

University of Mississippi

eGrove

Individual and Corporate Publications

Accounting Archive

1917

National system in tailoring

William H. Vehon

National Association of Merchant Tailors of America. Business Efficiency Committee

Follow this and additional works at: https://egrove.olemiss.edu/acct_corp

Recommended Citation

Vehon, William H. and National Association of Merchant Tailors of America. Business Efficiency Committee, "National system in tailoring" (1917). *Individual and Corporate Publications*. 190. https://egrove.olemiss.edu/acct_corp/190

This Book is brought to you for free and open access by the Accounting Archive at eGrove. It has been accepted for inclusion in Individual and Corporate Publications by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

National System
in Tailoring

William H. Vehon.

NATIONAL SYSTEM *in* TAILORING



Published by the
BUSINESS EFFICIENCY COMMITTEE
of the
NATIONAL ASSOCIATION
of MERCHANT TAILORS *of* AMERICA

Compiled and Edited
By WILLIAM H. VEHON
CHICAGO
1917

Copyright, 1917
by
William H. Vehon
Chicago



Sincerely Inscribed
to
The National Association of
Merchant Tailors of
America

Grateful acknowledgment and due credit is hereby given to the following: Frederick T. Croonberg for Definition of Type; Harry A. Wilkie for Customer's Record Card; John A. Devore for Alteration Blank; and Marinello Co., for Salesmanship Suggestions. ∞ ∞ ∞

A LITTLE Cost Accounting—
knowledge of what it costs
to do business—and a Little Com-
mon Sense make a Combination
hard to beat.

THE Purpose of the National Association in bringing out this work is to help the Merchant Tailor find the most efficient way to run his business, conscious that when he has done this, and has entered into a more prosperous state, his fellow merchants and competitors will share in his success.

THE Business Efficiency Committee of the National Association of Merchant Tailors is prepared to advise and assist its members in installing the National System in Tailoring and in furnishing supplies and blanks.

All inquiries should be addressed either to the Chairman of the committee or to the National Secretary.

INTRODUCTORY

FOR years the need has been manifest for a general standardized system in tailoring, but in the very incipency of the effort to perfect a system, it was clear that many ragged edges had to be ground down before some simple and logical basis could be introduced which would apply to the trade as a whole.

Knowing that the value of system building lies largely in the construction of a method that is simple in its operation, inexpensive, and easy to install, every effort has been made to meet these demands.

The National System and forms as herein presented meet all the prevailing needs and should apply in all instances where a comprehensive system is not already in force.

This system is independent of bookkeeping. It covers a much wider field, such as Cost Accounting, Cost Records, Order Blanks, Stock Records, Customers' Record Cards, Repair Work Tags, Alteration Blanks, etc.

The advantages of *knowing more than costs alone* have been emphasized and a standard of efficiency has been established in every branch of tailoring by which a saving of time and labor may be made.

A simple method, suiting the needs of tailors doing a small volume of business, has been evolved. This method can be installed without any outside help or interruption to business, or without any additional clerical work or expense. Its use makes for maximum efficiency and minimum guess work.

Routine procedure as found in some of the best houses in the country has been the basis for criticism. A conscientious effort has been made to improve prevailing methods and offer examples for more scientific and up-to-date plans of operation.

Complimentary letters received from tailors who have installed this method, either wholly or in part, indicate that the effort has not been in vain.

William H. Vehon

STANDARDIZATION

By

ALBERT MATHEWS

PRESIDENT OF THE NATIONAL ASSOCIATION OF MERCHANT TAILORS OF AMERICA

Chicago, September 15, 1917.

*To the Members of the National Association of Merchant Tailors
of America,*

FELLOW MEMBERS:

Inadequate knowledge of system and cost finding has been responsible for more mortality and general demoralization of trade than any other lack of business qualification.

Wherever cost accounting and system have been studied, carefully developed and introduced, immediate improvement has been the result, unintelligent competition has been reduced, and business failures checked.

For years the need of an efficient standard method of operating in tailoring has been keenly felt. Almost every other industry save ours has adopted certain standards whereby wasted efforts have been eliminated, the work improved, and time and money saved.

Carrying these convictions and believing in them, it gives me a feeling of genuine satisfaction, to be able to present to the members of our Association the National System in Tailoring. This work is the culmination of many years of research and practical application in some of the best shops in America and may be relied upon as a true and accurate guide. It is the generous gift of Mr. William H. Vehon to our Association.

This system has been tried out in Chicago and elsewhere, and has proven of incalculable value, hence it is with the sanction of the entire National Board that I heartily recommend its adoption and general use by every member of our Organization.

The system is simple, effective and reliable. Its introduction into the business entails no radical changes. Its various features can be installed gradually and at a very low cost.

I believe that the general adoption and standardization of a uniform system will end ruinous under-selling and guard the tailor against the shoals of disaster, insure and safe-guard his profits, and enroll him as a brother in the trade, to be respected as a competitor and feared only for superior knowledge, greater industry and more genuine service.

Very truly yours,

ALBERT MATHEWS, *President*

National System
in Tailoring

NATIONAL SYSTEM IN TAILORING

AN AUTHORITY ON BUSINESS EFFICIENCY

Mr. Edward M. Skinner, former president of the Chicago Chamber of Commerce and an authority on business efficiency, said in a recent address before that body:

“What does the average retail merchant of today know about the essential things in his business that really count? What does he know about his percentage of profit or his percentage of expense? What does he know about the number of times he turns his stock? How many merchants can tell you how much they have bought in advance of a season, or how much they sold during the same season last year?

“To have an efficient administration of your business you must first know the exact condition of that business. You must have a simple, comprehensive method of keeping track of that business, not once a year, or twice a year, but every day.

“The man who knows the most about his business seldom fails. The man who knows the least about his business seldom succeeds.

“It is really remarkable, the lack of knowledge of the average business man. They do not, as a class, begin to study and prepare themselves for their work in the way that they expect professional men to do. Business men can no longer expect to succeed unless they make a close study of their specialty. There are four things they should do:

First, know the actual condition of their business.

Second, adopt a system of keeping record which will keep them constantly in touch with their trade.

Third, make frequent comparisons of their business and that of their competitors.

Fourth, try to induce others to adopt the same methods.”

NATIONAL SYSTEM IN TAILORING

CAUSES OF FAILURES

The problem confronting the Merchant Tailor in the economical and scientific manufacture of garments or the question of adequate supply of skilled labor is only secondary when considered in the light of cause and effect upon his business, that the lack of system and his inability to figure cost has upon his success and failure. It is not so much bad merchandising, bad credits, or lack of capital that is interfering with his success as it is his inefficient administration of his business and his lack of knowledge of the essential things in business affairs.

Merchant Tailoring is not the only line that has struggled with these problems, but other branches of industry have studied and mastered them to a far greater degree than the tailor. The tailor is still drifting and will continue to do so until he realizes the importance of efficient and standardized methods of doing business.

Many tailors seem to think that taking a sartorial course is all that is needed for success; that going through a cutting school, marching out with a diploma, opening up a shop and waiting for business to come along is all they have to do. Tailoring technique, to be sure, is very necessary, but with it must be combined business ability and efficiency.

In its essential features tailoring differs to no extent whatsoever from other industries, since every production embodies *material, labor and expenses* as component factors. The underlying fundamentals of business science are the same in all lines. What is vital to success in the dry-goods, clothing, or other industries, applies to merchant tailoring with equal force, just as the neglect and disregard of these fundamentals bring on failure.

Whilst tailoring ranks high amongst American activities it shows a smaller percentage of successful men than any other industry requiring similar investment and preparation. This is

NATIONAL SYSTEM IN TAILORING

because so many tailors are satisfied with merely making a livelihood when they might easily double their earning capacity by intelligent concentration on modern methods of efficiency.

Efficient ways of doing business are not acquired in a day, but by never-ceasing application. One of the prime reasons for failure is the shocking disregard of modern system in business. Instead of devoting time and effort to the actual study of the *best* way to conduct the business, slipshod methods, which often have only the approval of hearsay, are adhered to by an appallingly large number of tailors.

James Bryce of Great Britain said: "Three-fourths of the mistakes that a man makes are made because he does not really know things that he thinks he knows." This book is an endeavor to correct that contingency in the tailoring business.

The merchant tailor compares favorably with men engaged in other lines as to Ability, Integrity, Honesty of Purpose, Perseverance, and Willingness to Work. Facts show, however, that he is inclined to depend too much upon his skill as an artist and *too little upon the commercial side of his calling*. He desires to dodge the little extra labor in his office, or the trifling expense of a necessary system. He is too often tempted to use the selling price of his competitor without endeavoring to really ascertain *his own actual cost*.

That the quoting of prices on his product and continually making sales *without* a correct knowledge of costs is interfering with his success, cannot be questioned. Further than this, no change for the better is possible until *all guesswork* has been eliminated in every branch of the tailoring business.

The majority of tailoring failures are directly attributable to these conditions and to the *under-estimating of the cost of the product*. In quoting prices, guesses are made. The *profit is invariably over-estimated*.

NATIONAL SYSTEM IN TAILORING

This investigation shows that the *cause* of so many avoidable failures is *lack of definite information on*: •

- (a) Determining a Profitable Selling Price.
- (b) Overhead or Fixed Charges.
- (c) Relationship between Net and Gross Costs.
- (d) System in the Operation of Business.
- (e) Proper Basis for the Extension of Credit.

The causes for failures have been clearly set forth, and logical remedies pointed out, but a change of conditions can only be brought about by an earnest and honest endeavor on the part of the tailor himself—he must co-operate and be willing to accept the better way. System and modern methods are merely guides to direct his efforts—nothing more.

With the effort that the National Association is making to improve the standard of efficiency, not alone amongst its members but throughout the entire trade, it is hoped that a better condition will soon prevail and that the rocks that have heretofore made for disaster in the tailoring profession will disappear, and a safe and sound basis for operation will be assured.

Long ago the successful tailor recognized the advantages to be gained by the application of system in this industry. He has conformed with the spirit of the times and adopted for use in his business that which has proved practical in other lines, convinced that his earning capacity and profits increase with the knowledge and efficient methods he employs in his affairs.

COST ACCOUNTING IN THE PRINTING INDUSTRY

Other trades have passed through conditions similar to those menacing merchant tailoring. The printing industry, before the introduction of the *Cost Finding System*, was in exactly the same condition as much of the merchant tailoring line is today.

NATIONAL SYSTEM IN TAILORING

Men engaged in printing on both a large and small scale accepted contracts at any price, *guessing* at their profit. Having to meet competition on such basis, was it any wonder that few prospered?

This chaotic condition in the printing field has changed. The printer awakened to the fact that he was behind the times; that his method of doing business was an *underselling of his product*; that he had no knowledge of the *real cost* of a job; that he was quoting prices that were ruinous to himself and his neighbor; that the most essential thing in his business was *knowledge of cost* of his product, and that prices *must* be based thereon; that contracts taken which did not show profits meant failure to him in the end.

By establishing a Cost Finding System, locally and nationally and installing it wherever possible, a change took place in the printing trade that is one of the commercial miracles of the 20th Century

The general standard and efficiency of the printing business has been wonderfully improved and the average of intelligence used in operating is naturally higher than formerly; there are fewer failures; there are larger profits and room for all who transact business on a systematic, honest and logical basis.

Merchant tailoring is, to a large extent, where the printing business was a few years ago. The tailor of today, like the printer of yesterday, is guessing at profits.

NATIONAL SYSTEM IN TAILORING

THE NATIONAL SYSTEM

A system, like rules or principles in science, must have a foundation upon which the whole superstructure rests and around which the entire procedure and arrangement evolves and unfolds.

The National System in Tailoring as advocated in this work is true to this common law. It is built upon scientific lines and rests upon a sound foundation—the National Order Blank, which entails accurate Cost Accounting.

This Order Blank, combined with the Cost Record Sheet, furnishes the tailor the means for absolute control of his business as well as the necessary knowledge whereby prices on his product may be fixed to insure a legitimate profit. The system enables him to determine a correct percentage of fixed charges or overhead expenses and is also an aid to buying and selling.

Cost Accounting, as herein embodied, is treated along simple and direct lines. Correct quantities and price of merchandise as well as labor and overhead expenses are sought in order to arrive at an accurate total cost of each order.

The fact that merchant tailoring is a special order business, and that no two orders—even of the same style of garment—are rarely exactly alike, in so far as cost is concerned, makes it impossible to treat Cost Accounting by any other method. Quantities of materials and prices vary too much to permit of any other procedure being used with safety than that presented here.

In building this system the needs of the smaller tailor have been especially considered and a careful study made of his actual requirements with the result that a simple plan of operation has been provided for him. All antipathy to clerical work which many complicated systems entail has been entirely done away with by the use of the shortened form of the National Order Blank.

NATIONAL SYSTEM IN TAILORING

The use of Order Blanks in tailoring is not a new idea as various forms have been in vogue for some time, but they have *all fallen short in covering the routine* procedure and important points that make for perfect control which gives the tailor the real help he should have. The strength and value of this system lie in its completeness and the information it gives the tailor concerning the vital factors of his business.

Its other advantageous features, such as the Tailors' Perpetual Workboard, Busheling and Repair Tags, Customers' Record Cards, Stock Record System on Cards, and Alteration Blanks are a continuation or the superstructure of it. They may be added and used to suit the needs of the tailor. They require no especial mention here further than that they are of unquestionable advantage to merchant tailoring.

The time is past when one—with careless methods—can hope to compete with a progressive neighbor. In business there is no half-way station—we must either go forward—or backward.

NATIONAL SYSTEM IN TAILORING

COST ACCOUNTING

The procedure of *Cost Accounting* lies in the tracing of *material, labor, and expense*, direct and indirect, to the product.

Ascertaining the cost of *material* and *labor* is an easy matter. Arriving at the *overhead or fixed charges* is the stumbling block to the tailor.

Fixed Charges or Overhead Expenses are the most important items that enter into the cost of the finished product. In spite of this, they are the factors that are least considered by the tailor.

When installing a system of Cost Accounting, it is necessary to take into consideration *all* expenses, *direct and indirect*, compile them for the year and ascertain their sum total before attempting to find the *percentage of cost* in doing business—see page 31.

So-called “Cost Accounting” based on anything short of a definite knowledge of *overhead or fixed charges* is of no use whatsoever, and should not be attempted.

SAFEGUARDING PROFITS

Safeguarding profits is the cornerstone of success in any business. Sales may aggregate into hundreds of thousands, or they may be only a fraction of that, but the whole purpose of selling is destroyed if profit—the sole object of the sale—is lost by bad methods or carelessness.

Increased sales should mean increased profits, but without a Cost Finding System to safeguard the anticipated profits the probabilities are that the greater the volume of sales the greater may be the loss.

Every tailor should have a system for ascertaining the cost of production. He should know what he is doing on every job, whether making or losing money, and how much.

NATIONAL SYSTEM IN TAILORING

He should not depend upon his yearly inventory for knowledge of how much he has gained or lost. He should have this information *daily* on every job. If he has been playing a losing game it is too late to apply the remedy, for that would be "shutting the stable door after the horse is gone."

He should know his individual job profits or losses and not rely upon *aggregate lump sum* profits. Aggregate profits may cover many an individual job loss.

Accurate knowledge and correct information of all that goes on in one's business will put a correct selling price on the product and insure a just profit.

NATIONAL SYSTEM IN TAILORING

EXPENSE ACCOUNTS

A thorough and accurate knowledge of the cost of operating is vitally necessary in retailing and manufacturing. Although it has by far a greater bearing upon the ultimate success or failure of a business than any other factor, only a comparative few give this subject the careful study it should have, and the tailor least of all.

System and cost accounting are of little use where this all important factor is not carefully considered. A thorough knowledge of the cost of doing business is vitally essential to guard the tailor against a loss in the determining of a profitable selling price, and in the safeguarding of his legitimate profit.

Having the various operating expenses systematically divided enables the tailor to put his finger on extravagances at any time, and to cut down the cost of doing business where it might rise to too high a figure.

General Expense covers items such as Taxes, Insurance, Light, Heat, Express Charges, Delivery Charges, Wrapping and Cutting Paper, Advertising, Boxes, Postage, Telegrams, Telephone, Collection Expenses, Allowances, Donations, Interest on Net Amount of Capital Invested, and all other incidental expenses.

NOTE—In the schedule shown on page 28, these expense items are listed separately. If there is a considerable amount involved in any one of these different expenses, such items should be given individual expense accounts in the ledger.

Rent includes *all* that is paid out for rentals. If the tailor owns the premises he occupies, he should charge rent account with the amount he would receive if renting to others.

Salary covers the cost of hired and personal services. If a tailor does his own cutting and selling, the amount his services would be worth to others should be charged to salary account.

NATIONAL SYSTEM IN TAILORING

Bad Debts, and all losses due to bad debts, should be *finally* charged to the expense account.

Depreciation on stock and fixtures, or anything else suffering from age, wear and tear, should be charged to the expense account.

Busheling (*Short Method*)—Charge all money expended for labor and merchandise used, also the correct proportion of rent for Space, Light and Heat, and *credit* all that is received to account of Busheling. If the result shows a debit, charge it to general expense account at the end of the year.

The profits derived from pressing, repairing and dry cleaning, under the foregoing method, are absorbed in the Busheling Account—the result simply shows a correspondingly lower cost.

Busheling (*With more Detail*)—When desiring to know more than the short method shows, a separate account of pressing, repairing and dry cleaning is advisable. It is most difficult to keep an exact account of the unproductive hours in the Busheling Department. The work entailed is entirely in excess of the value of the information derived therefrom.

Business success is reached only when profits on sales cover everything in the nature of expenses—and a little more. It is highly essential to have that little margin of safety—and to be sure of having it.

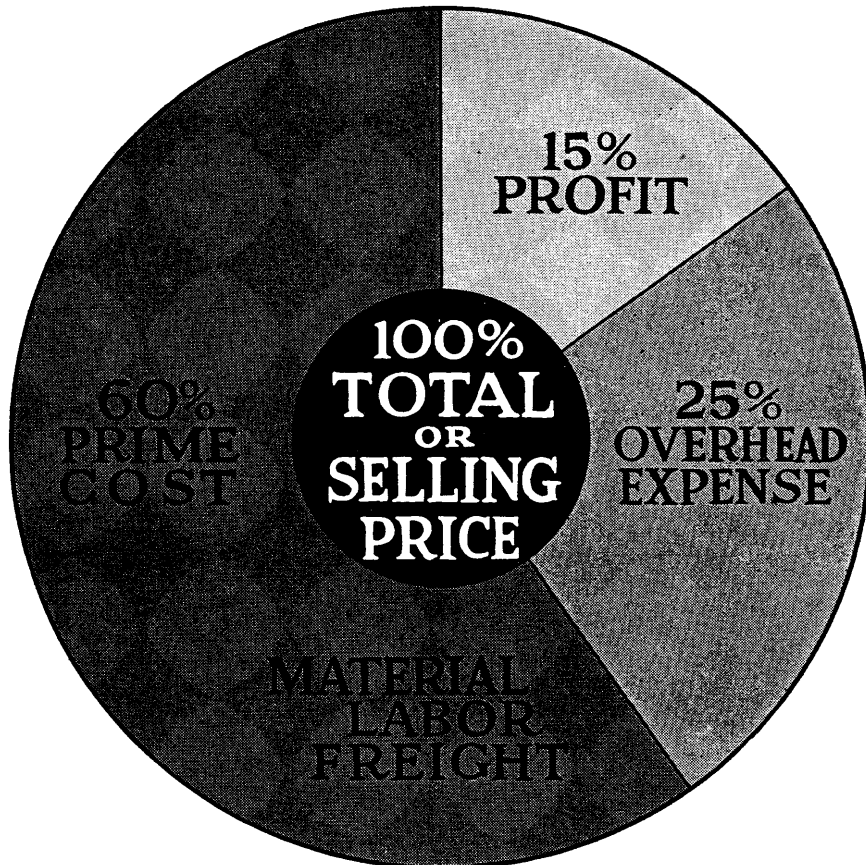
NATIONAL SYSTEM IN TAILORING

SCHEDULE SHOWING PRIME COST AND OVERHEAD EXPENSE — TOTAL COST OF PRODUCTION, ALSO PROFIT AND SELLING PRICE

Cost of Material Freight, Labor	}	Prime Cost	60%	
Rent Salary (CUTTER AND TRIMMER) Busheling Taxes, Light, Heat Insurance Telephone, Telegrams Delivery, Express Stationery, Stamps Wrapping Paper, Boxes, etc. Allowances, Donations Bad Debts (FINAL DISPOSITION) Depreciation on Stock and Fixtures Interest on Capital and Borrowed Money Up-keep All Incidental Expenses Salary (OFFICE) Salary (SALESMAN) Advertising All Indirect Selling Expenses	}	EXPENSE		
	}	Direct Overhead Expense	25%	
	}	GENERAL		
	}	Selling Expense		
		Total	85%	
		or Cost of Production		
				PROFIT 15%
				} SELLING PRICE 100%

NOTE: The division of Prime cost, Overhead expenses, and Profits as shown on the schedule and chart is intended to point out clearly the relation of these factors to the selling price, also the minimum profit under which the tailor can operate with safety.

NATIONAL SYSTEM IN TAILORING



NOTE: In showing this chart of division of costs and profits, it is implied that a net profit of 15% is the minimum profit that a tailor must have on anything he produces.

When garments require more than the usual amount of attention, time, care and skill, the margin of profit should exceed 15%. The tailor in that event must use his judgment in determining a proper charge.

NATIONAL SYSTEM IN TAILORING

HOW TO OBTAIN THE SELLING PRICE

To arrive quickly at a profitable selling price on the basis of the percentages shown in the schedule, add two-thirds of the *prime cost* to the latter and the result will be the selling price with a 15% profit included.

In other words, the selling price is determined by adding to the cost of material and labor two-thirds of that sum.

EXAMPLE

Labor & Material \$60	Labor & Material \$60
Add $\frac{2}{3}$ 40	Operating Expense 25
	Profit..... 15
Selling Price.....\$100	Selling Price.....\$100

Price cutting is just pure cussed laziness. The tailor who does it is too indolent to exert himself to stand up and protect his profit.

NATIONAL SYSTEM IN TAILORING

PERCENTAGE OF OVERHEAD OR OPERATING COST

Take the sum total of all expenses (as shown in the schedule), also the total of sales for the year, divide the sum total of expenses by the total of sales and the result is the *percentage of operating cost*—or *fixed charges*.

EXAMPLE

Total Expenses.....	\$10,000.00
Total Sales.....	40,000.00
$\$40,000 \div \$10,000.00 = .25$ or 25%.	

Take this percentage and deduct it from the price of any article sold, then deduct from the remainder what the labor, woolens and trimmings cost and the balance will be the *net profit or loss*.

EXAMPLE

Sales Price.....	\$100
Operating Expense 25%.....	25

	\$75
Cost of Labor and Material.....	60

Net Profit.....	\$15

Go over the selling prices of the various garments and see where these prices stand as to profits.

The first principal in business is violated when the tailor fails to conserve his legitimate profit—he is committing a crime against his family—his fellow merchant and himself.

INSTALLING THE NATIONAL SYSTEM

In installing this system begin with the most essential factor—The National Order Blank. Establish that firmly and have it working smoothly, then gradually build up and add the other features. Not more than two ideas should be established simultaneously and sufficient time should be allowed to develop the new features and make them thoroughly understood before adding anything more. The system is so arranged as to permit of its gradual introduction.

Following are the ideas and forms in their order of importance and value to the merchant tailor as they should be considered and introduced—

FIRST: *National Order Blank*:—This form furnishes a complete record of the sale for both the office and cutting room. A Cost Record Sheet, Garment Tickets, Pay Tickets, Cutter's Reference and Charge Ticket for cutting room and office are included in the complete form.

National Order Blank (Short Method):—For tailors doing a small volume of business this form furnishes a complete record of sales, a Cost Record Sheet and Garment Tickets.

SECOND: *Tailor's Perpetual Work Board*:—This is used in connection with the National Order Blank and does away with the keeping of books by the cutter. It gives him better control of the work handed out as well as of his workmen.

THIRD: *Customers' Record Cards*:—These cards are of great importance to the tailor, giving, as they do at all times, a complete record of every purchase made by the customer.

NATIONAL SYSTEM IN TAILORING

- FOURTH: *Record Book*:—This is the mirror of the business. It gives complete information on manufacturing factors and profits.
- FIFTH: *National Stock Record Card System*:—This system gives an up-to-date, perpetual record of stock. It saves re-sampling of carried-over styles. It is easier to handle than books and less expensive.
- SIXTH: *National Repair Tag*:—This tag is of material assistance in arriving at the proper charges on all repair work. It can also be used for keeping a record of busheling.
- SEVENTH: *National Alteration Blank*:—This blank materially aids the cutter on repeat orders and saves expensive alteration. It is especially adapted to out-of-town orders.

Merchant Tailoring can be conducted on a systematic business basis—as are other lines. The old way of doing business by guess-work is fast being relegated to the background.

NATIONAL SYSTEM IN TAILORING

NATIONAL ORDER BLANK

(COMPLETE FORM)

Until a short time ago few, if any, in the trade used a uniform order blank. Almost every tailor has tried to invent something to meet his individual requirements, and operate it as he saw fit.

After carefully considering many ideas, and trying out a number of forms the National Order Blank was evolved. It covers every necessary point in the execution of an order, and gives a clear record and full information of each transaction involving a minimum amount of clerical work.

The Order Blank provides for every step as the job proceeds from office to work-room until ready for delivery. It is constructed on the duplicate carbon copy plan. The Top Sheet provides for the record of Sale, Measurements and Pay Tickets. It also carries a Pattern Reference Ticket with definition of type and measurements to be filed with the pattern for future reference. The carbon copy furnishes a Cost Record Sheet, Garment Tickets, Cutter's Reference and Office Charge Tickets for work given out.

The top sheet must remain in the office on the temporary file. It comprises a permanent record of the transaction and measurements. When the order is completed and the garments delivered, either paid for or charged, the top sheet then should be placed in a permanent file for future reference.

Where a number of garments are ordered at one time, no additional order blank need be used. The measures, information and particulars are on the original order blank and all that is necessary is additional Work or Garment Tickets and Cost Record Sheets for the balance of the order.

Designate each additional suit, extra trousers, overcoat, etc., included in the original order by using a Code Letter with the

NATIONAL SYSTEM IN TAILORING

number of the order on all additional Garment Tickets and Cost Record Sheets; also enter them in Record Book in the same manner.

EXAMPLE

Order 100— Suit
 Suit and extra trousers
 Overcoat
 Fancy vest

Work Tickets and Cost Record Sheet should be marked as follows:

First suit	No. 100
Second suit and extra trousers	No. 100—A
Overcoat	No. 100—B
Fancy vest	No. 100—C

System saves money—systematizing any work reduces the expense of doing that work.

NATIONAL SYSTEM IN TAILORING

NATIONAL ORDER BLANK—TOP SHEET

(COMPLETE FORM)

Top sheet of Order Blank provides for the following:

Complete Record of Sale and Measurements.

Definition of Type.

Full set of Pay Tickets.

Pattern Reference Ticket.

Record of Sale and Measurement sections of sheet remain in the office on Temporary File until order has been completed and all items of sale either charged or paid. The sheet is then filed numerically in Permanent File.

NOTE: Pay Tickets and Pattern Reference Tickets should go with carbon copy to cutting room.

NATIONAL ORDER BLANK

Top Sheet — Complete Form

<p>Copyright, 1914, Chicago by William H. Walker, Chicago</p> <p>No. <u>2550</u> Date <u>May 15-1917</u></p> <p>Sold by <u>J. M. Smith</u> Measured by <u>194</u></p> <p>Name <u>J. M. Smith</u> <small>Record Card No.</small></p> <p>Bus. Add. <u>410 Otis Bldg. Tel. 416-70</u></p> <p>Res. Add. <u>1516 Dearborn St. Tel. 510</u></p> <p>Reference <u>Suit National Bank</u></p> <p>Remarks</p>	<p>Coat No. <u>2550</u> <small>Coat No.</small></p> <p>Name <u>J. M. Smith</u></p> <p>Style <u>2 B Coat Back</u> <small>Yankee</small> <u>McBain</u></p> <p>Edge <u>Summit</u> <small>1/16 Machine</small></p> <p>Pockets <u>2 Inside breast pockets</u></p> <p>Try on <u>Monday</u> <small>Placed</small> <u>May 28</u></p> <p>Measure <u>16-41 1/2-29 1/2-34-19 1/4-</u> <u>25-18-7 1/4-41-39-44-15 1/4</u></p> <p>Vest No. <u>2550</u> <small>Vest No.</small></p> <p>Name <u>J. M. Smith</u></p> <p>Measure <u>13 1/4-27 1/2-21-22 1/2</u></p> <p>Trousers No. <u>2550</u> <small>Trousers No.</small></p> <p>Measure <u>39 1/4-29 1/2-37-40 1/2-43-23 1/2</u> <u>19-15 1/4</u></p> <p>Remarks</p>	<p>DEPARTMENT OF TYPE</p> <p>Explanation: Slightly (1) Medium (2) Very (3)</p> <p>Attitude: <input checked="" type="radio"/> Neck <input type="radio"/> Head <input type="radio"/> Neck <input type="radio"/> Neck <input type="radio"/> Neck</p> <p>Shoulders: <input checked="" type="radio"/> Normal <input type="radio"/> Square <input type="radio"/> Forward <input type="radio"/> Backward</p> <p>Back: <input type="radio"/> Normal <input type="radio"/> Round <input type="radio"/> Flat</p> <p>Stomach: <input type="radio"/> Normal <input type="radio"/> Round <input type="radio"/> Flat</p> <p>Hips: <input type="radio"/> Normal <input type="radio"/> Large <input type="radio"/> Small</p> <p>Weight: <u>175</u> Height: <u>5'7"</u> Size Collar: <u>15 1/2</u></p> <p>No. <u>2550</u> <small>Vest No.</small></p> <p>Name <u>J. M. Smith</u></p> <p>Style <u>No. 2 B Coat</u> <small>Edge</small> <u>1/16 Machine</u></p> <p>Try on <u>Finished</u> <small>May 28</small></p> <p>Remarks <u>Collarette</u> <u>Eye glass pocket on inside</u></p> <p>Trousers No. <u>2550</u> <small>Trousers No.</small></p> <p>Name <u>J. M. Smith</u></p> <p>Measure <u>39 1/4-29 1/2-37-40 1/2-43-23 1/2</u> <u>19-15 1/4</u></p> <p>Pockets <u>Side & 2 hip</u> <small>Turn-up Belt-strap</small></p> <p>Remarks <u>Slip forward</u> <u>Chamois neck pocket</u> <u>Done May 28</u></p>	<p>DEPARTMENT OF TYPE</p> <p>Explanation: Slightly (1) Medium (2) Very (3)</p> <p>Attitude: <input checked="" type="radio"/> Neck <input type="radio"/> Head <input type="radio"/> Neck <input type="radio"/> Neck <input type="radio"/> Neck</p> <p>Shoulders: <input checked="" type="radio"/> Normal <input type="radio"/> Square <input type="radio"/> Forward <input type="radio"/> Backward</p> <p>Back: <input type="radio"/> Normal <input type="radio"/> Round <input type="radio"/> Flat</p> <p>Stomach: <input type="radio"/> Normal <input type="radio"/> Round <input type="radio"/> Flat</p> <p>Hips: <input type="radio"/> Normal <input type="radio"/> Large <input type="radio"/> Small</p> <p>Weight: <u>175</u> Height: <u>5'7"</u> Size Collar: <u>15 1/2</u></p> <p>No. <u>2550</u> <small>Trousers No.</small></p> <p>Name <u>J. M. Smith</u></p> <p>Measure <u>39 1/4-29 1/2-37-40 1/2-43-23 1/2</u> <u>19-15 1/4</u></p> <p>Pockets <u>Side & 2 hip</u> <small>Turn-up Belt-strap</small></p> <p>Remarks <u>Slip forward</u> <u>Chamois neck pocket</u> <u>Done May 28</u></p>
<p>Coat <u>Blumberg</u> Made by <u>Blumberg</u></p> <p>Vest <u>Blumberg</u></p> <p>Trousers <u>Blumberg</u></p> <p>Articles Sold</p> <p>Suit <u>70</u></p> <p>Overcoat</p> <p>Vest</p> <p>Trousers</p> <p>TOTAL <u>70</u></p> <p>CASH PAID</p> <p>BALANCE</p> <p>Delivered</p> <p>Charged</p>	<p>PAY TICKET No. <u>2550</u> <small>Coat</small></p> <p>Name <u>J. M. Smith</u></p> <p>Extra</p> <p>TRY ON TICKET No. <u>2550</u> <small>Coat</small></p> <p>Tailor</p> <p>PAY TICKET No. <u>2550</u> <small>Vest</small></p> <p>Name <u>J. M. Smith</u></p> <p>Extra</p> <p>TRY ON TICKET No. <u>2550</u> <small>Vest</small></p> <p>Tailor</p> <p>PAY TICKET No. <u>2550</u> <small>Trousers</small></p> <p>Name <u>J. M. Smith</u></p> <p>Extra <u>129-132</u></p> <p>PATTERN REFERENCE</p> <p>No. <u>2550</u></p> <p>Name <u>J. M. Smith</u></p> <p>Measure <u>16-41 1/2-29 1/2-34-19 1/4-</u> <u>25-18-7 1/4-41-39-44-15 1/4</u> <u>13 1/4-27 1/2-21-22 1/2</u> <u>39 1/4-29 1/2-37-40 1/2-43-23 1/2</u> <u>19-15 1/4</u></p> <p>DEFINITION OF TYPE</p> <p>Explanation: Slightly (1) Medium (2) Very (3)</p> <p>Attitude: <input checked="" type="radio"/> Neck <input type="radio"/> Head <input type="radio"/> Neck <input type="radio"/> Neck <input type="radio"/> Neck</p> <p>Shoulders: <input checked="" type="radio"/> Normal <input type="radio"/> Square <input type="radio"/> Forward <input type="radio"/> Backward</p> <p>Back: <input type="radio"/> Normal <input type="radio"/> Round <input type="radio"/> Flat</p> <p>Stomach: <input type="radio"/> Normal <input type="radio"/> Round <input type="radio"/> Flat</p> <p>Hips: <input type="radio"/> Normal <input type="radio"/> Large <input type="radio"/> Small</p> <p>Weight: <u>175</u> Height: <u>5'7"</u> Size Collar: <u>15 1/2</u></p> <p>Hips: <input type="radio"/> Normal <input type="radio"/> Large <input type="radio"/> Small</p> <p>Legs: <input type="radio"/> Normal <input type="radio"/> Open <input type="radio"/> Closed</p> <p>Calves: <input type="radio"/> Normal <input type="radio"/> Square <input type="radio"/> Round</p>		

Actual Size 13 1/4 x 12

NATIONAL ORDER BLANK—CARBON COPY

(COMPLETE FORM)

Carbon Copy of Order Blank provides the following:

Cost Record Sheet.

Garment Tickets.

Cutter's Reference Ticket.

Tailor's Charge Ticket.

Memo for Cutter.

The Cost Record Sheet must *not* be covered with carbon—keep it free.

NOTE: In folding Order Blank turn in Cutter's Reference Ticket first. This will leave Cost Record Sheet exposed.

NATIONAL ORDER BLANK

Carbon Copy—Complete Form

Copyright, 1915 by William H. Viboon, Chicago					COST RECORD SHEET					Carbon must not extend beyond perforations				
Order No. <u>2550</u>					Cloth No. <u>0964</u>					No. <u>2550</u> Coat				
Name <u>J. M. Smith</u>					Name <u>J. M. Smith</u>					No. <u>2550</u> Coat				
CLOTH CUTTER'S TICKET					Name <u>J. M. Smith</u>					Done <u>May 28th</u>				
No.					Style <u>2 Butt, back</u>					Lining <u>Mohair</u>				
Materials					Edge <u>1/6 Machine</u>					Seams <u>1/6 Machine</u>				
Yard					Pockets <u>2 Outside breast pockets</u>					No. <u>2550</u> Coat				
Price					Try on <u>Monday</u>					Finished <u>May 28th</u>				
Total					Measure <u>16-17 1/2-32 1/2-12 3/4-29 1/2-25-18-19 1/4-41-39-44-15 3/4</u>					Tailor's Charge TICKET				
Total					Vest <u>13 1/4-21 1/2-21-22 1/2</u>					No. <u>2550</u> Vest				
TRIMMER'S TICKET					Trousers <u>29 3/4-29 1/2-37-40 1/2-43-33 1/2</u>					Name <u>J. M. Smith</u>				
Body-Lining Silk Mohair					Remarks <u>19-15 1/4</u>					Done <u>May 28th</u>				
Sleeve-Lin. Silk-Stripe					DEFINITION OF TYPE					Tailor's Charge TICKET				
Vest-Lining					Explanation: Slightly (1) Medium (2) Very (3)					No. <u>2550</u> Vest				
Trousers-Lining					Attitude					Name <u>J. M. Smith</u>				
O'Coat Vest					Normal Forward <input type="checkbox"/> Head <input type="checkbox"/> Neck <input type="checkbox"/>					Done <u>May 28th</u>				
Cut Trim. Sur. Cest. Tr.					Normal Forward <input type="checkbox"/> Head <input type="checkbox"/> Neck <input type="checkbox"/>					Tailor's Charge TICKET				
Facing					Shoulders <input type="checkbox"/> Normal <input type="checkbox"/> Sloping <input type="checkbox"/> Arms <input type="checkbox"/> Normal <input type="checkbox"/> Blades <input type="checkbox"/> Heavy <input type="checkbox"/>					No. <u>2550</u> Trousers				
Velvet Collar					L. Square Forward <input type="checkbox"/> L. Heavy <input type="checkbox"/>					Name <u>J. M. Smith</u>				
Binding					Back <input type="checkbox"/> Normal <input type="checkbox"/> Round <input type="checkbox"/> Flat <input type="checkbox"/>					Done <u>May 28th</u>				
Buttons					Stomach <input type="checkbox"/> Normal <input type="checkbox"/> Hips <input type="checkbox"/> Normal <input type="checkbox"/> Seat <input type="checkbox"/> Normal <input type="checkbox"/>					Tailor's Charge TICKET				
Sandries					Round <input type="checkbox"/> Flat <input type="checkbox"/> Small <input type="checkbox"/> Large <input type="checkbox"/> Flat <input type="checkbox"/>					No. <u>2550</u> Trousers				
Total Trimming					Weight <u>175</u>					Name <u>J. M. Smith</u>				
Order No. <u>2550</u> LABOR					Height <u>5'8 1/2</u>					Done <u>May 28th</u>				
Making <input type="checkbox"/> Suit <input type="checkbox"/> O'Coat <input type="checkbox"/> Trousers <input type="checkbox"/> Vest <input type="checkbox"/>					Site Collar <u>15 1/2</u>					Tailor's Charge TICKET				
Extras					No. <u>2550</u> Vest					Name <u>J. M. Smith</u>				
Operating Cost					Name <u>J. M. Smith</u>					Done <u>May 28th</u>				
Total Cost					Style <u>No Collar</u>					Tailor's Charge TICKET				
Remarks <u>2 butt back trousers</u>					Edge <u>1/6 Machine</u>					No. <u>2550</u> Trousers				
Sample					Try on <u>Monday</u>					Name <u>J. M. Smith</u>				
Sale					Finished <u>May 28th</u>					Done <u>May 28th</u>				
Cost					Remarks <u>Dollarette</u>					Tailor's Charge TICKET				
Net Profit					Remarks <u>Eye glass pocket on right side</u>					No. <u>2550</u> Trousers				
					Waist <u>37</u>					Name <u>J. M. Smith</u>				
					Leg <u>29 1/2</u>					Done <u>May 28th</u>				
					Knee <u>19</u>					Tailor's Charge TICKET				
					Bottom <u>15 1/4</u>					No. <u>2550</u> Trousers				
					Pockets <u>Side & hip</u>					Name <u>J. M. Smith</u>				
					Remarks <u>Turn-up Belt-strap</u>					Done <u>May 28th</u>				
					Hips <input type="checkbox"/> Normal <input type="checkbox"/> Large <input type="checkbox"/> Seat <input type="checkbox"/> Normal <input type="checkbox"/> Flat <input type="checkbox"/> Legs <input type="checkbox"/> Normal <input type="checkbox"/> Open <input type="checkbox"/> Bow-legged <input type="checkbox"/>					Tailor's Charge TICKET				
					Call <input type="checkbox"/> Heavy <input type="checkbox"/> R. D. <u>Blauis hitch pocket</u>					No. <u>2550</u> Trousers				
					L. Bow <input type="checkbox"/>					Done <u>May 28th</u>				

MEMORANDUM

Refer to No. 1561

ACTUAL SIZE—12 3/8 x 12

NATIONAL SYSTEM IN TAILORING

NATIONAL ORDER BLANK

(SHORT FORM)

To meet the prevailing demand of the smaller tailor for an extremely simple and inexpensive system, the SHORT FORM NATIONAL ORDER BLANK has been devised.

The Top Sheet of the blank provides for the Measurements and the Record of the Sale.

The Carbon Copy supplies the Work or Garment Tickets and Cost Record Sheet.

This form meets all the requirements of the smaller trade not desiring a more comprehensive system, and can be introduced at a very low cost. To install the system, the Order Blanks and a Temporary and Permanent File are all that is necessary.

It is safe to say that no tailor can possibly get along with less than this, no matter what method he may use.

This form provides the following:

TOP SHEET

Complete copy of order (with definition of type.)

LOWER SHEET

Complete set of Garment Tickets.

Cost Record Sheet.

NOTE: Cost Record Sheet must not be covered with carbon—keep it free.

NATIONAL ORDER BLANK

Top Sheet—Short Form

Copyright, 1915
by William H. Vebon, Chicago

Date 4/24-17
 No. 2390 File No. _____
 Sold by W.S. Measured by O.
 Name L.B. Richardson
 Bus. Add. 725 So. Wabash Ave. New. 69
 Res. Add. 4916 Kenmore Ave

References _____

Remarks _____

Goods No. #D 75.

Made by
 Coat Bachstrom
 Vest Brown
 Trousers A. Johnson

Articles Sold	Price
Suit	70 +
Overcoat	
Vest	
Trousers	
TOTAL	70 -
CASH PAID	
BALANCE	

Delivered _____

Charged _____

No. 2390 **Coat** File No. _____
 Name L.B. Richardson
 Style Suit Sack Linings Mohair
 Edge _____ Seams 7/6 Machine
 Pockets Outside breast pocket
 Try on Thursday Finished May 1st
 Measure 17-18 1/2 - 30-12 3/4 - 30 1/4 - 25 3/4
20-7 3/4 - 43 1/2 - 42 1/2 - 44 - 17 1/2

Vest 13 1/2 - 27 - 22 - 23 1/2
 Trousers 40 3/4 - 30 1/2 - 41 1/2 - 42 1/2 - 43 1/2 -
 Remarks 23 1/2 - 19 - 16 1/4

DEFINITION OF TYPE

Explanation: Slightly (1) Medium (2) Very (3)

Attitude Normal Forward Head Normal Neck Normal
 Erect Stooping Backward Forward Long
 Short

Shoulders R. Normal Sloping Arms Normal Blades R. Heavy
 L. Square Forward Forward Backward L.

Back Normal Round Flat throw shoulders back

Stomach Normal Hips R. Normal Seat Normal
 Round Small L. Small Full
 Flat Large Flat

Weight 190 Height 5'7" Size Collar 16

No. 2390 **Vest**
 Name L.B. Richardson
 Style Witch Collar Edge 7/6 Machine
 Try on _____ Finished May 1st
 Remarks _____

No. 2390 **Trousers**
 Name L.B. Richardson
 Waist 41 1/2 Leg C 30 1/2 Knee 19 Bottom 16 1/4
 Pockets Side & 2 hip Turn-up Belt- straps
 Remarks Buttoned and buttonholes on hip pockets
 Hips R. Normal Seat Normal Legs Normal Bow-legged
 L. Small Full Open Knock-kneed
 Large Flat Closed

Calf R. Heavy R. D Suspender buttons
 L. Bow Done May 1st outside

Actual Size 8 3/4 x 12

HARRY BERGER & CO.

CHICAGO

Mr. *J. M. Smith*

No. *2550* Date *5/15/17*

Page No.

Name *J. M. Smith*
 Style *2 Button Back* Linings *Mohair*
 Edge *3/16 Machine*
 Pockets *2 Inside breast pockets*
 Try on *Monday* Finished *May 28th*
 Measure *16-17 1/2-29 1/2-12 3/4-29 1/2-25-18-7 3/4-41-39-44-15 3/4*
 Vest *13 1/4-21 1/2-21-22 1/2*
 Trousers *37 3/4-29 1/2-37-40 1/2-43-23 1/2*
 Remarks *19-15 1/4*

DEFINITION OF TYPE.

Explanation: Slightly (1) Medium (2) Very (3)

Attitude Normal Forward Head Normal Neck Normal
 Erect Stoopng Forward Long
 Backward Short
 Shoulders R. Normal Sloping Arms Normal Blades R. Heavy
 L. Square Forward Forward Backward
 Back Normal Round Flat

Stomach Normal Hips R. Normal Seat Normal
 Round Small Full
 Flat Large Flat
 Weight *175* Height *5X7* Size Collar *15 1/2*

No. *2550* Vest
 Name *J. M. Smith*
 Style *No Collar* Edge *3/16 Machine*
 Try on _____ Finished *May 28th*
 Remarks *Collarette*
Eye glass pocket on right side

No. *2550* Trousers
 Name *J. M. Smith*
 Waist *37* Leg *29 1/2* Knee *19* Bottom *15 1/4*
 Pockets *Side x 2 hip* Turn-up Belt-strings
 Remarks *Hip trousers*
 Hips R. Normal Small Seat Normal Full Legs Normal Bow-legged
 Large Flat Open Knock-kneed
 Heavy Closed
 Calf R. Heavy R. D. *Chassis hitch pocket*
 L. Bow *Done May 28th*

Order
 Blank
 folded
 ready for
 Cutting
 room

Actual Size 4 1/4 x 12

EXTRA GARMENT TICKETS

Vest

No. _____

Name _____

Style _____ Edge _____

Try on _____ Finished _____

Remarks _____

PAY TICKET

No. _____

Name _____

Extra _____

TRY ON TICKET

No. _____

Tailor _____

CUTTER'S REFERENCE TICKET

No. _____

Name _____

Done _____

TAILOR'S CHARGE TICKET

No. _____

Tailor _____

Coat

No. _____

Name _____

Style _____ Linings _____

Edge _____ Seams _____

Pockets _____

Try on _____ Finished _____

Measure _____

Vest _____

Trousers _____

Remarks _____

DEFINITION OF TYPE

Explanation: Slightly (1) Medium (2) Very (3)

Attitude	Normal	Forward	Head	Normal	Neck	Normal
	Erect	Sloping		Forward	Long	Short
				Backward		
Shoulders	R. Normal	Sloping	Arms	Normal	Blades	R. Heavy
	L. Square	Forward		Forward	L.	
				Backward		
Back	Normal	Rounded	Flat			
Stomach	Normal		Hips	R. Small	Seat pad	Normal
	Rounded			L. Large	Flat	Flat
	Flat					

Weight _____ Height _____ Size Collar _____

PAY TICKET

No. _____

Name _____

Extra _____

TRY ON TICKET

No. _____

Tailor _____

CUTTER'S REFERENCE TICKET

No. _____

Name _____

Done _____

TAILOR'S CHARGE TICKET

No. _____

Tailor _____

Trousers

No. _____

Name _____

Waist _____ Leg _____ Knee _____ Bottom _____

Pockets _____ Turn-up - Belt-Straps _____

Remarks _____

DEFINITION OF TYPE

Hips	R. Normal	Seat	Normal	Finished	
	L. Small	Flat	Flat		
	Large			Legs	Normal
				Open	Not-dipped
				Closed	Knee-banded
Calf	R. Heavy	R. D.			
	L. Bow				

PAY TICKET

No. _____

Name _____

Extra _____

CUTTER'S REFERENCE TICKET

No. _____

Name _____

Done _____

TAILOR'S CHARGE TICKET

No. _____

Tailor _____

Actual Size 4¼ x 8¼

Actual Size 4¼ x 11¾

Actual Size 4¼ x 7¾

NATIONAL SYSTEM IN TAILORING

TEMPORARY FILE

The order should remain in the Temporary File until a complete delivery has been made and all items either charged or paid. The sheet should then be filed numerically in Permanent File.

At all times the Temporary File will be an index of orders in work and garments on hand.

NOTE: The Order Sheet should never leave the office. The information it contains is confidential.

TEMPORARY FILE

No. 2390 FIG No. Cost
 Name L. B. Richardson
 Sold by 18 Measured by 19
 Name L. B. Richardson
 Box Add. 90 Myrtle Blvd. St. 1596
 Box Add. 559 Myrtlewood Road
 Reference Executive Ill
 Remarks First National Bank

by William H. Wilson, Designer Date: Jan. 24-1917
 No. 2390 FIG No. Cost
 Name L. B. Richardson
 Sold by 18 Measured by 19
 Name L. B. Richardson
 Box Add. 90 Myrtle Blvd. St. 1596
 Box Add. 559 Myrtlewood Road
 Reference Executive Ill
 Remarks First National Bank

No. 2390 FIG No. Cost
 Name L. B. Richardson
 Sold by 18 Measured by 19
 Name L. B. Richardson
 Box Add. 90 Myrtle Blvd. St. 1596
 Box Add. 559 Myrtlewood Road
 Reference Executive Ill
 Remarks First National Bank

No. 2390 FIG No. Cost
 Name L. B. Richardson
 Sold by 18 Measured by 19
 Name L. B. Richardson
 Box Add. 90 Myrtle Blvd. St. 1596
 Box Add. 559 Myrtlewood Road
 Reference Executive Ill
 Remarks First National Bank

No. 2390 FIG No. Cost
 Name L. B. Richardson
 Sold by 18 Measured by 19
 Name L. B. Richardson
 Box Add. 90 Myrtle Blvd. St. 1596
 Box Add. 559 Myrtlewood Road
 Reference Executive Ill
 Remarks First National Bank

No. 2390 FIG No. Cost
 Name L. B. Richardson
 Sold by 18 Measured by 19
 Name L. B. Richardson
 Box Add. 90 Myrtle Blvd. St. 1596
 Box Add. 559 Myrtlewood Road
 Reference Executive Ill
 Remarks First National Bank

No. 2390 FIG No. Cost
 Name L. B. Richardson
 Sold by 18 Measured by 19
 Name L. B. Richardson
 Box Add. 90 Myrtle Blvd. St. 1596
 Box Add. 559 Myrtlewood Road
 Reference Executive Ill
 Remarks First National Bank

No. 2390 FIG No. Cost
 Name L. B. Richardson
 Sold by 18 Measured by 19
 Name L. B. Richardson
 Box Add. 90 Myrtle Blvd. St. 1596
 Box Add. 559 Myrtlewood Road
 Reference Executive Ill
 Remarks First National Bank

No. 2390 FIG No. Cost
 Name L. B. Richardson
 Sold by 18 Measured by 19
 Name L. B. Richardson
 Box Add. 90 Myrtle Blvd. St. 1596
 Box Add. 559 Myrtlewood Road
 Reference Executive Ill
 Remarks First National Bank

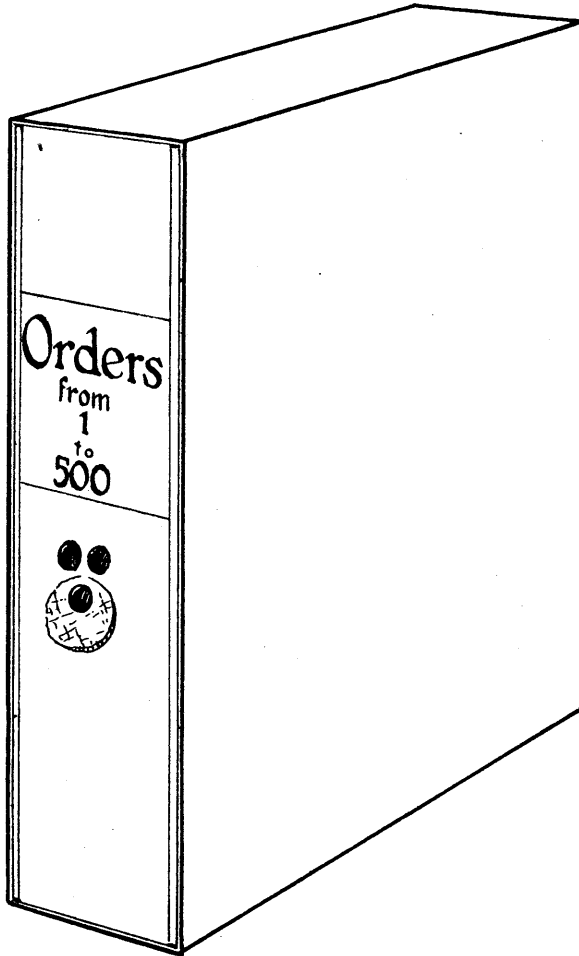
No. 2390 FIG No. Cost
 Name L. B. Richardson
 Sold by 18 Measured by 19
 Name L. B. Richardson
 Box Add. 90 Myrtle Blvd. St. 1596
 Box Add. 559 Myrtlewood Road
 Reference Executive Ill
 Remarks First National Bank

DETERMINER OF TYPES
 Explanation: Slightly (1) Medium (2) Very (3)
 Attitude: Head Normal Head Neck Neck Neck
 Shoulders: Normal Arms Arms Elbows Elbows Elbows
 Back: Normal Feet Feet Feet Feet Feet
 Stomach: Normal Hips Hips Hips Hips Hips
 Weight: 170 Height: 5'7" Size Collar: 16
 No. 2390 FIG No. Cost
 Name L. B. Richardson
 Sold by 18 Measured by 19
 Name L. B. Richardson
 Box Add. 90 Myrtle Blvd. St. 1596
 Box Add. 559 Myrtlewood Road
 Reference Executive Ill
 Remarks First National Bank

Make by	Price
	<u>15</u>
Articles Sold	
Sell	
Overseer	
Yes	
Trousers	
TOTAL	<u>15</u>
CASH PAID	
BALANCE	

Delivered _____
 Charged _____

PERMANENT FILE



File order sheet numerically

Actual Size 13 x 11

COST RECORD SHEET

The National Cost Record Sheet which is a part of the Order Blank is free from all intricacies. It furnishes an easy and correct form for keeping a record and account of Material, Labor, and Operating Cost on every order.

For convenience, it is recommended that labor on the various garments, together with the average amount of extras, be estimated in advance so that the amount to be paid out for labor may be entered immediately on the *Cost Record Sheet*. This obviates the holding of the Cost Record Sheet on a Suspense File. It often happens that the garment is not finished for several weeks or months after it has been cut and trimmed; in this case the labor tickets do not appear for entry. By having the cost for making figured in advance, delays in completing the Cost Record Sheet are eliminated.

Indicate on Cost Record Sheet under "Remarks" the kind of garment and the principal extras. This aids in arriving more accurately at the labor cost. To the cost of *woolens, trimmings, and labor*, add operating cost. This gives the *gross cost*. Deduct this from the amount of the sale, and the result shows the *net profit*.

Designate each additional suit, extra trousers, overcoat, etc., included in the original order by using a Cost Record Sheet carrying order number with Code Letter corresponding with Garment Tickets as follows:

Order No. 100

Second suit on same order 100-A

Overcoat on same order 100-B, etc.

The Cost Record Sheet is not only a safeguard but it provides the following information:

The *quantity and cost of woolens and trimmings*.

NATIONAL SYSTEM IN TAILORING

The *amount* allowed for *labor* on each order or garment.

The *net profit* or *loss*.

A *check* on Cloth Cutter and Trimmer.

A Ready Reference from which to *trace purchases* in cases of customers' *complaints*.

A basis for establishing a correct selling price.

NOTE: Cost Record Sheet must go with the work tickets.

There is no object in selling goods, if profit—the whole purpose of selling—is lost by bad methods of figuring prices.

Mere hard work will not bring success—behind the work must be “Knowledge” to achieve profitable results.

THE COST RECORD SHEET
furnishes a correct form for
keeping a record and account of
materials, labor and operating
cost on every order.

NATIONAL SYSTEM IN TAILORING

COST RECORD SHEET

A—Shows order cut and trimmed ready for extension and totaling of figures.

E—Shows figures extended in their final total column ready for posting in *Cost Record Book*.

Items to be posted are:

Total Woolens.

Total Trimmings.

Total Labor.

Total Operating Cost.

Total Cost.

Total Net Profit.

Total Amount of Sale.

COST RECORD SHEET

A

B

Copyright, 1915 by William H. Veblen, Chicago

COST RECORD SHEET

Carbon must not extend beyond the perforation.

Order No. 2560 Cloth No. 6974

Name Halter White Cloth No. _____

CLOTH CUTTER'S TICKET

No.	Materials	Yard	Price	Total	Total
<u>6974</u>	Cloth	<u>3 3/8</u>	<u>4.00</u>		
	Cloth				

TRIMMER'S TICKET

<u>930</u>	Body-Lining Silk Mohair	<u>2 1/4</u>	<u>1.00</u>		
<u>A13</u>	Sleeve-Lin. Silk-Stripe	<u>3/4</u>	<u>1.90</u>		
<u>373</u>	Vest-Lining	<u>7/8</u>	<u>.50</u>		
	Trousers-Lining	<u>1/4</u>	<u>.45</u>		
	Cut Trim. <input checked="" type="radio"/> Suit <input type="radio"/> O'Coat Vest Coat Trs.			<u>1.40</u>	
	Facing				
	Velvet Collar				
	Binding				
	Buttons			<u>20</u>	
	Sundries			<u>10</u>	
	Total Trimming				

Order No. 2560 LABOR

Making <input checked="" type="radio"/> Suit <input type="radio"/> O'Coat Trousers Vest	
Extras	
Operating Cost	
Total Cost	

Remarks: 3 Suit Sacks, Skeleton Back Trousers Turn up Belt straps

Sale	<u>B9</u>
Cost	<u>1</u>
Net Profit	

Copyright, 1915 by William H. Veblen, Chicago

COST RECORD SHEET

Carbon must not extend beyond the perforation.

Order No. 2560 Cloth No. 6974

Name Halter White Cloth No. _____

CLOTH CUTTER'S TICKET

No.	Materials	Yard	Price	Total	Total
<u>6974</u>	Cloth	<u>3 3/8</u>	<u>4.00</u>		<u>13.50</u>
	Cloth				

TRIMMER'S TICKET

<u>930</u>	Body-Lining Silk Mohair	<u>2 1/4</u>	<u>1.00</u>	<u>2.25</u>	
<u>A13</u>	Sleeve-Lin. Silk-Stripe	<u>3/4</u>	<u>1.90</u>	<u>1.42</u>	
<u>373</u>	Vest-Lining	<u>7/8</u>	<u>.50</u>	<u>.42</u>	
	Trousers-Lining	<u>1/4</u>	<u>.45</u>	<u>.11</u>	
	Cut Trim. <input checked="" type="radio"/> Suit <input type="radio"/> O'Coat Vest Coat Trs.			<u>1.40</u>	
	Facing				
	Velvet Collar				
	Binding				
	Buttons			<u>20</u>	
	Sundries			<u>10</u>	
	Total Trimming				<u>5.90</u>

Order No. 2560 LABOR

Making <input checked="" type="radio"/> Suit <input type="radio"/> O'Coat Trousers Vest		<u>21.35</u>
Extras		
Operating Cost		<u>17.50</u>
Total Cost		<u>58.25</u>

Remarks: 3 Suit Sacks, Skeleton Back Trousers Turn up Belt straps

Sale	<u>B9</u>
Cost	<u>58.25</u>
Net Profit	<u>11.75</u>

Remove sample from cost sheet and post it on customer's record card

Actual Size 4 1/2 x 12

COST RECORD BOOK

The *Cost Record Book* is the mirror of the tailoring business. It reflects every transaction in detail and gives in a concise manner all the information necessary for successfully conducting the business.

All sales, as soon as they are made, should be entered in the Cost Record Book.

All extensions and footings having been made on the Cost Record Sheet, enter the totals of Woolens, Trimmings, Labor, Operating Cost and Net Profit in the columns designated for that purpose in the Cost Record Book.

The Inventory and Merchandise Columns in the Cost Record Book can be used as a check and statement of Woolens and Trimmings received and used.

Recording the inventory of Woolens and Trimmings in their respective columns and adding to this the monthly purchases of each gives the total of Woolens and Trimmings. Deduct amount used and returned and the remainder represents stock on hand.

The Cost Record Book will show for each *day, week, month or year*—the following facts:

- (a) The amount of woolens used.
- (b) The amount of trimmings used.
- (c) The amount allowed for labor.
- (d) The amount of operating costs.
- (e) The amount of profits.
- (f) The amount of sales.
- (g) The amount of clothes delivered for cash.
- (h) The amount of clothes delivered and charged.
- (i) The clothes on hand or "in work" at any time.

a, b, c and *d* constitute the total cost.

NATIONAL SYSTEM IN TAILORING

ADDITIONAL GARMENTS ON ONE ORDER

Use a line for each additional order, under the same order number:

EXAMPLE

ORDER No. 100 John Doe 2 suits, at each... \$75.00
1 extra trousers... 18.00
1 overcoat..... 90.00

Enter in Record Book, Sales Column, as follows:

No. 100	John Doe.....	\$75.00
100-A	“ “	75.00
100-B	“ “	18.00
100-C	“ “	90.00

NOTE: Use red ink for losses in “Net Profit” column. At the end of each month deduct same from total of net profits.

If a man has a mind big enough and superhuman enough to grasp all the details of a merchant tailoring business and store them up in his memory for a week or a month—then—he will be wise enough to use records, instead of brain cells.

NATIONAL SYSTEM IN TAILORING

COST RECORD BOOK

This illustration shows the following:

Total orders taken.....	11
“ “ completed.....	7
“ “ not cut and trimmed.....	4
“ “ delivered and paid for.....	3
“ “ delivered and charged.....	0
“ “ partially delivered.....	3
Total Sales.....	\$1,115.00

MERCHANDISING COLUMNS SHOW THE FOLLOWING:

FIRST: The amount of woolens and trimmings on hand at inventory.

SECOND: The amount purchased each month.

NOTE: This book is not essential to the system as the Cost Record Sheets contain all the items. It is, nevertheless, quite important to the tailor wishing a comprehensive statement of his business.

COST RECORD BOOK

January 1917

INVENTORY MERCHANDISE ACCOUNT <i>Inventory by The Blue Bird</i>																
No.	NAME	Women	Trimings	Liner	Orig. Cost	Total Cost	Net Profit	Am. Shs	NO.	PAID	CHARGE	OK	REMARKS	DATE	WOOLER	TRIMMING
100	Charles Bennett	13.78	442	18.45	16.95	57.20	1.80	65.00	100	65.00	70.00	✓		Inventory 1/17	4384550	14.370
101	F. Morrison	16.44	450	18.40	17.50	57.98	1.66	70.00	101		70.00	✓		1/17	86825	3.1215
101-0	"	3.65	47	3.25	4.25	13.84	3.18	17.00	101			✓		1/17	10115	4.420
102	M. R. Hamilton	14.68	839	18.40	18.75	40.22	14.70	75.00	102		70.00	✓		1/17	43825	17.00
102-0	"	18.95	1094	21.40	22.00	29.74	14.21	90.00	102			✓		1/17	47572	2.172
102-0	"	6.18	47	5.85	4.50	4.49	3.09	12.00	102-0		18.00	✓		1/17	64570	2.143
103	M. Hamilton	6.48	49	3.40	3.75	14.63	8.7	15.00	103	15.00		✓				
104	F. Cozier	17.72	848	18.00	17.00	61.85	8.15	70.00	104	70.00		✓				
105	J. C. Pearson	16.44	444	18.20	17.50	57.05	14.82	74.00	105			✓				
105-0	"	1.02	672	15.00	13.75	44.4	8.02	53.00	105-0		83.00	✓				
105-0	"	6.83	821	4.82	6.75	22.04	4.94	25.00	105-0			✓				
105-0	"	15.27	852	18.65	18.05	61.94	13.46	74.00	105-0			✓				
106	George Kelly	15.715	536	18.05	17.50	57.06	12.84	74.00	106			✓				
106-0	"	5.14	47	3.80	4.20	12.23	3.27	17.00	106-0			✓				
107	Charles Lane							20.00	107			✓				
108	J. Pearson							24.00	108			✓				
108-0	"							18.00	108-0			✓				
109	H. E. Brown							65.00	109			✓				
109-0	"							9.00	109-0			✓				
110	C. A. Foster							68.00	110			✓				

Actual Size—Open 10 x 24

TAILOR'S PERPETUAL WORKBOARD

The Tailor's Perpetual Workboard does away with record keeping of work assigned the workmen by the cutter.

The Board shows, at all times, the work in the hands of the workmen.

When the job is given out, the cutter places the Cutter's Reference Ticket into the slide opposite the workman's name where it remains until the garment is returned finished.

All the work in the hands of the workmen is visible at a glance.

It shows at all times, without reference to books, what workmen are available for more work.

There is no trouble in ascertaining or locating any particular job, the Board gives all necessary information.

The Board is made in two sizes:

Large Board accommodating 22 workmen.

Small Board accommodating 12 workmen.

TAILORS' PERPETUAL WORKBOARD

C. Peterson	W. Gerber	C. Rydell	O. Vendig	A. Jungren	J. Anderson	A. Berg	V. Carlson	P. Berglund	R. Larson	W. Carver
D. Ekstrom	J. Polson	T. Lawson	J. Weimer	R. Hulvey	G. Mueller	T. Fell	W. Cooper	S. Haber	B. Barnett	P. Svenson
OTHER TAILORS' TICKET Name: <i>C. Peterson</i> Address: <i>123 Main St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>W. Gerber</i> Address: <i>456 Elm St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>C. Rydell</i> Address: <i>789 Oak St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>O. Vendig</i> Address: <i>101 Pine St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>A. Jungren</i> Address: <i>202 Birch St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>J. Anderson</i> Address: <i>303 Cedar St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>A. Berg</i> Address: <i>404 Elm St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>V. Carlson</i> Address: <i>505 Oak St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>P. Berglund</i> Address: <i>606 Pine St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>R. Larson</i> Address: <i>707 Birch St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>W. Carver</i> Address: <i>808 Cedar St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>
OTHER TAILORS' TICKET Name: <i>D. Ekstrom</i> Address: <i>909 Elm St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>J. Polson</i> Address: <i>1010 Oak St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>T. Lawson</i> Address: <i>1111 Pine St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>J. Weimer</i> Address: <i>1212 Birch St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>R. Hulvey</i> Address: <i>1313 Cedar St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>G. Mueller</i> Address: <i>1414 Elm St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>T. Fell</i> Address: <i>1515 Oak St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>W. Cooper</i> Address: <i>1616 Pine St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>S. Haber</i> Address: <i>1717 Birch St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>B. Barnett</i> Address: <i>1818 Cedar St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>	OTHER TAILORS' TICKET Name: <i>P. Svenson</i> Address: <i>1919 Elm St.</i> City: <i>St. Paul</i> State: <i>Minn.</i>

29 x 16 1/2 — 22 Workmen 29 x 9 — 12 Workmen

NATIONAL SYSTEM IN TAILORING

CUSTOMER'S RECORD CARD

The system of keeping an accurate record of the purchases of each customer is highly recommended by tailors throughout the country who have given this plan a test.

Remove the sample from the Cost Record Sheet and paste it on the Customer's Record Card; fill in the date, order number, and price immediately above the sample. This gives a complete record of the customer's purchase. Use a new square and sample for each garment, and for every new sale.

The Record Card gives important information that could not otherwise be obtained without spending considerable time and effort.

It shows the customer's purchases, from the time he started buying, to his latest transaction.

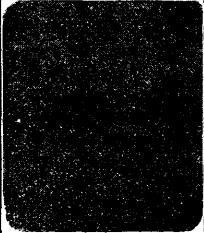
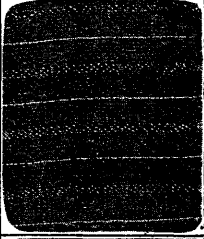
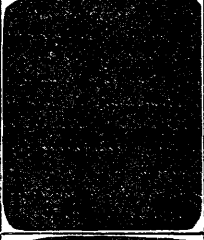
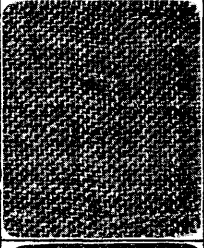
It indicates whether he has failed to buy anything during the present or preceding season.

It enables the tailor to talk intelligently about the customer's wardrobe and to give him better advice as to his immediate needs.

It shows the class of goods the customer buys, and the prices paid.

The Cards can be used for Mailing List purposes.

CUSTOMER'S RECORD CARD

<i>C. H. Donaldson</i>		<i>1601 First Nat Bank Bldg</i>		<i>Tel. Main 1014</i>	
<i>T.A. L. V. 164</i>		<i>709 Barry Av.</i>			
<i>12/15/16-199-Be</i>	<i>2/5/17-244-Fu</i>	<i>3/10/17-294-Be</i>	<i>4/15/17-361-Bg</i>		
					

Actual Size 9¼ x 7½

STOCK RECORD SYSTEM ON CARDS

After trying out many Stock Record Systems this system has been found best fitted to take care of the needs of the merchant tailor.

There are a number of important advantages in the operation of this system that leave no doubt as to its superiority for this particular branch of business.

Amongst its strong points is the Classification of Merchandise which permits of a most comprehensive division subject to perfect control by the use of Code Letter in front of Style Number.

When Classification of Goods is once determined, entry made of it in the Stock Record Book and Stock Card made out, the Style is then located for all time. The Stock Card representing the Style is either in Active file of Styles on hand or in the Closed-out section in its proper Classification.

The possibility of errors in filing is eliminated. If mistakes are made they are easily discovered and corrected. The Code Letter and Number on Stock Card plainly indicate its Classification and proper place in filing Cabinet.

The Code Letter in front of Style number will perpetually keep each Classification together. Time is saved in locating Styles, either in Stock Record Book, in Active Card Cabinet or in the Closed-out Styles.

No provision need be made in the Record Book for additional purchases during the season in any Classification under this System; no numbers are lost or wasted; as purchases are made of additional Styles from time to time, of any Classification, the Style numbers are continued in rotation.

NATIONAL SYSTEM IN TAILORING

STOCK RECORD BOOK

A Loose Leaf Record Book, with index as illustrated, large enough to record several years' purchases, is required.

The purpose of this book is the systematic recording of all styles purchased, as a Record and Reference regarding their *date* of *purchase*, *yardage*, *price* and from *whom* the purchase was made.

This book provides for a system of Numbering each Style, as a basis upon which the Stock Cards are made out. Entries in the book should be made under Classification of Stock as shown below.

Woolens should be divided into the following classification:

Staples, Scotch Cheviot Suitings, Crashes and Homespuns, Unfinished Worsted Suitings, Worsted Suitings, Tropical Worsted Suitings, Outing Flannels and Sporting Materials, Trouserings, Fancy Vestings, Spring and Fall Overcoatings, Winter Overcoatings:

Beginning with Staples, to which is given Code letter A, each Classification is designated alphabetically, as follows:

- A. Staples.
- B. Scotch Cheviot Suitings.
- C. Crashes and Homespuns.
- D. Unfinished Worsted Suitings.
- E. Worsted Suitings.
- F. Tropical Worsted Suitings.
- G. Outing Flannels and Sporting Materials.
- H. Trouserings.
- I. Fancy Vestings.
- J. Spring and Fall Overcoatings.
- K. Winter Overcoatings.

NATIONAL SYSTEM IN TAILORING

As each Style purchase is made, it is given a number in the Stock Record Book in its proper classification, in sequence from number 1 up. The Classification Code Letter being placed immediately before the Style Number, as A-1, would indicate the first Style purchased of Staples; E-6, the sixth Style purchased of Worsted Suitings, or H-15, the fifteenth Style purchased of Trouserings, etc.

This system permits unlimited expansion and automatically takes care of any volume of purchases in any Classification.

NOTE: In arranging the Stock Record Book for Staples allow from $\frac{1}{4}$ to $\frac{1}{2}$ page of space for each style, for entering future duplicate orders.

THE National Stock Record System saves resampling of carried over styles. It is easier to handle than Sample Books and less expensive.

The stock on hand is represented by the Stock Cards in the In File—at all times.

NATIONAL SYSTEM IN TAILORING

STOCK RECORD BOOK

The Illustration on opposite page shows the following:

Classification B—Style 10, 12, 13 closed out as indicated by X
Classification C—Style 10, 11, 17 closed out as indicated by X

Classification B—Style 17— $6\frac{3}{4}$ yds. ordered but not received								
“ B— “ 27— $3\frac{3}{8}$	“	“	“	“	“	“	“	“
“ B— “ 28— $6\frac{3}{4}$	“	“	“	“	“	“	“	“
“ B— “ 29— $3\frac{3}{8}$	“	“	“	“	“	“	“	“
“ C— “ 24—9	“	“	“	“	“	“	“	“
“ C— “ 25—9	“	“	“	“	“	“	“	“
“ C— “ 26—9	“	“	“	“	“	“	“	“
“ C— “ 27— $4\frac{5}{8}$	“	“	“	“	“	“	“	“

NATIONAL SYSTEM IN TAILORING

STOCK CARDS FOR FILE

From the *Stock Record Book* post to the *Stock Card* all the details, such as Classification, Season, Year, Yardage, Price and Name of Firm from whom purchased and their Style number. Also paste to the Card samples of the goods.

To facilitate the finding of a Card quickly, have numerical dividing Guide Cards in each Classification, in sections of 25s. For example: Starting with No. 1, the Guide Cards should be 25, 50, 100, 125, etc.

Special Classification Guide Cards should be placed in the Card Cabinet to correspond with the Record Book in both the active as well as the Closed-out file.

When a Style is closed out, file the card according to its number and Classification in a case provided for Closed-out Styles. Should a closed-out style be reordered at a later date, enter the new Yardage on both the Record Book and Card, remove the card from the Closed-out File and place it again with "live" cards in its proper division.

Carried-over Styles of any Classification can, if desired, be designated by a small Metal Guide on the top of the card, and carried in the proper Classification until sold, using different colored Metal Guides for designating the Seasons or Year. A different colored card for the same purpose may be used, but this requires remounting of sample.

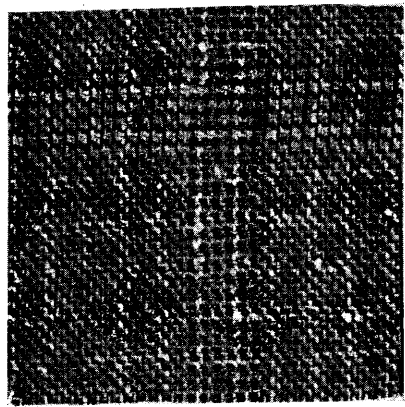
NOTE: Numerical Division Guide Cards should be center cut of 5.

Classification Division Guide Cards, first cut of 3.

STOCK CARD

House No. B. 17	Ord. 3¹/₄-6³/₄	Dept. B.
Style 2817 <small>WOOLEN HOUSE NO.</small>	Rec'd. 3²/₈	Season Sp. 17
Firm L D Co	Price NEX	

DATE	USED FOR	YDS.
3/16/17	H. B. Brown	3 ¹ / ₄



Actual Size 6 x 4

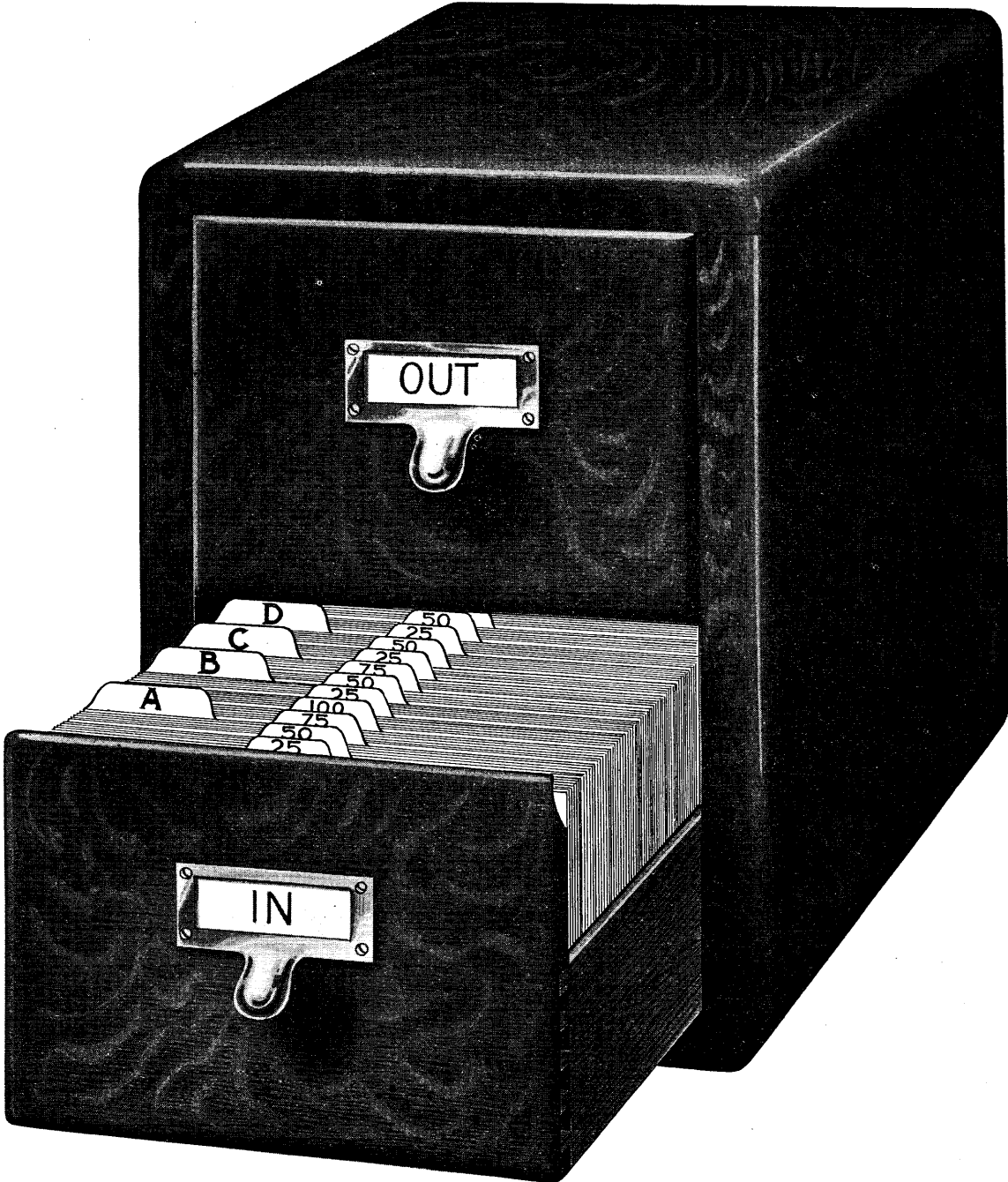
This illustration indicates first cut sold to H. B. Brown, also that 6³/₄ yards have been ordered but not received

NATIONAL SYSTEM IN TAILORING

STOCK CARD CABINET

Classification division guides and numerical guides in the *out file* section of the cabinet must correspond with those in the *in file* and Stock Record Book.

STOCK CARD CABINET



Regular Standard Size for 6 x 4 Card

SERVICE

Service does not mean giving something for nothing. It DOES mean giving prompt and efficient attention at as low a cost as possible.

BUSHELING AND REPAIR TAG

One of the problems confronting every tailor is the Busheling Room. It is usually a constant source of loss. The difficulty lies in keeping an exact account of the productive and unproductive hours and the proper charging of the work.

In using the National Repair Tag the tailor has a complete record of the work, the time expended by the workmen, and the *merchandise* furnished, if any. Under this *system* the workman keeps an accurate account of his *time* on the job, by designating it on the Job Ticket. The Ticket also records the nature of the work and *materials* used. This enables the tailor to correctly figure the work and also *check* up the workman's time.

This form covers the following features in the repairing, altering and cleaning of clothes:

It supplies a tag for the garment and a stub for the office to be used in charging the work.

It designates what is to be done on each article, when it is to be finished and whether the garment is old or new.

It designates whether it is to be charged or C. O. D., whether it is to be delivered or held.

It designates the workman and the time spent on the job.

The workman's times can be computed on each job, or for each day, or week.

Make Your Busheling Department Pay.

BUSHELING AND REPAIR TAG

FRONT OF TAG gives a full record of the job, also time used by the workmen.

BACK OF TAG indicates to the workmen what is to be done.

The top section of tag remains on garment until delivery is made.

Lower section goes to office when work is done and is numerically filed for reference after the job has either been charged or paid for.

A record of time turned in by each workman can be kept daily or weekly.

BUSHELING AND REPAIR TAG

Front of Card

No. 116
 Name M. E. Baker
Evanton
 Charge C. O. D.
 Ship Deliver Sut Hold

Finished Set O.M.

Charged Ship Dry Clean New (Old) Suit Deliver C. O. D. Hold

O'coat Coat Frousers Vest Repair Press

Mdse. used 1.25
 Labor 4.50
 Total 5.75

No. 116
 Name M. E. Baker
 Date 5/18/17
 Hand this ticket to the office

Tailor Henderson

Remarks:

MORNING				AFTERNOON			
START	STOP	START	STOP	START	STOP	START	STOP
7 10	20 30 40 50	7 10	20 30 40 50	1 10	20 30 40 50	1 10	20 30 40 50
8 10	20 30 40 50	8 10	20 30 40 50	2 10	20 30 40 50	2 10	20 30 40 50
9 10	20 30 40 50	9 10	20 30 40 50	3 10	20 30 40 50	3 10	20 30 40 50
10 10	20 30 40 50	10 10	20 30 40 50	4 10	20 30 40 50	4 10	20 30 40 50
11 10	20 30 40 50	11 10	20 30 40 50	5 10	20 30 40 50	5 10	20 30 40 50
12 10	20 30 40 50	12 10	20 30 40 50	6 10	20 30 40 50	6 10	20 30 40 50

Back of Card

COAT

New Collar

“ Sleeve

“ Body

“ Buttons

“ Hanger

Repair Sleeve

“ Body

“ Buttonholes

“ Pockets

“ Flaps

“ Edge

Lower Collar

Raise “

Shorten “

Lengthen Sleeve

Shorten “

Hand Facing

Shields

Moth Proof

Take out Spots

PANTS

Let out Waist 1 inch

Seat / - -

Take in Knee 1/2 " - -

Bottom

Crotch

Lengthen

Shorten

Repair Pockets

“ Rip

“ Eottom

Belt Straps

Lower Waist Band

Sew on Buttons

Take out Spots

VEST

New Buttons

Enlarge 1 inch

Take in

Shorten Collar

Lower “

Raise “

Repair Pockets

“ Lining

Sew on Buttons

Actual Size 3 1/4 x 8 1/2

NATIONAL SYSTEM IN TAILORING

ALTERATION BLANK

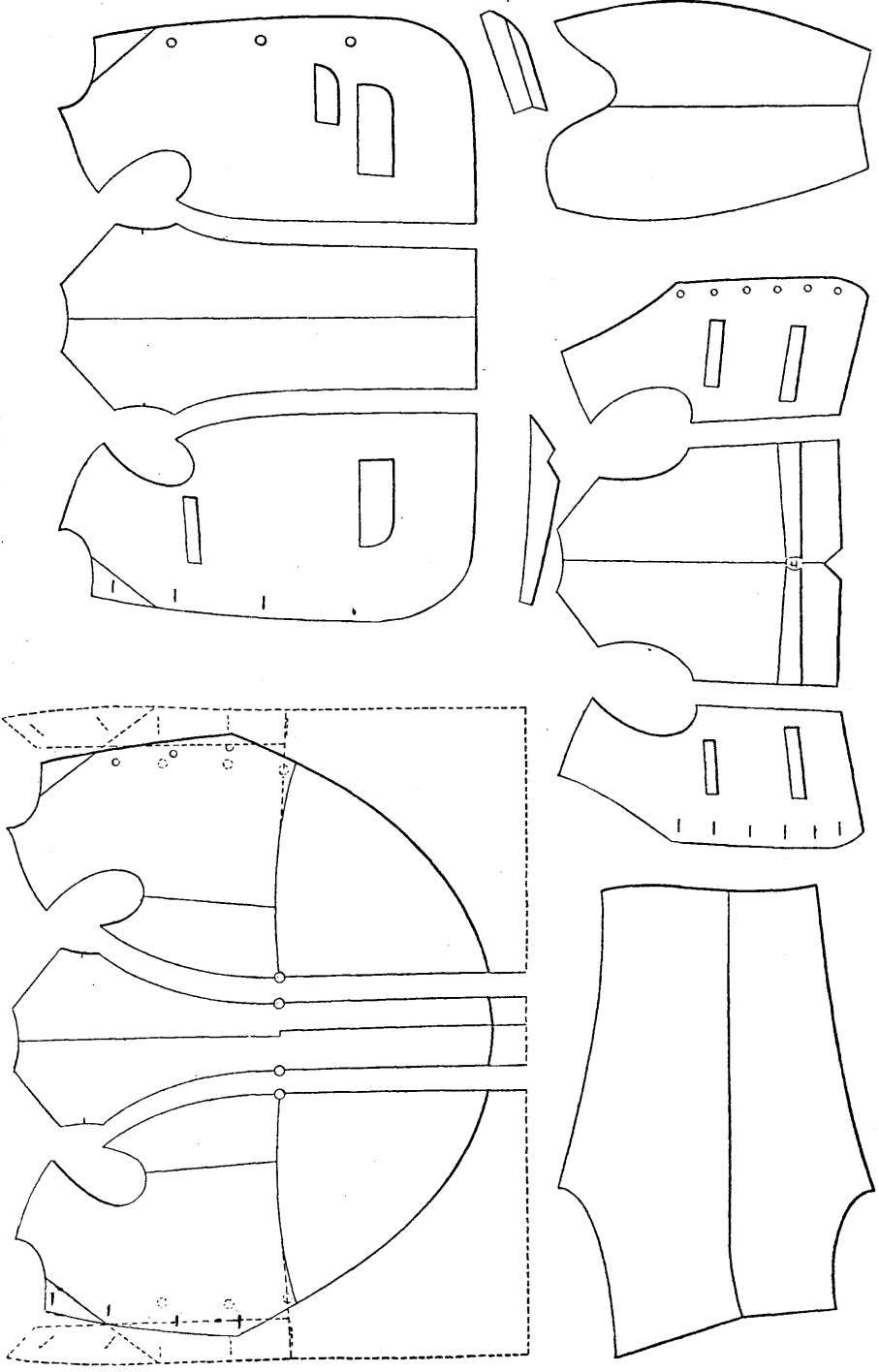
Tailors will find the National Alteration Blank very useful in recording changes made on garments.

Have the corrections in try-on or other changes clearly recorded on the sheet and file it with the customer's pattern. It will materially aid as a guide for the next garment, and save expensive alterations.

It is especially advantageous when used in connection with out-of-town customers' orders.

NATIONAL ALTERATION BLANK

MR. _____ ORDER _____ DATE _____ PAT. NO. _____
ADDRESS _____ REMARKS _____



Actual Size 11 x 8½

**TAILORING SALESMANSHIP AND
EFFICIENCY SUGGESTIONS**

SALESMANSHIP

IN considering this branch of the business several fallacies must be brushed aside so that the tailor who desires to improve in salesmanship may realize that selling is the most natural thing in the world. The idea that one must be a born salesman is absurd.

Many people have a natural ability, and it is easy for them to dispose of large quantities of merchandise. But put the man with the natural faculty for selling against a slower man who is more *thoughtful* and uses his brains, and in the long run the slower man will have the better record.

The feeling that selling is soliciting is another notion that must be exploded. Instead of asking a favor, the salesman is conferring one. The purchaser profits by the advice of a trained mind.

Salesmanship must have a foundation or basis; certain principles which embody the essentials that make for the success of the tailoring salesman must be carefully considered.

Of the four cardinal points in salesmanship, the *first* is to command the full attention of the customer and arouse interest in the goods; the *second*, to cause a desire to buy; the *third*, to demonstrate the value of the merchandise and a need of it; the *fourth*, to consummate the sale.

The qualities that represent these essentials are *confidence*, *ability*, *service*, *enthusiasm*. Each of these must be developed if the tailor expects to become a competent salesman.

Confidence: A belief in one's self; in one's goods; in one's power to serve and to impress others with a like belief.

Ability: The power to do a thing; the acquisition of a positive knowledge of tailoring and business management and with it the faculty of carrying out the highest ideals.

NATIONAL SYSTEM IN TAILORING

Service: The act of contributing to a customer's convenience or benefit. It is benefitting a customer to call his attention to something he may be in need of and would be thankful for having brought to his mind. His convenience is served if he is saved the annoyance of finding himself out of a garment at the moment when he needs it most. Service properly rendered begets confidence and brings profitable returns.

Enthusiasm: An eager interest in and love of one's work. There is nothing so contagious as genuine enthusiasm, but it must be *genuine* to be useful. It must ring true so that all doubts vanish. It instills *confidence* in the customer's mind and enables the salesman to demonstrate his *ability* to serve. Proper *enthusiasm* coupled with *service* never fails to win orders.

After all, *selling* means *thinking*—thinking what a customer needs. A mere “How do you do?”—“Oh, yes! A business suit.”—“Thank you. Good bye!” will not sell goods. Always remember that salesmanship is a desire to serve. From the outset adopt this slogan: “Service, more service, better service!” Inject into service something more than serving a customer quickly and pleasantly with the particular purchase he has come to make; *think, feel and know what to offer, how to offer it, and what the patron needs.*

The merchant tailor has all the advantages that a salesman could possibly desire. The customer calls on him with a view to purchasing. This act shows that he has already been considered favorably and the tailor has only to present his goods intelligently to make the sale.

In addition to a practical knowledge of selling principles one must know something of psychology, too, for success in the tailoring field depends largely on knowing how to handle tactfully the different types of purchasers. It is a great advantage to possess a keen insight into human nature.

NATIONAL SYSTEM IN TAILORING

Cultivate a memory for names and faces. Customers like to be remembered. It shows that the management is interested in them.

Infuse good will and desire to please into the very heart of the customer by looking at him kindly and pleasantly, straight in the eye.

Here is an old maxim worth remembering: "When *buying* keep one eye on the goods and the other on the seller. When *selling* keep *both* eyes on the customer."

MERCHANDISE—TAILOR—CUSTOMER

The three vital things that enter into a sale are: The merchandise, the tailor, the customer.

The tailor should study the different grades of wool and the process of manufacturing fine wools, from the sheep to the finished product, until he *knows* thoroughly *all* the *talking points* of the various qualities and lines he carries. It is also essential to know all about the silks and trimmings that go into a garment. This knowledge is absolutely necessary to present goods intelligently. He should *study* the wearing qualities and different textures of his merchandise and be able to explain all points of superiority; this will fit him to *choose* for a customer the materials *best* suited to his individual needs.

In recommending a certain weave or color to a customer it is well to state the *reason* for the selection. Impress upon him the fact that he is being considered in this transaction, that *experience* and knowledge of what he *ought to have* are brought to bear in choosing a particular style for him.

When suggesting something that does not appeal to a customer, don't give up at his first objection. Just say firmly: "I am not surprised, Mr. B., that you do not care for this, but I know you will some day *change your mind*, as I believe it to be exceedingly

NATIONAL SYSTEM IN TAILORING

uitable to you." This method will gain the point nine times out of ten.

To be successful in selling and holding trade means the ability to *know* a customer's requirements; to *know* what he *can* or *cannot* wear, not alone in cut but also in cloth and color. When the *right cloth* and the *right cut* of garment are sold to the right man a successful demonstration in salesmanship has been accomplished.

To establish the proper relation between the customer and himself the tailor must create confidence in his ability and in his method of doing business.

This can best be accomplished by being strictly truthful, sincere, respectful and businesslike at all times.

Whenever on terms of intimate friendship with customers, a tailor should endeavor to hold them at a certain respectful distance regarding business matters. They will respect him the more for it.

There must be *absolute confidence* or custom will be withheld. The slightest *doubt* regarding the *quality* of merchandise or *honesty* of the firm with which a man is intrusting his personal appearance and purchases will cause him to buy elsewhere.

Make a distinction between friendly confidence and familiarity. The moment a tailor becomes too familiar with his patrons his arguments lose their force, and what he says will be taken as a joke, rather than a serious matter.

Don't be so foolish as to allow a customer to go out dissatisfied. That is putting the first letter in failure.

THE TELEPHONE VOICE

Never forget that the telephone voice should be quiet and respectful. Always bear in mind that the man at the other end of the wire is absolutely ignorant of what may be going wrong in the tailoring establishment.

NATIONAL SYSTEM IN TAILORING

When answering a call, be it ever so often, *be pleasant*. Make the voice agreeable.

Snapping out: "Well, what is it?" or "Yes, Blank's store." is not the way to encourage trade or make friends. A pleasant "Good morning," or other cheerful greeting may make a permanent customer.

GOSSIP

Avoid gossip. In no business is there greater necessity for care regarding gossip than in this line. Two or three chance remarks, repeated to drummers or patrons, will give a tailor the unenviable reputation of being a "talker." Don't listen to faults of your competitors. Don't make unfavorable comments on their business. Never repeat tales derogatory to anyone.

Those who fetch will carry, too. Salesmen who talk about one tailor will talk about another in the next shop they visit. If a tailor permits men of this type to gossip with him he has no right to complain at being misquoted himself.

No good business has ever been built by throwing stones at others. Men worth while spend their time in furthering their own interests along legitimate lines instead of attempting to destroy that built by the energy of others. Be constructive, not destructive.

THE STORE

It costs no more to have an artistic store than it does to have an unattractive one.

Try to carry out a harmonious effect in fixtures and decorations; avoid anything that clashes or destroys a restful impression. Chairs, tables, wall cases, ornaments, rugs, and all details should harmonize to give the show room an artistic tone and suggest a certain degree of refinement.

NATIONAL SYSTEM IN TAILORING

In planning a store there is just one class of people to consider: the customers.

For this reason too much thought cannot be expended to make the store inviting. Have it comfortably furnished with modern fixtures and convenient resting places. In short, supply everything that will induce the customer to call again. The wise tailor will strive to have his place of business make a permanently good impression on everyone.

Do not try to save on Electric Light Bills. Nothing is more depressing than a dark store. Psychologists say that darkness tightens the purse strings, therefore, a well lighted shop will attract attention and increase sales.

The fitting room should be properly equipped with plenty of light and mirrors. Have it large enough to give both fitter and customer every freedom of action without the suggestion of being hemmed in or crowded in any way.

Whenever possible have north light for the salesroom. It is best suited for showing goods.

Never hide away merchandise. Goods well displayed are half sold. If there is an overstock on certain lines get the goods out to the front; push them. The finest styles and patterns in the world will not sell themselves.

WINDOW DISPLAY

Windows and showcases are strong advertising features and, therefore, should always be tastefully trimmed. Study window dressing, it is an art. Learn to display merchandise so that people will know where to go for the latest and best there is in the sartorial market.

Don't crowd windows. Display a few choice styles arranged in a pleasing manner. Have the color scheme in harmony with the prevailing mode.

NATIONAL SYSTEM IN TAILORING

Garments and fabrics properly displayed suggest to the public the desire for possession.

People will judge a store by the way the windows look. They come in because something has pleased them. They pass by and misjudge the tailor who fails to make an appealing or artistic display.

It does not cost much to change the window display frequently—once a week is not too often—but it costs a great deal to have slovenly, ill-dressed windows.

ADVERTISING

While publicity is the life of tailoring as well as other trades, there is much misdirected effort along advertising lines. Much money is spent in poor advertising and wasteful advertising which often does more harm than good. Good advertising is judicious advertising. That does not mean buying space in high priced publications that may not bring returns; it means persistent advertising in some form suitable to the trade and location. Consult an advertising expert; go over the situation with him; map out a feasible campaign, and having adopted it carry it out consistently. Spasmodic advertising is expensive and valueless.

When times are hard many tailors idly drift down stream with the calamity howlers instead of redoubling their efforts. Dull times require an expenditure of greater energy to keep abreast the tide. Special advertising is necessary to keep the business before the public and maintain the sales standard.

NATIONAL SYSTEM IN TAILORING

LEAKS AND WASTE

Tailors meet with many disappointments and unpleasant surprises. The average tailor is not only a poor credit man who is easily imposed upon, but he is also a notoriously poor collector. His losses in this direction swallow up a large part, or all of his profit.

Extravagance and living beyond income is a very common failing with many tailors. They are expected to dress and live well, and to maintain a prosperous appearance. A great many go so far as to acquire the extravagant habits of their well-to-do patrons regardless of consequences.

The average tailor buys far too liberally. He overstocks. He fails to turn his merchandise often enough and as a result, causes a depreciation on surplus stock which he is obliged to carry over from season to season.

Failure to discount bills is another big item of loss. The clean profit derived from prompt discounting amounts to a considerable sum each year.

It is very easy to drive a customer away, but extremely difficult to get him back. More customers are lost through careless handling than through the "misfit route." A regular customer is worth from ten dollars to one hundred dollars a year, and no tailor can afford to lose even the ten-dollar customer.

The utmost care is essential in the packing of clothes. Money is wasted, in the course of the year, through careless packing, and, more important still, customers are displeased through this oversight.

Thoughtless and inexcusable mistakes, such as cutting the wrong cloth, burning, or carelessness in handling, cut deeply into the profits of the tailoring business.

NATIONAL SYSTEM IN TAILORING

SUCCESS

A tailor must constantly be active; he must engage in work that will prove profitable; he must think and plan ahead. Such habits will increase sales and bank balances.

The tailor who succeeds is the one who has business as well as sartorial ability, the one who keeps after prospective customers by means of a card, a telephone call or an advertisement until he lands them.

No success worth while was ever won by anything but hard work, no matter how appearances might lead one to believe otherwise.

No success worth while can be given by someone else, nor does it come by chance.

No combination of circumstances, or people, or events can prevent *ultimate success* if the tailor will keep his mind firmly fixed on his purpose, if he will persevere in every-day detail work. He must *believe* in himself. He must spend his time in planning a successful future and it is bound to come.

Only those reach the goal who have *faith, perseverance, self-confidence* and *self-control*.

The road to failure is crowded with *morbid, unhappy, discouraged humans*.

Don't worry about the future. Don't fear failure, for to fear it is to court it.

Don't doubt your ability to succeed.

The tailor who fails, is he who sits down, folds his hands and expects customers to look him up. Don't form such habits, for listlessness, indolence and procrastination—forever putting off until tomorrow what should be done *now*—cannot be easily thrown off. They sap the very essence of success.

*Letter from the President of the National Association
and the Reply Thereto*

MR. WM. H. VEHON,
4824 Grand Blvd.,
Chicago, Ill.

DEAR MR. VEHON:

After our conference regarding the future activities of the National Efficiency Committee, I laid the plan before the Executive Board and asked for their views and suggestions.

I have received their answers and am pleased to say that they are heartily in favor of the entire program and urge that I push it forward. They say that it is a step in the right direction that will greatly benefit our members and the trade in general. Further, they have instructed me to assure you of their great appreciation and to extend to you the thanks of the National Association of Merchant Tailors of America for your generous gift of the copyrights, forms and book of "System in Tailoring," coming as it does, as a token of your love and gratitude to your fellow craftsmen.

Therefore, as president of the Association, I am pleased to acknowledge the acceptance of this most valuable work and add my deep appreciation and thanks to that of the National Board. Knowing what I do of the system and having heard it highly praised by our members who are using it here and in other cities, I look forward to the time when it will be adopted by our entire trade.

The worth of your system having been demonstrated and proven by actual use during the past three years by successful firms, the National Association has decided to standardize and introduce it into general use.

In order to facilitate this plan it is necessary that we have a capable man as the chairman of the National Efficiency Committee. I have come to the conclusion, after mature deliberation, that you are the logical man to introduce and carry this great work to the front and to success. Therefore, I ask you, my dear friend, to accept the chairmanship of our National Efficiency Committee and complete the work you have so ably begun.

I know full well what you will say: that you have retired from active business; that you have given all you have, and have labored long and hard as chairman of this committee in the past; that someone else ought to do this now. But I hope to convince you that, having evolved and brought this work up to the point of standardization, it is your duty to go on with it. I shall appeal to you in all earnestness to look upon it as a duty that you owe to the National and your fellow merchant tailors to accept this appointment at this time.

I assure you of my personal support and assistance in every way possible to further this great work.

Awaiting your favorable reply, I beg to remain

Very truly your friend,

ALBERT MATHEWS,
President

MR. ALBERT MATHEWS,
PRES. NATIONAL ASS'N MERCHANT TAILORS,
27 E. Monroe St.,
Chicago, Ill.

DEAR MR. MATHEWS:

Your communication of May 2nd has touched me deeply. I am happy to know that the National Association has not only accepted "System in Tailoring" and all its copyrights, but intends making it the standard of efficiency in the merchant tailoring industry.

If this work benefits only a small percentage of our members I shall feel amply repaid for the time and effort I have expended on it.

Now that it is the exclusive property of the organization I suggest that all personality be removed and that the system and book be adopted under the title of "National System In Tailoring."

Unquestionably, the National Association is making a great forward step in inaugurating an active campaign for the introduction of efficiency and modern ideas in tailoring. Nevertheless, the Efficiency Committee may find it a difficult task to interest those tailors who are wedded to antiquated systems. To them new ideas look bewildering; they will be loath to let go the old, fearing confusion and extra office work.

When the world war shall have ceased, and we are face to face with the strenuous trade conditions that are bound to prevail, a wider knowledge of efficiency and system will be imperative to maintain prosperity. Even now with prices of materials and labor fluctuating as they do, an efficient system is an essential adjunct to success. Tailors operating without it are merely guessing at the cost of their production and openly courting failure.

It would be advisable to enlist the co-operation of the Woolen and Trimming Houses inasmuch as this movement is for the benefit and uplift of the trade. The success of the National Association in this enterprise is of vital interest to them since it would mean a better market, a safer basis for credits and a greater security of their outstanding accounts.

These allied trades can be a tremendous help in this movement by using their influence with the tailors in urging the adoption of system and modern methods. Having the interest of the customer at heart they could easily persuade him to eliminate guesswork. All business appertaining to tailoring should be conducted as efficiently as cutting and fitting. The National Association should be upheld by the powers outside the organization; the active co-operation of both the Woolen and Trimming Houses is needed to hasten the establishment of system.

Regarding your proposition that I take the Chairmanship of the National Efficiency Committee, I will say that you have presented your request in a light which makes my refusal difficult—you have taken advantage of my unwillingness to shirk a duty call. Having put the appointment up to me in this light, I shall accept providing that the following conditions meet with your approval:

FIRST: That you appoint on this committee a Chicago man who will take active part and who will agree to remain on this committee if re-appointed for the following year.

SECOND: That the assembling and shipping of all supplies and the collection of funds for same shall not be the duty of the chairman.

Knowing that the efforts of the National Officers in this movement are prompted by the highest motives—the greatest good for all—and that both you and they unselfishly give your time and energy for the uplift of the trade, I deem, it a pleasure as well as a duty to join hands with you again.

Cordially yours,

WILLIAM H. VEHON

*A Few Letters from Successful Tailors Using the System
Either Wholly or in Part*

Detroit, Mich.

MR. WM. H. VEHON,
4824 Grand Blvd.,
Chicago, Ill.

MY DEAR MR. VEHON:

Just a few words to convey to you our honest opinion of the Efficiency System, or such parts of it as we have used during the past year—the Order Blank, The Cost Record Sheet, The Customers' Record Card and The Tailors' Work Board.

The Order Blank we have found complete in every detail. It covers all points thoroughly.

The Cost Record Sheet, handled in conjunction with the Order Blank, is something every tailor should use. In our case I will say that it has stimulated our business more than any other feature we have added. It has been a constant guide to us both in buying and selling our merchandise. It has increased our profits, because now we know to a certainty when making a sale, what the answer will be in the Net Profit Column, hence we regulate our selling price accordingly. In buying, we know just what to pay for merchandise to produce a certain priced garment. It finds the weak spots more effectually than any other system.

The Customers' Record Card is also a valuable addition to our business. We carry on this card, beside the sample of goods, the customer's business and home address, his telephone numbers, the date of sale, numbers of goods, name of firm purchased from, cost of goods and the selling price. It can readily be seen that a card bearing this information and placed in a file where it is accessible, will become indispensable.

The Record Book is overflowing with useful data. It puts us in possession of facts we should know to further our business success.

The Tailors' Work Board is a complete and concise method of keeping track of the work. We have found it very satisfactory.

I cheerfully advise every tailor in our National Association who is not using this System, to investigate it, to try it out, and I am convinced that he will feel toward it as we do. The duties of the average tailor are so diversified that he is apt to neglect the commercial side of his business. In so doing he is making a grave mistake. If he is to be successful, he must study the many angles which present themselves from day to day, in our chosen following.

I shall never regret coming to Chicago for my visit with you led to the installation of this system in our store. We consider it one of our greatest assets.

With kindest regards, I remain,

Very truly yours,

C. H. LEITH

CHL-M

MR. WM. H. VEHON,
4824 Grand Blvd.,
Chicago, Ill.

DEAR SIR:

Your "Cost System" recently installed by us is giving such splendid satisfaction that we thought you might like to know how pleased we are with it. By its use we are enabled to keep an exact cost on every garment sold, showing the items used and the quantity of each. We have needed for many years just such a system. It is especially appreciated because of its simplicity.

Sincerely yours,

WILKIE & SELLERY.

By H. A. WILKIE,
President.

WM. H. VEHON, ESQ.,
4824 Grand Blvd.,
Chicago, Ill.

MY DEAR MR. VEHON:

I wish to express my appreciation of the "Cost System" which you have worked out with such splendid results.

It certainly is a great help to me and gives me a strong foundation to stand on when my customers complain of paying too much for their clothes.

If I had had the system ten years ago I could have saved money on almost every order turned out by our shop.

I hope that all our fellow members may be induced to take it up as it will be a great help in holding prices where they belong.

Sincerely,

JOSEPH BACK

WM. H. VEHON, ESQ.,
4824 Grand Blvd.,
Chicago, Ill.

DEAR SIR:

We have taken up your "Cost System" and are exceedingly pleased with the comprehensive manner in which this subject is handled.

We heartily recommend it to any tailor wanting a first class system of cost finding, as its use has saved us money.

Respectfully,

FRANK J. SCHAUB

MR. WM. H. VEHON,
4824 Grand Blvd.,
Chicago, Ill.

MY DEAR MR. VEHON:

In reply to your inquiry as to the result of our three years' experience in using your cost system, we are pleased to say that we have found it a safeguard to our profits, a money and time saver and simple in its operation. While we have not used the system in its entirety, we shall do so after the first of July.

Our experience has been very gratifying and we cheerfully recommend the system to every merchant tailor in our Association. It fills a long felt want in our business.

Very respectfully yours,

MATHEWS & COMPANY

MR. WM. H. VEHON,
4824 Grand Blvd.
Chicago, Ill.

DEAR MR. VEHON:

In behalf of Harry Berger & Company, I am pleased to bear testimony to the many benefits that have come to us through the adoption of your system of Cost Finding, Order Blanks, Stock Record System on Cards, Customers' Record Cards and Alteration Blanks, all of which have been thoroughly tested in our establishment. In spite of their hostile reception (the experience of everything new) the system has become so popular with us that we now wonder how we ever managed without it.

The Cost Finding System is an educator, the greatest agency for the protection of profit I have ever known. It has often shown me where I was weak and strengthened me, and that after having been in the selling line over thirty-five years.

The Order Blank is in every sense a great time saver. It prevents mistakes, and is so arranged as to furnish everything needful for orders.

The Stock Record System on Cards is ideal. It has obviated all necessity for making Sample Books. It works perfectly and automatically.

We have also found the Customer's Record Card a good dividend payer.

If merchant tailors only knew what your System has done for us, they would strive for its possession and rejoice in making acknowledgment of its merits.

As a member of the craft, I express to you my heartfelt thanks for your unselfish and untiring efforts in bringing to us so helpful a guidance.

Sincerely yours,

HARRY BERGER

TABLE OF CONTENTS

A few Letters from Successful Tailors using the System.....	90-94
Alteration Blank.....	74
An Authority on Business Efficiency.....	17
Busheling and Repair Tag.....	71, 72
Causes of Failures.....	18
Cost Accounting.....	24
Cost Record Book.....	52
Cost Record Sheet.....	47, 50
Customer's Record Card.....	58
Expense Accounts.....	26
How to obtain the Selling Price.....	30
Installing the National System.....	32
Letter from the President of the National Association and the Reply There to.....	85-89
National Order Blank (complete form).....	34, 36, 38
National Order Blank (short form).....	40
Percentage of Overhead or Operating Cost.....	31
Schedule showing Prime Costs and Overhead Expense.....	28
Stock Card Cabinet.....	68
Stock Cards for File.....	66
Stock Record Book.....	64
Stock Record System on Cards.....	60
Tailoring Salesmanship and Efficiency Suggestions.....	76-84
Advertising.....	82
Gossip.....	80
Leaks and Waste.....	83
Merchandise—Tailors—Customers.....	78
Salesmanship.....	76
Success.....	84
The Store.....	80
The Telephone Voice.....	79
Window Display.....	81
Tailor's Perpetual Work Board.....	56
Temporary File.....	44
The National System.....	22

List of Illustrations on following page.

LIST OF ILLUSTRATIONS

Busheling and Repair Tag.....	73
Chart Showing Prime Cost Overhead Expense and Profit	29
Cost Record Book.....	55
Cost Record Sheet.....	51
Customer's Record Card.....	59
Extra Garment Tickets.....	43
National Alteration Blank.....	75
National Order Blank (complete form) Carbon Copy.....	39
National Order Blank (complete form) Top Sheet.....	37
National Order Blank Folded.....	42
National Order Blank (short form) Top Sheet.....	41
Permanent File.....	46
Stock Card.....	67
Stock Card Cabinet.....	69
Stock Record Book.....	65
Tailor's Perpetual Workboard.....	57
Temporary File.....	45