

# *Design Hints For Memorial Craftsmen*

**May 1926, Vol. 2, No. 11**

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Dan B. Haslam, Editor and Publisher

This booklet, which begins on the next page,  
is presented on the Stone Quarries and Beyond web site.  
<http://quarriesandbeyond.org/>

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November 2012

# DESIGN HINTS

FOR MEMORIAL CRAFTSMEN



MAY, 1926

Volume II

Number 11

## A FACT

Thousands of potential customers catch  
buying inspiration from their visit to  
the cemetery on Memorial Day.

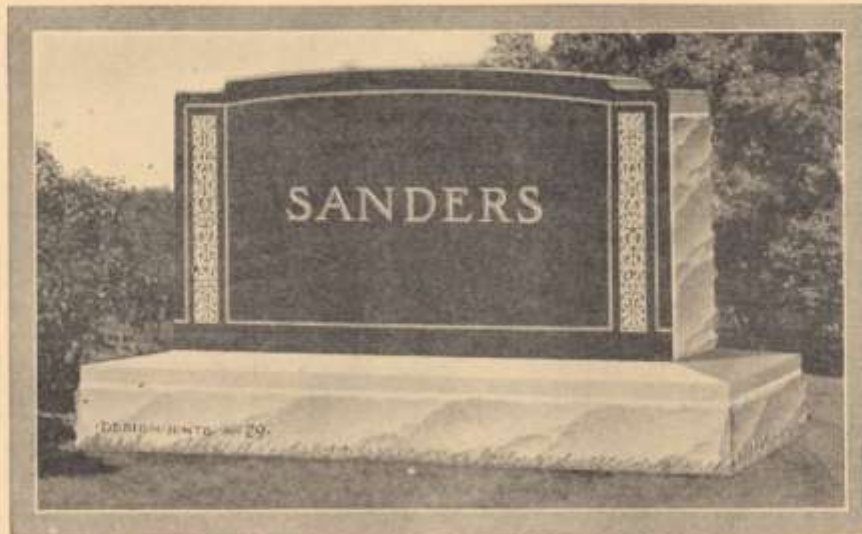
They decide upon what they want in a  
hurry; they want it in a rush.

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Melrose is Prepared For Just Such  
Rush Orders.

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Melrose Granite Company  
St. Cloud, Minn.



## SKYWARD!

A good gun shoots no higher than the aim, in long range the aim must be above the target. Our guns are pointing Skyward to insure ample height—usual “United” precaution and care. The retailers of this continent are our target—usual “United” breadth of vision.

We are aiming at you in particular. Once we win you to “United” you will always want to remain one of our satisfied customers—usual “United” customer satisfaction.

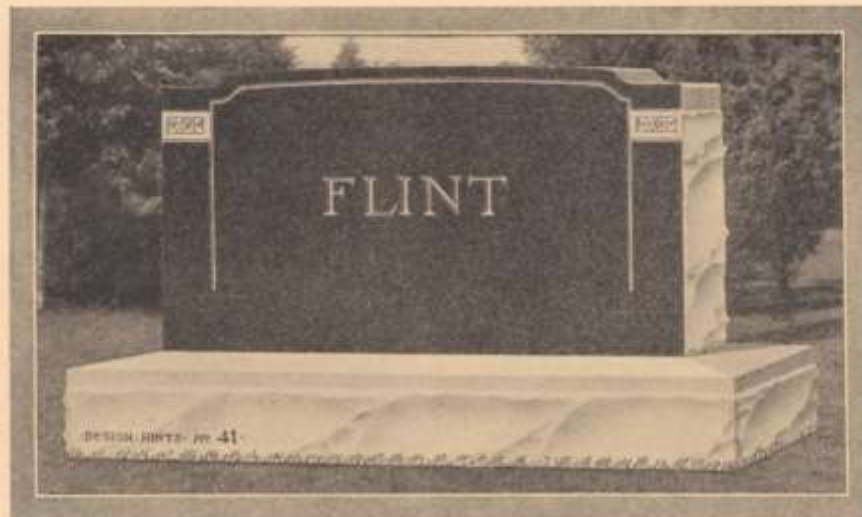
Let us execute the beautiful Sanders memorial in sand carving for you—at once.

## UNITED GRANITE CO.

St. Cloud, Minn.

Say you saw it in DESIGN HINTS





Four Reasons  
why you should stock  
**Hunter's Mahogany Granite**

- 1—It's remarkably beautiful.
- 2—We give you exclusive territory protection.
- 3—We furnish certificate of warranty.
- 4—The price is comparatively low.

Let us quote you on the Flint memorial and send  
you samples.

Hunter's  
Mahogany  
Memorials

**HUNTER'S  
MAHOGANY'S  
MILBANK, S.D.**  
—TRADE MARK—

Quarriers  
and  
Manufacturers

**ROBERT HUNTER**  
Milbank, South Dakota

Say you saw it in DESIGN HINTS



## What's In A Name?

*We call it*

### RED PEARL

*Because*

it is a jewel among memorial granites. Your customers will testify to this.

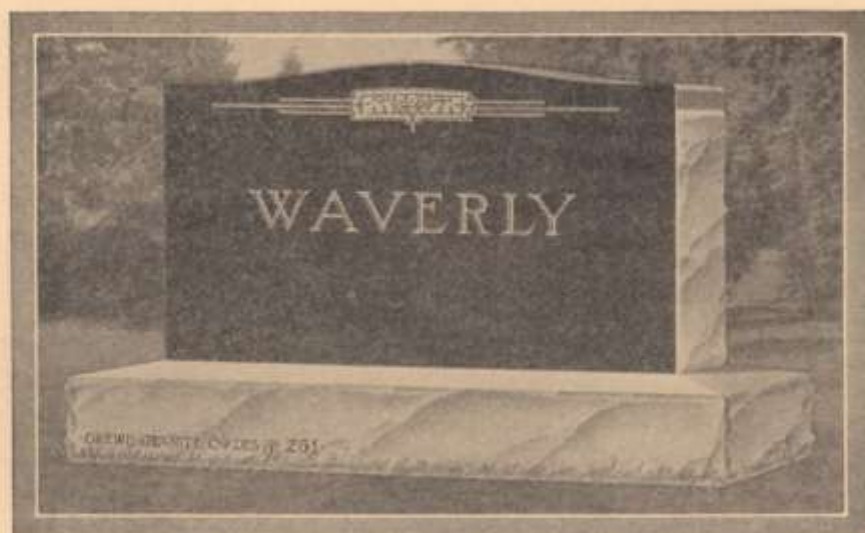
Let us send you estimates on all your work.

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Address

**St. Cloud Granite Works**  
St. Cloud, Minn.

Say you saw it in DESIGN HINTS



## A Distinctive Atmosphere

The Waverly memorial is a new exclusive Grewe design—A combination of simplicity and charm that impels—Exquisite technique in execution in our beautiful Red or Gray St. Cloud, sand carved work, lends distinctive atmosphere to this winner.

Remember it's a

**"GREWE BUILT MEMORIAL"**

Write for sizes and prices.

GREWE  
GOOD  
GRANITE

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

SUPERIOR  
SANDBLAST  
SERVICE

Say you saw it in DESIGN HINTS





## Significant Symbols

As the symbol of our name is a memorial to the craftsmanship of the ancients, so is each piece of work that we build for our trade, a memorial to our skill and facility for producing the finest in St. Cloud granite, whether monuments or markers.

This is our ideal and your guarantee.

Write us today

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**Pyramid Granite Works**  
Incorporated  
St. Cloud, Minn.

Say you saw it in DESIGN HINTS





## Without Peer

Peerless  
Black  
Granite



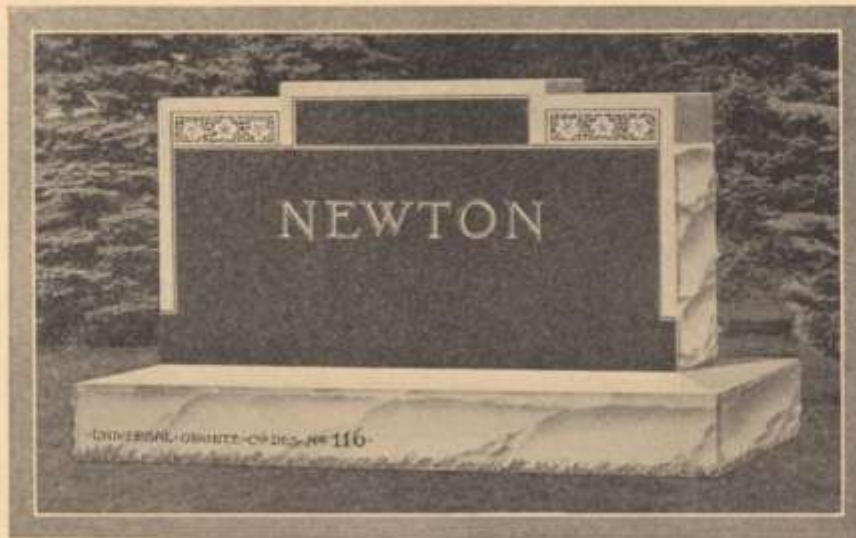
(Copyright)

That's a long story  
told in few words.

In the field of Black  
Granites this beautiful  
lustrous memorial  
granite stands out in  
prominence.

Peerless Granite Company  
Little Falls, Minn.

Say you saw it in DESIGN HINTS



### A Fullfilled Promise

In accordance with previous announcements we are offering to the trade the first showing of our series of brand new

#### *Exclusive Universal Designs*

This beautiful and striking Newton Memorial, executed in finest style in our own *Sandblast Department* with artistic skill should be a big business-getter for you.

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

Let us furnish you with sizes and prices today.

7

THE HOUSE OF SEVEN BROTHERS  
**Universal Granite Company**  
St. Cloud, Minnesota

7

Say you saw it in DESIGN HINTS

## Our Pleasure Your Profit

**E**ACH year our increasing customer list brings new confidence—new pleasure. The reason is that we measure up to and exceed our customers' expectations.

It's a pleasure for us to advertise and to fill orders because *we know* that we will please you. Our pleasure is your profit.



ROYAL GRANITE COMPANY  
ST.CLOUD - MINNESOTA

Say you saw it in DESIGN HINTS





G. A. NICHOLS, Editor

# DESIGN HINTS

## FOR MEMORIAL CRAFTSMEN

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



DAN B. HASLAM, Memorial Designer

### EDITORIAL

It is with particular pleasure that we direct the attention of our readers to the series of articles, (the first of which appeared in the last issue of *Design Hints*) on the subject of *Records and Costs, Retail Monument Dealers*. As indicated in the preface of each writing, this effort is in response to numerous requests for authentic information on this subject and it is indeed fortunate for the trade that the services of so able a man as Mr. Bachmann are made available to the members of the craft.

The importance of the question of costs and records is not limited to the narrow confines of office efficiency, although this is an inevitable result of a complete and comprehensive accounting system. The goal is much more distant and the reward to the trade in general and to the individual merchant in particular is infinitely greater. True, it is a fine thing to be able at any particular time to make a diagnosis, as it were, of your business in order to determine the sources of leaks and to have undeniable record of progress and condition—a barometer of your own business activities. It is by *knowing* the facts that a program can be arranged to direct future activities in such manner as to avoid the pitfalls of the

past. The leaks must be found before they can be plugged. Faulty administration is brought boldly to light through the medium of proper records. No improvement is made without first having full knowledge of the need for improvement. When such knowledge is at hand and is ignored the result is business suicide and the victim deserves no sympathy. Likewise, when a man indifferently refuses to avail himself of the means of such knowledge it is business suicide. In fact, it would be a blessing for the industry as a whole and for the retail memorialists in particular if the guilty—the wayward incompetents—were eliminated. These are the so-called business men who make up that despicable and treacherous body that constitutes “rotten competition”.

A drowning man grasps at a straw. A business man not in possession of all facts relating to his own business is groping in the dark. The fact that he staggers blindly on to the injury of himself and his neighbors does in no way mitigate the offense because his practice is pernicious whether his intent be malicious or not. This is the core of the ulcer that menaces the retail sales-field in the monumental business. Although human nature is gregarious, a motive of vastly

(Continued on page 15)

# Monumental Drawing and Lettering

By Dan. B. Haslam

## THE POPPY IN APPLIED ORNAMENT

The Poppy as a decorative motive is illustrated in this the second of the series of articles dealing with plant forms that are applicable to memorial design.

A most popular plant with the modern memorial designer, not only because of its beauty of form, but because of its symbolic representation of Sleep, hence Death, when death is looked upon as sleep.

While both flowers and leaves of the poppy are rather large to permit of delicately raised carving, this does not matter for we know that good taste requirements will not permit of our using naturalistic imitations of plant life in floral decoration for memorials. Conventional representation of form is insisted upon and the student in design will find the poppy readily adaptable to such treatment. He may experience a little difficulty in his first attempts at copying the parts of the plant in their natural forms, as the poppy is by no means a simple flower to copy. However, a careful study of outline and good hard practice with the pencil will soon enable the student to produce satisfying results.

The common red poppy grows in wild state among wheat, barley and in waste places. The flower has two sepals which drop off when the four crumpled petals burst out and smooth themselves. The slender stamens are numerous and black. They all drop off with the petals as soon as the seed eggs in the big

capsule are fertilized. The is a rounded or club-shaped knob with a sloping roof on which the lines running from the center to the edges are the stigmas.

The leaves are alternate and divided and are without stipules. The stems and leaves are clothed with white hairs.

The natural poppy is illustrated in Fig. 1 of the accompanying Plate. Each part is clearly drawn for study purposes as well as for drawing practice and we believe everything made very clear. The flower itself is shown in three positions besides the outline plan of the front view which should simplify matters for the student.

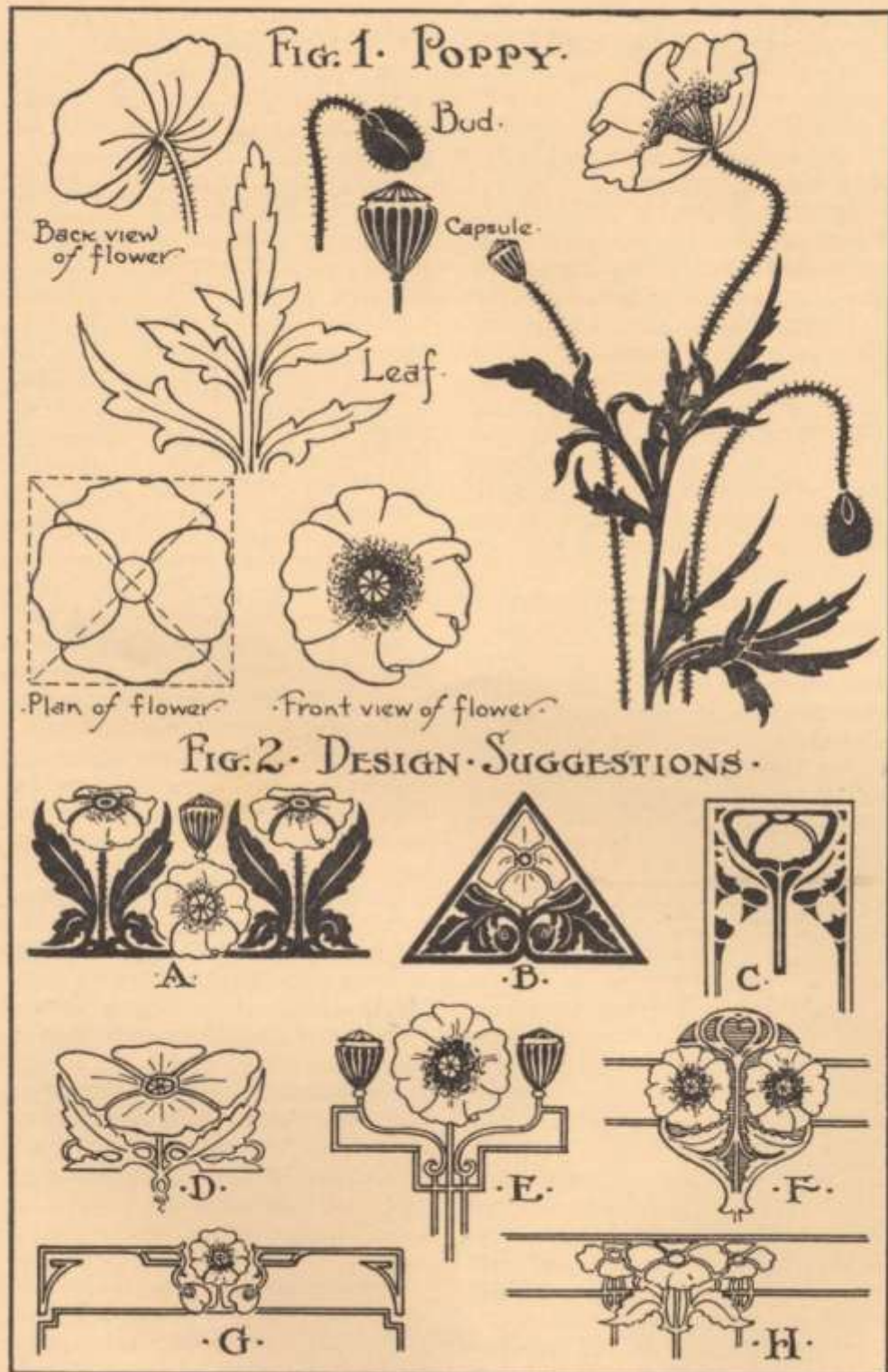
As previously explained, clever designs may be created from the generally considered insignificant parts of flowers. This statement holds true with the poppy as the few Design Suggestions as shown in Fig. 2 will show.

Nothing is claimed for the examples as shown in Fig. 2 except a desire on the part of the author to aid the student. They are all merely first thought sketches, which no doubt will be improved upon by any of the students who are interested in this course.

Sketch A. Fig. 2 is arranged in border design. The detail is rather large and too fussy for memorial design but is good for practice purposes.

Sketch B., showing the flower, two leaves and two buds arranged







in triangular form is better. This is more conventional, compact and is especially adaptable to sandblast carving.

Sketch C. is another design that is applicable to memorial work. This can be arranged in a vertical manner as shown, on both sides of the front of a die, or can be used with good effect as end decorations in a horizontally placed panel.

Sketches D, E, G and H will all serve as center ornamental motives. Sketch D, however, is adaptable to many pleasing arrangements for side decoration like sketch C.

Sketches G and H will appear well when finished on small work. Both examples are very simple, practical for memorial design and easily executed.

It is advisable for the student to endeavor to arrange the poppy and its parts into designs according to his own tastes, rather than to make direct copies of those as shown in our Plate.

We are still open to suggestions as to any particular flower our readers wish us to cover in this series.

### CONTEST LETTER EXTRACTS

Entering the letter contest concluded in the April issue of *Design Hints* Mr. Peter Paveglio, President, Peninsula Granite & Marble Company of Maquette, Michigan writes in part:

"On the subject in question, I would briefly extend my apology to the prospect for not having asked permission to make the call at the most convenient time, and politely leave his office."

"Upon return to my own office I should write him a letter stating

that it was not my desire to disturb him and that I should appreciate having an opportunity of conversing with him at any time most convenient to him. I should make my letter very courteous."

Mr. Paveglio further suggests that error is often made by salesmen in expecting to get the order for a monument on the first call. His idea is to spend more time in learning the prospect's exact status and what is appropriate for the specific case, or to spend more time in establishing a thorough understanding between the salesman and prospect and to build up a solid foundation of confidence before attempting to close the sale.

### A RETAIL SALES QUESTION

Mr. Paveglio, above quoted, also asks this question: "What is the most delicate problem in selling merchandise in general and memorials in particular?"

*Design Hints* prefers to have opinions of the trade on this point. Perhaps discussion on it will help some fellow dealer at a distant point; perhaps the general level of sales efforts will be raised by considering the question.

Express yourself freely. Your name will not be printed in connection with your views if you state that you wish us to hold it in confidence.

If you have any other questions that you wish to have discussed or ideas that you are willing to pass on for the good of the business, *Design Hints* will gladly act as the medium of communication.

*Design Hints* advertisers are proud of their products and want you to be proud of using these products.

## Records and Costs, Retail Monument Dealers

JOHN J. BACHMANN, C. P. A. (Minn.)

(Copyright by DESIGN HINTS 1926)

*In response to numerous requests from the trade "Design Hints" has been fortunate in arranging for a series of articles dealing with this most important subject, prepared by a man who is an authority. Mr. Bachmann is not only a Certified Public Accountant but also a member of the American Association of University Instructors in Accounting, a member of the American Institute of Accountants, and a member of the National Association of Cost Accountants. Following is the second article of the series.*

### ARTICLE II.

#### BOOKS OF ENTRY, LEDGERS, OPERATION OF THE SYSTEM

For the average dealer the system would comprise a Combined General Journal, General Ledger, Accounts Receivable Ledger, Accounts Payable Ledger.

The Columnar General Journal would be sufficient to fulfill the needs of a book of original entry. A standard eighteen column journal should be drawn up as follows:

General Ledger	2 col. Dr. & Cr.
Acc'ts Receivable	2 col. Dr. & Cr.
Bank	2 col. Dr. & Cr.
Acc'ts Payable	2 col. Dr. & Cr.
Discounts	2 col. Dr. & Cr.
Sales	1 col. Cr.
Purchases	1 col. Dr.
Freight	1 col. Dr.
Drayage	1 col. Dr.
Labor	1 col. Dr.
Factory	1 col. Dr.
Administrative Ex.	1 col. Dr.
Selling Expenses	1 col. Dr.

The General Ledger columns are

provided for entries to such accounts for which no particular columns are included.

It is presumed that small expenditures will be made from a petty cash fund and that deposits will be made daily for the total of the monies received which should be entered in the bank column with proper entry to the source of the individual receipts.

All sales are to be entered in the column "Sales". Total of column is to be analyzed into Monumental Sales, and Miscellaneous Sales at the end of the month and entry to the respective accounts in the general ledger is to be made from the amounts so determined. Should the sales by kinds of stock be desired information, the classification could be changed to take this into consideration and analysis made accordingly.

The same comments apply to merchandise purchases.

Freight and drayage should be identified as to payment for merchandise or other purposes.

All expenditures for labor should be entered in the "Labor" column. Analysis of the total of this column for the month should be made in accordance with the various labor accounts provided by the classification and the amounts determined by this analysis entered into their proper accounts.

All items properly chargeable to the accounts included under Factory Overhead should be entered in "Factory" column. Analysis of the total amount of this column would



give the individual expense totals to be entered into their respective accounts.

Same comment applies to Administrative Expense and Selling Expense columns.

Should a finer original analysis be desired a twenty-four column journal could be provided and transactions which occur most frequently could be given separate columns.

Should the Columnar General Journal be found inadequate, specialized journals could be provided and the accounts affected by the particular transactions be entered to the General Ledger through such specialized journals. A separate Sales Journal, for instance, would eliminate two columns from the Columnar General Journal.

The General Ledger and Accounts Payable Ledger could be carried in the same binder in separate sections. The general accounts should follow the order established by the classification so as to facilitate the drawing off of statements. The Accounts Payable can follow in alphabetical order or by districts.

To provide a suitable record for the Accounts Receivable a card record is recommended. The field of the monumental trade is not a general "repeat" business and when these accounts have been settled in full, further entries to most of them will never be made again and such cards can be readily eliminated. With the continual changes necessary to be made, a bound or loose leaf ledger would entail considerable additional effort to keep it in efficient working condition.

Entries of daily transactions to books of original entry are to be made currently. Postings to the

Accounts Receivable and Accounts Payable Ledgers are to be made daily. All other postings need to be made only monthly. By following this practice the time to be devoted daily to the care of the records would be cut to a minimum and following the close of the month one day should be sufficient to cover all further book work.

The current asset accounts are to be charged at face value for all receipts and claims. Monumental stock is to be charged to the purchases account after close of the fiscal period.

Fixed assets are to be charged to the respective accounts at cost and those of a wasting nature are to be depreciated at a fair rate at the close of a fiscal period by a charge to the revenue account and credit to the proper reserve account.

Miscellaneous and Deferred Accounts are to be charged at the correct determined value at the end of a fiscal period or at face value for current transactions.

Liabilities are to be entered upon assumption of an obligation at face value.

The capital account names can readily be changed to fit the type of organization: individual proprietorship, partnership or corporation.

For the individual or partnership capital and drawing accounts should be provided. Current entries should not be made in the capital accounts. The profit determined at the end of a period is to be transferred to the drawing accounts and the balance remaining in these is to be transferred to the capital accounts. The profits of a corporation are to be transferred to the surplus accounts and dividends to



be paid therefrom.

Income accounts are to be credited for all sales or other earnings at the amount of the claim or receipts.

Direct Material Costs are to be charged to their respective accounts at invoice cost.

Division of labor should be made from a time card or payroll. Employees should be required to keep a record of the duties performed by them or the jobs worked on and the time devoted thereto. A summary of the total time for the month analyzed as to such duties or jobs would become the basis for charge to the respective labor accounts.

Total payments for labor are to be charged to the payroll account which is to be cleared at the end of the month by charge to the proper labor accounts as determined by the analysis of the payroll.

All other expense accounts are to be charged at invoice or actual cost.

Such items as rent are to be divided on a determined basis and correct amounts entered under Factory, and Administrative Expense.

Petty Cash Fund expenditures are to be analyzed as to purpose and as checks are drawn to replenish the fund, charge is to be made to the various expense accounts affected.

*Publishers note: All questions relative to installing and operating this system will be answered by DESIGN HINTS. Address questions with return stamp enclosed, to DESIGN HINTS, Lock Box 201, St. Cloud, Minn.*

It takes 1,500 nuts to hold an automobile together, but only one to scatter it all over the landscape. —*The Candle.*

## EDITORIAL

(Continued from page 9.)

greater influence in human activity is that of self-preservation. We do not look for altruism; we do not want our business neighbors to be philanthropists. We have every right to expect and demand the exercise of good judgment, of fair play. If a specific sale is the equivalent of a donation to the consuming public by a given retailer, let him brand it as such and not as a bona fide sale in the regular course of business. There are times when this sort of dealing is right and fair under unusual circumstances but such occasions are the exception and not the rule. The exception does not injure the healthy condition of trade.

You who have been attending conventions are aware of the fact that in this business the consensus of opinion is that if a merchant truly knows his costs, his selling prices will take care of themselves. Price fixing through organization is not practicable, it is not lawful, and is not necessary. As a means of self-preservation the merchant with common sense will see to it that he receives a price for his goods that is sufficiently high to net him a fair return over and above all costs, provided he knows his costs. This done, the neighbor is automatically protected in his selling price if his be a fair price but if it be an unusually high price, open and fair competition will drive the business to a competitor. With such practice the consumer is paying only what he should pay, and the seller is assured at least a return of his costs and a fair salary. The danger of selling below cost in the average transaction is

(Continued on page 22)



## WYMAN

Successful sandblast treatment of ornament is accomplished in the Wyman design because of the compact arrangement of the scroll detail. Well carved scroll work will always command attention and when not too fancy, serves as a most practical ornamental motive in modern memorial design. Note the attractiveness of the carving in the Wyman design. Neatly executed, well placed and in no way gaudy or too fussy.

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



## BEAUTIFYING THE MARKER DESIGN

In compliance with many requests from the craft for marker designs, we are pleased to submit the first of "Design Hints" creations for your approval. While both markers show distinctive sandblast treatment of ornament, either may be easily and effectively reproduced by other methods provided very narrow incised lines are used to create the panel effect. Special attention is directed to the arrangement of the numerals representing the dates of birth and death.

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



# Monumental Shades and Shadows

*By Jerome Aske*



#### ARTICLE IV

In presenting *Monumental Shades and Shadows*, it has been the effort of *Design Hints* to give to the monumental designer, a short series of articles touching on the high points of shadow delineation from the standpoint of usefulness in the field in question. We have now considered the system used in casting shadows when the sun is to the left of the observer and its rays are parallel to the Picture Plane; the system used when the rays of light travel in the conventional direction, i.e., in a direction parallel with a line drawn from the lower right back corner of a cube, to the upper front left corner of the cube, the bottom plane of the cube being parallel with the ground, and its front parallel with a front plane; and the most common, and, generally speaking, the most satisfactory system of determining the shades of the type of curved objects common to the monumental field.

While volumes have been written on the subject of sciography, and although this series could be carried on indefinitely, it is the belief of the editor and the writer, that the series should be brought to a close at this point for the sake of clearness. A continuation of the subject might easily confuse rather than enlighten, and with this thought in mind, the series is ended with this number.

In conclusion, the writer wishes to make a single statement. It can be readily seen that nine out of ten monumental designers use a single type of rendering, which always carries the creation in characteristic perspective. This being the case, it should be easy for the average designer to work up a set of sha-

dows and shades applicable to the bulk of his work, based on the past three articles of this series.

It is the hope of the writer that the few simple rules set forth in these articles have contained the necessary elements for the construction of a set of shadows usable with each individual's characteristic perspective.

#### COURT RULING ON CEMETERY REGULATION

On April 30, 1926 the Supreme Court of the State of Minnesota affirmed the Hennepin County District Court in the case of Frank B. Scott of Minneapolis against the Lakewood Cemetery Association, in the lower court's ruling that a cemetery association cannot require owners of lots to employ only employees of the association to do decorative work.

Action was brought by Mr. Scott against the association following refusal of that corporation to permit him to employ a florist to decorate a grave of his infant daughter. Officials of the cemetery association held that their rules would not permit the employment of any decorators except those specified.

Judge E. F. Waite found for Mr. Scott. His order was re-affirmed by the supreme court.

The court holds: "A lot owner in a public cemetery has the right to have the graves thereon cared for and decorated by persons chosen by himself and a rule of the association requiring him to employ only employees of the association to do such work is unreasonable and unlawful restriction upon his rights."

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



## GRANITE CHIPS



### **NORTH DAKOTA MEMORIALIST WINS PRAISE FOR WORK**

Mr. Hynek Rybnicek of Mandan, North Dakota, proprietor of the Mandan Monument Works, has a letter that he treasures very highly, a note of appreciation and praise from U. S. Grant III, grandson of the famous soldier-president GENERAL ULYSES S. GRANT, on the splendid tablet he developed from North Dakota native rock for the Washington Monument, Washington, D. C.

The tablet, shown in cut above, was placed in the Monument last month with appropriate ceremonies conducted by the Daughters of the American Revolution. The D. A. R. raised funds in the state to pay the cost of filling the North Dakota Niche in the famous Washington Monument after state legislatures for years had ignored the obligation.

The letter to Mr. Rybnicek follows:

"Dear Sir:

I accept on behalf of the United States the North Dakota stone which is now a part of the Wash-

ington monument. Its beauty of finish and the fine workmanship with which the seal of the state was cut, were appreciated and commented on by all. I understand that you were the workman to whom we owe thanks for such an excellent and representative job and I wish hereby to express my personal appreciation.

Yours truly,  
U. S. Grant, III,

Director of Public Buildings."

The granite boulder from which the tablet was cut was taken from the northern part of Morton County near Harmon where Sakakawea met the Lewis and Clark expedition. It is a maroon color, size 3-0x0-8x2-5, with polished face.

Many school children contributed one cent each toward the project. Small contributions were solicited in each county throughout the state. Brief exercises were held both at Mandan Central School, to which the tablet was escorted by a squad of service men in uniform, and later at Bismarck. The tablet was delivered by the railroads without charge.

Dedicatory exercises were held in Washington, D. C. The program included addresses by Secretary of War Davis and national and local officers of the D. A. R. Music was furnished by the Marine Band. The tablet was placed on the three hundred foot elevator landing of the Washington monument where thousands will be able to see it for years to come.

The Mandan Daily Pioneer has paid tribute to the work of Mr. Rybnicek as follows:



"The stone was cut by Hynek Rybnicek, Mandan Memorialist and is a masterpiece of monumental art. Mr. Rybnicek created a remarkably fine piece of art in carving the great seal of the state of North Dakota upon the stone. The shadings of the hills in the background, the action of the horse upon which an Indian is hunting buffalo, the sheaves of grain, forty-four stars and lettering is carried out with a faithfulness of detail that requires the work of an artist."

Mr. Rybnicek was born in Czecho-Slovakia thirty-nine years ago—one in a family of eight boys and three girls. He migrated to America in 1906 after learning the stone cutter's trade in his own country. He traveled considerably until 1909 when he went to work for Frank Svoboda in Omaha where he improved his skill by adopting modern equipment and methods.

After several years with Mr. Svoboda he came to St. Cloud and worked for the Granite City Granite Company and various retail shops until 1915 when he married and started his own business on the present site in Mandan, North Dakota, the county seat of Morton County and a thriving western town of about five thousand population.

He owns a nice corner business lot, a pleasant six room residence and a two hundred and forty acre farm southwest of Mandan which produced thirty bushels of wheat per acre in 1925. He has one son, Ervin, age eight years.

His shop is fully equipped to manufacture North Dakota and other granites into artistic memorials and he plans to erect a new showroom this summer.

Mr. Rybnicek enjoys the esteem and confidence of his fellow citizens and is ever ready to assist any public projects, as in this case.

He is an example for some of our Craft who complain of their present standing because he took advantage of every possible opportunity to improve his knowledge and skill, and by industry and perseverance has reached quite a degree of success in the art.

### ANOTHER CONTEST LETTER

*Little Falls Granite Works*

*A. A. Nelson & Son, Proprietors  
Little Falls, Minn.*

March 8, 1926.

*Design Hints,*

St. Cloud, Minn.

Gentlemen:

The salesman in the instance referred to in your article in *Design Hints* (page nine, February issue) made the mistake of handing his prospect a card. I believe the better plan would have been to introduce himself to the prospect, state his mission, and if possible, give the prospect a brief sales talk. If the prospect was not in the proper mood to talk business or did not show some sign of interest it was then the time to give the prospect a card and mention that he would call at some later date and that he would be pleased to go over the proposition with him at any time.

To have a prospect deliberately throw your introduction card into the waste paper basket and resume work would doubtless put any memorial salesman in a peculiar position. However, I believe the only course to follow in order to receive satisfactory results would be to stand your ground and pay no attention to the affront. There



might have been several reasons for the action of the prospect. He might have been approached too soon after his bereavement by some other member of the craft and had assumed a hostile attitude toward all members of the craft. He might have had some unknown dislike for the salesman or the company which a little explanation would clear. He might have had some weighty matter on his mind at that moment and more or less unconsciously took his peculiar action with the card. Lastly, he might have been one of those few natural born "hard customers" who could quickly be enlisted to your cause by a small amount of calm, reasonable sales or personal talk.

If a good salesman would take into consideration that one or more of the above reasons had influenced his prospect's unbusinesslike manner I believe that a short to-the-point talk would clear the matter and might open the road for negotiations that would eventually yield him a handsome return for his efforts.

Yours very truly,

(Signed)

Spencer R. Nelson.

This letter like other letters from the contest printed to date reflects the central idea that it is poor policy for a salesman to resort to the stereotyped and impersonal means of handing a customer a card of introduction instead of capitalizing his own personality by making a smooth and frank verbal introduction.

Other letters and excerpts will be printed as space permits.

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

## EDITORIAL

(Continued from page 15)

obviated unless the seller be a fool.

Occasionally an objection to an elaborate system of accounting is raised because the expense of operation eats up the saving made through its operation. This is a legitimate argument. However, the system, if it has any merit, must be flexible enough to eliminate accounts unnecessary to any specific business organization so that it can be operated with not only economy but with considerable profit. Such is the system outlined in Mr. Bachmann's treatise.

A warning should be issued to that group of men in business who harbor a natural abhorrence for any system than can be called a bookkeeping system or system of accounts. Some men take this attitude because the subject is foreign to them. They would rather substitute make-shift devices and take chances. How would this same practice result if applied to the production end of your business? Adequate records *are essential* and this fact must be recognized in the administrative end just as much as a knowledge of the tool and bar is essential in the production end of the business.

In these articles, which will be concluded in an early issue, the system is designed and its operation fully explained but further service is rendered by *Design Hints* to the trade through a personal question and answer department. Mr. Bachmann will bend every effort to answer briefly and clearly all specific questions relating to the functioning and operation of the system. Address your questions to *Design Hints*.

We suggest that all copies of this

publication containing this series of articles be kept together for ready references after the series is completed.

This is an opportunity for the trade to receive a very important and helpful service from *Design Hints* without having to pay a penny for it. It is hoped that many will avail themselves of it.

### TEST THYSELF

The teachers of Kansas City have prepared a series of ten points, with questions on each, by which one may judge one's own fitness in regard to appearance, ability and relationship to others. It is a penetrating lot of questions:

**Neatness**—Are my habits of personal cleanliness the best? Do I dress suitably? Do I keep my personal effects orderly?

**Broadmindedness**—Am I ready to recognize worth in others? Have I respect for the opinions and beliefs of others? Have I the ability to consider both sides of the question?

**Courtesy**—Do I try to manifest a real spirit of thoughtful, kindly helpfulness? Do I avoid practices that make me conspicuous?

**Dependability**—Am I punctual in meeting all engagements and agreements? Am I trustworthy about meeting obligations to the best of my ability?

**Loyalty**—Have I a sense of responsibility for the welfare of the business with which I am connected? Do I make my personal interest secondary to my business interest? Have I a real respect for my occupation?

**Co-operation**—Have I an ability and willingness to work with others? Have I a real desire to be helpful in all situations?

**Leadership**—Have I the ability to plan and carry out projects of various sorts? Have I the ability to win the allegiance and co-operation of others?

**Honesty and Sincerity**—Have I the strength to be honest under all circumstances? Am I straightforward and unaffected?

**Perseverance**—Have I the ability to stay with a task until it is finished? Have I a tenacity of purpose, even against great odds?

**Self-Control**—Have I the ability to hold the mastery of myself under trying circumstances? Have I the ability to be pleasant and considerate even though others are unfair and irritable?

The world is getting better. The people sent to jail are a much higher class than formerly.—*Canton Repository*.

### OUR LATEST CATALOG NUMBER 7

Should be in the hands of every monument dealer. It is a vital part of the equipment of the trade. Free on request. Send for a copy today.

**Trow & Holden Company**  
Barre, Vermont

**Store Working Tools and  
Supplies**

Say you saw it in DESIGN HINTS





Open for business and operating every day since 1862: Such is the record of the McCall Granite Works of Oskaloosa, Iowa, as shown in the cut accompanying. The original shop was on the same spot as the present one. Truly an enviable record that might challenge all other plants in the state or many states. Mr. F. W. McCall founded the business in 1862 and was at the helm till death called him in 1907.

From left to right in the picture appear C. S. McCall, C. D. Alexander, and L. H. McCall. These two McCalls are sons of the founder and have both been actively engaged in the work since early boyhood. They have been the proprietors since 1919. Mr. Alexander began work with the firm in 1886 and is still with them. That is some record for the skilled mechanics in the retail field to look up to.

Mr. McCall, Sr. was among the first buyers of St. Cloud granite. Today his sons claim for him the distinction of having at one time handled five times as much of this granite as any other firm in their state.

It is with pride that today L. H. and C. S. exhibit to anyone interested, an old, battered cylindrical tin box about two feet long and four inches in diameter, containing rubbings of early marble slabs cut and finished by their father away back in 1862. These faded and ravel-edge sheets numbering several dozens are mounted on a stick much like wall paper samples of later years, to fit the container. This was the design case of olden times. It is with abated breath that we listen eagerly to thrilling tales of this pioneer's ventures on horseback with this case slung over shoulder by a strap attached

to the case ends, plodding through the sparsely settled areas of southern Iowa and northern Missouri in quest of business. What a drama! By contrast what luxury we enjoy today with our modern designs and means of transportation!

*Design Hints* is happy to preserve this bit of history. We laud the sons who are today carrying on the work so nobly started.

A clergyman anxious to introduce some new hymn books, directed the clerk to give out a notice in church in regard to them. The clerk, however, had a notice of his own and, at the close of the sermon announced, "all those who have infants they wish to have baptized, please send their names at once."

The clergyman, who was somewhat deaf, rose, and said: "And for the benefit of those who haven't any, they may be obtained from me any day between three and four o'clock, the ordinary ones at fifteen cents, and the special ones with red backs at twenty-five cents each."

Nurse: "On whom are they operating today?"

Orderly: "A Mr. Wilson who had a golf ball knocked down his throat at the links."

"And who's the man waiting so nervously in the hall? A relative?"

"No that's Pat McLean—a Scotch gentleman. He's waiting for the ball."

#### **A MUSICAL MARE**

Schubert had a horse named Sarah  
Rode her in the big parade,  
When the brass band started play-  
ing

Schubert's Sarah neighed.

## **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.*

IF YOU NEED

## **GRANITE SUPPLIES**

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

St. Cloud, Minn.

Say you saw it in DESIGN HINTS





## Why?

There are more *Superior Red* and *Superior Gray* Granite memorials being placed in the cemeteries of the country this spring than have been placed any previous season.

An iron clad test of quality and salability such as this is convincing to the thinking buyer.

Let us submit size and prices on this new Walton design.

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Granite City Granite Company  
The Ahlgrens  
St. Cloud, Minnesota

Say you saw it in DESIGN HINTS



Seeing  
is  
Believing



Genuine  
New  
Westerly  
Granite

Rare beauty in Axed or Polished work—beauty that must be seen to be fully appreciated.

The Sheffield memorial is our most convincing argument in hammered design.

Specify this New Westerly Granite Co. exclusive new Design No. 507. A remarkable beauty—order it today.

**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





## The Granite Beautiful

For little more than the ordinary price we offer

### GENUINE NORTH STAR RED

In supplying it for your more exacting customers you have the "inside track" advantage. Its worth is evident.

Our standard red and gray are respectively:

**INDIAN RED  
AND  
PIONEER DARK GRAY**

We execute all three granites in rare beauty in regular *North Star* quality sand blast finish.

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## North Star Granite Corporation

St. Cloud, Minn.

**William Campbell**  
President

**Olaf Frick**  
Vice Pres.

**Dave Alexander**  
Treasurer

**John Campbell**  
Secretary

Say you saw it in DESIGN HINTS

## IF IT'S TURNABLE WE CAN TURN IT

We have the largest lathe  
in the world.

Perfect workmanship guar-  
anteed.

**JOHN CLARK CO.**  
ROCKVILLE, MINN.

Chicago Representative:

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



### 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.

## DON'T "Worry Along"

With "Homemade" or "Inferior" equipment. "Practical RUEMELIN Equipment" has a Reputation of saving Profits and Killing troubles.

Extensively used by the leading retail shops and manufacturers.



OUR "SHOW ME TRIAL OF-  
FER" is your proof. Write for  
catalog on accredited equipment.  
Square Shooter Curtain (for better  
ter and quicker work.)

Sand Blast Generator (trouble proof-  
ed. Simplest to operate.)

Zig Zag Sand Sifter (removes the  
dust from sand.)

Propeller Fan (removes dust clouds)

Dust Arresters (get rid of dusty air)

Midget Sand Blast Gun (for color-  
ing and cleaning stone.)

Write Us

**RUEMELIN MANUFACTURING CO.,**

ENGINEERS AND MANUFACTURERS

2101 Kennedy St. N. E.

MINNEAPOLIS, MINN.

Say you saw it in DESIGN HINTS





## Splendor and Magnificance

As becomes a ruler in high state, Rex—meaning King—is satisfied with nothing mediocre. The best is none too good whether in material or workmanship.

In all our work you find a splendor and magnificance truly regal.

Bear this in mind and write us for information on the beautiful Montague memorial.

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

Say you saw it in DESIGN HINTS

YOU WILL LIKE

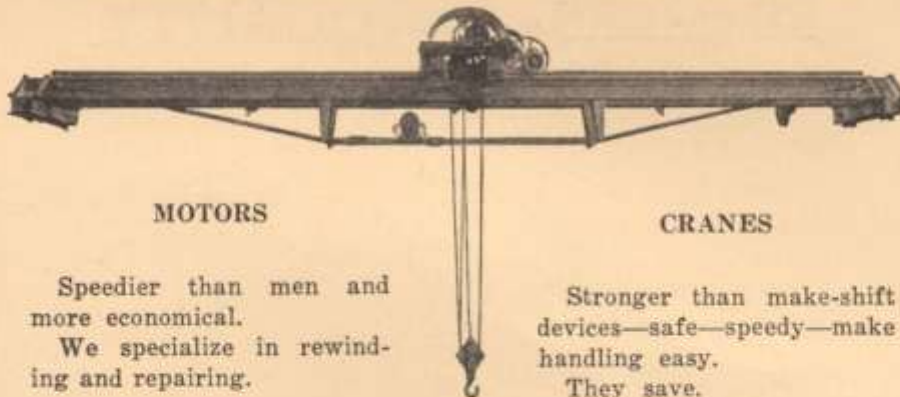
**“ROSE RED”**  
GRANITE FOR MONUMENTS

Sold in the rough only, by the  
PIECE OR CARLOAD

EMPIRE QUARRYING  
COMPANY,

ST. CLOUD, MINNESOTA

**Motors and Cranes for Speed—Ease—Economy**



**MOTORS**

Speedier than men and  
more economical.

We specialize in rewind-  
ing and repairing.

**GRANITE CITY ELECTRIC  
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St. Cloud - Minn.

**CRANES**

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

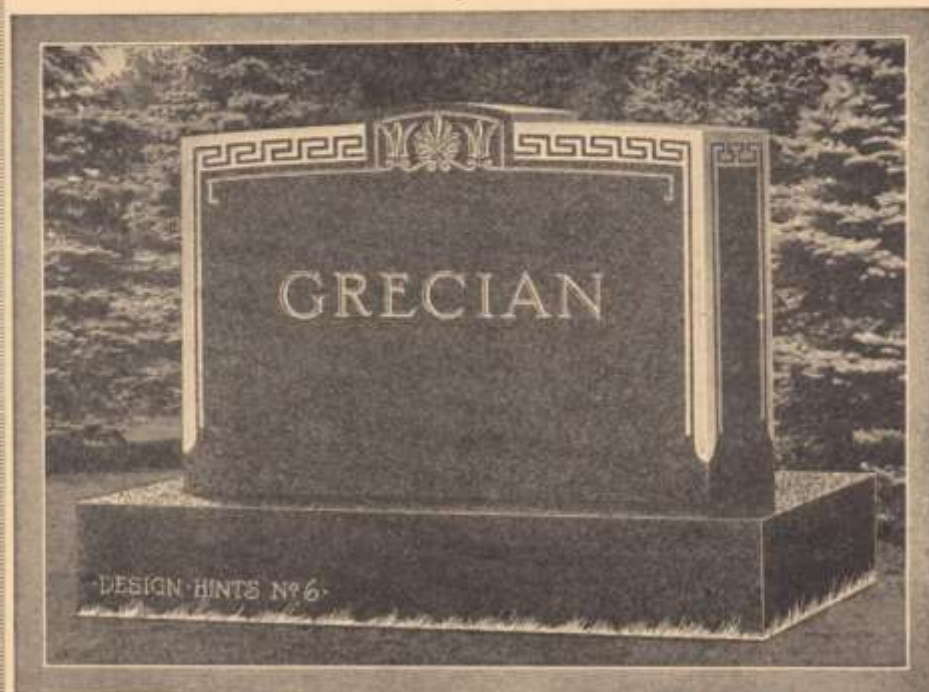
**GRANITE CITY IRON  
WORKS**

St. Cloud - Minn.

*Overhead Cranes Reduce Overhead Costs*

Say you saw it in DESIGN HINTS





## SIMMERS.....QUALITY

The words *Simmers* and *quality* are synonymous.

We take pride in keeping them so. This fact is reflected in all our work.

If you want quality in your next shipment of St. Cloud granite, address:

**A. M. SIMMERS & SONS**

*A. M. Simmers*

*A. W. Simmers*

*George Simmers*

St. Cloud, Minn.

Say you saw it in DESIGN HINTS

## PROOF

Our growing list of spring customers—  
when dependability is at a premium—  
is strongest evidence that you should  
use

*Minnesota Mahogany*

---

**National Granite Company**

St. Cloud, Minn.

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**Variety That Fascinates---**

**Little Falls Black Granite**

Sheer beauty is no less a drawing force in memorials than in other merchandise.

The beauty is emphasized in contrast with predominating reds and grays. Just the touch needed for variety that fascinates.

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**Little Falls Black Granite Co.**

Little Falls, Minn.



## A CAREER



OUR great volume of Memorial Day business brings a feeling of satisfaction with full knowledge that our efforts to serve the retailers have not been in vain.

Ours is a record covering nearly three quarters of a century.

Four leaders that are bringing fame to us  
today are

SUNSET      DODD GRAY  
RUSSET      SPARKEL

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WE HAVE NEVER SOLD A MONUMENT  
AT RETAIL

Address either office for information.

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W. C. Townsend & Co.  
ST. CLOUD, MINN.

Principal Office---Zanesville, Ohio