesota state forests: Township 62 north in range 12 west, section 36 of township 63 north in range 12 west ,the south one-half of township 61 north in ranges 2, 3 and 4 west, township 61 north in range 1 west, the south one-third of township 62 north in range 1 west, townships 61 and 62 north in ranges 1, 2, 3, and 4 east, the south one-half of township 63 north in range 3 east, and the south onethird of township 63 north in range 4 east; and provided further that when any of the state lands in the above described townships or parts of townships, or any other state lands outside the boundaries of any state forests heretofore established, are found by the state auditor to be better adapted for the production of timber than for agriculture, the auditor is hereby authorized to certify such fact with regard to each tract of land to the forestry board, whereupon the lands so certified shall become a part of the state forests, and be administered and used as are other state forests.

Sec. 2. All acts or parts of acts inconsistent with this act are hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved April 21, 1919.

## CHAPTER 316-S. F. No. 256.

An act fixing the salary of the dairy and food commissioner and the position and salary of subordinates in his department.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Salaries for dairy and food commissioner and subordinates.—The annual salary of the dairy and food commissioner and the position, number and annual salary of the subordinates to be appointed by him in his department, are hereby fixed . as follows:

The commissioner, thirty-five hundred dollars; assistant commissioner, twenty-four hundred dollars; secretary, two thousand dollars; chief chemist, three thousand dollars; chief clerk, thirteen hundred and twenty dollars; statistician, twelve hundred dollars; laboratory clerk and stenographer, twelve hundred dollars; general clerks as in his judgment may be necessary, not to exceed two at twelve hundred dollars each; two stenographers not to exceed twelve hundred dollars each; three assistant chemists and twenty inspectors at a minimum annual salary of twelve hundred dollars each, but the commissioner may, in consideration of faithful and continuous service, increase the salary of any assistant chemist or inspector not more than one hundred dollars for each year, such assistant chemist or inspector has been employed by the department, until such salary reaches two thousand dollars, which shall be the maximum; provided, that the provisions of this act shall not apply to chapter 97, law 1913.

Sec. 2. Expenses to be in addition.—The expenses of the commissioner and of his subordinates necessarily and actually incurred in the discharge of official duties shall be paid in addition to salary, upon itemized vouchers approved by the commissioner or assistant commissioner.

Sec. 3. Inconsistent acts repealed.—All acts and parts of acts inconsistent herewith are hereby repealed; provided, that this act shall not be construed as repealing or affecting the provisions of chapter 300 of the Laws of 1905.

Sec. 4. This act shall take effect and be in force from and after its passage.

Approved April 21, 1919.