

Reference	TR FOW
Covering dates	1850 - 1971
Extent	33 series
Source of acquisition	Material deposited on permanent loan, January 1972 T72/14 July, 1972 T72/23 October, 1972 T72/33 November, 1972 T72/36 October, 1973 T73/26 March, 1974 T74/11
Creators	John Fowler and Co (Leeds) Ltd, agricultural machinery manufacturers
Arrangement	TR FOW/AC ACCOUNTS TR FOW/AC6 Other Accounts TR FOW/AC7 Financial Statements TR FOW/AC8 Branch Accounts TR FOW/AC9 Accounting Papers TR FOW/AD ADMINISTRATIVE AND COMMERCIAL RECORDS TR FOW/AD2 General Administrative and Commercial Records TR FOW/AD3 Labour Records TR FOW/AD4 Premises Records TR FOW/AD5 Materials Records TR FOW/AD6 Records of Branches and Subsidiaries TR FOW/AD7 Commercial Records TR FOW/CO LEGAL RECORDS OF COMPANIES AND BUSINESSES TR FOW/CO1 Partnership Records TR FOW/CO2 Limited Company Records, including Capital TR FOW/CO3 External Agreements TR FOW/CO4 Real Estate Records TR FOW/CO5 Patenting Records TR FOW/DO DRAWING RECORDS TR FOW/DO1 Drawings TR FOW/DO2 Drawing Registers and Indexes TR FOW/ET TECHNICAL RECORDS - Experimental and Reference TR FOW/ET1 Records of Experiments and Trials TR FOW/ET2 Technical Reference Records to Fowlers' Products TR FOW/ET3 General Technical Reference Records TR FOW/MP MANUFACTURING AND PRODUCTION RECORDS TR FOW/MP1 Registers and List of Production TR FOW/MP2 Manufacturing Working Papers and Details TR FOW/P PUBLICATIONS, PROMOTIONS AND ADVERTISING RECORDS TR FOW/P1 General Compilations TR FOW/P2 Individual Advertising and Servicing Publications TR FOW/P4 House Journals TR FOW/P7 Records of Special Advertising and Promoting TR FOW/P8 Printing Proofs and Artworks TR FOW/P9 Registers and Indexes TR FOW/PH INTERNAL PHOTOGRAPHIC RECORDS TR FOW/PH1 Negatives TR FOW/PH2 Albums

TR FOW/PH3 Individual Prints
TR FOW/SP SOCIAL AND PERSONAL RECORDS
TR FOW/SP1 General Records, including Firm Histories
TR FOW/SP2. Records of Works Events
TR FOW/SP3. Records of Products
TR FOW/SP4. Personal Records

Administrative history:

The early business history of John Fowler is somewhat confused, especially as the later publications of John Fowler & Co., (Leeds) Ltd., claim that the firm's origins date to 1850. Indeed John Fowler did begin in business in 1850, but in Bristol not in Leeds, by forming a partnership with a fellow Quaker, Albert Fry, as agricultural implement manufacturers and traders. On the dissolution of the partnership in 1856, Fowler moved to 28 Cornhill, London to concentrate on his consuming interest in steam cultivation machinery. Here he was a sole trader with no manufacturing works of his own, using variously the firms of Kitson; Thompson & Hewitson (of Leeds), Robert Stephenson & Co., (of Newcastle), Ransomes & Sims (of Ipswich) and Clayton, Shuttleworth & Co., (of Lincoln) to supply him with goods. In 1860 Kitsons, now restyled as Kitson & Hewitson, became sole suppliers and Fowler simultaneously began construction of his own works, the Steam Plough Works alongside Leathley Road, Leeds on land adjacent to and purchased from Kitsons. The link between the two firms grew when William Watson Hewitson joined Fowler in partnership, as Fowler & Hewitson in 1861. Next year with the Steam Plough Works completed all production was moved there from Kitsons. Hewitson, however, died in May 1863 leaving Fowler to continue alone, now trading as John Fowler & Co., though assisted by his brother, Robert Fowler, who ran the London office in Cornhill. John Fowler suffered a nervous breakdown in mid 1864 and to help ease his load entered into a partnership with Robert Fowler on August 2nd of that year. Unfortunately while still recuperating he sustained a fall on a fox hunt from which he died on December 4th, 1864. John Fowler & Co., was then continued by Robert Fowler and Robert Eddison, under the careful terms of Fowler's will, being subsequently joined by David Greig, Reginald Wigram and Barnard Fowler as fellow partners. In 1886 the limited company of John Fowler & Co., (Leeds) Ltd., was formed, merging with Marshall, Sons & Co., Ltd., of Gainsborough in 1947 to form Marshall-Fowler Ltd. Production finally ceased at the John Fowler Works, as the Steam Plough Works had been re-christened, in early 1974 but John Fowler & Co., (Leeds) Ltd., still remains a registered company, although now very much in abeyance.

Contents:

The records which are preserved at the Institute are a highly interesting, if in many ways a far from representative, accumulation. This is due to the inroads of large scale destruction, offset by relatively complete survivals of certain bodies of material and abetted by chance preservation of other items. The following bodies of records survived in, and possibly because of, these locations in the Works:

- i. Company safe - financial statements and company records. These include much early material which may have been withdrawn from bank deposit by Theo Davis, a former company secretary and director, for use in the compilation of his Private publication, John Fowler and the business he founded, in the late 1940's and subsequently retained there.
- ii. Old drawing office strongroom - c.10,000 engineering drawings and inter-war foreign language publicity, printing block artworks and miscellaneous photographic prints.
- iii. Photograph department - various series of photograph albums and glass negatives.
- iv. Publicity department - albums of home publications.

The manufacturing registers and books now extant, excluding those for locomotives, are chance survivals as they concern steam engineering, production of which had been transferred to the adjacent firm of J. & H. McLaren Ltd., by the early 1940's, together with the relevant technical

records, including a large quantity of engineering drawings. McLarens apparently destroyed this material together with their own records on the closure of the Midland Works in the 1950's. However some records were said to have been rescued by Fowlers' Veterans' Association, so it must be presumed that this is what the present holding represents. The locomotive registers and books were found in the old locomotive department office early in 1974 during clearance of the Works, the early drawing registers and the post 1948 servicing publications being found in the drawing office at the same time. The enormous bulk of administrative material is known to have been cleared out of the loft above the Works offices and destroyed, as were the large runs of commercial account books and the cost accounts, also reputedly of some quantity due to the firm's preference for piece-work labour. Nevertheless what does survive, represents a remarkable collection of archive material.

Before providing a class description of the records it should be mentioned that the firm was prolific in its accumulation of branches and subsidiaries, particularly in the 1920's. Several items such as accounts and company records relate directly to these concerns and for ease of reference, detailed mention of branch records is omitted from the following description. Instead they will be found more conveniently summarized in the synopsis which forms part 3 of the introduction.

The commercial accounts although not preserved in detail are well represented in summary by annual financial statements [commencing with the start of the limited company] and working papers. The actual audited statements run 1887-1937, minus 1930, 1931 and 1932-1934 [TR FOW/AC7/2-48], comprising balance sheets, combined trading and profit and loss accounts and auditors' reports, whereas the far more illuminating files of working papers survive for 1915-1935 [TR FOW/AC7/49-69], including for example analyses of accounts in the final statements, branch balance sheets and summaries of ledger balances. There is also the analysis book of Alfred Fowler, a financial director of the firm, for 1887-1923, concerned with various statistics in the statements, both for the English head office and the Bombay and Calcutta, Magdeburg, Melun and Johannesburg branches [TR FOW/AC7/1]. Branch accounts, apart from figuring in the statement working papers, are also preserved in the form of individual branch statements, as submitted to and retained by head office in England, forming a comprehensive accumulation, though mainly for the 1920's and 1930's. [TR FOW/AC8]. Other financial items include an account between the Steam Plough Works and Kitson & Hewitson, 1860-1862, while the Works were being built [TR FOW/AC6/1], an account of patent royalties, 1867-1874 [TR FOW/AC6/3] and some useful particulars of the methods of individual branch and agency accounting and banking, 1912-1914 [TR FOW/AC9/1].

Records of administration and commerce are very much a miscellany. The minute books of John Fowler & Co., (Leeds) Ltd., including directors' and general minutes, are extant from the commencement of the limited company in 1886, but these are retained in the firm's custody. A good idea of the complexity of internal administration can be gained from an explanatory volume of 1914, detailing the course of engineering work orders from initial receipt to final execution and delivery and including numerous exemplars [TR FOW/AD2/1]. Other general items are 1930's correspondence on the firm's administration and economic difficulties [TR FOW/AD2/3-4] and an analysis of the rises in costs and prices of materials and labour during the Great War [TR FOW/AD2/2]. The labour records [TR FOW/AD3] comprise some quite informative personal correspondence, concerned mainly with the firm's directors. Equally important are a very detailed inventory of the Steam Plough Works in 1895 [TR FOW/AD4/1] and a graph of the annual output of ploughing tackles, 1868-1917 [TR FOW/AD5/1]. The branch records [TR FOW/AD6], apart from two branch minute books, comprise illuminating personal correspondence again, much of it reflecting management problems. Detailed catalogue entries are provided for this material. Much the same applies to the commercial records [TR FOW/AD7] where the detailed correspondence concerns such diverse areas as the lengthy complaints of a Chesterfield customer in 1885 [TR FOW/AD7/1], 1930's trading problems involving the British Government [TR FOW/AD7/6-8], the manufacture and supply of Eyth's cable navigation equipment to Belgium in 1868 [TR FOW/AD7/9-

10], the firm's business situation in Germany at the time of the Franco-Prussian war of 1870 [TR FOW/AD7/11], the Egyptian and Abyssinian trade, 1904-1906 [TR FOW/AD7/12-16], the establishment of a South African agency during 1887-1889 [TR FOW/AD7/19] and an order for sugar cane transportation machinery from Cuba in 1874 [TR FOW/AD7/22-27].

Turning to the company records proper [TR FOW/CO], concerned with the firm's legal title, property and patents, we find a most detailed accumulation. The partnership of John Fowler & Co., Leeds and London, is very fully revealed in the articles of partnership with Robert Fowler 1864(2 Aug), the agreements with Robert Eddison of 1863 and David Greig of 1864, John Fowler's involved and meticulous will of 1864 and the subsequent admissions to the partnership [TR FOW/CO1/1-8]. The same applies to the three central and eastern European branch partnerships at Magdeburg, Prague and Budapest [TR FOW/CO1/9-62]. The limited company records [TR FOW/CO2] apart from surviving for a dozen branches and subsidiaries, include the memorandum and articles of association of John Fowler & Co., (Leeds) Ltd., together with material concerning the issue of its shares and debentures and certain capital investments. The firm's limited company records are also usefully summarized in a bound compilation [TR FOW/CO2/1], containing copies of the various companies acts, 1862-1907, for additional reference. The external agreements [TR FOW/CO3], comprising such items as business contracts, powers of attorney, and banking arrangements, are again geographically far ranging. Of particular note are the detailed agreement establishing The Leeds & London Electrical Engineering Co., Ltd.'s methods of management and working in 1891 [TR FOW/CO3/1] and papers concerning the formation of Agricultural & General Engineers Ltd., 1919 [TR FOW/CO3/3-5] and The Baku-Batoum Pipe Line Syndicate Ltd., 1888-1889 [TR FOW/CO3/39-47]. Records of real estate [TR FOW/CO4] have survived much more spasmodically, referring to the Steam Plough Works and adjacent property, 1868-1913 [TR FOW/CO4/1-9], the Atlas Works at Pershore, 1908 [TR FOW/CO4/10-11] and foreign land in Melun, Magdeburg, Prague, Budapest and Bombay.

The patenting items [TR FOW/CO5] constitute probably the most noteworthy company records. The foundation of the firm, apart from the necessary financial support and business acumen, lay in its steam cultivation patents, many of them in the names of John Fowler and his associates David Greig and Robert Burton. Some thirty United Kingdom grants of letters patent, not all for steam cultivation inventions, are preserved for 1852-1877 [TR FOW/CO5/1-30], together with 82 published United Kingdom specifications, 1858-1877, bound up into three volumes [TR FOW/CO5/31-33], the earliest volume for 1850-1857 now being lost. There are also various foreign letters patent and specifications for the late nineteenth century [TR FOW/CO5/38-47]. It is the patent licences and assignments however which provide the greatest wealth of information. Over half of them relate to Fowler's system of steam cultivation [TR FOW/CO5/48-81], referring to the acquisition of inventions from patentees like the Fischen brothers, Collinson Hall and John Williams, the appointment of patent trustees and the licencing of the system in England to the firms of Clayton, Shuttleworth & Co., Ransomes & Sims and Charles Burrell, together with the projected U.S.A. licencing. The other patent agreements refer to plough and implement patentees such as Benjamin Mitchell, Thomas Pirie and John McLennan in the 1860's and 1870's [TR FOW/CO5/82-87] and to a miscellany of steam engine, railway, electrical and road machinery patents, 1872-1924 [TR FOW/CO5/90-100], as well as some standard 1920's patent agreements with employees [TR FOW/CO5/101-113]. There are also two other steam cultivation patent agreements, both made by other firms with patentees, namely that of Brown & May with Robert Romaine in 1861 [TR FOW/CO5/114] and that of Amies, Barford & Co., with Samuel Campain in 1868 [TR FOW/CO5/115]. Patent litigation [TR FOW/CO5/116-137] is mainly concerned with a Chancery case of 1863 between John Fowler and his patent assignees in trust against James and Frederick Howard of Bedford for alleged infringement of his patents by the manufacture of balance ploughs. The case was brought as a result of two previous legal actions and was apparently settled out of court. Nevertheless the lengthy draft of the plaintiffs' bill of complaint survives [TR FOW/CO5/116] as does summonses to the parties [TR FOW/CO5/117], some exhibits, including

correspondence between James Howard and William Fisken, 1861-1862 [TR FOW/CO5/119] and finally various correspondence with the plaintiffs' solicitors [TR FOW/CO5/123-125].

The manufacturing records are notable for the collection of over 10,000 engineering drawings [TR FOW/DO1]. Registers of all drawings held at Reading have now been compiled as an adjunct to this catalogue and individual index cards made out for sorting this information into classified form. The drawings include originals, tracings and prints on a variety of grounds, most of which belong to the main series, dating mainly to 1890-1935. The first three original registers for the series are also preserved, ending in 1912, at no. 57889 [TR FOW/DO2/1-3]. 'S' series drawings, comprising 1920's and 1930's arrangements and diesel engine drawings are represented, as well as some Second World War tank blueprints from Vulcan Foundry Ltd., of Newton-le-Willows. Conversely the technical records [TR FOW/ET], both experimental and reference, are very fragmentary. Of particular interest are 1880's and 1890's dimensions books of Fowlers' engineering products [TR FOW/ET2/1-3], a register of plough designs, 1883-1914 [TR FOW/ET2/6] and some important particulars books of 1908 for traction engines, road locomotives and steam tractors relating to thirteen different English manufacturers [TR FOW/ET3/1-2].

The official records of production and manufacture [TR FOW/MP] are far from complete but do survive in enough quantity to constitute a reasonable body of information. General manufacturing registers, nos. 3 and 4, [TR FOW/MP1/1-2] cover total production for 1909-1936, and are complemented by a numerical register of engineering department products, nos. 7670-15202, 1896-1920's [TR FOW/MP1/3], a traction engine register, 1895-1938 [TR FOW/MP1/4] and two diesel locomotive registers, 1923-1968 [TR FOW/MP1/5-6]. Manufacturing working papers [TR FOW/MP2] relate to engineering department products only. A series of engine details books was compiled, including general descriptions, drawing references, painting details and outfit information. The following are preserved [TR FOW/MP2/1-15]; nos. 9 and 10, general, 1893-1896; nos. 11, 14, 17, 20, 49, 86-91, traction engines, 1895-1900, 1907-1922; no. 15, ploughing engines, 1898-1901; no. 23, locomotives, 1896-1912. There are also three locomotive building books, 1928-1943, recording the individual stages in the erection of particular locomotives [TR FOW/MP2/16-18].

Publications and advertising records [TR FOW/P] are again an informative if not an unduly extensive accumulation. Actual advertising and servicing publications fall into three categories. Firstly there is a series of reference albums of pre-First World War English language advertising publications, for 1874-1906 and 1907-1912 [TR FOW/P1/A 1-9]. These are volumes 2-8, 10 and 11 of the series, the two lost volumes being volume 1 for pre 1874 and volume 9 for 1906-1907. They are divided into four principal subject sections, namely steam cultivation machinery, steam traction machinery, steam engines for general and mining purposes and steam railway machinery and materials. A few volumes also include electrical machinery publications. Secondly there is a quantity of mainly inter-war foreign language publications, either issued by head office [TR FOW/P2/A 1-120] or by branches and agents [TR FOW/P2/A 178-205]. Finally there is a selection of post 1947 servicing publications for Marshall-Fowler Ltd. products [TR FOW/P2/121-177]. Three runs of house journals [TR FOW/P4], all for Marshall-Fowler Ltd., are also held by the Institute; 'Group' 1948-1950, 'Mettle' 1951-1961 and 'Marshall-Fowler News' 1971-1973, Two special publicity photograph albums [TR FOW/P7] are worthy of note, one is a show and exhibition display album, 1881, of John Fowler & Co., products with accompanying texts, the other is an album of the products and works of Marshall-Fowler Ltd., in 1948, just after the merger. As to the printing records [TR FOW/PS], these comprise an uncaptioned album of 1860's and 1870's woodcuts [TR FOW/P8/1] and a reference series of numbered printing block proof albums, volumes 2-5 and 7 [TR FOW/P8/2-6], again uncaptioned and dating to 1901-1930's, block nos. 874-2275, 2870-3620. These are partly supplemented by the first block register, nos. 1-2049, 1886-1924 [TR FOW/P9/1]. There is also a miscellany of individual block proofs [TR FOW/P8/7] and a run of 1930's and 1940's block artworks, nos. 2641-4190 [TR FOW/P8/8].

The Fowler Collection is particularly rich in photographic records [TR FOW/PH]. The firm compiled

various series of photographs, each identified by a letter prefix. There are explained in the accompanying chart, which also indicates the photograph reference albums now extant. As can be seen the albums form a very comprehensive survival, nearly all, apart from the W series, being captioned and dated. A register of all the numbered photographs held at Reading has been compiled as an adjunct to this catalogue and individual index cards made out for sorting this information into classified form. As well as the main series of reference albums [TR FOW/PH2/1-56], there are also subsidiary compilations from the numbered series, being particularly valuable when they fill some gaps in the main series, such as a CN series compilation [TR FOW/PH2/71] and an E series compilation [TR FOW/PH2/72]. It must be added that there were at least two other series about which very little is known and of which no prints survive. These are revealed by the printing block register [TR FOW/P9/1] where it refers to block sources. They were an E series, mainly 1890's, for electrical machinery and an M series for pre-First World War products concerned with John Fowler & Co., Magdeburg. Apart from the albums of numbered prints there are five compilations of un-numbered prints [TR FOW/PH2/75-79], the two most notable referring to Fowlers' farming operations in South Africa, 1904-1913 [TR FOW/PH2/75] and railway machinery and equipment, supplied by Fowlers, at work for the Powyan Steam Tramway Co., India in 1891 [TR FOW/PH2/77]. A collection of inter-war photographic prints [TR FOW/PH3], all un-numbered, also survives, half of the items relating to cultivating machinery and much of the remainder to railway locomotives and rolling stock.

The social and personal records are few in number [TR FOW/SP]. Probably the most interesting is the material amassed by Theo Davis for his history of the firm, [TR FOW/SP1/1-10], including employees' and associates' personal contributions, abstracts from early patent specifications and potential illustrative matter.

Summary of Records - Branches and Subsidiaries

England, France, Spain, Italy, Germany, Czechoslovakia, Hungary, India, East Indies, South Africa, Australia and New Zealand.

England

i. The Mechanical Tar Spraying & Grouting Co., Ltd., London. Annual financial statements, 1922-1928, 1930, 1931, 1934-1938. [TR FOW/AC8/1-15]

ii. Cable Cultivating Contractors Ltd., Leeds.

Annual financial statements, 1931 and 1934 [TR FOW/AC8/16-17]; minute book - general and directors', 1929-1940 [TR FOW/AD6/1]; company register of members, directors and shares, 1929-1935 [TR FOW/CO2/34]; share transfers, 1932-1935 [TR FOW/CO2/35]; company correspondence, including letter of resignation, 1929 [TR FOW/CO2/36] and notification to bank, 1935 [TR FOW/CO3/13].

iii. East & West Riding Steam Ploughing Co., Leeds.

Annual financial statements, 1931 and 1932 [TR FOW/AC8/18-19].

iv. The Mechanical Cleansing Service Ltd., London.

Annual financial statement, 1936 [TR FOW/AC8/22]; share transfer, 1932 [TR FOW/CO2/37].

v. Gyrotiller Sales & Service, Cambridge.

Annual financial statements, 1934 - calculations and 1935 - balance sheet only [TR FOW/AC8/20-21].

vi. Essex Tillage Contractors Ltd.

Memorandum and articles of association, 1933 [TR FOW/CO2/38].

France

i. Société Anonyme John Fowler, Melun.

Analysis of annual financial statement statistics, 1910-1917 [TR FOW/AC7/1]; annual balance sheets, 1915-1926 [TR FOW/AC7/49-60]; notes on method of accounting and banking, 1912-1914 [TR FOW/AC9/1]; copy business correspondence, 1909-1912 [TR FOW/AD6/2]; deed of purchase of house in Melun [TR FOW/CO4/16]; catalogue, 1921 [TR FOW/P2/A 178].

ii. Société des Etablissements John Fowler, Melun and Paris.

Annual balance sheets, 1927-1935 [TR FOW/AC7/61-69]; details of partholdings, 1930-1935 [TR FOW/CO2/41-43]; nomination of gerant, 1934 [TR FOW/CO2/43]; correspondence over real estate, 1930 [TR FOW/CO4/17]; fifteen publications, 1927-1936 [TR FOW/P2/A 179-193].

Spain

i. Estudios y Construcciones Locher S.A., Barcelona.

Annual financial statement, 1931 [TR FOW/AC8/46]; financial statement for seven months, 1932 [TR FOW/AC8/47]; reports on business and financial situation, 1931 [TR FOW/AD6/7].

Italy

i. Societa Anonima 'La Penetrazione', Rome

Annual financial statements, 1929-1931 [TR FOW/AC8/48-50]; detailed correspondence on state of the firm, 1932 [TR FOW/AD6/8]; memorandum and articles of association, 1928 [TR FOW/CO2/44]; shareholding records, including correspondence, 1929-1932 [TR FOW/CO2/45-52]; four publications, 1920's [TR FOW/P1/A 197-8].

Germany

i. John Fowler & Co., Magdeburg.

This branch partnership began in 1871-1872. Similar branch partnerships were subsequently formed, styled John Fowler & Co., Prague in 1881 and John Fowler & Co., Budapest in 1887, but both were administered by Magdeburg until it was compulsorily wound up in 1917. The two branches however were not administered separately until 1920.

a. John Fowler & Co., Magdeburg, 1871-1881.

Partnership agreements, 1871-1874 [TR FOW/CO1/9-14].

b. John Fowler & Co., Magdeburg, including John Fowler & Co., Prague and John Fowler & Co., Budapest, 1881-1920.

Analysis of annual financial statements' statistics, 1899-1913 [TR FOW/AC7/1]; annual balance sheets, 1915-1919 [TR FOW/AC7/49-53]; acceptances account, 1915-1919 [TR FOW/AC7/49-53]; annual financial statement, 1913 [TR FOW/AC8/23]; annual agency account, 1913 [TR FOW/AC8/24]; war time financial statements, 1915-1919 [TR FOW/AC8/25-26]; notes on method of accounting and banking, 1912-1914 [TR FOW/AC9/1]; business correspondence, 1887-1913 [TR FOW/AD6/3-5]; partnership agreements, 1886-1920 [TR FOW/CO1/17-28]; real estate records, Prague and Budapest, 1913-1914 [TR FOW/CO4/19-24]; three publications, 1900-1911 [TR FOW/P1/A 199-201].

c. John Fowler & Co., Magdeburg, post 1920.

Annual statements of liquidation account and acceptances account, 1920 onwards [TR FOW/AC7/53-69]; litigation concerning liquidation, 1921-24 [TR FOW/CO1/15-16]; settlement with former partners - George Turner, 1927 and Richard Toepffer, 1931 [TR FOW/CO1/29-30].

ii. John Fowler & Co., G.m.b.H., Magdeburg.

Annual balance sheets, 1930-1935 [TR FOW/AC7/64-69]; annual financial statements, 1930 [TR FOW/AC8/27]; shareholdings correspondence, 1930-1935 [TR FOW/CO2/39-40].

Czechoslovakia

i. John Fowler & Co., Prague.

This branch partnership was formed in 1881, but was administered by John Fowler & Co., Magdeburg until the latter was wound up in 1917 and only administered separately from 1920 onwards. Financial statements - 1919 for three years, 1920 half yearly, 1921-1923, 1929 and 1930 yearly [TR FOW/AC8/28-36]; annual balance sheets, 1926-1935 [TR FOW/AC7/60-69]; partnership agreement and registrations of changes in partnership, 1920-1934 [TR FOW/CO1/31-48]; registration of Bratislava office, 1922-1923 [TR FOW/CO1/49-50]; banking arrangements, 1928-1931 [TR FOW/CO3/23-27]; business agreement, 1921 [TR FOW/CO3/28]; valuation of real properties, 1924 [TR FOW/CO4/26]; projected lease of property, 1932 [TR FOW/CO4/27].

Hungary

i. John Fowler & Co., Budapest.

This branch partnership was formed in 1887 but was administered by John Fowler & Co.,

Magdeburg until the latter was wound up in 1917, and only administered separately from 1920 onwards. Annual balance sheets, 1926-1935 [TR FOW/AC7/60-69]; financial statements - 1919 for three years, 1920 half yearly, 1921-1923, 1929 and 1934 yearly [TR FOW/AC8/37-44]; registrations of changes in partnership, 1920-1940 [TR FOW/CO1/51-62]; banking arrangements, 1928-1931 [TR FOW/CO3/29-33]; litigation before The Anglo-Hungarian Mixed Arbitral Tribunal, 1924 [TR FOW/CO3/34]; registration of land holdings, 1926 [TR FOW/CO4/28]; sales and transfers of land, 1932-1938 [TR FOW/CO4/29-37].

ii. Fowler-Petz Machine Factory & Iron Foundry Co., Ltd., Budapest.

Financial statements, 1931 [TR FOW/AC8/45] and 1932 [TR FOW/AC7/66].

India

ii. John Fowler & Co., (Leeds) Ltd., Bombay and Calcutta.

Analysis of annual financial statement statistics, 1910-1913 [TR FOW/AC7/1]; annual balance sheets, 1915-1921 [TR FOW/AC7/49-55]; notes on method of accounting and banking, 1912-1914 [TR FOW/AC9/1]; business correspondence, 1910 [TR FOW/AD6/9].

ii. John Fowler & Co., (India) Ltd., Bombay.

Annual balance sheets, 1922-1935 [TR FOW/AC7/56-69]; memorandum and articles of association, 1922 [TR FOW/CO2/52]; shareholdings, 1922-1933 [TR FOW/CO2/53].

East Indies

i. John Fowler & Co., (Manila) Ltd., Manila, Philippines.

Annual balance sheets, 1915-1926 [TR FOW/AC7/49-60]; memorandum and articles of association, 1913 [TR FOW/CO2/54]; company registration and initial allotment of shares, including correspondence, 1913 [TR FOW/CO2/55-61]; power of attorney to branch manager, 1913 [TR FOW/CO3/48]; notes on method of accounting and banking, 1914 [TR FOW/AC9/1].

ii. N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw, Soerabaya, Java. Financial statements, at various and overlapping intervals, 1930-1935 [TR FOW/AC8/61-74]; business correspondence concerning management, 1930 [TR FOW/AD6/10]; power of attorney as 'commissaris', 1930 [TR FOW/CO3/50].

South Africa

i. John Fowler & Co., (Leeds) Ltd., Johannesburg.

The branch comprised a trading agency in Johannesburg and also a farm at Vereeniging. Analysis of annual financial statement statistics, farm and agency separately, 1910-1913 [TR FOW/AC7/1]; annual balance sheets, 1915-1923 [TR FOW/AC7/49-57]; notes on method of accounting and banking, 1912-1914 [TR FOW/AC9/1]; business correspondence, 1904-1916 [TR FOW/AD6/11-15]; farming agreement, 1904 [TR FOW/CO3/52]; appointment of farm manager, 1911 [TR FOW/CO3/53].

ii. Fowler Tar Spraying Co., Ltd., Johannesburg.

Annual financial statements, 1925-1933 [TR FOW/AC8/51-60]; shareholdings, 1924-1933 [TR FOW/CO2/62].

Australia

i. John Fowler & Co., (Leeds) Ltd., Sydney.

Business correspondence, 1889-1901 [TR FOW/AD6/16-18].

ii. John Fowler & Co., (Australia) Ltd., Sydney.

The company was originally registered as John Fowler & Co., (Sydney) Ltd., in error and this was rectified immediately.

Annual balance sheets, 1915-1935 [TR FOW/AC7/49-69]; annual financial statements, 1930, 1931, 1934, 1935, 1936, 1937 [A TR FOW/C8/75-80]; notes on method of accounting and banking [TR FOW/AC9/1]; minute book - directors' and general, 1913-1938 [TR FOW/AD6/19]; business correspondence, 1922 and 1930-1932 [TR FOW/AD6/20-22]; memorandum and articles of association, 1913 [TR FOW/CO2/63]; company registration and initial allotment of shares, 1913 [TR FOW/CO2/64-72]; shareholdings, 1913-1938 [TR FOW/CO2/73]; liquidation papers, 1939-1940 [TR FOW/CO2/74]; power of attorney to branch manager, 1913 [TR FOW/CO3/64].

New Zealand

i. John Fowler & Co., (New Zealand) Ltd., Wellington.

Annual financial statements, 1929-1931, 1933 and 1934 [TR FOW/AC8/81-85]; memorandum and articles of association, 1926 [TR FOW/CO2/75]; shareholdings, 1927-1932 [TR FOW/CO2/76-78]; liquidation papers, 1936-1940 [TR FOW/CO2/79].

ACCOUNTS **TR FOW/AC** [n.d.]

Arrangement: TR FOW/AC6 Other Accounts

TR FOW/AC7 Financial Statements

TR FOW/AC8 Branch Accounts

TR FOW/AC9 Accounting Papers

OTHER ACCOUNTS **TR FOW/AC6** [n.d.]

Steam Plough Works, Leeds **TR FOW/AC6/1-2** [n.d.]

FINANCIAL STATEMENTS of account between the Steam Plough Works, Leeds and Kitson & Hewitsons, Leeds. **TR FOW/AC6/1** 1860(Jun) - 1862(Jun)

Administrative history:

[During this period the Steam Plough Works were being built on land provided by Kitson & Hewitson, who were also manufacturing on the behalf of John Fowler and subsequently Fowler & Hewitson. The works were finished in 1862 and production then transferred there].

Contents:

There are three statements:

i. 1860 (Jun)- 1861 (Jun)

ii. 1861 (Jul)- 1861 (Dec)

iii. 1862 (Jan)- 1862 (Jun)

STATEMENT of Land and buildings account, Steam Plough Works, Leeds, with balance as at 1917(31 Dec). **TR FOW/AC6/2** 1892(9 Aug) - 1917(31 Dec)

Contents:

[John Fowler & Co. (Leeds) Ltd.

Patent Royalties **TR FOW/AC6/3** [n.d.]

LIST of patent royalties payable by John Fowler & Co. and not entered in Cornhill Account **TR FOW/AC6/3** 1867(17 Jun) - 1874(8 Oct)

Contents:

[i.e. account books of the Company's London office situated in Cornhill, London]. The debit entries were made by the Company and comprise individual entries stating date, patentee/assignee, reference number, technical details and amount of payment. Doubtful entries are added after the main chronological series. The credit entries were made by "Bristow" [Wilson, Bristows & Carpmael, Patent Agents] including comments on all the debited amounts.

Annual Profits **TR FOW/AC6/4** [n.d.]

FILE of financial calculations to determine actual annual profit [of John Fowler & Co. Leeds) Ltd.] as opposed to profit stated on annual profit and loss account. **TR FOW/AC6/4** 1909 - 1913 And 1925 - 1927

Contents:

[Compiled by Theo. Davis, Company Secretary]. Comprises:

- i. 1909 - 1913 Finalised calculations
- ii. 1909 - 1913 Rough calculations
- iii. 1925 - 1927 Rough calculations

FINANCIAL STATEMENTS - John Fowler & Co. (Leeds) Ltd. **TR FOW/AC7** [n.d.]

Analysis Book of Annual Statements **TR FOW/AC7/1** [n.d.]

ANALYSIS BOOK of annual financial statements, compiled by Alfred Fowler. **TR FOW/AC7/1** 1887(30 Jun) - 1923(31 Dec)

Bound volume

Contents:

Contents:

- i. 1887(30 Jun) - 1918(31 Dec) John Fowler & Co. (Leeds) Ltd. Figures extracted from balance sheets. Includes: loans from bankers; money received on deposit; bills payable; sundry creditors; land and buildings; plant and machinery; patents; stock at Leeds; stock abroad; debts owing at home; debts owing from abroad; bills receivable; investments; cash in hand; materials purchased and coal and coke; wages at Leeds; other expenses; sales less commission; gross profit; commission. Figures as at 30 Jun for 1887 and 1888; as at 31 Mar for 1890 - 1907; as at 31 Dec for 1907 - 1918. Ff 1-2.
- ii. 1887(30 Jun) - 1918(31 Dec) John Fowler & Co. (Leeds) Ltd. Statements and distribution analyses of yearly net profit. Yearly dates as i. Affixed is a distribution analysis of the grand net profit for 1887 - 1912 inclusive. Ff 3-4.
- iii. 1910(31 Dec) - 1917(31 Dec) Société Anonyme John Fowler, Melun. Includes the following yearly figures: balance of open account; stock; bills in hand; debtors for goods; debtors for ploughing; total work done by tackle; wages on tackle; acreage money; maintenance of tackle; profit on ploughing; profit on sales gross; total Leeds debits for goods returned; sale of tackle; sale of implements and duplicates; total sales; sundry creditors; salaries, interest charged, general expenses and rent; total cost of running tackle; percentage of total expenses, not counting tackle expenses to sales gross; results. F 6.
- iv. 1912(31 Dec) - 1917(31 Dec) Société Anonyme John Fowler, Melun. Yearly distribution analyses of gross profits. F 8.
- v. 1899(31 Mar) - 1913(12 Dec) John Fowler & Co. Magdeburg. Includes the following yearly figures: balance of account; open debts; stock; bills; sales at Leeds prices; sales gross; freight; duty; exchange; amount of remaining expenses; total expenses; profit; loss; percentage of total expenses on gross total of sales; percentage of expenses without freight duty and exchange on gross total of sales. Figures as at 31 Mar for 1899 - 1907, as at 31 Dec for 1907 - 1913. F 12.
- vi. 1910(31 Dec) - 1913(31 Dec) John Fowler & Co. (Leeds) Ltd, Bombay and Calcutta, Includes the following yearly figures: balance of account; debtors; stock; creditors; salaries; rent; other expenses; sales in India/total turnover; profit; loss; total expenses; amount of Leeds debits; percentage of rent, salaries and expenses to sales. F 16.
[There is a note on the 1913 figures on F 18].

vii. 1910(31 Dec) - 1913(31 Dec) John Fowler & Co. (Leeds) Ltd, South African Farm. Includes the following yearly figures: farming capital; farming loss; farming profit; live stock loss; unexhausted improvements; machinery and equipment; livestock; farming account sundry debtors; sundry creditors; farm produce in hand; cash. F 20.

viii. 1910(31 Dec) - 1913(31 Dec) John Fowler & Co. (Leeds) Ltd, South African agency. Includes the following yearly figures: balance of account in ledger; furniture and motor cars; stock; sundry debtors; sundry creditors; general expenses; total sales gross; cash; net profit; net loss. F 21.

ix. 1920(31 Dec) - 1923(31 Dec) John Fowler & Co. (Leeds) Ltd. Yearly analyses of balance sheet expenditure figures. Includes: net sales; stock; materials purchased; wages; carriage; coal and coke; lighting and electricity; water; stable expenses; salaries; fire insurance; travelling expenses; office expenses and results of advertising; upkeep of plant and machinery; Iron trades insurance and accident; National Insurance accidents payments; Magdeburg liquidation contribution; repairs to buildings; sundry items; total expenditure/gross profit and loss. F 25.

Audited Annual Statements **TR FOW/AC7/2** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC7/2** 1887(30 Jun)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1887 (30 Jun). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/2/1** 1887(7 Dec)

Contents:

On statement [TR FOW/AC7/2] Price Waterhouse & Co. London.

DIRECTOR'S REPORT **TR FOW/AC7/2/2** 1887(16 Dec)

Contents:

For first AGM

FINANCIAL STATEMENT **TR FOW/AC7/3** [n.d.]

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1888(30 Jun). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/3/1** 1888(15 Dec)

Contents:

On statement. [TR FOW/AC7/3]. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/4** 1890(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year and nine months ending 1890(31 Mar). Includes: balance sheet; combined trading account and profit and loss account; appropriation of profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/4/1** 1890(12 Sep)

Contents:

On statement [TR FOW/AC7/4] Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/5** 1891(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1891(31 Mar). In two forms:

- i. Detailed balance sheet; combined trading account and profit and loss account; appropriation of profit and loss account.
- ii. Abbreviated balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/5/1** 1891(12 Aug)

Contents:

On statement [TR FOW/AC7/5] Price Waterhouse & Co. London.

COPY LETTER **TR FOW/AC7/5/2** 1891(15 Aug)

Contents:

To Price Waterhouse & Co. acknowledging remittal of TR FOW/AC7/5 i and TR FOW/AC7/5/1.

LETTER **TR FOW/AC7/5/3** 1891(4 Dec)

Contents:

From Price Waterhouse & Co. remitting TR FOW/AC7/5 ii.

FINANCIAL STATEMENT **TR FOW/AC7/6** 1892(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1892(31 Mar). In two forms:

- i. Detailed. As TR FOW/AC7/5 i. Attached is:
 - a) 1892(1 Sep) Letter to John Fowler & Co. (Leeds) Ltd. from Price Waterhouse & Co. remitting i.
- ii. Abbreviated. As TR FOW/AC7/5 ii.

AUDITOR'S REPORT **TR FOW/AC7/6/1** 1892(31 Aug)

Contents:

On statement [TR FOW/AC7/6] Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/7** 1893(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1893(31 Mar). Includes: balance sheet; combined trading account account and profit and loss account; appropriation of profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/7/1** 1893(1 Oct)

Contents:

On statement [TR FOW/AC7/7] Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/8** 1894(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1894(31 Mar). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/8/1** 1894(10 Sep)

Contents:

On statement [TR FOW/AC7/8] Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/9** 1895(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1895(31 Mar) Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/9/1** 1895(1 Oct)

Contents:

On the statement [TR FOW/AC7/9] Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/10** 1896(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1896(31 Mar). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/10/1** 1896(10 Oct)

Contents:

On statement [TR FOW/AC7/10] Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/11** 1897(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1897(31 Mar). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/11/1** 1897(13 Sep)

Contents:

On statement [TR FOW/AC7/11] Price Waterhouse & Co. London.

LETTER **TR FOW/AC7/11/2** 1897(1 Dec)

Contents:

From Price Waterhouse & Co. returning TR FOW/AC7/11/1.

FINANCIAL STATEMENT **TR FOW/AC7/12** 1898(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1898(31 Mar). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/12/1** 1898(21 Oct)

Contents:

On statement TR FOW/AC7/12. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/13** 1899(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1899(31 Mar). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/13/1** 1899(11 Oct)

Contents:

On statement TR FOW/AC7/13 Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/14** 1900(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1900(31 Mar). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/14/1** 1900(29 Oct)

Contents:

On statement TR FOW/AC7/14 Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/15** 1901(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1901(31 Mar). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/15/1** 1901(30 Oct)

Contents:

On statement TR FOW/AC7/15 Price Waterhouse & Co. London.

LETTER **TR FOW/AC7/15/2** 1901(30 Oct)

Contents:

From Price Waterhouse & Co. remitting TR FOW/AC7/15 and TR FOW/AC7/15/1.

FINANCIAL STATEMENT **TR FOW/AC7/16** 1902(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1902 (31 Mar). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/16/1** 1902(6 Oct)

Contents:

On statement TR FOW/AC7/16 Price Waterhouse & Co. London.

LETTER **TR FOW/AC7/16/2** 1902(6 Oct)

Contents:

From Price Waterhouse & Co. remitting TR FOW/AC7/16 and TR FOW/AC7/16/1.

FINANCIAL STATEMENT **TR FOW/AC7/17** 1903(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1903(31 Mar). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/17/1** 1903(21 Oct)

Contents:

On statement TR FOW/AC7/17 Price Waterhouse & Co. London.

LETTER **TR FOW/AC7/17/2** 1903(21 Oct)

Contents:

From Price Waterhouse & Co. remitting TR FOW/AC7/17 and TR FOW/AC7/17/1.

LETTER **TR FOW/AC7/17/3** 1903(28 Oct)

Contents:

From Price Waterhouse & Co. remitting statement as "finally settled".

FINANCIAL STATEMENT **TR FOW/AC7/18** 1904(31 Mar)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1904(31 Mar). Includes: balance sheet; combined trading account and profit and loss account.

AUDITOR'S REPORT **TR FOW/AC7/18/1** 1904(21 Oct)

Contents:

On statement TR FOW/AC7/18 Price Waterhouse & Co. London.

LETTER **TR FOW/AC7/18/2** 1904(22 Oct)

Contents:

From Price Waterhouse & Co. remitting TR FOW/AC7/18 and TR FOW/AC7/18/1.

COPY LETTER **TR FOW/AC7/18/3** 1904(24 Oct)

Contents:

To Price Waterhouse & Co. acknowledging remittal of above.

FINANCIAL STATEMENT TR FOW/AC7/19 1905(31 Mar)**Contents:**

John Fowler & Co. (Leeds) Ltd. For year ending 1905(31 Mar). Includes: balance sheet; combined trading account and profit and loss account. Affixed is:

- i. 1905(7 Oct). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT TR FOW/AC7/20 1906(31 Mar)**Contents:**

John Fowler & Co. (Leeds) Ltd. For year ending 1906(31 Mar). Includes: balance sheet; combined trading account and profit and loss account. Affixed are:

- i. 1906(12 Oct). Auditor's Report on above statement. Price Waterhouse & Co. London.
- ii. 1906(12 Oct). Letter from Price Waterhouse & Co. remitting TR FOW/AC7/20 and TR FOW/AC7/20 i.

FINANCIAL STATEMENT TR FOW/AC7/21 1907(31 Mar)**Contents:**

John Fowler & Co. (Leeds) Ltd. For year ending 1907(31 Mar). Includes: balance sheet; combined trading account and profit and loss account. Affixed is:

- i. 1907(1 Nov). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT TR FOW/AC7/22 1907(31 Dec)**Contents:**

John Fowler & Co. (Leeds) Ltd. For nine months ending 1907(31 Dec). Includes: balance sheet; combined trading account and profit and loss account. Affixed are:

- i. 1908(14 Oct). Auditor's Report on above statement. Price Waterhouse & Co. London.
- ii. 1908(14 Oct). Letter from Price Waterhouse & Co. remitting TR FOW/AC7/22 and TR FOW/AC7/22 i.
- iii. 1908(15 Oct). Copy letter to Price Waterhouse & Co. acknowledging remittal of above.

FINANCIAL STATEMENT TR FOW/AC7/23 1908(31 Dec)**Contents:**

John Fowler & Co. (Leeds) Ltd. For year ending 1908(31 Dec). Includes: balance sheet; combined trading account and profit and loss account. Affixed are:

- i. 1909(24 Jun). Auditor's Report on above statement. Price Waterhouse & Co. London.
- ii. 1909(24 Jun). Letter from Price Waterhouse & Co. remitting TR FOW/AC7/23 and TR FOW/AC7/23 i.

FINANCIAL STATEMENT TR FOW/AC7/24 1909(31 Dec)**Contents:**

John Fowler & Co. (Leeds) Ltd. For year ending 1909(31 Dec). Includes: balance sheet; combined trading account and profit and loss account; particulars of certain items on the balance sheet.

Namely: sundry creditors and reserves £79,865-14-3; rebate of interest on bills receivable £11,147-13-8; stock in hand and work in progress £234,382-17-3; sundry debtors and outstanding debts £193,551-1-10; sundry investments £155,133-5-7; cash at bankers, in hand, London and branches and in transit £42,473-11-2.

Affixed are:

- i. 1910(7 Oct). Auditor's Report on above statement. Price Waterhouse & Co. London.
- ii. 1910(7 Oct). Letter from Price Waterhouse & Co. remitting balance sheet and profit and loss account.
- iii. 1910(18 Oct). Letter from Price Waterhouse & Co. remitting combined trading account and profit and loss account and particulars of certain items on balance sheet.
- iv. 1910(4 Nov). Letter from Price Waterhouse & Co. concerning liability for uncalled capital on shares and the ledger balances for the Johannesburg branch.
- v. 1910(5 Nov). Copy letter to Price Waterhouse & Co. concerning iv.
- vi. 1910(7 Nov). Letter from Price Waterhouse & Co. concerning iv.
- vii. 1910(7 Nov). Copy letter to Price Waterhouse & Co. concerning iv.

FINANCIAL STATEMENT **TR FOW/AC7/25** 1910(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1910(31 Dec). Includes: balance sheet; combined trading account and profit and loss account. Affixed is:

- i. 1911(25 Sep). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/26** 1911(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1911(31 Dec). Includes: balance sheet; combined trading account and profit and loss account; summary of sundry investments £248,191-9-6 on balance sheet, divided into London, Magdeburg and others. Affixed are:

- i. 1912(22Jun). Auditor's Report on above statement. Price Waterhouse & Co. London.
- ii. 1912(22 Jun). Letter from Price Waterhouse & Co. remitting TR FOW/AC7/26 and TR FOW/AC7/26 i.
- iii. 1912(22 Jun). Copy letter to Price Waterhouse & Co. acknowledging above remittal.
- iv. 1912 Note concerning passbook deposits and new certificates in respect of £30,000

FINANCIAL STATEMENT **TR FOW/AC7/27** 1912(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1912(31 Dec). Includes: balance sheet; combined trading account and profit and loss account. Affixed is:

- i. 1913(14 Aug). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/28** 1913(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1913(31 Dec). Includes: balance sheet; combined trading account and profit and loss account; sundry debtors; sundry creditors and reserves.

Affixed are:

- i. 1914(23 Jul). Auditor's Report on above statement. Price Waterhouse & Co. London.
- ii. 1914(23 Jul). Letter from Price Waterhouse & Co. remitting TR FOW/AC7/28 and TR FOW/AC7/28 i.

- iii. 1914(24 Jul). Letter to Price Waterhouse & Co. acknowledging ii. Requests return of stock and tool sheets of draft account with statement.
- iv. 1914(24 Jul). Letter from Price Waterhouse & Co. remitting stock and tool sheets.

DIRECTORS' REPORT TO 27th AGM **TR FOW/AC7/28/1** 1913(27 Oct)

FINANCIAL STATEMENT **TR FOW/AC7/29** 1914(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1914(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

- i. 1915(3 Aug). Auditor's Report on above statement. Price Waterhouse & Co. London.
- ii. 1915(5 Aug). Copy letter to Price Waterhouse & Co. acknowledging query over German commission account and location of Transvaal farming balance sheet and profit and loss account.
- iii. 1915(5 Aug). Letter to John Fowler & Co. (Leeds) Ltd. in reply.
2 copies, one is statement and Audit report only.

FINANCIAL STATEMENT **TR FOW/AC7/30** 1915(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1915(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

- i. 1916(28 Aug). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/31** 1916(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1916(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

- i. 1917(5 Jul). Auditor's Report on above statement. Price Waterhouse & Co. London.
- ii. 1917(5 Jul). Letter from Price Waterhouse & Co. remitting TR FOW/AC7/31 and TR FOW/AC7/31
i.
- iii. 1917(6 Jul). Copy letter to Price Waterhouse & Co. acknowledging ii.

FINANCIAL STATEMENT **TR FOW/AC7/32** 1917(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1917(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

- i. 1918(8 Aug). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/33** 1918(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1918(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

- i. 1919(8 Jul). Auditor's Report on above statement. Price Waterhouse & Co. London.
Two copies, one is only balance sheet and trading and profit and loss account.

FINANCIAL STATEMENT **TR FOW/AC7/34** 1919(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1919(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

i. 1920(13 Aug). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/35** 1920(31 Dec)

Two copies

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1920(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

i. 1921(25 Jul). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/36** 1921(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1921(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

i. 1922(29 Jun). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/37** 1922(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1922 (31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

i. 1923(17 Aug). Auditor's Report on above statement. Price Waterhouse & Co. London.

ii. 1923(17 Aug). Letter from Price Waterhouse & Co. remitting TR FOW/AC7/37 and TR FOW/AC7/37 i.

FINANCIAL STATEMENT **TR FOW/AC7/38** 1923(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1923(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

i. 1924(23 Jul). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/39** 1924(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1924(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

i. 1925(8 Aug). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/40** 1925(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1925(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

i. 1926(24 Aug). Auditor's Report on above statement. Price Waterhouse & Co. London.

ii. 1926(24 Aug). Letter from Price Waterhouse & Co. remitting TR FOW/AC7/40 and TR FOW/AC7/40 i.

FINANCIAL STATEMENT **TR FOW/AC7/41** 1926(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1926(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

i. 1927(22 Jul). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/42** 1927(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1927(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

i. 1928(13 Jul) Auditor's Report on above statement. Price Waterhouse & Co. London.

ii. 1928(13 Jul). Letter from Price Waterhouse & Co. remitting TR FOW/AC7/42 and TR FOW/AC7/42 i.

FINANCIAL STATEMENT **TR FOW/AC7/43** 1928(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1928(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

i. 1929(16 Aug). Auditor's Report on above statement. Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/44** 1929(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1929(31 Dec). Includes: balance sheet; combined trading account and profit and loss account. Auditors: Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/45** 1932(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1932(31 Dec). Includes: balance sheet; combined trading account and profit and loss account. Auditors: Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/46** 1935(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1935(31 Dec). Includes: balance sheet; combined trading account and profit and loss account. Auditors: Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC7/47** 1936(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1936(31 Dec). Includes: balance sheet; combined trading account and profit and loss account. Auditors: Price Waterhouse & Co. Leeds.

FINANCIAL STATEMENT **TR FOW/AC7/48** 1937(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1937(31 Dec). Includes: balance sheet; combined trading account and profit and loss account. Auditors: Price Waterhouse & Co. London.

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/49** 1915(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1915(31 Dec).

Balance sheet; profit and loss account. **TR FOW/AC7/49/i** [n.d.]

Miscellaneous items **TR FOW/AC7/49/ii** [n.d.]

Contents:

Cash account; account of German, Austro-Hungarian and Russian acceptances; account of bills receivable; investments account; list of approximate prices of stocks, shares and bonds owned by the company as at 1915(31 Dec); account of interest rebate and exchange adjustment; U.S.A. accounts; royalty and patents account; foreign stocks account; balance sheet - Société Anonyme John Fowler, Melun; balance sheet - John Fowler & Co. (Manila) Ltd; balance sheet - John Fowler & Co. (Australia) Ltd; balance sheet - Bombay and Calcutta; balance sheet - Transvaal agency; balance sheet - Magdeburg branch; suspense account - Magdebury, Kieff and Warsaw

Stock account. **TR FOW/AC7/49/iii** [n.d.]

Account of bills receivable. **TR FOW/AC7/49/iv** [n.d.]

Contents:

Includes: list of London office bills receivable - monthly summaries for 1916(Jan) - 1918(May) including amount and rebate at 4%; list of hiring agreement instalments and deferred payments for 1916(26 May) - 1917(23 Apr), including name, date due, amount, duration and rebate at 4%; list of Magdeburg bills receivable - individual entries for bills unpaid for 1914(1 Aug) - 1915(31 Dec) including number, amount and when due and monthly summaries for bills not due, 1916(Jan) - 1920(Feb) including amount and rebate at 4%; list of Roumanian acceptances - individual entries for 1914(1 Sep) - 1916(1 Aug) including, name, date due, amount in lei, equivalent in sterling, duration and rebate at 8%; list of Russian acceptances - individual entries for 1914(31 Dec) - 1915(31 Dec), including name, date due, amount in roubles and equivalent in sterling; summary.

Statement for John Fowler & Co. Magdeburg **TR FOW/AC7/49/v** [n.d.]

Contents:

As mentioned in TR FOW/AC7/49/viii below.

Analysis of profit and loss account. **TR FOW/AC7/49/vi** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/49/vii** [n.d.]

Contents:

[Individual customer accounts]

Directors' report to 30th AGM. **TR FOW/AC7/49/viii** 1916(4 Sep)

Notice to shareholders of 30th AGM **TR FOW/AC7/49/ix** 1916(31 Aug)

Contents:

Including notice distribution list.

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/50** 1916(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1916(31 Dec).

Balance sheet; profit and loss account. **TR FOW/AC7/50/i** [n.d.]

Branch balance sheets **TR FOW/AC7/50/ii** [n.d.]

Contents:

Magdeburg; Bombay and Calcutta; John Fowler & Co. (Australia) Ltd; Société Anonyme John Fowler, Melun; John Fowler & Co. (Manila) Ltd; Johannesburg.

Miscellaneous accounts **TR FOW/AC7/50/iii** [n.d.]

Contents:

Account of German, Austro-Hungarian and Russian acceptances; cash account (bank and in hand); foreign stocks account; investments account; interest and exchange analysis; account of interest rebate and exchange adjustment; exchange account; royalty and patents account.

Stock account. **TR FOW/AC7/50/iv** [n.d.]

Account of bills receivable. **TR FOW/AC7/50/v** [n.d.]

Contents:

Includes list of London office bills receivable - monthly summaries for 1917(Jan) - 1920(Sep) including amount and rebate at 4%; list of hiring agreement instalments and deferred payments for 1917(May) - 1918(28 May); including name, date due, amount, duration and rebate at 4%; list of Magdeburg bills receivable - individual entries for bills unpaid for 1914(1 Aug) - 1916(31 Dec) including number, amount and when due and monthly summaries for bills not due, 1917(Jan) - 1920(Feb) including amount and rebate at 4%; list of Roumanian acceptances - individual entries for 1916(30 Sept) - 1916(15 Oct) including name, date due, amount in lei, equivalent in sterling, duration and rebate at 8%; list of Russian acceptances - individual entries for 1914(31 Dec) - 1915(31 Dec), including name, date due, amount in roubles and equivalent in sterling; summary.

Analysis of profit and loss account. **TR FOW/AC7/50/vi** [n.d.]

Contents:

Also includes analysis with related correspondence of account with the Iron Trades Insurance Association for 1914-1916.

Summary of Leeds ledger balances **TR FOW/AC7/50/vii** [n.d.]

Contents:

[Individual customer accounts].

Directors' report to 31st AGM. **TR FOW/AC7/50/viii** 1917(23 Jul)

Notice to shareholders of 31st AGM **TR FOW/AC7/50/ix** 1917(10 Jul)

Contents:

Including notice distribution list.

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/51** 1917(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1917(31 Dec).

Balance sheet; profit and loss account; notes on wages and other expenses. **TR FOW/AC7/51/i** [n.d.]

Branch balance sheets **TR FOW/AC7/51/ii** [n.d.]

Contents:

Magdeburg; Bombay and Calcutta; John Fowler & Co. (Australia) Ltd; Société Anonyme John Fowler, Melun; John Fowler & Co. (Manila) Ltd; Johannesburg.

Magdeburg accounts **TR FOW/AC7/51/iii** [n.d.]

Contents:

Balance of total debts owing to Leeds offset by provision in London ledger against losses in liquidation; analysis of German, Austro-Hungarian and Russian accounts.

Miscellaneous accounts **TR FOW/AC7/51/iv** [n.d.]

Contents:

Account of German, Austro-Hungarian and Russian acceptances; cash account (bank and in hand); foreign stocks account; investments account; interest and exchange analysis; account of interest rebate and exchange adjustment; exchange account; royalty and patents account; statement of contract account with Ministry of Munitions for sixty one sets of steam ploughing tackle.

Stock account **TR FOW/AC7/51/v** [n.d.]

Contents:

Includes separate of plant and machinery depreciation with related copy correspondence.

Account of bills receivable. **TR FOW/AC7/51/vi** [n.d.]

Contents:

Includes: list of London office bills receivable - monthly summaries for 1918(Jan) - 1921(Mar) including amount and rebate at 4%; list of hiring agreement instalments and deferred payments for 1918(Mar-Sep), including name, date due, amount, duration and rebate at 4%; list of Magdeburg bills receivable - individual entries for bills unpaid for 1914(1 Aug) - 1917(31 Dec) including number, amount and when due and monthly summaries for bills not due, 1918(Jan) -

1920(Feb) including amount and rebate at 4%; list of Roumanian acceptances - individual entries for 1916(30 Sep - 15 Oct) including name, date due, amount in lei, equivalent in sterling, duration and rebate at 8%; list of Russian acceptances - individual entries for 1914(Dec) - 1915(Dec), including name, date due, amount in roubles and equivalent in sterling; summary.

Analysis of profit and loss account. **TR FOW/AC7/51/vii** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/51/viii** [n.d.]

Contents:

[Individual customer accounts].

Directors' report to 32nd AGM **TR FOW/AC7/51/ix** 1918(23 Aug)

Notice to shareholders of 32nd AGM **TR FOW/AC7/51/x** 1918(13 Aug)

Contents:

Including notice distribution list.

Press extract **TR FOW/AC7/51/xi** 1918(28 Nov)

Contents:

Concerning further falls in the mark and the kronen on neutral exchanges. "The Times" [mounted].

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/52** 1918(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1918(31 Dec).

Miscellaneous accounts **TR FOW/AC7/52/i** [n.d.]

Contents:

Monthly analysis of sales, returns, wages and materials and loss with totals; combined trading account and profit and loss account; balance sheet; income tax assessments account (for 1918(1 Apr - 1919(31 Mar)); account of German, Austro-Hungarian and Russian acceptances; cash account (in bank and in hand); investments and bank deposit account; foreign stocks account; interest and exchange analysis; account of interest received; account of interest paid; exchange account; account of cash on deposit with the company; interest rebate and exchange adjustment account; royalty and patents account; balance sheet - Magdeburg branch; balance sheet - Johannesburg branch; balance sheet - Bombay branch, including Calcutta; balance sheet - John Fowler & Co. (Manila) Ltd; balance sheet - John Fowler & Co. (Australia) Ltd; balance sheet - Société Anonyme John Fowler, Melun; account of sundry creditors; account of sundry debtors.

Stock account **TR FOW/AC7/52/ii** [n.d.]

Contents:

Includes: separate analysis of plant and machinery depreciation with related copy correspondence.

Account of bills receivable. **TR FOW/AC7/52/iii** [n.d.]

Contents:

Includes: London bills receivable - individual entries for 1919(3 Jan) - 1921(30 Mar), including name, number, date due, amount and rebate at 5%; Magdeburg acceptances - individual entries for 1919(1 Jan) - 1920(1 Feb) including bills overdue, name, number, date due, amount and rebate at 5%; Roumanian acceptances - individual entries for 1916(30 Sep) - 1917(15 Oct), including name, date due, amount in lei, equivalent in sterling at two different exchange rates.

Analysis of profit and loss account. **TR FOW/AC7/52/iv** [n.d.]

Summary of Leeds private ledger balances. **TR FOW/AC7/52/v** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/52/vi** [n.d.]

Contents:

[Individual customer accounts].

Directors' report to thirty third AGM. **TR FOW/AC7/52/vii** 1919(14 Jul)

Notice to shareholders of thirty third AGM **TR FOW/AC7/52/viii** 1919(3 Jul)

Contents:

Including notice distribution list.

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/53** 1919(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1919(31 Dec).

Miscellaneous accounts **TR FOW/AC7/53/i** [n.d.]

Contents:

Balance sheet; combined trading account and profit and loss account; monthly analysis of sales, returns, wages and materials, contra credits and totals; income tax assessments account, including directors salaries (for 1919(Apr) - 1920(Mar)).

Miscellaneous Accounts **TR FOW/AC7/53/ii** [n.d.]

Contents:

Account of German, Austro-Hungarian and Russian acceptances; Magdeburg account; cash account (in bank and in hand); investments and bank deposits account; foreign stocks account; interest and exchange analysis; exchange account; account of cash on deposit with the company; interest rebate and exchange adjustment account; royalty and patents account; account of capital in branch companies; balance sheet - Johannesburg; balance sheet - Bombay; balance sheet - John Fowler & Co. (Manila) Ltd; balance sheet - John Fowler & Co. (Australia) Ltd; balance sheet - Société Anonyme John Fowler, Melun; account of sundry creditors; account of sundry debtors.

Analysis of Magdeburg account **TR FOW/AC7/53/iii** [n.d.]

Contents:

Including estimated value of assets over liabilities.

Analysis of Melun account **TR FOW/AC7/53/iv** [n.d.]

Contents:

Including exchange differences covered and not covered.

Stock account **TR FOW/AC7/53/v** [n.d.]

Contents:

Including separate analysis of plant and machinery depreciation.

Account of bills receivable. **TR FOW/AC7/53/vi** [n.d.]

Contents:

Includes: home bills for 1920(Jan) - 1922(Jul); Roumanian acceptances for 1916(30 Sep - 30 Nov).

Analysis of profit and loss account. **TR FOW/AC7/53/vii** [n.d.]

Summary of Leeds private ledger balances. **TR FOW/AC7/53/viii** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/53/ix** [n.d.]

Contents:

[Individual customer accounts] with remittal correspondence.

Directors' report to thirty fourth AGM **TR FOW/AC7/53/x** 1920(27 Sep)

Notice to shareholders of thirty fourth AGM **TR FOW/AC7/53/xi** 1920(16 Sep)

Contents:

Including notice distribution list.

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/54** 1920(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1920(31 Dec).

Various accounts **TR FOW/AC7/54/i** [n.d.]

Contents:

Balance sheet; combined trading account and profit and loss account; monthly analysis of sales returns, wages and materials, loss and totals; income tax assessments account including directors salaries (for 1920(Apr) - 1921(Mar)).

Various accounts **TR FOW/AC7/54/ii** [n.d.]

Contents:

Magdeburg liquidation account; German, Austro-Hungarian and Russian acceptances liquidation account; cash account (in bank and in hand); account of cash on deposit with the Company; investments account; foreign stocks account; account of interest rebate and exchange adjustment; interest and exchange analysis; account of capital in branch companies; royalty and patents account; account of sundry creditors; account of sundry debtors; balance sheet - Bombay and

Calcutta; balance sheet - Johannesburg; balance sheet - Société Anonyme John Fowler, Melun; balance sheet - John Fowler & Co. (Australia) Ltd; balance sheet - John Fowler & Co. (Manila) Ltd; account of furniture and tools at branches; exchange account.

Stock account. **TR FOW/AC7/54/iii** [n.d.]

Contents:

Includes: separate analysis of plant and machinery depreciation.

Account of bills receivable. **TR FOW/AC7/54/iv** [n.d.]

Contents:

Includes: home bills for 1921(Jan) - 1923(Nov); Roumanian acceptances for 1916(Sep-Nov) and 1921(Apr).

Analysis of profit and loss account. **TR FOW/AC7/54/v** [n.d.]

Summary of Leeds private ledger balances. **TR FOW/AC7/54/vi** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/54/vii** [n.d.]

Contents:

[Individual customers accounts] with remittal correspondence.

Directors' report to thirty fifth AGM **TR FOW/AC7/54/viii** 1921 (15 Aug)

Notice to shareholders of thirty fifth AGM **TR FOW/AC7/54/ix** 1921 (2 Aug)

Contents:

Including notice distribution list.

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/55** 1921(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1921(31 Dec).

Various accounts **TR FOW/AC7/55/i** [n.d.]

Contents:

Balance sheet; combined trading account and profit and loss account; income tax assessment account, including directors salaries and subsidiary statistics (for 1921(Apr) - 1922(Mar)).

Various accounts **TR FOW/AC7/55/ii** [n.d.]

Contents:

Magdeburg liquidation account; German, Austro-Hungarian and Russian acceptances liquidation account; cash account (in bank and in hand); investments and bank deposits account; account of cash on deposit with the company; foreign stocks account; interest rebate and exchange adjustment account; interest and exchange analysis; exchange accounts; account of capital in branch companies; account of sundry creditors; account of sundry debtors; account of agency costs; depreciation account; royalty and patents account; balance sheet - Johannesburg; balance

sheet - Bombay and Calcutta; balance sheet - John Fowler & Co. (Manila) Ltd; balance sheet - Société Anonyme John Fowler, Melun; balance sheet - John Fowler & Co. (Australia) Ltd.

Stock account. **TR FOW/AC7/55/iii** [n.d.]

Contents:

Includes: separate analysis of plant and machinery depreciation.

Account of bills receivable. **TR FOW/AC7/55/iv** [n.d.]

Contents:

Includes: home bills for 1922(Jan - 1924(Sep); Roumanian acceptances for 1916(Sep and Nov).

Various accounts **TR FOW/AC7/55/v** [n.d.]

Contents:

Analysis of profit and loss account; monthly analysis of sales, returns, wages and materials and loss and totals; analysis of expenses and petty and miscellaneous payments.

Summary of Leeds private ledger balances. **TR FOW/AC7/55/vi** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/55/vii** [n.d.]

Contents:

[Individual customers accounts] with remittal correspondence.

Notice to shareholders of thirty sixth AGM **TR FOW/AC7/55/viii** 1922(6 Jul)

Contents:

Including notice distribution list.

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/56** 1922(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1922(31 Dec).

Various accounts **TR FOW/AC7/56/i** 1922(Apr - 1923(Mar)

Contents:

Balance sheet; combined trading account and profit and loss account; income tax assessment account including directors salaries and subsidiary statistics

Various accounts **TR FOW/AC7/56/ii** [n.d.]

Contents:

Magdeburg liquidation account; German, Austro-Hungarian and Russian acceptances liquidation account; cash account (in bank and in hand); investments and bank deposits account; account of cash on deposit with the company; foreign stocks account; interest rebate and exchange adjustment account; interest and exchange analysis; accounted capital in branch companies; cost of agencies account; plant depreciation account; royalty and patents account; balance sheet - Johannesburg; balance sheet - John Fowler & Co. (Manila) Ltd; balance sheet - John Fowler & Co.

(India) Ltd; balance sheet - Société Anonyme John Fowler, Melun; balance sheet - John Fowler & Co. (Australia) Ltd; account of sundry creditors; account of sundry debtors.

Stock account **TR FOW/AC7/56/iii** [n.d.]

Contents:

Includes: separate analysis of plant and machinery depreciation.

Account of home bills receivable for 1923(Jan) - 1924(Sep) **TR FOW/AC7/56/iv** [n.d.]

Various papers **TR FOW/AC7/56/v** [n.d.]

Contents:

Analysis of profit and loss account; monthly analysis of sales, returns, wages and materials, loss and totals; analysis of expenses.

Summary of Leeds private ledger balances. **TR FOW/AC7/56/vi** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/56/vii** [n.d.]

Contents:

[Individual customers accounts] with remittal correspondence.

Notice to shareholders of thirty seventh AGM **TR FOW/AC7/56/viii** 1923(17 Aug)

Contents:

Including notice distribution list.

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/57** 1923(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1923(31 Dec).

Balance sheet; combined trading account and profit and loss account. **TR FOW/AC7/57/i** [n.d.]

Various accounts **TR FOW/AC7/57/ii** [n.d.]

Contents:

Magdeburg liquidation account; German, Austro-Hungarian and Russian acceptances account; cash account (in bank and in hand); investments and bank deposits account; account of cash on deposit with the company; foreign stocks account; interest and exchange analysis; account of capital in branch companies; agencies cost account; plant depreciation account; royalty and patents account; law charges account; account of Bombay leasehold property; travelling expenses account; balance sheet - Johannesburg; balance sheet - John Fowler & Co. (Manila) Ltd; balance sheet - John Fowler & Co. (India) Ltd; balance sheet and profit and loss account - Société Anonyme John Fowler, Melun; balance sheet - John Fowler & Co. (Australia) Ltd; account of sundry creditors; account of sundry debtors.

Stock account. **TR FOW/AC7/57/iii** [n.d.]

Contents:

Includes separate analysis of plant and machinery depreciation.

Account of home bills receivable. **TR FOW/AC7/57/iv** 1924(30 Jan) - 1929(8 Apr)

Various accounts **TR FOW/AC7/57/v** [n.d.]

Contents:

Analysis of profit and loss account; monthly analysis of sales, returns, wages and materials, loss and totals; income tax assessment account, including directors' salaries (for 1923(1 Apr) - 1924(31 Mar)).

Summary of Leeds private ledger balances. **TR FOW/AC7/57/vi** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/57/vii** [n.d.]

Contents:

[Individual customers accounts] with remittal correspondence.

Notice to shareholders of thirty eighth AGM. **TR FOW/AC7/57/viii** 1924(30 Jul)

Contents:

Including notice distribution list.

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/58** 1924(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1924(31 Dec).

Balance sheet; combined trading account and profit and loss account. **TR FOW/AC7/58/i** [n.d.]

As TR FOW/AC7/57ii except no balance sheet for Johannesburg. **TR FOW/AC7/58/ii** [n.d.]

Stock account. **TR FOW/AC7/58/iii** [n.d.]

Contents:

Includes: separate analysis of plant and machinery depreciation.

Account of home bills receivable. **TR FOW/AC7/58/iv** 1925(30 Jan) - 1927(18 May)

Various accounts **TR FOW/AC7/58/v** 1924(1 Apr) - 1925(31 Mar)

Contents:

Analysis of profit and loss account; monthly analysis of sales, returns, wages and materials, loss and totals; income tax assessment account including directors' salaries

Summary of Leeds private ledger balances. **TR FOW/AC7/58/vi** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/58/vii** [n.d.]

Contents:

[Individual customers accounts] including remittal correspondence.

Notice to shareholders of thirty ninth AGM **TR FOW/AC7/58/viii** 1925(20 Aug)

Contents:

Including notice distribution list.

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/59** 1925(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1925(31 Dec).

Balance sheet; combined trading account and profit and loss account. **TR FOW/AC7/59/i** [n.d.]

As TR FOW/AC7/58 ii. **TR FOW/AC7/59/ii** [n.d.]

Stock account. **TR FOW/AC7/59/iii** [n.d.]

Contents:

Includes separate analysis of plant and machinery depreciation.

Account of home bills receivable. **TR FOW/AC7/59/iv** 1926(2 Jan) - 1928(22 Apr)

Various accounts **TR FOW/AC7/59/v** 1925(1 Apr) - 1926(31 Mar)

Contents:

Analysis of profit and loss account; monthly analysis of sales, returns, wages and materials, loss and totals; income tax assessment account, including directors' salaries

Statement of balances in principal accounts **TR FOW/AC7/59/vi** 31 Dec for 1923, 1924 and 1925

Summary of Leeds private ledgers balances. **TR FOW/AC7/59/vii** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/59/viii** [n.d.]

Contents:

[Individual customers accounts] with remittal correspondence.

Correspondence **TR FOW/AC7/59/ix** 1926(12 and 18 Aug)

Contents:

Including attached notes with Price Waterhouse & Co. concerning the auditor's report.

Directors' report to fortieth AGM. **TR FOW/AC7/59/x** 1926(30 Aug)

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/60** 1926(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1926(31 Dec).

Balance sheet; combined trading account and profit and loss account. **TR FOW/AC7/60/i** [n.d.]

As TR FOW/AC7/58 ii **TR FOW/AC7/60/ii** [n.d.]

Contents:

Balance sheet - John Fowler & Co. Prague; balance sheet - John Fowler & Co. Budapest.

Stock account. **TR FOW/AC7/60/iii** [n.d.]

Contents:

Includes separate analysis of plant and machinery depreciation, with remittal correspondence.

Account of bills receivable. **TR FOW/AC7/60/iv** 1927(3 Jan - 1930(28 Mar)

Analysis of profit and loss account. **TR FOW/AC7/60/v** [n.d.]

Summary of Leeds private ledger balance. **TR FOW/AC7/60/vi** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/60/vii** [n.d.]

Contents:

[Individual customers accounts] with remittal correspondence.

Notice to shareholders of forty first AGM. **TR FOW/AC7/60/viii** 1927(11 Aug)

Contents:

Including notice distribution list.

Directors' report to forty first AGM. **TR FOW/AC7/60/ix** 1927(22 Aug)

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/61** 1927(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1927(31 Dec).

Balance sheet; combined trading account and profit and loss account. **TR FOW/AC7/61/i** [n.d.]

Various accounts **TR FOW/AC7/61/ii** [n.d.]

Contents:

Magdeburg, liquidation account; Magdeburg acceptances account; cash account (in bank and in hand); investments and bank deposits account; account of stock at branches and in hands of agents; interest and exchange analysis; account of capital in branch companies; agencies and branches cost account; plant depreciation account; patents and royalty account; law charges account; account of Bombay leasehold property; travelling expenses account; balance sheet - Société des Etablissements John Fowler; balance sheet - John Fowler & Co. (India) Ltd; balance sheet - John Fowler & Co. (Australia) Ltd; balance sheet - John Fowler & Co. Prague; balance sheet - John Fowler & Co. Budapest; account of sundry creditors; account of sundry debtors.

Stock account. **TR FOW/AC7/61/iii** [n.d.]

Contents:

Includes separate analysis of plant and machinery depreciation, with remittal correspondence.

Account of bills receivable. **TR FOW/AC7/61/iv** 1928(3 Jan) - 1920(28 Mar)

Analysis of profit and loss account. **TR FOW/AC7/61/v** [n.d.]

Income tax assessment account **TR FOW/AC7/61/vi** 1927(1 Apr) - 1928(31 Mar)

Contents:

Including directors salaries

Summary of Leeds private ledger balances. **TR FOW/AC7/61/vii** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/61/viii** [n.d.]

Contents:

[Individual customers accounts] with remittal correspondence.

Notice to shareholders of forty second AGM. **TR FOW/AC7/61/ix** 1928(12 Jul)

Contents:

Including notice distribution list.

Directors' report to forty second AGM. **TR FOW/AC7/61/x** 1928(23 Jul)

FOLDER OF FINANCIAL STATEMENT **TR FOW/AC7/62** 1928(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1928(31 Dec).

Balance sheet; combined trading account and profit and loss account. **TR FOW/AC7/62/i** [n.d.]

As TR FOW/AC7/61 ii. **TR FOW/AC7/62/ii** [n.d.]

Stock account. **TR FOW/AC7/62/iii** [n.d.]

Contents:

Includes separate analysis of plant and machinery depreciation.

Account of bills receivable. **TR FOW/AC7/62/iv** 1928(31 Dec) - 1932(31 Jan)

Analysis of profit and loss account **TR FOW/AC7/62/v** [n.d.]

Contents:

Including draft statement of account.

Analysis of allocation of profit or loss on different product types. **TR FOW/AC7/62/vi** 1929 (1 Jan - 30 Jun)

Income tax assessment account **TR FOW/AC7/62/vii** 1928(1 Apr) - 1929(31 Mar)

Contents:

Including directors salaries

Summary of Leeds private ledger balances. **TR FOW/AC7/62/viii** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/62/ix** [n.d.]

Contents:

[Individual customers accounts].

Notice to shareholders of forty third AGM. **TR FOW/AC7/62/x** 1929(8 Aug)

Contents:

Including notice distribution list.

Directors' report to forty third AGM. **TR FOW/AC7/62/xi** 1929(19 Aug)

FOLDER OF FINANCIAL STATEMENT **TR FOW/AC7/63** 1929(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For the year ending 1929(31 Dec).

Balance sheet; combined trading account and profit and loss account. **TR FOW/AC7/63/i** [n.d.]

Various accounts **TR FOW/AC7/63/ii** [n.d.]

Contents:

Plant depreciation account; account of Bombay leasehold property; account of stock at branches and in hands of agents; account of capital in subsidiary companies; account of amounts owing by subsidiary companies; account of sundry debtors; investments account; cash account (in hand and in bank); deposits account; account of sundry creditors; Magdeburg liquidation and acceptances accounts; account of travelling expenses; patents and royalty account; account of branch and agency costs; interest and exchange account; law charges account; balance sheet and profit and loss account - Société des Etablissements John Fowler; balance sheet - John Fowler & Co. (Australia) Ltd; balance sheet - John Fowler & Co. (India) Ltd. (as at 1929(31 Dec) and 1930(1 Jan)); balance sheet - John Fowler & Co. Prague; balance sheet - John Fowler & Co. Budapest.

Stock account. **TR FOW/AC7/63/iii** [n.d.]

Account of bills receivable. **TR FOW/AC7/63/iv** 1929(25 Nov) - 1933(20 Dec)

Analysis of profit and loss account. **TR FOW/AC7/63/v** [n.d.]

Income tax assessment account **TR FOW/AC7/63/vi** 1929(1 Apr) - 1930(31 Mar)

Contents:

Including directors salaries

Summary of Leeds private ledger balances. **TR FOW/AC7/63/vii** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/63/viii** [n.d.]

Contents:

[Individual customers accounts].

Directors' report to forty fourth AGM. **TR FOW/AC7/63/ix** 1930(19 Aug)

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/64** 1930(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1930(31 Dec).

Balance sheet **TR FOW/AC7/64/i** [n.d.]

Contents:

Including draft; combined trading account and profit and loss account.

As TR FOW/AC7/63 ii **TR FOW/AC7/64/ii** [n.d.]

Contents:

Except usual single balance sheet for John Fowler & Co. (India) Ltd. and additionally balance sheet - John Fowler & Co. G.m.b.H. Magdeburg.

Analysis of plant and machinery depreciation **TR FOW/AC7/64/iii** [n.d.]

Contents:

Alterations to stock account.

Account of bills receivable. **TR FOW/AC7/64/iv** 1930(30 Dec) - 1934(31 Dec)

Analysis of profit and loss account. **TR FOW/AC7/64/v** [n.d.]

Income tax assessment account **TR FOW/AC7/64/vi** 1930(1 Apr) - 1931(31 Mar)

Summary of Leeds private ledger balances. **TR FOW/AC7/64/vii** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/64/viii** [n.d.]

Contents:

[Individual customers accounts].

Notice to shareholders of forty fifth AGM. **TR FOW/AC7/64/ix** 1931(3 Oct)

Contents:

Including notice distribution list.

Directors' report to forty fifth AGM. **TR FOW/AC7/64/x** 1931(12 Oct)

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/65** 1931(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1931(31 Dec).

Balance sheet; including draft; combined trading account and profit and loss account. **TR FOW/AC7/65/i** [n.d.]

As for TR FOW/AC7/64 ii. **TR FOW/AC7/65/ii** [n.d.]

Contents:

Additionally, statement of branch partnership interests.

Stock account. **TR FOW/AC7/65/iii** [n.d.]

Contents:

Includes separate analysis of plant and machinery depreciation.

Account of bills receivable. **TR FOW/AC7/65/iv** 1931(30 Dec) - 1936(15 Jun)

Analysis of profit and loss account **TR FOW/AC7/65/v** [n.d.]

Contents:

With three year summary of principal figures.

Summary of Leeds private ledger balances. **TR FOW/AC7/65/vi** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/65/vii** [n.d.]

Contents:

[Individual customers accounts].

Notice to shareholders of forty sixth AGM. **TR FOW/AC7/65/viii** 1932(11 Nov)

Contents:

Including notice distribution list.

Directors' report to forty sixth AGM **TR FOW/AC7/65/ix** 1932(21 Nov)

Contents:

[Draft].

Statement by directors to forego salaries due to financial position of the company **TR FOW/AC7/65/x** [n.d.]

Contents:

[Draft]

File of financial working papers of Theo Davis. **TR FOW/AC7/65/xi** [n.d.]

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/66** 1932(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1932(31 Dec).

Various accounts **TR FOW/AC7/66/i** [n.d.]

Contents:

Balance sheet, including draft; combined trading account and profit and loss account, including draft.

As for TR FOW/AC7/65 ii. **TR FOW/AC7/66/ii** [n.d.]

Contents:

Additionally, statement from Fowler-Petz section branch ledger.

Statement by P.R. Hasson **TR FOW/AC7/66/iii** [n.d.]

Contents:

Estimating cash requirements for 1933(1 Oct) - 1934(1 Oct) per product range with regard to labour, materials, premises costs, general and selling expenses, production costs and turnover.

File of associated papers for stock account **TR FOW/AC7/66/iv** [n.d.]

Contents:

[The account itself is not extant].

Account of bills receivable. **TR FOW/AC7/66/v** 1932(31 Dec - 1936(15 Jun)

Analysis of profit and loss account. **TR FOW/AC7/66/vi** [n.d.]

Summary of Leeds private ledger balances. **TR FOW/AC7/66/vii** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/66/viii** [n.d.]

Contents:

[Individual customers accounts].

Notice to shareholders of forty seventh AGM. **TR FOW/AC7/66/ix** 1933(29 Sep)

Contents:

Including notice distribution list.

Directors' report to forty seventh AGM. **TR FOW/AC7/66/x** 1933(9 Oct)

Letter of resignation from Board of Directors. **TR FOW/AC7/66/xi** 1933(11 May)

Contents:

Charles Fowler.

Letter of resignation from Managerial duties. **TR FOW/AC7/66/xii** 1933(20 Jul)

Contents:

Harold Livsey.

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/67** 1933(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1933(31 Dec).

Balance sheet; combined profit and loss account and trading account. **TR FOW/AC7/67/i** [n.d.]

As for TR FOW/AC7/66 ii. **TR FOW/AC7/67/ii** [n.d.]

Stock account **TR FOW/AC7/67/iii** [n.d.]

Contents:

With associated papers.

Account of bills receivable. **TR FOW/AC7/67/iv** 1934(1 Jan) - 1936(15 Dec)

Analysis of profit and loss account. **TR FOW/AC7/67/v** [n.d.]

Contents:

Including working papers.

Summary of Leeds private ledger balances. **TR FOW/AC7/67/vi** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/67/vii** [n.d.]

Contents:

[Individual customers accounts].

Notice to shareholders of forty eighth AGM. **TR FOW/AC7/67/viii** 1934(30 Aug)

Contents:

Including notice distribution list and drafts.

Directors' report to forty eighth AGM. **TR FOW/AC7/67/ix** 1934(12 Sep)

Memorandum concerning capital reserve. **TR FOW/AC7/67/x** 1933(5 Oct)

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/68** 1934(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1934(31 Dec).

Balance sheet. **TR FOW/AC7/68/i** [n.d.]

Combined trading account and profit and loss account **TR FOW/AC7/68/ii** [n.d.]

Contents:

[Comparing 1933 with 1934 figures].

As for TR FOW/AC7/66 ii. **TR FOW/AC7/68/iii** [n.d.]

Contents:

Additionally, account of Gyrotiller marketing expenses.

Associated papers for stock account **TR FOW/AC7/68/iv** [n.d.]

Contents:

[The actual account is not extant].

Account of bills receivable. **TR FOW/AC7/68/v** 1935(1 Jan) - 1938(3 Jul)

Analysis of profit and loss account **TR FOW/AC7/68/vi** [n.d.]

Contents:

Including monthly analysis of purchases, allowances, sales and returns, together with working papers.

Summary of Leeds private ledger balances. **TR FOW/AC7/68/vii** [n.d.]

Summary of Leeds ledger balances **TR FOW/AC7/68/viii** [n.d.]

Contents:

[Individual customers accounts], with remittal correspondence.

File of general working of Theo. Davis. **TR FOW/AC7/68/ix** [n.d.]

FOLDER OF FINANCIAL STATEMENTS **TR FOW/AC7/69** 1935(31 Dec)

Contents:

John Fowler & Co. (Leeds) Ltd. For year ending 1935(31 Dec).

Balance sheet, including drafts; combined trading account and profit and loss account, including drafts. **TR FOW/AC7/69/i** [n.d.]

As for TR FOW/AC7/66 ii. **TR FOW/AC7/69/ii** [n.d.]

Account for bills receivable. **TR FOW/AC7/69/iii** 1936(2 Jan) - 1939(3 Jan)

Analysis of profit and loss account **TR FOW/AC7/69/iv** [n.d.]

Contents:

Including working papers.

Summary of Leeds ledger balances **TR FOW/AC7/69/v** [n.d.]

Contents:

[Individual customers accounts].

Agenda for fiftieth AGM. **TR FOW/AC7/69/vi** 1936(27 Apr)

BRANCH ACCOUNTS - including subsidiaries. **TR FOW/AC8** [n.d.]

Arrangement: TR FOW/AC8/1-22 England

TR FOW/AC8/1-15 The Mechanical Tar Spraying & Grouting Co. Ltd. London.

TR FOW/AC8/16-17 Cable Cultivating Contractors Ltd. Leeds.

TR FOW/AC8/18-19 East & West Riding Steam Ploughing Co. Leeds.

TR FOW/AC8/20-21 Gyrotiller Sales & Service, Cambridge.

TR FOW/AC8/22 The Mechanical Cleaning Service Ltd. London.

TR FOW/AC8/23-50 Europe

TR FOW/AC8/23-26 John Fowler & Co. Magdeburg.

TR FOW/AC8/27 John Fowler & Co. G.m.b.H. Magdeburg.

TR FOW/AC8/28-36 John Fowler & Co. Prague.

TR FOW/AC8/37-44 John Fowler & Co. Budapest.

TR FOW/AC8/45 Fowler-Petz Machine Factory & Iron Foundry Co. Ltd.

TR FOW/AC8/46-47 Estudios y Construcciones Locher S.A. Barcelona.

TR FOW/AC8/48-50 Societa Anonima "La Penetrazione" Rome.

TR FOW/AC8/51-60 Africa

TR FOW/AC8/51-60 Fowler Tar Spraying Co. Ltd. Johannesburg.

TR FOW/AC8/61-74 East Indies

TR FOW/AC8/61-74 N.V. Maatschappij voor Machinale Asphaltatie en Wegenbouw, Soerabaya.

TR FOW/AC8/75-85 Australasia

TR FOW/AC8/75-80 John Fowler & Co. (Australia) Ltd. Sydney.

TR FOW/AC8/81-85 John Fowler & Co. (New Zealand) Ltd. Wellington.

England **TR FOW/AC8/1-22** [n.d.]

The mechanical Tar Spraying + Grouting Co. Ltd London **TR FOW/AC8/1-15** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/1** 1922(31 Mar)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For 1922(6 Oct) - 1923(31 Mar).

Includes: balance sheet; profit and loss account; trading account. Auditor: Allan Fillingham.

FINANCIAL STATEMENT **TR FOW/AC8/2** 1923(31 Mar)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1923(31 Mar). Includes: balance sheet; profit and loss account; trading account.

FINANCIAL STATEMENT **TR FOW/AC8/3** 1924(31 Mar)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1924(31 Mar). Includes: balance sheet; combined trading account and profit and loss account. Auditor: N. Cook, London NW. 10.

FINANCIAL STATEMENT **TR FOW/AC8/4** 1924(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. For nine months. Includes: balance sheet; combined trading account and profit and loss account. Auditors: N. Cook, London N.W.10.

FINANCIAL STATEMENT **TR FOW/AC8/5** 1925(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. For year ending 1925(31 Dec). Includes: balance sheet; profit and loss account. Auditor: N. Cook, London N.W.10.

FINANCIAL STATEMENT **TR FOW/AC8/6** 1926(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1926(31 Dec). Includes: balance sheet; profit and loss account. Auditors: N. Cook, London N.W.10.

FINANCIAL STATEMENT **TR FOW/AC8/7** 1927(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1927(31 Dec). Includes: balance sheet; profit and loss account. Auditor: N. Cook, Croydon.

FINANCIAL STATEMENT **TR FOW/AC8/8** 1928(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1928(31 Dec). Includes: balance sheet; profit and loss account. Contracts account auditor: N. Cook, Croydon.

FINANCIAL STATEMENT **TR FOW/AC8/9** 1930(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1930(31 Dec). Includes: balance sheet; profit and loss account. Auditor: N. Cook, Croydon.

FINANCIAL STATEMENT **TR FOW/AC8/10** 1931(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1931(31 Dec). Includes: balance sheet; profit and loss account. Auditor: N. Cook, Croydon.

FINANCIAL STATEMENT **TR FOW/AC8/11** 1934(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1934(31 Dec). Includes: balance sheet; profit and loss account; trading account.

FINANCIAL STATEMENT **TR FOW/AC8/11/1** 1934(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1934(31 Dec). Includes: contracts account; account of sundry debtors; account of sundry creditors.

FINANCIAL STATEMENT **TR FOW/AC8/12** 1935(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1935(31 Dec). Includes: balance sheet; profit and loss account; trading account.

FINANCIAL STATEMENT **TR FOW/AC8/12/1** 1935(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1935(31 Dec). Contracts account.

FINANCIAL STATEMENT **TR FOW/AC8/13** 1936(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1936(31 Dec). Includes: balance sheet; profit and loss account. Auditor: N. Cook, London W.1.

FINANCIAL STATEMENT **TR FOW/AC8/14** 1937(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1937(31 Dec). Includes: balance sheet; profit and loss account.

FINANCIAL STATEMENT **TR FOW/AC8/15** 1938(31 Dec)

Contents:

The Mechanical Tar Spraying & Grouting Co. Ltd. London. For year ending 1938(31 Dec). Includes: balance sheet; profit and loss account; contracts account. Auditor: N. Cook, London W.1.

Cable Cultivating Contractors Ltd, Leeds **TR FOW/AC8/16-17** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/16** 1931(31 Mar)

Contents:

Cable Cultivating Contractors Ltd. Leeds. Summary of work done, hours worked and wages paid for year ending 1931(31 Mar). Attached is:
i. 1931(30 Jun). Directors' report to second AGM.

FINANCIAL STATEMENT **TR FOW/AC8/17** 1934(31 Dec)

Contents:

Cable Cultivating Contractors Ltd. Leeds. For year ending 1934(31 Dec). Includes: balance sheet; profit and loss account; trading account; appropriation account.
Attached is:
i. 1935(19 Aug). Certificate of debt of £11,774-18-7 owed by Cable Cultivating Contractors Ltd. to John Fowler & Co. (Leeds) Ltd. at 1934(31 Dec).

East + West Riding Steam Ploughing Co. Leeds **TR FOW/AC8/18-19** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/18** 1931(31 Mar)

Contents:

East & West Riding Steam Ploughing Co. Leeds. For year ending 1931(31 Mar). Includes: balance sheet; profit and loss account; trading account. Attached is
i. 1931(13 May). Letter to A. Fowler, London from J. L. Taylor, East & West Riding Steam Ploughing Co. remitting above. "As you are aware agricultural districts are in a deplorable state and do not receive any encouragement from the present government".

FINANCIAL STATEMENT TR FOW/AC8/19 1932(31 Mar)**Contents:**

East & West Riding Steam Ploughing Co. Leeds. For year ending 1932(31 Mar). Includes: balance sheet: profit and loss account; trading account.

Gyrotiller Sales + Services, Cambridge TR FOW/AC8/20-21 [n.d.]**FINANCIAL STATEMENT TR FOW/AC8/20 1934(31 Dec)****Contents:**

Gyrotiller Sales & Service, Cambridge. For year ending 1934(31 Dec).
Comparison of actual results for 1934 with D. E. Pelly's analysis of estimates for 1935.
Stock account [draft].

BALANCE SHEET TR FOW/AC8/21 1935(31 Dec)**Contents:**

Gyrotiller Sales & Service, Cambridge. For year ending 1935(31 Dec).

The Mechanical Cleaning Service Ltd TR FOW/AC8/22-22 [n.d.]**FINANCIAL STATEMENT TR FOW/AC8/22 1936(31 Mar)****Contents:**

The Mechanical Cleaning Service Ltd. For year ending 1936(31 Mar).
Includes: balance sheet; combined trading account and profit and loss account. Auditor: N. Cook, London W.1.

Europe TR FOW/AC8/23-50 [n.d.]**John Fowler + Co Magdeburg TR FOW/AC8/23-26 [n.d.]****FINANCIAL STATEMENT TR FOW/AC8/23 1913(31 Dec)****Contents:**

John Fowler & Co. Magdeburg. For year ending 1913(31 Dec). Includes: balance sheet; trading account; profit and loss account. Affixed are:
i. 1914(23 Jun). Auditor's report, Price Waterhouse & Co. London.
ii. 1914(23 Jun). Letter of remittal from Price Waterhouse & Co. notes that the list of debts and the report on the manager's commission are not yet complete.
iii. 1914(24 Jun). Copy letter to Price Waterhouse & Co. acknowledging remittal of the above.
iv. 1914(24 Jun). Letter from Price Waterhouse & Co. enclosing omitted items as in ii.

ACCOUNT **TR FOW/AC8/24** 1913(31 Dec)

Contents:

John Fowler & Co. Magdeburg. Agency results for twelve months based upon sales as allocated by the Magdeburg branch. Sub-branches and agencies are: Buda-perth (including Constantinople); Prague (including Warsaw and Lemburg); Breslau (including Berlin, Posen and Shanghai); Vienna; Kieff; Milan; Zurich; Bucharest. Auditors: Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC8/25** 1914(4 Aug)

Contents:

John Fowler & Co. Magdeburg. 1914 for 1 Jan-4 Aug: balance sheet; trading account; profit and loss account. 1916 for three years; balance sheet, trading account; profit and loss account. Auditors: Price Waterhouse & Co. London.

FINANCIAL STATEMENT **TR FOW/AC8/26** 1919(31 Dec)

Contents:

John Fowler & Co. Magdeburg, including a preliminary report on the examination of the accounts for six years. Report is dated 1920(15 May) and is an exhaustive forty four pages of typescript with nine schedules numbered thus:

1. 1914(4 Aug). Balance sheet for 1 Jan to 4 Aug.
2. 1914(4 Aug). Trading account for 1 Jan - 4 Aug.
3. 1914(4 Aug). Profit and loss account for 1 Jan - 4 Aug.
4. 1916(31 Dec). Balance sheet for three years.
5. 1916(31 Dec). Trading account for three years.
6. 1916(31 Dec). Profit and loss account for three years.
7. 1916(31 Dec). Statement showing approximate German assets and liabilities.
8. 1909(1 Jan). - 1914(31 Jul). Statement of annual net branch sales, including sales to hiring companies, analysed to show their geographical distribution.
9. 1917(27 Mar). Sale agreement [copy].

Party 1. Georg Mosenhauer

Party 2. R. Wolf A.G. Richard Toepffer and Ernst Wolff

John Fowler & Co. Magdeburg by Party 1, official liquidator to Party 2, including liabilities, outstanding claims, style of the company, stock and other property for a consideration of 635,000 marks. In German with English translation.

Auditors: Price Waterhouse & Co. London.

John Fowler + Co G.m.b.H. Magdeburg **TR FOW/AC8/27** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/27** 1930(31 Dec)

Contents:

John Fowler & Co. G.m.b.H. Magdeburg. For 29 Jan - 31 Dec. Includes: balance sheet; trading account. Affixed is:

- i. 1931(27 May). Auditor's report. Price Waterhouse & Co. Berlin.

John Fowler + Co. Prague **TR FOW/AC8/28-36** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/28** 1919(31 Dec)

4 copies

Contents:

John Fowler & Co. Prague. For thirty six months (three years). Includes balance sheet; trading account; profit and loss account; current account with John Fowler & Co. (Leeds) Ltd. London.

Affixed is:

- i. 1920(25 Aug). Auditor's report. Price Waterhouse Peat & Co. Rotterdam.

REPORT **TR FOW/AC8/29** 1920(2 Nov)

Contents:

John Fowler & Co. Prague. To Dr. Wellman from auditors, Price Waterhouse Peat & Co. Rotterdam supplying the following statements with report for fiscal purposes. The statements are numbered thus:

- i. 1913(31 Dec). Balance sheet.
2. 1919(1 Mar). Balance sheet including items forming claim of John Fowler & Co. (Leeds) Ltd. London v. Austrian Government under the Peace Treaty.
3. 1919(1 Mar). Balance sheet.
4. 1919(1 Mar). Account of trade debtors.

FINANCIAL STATEMENT **TR FOW/AC8/30** 1920(30 Jun)

Contents:

John Fowler & Co. Prague. For six months. Includes: balance sheet; trading account; profit and loss account; current account with John Fowler & Co. (Leeds) Ltd. London as it appears in Prague books; account of sundry debts considered doubtful and included amongst trade debtors in balance sheet; account of assets and liabilities as in balance sheet shown in various currencies and converted into sterling. Affixed is:

- i. 1920(18 Dec). Auditor's report. Price Waterhouse Peat & Co. Rotterdam.

[Three copies, two entire, one is balance sheet and profit and loss account and trading account only]

FINANCIAL STATEMENT **TR FOW/AC8/31** 1920(31 Dec)

Contents:

John Fowler & Co. Prague. For six months. Includes: balance sheet; trading account; profit and loss account; current account with John Fowler & Co. (Leeds) Ltd. London as it appears in Prague books; assets and liabilities as in balance sheet shown in various currencies and converted into sterling. Affixed is:

- i. 1921(13 Jul). Auditor's report. Price Waterhouse Peat & Co. Rotterdam.

[Three copies, two entire, one is balance sheet, trading account and profit and loss account only]

FINANCIAL STATEMENT **TR FOW/AC8/32** 1921(31 Dec)

Contents:

John Fowler & Co. Prague. For year ending 1921(31 Dec). Includes: balance sheet; combined trading account and profit and loss account; current account with John Fowler & Co. (Leeds) Ltd. London; "London acceptance account" with M. Zdekauer, Prague; domicile accounts numbers one and two with M. Zdekauer, Prague; details of acceptances payable by John Fowler & Co. (Leeds) Ltd. London to Prague office; cash received against them; interest paid by acceptor and credited

by M. Zdekauer & Co. Prague and disposition thereof as at 1921(31 Dec). Affixed is:

i. 1922(13 Jul). Auditor's report. Price Waterhouse Peat & Co. Rotterdam.

[Two copies, one entire, one is balance sheet, profit and loss account and trading account only]

FINANCIAL STATEMENT TR FOW/AC8/33 1922(31 Dec)

Contents:

John Fowler & Co. Prague. For year ending 1922(31 Dec). Includes: statement of accounts to be accounted for by Prague branch re pre-war acceptances and their disposition as at 1922(31 Dec); of the proceeds collected; of the outstanding acceptances; list of acceptances still in hand at Prague; domicile account with M. Zdekauer, Prague; "London acceptance account" with M. Zdekauer, Prague. Affixed is:

i. 1923(16 Jun). Auditor's report. Price Waterhouse Peat & Co. Rotterdam.

FINANCIAL STATEMENT TR FOW/AC8/34 1923(31 Dec)

Contents:

John Fowler & Co. Prague. For year ending 1923(31 Dec). Includes: balance sheet; combined trading account and profit and loss account; remaining statements as TR FOW/AC8/33, minus list of acceptances. Affixed is:

i. 1924(30 Apr). Auditor's report. Price Waterhouse Peat & Co. Rotterdam.

FINANCIAL STATEMENT TR FOW/AC8/35 1929(31 Dec)

Contents:

John Fowler & Co. Prague. For year ending 1929(31 Dec). Includes: balance sheet; combined trading account and profit and loss account; statement of selling; general administrative expenses; statement showing movement on capital assets and accounts for 1927(1 Jan) - 1929(31 Dec).

Affixed is:

i. 1930(27 Jun). Auditor's report. Price Waterhouse & Co. Berlin.

[Two copies - entire]

FILE OF FINANCIAL STATEMENTS TR FOW/AC8/35/1 1929(31 Dec)

Contents:

John Fowler & Co. Prague. Remittals from Prague to London for year ending 1929(31 Dec)

i. Balance sheet; combined trading account and profit and loss account; ledger balances of debtors, creditors, banks and impersonal accounts, as submitted to auditors. Also covering letter 1930(19 Aug) to London.

ii. Balance sheet; combined trading account and profit and loss account; capital account. Also covering letter 1931(23 Jan) to London[original in German and three copies of English translation]. Copy letter back 1931(28 Jan).

FINANCIAL STATEMENT TR FOW/AC8/36 1930(31 Dec)

Contents:

John Fowler & Co. Prague. For year ending 1930(31 Dec).

Includes: balance sheet; combined trading account and profit and loss account; statement of selling, general and administrative expenses; statement showing movement on capital asset accounts for year. Affixed is

i 1931(5 Jun). Auditor's report. Price Waterhouse & Co. Berlin.

Thereafter are amended statements giving effect to adjustments suggested in auditor's report: adjusted balance sheet; adjusted combined trading account and profit and loss account; adjusted statement of selling etc.; adjusted statement of capital etc.

John Fowler & Co Budapest **TR FOW/AC8/37-44** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/37** 1919(31 Dec)

4 copies

Contents:

John Fowler & Co. Budapest. For thirty six months (three years). Includes: balance sheet; trading account; profit and loss account; current account with John Fowler & Co. (Leeds) Ltd. London as it appears in Budapest books. Affixed is

i. 1920(1 Sep). Auditor's report. Price Waterhouse Peat & Co. Rotterdam.

FINANCIAL STATEMENT **TR FOW/AC8/38** 1920(30 Jun)

Contents:

John Fowler & Co. Budapest. For six months. Includes: balance sheet; profit and loss account; trading account; current account with John Fowler & Co. (Leeds) Ltd. London as it appears in Budapest books; statement of sundry debts considered doubtful and included amongst trade debtors in balance sheet; statement of assets and liabilities on balance sheet, in various currencies, converted into sterling. Affixed is

i. 1920(18 Dec). Auditor's report. Price Waterhouse Peat & Co. Rotterdam.

[Three copies, two entire and one is balance sheet; trading account and profit and loss account only].

FINANCIAL STATEMENT **TR FOW/AC8/39** 1920(31 Dec)

Contents:

John Fowler & Co. Budapest. For six months. Includes: balance sheet; profit and loss account; trading account; current account with John Fowler & Co. (Leeds) Ltd. London as it appears in Budapest books; statement of sundry debts considered doubtful and included amongst trade debtors in balance sheet; statement of assets and liabilities on balance sheet, in various currencies, converted into sterling. Affixed is

i. 1921(15 Jun). Auditor's report. Price Waterhouse Peat & Co. Rotterdam.

[Two copies - entire].

FINANCIAL STATEMENT **TR FOW/AC8/40** 1921(31 Dec)

Contents:

John Fowler & Co. Budapest. For year ending 1921(31 Dec). Includes: balance sheet; combined trading account and profit and loss account; current account with John Fowler & Co. (Leeds) Ltd. London; summary of various bank accounts relative to pre-war acceptances for year. Affixed is

i. 1922(7 Aug). Auditor's report. Price Waterhouse Peat & Co. Rotterdam.

FINANCIAL STATEMENTS **TR FOW/AC8/41** 1920(31 Dec), 1921(31 Dec), 1922(31 Dec)

Contents:

John Fowler & Co. Budapest. 1. For year ending 1922(31 Dec). Includes: balance sheet; combined trading account and profit and loss account; current account with London; summary of various bank accounts relative to pre-war acceptances for year.

2. For year ending 1921(31 Dec). Includes: revised balance sheet; revised combined trading and profit and loss account. 3. For year ending 1920(31 Dec). Includes: revised balance sheet; revised combined trading account and profit and loss account. Affixed is

i. 1923(19 Jun). Auditor's report. Price Waterhouse Peat & Co. Rotterdam, with manuscript notes.

FINANCIAL STATEMENT **TR FOW/AC8/42** 1923(31 Dec)

Contents:

John Fowler & Co. Budapest. For year ending 1923(31 Dec). Includes: balance sheet; combined trading account and profit and loss account; summary of various bank accounts relative to pre-war acceptances for year. Affixed is

i. 1924(10 Apr) Auditor's report. Price Waterhouse Peat & Co. Rotterdam.

FINANCIAL STATEMENT **TR FOW/AC8/43** 1929(31 Dec)

Contents:

John Fowler & Co. Budapest. For year ending 1929(31 Dec). Includes: balance sheet; combined trading account and profit and loss account; statement of selling, general and administration expenses and of Morris agency expenses; statement of fixed assets accounts for 1925(1 Jan) - 1929(31 Dec). Affixed is

i. 1930(27 May). Auditor's report. Price Waterhouse & Co. Berlin.

FINANCIAL STATEMENT **TR FOW/AC8/44** 1934(31 Dec)

Contents:

John Fowler & Co. Budapest. For year ending 1934(31 Dec). Includes: balance sheet; combined trading account and profit and loss account.

Fowler-Petz Machine Factory & Iron Foundry Co. Ltd **TR FOW/AC8/45** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/45** 1931(31 Dec)

Language: German

Contents:

Fowler-Petz Machine Factory & Iron Foundry Co. Ltd. For year ending 1931(31 Dec). Includes: balance sheet; profit and loss account.

Estudios y Construciones Locher SA Barcelona **TR FOW/AC8/46-47** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/46** 1931(31 Dec)

Contents:

Estudios y Construciones Locher S. A. Barcelona. For year ending 1931(31 Dec). Includes: balance sheet; profit and loss account; R.W. Locher current account. Affixed is

i. 1932(13 Jun). Auditor's report. McAuliffe, Davis & Hope, Barcelona.

FINANCIAL STATEMENT **TR FOW/AC8/47** 1932(31 Jul)

Contents:

Estudios y Construciones Locher S.A. Barcelona. For seven months ending 1932(31 Jul). Includes: balance sheet; profit and loss account; statement of surplus assets over liabilities available for distribution between John Fowler & Co. (Leeds) Ltd. and R. W. Locher. Affixed is i. 1932(17 Sep). Auditor's report. McAuliffe, Davis & Hope, Barcelona.

Societa Anonima "La Penetrazione" Rome **TR FOW/AC8/48-50** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/48** 1929(31 Dec)

Contents:

Societa Anonima "La Penetrazione", Rome. For year ending 1929(31 Dec). Includes: balance sheet; profit and loss account.

FINANCIAL STATEMENT **TR FOW/AC8/49** 1930(31 Dec)

Contents:

Societa Anonima "La Penetrazione", Rome. For year ending 1930(31 Dec). Includes: balance sheet; profit and loss account.

FINANCIAL STATEMENT **TR FOW/AC8/50** 1931(31 Dec)

Contents:

Societa Anonima "La Penetrazione", Rome. For year ending 1931(31 Dec). Includes: balance sheet; profit and loss account.

Africa **TR FOW/AC8/51-60** [n.d.]

Fowler Tar Spraying Co Ltd Johannesburg **TR FOW/AC8/51-60** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/51** 1925(30 Sep)

Contents:

Fowler Tar Spraying Co. Ltd. Johannesburg. For year ending 1925(30 Sep). Includes: balance sheet; profit and loss account; contracts completed; account of travelling, entertainment and demonstration expenses; current account with John Fowler & Co. (Leeds) Ltd; account of sundry creditors. Affixed is i. 1925(4 Dec). Auditor's report. Price Waterhouse Peat & Co. Johannesburg.

MANAGING DIRECTOR'S REPORT **TR FOW/AC8/51/1** 1926

Contents:

For year ended 1925(30 Sep).

FINANCIAL STATEMENT **TR FOW/AC8/52** 1926(30 Sep)

Contents:

Fowler Tar Spraying Co. Ltd. Johannesburg. For year ending 1927(30 Sep). Includes: balance sheet; profit and loss account; account of contracts completed; plant and machinery account; current account with John Fowler & Co. (Leeds) Ltd; account of sundry creditors. Affixed is i. 1926(25 Oct). Auditor's report. Price Waterhouse Peat & Co. Johannesburg.

FINANCIAL STATEMENT **TR FOW/AC8/53** 1927(30 Sep)

two copies

Contents:

Fowler Tar Spraying Co. Ltd. Johannesburg. For year ending 1927(30 Sep). Includes: balance sheet; profit and loss account; account of sundry debtors for contract work; account of contracts completed. Affixed is

i. 1927(1 Nov). Auditor's report. Price Waterhouse Peat & Co. Johannesburg. Letter to shareholders from auditors detailing directors' remuneration.

FINANCIAL STATEMENT **TR FOW/AC8/54** 1928(30 Sep)

Contents:

Fowler Tar Spraying Co. Ltd. Johannesburg. For year ending 1928(30 Sep). Includes: balance sheet; profit and loss account; account of sundry creditors; account of sundry debtors for contract work; completed contracts - Transvaal & Cape Province. Auditors: Price Waterhouse Peat & Co. Johannesburg.

FILE OF FINANCIAL STATEMENTS **TR FOW/AC8/55** 1929(30 Sep), 1930(30 Sep)

Contents:

Fowler Tar Spraying Co. Ltd. Johannesburg. 1. For year ending 1929(30 Sep). Includes: balance sheet; profit and loss account. 2. For year ending 1930(30 Sep). Includes: balance sheet; profit and loss account. Affixed are

i. 1931(25 Mar). Copy letter remitting above - to C. Fowler, Leeds from Tar Spraying Co. (R.L.M. Warren).

ii. 1931(27 Apr). Letter - Leeds, C. Gray to London - remitting above.

iii. 1931(28 Apr). Copy letter - Theo. Davis, London to Leeds, C. Gray - querying Warren's signature as secretary when he is a director. Notes "He is running with the hare and hunting with the hounds".

Auditors: Price Waterhouse Peat & Co. Johannesburg.

FINANCIAL STATEMENT **TR FOW/AC8/56** 1931(31 Mar)

two copies

Contents:

Fowler Tar Spraying Co. Ltd. Johannesburg. For six months. Includes: Approximate balance sheet; profit and loss account.

FINANCIAL STATEMENT **TR FOW/AC8/57** 1931(30 Sep)

Contents:

Fowler Tar Spraying Co. Ltd. Johannesburg. For year ending 1931(30 Sep). Includes: balance sheet; profit and loss account. Auditors: Price Waterhouse Peat & Co. Johannesburg.

FINANCIAL STATEMENT **TR FOW/AC8/58** 1932(31 Mar)

two copies

Contents:

Fowler Tar Spraying Co. Ltd. Johannesburg. For six months. Includes: provisional balance sheet; profit and loss account.

FINANCIAL STATEMENT **TR FOW/AC8/59** 1932(30 Sep)

Contents:

Fowler Tar Spraying Co. Ltd. Johannesburg. For year ending 1932(30 Sep). Includes: balance sheet; profit and loss account. Auditors: Price Waterhouse Peat & Co. Johannesburg.

FINANCIAL STATEMENT **TR FOW/AC8/60** 1933(30 Sep)

Contents:

Fowler Tar Spraying Co. Ltd. Johannesburg. For year ending 1933(30 Sep). Includes: balance sheet; profit and loss account. Auditors: Price Waterhouse Peat & Co. Johannesburg.

East Indies **TR FOW/AC8/61-74** [n.d.]

NV MAGES **TR FOW/AC8/61-74** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/61** 1930(31 Dec)

Contents:

N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw, Soerabaya. For 1929(1 Jun) to 1930(31 Dec). Includes: balance sheet; profit and loss account; current account with John Fowler & Co. (Leeds) Ltd; current account with John Fowler & Co. (Australia) Ltd; current account with Vraag & Aanbod; schedule of salaries; schedule of goods in stock; statement of plant operating receipts; statement of travelling expenses. Affixed is
i. 1931(9 Apr). Auditor's report. McAuliffe, Davis & Hope, Weltevreden, Java.

FINANCIAL STATEMENT **TR FOW/AC8/62** 1931(31 Dec)

Contents:

N.V. Maatschappy voor Machinal Asphaltatie en Wegenbouw, Soerabaya. For year ending 1931(31 Dec). Includes: balance sheet; profit and loss account; Voorraad Onderdeelen voor Fowler Stoomwalsen en Asphalt Plant [in Dutch]; specification of profits. Affixed is:
i. 1932(6 May). Auditor's report. McAuliffe, Davis & Hope, Weltevreden, Java.

FINANCIAL STATEMENT **TR FOW/AC8/63** 1932(31 Dec)

Contents:

N.V. Maatschappy voor Machinal Asphaltatie en Wegenbouw, Soerabaya. For nine months. Trial balance [synopsis of ledger folios]. Affixed is
i. 1932(12 Dec). Auditor's report. Frese & Hogeweg, Soerabaya, Java.

FINANCIAL STATEMENT **TR FOW/AC8/64** 1932(31 Dec)

Language: Dutch and English

Contents:

N.V. Maatschappy voor Machinal Asphaltatie en Wegenbouw, Soerabaya. For year ending 1932(31 Dec). Includes: balance sheet; profit and loss account; account of goods on consignment - stock in hand; specification of outstanding debts; specification of loss "Works 1931". Affixed is:
i. 1933(22 Apr). Auditor's report. Frese & Hogeweg, Soerabaya.

FINANCIAL STATEMENT TR FOW/AC8/65 1932(31 Dec)

Contents:

N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw, Soerabaya. For year ending 1932(31 Dec). Includes: balance sheet; profit and loss account; analysis of expenditure at Telok Betong branch (not chargeable direct to jobs); analysis of expenditure at Padang branch (not chargeable direct to work numbers); particulars of motor cars account; summary of income and expenses on work done during 1932. Affixed is
i. 1933(17 Jul). Report of McAuliffe, Davis & Hope, Batavia, Java on investigation of financial position of N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw as instructed by John Fowler & Co. (Leeds) Ltd. - 24 Apr. Very detailed and not a full audit. The balance sheet and profit and loss account are copies of TR FOW/AC8/64. Concludes: "We have not approached this enquiry with suspicion or with a foregone conclusion that there was something wrong, but we cannot help feeling that there may have been many transactions which were not made entirely in the interest of N.V. Maatschappy voor Machinal Asphaltatie en Wegenbouw and the impression we have formed during our investigation is that the real benefits of some part of the expenditure are being reaped either by Messrs. Vraag en Aanbod or by the individual employees themselves.
Also contains ten schedules
1. Account of sundry creditors.
2. Schedule of accounts payable.
3. Detailed statement of account with Vraag en Aabod.
4. Statement of reconciliation of figures at 1932(31 Dec) with 1932(1 Jan) in respect of assets: plant and machinery; rollers; motor cars; furniture.
5. Schedule of sundry debts.
6. Schedule of accounts receivable.
7. Statement of gross income and expenditure charged direct to work numbers.
8. Detailed statement of account under heading "General Expenses", treated as administrative expenses not attachable to any particular work number or branch expenditure account, for salaries and bonuses; contribution to Vraag en Aanbod; motor car expenses of management; travelling expenses.
9. Details of disbursements made out of advances to Mr. de Krey and Mr. Feemstr
10. Analysis of payments charged to branch general account: Telok Betong division; Padang division.
And copies of AGM minutes for 1932(6 Jul) and 1932(13 May).

FINANCIAL STATEMENT TR FOW/AC8/66 1932(31 Dec)

Language: Dutch

Contents:

N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw, Soerabaya. For year ending 1932(31 Dec). Includes: balance sheet; profit and loss account in accord with letter from John Fowler & Co. (Leeds) Ltd. 22 Apr. Affixed is
i. 1933(5 Jul). Auditor's report. Frere & Hogeweg, Soerabaya.

FINANCIAL STATEMENT TR FOW/AC8/67 1933(31 Mar)

Language: Dutch

Contents:

N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw, Soerabaya. For three months. Trial balances [synopsis of ledger folios]. Affixed is
i. 1933(5 Jul). Auditor's report. Frere & Hogeweg, Soerabaya.

FINANCIAL STATEMENT **TR FOW/AC8/68** 1933(31 Jul)**Contents:**

N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw, Soerabaya. For seven months. Includes: balance sheet; profit and loss account (two copies), attached to one is:
i. 1933(2 Aug). Copy letter to John Fowler & Co. (Leeds) Ltd. from McAuliffe, Davis & Hope, Batavia in response to a cable. Mr. Farley has been sent to assume joint directorship of N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw and control has been gained over the bank account. Encloses statements and comments on "huge loss". "With regard to the future, the position is extremely delicate" and "The position now disclosed has been anticipated by us for some considerable time". "To be very candid even to the point of denunciation we are convinced that Messrs. Vraag & Aanbod have throughout acted purely in their own interests and that many transactions have gone through the Company's books that are distinctly out of order and also we are of the opinion that the balance sheet presented at December was deliberately made to show a better position than was actually the case in order to persuade you to advance more monies to the company".

FINANCIAL STATEMENT **TR FOW/AC8/69** 1933(31 Dec)**Contents:**

N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw. Soerabaya.
For year ending 1933(31 Dec). Includes: balance sheet; profit and loss account; account of goods on consignment; current account - John Fowler & Co. (Leeds) Ltd. Affixed are:
i. 1934(5 Feb). Auditor's report. McAuliffe, Davis & Hope, Batavia.
ii. 1934(6 Feb). Copy letter remitting statement with comments.

FINANCIAL STATEMENT **TR FOW/AC8/70** 1934(30 Apr)**Contents:**

N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw, Soerabaya.
For four months. Includes: provisional balance sheet; limited advance account - John Fowler & Co. (Leeds) Ltd; statement of development expenditure account. Affixed is:
i. 1934(15 May). Auditor's report. McAuliffe, Davis & Hope, Batavia.

FINANCIAL STATEMENT **TR FOW/AC8/71** 1935(10 Feb)**Contents:**

N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw. Soerabaya.
For 1934(1 Dec) - 1935(10 Feb). Includes: provisional (?) balance sheet; statement of expenses.

FINANCIAL STATEMENT **TR FOW/AC8/72** 1935(30 Apr)**Contents:**

N.V. Maatschappij voor Machinale Asphaltatie en Wegenbouw, Soerabaya.
For sixteen months. Includes: balance sheet; profit and loss account. Affixed is:
i. 1935(14 May). Auditor's report. McAuliffe, Davis & Hope, Batavia.

FINANCIAL STATEMENT **TR FOW/AC8/73** 1935(31 Dec)

Contents:

N.V. Maatschappij voor Machinale Asphaltatie en Wegenbouw, Soerabaya.
For eight months. Includes: provisional (?) balance sheet; profit and loss account. Auditors:
McAuliffe, Davis & Hope, Batavia.

FINANCIAL STATEMENT **TR FOW/AC8/74** 1935(31 Dec)

Contents:

N.V. Maatschappij voor Machinale Asphaltatie en Wegenbouw, Soerabaya.
For eight months. Provisional (?) includes: balance sheet; profit and loss account; current account with John Fowler & Co. (Leeds) Ltd; list of plants and motor cars etc; list of furniture and fixtures - Mr. Correlis. Affixed are:
i. 1936(28 Jan). Copy letter from McAuliffe, Davis & Hope to London remitting above with comments.
ii. Financial calculations and comments by Theo. Davis.

Australasia **TR FOW/AC8/75-85** [n.d.]

John Fowler + Co (Australia) Ltd Sydney **TR FOW/AC8/75-80** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/75** 1930(31 Dec)

Contents:

John Fowler & Co. (Australia) Ltd, Sydney. For year ending 1930(31 Dec).
Includes: balance sheet; consolidated profit and loss account [amended and unamended statements]; profit and loss account New South Wales [amended and unamended statement]; dissection of contract account - New South Wales contracts; federal territory and interstate profit and loss account [amended and unamended]; dissection of contract account - federal and interstate contracts [amended and unamended]; Singapore expenses statement; account of sundry debtors; account of sundry creditors; current account of John Fowler & Co. (Leeds) Ltd. with John Fowler & Co. (Australia) Ltd; summary of plant, motor vehicles, furniture, etc. account; account of additions to plant and working tools. Affixed is:
i. 1931(19 Mar). Auditor's report. Yarwood Vane & Co. with G. Mason Allard, Sydney.

FINANCIAL STATEMENT **TR FOW/AC8/76** 1931(31 Dec)

2 copies

Contents:

John Fowler & Co. (Australia) Ltd. Sydney. For year ending 1931(31 Dec).
Includes: balance sheet; consolidated profit and loss account; profit and loss account - New South Wales; dissection of contract account - New South Wales; profit and loss account - federal territory and interstate; dissection of contract account - federal and interstate; account of sundry debtors; account of sundry creditors; current account of John Fowler & Co. (Leeds) Ltd. with John Fowler & Co. (Australia) Ltd; summary of plant, motor vehicles, furniture etc. account; account of additions

to plant and working tools. Affixed is:

i. 1932(16 Mar). Auditor's report. Yarwood Vane & Co. with G. Mason Allard, Sydney.

FINANCIAL STATEMENT TR FOW/AC8/77 1934(31 Dec)

Contents:

John Fowler & Co. (Australia) Ltd. For year ending 1934(31 Dec).

Includes: consolidated profit and loss account; profit and loss account - New South Wales; dissection of contract account - New South Wales; profit and loss account - interstate; dissection of contract account - Queensland. A further five statements were compiled according to the auditor's report but are now extant. Affixed is:

i. 1933(8 Apr). Auditor's report. Yarwood Vane & Co. with G. Mason Allard, Sydney.

FINANCIAL STATEMENT TR FOW/AC8/78 1935(31 Dec)

Contents:

John Fowler & Co. (Australia) Ltd. Sydney. For year ending 1935(31 Dec).

Includes: balance sheet; consolidated profit and loss account; profit and loss account - New South Wales; dissection of contract account - New South Wales; profit and loss account - Queensland; dissection of contract account - Queensland; account of sundry debtors; account of sundry creditors; current account of John Fowler & Co. (Leeds) Ltd. with John Fowler & Co. (Australia) Ltd; summary of plant, motor vehicles, furniture etc. account; account of additions to plant and working tools; account of heating depot operations. Affixed is:

i. 1933(8 Apr). Auditor's report. Yarwood Vane & Co. with G. Mason Allard, Sydney.

COPY LETTER TR FOW/AC8/78/1 1936(16 Mar)

Contents:

To John Fowler & Co. (Leeds) Ltd. From John Fowler & Co. (Australia) Ltd., commenting in detail on above account and on future and present prospects.

FINANCIAL STATEMENT TR FOW/AC8/79 1936(30 Sep and 31 Dec)

Contents:

John Fowler & Co. (Australia) Ltd. Sydney. Includes: balance sheet (31 Dec); profit and loss account (30 Sep); dissection of contract account (30 Sep); account of heating depot operations (30 Sep); account of sundry debtors (31 Dec); account of sundry creditors (31 Dec); current account of John Fowler & Co. (Leeds) Ltd. with John Fowler & Co. (Australia) Ltd. (31 Dec); summary of plant, motor vehicles etc. account (31 Dec); account of additions to plant (30 Sep); account with D.S. Lawrence (31 Dec).

Lawrence acquired the bulk of the company's plant by a transfer on 30 Sep though the real estate transfer was still to be completed. Affixed are:

i. 1937(22 Jan). Auditor's report. Yarwood Vane & Co. with G. Mason Allard, Sydney.

ii. 1934(31 Dec). Profit and loss account, Queensland.

iii. 1937(29 Jan). Notice of tax assessment, income (unemployment relief) tax, Queensland to John Fowler & Co. (Australia) Ltd. for £14-2-6. Receipted.

iv. 1937(29 Jan). Notice - state income tax - £98-12-9. Receipted.

v. 1937(2 Mar). Letter to John Fowler & Co. (Leeds) Ltd. from Australian auditors remitting ii-iv.

vi. 1937(5 Apr). Letter to John Fowler & Co. (Leeds) Ltd. Leeds from John Fowler & Co. (Leeds) Ltd. London remitting TR FOW/AC8/79 ii-v.

FINANCIAL STATEMENT **TR FOW/AC8/80** 1937(31 Dec)

Contents:

John Fowler & Co. (Australia) Ltd. For year ending 1937(31 Dec).

Includes: balance sheet; profit and loss account; current account with John Fowler & Co. (Leeds) Ltd. of John Fowler & Co. (Australia) Ltd; current account of John Fowler & Co. (Australia) Ltd. at Bank of New South Wales, Sydney. Auditors: Yarwood Vane & Co. with G. Mason Allard, Sydney.

STATEMENTS OF ACCOUNT **TR FOW/AC8/80/1** 1938

Contents:

John Fowler & Co. (Australia) Ltd. with Yarwood Vane & Co. with G. Mason Allard:

i. 14 Jan. John Fowler & Co. (Australia) Ltd.

ii. 15 Jan. John Fowler & Co. (Leeds) Ltd.

John Fowler + Co (New Zealand) Ltd Wellington **TR FOW/AC8/81-85** [n.d.]

FINANCIAL STATEMENT **TR FOW/AC8/81** 1929(30 Nov)

Contents:

John Fowler & Co. (New Zealand) Ltd. Wellington. For year ending 1929(30 Nov). Includes: balance sheet; profit and loss account; contract trading account - for contract number four; sundries trading account. Affixed are:

i. 1930(14 Jan). Auditor's report. Rowley, Gill, Hobbs & Glee, Wellington.

ii. 1930 Director's report for year ending 1929(30 Mar).

FINANCIAL STATEMENT **TR FOW/AC8/82** 1930(30 Nov)

Contents:

John Fowler & Co. (New Zealand) Ltd. Wellington. For year ending 1930(30 Nov). Includes: balance sheet; profit and loss account; trading account including 'final' balance sheet. Affixed are:

i. 1931(14 Jan). Director's report for year ended 1930(30 Nov).

ii. 1931(14 Jan). Chairman's address to fourth AGM for year (30 Nov)

iii. 1931(14 Jan). Managing Director's report for year 1930(30 Nov).

iv. 1930(5 Feb-28 Nov). List of works for which tenders were invited.

v. 1931(14 Jan). Minutes of fourth AGM.

vi. 1931(15 Jan). Copy letter J. M. Fleming - New Zealand to C. H. Fowler - Leeds, remitting above statements and i-v above. Mentions possible reduction of overheads

vii. 1931(27 Mar). Copy letter C. H. Fowler to J. M. Fleming in reply commenting on financial situation of New Zealand company. "The worst part of your report is that the future prospects seem to be so dismal".

FINANCIAL STATEMENT **TR FOW/AC8/83** 1931(30 Nov)

Contents:

John Fowler & Co. (New Zealand) Ltd. Wellington. For year ending 1931(30 Nov). Includes: balance sheet; profit and loss account; trading account, including contract number six; "final" balance sheet. Affixed is:

i. 1931(23 Dec). Auditor's report. Rowley, Gill, Hobbs & Glee, Wellington.

FINANCIAL STATEMENT **TR FOW/AC8/84** 1933(30 Nov)

Contents:

John Fowler & Co. (New Zealand) Ltd. Wellington. For year ending 1933(30 Nov). Includes: balance sheet; profit and loss account; final balance sheet. Auditors: Rowley, Gill, Hobbs & Glee, Wellington.

FINANCIAL STATEMENT **TR FOW/AC8/85** 1934(30 Nov)**Contents:**

John Fowler & Co. (New Zealand) Ltd. Wellington. For year ending 1934(30 Nov). Includes: balance sheet; profit and loss account; "Final" balance sheet.

Affixed are:

- i. 1935(23 Jan). Auditor's report. Rowley, Gill, Hobbs & Glee, Wellington.
- ii. 1935(25 Feb). Letter - Fleming, New Zealand to London remitting above mentions "should a reasonable offer be received for the plant the directors will then consider whether it is advisable to dispose of the plant and voluntarily wind up the company".
- iii. 1935(8 Apr). Copy letter Theo. Davis, London to J. M. Fleming mentions "We hope that it may be possible to secure other contracts or to sell the plant."

ACCOUNTING PAPERS **TR FOW/AC9** [n.d.]PARTICULARS of the accounting methods **TR FOW/AC9/1** [1912 - 1914]**Contents:**

Including banking arrangements, employed by John Fowler & Co. (Leeds) Ltd. for their overseas branches and agencies. Namely:

- i. Branches. John Fowler & Co., Magdeburg, Prague and Budapest; John Fowler & Co. (Australia) Ltd.; John Fowler & Co. (Manila) Ltd.; Société Anonyme John Fowler, Melun; John Fowler & Co. (Leeds) Ltd., Bombay; John Fowler & Co. (Leeds) Ltd., Johannesburg.
- ii. Agencies. Col. Macfarlane - United States of America and Cuba; Honolulu Iron Works Co., - Hawaiian Islands; E. Ayulo & Co., Paris - Peru; Mirrlees Watson & Co., - Argentine; Reid & Co., - Argentine; Angel Muzzio y Hijos - Argentine; Allen Alderson & Co., - Egypt; E. Powys Cobb - British East Africa; G. Lutfalla - Adana.

There is a separate list, 1914, of overseas bank accounts and details of processing home bills, foreign bills and Magdeburg bills. There is also a separate note, 1913(2 Dec), of royalties and accounts concerning the Fowler-Wyles plough.

ADMINISTRATIVE AND COMMERCIAL RECORDS **TR FOW/AD** [n.d.]

Arrangement: TR FOW/AD2 General Administrative and Commercial Records

TR FOW/AD3 Labour Records

TR FOW/AD4 Premises Records

TR FOW/AD5 Materials Records

TR FOW/AD6 Records of Branches and Subsidiaries

TR FOW/AD7 Commercial Records

GENERAL ADMINISTRATIVE AND COMMERCIAL RECORDS **TR FOW/AD2** [n.d.]ADMINISTRATION BOOK **TR FOW/AD2/1** 1914(Mar)

Bound volume

Contents:

Steam Plough Works, Leeds. An explanatory account, with numerous exemplars, of the administration of engineering work intended to show the courses through which orders passed from the receipt of primary instructions to the final execution and delivery of the work. The preface states 'In most cases previous attention will have been given to the work, for example, the preliminary designing of engines and machinery, the preparation of patterns, the procuring of special material and the arranging of appliances for ease of manufacture'. The description of the administrative process is preceded by four descriptive lists, namely:

- i. Offices. Numbers of staff and style of work.
- ii. Shops and storerooms. Number of staff and style of work.
- iii. Order numbers and their meanings.
- iv. Piece work system.

There is an alphabetical subject index at the front of the volume.

ANALYSIS of the rise in costs and prices for both goods and labour at the Steam Plough Works during the Great War **TR FOW/AD2/2 1913 - 1918**

Contents:

Contents:

- i. 1914-1918. Summary table comparing cost and price increases for different types of goods as detailed in TR FOW/AD2/2 iv-xii below.
 - ii. 1914-1918. Table comparing pre and post war prices for raw materials.
 - iii. 1913-1918. Analysis of wage and piece-work rate increases for different works departments, with specific explanations for the iron foundry, brass foundry and forge.
 - iv. 1914(Jan)-1918(Jan). Analysis of the rise in costs for an 18 h.p. ploughing engine.
 - v. 1914(Jan)-1918(Jan). Analysis of the rise in costs for a 10/12 h.p. ploughing engine.
 - vi. 1914(Jan)-1918(Jan). Analysis of the rise in costs for a 7 h.p. single cylinder traction engine.
 - vii. 1914(Jan)-1918(Jan). Analysis of the rise in costs for a 6/7 furrow plough.
 - viii. 1914(Jan)-1918(Jan). Analysis of the rise in costs for an 11/13 tyne cultivator.
 - ix. 1914(Jan)-1918(Jan). Analysis of the rise in costs for a high frame flat harrow.
 - x. 1914(Jan)-1918(Jan). Analysis of the rise in costs for a turning harrow.
 - xi. 1914(Jan)-1918(Jan). Analysis of the rise in costs for a sleeping van.
 - xii. 1914(Jan)-1918(Jan). Analysis of the rise in costs for an 8 ton traction wagon.
- Affixed are two comparisons, 1914 - 1918, of prices and cost increases for a complete set of ploughing tackle and an engine with a set of implements.

CORRESPONDENCE FILE to Theo. Davis, London from B. Smith, Leeds **TR FOW/AD2/3 1933(27 Nov - 11 Dec)**

Contents:

Newly sent there as accountant. Concerns his impressions of the administration of business there. [Both items are original letters] Contents:

- i. 1933(27 Nov). 'I have been observing everything'. Has visited all the departments and 'got hold of the system'. Has investigated the work in Bride's general office, but not his personal office. 'Although it seems silly it appears to me that he does not want me to get to know too much about his work'.

Bride has ample staff and therefore does not require assistance. Some places considers there to be overstaffing. Has kept 'on good terms with everyone'.

Has not visited works managers', publicity and directors' offices. Considers future to be good for gyrotillers. A letter enclosing this is attached referring to it as a 'Confidential Report'.

ii. 1933(11 Dec). 'Everyone here is in a muddle regarding the proposed Gyro Co., and it is now whispered that it will not be formed'. Opinion at Leeds is that 'such a company is unnecessary'. Would like to keep the Gyro accounts at Leeds if the company is not formed. Thinks spare parts business is being neglected, 'Hodgson and Smailes are not always clear regarding what the customer actually requires'. Considers it worthwhile to stop Fowlers' customers going to other concerns for their supplies, by sending out representatives, especially as 'some of our Gyro men kick their heels about here for days at a time'. Wonders about the payment, if any, to Fowlers for their work for Norman E. Box in Scotland, especially as about 900/1,000 acres were involved.

REPORT **TR FOW/AD2/4** 1935

Contents:

[Draft] on the business position of John Fowler & Co. (Leeds) Ltd., comparing the 1933 figures with those for 1934 and suggesting improvements for the future. Concerns trade, finance, labour, materials and premises.

LABOUR RECORDS **TR FOW/AD3** [n.d.]

Arrangement: TR FOW/AD3/1 Leeds and District Engineering Employers' Association

TR FOW/AD3/2 Reduction of Staff

TR FOW/AD3/3 W. Daniel

TR FOW/AD3/4-5 H. T. Eddison

TR FOW/AD3/6 C. H. Fowler and T. Davis

TR FOW/AD3/7 Goldie

TR FOW/AD3/8 C. P. Goode

TR FOW/AD3/9 A. Greig

TR FOW/AD3/10 H. T. Marshall

TR FOW/AD3/11 J. T. Marshall

TR FOW/AD3/12 J. W. Thackeray

TR FOW/AD3/13 R. Wigram

TR FOW/AD3/14 W. G. Wigram.

CIRCULAR LETTER **TR FOW/AD3/1** 1917(Dec)

Contents:

To their members from the Leeds & District Engineering Employers' Association concerning the wages of foremen, draughtsmen and clerks with regard to increases granted by the Ministry of Munitions. Firms either have the option of discretionary adjustment of wages, within specific limits as laid down by the ministry, or of adopting specific proposals, as herein outlined by the association, for approval by the ministry. 'Private and Confidential'. Attached are:

i. 1911-1917. Statement of annual earnings of the staff of John Fowler & Co., (Leeds) Ltd., participating in the firm's profits sharing scheme, divided into salaries, war bonus, profit sharing bonus and profit sharing bonus extra percentage. Also a comparison of foreman's average weekly earnings, 1914(29 Jul) and 1918(23 Jan).

ii. 1914-1917. Statement of six specific salaries, comparing increases and including details of bonuses.

iii. 1918(30 Jan). Letter to [R.H.?] Fowler from J. W. Thackeray commenting in detail on above circular. 'It would puzzle the devil himself to understand it'.

LETTER **TR FOW/AD3/2** 1930(22 Jan)

Contents:

To Theo. Davis, London from C. H. Fowler, Leeds, says he has reduced Leeds staff by ten this week, saving £2,000 a year.

Suggests as a London office reduction that Nobel should be retired, and doubts that Alfred Fowler will object. 'So far as I can ascertain there is no-one in authority in London who has a good word to say for Nobel in the first place and who considers that he is efficient in his job'.

AGREEMENT TR FOW/AD3/3 1874(21 Apr)**Contents:**

Party 1: Robert Fowler, David Greig, Robert William Eddison, Reginald Wigram and Barnard Fowler, all of the Steam Plough Works, Leeds, engineers and agricultural implement makers and co-partners in business as John Fowler & Co.

Party 2: William Daniel, of the Steam Plough Works, Leeds, draughtsman.

Whereby Party 2 is to remain in the employ of Party 1, receiving a salary and a share in the profits of the business, in return for exclusive use of his inventions and patents. Terms include:

- i. Agreement to last ten years from 1873(1 Jul).
- ii. Daniel to devote his time exclusively to Fowlers' business.
- iii. Daniel to be employed in those branches of the business he was previously concerned with.
- iv. Daniel to keep records and accounts of acts, transactions and correspondence for the firm, including contracts, estimates, orders and sales, and the receipt and payment of monies, bills and securities.
- v. Annual salary to be £250, payable quarterly and 1% of the firm's net annual profits, as calculated for the financial year ending 30 Jun., for the first five years of this agreement and 2% of the net profits for the five years thereafter. This percentage not to amount to less than £187 per year during the first five years of this agreement and £374 per year during the last five years of this agreement. Method of determining annual profits of the firm then specified and Daniel has no right of questioning the figures so produced, save by inspecting the signed balance sheet.
- vi. Daniel is in no way liable for any financial loss by the firm in business.
- vii. Daniel's share of the profits to be only in respect of the manufacturing business of the firm at Leeds, and not of its London business or its various branches.
- viii. Fowlers' consideration for such a share of the profits to Daniel to be the exclusive benefit of his inventions, as applicable to their business, which he will communicate forthwith to them only. On Fowlers instructions he will make necessary patent applications, assigning any such patents obtained to the firm. Daniel also to receive one quarter of the royalties accruing to the firm from the licencing of such patents, though the terms of such licences to be solely at the firm's discretion.

COPY LETTER TR FOW/AD3/4 1900(10 Jul)**Contents:**

To R. Wigram from A. Fowler, concerning the offer of a seat on the board of directors to H. T. Eddison.

Thinks 'under the circumstances' it would be 'an empty compliment'. Eddison is unable to take it at the moment. Considers 'the young Greig' an unlikely candidate after the firm's 'disastrous' experience with him. Knows Eddison was at Leeds for many years without salary, certainly up to the time of Robert Fowler's death [in 1888].

CORRESPONDENCE FILE TR FOW/AD3/5 1908(10 Dec)

Contents:

Concerning the election of H. T. Eddison to the board of directors of John Fowler & Co., (Leeds) Ltd.

One letter is to W. McIntosh from Eddison, noting the board's decision and enclosing receipt for dividends on ordinary shares; the other is from Eddison's mother, Annie T. Eddison.

[Both letters are original]

FILE **TR FOW/AD3/6** 1930(*Jan-Feb*)

Contents:

Concerning the presentation of £4,000 jointly to C. H. Fowler and Theo. Davis by the board of John Fowler & Co., (Leeds) Ltd., as an appreciation of their services during 1920-1930 over claims by the firm in respect of its pre-war assets and debts in enemy countries, especially after the satisfactory delivery of an award by the Anglo-German Mixed Arbitral Tribunal.

The file includes a draft of the board resolution and two original letters to Davis from C. H. Fowler. Says 'I look upon the bonus as a gratuity' and wishes to avoid income tax on it. If this is not possible, he thinks it best to declare it for 1928-1929 'since Snowden is certain to increase the income tax in his next budget'.

LETTER **TR FOW/AD3/7** 1930(*11 Jan*)

Contents:

To Theo. Davis, London from C. H. Fowler, Leeds concerning expenses claimed by Mr. Goldie for his transfer to the continent.

'I cannot put up any substantial argument for reduction...I feel sure he wants only what is fair and proper in the circumstances'.

CORRESPONDENCE FILE to C. P. Goode from A. Fowler and R. H. Fowler. **TR FOW/AD3/8** 1902(*20 Jun*) - 1915(*6 Feb*)

Contents:

[All items are copy letters]

Letter from A. Fowler. **TR FOW/AD3/8/i** 1902(*20 Jun*)

Contents:

Notes payment of first premium on Goode's life insurance policy for £175, Fowlers will also pay future premiums totalling £287-12-6d per year.

Letter from A. Fowler. **TR FOW/AD3/8/ii** 1908(*11 Dec*)

Contents:

Notes the firm cannot make Goode an advance, as he is already £1,000 in debit on his commission account with the firm.

Letter from A. Fowler. **TR FOW/AD3/8/iii** 1910(*23 Jul*)

Contents:

Complains Goode has taken a day off from the office without informing Fowler of such.

Letter from A. Fowler. **TR FOW/AD3/8/iv** 1911(8 Aug)

Contents:

Has been informed that Goode has commenced his holidays one week earlier than agreed with Fowler.

Letter from A. Fowler. **TR FOW/AD3/8/v** 1911(14 Aug)

Contents:

Cannot understand how the mistake over holidays has arisen. Was aware Goode's holiday exceeded the usual fortnight but did not know it extended to one month.

Letter from R. H. Fowler. **TR FOW/AD3/8/vi** 1911(18 Aug)

Contents:

'You seem to be a past master in misunderstandings...I strongly disapprove of your letter to me'. A. Fowler's decision to be final.

Letter from A. Fowler. **TR FOW/AD3/8/vii** 1911(21 Aug)

Contents:

Has Goode's letter to R. H. Fowler. 'I have nothing to add to my letter of 14th inst.'. [Cancelled]

Letter from A. Fowler. **TR FOW/AD3/8/viii** 1911(24 Aug)

Contents:

'I am not making a charge against you...It is impossible for one member of the staff to receive different treatment from the others without friction and jealousy being aroused...I strongly resent being obliged to act in such an unpleasant manner, but your action leaves me no alternative'.

Letter from R. H. Fowler. **TR FOW/AD3/8/ix** 1915(6 Feb)

Contents:

'I have no time to spare to answer such letters'. Says Goode is paid an annual salary, a bonus and life insurance premiums, and that he has no claims to any more. 'When the war is over and the Company knows how it stands it may and doubtless will consider the question of the interests of its staff who may have served it well and faithfully'.

LETTER to "Henry" [R. H. Fowler] from Alfred Greig, Leeds. **TR FOW/AD3/9** 1884(1 Sep)

Contents:

Comments that Fowler's 'movements of late have been to me extraordinary' and cites an instance of the withholding of a cheque. 'You never say when you are going away - nobody is here but myself'. Complains that Fowler keeps people away from him, 'thinking of course to keep the information to yourself', that he orders ploughmen out of the shop without Greig's permission and that Clixby and Shaw give him particulars which he ignores. 'You try in fact to boss the whole job but take my word for it you shall boss it all or keep your own place. I am damned well sick of you'.

COPY LETTER to H. T. Marshall [Marshall & Sons Ltd.] Gainsborough, from R. H. Fowler **TR FOW/AD3/10** 1905(16 Oct)

Contents:

Concerning the inability of John Fowler & Co., (Leeds) Ltd., to offer Marshall a seat on their board of directors. 'It has been a rule since the company was founded that the directors should only be chosen from any members of the staff who had had long experience in the business'. Marshall's father was chosen as an exception due to his large share and debenture holding in the firm. Thinks Marshall best to devote his energies to the Baku pipeline business. 'I know this will mean lots of hard work and discomfort but my position when Uncle Robert died was not a bed of roses and the present position of John Fowler & Co., is only due to continued and unstinting work'.

CORRESPONDENCE FILE **TR FOW/AD3/11** 1900(24 Dec) - 1901(29 Jan)

Contents:

Concerning the departure of J. T. Marshall from the employment of John Fowler & Co., (Leeds) Ltd., as an engineer, after twelve years service. All items are copy.

Letter to Marshall from R. H. Fowler. **TR FOW/AD3/11/i** 1900(24 Dec)

Contents:

Letter of dismissal with 'much regret... I do not think that you have felt satisfied with the result of your work with us'. Says results of Marshall's designs and work have only been partially successful and in the long run not profitable to manufacture. 'We shall part with mutual esteem and regard and we hope you may be able to reciprocate our feelings'. To be given six months salary in lieu of notice. If he takes a consultative job, Fowlers would like to consult him over governors and steam consumption. Questions of Marshall's patents yet to be settled. Fowlers have paid £800 in fees and patent agents' charges already, plus the cost of experimental work.

Letter to W. Wigram from R. H. Fowler. **TR FOW/AD3/11/ii** 1900(24 Dec)

Contents:

'His [Marshall's] ideas and designs, although theoretically good, are so expensive that they would ruin any firm dependent on them for success commercially. I do not think Mr. Daniel hates either him or you but I agree with you that his position has taken much of Mr. Daniel's interest in the success of his side of our work away'. Therefore dissents with Wigram's views over Marshall's dismissal. Fowler thinks it best to continue in electrical engineering, despite Marshall's departure, as it has enabled Fowlers to foil the efforts of the many German, Austrian and French firms pushing electric ploughs and Fowlers have not yet lost money in this side of their business.

Letter to Marshall from R. H. Fowler. **TR FOW/AD3/11/iii** 1901(5 Jan)

Contents:

Confirms his letter i. above. Requests a list of Marshall's patents on which Fowlers paid fees. Will call a board meeting to confirm the verbal agreement, namely Marshall gets six months salary in lieu of notice, and Fowlers' lien on the patents to be waived together with any claims they might have on Marshall for his share of patent fees and expenses, in return for Fowlers right to use the patents free of royalty. This is to be embodied in a formal letter.

Letter to Marshall from A. Fowler. **TR FOW/AD3/11/iv** 1901(21 Jan)

Contents:

Considers the board's proposal concerning Marshall's patents is not 'in any way inadequate'. Estimates Fowlers have spent £1,700 on Marshall's patents, including fees, expenses and experiments and have not made 'any reasonable royalty to even approach the sum'.

Letter to Marshall from A. Fowler. **TR FOW/AD3/11/v** 1901(29 Jan)

Contents:

Will send him a detailed statement of experiment expenses 'but it will take a little time'. Says Fowlers also lost on the Leeds tramway engines. Encloses a testimonial, a. below:

a. 1901(29 Jan). Testimonial for J. T. Marshall from John Fowler & Co., (Leeds) Ltd. 'He is leaving us in consequence of a re-arrangement of our work'.

LETTER to [R.H.?] Fowler from J. W. Thackeray **TR FOW/AD3/12** 1918(30 Jan)

Contents:

Concerning any increase in directors' earnings. Personally wishes nothing above his pre-war remuneration and doubts the Government will approve any increase until Fowlers have made excess profits. Thinks too large an increase unwise due to Fowlers' uncertain European assets. There is a possibility he considers of better remuneration for the working directors. 'If you decide to leave matters as they are I shall not complain'.

CORRESPONDENCE FILE between Reginald Wigram and R. H. Fowler and A. Fowler. **TR FOW/AD3/13** 1902(21 May) - 1907(16 Dec)

Contents:

[Items are copy and original] Concerns Wigrams retirement from the board of John Fowler & Co., (Leeds) Ltd., his replacement by his son Walter and his entitlements to various directors' fees and grants.

Letter to Wigram from A. Fowler. **TR FOW/AD3/13/i** 1902(21 May)

Contents:

Concerns withdrawal of £4,000 by Wigram on 1 Jul, from his account with the firm leaving £4,110 credit.

Letter to Wigram from R. H. Fowler. **TR FOW/AD3/13/ii** 1903(14 Jan)

Contents:

Is unable to grant Wigram's request over work for his son Walter to do [to be put in charge of new tools] especially as Fowler is going away for two months. 'I have done my best to make this business a paying one... and have only done it by having one man and one man only in control of the works and this principle I am not going to depart from'. Hopes Walter will have put the electrical work in order with Mr. Hall by the time Fowler returns.

Letter to A. Fowler from R. H. Fowler. **TR FOW/AD3/13/iii** 1903(14 Jan)

Contents:

Comments on business in ii. above. 'I can't have Sheldon worried... as he is the only person capable of supervising new tools... I won't have Wigram in this position again. Years ago he was supposed to do it and everything was at 6's and 7's'. A P.S. 'His son is only another word for himself'.

Letter to A. Fowler from Wigram. **TR FOW/AD3/13/iv** 1904(11 Mar)

Contents:

Concerns increased grant to directors when profits are good, to be based on respective ordinary share holdings. Also mentions Anson's salary and where to be charged to.

Letter to Wigram from A. Fowler. **TR FOW/AD3/13/v** 1904(12 Mar)

Contents:

Provides details of ordinary shareholdings for himself, R. H. Fowler and G. Turner.

Letter to T. A. Fowler from Wigram. **TR FOW/AD3/13/vi** 1904(14 Mar)

Contents:

Gives calculations of grant.

Letter to Wigram from A. Fowler. **TR FOW/AD3/13/vii** 1904(15 Mar)

Contents:

Says need to get the grant agreed on at a board meeting and then put to the A.G.M.

Letter to Wigram from A. Fowler. **TR FOW/AD3/13/viii** 1905(23 Nov)

Contents:

Considers division of directors fees according to holdings 'not the best in principal' and provides suggested re-division for year ending 1906(31 Mar).

Letter to R. H. Fowler from Wigram. **TR FOW/AD3/13/ix** 1906(9 Jul)

Contents:

'I have concluded there is no advantage in my remaining at the works'. A. Fowler was unwilling to define R. H. Fowler's 'spontaneous offer' to put Walter in his place, so wonders at what level Walter would join the board of directors. Needs to know so that he can transfer his ordinary shares to him or not. Wants to know Walter's entitlement to the directors allowance of £3,000.

Letter to Wigram from R. H. Fowler. **TR FOW/AD3/13/x** 1906(9 Jul)

Contents:

Says returned home fine though 'I got a nasty attack of malarial fever at Durban'. Says Wigram's questions are mainly for the board to decide but Fowler's own views are that Walter will take Wigram's own place and position, receiving Wigram's share of the £3,000, i.e. £700, but probably won't have benefit of the special allowance as this is made in consideration of past services.

Letter to R. H. Fowler from Wigram. **TR FOW/AD3/13/xi** 1906(10 Jul)

Contents:

Considers Fowler's suggestion in above letter, which he will put to the board, 'is a generous one both to Walter and myself... I accept your letter fully and frankly in the spirit it is written in'. Considers resigning end of July.

Letter to Wigram from R. H. Fowler. **TR FOW/AD3/13/xii** 1906(14 Jul)

Contents:

'I am sorry you are leaving us but in another ten years when I shall have been as long with the company as you have, I shall feel very much inclined to do likewise if I can manage it'.

Letter to A. Fowler from Wigram. **TR FOW/AD3/13/xiii** 1906(29 Sep)

Contents:

Resigns from the board. 'As you know I have agreed to resign only with the greatest regret, and only because I feel a man should not cling to a position after he ceases to fill it usefully and efficiently'. Appreciates acceptance of Walter in his place.

Letter to W. McIntosh from Wigram. **TR FOW/AD3/13/xiv** 1907(10 Dec)

Contents:

Has received dividend up to 1907(31 Mar) but wishes to know of his directors special allowance in respect of that year up to 1906(Jul). 'I will be glad to see Walter home'.

Letter to Wigram from McIntosh. **TR FOW/AD3/13/xv** 1907(11 Dec)

Contents:

Notes Wigram's point but says nothing was voted for anyone except R. H. Fowler and A. Fowler.

Letter to McIntosh from Wigram. **TR FOW/AD3/13/xvi** 1907(12 Dec)

Contents:

Says he did not raise the question of his special allowance until he knew the years results justified such expenditure, i.e. now.

Letter to Wigram from McIntosh. **TR FOW/AD3/13/xvii** 1907(13 Dec)

Contents:

Says according to his position the allowance is not determined by the years' results but by the boards' resolutions.

Letter to McIntosh from Wigram. **TR FOW/AD3/13/xviii** 1907(15 Dec)

Contents:

'I am not sure we understand each others position and I am sure neither of us wish to split hairs... I am not hiding or overstating anything'.

Letter to Wigram from A. Fowler. **TR FOW/AD3/13/xix** 1907(16 Dec)

Contents:

Has seen TR FOW/AD3/13/xiv - xviii above. Apologises for 'an obvious oversight' and remits cheque for Wigram's allowance for six months, namely £199-15-2d. Walter is to be sent from Honolulu on to Japan and China.

CORRESPONDENCE FILE between W. G. Wigram and W. McIntosh **TR FOW/AD3/14** 1909(1 Apr)

Contents:

Concerning the formers entitlement to exemption from income tax in respect of director's fees and salary and the altered arrangements of paying such fees.

[Copy and original]

PREMISES RECORDS **TR FOW/AD4** [n.d.]

INVENTORY **TR FOW/AD4/1** 1895(*Oct - Dec*)

Bound volume

Contents:

'Of the freehold property known as the "Steam Plough Works", together with the "Motive power", fixed and loose plant and other effects, situate in Hunslet, in the Borough of Leeds and County of York and belonging to Messrs. John Fowler & Co., Ltd.' Made by Hepper & Sons, Estate and General Auctioneers and Valuers, Leeds. Comprises four schedules:

- i. Land and buildings.
- ii. Motive power, including boilers, engines, shafting and drums; gas, steam and water piping; electric lighting.
- iii. Fixed and loose plant, divided into different parts of the premises, namely; foundry, boiler shop, boiler shop yard, grinding shop, model stores, forge stores and fettling shop, tramplate shop, iron model stores, millwrights' or repairing shop, tap stores, toolshop, lower fitting shop, inward stores, upper fitting shop, brass finishing shop, brass foundry, over yard boiler, plumbers' shop, coppersmiths' shop, erecting shop, electric light engine house, plough shop, forge, smiths' shop, front yard, tracing store, millwrights' store, outwards stores, rope shop, joiners' shop, model shop, show room, painters' shop, new shop, packing shop, tramway shop, wagon shop, electrical shop, chucks, belting, midland yard.
- iv. Office furniture and printing machines. Contents list at the front of the volume.

REPORT **TR FOW/AD4/2** 1926(*23 Aug*)

Contents:

On the state of the toolshop roof, Steam Plough Works, compiled by L. W. Grant.

MATERIALS RECORDS **TR FOW/AD5** [n.d.]

GRAPH **TR FOW/AD5/1** 1868-1917

In cloth board cover

Contents:

Of the number of ploughing tackles despatched per annum [from the Steam Plough Works, Leeds], divided into total number of tackles, tackles delivered in Great Britain; tackles delivered to [John Fowler & Co.,] Magdeburg. Compiled by J. C. Wood, 1918(Jul).

RECORDS OF BRANCHES AND SUBSIDIARIES **TR FOW/AD6** [n.d.]

Arrangement: TR FOW/AD6/1 England

TR FOW/AD6/1 Cable Cultivating Contractors Ltd., Leeds.

TR FOW/AD6/2-8 Europe

TR FOW/AD6/2 Société Anonyme John Fowler, Melun.
TR FOW/AD6/3-6 John Fowler & Co., Magdeburg, Budapest and Prague.
TR FOW/AD6/7 Estudios y Construcciones Locher S.A., Barcelona.
TR FOW/AD6/8 Societa Anonima "La Penetrazione", Rome.
TR FOW/AD6/9-10 Asia
TR FOW/AD6/9 John Fowler & Co., (Leeds) Ltd., Bombay.
TR FOW/AD6/10 N.V. Maatschappy voor Machinale Asphaltatie en Wegenbouw, Soerabaya.
TR FOW/AD6/11-15 Africa
TR FOW/AD6/11-15 John Fowler & Co., (Leeds) Ltd., Johannesburg.
TR FOW/AD6/16-22 Australia
TR FOW/AD6/16-18 John Fowler & Co., (Leeds) Ltd., Sydney.
TR FOW/AD6/19-22 John Fowler & Co., (Australia) Ltd., Sydney.

MINUTE BOOK. **TR FOW/AD6/1** 1929(19 Apr) - 1940(10 Jun)

Bound volume

Contents:

Cable Cultivating Contractors Ltd., Leeds. Minutes of the following meetings:
Directors: 1929(19 Apr, 2 May, 19 Jun, 8 Jul, 30 Jul); 1931(26 Mar, 30 Jun); 1935(17 Dec);
1936(19 Mar, 15 Oct); 1937(16 Feb, 2 Jun); 1938(17 Mar); 1939(27 Apr); 1940(24 Apr).
A.G.M. 1930(25 Apr); 1932(15 Jun); 1933(12 Jul); 1934(25 Jul); 1935(11 Apr); 1936(19 Mar);
1937(2 Jun); 1938(17 Mar); 1939(27 Apr); 1940(24 Apr).
E.G.M. 1940(10 Jun).
Creditors: 1940(10 Jun).
Shareholders: 1934(25 Jul).

CORRESPONDENCE FILE to Mr. Duburgent, [Société Anonyme John Fowler, Melum] from R. H. Fowler **TR FOW/AD6/2** 1909(11 Oct) - 1912(9 Sep)

Contents:

[All items are copy letters]

Letter **TR FOW/AD6/2/i** 1909(11 Oct)

Contents:

'The weather this year has made steam ploughing exceptionally difficult and it is unfortunate that it has so happened for our start in France'. Need to give men incentive of extra money to work the extra hours. Notes Duburgent's estimated expenses of £1,100 a year, and agrees with his argument of keeping on the skilled men when tackle can't work. Suggests % reductions on prices for expenses. Advises offer customers advantage of trained men to start tackle for a month or so to justify an extra price above what Fowlers competitors quote. Magdeburg use this extra charge to cover freight and delivery charges to the customer. Two men can be so used. Such a system requires 'careful handling', but has prevented any serious English competition to Fowlers in Europe to date. Also 'it never does to quote to an agent'.

Letter **TR FOW/AD6/2/ii** 1910(12 Sep)

Contents:

Concerns Duburgent's correspondence with a Mr. Bit over his order for a "Z" plough tackle and a plough at special prices. 'I know you can keep a secret as well as anyone'.

Letter **TR FOW/AD6/2/iii** 1911(27 Feb)

Contents:

Remarks on small amount of work entered on the work sheets. 'How they [the men] spend their time is a mystery to me'.

Letter **TR FOW/AD6/2/iv** 1911(15 May)

Contents:

Concerns need to depreciate tackle. 'The only other method is putting off the evil day'. Hopes for an improvement in the accounts this year, but such depreciation would not be a charge on the Société. 'The fact of the matter is the tackle should have earned more than double the amount it has'.

Letter **TR FOW/AD6/2/v** 1912(9 Sep)

Contents:

Mr. Glen is being sent to the Société from England. Has been given 'this other chance' at C. H. Fowler's request. Until his services are useful, his salary not to be charged to the Société. This is to be a months trial for him at £12 per month and if not successful he is to leave Fowlers employ. Is apparently prone to alcoholism, and has been in the firm's employ on the South African farm and in Mauritius. Probably best employed as a traveller or looking after sets working for him. 'You will I feel sure like him as he has very nice manners and is a gentleman'.

LETTER [Copy] to David Greig from George Turner, Frankfurt **TR FOW/AD6/3** [n.d.]

Contents:

Concerning the establishment of a branch of John Fowler & Co., at Budapest. 'I can assure you that I never dreamt of making any arrangements which had not your full consent'. Has been looking for a suitable place for the business and has discussed registration of the firm with R. Fowler, but not with Greig who was away at the time. Budapest will involve 800 guilders rent and 1,200 guilders wages per year for two years, which Turner and Richard Toepffer are prepared to bear out of their commission. The arrangement can then be cancelled after the two years if desired. The place at Kiev can be discontinued when it suits Greig, as Turner considers the prospects 'worthless since it is evident that you have lost confidence... everything depends upon your materials and accurate workmanship in Leeds'. Affixed is:

i. 1887 (29 Apr). Letter to R. Fowler from George Turner, Frankfurt, remitting above copy of letter to Greig in his own hand.

CORRESPONDENCE FILE to Richard Toepffer, Magdeburg from A. Fowler and R. H. Fowler **TR FOW/AD6/4** 1900(19 Sep) - 1911(1 Sep)

Contents:

Concerning John Fowler & Co., Magdeburg, Budapest and Prague. [All are copy letters]

Letter from A. Fowler. **TR FOW/AD6/4/i** 1900(19 Sep)

Contents:

Apologises for his departure from Franzensbad as his brother-in-law had returned invalided from South Africa. Encloses cheque for £1,127-3-0d for Toepffer and G. Turner and requests a debit note for the interest concerned. Wonders if Toepffer has managed to acquire the extra strip of land at Budapest

Letter from R. H. Fowler. **TR FOW/AD6/4/ii** 1903(12 Sep)

Contents:

Mentions large outstanding Fowler credits on the continent, i.e. on 1903(31 Mar) £69,000 was owing on open account, of which £18,000 was due from Austria. The bills amounted to £75,000 and the year's turnover was £123,000. Situation is 'a little dangerous', especially due to Austria and 'the curious conditions that would arise if the old Emperor was to die. The Balkan troubles are also rather disquieting'. Mentions need for less credit than before due to greater competition and declining agricultural profits.

Letter from R. H. Fowler. **TR FOW/AD6/4/iii** 1904(2 May)

Contents:

Concerns land at Budapest and Prague and remits cheque for £718-3-6d. Notes John Fowler & Co., (Leeds) Ltd., does not receive interest from John Fowler & Co., on the amount.

Letter from R. H. Fowler. **TR FOW/AD6/4/iv** 1904(18 May)

Contents:

Has received a letter from "Charlie" [C. H. Fowler] saying Herr Bugmann has advanced him money at Vienna. Asks Toepffer to repay Bugmann, C. H. Fowler having failed to make provisions for this, and R. H. Fowler will send Toepffer a cheque. Recollects amount as 200 Kr and 400 marks. 'I expect Charlie will be more businesslike in any future transaction'.

Letter from A. Fowler. **TR FOW/AD6/4/v** 1905(7 Nov)

Contents:

Similar content to TR FOW/AD6/5 iii.

Letter from A. Fowler. **TR FOW/AD6/4/vi** 1908(9 Jul)

Contents:

'Concerns rent of land and buildings at Prague and Budapest and the exemption from income tax on the amount payable by R. H. and A. Fowler, by opening personal accounts for the money in their names at a foreign bank. Comments Magdeburg accounts are 'very good' for 1907(1 Apr - 31 Dec)

Letter from A. Fowler. **TR FOW/AD6/4/vii** 1910(14 Mar)

Contents:

Discusses method of changing method of calculating Toepffer's commission, in line with C. Sneath's correspondence, due to large growth in business since original detailed method was devised. The two different commission rates will however remain.

Letter from A. Fowler. **TR FOW/AD6/4/viii** 1911(1 Sep)

Contents:

Encloses copy of auditors' report on the accounts of John Fowler & Co., Magdeburg for 1910, their letter concerning the commission account and a list of doubtful debts with comments. [None of these items are extant].

CORRESPONDENCE FILE to George Turner, Magdeburg and Kenley, from A. Fowler and R. H. Fowler **TR FOW/AD6/5** 1903(2 Mar) - 1913(30 Jan)

Contents:

Concerning John Fowler & Co., Magdeburg, Budapest and Prague. [All are copy letters].

Letter from A. Fowler. **TR FOW/AD6/5/i** 1903(2 Mar)

Contents:

Concerns purchase of Transvaal consols for Turner and is pleased to hear the Russians have placed an order for two "Z" ploughing sets.

Letter from R. H. Fowler. **TR FOW/AD6/5/ii** 1904(7 Mar)

Contents:

Encloses draft of property deed for Budapest to be signed by Turner and R. Toepffer. A draft of the power of attorney for Laxon will be forthcoming. Fowler has been talking to an old Leeds stockbroker concerning the broker's experience of using a notary for property in Biarritz, France, and how the notary was certified by the Town Clerk of Leeds, using the corporation seal. 'Foreign courts are always pleased with a nice big seal' and he reckons Fowlers could use this method for their notary in the Budapest land transaction.

Letter from A. Fowler. **TR FOW/AD6/5/iii** 1905(7 Nov)

Contents:

Mr. W. C. Sneath, a son of a partner of Mr. J. Gurney Fowler, will be visiting Magdeburg in a few days time, and has a letter of introduction to Turner and Toepffer, mainly to learn about the Magdeburg accounts for when he audits them in 1906.

Letter from A. Fowler. **TR FOW/AD6/5/iv** 1911(4 Sep)

Contents:

Remits copy of auditors' report on Magdeburg accounts, [1910] and a copy of their letter on Turner's commission account.

Letter from R. H. Fowler. **TR FOW/AD6/5/v** 1913(28 Jan)

Contents:

Says A. Fowler will be writing in more detail about the 'present mess' in Magdeburg, who are about £100,000 - £150,000 short in bills and cash remitted, as compared to 1911, yet deliveries from Leeds are £20,000 more. Worried about growing number of bills and their renewals. Thinks there is a need for monthly reports on them, 'it would be some satisfaction if we knew what was going on'.

Letter from A. Fowler. **TR FOW/AD6/5/vi** 1913(30 Jan)

Contents:

Remits Magdeburg figures for 1911 and 1912, TR FOW/AD6/5/vi a below, noting large discrepancy as mentioned in TR FOW/AD6/5/v. above, 'a considerable increase in the lock up of working capital'.

vi a. 1911-1912. Statement of annual financial statistics for John Fowler & Co., Magdeburg, divided into monthly figures. There are four sets of figures; goods invoiced, cash received, bills received and total cash and bills.

CORRESPONDENCE FILE to Charles Fowler, John Fowler & Co., (Leeds) Ltd., London from Heinrich Pirner, Budapest. **TR FOW/AD6/6** 1931(25 Nov) - 1932(25 Feb)

Letter **TR FOW/AD6/6/i** 1931(25 Nov)

Language: English and German

Contents:

Agrees to forgo compensation on his departure from John Fowler & Co., Budapest, when took effect 1930(7 Oct) but requests amount due up to that date, namely P. 540. Has no objection if this amount is deducted from Fowlers' claims against the firm of Ernst Wolff. 'I regret that an arrangement for a closer working connection in the manner proposed by me has not come about. Nevertheless I shall continue to push the sale of your manufactures'.

Letter **TR FOW/AD6/6/ii** 1932(25 Feb)

Language: English and German

Contents:

Confirms receipt of P. 540 as above, through the Fowler-Petz Machine Factory & Iron Foundry Co., Ltd.

REPORT by Charles Henry Fowler **TR FOW/AD6/7** 1931(5 Jun)

Language: Spanish

Contents:

Barcelona concerning Estudios y Construcciones Locher, S.A., Barcelona with regard to the current situation and providing details of adjustments agreed during his visit. Mentions 'Mr. Locher has lost carte to a great extent with the firm [Fowlers]' and hopes to reconcile 'the apparent hopeless disparity' between Fowler's statements in his report, 1929(26 Dec) and the company's balance sheets for 1929 and 1930. Provides details of how the four figures representing assets in his report, namely

- i. Debtors, Ptas 96,000
- ii. Investment, bank deposits, Ptas 45,000
- iii. Burgos railway deposit, Ptas 150,000
- iv. Valencia Concession, Ptas 50,000

Turned out to be sums mainly owing by Mr. Locher, as in the original discussions Mr. Locher did not distinguish between himself and the company, as confirmed in the report below, TR FOW/AD6/7/1. 'Locher is not the clever twister that some of you at home have been, quite justifiably I admit, making up your minds that he is'. The report is followed by the readjusted balance sheet for 1930 and a list of contracts in hand, 1931(5 Jun). Fowler says he is willing to become a member of the board, or Mr. Crown in place of him, but if this is so 'I cannot be a party to the preparation of fake balance sheets for the authorities'. Hopes to wipe off the greater part of the loss of Ptas 141,087.62 now debiting the profit and loss account, in the course of 1931.

REPORT by Price, Waterhouse & Co., Paris **TR FOW/AD6/7/1** 1931(27 May)

Contents:

Auditors on the finances of Estudios y Construcciones Locher S.A., Barcelona, in accordance with instructions from John Fowler & Co., (Leeds) Ltd., dated 1931(14 May). Comments on 'the paucity of information contained in the books' and their reliance 'upon the oral explanations given to us by Mr. Locher and his accountant'. There is an appendix giving summary balance sheets for 1929 and 1930. A letter of remittal to Price, Waterhouse & Co., London, 1931(28 May) is affixed.

CORRESPONDENCE FILE between T. W. Fishwick and Theo Davis **TR FOW/AD6/8** 1932(7 Jul - 9 Aug)

Contents:

Concerning Fishwick's investigations into the unsatisfactory state of affairs concerning Societa Anonima "La Penetrazione", Rome. [Items are copy and original]

Letter to Fishwick, Manchester from Davis. **TR FOW/AD6/8/i** 1932(7 Jul)

Contents:

"We must make the most of our time on Thursday; I have rather a lot to explain to you'.

Letter to Fishwick, Naples from Davis. **TR FOW/AD6/8/ii** 1932(25 Jul)

Contents:

"Has received Fishwick's letter of 18 Jul [not extant]. Encloses a cheque for £50 'I believe the lira is a little uncertain'.

Letter to Fishwick, Naples from Davis. **TR FOW/AD6/8/iii** 1932(27 Jul)

Contents:

In reply to letter of 18 Jul [not extant]. 'I really do not know what to do with these people about finance and shall have to tell my troubles to you'. Does so in detail. 'The whole difficulty is the dilatory payment by the authorities'.

Letter to Davis from Fishwick, Naples. **TR FOW/AD6/8/iv** 1932(24 Jul)

Contents:

Not 'a carefully thought out report' but 'a record of first impressions'. Has spent much time with Bertellini, 'a decent fellow, but has conveyed wrong ideas to you of the Societa's finance and work... This may be due to his nationality and attitude towards money' especially the Societa's attitude to outstanding accounts 'which to say the best of it is silly'. 100,000 lire needed immediately to carry on business to end of Aug; 200,000 still owing to the Societa from government departments and 1,000,000 lire owing by the Societa to Fowlers, 'a very large sum'. Complains of the unusual amount of government 'red tape' in Italy, which means the Societa has been short of working capital all the time, with their main finances coming from Fowlers. Is not anxious therefore to fulfil C. H. Fowler's promise of an advance of 350,000 lire to the Societa. Discusses contracts in hand and the financial problems of completing them, involving further advances from Fowlers, as the Societa's bank accounts are not in order, and neither Ricciardi or Cottreau [two of the leading shareholders] claim to have any money. Fishwick met Ricciardi, Cottreau, Vesica and Bertellini, together on 20 Jul. 'We did nothing at all really. The others hurled

insults at one another. That seemed to be about all there was on the Agenda'. The other three all 'very bitter against Bertellini'. Fowlers will have to decide which party they are going to belong to. 'I do not think you know how wide the breach is' as Cottreau and Ricciardi would not give the Societa a recent contract because of their feelings towards Bertellini. 'This is absurd', Vesica is 'more restrained'.

Has received P. R. Hasson's letter suggesting Bertellini remain on the board, but this was before the 'frightful upheaval' of 20 Jul. Spent yesterday with Cottreau and Ricciardi, who are emphatic they will resign if Bertellini remains on the Board. Feels it unwise to break with them, as they are 'helpful' in providing staff and facilities for the Societa. The Societa can get future work at good prices, though there are many pitfalls before Fowlers can get their money back. 'It is difficult to know who and how much to believe. Mr. Vesica seems sound. Baron Gallotti is a good natured friendly old gentleman without any money. Cottreau and Ricciardi have been frank and consistent up to now. Bertellini you have known of course for twenty years'. Next board meeting to be 31 Jul. Plant idle now for three weeks with the men to be paid. Problem of Lenzi Poli business, due to its 'secretive' arrangement and 'some undercurrent between Bertellini and Lenzi Poli. This may be spite'. Fishwick hopes to get things back in operation during the next week.

Cottreau and Ricciardi want an adjustment of the shareholdings, suggesting omitting Bertellini and dividing three ways, i.e. themselves, Fowlers and de Foriesca of Genoa and Rome. Thinks it best for Fowlers to tell Bertellini to keep away and resign from the board 'for the time being at any rate'.

Letter to Fishwick, Naples from Davis in reply to TR FOW/AD6/8/iv **TR FOW/AD6/8/v** 1932(28 Jul)

Contents:

Has got views of P. R. Hasson 'in the field with the Gyrotiller'. Has cabled Bertellini as attached. Davis has written to Vesica, as the Societa's secretary, that Fishwick will attend the board meeting on 31 Jul replacing Bertellini not Gallotti. Is sending necessary advances to keep the Societa going. 'Although this letter is short do not think we have not taken to heart what you said. We are noting it carefully, we expect you to liven things up in the matter of finance and generally to introduce a new state of feeling among the members of the board'. A directors influencing a contract away from their own company 'is simply atrocious'. No change in division of shareholdings. Fowlers determined to hold their position or be paid out completely at par. Attached is a copy of cable to Fishwick. 'Yours 24th. Have telegraphed Bertellini. Hand Penetrazione his resignation immediately. Sending money required'.

Letter from Fishwick, Naples to Davis. **TR FOW/AD6/8/vi** 1932(30? Jul)

Contents:

Has received Davis' two letters of 25 Jul [one is TR FOW/AD6/8/ii above] and the cable from Fishwick's wife. Has moved into a pension run by English people. 'It is a bit feeble but cheaper'.

Letter from Fishwick, Naples to Davis **TR FOW/AD6/8/vii** 1932(31 Jul)

Contents:

In reply to TR FOW/AD6/8/v above and the cable over Bertellini who 'was inclined to be very upset'. Fishwick advised him to 'view the situation in a broad way' and devote himself to gyrotiller work, while Fishwick sorted out the road-making side. Bertellini has written his letter of resignation but remains a shareholder. 'I will say that all of them, except Vesica, have been doing very well out of you for a long time'. Fishwick attended shareholders meeting this morning. Present were Bertellini, Ricciardi, Vesica, Cottreau, himself and Bolognini (a company director), the notary and

his clerk. As Gallotti was absent the proceedings were written out in long hand. Just a few adjustments of shareholdings. The board meeting afterwards did not take place. 'This is a great country for postponing things'. The Societa is now being run by Fishwick, Vesica, Cottreau and Ricciardi, though he thinks the last two have too much control. Fishwick has problems as he cannot read Italian.

Comments on amount owing to the Societa by the province of Naples who are 'without funds'. Uncertain about the finance handling of the Rome office of the Societa, and both he and Vesica may soon be going there to make enquiries. Intends to get the men and plant at Naples at work tomorrow.

Letter to Fishwick, Naples from Davis. **TR FOW/AD6/8/viii** 1932(2 Aug)

Contents:

Will be at Magdeburg on the 10 Aug if Fishwick wishes to wire him there.

Letter to Fishwick, Naples from Davis. **TR FOW/AD6/8/ix** 1932(2 Aug)

Contents:

Have received letter from Vesica concerning financial claims on the Societa by the Standard Oil Co. 'They have let things drift for years while we had a management not too satisfactory, and now the past and future has all got to be tied up in one breath'.

Letter to Fishwick, Naples from Davis. **TR FOW/AD6/8/x** 1932(3 Aug)

Contents:

Notes Fishwick's mention of the Standard Oil Co., on his letter of 26 Jul [not extant]. Wants more information on the matter.

Letter to Fishwick, Naples from Davis. **TR FOW/AD6/8/xi** 1932(3 Aug)

Contents:

Has received a letter from Vesica concerning his problems with the company records formerly kept at Rome.

Letter to Davis, Magdeburg from Fishwick, Naples. **TR FOW/AD6/8/xii** 1932(6 Aug)

Contents:

'More or less unofficial'. Finds it a 'tough job'. Feels 'an ass' cut off from everything written and spoken. Thinks the main trouble is that Fowlers are completely in the hands of the Italians, 'they are as cute as can be'. Finds it difficult to sort out the Rome accounts and reckons the system is wrong. Received 'staggering news' this morning of a bill of 10,000 lire due to a bitumen company for which no financial provision was made. 'I cannot believe that all Italians are unbusinesslike. On the contrary, I think they are very much all there and naturally dishonest, or shall I say their outlook is not the same as ours'. Would like Davis to come to Naples but realises he is very busy. Fishwick is maintaining reasonable relations with all the participants though he 'may cross swords with Cottreau before long. He is by far the strongest and most forceful character'.

Telegram to Davis, Magdeburg. **TR FOW/AD6/8/xiii** 1932(9 Aug)

Contents:

'Don't wish trouble you come Naples now regards'.

Letter to Fishwick, Naples from Davis, Magdeburg **TR FOW/AD6/8/xiv** 1932(9 Aug)

Contents:

In reply to TR FOW/AD6/8/xii and TR FOW/AD6/8/xii above. 'Your every sentence awakens my sympathy'. Interested in Fishwick's remarks on Cottreau. Davis will visit Naples late Aug., if necessary, and especially if Rome accounts wrong. Reckons they are probably fine as accounts, 'but there may be something behind them'.

LETTER to R. H. Fowler, London from Philip Johnson, John Fowler & Co., (Leeds) Ltd., Bombay **TR FOW/AD6/9** 1910(1 Oct)

Contents:

Concerning dual management of the Bombay branch by himself and C. P. Goode. 'You have never to my knowledge discouraged me in speaking my mind candidly on any matter connected with the firm'. Notes unsatisfactory arrangement of Goode's absence for seven months each business year. His own views and Goode's frequently differ so that business negotiations lack consistency and where the interest of the firm is at stake, Johnson is unwilling to give way unless Goode is here all the while. Result is 'an endless struggle for our own individual methods'. There are however 'no personal differences' with Goode.

Complains of Goode's manner with native customers being 'tactless'. The Conservator of Forests in Mysore speaks of his 'haughty manner' and Johnson thinks the same may be responsible for Fowlers' bad relations with the Maharajah of Gwalior. Also says Goode is too rigid over high prices and doesn't realise the effect on customers of a small concession. Also differs with Goode over agencies. 'If Mr. Goode's entire lack of technical and practical knowledge of the manufactures of the firm were compensated for by business ability, I should feel perfectly content... Mr. Goode's ability to sell engines is limited strictly to selling on price and price alone'. He doesn't 'trust a native for a penny', yet for months he employed a native traveller to sell oil on credit to natives 'doing much damage to our name'. Neither does he have any influential connection amongst important people or Government officials in India as Johnson was given to understand. Says Goode fails to grasp the importance of travelling for business and administers the office wastefully when he is there.

The 'last straw' was Goode's failure to make any effort over Johnson's order for goods for the Allahabad Exhibition despite 'the voluminous correspondence which he keeps up with me, being more of a hindrance than a help... I only see a very remote prospect of this branch making a profit, but on a different footing I see no reason why it should not be made to pay almost immediately'. Tenders his resignation with regret. Affixed is:

i. 1910. Copy letter to Philip Johnson from R. H. Fowler. Says the matters you mention 'were in my mind' when you went to India thirteen months ago. As Goode is returning immediately, doesn't think it a suitable time to sort matters out, though he has heard that Goode is also dissatisfied with the branch's management, 'so I fear there may possibly be further friction when he gets out... if his instructions differ seriously from your views' would Johnson advise Fowler who will be final arbiter. Apologies for delay in Allahabad goods due to pressure of business. Hopes to visit India himself either 1911 or 1912.

CORRESPONDENCE FILE between D. E. Pelly and C. H. Fowler **TR FOW/AD6/10** 1930(25 Nov - 13 Dec)

Contents:

Concerning N.V. Maatschappij voor Machinale Asphaltatie en Wegenbouw, Soerbaya, Java [MAWEB].

Copy letter to Pelly from Fowler. **TR FOW/AD6/10/i** 1930(25 Nov)

Contents:

Inquires whether Pelly is willing to go to Java to look after Fowlers' interests in MAWEB, visiting Formosa for the three months prior to arrival in Java. 'Our affairs in Formosa are in a very critical position', due to a 'dangerous competitor KEMNA' and the appointment of a new agent to replace Brunner Mond. 'I suppose you realise that we have nobody else more fitted than you to go there, and it is quite obvious there is no suitable position for you in this country'.

Letter to Fowler from Pelly **TR FOW/AD6/10/ii** 1930(2 Dec)

Contents:

'The decision which you ask me to arrive at is neither easy or pleasant... You must forgive me reiterating my views concerning an Englishman managing MAWEB', namely the problem of 'an obviously English company managed by an Englishman contracting to Dutch authorities, with the contracts largely supervised by Eurasians'. Also the present management charges of £3,000 per annum make it 'necessary for the company to acquire a fourth plant in order to spread these charges sufficiently to make a reasonable profit probable... The increase in overhead charges consequent to your proposal will make it necessary to have a fifth plant to reduce the charges per plant to £770... I am unwilling to associate myself with an alteration in the present organisation which will handicap that company's development if not result in its total failure'.

Copy letter to Pelly from Fowler. **TR FOW/AD6/10/iii** 1930(13 Dec)

Contents:

'You have unfortunately an entire misconception of the purpose underlying our wish that you should associate yourself with MAWEB'. Suggests assuming joint supervising control with Mr. Van Oene and outlines areas of Fowlers' interest generally in the East Indies.

LETTER to [Alfred Fowler] from Charles Henry Fowler **TR FOW/AD6/10/1** 1930(14 Dec)

Contents:

In respect of above correspondence file. Convinced that if Pelly had not been given the impression that some other job would be found for him, he would not have raised objections over the post in Java. 'I think the time has come when Denis must be given the alternative of doing what is obviously in the best interests of the firm just now... or retiring'. Admits Alfred Fowler thinks he, Charles Fowler, is prejudiced but we are 'fed up' with 'Denis's whole attitude and in saying this I think I am not far wrong is including his own brother'. Says he is 'somewhat disgusted' at Denis and his 'impertinence', especially an executive questioning the judgement of the management committee. 'It is time some other form of management was instituted'.

CORRESPONDENCE FILE between R. H. Fowler and W. A. McLaren, John Fowler & Co., (Leeds) Ltd.'s representative in South Africa **TR FOW/AD6/11** 1904(21 Mar - 18 Jun)

Contents:

Concerning the intention of forming a branch in South Africa and McLaren's difficulties with the firm's employees there. [Items are original and copy]

Letter to [R. H.] Fowler from McLaren, Johannesburg. **TR FOW/AD6/11/i** 21 Mar. 1904

Contents:

Discusses choice of headquarters in South Africa and favours Johannesburg - 'the hub of things' and 'the chief market... It is certainly not a desirable place in any way, except for business'. Mentions need of trading concern in South Africa to have a licence and his own need to have properly kept and audited books. Is having various forms printed for the Vereeniging farm accounts and records. Suggests banking at the Standard Bank in the headquarters town and mentions means of paying his travelling expenses. Need to make invoice prices initially not too low, and variable profit margins on different types of spare parts. Does not know suitable man for book keeper and storeman, and has only one likely candidate - advantage if man local of speaking to natives. Discusses office furniture and storage problems, especially for spare parts - could Leeds send out a shed, 'everything is very dear here, either to make or to buy'. Reckons few savings in landing and forwarding by basing headquarters at a port as non-Fowler men would invariably be employed. Letter is 'hurriedly written... I hope you will hurry them up at Leeds, with a fair supply of ploughing duplicates for us here. It is not at all satisfactory at present'.

Letter to [R. H.] Fowler from McLaren, Maritzburg **TR FOW/AD6/11/ii** 16 Apr. 1904

Contents:

'The only advantageous way to work on business in South Africa is to work on it ourselves'. Need of building up business. 'I keep making all sorts of enquiries in a roundabout way at present because I hardly feel at liberty to tell people we are thinking of starting a branch out here... I am not an itinerant business man selling by the way'. Feels willing to continue working for Fowlers in South Africa, though their tentative agreement expires 1904(31 Aug). Complains about Ritchie who 'does not get on well with people' and is 'not nearly such a good hand as I expected... I consider myself an infinitely better steam ploughman than Ritchie'. Complains that Ritchie took upon McLaren as 'a useful amateur'. Abbot is inexperienced but will do as he is told. Demands he, McLaren, must have authority.

Letter to McLaren from R. H. Fowler. **TR FOW/AD6/11/iii** 12 May 1904

Contents:

'Your remarks about Ritchie have made me feel rather anxious'. Mentions previous bad start with other employees in South Africa and believes Ritchie has a high knowledge of his own ability at steam ploughing - 'best to humour him... I wish you would not worry yourself about what our men's opinion of your knowledge is'. Talks of problems of getting suitable men. 'I am very anxious that you should feel able to overlook any silly annoyance these men may cause you'.

Letter to [R. H.] Fowler from McLaren, Maritzburg. **TR FOW/AD6/11/iv** 18 Jun. 1904

Contents:

Encloses a. and b. below from 'the Wattler people' concerning Ritchie. 'Although I don't think it will do any good yet I thought I would send them on to you'.

a. 1904(20 May). Letter to J. A. Pope Ellis from Archibald Pearce reporting on Ritchie's work. Refers to him as 'not the right man... the excessive foulness of his language... not quick to notice things going wrong' and 'not shewn himself willing to put himself out to help things along'.

b. 1904(25 Feb - 1 Mar). Extracts from pocket notebook of J. A. Pope Ellis, managing director of The South African Wattles Ltd., concerning Ritchie. Endorses Pearce's views above.

CORRESPONDENCE FILE to W. A. McLaren, John Fowler & Co., (Leeds) Ltd., Johannesburg, from R. H. Fowler and A. Fowler. **TR FOW/AD6/12** 1911(16 Feb - 1 Sep)

Contents:

[All are copy letters]

Letter from R. H. Fowler. **TR FOW/AD6/12/i** 1911(16 Feb)

Two copies

Contents:

Concerns draft of agreement, TR FOW/CO3/53.

Apologises for not having given it 'much prior consideration... Personally I would prefer not to try and put our relations into words but I think considering the uncertainty of life it is better to try and do so'. Also comments on South African farm lease [1909(15 May)] and considers Fowlers ought to give notice before 1911(Jul) unless rent and conditions modified 'to suit your present views'. Fears little chance of making an adequate profit so long as Fowlers are cropping the present 4,000 acres a year and there is the prospect of rent rises. Also bound to be increasing costs for machinery maintenance. If notice given 1911(31 Jul), Fowlers then plough and plant winter for 1912 and 1913, replough in 1912 and harvest 1913.

Has seen Mr. Lawley [from South Africa] who says he is awaiting the results of the current [cane] crop [at Bura] after which his directors will give him a free hand to extend to 40,000 acres with four or five factories. Lawley is delighted with our tackle and with Smith and the first man that McLaren sent, though not the second, who was 'very little good'.

Letter from R. H. Fowler. **TR FOW/AD6/12/ii** 1911(22 May)

Contents:

Pleased at McLaren's wages figures for the farm 1911 being lower than Fowler estimated, though agrees this can only represent a partial saving without increased output as well. Still thinks acreage under crop too large. Considers profitable planting season too short in the High Veldt compared to elsewhere, 'a critical time in our ventures' and best to consolidate rather than expand in farming and thereby not lock up further capital. Pleased that 'everyone else thinks we are doing better than we are doing' and there is at least faith then in a future profit from the farm. 'I had many years ago to stiffen my back as to the future of steam ploughing. I did not get much help or encouragement from any of my then partners and all the other people who had copied us had dropped it, but results have proved we were right... although then I think only George Turner could see it'.

Letter from A. Fowler. **TR FOW/AD6/12/iii** 1911(3 Aug)

Contents:

Concerns Godfrey Pelly's future, as to whether he is to remain on the South African farm or not. McLaren's views are seen as vital. Fowler says Pelly could spend some time with McDonald [at Johannesburg] to learn about correspondence, business matters and prices and then return to England via Rhodesia, Beira and British East Africa.

Letter from A. Fowler. **TR FOW/AD6/12/iv** 1911(1 Sep)

Contents:

Nicholas Geldard is sailing for Durban to arrive 20 or 21 Oct. If he does not hear from McLaren he will proceed to McDonald at Johannesburg. Goode jnr. is coming along later. 'The sooner he [Geldard] is quite on his own the better'. Geldard is the son of John Fowler's third daughter. He

was once 'delicate' but has now thrown this off. He is shy but clever, having done well in the Cambridge Engineering tripos. 'I hope you find he catches hold. His mother is very anxious that he should not live the life of a country gentleman, which is enough to spoil anyone'. Notes McLaren's bad luck with the season. 'The crop you are going to put in will be the most instructive one yet'.

COPY LETTER to Mr. McDonald, John Fowler & Co., (Leeds) Ltd., Johannesburg from A. Fowler. **TR FOW/AD6/13** 1911(22 Mar)

Contents:

Has been through the 1910 accounts, prepared by McDonald, for the South African farm. Compliments him on his speed and detail in producing them. 'The result is a disappointment' influenced by the very difficult conditions governing the venture. Only two ways to make the concern pay as a farming operation, either less expense per acre for the same yield, or the same expense and double the yield per acre. The fixed rent makes reducing the area planted per year difficult, but this needs to be done.

LETTER to [R. H.] Fowler from W. A. McLaren, John Fowler & Co., (Leeds) Ltd., Johannesburg. **TR FOW/AD6/14** 1913(17 Feb)

Contents:

Thinks Fowlers would be giving up the South African farm branch 'at a time when there is a good chance of recovering ourselves' and suggests continuing for a couple of years, to 'get our own back if nothing more. I rather dread the prospect in the years to come of being referred to (perhaps) as the man who lost the firm so much... You know how people talk'. Says can now run the farm with less labour and expense and is willing to take a 'monetary risk' himself in the venture. Also includes ideas over use of new tackle.

LETTER to [R. H. Fowler] from "Charlie" [C. H. Fowler] concerning the South African farm. **TR FOW/AD6/14/1** [1913]

Contents:

Thinks best course is to 'face whatever loss there is' and that the loss will only grow if operations continue. 'Trying to get lost money back by ploughing like McLaren has done and still feels tempted to do, is just as bad as speculating on the exchange'. Believes withdrawal from farming will also ease R. H. Fowler from worrying. 'I consider he [McLaren] has not quite played the game in overstepping the mark and I realise how difficult it is for you to tell him off so to speak'. Considers McLaren's offer of financial involvement indicates that 'he feels rather ashamed of himself'. Suggests selling surplus stock to him to turn it into 'hard cash'.

CORRESPONDENCE FILE concerning W. A. McLaren's departure from John Fowler & Co., (Leeds) Ltd., Johannesburg **TR FOW/AD6/15** 1916(9-11 Aug)

Letter to [R. H.] Fowler from W. McIntosh. **TR FOW/AD6/15/i** 1916(9 Aug)

Contents:

In reply to Fowler's request for a statement of the total expenses of the South African branch. Says it would be a 'big job' and provides 'particulars as are at hand' of McLaren's salary, farming expenses and agency expenses. Also mentions McLaren's proposal to cancel his profit sharing certificate, using the amount to his credit to help write off the loss on the farming. Final decision approving this was taken by the board of directors, 1915(4 Oct). Says if Fowler keeps McLaren in Australia to take up the agency there, a power of attorney will be required. [Original]

Letter to McLaren, c/o John Fowler & Co., (Australia) Ltd., from R. H. Fowler. **TR FOW/AD6/15/ii** 1916(11 Aug)

Contents:

Says farming venture was 'a great expense' and 'altogether too high for advertising or education'. The loss was £31,558, amounting to £38,308 with half of McLaren's salary. The agency loss was £586. Loss greater of late due to bad seasons and the war, and also the expansion of the farming from the earlier smaller scale at which Fowlers might have even made a small profit. Losses also due to 'Lewis and Marks connection' and to too much bad land under crop to manage. Over attention to farm also meant the agency was neglected. Suggests six things, all enumerated, were learnt from the venture. Encloses copy of board resolution of 1915(4 Oct) [attached] concerning McLaren's profit sharing certificate. 'I regret as much as you do the losses and I know very well how sanguine you were... I do not think the war will be over for two years but we are making the devils sit up now'. [Copy]

LETTER to John Fowler & Co., (Leeds) Ltd., London from William Cullen Ward, John Fowler & Co., (Leeds) Ltd., Sydney, New South Wales. **TR FOW/AD6/16** 1889(18 Feb)

Contents:

'Private and Confidential'. Commences with results of general election and the likely outcome of the freetraders victory, possibly a further election. If this should be Ward would like to stand as a free trade candidate with Fowlers paying £200 towards his expenses, 'as the continuance of this business is to a great extent dependent on free trade... under usual circumstances, parliamentary life would interfere but little with your business here'. Also recites his education and experience as being appropriate for a candidate, 'there should be little doubt of my ultimate success... As a member I should have ready access to the public offices and could no doubt legitimately inform you and your firends of many things that were going on'.

LETTER to John Fowler & Co., (Leeds) Ltd., London from Walter M. Noakes, John Fowler & Co., (Leeds) Ltd., Sydney, New South Wales. **TR FOW/AD6/17** 1889(7 Mar)

Contents:

Agrees to terms in letter of 25 Jan [not extant] - will draw the £600 in the next few days. As to the £2,000, 'although I agree to let it remain, yet such a thing was never thought of... either by the late Mr. Fowler, Mr. Greig or myself at the time I made a fresh agreement in 1883'.

COPY LETTER to W. Noakes [John Fowler & Co., (Leeds) Ltd., Sydney] from A. Fowler. **TR FOW/AD6/18** 1901(6 Nov)

Contents:

Comments on Noakes' intentions to make steel in Australia, 'with toleration... probably a good future', but a bit worried over making an offer to Irons who he heard had been offered better terms by 'the Sheffield people... It is not business to continue negotiations under such circumstances'. Has received Noakes' sketch of the jib crane pulley but 'we have never encouraged lifting with such cranes out of the straight line. You can so easily upset the whole engine and kill someone... Jo. Pepper of Taylors now use two crane engines and cannot understand how they got on before they had them'. Notes fair demand for tractions in Victoria and New Zealand. Has heard Charles Burrell has sent twelve or more engines to New Zealand, getting his orders from Mr. Evans of London, who pays cash less 10% or 12%. 'Do you think this is possible. I don't. It is not worth troubling to find out at all, as one hears so many things that are quite untrue'. Says Fowlers have

received Government orders [? Australian] from time to time for traction engines for supply and war use, 'our engines are the only ones that could stand the rough work and it is rough work'. Estimates fifty to sixty Fowler engines in use on war work, and are making fifteen more. Doesn't think the authorities like Fowlers having all the orders and would clearly like to get their hands on Fowler working drawings, so as to get three or four makers to compete. Comments on the fate of the smelting company [in Australia?], 'about the most sickening thing I have ever had to do with'. The new concern might do well as ores are now plentiful. Enquires of Mr. Howell. Mentions R. H. Fowler has been in Honolulu and the United States of America for six months.

MINUTE BOOK John Fowler & Co., (Sydney) Ltd., and John Fowler & Co., (Australia) Ltd. **TR FOW/AD6/19** 1913(29 Sep) - 1938(27 Oct)

Bound volume

Contents:

Minutes of the following meetings:

John Fowler & Co., (Sydney) Ltd.

Directors 1913(29 Sep)

A.G.M. 1913(27 Oct)

E.G.M. 1913(27 Oct, 17 Nov)

John Fowler & Co., (Australia) Ltd.

Directors 1913(22 Dec); 1914(2 Jun); 1915(19 Jul); 1916(26 Jun); 1917(29 May); 1918(17 Jun); 1919(10 Jun); 1920(2 Jun); 1921(24 May, 16 Sep); 1922(2 Jun); 1923(11 Jul); 1924(2 Jun); 1925(9 Jun); 1926(26 Jul); 1927(2 Jun); 1928(20 Jun, 13 Aug); 1929(4 Apr, 24 Jul); 1930(30 Jun); 1931(22 Jul); 1932(27 Jul); 1933(24 May); 1934(31 May); 1935(28 Jun); 1936(15 Jun); 1937(13 Jul, 28 Jul); 1938(12 Oct).

A.G.M. 1914(15 Jun); 1915(26 Jul); 1916(10 Jul); 1917(11 Jun); 1918(24 Jun); 1919(19 Jun); 1920(11 Jun); 1921(2 Jun); 1922(8 Jun); 1923(18 Jul); 1924(11 Jun); 1925(15 Jun); 1926(29 Jul); 1927(8 Jun); 1928(25 Jun); 1929(31 Jul); 1930(8 Jul); 1931(29 Jul); 1932(3 Aug); 1933(31 May); 1934(7 Jun); 1935(5 Jul); 1936(24 Jun); 1937(28 Jul); 1938(27 Oct).

LETTER to John Fowler & Co., (Australia) Ltd., Sydney from C. H. Fowler, John Fowler & Co., (Leeds) Ltd. **TR FOW/AD6/20** 1922(1 Dec)

Contents:

Concerning motor ploughs or 'agritractors'. Mentions restructuring of Fowler sales organisation for mechanical cultivating machinery, to include steam and motor cable tackle, steam and motor direct traction machines, with wheels and tracks, and self contained motor cultivating machines. Customers therefore have a wide choice of machinery to meet their needs. Then concentrates specifically on the motor ploughs on which Fowlers have worked 'over a very long period... our efforts in this direction have not been assisted by our having fallen into the error made by practically every other manufacturer... putting machines on the market before they have been thoroughly tried out in practice'. Notes limitation of market due to ordinary motor tractor and animal power, but feels it wasteful to throw away ten years of the firm's work, especially 'the great strides' in the machine since 1918. Claims the machines 'will give as much satisfaction in practice as it is possible for a machine operated by an internal combustion engine to do'. The range includes four models, 4C, 5A, 6B and 7 and has seven outstanding features; a four cylinder engine, 16/20 BHP, man mounted, ability to turn acutely and reduce head-lands, convertability to three wheel tractors, three speeds on the two larger ploughs and use of patent cultivator. Although Fowlers are 'constantly receiving letters' saying motor ploughs are no use for colonial work, says

they are suitable for a large market which can't afford cable cultivation and still uses animal power. Although animal power is cheaper the motor plough is superior in power and capacity. Will therefore relieve animals of the heaviest work and is useful when a large amount of work has to be done in a limited period. Mentions growth of motor tractor business in Australia and India and up to now our sales organisation has not interested itself seriously in this market. On the other hand does not want to spend large sums of money in promoting motor ploughs. Ploughs suitable for 6" - 8" deep ploughing on level land, for cereal crops. Best to work the plough with as few furrows as possible, at as high a speed as possible. Can be supplied up to five furrows for light soils. Affixed are:

- i. 1922(Nov). Specification and estimate for Fowler motor ploughs, models 4C, 5A, 6B and 7. Both general particulars and more detailed specifications.
- ii. PhN B1866, B2193 and B2179.

CORRESPONDENCE FILE between C. H. Fowler and Thomas W. Fishwick, Sydney, Australia and Johannesburg. **TR FOW/AD6/21** 1930(20 Nov) - 1932(1 Feb)

Contents:

Fishwick was acting manager of John Fowler & Co., (Australia) Ltd., at this time. The file also concerns The Fowler Tar Spraying Co., Ltd., Johannesburg and Fishwick's interest in Fowlers' South African agency. [The correspondence is all copy and there are also three copy cablegrams]

Letter to Fowler from Fishwick, Sydney. **TR FOW/AD6/21/i** 1930(20 Nov)

Contents:

Has received a letter from P. C. Lowman, managing director, The Fowler Tar Spraying Co., Ltd., relating that his company will be paying a 25% dividend for 1930. 'I cannot help feeling that they may get a reaction someday, after the bitter experience I am having out here'. Wants to return to South Africa in a year or two. 'Australia will never suit either my wife or me... not just the result of unhappy conditions recently'. Regrets his inevitable transfer of control in the South African company to Lowman and Gray who 'have progressed so well... I have sacrificed a great deal'. Suggests Fowler might one day sell his shares in the South African company to Fishwick, 'notwithstanding that they are a good investment', or divide them between Fishwick, Gray and Lowman.

Letter to Fishwick, Sydney from Fowler. **TR FOW/AD6/21/ii** 1931(12 Jan)

Contents:

Finds above letter difficult to answer. Is pleased about South African progress, but has not heard from Lowman for some while, as copy of his letter to Lowman shows [attached]. Thinks South Africa has probably escaped the recent depression, but still considers it advisable that the company builds up reserves. Says can't replace Fishwick in Australia until a suitable alternative found. Wonders if Wilks might prove suitable. However 'the debacle of last year' requires Fishwick 'to see the ship out of its difficulties and safely and satisfactorily sailing on smooth seas in charge of a perfectly reliable and efficient captain before you relinquish the post'. No decision on the South African shares yet possible until more information to hand, such as the balance sheets for 1929 and 1930. Estimates shares worth between £5 to £10 each in view of the dividends. Can't decide whether to sell shares in the future, but certainly would not sell them to anyone else 'in view of our pleasant and long standing association'.

Letter to Fishwick, Sydney from Fowler. **TR FOW/AD6/21/iii** 1931(2 Feb)

Contents:

Hopes he 'will be well out of the wood by the end of 1931'. Approves of Fishwick's visit to South Africa, so long as it is out of his own pocket and he leaves Wilks fully acquainted with how things are run in Australia. 'It will give Wilks an opportunity of showing his capabilities' but 'it is not fair to plump it on him at short notice'.

Cablegram to Fowler from Fishwick, Sydney. **TR FOW/AD6/21/iv** 1931(4 Feb)

Contents:

'Lowman cables you offer your agency for South Africa asks what is the soonest I can return stop In view of slackness and probable continuance will you allow me visit South Africa during March for the purpose of discussion and to settle date of permanent return to South Africa Wilks Moyland can handle affairs here meanwhile stop Please telegraph also will you write to Yarwood with reference to local board He is waiting Fishwick'. [In code with translation]

Cablegram to Fishwick, Sydney from Fowler. **TR FOW/AD6/21/v** 1931(5 Feb)

Contents:

'Referring to your telegram of the 4th yes Have written Kenway regarding local board Charles Fowler'. [In code with translation].

Cablegram to Fowler from Fishwick, Sydney. **TR FOW/AD6/21/vi** 1931(9 Feb)

Contents:

'Many thanks expect leave for Perth early April leave there April 10th due Durban 23rd Fishwick'.

Letter to Fowler from Fishwick, Sydney. **TR FOW/AD6/21/vii** 1931(17 Mar)

Contents:

Admits Lowman sometimes 'leaves me very much in the dark also', probably due to the infrequent mails. Wilks is to take charge during Fishwick's absence, with Moylan's advice and assistance. 'I am optimistic at present that he will shoulder the responsibilities quite well', despite present troubles in business world. Masser has now been left in charge of Brisbane with Wilks' departure to Sydney. Will advise over Wilks taking over from Fishwick at the end of the year, with a possible date of 1932(Mar or Apr) in mind. This will allow Fishwick to make more definite proposals to Lowman, especially concerning who is to run Fowlers' South African agency. Will not leave Wilks in charge in Australia unless he can shoulder and understand 'this intricate and difficult business' as well or better than Fishwick. Thanks Fowler for his remarks on the South African company shares - hopes Fowler 'will not make the price too heavy for me'.

Letter to Fishwick, Johannesburg from Fowler. **TR FOW/AD6/21/viii** 1931(1 May)

Contents:

Says graders and mechanical scoops, as suggested for manufacture by Fishwick, are not included in Fowlers' design programme. Mentions 'the world wide slump' has affected the works, with large cutbacks in expenses, especially in the drawing office. Has consulted his fellow directors over Fishwick's suggested departure for Spring 1932. They have 'a very general and definite consensus of opinion that this cannot be granted... on due reflection I feel you will realise the justice of this decision in the circumstances'. Wilks' experience has yet to be proved and tried; Fowlers have yet to recover from their exceptional two year loss in Australia for which Fishwick was 'directly

responsible... despite the constant advices and warnings we gave you'; also there is the general depression in Australia. Thinks Fishwick ought to offer to extend his agreement, rather than terminate it early, 'a period of acute and dangerous depression is hardly the one to choose to release any valuable servant'. Also can't give the South African agency to the company until the agency agreement with Reunert and Lenz expires in 1934.

Letter to Fowler from Theo. Davis. **TR FOW/AD6/21/ix** 1931(11 Aug)

Contents:

Concerns advance of £250 to Lowman, on Fishwick's authority, and who should be responsible for the Australian rate of exchange, i.e. Fowlers or Fishwick.

Letter to Fowler from Fishwick, Sydney. **TR FOW/AD6/21/x** 1931(19 Nov)

Contents:

'The bottom has dropped clean out of our business', mainly due to the introduction of bitumen spraying. 'The present lack of desire on anyone's part to make roads or to maintain them by our method has been rapidly accelerated by economic conditions'. Also introduction of a 6% sales tax on road metals, from which councils though not contractors are exempt. Negotiations under way with the Australian Gas Light Co., to make a road dressing called "Duraterrex" (60% bitumen, 40% pitch). Very worried about the future and is willing to stay in Australia in such circumstances. Has made 'ruthless cuts' in salaries and wonders if Wilks might be of use elsewhere, e.g. Java.

To Fowler from Fishwick, Sydney. **TR FOW/AD6/21/xi** 1931(25 Nov)

Contents:

Encloses list of salary cuts [extant]. 'The cost of living has gone down a little here but not anything like as low as England'. Twenty-five trade union leaders have been appointed to the Upper House, 'another blow' and 'all sworn supporters of the Lang plan... Business is suffering keenly though there is a possibility of getting a contract to surface 100 000 sq. yards at Woolhara.

To Fishwick, Sydney from Fowler. **TR FOW/AD6/21/xii** 1931(31 Dec)

Contents:

Has received TR FOW/AD6/21/x and TR FOW/AD6/21/xi above, 'the outlook must have been improved by the replacement of the Labour Party by the National and County Party. Surely this must be better than a continuance of the extreme Socialism from which Australia appears to have suffered for some years.'

To Charles Gray from Theo. Davis **TR FOW/AD6/21/xiii** 1932(27 Jan)

Contents:

Concerns Fishwick's salary and his voluntary reduction of it.

To Fishwick, Australia from Fowler. **TR FOW/AD6/21/xiv** 1932(1 Feb)

Contents:

Now realises Fishwick has reduced his own salary as well as the rest of the staff's, despite his agreement. Expresses his 'very warm appreciation'.

CORRESPONDENCE FILE between T. W. Fishwick, Naples and T. Davis and P. R. Hasson **TR FOW/AD6/22** 1932(5-29 Dec)

Contents:

Concerning matters affecting John Fowler & Co., (Australia) Ltd., of whom Fishwick was manager up to early 1932. At the time of writing he was completing sorting out the situation between Fowlers and Societa Anonima "La Penetrazione" in Italy. [Items are copy and original]

To Hasson, Leeds from Davis, London. **TR FOW/AD6/22/i** 1932(5 Dec)

Contents:

Has received two letters from Fishwick with long enclosures concerning staff trouble in Australia. He wants to return there by boat in Jan from Italy. Hasson's notes at the bottom concern who pays for Fishwick's journey and does he receive any gyrotiller information first before he is sent out. 'It certainly won't pay us to send him out just to settle some disputes in a money losing company where we have already lost almost all we ever had to loose'.

To Hasson, Leeds from Davis, London **TR FOW/AD6/22/ii** 1932(7 Dec)

Contents:

Mentions Fishwick would very much like to be free 'and I have no doubt will go on his own, both as to salary and expenses, almost at any moment we said the word to set him at liberty to carry on with his South African interests'.

To Hasson from Fishwick, Naples **TR FOW/AD6/22/iii** 1932(10 Dec)

Contents:

In reply to his letter of 6 Dec [not extant]. Notes Hasson's wish for him not to return to Australia yet, but come to England to learn about gyrotilling.

To Hasson from Fishwick, Naples **TR FOW/AD6/22/iv** 1932(10 Dec)

Contents:

In reply to his letter of 7 Dec [not extant]. Wishes not so much to settle differences of Wilks and Masser in Australia 'relatively small' but rather the situation created by the differences. 'As you know, I am not particularly keen about returning at all' and if Fowlers do not wish him to, sees no reason to return until late 1933. Do Fowlers indicate their desire for Wilks to carry on in charge in Australia. Fishwick's departure from Italy is being held up by complications concerning Vesica. [Secretary of the Societa]

COMMERCIAL RECORDS **TR FOW/AD7** [n.d.]

Arrangement: TR FOW/AD7/1-8 Great Britain

TR FOW/AD7/9-11 Europe

TR FOW/AD7/9-10 Belgium and Holland

TR FOW/AD7/11 Germany and Russia

TR FOW/AD7/12-19 Africa

TR FOW/AD7/12-14 Egypt, Cyprus and Asia Minor

TR FOW/AD7/15-16 Abyssinia

TR FOW/AD7/17 British East Africa

TR FOW/AD7/18 Portuguese East Africa

TR FOW/AD7/19 South Africa
TR FOW/AD7/20-30 America
TR FOW/AD7/20-21 United States of America
TR FOW/AD7/22-29 Cuba
TR FOW/AD7/30 Hawaiian Islands

BUNDLE OF CORRESPONDENCE between John Fowler & Co., Leeds and W. Stanley, Fairfield Road, Chesterfield. **TR FOW/AD7/1** 1885(*Jan - Jun*)

Contents:

There are two files, namely eighteen original letters and postcards from Stanley and nine copy letters from Fowlers. Stanley had signed a hire-purchase agreement with Fowlers involving a second-hand Fowler traction engine. Stanley refused to pay two instalments, as he disagreed with Fowlers' charges for repairs to the engine whilst under hire to him and Fowlers eventually took possession of the engine under clause 7. of their agreement. Stanley's letters are of mounting indignation and his last three communications are merely abusive postcards. His letter of 1885(30 Apr) ends thus: 'I recognise in your firm an amount of professional ignorance, conceit and empty bombast altogether unprecedented in my experience. You have stole my engine and stealing is thieving therefore I cannot see how you can claim to be anything else than thieves. I will recommend people to avoid buying engines or doing business in the back slums and sewers of Leeds'.

CORRESPONDENCE to Robert Fowler from J. Campbell Evans, Westminster **TR FOW/AD7/2** 1887(*25 and 26 Jan*)

Contents:

Concerning contracts given to John Fowler & Co., (Leeds) Ltd., [presumably via Campbell] for railway materials and wagons during 1886. [Two original letters]

COPY LETTER to Herbert T. Marshall, [Marshall, Sons & Co., Ltd.,], Gainsborough from A. Fowler **TR FOW/AD7/3** 1905(*18 Oct*)

Contents:

Probably concerning the business arrangements reached by the leading English agricultural machinery manufacturers over the division of markets, and over prices. 'I fear with you that our concerted action will have to cease for a time. It has lasted for many years with, I am convinced, most happy results for all of us. If we break up I fancy that in a year or two we shall all come together again with sore heads. I believe Rustons have forgotten what a hustle all English business used to be and it will be worse in the future. I think our policy will be for all of us to cut pretty low in future so that when we do come together again those who have never been with us may see the advisability of joining with us'.

COPY LETTER to Herbert Marshall [Marshall, Sons & Co., Ltd., Gainsborough] from R. H. Fowler. **TR FOW/AD7/4** 1911(*11 Apr*)

Contents:

'I feel you would not approve of our drawing employees away from each other by offering increased salaries'.

LIST OF CUSTOMERS for Fowler motor ploughs or 'agritractors' in the United Kingdom. **TR FOW/AD7/5** [early 1920's]

Contents:

States names and addresses only. c.180 customers.

SPECIFICATION AND ESTIMATE for Fowler motor ploughs or 'agritractors', models 5A, 6 and 7. **TR FOW/AD7/5/1** [early 1920's]

FILE of papers **TR FOW/AD7/6** 1935

Contents:

Concerning a proposed British import tariff on agricultural crawler tractors, as supported by John Fowler & Co., (Leeds) Ltd., due to growing competition from U.S.A. manufactured goods.

Notes for a meeting by Fowlers with the Import Tariff Advisory Committee. **TR FOW/AD7/6/i** [1935]

Draft details submitted by Fowlers to the committee concerning British tractor imports and exports, 1928 - 1934 **TR FOW/AD7/6/ii** [1935]

Two copies

Draft letter to the secretary, Import Duties Advisory Committee from John Fowler & Co., (Leeds) Ltd. **TR FOW/AD7/6/iii** [1935]

Contents:

In reply to the statement by the National Farmers' Union opposing the application to increase import duties on crawler tractors. [Two versions of the draft]

CORRESPONDENCE FILE to the Chancellor of the Exchequer from John Fowler & Co., (Leeds) Ltd. **TR FOW/AD7/7** 1935(Jun)

Contents:

In respect of the finance bill, 1935, section 2, paragraph 7, point d, whereby rebates of fuel oil duty were granted to certain classes of machinery which only use the roads as a means of travel from place to place to carry out the objects for which they were specifically designed and constructed. Fowlers sought to have diesel showman's engines included under this provision, especially as a customer was threatening cancellation of an almost completed order for a showman's engine if this provision should apply. [Two draft letters]

CORRESPONDENCE FILE to the Minister of Agriculture and the Treasury, from John Fowler & Co., (Leeds) Ltd. **TR FOW/AD7/8** 1935(Jul)

Contents:

Concerning the likelihood of government security for long term credit to purchasers of Fowler gyrotillers. The correspondence emphasises the efficiency of the machinery, but states contractors can no longer afford the £26,000 or £3,500 purchase price 'under the depressed conditions of agriculture during the past few years'. Suggests that the Government permit and secure credit terms to contractors up to £100,000, involving contractors paying 20% in cash and the balance spread over four years, with 5% interest. Fowlers would deposit the bills for each transaction with

the ministry or treasury in return for cash, and with Fowlers endorsement. 'We doubt if there is any precedent for our request'. [Two draft letters]

CORRESPONDENCE FILE between Baron Oscar de Mesnil, Belgium and John Fowler & Co. **TR FOW/AD7/9** 1868(5-29 Apr)

Contents:

Particularly Robert Fowler and David Greig, concerning the introduction of Eyth's method of cable navigation onto Belgian canals. The method involved the application of Fowlers' patent clip drum to water towage with a submerged cable drawn up and passed over a pulley on the boat, driven by a steam engine therein. De Mesnil ordered two such boats or tugs, though the hulls were to be made in Belgium.

Letter to David Greig, Leeds from Baron O. de Mesnil, Brussels. **TR FOW/AD7/9/i** 1868 5 Apr
Language: French

Contents:

Sends sketch [attached] of 30 h.p. tug with modifications simplifying the apparatus and requests detailed plans in return. These details relate to location of clip pulley, working of rope hull and boiler. Also awaits plans of 'small tug'.

Letter from the Managing Director, Société Anonyme de Grivegnée to Baron O. de Mesnil, Grivegnée. **TR FOW/AD7/9/ii** 1868 8 Apr
Language: French

Contents:

Acknowledges receipt or order for the iron hull of the small tug boat to be completed by 1868(12 May), ready for receipt of the engine from Fowlers. Gives details of hull or 'shed' construction and method of costing and payment. Notes he is still awaiting receipt of detailed plans.

Letter to [David Greig], Leeds from Baron O. de Mesnil, Brussels. **TR FOW/AD7/9/iii** 1868 8 Apr
Language: French

Contents:

Notes order of hull for little tug as ii. above, but still awaits plans for its 8 [11] h.p. horizontal pulley as well as plans for large tug. Mentions order from Liege for a 14 h.p. tug and the technical requirements, including three speeds, for river use on the Meuse. Mentions river trial worked well against a current of over 4 m.p.h. Discusses possible price reductions and use of Eyth's apparatus for slack gear on the riverine boats.

Letter to [David Greig], Leeds from Baron O. de Mesnil, Brussels. **TR FOW/AD7/9/iv** 1868 9 Apr
Language: French

Contents:

Remits Grivegnée's specification for the small tug.

To [David Greig], Leeds from Baron O. de Mesnil, Brussels **TR FOW/AD7/9/v** 1868 11 Apr
Language: French

Contents:

Notes alteration to engine speeds required for small tug and a few modifications for the large tug.

Letter to [John Fowler & Co.,], Leeds from Baron O. de Mesnil, Brussels **TR FOW/AD7/9/vi**

1868 16 Apr

Language: French

Contents:

Notes need of putting engine in a 'shell'.

Letter to John Fowler & Co., Leeds from Baron O. de Mesnil, Brussels **TR FOW/AD7/9/vii** *1868 16 Apr*

Language: French

Contents:

Includes comments on alterations by Fowlers to Grivegnées specification, especially over pulleys, speeds and ropes. 'For you (in steam ploughing) the question of more or less of usage in the rope is a matter of but little consequence; for us, it is the main point, as we wish to replace chains, and that on hundreds of miles'.

Letter to [Robert] Fowler, from Baron O. de Mesnil, Brussels. **TR FOW/AD7/9/viii** *1868 16 Apr*

Language: French

Contents:

Complains over Leeds inability to comply with the specification he has remitted. Considers their claim of 'impossibility', as 'a slight exaggeration, especially after having seen your establishment'. Is willing to increase his expense in the venture if it will help.

Letter to Baron O. de Mesnil, Brussels from Robert Fowler. **TR FOW/AD7/9/ix** *1868 17 Apr*

Contents:

Regrets 'misunderstanding' and provides technical reasons over the firm's difficulty to comply with the specification. Says David Greig will hear of the matter direct and Barnard Fowler will go to Leeds to discuss it with Mr. Burton.

Letter to John Fowler & Co., Leeds from Baron O. de Mesnil, Brussels **TR FOW/AD7/9/x** *1868 17 Apr*

Contents:

Discusses modifications to pulleys and requests plan for 14 h.p. tug for Liege.

Letter to Baron O. de Mesnil from J. Pueron, assistant manager, [Société Anonyme de Grivegnée]. **TR FOW/AD7/9/xi** *1868 28 Apr*

Language: French

Contents:

Considers Fowlers' plans of the tugs incomplete in regard to the hull disposition and construction, and regrets being unable to put themselves in direct communication with the firm on this matter involving problems 'which Mr. Fowler does not even seem to suspect'. They will therefore continue to work with an engineer at hand in devising suitable plans.

Letter to [Robert] Fowler from Baron O. de Mesnil, Brussels. **TR FOW/AD7/9/xii** 1868 29 Apr
Language: French

Contents:

Sends TR FOW/AD7/9/xi above as 'a duty... A very important matter'. Things Fowlers need immediately to consult a good maritime engineer, or send someone to Belgium to come to an understanding with the builders over the 'shells... These delays are very troublesome and are injurious to you as well as to us'. Speaks of many being interested in a similar scheme 'for the whole of the Rhine... we shall no more be able to keep at the head of this affair... a complete revolution in the navigation of rivers'. Mentions current debate in the Belgian Chamber of Representatives on the matter, including criticism by some of the government's grant of monopoly. 'I am therefore forced under these circumstances to push the remainder of the Belgian matter'. Regrets absence of technical expertise of Max Eyth. Liege almost upon the point of ordering twelve tugs. A P.S. includes 'Have just received a letter from Eyth... The Americans admit a good part of the patent'.

CORRESPONDENCE FILE **TR FOW/AD7/10** 1868(6 Jun - 22 Dec)

Contents:

Of nineteen original letters to John Fowler & Co., from Max Eyth in Belgium. Concerns Fowlers manufacture of steam engines for the application of Eyth's method of cable navigation for use on canal and river boats. Follows on from TR FOW/AD7/9 above.

Letter to John Fowler & Co., Leeds from Liege. **TR FOW/AD7/10/i** 1868 6 Jun

Contents:

Encloses tracing of new 30 h.p. engine for Baron de Mesnil, giving reasons for 'radical alterations'. Then gives detailed specification of the 30 h.p. tug, divided into principle vessel, engine, drum gear, guide pulleys and flywheel. 'I trust the new plan will not give you much extraordinary trouble'. Wants working drawings made at once and Fowlers to then immediately begin construction, except for the swinging guide pulleys. 'This is positively the last alteration for the experimental machinery and the sooner we can get it to work, the better'.

Letter to John Fowler & Co., from Liege. **TR FOW/AD7/10/ii** 1868 20 Jun

Contents:

Has just returned from Berlin, where Baron Holstein and Eyth got a positive promise from the government of the concession of cable navigation on the Rhine in a few weeks. The Liege company will not alter their required speeds for their Meuse 14 h.p. river tug, due to the high river currents. Encloses sketch with details of driving gear for inside paddle wheel on 30 h.p. tug. Also sketch [extant] of arrangement of boat where bottom brackets for the swinging pulleys have to be fixed. In reply to Leeds letter suggesting further alterations for the 30 h.p. tug, states 'it is perfectly impossible... the terribly pinched state of the machinery... positively cannot be helped'. Says the 8 h.p. engine works very well on long straight canal stretches, but the curves are problematic, Will return to Leeds for three days as soon as he can, to discuss serious nature of French Government's intentions to lay chains on French canals.

Letter to John Fowler & Co., from Brussels. **TR FOW/AD7/10/iii** 1868 23 Jun

Contents:

Concerns Leeds problems of space for 30 h.p. engine gear and Eyth's solution to the matter in some detail with sketches, says in trials of 8 h.p. engine it was impracticable having two handles below deck, and all the 'concen' needs to be on the deck. Wants sketches of feed pumps for 30 h.p. and 14 h.p. engines.

Letter to John Fowler & Co., from Liege. **TR FOW/AD7/10/iv** 1868 2 Sep

Contents:

Tells of first experiment with 14 h.p. tug - 'complete success so far' - running Liege to Hays. Incident of some 'blackguard' having cut the rope at one point. Does say 'the engine and gear sounds and looks rather too much like a rolling mill'. Engine is 'highly satisfactory'. Problems with friction clutch lever. Liege company's engines now to go back for final finishing to Grivegnée, followed by 'another and more public experiment'. Says de Mesnil's first tug will be ready end of the week and the rope for it laid in the Canal de Beviland [Holland]. Mentions 'Government engineers, which like in most other countries are also here the greatest asses the profession is able to produce'. Mentions Fowlers' progress on 30 h.p. engine which 'although satisfactory, some scarcely up to our expectations'. Thinks he ought to leave at once for America, if Fowlers want to exhibit a tackle at Rochester.

Letter to John Fowler & Co., from Liege. **TR FOW/AD7/10/v** 1868 8 Sep

Contents:

Notes non-arrival of the third 14 h.p. engine at Antwerp yet, though 'the boat is ready ever so long' and all are eager to see the swinging guide pulleys in operation. The little 8 h.p. tug is also a complete success in the tunnel', though possible needs a bigger boiler. De Mesnil has placed his intentions before the Secretary of State of taking 'the towing on that particular place altogether' either by steam or horses. De Mesnil's first 14 g.p. tug is not quite finished, some parts not being so well made as others, 'as it is customary in the Steam Plough Works', worsened by the fact that the shops at Grivegnée are a most primitive concern'. Nevertheless he hopes to get the boat away next Monday.

Letter to David Greig from Liege. **TR FOW/AD7/10/vi** 1868 13 Sep

Contents:

Greig intends to come over to Belgium and Eyth is 'very glad'. Has just received an order for more 8 h.p. boats and engines. The Liege boat is having sundry alterations prior to trials again on the Meuse. The first of de Mesnil's 14 h.p. boats is now leaving for the Canal de Beviland, Holland, this being the more important of the two trials. 'In great haste'.

Letter to John Fowler & Co., from Liege. **TR FOW/AD7/10/vii** 1868 16 Sep

Contents:

The rope vices have not arrived with de Monsil's second engine as promised, nor has Eyth received any news of the swinging guide pulleys or their bottom brackets, the last having kept the 30 h.p. tug from being launched for six weeks. 'It is really no joke'. Mentions order for two more 8 h.p. boats including engines and will remit drawings in a few days. However the deadline of 15 Dec, 'after the present plan of going on, is an impossibility'. Liege company require information on steel rope manufacture, including prices.

Letter to John Fowler & Co., from Liege. **TR FOW/AD7/10/viii** 1868 8 Oct

Contents:

Discusses technical points on 'enclosed drawings', especially the problem of the friction clutch on changeable river currents. The footsteps for the swinging guide pulleys have not yet arrived. 'It is completely sickening'. From now on wants copies of invoices and specifications to know if the goods have left England or not. One of the three pairs of rope vices has arrived and 'everything... is wrong, without exception'. Also complains of brass rings for friction clutches. 'All these things, of course, can be patched up somehow. But I am not in Egypt here, where it can be done quietly and without expense. I wish I was... Yours despairingly'.

Letter to John Fowler & Co., from Brussels. **TR FOW/AD7/10/ix** 1868 7 Nov

Contents:

Specification of 20 h.p. towing engine for Liege company. First scheme. Divided into boiler, engine, clip drum, gear, press pulleys, guide pulleys, guards, leading, screw, screw gear and extra pump.

Letter to David Greig from Liege. **TR FOW/AD7/10/x** 1868 21 Nov

Contents:

Confused about Leeds not sending an erector as Eyth and de Mesnil had agreed that one was needed. Has an order from the Liege company for a 20 h.p. engine, using the second scheme of the specification in ix. above. De Mesnil's order for 8 h.p. engine is still not quite positive; 'the money is ready' but there are some government arrangements to be settled, 8 h.p. engines to be the pattern for the canal from Liege to Antwerp where the Liege company will begin operations 'at once'. The 14 h.p. works 'constantly and first rate' on the Meuse. Notes Greig's 'certain dissatisfaction' with matters here. Wants to come over to Leeds as soon as the erecting of the 30 h.p. engine is started. 'I think I have been too long here and people begin to take it as a matter of course that everything is done for them'.

Letter to Robert Fowler from Liege. **TR FOW/AD7/10/xi** 1868 22 Nov

Contents:

Gives order for the Liege company's second engine. Drawings have been sent to Leeds for the first scheme, as specified in ix. above, and the machinery costed at £630. This order is to the second scheme, and suggests a costing of £660, totalling £830 with costs of freight, erection and sundries. Time to complete the order is four months and a week, 'if that is not enough, nothing will be'. Drawings will be sent to Leeds tomorrow. [Copy of original]

Letter to John Fowler & Co., from Liege. **TR FOW/AD7/10/xii** 1868 25 Nov

Contents:

Remits drawings of second 20 h.p. towing machinery from Liege company, second scheme and gives details of modifications. 'The thing is so simple that it will require little explanation'. Repeats estimate calculations as in xi. above. The ship will be made at Grivegnée and delivered by the Liege company on 1869(1 Feb) and engine to be in working order on 1869(1 Apr) and if not pay 100 francs a day. 'I can't get an order here without these disagreeable conditions'.

Letter to John Fowler & Co., from Brussels. **TR FOW/AD7/10/xiii** 1868 1 Dec

Contents:

No present need for erector for 30 h.p. engine 'as our ship is 30' under water, shipwrecked off Antwerp'. Pontoniers are lifting the vessel and hope to be completed in three to four days. Sends improved drawings of 8 h.p. engine, noting friction clutch details. Two of these engines are wanted as quickly as possible by the Gent Co. Is urgently awaiting Leeds opinions on the drawings of the 20 h.p. engine, second scheme, due to pressure [from Liege company]. Notes that alterations of such drawings, made by Leeds 'make a very bad impression and must cease now... I saw the other day Nagel's plan for the engine, which Seraing has to make. If Seraing has to stick to it we shall beat them hollow'.

Letter to John Fowler & Co., from Brussels. **TR FOW/AD7/10/xiv** 1868 3 Dec

Contents:

Has received drawings from Leeds as requested in TR FOW/AD7/10/xiii. above - 'just the thing we want', apart from a few minor details which he comments on. 'Still awaits reply over 8 h.p. engine drawings'.

Letter to John Fowler & Co., from Brussels. **TR FOW/AD7/10/xv** 1868 4 Dec

Contents:

Has received order from Gent company for a 8 h.p. tug, after his last 8 h.p. drawings and Leeds' estimate of £450. Wonders whether Fowlers would eventually like to make the boats themselves. Adds a technical postscript.

Letter to John Fowler & Co., from Brussels. **TR FOW/AD7/10/xvi** 1868 8 Dec

Contents:

Concerns minor technical details on both the 20 h.p. and 8 h.p. engines. Is sending the erector, Wilson, back as the raising of the sunken ship at Antwerp is taking longer than expected.

Letter to John Fowler & Co., from Brussels. **TR FOW/AD7/10/xvii** 1868 9 Dec

Contents:

Encloses principal details of screw gear for 20 h.p. engine with some comments on swinging guide pulleys.

Letter to John Fowler & Co., from Brussels. **TR FOW/AD7/10/xviii** 1868 11 Dec

Contents:

Has received drawings for 20 h.p. and 8 h.p. engines and is very pleased with their progress. Provides technical comments on them. Remits drawing of screw for 20 h.p. engine with notes - 'constructed partially after Bueghls' latest publication'.

Letter to John Fowler & Co., from Brussels. **TR FOW/AD7/10/xix** 1868 22 Dec

Contents:

Has been to the Imperial Commission in Paris, investigating Fowlers towing system. Suggests it might be cheaper to manufacture two 8 h.p. engines simultaneously, although he only has an order for one at present. 'Things, in France, concerning towing look splendid'.

CORRESPONDENCE FILE of original letters to John Fowler & Co., from Gustav Adolf Toepffer, Toepffer's Park, Stettin and Berlin. **TR FOW/AD7/11** 1870(13 Jul - 24 Dec)

Contents:

Concerns the business done by Toepffer and his son Richard for Fowlers in central and eastern Europe. Richard was also with the German army in France at the time using two Fowler road locomotives to help in transportation during the Franco-Prussian war. Several letters are incomplete due to the removal of the covers for philatelic worth or interest.

Letter to John Fowler & Co., from Stettin. **TR FOW/AD7/11/i** 1868 13 Jul

Contents:

Notes advance of £8 to 'your Mr. John Deans at his request'.

Letter to Robert Fowler from Stettin. **TR FOW/AD7/11/ii** 1868 29 Aug

Language: English and German

Contents:

'Confidential'. Complains of the heavy cost of importing Fowler machines for himself and his son, Richard, 'very much greater than 'imagined'. Is still awaiting Fowlers' acceptance of his terms of 10% commission and 2½% in cash. Says Richard has devoted his whole life for eight years to Fowlers' interests but has problems over his position in England and insufficient prospects in Germany. Is now showing the application of Fowler machinery to the battlefield [in the Franco-Prussian war] in spite of the stinginess of the War ministry'.

Letter to [Robert] Fowler from Stettin. **TR FOW/AD7/11/iii** 1868 29 Aug

Language: English and German

Contents:

Is still awaiting the order to go and collect the money for Fowlers' machines from the War ministry at Berlin, due to 'so many formalities'. They would not pay the costs of Richard's journey with Colonel Klotz to test the machines either. Hopes Fowlers prices of £2,100 will cover his and Richard's expenses. Will be writing to Mr. Mollard [in Russia] today [concerning his Fowler steam ploughing machinery]. John Thompson has sent Richard a telegram from Brunswick saying he was ill again. Incomplete.

Letter to John Fowler & Co., from Berlin. **TR FOW/AD7/11/iv** 1868 6 Sep

Language: English and German

Contents:

Telegram, 'Bank draft for the Geestermunde machines will be sent to you immediately through the Berlin Discount Bank Invoice follows by letter'.

Letter to [Robert] Fowler from Berlin. **TR FOW/AD7/11/v** 1868 6 Sep

Language: English and German

Contents:

Written after above telegram. Has given his bankers orders to pay Fowlers £1,869-16-0d for the two 20 h.p. road locomotives, as per invoice [attached], involving the deduction of commission and travelling, testing and legal expenses from the original amount of £2,100. Discusses payment of £426-10-0d received from the War ministry for Messrs. Gunther and Behrend, with regard to the installation of injectors. 'Here there is indescribable joy that the Emperor and his army have been taken prisoner. The success of our armies have been tremendous'. Incomplete

Letter to [Robert] Fowler from Stettin. **TR FOW/AD7/11/vi** 1868 28 Sep
Language: English and German

Contents:

Mr. Thomas will be going to Bahrendorf with Permer. Has had no news of Richard since 1 Sep. 'There is a belief that the French are fighting among themselves in Paris and if this is the case, this unfinished war will soon come to an end and business will improve again'. Has sent information for some months now to Privy Councillor von Bergstraber in St. Petersburg, including prices and catalogues. Incomplete.

Letter to [Robert] Fowler from Stettin. **TR FOW/AD7/11/vii** 1868 7 Oct
Language: English and German

Contents:

As Fowlers have already payed the £426-10-0d to Gunther and Behrend, says he will credit the amount received from the government to Fowlers, either with interest or with commission. Thanks Fowler for the 'Daily Telegraph' report on Fowlers machinery which he will circulate in German newspapers. Has heard from Richard at Pont à Mousson and Commercy, who has orders to proceed on Sep 30 by rail to near Paris with the two machines, from General von Moltke. The two machines have already transported a large railway locomotive from Pont à Mousson to Commercy along country roads with gradients of 1 in 8.

Letter to [Robert] Fowler from Stettin. **TR FOW/AD7/11/viii** 1868 27 Oct
Language: English and German

Contents:

Has received a letter from Mollard in Gora [Russia] 24 Sep, saying the steam ploughing engine has been damaged internally and externally through Thomas' carelessness and can't be got out of its hole in the ground. He wants to exchange it for a 14 h.p. model. Toepffer has written a reply pointing out this would be met once the war was over. Mollard also wants Toepffer to honour his bill for 4,300 marks. Richard has written telling of an accident at Manperthuis involving one of the road locomotives with a 800 cwt load, due to a brake failure. Toepffer has heard from 'young Burrel from Thetford' who was installing a thrashing machine on a nearby estate, that his firm have received an order from the English government for a road locomotive with rubber tyres. 'It seems that the French still do not want to make peace in spite of all their defeats. In their opinion they alone are justified in annexing foreign lands and I suppose there will be no alternative but to shell the centre of their insolence, the lovely city of Paris. The republican government does not permit the citizens to speak of peace. It is calling in Garibaldi to make quite sure that it's citizens are destroyed'. Wants to know of the success of Fowler machines in Hungary.

Letter to [Robert] Fowler from Stettin. **TR FOW/AD7/11/ix** 1868 18 Nov
Language: English and German

Contents:

Wants immediate reply to the use of agricultural steam machinery for potato, turnip and cabbage crops, as this question is to be put to an agricultural assembly on 28 Nov and answered by Richard. Mr. Dohrn has complained that his steam ploughing apparatus has not been sufficiently well rested in England and one of the engines is still leaky. He has discharged Thomas and the labourers for their rough treatment of the machinery. Toepffer considers Thomas 'too superficial, excitable and quarrelsome... he is very much disliked here'. Dohrn is however 'exceedingly well

satisfied with the quality and work of the apparatus'. Encloses the notice of action, as below, entered into by Mollard in order that his claims are not forfeited. Richard is at Nanteuil but short of money. 'We are now awaiting here with great anxiety news of the Loird army and what England will resolve to do with regard to Russia'. [The original in German is incomplete but the contemporary English translation is entire]

a. 12 Nov. Notice of claim. [copy] Upper court adviser Mollard of Gora versus Gustav Adolf Toepffer, merchant and Richard Toepffer, engineer. The defendants sold the plaintiff, spring 1870, a Fowler steam plough, delivered 1870(19 May) in Gora. It is now useless due to damage by the accompanying workmen. The plaintiff desires therefore to return the plough to the defendants and claim back his money.

Letter to [Robert] Fowler from Stettin. **TR FOW/AD7/11/x** 1868 24 Dec

Language: English and German

Contents:

Has requested Mollard to write him [Toepffer] over terms for settlement of his claim, pointing out that the first year is always difficult, 'particularly so with land of such a character as his'. A copy of Mollard's reply of 20 Dec is enclosed [b. below], and a copy of Toepffer's letter to Mollard of 29 Aug [a. below]. Awaits Fowler's order before proceeding any further in the matter. [George] Turner is privately of the opinion that the 25 h.p. machines are too heavy for Gora, so thinks an exchange with Mollard is probably for the best. Mollard is seventy years old and an influential man in agricultural matters in Russia. He spends the winter in Berlin and is in intimate connection with the agricultural department of the German Government, who intend ordering a Fowler apparatus for use in the spring if the war is ended. 'This dreadful war stops all business here'. Is now looking more to Bohemia for orders.

a. 29 Sep. To Mr. Mollard, [Gora] from G. A. Toepffer, Stettin. Concerns Mollard's intention of a law suit. Says Mr. Fowler's intention is always to meet his customers halfway. 'Nothing more would pain him' than a law suit or dispute 'with a man like yourself'. Says an exchange of machinery impossible in the autumn due to the war. Comments Mollard crop on his estate this year promises 'brilliant results'. [In German with English translation]

b. 20 Dec. To G. A. Toepffer, Stettin from Mr. Mollard, Gora. Complains he would have waited over the exchange had not Toepffer declined to honour his bill as mentioned in viii. above. He has only given notice of action to protect his claims and does not actually intend to go to law. Complains of the irreparable damage done to the machinery by 'Mr. Fowler's people'. Thinks a settlement can easily be reached. Admits he was 'thoughtless' to have given bills to Messrs. Bahrn and Dietrich, and that they could only have rightly asked for freight outlay and forwarding charges. 'I have refused all requests to give an account of your ploughing apparatus and its results in the agricultural journal in order not to injure thereby you and the whole steam cultivation'.

CORRESPONDENCE FILE to Allen, Alderson & Co., Alexandria [Fowlers' steam ploughing machinery agents for Egypt and the Sudan] from A. Fowler. **TR FOW/AD7/12** 1904(16 Feb) - 1906(23 Nov)

Contents:

[All letters are copy]

Letter to G. B. Alderson. **TR FOW/AD7/12/i** 1904(16 Feb)

Contents:

Can't understand their cables concerning cultivator ridging bodies. Such alterations would cause Fowlers' failure to meet their agreed delivery dates. Realises though 'I know the way your

customers have of changing their minds suddenly'. Sorry to see Aveling and Porter have secured 'the two sets for the Domaines. This is too bad'. Mentions Smith who was responsible for this transaction was visited by Fowler in Cairo in 1891. He then promised that once the French ploughing gear, which they had recently bought, failed the Domaines would buy Fowler machinery. Would like a report from Smith on the Aveling machinery and Smith is to be advised that Fowler implements cannot be supplied for the Aveling machinery, 'he must not advise them in any way'. Considers the Domaine administration very bad, though they may have been influenced by obtaining a satisfactory Clayton and Shuttleworth thrashing machine through Aveling's agent, Nicabardi. Mentions eleven Ivel motor ploughs have gone to Egypt and wonders what Alderson has heard of them.

Letter to F. Allen. **TR FOW/AD7/12/ii** 1904(18 Mar)

Contents:

Has met Mr. Bornemann of Ruston and Proctor, who seemed envious of the orders, Allen, Alderson & Co., were obtaining for Fowlers, especially one for six sets of tackle. 'Now I don't suppose any harm has been done in this case but I hope you will be as reticent as possible on our steam ploughing business... all along a much more difficult and expensive business to conduct than any of our Lincoln friends have any idea of'. Says Ruston's have had orders for forty years now for hundreds of portable steam engines 'which go together in the shop like sewing machines'. Yet during this time Fowlers have had to make tackle for far flung countries like Peru, Egypt, Hawaii, Austria, Algiers and Australia, 'in almost every single case they are made with special modifications for each country' and the orders have been small and irregularly spaced. 'it is only now that the cattle are dying that they have become at all thick'. Doesn't want other firms to think ploughing tackle can be mass produced like portable engines. Also Fowlers have to do their own selling. 'With I think your exception, all our agents when they manage to get tackle ordered have made a mess of it and we have had to step in and put things right, often at great expense'. Considers more business to be done if Smith used more intelligently.

Letter to C. A. H. Alderson. **TR FOW/AD7/12/iii** 1904(15 Mar)

Contents:

Considers the firm has done 'first rate'. Thinks best not to complain at Behera Co's prices. 'they are such large men', but it might be possible to stop their special concessions spreading. Says in England people still buy Fowler tackle rather than Aveling tackle, despite Fowlers' higher prices. Thinks it best if Allen's suggest to new buyers that an expert goes over their land, before providing an estimate as in England. Suggests Smith should go round to check if existing tackles are being well maintained, possibly yearly, after he has erected the new ones. 'In Egypt, they will run a plough long after the shares have worn away and vanished', so best to keep supplied with spares. 'I know you are a busy man'.

Letter to C. A. H. Alderson. **TR FOW/AD7/12/iv** 1905(6 Jun)

Contents:

Has met John McLaren [of J & H. McLaren] who suggested his firm agree with Fowlers on prices for Egypt. Fowler said no, due to competition from Germany and Avelings. McLaren's are apparently 'very short of work', but have a few Egyptian orders forthcoming. They are asking £2,600 for two 20 h.p. compound ploughing engines with ropes for Egypt, but if necessary will take £2,000. Thinks Henry McLaren had an interview with Crovier immediately on his arrival in Egypt, who told him he could get orders for as many sets as he could make this summer. Henry then cabled John McLaren to put five sets in hand, which are now almost made and are causing his 'indigestion'. A

pair of 20 h.p. engines left McLarens last week and wants to know if they are meant for Egypt. 'If so, they will no doubt we sold there eventually', but hopes the price is not too low, so that other orders will be generated for McLarens. 'Between ourselves this start in Egypt has cost them a great deal more money than is convenient for them to be out of'. Their engines need to be turned into cash 'pretty quickly'. Other enquiries about McLarens trade in Egypt.

Letter to C. A. H. Alderson. **TR FOW/AD7/12/v** 1906(23 Nov)

Contents:

Agrees that prices given in the pro-forma invoice to Mr. Allen from R. H. Fowler of 23 Oct are 'bed rock'. Fowlers have no difficulty in getting orders with much greater prices, including carriage and duty as against German competitors but 'I feel sure our neighbouring competitors [McLarens] cannot get down to these prices'. McLarens have ordered twenty drums from some steel makers, i.e. for ten tackles - and likely to be for Egypt. If Allens have a cash buyer, buying his first set, who is likely only to give the same price as for McLarens' goods, 'I would rather them miss his order' so 'take the bed rock prices'. Fowlers are to be advised firstly in such a case, as they might forego their share of the profit to get the better of McLarens. McLarens are to be made to sell as low as possible, preferably for credit rather than cash, so as they 'get tired of business in Egypt!... their machinery is nothing like as good as ours'.

COPY LETTER to J. McLaren [J. & H. McLaren], Leeds from Alfred Fowler, John Fowler & Co., (Leeds) Ltd. **TR FOW/AD7/13** 1905(6 Jun)

Contents:

Over the discussion he had with McLaren in Nottingham concerning Egyptian business. Has talked the matter over with R. H. Fowler and can't see how to agree with McLaren on prices. 'There are two German firms trying hard to do business there and I have just heard of a French firm beginning'. Aveling & Porter also have an active agent there.

COPY LETTER to Mr. Duburgent from R. H. Fowler **TR FOW/AD7/14** 1906(30 Nov)

Contents:

Concerning Egypt, Cyprus and Asia Minor. Fowler considers he has done well in Asia Minor, though a 'considerable risk' involved if the purchasers don't make money from the crops they cultivate with the steam ploughing tackle. Thinks it best to wait before any more business done here to see how the tackles work and how the payments come in. As to Egypt and Cyprus, a clod crusher and cultivator as Duburgent suggests probably won't work as the land is not broken deep enough. Fowler suggests a better method of cultivation. Thinks Wilcocks 'a bit mad' to order six tackles before he has proved the utility of one. Comments upon the business of J. & H. McLaren Ltd., in Egypt and their order for six ploughing sets. Also the failure of the McLaren ploughing set sold after the Cairo show and their 'clever' explanation. All McLaren sets have been sold by H. McLaren himself. However Allen, Alderson & Co., have sold many Fowler sets but at reduced prices. Cannot understand the universal popularity of the cultivator in Egypt. Wishes to know whether McLarens leveller is a success or not. Fowlers are sending three tackles to the Cairo show and Alfred Fowler is also going along.

CORRESPONDENCE [Transcript] from Alfred Fowler during his visit to the Emperor Menelik in Abyssinia. **TR FOW/AD7/15** 1904(17 Nov) - 1905(14 Feb)

Contents:

Much of the correspondence concerns events along the way and Fowler's impression of the different countries and terrains. The itinerary in terms of where the letters were written from is; Trieste, Brindisi, Alexandria, Cairo, Port Said, Rjibouti, Harrar, Dere Dowah, Hofalleh, Errar, Gota, Rey Dazah, Orta, Mulo, Halledag, Bilan Warra, Sadi Malka, Aoro Malka, Fadista Malka, Choba, Manibaha, Godi Balka, Addis Ababa, Djibouti, Port Said, Cairo. The Emperor Menelik had heard accounts of Fowler traction engines in South Africa and requested the British consul, Sir John Harrington, to communicate with Fowlers over purchasing similar ones for Abyssinia. A small traction engine was sent to Addis Ababa by means of a cart, men and mules and the special 'Serkis' road was built for its transport. Alfred Fowler then made his visit to Addis Ababa along the 'Serkis' road to see if it would serve for larger engines, such as the Emperor wanted. Fowler was met at Rjibouti by Captain George Clark, Harrington's secretary, who accompanied him the 186 miles to the railhead at Dere Dowah and then a further 300 miles on muleback to Addis Ababa. Fowler had three formal interviews with the Emperor as well as several informal ones and orders were placed, in the first instance for road rollers and a stone breaker. Fowlers' provision of traction engines also figured in the much wider aims of The Abyssinian Development Syndicate Ltd., in 1907. [TR FOW/CO3/51].

COPY LETTER to [John] Harrington from Alfred Fowler **TR FOW/AD7/16** 1906(7 Feb)

Contents:

Concerning 'success' of the Abyssinian traction engine business. Is pleased at Walker's ability in getting the engines to Addis Ababa. Considers Harrington wise to continue employing Walker, despite the expenses, due to his competence, otherwise 'the engines will be fit for scrap in six months time'. Wishes for more detail from Walker about his journey to Addis Ababa, especially how he coped with the softish plains around Orta. Sorry to hear of [George] Clerk's illness from fever at Cairo.

COPY LETTER to Mr. Leggatt, [British East Africa] from Alfred Fowler **TR FOW/AD7/17** 1910(15 Mar)

Contents:

Concerning Leggatt's proposal that Fowlers consider leaving a maize farm there, as in South Africa. 'You will not be surprised that one maize farm at a time is enough for us'. Requires heavy initial capital investment with no short term return. The Vereeniging farm is of great interest but can hardly be called profitable, mainly because Fowlers are breaking and farming other people's land. Breaking costs about £1 an acre and one-third of the produce has to be paid in rent. Thinks better for Fowlers to have bought a place of their own in the Transvaal rather than leased. Does know there is the advantage in British East Africa of two crops a year. 'there is no mechanically pulled plough yet that is worth the money it costs. I have seen many thousands of pounds spent on these toys. The makers give you a nice show for an hour in the afternoon with the band playing and drinks nearby but when you come to tackle real ploughing there is not one that will work a month'. Pleased at the way the settlers have been managed by 'Sir Percy'.

CORRESPONDENCE FILE to the Marquis de Castrello Mulbor, Lubin, Portuguese East Africa, from Alfred Fowler. **TR FOW/AD7/18** 1911(31 Aug - 4 Oct)

Contents:

[Both items are copy letters]

Letter **TR FOW/AD7/18/i** 1911(31 Aug)

Contents:

Encloses provisional outline [not extant] of the Incomato Estates Ltd., a sugar producing scheme in Portuguese East Africa, with a capital of £30,000 to be spent in acquiring the land and concessions. Fowler considers it a 'promising' venture and has taken an interest of £2,000. Wonders if the Marquis would be interested. The company have already bought a Fowler steam plough. Eventually a further company would be formed with finance to carry the undertaking to the point of marketing and grinding the sugar, which would buy out the present company.

Letter **TR FOW/AD7/18/ii** 1911(4 Oct)

Contents:

Understands the Marquis not feeling inclined to invest in the company. Is sorry at the Marquis's 'disappointing' harvest. England has had three months without rain resulting in early harvesting, with the wheat being thrashed as soon as it was cut - 'almost unknown in this country'. Fowler considers the Marquis's mole plough not of any use to them, they have considerably altered the design, but will credit him with £100 on his account.

CORRESPONDENCE FILE between various members of John Fowler & Co., (Leeds) Ltd., and Otto Lenz **TR FOW/AD7/19** 1887(1 Oct) - 1889(24 Oct)

Contents:

Concerning his work for the firm in South Africa. [All letters are original]

Letter to the firm from Lenz. in Leeds. **TR FOW/AD7/19/i** 1887(1 Oct)

Contents:

Said he has discussed leaving the firm with Mr. Butler, as he prefers outdoor to office work. Decided to accept Mr. Greig's terms [for South Africa] of £250 per annum, expenses and 1½% commission on sales. If business increases so will his salary and commission. Suggests terms could be determined by three months notice if required.

Letter to Robert Fowler from Lenz in Johannesburg. **TR FOW/AD7/19/ii** 1888(6 Jul)

Contents:

'Startling news' about 'our reefs'. Namely in some of the gold mines the reef pinches out at about 120 ft. deep. Sends sample. 'It might only be a false alarm but if it should be true there will be such a panic here, that I think the sooner I close the better'. Being kept quiet at the moment. Suggests analysis of the sample for any gold content. Says has gold bearing reefs enough for five or six years.

Letter to W. McIntosh from R. H. Fowler **TR FOW/AD7/19/iii** 1888(17 Aug)

Contents:

Considers nearly all South African business of Fowlers is due to Lenz but certain orders do belong to him rather than the firm. Need for a different arrangement in future.

Letter to the firm from Lenz in Johannesburg **TR FOW/AD7/19/iv** 1888(17 Aug)

Contents:

On agency matters, namely Jones' desire for a partnership and Reunert's likelihood of giving up the Kimberley office. Both likely to alter the business a great deal. Suggests Scott, Guthrie & Co., who have good mining connections, as possible agents and who are 'very sound financially'.

Letter to the firm from Lenz in Kimberley. **TR FOW/AD7/19/v** 1888(22 Aug)

Contents:

Has come to an agreement with Reunert. Lenz will have to contribute £1,000 and take one-third of the profits besides £30 per month for working the agency business. Profits estimated at £600 per year to Lenz. Regrets he needs £1,200 advance from Fowlers. £1,000 having been promised, but hopes for easy terms, especially as they will save on his expenses, about £100 a month and on his commission. 'I certainly do not want to repeat the Habara catastrophe'. Suggests terms of repayment from his profits, including provision over any closure of the agency. 'I shall certainly try my best to make the business a success, but I really cannot afford to lose again every penny I got'. Neither Reunert or Jones to know of the advance.

Letter to the firm from Lenz in Kimberley. **TR FOW/AD7/19/vi** 1888(26 Aug)

Contents:

Encloses copy of draft partnership with Reunert. Firm to be styled T. Reunert & Co., to allow Jones or Butler to come in. 'You will have a cheap agency. Reunert won't be any longer jealous... I certainly think it is the most satisfactory arrangement I have ever made for you.' Risk of bad debts is reduced to a minimum.

Letter to T. W. McIntosh from Lenz in Johannesburg. **TR FOW/AD7/19/vii** 1888(19 Oct)

Contents:

Pleased at Fowlers acceptance of his agency proposal. Notes on banking arrangements. Discusses problems of costs of engines sent on consignment and rates of discount and terms of payment. 'It is really disgraceful the way the engines are turned out from Leeds... It seems penny wise and pound foolish policy on the part of Leeds to send out engines so badly finished. We continually lose orders through it... They have to make what the people want or lose their trade... People would come to us if we were second to none like Marshalls'.

Letter to R. Fowler from Lenz in Johannesburg. **TR FOW/AD7/19/viii** 1888(23 Nov)

Contents:

Hopes he approves of financial arrangements with Reunert. 'The share market has been very brisk during the last three months and very high and firm prices rule'. Wants better deliveries from Leeds, 'It is really awful the way they have treated me... Traders are often very justified in complaining about slow deliveries'.

Letter to T W. McIntosh from The Bank of South Africa Ltd. **TR FOW/AD7/19/ix** 1888(28 Dec)

Contents:

Acknowledging receipt of £1,200, minus exchange charge, for payment to Lenz.

Letter to R. W. Eddison from Lenz in London **TR FOW/AD7/19/x** 1889(24 Oct)

Contents:

Over his salary, namely £35 per month, of which £15 is to be held on his behalf by J. W. Thackeray.

LETTER to John Fowler & Co., (Leeds) Ltd., from E. L. G. Steele, E. L. G. Steele & Co., San Francisco, United States of America. **TR FOW/AD7/20** 1887(19 Feb)

Contents:

Says George Macfarlane [Fowlers' American agent] has sent them Fowlers' letter concerning Mr. Lighthall. Steele has personally made enquiries over Lighthall and 'they are not favourable'. Baker, of Baker & Hamilton, reports he has not made a success in his machines [combine harvesters], they are not known to be in use and other combines are in use for which Baker & Hamilton are agents [leaflet attached]. Baker also thinks Lighthall 'would take an advantage if he could'. The leesor of Lighthall's premises in San Francisco described him as 'a first class swindler who did everyone out of money on the most flimsy pretences' and recounted 'multifarious instances of his dishonesty'.

Also said Lighthall's machines were a failure and none were built after the first.

Lighthall's assignee in bankruptcy said Lighthall had not yet got his release from bankruptcy proceedings and was 'one of the smoothest diddlers in the country and to be let severely alone'. The few machines he had built for Haggin & Carr 'had been abandoned as useless'. Attached is: i. 1887. Leaflet for Young's improved combine harvester with testimonials. Beneficia Agricultural Works, Beneficia, California. Agents: Baker & Hamilton, San Francisco and Sacramento.

CORRESPONDENCE FILE to G. W. Macfarlane [United States of America] from Alfred Fowler. **TR FOW/AD7/21** 1903 - 1913

Contents:

[Both are copy letters]

Letter **TR FOW/AD7/21/i** 1903(11 Jun)

Contents:

Requests a bag of Kona coffee. 'Have it passed through the accounts to make it all regular'. James Wilder in Honolulu has promised to get some coffee, but Alfred's wife, Eva, says 'he will never remember... I should like to think the Kelly people will have got sick by this time of making steam ploughs' but Fowler inroads difficult due to Kelly's benefit from American tariff. Notes slow progress of Cotton's case. Fowler says 'for your private information' he agreed to let Cotton have the sole [American] agency, especially as Macfarlane's hands were so full, but no change would be made without consulting Macfarlane first. Was surprised to receive Macfarlane's reply resenting this and duly informed Cotton that the agency would remain with Macfarlane and Cotton as before. Letter is 'private as one can never tell who may get hold' of it. Is glad the stock tackle is now 'off our hands' as was afraid it should be a 'white elephant'.

Letter **TR FOW/AD7/21/ii** 1908(14 Feb)

Two copies

Contents:

In reply to Macfarlane's cable concerning Mr. Lilienthal and his son, Jack. They are extremely busy in England and Fowler himself has little time to see them. Is still upset at the U.S. duty of 45% on imported goods - 'American manufacturers are certain to start competition. They will doubtless make a few failures, but in time they will be able to oust us'.

MEMORANDUM **TR FOW/AD7/22** 1874(Apr)

Contents:

Containing technical details, as supplied by John Fowler & Co., for a scheme of cane transportation in Cuba from cane fields via light railway to sugar houses. There are separate sections for locomotive railway cars, agricultural carts, baskets, ploughing engine, windlass, snatch blocks and claw anchors and cranes, followed by plans of general working in cane field, railway car, agricultural cart, field crane, windlass and of arrangement at sugar house. [Two copies, one has pencilled comments by Augustus Hemenway of Boston and is referred to in the associated correspondence. The other is the copy returned to Fowlers by Bartlett, Hemenway's partner in Cuba, without comments]

LETTER [Copy] to John Fowler & Co., London from J. William Chapman, Havana. **TR FOW/AD7/23** 1874(24 Apr)

Contents:

Says two copies of Fowlers' technical memorandum, TR FOW/AD7/22, on the cane haulage scheme have been sent, one to Mr. C. Bartlett, Mr. Hemenway's partner on the [St. George] estate in Cuba, the other to Hemenway who has now left for Boston. Hemenway will pay Fowlers for the implements on receipt of their invoice and will probably go to England in June to discuss the cane haulage scheme. The tracings and estimate for this scheme have been shown to Hemenway while in Cuba and he has no objection to substituting a double drum engine for a single drum one. He intends making the baskets on the estate, of which Chapman encloses a sketch, as well as of a loaded cane cart on the Toledo de Durorona Estate, to give an indication of weight of cane loaded, which is affected nearly 30% by quality, land, condition and age. Estimates average at 10 1/8 English lbs per cubic foot. Discusses method of manufacture and securing of Hemenway's baskets and fears 'they will be so heavy as to be unmanageable'. Hemenway will have to decide on quantity of rolling stock required, but he has abandoned the idea of using subsidiary mule or oxen traction. Chapman prefers the use of two 16 h.p. engines to one 30 h.p. engine with windlass. Anticipates some delay as Hemenway's partner will not decide on the technical requirements in his absence, but the crop does not generally commence in Lagna until after Christmas, or even until after 15 Jan, thereby allowing some time. Notes receipt of invoice and inventory for Hemenway's implements and a credit note for his [Chapman's] commission. Has prospect of an order for a double 20 h.p. tackle as well.

LETTER [Copy] to Augustus Hemenway, Boston from Walbran Chapman, Havana **TR FOW/AD7/24** 1874(25 Apr)

Contents:

Advises of his receipt of Fowlers' letter of 20 Apr [not extant]. They are 'excessively anxious' to carry out the scheme of cane transportation by locomotive and had a long consultation with his brother, J. W. Chapman. They will proceed to build the locomotive, the railway cars, seven running gears for the cars and the derricks, but want Hemenway's opinion over the field work. A copy of Fowlers' memorandum, TR FOW/AD7/22 is enclosed for Hemenway to comment on and return to the firm. Fowlers also have requested Chapman to convey that they recommend two 16 h.p. engines instead of one 30 h.p. engine for working the cane carts in the field, with which Chapman concurs; that bullock traction be excluded; that the haulage plant cannot be shipped before Sep, as well as the railway and perhaps the rest of the goods. Discusses haulage problems of goods from port to inland. Chapman urges Hemenway to go over to Fowlers in England to tidy up all the loose ends in the scheme. Remits copy of Fowlers invoice for the implements which have now

arrived in Cuba. Also wants details of the contrivance Hemenway is going to try on the St. George estate for raising water by wind mills.

LETTER [Copy] to Walbran Chapman, Havana from Augustus Hemenway, Boston in reply to TR FOW/AD7/24. **TR FOW/AD7/25** 1874(2 May)

Two copies

Contents:

Will be in London on 1 Jun to sort out difficulties with 'your friends Fowler and your brother'. Will return the memorandum with his comments to Fowlers. Agrees to the two engines 'provided they can be made so as to avoid the danger of setting fire to the cane fields'. Suggests means of conveying cane to the railway if the motive power carts are not ready. Will send details of wind mills later.

LETTER to John Fowler & Co., London from Augustus Hemenway, Boston. **TR FOW/AD7/26** 1874(2 May)

Contents:

Remits memorandum with his comments, TR FOW/AD7/22, and the two above letters TR FOW/AD7/24 and TR FOW/AD7/25. Inquires over haulage power of the locomotive and the type of platform baskets required. Elaborates on his comments in the memorandum.

LETTER [Copy] to John Fowler & Co., London from J. William Chapman, Havana. **TR FOW/AD7/27** 1874(12 May)

Contents:

Encloses copy of Hemenway's letter of 2 May above, TR FOW/AD7/25, a copy of the memorandum, TR FOW/AD7/22 returned from Bartlett, Hemenway's partner, 'without remarks' and a plan of the estate [not extant].

The land is entirely level apart from the railway embankment which is about three feet high.

CORRESPONDENCE FILE to G. W. Macfarlane, Cuba from A. Fowler. **TR FOW/AD7/28** 1910(29 Oct) - 1913(17 Mar)

Contents:

[Items all copy letters, apart from TR FOW/AD7/28/i. which is a copy cablegram]

Letter **TR FOW/AD7/28/i** 1910(27 Oct)

Contents:

Notes remittance of cable ia. Has seen Craib who reported [over appointment of accountants in Cuba] that Deloittes has a hold on the business due to their 'large amount of stock!.. If this is so do not trouble further about it'. However would have liked Price, Waterhouse to have handled it, especially as doesn't think Deloittes' behaviour 'very professional'. Wishes the first steam ploughing set [for Cuba] had been paid for, especially as the large engines can be difficult to handle on new land. Was warned about Macfarlane at the time of the hurricane [in Cuba] and hopes his eyesight is recovering. Says Eva [his wife] is laid up with 'nervous exhaustion... I have seen it coming for two years or more'.

a. 1910(27 Oct). Cablegram [Copy] to G. Macfarlane, Cubanaco, Havana, Cuba. 'Price Waterhouse

are represented Cuba Dickenson Partner will be there during next week so that no time may be lost by employing them A Fowler' [In code with translation]

Letter **TR FOW/AD7/28/ii** 1910(29 Oct)

Contents:

Has sent further cable reading 'employ Price Waterhouse Craib agrees', as clause in Craib's agreement does permit others than Deloittes to be the accountants. Fowlers says his only interest is that [J.] Gurney [Fowler] is one of Price, Waterhouse's partners.

Letter **TR FOW/AD7/28/iii** 1913(17 Mar)

Contents:

Concerns 'discounting the Cuba Companies' bills'. Says Macfarlane was a 'little puzzled' at Fowlers' 'abrupt refusal to discount without recourse'. Says a very rare practice for Fowlers as it damages the company's credit.

LETTER [Copy] to John Fowler & Co., (Leeds) Ltd., from P. R. Hasson, Cuba **TR FOW/AD7/29** 1921(15 Feb)

Contents:

Concerning dissatisfaction of the Chaparra Sugar Co., Chaparra, Cuba with the operation of the Fowler steam plough set being used by them as an experiment for preparing the soil for cane planting. If successful orders were likely from the company for ten to twelve further sets in the next four years. Hasson was 'utterly disgusted' with the land selected - 'rocky, full of stumps and loose logs, covered with top growth of bushes, in places as high as the knifer wheels' and the inferior quality soil. Outlines the machinery troubles in detail which concern watercarts, the knifer, the plough, the harrow and the engines. Provides a list of rates of pay and daily costs of operating the steam plough set at Chaparra, 'the bonus to be paid the charginan is wrong'. The company also have a dozen tractors of various makes, which Hasson hopes to see and obtain some costings for. Attached are twenty one captioned photographs of the steam ploughing set at work at Chaparra. [Originally twenty two but one is now lost]

LETTER [Copy] to John Fowler & Co., (Leeds) Ltd., from the Honolulu Iron Works Co. **TR FOW/AD7/30** 1924(21 Jan)

Contents:

Reporting on the progress of Fowler machinery on sugar cane plantations on the island of Kauai, owned by the Grove Farm Co., Lihue Plantation, Makee Sugar Co., Kilawa Sugar Co., Koloa Sugar Co., McBryde Sugar Co., Hawaiian Sugar Co., and Kekaha Sugar Co. Also concerns the Fowler locomotive used by Ahukini Terminal & Railway Co., Ltd. Also separate report, accompanied by photographs [not extant] of the demonstration of a Fowler disc harrow at the Grove Farm Co's., plantation, which was subsequently purchased by the company.