The Adding Machine: An Investigation of Its Value

WRITTEN FOR THE CANADIAN MANUFACTURER BY H. L. GRIFFIN, B.A.

Does it pay the manufacturer to have an arithmetical machine in his office? No one is surprised at finding such a machine in the office of a bank or other large financial corporation, but can it be of sufficient use to the manufacturer to justify its large first cost? Put in another form, this question is, will an arithmetical machine justify itself in the manufacturer's office to a sufficient extent by reducing the cost or increasing the efficiency of the office organization?

The very small office of course can not afford the expense of a costly machine. At the other extreme is the office employing enough people to keep one.

An investigation of this problem by the writer disclosed the fact that the adding machine has found its way into and proven its usefulness to a great many manufacturing concerns.

According to the nature of the office's need the user employes an adding and listing machine; an adder attachment to a typewriter which is thus used for billing or a machine which merely calculates, without printing either entries or totals.

Wherever additions are to be made, if there are enough of them there is a field for the mechanical adder. If most of the additions are on sales bills, and a loose leaf system of bookkeeping is in use a billing and adding typewriter may be employed. In this the page remains fixed in a bed below the carriage, which has a double motion, the usual one from left to right, and one from top to bottom of the page, to replace the usual movement of the paper. It is operated just as an ordinary typewriter, and the amounts are posted in the proper columns. However, an adding register is placed above each column to be added and this automatically produces the total when desired.

By use of this machine the bill can be typed and added simultaneously with the sales record. The record must agree with the bill, and both totals must be right, so a great deal of checking is saved.

The straight adding and billing machine has a great variety of uses in the office. Trial balances are taken on it, invoices checked, pay rolls made up. In fact, once it is established in the office a great many opportunities are sure to be discovered for putting it to use.

C. G. E. Employ Several Machines.

At the office of the Canadian General Electric Company, which employs several adding machines, an interesting method is made use of in striking a trial balance. The names of the accounts are kept in permanent order on wide sheets. When the balance is to be taken off the various items of the accounts are entered in the proper place. Such totals can be inserted for various accounts, and when the bottom of a sheet is reached its total is instantly available.

Mr. Logan, assistant general auditor of the Canadian General Electric Co. was enthusiastic in his account of the economies of the adding machine. He did not believe that any machine would ever be able to beat the expert accountant for speed, on one adding that is. But, as he pointed out, even the most expert accountant has to check over his additions. When he does this, he gets behind the machine in time. Mechanically correct, it cannot make a mistake in addition. The only source of error is the hitting of a wrong key by the operator, and that can be corrected almost instantly when it is discovered.

Totals Pure Gold Sales.

At the office of the Pure Gold Manufacturing Co., College Street, Toronto, a comparatively small office staff, by means of very complete organization, manages a large business. The secretary, Mr. Jamieson, is an enthusiast on the subject of the economy of the use of the adding machine. It is positively valuable to the Pure Gold Co. in totalling up sales. On the sheets used for the purpose vertical columns are used for different classes of goods, while horizontal divisions separate the transactions of the various firms dealt with.

The machine is employed, of course in trial balance work, and for many other things. A notable feature about the trial balance methods of the Pure Gold Co. is the employment of a large number of ledgers, which are balanced separately. Thus, when an error does creep in, the search for it is confined to a limited field, instead of being spread all over the books of the company. Mr. Jamieson was of the opinion that the maximum of economy of a single mechanical adder could probably be obtained in an office employing about fifteen people before its introduction. Properly used, he believed, the machine would cut down the required force in such an office by nearly one third.

A machine designed more for other arithmetical operations than mere adding finds a good deal of employment, especially where it is important to assist the bookkeeper in his calculations, rather than to make a record of the operations. When there are a large number of discounts or percentages to be figured, a clerk once trained, can do it as well as the expert bookkeeper, whose time may be saved for other work. Some firms, instead of issuing new catalogues continually, use a system of chain discounts, which are revised whenever any alteration in price is to be made. In such an office a calculating machine, after it is once installed, is considered almost indispensable.

For Calculating Fairbanks Discounts.

The Canadian Fairbanks Co., Front St., Toronto, may be mentioned as an example of a company which has recently installed such a machine. Mr. Jackson, the office manager, intends to use it for calculating discounts, and also for figuring percentages in the cost departments. As an adding machine it is used to total the entries in the loose leaf ledgers.

Kodak Co. Employ Two Machines.

At the office of the Canadian Kodak Co., King St., Toronto, where Mr. Stevens is office manager, a straight adding and listing machine is employed as well as a calculating machine. The former is used in totalling sales and in trial balance work. The latter is a part of the very complete cost system maintained by the Canadian Kodak Co. When shipments of paper or plates are made their area must be given on the cost sheets in square feet the numbers being carried out to five decimal places. The area, of course, of every standard size, is previously figured out, but the multiplications required are carried out on the machine. It is further employed in getting at the percentages of various items to total cost.

How to Operate a Follow-Up System

BY ADAM F. SMITH, OF THE OFFICE SPECIALTY MFG. CO., TORONTO.

The biggest problem that confronts any person engaged in business it may be a manufacturing, wholesale or retail business, an insurance agency, or a real estate office—is how to promote the sale of the commodity which it has for sale.

There are many ways of reaching the people with whom you want to do business.

The first thing to do is to get a line on probable customers, and the next thing is to sell them something.

It is in connection with the selling that a practical and efficient follow-up system is of great assistance.

This follow-up system must not be cumberous, or involve extra clerical work. It has one mission, and that is to bring to your attention at the proper time all the details regarding every prospective sale.

The equipment of the follow-up system here described, consists of an oak tray 20 inches long, 13 inches wide and 11½ inches high, which is fitted with hinged covers which drop down on either side when the tray is in use.

The tray contains one set each of daily, monthly, and alphabetical guides, and 200 manilla folders.

Every follow up system is based on time. A prospective customer calls in your office; or your traveller reports that a prospect is interested in something, but that he is not able to close the sale; or you receive a letter enquiring about something you sell; or you select certain people you think you can do business with. To all of these people a letter is written—say on August 2nd. If you have not had previous correspondence with any of them make two copies of your letter.

It is reasonable to suppose that if these