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### SHOOTING OVER THEIR HEADS.

SMALL job printers throughout Canada complain that this journal has been shooting over their heads. The articles, they say, are intended for the larger offices, or are so comprehensive as to be unsuitable for small offices. Let us explain.

A country printer the other day wrote to an advertising agency saying: "Isn't there something coming to me? It seems to me that I haven't been paid for all those ads." Now a man like this, who does not keep books, does not know how much people owe him, does not know how long his advertising contracts are for nor how much he has received on them, is not in the list of men we hope to please. Last month an article on

bookkeeping in job offices appeared. It was simple and easily understood. The system was not complicated, although a few of the details could easily be omitted if desired. It was suitable for even the smallest business. Yet the cry arises: "It is too complicated." This kind of thing is tedious. It is about time the small job printer of this country ceased his farmerish ways and learned to do business on business principles.

It is the same thing with regard to the form of estimate published in last issue. The small printer thinks that such a form is suitable only for large offices and necessary only there. There is not, in our opinion, one office in Canada too small to find the use of that form a paying investment. The setting up is a small item, and the paper used can be as cheap as scribbling paper. But the benefits will be numerous. It will introduce system into the business and add to the proprietor's self-respect. It may possibly give him the impression that he runs his business instead of his business running him.

It is astonishing just what little business method is to be found in the small printing offices of Canada. In some cases even cleanliness is a discarded virtue. Fonts are misplaced or unlabelled; cuts are scattered all over two or three rooms to their permanent injury; copy gets lost for want of a place to keep it; everything is out of its place if it ever had one. The management of the business end of the office is just the same. The cash account is balanced at least once every year, and the other accounts about as often in the ratio of their importance.

There is no paper published in Canada of so little importance that it does not need an exact register of its advertising contracts and an exact system of keeping accounts. To the average merchant the publisher cries, "Advertise! Advertise! Advertise!" To the average job printer the trade journal cries, "Systematize! Systematize! Systematize!" The one cry is as sensible and as appropriate as the other.

PRINTER AND PUBLISHER has not the least desire to be dogmatic in any manner, and if the sentiments expressed above are not just and proper, we would be glad to know it. This, however, is our view of the matter, and if the ludicrousness of the situation has made us talk as if we were "tired" or had an attack of "dyspepsia," we can only plead the circumstances of the case as an excuse.

Comparing some printing offices that are well run with some that are not, the observer is led to wonder why some men are such "asses," and this state of wondering bliss is usually productive of disgust and of a desire to be sarcastic. If we have not succeeded in being the latter, it is not for want of trying.