

The Oregon Statesman

"No Favor Sways Us; No Fear Shall Awe"
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Pukka Sahib

Novel readers of a decade ago may recall John Galsworthy's "Flowering Wilderness." It was not a book to be remembered because it was particularly strong in plot, character study or style. But the clash which in the end prevented the hero and heroine from gaining the conventional novel-ending of happy marriage is one of more interest now than when it was written. For it relates to the attitude of the Englishman in his empire. Galsworthy's conventional as always, lets his heroine venture into the heroics of loyalty to the chief male character who is discredited in London because he failed to maintain the imperial tradition in the Sudan, but it is because of love, whose fruit is finally denied her.

Wilfrid Desert, poet, World war veteran, disbeliever in religion, captured by Arabs, yields at the pistol point and accepts the Moslem religion; and when word of it trickles back to London the papers, the men at clubs and the races scorn him as one who has betrayed his own people, not because he has accepted an alien religion but because he proved "yellow." To quote:

"There's all the difference in the world of course between voluntarily swapping religions and doing it at the pistol point. An Englishman who does that lets down the lot of us."

"You've never been where England has to have a certain prestige. For Englishmen in such parts of the world it's one for all and all for one."

"In the East the Englishman . . . maintains himself against odds on the strength of the Englishman's reputation. If a single Englishman is found wanting down the stock of all those other isolated Englishmen."

This fictional problem of Galsworthy's novel is the actual one of today, featured recently in a literary interchange between the Oregonian and Mrs. Pearl Buck. The former's able review of Mrs. Buck's recent book "American Unity and Asia" drew a competent rejoinder from Mrs. Buck. She decried the white man's attitude of racial superiority over the blacks and the browns, while the Oregonian asserted: "What has been mistaken for a color antagonism is primarily a cultural and economic antagonism."

The quotations from "Flowering Wilderness" reveal the British attitude toward the "backward" peoples of its empire. Not by force alone, but by "prestige" have the British ruled the millions of people in India, the Sudan, the Malay states, Borneo, and other parts of the empire. The conception of "pukka sahib" has ground both ways. Rigidly enforced by whip or sword, by segregation in foreign compound, it imposed inferiority on the natives from South Africa to Singapore, an inferiority against which they now are rebelling. Taught too in literature such as Kipling's "White Man's Burden" in the exclusiveness of the inevitable British club in colonial capitals and over the equally inevitable Scotch and soda, and taught in the customs of barracks and boudoir, the idea of superiority has become ingrained in British tradition. It will be easier for commons to adopt the Beveridge report than for the English to admit natives to their clubs and drop the prestige they feel has maintained their authority.

But the inferior, the backward peoples of earth are stirring. Education has reached them, or a few of them. The sting of race discrimination is sharp. War quickens the unrest and Japanese agents have fanned it with propaganda. Racial equality may not be fully born in the present world conflict, but if the allies win they will have to move toward recognition of human worth without regard to color. Galsworthy let his man and woman be licked by British prejudice. The quickened conscience of Britons and Americans today must press for the day when, as Burns wrote, men shall "brothers be, for a' that."

Bundles for Lawyers

Here's that judges' pension bill again. It was vetoed the last session; but here it is, very much alive, already through the lower house, and given a favorable committee report in the senate. The bill has been well lobbied, lawyers in and out of the legislature helping to push the bill along.

What's wrong with judges' pensions? Nothing; but why begin with the state's highest paid public servants, the ones most secure in tenure of all public employees?

If judges' pensions are coming, consider the defects of this bill:

1st. A man who has served only six years on the bench can draw a pension of \$200 a month for the rest of his life, in case he is permanently incapacitated. For a payment of \$1080 a man might be able to draw \$24,000 from the pension fund (ten years disability) or more if he clings to life with the tenacity of some judges or ex-judges.

2nd. A man could contribute \$180 a year for 20 years, and then by the chance of defeat because of some decision momentarily unpopular be retired from office and receive NO pension at all. Here is the case of Judge McMahan in this county. We believe, if a judges' pension system were in effect, the people would want him to receive a monthly stipend from the fund if he had been a contributor to it over the term of years. Yet because he was defeated in the election he would not have been eligible under the terms of the state bar-baked bill now before the legislature. The defeated judge wouldn't even get his money back. The bait of such a pension will sharpen the ears of judges for the political groundswells.

The bill reeks with discrimination. Not all the judges favor the measure, by any means. We recall opposition expressed by some of the judges two years ago. The most of the pressure then came from Multnomah county, due to the local condition then existing. That has been remedied by time and by the enactment of the judges' "pro tem" bill.

No one has a higher regard for the judiciary

than the writer, and his respect for the integrity of courts has been tested in rather hot fires. He believes in a general retirement system for public employes in Oregon and opposes this starting at the top with pensions for judges.

The Spokane Round-table last year started the famous "Bundles for Congress" movement which gained such a drive that congress, stung by ridicule, repealed the law creating pensions for themselves. We do not propose any "bundles for judges" because the pending pension bill it not primarily inspired by the judges themselves. But the bill contains nice bundles for lawyers who see in a more rapid turnover of circuit and supreme judges opportunity for succession to the honors, emoluments—and the pensions of a judge.

The Little Foxes

If a 10 per cent reduction on 1943 income taxes is all that the legislature can see, then the cut might very well be abandoned. The confusion among taxpayers and the labor of auditing and refunding are more than the proposed cut is worth. Most of the refunds would amount to only a dollar or two.

But the real reason why a heavier reduction is not authorized is because there has been so much preliminary chiseling on tax receipts. There are bills in various stages of law-making calling for

Cash discount up to 3% for prompt payment
Increase in exemptions to \$3000 for men in military service

Credits for premiums on insurance
Increase in offset on corporation excise tax from 50% to 75% of the personal property tax paid

Exemptions for charity trusts (HB 174)
A little bit here, and a little bit there and the tax excess is whittled down so the possible overall reduction has to be whittled too. If some of these chiseling bills could be eliminated a larger cut in the income tax applicable to all classes could be made.

Of the above items the only ones possessing much merit are exemptions for men in military service, though the sum seems still rather high, and for charity trusts. Yesterday we expressed opposition to the cash discount scheme. Credits for premiums on life insurance are a gnawing benefit to special groups.

Most objectionable is the easing of the burden on corporations by allowing the greater offset of 75% of their personal property taxes. This is discriminatory as among classes of corporations. Better to make an overall reduction in the rate or by percentage than to play favorites. A large portion of the corporation excise tax is paid by non-resident corporations. They are not unduly burdened for the privilege of operating in Oregon. Oil companies, merchandising companies, concerns with high inventories and little real property are the ones to benefit by this type of legislation. This bill ought not to pass.

To sum up: by eliminating most of the piecemeal bills it will be possible to make larger reductions in the income tax. Unless a larger cut than 10 per cent can be ordered for 1943, none should be ordered. The little foxes of special group interest are eating away the vines of general and equitable tax reduction.

Baseball may be out for the duration on the league lots; but we see the youngsters playing ball on the schoolgrounds—a sure sign that winter is behind us. Players on one team stood petrified as a foul ball executed a neat parabola toward the tall-windowed schoolhouse. Luckily it hit the sidewalk, and with a whoop and a holler the game was resumed.

An exchange says: "A couple on the west coast were married by telephone. That's one way to get along."

Yes, the telephone company furnished the ring.

No further applications will be accepted for war ration book one or two until March 15, the district OPA announced Saturday.

Persons who did not register at the schools during the period February 22-27 may apply to their local rationing board on March 15, the OPA stated, but not until then. The rationing boards need the two-week period to catch up on several phases of their work . . . the mailing out of fuel oil coupons, renewal of B and C mileage rations, and the mailing out of ration book two to persons who registered by February 27 and made their consumer declaration but did not receive book two because of the last-minute shortage.

Editorial Comment

From Other Papers

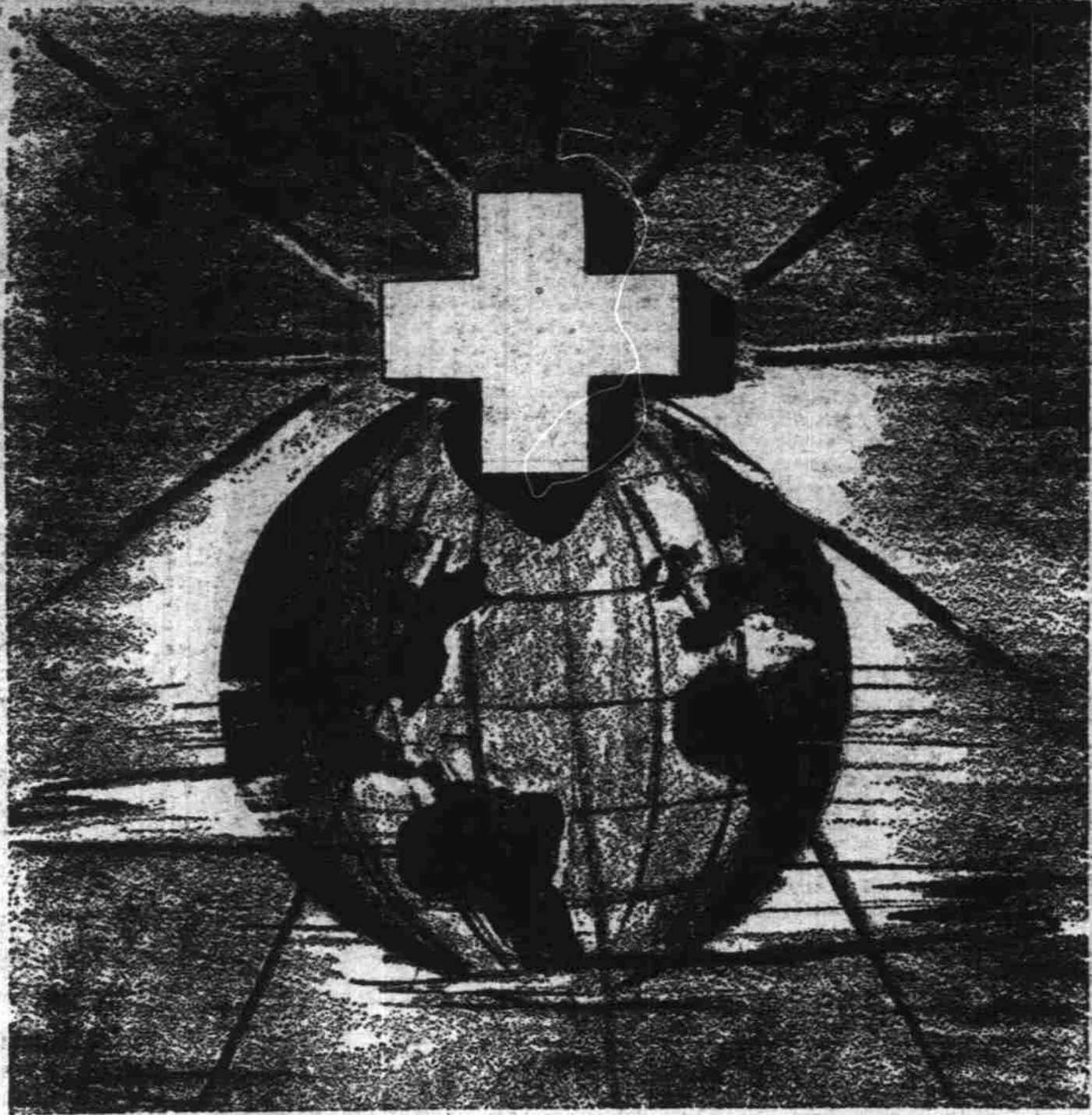
THE PARITY FORMULA
One can hardly consider the renewed battle over the farm parity formula without conflicting sentiments. Professional farmer spokesmen on the one side and provincial city-dwellers on the other may be able to see one argument as indisputably correct and the other as utterly wrong. But the matter is much less simple than that.

For many years the farmers have been in the economic dumps. For the first time since World War I they now have a market for all they can raise, at excellent prices. But they are unable to get help to plant, cultivate and harvest, nor can they buy machinery.

Certainly the wages paid for labor constitute just as valid an element in the farmer's production cost as in that of the manufacturer or the merchant, and this should be true of the wage-allowance which the farmer makes for his own long day and that of members of his family.

The only method suggested by which we can avoid the alternative of doing injustice to the farmer or of producing inflation is a system of subsidies, which would have to be paid out of taxes levied on farms, factory workers, and the generally unorganized white-collar classes which, along with Americans, already are taking a hard economic beating.

Economic stabilization is no simple matter.
—Eugene Register-Guard.



'One Bright Spot in the World'

Today's Radio Programs

- These schedules are supplied by the respective stations. Any variations noted by listeners are due to changes made by the stations without notice to this newspaper. All radio stations may be cut from the air at any time in the interests of national defense.
- KSLM—SUNDAY—1390 Kc.**
8:00—Langworth Fourtime.
8:30—Gospel Broadcast.
9:00—News in Brief.
9:30—Spiritual Interlude.
9:50—Organ, Harp, Violin Trio.
10:30—Popular Salute.
10:50—World in Review.
11:15—Moonbeam Trio.
11:30—Hit Tunes of Tomorrow.
11:40—American Lutheran Church.
12:00—Langworth String Quartette.
12:15—War Commentary.
12:30—Golden Melody.
1:00—Young People's Church.
1:30—Romantic String Ensemble.
2:00—Isle of Paradise.
2:15—Voice of Restoration.
2:30—Vocal Varieties.
3:00—Sunday Symphony.
3:30—Boys' Town.
4:00—Skipper Henderson and Crew.
4:15—Modern Melody Trio.
4:30—Alex Kirilloff Russian Orch.
5:00—Old Fashioned Revival Hour.
6:00—Tonight's Headlines.
6:30—Young People and Tomboys.
7:00—Langworth Gypsy Orchestra.
7:30—Shepherd of the Air.
7:50—Jan Garber Novelty and Salon Group.
8:00—First Presbyterian Church.
8:30—News.
9:00—News Summary.
9:15—Organalities.
9:30—Chapel Home Hour.
10:00—News.
10:15—Dream Time.
- KALE—MBS—SUNDAY—1330 Kc.**
8:00—Presley Radio League.
8:30—Alter and Harp Trio.
9:00—News.
9:30—Detroit Bible Class.
9:45—Organ and Harp.
9:55—Hymn Singer.
10:00—News.
10:15—Romance of the Hi-Ways.
10:30—Canary Chorus.
10:45—The Quiet Hour.
11:00—Pilgrim Hour.
12:00—Rev. Floyd Johnson.
12:30—Gems of Melody.
1:00—Lutheran Hour.
1:30—American Zion Church.
2:00—Temple Baptist Church.
2:15—Upton Close.
2:30—Gospel and Bible Classes.
3:00—First Nighter.
3:30—Upton Close.
4:00—News.
4:15—Remember When.
4:30—Stars and Stripes in Britain.
4:45—American Zion Church.
5:00—Gabriel Heister.
5:30—Old Fashioned Revival Hour.
6:00—Jan Garber Novelty and Salon Group.
7:15—John Emmel.
7:30—This is Our Enemy.
7:45—The Quiet Memorial Church.
8:00—News.
8:15—Voice of Prophecy.
8:30—Sunday Serenade.
9:00—Old Fashioned Revival Hour.
11:00—Jan Garber Orchestra.
11:45—Music.
- KEK—BN—SUNDAY—1190 Kc.**
8:00—Soldiers of Production.
8:30—Joseph Marais African Trek.
9:00—The Quiet Hour.
9:30—Stars from the Blue.
10:00—Horace Heidt Review.
11:00—Coast to Coast on a Bus.
11:45—Speaking of Glamour.
12:15—Wake Up, America.
1:00—National Vespers.
1:30—Melody Makers.
2:00—Granovsky and His Pals.
2:30—Musical Steelmakers.
3:00—News.
3:05—Free World Theatre.
3:30—Metropolitan Opera Auditions.
4:00—Chapman Jim USA.
4:30—Show of Yesterday and Today.
5:00—Christian Science Program.
5:15—Nebraska.
5:30—Edw. Tomlinson, Commentator.
6:00—The Quiet Hour.
6:30—Inner Sanctum Mysteries.
7:00—Good Will Hour.
7:30—The Quiet Hour.
8:15—Jimmie Fidler.
8:30—Quiz Kids.
8:45—Metropolitan Hotel Orchestra.
9:00—News Headlines.
9:30—Dorothy's All About.
10:00—University Explorer.
10:15—Organ Reveries.
10:30—The Quiet Hour.
11:00—Symphony of Melody.
11:30—War News Roundup.
11:45—News.
- KOIN—CBS—SUNDAY—840 Kc.**
6:00—News of the World.
6:15—E. Power Biggs.
6:30—English News.
7:00—Church of the Air.
7:30—Wings Over Jordan.
8:00—Warren Swenson, News.
8:05—West Coast Church.
8:30—Invitation to Learning.
8:30—News.
9:15—Voices in Song.
9:30—Salt Lake Tabernacle.
9:45—News.
10:00—Baby Food Rationing.
10:30—The Love.
11:00—Wed News Today.
11:15—Aunt Jemima.
11:30—The Park Philharmonia.
1:30—The Park Philharmonia.
2:00—The Park Philharmonia.
2:30—William Shilzer, News.
3:00—Edward E. Murrow, News.
3:30—Sgt. Gene Autry.
4:00—Commandos.
4:30—News.
5:00—Only Yesterday.
5:30—William Winter, News.
6:00—The Homecoming.
6:30—Erik Severald.
6:45—Radio Readers Digest.
7:00—Take It or Leave It.
7:30—Report to the Nation.
8:00—Crime Doctor.
8:30—Dick Jay News.
9:00—William Winter, News.
9:30—William Dollar Club.
10:00—The Homecoming.
10:15—War Time Women.
10:30—Air-Flie of the Air.
10:45—The Homecoming.
11:00—Paul Martin Orchestra.
11:30—Muzey Marcellino Orchestra.
11:45—News.
Midnight to 6 a.m.—Music and News.
- KGW—NBC—SUNDAY—620 Kc.**
8:00—Dawn Patrol.
8:15—News.
- KOAC—SUNDAY—550 Kc.**
8:00—News.
8:15—The Sea Sound.
8:30—The Baby Institute.
8:45—Captain Midnight.
9:00—Hop Harrigan.
9:15—The Lion's Roar.
9:30—Spotlight Bands.
9:45—Peanut Butter News.
10:00—Raymond Gram Swing.
10:15—Grace Fields.
10:30—Keep Your Chamber Music.
10:45—Lum and Abner.
11:00—For Can Humility.
11:15—Golden Gate Quartet.
11:30—Your Mayor Speaks.
11:45—Oregon News Report.
12:00—Vital to Victory.
12:15—Joseph James Singer.
11:00—This Moving World.
11:15—Organ Concert.
11:30—War News Roundup.
- KOIN—CBS—MONDAY—840 Kc.**
6:00—Northwest Farm Report.
6:15—Breakfast Bulletin.
6:30—Texas Rangers.
6:45—KOB News.
7:00—Wake Up News.
7:30—Dick Jay News.
8:00—Nelson James News.
8:15—Consumer News.
8:30—Valiant Lady.
8:45—The Oregon News Report.
9:00—Aunt Jenny.
9:15—Kate Smith Speaks.
9:30—Big Sister.
9:45—Romance of Helen Trent.
10:00—Our Gal Sunday.
10:15—Life Can Be Beautiful.
10:30—Ma Perkins.
10:45—Vic and Sade.
11:00—Young Dr. Malone.
11:15—The Joyous News.
11:30—We Love and Learn.
11:45—News.
12:15—News.
12:30—Bob Anderson.
12:45—William Winter, News.
1:00—Bachelor's Children.
1:15—The Oregon News Report.
1:30—American School of the Air.
1:45—Newspaper of the Air.
2:00—Your Monday Date.
2:15—Ben Bernie.
2:30—Meet Mr. Emmel.
2:45—Keep Working.
3:00—News.
4:00—Milton Charles.
4:15—Radio Theatre.
4:30—Martha Mears.
4:45—Salute Our Allies.
5:00—Harry Fannerty.
5:15—News.
5:30—Cecil Brown, News.
5:45—Dr. Katz.
6:00—Screen Guild Players.
6:15—Blonde.
6:30—Pour to Go.
6:45—Celling Unlimited.
7:00—Gay Nineties.
7:15—Dick Jay News.
7:30—John B. Kennedy.
7:45—Vox Pop.
8:00—Five Star Final.
8:15—War Time Women.
8:30—Air-Flie of the Air.
8:45—The Homecoming.
9:00—Facts About the WAACS.
9:15—The Oregon News Report.
9:30—Manny Starn Orchestra.
11:35—News.
Midnight to 6 a.m.—Music and News.
- KGW—NBC—MONDAY—620 Kc.**
4:00—Dawn Patrol.
4:15—News.
4:30—Sunrise Serenade.
4:45—Laurie.
5:00—Laurie.
5:15—Laurie.
5:30—Laurie.
5:45—Laurie.
6:00—Laurie.
6:15—Laurie.
6:30—Laurie.
6:45—Laurie.
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10:45—Laurie.
11:00—Laurie.
11:15—Laurie.
11:30—Laurie.
11:45—Laurie.
12:00—Laurie.
- KEX—BN—MONDAY—1190 Kc.**
6:00—Moments of Melody.
6:15—National Farm and Home.
6:30—Smilin' Ed McConnell.
7:00—Home Demonstration Agent.
7:15—Music of Vienna.
7:45—Gene and Glenn.
8:00—Breakfast Club.
8:45—Keep Fit with Patty Jean.
9:00—Meet Your Neighbor.
9:15—Woman's World.
9:30—Breakfast at Sardi's.
10:00—Banking Talking.
10:15—Uncle Sam.
10:30—The Great Melody.
11:00—Jack Baker, Singer.
11:15—Great Moments in History.
11:30—J. MacDonald, News.
11:45—Keep Fit Club with Patty Jean.
12:00—News.
12:15—Coke Glee Club.
12:30—Market Reports.
12:45—News Headlines.
1:00—Club Mattines.
1:30—Men of Land, Sea and Air.
1:45—News.
2:00—The Baby Institute.
2:15—Music of Lou Brink.
2:45—Al and Lee Reiser.
3:00—News.
3:15—Melodies of Milady.
3:30—News.
3:45—The Gospel Singer.
4:00—Pages of Melody.
4:15—Organ and Harp.
4:30—General Paul V. Malone.
4:45—Singing Strings.
4:55—News.
5:00—Terry and the Pirates.
5:15—The Sea Sound.
5:30—The Baby Institute.
5:45—Captain Midnight.
6:00—Hop Harrigan.
6:15—The Lion's Roar.
6:30—Spotlight Bands.
6:45—Peanut Butter News.
7:00—Raymond Gram Swing.
7:15—Grace Fields.
7:30—Keep Your Chamber Music.
7:45—Lum and Abner.
8:00—For Can Humility.
8:15—Golden Gate Quartet.
8:30—Your Mayor Speaks.
8:45—Oregon News Report.
9:00—News Headlines & Highlights.
9:15—Dawn Memory Lane.
9:30—Vital to Victory.
9:45—Joseph James Singer.
11:00—This Moving World.
11:15—Organ Concert.
11:30—War News Roundup.
- KOAC—SUNDAY—550 Kc.**
8:00—Famous Choirs.
10:30—Organ Service.
11:30—The Organ Masters.
12:30—Melodic Favorites.
1:00—Music.
2:00—The Rhythm Makers.
3:00—Sunday Concert Hour.
4:30—Modern Moods.
5:00—Baumgardner Gens.
6:30—Song Parade.
8:00—Artist in Recital.
9:00—Organ and Harp Trio.
10:30—Artist in Recital.
11:00—Favorite Melodies.
- KSLM—MONDAY—1390 Kc.**
7:00—News in Brief.
7:45—Rise 'n' Shine.
7:55—Morning Moods.
8:00—American Orchestra.
8:30—News Briefs.
8:35—Tango Time.
8:45—Pastor's Sermon.
9:15—Melody Mustangs.
9:30—Popular Music.
9:45—Uncle Sam.
10:00—News.
10:05—A Song and a Dance.
10:30—Organ and Harp Trio.
11:30—Tommy Reynolds, Mal Hallett and Orchestra.
12:00—News.
12:00—Organalities.
12:15—News.
12:30—Billie Serenade.
12:35—Willamette Valley Opinions.
1:00—Lum and Abner.
1:15—Nebraska.
1:45—Spotlight on Rhythm.
2:00—Isle of Paradise.
2:30—The Quiet Hour.
2:30—Langworth String Quartet.
2:45—Broadway Band Wagon.
3:00—KRAM Concert Hour.
4:00—Gaudalajara Trio.
4:15—News.
4:30—Melody Tunes.
5:00—Jack Feeney.
5:15—Records of Reminiscence.
5:30—Tonight's Headlines.
6:15—War News Commentary.
6:30—Evening Serenade.
6:45—Your Monday Date.
7:00—News in Brief.
7:30—KRAM News Taxes.
7:50—Willamette Valley Opinions.
8:00—War Fronts in Review.
8:30—News.
8:45—Neighborhood Call.
9:00—Stanh Myrl Presents.
10:00—Let's Dance.
10:30—News.
- KALE—MBS—MONDAY—1330 Kc.**
8:45—Good Morning Club.
9:00—News.
9:15—Uncle Sam.
9:30—Memory Timekeeper.
9:45—Breakfast Club.
10:00—News.
10:05—Boake Carter.
10:15—Woman's Parade of the News.
10:30—Buyer's Parade.
10:45—US Naval Academy Band.
10:50—News.
11:15—Hillbilly Concert Hour.
11:30—This and That.
11:45—Cedric Belfrage Reads the Bible.
12:00—Concert Gems.
12:25—On the Farm Front.
12:30—News.
1:00—News.
1:05—Sheelah Carter.
1:15—Texas Rangers.
1:30—Northwest News.
1:45—Philip Keyes-Gordon.
2:00—War Time Women.
2:05—Hullo Again.
2:15—Concert Hour.
2:30—Fulton Lewis, Jr.
2:45—Johnson Family.
3:00—News.
3:15—Wings Over the West Coast.
3:15—Superman.
3:30—Norman Heath.
3:45—Remember When.
4:00—Gabriel Heister.
4:15—Movie Parade.
4:30—Meditation.
4:45—Raymond Clapper.
4:55—Accordian and Guitar.
5:30—Lone Ranger.

'Curiosity Killed a Cat'

By ANNE ROWE

Chapter 23 continued
My mind went back to last afternoon. Mrs. Libby had left before Stella's arrival. How had Stella found out about the radium?
"I didn't know she knew," I said as calmly as I could manage. "Oh, but she did," he assured me in a confused way. "She talked about it at length, I thought, of course, she'd heard it from you."
"Did she stop any place before going home?" I asked, without taking the trouble to deny his assumption.
"She called on her aunt, Mrs. Libby to tell her what she'd found out or thought she'd found out, a terrible row with her."
Then that was where she had learned about the radium. I thought with an unaccountable surge of relief. But, I only said: "Oh? That's too bad," and hurried on to join the others.
Again the picture had changed during my absence.
The Forrestall incursion had materialized, and the news was filled with laughter and chatter—mostly produced by Alice Forrestall.

The surprise at Curtis Avery's presence was patent, if short-lived—expressed in additional giggles by Alice and a slight grimace by Amy, who looked more sullen than ever—and quickly forgotten over the introduction of the hero of the moment: the fiance who was there when needed.
I have seldom seen anyone so utterly at variance with the mental image I had had of him in advance. Robert Jordan—called Bobbie—was a tall, gangling young man of indeterminate coloring and features, scarcely older than Amy, and quite obviously overawed by the importance of his future relatives.
Everything about him proclaimed loudly his birth on the wrong side of the tracks, from the flamboyant ready-made suit that weighed his thin shoulders with elephantine paddings, to the cringing elation with which he responded to the smallest friendly advance.
Actually it was impossible to imagine him—so very young, a bit loutish and not too bright—as the man with whom the sophisticated Amy had indulged in a winter of clandestine meetings in an empty house. Although, on the other hand, his abject devotion to her was distinct, and his one really redeeming trait.

I caught a glance from Aunt Millie, saying plainer than words, "It's a fake. This is never the man she's been meeting," nodded imperceptible agreement and then turned my attention to the various members of the Forrestall family.
He was in the library when I came back from the kitchen. Waiting for me. And he cut off my way to the terrace with an urgent: "I must talk with you, alone—Mrs. Jollimar."
So Bruce had told Conley Forrestall about me!
I stared at him for a moment and then blurted out: "You've known—all along?"
(To be continued)

Your Federal Income Tax

No. 46
EXPENSES OF FARMERS
A farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts expended (other than those constituting capital expenditures) in the carrying on of the business of farming. The cost of feeding and raising livestock may be treated as an expense deduction insofar as such costs represent actual outlay, but not including the value of farm produce grown upon the farm or the labor of the taxpayer. Also deductible is the cost of seed, minor repairs to farm buildings (other than the dwelling of the farmer), and small tools used up in the course of a short period.
The cost of fuel and oil used for farm work, as well as repairs and maintenance of farm machinery, is deductible as a business expense; but the cost

of farm machinery, equipment, and farm buildings represents a capital investment and is not an allowable deduction. It is not, however, may be recovered by depreciation allowances. In the case of a farmer, the farm dwelling is not depreciable, except such part of it as may be used directly in farming operations. The cost of gasoline, repairs and upkeep of an automobile if used wholly in connection with the taxpayer's farm operations, as well as depreciation thereon, may be deducted, but if an automobile is used partly for business and partly for pleasure or the convenience of the taxpayer or his family, the cost of operation may be apportioned according to the extent of the use for purposes of business and for pleasure or convenience, and the portion attributable to business will be deductible as a necessary business expense.

The cost of hired laborers and hired machines on a farm and the part of the board which is purchased for hired laborers are deductible. The value of products furnished by the farm and used in the board of hired laborers is not a deductible expense. Rations purchased and furnished to laborers or shareholders are deductible as a part of the labor expense. Amounts paid to persons engaged in household work to the extent that their services are used in boarding and otherwise caring for farm laborers are deductible, but amounts paid for services of such employees engaged in caring for the farmer's own household are not a deductible expense.
Amounts expended in the development of farms, orchards, and ranches prior to the time when the productive state is reached may be regarded as investments of capital. The cost of planting trees, as well as the amounts expended by a farmer in the restoration of soil fertility preparatory to actual production of crops and the cost of liming soil to increase productivity over a period of years are capital expenditures; but the cost of commercial fertilizers, the benefit of which is of short duration and which have to be used every year or so, even after a farm reaches the productive state, is deductible as an expense.
Amounts expended in purchasing work, breeding, or dairy animals are regarded as investments of capital and may be depreciated unless such animals are included in inventory.