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AUGUST 191

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Telephone: 6262 Holborn (3 Lines). Telegrams: Tanner, London. & Cables: A.B.C. 5th Edition, & Western Union and A 1 Code. &

Exclusive Trade Circulation.

Vol. VI., No. 8.

AUGUST, 1911.

Gratis and Post Free.

A NOTE TO PAPER BUYERS.

MAY we remind our readers that we supply all grades and qualities of paper suitable for all and any requirements. It is impossible for us to publish anything like a complete list of our special lines and the various stocks we carry, but any enquiry sent to us will be sure to receive our careful and prompt attention. We make a special feature of job lines of every description, but of course these stocks are constantly changing, and it is therefore impossible to particularise them. Should any of our readers, however, require a special paper for any particular purpose, we are almost sure to have something suitable which we can supply without delay. In addition to papers of all grades we manufacture a wide range of Fancy Cards suitable for a number of purposes, including programmes, menus, folders, weddings, invitations, etc., etc. These are supplied at competitive prices, and provide an easy means for the printer to give his customer something attractive and a little "out of the ordinary." Sample books have been prepared of these cards and a copy should be found in every modern printing establishment. It will be supplied gratis and post free on application.

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Papers.

Particulars are given on page 146 of some special clearance lines of Mill-finished Printing Papers. These are of exceptionally good quality, and as we are in a position to offer them at the exceedingly

low price of 13d. per 1b, our readers should not lose the opportunity of placing their requirements with us without delay. As will be seen from the announcement, we have the following weights and sizes in stock: -28. lbs. and 35 lbs. Double Crown, 65 lbs. Cream Laid Quad Crown; 98 lb. 31 × 41, and 34 lb. Quad Cap.

Dull Matt. Art Paper.

Referring to an article in the current issue of the Printers' Register we quite agree with the writer when he states that the results obtained by the offset method have caused dull matt art papers to

become more or less popular. There is also some truth in his statement that within a few years we shall have the choice of finish in art papers whether dull matt. or bright, and both equal as regards printing qualities and price: meanwhile the development lies between the block makers and the paper makers. At the same time we agree that there is scope for the inventive faculty of the former, and that there is a fine opportunity for the inventor who can produce a block free from the monotonous screen of the half-tone. The only remark we do not agree with in the article is that matt art papers are only supplied at most exorbitant prices for we have an exceptionally good quality paper of this description which we can offer, in white, at 31d. per lb., and toned at 35d. per lb.

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A MONG recipients of Coronation Honours were the following:—
Sir T. Vezey Strong, the Lord Mayor of London, was made a
Privy Councillor; Mr. C. T. Mander, printing ink maker, of
Wolverhampton, was created a Baronet; and Mr. P. Byles, M.P.,
of the Bradford Observer, Mr. C. Phillips of the Daily Telegraph,
Mr. G. Toulmin, M.P., of the Lancashire Daily Post and Preston
Guardian, Colonel Lonsdale Hart, of the Times, and Mr. S. Lee,
editor of the Dictionary of National Biography, were Knighted.

It is announced that the next German International Printing and Allied Trades' Exhibition will be held in 1914 at Leipzig. The date will be the 150th Anniversary of the Foundation of the Royal Academy for the Graphic Arts and Printing at Leipzig.

On July 1st the Lady Mayoress unveiled a tablet at the Printers' Almhouses, Wood Green, commemorating the endowment of a home by the City of London Printers' Musical Society. A very hearty vote of thanks was given to the Society for endowing the home and for their general good work on behalf of the trade charities. Since its inauguration the Society has added between $\pounds 4,000$ to $\pounds 5,000$ to the funds of the Corporation and has founded three or four pensions.

The will of Mr. George Reveirs, printer, Fetter Lane, E.C., shows an estate valued at £24,814; that of Mr. G. Gibbs, vellum and parchment manufacturer, is valued at £300,000: among his bequests are the following:—£200 to the Vellum Binders' and Machine Rulers' Pension Society, £100 to the Bookbinders' Pension and Asylum Society, and £500 to his trustees for distribution among his clerks and warehousemen.

The Lord Mayor, Alderman Sir T. Vezey Strong, was presented last month with a handsome gold watch by the members of the Cor-

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14 ,,	35 "	,, ,, ,	480
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40 ,,	98 "	31×41	500
8 "	34 "	Quad Cap	480
80 ,,	34 "		480

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poration, as a souvenir of the Coronation, and to replace the one recently stolen from him.

Offices in a more central and accessible position have been secured by the Guild of Press Correctors at Lonsdale Chambers, 27, Chancery Lane, W.C., where all communications should be addressed in future.

Writing in the Daily Telegraph, Mr. Fred J. Melville says:—The new stamps have aroused quite a storm of disapproval from artists, printers, and philatelists. Sir John Purcell, formerly Controller of Stamps at Somerset House, expresses the view that the design is extremely poor, that the dies lack the sharpness of those made by the old contractors, and that in the matter of printing and workmanship generally there is no comparison with the old design. The president of the Royal Society of British Artists, Sir Alfred East, and other eminent artists, have voiced their regret that the new issue should indicate so unworthily the artistic tendencies of the nation.

The Federation of Master Printers and Allied Trades has accepted the invitation of the master printers of Liverpool to hold the Annual Meetings there in 1913. Next year the meetings will be held in Edinburgh as previously announced.

When opening the Press section of the Coronation Exhibition at Shepherd's Bush, the Duke of Teck said;—Without the means of diffusion of information afforded by the Press the great family of self-governing nations which constitute the British Empire could not continue to exist. It was the Press which rendered the stability and endurance of so vast a social organisation possible. At no time could such a recognition of the part played by the Press in Imperial affairs be more appropriately emphasised than at the present, when, inspired by the Crown, the symbol of solidarity of our Empire, all sections of the Press are loyally working together for the great cause which we all have at heart—the drawing closer of the ties of Imperial kinship.

A correspondent to the *Printers' Register*, draws attention to the extent to which illicit commissions are given in the printing trade in spite of the Prevention of Bribery Act. He particularises four-teen instances, and says, that so far as the manufacture of printing ink is concerned, it is still impossible to carry on an extensive trade

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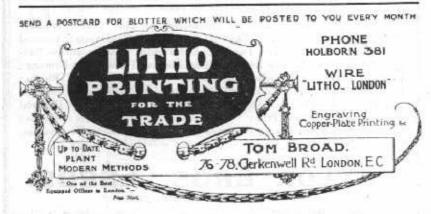
That our Foundry is at the service of every modern and up-to-date printer.

in this country without "turning a sympathetic ear" to the craving for blackmail on the part of work-people in printing establishments. Surely this is a state of things which ought not to continue, and it only requires concerted action on the part of the trade to stamp out a practice which must act harshly on those members who keep within the pale of the law.

Apropos of the new Post Office Regulations, The Postman's Gasette says:—"We are quite sure the postman would like to see the postcard entirely abolished, and from the point of view of the public service it would, in our opinion, be a decided saving to do so. The introduction of halfpenny postage for all inland letters, and the abolition of postcards and open circulars would, we are sure, be a decided success, not only from the public and the departmental but also from the financial point of view. The gross waste of time involved in dealing with postcards, pictorial or otherwise, is apparent to all officers of the department with any experience. The temptation to look at pictorial postcards, or to scan what is written on ordinary postcards, by the staff, is inherent in all grades of the service."

May we again remind our readers of the fact that we have an immense stock of job lines in every conceivable kind of paper. These we are prepared to offer at exceptionally low prices, but it is impossible for us, in the space at our disposal, to give full particulars. Any enquiry sent to us, however, will receive the most careful and prompt attention.

This reminds us also that Messrs. Marlborough Gould & Co., Ltd. have a number of specialities which will be found of every-day usefulness to printers and stationers. They include a number of labour-saving devices which will appeal to our readers.



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Designing, Drawing on tone or Aluminium or Zinc Plates, Transfer Writing, etc.; Labels for Canned Fruits and Provisions; General Lithography; Letterpress Posters; Advertising Transparencies (self-adhesive); Line, Half-Tone and Tri-Color Blocks; Three Color Printing; Photo Lithography; Pocket Calendars; Leaflets and Date Blocks; Perpetual Daily Date Cards with Rims; Award Certificates (floral and ornamental); Zenith Decorative Transparencies (self-adhesive); Pictorial Posters and Window Bills; "In Memoriam" Cards (single folding and framing); Bordered Posters; Bordered Cards; Ruled Blanks for Invoices, Billheads, etc.; Patriotic Posters, Cards and Circulars.

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OF CHEAP

Blotting Paper

FINE QUALITY, GOOD ABSORBENT.

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Printers' Accounts.

The author of a well-known trade text book, Mr. H. Lakin-Smith, F.C.A., F.S.S., recently lectured before the Birmingham Chartered Accountants' Students' Society on "Some Notes on the Ac-

counts and Records of Printers," the following notes appearing in the British Printer.

Treating of estimating, a strong opinion was expressed on the question of the percentage to be added to costs for the "deadweight" and profit of the business. He had come to the conclusion that the best plan to adopt was to take the percentage for "deadweight" and profit-a percentage only to be arrived at by experience on the actual productive wages-composing and machine departments, for instance. Where, however, circumstances made this undesirable the percentage should be taken upon the total wages and material. The former, of course, was much to be preferred, and was found applicable to most cases. He strongly urged that every item in the estimates of accepted orders should be carefully compared with the corresponding item in the actual cost of production.

It was essential, if business was to be carried on properly, that there should be accurate cost-keeping. It was necessary that the business should be divided into departments and that each department should be kept entirely separate, each department being credited with the value of the work done and debited with all expenses. The price at which the work should be credited was the price at which the work could be done for the business by outside workers. The result of this was that at the end of a period it would be easily seen whether a particular department was of benefit to the business or not. A department showing a loss rarely, if ever, justified its existence.

As to the question of depreciation and "wear and tear," it was pointed out that the technical meaning of the words "wear and tear " was " the actual reduction in value of machinery by reason of its use." but that depreciation meant something far larger than that, because it included in addition the loss by reason of obsolescence.

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With regard to the actual rate of depreciation or wear and tear to be written off, no fixed rule could be laid down, as much must depend upon the particular circumstances of a business.

On general machinery the average depreciation which should be written off is from five per cent. to 10 per cent. on the original value, and with regard to type and electros, leads and rules, the rate of depreciation should be considerably over ten per cent. The essential point to remember was that all machinery should be written off at such a rate as would wipe out its value in the books by such time as it becomes desirable to replace it by new and up-to-date machinery. With regard to allowances by the Income Tax authorities, one should not necessarily be satisfied with an allowance of five per cent., as more can be obtained when it is justified.

A good plan is to keep an account of each machine in the factory, which could be very well done on cards, and on the card for each machine to enter the cost of all repairs to that particular machine during the year.

Beyond all, remember that in the printing business, as in all other businesses, the more information one can obtain with regard to the work itself, with regard to the machinery employed and the actual cost of each job, the more likely is the business to be run with satisfactory results.

A New Invention. A meeting of representative men belonging to the printing trade, was held recently at the Holborn Restaurant, says the Sales and Wants Advertiser, when the merits of a new invention for producing

printing plates was fully discussed. The process gathers photomechanical, typographic, lithographic and intaglio methods, with their dependent processes, into one mechanical device. The process is the invention of an American, and has just been started on a commercial basis in the United States. It is creating quite a stir among the leading men of one of our large industries. W. F. Colebrook, in the same journal, says of the process which is known as the Huebner-Bleistein process, that it is one which should be looked into as opportunity offers. It is designed to render it possible to produce colour work through the screen by the lithographic method with ease and certainty. The machine devised for the process is two-fold, both parts being electrically controlled. One part is for sensitising, developing and fixing plates or stones. Emulsion is applied while plates are rotated, the rotation being to secure evenness, and the rotating is contained till the even film is evenly dried.

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The "MARLBOROUGH" DUST-PROOF CASES offer an Inexpensive, Simple, and Effective means of preserving papers from dust, and in a form at once easily accessible and secure.

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The cases can be supplied without Labels, or with either of the following Labels without special charge. The Labels are printed in gold on red calf paper.

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WHAT OTHERS TO ARE DOING

THERE has been a dispute in the printing trade at Cape Town, with the result that the men, some time ago, came out on strike. Happily the strike has now been abandoned, and the men have returned to work.

At the last annual meeting of Kelly's Directories, Ltd., a dividend and bonus was declared at the rate of 101 per cent, per annum, which is the same as last year. The report of the Bury Paper Making Co., Ltd., enabled the directors to recommend a dividend of 10 per cent, on the Ten per cent. Preference Shares, 10 per cent, on the Six per cent. Preference, and 10 per cent, per annum on the Ordinary Shares, plus a bonus of 21 per cent, per annum on the Six per cent. Preference and Ordinary Shares. The balance carried forward was £6,528. The profit of the year's trading of the Edinburgh Evening News, Ltd., amounts to £16,032. The directors recommended a dividend of 72 per cent, per annum on the Ordinary Shares; £1,500 was placed to machinery replacements fund; £1,000 was allocated in writing down properties; and £1,032 carried forward. The report of Hazell, Watson & Viney, Ltd., states that the net profit after paying all expenses, but before paying interest on debentures and preference shares, is £20,916, making with the amount brought forward, a total of £25,013 for distribution. The directors proposed a dividend of 7 per cent, for the half year, making 10 per cent, for the year. £3,000 was placed to reserve, which now amounts to £36,000, and £5,497 was carried forward.

In an address before the printers and allied tradesmen in Toronto, recently, Mr. Henry P. Porter, of Boston, cited the following incident which is given in our contemporary, The Printer's Register. A few years ago some of the leading master printers of Philadelphia New York, and Boston decided to make an investigation into the cost of producing printing in the New England States. Six thousand printers in that territory were asked to fill in a printed blank in which information that would be given by any reasonably

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accurate cost-keeping system was asked for. To facilitate compliance with the request a letter of explanation accompanied each blank, and in it special inducements were offered for the return of the blanks properly filled in. Forty of the six thousand printers returned the blank and of these only fifteen supplied information at all accurate or complete. Hundreds sent word that they had not the information asked for and had no means of procuring it, as they had in their establishments no accurate system of cost-keeping. Some showed by their replies that (figuratively speaking) they scarcely knew how to spell the word 'cost,' let alone define its meaning. The committee knew then what was the matter with the printing business; the committee knew then why financial successes in it were few and far between. The average printer did not know the cost of the product on the sale of which he depended for his livelihood. Surely, our American Cousins after this cannot lay claim to possessing all the business acumen of the world.

At the half-yearly meeting of the shareholders of the Co-operative Printing Society, Manchester, it was decided to found a benevolent fund for the benefit of employees of the Society on their retirement, and to grant £1,000 from the reserve account as a nucleus of the fund.

There are now 2,100 members of the National Union of Jourpalists and the funds of the society amount to f3.270. During the past twelve months fifteen new branches have been started.

The Liverpool Mercury celebrated its centenary last month. It was founded by Mr. Egerton Smith, and at its inception it was published at 7d. In 1904 it was amalgamated with the Liverpool Daily Post, and thus came under the editorial control of Sir Edward Russell.

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Of special sizes, shapes and qualities made in a few hours.

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Send for quotations and Samples.

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Miscellaneous Advertisements

Including Situations Vacant and Wanted; Businesses and Goods for Sale and Wanted to Purchase; Partnerships; Premises to Let and Wanted, etc.

Annuancements from our customers to appear in this column are inserted tree of charge, but they must be received by the 15th of the month, to appear in the following month's issue. Replies may be addressed to R. T. TANNER & Co., Ltd., when they will be forwarded to Advertisers.

RESPECTABLE VOUNG MAN, age 21, seeks situation in warming of any capacity. Can drive ope and two horses. Good knowledge of London. Abstainer and mon-smoker. Can produce good references. Please write "W.R." of R.T. TANKHUK OC, LTD.

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