A New Honorary Member

MAJOR-GENERAL WILLIAM CROZIER

ANNOUNCEMENT was made at the Annual Dinner of the Taylor Society at the Hotel Pennsylvania, New York, on December 4, that Major-General William Crozier had been elected an Honorary Member of the Taylor Society.

As guest of honor on this occasion Major-General Crozier reviewed his early connections with the scientific management movement both in the government arsenals and in the organization and workings of the Ordnance Department, of which he was the chief for so many years. In his remarks he paid tribute to Mrs. Crozier, who accompanied him as guest of honor at the dinner.

Major-General Crozier was born in Carrollton, Ohio, on February 19, 1855, and was graduated from the U. S. Military Academy at West Point in 1876. After miscellaneous service in the army he was appointed Brigadier-General Chief of Ordnance, U.S.A., in 1901, which position he held until shortly before the close of the War. He was retired as Major-General on December 31, 1918. He is the inventor of a wire gun and also, together with General Buffington, of the disappearing gun carriage. He has seen service in the Indian wars, has been a delegate to the International Peace Conference at the Hague, has served in the Philippines and in China and during the War spent several months in his capacity as Chief of Ordnance in the theatre of war in France and Italy.

Dedicatory Remarks

Upon the Presentation of a Frederick Winslow Taylor Memorial Window on November 17, 1929

By the REV. WILLIAM L. SULLIVAN
Pastor of the Unitarian Church, Germantown, Pa.

THIS BEAUTIFUL window of the Sower sowing seed not only calls forth your admiration as a noble adornment of this stately church but justifies your pride in a member of this Society whose name it commemorates. It is a memorial tribute to Frederick Winslow Taylor placed here by his widow. Mr. Taylor's mother became a member of this church soon after its foundation; and her son was one of the congregation until his death in 1915.

Frederick Taylor's life was so fruitful in great accomplishment that the world still does him honor. It is a life that it will do us good briefly to review. He had intended to devote himself to the law and he had begun to guide his studies toward that end. But a failure of eyesight turned him from the bar to industry and in industry it was that his profound and far-seeing mind achieved his great results and built his enduring fame. He saw perhaps more clearly, and certainly more practically, than any other man of his time that the constant strife and collision which afflicted industry then were wanton waste and a reproach to our intelligence. Why should not men live together peaceably in the day's work as they live peaceably together in the same street? Why should not fair minds and a moderate exercise of good-will remove disastrous friction here as they are removing it in all other relations of life?

Upon these questions Mr. Taylor centered his thought and to the answering of them contributed his beneficent solutions. In the day when the idea was a novelty he announced that there should be high wages and that there should be high production in order to make it possible to maintain them. Practical prosperity as well as theoretical justice required it. An industry, moreover, which was endangered by dissension demanded it. To showing the reasonableness of these proposals and to instructing us in the practical measures to make them effective he gave the rest of his life.

Scientific management is the term that is usually associated with Mr. Taylor's efforts. It is a term that must not be misunderstood. In itself and taken in isolation from his full interpretation of it, the phrase sounds impersonal and lacking in humaneness. But he gave no such meaning to it. He simply desired that work should be done in the best way for both workman and employer; that for exceptional service there should be exceptional reward; and that in the wide field of industry each contributor to the total result should do what he was most fitted to do; over all details stood the aim and end of a healthy rational industry with the welfare of every member inseparable from the prosperity of the whole co-operative enterprise.

This principle along with the means proposed for realizing it has had immense results. Mr. Taylor's writings have been translated into a great many languages. The nations of Europe and Asia which are desirous of laying the foundations of a wise industrial system are studying his ideas as they are studying the ideas of no other man in this department of life. And it is interesting to observe that Mrs. Taylor attends from time to time in Europe meetings held for the purpose of providing for a sound and generous industrial activity, and that there she sees her husband honored and his wisdom teaching still.

A fitting memorial to such a man is this pictured theme of the Sower sowing seed. The gospel parable pertinently applies to Frederick Winslow Taylor's life. The harvest of his thought and labor still grows and will continue to grow for many reapers to gather in. And you of this congregation may take legitimate pride in the remembrance of such a man and in the thought that some of his inspiration came from the free expression of the life of the spirit to which this Society is dedicated.

News of the Sections

University of California

The student group at the University of California held its first meeting of the school year on December 1 at the Faculty Club. Fourteen students attended to hear Dean Dexter S. Kimball, of Cornell University, who has been lecturing during the fall quarter at Stanford University. He discussed current developments in the management field. Dr. Flugel and Dr. Kelley of the University of California faculty took part in the discussion. At its next monthly meeting the group will welcome Dr. Robinson, who is spending the holiday period in Berkeley.

Eastern Massachusetts

This year the Eastern Massachusetts Section of the Taylor Society, which was reorganized last year in Boston, is holding monthly meetings in conjunction with the local group of the Society of Industrial Engineers and the Associated Industries of Massachusetts. At the meeting on November 17 Allan H. Mogensen spoke on "Applied Time and Motion Study." Close to two hundred people attended the meeting.

Central New York

The Central New York Section of the Taylor Society met in Syracuse on November 21 to hear an address on advertising by Ray O'Connell, who is connected with a large advertising agency, is a university lecturer on advertising and was at one time editor of an important trade paper.

New York Metropolitan

The meeting on November 20 at the Fraternity Clubs was given over to a discussion of "Research in Industrial Marketing." Eldridge Haynes, Marketing Counselors Staff, McGraw-Hill Publishing Company, Inc., was the speaker and Edward R. Dewey, Chief of Industrial Marketing Statistics, Bureau of the Census, Department of Commerce, and R. O. Eastman, President, R. O. Eastman, Inc., discussed the paper.

University of North Carolina

The student group at the University of North Carolina, numbering more than fifty in its membership, held its first meeting of the year on October 31. Over one hundred of the faculty and students were present to hear Colonel Rees, Assistant Vice President of the American Telephone & Telegraph Company, speak on "The Profession of Business Management."

Reviews

Life Expectancy of Physical Property. By Edwin B. Kurtz, The Ronald Press Company, New York, 1930, pages xiv, 205.

Many discussions of what fundamental methods should be adopted in depreciation accounting reveal that underlying the differences of opinion is a lack of verified and analyzed data as to the way the usefulness of physical property changes with age and use. The point of view of the author of this book is that a new method of attack on these problems is needed and that it is appropriate to develop fundamental methods for analyzing basic data before trying to define exactly what is meant by depreciation or to discuss what accounting procedure is preferable. As defined by the author, his main objectives are: to establish mortality tables of physical property on an actuarial basis; to develop the life characteristics of different classes of physical property; to develop the relations, and determine the laws between the various life characteristics.

Starting with an extensive collection of data on the retirements of physical property of various kinds and an explanation of the proper method of compilation of such data to permit actuarial analysis, the author develops a classification of the "mortality" curves, which show the percentage of the original physical units which remain in service after a period of years. His classification is based primarily on the closeness