

PAGE FOUR

DAILY DEMOCRAT DECATUR

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Charter Member of The
Indiana League of Home Dailies.

Can you remember "way back
when" we had such New Year
weather as greeted us in 1937. Well
few folks can.

Now that we have had a merry
Christmas and a happy New Year,
let's see what can be done to make
the average day a little better.

The weather bureau says snow
and colder weather is in the offing
and has already reached northern
Michigan. We're heading it off.

Roger Babson is right—we have
gone through the seven years of
bad luck and are headed for seven
years of good. If we do it right we
can even extend that seven years
ten times.

It is reported that the Duke of
Windsor recently received two big
truck loads of mail in one day and
of course as long as that keeps up
he can't be listed as just an "ordi-
nary feller".

Don't try to convince yourself
that you can get away without buy-
ing your 1937 automobile and driv-
er's licenses. You will be required
to pay more and may be consid-
erably inconvenienced.

A merit system is a fine thing
if that's what it is but most of
these systems develop into semi-
political organizations for the bene-
fit of those who happen to hold the
jobs. If we are to have a merit sys-
tem let's put it on merit.

Everyone hopes the little son of
Dr. Mattson of Tacoma, Washing-
ton will be returned home safely
and that the shock will not injure
him but they are also hoping that
the kidnaper will get a shock that
will stop him from future acts of
this kind and likewise warn others
so inclined.

Well we're off on 1937. The whoo-
pee is over and it's time to think
more seriously about it. Every one
predicts a big and prosperous era
for those who try. How will you
get your share and what will you
do with it? Don't spend too much
time in planning, but don't leap
headlong into affairs. Work it out
in a sensible manner and then do
it.

The football season really closed
yesterday with the "howl" con-
tests in various parts of the coun-
try, the contest at Pasadena be-
tween Pittsburgh and Washington
of course having the most fan in-

FEDERAL FARM LOANS Now At 4%

The Adams County National
Farm Loan Association,
of Decatur, Indiana

has received a Charter and has
been duly authorized and empow-
ered to make farm loans in all of
Adams County.

If you are expecting to re-finance
your farm loan, call or write this
association at once.
Office: 133 South Second Street
Decatur, Indiana
E. Burt Lenhart, sec'y-treas.
Fred T. Schurger, investigator

terest. Now get ready for the bask-
etball tourneys which will continue
to the middle of March and give
you just a breath before the base-
ball boys get their bats and gloves
out for the annual battle.

The threatened strike among
automobile workers may have plen-
ty for its foundation but surely
there is a way to settle whatever
the controversies may be without
paralyzing the country. That's al-
most too serious to be forgivable
just at this time when we seem to
be over the depression and ready
to enter a period that should some-
what make up for the lean years.

Employees of the Indiana Rail-
way company indicate a willing-
ness to accept a 12½ per cent in-
crease in pay which was offered
them instead of the 20 per cent
demanded and Judge Wilson may
rescind his order which would
have ended operation of the inter-
urbans for good. No doubt these
traffic lines are doomed and can
only be continued as every one
concerned cooperates.

President Roosevelt in an ad-
dress to the National Conference
of Christians and Jews last Febru-
ary said this: "No greater thing
could come to our land today than
a spirit of the revival of religion,
which would sweep through the
homes of the nation and stir men
and women of all faiths to a reas-
sertion of their faith in God and
their dedication to His will for
themselves and their world. I doubt
if there is any problem—social, po-
litical or economic—that would not
melt away before the fire of such
a political awakening." Less than
a month ago, speaking at Buenos
Aires, the president: "This faith
in the Western world will not be
complete if we fail to affirm our
faith in God." It's good at this sea-
son of the year to keep in mind
that no country has long survived
after forgetting its debt to a Kind
Providence.

TAKE THE HOME PAPER

We once knew a man who was
too stung to take the newspaper
in his home town and always sent
over to borrow his neighbor's pa-
per.

One evening he sent his son over
to borrow the paper, and while
his son was on his way he ran in-
to a large swarm of bees and in a
few minutes his face looked like
a summer squash.

Hearing the agonized cries of
his son, the father ran to his assist-
ance, and in doing so ran into a
barbed wire fence, cutting a hand-
ful of flesh from his anatomy and
ruining a \$4 pair of pants.

The old cow took advantage of
the hole in the fence, got into the
corn field and killed herself eating
green corn. Hearing the racket,
the farmer's wife ran out of the
house, upsetting a four-gallon
churn full of cream into a basket
of kittens and killed the whole
flock. She slipped on the cream
and fell down stairs, breaking her
leg and a \$19 set of false teeth.
The baby, left alone, crawled
through the cream into the parlor
and ruined a \$40 carpet. During the
excitement, the daughter eloped
with the hired man and took all
the family's savings with her.

The moral is that every man
should be a subscriber to his home
paper.—The Tunkhannock Repub-
lican and New Age.

COURT HOUSE

Oaths Filed
Henry F. Gallmeier and Forest
Elzey took their oaths of office as
jury commissioners.

Ruled To Answer
The defendant was ruled to an-
swer on or before January 7 in the
suit for possession and damages
brought by John R. Gage against
Harry Schulte.

MARRIAGE LICENSES
Edward L. Pross, 28, Iowa City,
Iowa teacher to Marjorie H. Ka-
ser, 24, Decatur student.
Carl Black, 40, Akron rubber
worker to Mary Charlotte Mullien,
22, Decatur factory employee.
Victor Wellman, 22, Bradford,
Pennsylvania chemist to La Dona
Church, 20, Monmouth bookkeeper.

The Giant Starts Up Again



Outlook For Indiana Business As Seen By Business Experts

(Editor's Note: With business
becoming constantly more com-
plex, the field of accounting as-
sumes increasing importance in
Indiana. Today's business review
article centers on this problem.)

Public Accounting Problems of the New Year

By D. Lyle Dieterle, C.P.A.,
Assistant Professor of Business
Administration, Indiana University
The year 1936 has been a busy
and successful one for the public
accountants of Indiana. The vol-
ume of trade in the state will
reach fully four billions of dollars
for the year 1936. Spurred by
quicker Christmas buying the
wholesale activity indicates 1936
Christmas volume close to the 1935
mark. With 583 registered cer-
tified public accountants in the
state of Indiana for the last fiscal
year, this represents a volume of
trade of about \$6,850,000 per pub-
lic accountant. With only one
registered public accountant for
each 6,000 of population of the
state the demand on certified pub-
lic accountants is heavy, and will
be increasingly so in the future.

The outlook for the accountant
in 1937 is most promising. Busi-
ness activity in Indiana in 1937,
according to experts, will exceed
that of 1936, and 1936 was only 20
percent under the volume of 1929.
The primary increase in the de-
mand for public accountants is
caused by the Social Security Act
of the Federal government togeth-
er with the Unemployment Com-
pensation Act of the state. The
Securities and Exchange Commis-
sion, Interstate Commerce Com-
mission, Federal Communications
Commission, and Social Securities
board, and many other like public
organizations, are requiring spe-
cial reports from business. The
income tax plus the current cor-
porate earnings tax will add mate-
rially to the duties and knowledge
necessary for the public account-
ant. The accountant must inter-
pret this legislation and file the
necessary report for his client.

No estimate is available of the
number of registered accountants
in the state in public practice.
Many of the 583 registered ac-
countants are in retirement, teach-
ing, or in governmental employ-
ment, or are in private practice as
regular employees of industrial or
merchandising concerns. Eliminat-
ing these groups, an even greater
demand for services is assured
the accountant in public practice.
"Time marches on" for the ac-
countant. Accounting has kept
pace with industrial development,
and accounting is no longer con-
sidered bookkeeping. Definite and
extensive preparation is essential
for those who will play a princi-
pal part in the guidance of indus-
try. Unlike most other profes-
sional licensing examinations, the
prerequisites for taking the exam-
ination for the certified public ac-
countant do not require formal
educational training above the
high school grade except in the
State of New York where a new

law is to become effective Janu-
ary 1, 1938.
This lack of required education
undoubtedly accounts for the fact
that a very large number of C.P.A.
candidates fail. In Illinois the
figures for percentage of success
for candidates in recent examina-
tions are given as 4, 7, 8.1, 7.5, 10,
8, and 10%. In New York from
1896 until 1934, 24,958 examina-
tions were given, and of these
20,053 candidates or 80.2 percent
failed. Figures for other states
would be similar. In most cases
these candidates have had special
study in accounting plus practical
experience. There is a need, how-
ever, for a systematic and thor-
ough training and preparation for
the examination.
Statistics of past examinations
in Indiana indicate this need. Of
those qualifying in education and
experience, only three candidates
received certificates as the result
of an examination from January 1,
1936, until December 5, 1936. Dur-
ing the fiscal year ended June 30,
1936, 12 out of 43 passed the ex-
amination. For the year ended
June 30, 1935, only one out of 50
candidates was successful. In all
of these cases the candidate had
qualified under the experience re-
quirements, and was eligible for
the examination. With proper
educational training together with
adequate practical experience, the
percentage of failures could be
materially reduced.
To fulfill the need for account-
ing study in preparation for the
C.P.A. examination to eliminate
failures, and for those interested
in accounting but not particularly
in being certified, Indiana Univer-
sity has offered many new account-
ing courses including a full year
course in C. P. A. review. The
course is designed to present to
the student the essential knowl-
edge both in theory and in ability
to apply it when he is a licensed
C.P.A. Before the school year
1936-37 no such course was avail-
able in the state of Indiana. Other
state universities are offering
like courses. This course will fill
a need which the state has long
felt.
With some 16,250 C.P.A.s in the
entire United States as of Decem-
ber 31, 1936, and about 20 percent
of these engaged in private busi-
ness, government, and teaching,
less than 13,000 C.P.A.s must car-
ry on all of the practice of the
profession until others are pro-
fessionally trained and qualified.
With Indiana growing rapidly as an in-
dustrial state, and with the new
governmental and state social se-
curity legislation increasing the
work of the accountant, the oppor-
tunity for the certified public ac-
countant is greater today than
ever before.
(The closing article of our busi-
ness series, to be presented on
Monday, will discuss the problem
of co-operative marketing.)

TWENTY YEARS AGO TODAY

From the Daily Democrat File

Jan. 2 — Germany has given up
hopes for an immediate peace settle-
ment.

Frank Wechter appointed county
commissioner to succeed Frank Hisey
who recently resigned.

Leo Tuth, 73, veteran jeweler,
died this morning after a long ill-
ness.

County Road Superintendent Jim
A. Hendricks files annual report,
showing expenditure of \$40,561 dur-
ing the past year.

Miss Bertha Vogelewe begins
work as bookkeeper in the local gas
office.

E. B. Lenhart elects superintend-
ent of the Methodist Sunday school.
Judge Daniel D. Heller, 77, dies
after a three weeks illness.

Answers To Test Questions

Below are the answers to the
Test Questions printed
on Page Two

1. Equal ability to use both
hands.
2. Four solar and three lunar.
3. April 6, 1917.
4. Chipmunk.
5. In the Dead Sea valley, 5
miles north of the Dead Sea.
6. Grenade.
7. English novelist.
8. One who distributes alms.
9. The camel family.
10. Stephen A. Douglas.

Trade in a Good Town — Decatur

SOCIAL SECURITY OUTFIT



COMPLETE \$125
EACH

10 employees or less

No. 30-10 Outfit Consists of:
Loose Leaf Ring Binder 8x10 1/2
Personnel Record Sheets
Employees Earning Sheets

Larger outfits proportionately priced

All Necessary
Information for
Social Security
Records.

NOW ON SALE AT
Decatur
Daily Democrat

MONROE NEWS

Mr. and Mrs. A. D. Crist enter-
tained at six o'clock dinner Christ-
mas evening, Mr. and Mrs. Hubert
Meyers of Fort Wayne, Mr. and
Mrs. John Crist, Mr. and Mrs. Ray-
mond Crist and sons Quentin and
Kermit.

Mr. and Mrs. Walter Hertel of
Sturgis, Michigan, spent the week-
end with Mrs. Hertel's parents, Mr.
and Mrs. C. W. Haggard.

Mr. and Mrs. James V. Hendricks
and Mr. and Mrs. James E. Kessler
spent Christmas in Fort Wayne, the
guests of Mr. and Mrs. Harry Kes-
ler.

Rev. and Mrs. Elbert Morford and
son Norman spent Christmas with
Mrs. Morford's parents near Sheri-
dan.

George Smith of Marrysville, Ohio
visited his parents Mr. and Mrs. W.
S. Smith Christmas day.

Mrs. Martha Lachot spent the
week-end in Fort Wayne, the guest
of her son, Herbert Lachot and fam-
ily.

E. J. Fricke and son Harold and
daughters Neva, Mabel and Doris
are spending a two weeks' vacation
in Miami, Florida.

James Price of Rockport spent
Christmas with his son, Roy Price
and family.

Mr. and Mrs. John Floyd spent
Christmas at Elkhart, the guests of
Mrs. Floyd's sisters and families,
Mrs. W. O. Dehl and Mrs. J. L. Ber-
ger.

Mr. and Mrs. Brooks Andrews
family of Flint, Michigan, spent the
week-end with his parents, Mr. and
Mrs. James Andrews.

Mr. and Mrs. Jim A. Hendricks
entertained at Christmas dinner,
Mr. and Mrs. H. G. Hendricks of
Jackson, Michigan, Mr. and Mrs.
McGee Hendricks, Mr. and Mrs.
Clyde Hendricks and daughter Ma-
reem and Louise and son Richard of
Fort Wayne.

Mr. and Mrs. Burrman Ray of
Dayton, Ohio, and Mr. and Mrs.
Osea Ray of Ridgeville spent the
week-end with Mr. and Mrs. Fred
Foster.

Mr. and Mrs. Raymond Crist and
family spent Sunday at Ossian,
the guests of Mr. and Mrs. H. C.
Parkinson.

Mr. and Mrs. Oscar Ehrsam enter-
tained at Christmas dinner, Harley

Ehrsam of Marion, Leester and
Harry Ehrsam of Fort Wayne, Mr.
and Mrs. Melvin Ehrsam and fam-
ily and Mr. and Mrs. William Ehr-
sam and family of near Monroe.

Mr. and Mrs. George Harvey and
family of Indianapolis spent Sunday
with his parents, Mr. and Mrs. John
Harvey and other relatives.

Mr. and Mrs. Lester Wagoner vis-
ited his father, Ira Wagoner, Sun-
day.

Mr. and Mrs. Lewey Andrews of
Angola visited Mr. and Mrs. George
Strickler Sunday.

Mr. and Mrs. Chauncey Aurand
and daughters Alice and Eileen, of
Grand Rapids, Michigan, spent the
week-end with Mrs. Aurand's moth-
er, Mrs. Rena Johnson.

Mr. and Mrs. Forest Ray and
daughters Helen and Dorothy and
sons Harold and Fredric, Mr. and
Mrs. Harry Belter and family,
spent Sunday at Upland, the guests
of Mr. and Mrs. Fred Watkins.

Mr. and Mrs. C. E. Bahner enter-

tained at Christmas dinner, A.
Scherer and daughter Josephine,
Bruce, Mr. and Mrs. Fred Scher-
er of Fort Wayne, and Mr. and
Mrs. Scherer of Monroe.

Suicide Tried 16 Times
Villach, Austria — (UP) —
line Ann Sterzinger, 39,
dancer, succeeded in commit-
ting suicide here on the 16th after
she swallowed poison after having
a farewell note saying she had
"stuck of life" for a long time
had attempted suicide 15 times
was always rescued.

Trade in a Good Town — Decatur

666
LIQUID TABLETS
SALVE-NOSE
DROPS 5c 10c

Public Auction

As I am quitting farming will sell at public auction on the
Barrone farm 4 mile East and 2 miles North of Decatur; 6 miles
of Monroeville, 1/2 mile North and 1/4 mile West of Bleeker Church.

TUESDAY, January 5, 1937

Commencing at 10:00 A. M.

3 HEAD OF HORSES—Black Horse 10 yr. old, 1650 lb; Bay
10 yr. old, 1600 lb; Black Mare, smooth, 1500 lb.

9 HEAD OF CATTLE—Jersey Cow with calf by side; Jersey
yr. old, giving good flow; Jersey Cow 5 yr. old, milking good flow.
Jersey Heifers be fresh in May & July; Jersey Heifer Yearling,
Roan & 1 Red Heifer, 7 mo. old; Durham Bull large enough for
sire.

HOGS—9 Feeder Hogs weighing 85 lbs. each; 6 Feeder Hogs
weighing 50 lbs. each.

FEED—250 bushel Yellow Corn more or less; 125 bushel Oats;
100 good Mixed Hay, heavy with Little Red and Alsace Clover;
shocks Corn in field; Some Corn Fodder.

IMPLEMENTS

Deering 8 ft. Binder, good; Extra good Wagon) 16 ft. Hay Loader
Grain Bed; McCormick Corn Binder; Treadler; J-Deere Mower;
International Corn Planter; Fertilizer Attachment for Gale Planter;
Superior 10 hole Fertilizer Grain Drill; Moline Hay Loader First
Oliver Riding Breaking Plow; Oliver Walking Plow; Spring
and Spike Tooth Harrows; 2 sets Work Harness and Collars; 1
Lifter; Farm Wagon and Hay Rack; Double Wagon Box; Land
Sausage Grinder; Eng. & Pump Jack; Almost New Vega Cream
Separator; Clover Buncher; and many articles too numerous to mention.
Kitchen Cabinet and a White Sewing Machine.

TERMS—CASH.

LOUIS KRUEZMAN, Owner

Roy Johnson—Auctioneer

John Bleeker, clerk.

Ladies Aid will Serve Lunch.

NEVER FOR MONEY" by JAMES ASWELL

CHAPTER I

Miss Fogg toted the enormous
florist's box into Belinda's room at
half past ten. Miss Fogg's long,
genial, horsy face bore an expres-
sion which her friends could have
diagnosed as worry, but no stranger
could; that sharp-chiseled lozenge
of a face betrayed emotion only to
its students.

Miss Fogg regarded the curled
form under the covers. "You're
awake, Belinda," she stated finally.
She dropped the florist's box on a
rocking chair. A rather lovely eye
belonging to the girl in bed opened
slightly.

"Yes," said Belinda.

"You broke it off?"

"Yes," said Belinda.

"And you cried all night?"

A pause. "Yes," said Belinda.

"Nit-wit!" exclaimed Miss Fogg,
fondly. She sat down on the edge
of the bed. There was a red glow
in the room from drawn red velvet
window drapes and a worn red car-
pet. "I think you are a very great
little fool." She gave the mound
which was Belinda a pat. "Maybe
you are right, my dear. It's con-
fusing when loving gets tangled up
with starving."

Her hard, bright little eyes hesi-
tated on the brink of dimming; it
was an absurd thing for them to do,
in that face like Man o' War's.

Belinda sat up in bed, a bounce
of pink and white and showering dark
hair. "I can't love him any more.
I can't love him any more. Why
isn't he absolutely necessary for me
to love that man, Fogg, so don't you
see why I couldn't possibly? He
knows it, too—the stuck-up infant.
But I'll show him!"

"And when you've shown him,
then what? You'll marry him. Be-
linda?" Miss Fogg fell into a tone
that made Belinda think always of
starved governesses' cuffs, navy
blue capes with coral linings and
sunlight in Central Park a long time
ago—"Belinda, you didn't spend
those days on the sands of Shelter
Island and Cannes and Guernsey
with Johnny Parkes because of his
money. You didn't beg your father
to take a house every summer
where the Parkes family took a
house—and what ridiculous places
those Parkes picked, too!—because
they were rich. You wanted to be
with Johnny. You've wanted to be
with him since you were twelve.
You want to be with him now."

Miss Fogg sighed.
"But, Fogg, don't you under-
stand, we had money then too?" Be-
linda slipped her arms into a scrap
of mauve saten. "You know what
he told me last night, Fogg? You
want to know?"

Miss Fogg pursed her lips and
looked at Belinda with what was
meant to be resignation.

"He told me it didn't make a bit
of difference what my decision was.
He said I was his from the begin-
ning and he was 'annoyed' by my
even raising a question about our
getting married. He said he was a
meteor hurtling through all opposi-
tion and that I was the glow around
pinkened. She added quickly: "He
told me, Fogg. He was being nasty, as
only John Morton Parkes can be.
He's the most conceited man I've

ever met in my life." She shud-
dered pointedly.

"I rather approve of that remark
of his that there is no depression
when you have a star. He's a cheery
youngster."

"Oh, shut up!" Belinda said
crossly, starting for the bathroom
door. "You can't sell me on him
any more, I'm through. Cheer! I'll
say he is! He laughed at me—
laughed at me and said I'd be on
time at the church when he was
ready. I gave him my ring back a week
ago and last night I told him he
was beginning to get on my nerves.
I told him his attentions bored me."

Miss Fogg glanced at the florist's
box involuntarily. Belinda boiled—

he married you. You ought to be
that."

Belinda laughed. She opened a
beaded bag on the dressing table and
extracted a white rectangle, which
she handed triumphantly to Fogg.

—who frowned as she read:

J. G. Fuhrman Service

Dinner Companions

"In the name of heaven, Belinda,
have you taken leave of your sanity
completely? It is disgraceful to have
this disgraceful card in your pos-
session. Dinner companions! Why
you make me believe you shouldn't
be trusted on the streets of New
York alone! Where did you get this
card?"

Belinda snatched the piece of



"Maybe you're right, my dear," said Miss Fogg. "It's confusing when
love gets tangled up with starving."

worn out with the night's confused
vigil.

"All right, then! There's about
twelve dollars worth of flowers in
that box. Maybe you can peddle
them for something, if it's money
that interests you."

Miss Fogg's expression didn't
change. Suddenly Belinda, weeping
bitterly, was in her arms. "Forgive
me, Fogg, I'm a little beast. How
could I say such a thing? Oh, Fogg,
I can't marry a man because other-
wise I'd starve, can I? Tell me what
to do, Fogg!"

Suddenly Belinda remembered
the card, and the absurd circum-
stances under which she had ac-
quired it.