

argus eyes

Volume 7, No. 23

ANN ARBOR, MICHIGAN

July, 1951

ACCOUNTING DEPARTMENT



ACCOUNTS RECEIVABLE

ACCOUNTS PAYABLE



COST ACCOUNTING

We have seen how engineering has designed our products and how the products have been manufactured. Besides all this, there is a group whose activity is the recording of what is happening - that is, a sort of "score keeping" function.

This score keeping is done by the Accounting Department and includes many important functions. Through its efforts the costs of our products are determined and maintained, the amounts dealers owe us for merchandise purchased is recorded and payment eventually collected. The money we owe other companies for purchases of parts and material is determined and paid. Wages earned by employees are computed and paid. Therefore, it is not surprising that our accounting activities are organized into several sections, known as

Cost Accounting Department
Accounts Payable Department
Accounts Receivable Department
Credit Department
Timekeeping Department

Tabulating Department

Material Control Department

These departments will be discussed individually in our next issue.

In addition to the day to day output of the Accounting Department, it is called upon to furnish the Board of Directors with a monthly analysis of all accounting data, and to furnish other members of management with regular reports showing our financial progress. Then, too, our Sales Manager must have reports showing him what kind of products his salesmen sold, who sold them, to whom and when. Current information is also furnished him as to what are the relatively profitable and unprofitable items we sell.

In recent years there has been an ever increasing number of records and reports required of business by the Government. Taxes have to be collected on sales, and withheld from wages. Records of income and expense have to be kept in a way that will support income tax reports. Because of shortages of material, there is a con-

trolled Materials Plan in effect, under which we are allotted specific amounts of aluminum, brass and steel. A record of what we use must be kept and also a record of what we in turn pass on to our vendors, because we must not use or keep more inventory than we are allowed.

The goal of an alert accounting organization goes considerably beyond the mere recording of what has happened. Of vital importance is the analysis and interpretation of this material to inform management as to what is likely to happen in the future and what the full effect will be on Argus if a certain step is taken. From the study of our past records of sales, for instance, we find that during certain months of the year sales are usually up or down in relation to those of other months. Also, by looking at the sales record over a recent period, some idea may be drawn as to whether sales, in general, are going up or down. These two factors put together and studied in the light of special current in-

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ARGUS EYES

Argus Eyes is published for the employees of Argus, Incorporated and their families.

It is intended to be a means of friendly communication between them, and to provide a reliable source of information concerning the company's business.

Beverly Bullis of the Personnel department makes sure that news is gathered and that pictures are obtained and arranged in readable fashion for publication about the 10th of each month.

Charles A. Barker, "Jimmy" to all, is Art Director and Art Consultant. The profiles are done by Harry Rookes.

Sam Schneider of the Photographic Department furnishes pictures.

Reporters for this month's Argus Eyes were: James Meldrum, Bob Wollam, Olin Robinson, Bill Courtright, Babe Peterson, Bob Isaacson, Jim Rohrbaugh, Bob Allan, Don Crump, and Betty Shattuck.

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formation allows us to predict our sales within a reasonable degree of accuracy and to plan our production and purchasing accordingly.

In our departmental expense budgeting program, we go even a bit further and establish a budget for each item of controlled expense in each department. The department heads are advised of this (in fact, they are the ones who primarily predict what they will have to spend) so that when comparisons are made, at the end of the month, between what was actually spent and what was expected to be spent, information is obtained that will allow us to predict even more accurately the next time. As a result of all this interest in what we will be doing at present and in the future, we are assured that we will have the cash necessary to operate our business, the number of people we will require to produce what we believe we can sell, and the material on hand ready for manufacture.

ENGINEERING

Vacation time is getting in full swing just about now. Several of the fellows have gone on trips, visited relatives, or just stayed around home painting or taking it easy. Bill Wetzel spent his vacation moving into his nice new home on Arbor View Boulevard. Another model shop worker, Hubert Krasny, will be moving into his new home on Mark Hannah Place in about one month. Don Hochgreve is spending his vacation down in Texas visiting friends and Margaret Eisele is basking in the sun at Base Lake. Harvey Bennett spent his vacation at Grayling and reported that the fishing was good.

REVIEWING ARGUS PROGRESS

by Robert E. Lewis

June sales were slightly ahead of May and somewhat ahead of last year's June sales. Present indications are that sales will continue at a reasonably high level if there is no major economic change. The broad national advertising program seems to have a distinct influence on our current high sales level. As a result, the program will be continued in its present scope during the next fiscal year.

Production Increasing for Government

There has been increased activity in the actual production for our government contracts. This increase in activity is particularly noticeable at the present time in the Optical Assembly Department. The level of military production will begin to reach a high point during October. We have been and will continue to hire people to work on and train for the additional jobs required by our increase in production. The training for these jobs started some months ago in the glass processing departments, but the training tempo will be stepped up considerably throughout both plants during the next several months.

Should the shooting war in Korea end, and the international situation in Iran keep from exploding, we may find the delivery dates for our military contracts extended somewhat. This possibility, however, must not keep us from preparing to meet our currently contracted delivery dates.

Buyers' Market May Be in Offing

If the possibility of a shooting war with Russia becomes more remote, we are likely to be faced with a buyers' market in our civilian products. We are all aware that business for the last year has been artifi-

Bo Price, who has been here at Argus for about nine years, has left with his family and is moving to Albuquerque, New Mexico. He will be working for an atomic energy plant down there. His wife, Lena, also worked here at Argus in Optical Assembly. We wish them both success in their new venture and hope that they will come back and visit us sometime.

The stork has been concentrating on bringing girls to members of the engineering department, but on July 12, Bruce Pester proudly announced "It's a BOY." Weight eight pounds, three ounces. Congratulations to the proud parents.

cially stimulated. This stimulation has created an abnormal demand on the part of the buying public. There is much evidence that the public has bought ahead in order to avoid shortages caused by materials restrictions. If this is true, the return of a buyers' market could cause a rapid decline of sales. Such a possibility emphasizes the need for efficient operations on our part. Only through being more productive can we beat the strong competition which is sure to come.

Increasing efficiency is essential not only to guarantee a broadening market for our cameras, but also allows us to remain competitive in our wages. The Annual Improvement Factor recently approved by the Wage Stabilization Board for payment at Argus is one of the means by which all employees share the fruits of increased productivity.

Progress Rapid on Plant Addition

Building a new addition is somewhat like building a ship. In a relatively short time the framework and exterior can be completed. We have had rapid progress on our new building during the first several weeks in July with the steel up, the roof on, and the walls and floors completed. However, like fitting out a ship, once the roof, walls and floors are complete the internal work of wiring, piping, lighting and placing of machinery will take as long or longer than the completion of the framework itself. It is still expected that the new addition to Plant II will be completed by September 15.

New Product Development

Although we at Argus have been busy with many problems, the need for new commercial products has not been overlooked. You may be interested to know that a new Argus camera is now well advanced in the Engineering Department. It should reach the tooling stage in approximately eight weeks. This camera is but one of our bids for the competitive era ahead.

OPTICAL ILLUSIONS

Edna Bourdelais has received word that her son Louie, recently promoted to Sergeant, has been discharged. He will make his home in Denver.

Welcome to all our new co-workers in optical, also to Dolores, who has been out because of illness.

We extend our sympathy to Ann Andrews in the death of her brother.

COME, AND BRING YOUR FAMILY

TOP AWARD



Frank Wright is shown receiving a check for \$318.52, the largest award ever made under our present Suggestion Plan. Mr. Robert E. Lewis made the presentation.

SUGGESTION PLAN NEWS

During the last month the suggestion plan brought about the adoption of seven practical ideas. A total of \$421.50 was awarded to these Argus employees for their suggestions. This is an average of approximately \$60 each.

The Machine Shop's Frank Wright was awarded the considerable sum of \$318.52. The money will be used for household improvements. His suggestion: to modify a punch press die. The result is a 38% saving of critical and expensive brass required for stamping the model "75" film bracket. Orviel Harrison was awarded \$36.78. His suggestion called for improving the tote trays used for C4 top covers, which will eliminate extra handling. Twenty five dollars went to George Berkimer for calling Engineerings' attention to a knockout pin design. Awards of \$10 were presented to Louis Farrell, Chuck Ceronsky, Roy Carlson and Ron Kaufman.

If you are carrying a suggestion stub around with you, it would be worth while to check it with number 6324. We have failed to determine the owner of the suggestion award.

Employee participation has improved so rapidly that we have assigned the administration of the plan to Art Parker, Jr. as full time duty.

Any information concerning this plan can be obtained by phoning Art at extension 357.

Mary Abdon left for an extended vacation covering the far west. We trust that she will enjoy herself.

Si spent a week of his vacation at Horseshoe Lake. Still claims it is the best fishing in the U.S.A.

Sally is looking forward to two weeks with her husband who is at the Naval School in Norfolk, Virginia.

Hurrah for Pete DeBruyne! Word has been received that he has been promoted to P.F.C.

Dorienne thinks she is pretty lucky. Her grandmother is here from Florida for a month.

Clinton Baehr has replaced Dan Hutchens in that all-important (to us) job of timekeeper.

We have been asked to notify one and all that Merrill Rayment, of Receiving, is in search of a device that will insure early rising. Alarm clocks have been tried and found wanting.

Vi Harvey's boy was home from the Navy for three weeks. Vi sat home so that he could use the car.

Esther Austin, formerly of our department, has a baby boy.

Wilhio Kelly is rooming in Ann Arbor. Whoever absconded with his aerial, please return it or he will move back to Gillett Lake.

Archie Smith went North for a week's vacation. The Soo and Mackinac Island.

Danny Brough's pig had piglets on Friday the 13th and he is planning on baptizing them with beer.

Have you noticed that look in Leola Kendrovics' eyes? She is expecting very shortly. (Their new boat that is.)

Argus Profiles

by H. J. R.



Gillen, Naomi Ruth

Member of the Inspection Department, Plant I, and has spent twelve of her fifteen years at Argus in this type of work. The exceptions were periods spent in the Photo Laboratory and the two years with Time-keeping Records when she helped to set up a new type of production record during the last war.

Was born in Big Rapids, Michigan, has a son twenty-three years old, who is now in the National Guard. Lives at Lakeland, Michigan, has been tracking Northwards unsuccessfully for deer for the last three years, likes to fish and hunt and has no other hobbies other than the necessary chores needed to complete a ranch type home already started in the vicinity of present home.

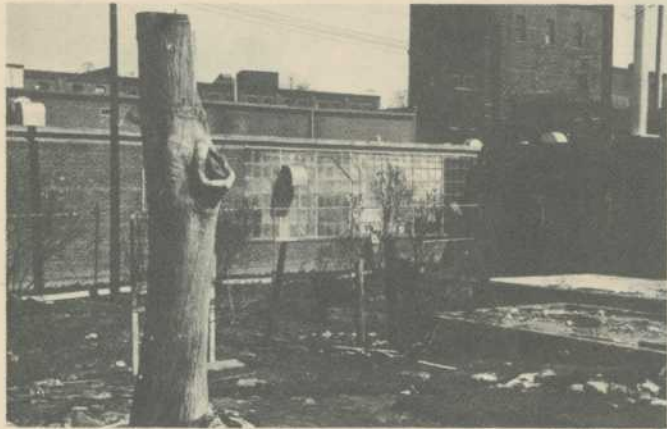


Ada Karr and sons, Bruce and Fred, on vacation in the Dells, Wisconsin. Ada works in the Service Department.

GAMES • PRIZES • FREE POP

ARGUS TAKES ANOTHER STEP FORWARD

WITH CONSTRUCTION OF ADDITION TO OPTICAL DIVISION



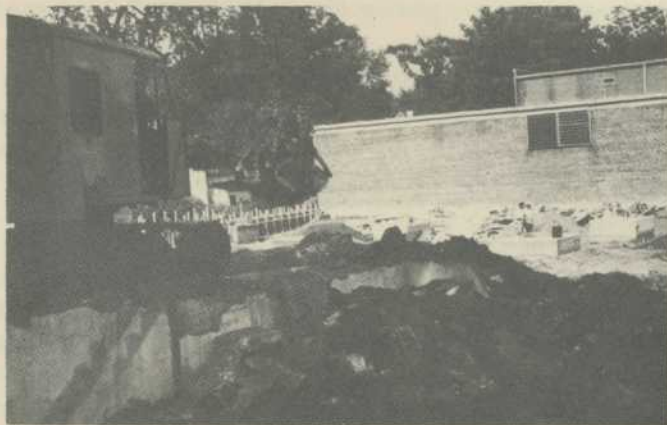
Three houses have been moved to new locations.



Lot serves as temporary parking lot.



Steam shovel operations begin.



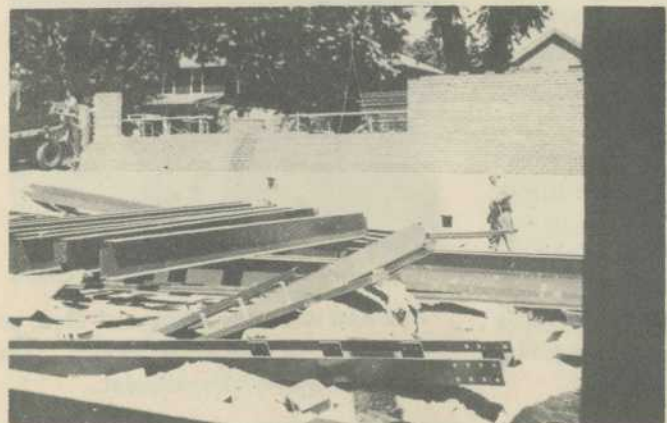
Dirt being hauled away.



Windows of Plant II become solid walls.



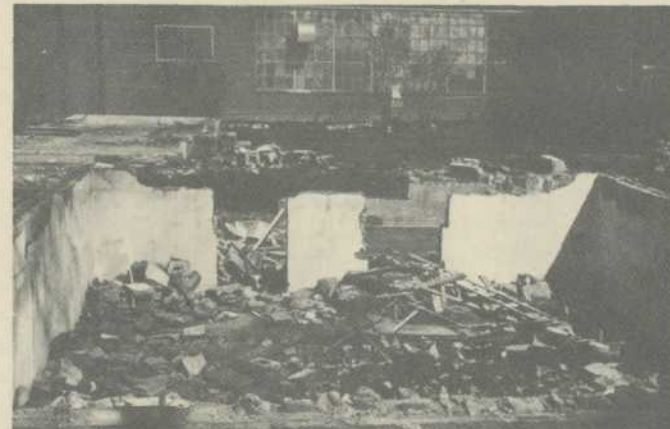
Walls started.



Steel arrives!!!



Steel construction starts.



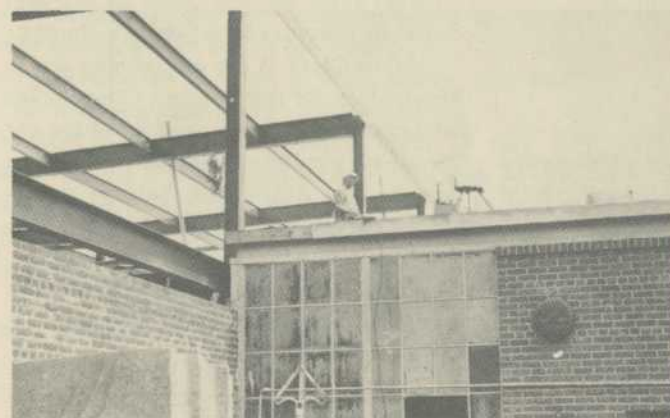
Before ground is leveled.



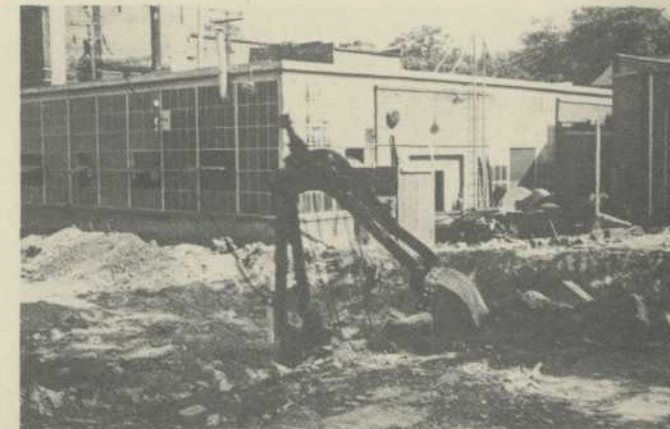
Foundation being laid.



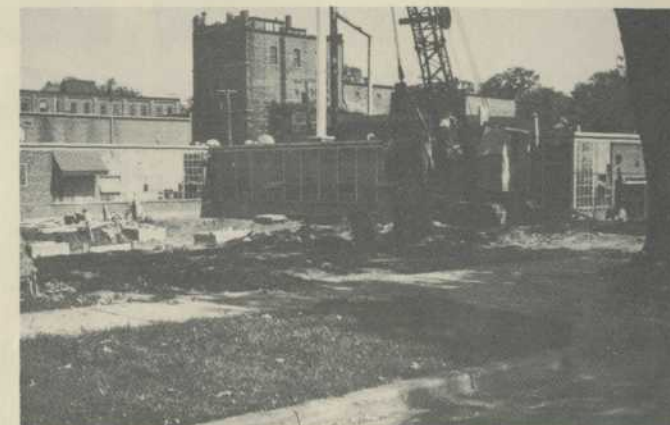
A new corner for Argus.



Beginning of second floor.



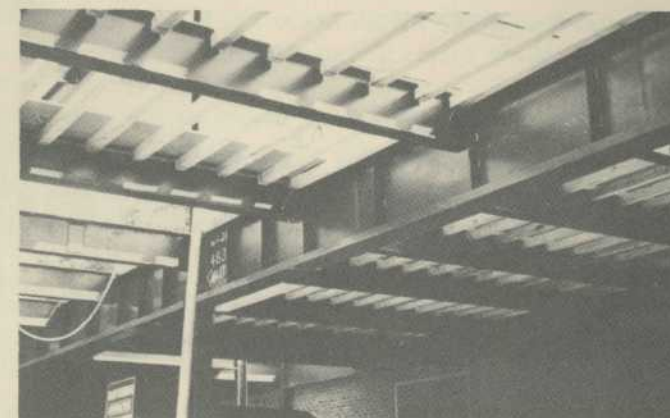
Breaking ground for new building.



Foundation completed, construction in full swing.



Future doorway.



Form placed for second story cement floor.

SNAPSHOT CONTEST WINNERS FOR JUNE

Class I (Any Snap with a person or animal as the main point of interest)



First Prize
taken by Ralph Merrill



Second Prize
taken by Sylvia Kalmbach

Class II (Any other snap)



First Prize
taken by Bev Bullis



Second Prize
taken by Millie Jones

Rules:

All club members are eligible except those who have any income from photography. Pictures may not be larger than 4" x 5" and must have been taken this year. Enter your picture TODAY. Appeal is what counts, not technical quality.

ENTER THE CONTEST NOW

Turn prints in at Personnel Department.

SERVICE SCOOPS

Well, it's vacation time again and everybody is searching the road maps for greener pastures. Ada Karr started the exodus from the Service Department by taking a jaunt with her family through the Wisconsin Dells. For Roberta Jones it was the cool waters of Hubbard Lake in Northern Michigan.

Two new girls have joined the office force: Marie Vealey and Shirley Yadlosky. Marie is here for the summer only - having worked at Argus on a part time basis before. (Last summer she worked in Purchasing.) Her husband, Jack, is a graduate of the University of Michigan in Speech. He's taking a position on the faculty of Lansing High School next fall.

Shirley and her family (husband, Paul; Terese 3; and Michael, 4 months) hail from Northern Minnesota originally. Husband Paul is an instructor in machine shop at Central High in Ypsilanti.

ACCOUNTING

Irene Smith is back with us after seeing the sights in Tuckahoe, New York, on her vacation.

Roy Craik journeyed to Lake Leelaunau and had a good time catching a lot of big fish, he says! Did you take any pictures for proof, Roy?

Another June vacationer was Kirk Fisher who spent two weeks loafing at home. Ah, these lucky people who live at a lake!

Millie Jones and her husband celebrated his graduation from Medical School at the U. of M. by going to Rome, N. Y. for a vacation. They came back through Canada and spent a few days sailing and swimming at a cottage on Lake Erie.

Rhea McLaughlin and Lee Kinney start for quiet, restful vacation spots within the next few days. So does Helen Farrell, who says she would like to just take life easy for a week.

What's this we hear about Ev Loy getting calls everyday from Detroit? Hmmm!

Jeanne Craig is the gal helping out in Receivables for the summer. She worked for Argus last year too, and all of her old friends are glad to see her back. The new face in Cost Accounting belongs to Jim Shields. Welcome to Argus, Jim, we hope you like it here!

Who is this we see zooming around town in a little pea-green ford? Well, at least it's transportation.

ARGUS FAMILY PICNIC

ARGUS GOLF NEWS

With only two weeks remaining in the Argus Golf Leagues' schedule it seems that the finalist for the play-offs will not be determined until the final matches have been played. In the Tuesday night league it seemed that the duo of Howe and Dobransky had the title all wrapped up, but a couple of unexpected reverses have thrown the league into a last ditch struggle. First it was the rapidly improving Maynard Wellman and his partner Bob Rugar who stung the leaders with the sparkling one stroke victory. This defeat did not seem too serious a threat, but the following week "Smoky" Azary and Jim Thompson caught fire and hung another defeat on the front runners. Howe and Dobransky are still leading the pack, but their margin has now shrunk to a mere point edge over the second place combine of Jim Fraser and George Berkimer. These redheads have been doing real well in the last few weeks, and being only a point from the lead are definite threats for the leaders. What may prove to be the deciding factor in establishing the Tuesday night winner may be the match in which Fraser and Berkimer were tied by Carlos Chapman and Bill Patton. With the season rapidly coming to its conclusion the one point difference looms very large. The two teams of "Chas" Stotts-Merle Myers and Jim Brinkerhoff-Joe Detweiler are only two points off the pace and cannot be counted out of the title chase.

The Thursday night league is also having quite a tussle in establishing their representative for the championship play-offs. Herb Pfabe and Lefty Schlenker have lost only two points so far this year, but despite this sensational showing they have been unable to shake off a couple of persistent challengers. In their recent matches the league leaders have been on the ropes, but each time have come up with enough bounce to win their matches on the long back-breaking ninth hole. Willy Van-Dyke and Jack Grimston seemed to be all set after the first seven holes, but could not hold their advantage and lost the match on the ninth when Pfabe and Schlenker each came through with well-played par fives on the 624 yard final hole. This was repeated the next week when Jack Pelton and Roger Westphal lost the match on the fatal ninth when each suffered an out of bounds penalty.

Closely on the heels of the leaders is the team of Maple and Lewis. This entry has lost only four points, and are eyeing the final night of the schedule when they clash head on with the pace setters. If Maple and Lewis can win their other match in stride, they will then be in a position to force a Play-off if they can whip their rivals in the show down match. With the competitive spirit that each possesses it is certainly possible that the Thursday night league could end up in a dead-lock. Even though the teams of Dave Lowber and Bill Besenick and Dave Merriman and Bill Brookmyer are not going to win any of the trophies, these two combines are to be commended on their sportsmanship during the league play. The team of Lowber and Besenick have yet to win a match, and that of Brookmyer and Merriman have only two on the credit side of the ledger. It is easy for a winning team to play each of its matches, but it takes "good fellows" to show up each week to take their shellacking. These with all of the members of the two leagues are proving themselves real champions by their conduct in the league this year.

The Prize Committee has now set up the arrangements for the tournaments that are to be held at the conclusion of the eighteen hole championship play-off between the Tuesday and Thursday night winners. The first tournament to be held will



George Conn - Jim Fraser - John Shattuck - George Berkimer



Jim Coopridner - Tom Otts - Maurie Howe - Joe Dobransky



Art Parker, Jr. - "Lefty" Schlenker - Ralph Parsons - Herb Pfabe

be "The Argus Open", in which any employee of Argus may play. The handicap for this tournament will be established by taking the last four rounds turned in by a player in his last four matches during the league schedule. Any other employee who wishes to enter this, but who does not have a handicap will receive a handicap of 80% of the difference between his score and par of 36. The Argus Open will consist of four nine hole rounds and these will be played over a two week period. The first rounds will be played on Tuesday and Thursday nights during the week of August 20. The concluding rounds will be played the following week. The player with the total low net for the four rounds will be crowned "Argus Golf Champ", and will receive a fitting trophy. The next three in the final standings will also receive trophies. In case of a tie in this tournament, a play-off will be arranged. Following this tournament the committee is planning a special "Argus Day" at Huron Hills. The committee will inform the members of this when all of the details have been worked out.

Sunday, September 9, Dexter-Huron Park

A GOOD TIME WAS HAD BY ALL



About five hundred Argus employees and their guests attended the Beer Picnic at German Park on July 14. The good music, good food and good beer provided a very enjoyable evening.

ATTIC ANTICS

At last, vacation time is just around the corner. A review of vacation plans of fourth floor personnel reveals that we are northward bound. That is, with the exception of Johnny Kampas, who will motor to Kentucky.

On June 3, we all enjoyed a little family picnic at Fritz Park.

Hank has been busy entertaining his wife's folks who are here from North Dakota. He has been showing them the high spots of Michigan. They are planning to take a trip to Niagara Falls this weekend. Nice son-in-law, that Hank.

Dorothy Laughlin left us on July 20. Before she left, we gave her a surprise baby shower.

Dorothy Grob is having alarm clock trouble. Any suggestions as to how to get her here on time?

Mildred Weiss, who worked with us until a short time ago, is in Beyer Hospital. We know she would enjoy getting "get well" cards from her friends.

HAWKS' GRANDCHILDREN



Linda Diane Jacques, age two, and Eugene Charles Schmitt, age eighteen months, are the grandchildren of Lucy Hawks who works in Camera Assembly. Linda's mother is Virginia Jacques, also of Camera Assembly, and Eugene's mother is Shirley Schmitt, who formerly worked in the Optical Department.

HAPPY VACATION

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