

The Indianapolis Times

ROY W. HOWARD, President
FELIX F. BRUNER, Editor
W. A. MAXBORN, Bus. Mgr.

Member of the Scripps-Howard Newspaper Alliance • Client of the United Press and the NEA Service • Member of the Audit Bureau of Circulations.

Published daily except Sunday by Indianapolis Times Publishing Co., 214-216 Maryland St., Indianapolis • Subscription Rates: Indianapolis—Ten Cents a Week. Elsewhere—Twelve Cents a Week. PHONE—MA 3500.

If any man will come after me, let him deny himself, and take up his cross, and follow me.—Matt. 16:24.

The more a man denies himself the more he shall receive from heaven.—Horace.

THE SENATE FORGETS

"He (the President) . . . shall nominate and by and with the consent of the Senate, shall appoint . . . Judges of the Supreme Court . . ." From the U. S. Constitution.

A FEW days ago the President sent to the Senate for its advice and consent the name of Harlan F. Stone, Attorney General, for appointment to the United States Supreme bench.

The Senate had a perfect right to inquire into Mr. Stone's record to this day before giving its advice and consent to his appointment. It had a perfect right to inquire where he learned his law, how he practiced it when an attorney, how he conducted the Columbia University School of Law when he was dean, and how he has managed the Department of Justice since he became Attorney General. It had a perfect right to inquire into the Ownbey case, wherein Mr. Stone appeared as attorney for Morgan & Co. before the Supreme Court.

But the Senate decidedly overstepped its authority when one of its committees undertook to put Mr. Stone on the grill for turning over to a grand jury in Washington, D. C., a case involving Senator Burton K. Wheeler of Montana in what the Department of Justice thinks may be a conspiracy to defraud the Government.

The Senate decidedly overstepped its authority when it permitted Senator Walsh, attorney for Wheeler's defense in this and other cases wherein Wheeler is involved, to quiz the Attorney General regarding the evidence he intends to submit to the grand jury, and to urge that the activities of the Washington Grand Jury be stopped.

A grand jury of his fellow citizens is the last thing Senator Wheeler should fear, and anyway, the submission of a case to the grand jury involving a Senator has nothing whatever to do with the consideration of Mr. Stone for the Supreme bench.

The Senate's advice and consent to Mr. Stone's appointment is to be given or withheld solely upon his qualifications for the high office, and not upon whether or not the Senators like or dislike it when he submits a case involving one of their number to a grand jury.

CURING THE FARMERS' ILLS

PRESIDENT COOLIDGE'S Farm Commission has concocted a prescription for America's erstwhile suffering farmers. The fact that a world shortage of foodstuffs has brought sudden prosperity to farmers has lessened somewhat the interest in the proposed cure. The patient is already up and around, though perhaps only temporarily.

Sooner or later, attention will again have to be given to agricultural problems. The remedies which the Farm Commission proposes for the ills which may again manifest themselves are three-fold.

The most important is efficient cooperative marketing. The others merely point toward lower freight rates for agricultural products and toward higher protective tariff rates against foreign grain and livestock.

The commission discourages the belief that the farmer can find relief through development of export trade. The American farmer cannot "compete in foreign markets for the sale of his products at world price levels," the report states. The farmer must cooperate with his fellows in bringing about "a balanced American agriculture by which production is kept in step with the demand of domestic markets and with only such foreign markets as may be profitable."

Though the commission's interest is obviously directed toward boosting the farmer's income, a passing hope is expressed that the farmers can prosper "without making disproportionate charge upon the American consumer."

The cooperative marketing which the commission relies on for the major portion of its cure is to be sponsored by the Government through legislation tended to encourage more unified action among farmers engaged in the same line of production. The lower freight rates and the higher tariff are less specifically provided for. It is merely suggested that these subjects be given thorough consideration.

The long and short of the commission's findings is that the farmers can't count on permanent prosperity unless they regulate production and prices. Two very difficult propositions.

Income Tax

The revenue act of 1924 provides that in computing net income there may be deducted from gross income "a reasonable allowance for the exhaustion, wear, and tear of property used in trade or business, including a reasonable allowance for obsolescence." For convenience this allowance is usually referred to as "depreciation." The deduction is confined to property actually used in a business, trade, profession, or vocation. In general it applies to capital assets, the cost of which cannot be deducted as an expense. For example, a lawyer or physician is not permitted to write off as a current expense the cost of his professional library, but may deduct an allowance for its depreciation.

Depreciations are not allowed for depreciation of a taxpayer's home, the furnishings therein, his personal effects or clothing. Costumes used exclusively in the theatrical business, however, may be the subject of a depreciation allowance.

Depreciation in the value of land, whether improved or unimproved, cannot be claimed.

No amount may be included for depreciation representing reduction in value of property due to changes in environment—for example, loss in rental due to a change in the social or business condition of the neighborhood. Neither is any change in the amount or rate of depreciation allowable on account of an increase or decrease in the market value of property. Fluctuation in the value of depreciable property has no bearing upon the rate or amount allowable for depreciation.

Depreciation, the use of which in trade or business is definitely lim-

ited in duration, may be the subject of a depreciation allowance. Examples are patents, copyrights, licenses, and franchises.

Tom Sims Says

Some people will live in a perpetual bog, which is why they go around blowing their own horn.

Sometimes a man thinks women have no sense because he only knows the popular ones.

As you think so you eventually look.

Some day they may get radio down to where it doesn't sound as if the needle needed changing.

Most of those in debt got there by trying to live up to what they claimed they are making.

A bachelor is a man who has no one to throw his worn-out necktie away for him.

Sometimes it is best to part with old friends just as in parting with old shoes, even though the new ones are uncomfortable.

Almost time to start figuring on where you can borrow the money with which to pay your income tax.

One bright sign that civilization is advancing is people are beginning to realize they should pay doctor bills.

Sometimes we get mad and think all we get for our taxes are the receipts.

Infangables, the use of which in trade or business is definitely lim-

TIMES READERS ARE FOR CITY MANAGER GOVERNMENT

One Letter Writer Says
Drastic Measures Are
Necessary.

To the Editor of The Times

AS TO a business manager form of government for Indianapolis, there is a necessity that would warrant a change of almost any kind. Many people agreed with William Allen White as to the League of Nations who did not believe in it as a remedy, but rather as an emergency measure. White said that when a house is on fire one does not do the meticulous (word of ten letters beloved of novelists) thing but throws household goods out of doors and windows "promiscuous like." A famous New York physician years ago said that when a woman who did too much "dining" called him in he asked if she liked chocolates and if she did he told her to eat a pound a day. Sounds like idiotic treatment for an overfed, but the doctor said the thirst the chocolates would cause would in turn give his patient the internal bath she would not otherwise get.

If Indianapolis will not be capably governed under its present form no doubt the business manager form would turn the trick. But after all it must be known that business manager, commission or Federal, as the present form was called when it was established, is not a panacea. Letting a "George do it" unquestionably would arouse the people to a sense of community spirit which always must co-exist with capable and honest administration of their government, true to a paraphrase of the axiom to make it read, "eternal vigilance is the price of continuous good municipal government."

Many Experiences

There have been many experiences with various centralizing forms of government. The first notable one with the commission form was in Memphis in the seventies to deal with a yellow fever situation and of which the head was Luke Wright, late Governor in the Philippines, and then in the Cabinet of a President. After a few years and the emergency passed Memphis reverted, as did also Galveston, which called in a commission to deal with the tidal wave calamity situation, and as did a number of other cities. In the course of years the commission form took on the name of a half dozen cities as being the demonstrators of it.

The plight of Indianapolis is due to at least thirty years of feudalistic politics until the words "public service" and "public servant" are obsolete. The dispute is over a sort of proprietary possession of the local government. Many good people have been "drawn into the vortex" until you hear them discussing city elections wholly personal antagonists. By hook or crook or by business manager the people must be lifted out of the "vortex"—perhaps "gutter" is the better.

Self Government

The big mistake always has been due to the ignorant belief that the administration of a city's government is a master of identical discretion on the part of the city official. It has led to the bromide "put him in office and let him run it like (always 'like') he does his business" as if laws did not prescribe practically all his acts. Mr. Mellon for several years has been trying to enlighten the public and make the people realize that his discretion as secretary is all but negligible, that the people through their representatives in Congress determine his official actions.

In an article in The Times on the Cleveland experience with the business manager form it was said that the city council decides what shall be done and the business manager sees that it is done in the best possible manner. The council is elected by the people, and there you are.

A well known citizen in an article in The Times says that "whenever the people have the will to change" the present "vicious arithmo" system will no longer be tolerated. He speaks of the "support and cooperation of equally high grade and up-to-spirited citizens acting as a board of directors." But, the directors would be elected by the people as the present council was, and the people are to decide what manner of a board is to hire, direct or fire a business manager. What is true in Cleveland has been true elsewhere and is, in short, "self-government."

Military Training

Everywhere we see evidences that the benefits of military training to the individuals and the Nation, for peace as well as for war, are being appreciated more and more by the people. The civilian components are requesting more and more instruction and more and more facilities.—Report of the Secretary of War.

Germans on the Job

I am reliably informed that the industrial revival, particularly in Germany, has been so astonishing that American exporters have hardly recovered their breath after finding that the Germans have regained the biggest part of their foothold in Latin America, which was temporarily lost to them during the war.—Representative Ackerman (Republican), New Jersey.

Military Training

Everywhere we see evidences that the benefits of military training to the individuals and the Nation, for peace as well as for war, are being appreciated more and more by the people. The civilian components are requesting more and more instruction and more and more facilities.—Report of the Secretary of War.

Germans on the Job

I am reliably informed that the industrial revival, particularly in Germany, has been so astonishing that American exporters have hardly recovered their breath after finding that the Germans have regained the biggest part of their foothold in Latin America, which was temporarily lost to them during the war.—Representative Ackerman (Republican), New Jersey.

Military Training

Everywhere we see evidences that the benefits of military training to the individuals and the Nation, for peace as well as for war, are being appreciated more and more by the people. The civilian components are requesting more and more instruction and more and more facilities.—Report of the Secretary of War.

Germans on the Job

I am reliably informed that the industrial revival, particularly in Germany, has been so astonishing that American exporters have hardly recovered their breath after finding that the Germans have regained the biggest part of their foothold in Latin America, which was temporarily lost to them during the war.—Representative Ackerman (Republican), New Jersey.

Military Training

Everywhere we see evidences that the benefits of military training to the individuals and the Nation, for peace as well as for war, are being appreciated more and more by the people. The civilian components are requesting more and more instruction and more and more facilities.—Report of the Secretary of War.

Germans on the Job

I am reliably informed that the industrial revival, particularly in Germany, has been so astonishing that American exporters have hardly recovered their breath after finding that the Germans have regained the biggest part of their foothold in Latin America, which was temporarily lost to them during the war.—Representative Ackerman (Republican), New Jersey.

Military Training

Everywhere we see evidences that the benefits of military training to the individuals and the Nation, for peace as well as for war, are being appreciated more and more by the people. The civilian components are requesting more and more instruction and more and more facilities.—Report of the Secretary of War.

Germans on the Job

I am reliably informed that the industrial revival, particularly in Germany, has been so astonishing that American exporters have hardly recovered their breath after finding that the Germans have regained the biggest part of their foothold in Latin America, which was temporarily lost to them during the war.—Representative Ackerman (Republican), New Jersey.

Military Training

Everywhere we see evidences that the benefits of military training to the individuals and the Nation, for peace as well as for war, are being appreciated more and more by the people. The civilian components are requesting more and more instruction and more and more facilities.—Report of the Secretary of War.

RIGHT HERE
IN INDIANA

By GAYLORD NELSON

Lights

SENATOR EDWARD O'ROURKE Jr. has introduced a bill requiring that all vehicles operating on public highways at night carry at least one non-blinding light.

The measure makes no exceptions, so humorists have free play. Vehicles include baby carriages, wheel barrows and push-mowers, as well as more statately conveyances.

However, a baby carriage without lights on a road at night may cause a fatal accident. No smash can be more serious.

In the horse-drawn age it mattered little whether vehicles carried lights or not. Collisions were rare, for horses are endowed with sense of sight. Now automobiles swarm at night, and while they have eyes, they don't see. Consequently making highways safe for night travel has become a serious problem.

Vehicular lights do not altogether solve it. Blinding headlights are almost as dangerous to other traffic as no lights at all.

Recently another method of protecting night driving has been advocated. That is to illuminate roads with permanent fixtures like ordinary street lighting. It sounds logical.

TWO bills regulating motor bus operation are before the Senate. One vests control of this newest transportation infant in the public service commission, while the other places it under the highway department.

Public hearings on the measure have been held this week. Traction men, bus operators, and others interested, all agreed that motor buses and truck lines should be regulated but—

Traction men want it done by the public service commission. Bus operators believe that body would favor railroad and traction interests to the mortal hurt of their competitive industry.

That's not very complimentary to the public service commission. That body is presumed to regulate for the mutual protection of utilities and public and not to throttle one transportation agency for the benefit of its competitors.

Perhaps it has hoofs and horns, but probably bus operators' fears would prove to be unfounded. Anyway, the selection of the regulatory body for their business should be determined solely by public interest, economy and effectiveness.

Stage coaches are killed by the regulation not by adverse regulation. Traction and electric lines are now moribund artificial respiration by friendly commissions can't restore them to life. Motor buses, likewise, must survive or perish according to economic law—and that only regardless of what body controls them.

Living

THE cost of living in Indianapolis was seven-tenths of one per cent higher in December than in the corresponding month of 1923. This breathless news has just leaked out from the Department of Labor.

The average for the United States was four-tenths of one per cent lower last month than a year ago. How come? Evidently it's worth more to live here than elsewhere.

No family budget should be strained by the microscopic increase, which excites Government statisticians, more than private ultimate consumers.

The cost of living is the subject of endless investigation and discussion. What are the essential items entering into it? Two persons agree, for one person's necessities are another's luxuries.

There are here any number of men who have made their "pile" in commercial pursuits and are ready to lean back and become famous. In other words, they have the urge to write the stories of their lives so that they may become as beacons to others. But most of these hardened giants of commerce are also thick-headed, being able to write little more than their names.

In the shadow of many an autobiography published in the past few years stalks the ghost of a young college chap who has worked up a synthetic passion for the career of some captain of industry and set it down in words. This finally comes out in a volume bearing the name of the captain of industry. The young college man remains anonymous.

• • •

There is one man in his middle forties who sees me frequently in the hope that I can land a newspaper job for him. His name is in "Who's Who" and a long list of literary accomplishments follows it.

After getting away to a promising start as a man of letters, he was induced to write an autobiography for a certain man. The man agreed to publish it, but when took his own creative powers. Now, past 40, he wants to find himself, and finds that apparently he sold his birthright to a literary career for a mess of potage. • • •

And I know another young fellow who gave up a very good position to devote himself to writing. He wouldn't consider for a moment the idea of doing an "autobiography" for another man. He has written the most original motion picture plot ever read, but he can't find a producer to take it. They all tell him they want only stories with a reputation as a novel or stage play. In other words, the stagnant movie is creating nothing for itself. In the meantime, a young fellow with genius for motion picture writing is almost starving.

A Great Laboratory

As a result of the equipment built up during the war, the Government possesses in the Bureau of Standards the greatest physics and research laboratory in the world.—Report of the Secretary of Commerce.

No Wonder He Doesn't Catch Anything!



THE AGE OF ORGANIZATION

By N. D. COCHRAN

ADRESSING a gathering of