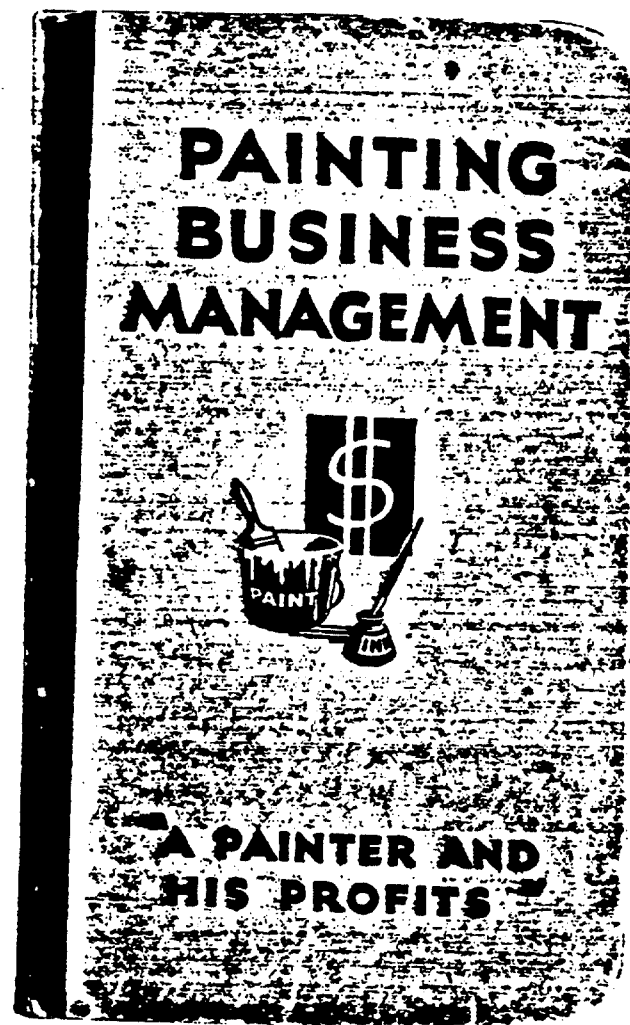




N L I 000858

N 3855

**PAINTING
BUSINESS
MANAGEMENT**

("A Painter and His Profits")

By

E. A. OLSON

*Editor, "The Dutch Boy Painter—
Carter Times"*

**NATIONAL LEAD
COMPANY**

111 Broadway, New York; 116 Oak St.,
Buffalo; 900 West 18th St., Chicago; 659
Freeman Ave., Cincinnati; 820 West Su-
perior Ave., Cleveland; 722 Chestnut St.,
St. Louis; 2240-24th Street, San Francisco;
National-Boston Lead Co., 800 Albany St.,
Boston; National Lead & Oil Co. of Pennsyl-
vania, 316 Fourth Avenue, Pittsburgh; John
T. Lewis & Bros. Co., Widener Building,
Philadelphia.

N L I 000859

Copyright, 1934
NATIONAL LEAD COMPANY

CONTENTS

FOREWORD	5
BUSINESS METHODS	7
COST-FINDING	9
BOOKKEEPING	14
FOUR ITEMS OF COST	47
ESTIMATING	56
JOB MANAGEMENT	74
SHOP MANAGEMENT	106
ADVERTISING	122
GETTING THE JOB	143
PROPERTY INSPECTION PLAN . . .	163
GETTING THE MONEY	179
PAINTERS' BUSINESS HELPS . . .	187

NLI 000860

THIRD EDITION

FOREWORD

If there were nothing more to the painting business than the mere spreading of paint this book would have no reason for being. There are, of course, some painters who just paint, men who have no background that even remotely fits them for the business they have entered.

The true painter, however, is concerned with many things besides the spreading of paint and other protective and decorative materials. He is concerned first and foremost with running a business—a business that will give him and his family a good living. That primary concern is wrapped up in the business of *managing* a painting business. The first step in management is to know what it is all about—to understand what makes a successful business.

A knowledge of paints and painting is essential. That is part of the *art* of painting. A painter ought to be a good craftsman. He must be able to get jobs. That means a fair knowledge of advertising and selling. It means a good head for estimating.

He must be able to do his jobs at the price he figured, or less. That means good job management and good shop cooperation. It means proper supervision and calls for some ability to choose men to serve as foremen or chargemen.

He must be able to collect for his jobs.

NLI 000861

That calls for an effective routine designed to bring in the money, not once in awhile but for every job. It also calls for a good sense of values in going out after jobs, knowing how to avoid the "dead beats" and how to recognize good risks.

And finally, and perhaps most important, the painter who is ambitious to succeed must have a good method of accounting. After all, the story of any painting enterprise is written in the credit and debit columns of "the books". It is essential to know (a) when the money goes, (b) where the money goes and (c) how much money goes. It is equally important to know (a) when the money comes in, (b) where the money comes from and (c) how much money comes in. The difference between the outgo and the income is usually a fair indication of business success. To be able to find that difference quickly, easily, at any time, calls for good bookkeeping.

This book has been made available to painters in the hope that it will be really helpful. The ideas it contains are practical. The methods it explains have proven successful. We suggest you read "Painting Business Management" with an open mind. If it enables you to earn even one extra dollar we will feel repaid for our part in bringing the book to you.

NATIONAL LEAD COMPANY.

BUSINESS METHODS

Any discussion of business methods in use today by successful contracting painters, to really be helpful, must necessarily include every phase of the painting business excepting that which directly concerns craftsmanship or the mixing of paint, matching of colors, preparation of surfaces and the application of paint. Separate these activities from the painting business as a whole, and we have left the business side of painting, the part that can to a large degree, be improved by a serious study of methods proved to be workable.

Every contracting painter, to be successful during these times or any other, must give a large share of his attention to such things as estimating, selling, advertising, shop management, buying, bookkeeping and collections. If we examine the actual working methods of successful contractors we may find a wide variety of ways of doing certain jobs—it is difficult, and perhaps a little unfair, to try to set up an exact standard for quality of workmanship. On the other hand, if the business methods of a large number of progressive contractors are studied, there at once becomes apparent a striking similarity in the way business problems are handled.

N L I 000862

This would seem to prove that while painting methods must always remain an art, business methods can be reduced to a fairly exact science.

In the chapters to follow, it is assumed of course that the contractor is well grounded in the craftsmanship part of his business or, lacking real painting skill, has in his employ a man who thoroughly understands the painting end of the business. In this connection there may be some confusion over the terms "Master Painter" and "Contracting Painter." In the usual sense of the former term the master painter is the owner of the business—a master who employs journeymen, and perhaps apprentices. In the minds of some, a master painter may simply be a highly skilled painter, who does not necessarily take contracts. We choose to use the term "Contracting Painter" because it appears better to describe the painter-businessman as compared with the painter-craftsman.

In discussing each of the several parts of the business side of painting no attempt can be made to list them in any particular order of importance—they are *all* important. Then, too, it is impossible to confine each one to the limitations of its particular chapter. Some are so closely connected that duplication of description cannot be avoided.

CHAPTER I COST-FINDING

The subject of cost-finding is a very important one in any business, because selling prices are based on costs and if a business man, be he a painter or a manufacturer, does not know precisely what it costs him to turn out a job or a commodity, he certainly won't know what he will have to charge for it in order to make a fair profit on the sale.

When costs are not definitely known, selling prices are either too high or too low, and in the safe middle ground we all seek. With the excessively high bidder and the extremely low bidder eventually ease themselves out of business. The contractor who knows his costs avoids the loss of jobs due to high bids and the loss on jobs due to low bids. He is playing square with his customers and with his competitors and with himself.

In some businesses cost-finding is relatively easy but in the painting business, in which the finished article—the paint job—involves the purchase and sale of materials, labor to apply those materials, and other influencing factors, cost-finding becomes somewhat complicated.

The experienced contractor who wishes to check up on his costs should go over all his bills for, say, a period of one year. Anything for which money has been, or should have been, paid out constitutes a cost—material, labor, his own salary, truck expense, advertising, telephone, taxes or rent, premiums on insurance and many other things. If these various costs come pretty close to equaling the money taken in during the year it means that either the costs are too high or the selling prices of the jobs too low. Of course, in slack times neither the costs nor the bids may be at fault—it may be that house-owners refuse to paint.

Job Record Envelopes

A great many contractors have an idea that they cannot keep an accurate cost record of each individual job without an endless amount of bookkeeping and clerical work. This is not true if a form similar to the Job Record Envelope shown on page 196 is used. It enables the contractor, with a minimum of effort, to keep all the information pertaining to a particular job in one place.

The Job Record itself is a form printed on the back and front of a handy pocket size envelope ($4\frac{1}{2} \times 10\frac{1}{2}$). The cost of the job in terms of direct labor, materials and extras is put on one side, and all the essential details of the original contract, in-

cluding work to be done, price given customer, estimated profit, etc., on the other. All memoranda, letters, duplicates of bills, time cards, etc., are kept inside the envelope.

There is nothing difficult or intricate about the form, and it serves a number of useful purposes. While the job is going on, it acts as a check on what has been sent out from the shop as well as what will need to be sent out. After the job is completed, it forms the basis of the bill sent to the customer. It serves also as a permanent record of the job and can be filed away in the office or its information transferred to a special book in which the records of all jobs are kept.

Cost-finding is likely to bother any painter who is not well grounded in ordinary business practices. If a man has come up through the ranks he usually is a good craftsman but not always a good business man. His business training is acquired gradually and sometimes "painfully". The problem of meeting a weekly payroll, however, has been known to stimulate a desire to learn more about business management in general and about cost-finding in particular.

Costs

To give some point to this discussion of costs, there follows a list of items which represent costs in a typical contracting business.

While these items are well known to most contractors, it will do no harm to read them over. Seeing them in print may provoke more thought than merely running over them in our minds.

Materials (for doing the jobs—lead, oil, varnish, etc.).

Labor (direct—that is, the labor required on jobs taken).

Rent or Taxes.

Shop and Office Equipment.

Truck Expense (gasoline, tires, repairs, depreciation, driver's wages, etc.).

Insurance.

Salaries and Indirect Labor (contractor, shop men, bookkeeper, estimator, etc.).

Bad Debts (bills which are thought to be uncollectible).

Advertising (newspapers, handbills, mailing cards, posters or signs, etc.).

Dues and Fees (clubs or associations connected with the business).

Telephone.

Postage.

Car Fare.

Depreciation on Equipment.

Repairs to Equipment.

Replacing Lost Equipment.

Stationery and Printing.

Light.

Heat.

Interest (on money borrowed or tied up in the business).

Replacing Defective Work.

It would undoubtedly surprise many of us if we were to copy from this list those items applying to our own business, and then write after each what it has cost us for a period of one year. Perhaps the total amount arrived at would help solve the old question, "Where have my profits gone?"

The painting business, unlike many businesses, represents a series of jobs, each unlike the other, and each requiring its own interpretation of the cost figures we have outlined. For instance, if we were engaged in a business which turned out one standard article such as razor blades, we could apply our cost figures equally to each and every blade sold. In the painting business each job needs its own set of cost figures and these figures can be made just as accurate as the figures turned up by cost systems employed by any other business.

N L I 000865

CHAPTER 2 BOOKKEEPING

There is but one sure way to operate a business efficiently and at a profit, and that is to "keep books"—have a workable, easily followed bookkeeping system. Whether the system consists of a single sheet on which all entries are made and balances taken off, or whether it consists of a regular cash book and ledgers does not much matter. The main thing is to have handy all the information that is needed, when it is needed, in understandable form.

It has been said that the "books" of many contractors consist of two spindle files—unpaid bills are hung on one file and paid bills on the other. This sort of bookkeeping is, to be sure, better than nothing. At least it keeps unpaid bills before the contractor's eyes.

Accurate books enable the contractor to tell how, when, why and where he spends his money; how much he owes or how much is owing to him. He can make correct estimates on a job because he knows the costs of running his business. He can borrow money from the bank because he can show the banker how much he is worth in terms of equipment, material, money owed to him, etc. He can make out his income

tax without loss to himself because he has a record of what he has received and what he has spent. The fact of the matter is he can run his business more efficiently and more economically and thus earn a bigger profit.

In every large shop a full-time bookkeeper usually is employed. In the average contracting business, however, let us say the shop running four or five men, the contractor himself usually keeps his own records. Such contractors have always felt the need for a bookkeeping system which would be simple, practical and complete, and yet one which would not take too much time to operate nor cost too much to buy.

National Lead Company, after studying various methods of keeping books, has developed one which it considers simpler and more practical than any so far suggested. It requires the use of only one sheet of paper along with the Job Record Envelope. This sheet is called the Business Record Sheet and on it, all the painter's transactions can be entered. Examine miniature sheet inserted in this chapter. Notice how it tells the painter the whole financial story of his business. It tells him how much money he has on hand, how much he owes and how much is owed to him, how much he spends on any particular item in his business such as labor, overhead and materials, how much his total business is worth or the value and

cost of any particular part of it. Furthermore, it takes only a small part of his time to operate. If he devotes fifteen minutes or so every evening to entering his daily receipts and expenses, he will have all that he needs to know about his business down on paper in black and white where he cannot forget it.

Based on Double Entry

The Business Record Sheet is based on what bookkeepers call the "Double-Entry" system. "Double-Entry" merely means that each entry is made twice. The reason why this is done is simple and logical. Each one of the seventeen columns on the sheet represents a part of the business. There is a column for cash on hand, one for cash paid out, one for the value of materials, one for the value of equipment and other assets, one for money owed to the painter and so on. Any transaction taking place in the business is bound to affect at least two of these columns. For example, suppose a contractor buys a new truck for \$600 cash. From a bookkeeping point of view the contractor has done two distinct things in buying this truck: (1) he has increased by \$600 the total value of the column in which he has listed the worth of his equipment; (2) at the same time he has reduced, by \$600, the value of the column which shows the amount of cash on

Date	Particulars	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	10/15 open account																	
2	2/14 open account (Jan 1)																	
3	2/14 open account (Jan 1)																	
4	2/14 open account (Jan 1)																	
5	2/14 open account (Jan 1)																	
6	2/14 open account (Jan 1)																	
7	2/14 open account (Jan 1)																	
8	2/14 open account (Jan 1)																	
9	2/14 open account (Jan 1)																	
10	2/14 open account (Jan 1)																	
11	2/14 open account (Jan 1)																	
12	2/14 open account (Jan 1)																	
13	2/14 open account (Jan 1)																	
14	2/14 open account (Jan 1)																	
15	2/14 open account (Jan 1)																	
16	2/14 open account (Jan 1)																	
17	2/14 open account (Jan 1)																	
18	2/14 open account (Jan 1)																	
19	2/14 open account (Jan 1)																	
20	2/14 open account (Jan 1)																	
21	2/14 open account (Jan 1)																	
22	2/14 open account (Jan 1)																	
23	2/14 open account (Jan 1)																	
24	2/14 open account (Jan 1)																	
25	2/14 open account (Jan 1)																	
26	2/14 open account (Jan 1)																	
27	2/14 open account (Jan 1)																	
28	2/14 open account (Jan 1)																	
29	2/14 open account (Jan 1)																	
30	2/14 open account (Jan 1)																	
31	2/14 open account (Jan 1)																	
32	2/14 open account (Jan 1)																	
33	2/14 open account (Jan 1)																	
34	2/14 open account (Jan 1)																	
35	2/14 open account (Jan 1)																	
36	2/14 open account (Jan 1)																	
37	2/14 open account (Jan 1)																	
38	2/14 open account (Jan 1)																	
39	2/14 open account (Jan 1)																	
40	2/14 open account (Jan 1)																	
41	2/14 open account (Jan 1)																	
42	2/14 open account (Jan 1)																	
43	2/14 open account (Jan 1)																	
44	2/14 open account (Jan 1)																	
45	2/14 open account (Jan 1)																	
46	2/14 open account (Jan 1)																	
47	2/14 open account (Jan 1)																	
48	2/14 open account (Jan 1)																	
49	2/14 open account (Jan 1)																	
50	2/14 open account (Jan 1)																	
51	2/14 open account (Jan 1)																	
52	2/14 open account (Jan 1)																	
53	2/14 open account (Jan 1)																	
54	2/14 open account (Jan 1)																	
55	2/14 open account (Jan 1)																	
56	2/14 open account (Jan 1)																	
57	2/14 open account (Jan 1)																	
58	2/14 open account (Jan 1)																	
59	2/14 open account (Jan 1)																	
60	2/14 open account (Jan 1)																	
61	2/14 open account (Jan 1)																	
62	2/14 open account (Jan 1)																	
63	2/14 open account (Jan 1)																	
64	2/14 open account (Jan 1)																	
65	2/14 open account (Jan 1)																	
66	2/14 open account (Jan 1)																	
67	2/14 open account (Jan 1)																	
68	2/14 open account (Jan 1)																	
69	2/14 open account (Jan 1)																	
70	2/14 open account (Jan 1)																	
71	2/14 open account (Jan 1)																	
72	2/14 open account (Jan 1)																	
73	2/14 open account (Jan 1)																	
74	2/14 open account (Jan 1)																	
75	2/14 open account (Jan 1)																	
76	2/14 open account (Jan 1)																	
77	2/14 open account (Jan 1)																	
78	2/14 open account (Jan 1)																	
79	2/14 open account (Jan 1)																	
80	2/14 open account (Jan 1)																	
81	2/14 open account (Jan 1)																	
82	2/14 open account (Jan 1)																	
83	2/14 open account (Jan 1)																	
84	2/14 open account (Jan 1)																	
85	2/14 open account (Jan 1)																	
86	2/14 open account (Jan 1)																	
87	2/14 open account (Jan 1)																	
88	2/14 open account (Jan 1)																	
89	2/14 open account (Jan 1)																	
90	2/14 open account (Jan 1)																	
91	2/14 open account (Jan 1)																	
92	2/14 open account (Jan 1)																	
93	2/14 open account (Jan 1)																	
94	2/14 open account (Jan 1)																	
95	2/14 open account (Jan 1)																	
96	2/14 open account (Jan 1)																	
97	2/14 open account (Jan 1)																	
98	2/14 open account (Jan 1)																	
99	2/14 open account (Jan 1)																	
100	2/14 open account (Jan 1)																	

N L I 000867

PAGE 6

BUSINESS RECORD SHEET OF *Edna Day*

OWNER

DATE	DESCRIPTION	DEBIT		CREDIT		BALANCE		TOTAL	
		AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
1914	TOTAL BROKER FORTUNE	247.00		110.00		137.00			
1915	By Cash (for material, lead)	1.00		1.00		1.00			
1916	By Cash (for material, lead)	1.00		1.00		1.00			
1917	By Cash (for material, lead)	1.00		1.00		1.00			
1918	By Cash (for material, lead)	1.00		1.00		1.00			
1919	By Cash (for material, lead)	1.00		1.00		1.00			
1920	By Cash (for material, lead)	1.00		1.00		1.00			
1921	By Cash (for material, lead)	1.00		1.00		1.00			
1922	By Cash (for material, lead)	1.00		1.00		1.00			
1923	By Cash (for material, lead)	1.00		1.00		1.00			
1924	By Cash (for material, lead)	1.00		1.00		1.00			
1925	By Cash (for material, lead)	1.00		1.00		1.00			
1926	By Cash (for material, lead)	1.00		1.00		1.00			
1927	By Cash (for material, lead)	1.00		1.00		1.00			
1928	By Cash (for material, lead)	1.00		1.00		1.00			
1929	By Cash (for material, lead)	1.00		1.00		1.00			
1930	By Cash (for material, lead)	1.00		1.00		1.00			
1931	By Cash (for material, lead)	1.00		1.00		1.00			
1932	By Cash (for material, lead)	1.00		1.00		1.00			
1933	By Cash (for material, lead)	1.00		1.00		1.00			
1934	By Cash (for material, lead)	1.00		1.00		1.00			
1935	By Cash (for material, lead)	1.00		1.00		1.00			
1936	By Cash (for material, lead)	1.00		1.00		1.00			
1937	By Cash (for material, lead)	1.00		1.00		1.00			
1938	By Cash (for material, lead)	1.00		1.00		1.00			
1939	By Cash (for material, lead)	1.00		1.00		1.00			
1940	By Cash (for material, lead)	1.00		1.00		1.00			
1941	By Cash (for material, lead)	1.00		1.00		1.00			
1942	By Cash (for material, lead)	1.00		1.00		1.00			
1943	By Cash (for material, lead)	1.00		1.00		1.00			
1944	By Cash (for material, lead)	1.00		1.00		1.00			
1945	By Cash (for material, lead)	1.00		1.00		1.00			
1946	By Cash (for material, lead)	1.00		1.00		1.00			
1947	By Cash (for material, lead)	1.00		1.00		1.00			
1948	By Cash (for material, lead)	1.00		1.00		1.00			
1949	By Cash (for material, lead)	1.00		1.00		1.00			
1950	By Cash (for material, lead)	1.00		1.00		1.00			
1951	By Cash (for material, lead)	1.00		1.00		1.00			
1952	By Cash (for material, lead)	1.00		1.00		1.00			
1953	By Cash (for material, lead)	1.00		1.00		1.00			
1954	By Cash (for material, lead)	1.00		1.00		1.00			
1955	By Cash (for material, lead)	1.00		1.00		1.00			
1956	By Cash (for material, lead)	1.00		1.00		1.00			
1957	By Cash (for material, lead)	1.00		1.00		1.00			
1958	By Cash (for material, lead)	1.00		1.00		1.00			
1959	By Cash (for material, lead)	1.00		1.00		1.00			
1960	By Cash (for material, lead)	1.00		1.00		1.00			
1961	By Cash (for material, lead)	1.00		1.00		1.00			
1962	By Cash (for material, lead)	1.00		1.00		1.00			
1963	By Cash (for material, lead)	1.00		1.00		1.00			
1964	By Cash (for material, lead)	1.00		1.00		1.00			
1965	By Cash (for material, lead)	1.00		1.00		1.00			
1966	By Cash (for material, lead)	1.00		1.00		1.00			
1967	By Cash (for material, lead)	1.00		1.00		1.00			
1968	By Cash (for material, lead)	1.00		1.00		1.00			
1969	By Cash (for material, lead)	1.00		1.00		1.00			
1970	By Cash (for material, lead)	1.00		1.00		1.00			
1971	By Cash (for material, lead)	1.00		1.00		1.00			
1972	By Cash (for material, lead)	1.00		1.00		1.00			
1973	By Cash (for material, lead)	1.00		1.00		1.00			
1974	By Cash (for material, lead)	1.00		1.00		1.00			
1975	By Cash (for material, lead)	1.00		1.00		1.00			
1976	By Cash (for material, lead)	1.00		1.00		1.00			
1977	By Cash (for material, lead)	1.00		1.00		1.00			
1978	By Cash (for material, lead)	1.00		1.00		1.00			
1979	By Cash (for material, lead)	1.00		1.00		1.00			
1980	By Cash (for material, lead)	1.00		1.00		1.00			
1981	By Cash (for material, lead)	1.00		1.00		1.00			
1982	By Cash (for material, lead)	1.00		1.00		1.00			
1983	By Cash (for material, lead)	1.00		1.00		1.00			
1984	By Cash (for material, lead)	1.00		1.00		1.00			
1985	By Cash (for material, lead)	1.00		1.00		1.00			
1986	By Cash (for material, lead)	1.00		1.00		1.00			
1987	By Cash (for material, lead)	1.00		1.00		1.00			
1988	By Cash (for material, lead)	1.00		1.00		1.00			
1989	By Cash (for material, lead)	1.00		1.00		1.00			
1990	By Cash (for material, lead)	1.00		1.00		1.00			
1991	By Cash (for material, lead)	1.00		1.00		1.00			
1992	By Cash (for material, lead)	1.00		1.00		1.00			
1993	By Cash (for material, lead)	1.00		1.00		1.00			
1994	By Cash (for material, lead)	1.00		1.00		1.00			
1995	By Cash (for material, lead)	1.00		1.00		1.00			
1996	By Cash (for material, lead)	1.00		1.00		1.00			
1997	By Cash (for material, lead)	1.00		1.00		1.00			
1998	By Cash (for material, lead)	1.00		1.00		1.00			
1999	By Cash (for material, lead)	1.00		1.00		1.00			
2000	By Cash (for material, lead)	1.00		1.00		1.00			

BOOKKEEPING 17

hand. In the same way, if he buys five hundred pounds of lead, he will increase the value of his material and supplies column, but he will also decrease the value of his cash column by the cost of the lead. In other words, if something is taken out of one column, its equal value must be added to another column in order to "keep the books" in balance.

Columns on Business Record Sheet

As may be seen by examining the insert, the seventeen columns on the sheet are divided into eight groups, each group, with a heading of its own, being separated by a double line. At the extreme left of the page, there is a space in which the date and description of the entry can be placed. Every important transaction which the painter makes whether or not in cash must be entered on this sheet. Furthermore every entry must be made twice, once in a debit column and once in a credit column. The following is a brief description of the purpose of each of the groups of columns and what they tell the painter.

1. Cash in Bank. This group consists of two columns—one a "Deposited" or debit column, and one a "Paid Out" or credit column. The purpose of these columns is to record (1) all payments made by the

7. *General Assets.* This group consists of two columns—an "Owned" or debit column and a "Depreciation" or credit column. Their purpose is to record (1) the total value of the painter's assets such as his truck, special equipment, etc., and (2) the depreciation of those assets as well as the amount received for them if, and when, sold. By subtracting the Credit column from the Debit column, the painter can tell at any time how much his equipment is worth, based on his estimate of depreciation.

8. *Profit and Loss.* This group consists of two columns—an "Expense" or debit column and an "Income" or credit column. These columns will only be used at the end of every accounting period when the books are closed. The purpose of these columns is to show the Net Worth of the business.

From the brief description above, the painter can easily see what information the Business Record Sheet will give him. From the "Cash in Bank" section, he can tell his bank balance, from the "Customers' Accounts" section, he can find the total amount of money owed to him; from the "Materials and Supplies" section, he can tell the inventory value of stock on hand; from the "Expenses" section, he can know and keep an eye on his costs; from the "Sales" section, he can tell his total volume of sales; from his "Accounts Payable" section, he can find

out the total amount of money owed by him; from the "General Assets" section, he can tell how much his equipment is worth; from the "Profit and Loss" section, he can tell his Net Worth at the end of any particular period.

Closing the Books

However, the most important information which the painter learns from the Business Record System, is gained when he "closes the books" at the end of certain definite periods. In the first place, by balancing his material, labor and overhead costs against his total sales, he finds out whether or not he has made a profit during the particular period. In the second place, by subtracting his liabilities (those things he owes) from his assets (those things which he owns), he finds out just what his business is worth.

In order to make the closing of the books as simple an operation as possible and in order to guard against the possibility of error, the Business Record System provides a sheet which contains three closing forms: the "Trial Balance" form, the "Asset and Liability" Statement and the "Profit and Loss" Statement (see illustrations, pages 36, 39, 41). When the painter has carefully filled out these forms with the information

called for, he will find that he has a complete analysis of his whole business, showing his profit for the period and the total value of his business. A brief description of the three closing forms follows:

The Trial Balance

The Trial Balance form is really a check on the accuracy of entries. It is not necessary to wait until the books are closed to use this form. In fact, it is well to take off a trial balance every month so that if any mistakes have been made, they can be corrected before the entries are forgotten. As may be seen by the illustration (page 36) the Trial Balance form lists the balances of various sections of the Business Record Sheet as well as the totals of each one of the columns in the Expenses section and the Sales section. Debit balances and totals are placed in the left-hand column on the form. Credit balances are placed in the right-hand column. If all entries have been made correctly during the month and each debit entry has been balanced by a credit entry, the totals of the two columns on the form should equal each other. If they do not, a mistake has been made and it will be necessary to check back over the daily entries.

The Profit and Loss Statement

As may be seen by the illustration (page 39), the Profit and Loss Statement balances the total amount of Sales against the total amount of Expenses. The total of Column 11 on the Business Record Sheet gives the total sales and the figure is placed in the right-hand column on the form. The totals of each of the columns in the Expenses section on the sheet are placed in the left-hand column. The sum of the totals in the left-hand column is the total expense. By subtracting the latter from the former, the amount of profit is found.

The Asset and Liability Statement

The Asset and Liability Statement, as its name implies, lists the assets of the business (those things the painter owns) and the liabilities (those things the painter owes). In a solvent business the total assets should always equal the total of liabilities and Net Worth. The assets consist of cash on hand, money owed to the painter, value of materials on hand and value of equipment such as trucks, spray outfit, etc. The liabilities consist of the money owed by the painter and the Net Worth of the business. The Net Worth is always the balance of Columns 16 and 17.

How the Job Record Envelope Fits into the Business Record System

The Job Record Envelope (see page 196), which has long been a part of National Lead Company's business helps for painters, is used along with the Business Record Sheet. It serves as a detailed cost record of each individual job. Only the total amount of money involved in a job goes on the Business Record Sheet. When a painter lands a contract, he immediately makes out a Job Record Envelope. After the job is complete and the painter has sent his bill to the customer, he enters the total amount of the bill on the Business Record Sheet, filing away the Job Record Envelope as a permanent record of the details of that particular job.

A Complete Business Record Outfit

consists of (1) 25 Business Record Sheets (a two-years' supply); (2) 2 sheets of Trial Balance forms (two-years' supply); (3) 1 sheet with Asset and Liability and Profit and Loss Statement forms (two-years' supply); (4) complete set of instructions and a sample filled-out Business Record Sheet; (5) an adjustable post binder with water-proofed canvas-covered board covers; (6) 50 Job Record Envelopes. The complete outfit is sold for \$3 post paid, cash with order, only. Order blank on page 188.

ACTUAL USE OF BUSINESS RECORD SHEET

In order to give an illustration of how the Business Record Sheet works, we have inserted in this book a sample filled-out sheet taken from the bookkeeping records of a painter named McCoy. This sheet, much reduced in size and attached hereto (the actual sheet is 11 $\frac{1}{4}$ " x 18 $\frac{3}{4}$ "), shows the entries which McCoy made during the month of January, 1932. By studying the sheet, the painter can get an idea not only of how double entries are made but also the use of the eight sections—"Cash in Bank", "Customers' Accounts", "Materials and Supplies", "Expenses", "Sales", "Accounts Payable", "General Assets" and "Profit and Loss"—which have been explained on the preceding pages. For the sake of convenience, each entry has been given a number which will be found in the column to the left of the date column. In the description which follows, entries will be referred to by number.

In order to begin the use of the sheet, McCoy had to first "open the books"—that is, enter on the first line of the proper columns, figures which would show him the total value of his business. He did this as follows: On the first line of Column 1, he noted the amount of money he had in the

bank; in Column 3, the amount of money owed to him; in Column 5, the value of materials on hand; in Column 13, the amount of money he owed; in Column 14, the value of his assets (such as his truck); and in Column 17, his Net Worth (see page 23). Having thus opened his books, McCoy was ready to make daily entries as they occurred.

Entries in CASH IN BANK Section

(This section shows money paid out or money paid in)

Whenever McCoy received money during the month, he made one of the two entries (necessary in double entry) in Column 1 (Deposited). For instance on January 4, he received \$180 from a customer, John Holden. He accordingly placed \$180 in Column 1. At the same time he made a similar entry in Column 4 (Paid) in the *Customers' Accounts* in order to show that the \$180 deposited was in payment of a bill. Similar payments from customers later on in the month were handled in the same way. (See entries 7 on Jan. 4; 18 and 19 on Jan. 18; 20 on Jan. 19; 26 and 27 on Jan. 26.) If McCoy had received money for another purpose than the payment of a bill, his first entry would have been made in Column 1 but his second entry would

have been made in a column which showed what the money had been received for. As it was, no such entries arose in McCoy's case.

Whenever McCoy paid out money during the month, he made one of the two entries (necessary in double entry) in Column 2 (Paid Out). For instance on January 2, he paid \$60 to his landlord, A. H. Green, for rent. He accordingly placed \$60 in Column 2. At the same time he made a similar entry in Column 10 (Overhead) since rent is an overhead expense. Similar overhead expenses were handled in the same way. (See entries 3 on Jan. 2; 4* and 5* on Jan. 3; 8* on Jan. 6; 11 on Jan. 12; 15* on Jan. 15; 25* on Jan. 25; 29 and 30 on Jan. 28; 31, 32, 33 and 34 on Jan. 30; 37* and 39* on Jan. 31.)

When McCoy paid out money for other purposes, his first entry was made in

* In these entries, the entire amount of money entered in Column 2 was not spent for overhead. McCoy, therefore, split up the second entry, entering in the Overhead column only the amount spent for that purpose, the remainder being placed in a column which showed the type of expense. For instance, on Jan. 15, McCoy drew his half-monthly pay check of \$100. However, he did 80 hours of actual work on Job No. 2, so he entered \$64.00 in Column 9. The remaining sum of \$36 was placed in the Overhead column.

Column 2 but his second entry was made in a column which indicated the type of expense. For instance entry 9 on Jan. 10 is a payment for labor. McCoy made the first entry in Column 2 and the second entry in Column 8 (Labor). (See entries 10 on Jan. 10; 15* on Jan. 15; 16 and 17 on Jan. 17; 21, 22, 23 and 24 on Jan. 24; 37* and 38 on Jan. 31.)

Entry 28 on Jan. 26 was a payment of \$122.50 to Johnson's Paint Store for materials bought earlier in the month. The first entry was made in Column 2 and the second entry in Column 12 (Paid) of the Accounts Payable section. A payment on the loan from the First National Bank was handled in the same way. (Entry 35 on Jan. 30.)

At any time during the month, McCoy could have found his bank balance by merely adding up Columns 1 and 2 and subtracting the latter from the former, McCoy, however, waited until the end of the month when he closed his books. By subtracting the total of Column 2 from the total of Column 1, McCoy found that he had \$1,579.45 in the bank.

As may be seen by glancing at the sample sheet, there are more entries in the Cash In Bank section than in any other. This is due to the fact that most of a painter's

* See note on preceding page.

transactions involve the receipt or the payment of cash. Only a few of McCoy's entries during the month did not involve the immediate transfer of money. The first—entry 13—occurred when he purchased materials and supplies from the Johnson Paint Store which he did not immediately pay for. This transaction was recorded in Columns 5 and 13. Entry 36 on January 30 was a similar transaction and was handled in the same way. The other "charge" transactions were entered on the books when McCoy completed the two jobs which were in progress during the month. The first—entry 14—was entered in Columns 3 and 11. The second—entry 40—was entered in the same columns.

Entries in CUSTOMERS' ACCOUNTS Section

(This section shows money owed or paid by customers)

Whenever McCoy completed a job, he entered the selling price of the job in Column 3 (Owing). The second entry he made in Column 11 (Sales). The two jobs which McCoy completed during this month were entered accordingly. (See entries 14 and 40.)

Whenever McCoy received money in payment for work done, entries were made in Columns 1 and 4. Entries 6 and 7 on Jan.

4; 18 and 19 on Jan. 18; 20 on Jan. 19; 26 and 27 on Jan. 26 are examples.

At any time McCoy could have found how much money was owed to him by his customers by adding up Columns 3 and 4 and subtracting the total of the latter from the total of the former. As it was, McCoy waited until the end of the month, when he found the total amount of money still owed to him for work done was \$810.

Entries in MATERIALS AND SUPPLIES Section

(This section shows the value of materials on hand and the value of materials used)

Every time McCoy purchased additional materials, he entered the value of the materials bought in Column 5 (Purchased). The second entry was placed in Column 2 if the materials were paid for in cash, or in Column 13 if they were charged to his account at the paint store. Entries 12 on Jan. 12, 25 on Jan. 25 and 39 on Jan. 31 are examples of materials bought and paid for in cash. Entries 13 on Jan. 12 and 36 on Jan. 30 are examples of materials bought and charged to McCoy's account for later payment.

Whenever McCoy completed a job, he would get out his Job Record Envelope and enter the total amount of the materials used on the job in Column 6 (Used).

The second entry necessary in double entry would be placed in Column 7 (Cost of Materials) in the Expenses section. Entries 14 and 40 are examples of entries of this type.

At any time, McCoy could have found the value of materials on hand by merely adding Column 5 and adding Column 6 and subtracting the sum of the latter from the sum of the former. As it was, McCoy waited until the end of the month when he found that the value of his stock on hand, after necessary adjustments had been made, amounted to \$236.63.

Entries in EXPENSES Section

(This section is a record of the operating costs of the business)

Entries in Column 7 (Cost of Materials Used) are made only at the completion of a job. McCoy made entry 14 on Jan. 13 when he had completed Job No. 1 (putting his credit entry in Col. 6). The entry represents the total cost of materials used on the job. A second entry—entry No. 40—was made at the conclusion of Job No. 2 and represents the total cost of materials on that job.

Entries in Column 8 (Cost of Labor) are made whenever workmen are paid. Entries 9, 10, 15, 16, 17, 21, 22, 23, 24, 37 and 38 are examples of such entries.

Entries in Column 9 (Other Costs) are made whenever money is spent for extra costs on a job. For instance on January 6, McCoy bought a pane of glass for use on Job No. 1. The \$4 which he paid for this glass was entered in Column 9. The corresponding entry appears in the \$10.80 item in Column 2, the \$6.80 difference being overhead costs which McCoy entered in his overhead column. This is the only example of extra costs which appears during the month.

Entries in Column 10 (Overhead) are made when money is spent for overhead items. In nearly all cases, the corresponding entry is made in Column 2. Entries 2, 3, 4, 5, 8, 11, 15, 25, 29, 30, 31, 32, 33, 34, 37 and 39 are examples of entries of this type.

Entries in SALES Section

(This section is a record of the selling prices of jobs)

The total of the items in Column 11 shows the total sales. Entries are made only when the job is completed. The second entry (necessary in double entry) goes in Column 3. Since McCoy completed only two jobs in January, there are only two entries—entry 14 on Jan. 13 and entry 40 on Jan. 31.

Entries in ACCOUNTS PAYABLE Section

(This section shows amounts painter owes and amounts he pays on outstanding bills)

The total amount of money which McCoy owed when he opened his books, he entered on the first line of Column 13 (Owing). Whenever he contracted a new debt—that is, bought something without paying immediately for it, he entered the amount in Column 13. Entries 13 on Jan. 12 and 36 on Jan. 30 are examples of this. In both cases material was being bought and, therefore the corresponding entries were placed in Column 5. Entries 4 and 5, Column 13, are wages due workmen January 3, hence were included in entry 1, Column 13. At any time McCoy could have found out how much money he owed by merely adding up Columns 12 and 13 and subtracting the sum of the former from the sum of the latter. At the end of the month McCoy found he owed \$645.20.

Entries in GENERAL ASSETS Section

(This section shows the value of assets such as truck, spray equipment, etc.)

Entries are made in one of the two columns of the section when a new piece of equipment is bought (in which case the entry would be made in Column 14) and when

depreciation of equipment is entered (in which case the entry would be made in Column 15). At the beginning of the month McCoy placed a value of \$600 on his new truck. He made this entry at the top of Column 14. He bought no new equipment during the month so he made no entries. However, when "closing the books", he figured that his truck had depreciated \$12.50 in value so he placed that figure in Column 15 (Depreciation). The corresponding entry he made in Column 10 (Overhead) since depreciation is an overhead item. At any time during the month McCoy could have found out the amount of money tied up in equipment by subtracting the sum of Column 15 from the sum of Column 14. On January 31 he showed his equipment to be worth \$587.50.

Entries in PROFIT AND LOSS Section

(This section shows the Net Worth of the business)

Entries in this section are made only at the beginning and the end of each accounting period. The figure at the top of Column 17 shows the Net Worth of McCoy's business when the books were opened. When the books were closed (see following three paragraphs), the total of Column 11 was added to Column 17 and the totals of

all the columns in the Expenses section were put in Column 16 and then subtracted from the total of Column 17. The resulting figure was the Net Worth of the business when the books were closed, \$2,568.38.

McCoy "closes his books"

The first thing which McCoy does in "closing his books" is to draw a line across his sheet (see sample Business Record Sheet) and add up and balance the columns in the various sections. Having done this, he takes off a Trial Balance.

Entries on the Trial Balance Form

The Trial Balance Form, as previously explained, is a check on the accuracy of entries. It provides a place where the total of the debit entries may be balanced against a total of the credit entries in order to make sure that they equal each other.

McCoy first enters on the form the date on which the Trial Balance is taken—in his case, January 31, 1932. He then enters on the first line of the debit column the balance of Columns 1 and 2 which he has just found to be \$1,579.45. This entry is made as a debit because the balance of Columns 1 and 2 appears in Column 1 which is a debit column. For the same reason, the balance of Columns 3 and 4—

\$810—and the balance of Columns 5 and 6—\$238.09—are also entered in the debit or left-hand column.

The totals of Columns 7, 8, 9, 10 and 11 are entered next on the form. Since the first four of these columns (7 to 10) are debit columns, their totals—\$279.91, \$456, \$4, and \$273.45—are made in the debit or left-hand column. Column 11, however, is a credit column and so its total—\$1,268—is entered in the right-hand or credit column. The balance of Columns 12 and 13—\$645.20—and the balance of Columns 16 and 17—\$2,327.70—are also credit balances and are therefore placed in the credit

TRIAL BALANCE		DEBIT	CREDIT
DATE Jan. 31, 1932			
Balance	Cols. (1) and (2)	1,278.45	
Balance	Cols. (3) and (4)	1,200.00	
Balance	Cols. (5) and (6)	238.09	
Cost of Materials	Column (7)	279.91	
Cost of Labor	Column (8)	456.00	
Other Costs	Column (9)	4.00	
Overhead	Column (10)	273.45	
Balance	Column (11)		1,268.00
Balance	Cols. (12) and (13)		645.20
Balance	Cols. (14) and (15)		2,327.70
Balance	Cols. (16) and (17)		2,327.70
Total Debit MUST equal Credit		4,240.90	4,240.90

column. The balance of Columns 14 and 15, however, is a debit balance and so \$600 is placed in the debit column.

Having made these entries, McCoy then adds up each column and finds that they both total \$4,240.90 and equal each other. He then knows that all his entries have been made correctly and that his books are in balance.

Adjusting Entries

Having taken off a Trial Balance and finding that all entries have been written in correctly, McCoy made what are known as "adjusting entries" before filling in his Profit and Loss and Asset and Liability Statements.

The first was the allowance for depreciation on his truck which has already been explained. The second was an allowance for the difference between the inventory value of his stock on hand as shown by his books and the inventory value of stock according to an actual check up. He found that his stock was worth \$1.46 less than his books showed. This was due to lost or wasted material. The amount had to be charged off as overhead in order to keep his books in balance. He therefore made an entry of \$1.46 in Column 6 (Material used) and a corresponding entry in Column 10 (Overhead).

Having made his adjusting entries McCoy drew another line (see Business Record Sheet) and wrote in his adjusted balances and totals. These are the figures which he uses in filling in his two closing forms. He found his Cash in Bank to be \$1,579.45; his Customers' Accounts to be \$810; his value of stock to be \$236.63; his total sales to be \$1,268; his debts to be \$645.20; and his equipment worth to be \$587.50. The totals of the Columns in his Expenses section, and of his Sales Column he wrote in red ink on his sheet to indicate that they must be subtracted from his Net Worth. In this way, these totals are not used when "the books" are reopened. The totals of Columns 7, 8, 9 and 10 were entered in Column 16. Here they were added up, making a total of \$1,027.32. The total of Column 11 was entered in Column 17 and added to the previous Net Worth figure. The new total made \$3,595.70. From this figure was deducted total expenses of \$1,027.32, giving McCoy his new Net Worth of \$2,568.38. He thus has "closed his books" and proceeds to make up the statements shown on pages 39 and 41. To "reopen his books," McCoy will simply carry forward to a fresh sheet the balances of Columns 1, 3, 5, 13, 14 and 17.

Entries on the Profit and Loss Statement

The Profit and Loss Statement, as previously explained, balances the total amount of sales against the total amount of expenses in order to see whether or not a profit has been made. On the first line of the form, McCoy notes the period of time which the statement covers—in his case, one month, ending January 31, 1932.

McCoy's total sales have been recorded in Column 11 throughout the month. He therefore takes the total of this column—\$1,268—which he has just added up for use on the Trial Balance Form, and enters

PROFIT & LOSS STATEMENT			
FOR PERIOD OF <i>One Month</i>		ENDING <i>Jan 31</i>	
Sales	Column (11)	\$ 1,268	00
Less: Expenses			
Cost of Material	Column (7)	254	91
Cost of Labor	Column (8)	446	00
Other Costs	Column (9)	14	00
Overhead	Column (10)	357	41
Total Expenses		1,027	32
Net Profit or Loss for Period		240	68

it in the right-hand column as shown above. His total expenses have been recorded in Columns 7, 8, 9 and 10, so he takes the totals of these columns—\$279.91, \$456, \$4, and \$287.41—and enters them in the left-hand column. After adding up these four expense totals he finds that his total expenses have been \$1,027.32. This figure he subtracts from the total sales—\$1,268, and he finds that he has made a profit of \$240.68 on the month's operation.

Entries on the Asset and Liability Statement

The Asset and Liability Statement, as explained previously, lists the assets and liabilities of the business. It is the form which shows whether or not the business is solvent. McCoy notes first the date on which the statement is filled out—in his case January 31, 1932.

His assets (those things he owns) consist of the amount of money he has in the bank, the amount of money his customers owe him, the value of his stock on hand, and the value of his equipment such as trucks, etc. His bank balance is, of course, the balance of Columns 1 and 2 which, in making up his Trial Balance, he has found

to be \$1,579.45. The amount of money his customers owe him is the balance of Columns 3 and 4 which he has previously found to be \$810. The value of his materials and supplies is the balance of Columns 5 and 6 which he has found to be \$236.63. The value of his general assets is the balance of Columns 14 and 15 which he has found to be \$587.50. These four amounts he places in the right-hand column on the Asset and Liability form and adds them up. They total \$3,213.58 which is the sum total of his assets.

His liabilities (those things he owes) consist of the amount of money he owes and

ASSET & LIABILITY STATEMENT			
AS OF Jan. 31		pg. 2	
ASSETS			
Bank In Hand	Balance Cols. 1 and 2		1,579.45
Customers Accounts	Balance Cols. 3 and 4		810.00
Materials and Supplies	Balance Cols. 5 and 6		236.63
General Assets	Balance Cols. 14 and 15		587.50
Total Assets			3,213.58
LIABILITIES			
Accounts Payable	Balance Cols. 12 and 13		642.25
Profit and Loss Net Worth at close of Period			2,571.33
Total Liabilities			3,213.58
Assets MUST equal Liabilities			

N L I 000879

his Net Worth. McCoy, by balancing Columns 12 and 13, has found that he owes \$645.20. This figure he places in the right-hand column on the form. His Net Worth was the last figure appearing in Column 17, \$2,568.38, and represented his previous Net Worth plus his profit for the period. McCoy placed this figure beneath the balance of Columns 12 and 13 on his Asset and Liability Statement. Adding the two figures together he found that they totaled \$3,213.58—the same amount as his total assets. This proves that his business is solvent—that is, that his assets more than equal the actual money he owes.

Entries on the Job Record Envelope

As has been stated previously, the Job Record Envelope is a part of the Business Record System, being used as a detailed record of each individual job. We reproduce here the two sides of the envelope which McCoy used to record the first job which he sold and completed during the month of January, 1932.

When McCoy sold Job No. 1, the first thing he did was make out a Job Record Envelope, dating it and giving as far as possible the details of the work to be done and the price quoted to the customer—\$260. He entered this information on the front of

GET THIS INFORMATION
FROM THE BUSINESS SIDE OF THE

JOB RECORD

Jan 4, 1932 JOB NO. 1
 Wm. D. H. Andrews
 232 Townsend Ave
 New York, N. Y.

IS THIS JOB COVERED BY WRITTEN CONTRACT? Yes

DEBIT	CREDIT	BALANCE	DATE
1/4 260.00	1/4 260.00		

DETAILS OF JOB

ESTIMATE COSTS: Painting
Interior walls & ceiling
Trim, woodwork, etc.
Painting room floor
Painting outside walls
Subcontract

PRICE QUOTED CUSTOMER 260.00

ESTIMATED COSTS: Painting
Interior walls & ceiling
Trim, woodwork, etc.
Painting room floor
Painting outside walls
Subcontract

TOTAL SALE (FROM COLUMN 11) 260.00

COSTS (FROM OTHER SIDE):

MATERIAL (FROM COLUMN A)	LABOR (FROM COLUMN B)	OTHER COSTS (FROM COLUMN C)	OVERHEAD (FROM COLUMN D)	TOTAL COST OF JOB	ESTIMATED JOB PROFIT OR LOSS
<u>25.50</u>	<u>108.50</u>	<u>4.00</u>	<u>67.50</u>	<u>205.50</u>	<u>54.50</u>

ESTIMATED JOB PROFIT OR LOSS 54.50

OFFICIAL USE ONLY

the envelope in the space provided (see preceding page). On the reverse side, he entered the materials which he sent to the job in the column provided for that purpose (see page 45).

As the job progressed, McCoy made entries on the back of the envelope whenever he paid his men or bought extras for the job. Columns for Labor and Other Costs are provided on the envelope (see page 45). At the same time he made these entries on his Business Record Sheet, his labor costs being entered in Columns 2 and 8, and the costs of extras in Columns 2 and 9. As the work neared completion, McCoy noted the amount of material returned and figured the value of material used.

When the job was completed, McCoy did three things: (1) He added his extra costs to his original estimate in order to find the price to charge his customer. He did this on the face of the envelope (see page 43). He noted that extra costs amounted to \$8. He added this to the \$260 price given to the customer and then made out his bill for \$268—the total cost of the job. In order to have a record of payments on the bill, he transferred the \$268 to the debit column of the box provided under the customer's name. Payments and dates of collection letters would be noted there also. Every entry made in Columns 3 and 4 on the Busi-

JOB COST RECORD

MATERIAL COSTS				LABOR COSTS				OTHER COSTS	
DATE	QUANTITY	UNIT PRICE	VALUE	DATE	NAME	WAGE	PAID	DATE	AMOUNT
12/15/40	10	2.00	20.00	12/15/40	John (H)	4.00	4.00	12/15/40	4.00
12/16/40	10	2.00	20.00	12/16/40	John (H)	4.00	4.00	12/16/40	4.00
12/17/40	10	2.00	20.00	12/17/40	John (H)	4.00	4.00	12/17/40	4.00
12/18/40	10	2.00	20.00	12/18/40	John (H)	4.00	4.00	12/18/40	4.00
12/19/40	10	2.00	20.00	12/19/40	John (H)	4.00	4.00	12/19/40	4.00
12/20/40	10	2.00	20.00	12/20/40	John (H)	4.00	4.00	12/20/40	4.00
12/21/40	10	2.00	20.00	12/21/40	John (H)	4.00	4.00	12/21/40	4.00
12/22/40	10	2.00	20.00	12/22/40	John (H)	4.00	4.00	12/22/40	4.00
12/23/40	10	2.00	20.00	12/23/40	John (H)	4.00	4.00	12/23/40	4.00
12/24/40	10	2.00	20.00	12/24/40	John (H)	4.00	4.00	12/24/40	4.00
12/25/40	10	2.00	20.00	12/25/40	John (H)	4.00	4.00	12/25/40	4.00
12/26/40	10	2.00	20.00	12/26/40	John (H)	4.00	4.00	12/26/40	4.00
12/27/40	10	2.00	20.00	12/27/40	John (H)	4.00	4.00	12/27/40	4.00
12/28/40	10	2.00	20.00	12/28/40	John (H)	4.00	4.00	12/28/40	4.00
12/29/40	10	2.00	20.00	12/29/40	John (H)	4.00	4.00	12/29/40	4.00
12/30/40	10	2.00	20.00	12/30/40	John (H)	4.00	4.00	12/30/40	4.00
12/31/40	10	2.00	20.00	12/31/40	John (H)	4.00	4.00	12/31/40	4.00
TOTAL VALUE OF MATERIALS USED				TOTAL LABOR COST				TOTAL OTHER COSTS	
260.00				108.00				0.00	
TOTAL COST				TOTAL BILLED				TOTAL PAID	
268.00				268.00				0.00	

ness Record Sheet must have a corresponding entry on the appropriate Job Record Envelope. The balances shown on all active Envelopes should equal the balance of Columns 3 and 4 on Business Record Sheet.

(2) He then completed his record of Job Costs on the reverse side of the envelope (see page 45). Adding up his "materials used" column, he found that the total cost was \$45.61. Adding up his labor columns he found the total cost to be \$108.60. His other costs were \$4. These figures he transferred to the cost summary on the face of the envelope. To them he added his estimated overhead costs of \$67.75. Adding up his cost columns he found a total cost of \$225.96. Subtracting this from the price he charged his customer, \$268, he found that he had made a profit of \$42.04.

(3) Having completed the necessary entries on the Job Record Envelope, McCoy was now ready to transfer his totals to his Business Record Sheet. The price which he charged his customer—\$268—he entered in Columns 3 and 11 on his sheet. His material costs—\$45.61—he entered in Columns 6 and 7. Labor costs and extras have already been entered on the sheet. When the customer paid the bill, McCoy filed away the Job Record Envelope as a complete and permanent record of that individual job.

CHAPTER 3

FOUR ITEMS OF COST

In arriving at the cost of a painting job there are four important items to consider: (1) materials, (2) labor, (3) job expense and (4) general overhead. Material costs are represented by the materials needed on the job. Labor costs include all direct labor required to do the job. Job expense represents such direct job costs as transportation of men, materials and equipment to the job; premiums on compensation and public liability insurance covering the job; code administration expenses chargeable to the job; and proper allowance for depreciation of special scaffolding and equipment used on the job. General overhead includes a proper share of all the expenses connected with running the business not included in items 1, 2 and 3.

Most contractors readily understand the cost items of material and labor. It is no trouble, when making up a cost sheet or estimate, to arrive at the costs of the various materials required to do a certain job.

The labor item naturally will include the costs of all work done on or for the job—preparing the surface, erecting the staging, mixing the paint, painting, cleaning up, etc.

Job Expense

Under the provisions of the Painting Industry Code it is desirable to segregate the item of "job expense" which heretofore has generally been lumped in general overhead. This separation has been made with a view to placing cost-finding on a more efficient basis.

In most small businesses it will be rather difficult to find out exact costs of transporting men, materials and equipment to the job. Where the job is small and but one or two men are required and no special equipment needed the extra cartage item will be negligible.

Another item which comes under the heading of job expense is insurance—compensation and public liability. The latter may be carried by the contractor while the former must be carried—in all states but one. Premiums paid are a legitimate job expense.

Since all painters are covered by the Painting Industry Code, it is necessary for

each painter to assume his proper share of the expense of administering the code. Code administration expense, therefore, becomes a direct job cost item.

Many jobs require special types of staging or scaffolding. For example, the painting of a large, vaulted ceiling in a church or a railway station might require a special boom-type staging. To get back a fair share of the cost of this special equipment a direct charge on the job must be made. Wear and tear on brushes, tools, drop-cloths, etc., may also be included under job expense.

In order to keep all records in proper shape it is highly desirable to make a separate and distinct heading for job expenses on all estimates and lists of cost items.

General Overhead

There are certain expenses necessary in the conduct of every business that cannot be charged entirely to any one job or against any particular customer. Some of these expenses are rent, fire insurance, automobile insurance, salaries of office help, bad debts, telephone, advertising, repairs to equipment, interest on investment and depreciation on equipment. In the large shops the manager's salary should be included and in others, if

the contractor himself handles a brush, he should charge up his time at the regular rate and add a nominal charge as manager. Some contractors write off the cost of small items in a single year's overhead and others charge off a certain percentage per year, depending on the article of equipment and how long it may reasonably be expected to last. Depreciation on items of considerable cost such as staging and other gear not used on all jobs is usually charged to job expense on work on which this special equipment is employed.

All the things mentioned above are grouped under the single term "General Overhead". The contractor must pay these overhead charges and unless each and every job he takes pays its full share of the overhead the yearly profit is going to look pretty small.

Overhead expenses begin the moment a journeyman turns contractor. He buys an outfit of ladders, brushes, tools, ropes, etc. He does some newspaper, circular or other kind of advertising. He has letterheads, envelopes, cards and billheads printed. He buys a truck, has it painted and fully equipped. He goes out to try to land some business. Before this new contractor has taken in a single dollar he may have spent

a thousand dollars which he must get back in some manner. And he is entitled to as much interest on that cash outlay as though he had invested it in government bonds or other valuable securities.

There is only one way to get back the money that is spent for things or services which are not part and parcel of any one job and that way is—make each job pay its proportionate share of overhead expense.

As was suggested in the chapter on "Cost-finding", every contractor ought to keep a close record of all the items that can be grouped under the general heading of expenses not chargeable to any particular job. In most shops these items are:

Rent and Taxes—Shop and office. If the property is owned by the contractor, figure what it would rent to someone else for.

Salaries—For all indirect labor. Shopman's wages, clerks, bookkeepers, estimators, salesmen, and the contractor's salary for time given the business.

General Truck Expense—Depreciation, gasoline, oil, tires, repairs, insurance, driver's wages, etc.

Equipment—Ladders, brackets, hooks, ropes, scaffolding, drop-cloths, brushes, tools, sponges, etc. Depreciation, replacement and

repairs on these items, if not included in Job Expense.

Fire Insurance.

Bad Debts—All bills which cannot be collected and collection costs on bills put in hands of an attorney.

Office and Shop Expenses—Light, heat, water, cleaning, printing, postage, telephone, stationery and other expenses not provided for elsewhere.

Advertising—In newspapers, theatres, signs, etc. Also handbills, circulars, business cards, notices in directories, and fraternal publications.

Interest on Investment—Figure what you would derive as income if the money tied up in your business were put out at interest.

Settling Complaints—Cost of repainting jobs that have gone bad.

Inventory Shrinkage—Lost, stolen or wasted materials and supplies.

General Overhead Percentage

The Code of Fair Competition of the Construction Industry, Chapter III, Article IV, Section 1, has this to say about overhead costs:

"The Divisional Code Authority, with the approval of the Administrator, shall determine the lowest reasonable percentage of overhead costs during the period from 1927 to 1932, which percentage shall be used in the formula* specified above. Until such time as this percentage of overhead be determined, it shall be assumed at ten percent (10%) of labor, material and job expense."

Proof of Overhead

The schedule which follows gives pretty conclusive proof of the importance of overhead in a relatively small business—a business grossing \$15,000 a year, employing four men who put in 7500 hours during the year. In this particular case the year's overhead expenses amounted to twenty percent of the gross business—rather a high percentage.

Rent of Shop—The paint shop occupies an outbuilding on the property which, if rented to neighbors for garage purposes, would bring

* The formula referred to is stated in the Code thus: "No member of this Division (Painting, Decorating and Paperhanging Industry) shall sell goods or render services at a price which is below the reasonable estimate of the sum of the following items of cost: 1. Materials. 2. Labor. 3. Job Expense. 4. General Overhead."

in \$15 per month. One year's rental would be.....\$180

Truck Expense—A Ford truck is used for cartage purposes. It cost \$600 and is being depreciated at 25% a year. One year's depreciation is \$150. Repairs, gas, oil, tires, insurance, etc., have cost another \$250 (contractor drives truck). Total expense.....\$400

Equipment — Ladders, scaffolding, ropes, papertables, and large items depreciated at 20% per year. Original cost \$300. Yearly depreciation, \$60. Brushes and other tools cost \$100 during year. Total. \$160

Advertising—Newspaper "ads" run during painting season, circular letters mailed to prospects twice during year, three road signs put up. Total.....\$175

Office Expense—Contractor has a room in his house fitted up as his office and also charges half his home phone bill to business, \$20. Letterheads and other stationery cost \$17 during year. Postage, \$3. Incidentals, \$20. Total.....\$60

Salaries—Contractor works on jobs about half the time, and draws \$200 per month for the remaining six months. Pays regular job rate, 90c per hour, for time man spends in shop work—333 hours, \$300, during year. Total.....\$1,500

Bad Debts—Has three bills totaling \$350 uncollectible and has spent \$25 trying to collect. Total.....\$375

Replacement of Faulty Work—Spent \$150 doing two jobs over to satisfy customers. Total.....\$150

Total Overhead Cost.....\$3,000

CHAPTER 4 ESTIMATING

One very good reason for attempting to make an accurate estimate on every job is the opportunity you get to back-track on your figures in case a job turns up a loss instead of a profit. If you guess and quote a price of \$200 and finish the job and discover it has cost you \$250—what to do? No figures to check over to ferret out the error. Of course, even with a carefully made estimate a loss might occur, but in that event, you could soon locate the trouble.

The importance of making a proper estimate cannot be emphasized too strongly. If the price quoted the customer is too high, the job will be lost. If the price quoted is too low, the contractor will lose money. In between, there is a figure that will represent a fair price to the customer and a fair profit to the contractor.

To find this figure it is necessary to know several things: the work to be figured, the cost in terms of labor, the material required, the direct job expense, the job's proportion of general overhead expense and the profit to be included.

An estimate made with one eye on a competitor and the other eye on the back of an old envelope rarely hits the mark. If the

customer has told you what some one else has figured the job at, it is good policy to let it go in one ear and out of the other or tuck the competitive price back in your mind where it won't alter the figure you logically would submit. It often happens that customers use "the other fellow's price" as a bait to get contractors into a price-cutting bee when, as a matter of fact, only one man ever was asked to estimate.

To get at the question of what work is to be done, it is, of course, necessary to learn from the customer what he wants painted. With this decided, it is best to actually measure the surface to be covered. Guessing has gone out of style. A jointed rule or a tape-line and a pad of estimating sheets beat a quick glance at the job and a scratch of the head ten times out of ten. And, also important, is the businesslike impression made on the owner, if he happens to be around.

Estimating Outside Work

Actually measuring up a job gives you a figure you need three times—first, to find out how much paint is required; second, to estimate how long the job will take; and third, what kind of staging, brackets, scaffolds, etc., to send out on the job.

The easiest and quickest way to measure up a job (a dwelling) is to find the number

of feet around it and the number of feet from the foundation to the cornice. Then multiply one by the other. That will give the area of the sides of the building. Nothing need be taken out for window and door openings since the extra surface represented by headers, water-table, etc., and the extra care needed in cutting in around the trim will offset the saving in paint and labor. Openings generally are figured separately.

If gables are to be painted, they are measured in height and width, the figures multiplied and the answer cut in half, because a gable is half a rectangle, as a rule. Porches, ells, bays and all other parts of the paintable portion of the building need to be measured and their areas added to the figures before obtained. On some buildings the overhang of the roof at the gables and eaves represents a sizeable painting surface so it should be included in the total area.

It is unnecessary, however, to go into a lot of detail over the parts of the job here—the main thing is to get everything that is to be painted, accurately measured and included in the figures you will use as a basis for estimating the material and labor required. If you are using a properly designed estimating sheet you will be reminded, by the printed headings, of practically every detail on the job. See form on page 194.

There is no point in getting an array of

figures on a job just for the sake of having figures. They should be converted into gallons of paint, hours of labor or squares of surface. Experience or manufacturers' directions will determine the number of gallons of paint a certain area will need, per coat. Experience will also tell you how many hours will be required to do the work. To keep this explanation free of figures which might be confusing, an actual job has been worked out as an example on page 65. This estimate goes into the details of a sample job using figures which were filled in on the Forget-Not Estimating Sheet shown on page 194.

Estimating by Items

When the amounts of needed materials have been estimated, the costs of the materials may readily be figured and the first item in the estimate obtained.

To find the labor cost on a job, it is necessary to know how much surface a man will cover per hour of the type of work in hand and then divide the area to be painted by the hour's coverage per man. This gives the hours of direct labor required which, when multiplied by the hourly rate, sets your labor cost, the second item in your estimate. Time should be included for mixing the paint, setting the ladders and other preparatory work.

Another detail and a very important one is the profit. Contractors who are hot after business but not so keen for it as to sacrifice legitimate profits, are satisfied with a net profit of between 15 and 25 per cent. Profit is figured as a percentage of the material and labor costs, which have previously been found. It would not do to include overhead and job expense as profit-bearing items because we are satisfied to come out even on such things as rent, repairs, office salaries, depreciation, etc. Thus, to figure profit, take a percentage of the material and labor total and enter that as the third item in the estimate.

The item of "Job Expense" will include direct cartage, insurance fees and code expenses chargeable to the job and an allowance for depreciation of certain equipment used on the job.

Lastly, the job's proportionate share of overhead expense should be added. This is assumed to be 10% of the labor, material and job expense on the job. (This rate is subject to revision by the Divisional Code Authority. See page 53.)

Estimating on "the Square Basis"

There are several so-called "systems" of estimating in use by painters. All have their good points. The method in most common use, however, seems to be the unit system.

By this method each job of any size is considered to be a collection of units—usually "squares" and openings, plus a few other details such as running feet of trim, cornice, railing, etc.

A "square," as we all know, is an area 10 feet by 10 feet, containing 100 square feet of surface. A sidewall, ceiling, floor, roof, etc., measuring 20 feet by 20 feet is said to equal 4 squares. Naturally a job which consists of painting a lot of moulding, trim, sash, shelving, etc., doesn't work out well when attempting to find the number of squares it contains. On ordinary house painting and straight wall painting, the square system works satisfactorily.

To use the square method it is necessary to know the average coverages, under actual working conditions, of paint, varnish, cal-somine, etc. This will help give the "material factor" needed for square estimating. It is also necessary to know approximately how long it will take one man of average ability to cover a square of surface with any of the above materials. This gives the "labor factor" needed for square estimating.

Since the covering capacities of various paints differ and because of the variation in the amount of elbow grease used by painters, each contractor will have to work out his square figures to fit his own business.

As mentioned previously, only the com-

paratively large areas on a job are reduced to units of 100 square feet each. Windows, doors, storm sash, screens, etc., are usually figured at so much per opening. The rate to charge per opening is fixed, as is the square rate, by the amount of material needed for the painting plus the time it takes to do the work. It is not difficult to find out almost exactly how much paint is needed to two-coat a window opening, nor is it hard to time a man who is doing this sort of job.

Painters using the square system usually have a set of rates for various kinds of work. These rates show the material and labor cost of painting one square of siding one coat, or two coats or three coats. Other rates will show the per-square labor and material cost of priming smooth or rough-finished plaster walls. Still others will give the rate for painting walls one or two coats. Others may show the rate for staining roofs, refinishing floors, painting metal ceilings and so on.

It should be understood that the per-square rate includes only the cost of material, plus the cost of labor to apply it. A complete estimate must show, in addition, the cost of painting the openings on the job and any other details. Also, the other items of cost—job expense and general overhead—must be added. And don't forget profit.

An example of unit estimating might be given as follows:

(a) Lead and oil paint costing \$2.25 per gallon is figured to cover 700 square feet per gallon, one coat. The paint to cover one square—100 square feet—one coat, would cost 32 cents.

(b) A man earning \$6.30 per 7-hour day spreads a gallon of paint per day. He would cover one square per hour, thus the labor cost on one square would be 90 cents.

Material cost of 32 cents plus labor cost of 90 cents means a per-square cost of \$1.22 for one-coat outside work. Two-coat work would figure about double or \$2.44 per square. A building containing 50 squares would cost \$61, one coat, or about \$122, two coats. To this would be added the cost of painting the trim, cornice, etc. Door and window openings would also be included. Then job expense and general overhead would be figured in, and of course, the profit would be added before an estimate was submitted.

Work Requiring Higher Rate

On practically every paint job, there will be found features on which the usual material-labor per square cost will not apply. For example, porch railings, lattice work, blinds, roof drainage systems, etc., are more

difficult to paint than straight work, hence should be figured at double or triple the time allowed for straight work. Then, too, gables that are hard to reach, portions of a job that require special staging, etc., which take more than ordinary painting time should be compensated for.

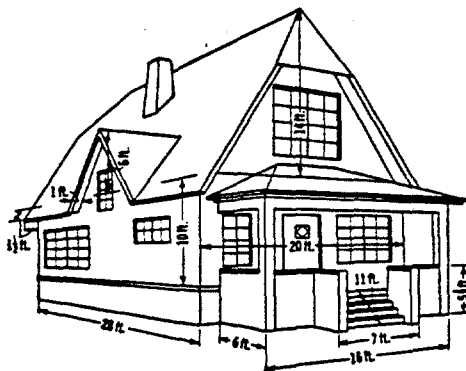
A Sample Estimate

On the next page is shown a sketch of a frame cottage on which most of the dimensions have been printed. This house is to get two coats of paint—body, trim, sash, etc.—everything except foundation, chimney and roofs. The house body is found to be 28 feet deep and 20 feet wide—96 feet all around. From the foundation to the top of the corner posts the sides measure 10 feet. To find the total square feet in the body, multiply $10 \times 96 = 960$ square feet. Offsets in siding and cornice, under edges of siding, dentils, drip caps, etc., will add about 100 square feet to the paintable surface, making the body area $10\frac{1}{2}$ squares, one coat; 21 squares, two coats.

The front and rear gables are each 14 feet high and 20 feet wide. Since the gables are half rectangles, we find the area of each by multiplying the height by the width and taking half, thus $14 \times 20 \div 2 = 140$. Two gables contain 280 square feet or about 3 squares, one coat; 6 squares, two coats.

The dormer roof gable is 6×8 feet or an area of 24 square feet, two coats 48 square feet or one-half square.

The cornice face running around the house is about a foot wide and 90 feet long,



making a paintable area of 90 square feet, one coat or 180 square feet, two coats—call it 2 squares, which will take care of the narrow porch cornice facing, too.

There are 142 running feet of overhanging eaves $1\frac{1}{2}$ feet wide. This figures 213 square feet one coat, or 426 square feet two coats, about 4 squares.

The front porch floor and ceiling are 6 by 16 feet each or a total of 192 square feet in all—384 square feet or 4 squares, two coats. Front steps are 7 feet wide and the treads

and risers total 11 feet. This makes 77 square feet one coat, 154 square feet two coats, about $1\frac{1}{2}$ squares. Porch railing is $5\frac{1}{2}$ feet high by 28 feet around—154 square feet one coat, 308 square feet two coats, 3 squares. The figures we have taken off give us a total of 42 squares.

We count 20 door and window openings and figure our men can do $1\frac{1}{2}$ of these per hour, two coats. At 90 cents per hour labor cost, each opening costs 60 cents.

We are going to use lead and oil paint on the job and expect an average spread of 700 square feet—7 squares—per coat, per gallon. The paint, we figure, will cost about \$2.25 per gallon. We pay our men 90 cents per hour and in one hour each man may be expected to cover 100 square feet—one square—of this type of work, taking into account the usual preparatory work.

So our per-square cost will work out—

Cost of paint per square..... \$.32

Cost of labor to paint one square .90

Total\$1.22

The job figured 42 squares which totals \$51.24 for two coats at \$1.22 per square, per coat. The 20 openings cost, altogether, \$12.00, making a labor and material total cost of \$63.24. Job expenses we have figured at \$15.75, which brings our cost to about \$79. If our general overhead runs

about 10% of the above costs we will add \$7.90 for the overhead item, making \$86.90 in all. Now, if we figure on getting a 20% net profit, it will have to be figured on costs of material and labor which were \$63.24. Twenty per cent would be \$12.65.

Here is our schedule which would appear on the estimate sheet:

(1) Labor and material—	
42 squares @ \$1.22.....	\$51.24
20 openings @ 60c.....	12.00
(2) Job expense	15.75
(3) Overhead	7.90
(4) Profit (anticipated)	12.65
Total Estimate.....	\$99.54

Checking "the Square" Estimate

To check back the figures, find each cost separately—material, labor, profit, overhead, etc. Here is the way it would work out:

	Sq. Ft.
Body—sides 28 feet, ends 20 feet, corner posts 10 feet, area 960 square feet plus 100 square feet for edges of siding, offsets, etc., two coats..	2,120
Main gables (2)—width 20 feet, one-half height 7 feet, total area 140 square feet. Two gables, 280 square feet, two coats.....	560
Dormer gable—width 8 feet, one-half height 3 feet, total area 24 square feet, two coats.....	48

Sq. Ft.

<i>Cornice facing</i> —width 1 foot, length 90 feet, total area 90 square feet, two coats.....	180
<i>Porch cornice facing</i> —width $\frac{1}{2}$ foot, length 34 feet, total area 17 square feet, two coats.....	34
<i>Eaves, overhang</i> —width $1\frac{1}{2}$ feet, length 142 feet, total area 213 square feet, two coats.....	426
<i>Front porch-floor</i> —width 6 feet, length 16 feet, total area 96 square feet, two coats.....	192
<i>Front porch-ceiling</i> —width 6 feet, length 16 feet, total area 96 square feet, two coats.....	192
<i>Front porch-railing</i> —width $5\frac{1}{2}$ feet, length 28 feet, total area 154 square feet, two coats.....	308
<i>Front porch-steps</i> —width 7 feet, length 11 feet, total area 77 square feet, two coats.....	154
<i>Total area—two coats.....</i>	<u>4,214</u>
<i>One gallon paint covers 700 square feet, making 6 gallons necessary @ \$2.25 per gallon, cost..</i>	\$13.50
<i>One man covers 100 square feet per hour, making 42 hours labor @ 90 cents per hour, cost.....</i>	37.80

<i>Twenty openings @ 60 cents net ($\frac{2}{3}$ hour each opening), cost..</i>	\$12.00
<i>Job expense</i> (cartage, insurance, code expense, etc.), cost.....	15.75
<i>General overhead to charge to job</i> (10% of labor, material and job expense), cost	7.90
<i>Profit estimated on job</i> (20% of labor and material cost).....	12.66

Total estimate \$99.61
(which checks pretty closely with the square estimate.)

Estimating Costs of Pure White-Lead Paint

There has been so much misunderstanding about the costs of lead and oil paint that we print, on the four following pages, cost per gallon schedules based on the four commonly used mixes: priming coat, new outside wood; first coat, repainting outside wood; second coat, new outside wood; finishing coat, new and old outside wood.

Example: If white-lead costs \$11 per hundred, linseed oil, \$1 per gallon, turpentine, 80 cents per gallon and drier, \$2 per gallon, priming coat paint will cost \$1.85 per gallon; second coat paint, \$2.29 and finishing coat paint, \$2.28 per gallon. Consult the following schedules for complete information.

**SCHEDULE SHOWING
COST PER GALLON OF
PURE WHITE-LEAD PAINT**

**Priming Coat for
New Outside Woodwork**

100 lbs. All-purpose soft paste white-lead
4 gals. Linseed oil
1 1/4 gals. Turpentine
1/8 gal. Drier

Makes 9 gallons of paint which will cover about
5,400 square feet of surface.

The square in which your oil cost and your white-lead cost meet, gives you your cost per gallon of paint							
White- Lead Cost Per 100 lbs.	(These prices include turpentine figured at \$.80 per gallon and drier figured at \$.20 per gallon.)						
	Pure Linseed Oil Cost Per Gallon						
	\$.80	\$.90	\$1.00	\$1.10	\$1.20	\$1.30	\$1.40
\$9.00	1.54	1.58	1.63	1.67	1.72	1.76	1.81
9.25	1.57	1.61	1.66	1.70	1.74	1.79	1.83
9.50	1.59	1.64	1.68	1.73	1.77	1.82	1.86
9.75	1.62	1.67	1.71	1.76	1.80	1.84	1.89
10.00	1.65	1.69	1.74	1.78	1.83	1.87	1.92
10.25	1.68	1.72	1.77	1.81	1.86	1.90	1.94
10.50	1.71	1.75	1.79	1.84	1.88	1.93	1.97
10.75	1.73	1.78	1.82	1.87	1.91	1.96	2.00
11.00	1.76	1.81	1.85	1.89	1.94	1.98	2.03
11.25	1.79	1.83	1.88	1.92	1.97	2.01	2.06
11.50	1.82	1.86	1.91	1.95	1.99	2.04	2.08
11.75	1.84	1.89	1.93	1.98	2.02	2.07	2.11
12.00	1.87	1.92	1.96	2.01	2.05	2.09	2.14
12.25	1.90	1.94	1.99	2.03	2.08	2.12	2.17
12.50	1.93	1.97	2.02	2.06	2.11	2.15	2.19
12.75	1.96	2.00	2.04	2.09	2.13	2.18	2.22
13.00	1.98	2.03	2.07	2.12	2.16	2.21	2.25

**SCHEDULE SHOWING
COST PER GALLON OF
PURE WHITE-LEAD PAINT**

**First Coat for
Repainting Outside Woodwork**

100 lbs. All-purpose soft paste white-lead
2 gals. Linseed oil
1 1/4 gals. Turpentine
1/8 gal. Drier

Makes 7 gallons of paint which will cover about
4,900 square feet of surface.

The square in which your oil cost and your white-lead cost meet, gives you your cost per gallon of paint							
White- Lead Cost Per 100 lbs.	(These prices include turpentine figured at \$.80 per gallon and drier figured at \$.20 per gallon.)						
	Pure Linseed Oil Cost Per Gallon						
	\$.80	\$.90	\$1.00	\$1.10	\$1.20	\$1.30	\$1.40
\$9.00	1.75	1.78	1.81	1.84	1.86	1.89	1.92
9.25	1.79	1.81	1.84	1.87	1.90	1.93	1.96
9.50	1.82	1.85	1.88	1.91	1.94	1.96	1.99
9.75	1.86	1.89	1.91	1.94	1.97	2.00	2.03
10.00	1.89	1.92	1.95	1.98	2.01	2.04	2.06
10.25	1.93	1.96	1.99	2.01	2.04	2.07	2.10
10.50	1.96	1.99	2.02	2.05	2.08	2.11	2.14
10.75	2.00	2.03	2.06	2.09	2.11	2.14	2.17
11.00	2.04	2.06	2.09	2.12	2.15	2.18	2.21
11.25	2.07	2.10	2.13	2.16	2.19	2.21	2.24
11.50	2.11	2.14	2.16	2.19	2.22	2.25	2.28
11.75	2.14	2.17	2.20	2.23	2.26	2.29	2.31
12.00	2.18	2.21	2.24	2.26	2.29	2.32	2.35
12.25	2.21	2.24	2.27	2.30	2.33	2.36	2.39
12.50	2.25	2.28	2.31	2.34	2.36	2.39	2.42
12.75	2.29	2.31	2.34	2.37	2.40	2.43	2.46
13.00	2.32	2.35	2.38	2.41	2.44	2.46	2.49

**SCHEDULE SHOWING
COST PER GALLON OF
PURE WHITE-LEAD PAINT**

**Second Coat for
New Outside Woodwork**

100 lbs. All-purpose soft paste white-lead
1½ gals. Linseed oil
1¼ gals. Turpentine
⅓ gal. Drier

Makes 6 gallons of paint which will cover about
4,200 square feet of surface.

The square in which your oil cost and your white-lead cost meet, gives you your cost per gallon of paint		(These prices include turpentine figured at \$.80 per gallon and drier figured at \$.60 per gallon.)						
White- Lead Cost Per 100 lbs.		Pure Linseed Oil Cost Per Gallon						
		\$.80	\$.90	\$1.00	\$1.10	\$1.20	\$1.30	\$1.40
\$9.00	1.91	1.93	1.96	1.98	2.01	2.03	2.06	
9.25	1.95	1.98	2.00	2.03	2.05	2.08	2.10	
9.50	1.99	2.02	2.04	2.07	2.09	2.12	2.14	
9.75	2.03	2.06	2.08	2.11	2.13	2.16	2.18	
10.00	2.08	2.10	2.13	2.15	2.18	2.20	2.23	
10.25	2.12	2.14	2.17	2.19	2.22	2.24	2.27	
10.50	2.16	2.18	2.21	2.23	2.26	2.28	2.31	
10.75	2.20	2.23	2.25	2.28	2.30	2.33	2.35	
11.00	2.24	2.27	2.29	2.32	2.34	2.37	2.39	
11.25	2.28	2.31	2.33	2.36	2.38	2.41	2.43	
11.50	2.33	2.35	2.38	2.40	2.43	2.45	2.48	
11.75	2.37	2.39	2.42	2.44	2.47	2.49	2.52	
12.00	2.41	2.43	2.46	2.48	2.51	2.53	2.56	
12.25	2.45	2.48	2.50	2.53	2.55	2.58	2.60	
12.50	2.49	2.52	2.54	2.57	2.59	2.62	2.64	
12.75	2.53	2.56	2.58	2.61	2.63	2.66	2.68	
13.00	2.58	2.60	2.63	2.65	2.68	2.70	2.73	

**SCHEDULE SHOWING
COST PER GALLON OF
PURE WHITE-LEAD PAINT**

**Finish Coat for
Outside Woodwork**

100 lbs. All-purpose soft paste white-lead
3 gals. Linseed oil
⅓ gal. Drier

Makes 6½ gallons of paint which will cover about
4,375 square feet of surface.

The square in which your oil cost and your white-lead cost meet, gives you your cost per gallon of paint		(These prices include drier figured at \$.20 per gallon.)						
White- Lead Cost Per 100 lbs.		Pure Linseed Oil Cost Per Gallon						
		\$.80	\$.90	\$1.00	\$1.10	\$1.20	\$1.30	\$1.40
\$9.00	1.86	1.91	1.96	2.01	2.06	2.10	2.15	
9.25	1.90	1.95	2.00	2.05	2.10	2.14	2.19	
9.50	1.94	1.99	2.04	2.09	2.14	2.18	2.23	
9.75	1.98	2.03	2.08	2.13	2.18	2.22	2.27	
10.00	2.02	2.07	2.12	2.17	2.22	2.26	2.31	
10.25	2.06	2.11	2.16	2.21	2.26	2.30	2.35	
10.50	2.10	2.15	2.20	2.25	2.30	2.34	2.39	
10.75	2.14	2.19	2.24	2.29	2.34	2.38	2.43	
11.00	2.18	2.23	2.28	2.33	2.38	2.42	2.47	
11.25	2.22	2.27	2.32	2.37	2.42	2.46	2.51	
11.50	2.26	2.31	2.36	2.41	2.46	2.50	2.55	
11.75	2.30	2.35	2.40	2.45	2.50	2.54	2.59	
12.00	2.34	2.39	2.44	2.49	2.54	2.58	2.63	
12.25	2.38	2.43	2.48	2.53	2.58	2.62	2.67	
12.50	2.42	2.47	2.52	2.57	2.62	2.66	2.71	
12.75	2.46	2.51	2.56	2.61	2.66	2.70	2.75	
13.00	2.50	2.55	2.60	2.65	2.70	2.74	2.79	

CHAPTER 5 JOB MANAGEMENT

In boom times or bum times, year in and year out, the contractor who nets the most satisfactory profit on the jobs he does is the one who has an efficient system of running each job. That doesn't mean a lot of red tape—triplicate receipts for tools drawn, accounting for every drop of paint or splitting hairs over non-essentials.

Good job management is simply the application of common sense business methods to a certain department of every contracting business in which it is easy to lose money and just as easy to save it.

Job management covers that portion of the business which lies between the signing of the contract and the returning of the equipment to the shop. It actually is *the* painting business, minus the details of office work, shop work, advertising, selling and collecting bills.

In the average painting business, there are perhaps a dozen different types of jobs coming up almost daily. For example, a contractor might divide his work thus:

1. Repainting outside wood
2. Painting new outside wood
3. Repainting old plaster walls
4. Painting new plaster walls

5. Repainting interior woodwork
6. Painting new interior woodwork
7. Refinishing old floors
8. Varnishing new floors and woodwork
9. Calsomining closets or ceilings
10. Paperhanging
11. Graining and marblizing
12. General restoration after fires, etc.

Painters who specialize in certain lines of work might add sign painting, auto painting, waterproofing, store-front painting, factory work, etc. But, by and large, the typical contractor will spend most of his time and earn most of his money on the kinds of work listed in the "Daily Dozen".

It would seem that, if these dozen types of jobs are so common, every painter would follow practically the same procedure on each, every time that particular sort of job came up. Many do, but most painters do not. That's why there is so much lost motion, so much uncertainty, so much debate, so much running back for forgotten tools or materials.

Many of the big shops and some of the small shops have found that it pays to make up, hang up and follow Job Direction Sheets. These sheets, if conscientiously followed, do away with time-and-money-wasting practices. They carefully describe the preparation of each type of work, list the necessary tools, equipment and material,

show just how the work should proceed and give any other information that might be needed.

When it has been suggested to some contractors, pretty good ones too, that they make up and use Job Direction Sheets, they rise up and shout, "What makes you think we need reminding? We know our business! We've got all the Direction Sheets we need right under our hats!" Sure, they have. But one of these same men will go out in the shop the next morning ready to send the material out to "the Jones job". He will tell one of his men to pile the planks and brackets in the truck, hang on the ladders—then his wife will call him to the phone in the house to talk to a customer. Meanwhile, the two or three men who are going to work on the Jones job, not wishing to waste time, will pile the usual cans, tools, etc. on the truck and have it loaded by the time the boss comes back. He'll say, "Got everything?" They'll say, "Guess so," and away they go. A half hour later back comes the truck, with friend contractor turning the air blue with choice cuss words about "dumbbells, numbskulls," etc. He's coming back for the torch, some sandpaper and a can of shellac. Yes, there are lots of ways to run up over-head.

Now this wouldn't have happened if there had been posted in the shop a set of

direction sheets with a warning that they must be followed at all times.

One money-making contractor of our acquaintance has gone to the trouble of making up little books containing instructions for all types of jobs. These are made in triplicate—he carries a copy, his shopman has a copy and his chargin' man has a copy.

Another painter has had his direction sheets printed on celluloid so that details may be checked by the shopman and double checked by the boss. When everything is ship-shape, the pencil check marks may easily be wiped off the celluloid.



The small page size of this book will not allow our printing full-sized job sheets, but in order to show the type of information commonly carried on these sheets, there follow several examples of directions covering typical kinds of work. These sheets, in large size, are now in use in many shops around the country.

DIRECTION SHEET NO. 1

covering job of

REPAINTING OUTSIDE WOODWORK

Tools and Materials Required:

Blocks and falls, blow torch, brushes, colors-in-oil, drop-cloths, dusters, hammer and nails, ladders, linseed oil, liquid drier, mixing tubs, paddles, planks, pot hooks, pots, putty, putty knives, rags, sandpaper, scraper, shellac, staging, steel wool, strainers, turpentine, white-lead, wire brush.

Preparation:

1. Watch the weather. If it is very damp or if the temperature is below 50°F., do not try to paint.
2. Make sure the wood is thoroughly dry before applying any paint.
3. Inspect the old paint. If there is cracking and scaling, prepare to burn and scrape these areas.
4. Protect walks and shrubbery with drop-cloths.
5. Set up staging or ladders.

Formula No. 1

(Primer for burned-and-scraped areas)

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Linseed oil	1½ gals.	1½ gals.
Turpentine	2 gals.	2½ gals.
Drier	½ gal.	½ gal.

Makes 7 gallons of paint
Will cover about 4200 square feet

Formula No. 2

(First repaint coat)

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Linseed oil	2 gals.	2 gals.
Turpentine	1½ gals.	2 gals.
Drier	½ gal.	½ gal.

Makes 7 gallons of paint
Will cover about 4900 square feet

Formula No. 3

(Finish Coat)

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Linseed oil	3 gals.	3 gals.
Turpentine	none	¼ gal.
Drier	½ gal.	½ gal.

Makes 6¼ gallons of paint
Will cover about 4375 square feet

Formula No. 4

(First coat, porch floors)

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Linseed oil	½ gal.	½ gal.
Turpentine	2½ gals.	2½ gals.
Drier	½ pint	½ pint

Makes 6 gallons of paint
Will cover about 4200 square feet

Formula No. 5

(Finish coat, porch floors)

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Linseed oil	½ gal.	½ gal.
Turpentine	¼ gal.	1 gal.
Spar varnish	1 gal.	1 gal.
Drier	½ pint	½ pint

Makes 5½ gallons of paint
Will cover about 3850 square feet

Operating Steps:

1. Mix and strain special primer for burned-off areas, Formula No. 1.
2. Burn and scrape off all cracking and scaling paint. (See Note A.)
3. Sand and dust.
4. Apply priming coat to burned-off spots and allow time to dry and harden.
5. Shellac knots.
6. Mix and strain first coat, Formula No. 2.
7. Apply first coat and allow time to dry and harden.
8. Mix and strain finish coat, Formula No. 3.
9. Putty all cracks, dents and nail-holes.
10. Apply finish coat.
11. Mix first coat paint for porch floors, Formula No. 4.
12. Apply first coat on porch floors and allow time to dry and harden.
13. Mix finish coat paint for porch floors, Formula No. 5.
14. Apply porch floor finish coat.
15. Clean up and dismantle staging, etc.

(These operating steps do not include the painting of sash, screens, chimneys, etc. These are to be listed as "Extras" unless specified on Job Ticket.)

NOTES

A. When using a blow torch, be sure to direct the flame downward against siding, taking every precaution against setting woodwork afire. Do not hold torch too long on any one spot. Charred areas are hard to repaint and may show through final coat.

B. If outside painting is done in early spring or fall, temperature changes may affect the gloss of the last coat if the paint is spread too late in the day.

C. In mixing colored paint, the tinting colors* to be used should first be thinned to paint consistency and added to the partly thinned white-lead a little at a time. When the desired shade has been reached, proceed with the final thinning of the batch of paint. Colors should be added to first coat to bring it, as near as possible, to the color of the finish coat.

D. Use accurate measures in formulating paint for different coats—don't gauge a mix by "feel" only.

E. All coats must be well brushed out to make a good job.

F. Do not add drier until the paint is to be used.

* If Dutch Boy colors are used this pre-thinning is unnecessary.

DIRECTION SHEET NO. 2

covering job of

PAINTING NEW OUTSIDE WOODWORK

Tools and Materials Required:

Blocks and falls, brushes, colors-in-oil, drop-cloths, dusters, hammer and nails, ladders, linseed oil, liquid drier, mixing tubs, paddles, planks, pot hooks, pots, putty, putty knives, rags, sandpaper, scrapers, shellac, staging, steel wool, strainers, trestles, turpentine, white-lead, wire brushes.

Preparation:

1. Watch the weather. If it is very damp or temperature is below 50° F., do not try to paint.
2. Make sure wood is thoroughly dried out.
3. Examine wood surface to determine priming coat mix. (See Note A.)
4. Protect walks and shrubbery with drop-cloths.
5. Set up staging.
6. Scrape out all pitch pockets.
7. Scrape off any accumulations of dirt and other foreign substances.
8. Sand all mullions, window and door casings, etc., to remove loose edges left by sanding machine.
9. Dust the surface and make sure it is free of slivers, etc.

Formula No. 1

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Linseed oil	4 gals.	4 gals.
Turpentine	1½ gals.	2 gals.
Drier	½ gal.	½ gal.

Makes 9 gallons of paint
Will cover about 5400 square feet

Formula No. 2

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Linseed oil	1½ gals.	1½ gals.
Turpentine	1½ gals.	1½ gals.
Drier	½ gal.	½ gal.

Makes 6 gallons of paint
Will cover about 4200 square feet

Formula No. 3

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Linseed oil	3 gals.	3 gals.
Turpentine	none	¼ gal.
Drier	½ gal.	½ gal.

Makes 6¼ gallons of paint
Will cover about 4375 square feet

Operating Steps:

1. Mix priming coat. Use Formula No. 1 (or a variation of formula, to be determined by hardness of wood. See Note A).
2. Apply priming coat, brushing paint in closely.
3. Allow one week's good drying weather.

4. Putty all nail-holes, cracks and pitch pockets.
5. Shellac knots and pitchy places.
6. Mix second coat paint. Use Formula No. 2. (Tint this mix, if job calls for color.)
7. Sand and dust off any rough spots found after priming and puttying.
8. Apply second coat.
9. Allow one week's good drying weather.
10. Mix third coat paint. Use Formula No. 3. (Tint this mix, if job calls for color.)
11. If necessary, dust surface.
12. Apply third coat.
13. Dismantle staging, etc., clean off paint spots, check in tools, etc. Remove all refuse, rags, etc., left on property.

NOTES

A. In priming hard woods such as Southern yellow pine, white spruce, Alaska cedar and cypress, decrease the quantity of oil in the priming coat and increase the turpentine. In priming excessively porous woods, increase the linseed oil and decrease the turpentine. Do not add the drier until the paint is ready to be used.

B. In mixing colored paint, add the tint-

ing colors-in-oil a little at a time to the batch of white-lead paint until the proper color is reached. Tint the second coat to the approximate color of the third coat.

C. The addition of a small amount of lampblack-in-oil to the priming coat will result in a nicer appearing job after the subsequent coats have been applied.

D. Brush out all coats well, taking care to reach edges of siding.

E. Do not use anything but pure white-lead in the priming coat. When ochre is used as a primer, it tends to remain soft.

F. All putty should be made by thickening paste white-lead with dry whiting.

G. Finish lumber which has not been kiln dried or allowed to weather should be left exposed for a few days to dry thoroughly.

H. Before starting work go over contract to make sure it covers all details of job. List as "extras" all items not covered. This includes such things as outhouses, garage, trelliswork, fences, etc.

I. If outside painting is done in the early spring or fall, temperature changes may affect the gloss of the last coat if the paint is spread too late in the day.

DIRECTION SHEET NO. 3

covering job of
REPAINTING INTERIOR PLASTER

Tools and Materials Required:

Broad knife, colors-in-oil, drop-cloths, dusters, flatting oil, hammer and nails, mixing tubs, paddles, patching plaster, pocket knife, pots, putty knives, rags, sal-soda, sandpaper, scrapers, shellac, sponges, staging, step ladders, stippling brushes, strainers, turpentine, wall brushes, wall primer, white-lead, white soap.

Preparation:

1. Protect floors, furniture and fixtures with drop-cloths.
2. If the walls have been painted before with calcimine or any cold water paint, wash off with sponge and warm water.
3. If the walls have been papered remove paper by soaking with warm water and using broad knife. (See Note A.)
4. If the walls have been painted before with an oil paint, go over surface with sandpaper or a wide putty knife, removing grit, loose plaster or paint. Be careful not to gouge the surface of the plaster.
5. If the old paint is glossy or has an enamel finish, wash the wall down with sal-soda to give it a "tooth".

6. If the walls are extremely dirty or if the wallpaper has just been removed, wash surfaces carefully with soap and warm water. Allow to dry thoroughly.

7. Patch nail holes, cracks and damaged spots with patching plaster. Small cracks may be filled with white-lead putty and need not be primed. (See Note B.)

8. Sandpaper patched places so that they are level with the wall.

9. Nail loose mouldings in place; putty places where they fail to come flush with the wall.

10. Take off switch plates and outlet plates. This saves the time used in cutting around them. Be careful of "live" outlets.

11. Dust walls and mouldings before painting.

Priming Cost

Dutch Boy Wall Primer, as it comes from the can. It will cover about 800 square feet to the gallon.

Formula No. 1

<i>Materials</i>	<i>Soft Paste</i>	<i>Heavy Paste</i>
White-lead	100 lbs.	100 lbs.
Flatting oil	1 1/4 gals.	2 gals.
Wall primer	2 gals.	2 gals.

Makes 7 gallons of paint
Will cover about 5600 square feet

Formula No. 2 (Flat Finish)		
Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flattening oil	1 1/4 gals.	2 gals.
Makes	5 gallons of paint	
Will cover about	4000 square feet	

Formula No. 3 (Eggshell Finish)		
Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flattening oil	1 1/4 gals.	2 gals.
Wall primer	8 gals.	8 gals.
Makes	13 gallons of paint	
Will cover about	10,400 square feet	

Operating Steps:

1. Apply wall primer to all surfaces from which paper or calcimine have been removed and to filled-in cracks and patches. (Walls on which old paint is in good condition need no primer.)
2. Let primer dry thoroughly.
3. Mix, strain and apply second coat on primed surfaces, Formula No. 1. This also is formula for first coat over old paint. In either case, tint this mix to the color specified for the finish coat.
4. Let paint dry thoroughly.
5. Apply finish coat. Use Formula No. 2 if a flat finish is called for. Use Formula No. 3 if an eggshell gloss is called for. After a workable area has been coated in, stipple if specified.

6. If a special finish is wanted, see section headed "Special Finishes" on Direction Sheet for Painting New Plaster Walls.

NOTES

A. Wallpaper can be painted over if there is only one layer and it is in good condition (although the texture of the paper will show through the paint). Loose paper should be torn from the wall, cracks filled with patching plaster and rough paper edges sandpapered and pasted down.

If however, there is more than one layer of paper on the wall or it is in poor condition, all paper should be removed.

Before painting over wallpaper, spread a little light paint on the dark colors in the pattern to see whether or not they will bleed through. The bleeding of these colors may be stopped by applying two coats of shellac but it is, of course, cheaper and easier to remove the paper.

B. To fill cracks, cut out each crack with a pocket knife to an inverted "V" shape. Wet the edges of the cracks and fill with patching plaster to within one-quarter inch of the surface. After the plaster has started to set, level off to the wall surface. When thoroughly dry, sandpaper the edges smooth.

C. In stippling, avoid tamping the brush in a straight line. Turn the brush from side to side after it is lifted from the wall.

DIRECTION SHEET NO. 4

covering job of

PAINTING NEW INTERIOR PLASTER

Tools and Materials Required:

Colors-in-oil, drop-cloths, dusters, flatting oil, mixing tubs, paddles, patching plaster, phenolphthalein, pots, putty knives, rags, sandpaper, scrapers, sponges, staging, step ladders, stippling brushes, strainers, turpentine, wall brushes, wall primer, white-lead, white soap, zinc sulphate.

Preparation:

1. Make sure plaster is perfectly dry.
2. Protect floors and furniture with drop-cloths.
3. Test walls with weak solution of phenolphthalein.
4. If tested spots turn pink, wash entire wall surface with solution of zinc sulphate.
5. Permit wall to dry thoroughly; dust off zinc sulphate.
6. Patch holes, cracks and damaged spots with patching plaster.
7. Sandpaper rough surfaces.
8. Dry out plaster in closets or confined spaces with breeze from an electric fan on low speed.
9. Dust all walls before priming.

Priming Coat

Dutch Boy Wall Primer

Covers about 800 square feet per gallon.

Formula No. 1

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flatting oil	1½ gals.	2 gals.
Wall primer	2 gals.	2 gals.

Makes 7 gallons of paint
Will cover about 5600 square feet

Formula No. 2
(Flat Finish)

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flatting oil	1½ gals.	2 gals.

Makes 5 gallons of paint
Will cover about 4000 square feet

Formula No. 3
(Eggshell Finish)

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flatting oil	1½ gals.	2 gals.
Wall primer	8 gals.	8 gals.

Makes 13 gallons of paint
Will cover about 10,400 square feet

Operating Steps:

1. Apply Dutch Boy wall primer just as it comes in the can.
2. Allow primer to dry thoroughly.
3. Mix and strain second coat. Use Formula No. 1. (Tint to finish coat color.)

4. Apply second coat.
5. Allow second coat to dry thoroughly.
6. Mix and strain third coat.
7. Apply third coat. Use Formula No. 2 if a flat finish is called for. Use Formula No. 3 if an eggshell gloss is called for. If a stippled or other special finish is wanted, see directions in section, "Special Finishes".

Special Finishes:

1. *Stippled Finish*—Apply finish coat on a workable area (about 25 sq. ft.) then go over the wet paint with wall stippling brush. Alternate brushing on paint and using stippler until entire wall has been worked. A paint coat that is to be stippled can be applied with less attention to careful, even brushing.

2. *Tiffany Finish*—Tint finish coat paint (Formula No. 2) to the desired ground color, apply and allow to dry. Brush on a coat of Dutch Boy flatting oil over a workable area (about 25 sq. ft.). While the flatting oil is still wet, apply blending colors with sash tools or other small brushes leaving 1 inch spaces between spots. Apply colors in diagonal or circular pattern. Work colors together with a stippler, using a rotary motion. Do not rub so hard as to muddy the colors. For highlights tamp surface with a cloth to remove glaze coat. To secure best results be sure suction is

entirely stopped before applying flatting oil to wall. Colors cannot be blended unless glazing liquid is wet. Continue over the entire wall surface.

3. *Crumpled Roll*—Select two contrasting colors which go well together. With one of the colors, tint second coat paint (Formula No. 1), apply and allow to dry. With the second color, tint third coat paint (Formula No. 2) and apply to a workable section of the wall. While paint is wet, roll wad of crumpled paper over wall, starting from top left-hand corner and working down. Roll the next section in the same way, overlapping to prevent a seam. Press paper firmly to wall. Repeat process.

4. *Sponge Mottle*—Select two contrasting colors which go well together. Tint second coat paint (Formula No. 1) with one of the colors. Apply paint and allow it to dry. Then make up a small batch of paint, based on Formula No. 2, and tint it with the other color chosen. Spread some of this paint on a board and, with the flat side of a sponge cut in half, transfer the paint to the wall, with a light tamping stroke. Do not "load" sponge or it will blur. Before using, dip sponges in water and squeeze out thoroughly. Occasionally change position of the hand (turning from side to side) to vary pattern, but do not twist when sponge is against wall.

DIRECTION SHEET NO. 5

covering job of

REPAINTING INTERIOR WOODWORK

Tools and Materials Required:

Brushes, colors-in-oil, denatured alcohol, drier, drop-cloths, dusters, enamel, flatting oil, hammer and nails, masking tape, mixing tubs, paddles, paint and varnish remover, pots, pumice stone, putty knives, rags, sandpaper, scrapers, screw driver, shellac, soap, staging, steel wool, step-ladders, strainers, turpentine, wall primer, white-lead, white-lead putty.

Preparation:

1. Protect floors, furniture and rugs with drop-cloths.
2. Remove lock plates, door knobs, plates for base plugs, etc.
3. Replace broken mouldings, beadings, etc., where necessary.
4. Nail mouldings, baseboards, beadings, etc., in place wherever these show signs of coming loose.
5. Putty all cracks, dents, and defects with white-lead putty.
6. If some of the old paint or varnish is in bad condition, remove it with paint remover.

7. Wash down the old paint or varnish to remove dirt and grease.

8. If the old finish is an aniline stain of some sort, take precautions against "bleeding". (See Note A.)

9. Sandpaper the old paint or varnish to remove all gloss.

10. Dust surface thoroughly.

11. Mask the wall surfaces adjoining the woodwork with a wide strip of masking tape.

Formula No. 1

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flatting oil	1 1/4 gals.	2 gals.

Makes 5 gallons of paint
Will cover about 4000 square feet

Formula No. 2
(Flat Finish)

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flatting oil	1 1/4 gals.	2 gals.

Makes 5 gallons of paint
Will cover about 4000 square feet

Formula No. 3
(Eggshell Finish)

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flatting oil	1 1/4 gals.	2 gals.
Wall primer	8 gals.	8 gals.

Makes 13 gallons of paint
Will cover about 10,400 square feet

*Operating Steps:**

1. Apply wall primer to all surfaces from which paint has been removed and to all cracks, nail-holes, dents, etc., which have been filled with putty. To insure proper drying, thin the wall primer slightly with turpentine.

2. Allow primer to dry thoroughly and then sand lightly with No. 0 sandpaper.

3. Mix and strain first coat. Use Formula No. 1. Tint this coat to approximately the same color as the finish coat.

4. Apply first coat and allow it to dry thoroughly.

5. Mix and strain second coat. Use Formula No. 2 for a flat finish. Use Formula No. 3 for an eggshell gloss finish. (For an enamel finish, see Note B.)

6. Apply second coat.

NOTES

A. If the old finish is of a type that might "bleed", the safe procedure is to give it a coat of white shellac, 3 lb. cut thinned with good denatured alcohol. Let the shellac harden for twenty-four hours and then rub down with No. 0 sandpaper. Apply a second coat of shellac. If "bleeding" develops, an additional coat should be applied.

* The Operating Steps given here are for the ordinary job of repainting interior woodwork. If an exceptionally fine interior enamel job is called for, follow the directions given in Note C.

B. If an enamel finish is called for, apply enough coats of Formula No. 1 to build up a hard, smooth ground. Then apply the enamel as it comes from the can.

C. *Special Enamel Finish on Interior Woodwork.* After the surface has been prepared according to the directions given, apply a coat of white shellac, 3 lb. cut thinned with good denatured alcohol. Let the shellac harden for about twenty-four hours and then rub down with No. 0 sandpaper. Apply a coat of paint mixed according to Formula No. 1. After sanding the surface, apply enough coats of the same paint to obtain a solid white with no dark places showing through, being sure to rub down with sandpaper between coats. Apply a coat of enamel and after it is dry, rub down with pumice and water. Apply another coat of enamel and rub with rotten stone and sweet oil. Polish with chamois.

D. *Antique or Old Ivory Finish for Interior Woodwork.* An ivory colored ground coat is first applied to the woodwork. Then a thin glaze of flattening oil tinted with burnt umber is brushed on over the ground coat. Before the glaze has set up, remove it from the raised portions of the work by wiping with a clean rag. The glaze remaining in the depressed portions gives the antique effect.

DIRECTION SHEET NO. 6

covering job of

PAINTING NEW INTERIOR WOODWORK

Tools and Materials Required:

Brushes, colors-in-oil, denatured alcohol, drier, drop-cloths, dusters, enamel, flattening oil, hammer and nails, linseed oil, masking tape, mixing tubs, paddles, pots, pumice stone, putty knives, rags, sandpaper, scrapers, screw driver, shellac, soap, staging, steel wool, step ladders, strainers, turpentine, wall primer, white-lead, white-lead putty.

Preparation:

1. Protect floors and furnishings with drop-cloths.
2. Examine wood surfaces to determine priming coat mix. (See Note A.)
3. Clean or scrape all dirt, plaster and grease from the woodwork.
4. Remove splinters and slivers and fix cracked edges, etc.
5. Sand fuzzy or rough edges from doors, window frames, baseboards, moldings, etc.
6. Rub all surfaces with medium fine sandpaper to level off raised grain.
7. Dust off all woodwork.
8. Remove lock plates, door knobs and other fixtures to save time in cutting around them.

9. If walls have already been painted or papered, mask the surfaces adjoining the woodwork with a strip of masking tape.

Formula No. 1

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flattening oil	2½ gals.	3 gals.
Linseed oil	3 gals.	3 gals.
Drier	½ gal.	½ gal.

Makes 9 gallons of paint
Will cover about 6300 square feet

Formula No. 2

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flattening oil	1½ gals.	2 gals.

Makes 5 gallons of paint
Will cover about 4000 square feet

Formula No. 3
(Flat Finish)

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flattening oil	1½ gals.	2 gals.

Makes 5 gallons of paint
Will cover about 4000 square feet

Formula No. 4
(Eggshell Finish)

Materials	Soft Paste	Heavy Paste
White-lead	100 lbs.	100 lbs.
Flattening oil	1½ gals.	2 gals.
Wall primer	8 gals.	8 gals.

Makes 13 gallons of paint
Will cover about 10,400 square feet

*Operating Steps:**

1. Mix and strain priming coat. Use Formula No. 1. (See Note A.)
2. Apply priming coat liberally, rub in well and allow to dry.
3. Fill all knot-holes, nail-holes, cracks, etc., with white-lead putty.
4. Sand lightly with No. 0 sandpaper.
5. Apply a thin coat of shellac to all surfaces. (See Note B.)
6. Sand lightly with No. 0 sandpaper.
7. Mix and strain second coat. Use Formula No. 2. Tint this coat to approximately the same color as the finish coat.
8. Apply second coat paint and allow to dry thoroughly.
9. Mix and strain third coat. Use Formula No. 3 for flat finish. Use Formula No. 4 for eggshell gloss. (For an enamel finish, see Note C.)
10. Apply third paint coat and allow to dry thoroughly.

NOTES

A. In priming hard woods such as Southern yellow pine, white spruce, Alaska cedar, hemlock and cypress, decrease the quantity

* The Operating Steps given here are for the ordinary job of painting interior woodwork. If an exceptionally fine interior enamel job is called for, follow the directions given in Note D.

of linseed oil and increase the quantity of flattening oil.

B. A coat of shellac after the priming coat is necessary when such woods as yellow pine, fir, etc., which contain yellow resin, are being painted. The shellac prevents any bleeding through the final coat. Woods such as birch, clear white pine, gumwood, etc., do not need this treatment.

C. If an enamel finish is called for, apply enough coats of Formula No. 2 to build up a smooth hard ground. Then apply the enamel as it comes from the can.

D. *Special Enamel Finish on Interior Woodwork.* After priming, apply a coat of white shellac, 3 lb. cut, thinned with denatured alcohol. Let the shellac harden for about twenty-four hours and rub down with No. 0 sandpaper. Apply a coat of paint mixed according to Formula No. 2. Allow the paint to dry and fill cracks and nail-holes with putty. After sanding the surface, apply enough coats of the same paint to obtain a solid white with no dark places showing through, being sure to rub down with sandpaper between coats. Apply a coat of enamel and after it is dry, rub down with pumice and water. Apply another coat of enamel and rub with rotten stone and sweet oil. Polish with chamois.

DIRECTION SHEET NO. 7

covering job of

REFINISHING HARDWOOD FLOORS

Tools and Materials Required:

Burlap rags, colors-in-oil, dusters, filler brushes, hammer and nails, liquid filler, oxalic acid, paste filler, pots, pumice, remover brushes, sal-soda, sandpaper, scraper, screw driver, shellac, sponges, steel wool, turpentine, varnish, varnish brushes, varnish remover, water pails, wax.

General Instructions:

There are several kinds of hardwood used for flooring. Some are open-grained and require paste filler while others are close-grained and require a liquid filler. Oak, ash, mahogany and walnut are open-grained woods; while birch and maple are close-grained. Except for the type of filler required, the treatment of these woods is the same. The paste filler may be purchased ready to thin to brushing consistency or may be made as follows:

Mix a thick paste of china clay or silex and linseed oil; thin with turpentine to brushing consistency. Add 1 pint drier to a gallon.

Where a liquid filler is required mix equal parts of high grade varnish, boiled linseed oil and turpentine. There are a

number of brands of cheap liquid filler on the market and many of these are composed principally of rosin. A film of this nature would contract and expand unevenly, thus hastening deterioration.

The sal-soda solution mentioned below is made by dissolving a half pound of sal-soda in two gallons of hot water.

The oxalic acid solution mentioned below is made by adding oxalic acid crystals (procurable at most drug stores) to a gallon of boiling hot water. Add as much acid as the water will take—thus making a “saturated solution”.

Floors that have been waxed usually require no different treatment than ordinary plain varnished floors. Nearly all removers contain paraffine to slow up evaporation and the wax present on the floors when the remover is applied usually will not hinder the softening of the varnish coats to any great extent. If necessary, old wax may be removed with turpentine.

Operating Steps:

1. Apply varnish remover to a stretch of about ten boards across floor.
2. Scrape off all loose varnish on stretch just covered.
3. Apply a second coat of varnish remover to same stretch.

4. Apply sal-soda solution while remover is wet.
5. Rub up with steel wool.
6. Rinse with clear water and sponge.
7. Repeat steps 1 to 6, taking ten boards at a time, until entire floor is treated.
8. If necessary, bleach floor with oxalic acid. (See first and third paragraphs under "Notes" below.)
9. When wood is dry fill with paste or liquid filler, depending on kind of wood, tinted as desired.
10. If paste filler is used, wipe off filler across the grain and then with the grain, using burlap.
11. Apply first coat of varnish.
12. Sand and dust when varnish is dry and hard.
13. Apply second coat of varnish.
14. Last coat may be rubbed with pumice and oil or waxed.

NOTES

If one of the caustic types of removers is used it will not be necessary to bleach the wood with oxalic acid.

The scraped-up varnish should be put into an old paint pot as it collects on the scraper. Keep the floor as free from trash and "leavings" as possible while working.

Oxalic acid will bleach faster if it is dissolved and applied in hot water, but care must be taken on parquet floors, not to allow the water solution to remain on too long as the wood, being thin, will swell and eventually warp. The oxalic acid should be applied to the floor with a brush or with a sponge. It takes effect right away and nearly always returns the wood to its original color. Remember that the acid has no bleaching power once it dries out, so it does no good to leave it on the surface overnight.

Where penetrating aniline stains have been used for very dark floors, it will be necessary to shellac over the stain before applying varnish.

Filler should be thoroughly wiped off after application, wiping crosswise of the grain and then with the grain.

Use only the best floor varnishes made by reliable manufacturers.

For a wax finish, apply a thin coat of either paste or liquid wax, according to directions on the package. Allow 15 minutes for drying, then rub to a polish with a clean, soft cloth, a weighted brush or similar device. In an hour or two a second coat of wax should be applied to the floor in the same manner as the first coat.

Waxing over varnish will prolong the life of the job and leave a soft sheen.

CHAPTER 6 SHOP MANAGEMENT

An orderly and well-managed paint shop may not always be evidence that the contractor who runs it and the workmen who use it are first-rate craftsmen, but it usually is the trade mark of a well-managed business. Neatness and efficient layout go hand-in-hand with good workmanship on the job and good system in the office.

It is true that the general paint buying public may never have occasion to visit a paint shop, but that fact alone ought not be sufficient excuse for the disorder and waste that characterize many shops. The mere mention of "paint shop" to some people brings up a picture of paint-spattered floors, paint-smearred walls, dripping barrels, a hodge-podge of half-empty cans and an assortment of hard, crusty brushes. These people don't know that some paint shops are as neat as a Dutch housewife's kitchen, that one could use the benches for dining tables and that the brushes are clean enough to dust the parlor furniture.

System Essential in Every Shop

Generally speaking, it is the larger shops, where the business end of the painting busi-

ness gets as much attention as the painting end, which emphasize good shop management. This is so because these contractors have had to pay real money for time wasted by large crews in hunting around for tools and materials and have had to throw away many dollars in useless brushes, colors, thinners, etc. System is absolutely necessary where large numbers of men are employed and it is equally essential in even the smallest shops, not only because of the saving in time and material but also because of the effect it has on the men. The man who reports each morning and evening to a clean, well-conducted shop takes greater pride in his work on the job, takes better care of his tools and is more particular about his personal appearance. It "peps" up the whole crew—it's contagious.

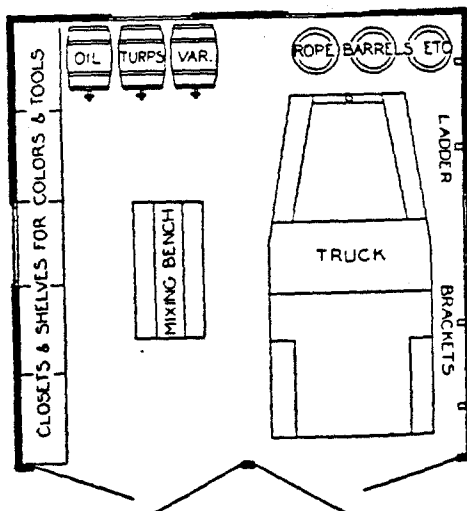
A Small Shop Lay-out

The contractor who uses a rear extension of his home for his shop or who uses his garage cannot, of course, arrange the interior quite as well as it could be laid out if the building were built solely for paint shop purposes. But, with a little forethought and ingenuity, he can place his mixing benches, lockers, ladder racks, etc., with an eye to saving steps and cutting out waste motion.

The paint shop shown here is installed in a 20' x 20' two-car garage. Ample room is

provided for the contractor's truck, which enters and leaves through the right-hand door. On the wall alongside the truck are fastened ladder brackets, so that the ladders may easily be transferred to the brackets on the right side of the truck.

In front of the truck are a couple of barrels to hold ropes and gear. The lye barrel used for cleaning out paint pots should be kept outside so there will be no chance of active lye damaging ropes, drop-cloths, etc., and making equipment unsafe. Shelves and closets above and below a long work bench



run along the left wall. Cans of color, brushes, tools, drop cloths, etc., are kept in these compartments, each of which is labeled for the articles it contains. There is room here also for steel lockers for workmen's overalls.

Oil and turps barrels are conveniently placed on racks with drip pans below each barrel. Planks and staging are kept below the ladder racks. A mixing bench completes the layout.

Should the contractor own a pleasure car, it would be easy enough to arrange the mixing bench so it could be moved out of the way to make room for the car.

This garage-shop is illustrated simply to show a systematic arrangement that helps to cut out waste material and motion, both of which cost money. Large shops, of course, employ a shopman to look after things, but in the smaller ones it will pay the contractor to give a little extra time to the shop to insure its being properly cared for.

Cutting out Waste

One good way to cut out waste is to buy colors in cans of two of the smaller sizes. Large size packages are wasteful unless the quantity of paint to be tinted at one time is very large. It frequently happens that the

batch is brought up to the proper shade with less than the called-for amount; then not only are some cans left opened but these half-empty ones go to skin. Of course, no can of color should be opened until all previously opened cans are used.

Tubs or kegs should be provided for all paint returned from jobs; light colors are dumped into one tub and dark shades into another. This left-over paint is used on rough work, such as fences or sheds. The emptied pots may then be cleaned, if they are seamless steel (lead buckets) by burning. A little paper or excelsior soaked in kerosene is put into the pots and lighted. After the pots cool they may easily be scraped clean. This work should, of course, be done out-of-doors.

Tin buckets of the soldered type may be cleaned out by soaking in the lye barrel. Two or three pounds of concentrated lye to about a third of a barrel of water usually is strong enough to clean tin pots and strainers.

It is a rule in every well-managed shop to keep all cans well corked and as air-tight as possible. Each can is labeled to show its contents. Sometimes jobs go wrong because painters, perhaps with colds in their heads, put too much faith in their sense of smell.

Partly used containers of lead, colors or other pigments should be leveled up and covered with oil or water, then their covers replaced to keep out dust and dirt.

Care of Brushes

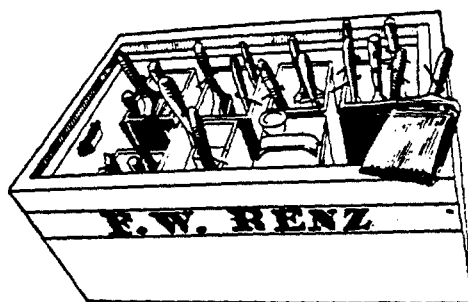
Good brushes are too expensive to abuse. Progressive shops make brushes pay their way many times before they are worn out. A new brush ought not be soaked in water. If it is desirable to swell the block holding the bristles, the handle may be let down into the water as far as the ferrule or binding.

The best way to keep a brush in good working order overnight when it is to be used every day is to dip it in paint and then lay it out on a board with the bristles perfectly straight. Then press a sheet of clean paper over the top of the bristle portion to keep the paint from drying out. If a brush is to stay idle for a few days, suspend it in a can of linseed oil with the bristles covered but not resting on the bottom of the can. The oil should not extend above the bristles.

How to Make a Brush Keeper

The device sketched below is a useful article for most any paint shop. Brushes of all kinds can be placed in it and the

entire outfit readily carried from job to job. To make this brush-keeper proceed as follows:



Cut the top from several empty one gallon varnish cans of the standard shape. Then bore a hole through the handle of all your brushes, making each hole large enough to slip a small nail through easily. A punch drill is excellent for this purpose. Bore the hole at an angle of about 45 degrees.

Next insert a nail through the hole in each brush handle and hang the brushes inside the cans. If the holes have been bored at the right angle, the nails will hook over the top edge of the cans and hold the brushes securely. Be sure to bore each hole at the right distance on the handle so the bristles cannot touch the bottom of the can.

It is better to use a half gallon can for some of the smaller brushes.

After hanging up the brushes fill the cans with enough linseed oil not only to submerge the bristles but so that, when a brush is removed, the lowered oil will not expose the bristles of the remaining brushes. The oil in the cans should be changed occasionally when it gets dirty. New brushes and brushes that are getting out of shape should be wrapped in heavy paper before they are hung in the can.

Now you will need a box in which to carry the cans from job to job. A good size is 14" x 22", inside measurement. Make a cover or lid for the box and put handles on the ends so that one man may lift and carry it easily. Have a tinner make a metal tray to fit loosely on the floor of the box to catch the spill and drippings.

A small cup of some kind fastened on the inside of the box will also be needed to hold the nails when removed from the brush handles. A drawer pull turned upside down and screwed on near the top of the box serves the purpose nicely. Make any improvements you see fit.

Such an arrangement keeps the different classes of brushes separate, and the system is flexible and simple. The individual compartments for the brushes reduces to a mini-

mum the splashing of the oil when hauling the keeper around.

The best feature of the keeper is that it is easy to clean. The way to clean it is not to clean it. It isn't necessary. When a can becomes "lousy" from paint and oil settlements, just throw it away and cut open a new one. To clean the tray, take it out of the box and burn it off with a little benzine or gasoline in the same way you clean a paint pot.

One thing more—clean out a brush reasonably well before hanging it in the keeper. But a good painter does not have to be reminded of that.

If brushes are to be put away for long periods they should be washed out with benzine, then the bristles thoroughly covered with lard or petroleum jelly. Another way to keep brushes in good shape between seasons is to "pickle" them in crank-case drainings. Cut off the top of a five gallon varnish can or use a lead keg. Half fill this can (or keg) with old crank-case oil—the kind that won't evaporate. Wrap each brush in paper, folding the paper over the ends of the bristles, taking care that the bristles are left straight and even. A large paper clip will hold the folded paper in place. This extra paper support will enable you to stand the brushes upright on their bristle ends in the

oil bath, with all bristles submerged. It is possible, because each brush is individually wrapped, to stand a white brush next to a black one or mix any other colors. Any paint coming out of the bristles settles in the paper fold and stays there, leaving the heel of the brush clean. To put these "pickled" brushes back in service, simply wash them out with gasoline. Brushes should be kept in a cool place.

Care of Other Equipment

Housewives get a pretty good impression from painters who use clean drop-cloths. When drop-cloths come back from jobs they should be shaken out and folded before putting them away on the shelves. These cloths should be laundered frequently, not alone because clean ones are a good advertisement but because there is considerable fire hazard in stowing away painty or oily cloths. This applies also, of course, to overalls, jumpers, caps and rags.

Ladders ought always to be hung on racks, never allowed to lie on the floor or ground. It is wise, too, to follow a regular painting schedule for ladders, planks, etc.

Ropes must be kept dry and coiled in barrels or hung on racks. When they have been run through blocks for a time in one direction, see that they are reversed occasionally to equalize the wear.

It is important to know where all tools are all the time. Brushes and tools owned by the contractor should be signed for by the workmen on printed slips provided for the purpose. Then it is easy to place responsibility. A memo of equipment left overnight on jobs should be turned in to the shop each evening.

Fire Prevention in Paint Shops

There is an old saying "an ounce of prevention is worth a pound of cure" and with this in mind painters should make every effort to aid in the prevention of fires and thereby help to save some of the thousands of lives and millions of dollars in property that are lost annually. Incidentally, the prevention of fires will insure that there will be no interruption of business activities from fire. Fires very often cause the loss of trade, not to mention the personal hardships which are encountered by the proprietor and his staff of workmen who will probably be off the job until the destroyed premises are put in such shape that normal business can be resumed.

The most serious cause of fires could be removed at once if all of us would assist. This cause is found in one word, "carelessness". The National Board of Fire Underwriters makes a study of hundreds of

thousands of fires and has tables to show that in five years 28.5 per cent of all American fires came strictly from preventable causes while 24.6 per cent were partly preventable and 46.9 per cent came from unknown causes which probably were largely preventable.

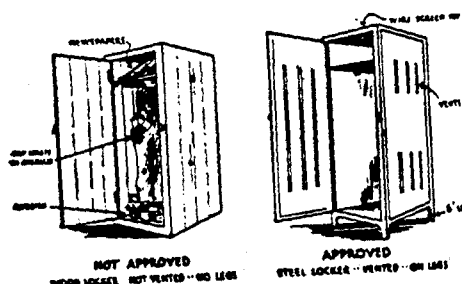
The spirit of carelessness is found in hundreds of little unconscious acts. Whenever you yourself commit such an act, therefore, you really range yourself as an enemy of your community, but if you earnestly begin to watch your actions and to form new habits of carefulness you will be helping your community to become safer, healthier, happier and more efficient.

If you are determined to try with all your might to form this habit of carefulness, the first step toward prevention of fires will have been taken. The most common act of carelessness which all must overcome is that of poor housekeeping. If you allow old brushes, paint pots, old furniture, old newspapers, worn-out clothing and other rubbish to accumulate, you are setting the foundation for a fire that may be started from several causes, such as a lighted match or a cigarette carelessly thrown away, a gasoline torch, heat from a boiler or stove or steam pipe, etc. Old furniture, etc., should be thrown away and other rubbish should be placed in metal cans having covers

and these cans should be removed from the premises.

The careless disposal of oily waste should be particularly discouraged. More fires have started in paint shops and paint stores from this source than from any other. Approved self-closing oily-waste cans should be provided for disposal of oily waste and be emptied daily.

Oily waste, oily overalls, etc., may take fire from spontaneous combustion. They do not need a match or other flame to cause them to burn. Materials of this kind if left to themselves will grow hotter and hotter and finally burst into flame. There was once a new church destroyed in this very way. The church had just been finished and on the afternoon before the day set for the first services some of the ladies



of the congregation wiped the woodwork with oily cloths. Not wanting to throw away what they considered useful dusters they put them in a closet for safe keeping. During the night the church was completely destroyed by fire. The cloths had caused fire by spontaneous combustion.

Benzine, turpentine, gasoline, etc., are most safely stored in underground tanks fitted with locked filling pipes and screened vents. However, there are some areas where this material is stored in drums above the ground. Where this is the case, the drums should be supported on substantial non-combustible racks, and metal drip pans, having upturned edges, should be placed under each drum. Careful inspection should be made from time to time to be sure that drums are not leaking from faucets or other points.

A clean floor can seldom be ignited from the top and if ignited, the fire will spread very slowly. A coating of grease or oil or dust speeds up ignition often to the point of a flash fire or, depending on the nature of the materials, an explosion.

Properly ventilated metal lockers should be provided for overalls and other working clothes and no material such as paper, rags, etc., should be allowed in the lockers. A fire occurred in the locker room of a fire-proof building, caused by a workman leav-

ing a lighted pipe in his overalls. Before the fire was extinguished the flames had gone beyond the locker out into the room and the smoke entered the stair shaft and required the repainting of the entire stair shaft and some of the upper floors. In this case the hand fire equipment of the plant was not sufficient to handle the fire and it was necessary to call the Public Department.

Absolutely prohibit smoking in paint shops and paint stores. "No Smoking" signs should be prominently displayed. Where highly volatile liquids are present the glow of a lighted cigarette or cigar is sufficient to cause ignition of vapors which might not only cause fire but also serious explosion.

Electric wiring should be carefully examined and where defects exist immediate correction should be made.

Covers should be replaced on partly used paint cans and empty cans should be removed from the premises.

All paint stores and paint shops should have on hand a sufficient number of the proper kind of fire extinguishers. Only those recommended by Fire Protection authorities should be considered. The most suitable types of equipment for paint locations are foam extinguishers, carbon dioxide extinguishers and sand.

Use Daily Time Cards

Since labor is usually the most important item in any shop, it is necessary to provide a convenient time-keeping means for each man. The daily time card shown on page 191 is designed for this purpose. Each man is expected to turn in one of these cards every day, showing where he was working and what he was doing at the job. This daily time card gives a complete picture of each day's work and accounts may be made up quickly. Some shops use a weekly time sheet, but the daily form is preferred by many because it gives day-to-day information.

In properly managed shops or on well managed jobs there is practically no running back and forth for forgotten materials. Somebody pays for the time a man spends in going back to the shop for a couple of sheets of sandpaper, and that somebody is the contractor.

A well-managed paint shop should not only be a matter of personal pride to a contractor but it should also be a help to him in meeting price competition. It stands to reason that wasted time and material will show up in overhead charges. A low overhead enables a man to quote lower prices without sacrificing his legitimate profit or without skimping his work.

CHAPTER 7

ADVERTISING

Advertising deserves a place in every progressive painting business. Properly used, it helps to create business that otherwise could not be brought into the shop. Practically every large and successful contractor in the country uses some sort of advertising. These men are only too glad to give intelligent publicity some credit for the business success they have made.

On the other hand, there are painters, many of them, who, having "tried advertising", will say that it is a waste of time and money. They claim it does no one any good except the person who sells it. It is just barely possible that the painters who do not think that advertising pays did not give it a chance to pay. Before passing judgment on whether or not advertising pays in the painting business, let's first judge the kind of advertising, the amount of advertising, the way the advertising was used, what was expected in the way of results and, very important, the manner in which the advertising was backed up with good work.

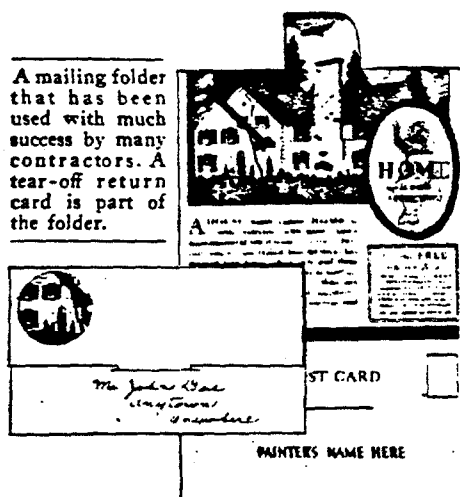
Different Types of Advertising

There are almost as many types of advertising, or publicity, as there are types of painting businesses. In this business of ours, that is, the paint shop running four or five men, there are many kinds of advertising which will be worth consideration. The main thing is to adjust our advertising effort to fit the locality where we work.

There is not much question but that direct advertising is the painter's best bet. It is so easy to spot paint-needy houses, stores and other buildings that a few hours work is all that is necessary to build up a mailing list. It may not be so easy, however, to design, write, and otherwise prepare the material to send to the people on the mailing list. Most paint supply manufacturers will cheerfully furnish contractors with all the direct mail literature they can conveniently use. Of course, a good share of this literature—booklets, folders, letters, etc.—is not entirely unselfish. The manufacturer who has paid for it naturally wants some publicity out of it. But the material usually brings the painter well into the picture and, because his name is imprinted on it, it becomes his own publicity.

When the contractor has his mailing list made up (carefully copied in a book) and has secured the necessary booklets or folders

A mailing folder that has been used with much success by many contractors. A tear-off return card is part of the folder.



to cover the list, it is an easy matter to address the pieces, stamp and mail them. Or, if there is a boy in the family, mailing costs may be saved by having the literature taken to the homes on the list. This makes the total money cost of the advertising effort very small indeed.

[NOTE: According to a recent ruling by the Postmaster General, circulars and other unmailed advertising matter must not be deposited in residential mail boxes. Mail carriers, in serving their routes, are in-

structed to remove all such unmailed literature and take it to the local post office where it will be held awaiting payment of postage by the senders.]

Sales Letters

Letters, next to speech the most common form of communication, are always a good advertising medium. The size of the prospect list to be covered usually determines the type of letter to be used. A large list cannot be covered economically, generally speaking, with personal, hand-or-typewritten letters. Neatly printed, multigraphed, mimeographed or otherwise "processed" letters will ordinarily be used on lists of more than a few dozen names. Facilities are available these days for producing "circular" letters that look very much like personal letters.

The sales story carried by a letter ought to be just as natural sounding as plain conversation. For some unaccountable reason many people become totally different personalities when they sit down to put pen to paper. A strange stiffness takes hold of the pen and makes it write awkward, unnatural phrases. There are almost as many so-called "rules" for letter writing as there are writers, yet only one thing needs seriously to be kept in mind and that is "Write

as you talk; be yourself; say what you have to say—then stop".

You are a painter and no one expects you to handle a pen as deftly as might a famous novelist. Yet your words, on paper, can be just as sincere, just as forceful, just as convincing as your spoken words.



The sales letters which follow are considered good examples of selling-by-mail. They have been used with good results by many painters. If you cannot find the time to write your own sales letters, you may wish to copy one or more of these, making such changes as you see fit.

THIS LETTER IS ADDRESSED TO YOU

to invite you to take the first step toward having done now that painting or decorating you promised yourself when "times got better".

Things do look better now, don't they? People are beginning to dress a little better, smile a little more and carry their chins a little higher. And homeowners—probably some of your own neighbors—are starting to paint up.

Good, durable, beautiful paint work never cost less than it does today. Skilled mechanics, pure, time-tested materials, efficient working tools—all are available today.

If you are tired of the same old drab surroundings, if you wish to avoid expensive repairs, this is the time to act. Take the first step now. Just phone and tell me when to come and look over anything that needs painting and decorating. I will give you an estimate without charge.

Very truly yours,
John Smith

N L I 000922

TO THE HOME-OWNER
WHO WANTS HIS MONEY'S WORTH:

In today's markets you can buy most anything you want at most any price you wish to pay. Ninety-nine times out of a hundred you will get just what you pay for.

Buying a paint job though, is just a bit different from many other purchases. You can get a "cheap" job done by clumsy brush-hands with "cheap" paint or you can get a good job done by skilled workmen using Dutch Boy white-lead paint. And, almost always, you'll pay more for the "cheap" job. Why? Because it cannot last long enough to make it cheap. The per-year cost is higher. And, on top of that, you very often have to pay for removing the "cheap" paint before repainting.

I make no bid for your work on a purely price basis. I like to turn out jobs that are attractive and so long-lasting that your friends will say, "Who does your painting?" instead of "What did this job cost?"

If you want a painter who has a sense of values and is not a slave to the dollar sign, phone me. I'll give you an estimate that will be based on doing the kind of job you've always wanted.

Very truly yours,

John Smith

DID YOU INTEND
TO PAINT YOUR HOUSE

several years ago? And did you put off the job because "times were bad"? If you did, the chances are that now painting not only is desirable—it is absolutely necessary.

Decay and deterioration pay no attention to either slumps or prosperity. They keep right on wearing down the paint that should protect and preserve all exposed woodwork. The sun, rain and weather never declare an armistice.

Give us a chance to give your home the protection it needs and deserves. We paint to protect, first, and we paint to improve appearances, second. We use Dutch Boy white-lead paint because it does its double job efficiently and economically.

Get in touch with us now, while the subject is fresh in your mind. We will give you an estimate and show you some color combinations without charge.

Very truly yours,

Jones & Smith

PAINT NOW OR REPAIR LATER—

five words that are full of meaning these days. Woodwork that is poorly protected from sun, rain and weather cannot last. It must sooner or later be replaced. No one ever saved any money by putting off painting, but a lot of people have been money ahead by painting in time.

You see your house every day as you enter or leave it. Perhaps you have taken it for granted. Why not make a point of examining the siding, the window and door frames, the porch railing, floor and steps closely? Decay does its damage quietly, slowly but surely.

If you find bare spots or cracked and peeled areas, take the hint. Painting time is at hand. Call me for an estimate on a Dutch Boy white-lead job. I'll give you a price that fairly reflects good paint, good workmanship and good painting sense.

Remember—call the painter now, or call the repairman and the painter later.

Very truly yours,
John Smith

Use a Good Letterhead

The sales-possibilities of a well-designed letterhead ought not be overlooked. Usually a good looking heading costs no more than the other kind—it may cost a little more in thought and ingenuity.

Letters—the paper, the ink, the design, the heading, as well as the message itself—do a selling job of one kind or another. Whether it is a letter going out with a bill, a collection letter, a follow-up letter or an out-and-out sales letter, it is a personal representative and its appearance gives the reader a pretty definite impression of what the sender is like as well as what kind of work he does.

If the letter is carefully written or typed on an attractive letterhead, the customer or prospect is certain to be favorably impressed. On the other hand, if it is carelessly written



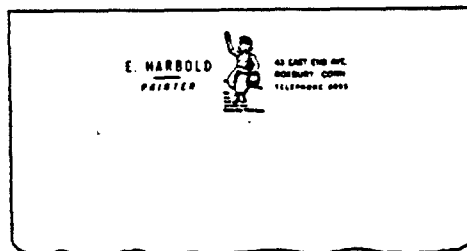
ROBERT WALKER — PAINTER AND DECORATOR

1000 1000 1000 1000 1000

or smudged, the reader will be likely to mark down the sender as a careless mechanic who probably does careless work.

Among the letters which the average contractor sends out are (1) those to prospects whom he has never seen, (2) follow-up letters after making personal calls or after completing a job, (3) bills and (4) collection letters.

The first type of letter is very important because through it the writer is trying to lay the groundwork for a personal call lead-



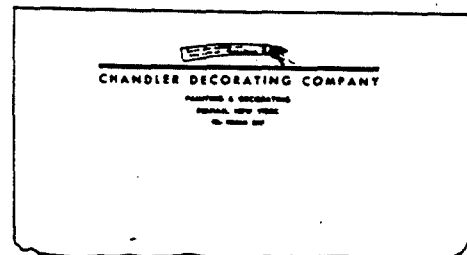
ing to a sale. If the letter makes a bad impression, it is pretty certain that the painter will never get to see the house-owner no matter what kind of work he does.

Also important is the follow-up letter because the painter is trying to build up whatever good impression he has already

made. A soiled letter may spoil all the good work that has been done before.

Bills and collection letters are not to be slighted. They will receive more prompt attention if they give the customer the impression of business-like, efficient methods.

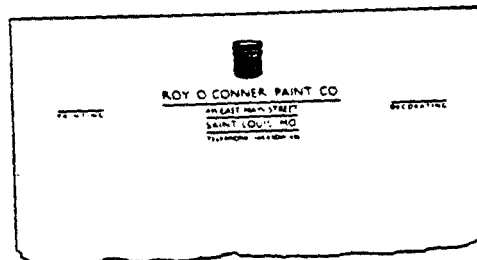
A great deal of the effectiveness of a letter depends upon the appearance of the letterhead and the appearance of the letterhead depends on the paper and the design printed upon it. It never pays to buy a very cheap paper, as even the best is not expensive and there is a very noticeable difference between a good and a poor grade. The design is important because it gives the home-owner a general idea of what kind



of painting work to expect. Tricky designs should, as a rule, be avoided, as well as inharmonious color combinations. A bad color scheme can easily destroy the customer's confidence in the sender's ability to

suggest a good color scheme for a house. Any reputable printer can give constructive advice in making up a design.

As may be seen by the illustrations of sample letterheads on these pages, name, address and phone number, and the fact that the writer is a painter, are the things to be emphasized in the design. It is a good idea to tie up with a nationally advertised brand of materials by means of a trademark such as the Dutch Boy. The "Save the Surface" trademark may well be used.



It is easy to make a letterhead cheap and junky by cluttering it up with unnecessary pictures and reading matter. Pictures of the shop, jobs done or slogans are all right to use, however, if they are not too large. Since many women will read the letters, it is well to have some style and modernity about them.

The secret of an attractive letterhead lies

in an effective design with simple type and a pleasing color on a background of good paper.

Return Cards

It is a good idea to have each piece of direct advertising contain a return card or coupon, to make it easy for the homeowner to get in touch with the painter. It is expecting quite a bit from prospects to figure that many of them will take the trouble to fill out and return a card to the painter. The percentage of returns will generally be very small but that need not be discouraging. A paint job costing two or three hundred dollars usually hinges on something more than a penny postal card. But if the painter sent out twenty-five booklets at a total cost to him of fifty cents, and only three cards came back asking the painter to call, the cost of getting those inquiries would figure but seventeen cents apiece—a very low cost per inquiry where large sales are concerned.

In addition to using material supplied by manufacturers, many painters who have the ability to do such things will prepare their own advertising matter to mail or deliver to their prospect lists. In many ways this purely painter effort is as good as the other kind. It brings the contractor and homeowner a little closer together. The painter's

personality is bound to be reflected in his own writing and that is desirable.

Newspaper Advertising

Newspaper advertising, if done carefully and according to a definite plan, can generally be expected to show results in the smaller cities. Painters interested in this form of advertising can get the rates for



GOOD PAINTING IS GOOD INSURANCE

NO money that you will invest this year is likely to bring you greater return than the money you may put aside for painting.

Painting—good painting—will protect your property from weather decay. It will add to the pride you take in owning your own home. You can't measure pride in dollars and cents but you can measure protection.

Let us quote you on a good-looking, long-wearing Dutch Boy paint job. No charge for estimates.

YOUR NEWSPAPER WILL SET
YOUR NAME AND ADDRESS HERE

running "ads" from their local paper's business office. They can also get help in making up advertisements from the same source. Paint manufacturers, too, will cheerfully supply complete newspaper advertisements.

Shown here are two newspaper advertisements of the type National Lead Company supplies users of its products.

About the only way to make newspaper advertising pay its way is to secure some good "ads" and run them on a regular schedule throughout the painting season.



GOOD painting calls for a combination of skilled workmanship and reliable materials—we employ both. Ask for an estimate.

YOUR NEWSPAPER WILL SET
YOUR NAME AND
ADDRESS HERE

No set rule can be given, of course, but "ads" spaced as much as a month apart in a daily paper won't be as effective as if they were two weeks apart. It is better to run the "ads" closer together over a shorter term

than to spread them out so much that each is forgotten before the next appears.

As stated before, contractors can secure complete pieces of copy from most supply houses but if they have the time and the inclination to do their own copy-writing, so much the better. It will have more of the personal flavor and thus get a little closer to the local readers. A lot of money has been wasted by poorly written or poorly placed newspaper advertising. Don't go into it if you don't intend to carry through a schedule that has a chance to prove its value.

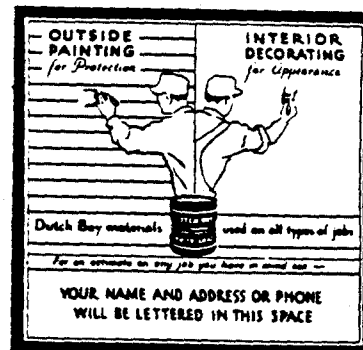
Movie Slide Advertising

Movie slides are used with success by a large number of contractors in the smaller



towns. This type of advertising has several things in its favor: Each slide thrown on the screen is a regular poster size "ad"; there is no other "ad" competing for attention at the same time; people cannot fail to see the advertisement—it is right where they're looking; and the cost of reaching a theatre full of people is small.

Contractors to whom movie slide advertising appeals can find out what a nightly showing, per week or per month, will cost if they inquire of the theatre management. Slides may be secured from supply houses or may be made to order by people connected with the theatre. The cost is not great and it takes but a few inquiries from this type of advertising to pay all that it costs.



N L I 000926

Shown on the two previous pages are slides of the kind National Lead Company regularly furnishes users of its products.

Truck Advertising

It costs you between five and ten cents a mile to run your truck. This takes into account such items as depreciation, gas, oil, tires, license, repairs, insurance, etc. Yet you are convinced it is an asset instead of a liability or you wouldn't use it. It's useful and it pays a profit.

Are you giving your truck a chance to do an extra job for you? Many contractors are earning dividends on their rolling stock by keeping it well painted and well "posted". If a truck travels twenty-five miles a day in a fairly well-populated locality, hundreds of people see it. It ought to impress these people as part of the business of an up-to-



date contractor. And particularly, your customer likes to have a nice-looking truck drive up in front of the house when there's painting going on. It tells the neighbors that he has picked a progressive painter.

Then too, a painter's truck, like his own house, ought to be well painted to be consistent—it proves he takes his own medicine.

A truck should be painted tastefully, in keeping with the owner's ideas of color harmony. It should carry the contractor's name, his address, his phone number and his slogan, if any. Nationally-known trade marks are often used to advantage.

Directory Advertising

Every contractor who has a home or shop phone should be listed in the classified section of the telephone directory. A display listing does not cost much and it can easily be the most productive kind of advertising. Many people think first of the classified directory when they need a painter.

Nowadays it is not uncommon to find painter's blotters on writing desks in hotels and post offices around the country. Some painters give blotters to schools, for distribution to the students. Blotter advertising can be productive of an occasional job that might otherwise have gone elsewhere.

Other forms of advertising being used by



Dutch Boy Wet Paint Sign.

painters include wet paint signs, job signs, shop signs, roadside signs, painted bulletins, handbills, etc. Some painters give away novelties at fairs or celebrations—balloons, whistles, fans, toys, etc.

CHAPTER 8

GETTING THE JOB

The falling off in the number of paint jobs in the past few years has been due partly to the slump and partly to the failure of the painting business to keep pace with younger and more aggressive industries which are in direct competition with it. The painting business has been plodding along secure in the belief that, since it offered a useful and necessary public service, sufficient business would come in, in the normal course of things, to keep all those engaged in the business in a fairly stable state of prosperity. House-owners had always sought out the painter when their homes needed painting—why shouldn't they continue to do so?

Standards of craftsmanship have not been lowered, materials and tools have kept pace with the times, houses continue to need periodic repainting. Why, then, do we hear from all sides the common complaint that the painting business is not doing as well as it should? The answer is, "Its selling methods are not in tune with the times."

Some time ago, several thousand contracting painters were asked two questions. One of them was, "Are you getting all the jobs you should get?" Nearly everyone answered

"No." The second question was, simply, "Why?" Some replies said it was due to the inroads made by "pot-jobbers", "fly-by nights" and men who had no right to butt into the painting business. Others said that times were bad—people wouldn't lay the money on the line for a paint job. Still others claimed that certain manufacturers were going over painters' heads direct to property-owners.

Competition from Outside

The answers to that second question furnish a pretty good clue to what is wrong. They proved that all this so-called competition, from within and from without, was taking the play away from painters. The competition was active while the painters were spending their energy in kicking about "conditions."

It is true, of course, that if a man can't afford a paint job, he just *can't*, that's all. But there are others who *could* have afforded mighty good jobs had the painter reached them first and hardest. No industry anywhere has a better economic right to a house-owner's dollar than the painting industry. The house-owner gets, in return, a better home, a better protected structure, a more valuable holding. He has to have some painting done to keep his investment at somewhere near its real value.

What Painters Are Up Against

Yes, the painter should have first claim on the house-owner's dollar but, in the face of modern outside competition, how often does he make good that claim? Here, for example, is a property-owner in fair circumstances. He owns his home. He has some money laid away and a steady income. He figures he can afford to spend a certain amount for things not urgently needed. He notices that the house is beginning to look shabby and makes a mental note to get it painted before long.

Along comes a man selling an oil-burner. He makes out so strong a case for oil-heating that the owner signs on the dotted line. The house still needs painting. Well, there's money enough left for that. Along comes a man with an iceless ice box. The property-owner absorbs the sales talk and in a day or two the iceman has lost another customer. The house still needs painting. Well, the bank account is not flat yet. Along comes a roofing salesman. He points out some loose shingles, explains the merits of a fireproof roof, tells the owner it will add to the value of the house, etc. Finally the money is all gone. But the house still needs painting.

That, in a few sentences, is a short history of what has happened to the painting business during the past few years. Contractors

N L I 000931

are doing just as much selling work as they ever did. And perhaps even that limited sales effort would still be enough if it were not for the go-get-'em methods of our wide-awake competitive industries. The Save the Surface and Clean Up and Paint Up Campaigns have done a lot of good. The benefits would have been much greater had each contractor considered himself a miniature campaign in his own community. If he had gone out to sell his services on the basis of the arguments advanced by these two great campaigns he would never have been content to wait for work to find him again.

About the Price-Cutter

Nearly all painters who find it increasingly difficult to get jobs will agree that the competition from outside the industry has hurt their businesses. Now what about the inside competition? Price-cutting is perhaps the chief source of worry. It would be easy to say, here, that the chronic price-cutter ought not to worry the man who asks fair prices, because "the price-cutter will soon be dodging the sheriff" and thus remove himself from all competition. Sometimes the price-cutter is forced out of business, but more often he continues right along, year after year, seeming to make ends meet somehow.

No one has ever found a better weapon to use against the price-cutter than his own weapon—the dollar sign. But it is used in exactly the opposite manner. He uses it as a weapon, the fair price man uses it as a shield. In other words, the fair pricer makes the job look as if it were worth more than the price by skillful salesmanship. Price-cutting, of itself, is just a blunt weapon used by the man who lacks the essentials of salesmanship.

Painters Are Fortunate

Having discovered (if anything so obvious could be called a "discovery") that both external and internal competition lie at the root of our troubles, and that good salesmanship offers the only way out, what can we do about it? Much! In the first place, let each contractor congratulate himself on the fact that he is engaged in a business in which he can spot his prospective customers "a mile away." Paint-needy houses are no secret to anybody. And if the contractor prefers inside work, it is easy enough to use a shabby exterior as an excuse to get inside.

Our worthy competitors—the oil-heater and electric refrigerator salesmen, for example—are not so fortunate, however. Most of them have to investigate for themselves to see if homes are not equipped with the

equipment they seek to sell. Or they must employ expensive inquiry-pulling advertising to line up a list of prospects. So right at the start we can score one for the contracting painter.

We are told that "nothing succeeds like success" and it's true. If a contractor is bent on becoming a good salesman, he can do no better than to employ the selling methods used by successful painters everywhere. There is no magic in them—just plain everyday common sense. To be sure, there is a lot of work and worry, disappointment, experiment and planning behind these methods. They had to be perfected before they really worked. But there is no need for other contractors to go through all that, because these selling principles are now pretty well standardized.

What Is Good Selling?

Good painting-salesmen are no more "born" than are good painters. They are made. It is not necessary to be a silver-tongued orator to be a good salesman. Many people have the mistaken impression that, to be a salesman, a man must be able to talk fast and smoothly to get by. A ready tongue and self-confidence help, of course. But real selling goes deeper than the mouth. Run over in your own mind the types of

salesmen you have met. Those who impress you most are the ones who use their heads and hearts as well as their tongues. The good ones put over their sincerity with more than rapid-fire sales talk.

No contractor, if he knows the craftsmanship end of his business, equips himself with a good sales kit and studies real selling methods, can fail to make good as a salesman for his own output of quality work. He cannot fail, because his heart and soul are in his work; he knows his own business better than anyone else; he knows he has to sell to keep busy; he knows he has to keep busy to make money; and he knows he has to make money to provide himself and his family with the comforts and luxuries that every well-conducted painting business should guarantee its owner.

Nearly all painters can count on a certain number of sales each year which require no sales effort. Friends and neighbors and old customers often come in with unsolicited jobs. Of course, these are not really "sales"—they are "buys" by the customer. A sale must be considered as a transaction which involves some selling effort on the part of the seller. Lawyers, dentists, doctors, architects and other professional men employ no selling or merchandising methods, so they must depend on customers (only they're

called "clients" or "patients") coming to them, in order to make a livelihood. Painting is a business, and not a profession, so no painter who attempts to sell his services need be afraid of being called a "quack."

Get the Home-owner's Viewpoint

The selling methods used today by successful contractors do not differ much from the methods used by salesmen in other lines of business. In the first place, it must be assumed that the prospect is actually in need of the article being sold and that the seller is in position to supply the article needed. That is to say, there must be a common ground on which seller and buyer can meet, to their mutual advantage.

The most successful salesmen are those who are able to make their prospects see things as the salesmen see them, without the prospects feeling that they are being made to see them. And the only way the painter can bring a house-owner around to his way of thinking is for the painter to trade places with the owner *before* he goes out to make a sale. Selling is easy once this mental trading of positions becomes a habit. The trouble is that many painters know their own line so well that they think home-owners are not much interested in it.

A Story about Three Painters

One of the reasons why some painters find it difficult to sell is due to the attitude they take toward their own work. The following story of three painters will help to illustrate this point. Three painters were busily brushing paint on the side of a house. A man came up the street, saw the painters and stopped to question them.

"What are you doing?" he asked painter number one.

"I'm earning eight bucks a day," replied the painter.

"And what are you doing?" asked the man of number two.

"I'm rubbing this paint in good so it'll stick," replied the painter.

"And you, what are you doing?" was asked painter number three.

"I'm painting this house to make it a better place to live in," answered the last painter.

Which of the three men would make the best salesman? The last one, of course, because he was looking at the job from the customer's side of the fence. He knows that property-owners paint to protect their investment, to help appearances and to avoid repair bills. In trying to make a sale these three things must be kept in mind. The finished job and what it will do for the cus-

torner is the important point, not simply price or quality.

Breaking the Ice

For the man who never has tried personal selling, the approach—meeting the prospect—is usually the hardest part of the sale. This need not be so if the contractor will mail an advance notice of some kind before his call. He can do as the Fuller Brush men do—leave a card under the door telling the people of the house that he, The Fuller Man, will call “at three P. M. Thursday, to offer some suggestions on making housework easier”. The painter’s advance card might read, “I will call at (time) (date) to offer you some up-to-date ideas on making your home a better place to live in”, or words to that effect. Or, the contractor might soften his approach by mailing an advertising booklet or circular letter, such as are furnished by many paint material houses. No matter what is sent in advance, it will serve to break the ice.

Many painters, before calling, make it a point to get a pretty good look at the property to fix in their minds some of the selling points they will use later. Good color schemes can nearly always be arranged in advance, note can be made of flowers or shrubbery, the covering and protection of which can be made a talking point.

Sampling with Snapshots

More and more painters are using pictures of their jobs in promoting new work. When snapshots are used for this purpose, they should, of course, show the whole, freshly painted house. A clear view may usually be had from the street, with due attention to lights and shadows.

The cost of each picture is so small that it is hardly worth mentioning. Enlargements are not expensive either and if these are neatly mounted in a book, the painter will have a most useful selling help. Next to actually taking a prospect around town pointing out jobs the painter has done, this book of photographs is the best means of “sampling” a painter can have.

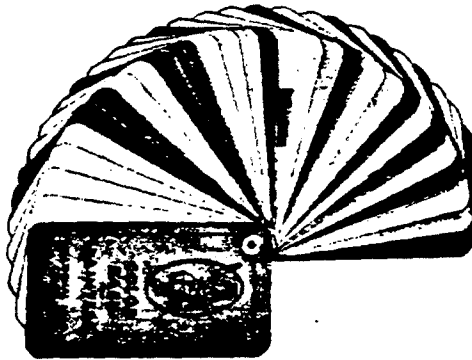
Show Them a “Pre-view”

Another way some painters are making selling easier with photographs is taking pictures of prospects’ homes, coloring them tastefully and using them as individual personalized color suggestions. It is not especially difficult to pick out a paint-needy house, snap a picture of it, have it enlarged, then go over the print carefully with suitable colors, selecting a color combination that is particularly appropriate for the house in question. When this picture is shown to the owner of the house he is much more likely

to listen to the painter who thus has demonstrated enterprise and ingenuity. Should a nicely colored picture of this sort help to sell the job, the cost of this extra sales effort would be insignificant.

Go Well Equipped

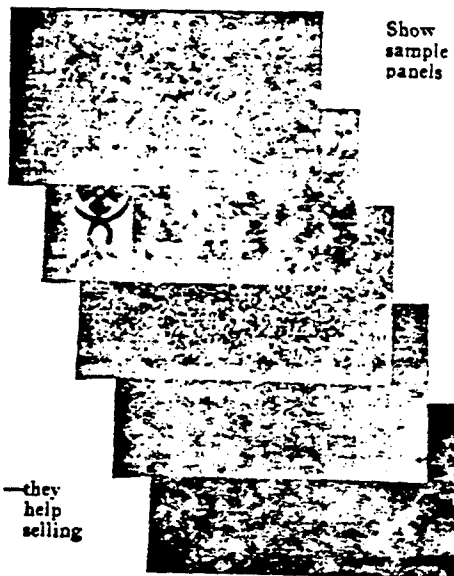
A contractor who goes out to make a sale will find it helpful to take along a series of color chips, perhaps some manufacturer's



complete color schemes of homes, estimating sheets, rule or tape, and a notebook. It gives a man confidence to feel he is equipped to do a complete job, and it helps to give the owner the idea that he is dealing with a business man as well as the boss painter.

Attractively painted panels of samples of your own work will help to sell many an

interior job. Women, especially, like to see samples of wall finishes that are up-to-date and serviceable. A couple of tiffany panels,



Show
sample
panels

—they
help
selling

a few showing sponge mottling, some high-light oil color effects, stencil designs, low relief lead-and-oil plastic designs, etc., make a sample kit that will get more initial in-

terest and hence do more selling, *at good non-competitive prices*, than hours of talking.

The Introduction

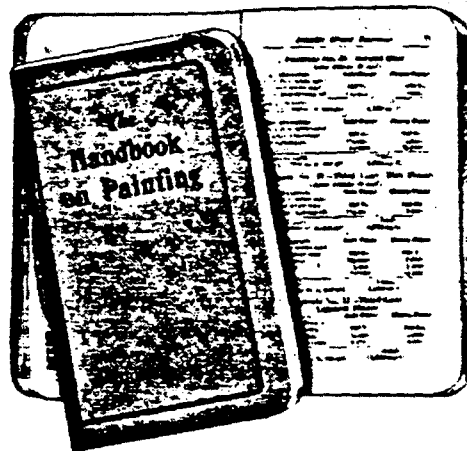
On meeting the prospect, the introduction usually will depend on what advance notice has been sent. "Mr. Jones, I am John Smith, the painter who sent you the card the day before yesterday. May I have a few minutes of your time to discuss painting with you?" or "I am the painter who mailed you the booklet on painting", etc. Once the interview is under way it is very important that the contractor do his best to keep it going as he wishes—to ask questions that will lead the prospect steadily along the road to the dotted line. It helps to ask questions requiring "yes" for an answer.

Postpone the Price

Above all, avoid answering the price question until the proper time. And that time is when the prospect realizes that what he is going to get for his money looks like a lot more than what the contractor intends to ask for it.

Property-owners generally will understand that a definite price cannot be given early in the interview, if they are told that buying a paint job is far different from buying a radio or a car. So many things enter

into a job that the matter of arriving at a price for the work needs considerable attention. In the first place, the painter must learn from the owner exactly what work is to be done. Then the painter can point out



certain features of the proposed job which perhaps the owner overlooked. If the owner were figuring on only one coat, the painter should be able to point out that one coat work rarely if ever is satisfactory, that it takes at least two coats to do a good job.

It usually is possible for the painter to get

N L I 000937

the owner to look over the house with him. Bare spots or cracked areas can be pointed out and special treatment suggested; loose putty and loosened mouldings can be shown to require fixing; harmonious color schemes should be offered the owner and perhaps his wife. In short, the contractor can go a long way toward making the sale by the advice he gives the house-owner.

Many contractors are finding good selling ammunition in National Lead Company's "Handbook on Painting". One of the chapters in this book deals with the kind of trouble house-owners are likely to invite if too little attention is paid the choice of paint, painter or color scheme. Common paint defects are pointed out and remedies suggested.

The actual taking off of measurements, before the eyes of the prospect, is another sales-building point. Even though the job in hand is entirely familiar to the painter and the necessary time and material are pretty well fixed in his mind, it pays to demonstrate carefulness in figuring.

Usually the price question comes up about the time the painter appears to have jotted down all the details of the job on his estimating sheet. If the painter is thoroughly onto his job, however, he will have little trouble in turning aside the price question if he tells the owner that he needs more time

to go over his figures; that a price given now might be too high in order to protect himself, or too low in which case there would be a temptation to skimp somewhere; in any case a spot-price would be unfair to the owner. The ideal way to handle the situation, after all the preliminary work of advising the owner and figuring the estimate is done, is to tell the owner that he will be given a written proposal in which all the details of the job will be plainly stated and the price and terms definitely given.

Use a Check List-Contract

This procedure enables the contractor to return to his shop and make out an itemized contract form. This blank, shown on page 192, is a powerful sales-maker. Since every detail of the job is plainly written on the form—surface preparation needed, colors, materials, number of coats, etc.—it makes the price seem more than reasonable. And if the price is justified by the amount and kind of work to be done, the sale is practically made.

The contractor fills out the contract blank in duplicate, leaving out the date of starting the work and the terms of payment, and presents it to the house-owner as soon as the owner can be reached. When the painter and his prospect get together the painter can

NL I

000933

review the specifications of the job and tell the owner that he wants to make sure that everything is exactly understood by both parties. As will be noted on the contract blank, the price line is so arranged that it comes last to the attention of the owner—after he has been made to realize the kind of job he is going to get. When he reaches the price he is less likely to dispute its fairness. If he does question it, the painter usually is able to pick out of the specification list a few items which will speedily justify the price.

Closing the Sale

After the price has been discussed, it is good salesmanship to assume that the sale is as good as closed by asking the owner if the terms of "So much at a certain time and so much on completion" will be satisfactory. This matter settled, it is well to suggest a definite time for starting the job—"Will Monday be all right to put down here as the date the work should start?" This method of closing the sale has proved very effective for many painters. When the price, terms and date have been agreed on and written in, it is necessary merely to get the owner's signature on both copies and the sale is concluded. When the owner knows that both he and the painter have signed copies of the contract he feels more secure in the trans-

action and has less hesitancy in going through with the final stages of the sale. Then, too, the check list-contract recommended in this book is very easily understood and contains no high-sounding legal phrases, which might frighten sales away.

It should be kept in mind, that all through the making of the sale, the painter will help himself materially if he will assume that the sale *will go through*. He should, at all times, expect to make the sale. He should have an attitude of confidence not only in his ability to turn out a good job but also to *sell* his jobs.

A contractor does not have to be a cracker-jack salesman to sell painting—because so few painters are actually out selling that they have practically no opposition. The mere novelty of having a selling-painter call on him often causes a property-owner to give the job then and there, without the painter's making a thorough sales talk. The selling field for painters is wide, very wide, right now. But it won't always be so. More and more contractors are turning to salesmanship to lead them out of their troubles.

Two Kinds of Selling

The small amount of selling done at present in the house painting field, is, naturally, competitive selling. That is, the salesman-

painter is going out to sell jobs on which others are bidding. There is, of course, some creative salesmanship shown too. If a man figures merely on an outside job and the painter manages to sell, in addition, some inside work, that may be termed creative selling. But at this particular time, really creative sales effort is neglected. When money is tight we are satisfied to get even the small jobs.

However, when business conditions improve and price competition is less of a factor, it will pay contractors to make serious attempts to create new business. In fact, new business will have to be turned up to keep everyone busy. In most sections today probably less than one-quarter of the property is kept well painted.

PROPERTY INSPECTION PLAN

A "Free Inspection" is nothing new in several lines of business. For years garage owners have used the idea to help sales of tires, parts and accessories. Heating and plumbing supply houses have offered free inspections of household heating and sanitary systems with a view toward increasing sales of furnaces and bathroom equipment. We could name others. But the free Property Inspection Service is new in the painting field.

This plan is the result of a recent investigation into the selling practices of painting contractors all over the country. As we all know, many painters score nearly one hundred per cent in their mechanical skill, job and shop management, estimating methods, etc., but score about twenty-five per cent in selling ability. This is due partly to timidity, partly to lack of a selling plan and partly to respect for "professional ethics".

The Free Inspection Plan overcomes poor salesmanship traceable to timidity and to a lack of a workable selling plan. It won't help any contractor who is not willing to help himself.

Property Inspection Report	
Submitted to	
Mr. John Arnold.	
72 W. Main St.,	
Meriden, Conn.	
By	
McCoy A. Evans,	
108 E. Main St.,	
City.	
Date May 1st, 1932	

Property Inspection Report blank furnished by National Lead Company. This illustration shows the Report ready to hand to the home-owner. See page 167 for another view of Report.

This is the way the Inspection Service works: The contractor makes up a list of paint-needy homes. He sends a return-card mailing folder to these homes. This folder is so designed that, if the house-owner is attracted by the offer of the free service, he can fill out and return a postal which is a part of the folder. This filled-out card will ask the contractor to call at a certain time to look over the property, free of charge. (See folder on page 124.)

The painter, meantime, has supplied himself with blanks on which to write notes and recommendations relating to the inspection. He calls on the home-owner and makes a thorough inspection of the condition of the property from the standpoint of painting. On the exterior this will naturally cover chiefly the protection angle. On the inside the inspection will have to do mainly with the decorative or appearance viewpoint. As the contractor goes over the various details—the four sides of the building, the porches, railings, window frames, etc., he jots down on his inspection blank the condition of the paint. In the interior, he will note the appearance of the various rooms he has been invited to inspect. He will note on his blank the appearance of walls, ceilings, floors, woodwork, etc.

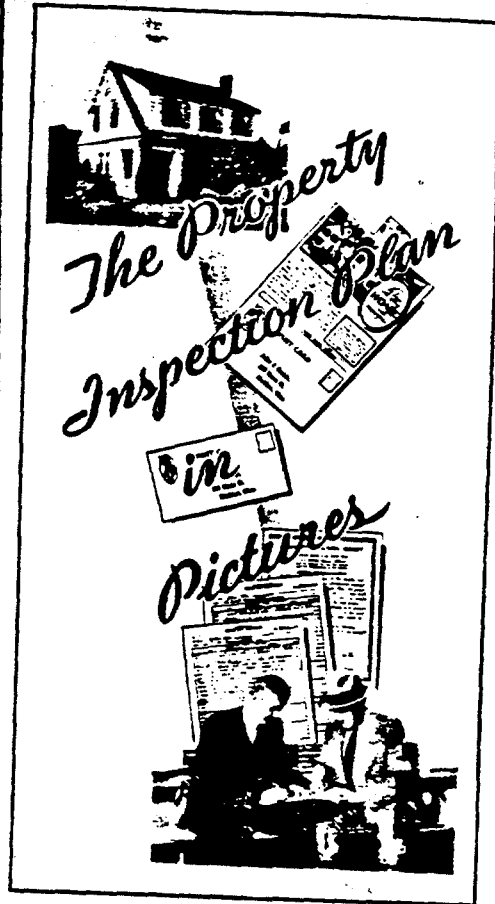
The inspection completed, the contractor will go back to his shop and carefully go

N L I 000941

thought I'd put the whole thing here on this sheet." The contractor will show the Check List to the owner and point out the details of the job, being careful to cover everything, preparation of surface, kind of paint, colors suggested, coats, etc.

After every single detail has been gone over, the contractor will have reached the "Contract" part of the blank which shows the price and the terms of payment. After having made the free inspection, after having turned in a thorough report, after having shown a complete list of things he proposes to do, after having impressed the owner with his attention to detail and knowledge of his craft, it should not be difficult for the painter to get the owner to agree on the price and the terms and then to sign the contract.

As may readily be seen, this new property inspection service is a real job-getter. It puts into the contractor's hand a most effective selling device. He will go about the making of the inspection on the property, the writing up of the report and Check List-Contract Blank at home, the handing over of the report and the quoting of his price without feeling that he is selling. This Free Property Inspection Service will meet a long-felt need in the painting business. It deserves a thorough trial by every progressive contractor.



NL I 000946



This house needs painting. You have mailed a folder to the owner and he has sent the "return card" back to you, asking you to inspect his property, free of charge.

You have put a couple of Inspection blanks in your pocket and have made sure your pencil is in writing order.

You arrive at the house—let's say it belongs to the John Doe family. If you are a stranger, you introduce yourself and explain your call. Having been invited you may be sure you are at least expected.

If possible, persuade Mr. Doe to look the house over with you. Don't hustle him around like a high-pressure salesman and don't attempt to do any selling. Talk about the weather, how it affects paint, how decay sets in as soon as the paint film is ruptured or washed off.



Take a good look at the house from the lawn. See how many bad spots you can locate and point them out to Mr. Doe. Ask questions about the last paint job—who did the work, when was it done, what paint was used, how many coats and so on. Pick up all the information you can; it will come in handy if you get the contract for the job. Don't knock the man who did the job last time.

If you can truthfully do so, hand out a few compliments about the lines of the house, the arrangement of shrubbery and such things. Show a personal interest—it's good business.

Make a mental note of the colors of neighboring houses so that any color suggestions you may later offer will be sure to be in good taste. Note also the body, trim and sash colors now employed.



After you have "broken the ice" in a conversational way with Mr. Doe, and have done a complete sizing-up job from a distance, walk up to the house for some close-ups.

With Mr. Doe examine closely the defects you have previously spotted. Jot down appropriate notes on the Inspection blank you have brought with you. Describe the condition of the paint and the woodwork it covers. Make the necessary notes concerning the proper treatment of the defects.

In this particular snapshot you are showing Mr. Doe the base of a porch column that is rotting away and needs replacing—a job for your friend the carpenter. Here is a made-to-order situation for you to say to Mr. Doe, "If this woodwork had been kept properly painted it would have saved a repair bill. There's a lot of truth in 'Save the surface and you save all!'."



Here you are showing Mr. Doe a bad spot above the living room windows. You make note of it on your Inspection blank, and write in the treatment recommended.

You take this opportunity to suggest that it is pretty hard to place the blame for a bad spot like this. It may be due to a particularly hard-to-paint piece of lumber. Or it may be traced to faulty construction of the house, allowing moisture to get down inside behind the paint. Point out that moisture is the most common cause of paint failures.

This sort of conversation tells Mr. Doe that you know your business.



Here's another signal to write something on your Inspection blank—a stain on the siding below the windows. As you write this detail on the blank, tell Mr. Doe that this stain is not the sort of paint defect that does any damage—it only hurts appearances. And, because this happens to be right out in plain sight of passersby it looks bad.

You might also point out that stains from copper screens do not remain long on pure white-lead paint—a good rain should wash them off.

While you are right handy to the windows, look over the sash and frames for putty trouble. If you see pieces of putty that are loose and crumbly mention to Mr. Doe that the condition ought to be taken care of and make the necessary entries on your Inspection blank. Details like this make good impressions.



Having inspected the east exposure of the house, continue on around to the south side with Mr. Doe. Here you notice an area from which the paint is nearly gone. It appears to have been washed off, exposing bare wood. It calls for a memo on your Inspection blank.

As you make the entry and jot down your recommendations, you remark to Mr. Doe that, since this is the south side of the house, the paint gets an extra dose of sun and heat every summer day. You take this opportunity to put in a word for lead and oil paint that is mixed right at the job. Then the paint for the exposures which get hardest wear can be properly fortified to stand up as long as the paint on the balance of the house. Convince Mr. Doe that a good painter uses his head as well as his hands.

NL 1000946



After looking over the south side you inspect the west and north exposures and make sure that every detail is covered—gables, cornices, trim, porches, railings, etc.

The outside inspection completed, you drop the hint that perhaps the dining room or living room or kitchen might need freshening up a bit. Mr. Doe, however, says that the inside can wait until later.

So, after a final check of your Inspection blank, you take your leave, telling Mr. Doe that you will go back to your shop to make up a complete report. You tell him that you will come back in a day or so with recommendations for putting the house in first-class shape.

You have not forgotten to make all the necessary notes on the job—not included in the Inspection Report—to enable you to give an estimate on the cost of the work, materials needed, suggested colors and so on.



You return to the Doe home after having made out a complete, neat Inspection Report on a clean blank. You have also written up in duplicate, a Check list-Contract form—you are almost sure to need it.

You hand your Report to Mr. Doe and suggest that he read it. If any detail is not clearly understood you explain it and point it out on the house.

Mr. Doe says, "Well, this is a complete report all right—looks like an expensive job, though. How much will it cost me to have everything fixed up?"

You say, "I thought you'd ask about price so I came prepared. Here is a Check list showing the details of the work, materials I recommend and colors, too. I suppose Mrs. Doe will want to discuss the color angle."

"Please, look over the way I am going to prepare the job and how I intend to paint it. It certainly looks like a lot of work and you can be sure it will be well done; it will have my personal attention."

"Now here, at the bottom of the blank, is my price. That looks like a mighty small investment to make, doesn't it, Mr. Doe? When you consider that you'll have just about the best looking house on the street—and certainly the BEST PROTECTED house—this price seems very low."

You turn to Mrs. Doe and say, as you hand her a book showing a good color scheme, "These colors will look well on this house, Mrs. Doe, don't you think so? They will wear well, too."

Back to Mr. Doe. "Will it be agreeable to you to let me start work on Tuesday next week, Mr. Doe? I can have my best men here at eight o'clock and there'll be mighty little fuss and confusion. In fact, if you don't look out the window, you'll hardly know the painters are here. Will Tuesday be all right?"

Mr. Doe's answer ought to be "YES".



CHAPTER 9

GETTING THE MONEY

Perhaps the most disagreeable task, and at the same time the most important one, that a large number of contractors are called on to face, is the collection of bills. Successful contractors have solved the collection problem by closely following these general rules:

1. Solicit or accept work only from property-owners who have a good credit standing.
2. Use a signed, itemized contract, which clearly states terms of payment, before starting work.
3. Hand the customer, in person, if possible, the bill for the work the day the men finish the job.
4. Follow up slow-payers by calls and with well-written collection letters.

Check Prospect's Credit

Now, let's see how these simple rules work out. The first one is to make sure, *beforehand*, that the customer is able to pay for a paint job. Usually the contractor can be guided by the opinions he has formed through a "neighborhood acquaintanceship" with the customer. It may be that the home-

owner and his family give a definite impression of genuine stability and reliability. If the home-owner is a newcomer to the neighborhood or if the painter is new to the locality it usually is possible to fix an opinion regarding the customer's bill-paying reputation by inquiring at banks or stores or from professional people. It may sound a bit out of place to ask a third party whether or not Mr. So-and-So is "good for" a paint job but it is good business. Banks don't lend money except on very good collateral and no painter should be expected to lend or give a house-owner a dozen gallons of paint and several days of labor.

Get a Signed Contract

The second point covered is getting the property-owner to sign a contract for the job he is to get. This contract need not be a long-winded legal document. In fact, the shorter and more pointed the actual contract wording is, the better. Most people are afraid of official, legal-looking papers, and for the painter's purpose, the simpler and more easily understood the form, the more apt the owner is to sign without urging. In other words, too imposing a blank is likely to lose a customer.

The blank the contractor uses should show, in addition to the contract form, a

complete listing of the work to be done for the agreed-upon price. If it is a typical outside job, the items would be the preparation of the surface, the materials to be used, the number of coats, the colors and any extra items necessary—glazing, burning and scraping, etc.

A list covering inside work would show the rooms to be decorated, preparation, materials, treatment, coats, colors, etc. Everything that it is possible to put in writing ought to go on the itemized list. This not only convinces the owner that nothing has been overlooked but also makes the price seem small in comparison with what he gets in return. The itemized contract can be and is a strong salesman as well as a good bill collector.

The real reason for the signed contract, however, is the mental impression it makes on the signer. No man is going to attach his signature to a contract without feeling that he is duty- and legally-bound to meet its conditions. The contract may state that the price is to be paid on completion of the job. Or it may say that a part of the price is to be paid after one coat is applied, balance on completion. Or the contract may cover work done on the partial payment plan. But, whatever the terms, the owner's name clinches the agreement and that is what is wanted.

Render Bills Promptly

The third rule followed by contractors who have few "dead beats" is "render bills promptly, and in person." One of the real reasons why many painters fail to get the money that is coming to them is that they are slow in presenting their bills. Customers reason that if the painter was in no hurry to ask for his money, why should they be in any hurry to give it to him?

"Strike while the iron is hot" should be changed to read "collect while the paint is wet". If the painter takes his time about billing and waits until the gloss has left the last coat or until it looks soiled and dirty, many a customer will take advantage of the situation and complain that the paint was poor. It's simply human nature to dislike to pay for something that doesn't appear to be quite as good as new.

More and more painters find that it pays to have the bill made out and in their pocket when they make their final trip to the job to see that the equipment is brought together and made ready to be taken away. Then the contractor has an opportunity to call the owner's attention to the nice appearance of the job and get, perhaps, an expression of approval. That paves the way for reaching into his pocket for the bill. He can hand it to the customer with the expla-

nation that he "will leave this bill while he is here" and "it might save postage and bother both ways if you find it convenient to make out a check now." People like to know their work has been handled not only by good craftsmen but by good businessmen as well. And no one can criticize the business ethics of handing over a bill when the contract has been carried out.

Use Collection Letters

Assuming that the three previously mentioned safeguards have not brought prompt results, the fourth step comes into play—sending collection letters. As many painters know from experience, there are collection letters *and* collection letters. Letters that might, in normal times, bring home the bacon, are likely to prove useless or worse these days. Jobs are hard enough to get from new customers so it is well to try to get a sales hook in collection letters to old, but slow-paying, customers. We certainly should not write anything antagonistic, even though we are trying to collect.

The painting business brings buyer and seller into closer personal contact than a number of other lines of business. For this reason the type of dunning letter used by large firms such as the telephone company, gas and electric companies and so on, is not

suitable in this case. These large firms can discontinue service in their particular lines if they wish; radio dealers, furniture houses and automobile concerns can repossess their unpaid-for goods. But the painter has small chance of stripping the paint from a job and if he did remove it he couldn't resell it.

Contractors who are known to have had success in collecting bills by mail use letters like the following:

Dear Sir:

Why do many perfectly honest people get classed as "poor pay"? Because they sometimes are careless in settling bills. They fully intend to remit in full—eventually—but because of various circumstances they put it off.

Now, we know you fully intend to pay the amount due on your account—\$.....—we know that eventually we shall get our money. But that difference between "eventually" and "now" is what marks the line between "gilt-edged" customers and those who might be classed as "slow pay".

You want to be kept in the "good pay" classification, we're sure. Why not get back into that class by enclosing your check in the attached envelope—today?

Very truly yours,

Dear Sir:

May we have a check—either the real article or a pencil check mark in the appropriate square below? We will appreciate it if you will "check up" and mail us the good news.

The date of your bill is
 The amount of your bill is \$
☐ Impossible to mail check today, but will send it on (date).
☐ Here's part payment on account to show we are keeping the faith.
☐ Would like to arrange installment payments—four equal payments, first to be made (date), and others to follow at week intervals.

Get out your check book or your pen or both and give us the good news

Very truly yours,

Dear Sir:

About that account of yours: A certain cold-blooded, hard-headed old codger named Mr. Experience has whispered to us that when there is no response to several requests for payment of a bill, no matter the amount, the thing to do is to take a "licking" and charge that account to profit and loss.

On the other hand—That cheery, optimistic old fellow named Mr. Honor advises us to put faith in the belief that a man never goes back on his pledge to pay a just business debt. There generally

is a real reason for his not paying promptly. He may be careless, or just simply slow on such matters, but in time he always pays up.

So we've decided to keep on asking. This is our request for payment of the \$..... you owe us. We continue to string along with old man Honor.

Very truly yours,

Dear Sir:

Your account has a birthday today—it is days old. As birthdays go, this is one kind that ages fast, and the older it gets the harder it is to handle.

So let's take care of it while it is still young. Send us a check today—if not in full then at least for half the total amount.

Will you do that? Thank you.

Very truly yours,

Dear Sir:

We don't know just why you didn't answer our last letter with a check. We are sure you did not overlook it intentionally.

Surely this letter will start your check on its way—TODAY. Don't bother to write—we understand everyone forgets now and again.

Obeys that desire which says "I'll square up with these people NOW."

Very truly yours,

PAINTERS' BUSINESS HELPS

The following pages show, in much reduced size, the forms mentioned in this book. They are:

Business Record Outfit

Bookkeeping simplified to its easiest form. Accurate and complete. See page 24 for description of outfit, also examine small Business Record Sheet in Bookkeeping Chapter.

Job Record Envelope. Designed to give a complete record of every job—material sent and returned, labor used, overhead charges, extras and profit or loss. All papers concerning a job may be kept in the envelope.

Binder for Job Records. Holds 50 envelopes. Two self-locking rings. Waterproofed green canvas cover. Strong, sturdy.

Forget-Not Estimating Sheet. With this form it is hard to overlook any of the details in figuring a job. Space is provided for measurements, amounts of materials, hours, etc. May also be used as a work sheet.

Check List-Contract. Helps to sell jobs as well as to insure prompt payment for them. Space for all details—preparation, coats, colors, materials, etc.

Daily Time Card. A handy timekeeping card for workmen. When cards are turned in each day, the contractor has a record of hours worked at each job. Makes it easy to keep labor costs separate on all jobs.

ORDER BLANK—send Check, Money Order or Stamps with Your Order

NATIONAL LEAD COMPANY Date.....
 Room 1816, 111 Broadway, New York, N. Y.

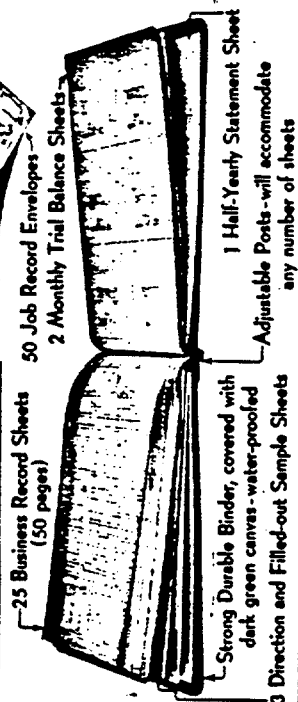
Please send postpaid, to the address below, Painters' Helps as follows:

Quantity.....
 One.....Business Record Outfit at \$3 complete.....\$.....
 Forget-Not Estimating Forms at 50 cents per hundred \$.....
 Check List-Contract Forms at 50 cents per pad (50 sets) \$.....
 Job Record Envelopes at 60 cents per hundred.....\$.....
 Daily Time Cards at 40 cents per hundred.....\$.....
 Binder for Job Record Envelopes at 85 cents.....\$.....
 Total amount enclosed \$.....

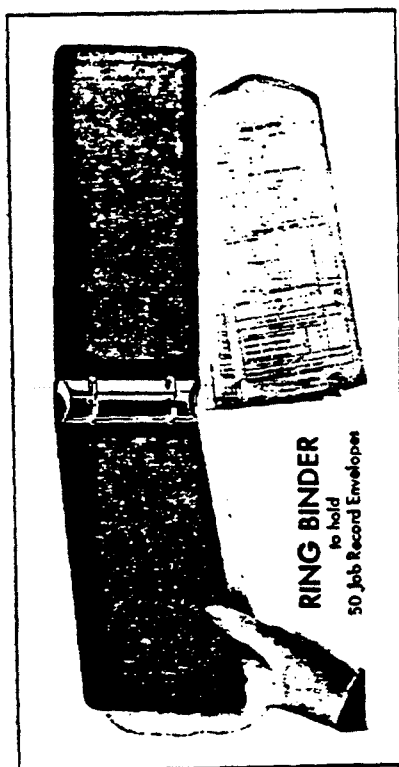
Name.....
 Street and Number.....
 Town and State.....

DUTCH BOY

BUSINESS RECORD OUTFIT
 (BOOKKEEPING SIMPLIFIED)
 FOR
CONTRACTING PAINTERS



BUSINESS RECORD OUTFIT
 Bookkeeping simplified.



RING BINDER
to hold
50 Job Record Envelopes

This binder is strongly constructed and is covered with waterproofed green canvas, thus it matches the Business Record Outfit binder. It comfortably holds 50 new-style Job Record Envelopes. Price, 85 cents, postpaid.

BINDER FOR JOB RECORDS

DAILY TIME CARD		
PAINTER _____		
JOB No. _____ DATE _____		
WHERE WORKING _____		
TIME	NATURE OF WORK	HOURS
A.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
P.M.		
1		
2		
3		
4		

CHECK LIST-CONTRACT

(FRONT)

Size $8\frac{1}{2} \times 11$ inches. Made in duplicate—white copy for customer, yellow for contractor. This side ruled for outside work.

CHECK LIST-CONTRACT

(BACK)

This side of form provides space for items in eight rooms. A short, easily understood Contract appears at the bottom of the sheet.

194 PAINTERS' BUSINESS HELPS

FORGET-NOT ESTIMATE FORM

Job No. _____ Date _____

Client's Name _____ Address _____

Location of Work _____

DETAILS OF WORK

DESCRIPTION OF WORK	UNIT	QUANTITY	UNIT PRICE	TOTAL
1. Prime Coat	Sq. Yd.			
2. Second Coat	Sq. Yd.			
3. Third Coat	Sq. Yd.			
4. Sandpaper	Sq. Yd.			
5. Putty	Sq. Yd.			
6. Primer	Sq. Yd.			
7. Undercoat	Sq. Yd.			
8. Top Coat	Sq. Yd.			
9. Trim	Sq. Yd.			
10. Stairs	Sq. Yd.			
11. Ceiling	Sq. Yd.			
12. Walls	Sq. Yd.			
13. Windows	Sq. Yd.			
14. Doors	Sq. Yd.			
15. Porch	Sq. Yd.			
16. Driveway	Sq. Yd.			
17. Fences	Sq. Yd.			
18. Siding	Sq. Yd.			
19. Gutter	Sq. Yd.			
20. Downspout	Sq. Yd.			
21. Roof	Sq. Yd.			
22. Attic	Sq. Yd.			
23. Basement	Sq. Yd.			
24. Crawlspace	Sq. Yd.			
25. Foundation	Sq. Yd.			
26. Driveway	Sq. Yd.			
27. Fences	Sq. Yd.			
28. Siding	Sq. Yd.			
29. Gutter	Sq. Yd.			
30. Downspout	Sq. Yd.			
31. Roof	Sq. Yd.			
32. Attic	Sq. Yd.			
33. Basement	Sq. Yd.			
34. Crawlspace	Sq. Yd.			
35. Foundation	Sq. Yd.			
36. Driveway	Sq. Yd.			
37. Fences	Sq. Yd.			
38. Siding	Sq. Yd.			
39. Gutter	Sq. Yd.			
40. Downspout	Sq. Yd.			
41. Roof	Sq. Yd.			
42. Attic	Sq. Yd.			
43. Basement	Sq. Yd.			
44. Crawlspace	Sq. Yd.			
45. Foundation	Sq. Yd.			
46. Driveway	Sq. Yd.			
47. Fences	Sq. Yd.			
48. Siding	Sq. Yd.			
49. Gutter	Sq. Yd.			
50. Downspout	Sq. Yd.			
51. Roof	Sq. Yd.			
52. Attic	Sq. Yd.			
53. Basement	Sq. Yd.			
54. Crawlspace	Sq. Yd.			
55. Foundation	Sq. Yd.			
56. Driveway	Sq. Yd.			
57. Fences	Sq. Yd.			
58. Siding	Sq. Yd.			
59. Gutter	Sq. Yd.			
60. Downspout	Sq. Yd.			
61. Roof	Sq. Yd.			
62. Attic	Sq. Yd.			
63. Basement	Sq. Yd.			
64. Crawlspace	Sq. Yd.			
65. Foundation	Sq. Yd.			
66. Driveway	Sq. Yd.			
67. Fences	Sq. Yd.			
68. Siding	Sq. Yd.			
69. Gutter	Sq. Yd.			
70. Downspout	Sq. Yd.			
71. Roof	Sq. Yd.			
72. Attic	Sq. Yd.			
73. Basement	Sq. Yd.			
74. Crawlspace	Sq. Yd.			
75. Foundation	Sq. Yd.			
76. Driveway	Sq. Yd.			
77. Fences	Sq. Yd.			
78. Siding	Sq. Yd.			
79. Gutter	Sq. Yd.			
80. Downspout	Sq. Yd.			
81. Roof	Sq. Yd.			
82. Attic	Sq. Yd.			
83. Basement	Sq. Yd.			
84. Crawlspace	Sq. Yd.			
85. Foundation	Sq. Yd.			
86. Driveway	Sq. Yd.			
87. Fences	Sq. Yd.			
88. Siding	Sq. Yd.			
89. Gutter	Sq. Yd.			
90. Downspout	Sq. Yd.			
91. Roof	Sq. Yd.			
92. Attic	Sq. Yd.			
93. Basement	Sq. Yd.			
94. Crawlspace	Sq. Yd.			
95. Foundation	Sq. Yd.			
96. Driveway	Sq. Yd.			
97. Fences	Sq. Yd.			
98. Siding	Sq. Yd.			
99. Gutter	Sq. Yd.			
100. Downspout	Sq. Yd.			

SUMMARY

ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL
1. Prime Coat	Sq. Yd.			
2. Second Coat	Sq. Yd.			
3. Third Coat	Sq. Yd.			
4. Sandpaper	Sq. Yd.			
5. Putty	Sq. Yd.			
6. Primer	Sq. Yd.			
7. Undercoat	Sq. Yd.			
8. Top Coat	Sq. Yd.			
9. Trim	Sq. Yd.			
10. Stairs	Sq. Yd.			
11. Ceiling	Sq. Yd.			
12. Walls	Sq. Yd.			
13. Windows	Sq. Yd.			
14. Doors	Sq. Yd.			
15. Porch	Sq. Yd.			
16. Driveway	Sq. Yd.			
17. Fences	Sq. Yd.			
18. Siding	Sq. Yd.			
19. Gutter	Sq. Yd.			
20. Downspout	Sq. Yd.			
21. Roof	Sq. Yd.			
22. Attic	Sq. Yd.			
23. Basement	Sq. Yd.			
24. Crawlspace	Sq. Yd.			
25. Foundation	Sq. Yd.			
26. Driveway	Sq. Yd.			
27. Fences	Sq. Yd.			
28. Siding	Sq. Yd.			
29. Gutter	Sq. Yd.			
30. Downspout	Sq. Yd.			
31. Roof	Sq. Yd.			
32. Attic	Sq. Yd.			
33. Basement	Sq. Yd.			
34. Crawlspace	Sq. Yd.			
35. Foundation	Sq. Yd.			
36. Driveway	Sq. Yd.			
37. Fences	Sq. Yd.			
38. Siding	Sq. Yd.			
39. Gutter	Sq. Yd.			
40. Downspout	Sq. Yd.			
41. Roof	Sq. Yd.			
42. Attic	Sq. Yd.			
43. Basement	Sq. Yd.			
44. Crawlspace	Sq. Yd.			
45. Foundation	Sq. Yd.			
46. Driveway	Sq. Yd.			
47. Fences	Sq. Yd.			
48. Siding	Sq. Yd.			
49. Gutter	Sq. Yd.			
50. Downspout	Sq. Yd.			
51. Roof	Sq. Yd.			
52. Attic	Sq. Yd.			
53. Basement	Sq. Yd.			
54. Crawlspace	Sq. Yd.			
55. Foundation	Sq. Yd.			
56. Driveway	Sq. Yd.			
57. Fences	Sq. Yd.			
58. Siding	Sq. Yd.			
59. Gutter	Sq. Yd.			
60. Downspout	Sq. Yd.			
61. Roof	Sq. Yd.			
62. Attic	Sq. Yd.			
63. Basement	Sq. Yd.			
64. Crawlspace	Sq. Yd.			
65. Foundation	Sq. Yd.			
66. Driveway	Sq. Yd.			
67. Fences	Sq. Yd.			
68. Siding	Sq. Yd.			
69. Gutter	Sq. Yd.			
70. Downspout	Sq. Yd.			
71. Roof	Sq. Yd.			
72. Attic	Sq. Yd.			
73. Basement	Sq. Yd.			
74. Crawlspace	Sq. Yd.			
75. Foundation	Sq. Yd.			
76. Driveway	Sq. Yd.			
77. Fences	Sq. Yd.			
78. Siding	Sq. Yd.			
79. Gutter	Sq. Yd.			
80. Downspout	Sq. Yd.			
81. Roof	Sq. Yd.			
82. Attic	Sq. Yd.			
83. Basement	Sq. Yd.			
84. Crawlspace	Sq. Yd.			
85. Foundation	Sq. Yd.			
86. Driveway	Sq. Yd.			
87. Fences	Sq. Yd.			
88. Siding	Sq. Yd.			
89. Gutter	Sq. Yd.			
90. Downspout	Sq. Yd.			
91. Roof	Sq. Yd.			
92. Attic	Sq. Yd.			
93. Basement	Sq. Yd.			
94. Crawlspace	Sq. Yd.			
95. Foundation	Sq. Yd.			
96. Driveway	Sq. Yd.			
97. Fences	Sq. Yd.			
98. Siding	Sq. Yd.			
99. Gutter	Sq. Yd.			
100. Downspout	Sq. Yd.			

ESTIMATE SUBMITTED (DATE)

ESTIMATE SUBMITTED (DATE)

FORGET-NOT ESTIMATING SHEET
Size 8 1/2 x 14 inches. The front of sheet is intended for figuring outside work.

PAINTERS' BUSINESS HELPS 195

FORGET-NOT ESTIMATING SHEET

Job No. _____ Date _____

Client's Name _____ Address _____

Location of Work _____

DETAILS OF WORK

DESCRIPTION OF WORK	UNIT	QUANTITY	UNIT PRICE	TOTAL
1. Prime Coat	Sq. Yd.			
2. Second Coat	Sq. Yd.			
3. Third Coat	Sq. Yd.			
4. Sandpaper	Sq. Yd.			
5. Putty	Sq. Yd.			
6. Primer	Sq. Yd.			
7. Undercoat	Sq. Yd.			
8. Top Coat	Sq. Yd.			
9. Trim	Sq. Yd.			
10. Stairs	Sq. Yd.			
11. Ceiling	Sq. Yd.			
12. Walls	Sq. Yd.			
13. Windows	Sq. Yd.			
14. Doors	Sq. Yd.			
15. Porch	Sq. Yd.			
16. Driveway	Sq. Yd.			
17. Fences	Sq. Yd.			
18. Siding	Sq. Yd.			
19. Gutter	Sq. Yd.			
20. Downspout	Sq. Yd.			
21. Roof	Sq. Yd.			
22. Attic	Sq. Yd.			
23. Basement	Sq. Yd.			
24. Crawlspace	Sq. Yd.			
25. Foundation	Sq. Yd.			
26. Driveway	Sq. Yd.			
27. Fences	Sq. Yd.			
28. Siding	Sq. Yd.			
29. Gutter	Sq. Yd.			
30. Downspout	Sq. Yd.			
31. Roof	Sq. Yd.			
32. Attic	Sq. Yd.			
33. Basement	Sq. Yd.			
34. Crawlspace	Sq. Yd.			
35. Foundation	Sq. Yd.			
36. Driveway	Sq. Yd.			
37. Fences	Sq. Yd.			
38. Siding	Sq. Yd.			
39. Gutter	Sq. Yd.			
40. Downspout	Sq. Yd.			
41. Roof	Sq. Yd.			
42. Attic	Sq. Yd.			
43. Basement	Sq. Yd.			
44. Crawlspace	Sq. Yd.			
45. Foundation	Sq. Yd.			
46. Driveway	Sq. Yd.			
47. Fences	Sq. Yd.			
48. Siding	Sq. Yd.			
49. Gutter	Sq. Yd.			
50. Downspout	Sq. Yd.			
51. Roof	Sq. Yd.			
52. Attic	Sq. Yd.			
53. Basement	Sq. Yd.			
54. Crawlspace	Sq. Yd.			
55. Foundation	Sq. Yd.			
56. Driveway	Sq. Yd.			
57. Fences	Sq. Yd.			
58. Siding	Sq. Yd.			
59. Gutter	Sq. Yd.			
60. Downspout	Sq. Yd.			
61. Roof	Sq. Yd.			
62. Attic	Sq. Yd.			
63. Basement	Sq. Yd.			
64. Crawlspace	Sq. Yd.			
65. Foundation	Sq. Yd.			
66. Driveway	Sq. Yd.			
67. Fences	Sq. Yd.			
68. Siding	Sq. Yd.			
69. Gutter	Sq. Yd.			
70. Downspout	Sq. Yd.			
71. Roof	Sq. Yd.			
72. Attic	Sq. Yd.			
73. Basement	Sq. Yd.			
74. Crawlspace	Sq. Yd.			
75. Foundation	Sq. Yd.			
76. Driveway	Sq. Yd.			
77. Fences	Sq. Yd.			
78. Siding	Sq. Yd.			
79. Gutter	Sq. Yd.			
80. Downspout	Sq. Yd.			
81. Roof	Sq. Yd.			
82. Attic	Sq. Yd.			
83. Basement	Sq. Yd.			
84. Crawlspace	Sq. Yd.			
85. Foundation	Sq. Yd.			
86. Driveway	Sq. Yd.			
87. Fences	Sq. Yd.			
88. Siding	Sq. Yd.			
89. Gutter	Sq. Yd.			
90. Downspout	Sq. Yd.			
91. Roof	Sq. Yd.			
92. Attic	Sq. Yd.			
93. Basement	Sq. Yd.			
94. Crawlspace	Sq. Yd.			
95. Foundation	Sq. Yd.			
96. Driveway	Sq. Yd.			
97. Fences	Sq. Yd.			
98. Siding	Sq. Yd.			
99. Gutter	Sq. Yd.			
100. Downspout	Sq. Yd.			

SUMMARY

ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL
1. Prime Coat	Sq. Yd.			
2. Second Coat	Sq. Yd.			
3. Third Coat	Sq. Yd.			
4. Sandpaper	Sq. Yd.			
5. Putty	Sq. Yd.			
6. Primer	Sq. Yd.			
7. Undercoat	Sq. Yd.			
8. Top Coat	Sq. Yd.			
9. Trim	Sq. Yd.			
10. Stairs	Sq. Yd.			
11. Ceiling	Sq. Yd.			
12. Walls	Sq. Yd.			
13. Windows	Sq. Yd.			
14. Doors	Sq. Yd.			
15. Porch	Sq. Yd.			
16. Driveway	Sq. Yd.			
17. Fences	Sq. Yd.			
18. Siding	Sq. Yd.			
19. Gutter	Sq. Yd.			
20. Downspout	Sq. Yd.			
21. Roof	Sq. Yd.			
22. Attic	Sq. Yd.			
23. Basement	Sq. Yd.			
24. Crawlspace	Sq. Yd.			
25. Foundation	Sq. Yd.			
26. Driveway	Sq. Yd.			
2				

[illegible]

JOB RECORD ENVELOPE
(FRONT)

Strong, manila stock, size $4\frac{1}{2} \times 10\frac{1}{2}$ inches.

[illegible]

JOB RECORD ENVELOPE
(BACK)

A convenient file for papers covering each job.



**DUTCH BOY
ALL-PURPOSE
SOFT PASTE
WHITE-LEAD**

Strictly pure white-lead ground in pure linseed oil and pure turpentine—nothing else. Can be mixed into paint—either outside gloss or inside flat—at the rate of a gallon a minute. Easily

tinted with Dutch Boy colors in oil to any desirable color. Pure lead and oil paint is the Painter's Paint—mixed *at the job, to fit the job, by the man who does the job.*

Dutch Boy all-purpose soft paste white-lead is sold in 100 lb., 50 lb., 25 lb., and 12½ lb. steel packages.

**DUTCH BOY
COLORS IN OIL**

These colors have the same quick-and-easy mixing qualities as the soft paste white-lead with which they are used. They may be added directly to a batch of white-lead paint—no previous thinning is needed. Dutch Boy colors in oil have high tinting strength, true color tone and exceptional fineness. They “wet” quickly and easily and disperse completely. The line includes all the wanted colors and tints, for both outside and inside work. Sold in gallon, quart and half-pint cans and in two-ounce tubes.



**DUTCH BOY
LIQUID DRIER**

A strong, properly balanced drier, made from highest quality ingredients. Dutch Boy liquid drier will not curdle or “burn” the paint. It is the result of much research and testing to determine the best possible drying liquid to add to white-lead paint to insure safe, efficient drying. Conforms to Dutch Boy standards of reliability. Sold in half-pint, pint, quart and gallon cans.



**DUTCH BOY
LINSEED OIL**

Raw, boiled and standoil type. Guaranteed pure, well-settled linseed oil with a minimum of foots. Sealed packages—one-gallon and five-gallon cans.



**DUTCH BOY
FLATTING OIL**

The ideal thinner for white-lead for making flat or egg-shell, washable wall paint. Also an excellent glazing, blending and bronzing liquid. Quart, gallon and five-gallon cans.



**DUTCH BOY
WALL PRIMER**

A special primer for use as first coat in painting plaster with white-lead. Hides as it seals as it spreads. Stops suction and seals firecracks. Brushes easily and covers about 800 square feet per gallon. Half-gallon, one-gallon and five-gallon cans.

**DUTCH BOY RED-LEAD**

Pure, highly oxidized red-lead in paste form. Reduced to paint consistency in the same manner as paste white-lead. Unexcelled for painting iron and steel. 100 lb., 50 lb., 25 lb. and 12½ lb. steel packages.

**PURE RED-LEAD
PAINT NO. 16**

A new red-lead paint for master painters. Contains pure red-lead, pure linseed oil and drier. Put up in one-gallon and five-gallon cans.



F-192-34

NLI

000959