

# *Design Hints For Memorial Craftsmen*

**June 1926, Vol. 2, No. 12**

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Dan B. Haslam, Editor and Publisher

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is presented on the Stone Quarries and Beyond web site.  
<http://quarriesandbeyond.org/>

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November 2012

# DESIGN HINTS

FOR MEMORIAL CRAFTSMEN




JUNE, 1926

Volume II

Number 12

# CONSTANCY

 IN memorials or markers—in everything we manufacture—there is constancy of quality that gives you confidence when ordering these dependable granites.

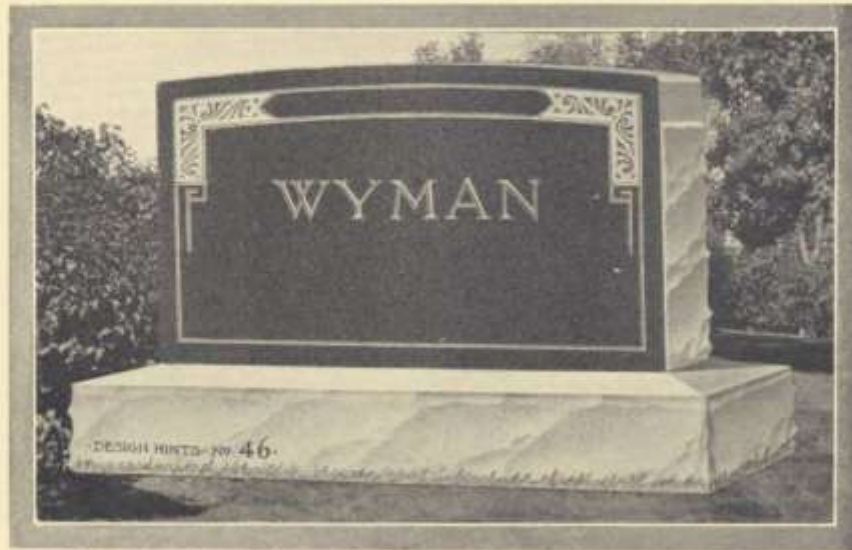
Superior Red  
and  
Superior Gray

Write us today

Granite City Granite Company  
The Ahlgrens  
St. Cloud, Minnesota

Effort is being made to have the United States government use American materials to mark graves of our soldiers in France





## Pride In Product

The beauty of our granite and extreme care in every detail of manufacture makes us proud of every piece that leaves our plant.

Our pride is justified. You will be proud to sell it. Your customers will be proud to have it on their family lots.

Write for prices on the Wyman Memorial today

***A. M. SIMMERS & SONS***

*A. M. Simmers*

*A. W. Simmers*

*George Simmers*

St. Cloud, Minn.

An anasin tablet dropped into the vase revives wilted cut flowers.

Say you saw it in DESIGN HINTS

## Genuine Satisfaction



always comes with

**"Grewe Built  
Memorials"**

because we have

*The Granite  
The Equipment  
The Experience*

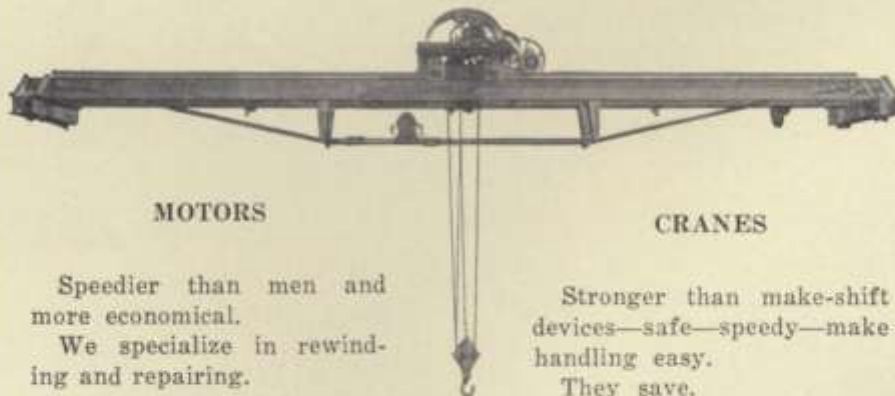
Get our sizes and prices  
today

**G**REWE  
OOD  
RANITE

**Grewe Granite Co.**  
WHOLESALE EXCLUSIVELY  
St. Cloud, Minn.

**S**UPERIOR  
SANDBLAST  
SERVICE

## Motors and Cranes for Speed—Ease—Economy



### MOTORS

Speedier than men and  
more economical.

We specialize in rewind-  
ing and repairing.

**GRANITE CITY ELECTRIC  
COMPANY**

St. Cloud - Minn.

### CRANES

Stronger than make-shift  
devices—safe—speedy—make  
handling easy.

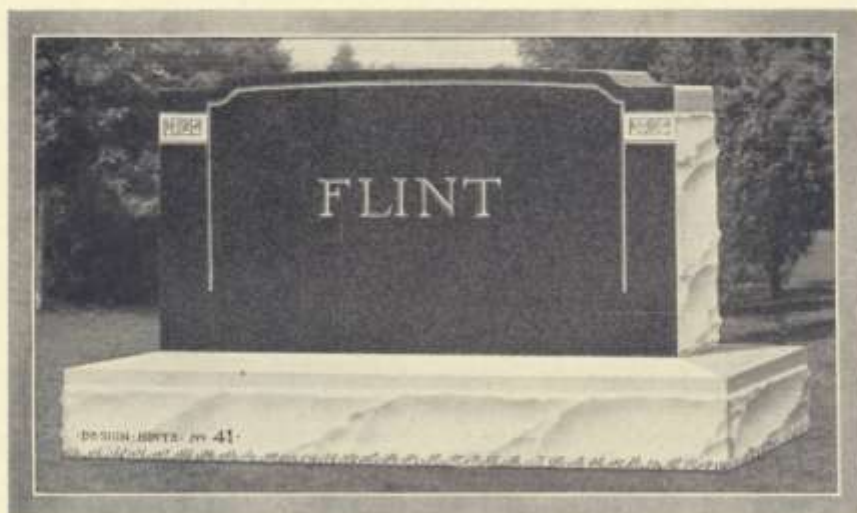
They save.

**GRANITE CITY IRON  
WORKS**

St. Cloud - Minn.

*Overhead Cranes Reduce Overhead Costs*

Say you saw it in DESIGN HINTS



## Variety

For the most exacting buyer and for varied market demands you can always depend upon

NORTH STAR RED  
INDIAN RED  
PIONEER DARK GRAY

Our *sandblasting department* opens new fields for our customers. North Star quality is evident in every piece turned out.

Get our sizes and prices on the Flint Memorial at once.

## North Star Granite Corporation

St. Cloud, Minn.

William Campbell  
President

Olaf Frick  
Vice Pres.

Dave Alexander  
Treasurer

John Campbell  
Secretary

There will be 153 Booths at the Detroit convention August 17-20.

Say you saw it in DESIGN HINTS



SLABS!

SLABS!

SLABS!

*We must move our stock of Polished Slabs.*

*Here, dealers, is wonderful opportunity to get  
Genuine New Westerly Granite Slabs, polished one  
or two sides, at prices that are right.*

Every Piece  
Polished on  
Headgrain.



Guaranteed  
Strictly  
First Class.

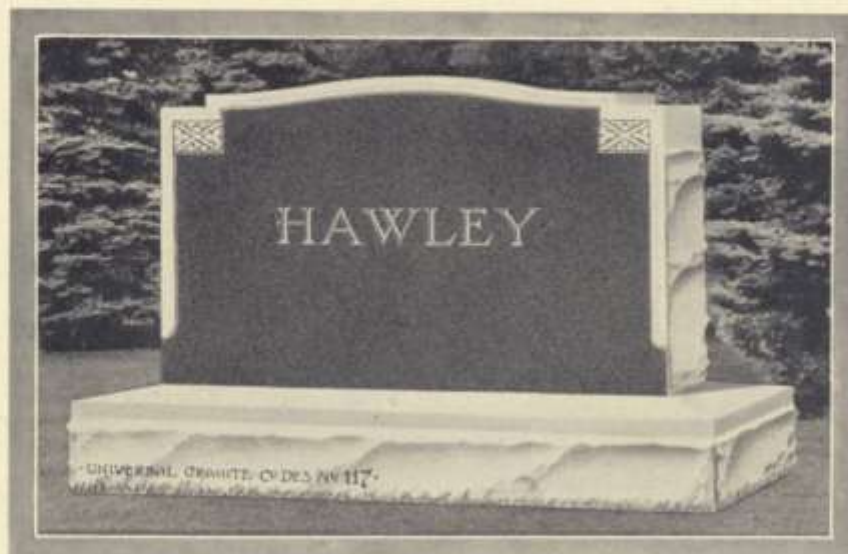
*Present prices hold till July 10*

Write us at once.

**New Westerly Granite Company**  
Milford, New Hampshire

Proprietors of the famous Smith Granite Quarry of Milford, N. H.

Say you saw it in DESIGN HINTS



## Two Things To Remember

As advertised in previous months we offer two avenues of increased business to the retailer.

1—EXCLUSIVE UNIVERSAL DESIGNS

2—UNEXCELLED SAND BLAST SERVICE

The beautiful and salable Hawley Memorial is our second offering in our own designs—made just for you. You should see it executed in Universal Granite—Universal built.

Photos, 11x14 inches, will be furnished free with each order for this exceptional monument.

**7**

THE HOUSE OF SEVEN BROTHERS

**Universal Granite Company**  
St. Cloud, Minnesota

**7**

First, Second and third finest memorials in each class of design will be determined by popular vote at the Detroit convention, August 17-20.

Say you saw it in DESIGN HINTS



## Practical Sand Blast Equipment



**GENERATOR** 1000 pounds sand capacity. Trouble proofed. Simplest to operate \_\_\_\_\_ \$280.00

**SQUARE SHOOTER CURTAIN.** Best and Quickest Results. Durably Constructed \_\_\_\_\_ \$178.00

**PROPELLER FAN** with motor. Efficiently removes Dusty Air. Best grade of Motor. Dust Proofed. \_\_\_\_\_ \$ 55.00

This outfit complete \_\_\_\_\_ \$513.00

### PROGRESSIVE MANUFACTURERS USE RUEMELIN EQUIPMENT

Since the first of January we have sold complete Sand Blast Outfits to the following manufacturers in the St. Cloud district.

North Star Granite Corporation  
Universal Granite Co.  
Granite City Granite Co.

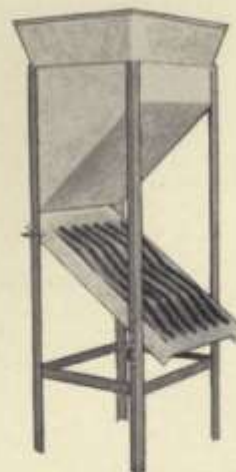
Grewe Granite Company  
Liberty Granite Company  
Pyramid Granite Works  
Sauk Rapids Granite Company

### OTHER MANUFACTURERS WHO ARE USING RUEMELIN EQUIPMENT. (Partial List).

Melrose Granite Co.  
Monumental Sales & Mfg. Co.  
Royal Granite Co.  
Memorial Art Co.  
M. F. MacDonald Co.  
Rainbow Granite Co.  
Robert Hunter  
Jones Granite Co.  
Cross Brothers Co.  
Chester Granite Quarries.

### LEADING DEALERS WHO ARE WELL SATISFIED USERS OF RUEMELIN EQUIPMENT (Partial List.)

P. N. Peterson Granite Co., St. Paul Minn.  
Leonard Eckes Monument Co., Minneapolis, Minn.  
Melrose Marble Works Co., Melrose, Minn.  
Vach-Werner Monument Co., La Crosse, Wis.  
Stotzer Granite Co., Portage, Wis.  
Wm. Stampa, Milwaukee, Wis.  
Lake Shore Marble & Granite Co., Cleveland, Ohio  
Hinman-Boynton Co., Syracuse, N. Y.  
Charles A. Simon & Co., Pittsburgh, Pa.  
Bowman Monument Co., Burlington, Kansas  
Wendell-Cannon Monument Works, Butte, Mont.  
J. E. Bloom & Co., Omaha, Neb.  
Braham Marble & Granite Co., Braham, Minn.  
Zenker Sons, Columbus, Ohio  
Trott Bros. Co., Rochester, N. Y.



**Zig Zag Sand Sifter** approved by hundreds of satisfied men.  
\$19.50 on trial.

## Ruemelin Manufacturing Co.

2101 Kennedy Street, N. E.

Minneapolis, Minn.

Say you saw it in DESIGN HINTS

## Not Just St. Cloud



It's

*MINNESOTA  
MAHOGANY*

Its depth of rich mahogany color makes it distinctive.

Write us today

**National Granite Company**  
St. Cloud, Minn.

## Tone Up Your Stock

with

*LITTLE FALLS  
BLACK*

It takes a beautiful polish and shows striking contrast.

Write for samples and prices direct to



**Little Falls Black Granite Co.**  
Little Falls, Minn.

Say you saw it in DESIGN HINTS



## Special Design Offer To Help You Sell

The above beautiful photo binder containing three dozen **Design Hints** photos, size 11x14 inches, finest photos available, mounted on highest quality linen backing that prevents constant fraying at edges.

**\$25.00**

Binder labeled **Photographs** can be expanded to contain limitless number of photos. Will carry 100 and permit easy display. Rich in appearance, durable, black seal grain karatol, flexible.

Photos furnished with one inch binding strip for convenience in flat opening.

Just the thing for studio or road work. It lends dignity to your sales talk.

### It Sells For You

Regular price on photos is 75c each or \$9.00 per dozen.  
Write today for folder showing all **Design Hints** designs

Address

## Design Hints

Lock Box 201  
ST. CLOUD, MINN.





G. A. NICHOLS, Editor

## DESIGN HINTS

FOR MEMORIAL CRAFTSMEN



DAN B. HASLAM, Memorial Designer

Published Monthly at St. Cloud, Minnesota  
HASLAM & NICHOLS, Publishers

### SUBSTITUTION

We are living in an age of substitution. Economic necessity has brought this about largely through the exhaustion or rapidly diminishing supply of natural resources, as in the case of lumber, or else because the substitute is better and less costly than the original product. In some instances it is true that utility value and economy justify the use of a substitute, as in the case of using iron or concrete instead of costly and less durable lumber products and in some cases a fiber material in place of genuine leather.

It is but natural that we find others casting about for a suitable substitute for granite memorials. Here, however, we must consider not only the economy and utility value but primarily the sentiment attached. A synthetic jewel can never take the place of the genuine article. The possessor can perhaps momentarily deceive the untrained eye of the throng but deep in his heart lies a feeling of dissatisfaction because he knows that his jewel is artificial and lacks both

the natural beauty and intrinsic value of the real gem. There is little satisfaction in knowing that for all practical purposes it will be as long lived as the real gem.

In the case of genuine granite versus artificial substitutes the purchaser of artificial stone substitutes is conscious not only of the fake involved but of the difference in utility value as well. In addition to utility value the intrinsic value plays an important part because of sentiment. People are all proud, consciously or otherwise.

Sheet iron furniture has utility value yet how many buyers of furniture stress this point in their own minds when genuine walnut or mahogany furniture is available? There is a place for sheet iron or steel outside the parlor or living room. There is place for concrete and artificial stone outside the sacred resting place of departed loved ones.

Many substitutes are genuinely good because they are better than the original product and less costly in the long run; others are exceedingly costly not only in point of dollars and cents but in personal pride and satisfaction.

*Remember the*  
**NATIONAL CONVENTION**  
*Detroit, August 17-18-19-20, 1926*

# Monumental Drawing and Lettering

*By Dan B. Haslam*

## **THE OAK AND IVY IN APPLIED ORNAMENT**

The Oak and Ivy as decorative motives have always been most popular with designers of memorials. Because of this fact they are given proper consideration in this, the third of the series of articles dealing with plant forms that are practical for memorial design.

Designers early recognized the possibilities of the oak and ivy as a basis for ornamentation and many splendid examples have been shown in designs of merit for years. The modern designer, quick to take advantage of plant forms that are adaptable to sand-blast treatment, derives much inspiration from the oak and ivy and is producing work that equals if not excels the former ideas in mortuary art.

Reasons for such long popularity are of course gauged according to the ideas and fancies of the individual designer. Of the numerous varied opinions or reasons which may be advanced regarding the value of the oak and ivy as memorial decorative motives, two are outstanding; both plant forms are adaptable to many pleasing arrangements in design and are symbolic of two of the best things in life, strength and friendship. The Oak is representative of Firmness and Strength while the Ivy symbolizes Memory and Friendship. From this the reader will understand why the oak and ivy are so often arranged in a single memorial design. The sturdy oak for Father and the clinging ivy for Mother, representing

impregnable friendship, devotion and lasting memory.

The oak tree is well known in this country and also in England and Germany. In Germany the heavy leaves and fruit commonly known as acorns serve as food for swine.

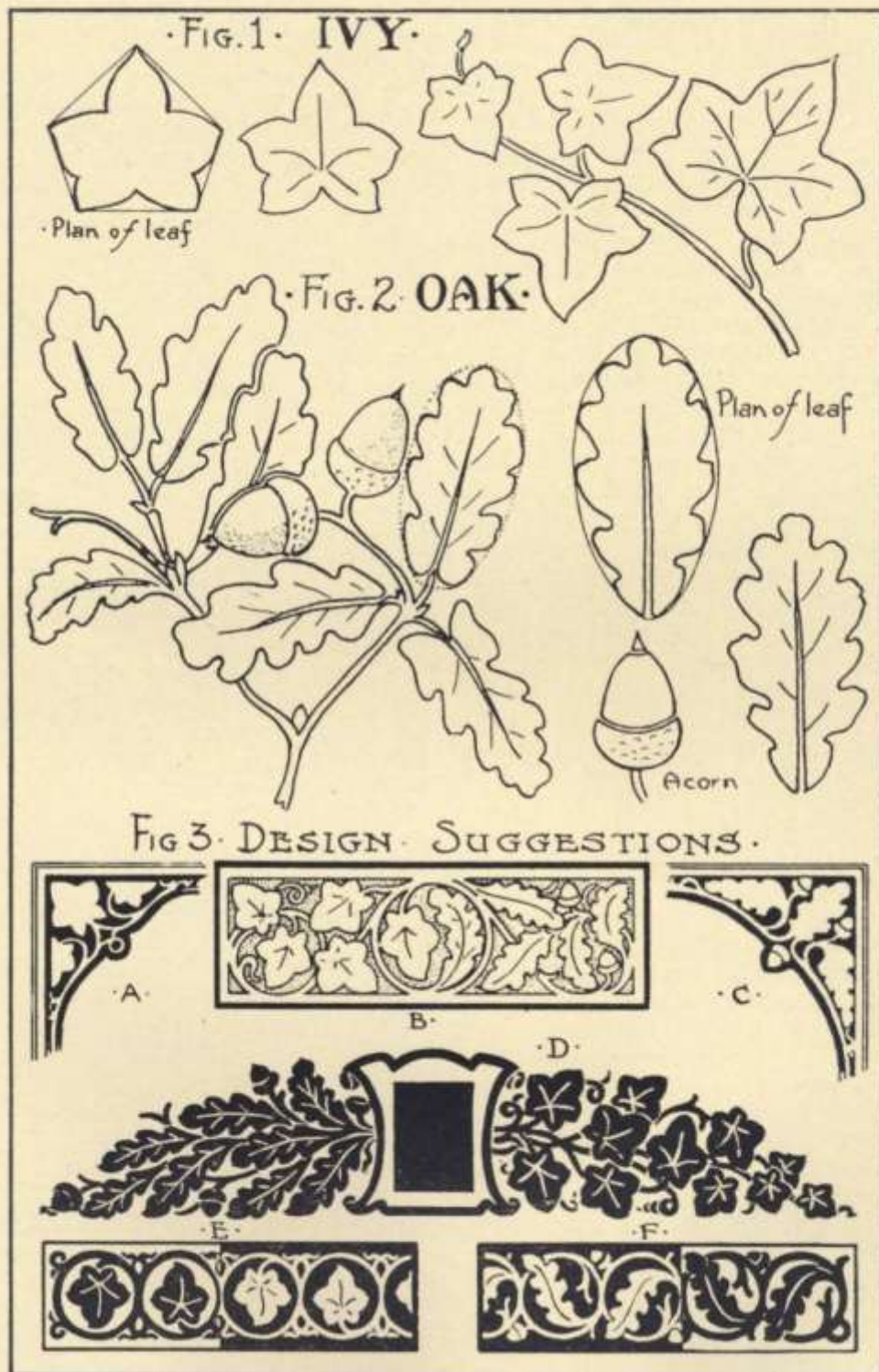
Of the many acorns produced by a single oak in the course of a year but very few have a chance to sprout for they are readily eaten by such animals as deer, pigs, squirrels, and mice. Birds such as the jay and crow also find the fruit of the oak to their liking. Even when the acorns have a chance to ripen the young sprouts are eaten by rabbits, sheep and cattle.

Though the oak in its early stages has a hard struggle for existence, the young sprouts that escape the ravages of birds and animals develop into hardy plants and in later years furnish wood that is hard, close grained and one that is a commercial favorite in building work. It is very durable in water and has often been used in ship building.

The Ivy is a shrubby, climbing plant with smooth shining evergreen leaves. The stem is rather large, twisted and branched, adhering to trunks of trees, walls, rocks etc., by means of numerous fibres.

The varied forms of ivy leaves have been the means of causing much argument among workmen of the craft. The writer has often been







asked to draw a correctly shaped ivy leaf in order to settle some dispute between two ambitious workmen.

This is not an easy task because ivy leaves differ much in form, varying from an oval to a three or five lobed leaf. Both workmen may be right, all depending on which end of the branch one is trying to reproduce. When trailing along the ground the leaves may be five lobed, when climbing, three lobed and near the berries or fruit, leaves are simple, oval shaped without being lobed at all.

For practical purposes however the reader is safe in assuming the true shape of the ivy to be a five lobed leaf which may be conveniently arranged in the shape of a pentagon, see Fig. 1., plan of leaf.

Figs. 1 and 2 in the accompanying Plate illustrate the Oak and Ivy in their natural state.

That both are adaptable to conventional treatment in design is shown by a few suggestions in Fig. 3.

Sketches A and C in Fig. 3 illustrate two neat corner decorations while B and D will serve as a good central motives in memorial design. Sketches E and F are interesting border designs that are artistic as well as practical for our line.

Sweet young thing, snorting along the road in a powerful roadster, is pulled in by a motorcycle cop. "You were making 45 miles an hour; I'll have to pinch you," sez the cop. "Oh, if you must, do it where it won't show, please," purrs the flap.

If it's advertised in *Design Hints* it's dependable.

## CONVENTION HOTEL RESERVATIONS

Make your hotel reservations now for the Twenty-first annual convention of the Memorial Craftsmen of America to be held in the Hotel Statler, August 17, 18, 19, 20.

There will be a record breaking attendance this year. The hotels will be filled. The guests reserving early are the ones who get the service.

The Hotel Statler is convention headquarters. It will be turned over practically to the Memorial Craftsmen and their guests. The rates in this hotel are: single rooms with shower bath only, \$3.50, tub \$4.00 to \$8.00. Double rooms two persons, double bed, \$5.00, twin beds, \$5.50, three persons, two beds, \$7.50, four persons, four beds \$8.00 to \$10.00, all equipped with shower baths. Double rooms with tub baths: two persons, double bed, \$6.00 to \$10.00, two beds, \$7.00 to \$10.00, four persons, two beds \$10.00 to \$14.00, five persons, five beds, \$12.50.

The Hotel Tuller is directly across the street from the Hotel Statler. The rates here \$2.50 to \$3.00 for single rooms. They can accommodate several hundred. The Hotel Statler can take care of 800 to 1,000. They have 400 single rooms at \$3.00.

All reservations will be protected. The management of both hotels will co-operate with the Memorial Craftsmen officials to see that this is done. There are numerous other hotels in Detroit but these two are the nearest to the Detroit Convention Hall.

*Carry On! Carry On* at Detroit. Get your hotel reservations now.





Accrued Liabilities	-	-	-	-	-	-	XX.XX	
Other Liabilities	-	-	-	-	-	-	<u>XX.XX</u>	XX.XX
<b>Fixed</b>								
Mortgage Payable	-	-	-	-	-	-		XX.XX
<b>Capital</b>								
Stock Outstanding	-	-	-	-	-	-	XX.XX	
Surplus	-	-	-	-	-	-	XX.XX	
Profit or Loss	-	-	-	-	-	-	<u>XX.XX</u>	<u>XX.XX</u>
Total Liabilities and Capital	-	-	-	-	-	-		<u>XX.XX</u>

**STATEMENT OF OPERATIONS  
PROFIT AND LOSS**

	<b>for Period</b>				<b>ending</b>			
Sales, Monumental	-	-	-	-	XX.XX			
Sales, Miscellaneous	-	-	-	-	<u>XX.XX</u>			XX.XX
Cost of Sales: (Deduct)								
Schedule No. 1	-	-	-	-				<u>XX.XX</u>
Gross Profit	-	-	-	-				<u>XX.XX</u>
Selling Expenses, Schedule No.2 (Deduct)								<u>XX.XX</u>
								<u>XX.XX</u>
Administrative Ex., Sshedule No.3 (Deduct)								<u>XX.XX</u>
Net Operating Profit	-	-	-	-				XX.XX
<b>Miscellaneous Income</b>								
Discount Received	-	-	-	-	XX.XX			
Interest Received	-	-	-	-	<u>XX.XX</u>	XX.XX		
<b>Miscellaneous Expenses</b>								
Discounts Allowed	-	-	-	-	XX.XX			
Interest Paid	-	-	-	-	XX.XX			
Bad Debts	-	-	-	-	<u>XX.XX</u>	<u>XX.XX</u>		<u>XX.XX</u>
Net Income to Surplus	-	-	-	-				<u>XX.XX</u>

**Schedule No. 1  
COST OF GOODS SOLD**

Monumental Stock Inventory (beginning)	-	-	XX.XX	
Monumental Stock Purchases	-	-	XX.XX	
Freight In.	-	-	XX.XX	
Drayage In.	-	-	XX.XX	
Foundation Material Purchases	-	-	<u>XX.XX</u>	
			XX.XX	
Less: Inventory (end)	-	-	<u>XX.XX</u>	
<b>Direct Material Costs</b>	-	-		XX.XX
Drafting and Design Labor	-	-	XX.XX	
Carving and Tracing Labor	-	-	XX.XX	
Finishing, Lettering & Polishing Labor	-	-	XX.XX	
Foundation Labor	-	-	XX.XX	
Erection Labor	-	-	<u>XX.XX</u>	
<b>Direct Labor Costs</b>	-	-		XX.XX
<b>Factory Overhead</b>				
Drafting and Design Supplies	-	-	XX.XX	
Finishing and Polishing Materials	-	-	XX.XX	



Shop Supplies	-	-	-	-	-	-	XX.XX
Plant Repairs	-	-	-	-	-	-	XX.XX
Machinery Repairs	-	-	-	-	-	-	XX.XX
Depreciation, Bldg., Machinery, Equipment & Tools	-	-	-	-	-	-	XX.XX
Light, Heat and Power	-	-	-	-	-	-	XX.XX
Rent, Plant	-	-	-	-	-	-	XX.XX
Insurance, Plant	-	-	-	-	-	-	XX.XX
Tool Sharpening	-	-	-	-	-	-	XX.XX
Auto Repairs and Operation	-	-	-	-	-	-	XX.XX
Miscellaneous Labor	-	-	-	-	-	-	XX.XX
Miscellaneous Shop Expenses	-	-	-	-	-	-	XX.XX
Miscellaneous Foundation & Erection Expenses	-	-	-	-	-	-	XX.XX
Delivery Freight	-	-	-	-	-	-	XX.XX
Delivery Drayage	-	-	-	-	-	-	XX.XX
<b>Total Factory Overhead</b>	-	-	-	-	-	-	<u>XX.XX</u>
<b>Cost of Goods Sold</b>	-	-	-	-	-	-	<u>XX.XX</u>

## Schedule No. 2

## SELLING EXPENSES

Salaries	-	-	-	-	-	-	XX.XX
Traveling Expenses	-	-	-	-	-	-	XX.XX
Other Sales Expenses	-	-	-	-	-	-	XX.XX
Advertising	-	-	-	-	-	-	XX.XX
Commissions	-	-	-	-	-	-	XX.XX
							<u>XX.XX</u>

## Schedule No. 3

## ADMINISTRATIVE EXPENSES

Salaries	-	-	-	-	-	-	XX.XX
Rent, Office	-	-	-	-	-	-	XX.XX
Office Repairs	-	-	-	-	-	-	XX.XX
Postage	-	-	-	-	-	-	XX.XX
Telephone	-	-	-	-	-	-	XX.XX
Stationery and Supplies	-	-	-	-	-	-	XX.XX
Heat and Light	-	-	-	-	-	-	XX.XX
General Office Expenses	-	-	-	-	-	-	XX.XX
General Insurance	-	-	-	-	-	-	XX.XX
Depreciation, Furniture and Fixtures	-	-	-	-	-	-	XX.XX
							<u>XX.XX</u>

The Statement of Financial Condition can be made comparative by provision for additional columns for inserting the Balance Sheet as of the beginning of the year or as of any other date.

The same comment applies to the Statement of Operation. Another column for increases and decreases over some other period can also be provided.

It is presumed that no work will be in process at the end of the year.

Adjustment for this item must of course be provided for should this be found necessary.

In order that clear records of the cost of any monument be had and that the correct selling price can be established readily it is thought advisable to maintain a card record of the individual purchases. Each monument should be identified with a number. The corresponding number is to be entered on the

(Continued on page 23.)

FAMOUS  
MELROSE  
RED

OAKLEY

FAMOUS  
MELROSE  
GRAY

MELROSE GRANITE CO. No. 449

## VAST RESOURCES AT YOUR SERVICE

The odds are in your favor when you take advantage of

### **MELROSE SERVICE**

Nothing is overlooked in keeping this all-round service to the trade up to the highest standard.

Trained personnel from designer to quarry hand. Modern equipment and methods.

Personal attention to every detail of your order

"The World's Largest"

**Melrose Granite Company**

St. Cloud, Minnesota

Say you saw it in DESIGN HINTS

### **EXCLUSIVE DESIGN SERVICE**

Artistic—Original—Practical—Salable.

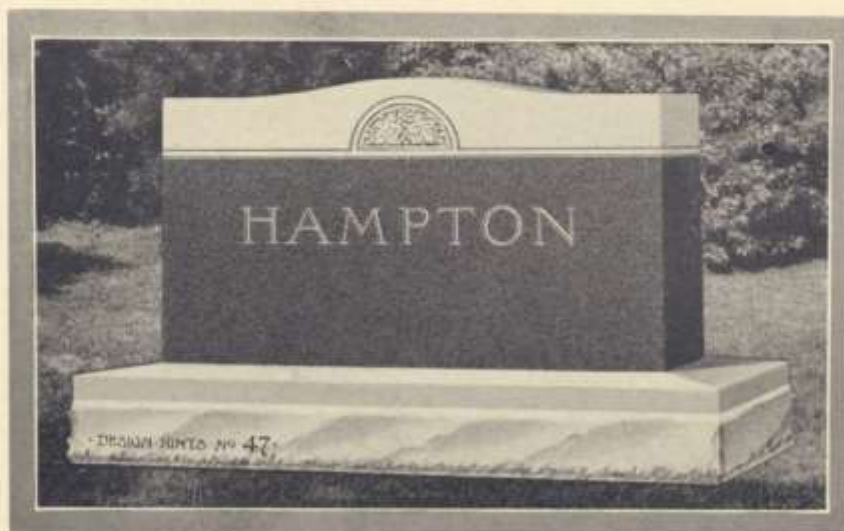
### **HIGHEST TYPE SAND BLAST SERVICE**

Skilled operators with years of experience under designer's supervision.

### **MOST COMPLETE, MODERN EQUIPMENT**

18 Polishing Mills, 11 Surfacing Machines, Granite Saw, 11 Electrified Traveling Cranes, 80 Motors, 1200 Acres of Quarry land. All these vast resources place us in the ranks of

Say you saw it in DESIGN HINTS

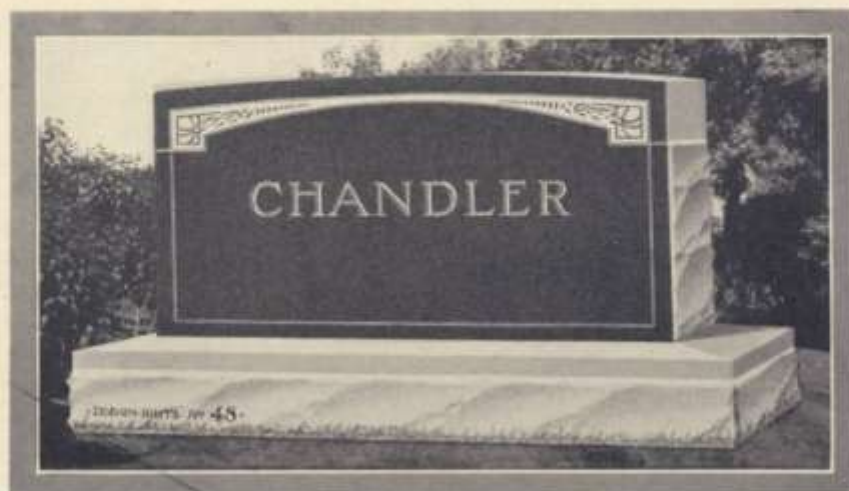


## HAMPTON

The Hampton memorial is very pleasing in its dignified simplicity. A study of well conceived lines, good proportion and keen contrast between polished and hammered surfaces. A work that meets every requirement of good taste in design and one that will appeal to the most fastidious prospect.

Please write to the manufacturers listed in Design Hints for sizes and prices on the designs shown on these two pages.





## CHANDLER

To be successful from a salable standpoint designs must meet the demands of the trade. *Design Hints* designs are popular because they are created for dealers who demand design ideas that are modern, exceedingly attractive, yet practical and economical in construction.—The Chandler design meets present day demands for low type tablet memorials.

Beautiful 11x14 photographs of the designs shown on these two pages, will be furnished by Design Hints for 75c each

## National Convention, Detroit August 17-20

The rugged, snow capped hills of Vermont will vie this year with the wind swept prairies of Minnesota, the densely populated acres of Massachusetts, the scenic stretches of Wisconsin, the mighty Rockies of Colorado, the sun kissed valleys of Georgia, and the battle grounds of Tennessee for popularity in the *World's Greatest Memorial Art Exhibit*.

Each of these regions will be represented by beautiful, artistic memorials hewn from great chunks of granite and marble, lifted hundreds of feet from the bowels of Old Mother Earth, where they were deposited centuries ago under the guiding hand of the Creator of the Universe.

The best designing brains in America have been corralled by the exhibitors in order to produce something just a little different for showing at Detroit. This should result in giving the hundreds of retailers attending added inspiration and increase their incentive really to measure up to the high responsibilities and ideals of their business.

Advance showings of designs of memorials to be seen in the great Detroit Convention Hall, of which 70,000 square feet of floor space have been set aside for the exhibition of memorial art, Aug. 17, 18, 19, 20, the twenty-first annual convention of the Memorial Craftsmen, indicate that there will be a decided step forward in design.

The annual memorial art exhibits held with the Memorial Craftsmen's annual convention have left a visible impress upon

the entire industry. They have been the means of design developing. These designs have been discussed freely. The manufacturer has been spurred to greater efforts. The retailer has demanded the better memorials. The result is shown in the increasingly large number of beautifully designed, beautifully executed memorials to be found in the exhibit rooms of the retailers.

When one large unit of the Detroit Convention Hall, containing 36,000 square feet was rented at the beginning of the convention plans, it was felt that the exhibit in it would be the largest in the history of the Memorial Craftsmen but the demands for space soon exceeded the supply. The second unit became necessary. It was not even large enough to take care of all demands.

The demand for space this year is caused by the changed attitude of the manufacturers toward the purposes of the annual memorial art exhibit.

In a recent letter sent out from National Headquarters to all exhibitors these paragraphs appeared, regarding the purpose of the exhibit:

"The primary purpose of the exhibit held in connection with the annual conventions of the Memorial Craftsmen of America is to create in the retailer the desire for better memorials, which desire will be reflected in his sales to the ultimate customer."

"These exhibits also afford the manufacturer of memorials an opportunity to come into contact with



the largest number of retailers it is possible to reach at any one time during a given year, thus enabling him to build good will for his future business."

"The exhibits in connection with the Memorial Craftsmen conventions have left a definite impress upon the industry. They are one of the big influences in giving us a forward looking vision and building up in the minds of the retailer, salesman, and the manufacturer the desire to transact their business on a higher scale."

There will be a decided change this year in the grouping of the exhibits. Heretofore the different kinds of memorials have been mixed together to give color contrast. This year the manufacturers in different centers will show together. This is the result of a co-operative spirit on their part.

The Barre district, not so prominent the past several years, will take the leadership in the number of booths to be occupied by the producers from any one center. They have reserved Booths No. 1 to 68, inclusive. Four of these have been assigned to machinery manufacturers in that district. One has been given over to the Granite Manufacturers Association of Barre and 12 to the Barre quarriers. This leaves 51 for the display of memorials.

The Vermont Marble Co., always a strong supporter of the annual exhibits, has expanded wonderfully this year. They are occupying 25 booths instead of nine, the largest number yet taken by them. Their exhibits will be found in Booths Nos. 69, 70, 86, 87, 88, 89, 99, 100, 101, 102, 109, 113, 114, 115, 116, 132, 133, 134, 135, 148, 149, 150, 151, 152, and 153. This will give them much space for individual set-

tings for their splendid designs.

The Georgia Marble Co., Tate, Ga., has jumped from three to nine booths. They have reserved Booths Nos. 74, 75, 76, 77, 78, 79, 105, 107, 108. This gives them a chance to put over a larger and more artistic exhibit. They have prepared for the Detroit show. The Cooper Marble Co., of Knoxville, has one booth, making a total of 35 devoted to marble displays.

The George Dodds Granite Co., Milford, Mass., has nine booths. They are Nos. 94, 95, 96, 96A, 97, 110, 111, 140, 141. This company had one of the most striking displays at the Cleveland convention. Their plans call for just such another exhibit this year. They are aggressive in their policy along this line.

The St. Cloud manufacturers working through the Northwestern Granite Manufacturers Association, will occupy 12 booths, distributed among St. Cloud firms. The numbers are 71, 72, 73, 80, 81, 82, 83, 84, 85, 103, 104. This is an increase for this district.

The Cold Spring Granite Co., a new exhibitor with a speciality granite is occupying Booths 137, 138, 139. Their designs are beautiful. H. A. Whitacre, Inc., had such wonderful success from his Cleveland convention exhibit that he is in three booths this year, they being numbers 145, 145A, and 146.

Both the Chester, Mass., firms are represented. The Chester Granite & Polishing Works being in Booths Nos. 142, and 142A., and the Chester Granite Quarries, Inc. in Booths Nos. 120 and 121.

Many of the other regular exhibitors, while not taking a large number of spaces, will be on hand with their usual appealing offer-



ings. Included in these are: Anderson Bros. & Johnson, Wausau, Wis., Imperial Granite Co., and Henry G. Smalley Granite Co., both from Quincy, Mass., Long Blue Granite Quarries, Inc., Elberton, Ga., McBee-Ladewich, Mansfield, O., M. F. McDonald Co., South Reygate, Vt., Marquette Granite Co., Mtello, Wis., Charles A. Metcalf Co., Zanesville, O., John Swenson Granite Co., Concord, N. H. and Townsend & Townsend Co., New York.

Sand blasts will be shown by two companies. The Panghorn Corporation has two booths and Ruemelin Manufacturing Co., Minneapolis, has one booth. The machinery and supplies men outside of those with the Barre group will be: Chrisholm-Moore Manufacturing Co., Cleveland, the Detroit Mausoleum Equipment Co., Detroit, and Harrison Supply Co., Boston.

Certainly this great array of exhibitors, from practically all of the prominent producing centers in the United States, will be a great magnet to draw hundreds to Detroit.

#### HE WAS A DECENT GUY

I'd rather have it said to me,

When this old journey's through  
That on my way I'd tried to be,

A friend to all I'd knew,  
Than have it said I gather gold

And then have voices fall—  
Because they knew when that was  
told

They'd really said it all.

I'll gladly pass along my way,

When comes my time to die,

If all who knew me here shall say:

"He was a decent guy!"

—Edgar A. Guest.

If it's advertised in *Design Hints*  
it's dependable.

IF YOU NEED

## GRANITE SUPPLIES

Ask Us  
**C. F. Ladner**  
**Hardware**  
**Co.**

St. Cloud, Minn.

## St. Cloud Iron Works Co.

St. Cloud, Minn.

N. W. representatives  
for the celebrated  
**Dallett Company Pneumatic Tools.**

Manufacturers of  
*Polishing Machines,*  
*Polishing Wheels,*  
*Surfacing Frames,*  
*Cranes.*

## RECORDS AND COSTS, RETAIL MONUMENT DEALERS

(Continued from page 15.)

individual monument record card which purports to be a history of this particular stone.

The cost thereof at the manufacturers as determined from the invoice is to be entered as is also the correct allocation of the freight cost to the dealers location. This freight allocation is to be made on a weight basis.

The cost of drayage to the plant can be determined from the time record of the truck driver or from invoice of the drayage company.

Further costs in finishing the stone can be determined from the time records of employees, which records should be so analyzed as to indicate the time spent on each stone.

Foundation material costs should be based on actual materials used in setting the base for any monument.

All direct labor costs should be determined from the time records. As the stone carries an identification number, the time records can also be identified and the time spent on particular classes of work necessary to complete a job can be reduced to amount and entered upon the card record.

In allocating Factory Overhead, Selling and Administrative Cost, some predetermined method or percentage must be employed so that the cost of the stone will include these items. The direct labor hour method is suggested for factory overhead. That is, the factory overhead cost per direct labor hour is to be determined and for each direct labor hour charged to the completion of a monument this hourly



### THE BREEN

Rotary Headquarters  
St. Cloud's Leading Hotel  
"A Home Away from Home"

Headquarters for  
**The Memorial Craftsmen**  
All the Time

185 Modern Rooms  
Strictly Fire Proof

EUROPEAN PLAN  
RATES \$1.50 to \$2.50  
Dining and Grill Rooms  
in Connection.

**H. J. BREEN, Mgr.**  
St. Cloud, Minn.

## IF IT'S TURNABLE WE CAN TURN IT

We have the largest lathe  
in the world.

Perfect workmanship guaranteed.

### JOHN CLARK CO. ROCKVILLE, MINN.

Chicago Representative:

**E. C. WILLISON,**  
Monadnock Building,  
Chicago, Ill.



amount is to be added as factory overhead cost. Any item of overhead cost which can be charged directly should naturally be entered against the job for which the cost was incurred.

As to Selling and Administrative Expenses, percentage rates based on past experience should be used. Here also costs which can be directly allocated to particular jobs should be so charged. Commissions allowed on the sale of a stone would be an item of this nature.

The proprietor or officers should enter a regular monthly allowance as salary even though same may not be withdrawn. The services rendered constitute a cost of doing business and should be entered as such.

In determining the selling price of a stone cognizance must be taken of the following factors:

- 1—Cost of Stone
- 2—Cost of Foundation Material (from history card)
- 3—Freight and Drayage (from history card)
- 4—Direct Labor (from history card)
- 5—Overhead (from history card)
- 6—Selling Cost (Percentage basis)
- 7—Administrative Cost (Percentage basis)

To this base must be added a sufficient percentage to cover the expected profit. This percentage should be sufficiently great so that the aggregate of all for the year will cover a fair return for interest on the money invested and for the risk involved in operating the business. Salaries to proprietors should not be considered here but should be considered as a cost, as suggested above.

Uniformity of charges to the various accounts is essential. Compar-

ative statements are useless unless uniformity has been observed. It is also suggested that a standard of operations be set and that this standard be the goal to be strived after. Such a standard is to be based on a successful average year's operations.

Co-operation amongst dealers is also suggested. The value of exchange of ideas and information has been proved and the success and prosperity of the trade as a whole will be shared by the individual members and organizations.

### GRANITE CHIPS

Mr. William Campbell, President of the North Star Granite Corporation, St. Cloud, Minnesota accompanied by his daughter Miss Elsie Campbell left St. Cloud on Tuesday June 1 for an extended visit abroad. The trip was made by auto to Montreal whence passage was taken on Friday June 11 across the Atlantic Ocean for Aberdeen, Scotland, Mr. Campbell's old home.

During the summer months a tour of England and France is planned. The family motor car, a Packard, was not left in Montreal either. That was shipped as a very necessary factor to add to the delights of travel abroad. Let us hope that the "stay to the left" signs in London will not confuse either Miss Elsie or her dad during their sojourn in foreign lands nor upon their return to the good old U. S. A.

Mr. Campbell is one of the leading manufacturers in the St. Cloud district and his years of earnest endeavor and real accomplishment entitle him to the joy that must be his in visiting his native land.

We wish him and Miss Elsie God speed, bon voyage and a happy return to America late in October.



## IDEA EXCHANGE

Perhaps you have some little trick or device in some department of your business that has meant a great deal to you in saving time or in making easier to do some particular task or perhaps it is some special way of doing a commonplace thing. Maybe it is a secret with you only because it is so simple that you look upon it as the logical way of doing the task in hand and that to mention it would only bring smiles from your audience.

Did it ever occur to you that the devices which are most practical among our modern inventions are largely the kind that provoke the question, "so simple, why didn't I think of it myself?" Perhaps you have a little invention that makes your work lighter. It may be that you have experimented in this way of doing a given task either in the shop, cemetery or the office. If this is not a time saver, perhaps it is practical for some other reason.

The purpose of this page will be to establish a clearing house of ideas on such matters in order to extend to the craft as a whole the benefits of individual members' knacks in conducting business. Your contribution to the page might accomplish lasting good for your fellow men. You might, in return, get some helpful suggestions.

Just remember that there is an easy way and a hard way to pick up a pin and also an easy way as well as a hard way to perform the multitude of duties in connection with the memorial business. We do not all know the easy way.

Send your suggestions to *Design*

*Hints*, Lock Box 201, St. Cloud, Minnesota. Ask questions if you wish. They will be submitted to the trade for answer through this page. Contributors' or inquirers' names and addresses will be printed unless we are requested to hold that information in confidence. Let us have your co-operation.

### KNACK NUMBER ONE—Practical Marker Drain



The Hickey marker has little slant to it and when the inscription is in raised work with raised polished margin around the top the rain washes the dust and dirt down to the edge of the lower front margin but the panel never completely drains.

Some one has conceived the idea of cutting a little drain through this lower polished margin in the center, or two drains one at either end of the panel. The water and dust will drain off through these little troughs, keeping the top clean and dry. This work can be done in artistic fashion in a few minutes time and if done properly it looks like ornamentation to the average eye although it serves a practical purpose.

Patronize our advertisers and tell them that you "saw it in *Design Hints*". It will be your profit.



The above photo shows the plant of the New England Granite Works at Pella, Iowa, under the management of Mr. John Liter. Other plants belonging to this firm are located at Ottumwa and Knoxville.

Although the attractive outdoor display is striking and the entire premises are wholly in keeping with the atmosphere of the city, which is advertised as the cleanest city in Iowa, this photo can not do justice to the studio and inside display and up-to-date workshop in the rear. Only a part of the stock is visible in this picture. The whole place radiates industry and Mr. Liter takes great pride in the class of memorials he furnishes. His complete sandblast equipment enables him to execute in masterly fashion the latest in design.

Proud of his plant and proud of his product! That's what makes you such a success, John.

### Boltless Surfacer Bush Chisel

The cuts of this patented chisel are held in place by a V-shaped key in the center. They can be taken out or put in easily and quickly. There is no side movement, and the cuts are solid, which enables them to deliver a stronger blow and minimizes the chance of their breaking.

A complete line of Tools for Pneumatic Hammers and Surfacing Machines is illustrated, with price list, in our new catalog, No. 7, which is yours for the asking.

**Trow & Holden Co.**  
Barre, Vermont

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AN EXCLUSIVE SWENSON GRAY DESIGN

## The Carved Cross in Swenson Gray Granite

Many people prefer rustic memorials because of the natural beauty of the unfinished rock. Nothing is more representative of strength, naturalness, ruggedness of character than a beautiful rock-faced memorial well executed in Swenson Gray Granite. We are specialists in work of this character.

Let us send you sizes and prices on the Grevelle Design or on anything in the way of

**MONUMENTS—MAUSOLEUMS—MARKERS—SAWED,  
POLISHED and STEEL CUT SLABS—LEDGERS—  
ROUGH STOCK, ETC.**

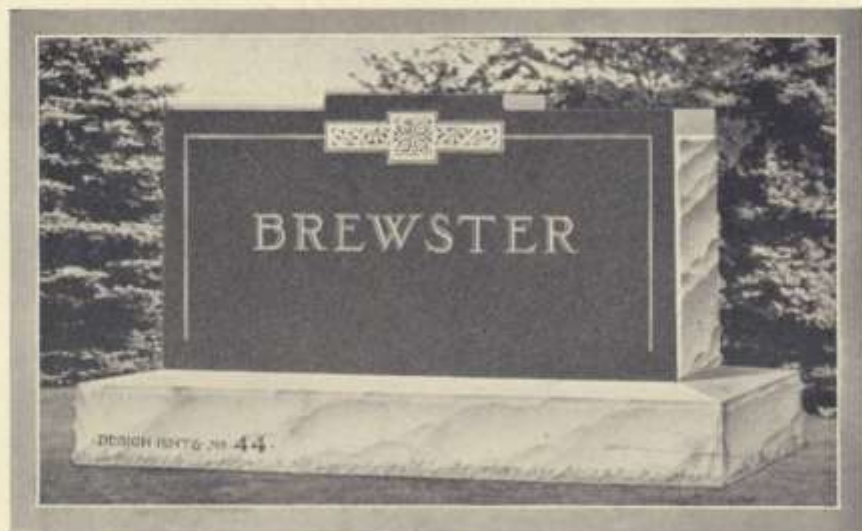
Larger profits result to dealers who stock Swenson's Gray. We are quarriers and sole producers.

**THE JOHN SWENSON GRANITE CO.**  
**Concord, New Hampshire**

I. N. Strock, Baltic, Ohio; W. G. Watt, 968 W. Decatur St., Decatur, Ill.;  
Fred Haslam, 4019 Kenwood Ave., Kansas City, Mo.

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## Loyalty To Our Customers

Through the rush of busy seasons; through the lull of slack periods; in emergency calls and on advance orders United measures up unfailingly.

Each order and each customer's needs are given individual attention.

This loyalty to our customers brings tenfold return in loyalty to us.

Write For Information Today.

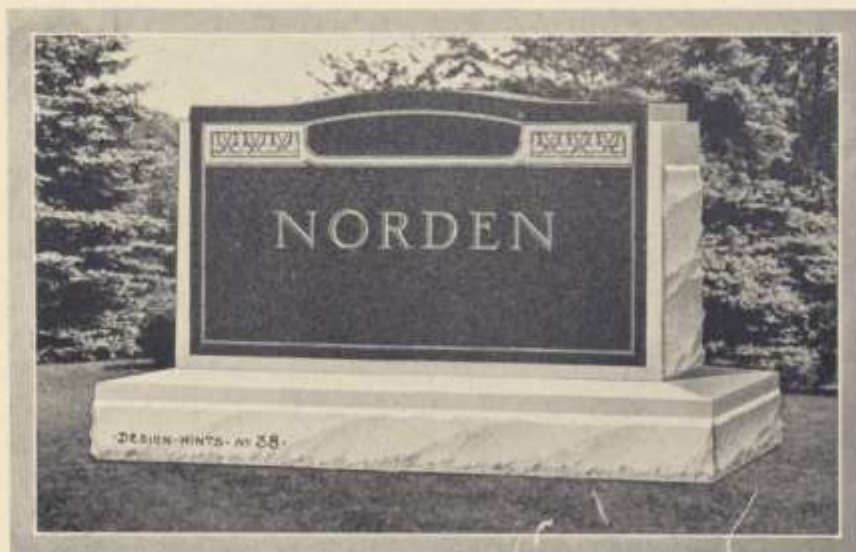
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## UNITED GRANITE CO.

St. Cloud, Minn.

Detroit convention exhibit will be largest in history of  
MEMORIAL CRAFTSMEN OF AMERICA.

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## Be Sure

When ordering Milbank Mahogany granite *be sure* that it is

*GENUINE HUNTER'S MAHOGANY*

*and get our*

*CERTIFICATE OF WARRANTY*

Our memorials have a rich dark tone and are exquisitely polished.

Write us for sizes and prices at once

Hunter's  
Mahogany  
Memorials

**HUNTER'S  
MAHOGANY'S  
MILBANK, S.D.**

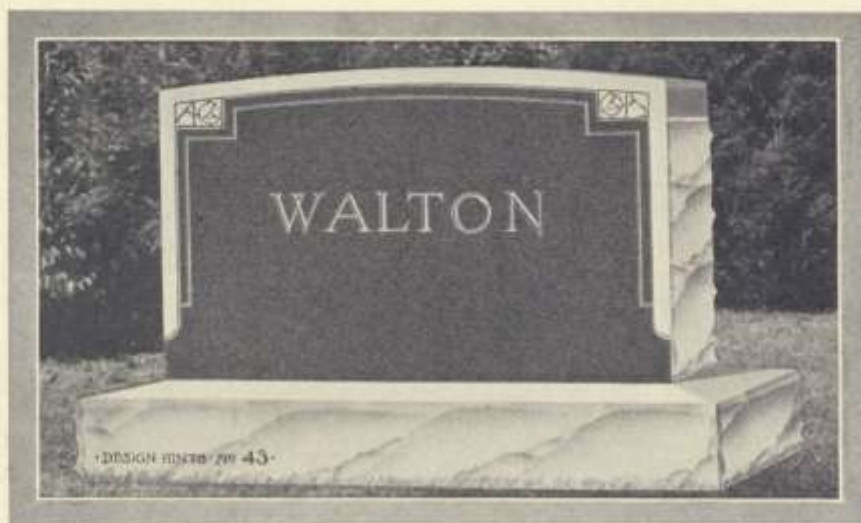
Quarriers  
and  
Manufacturers

**ROBERT HUNTER**

Milbank, South Dakota

An accident insurance company says that one death in every nine is the result of an accident.

Say you saw it in DESIGN HINTS



## A Joy To Behold

The sparkling brilliancy and rich glow of our highly polished memorials executed in

## RED PEARL

Brings fame to memorialists who handle this remarkable St. Cloud memorial granite.

Send for sizes and prices—now

## St. Cloud Granite Works

St. Cloud, Minn.

Coal is transported hundreds of miles by wheelbarrows in China.

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## UP OUR SLEEVE

**W**E HAVE the usual surprises for all who meet us in Detroit in August. Our convention designs of the past have made history for us and for our patrons.

*Expect the best, get the best.*

*Welcome to booth  
number 104*



ROYAL GRANITE COMPANY  
ST.CLOUD ~ MINNESOTA

70,000 square feet floor space will be required to house Memorial Art Exhibit at Detroit, August 17-20

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## From Now On

*Our widely known memorial granites*

**PYRAMID RED**  
**PYRAMID DARK GRAY**  
**PYRAMID ST. CLOUD GRAY**

will be available to our customers in finest sand carving, executed in our

**NEW SANDBLAST DEPARTMENT**

We have installed complete sand blast equipment to meet the increasing demands of our trade.

Get our sizes and prices

**Pyramid Granite Works**  
**Incorporated**

St. Cloud, Minn.

Furniture heads the list of all merchandise sold on the installment plan, according to a statement attributed to a Philadelphia bank.

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## *DIPLOMACY*

Rex—meaning King—knows only one diplomatic policy; one that requires neither ambassadors nor constant exchange of “notes of diplomacy” with the trade.

The policy is: To *satisfy every customer on every order.*


Try us today

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*Rex Granite Company*  
*St. Cloud, Minn.*

In the past century cotton production has increased five times  
as fast as wool.

## PRINCIPLES

PON principles careers are molded and destinies are shaped. Our principles in all our business transactions are the loftiest. The confidence in us reflected by yearly increased patronage is clamoring proof that "right makes might."

Supporting our principles are our products of highest merit.

Dodd Gray      Sparkel  
Russet          Sunset

We Have Never Sold A Monument At Retail

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