

"NPJ" ROUND TABLE
(CONTINUED)

carrying more news of David City and Butler county than any other paper. Naturally and inevitably these matters of superiority give the *Press* the lead in bona fide paid-in-advance circulation, the kind of circulation of most advantage to advertisers.

"Circulation of the *Press* is tabulated each week and an advertising patron of the *Press* can at any time obtain a dependable statement of the net paid circulation of the *Press*, classified as to number in Butler county and number going to subscribers outside the county. Such patron can obtain on request a statement showing number of subscribers of the *Press* at each post office and on each rural mail route in the county.

"If an advertiser desires to inform himself as to the relative standing of David City papers in point of bona fide net-paid circulation the *Press* suggests this practicable plan: A *Press* representative in company with the interested advertiser will, permission being given, make a count of the bona fide paid-in-advance subscribers of the other David City paper, as shown by the dates after the names on its mailing list; and a representative of the other David City paper in company with the interested advertiser will be permitted to make a count of the bona fide paid-in-advance subscribers of the *Press* as shown by the dates after the names on the *Press* mailing list.

BUTLER COUNTY PRESS

C. F. CLARK Publisher
J. H. OWEN Business Manager
FLORENCE JOHNSON City Editor

PUBLISHED EVERY THURSDAY

Entered at Post Office at David City, Neb.,
as Second Class Mail Matter.

SUBSCRIPTION RATES

One year, in advance.....\$2.00
Six months, \$1.00 Three months, 50c
The *Press* is not sent after time paid for expires.

ADVERTISING RATES

Display, per column inch25c
Composition 10c per inch additional
Locals, per line 7c
Locals, caps or small caps, line12c

PHONES—Press office 59

C. F. Clark residence 58
J. H. Owen residence 290

THURSDAY, AUGUST 20, 1925

"FLAG" CONTAINS MOST OF THE ESSENTIALS

*If It Were Amended to Make It Just a Little
Easier to Find the Name of City and State (?)*

"The United States Post Office department does not recognize as a subscriber to a paper anyone who is more than a year in arrears in payment of subscription, and a publisher who persists in sending his paper to a subscriber delinquent more than a year is amendable to charge of postage of two to four cents per copy, stamp attached. A law of Nebraska also limits the definition of what is a subscriber to a paper, definitely stating that payment cannot be exacted by law if a paper is sent beyond the time ordered and paid for.

"Subscribers who are getting the *Press* are getting it because they want it and because they know that when time paid for expires it stops coming, that there is no bill running up, and that there is no free list.

THIS SAMPLE COPY

COUNTY PRESS.

CITY, NEBRASKA, THURSDAY, MAY 21, 1925. FIFTY-SECOND YEAR—No. 35

MEET DAVID CITY CHURCH NEWS AT MEETINGS OF THE CLUBS GAVE A SPLENDID CANTATA ITEMS OUT OF THE ORDINARY.

List, Ulys. Notices of Social Services German Accounts of the Progress and Social Club

The *Press* is \$2.00 a Year and the paper stops coming when time paid for expires. There is no bill running up. The *Press* is not sent after time paid for expires. One Dollar buys it for six months \$2.00 for a year. Receipt must be returned with this sample copy.

TEXT OF SPECIAL IMPRINT SHOWN HEREUNDER

"This Sample Copy is sent you in Personal Compliment and as an invitation to become a subscriber to the Butler County Press : : Please Compare it in Size and Contents, and its Merits as a County Newspaper will be apparent : : The Butler County Press is as Easy to Stop as to Start, for it stops coming when time paid for expires : : One Dollar buys it for six months; \$2 for a year. Receipt by Return Mail."



"The *Press* does not play favorites. It has the same rule for all, wherever the subscriber, the rule in practice by practically all successful publications, the rule requiring payment for the paper at the time ordered. There's no bill running up.

"Nor does the *Press* play any favorites in the matter of advertising. Every patron pays the same rate for same service.

"The *Press* has a proper pride in doing business in self-respecting business manner, and its patrons steadily increase in number in consequence. And they remain patrons from year to year."

MANAGEMENT : ACCOUNTING

PERCENTAGE OF LOSS ON BAD ACCOUNTS

Harvey J. Kelly's survey of the Pacific Northwest Newspaper Association on this subject shows nine returns, as follows:

1. Three-fourths of one percent.
2. 1.15 per cent.
3. One-half of one per cent.
4. Loss 1921—.63 per cent.
Loss 1922—.88 per cent.
Loss 1923—.77 per cent.
Loss 1924—.91 per cent.
5. Two per cent.
6. One fifth of one per cent.
7. 1 per cent.
8. .58 per cent.
9. .0818 per cent.

WHAT IS THE COST SYSTEM DOING?

Here's something from *Wood Turning*, one of the six companion publications of "NPJ," Trade Press Publishing Co., Milwaukee, Wis., which is "good for printers."

"Does your system do all of these things:

- 1—Give you up to date costs, not merely history?
- 2—Aid in stabilizing your wages and piecework rates?
- 3—Point out defects in your routing system?
- 4—Help you maintain a perpetual inventory?
- 5—Increase your production?
- 6—Measure your overhead?
- 7—Detect new overhead expense?
- 8—Point out leaks in expense?
- 9—Encourage your employees?
- 10—Promote intelligent competition?
- 11—Point to non-profit paying lines?
- 12—Permit you to bid safely?

GETTING AVERAGE COSTS PER COLUMN

The New England Association has just made a survey of composing room costs, requiring the name of the city, name of the paper, population of the city, and number of inches to the column. Then it has four questions. It says add all hours in the composing room in the month of of all employees, including superintendent, foreman, machinist, apprentice proof readers and copy holders. 2—Multiply that result by 60, which