

To Dr. Stewart Gilmer	<u>\$105.</u>
Total indebtedness	\$4,817.50

Deducting the above \$4,817. from \$12,987.50 leaves \$8,170.50 as the net value of Mr. R. F. Milton's one-half.

Dividing \$8,170.50 by five gives \$1,634.10. If the dwelling in Blue Springs be set off to Mr. R. F. Milton and wife, and he be given \$634.10 by the four children either in cash or short time notes, this would equal his one-fifth as above mentioned. The four children could at the same time make such further provisions as is equitable for the support of Mr. Milton for the remainder of his life.

The Appraisers suggest the above, and that all the lands be then divided among the four children. They will of course have to each assume or pay one-fourth of the total indebtedness, that is the \$10,025 principal, and the \$4,817., -- totalling \$14,842.

One-fourth of this indebtedness is \$3,710.50. However, each of the four children could deduct from \$3,710.50 what is due them respectively, which is as follows:

Due James C. Milton, Notes \$1301 and \$265. (1/4 of \$1060)	\$1566.
Due George Milton (1/4 of \$1060)	265.
Due Bessie Allen, Note \$670.50 and \$265 (1/4 of \$1060)	935.50
Due Ethel Hughes, Note \$460 and \$265 (1/4 of \$1060)	725.

Making these deductions, would leave the children owing the following amounts:

James C. Milton	\$2,144.50
George Milton	3,445.50
Bessie Allen	2,775
Mrs. Ethel Hughes	2,985.50

Your Appraisers suggest that all parties interested meet and see if a division of the lands cannot be made by agreement. On the values set, if two of the children received the home place at \$16,000. and the 7½ Acres on Highway 40 at \$1550. they would receive \$17,550., at the appraised value, and if the other two children received the 130 Acres at \$9750. the 28 acres at \$2800. the 10 Acres at \$1300., and the 19.49 Acres at \$3600., they would have a total value of \$17,450., which is approximately the same as value of the 110 Acres and the 7½ Acres above mentioned.

If such a division does not find favor with the four children, we will try to make a division of the land into four parts, and then let lots be drawn. We are going on the supposition that when Mr. Milton receives the Blue Springs property, he should have the balance due him either in cash, or notes, as it would