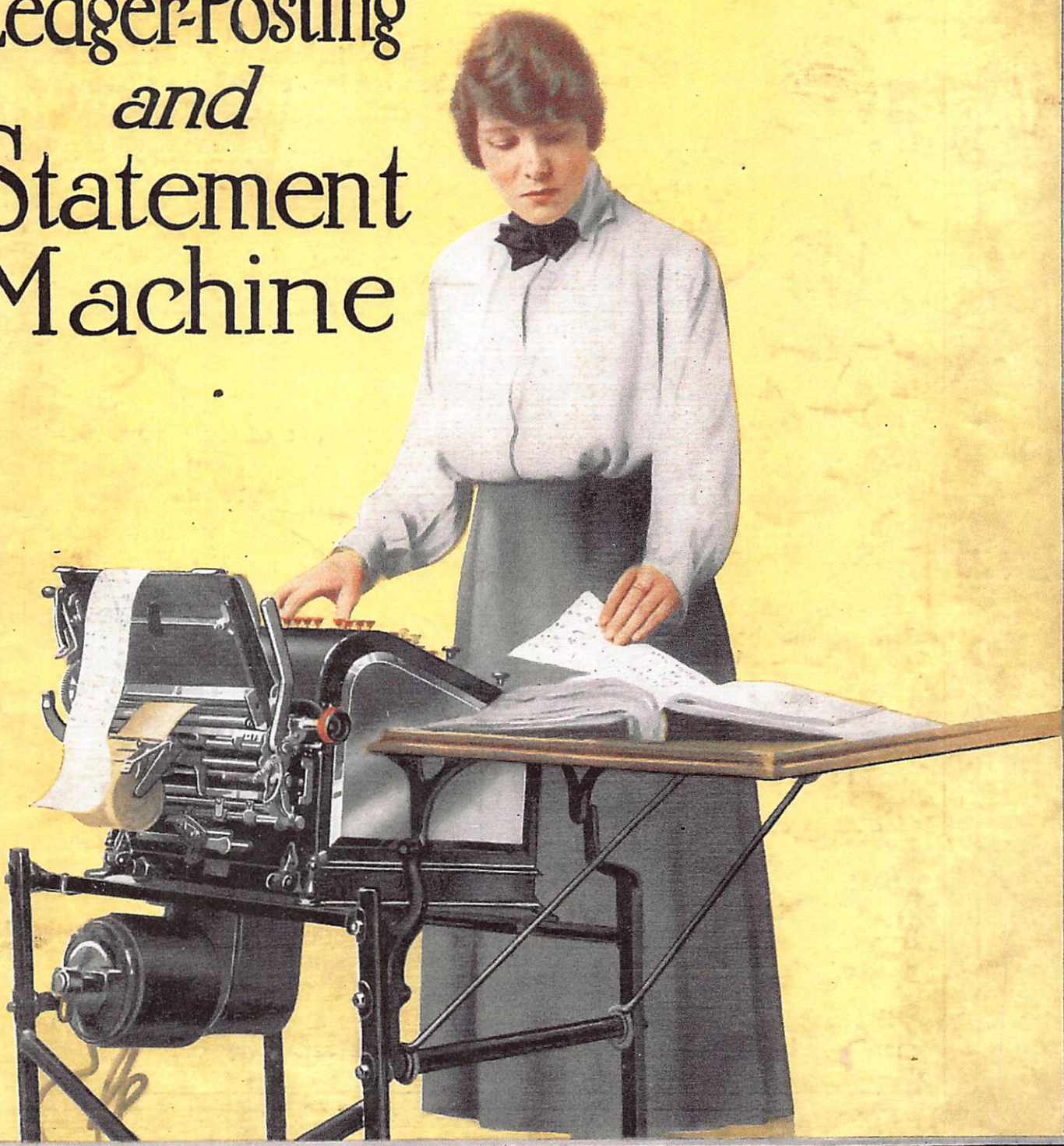


The Burroughs Ledger-Posting *and* Statement Machine



Some Advantages of the Burroughs Ledger Posting and Statement Machine



Ledger Posting on the Burroughs saves valuable time and prevents costly errors. Absolute accuracy is enforced mechanically.

The Burroughs is adaptable to any method of Accounting. No change in system is necessary when the machine is installed.

Except for the depression of keys and a touch on the operating bar, the action of the Burroughs is almost entirely automatic.

A Burroughs - equipped book-keeping department is so flexible that additional accounts can be handled without extra expense.

The Burroughs does more than 50% of the bookkeeper's routine work, giving him more opportunity to grow in the business.

Forty per cent. of all figures used in commercial ledger posting are ciphers. The Burroughs prints ciphers automatically.

Dates may be set in the morning and will print at every posting all day without any attention on the part of the operator.

Statements go out promptly every month—all proved correct.

There is no month-end rush, the work is evenly distributed over the entire month.

The mental strain caused by the worry of possible errors does not exist.

The Purchase Ledger posted on the Burroughs affords a mechanically correct liability record, always up-to-date.

The Stock Ledger posted on the Burroughs Machine affords a quick check on over or under-production.

It is not necessary to close down to take an inventory. The Burroughs keeps an all-the-time inventory.

Overtime in the Ledger Posting Department is unknown in offices where Burroughs Machines are used.

The Burroughs enables you to use figures *when* they are vital, not to receive them days after their importance has decreased.

Changes in Staff, annual holidays or intermittent half-days, illness—nothing sets back the work of the Ledger Posting Department when Burroughs Machines are used: any intelligent clerk quite unskilled in the work can carry on.

SHEET NO. 1		Messrs. D. Chamberlin Ltd., Wholesale Chemists, Store Street, W.		ACCOUNT NO. 12.6	
DEBIT		CREDIT		BALANCE	
1920		1920			
JAN 4 GDS 325	55. 6.	JAN 18 CSH 540	220. 8 2		
JAN 11 GDS 326	163. 2 2	JAN 18 CSH 540	27.16 8		
JAN 18 GDS 326	27.16 8				
JAN 23 GDS 327	1.15 8				
JAN 31 GDS 328	507. 10			JAN 31 BAL	508.16 6
FEB 8 GDS 330	779. 8 6	FEB 8 CSH 543	1,282. 5		
FEB 6 GDS 330	50. 5 5	FEB 10 CSH 548	50. 5 5		
FEB 8 GDS 330	555.17. 6	FEB 14 CSH 547	555.17. 6		
FEB 11 GDS 331	521. 2 7	FEB 14 CSH 547	515. 2		
FEB 19 GDS 332	1. 1	FEB 20 CSH 550	984.15. 8		
FEB 19 GDS 332	984.15. 8	FEB 29 CSH 553	364. 1.11		
FEB 28 GDS 334	364. 1.11			FEB 29 BAL	9.10. 8
FEB 29 GDS 334	2.10.				
MAR 11 GDS 340	889.18. 9	MAR 3 CR 337	1. 1		
MAR 17 GDS 343	44.15. 4	MAR 4 CSH 564	8.10. 7		
MAR 23 GDS 344	164. 5. 8	MAR 18 CSH 567	934.14. 1		
MAR 23 GDS 344	589.17. 7	MAR 24 CSH 558	164. 5. 8		
MAR 23 GDS 344	31.13. 5	MAR 24 CSH 558	589.17. 7		
MAR 23 GDS 344	10.	MAR 24 CR 344	5. 1		
MAR 25 GDS 345	1,060.12. 2	MAR 24 CR 344	10.		
		MAR 31 CSH 560	1,060.12. 2	MAR 31 BAL	26.13. 4

This Ledger Sheet is an example in reduced facsimile of *one* method of posting with the Burroughs, where accounts are being balanced *monthly*. The totals of the Debit and Credit entries to be posted are first obtained from their respective posting media; then, as each posting is made to the Ledger, a progressive total accumulates in the posting machine. When posting is finished this total checks off with the totals of the Debits or Credits posting media respectively—proof beyond doubt that the correct entries have been made. No calling back or checking is necessary.

Notice what an improvement this Ledger Sheet is over one pen-written.

These clear, unmistakably legible entries make it easy to look up the standing of any customer's account.

Dates, ciphers, punctuation, additions of debits and credits—all are automatic on the Burroughs. Description is printed by depressing a single key.

The Burroughs posts either cards or loose leaf books, and can be used for general adding as well.

Some users of Burroughs Machines, however, find it a great advantage to show the balance of an account *after each individual posting*. The Ledger Sheet on the next page is an illustration.

A Burroughs-posted Ledger is Accurate, Neat, Legible and 90% Automatic

Name W. Johnson,		Address Wadely Street,		Wolverhampton		Dr. PAY DAY 10th		TRAV. J. Richards	
PROOF	DATE	ITEM	DEBIT		DATE	ITEM	CREDIT	BALANCE	
		1920						63.14.8*	
63.14.8	JAN 24	GOS 6082	63.14.8					67.9.6*	
67.9.6	JAN 31	GOS 6194	3.14.10		FEB 1	CSH	63.14.8	3.14.10*	
3.14.10					FEB 10	GOS 6213	3.14.10	23.6.9*	
23.6.9	FEB 10	GOS 6213	23.6.9		FEB 10	GOS 6215		69.3.1*	
69.3.1	FEB 15	GOS 6235	45.16.4		FEB 17	GOS 6241		73.2.7*	
69.3.1	FEB 17	GOS 6241	3.19.6		FEB 18	CSH	23.6.9	49.15.10*	
73.2.7					FEB 21	ALW	1.3.10	87.10.2*	
49.15.10	FEB 21	GOS 6265	38.18.2					211.5.4*	
87.10.2	FEB 28	GOS 6284	123.15.2		MAR 10	CSH	87.10.2	123.15.2*	
211.5.4								170.14.6*	
123.15.2	MAR 15	GOS 6342	46.19.4		MAR 25	ALW	6.9	174.13.8*	
170.14.6	MAR 21	GOS 6355	3.19.2		APR 10	CSH	123.15.2	75.2.3*	
174.13.8	MAR 25	GOS 6374	22.10.6		APR 15	RET	21.12.4	65.2.8*	
196.17.5					APR 23	RET	22.10.6	70.13.6*	
73.2.3	APR 15	GOS 6420	13.12.9		MAY 10	CSH	48.3	48.3.*	
65.2.8	APR 21	GOS 6444	5.10.10					25.16.8*	
70.13.6					JUN 10	CSH	25.16.8	71.3.*	
48.3					JUN 24	ALW	13.3	45.6.4*	
25.16.8	MAY 21	GOS 6523	25.16.8					50.11.11*	
71.3	MAY 28	GOS 6554	45.6.4						
45.6.4	JUN 24	GOS 6603	5.18.10						

705 Characters—450 Automatic.

Automatic operations—work that the Burroughs Book-keeping Machines do without thought or effort on the part of the operator—are encircled.

Only 255 keys on the Burroughs were depressed to print these 22 postings. The remaining 450 characters—dates, ciphers, folios, punctuation, symbols—were printed automatically. The saving in writing alone is over 60%, and besides, addition, subtraction, tabulation, and designation of closed accounts, credit balances, etc., are automatic on the Burroughs. This means that the work is easily 90% automatic.

of this form of posting. Firstly the last balance is printed in the column headed "Proof," then the debit or credit posting is made, being automatically added to or subtracted from it, leaving the new balance in the machine to be printed in the balance column. No calculating effort on the part of the posting clerk is necessary.

Simplicity

Efficiency

Economy

A Burroughs-made Statement is proved correct before despatch

SHEET NO. _____		TOWN NO. _____ A/C NO. _____	
NAME _____		LIMIT _____	
ADDRESS _____		FLOATING CREDIT _____	

DR.	REMARKS	CR.	BALANCE	PROOF	REMARKS
1 9 8 1			91 0 0 #	91 0 0	
JAN 2 CDS	✓		107 10 0 #	107 10 0	
JAN 15 CDS	✓		118 10 0 #	118 10 0	
JAN 21 CDS			102 12 5 #	102 12 5 #	
		JAN 19 CSH	102 0 0 #	102 0 0	
		JAN 19 DIS	186 0 0 #	186 0 0	
FEB 4 CDS			198 5 0 #	198 5 0	
FEB 11 CDS			214 9 4 #	214 9 4	
FEB 19 CDS			125 14 10 #	125 14 10 #	
		FEB 19 CSH	123 9 4 #	123 9 4	
		FEB 19 DIS	135 19 4 #	135 19 4	
FEB 21 CDS			230 14 4 #	230 14 4	
FEB 26 CDS			342 4 10 #	342 4 10	
MAR 6 CDS			434 14 10 #	434 14 10	
MAR 12 CDS			440 18 10 #	440 18 10	
MAR 19 CDS			452 6 10 #	452 6 10	
MAR 21 CDS			437 18 10 #	437 18 10	
		MAR 24 RET	431 14 10 #		
		MAR 26 S/A			



STATEMENT.

REG'D OFFICE:
DUNLOP HOUSE,
1 ALBANY STREET,
LONDON, W. 1

DUNLOP
RUBBER COMPANY, LTD.
BROAD STREET CHAMBERS
EASY ROW
BIRMINGHAM

TELEGRAMS:
"PNEUMATIC BIRMINGHAM."

TELEPHONE NO:
MIDLAND 9,000

JAN 21 CDS	11 0 0	
FEB 4 CDS	84 0 0	
11 CDS	12 5 0	
19 CDS	16 4 4	
21 CDS	12 10 0	
26 CDS	94 15 0	
MAR 6 CDS	111 10 6	
12 CDS	92 10 0	
19 CDS	6 4 0	
21 CDS	11 8 0	452 6 10 #
MAR 24 RET	14 8 0-	
26 S/A	6 4 0-	20 12 0 #
		431 14 10 #

Messrs. Dunlop Rubber Company, Limited have no share in the regrets of many business people who lament in vain the passing of the fine penmanship of the old-world Ledger Clerks, whose performances at the "engrossing art" were the admiration of all.

"Good handwriting" and "Good at figures" were the slogans accompanying applications for positions as Ledger Clerk in the not so far distant past. But advancing business could not wait for these—then necessary—qualifications, and had to look around for some speedier method of doing the work.

Burroughs Ledger Posting and Statement Machines came to the rescue of the Commercial World, restoring the old-world legibility, giving, in addition, a new-world accuracy to the figure computations, which cannot be equalled by the human effort.

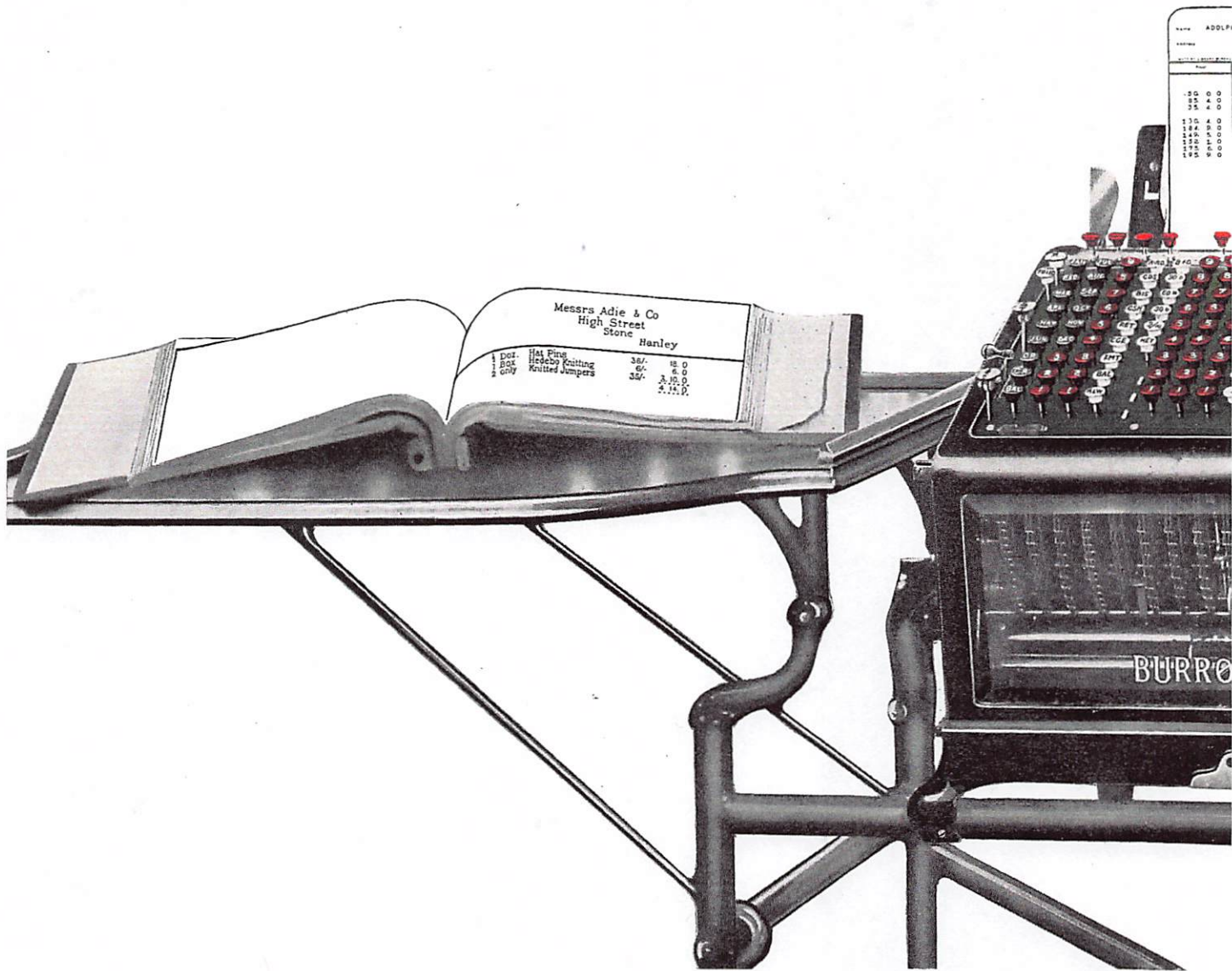
The business of Messrs. Dunlop Rubber Company, Limited vie with most businesses in this progress. More than 50 Burroughs Adding Machines, over 22 of which are used for posting Ledgers and making Statements, now provide the means of coping with the extra business at the minimum of bookkeeping expense and effort.

E A O E

This Statement represents your Account as shown by our Ledger at the above date. If any error please advise us promptly.

TERMS—Monthly Accounts subject to 2½% discount if paid on or before 20th of month following date of invoice. Interest at rate of 5% per annum will be charged on all accounts overdue.

Burroughs Direct-to-Ledger Post



The Burroughs Saves 27 Ope

A Burroughs-made Posting

Characters in black are the only ones for which keys are touched; those in red print automatically.

56.10.6
(Old Balance)

JAN 20 GDS 2304
(Folio)

10.15.10
(Debit)

67.6.4*
(New Balance)

15 Operations.

This Entry is a typical Ledger Posting, and is as complete as could be desired, yet to print it the operator has only to touch *FIFTEEN* keys on a Burroughs including the electric operating bar.

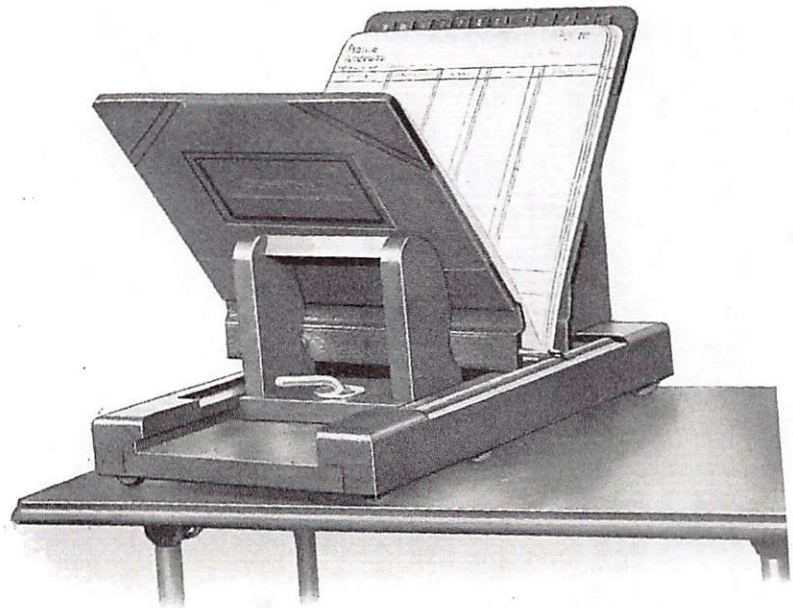
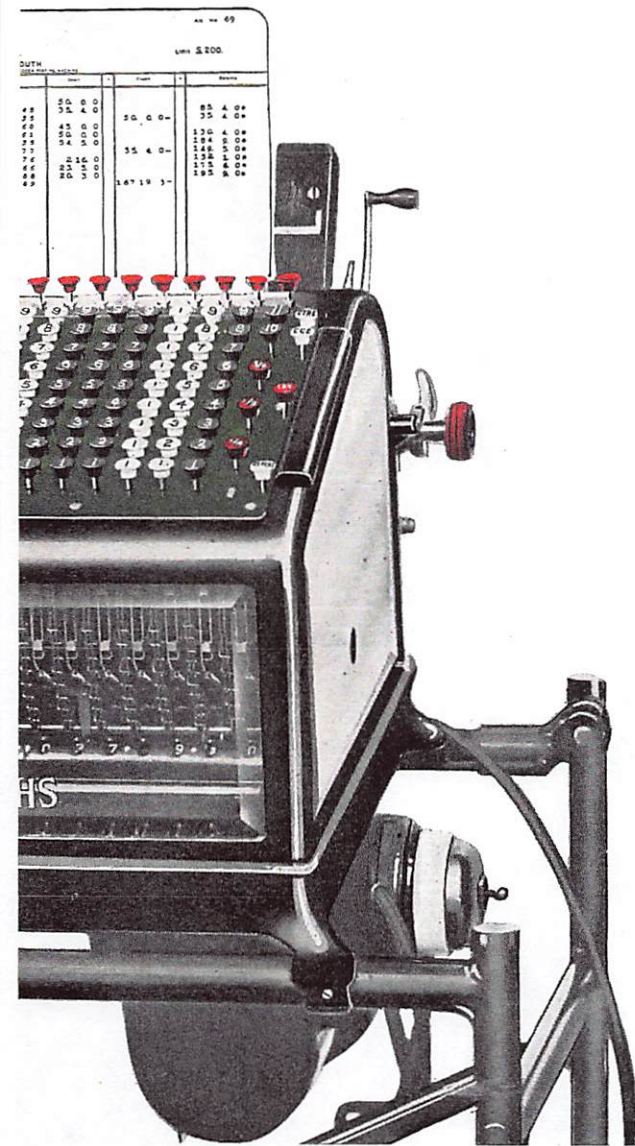
Taking this then as an average posting, in a day's work of say 500 postings the saving would amount to 13,500 keyboard operations in a single day. A great deal of this saving is made possible by the fact that the date

Simplicity

Efficiency

Economy

g is more than 90% Automatic



ons in One Average Posting

A Typewriter-made Posting

The same entry made on a Typewriter—universally admitted to be faster and more legible than handwriting.

56.10. 6	Jan 20 Gds 2304	10.15.10	67. 6. 4
(Old Balance)	(Folio)	(Debit)	(New Balance)

42 Operations.

keys are depressed only once in a whole day's posting. This is made possible by the Burroughs Automatic Date Repeat Key.

Besides this, the Burroughs automatically adds debits, subtracts credits, works out the

balances, *indicates* closed accounts. It also plainly marks all subtracted items, new balances and credit balances; therefore the saving effected is considerable in the course of a year.

Simplicity

Efficiency

Economy

Control Sheet

LEDGER No 3										MONTH FEBRUARY.												
DAY	OLD BALANCE			SALES			CASH			Dis.			RETURNS			CREDITS			NEW BALANCE			DAY
	4891	14	9																			
1				449	12	8	368	1	8-	8	15	0-	17	5	3-		6	3-	4946	19	3#	1
2	4946	19	3	526	6	4	397	6	1-	10	12	8-				13	2	3-	5052	4	7#	2
3	5052	4	7	263	5	3	107	5	2-	5	8	9-	2	4	2-	1	8	3-	5199	3	6#	3
4	5199	3	6	470	10	11	511	8	6-	22	1	4-	3	10	2-				5132	14	5#	4
5																						5
6	5132	14	5	565	7	4	646	16	7-	12	15	8-	13	2	8-	11	11	5-	5013	15	5#	6
7	5013	15	5	139	9	3	112	0	5-										5041	4	3#	7
8																						8
9																						9
10																						10
11																						11
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25																						25
26																						26
27																						27
28																						28
29																						29
30																						30
31																						31
<i>TOTALS FOR MONTH</i>																						

The Control Sheet is a summary of the items posted in the Ledger, and is regarded as a very important factor in the Accounting Dept. of a Business House. In some forms it is a complete daily record of the activities of a business. Just as the individual customer's Ledger Sheet shows the state of that account, so does the Control Sheet show the state of all the Ledger Accounts in each Ledger as a whole.

The Control Sheet above is only one of many different styles in use, but the underlying principle is the same in all.

The total debit and credit postings for the day are entered in their respective columns.

These items are added to or subtracted from the last Balance on the Control Sheet, the New Balance column showing the total outstanding for the whole Ledger up to the last posting date.

The Control Sheet is an unfailing check on the accuracy of the Monthly Statements, inasmuch as the total of the balances on the Statements tally with the last entry in the New Balance column of the Control Sheet.

Catching Runaway Pennies

The advertisement displays several household products, each with a price tag in a circle:

- Oxo: 1/11
- Nestlé's Full Cream Condensed Milk: 1 1/2
- Golden Shred Marmalade: 10 1/2
- Piccalilly: 2/1
- Rournville Cocoa: 1 3/4
- Bryant & Mays Special Safety Match: 1 1/2
- Atora Shredded Beef Suet: 8 1/2
- Crystal Tail Soap: 1/6

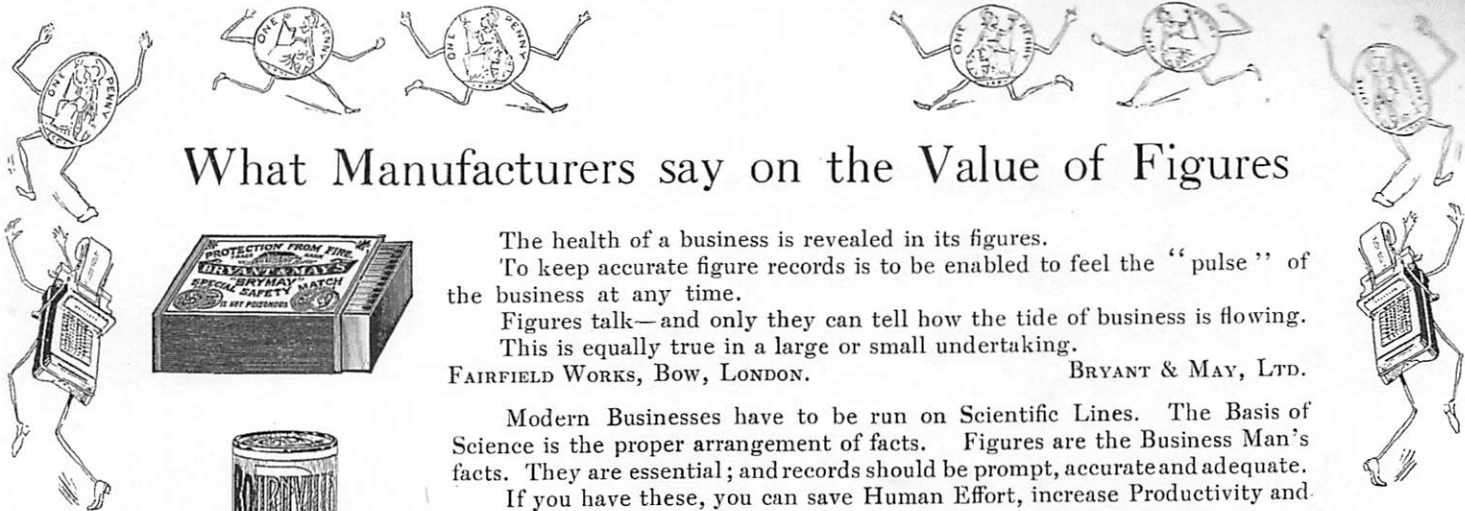
A hand is shown writing on a list of items with prices:

- 8 1/2
- 2 -
- 1 - 3 1/2
- 10 1/2
- 1 - 1 1/2
- 1 1/2
- 1 - 6
- 10 1/2
- 8 1/2

Two callouts explain the charges:

- Sometimes you forget this item entirely (7^p)
- 2^p under charge

What Manufacturers say on the Value of Figures



The health of a business is revealed in its figures.
To keep accurate figure records is to be enabled to feel the "pulse" of the business at any time.
Figures talk—and only they can tell how the tide of business is flowing. This is equally true in a large or small undertaking.
FAIRFIELD WORKS, BOW, LONDON. BRYANT & MAY, LTD.



Modern Businesses have to be run on Scientific Lines. The Basis of Science is the proper arrangement of facts. Figures are the Business Man's facts. They are essential; and records should be prompt, accurate and adequate.
If you have these, you can save Human Effort, increase Productivity and detect Financial Leakage.
Figure records kept in a haphazard way, or not kept at all, don't mean "less office expenses," they mean chances missed, sales lost, and effort wasted. Therefore seek out the facts and the conclusions will, usually, become self-evident.
BOURNVILLE. CADBURY BROTHERS, LTD.



The daily activities of a business should be planned by the knowledge gained from "Yesterday's" experiences as expressed in figures; not casually and at irregular intervals, but *day by day* as business is transacted.
Such records point out errors and weaknesses in management in trading which otherwise would go on, month in month out, unchecked. With these facts recorded and studied day by day a business can so much better direct itself to almost assured success which mere "supposing" or "guessing" can never achieve *positively*.
LONDON. CROSSE & BLACKWELL, LTD.



The Story that figures alone can tell is an important guide to success in business. The collection and study of *day by day* figure-facts about Sales and Expenses have been the constant practice of the once small but now nationally-known business enterprises, and undoubtedly their success is contributed to largely by the attention paid to such details.
Figures, systematically compiled and used for comparison purposes, are as much an asset as salesmanship. An intelligent study of them is essential to the well-being and advancement of any business.
THAMES HOUSE, LONDON. Oxo LTD.



Adequate figure records are absolutely vital in any business. Many a mickle make a muckle: many small losses can only be avoided by keeping complete figure records. Failures in the retail trade would be fewer if these simple facts were recognised and acted upon.
EASTCHEAP, LONDON. NESTLÉ & ANGLO-SWISS CONDENSED MILK CO.



The business of the future is going to be bigger than ever, a still farther-reaching national influence. This development can only be reached by a knowledge of the extent of one's daily or periodical trading, which must be accessible to immediate reference. To-day this is made possible in a most economical and efficient way by the use of mechanical aids.
JAMES ROBERTSON & SONS, PRESERVE MANUFACTURERS, LTD.
"GOLDEN SHRED" WORKS, DROYLSDEN.



If one analyses the failures and successes in the Great Adventure of Business, among the latter will be found those who have placed a true valuation on the knowledge gained from regular and accurate figure records.
Failure to succeed comes only to those who do not know—until too late—what it is costing day-by-day to transact business. With modern means of obtaining this information, at almost a negligible cost, there would appear no reason why any business, large or small, should suffer for want of this knowledge that figures alone can supply.
OPENSHAW, MANCHESTER. HUGON & Co. LTD.



How much of every £1 you take is yours?

Cost of Doing Business

3/6

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND

№

ONE POUND

№

15/9

Your Share

9d.

You pay this to the man you buy from. Be sure you buy right.


Figures will tell you where this can be lessened.

It may be too high because of :—

- Overstocking
- Unprofitable lines of goods
- Infrequency of stock turnovers
- Wasteful Expense

This part of the £1 means your success or failure! You cannot increase it by guessing! You can increase it by knowing! Most retailers are making less than they think! You can increase this part of the £1 you take in! There are three main sources of increased profits :—

- Reduction of Expense.
- Increased Volume of Sales.
- Increased number of Stock Turnovers.



191

Mrs Smith

Bought of 4/1

✓	Sugar	1-0
✓	Bar Watsons	11
✓	1 Dates	6
✓	Thornes	9
✓	6 Salt	23
✓	2 Rasp & Apple	17 10s
✓	4 Lard	6
✓	Butter	7 1/2
✓	2 Bf Saus	7 1/2
✓	2 Greens Sponge	1-3
		8-5

The names of these Retail Shops have been omitted for reasons of courtesy

2d. Overcharge

1 0
11
6
9
2 1/2
1 10 1/2
6
7 1/2
7 1/2
1 3
1-3
8-3 *

1/- Undercharge

12 0
3 9
2 10
4 7
1 3 2 *

DOTTLED DECKS. BOTTLES.

Smith 19

Mrs. Thompson & Co

Bought of

12 White-ble	12 0
5 White-stout	3 9
Orange	2 10
English Port	4 7
	1-2-2

do not pay before 1st

M. M. J.

to pay

These two bills are wrongly added. They are not fictitious documents. The transactions really occurred. In one case the mistake was detected, the difference to be collected when the goods were delivered. These undercharges sometimes get by unnoticed.

The other bill has a mistake in adding, directly against the customer, who at once detected it.

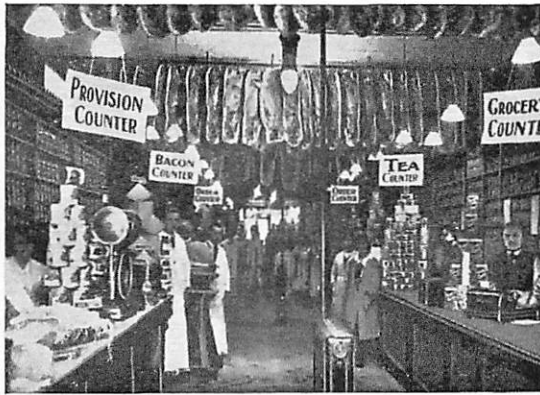
Look at the top of this page and remind yourself and see again

how small is "your share" of each £1 you receive. "Your share" cannot afford mistakes like this.

Mistakes damage business. An amended account is always unpleasant. Where the undercharge is not discovered the money is lost. Where the mistake is an overcharge, the customer may be indignant and stop buying at your shop; at best, confidence is shaken.

A Burroughs Adding Machine stops mistakes like these which drain away the profits.

When the Cash Crosses Your Counter



Mr. Evans, of Thomas & Evans, Ltd., Porth, says he saves about 50% in office expenses with his Burroughs Machines.

IF mistakes occur when the items are written out on a sales slip where there is an opportunity for checking the castings before the goods are actually delivered, what is likely to happen when the cash crosses the counter and *no* sales slip is made out?

When the Cash Crosses your Counter—that is the instant that spells profit or loss.

You must get every penny of that cash before you count it, and in a cash business, errors in adding these cash items are the cause of many disappointments in expected profits.

“Cash and Carry” is an ideal system, if you get the cash—all the cash—and do not let your customer carry away your profit *as well as the goods*.

Coins drop into the cash drawer in quick succession. But has the correct amount of money been taken for the goods that have been handed over? Did your assistant add up the items correctly? Did he miss the total by a 1/- or even 1d. one way or the other? You can't depend on human brain additions, and little mistakes in adding Cash Sales cost a good deal in the course of a year.

The same little Burroughs Adding Machine that checks the totals of your Sales Slips will also itemise these “Cash and Carry” items. Placed on the counter, where it occupies no more space than your scale, it will guarantee you against loss of cash and custom due to annoying mistakes in adding. It is a better service, too, than scribbling the items on one of the packages itself. Handwritten figures scribbled on a parcel of sugar are often misread when you go to add them up; $1/7\frac{1}{2}$ can easily be read as $1/1\frac{1}{2}$. The Burroughs prevents such mistakes because its figures are legible as print and *you don't* have to add the items. The Burroughs does this. The totals are automatic and independent of your assistants.

The Burroughs is the link between your customers' cash and your Cash Drawer, and proof against loss of profit due to errors in totals.

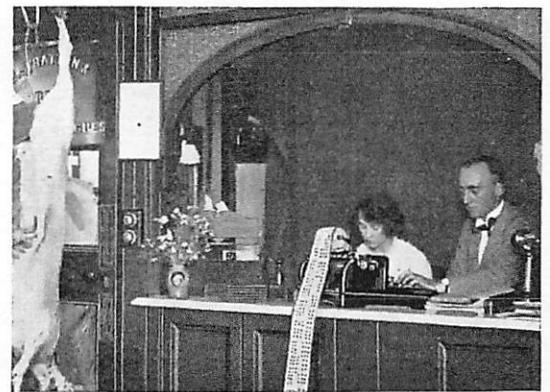
Getting the Facts

The opportunity provided by the machine for obtaining the obviously necessary totals that enable business to be carried on, also affords you the means of recording certain facts about your business that would not be possible for you to do otherwise. For instance, would you not like to provide yourself with a concise statement of the affairs of your business every morning, *if it did not take too much time?*

The national press gives you news all nicely collated, easy to get at, easy to read and understand every morning at the small nominal charge of as little as 1d. a day. Not, perhaps, long literary discourses, but just briefly the events of national or local importance, just sufficient to *keep you informed* of what is going on daily. How much more important, from a business point of view, is it for you to have before you just as regularly your own news about your own business in the form of a Statement showing a few facts already in the business as the result of “yesterday's” activities, but which are not collated in that easy readable and intelligent form? Wouldn't it be interesting to know every day: *How much you are owed—how much cash was received in the form of sales for cash, and for cash against outstanding accounts, if credit is given?—if Assistants are employed, exactly what sales were made by each?—which departments or lines of goods are turning over the most?—how much money is owed—etc., all, day by day?* A brief reference to the diagram on page 6 will show how easily such a Statement



Mr. Webb, of H. J. Webb, Ltd., Plumstead, says that at stock-taking his Burroughs Machine lessens considerably the press of the extra work entailed at such times, and each week he gets an increasing benefit from his machine.



Mr. Ariss, of Paddington, finds his Burroughs Machine invaluable for checking and adding his accounts, and wishes he had had it earlier.

Simplicity

Efficiency

Economy

is put together. No retinue of clerks is necessary. You can get it together in less time than you take now to add and check up the more obvious figures that at present take up so much attention after the shop is closed. Departments or Lines of Goods Sales check up with those of the assistants. The Statements can be filed away for reference at any time to serve when summarised for daily or weekly comparisons.

Anyone able to read figures can use a Burroughs. No experience is required.

As will be seen by the accompanying illustration the keys are arranged to represent £ s. d. and farthings: the black—pounds and pence; the white—shillings and farthings.

All that is necessary is to depress the keys corresponding to the figures to be added, and pull the handle. The machine does automatically everything else—prints, sends up the paper for the next item and adds them, the total being clearly visible through the glass at the foot of the keyboard. The same operation is repeated for subsequent items, each being automatically added to those preceding.

The key marked "Total" is used in conjunction with the handle to print the total of the items. That is all there is to do—depress the keys and pull the handle.

The "mind" of the Machine never fails

If you are adding a column of figures—long or short—mentally, any interruption causes you to lose the addition and you begin all over again. With the Burroughs you never have that trouble, no matter how many times you have to answer the 'phone or someone talks to you.

And what is just as important is that the Burroughs is automatically accurate. Accuracy alone is a 100% investment in any business—that is, automatic mechanical accuracy always obtained the first time without any mental attention.

Trying a Burroughs in your Shop

A Burroughs Retail Machine is as easy to acquire as it is easy to use.

No great capital outlay is required. It can be bought on instalments so that *it pays for itself while it is serving your Business*. There are several styles for the several kinds of retail

business. It is not possible in the compass of these few pages to indicate the many uses to which such a machine can be put with advantage to *profits*.

It stops loss of profit, by *preventing mistakes in adding* the hundred and one small items that go to make up a day's turnover, and it enables you to get figure facts about your business that you ought to have but which to-day you have to go without, because they would take too long to get together, or which are costing you more than they should cost you if you *are* getting them.

Its claims to simplify and make retail bookkeeping less tedious are not overstated. You are welcome, without obligation, to try using one. One will be sent free of expense, and just as freely and readily removed if you, although at first interested, decide in your own considered judgment that it will not help your business forward.



Adding—Bookkeeping—Calculating Machines
Burroughs

Burroughs Adding Machine Ltd.
76 Cannon Street, London, E. C. 4

Simplicity

Efficiency

Economy

DAILY STATEMENT.

Monday, June 19th, 1922.

Cash Sales.		Credit Sales.		Purchase Invoices Recd.	SUMMARY.
1 4 ½ #	11 15 8 S	3 6 ½	13 11 5 S	14 12	Cash Statement.
2 5	2 5	2 7	5 3 ½	3 15 6	Cash Sales. 17. 9 2 ½
6 3	1 6 ½	2 7	2 7	1 13 9	Cash on Account 94. 8
4 6	2 8	1 5 ½	1 8	8 12 4	Total Cash 111. 9 10 ½ #
2 5 ½	3 11	12 7	2 7	4 7 3	
1 4	3	5 2	1 10	2 5 8	Outstanding Accounts Sales Ledger.
2 7	1 7	9 3	2 8	1 3 7	Balance Forward. 326 10 4
5 3	2 8	13 9	4	9 13 7	Credit Sales To-day. 25 4 6 ½
3 7	1 7	2 7	2 6	17 2 5	Total. 351 14 10 ½ S
6 3	2 8	1 5 ½	4 3	4 12	Cash on Account. 94. 8 #
2 7 ½	1 11	6 3	4 4	7 13	Balance Outstanding. 257 14 2 ½ #
1 7 ½	1 10	2 8	3 8	3 16 7	
3 6	7 3 ½	6 3 ½	5 5	5 12 8	Money Owed Purchase Ledger.
2 5	1 7	1 7	1 7	3 17 4 #	Balance Forward. 326 10 4
1 11	5 3	3 8	2 6 ½	11 5 5	Invoices Recd. 105 17 1 ½
2 10	4 8	2 11	1 7 ½	5 14	Total. 432 7 5 ½ S
1 9	2 9	1	2 11		Pd. on Invs. & Rets. 122 5 2 #
7 4	9 3	2 8	1 10		Balance Owing. 310 2 3 ½ #
6 5	3 8	1 10	5 3	105 17 1 ½ #	
3 8	2 8	8 3 ½	8 3		This Month's Sales to Date.
10 7 ½	1 6	3 8	6 5		To-day's Cash Sales. 17. 9 2 ½
5 7	1 2	2 7	2 8		To-day's Credit Sales. 25. 4 6 ½
2 8	2 ½	5 3	1 9		Total Sales To-day. 42 13 9 S
8 4	2 7 ½	1 ½	3 8		Month's Sales Forward. 103. 4 3 ½
3 7	3 7	2 6	2 9		Month's Sales to Date. 145 18 ½ #
2 6	2 7	3 8	1 10		
5 4	6 3 ½	1 7 ½	4 11		This Month's Purchases to Date.
3 8	3 9	2 8	1 17		To-day's Invoices Posted 105 17 1 ½
5 4	9 10	1 7 ½	5 3		Month's Purchases Forwd. 354 13 6
2 8	2 11	1 9	2 8		Total. 460 10 7 ½ S
5 3	4 6 ½	3 11	5 3 ½		To-day's Credits & Rets. 4 12 5 ½ #
3 9	3	2 10	2 7 ½		Month's Purchases to Date. 455 18 2 #
2 11 ½	17. 9 2 ½ #	1 8	4 7		
6 3		1 4	1	14 12 7	
1 6 ½		1 4	2 7	8 3	
3 8		1 5 ½	2 7	3 6 4	
2 6 ½		2 9	5 8	6 2 6	
1 7		6 3	3 10	3 7 4	
2 3		9 3	9 5	15 2 4	
3 7 ½		4 9	1 11	16 5	
1 5		7 4	1 10	42 5 10	
4 3		3 8	1 2	6 4 4	
4 2		5 3	4 ½	3 7 5	
1 7		4 6	3 6	5 2 5	
4 3 ½		5 5	1 5 ½	2 7 3	
3 8		11 5	5 2	14 9	
2 11		4 2 ½	2 8	10 7	
1 10		2 7	5 3 ½	10 2 1	
1 7		6 3	2 8		
1 9		2 11 ½	1 6 ½	122 5 2 #	
9 4		6 2 ½	6 2 ½		
3 6 ½		3 7	3 7		
2 7 ½		1 6 ½	2 ½		
2 4 ½		6 6	1 ½		
1 5 ½		2 7	4 6 ½		
1 2 ½		4 3 ½	2 8 ½		
1 9 ½		3 8 ½	6 3 ½		
6 3		2 8 ½	8 ½		
6 4		3 8 ½	2 9 ½		
4 9		6 3 ½	6 6		
3 7		3 8 ½	2		
4 11		2 7 ½	8		
11 15 8 S		5 5	1 8		
		13 11 5 S	3 6		
			1 7		
			1 11		
			6 3		
			25. 4 6 ½ #		

Here is shown in reduced facsimile a "Daily Statement" as used by Messrs. Griffin & Co., the Park Stores, Cardiff, who say that it provides an absolute check on all Cash, Purchases and Credits. Their Burroughs Adding Machine has enabled them to obtain an efficient control of their business.

You, too, can obtain the same satisfaction with one of these little Burroughs Machines of which Mr. A. J. Griffin cannot speak too highly.

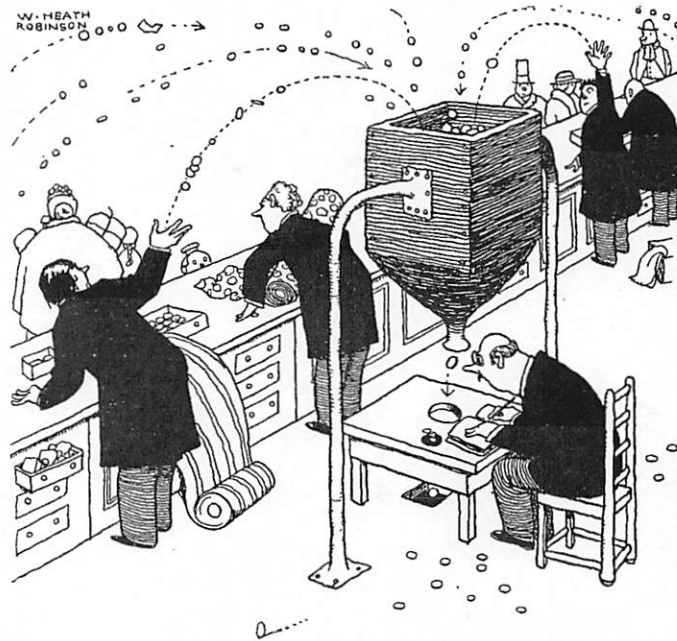
Simplicity

Efficiency

Economy

Some Retailers who use the Burroughs

Orst Bros., HULL	Tobacconists and Confectioners	W. R. Rose, OXFORD	Photo Outfits
Leslie B. Bristow, EASTBOURNE.....	Grocer	Joe Riley, HUDDERSFIELD	Tobacconist
A. W. Green, PORTSLADE	Petersfield Laundry	J. Rowntree & Sons, SCARBOROUGH	Grocers
Percy Haines, LEWES	Draper	G. Osborne Tite, WITNEY	Draper
C. A. Doling, BARROW	Ironmonger	Joshua Taylor Ltd., CAMBRIDGE	Outfitters
G. W. Halawell, BLACKPOOL	Hardware Merchant	Mrs. Blanche Lucas, LIVERPOOL	Baby Linen Shop
Sunlight Steam Laundry (Darwen) Ltd. DARWEN	Laundry	Brice & Sons, Ltd., NORTHAMPTON	Drapers
R. Webster, BURNLEY	Pawnbroker	Smith's Clothing Stores, Ltd., LEICESTER...	Clothiers
Daniel Yates Ltd., BLACKBURN	Chemists	Carr & Co., SKIPTON	Grocers
C. N. Marshall, SOUTHSEA	Draper	Birmingham Central Restaurant Co., BIRMINGHAM	Restaurants
M. Nightingale, CRAWLEY	Corn Merchant	R. Armstrong, JARROW	Chemist
F. J. Phillips, COWES, Isle of Wight	Draper	Carlisle Café Co., Ltd., CARLISLE	Café
Richard Stevenson Ltd., LEWES	Corn and Forage Merchants	Robert Coulter, Executors of, ABERDEEN ...	Dairyman
C. J. Hardy & Co., Ltd., LEEDS.	Drapers	M. Davidson, NEWCASTLE	Pawnbroker
Wm. Jennings, BRISTOL	Grocer	Hedley Young & Co., Ltd., BLYTH	Drapers
Leonard Lott, BURNHAM	Jeweller	John Percival, NORTHAMPTON	Draper
Treleaven & Sons, Ltd., LAUNCESTON	Outfitters	Rangecroft Ltd., BELFAST	Fishmongers
W. Hartnoll, PLYMOUTH	Draper	John B. Armit, FIFESHIRE	Baker & Confectioner
W. C. Thomas, WESTON-SUPER-MARE	Draper	Henry Blyth, EDINBURGH	Draper
A. J. Esdaile, NEWPORT	Optician	D. M. Brown, DUNDEE	Warehouseman
The Golden Anchor Clothing Co., GLOUCESTER	Drapers	Deans (Outfitters) Ltd., LONDON	Outfitters, Hatters and Hosiery
E. M. Trevor, WESTON-SUPER-MARE	Draper	Clucas' Laundry, DOUGLAS, I. of M.	Laundry
Bladon's Hull Bon Marche Ltd., HULL	Drapers	Wm. McIlroy, Ltd., READING	Drapers
Dennis & Holloway, SCARBORO'	Stationers	Cyril Heddle, DARTFORD	Draper and Outfitter
Page & Son, NOTTINGHAM	Drapers	Fred Golding, LIVERPOOL	Corn Merchant
Tuckwood Stores, Ltd., SHEFFIELD	Provision Merchants	Cooper & Co., GLASGOW	Grocers
E. S. Poyser & Sons, NOTTINGHAM	Jewellers and Pawnbrokers	J. Hyslop Ltd., MANCHESTER	Ladies' Underwear & Gents' Outfitters
Wallace Heaton, Ltd., SHEFFIELD	Photographers	Stevens Bros., LONDON	Bakers & Confect'rs.
H. B. Stansby, RIPLEY	Grocer	A. E. Mugridge, KEW GARDENS, SURREY	Grocer, Dairyman, etc
Cullen Bros., NOTTINGHAM	Drapers	J. Coupe, PRESTON	Draper
G. Williams, SHEFFIELD	Draper	W. & R. Holmes, GLASGOW	W'sale Booksellers and Stationers
Bishop & Marston, DARLASTON	Drapers	Elphick & Son, Ltd., LEWES	Corn and Seed Merchants
Trippett's Ltd., NOTTINGHAM	Drapers	Chas. H. Sharp, PRESTON	Draper
N. S. Lister & Sons, SHEFFIELD	Butchers	Henry O'Shea, CORK	Baker & Confectioner
C. Rowell, RIPLEY	Draper	Hawes Bros., Ltd., LONDON	Grocers
F. J. Warren, HAVERFORDWEST	Accountant	Robert Maule & Son, EDINBURGH	Drapers
Boyce Adams & Co., HANLEY	Grocers	Ideal Stores, Ltd., LEEDS	Grocers
Thos. Fletcher, AMMANFORD	Stationer	Nolders West End Laundry, LONDON	Laundry
E. A. Watts, BRECON	Clothier	T. J. Hughes, LIVERPOOL	Blouse Specialist
H. Collins, CARDIFF	Draper	James Heddle, SOUTHEND-on-SEA	Draper
Wm. Morris, LLANELLY	Draper	Thos. W. Singleton, MANCHESTER	Pawnbroker
Hill's Garage, CARDIFF	Motor Garage	Pettigrew & Stephens, Ltd., GLASGOW	Drapers
Rowntree & Taylor, BRIDLINGTON	Café & Confectioners	J. Peterkin, Ltd., WIGAN	Grocers
Ed. Jowett, Ltd., LEEDS	Stationers	C. J. Wilson, MIDDLESBROUGH	Draper
T. Gaimster, BARNSELY	Provision Merchant	Corlett Bros., LIVERPOOL	Milliners
Leeds Health Stores, LEEDS	Grocers	Chas. Coleings & Son, LONDON	Drapers
W. Nuttall, DONCASTER	Confectioner	Imperial Motor Works, LYNDHURST	Motor Garage
C. H. Johnson, LEEDS	Stationer	Tuttle & Sons, Ltd., LOWESTOFT	Drapers
The Economic Stores (Halifax) Ltd., HALIFAX	Grocers	McVitties Guest & Co., Ltd., EDINBURGH...	Bakers
B. Dunford, NORMANTON	Confectioner	Jas. Colmer Ltd., BATH	Drapers
A. L. Salisbury, CARDIFF	Fancy Goods	J. F. Rockhey Ltd., TORQUAY	Drapers
Rowlatts, HALIFAX	Drapers	Clements & Sons, YEOVIL	Grocers
James Wilde, LIVERPOOL	Hatter	Blinkhorn & Son, Ltd., GLO'STER	Drapers
F. Featherstone & Co., PONTEFRACT	Drapers	Patrick Thomson, Ltd., EDINBURGH	Draper
G. Webster & Son, HALIFAX	Grocers	J. Wragg & Co., Ltd., SHEFFIELD	Provision Merchants
Alfred Ware, LIVERPOOL	Grocer	F. W. Cook, Ltd., DUDLEY	Drapers
Richard Field & Son, Ltd., HULL	Café Proprietors	Hodges & Sons (Clothiers), Ltd., ABERDARE	Outfitters
E. Black Ltd., BIRMINGHAM	Drapers		
W. & H. Peacock, BEDFORD	Auctioneers		



OLD METHOD OF TALLING CASH SALES

Prompt & Accurate Statements

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Sunderland.

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BIRCHILLS, WALSALL.

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and leading Railway Companies.

209.

30th Nov. 1921

OCT	31	BAL						
NOV	5	GDS	4.17.	0.	5			
	15		5.	3.	5			
	16		25.	7.	0			
	22		24.	3.	0			
	23		45.11	8.	5			
	25		217.4	9.	0			
	29		125.7	6.	5			
NOV	4	CSH	2.18.	5				
	15	CR	45.11	9				
			300.0.0					
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London Office:-

MORNING POST BUILDINGS,
STRAND, W.C.

Telegrams:- "TALSTEAD, ESTRAND."
Telephone 7041 City.

CODES:
ABC 5th Edition.
LIEBER 5 Letten
MARCONI, International.



When replying please quote Accounts Dept.,
WJB/MGE.

9th. December, 1921.

Messrs. Burroughs Adding Machine Ltd.,
76, Cannon Street,
LONDON. E.C.

Dear Sirs,

Some two years ago we purchased one each of your Calculating and Statement Machines. We have given them both a thorough test and have found them all that could be desired particularly as regards accuracy and speed. For Day Book work and invoicing the Calculating Machine is invaluable. The Statement Machine enables us to get our Monthly Accounts out in one quarter of the time the old method of writing or typing occupied.

We enclose herewith specimen Statement.

We are, dear Sirs,

Yours faithfully,

Per Pro
TALBOT-STEAD TUBE CO. LTD

W. J. B. M. G. E.
Accountant.

PLEASE ADDRESS ALL COMMUNICATIONS TO THE FIRM AND NOT TO INDIVIDUALS.

TELEGRAMS: "TOBACCO, NEWCASTLE ON TYNE" (TWO WORDS)

TELEPHONE: Nos. 1925 & 2653 CENTRAL

A. B. C. 5TH. & 6TH. Eds.
CODES: BENTLEY'S.
MARCONI.*The Robert Sinclair Tobacco Company Ltd.*TOBACCO CIGARETTE AND SNUFF MANUFACTURERS.
EXPORTERS AND WHOLESALE DISTRIBUTORS.AND AT
85, NEW BOND STREET,
(NEAR OXFORD ST.)
LONDON, W.1.OUR REF. *WDH/EX*
YOUR REF.*Blenheim Tobacco Factory,
Westgate Road,
Newcastle on Tyne.*

Jan. 10th. 1921.

Messrs. Burroughs Adding Machine Ltd.,
76, Cannon Street,
LONDON. E.C. 4.

Dear Sirs,

We have pleasure to say that the use of your Ledger Posting Machine, in addition to being a saving of time, is a very great aid to accuracy in book-keeping as the fidelity of the postings can be verified daily.

For the last half year our Sales Ledgers were balanced exactly with a minimum of trouble. The number of accounts an operator can post in an hour, is about on an average 150, and the number of statements that can be made out in the same time is about 160.

An advantage the system has over the old methods is in the neatness of the ledger keeping, this being independent of the hand-writing of the ledger Clerks.

Yours faithfully,
For THE ROBERT SINCLAIR TOBACCO CO. LTD.,

W. M. Bell

SECRETARY.

TELEGRAMS & CABLEGRAMS:
"ROOFS, DARLASTON."
A.B.C. CODE 5TH EDITION

ON LISTS OF, AND CONTRACTORS TO THE BRITISH
ADMIRALTY, WAR OFFICE, & CROWN AGENTS FOR THE COLONIES.

TELEPHONE NO.
DARLASTON 87 (3 LINES)
(PRIVATE BRANCH EXCHANGE)

ESTABLISHED 1885.

RUBERY, OWEN & Co.

(PROPRIETOR: A.E. OWEN.)

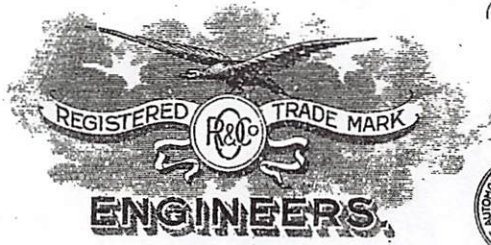


STRUCTURAL STEELWORK

EXCAVATING & CONVEYING
MACHINERY

WATER PURIFICATION PLANTS

FENCING GATES, ETC.



ENGINEERS,
DARLASTON
SOUTH STAFFS.
ENGLAND.

MOTOR CAR & WAGON FRAMES

PRESSED AXLECASES
BRAKE DRUMS

AEROPLANE FRAMEWORK
& TURNBUCKLES, EYE BOLTS, ETC.

Please address reply to the Firm, and not to Individuals.

CEP/ET. 5990.

REFERENCES { Ours: FINANCIAL Department.
Yours: _____

13th April 1922.

Messrs. Burroughs Adding Machine Co., Ltd.,
76, Cannon Street,
LONDON. E.C. 4.

Dear Sirs,

In answer to your recent enquiry we beg to say we have used two of your Universal Machines for Wages Sheets, Listing of Ledger Balances (debits and credits at one operation) and general Listing and Additions for about five years, and have used your Ledger Posting Machines both for posting Ledgers and for preparation of monthly Statements for four years.

Our experience with all these machines has been highly satisfactory, and we are satisfied that the saving of labour, time, and money is far more than sufficient to justify the cost of the machines.

The saving of time naturally varies with different duties; but on Ledger Posting it may be anything up to 75% compared with hand posting, the additional advantages of neatness and arithmetical check being obtained at the same time.

Yours faithfully,
p.p. RUBERY, OWEN & CO.,

Charles Parkidge
ACCOUNTANT.



How it looks to use a Burroughs Ledger Posting and Statement Machine

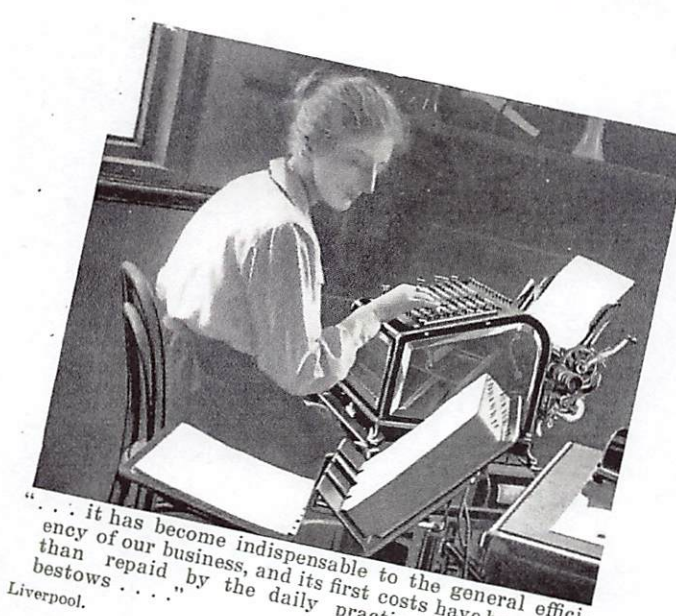
"... penwork is sheer waste of time and money."
I. MILLER & CO., LTD.
J. Trevelyan Miller,
Managing Director.
Golden Lane, London, E.C.



"... we have found the Burroughs Machines which you supplied us with two years ago quite satisfactory."
HOGG & MITCHELL.
Manchester.

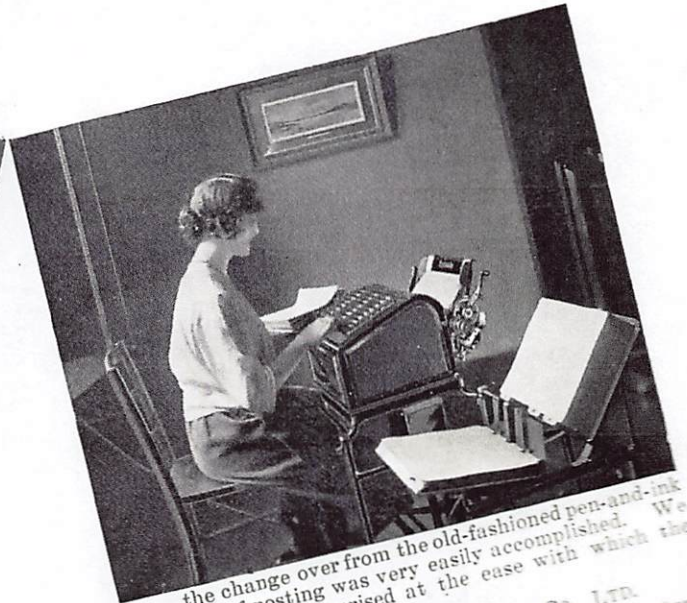


It is excellent business policy to study the methods others have found successful, and to apply those that are applicable to one's own business.



"... it has become indispensable to the general efficiency of our business, and its first costs have been more than repaid by the daily practical advantages it bestows ..."
Liverpool.

D. C. WILLIAMS.



"... the change over from the old-fashioned pen-and-ink method of posting was very easily accomplished. We were agreeably surprised at the ease with which the change over took place."
THE BRUNETTA CONFECTIONERY CO., LTD.
A. Fraser, Secretary.
Glasgow.



Simplicity

Efficiency

Economy



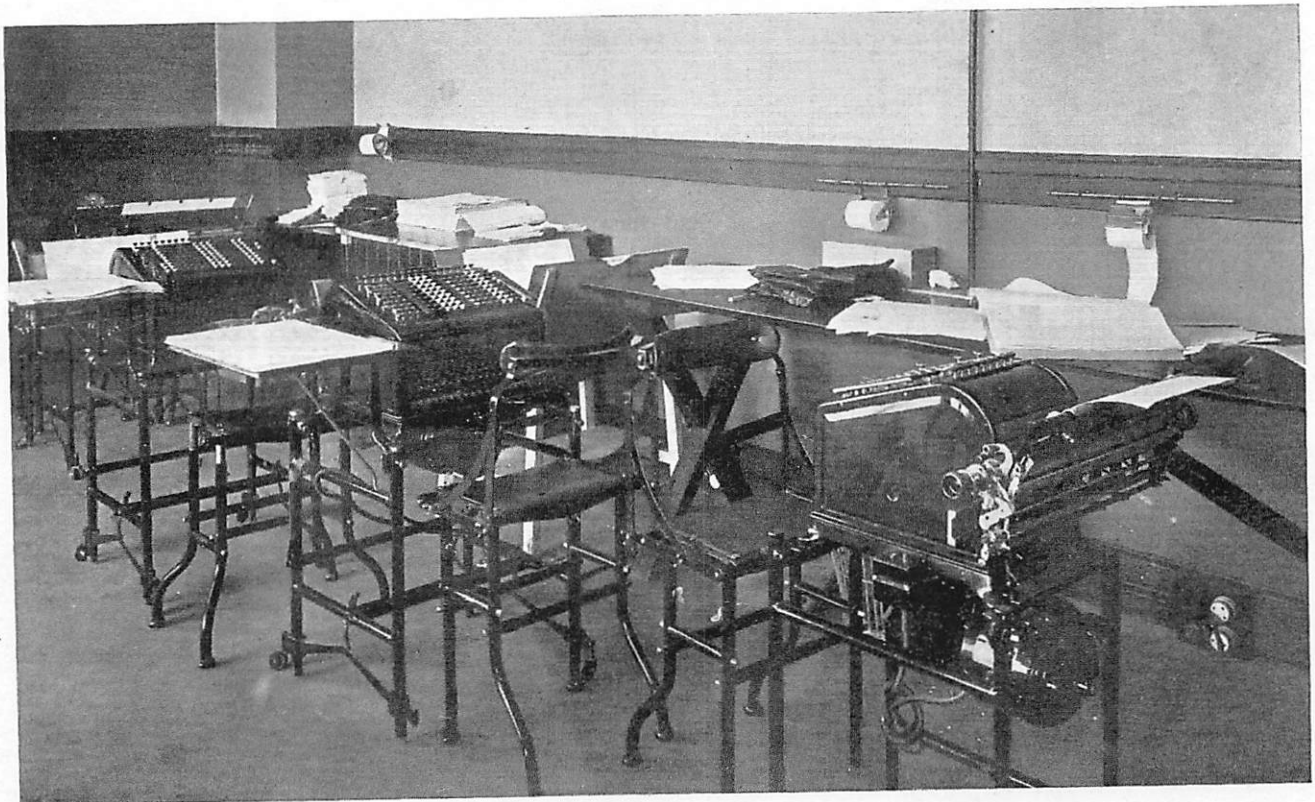
Posting Stores Accounts

William Beardmore & Sons, Ltd., Glasgow

With 42 Burroughs Adding Machines speeding up Stores Ledger Posting, Costing, and compiling Wages Sheets, each machine capable of handling 60 to 80 items a minute, the amount of figure work that is involved in the immense undertakings of these great Engineering Works may be perhaps better imagined than described. Indeed, the achievements in figuring are no less remarkable than the achievements in the great Yards and Works themselves. It is machinery all the time—machinery alonethat makes for such huge production both in the Works and in the Accounting Department.

Greater knowledge of business costs gained by accurate figuring—mechanical figuring—brings efficiency to any business, large or small.

Messrs. William Beardmore & Sons, Ltd. did not always use 42 Burroughs machines; their first installation was for one only. This showed the progressive minds of the Directors. Subsequent installations, however, are surely direct testimony to the business value of Burrougas Machines themselves.



Wages and Costing Dept.

Simplicity

Efficiency

Economy

A Few of the Hundreds of Users of Burroughs Ledger Posting and Statement Machines

A. Wandler Ltd., LONDON	Patent Food Specialists	Crockett & Jones, NORTHAMPTON	Boot Manufacturers
Madarian, Shearer & Co., GREENOCK	Grain Merchants	Henry Marlow & Co., Ltd., LONDON	Warehousemen
Fraser & Carmichael, DUNFERMLINE	Wholesale Merchants	Manifoldia Ltd., WEST BROMWICH	Business Organisers.
Wm. Hoeg & Co. Ltd., DUBLIN	Wholesale Tea, Sugar & Wine Merchants	Bradley & Co., BILSTON	Holloware Mnfs.
Needler's Ltd., HULL	Mfg. Confectioners	Allen-Liversidge, Ltd., LONDON	Acetylene Engineers
J. S. Fry & Sons, BRISTOL	Chocolate Mnfs.	Library Bureau Ltd., LONDON	Card Filing Systems
Aplin & Barrett, YEOVIL	Dairy Produce	R. Myerscough, Ltd., PRESTON	Wholesale Pork Butchers
J. Blake & Co., LIVERPOOL	Motor Engineers	J. & E. Smith Ltd., MANCHESTER	Boot Factors
Powell Bros., Ltd., WREXHAM	Engineers	A. W. Gamage Ltd., LONDON	Dept. Stores
Thomas & Evans, Ltd., PORTH	Universal Providers	Lindsay Bros. Ltd., BELFAST	Linen and Woollen Manufacturers
James Pascall Ltd., LONDON	Mfg. Confectioners	Ernest Ostler, HULL	Pres. Meats Mnfr.
British Oxygen Co., SHEFFIELD	Oxygen Gas Mnfs.	Saml. Shield Ltd., BRISTOL	"Filton Laundry"
Joshua Wilson Bros., Ltd., SUNDERLAND ..	Wholesale Provision Dealers	Lamson Paragon Supply Co., Ltd., LONDON	Carbon Leaf Book Manufacturers
Morland & Impey, Ltd., BIRMINGHAM	Loose Leaf Books	J. Geo. Tuxford, CONWAY	Slate Merchant
Taylor's Drug Co., Ltd., LEEDS	Druggists	Ton Pentre Co-operative Soc., TON PENTRE	
N. Corah & Sons, Ltd., LEICESTER.....	Hosiery Mnfs.	W. Tyzack Sons & Turner Ltd., SHEFFIELD	Steel Refiners and Manufacturers
S. Maw Son & Sons, London	Surgical Appliance Mnfs.	J. Richards Ltd., SWANSEA	Wholesale Provision Merchants
Copeland-Chatterson Co., Ltd., LONDON	Business Systems	Sandle Bros., LONDON	Wholesale Manufacturing Stationers
W. Mears & Co. Ltd., PRESTON	W'sale Ironmongers	W. B. Anderson, CARLISLE	Wholesale Fruit Merchant
R. D. Blackburn & Sons, CLITHEROE	Corn Millers	Style Craft Ltd., LEEDS	Men's Underwear
Kenrick & Jefferson, WEST BROMWICH	Printers	Cleghorn Harris & Co., LONDON	S. African Merchants
A. J. Stevens & Co., Ltd., WOLVERHAMPTON	Motor Cycle Mnfs.	Reed, Millican & Co., Ltd., NEWCASTLE ...	Glass and Paint Merchants
J. & N. Philips & Co. Ltd., MANCHESTER.....	Mnfs. and Merchants	Roneo Ltd., LONDON	Office Appliances
Alex. Duckham & Co. Ltd., LONDON	Oil Merchants	Wm. Evans, LEICESTER	Boot Manufacturers
Campbell, Achnach & Co., GLASGOW	Indiarubber Mnfs.	Hugons & Co., Ltd., MANCHESTER	Suet Manufacturers
The Bute Works Supply Co., Ltd., CARDIFF	Rolling Stock Merchants	The Shannon Ltd., LONDON	Office & Bank Fitters
McDougall & Co., Ltd., MANCHESTER	Flour Millers	Joseph Sankey & Sons, Ltd., BILSTON	Holloware Mnfs.
Grainger & Smith Ltd., DUDLEY	Woollen Merchants	Foy & Gibson, LONDON	Australian Merchants
Jones Bros., Textilities Ltd., BLACKBURN	Manufacturers and Merchants	W. Holton & Sons, Ltd., BIRSTALL	Fancy Woollens Manufacturers
Browne & Nolan Ltd., DUBLIN	Stationers & Printers	Archibald Turner & Co., Ltd., LEICESTER ...	Elastic Web Mnfs.
Martin & Sons, HULL	Tobacco Mnfs.	H. Bannerman & Sons, MANCHESTER	General Warehousemen
Robb Bros., Ltd., BIRKENHEAD	Drapers	Brooke Bond & Co., Ltd., LONDON	Tea Merchants
W. M. Livens Co., NEWCASTLE	Sweet Manufacturers	Holmes Terry & Co., MANCHESTER	Warehousemen
Harry Ferguson Ltd., BELFAST	Motor Engineers	Skefko Ball Bearing Co., Ltd., LUTON	Ball Bearing Mnfs.
Jas. Robertson & Sons Ltd., BRISLINGTON	Jam Manufacturers	J. Keiller & Son Ltd., DUNDEE	Manufacturing Confectioners
Willways Dyeworks & Laundry, BRISTOL ...	Dyers and Cleaners	Cadbury Bros. Ltd., BOURNVILLE	Cocoa Manufacturers
W. S. Crawford Ltd., LONDON	Advertising Agents	Fletcher Hardware Co., Ltd., BIRMINGHAM	Hardware Merchants
Stewart & McDonald Ltd., GLASGOW	Warehousemen	W. & T. Avery Ltd., SMETHWICK	Weighing & Testing Machine Makers
Watt & Grant, ABERDEEN	Drapers	Percy Jones (Twinlock) Ltd., LONDON	Loose Leaf Ledger Makers
Hugh Moore & Alexanders Ltd., DUBLIN ...	Wholesale Druggists and Merchants	Waygood-Otis Ltd., LONDON	Lift Makers
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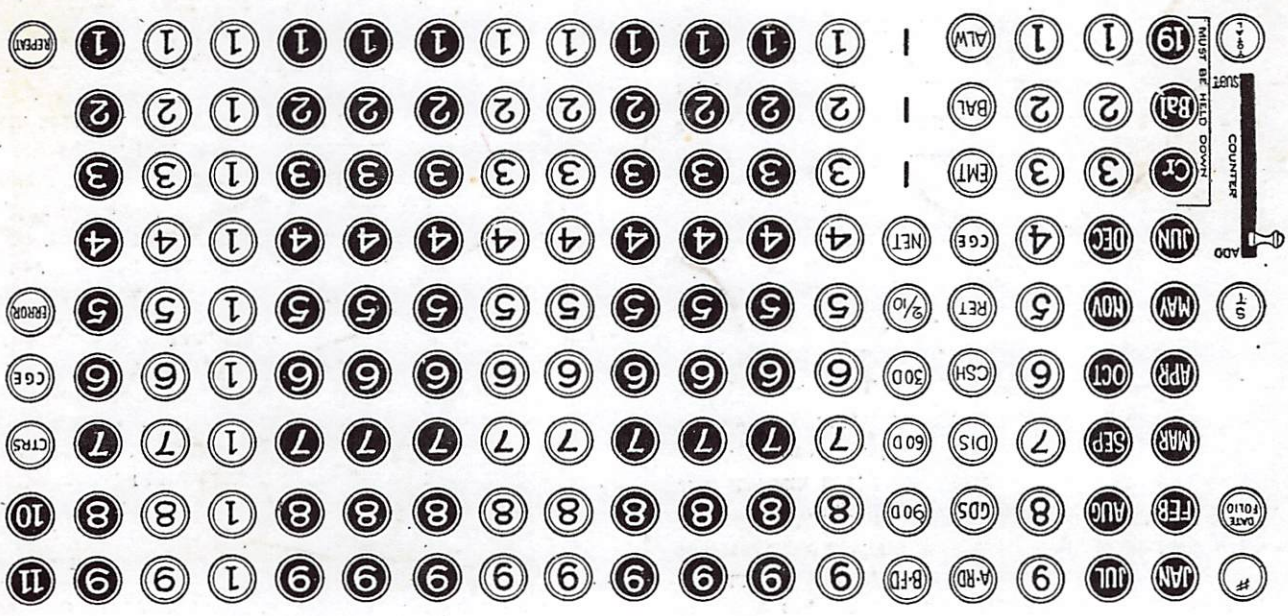
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