

NOISELESS DUPLEX COMPTOMETER

A wholly key-operated machine—no adding lever to pull.

You strike the keys—the machine does the rest.

Extremely rapid on all additions.

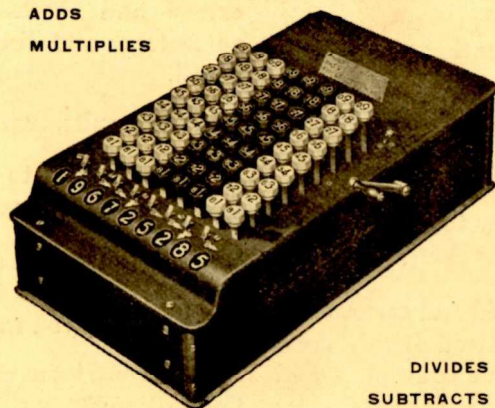
Speedier still on multiplication and division.

Handles fractions as easily as whole numbers.

Not an experiment—the value and reliability of the Comptometer are guaranteed by twenty-five years of successful experience.

FELT & TARRANT MFG. CO.
1713-1735 North Paulina St.
Chicago, Illinois

New Model C



Eighteen prominent firms and corporations use a total of 1,727 Comptometers, or an average of 96 each.

See inside pages for:
List of Prominent Users.
List of Users in Your State.

Methods of Checking Postings,
Balancing Accounts, Taking Off
Trial Balance.

What they say about it in Massachusetts

SOLICITING AGENTS:

SAMUEL H. MOWBRAY,
200 Devonshire St. Boston, Mass.
E. PALMER,
609 Hitchcock Bldg. Springfield, Mass.

Why You Need the Comptometer in Your Office

You cannot afford to waste time, money and mental energy on work that you could do easier, quicker and far more accurately with a machine.

You will admit that.

Then, because it prevents such waste in accounting, you need a Comptometer.

You need it because it facilitates all figure work as much as the typewriter facilitates the handling of your correspondence.

You need it because of its practical adaptability to every kind of figuring you have to do.

As an adding machine the Comptometer is rapid and accurate on any kind of additions—book columns, scattered items, cross footings. It is light, easily operated, durable—a convenient and adaptable machine for the bookkeeper's use.

All multiplications and divisions found in mercantile, manufacturing, insurance and railroad accounting departments are handled with great speed and ease on the Comptometer. A 16-year-old clerk with two or three weeks' practice will foot, extend and check bills, inventories, estimates; figure costs, percentages and discounts in half the time you can do it with a pencil.

And the results, moreover, will be accurate.

In time saved—to say nothing of mistakes prevented—the Comptometer will earn its price twice over in a year.

Putting it squarely on its merits, we are willing to send you a machine on free trial—to be returned unless you find it so indispensable that you want to keep it.

In any event, let us send you our free booklet, "Rapid Mechanical Calculation."

Among the Largest Individual Users of the Comptometer are:

UNITED STATES GOVERNMENT, Various Departments	368
MARSHALL FIELD & Co., Chicago	206
WESTERN ELECTRIC Co., Chicago and elsewhere	130
CHICAGO, BURLINGTON & QUINCY R. R. Co., Chicago and elsewhere	115
SOUTHERN PACIFIC R. R. Co., San Francisco, Cal., and elsewhere	128
SWIFT & Co., Chicago and elsewhere	54
JOHN WANAMAKER, New York and Philadelphia	69
METROPOLITAN LIFE INSURANCE Co., New York	60
STANDARD OIL Co., New York and elsewhere	70
SIMMONS HARDWARE Co., St. Louis, Mo.	35
CARSON, PIRIE, SCOTT & Co., Chicago	62
MARSHALL-WELLS HARDWARE Co., Duluth, Minn.	31
PENNSYLVANIA R. R. SYSTEM, Pittsburg and elsewhere	130
CAMBRIA STEEL Co., Johnstown and Philadelphia, Pa.	23
AMERICAN BRIDGE Co., Pittsburg and elsewhere	55
NORTHERN PACIFIC R. R. Co., St. Paul, Minn.	42
ARMOUR & Co., Chicago and elsewhere	35
GENERAL ELECTRIC Co., Schenectady, N. Y., and elsewhere	114

Among the Many Users of Comptometers in Massachusetts are:

N. E. TELEPHONE & TELEGRAPH Co.	Boston
W. H. McELWAIN Co., Shoe Manufacturers	Boston
JORDAN MARSH Co., Department Store	Boston
A. C. LAWRENCE LEATHER Co.	Boston
BOSTON & MAINE R. R.	Boston
GENERAL ELECTRIC Co.	Lynn and Pittsfield
EATON, CRANE & PIKE, Manufacturers Stationery	Pittsfield
SPENCER WIRE Co.	Worcester
M. J. WHITTALL, Manufacturer Carpets	Worcester
FALULAH PAPER Co.	Fitchburg
GREENWOOD BROS., Manufacturers Chairs	Gardner
GEO. E. KEITH Co., Shoes	Campello
REGAL SHOE Co.	Whitman
ACUSHNET MANUFACTURING CORPORATION, Cottons	New Bedford
WM. A. FULLER, Lumber, Hardware, etc.	Clinton
UNITED SHOE MACHINERY Co.	Beverly
M. T. HUDNER, Groceries, Provisions and Hotel	Fall River
STEVENS MANUFACTURING Co., Bed Spreads	Fall River
H. L. HANDY Co., Wholesale Provisions	Springfield
SPRINGFIELD F. & M. INSURANCE Co.	Springfield
TAUNTON DYE WORKS & BLEACHERY Co.	Taunton
DRAPER Co., Manufacturers Looms	Hopedale
J. M. SHAW Co., Groceries and Provisions	Brockton
CHAS. H. COBB Co., Slippers	Lynn
H. T. HAYWARD, Manufacturer Woolens	Franklin

Some Practical Business Problems Figured with the Comptometer—Note the Time

PAY ROLL—

54 $\frac{1}{4}$ hours at 25 $\frac{1}{2}$ c=\$13.83. Time, 5 seconds.

DRY GOODS—

355 $\frac{5}{8}$ yards at 57 $\frac{1}{2}$ c per yard=\$204.48. Time, 8 seconds.

Add amounts on 500 sales checks. Time, 4 $\frac{1}{2}$ minutes.

WHOLESALE GROCERIES—

1 Barrel Granulated Sugar, 345 lbs. at 5 $\frac{3}{4}$ c \$19.84

1 Trc. Compressed Lard, 723 lbs. at 5 $\frac{1}{4}$ c 37.96

1 Sack Navy Beans, 180 lbs. at \$2.35 a bu. 7.05

Time, 14 seconds. \$64.85

IRON PIPE—

87 pieces 1 $\frac{1}{4}$ -inch E. H. Pipe, 6 feet 5 inches, at \$30.00 per 100 feet,
less 60-10-10-5-2 $\frac{1}{2}$ per cent. Answer, \$50.26 net. Time, 20 seconds.

RAILROAD WAY-BILLS—

Freight charges on 4,287 lbs. at \$1.78 per cwt.

Answer, \$76.31. Time, 5 seconds.

78765987 ÷ 4567 = 17246 and 3505 remainder. Time, 15 seconds.

STONE, MARBLE, ETC.—

Cubic contents of three pieces, 4 feet 2 inches x 3 feet x 1 foot 11 inches.

Answer, 71 cubic feet and 1,512 cubic inches. Time, 19 seconds.

FOREIGN EXCHANGE—

Value in British money of \$1,793.47, when rate of exchange is \$4.87 $\frac{1}{2}$.

Answer, 367£, 17s, 10d. Time, 24 seconds.

WHOLESALE DRY GOODS—

876 Yards Linen, 14 $\frac{1}{2}$ c=\$127.02

985 Yards Calico, 3 $\frac{1}{4}$ c= 32.01

962 Yards Damask, 5 $\frac{3}{4}$ c= 55.32

872 Yards Ind. Hd., 6 $\frac{1}{2}$ c= 56.68

Time, 25 seconds. \$271.03

LUMBER—

2,746 feet at \$18.50 per M=\$50.80. Time, 5 seconds.

254 pieces 3 $\frac{1}{2}$ x1 $\frac{3}{4}$ x26 feet=3,371 bd. feet. Time, 7 seconds.

PAPER—

438 sheets 68-lb. stock at 16c per lb. (500 sheets to the ream).

Answer, \$9.53. Time, 12 seconds.

IRON—

Cost of 79,350 lbs. at \$16.80 per long ton.

Answer, \$595.13. Time, 18 seconds.

INSURANCE—

Unearned premium on policy with unexpired term of one month and twelve days, whose annual premium is \$120.00.

Answer, \$14.00. Time, 7 seconds.

CREAMERY—

436 lbs. milk, test 3.90=17 lbs. fat, at 28c=\$4.76. Time, 8 seconds.

INTEREST—

Interest on \$196.83 at 5 per cent, 3 years, 9 months and 23 days.

Answer, \$37.53. Time, 31 seconds.

This column can be easily added on the Comptometer in 40 seconds. The present record is 21 seconds.

High speed on the Comptometer can be maintained without the fatigue and consequent decrease of efficiency that follows sustained mental effort.

63.55
12.60
77.00
4.24
17.31
6.08
11.76
18.10
1.80
48.49
.89
23.21
21.96
4.04
7.99
5.71
15.33
15.00
6.57
18.18
6.50
1.25
20.61
2.55
19.32
27.20
3.30
9.88
.52
13.22
13.14
63.43
5.19

565.92

An ordinary Comptometer operator can multiply these 25 extensions, accumulate the totals in groups of five and write down the five totals in 3½ minutes. The present record is 2 minutes 9 seconds.

5312 x 478
1637 x 374
846 x 460
2424 x 7057

1692 x 524 21,533,310

163 x 495
4578 x 68
1723 x 5457
624 x 182

11683 x 61 10,620,631

3284 x 368
513 x 6557
3252 x 75
2139 x 845

524 x 8012 10,821,896

375 x 517
236 x 688
246 x 934
743 x 7609

93 x 588 6,294,178

724 x 58
831 x 612
1413 x 2156
86 x 2730

169 x 589 3,931,313



ADDING SALES CHECKS

Comptometer Debit Marker

For Checking Postings

Insert a debit or credit marker in ledger opposite each debit or credit posting as made. When postings for the day are completed, add on the Comptometer all debits or credits posted in the ledger and check against total of charge sheets or journal.

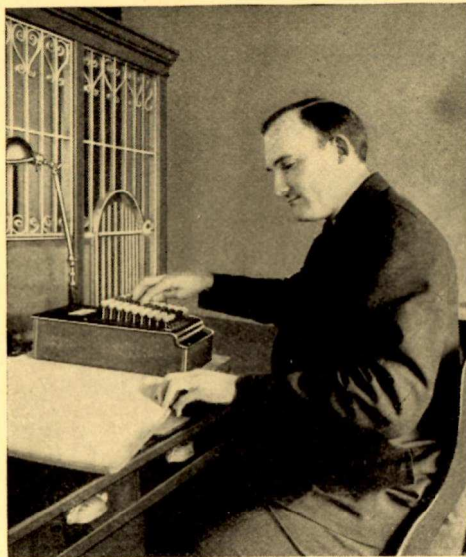
For Balancing Ledger Accounts

Add credit side of account on the Comptometer and pencil in total. Then add debit side, penciling total in ledger and from the amount in the machine subtract out the credit total and you have the balance.

To prove this subtraction, simply add back the credit total.

The Machine for the Bookkeeper

The Comptometer Method of checking postings, balancing accounts and taking off trial balances is the surest, quickest and easiest for the bookkeeper.



Note the convenience of it—how the machine sets right up along side the work; the simplicity of its operation—nothing to do but press the keys.

Write for sample set of full-sized markers and sub-total slips.

Comptometer Sub-Total Slip

For Trial Balance

Insert a sub-total slip at intervals of about 50 pages of the ledger, or oftener, if desired. First add your credit balances on the Comptometer, jotting down on back of each sub-total slip, as you come to it, the running sum of balances up to that point. After finishing your credit balances, proceed with the debit balance in the same manner.

If debits and credits should not balance the additions are quickly and easily proven, by re-adding the ledger, section by section, checking against sub-total of each section.

The Comptometer is the only successful Adding and Calculating Machine in practical use on all kinds of commercial figuring. With it you can rapidly figure:

Costs	Tonnage problems
Payrolls	Book additions
Inventories	Bill extensions
Trial balances	Interest and discount
Monthly statements	Chain discounts
Time tickets	Efficiency tests
Sales checks	Engineering calculations
Credit checks	Divisions and subtractions

—or any other class of Commercial Calculations.



CHECKING FREIGHT BILLS

The following letter explains why the Comptometer was barred from all contests with other Adding Machines.

DETROIT, MICHIGAN, Aug. 22, 1907.

Your machine is so constructed as to have a much quicker action than any of the other adding machines entered in the show that to allow you to compete with them in the contest would give you an unfair advantage.

CHAS. W. HAWKINS, Chairman Convention Committee.

Incorporated Accountants of Michigan.

Do you consider “quicker action” an “unfair advantage” in your business?

This is the combination which distanced all competitors on addition and multiplication, winning first prize in every speed and accuracy contest, open to all makes of machines, arranged by National Business Show.

See how easily the Comptometer is carried from place to place about the office—same machine may be used for additions in one department and extensions in another.



What They Say About It in Massachusetts

The Comptometer purchased from you two or three years ago is in constant use by our accountant in addition, multiplication and division and taking off discounts. We would have to replace it as soon as possible if we were without it, now that we know the value of it.

ANTHONY SCREW CO.

WORCESTER, MASS.

The Comptometer facilitates our accounting work by one-half.

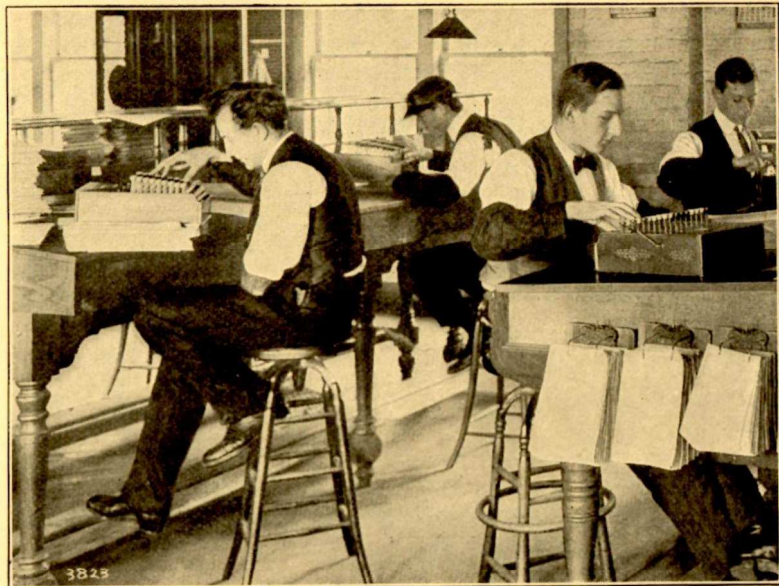
ABBOT WORSTED CO.

FORGE VILLAGE (Westford), MASS.

We use the Comptometer principally on multiplication and addition and find that it cuts down errors in figuring in our office to almost nothing.

UNION MACHINE CO.

FITCHBURG, MASS.



FIGURING COSTS IN A MANUFACTURING PLANT

We have three of your Comptometers, having had one or more in use the last ten or twelve years, possibly longer. Have found them very helpful, using them almost entirely for addition and multiplication.

BROWN-WALES CO. Iron, Steel, Plumbers' Supplies, etc. BOSTON, MASS.

The Comptometer is in constant use by some of our clerks the entire day. Our regret is that we did not have this valuable machine in our possession long ago.

PLYMOUTH RUBBER CO. STOUGHTON, MASS.

We have had very satisfactory results from the Comptometer in our office. The machine in use in our cost department no doubt does the work of at least two good clerks.

APSLEY RUBBER CO. HUDSON, MASS.

BALANCING
THE
JOURNAL

