

plant needed to produce it, and from which the profits of the enterprise arise. It is clear that you cannot depreciate a thing which is non-existent tangibly, while it yet has a clear and enormous value. The right course is obviously to set aside a sum for reserve, but, on the other hand, it furnishes a valid and cogent reason for increasing the sum set aside for depreciation. The tangible assets are thus enhanced in value, because they are brought down to a figure which permits them always to be realizable, while at the same time they have been paid for out of the revenue during the prosperous days of the concern.

OLD STYLE CARDING v. NEW STYLE CARDING.*

In considering the difference between the old style and new style of carding, I shall not mention the difference in the cost or the number of hands required in either system, as this varies greatly in different mills, but shall confine myself strictly to the difference in the carding as I have found it by personal experience. The improvements made in the picker machinery, by attaching the feeder to the open picker, mixes the cotton better than was ever done when feeding by hand, providing we give the same attention to mixing the cotton when the bales are opened and the cotton pulled, and that we use the cotton the same way as we did when feeding by hand, that is, from the top to the bottom of the pile.

Under the old system the laps of the finisher picker were weighed two or three times a day, that is, we unrolled a lap and measured off one square yard of it, and weighed it, and that was considered the weight of the lap. There was nothing very particular about it, as the doublings of the railway head and the eveners of the head were supposed to even up whatever variation there might be. But under the new system one of the most particular places in the carding department is the picker room, and the man in charge here must be trustworthy, for here, and only here, can you do anything towards getting even work, for as the laps go from the picker room to the cards, so the roving and yarn will be, for there is nothing to even the work except what both the doublings may do. So if there is a great variation in the weight of the laps from the finisher picker, there will also be a great variation in the roving and yarn, and it will be found hard work to keep the numbers right. Consequently the picker room becomes, under the new style carding, one of the most important places of the mill, and, therefore, the overseer of the carding room should see to it that special attention is given to this department.

When I was overseeing I had my "boss" of the picker room weigh every lap as they were taken off the finisher pickers, and any that weighed over one-half of a pound heavier than the standard weight that I had

for my laps, I had him put back and run over again, and any laps that weighed one-half of a pound lighter than the standard weight were served the same way. This is not as much work, and does not take as much time as a person would imagine, for I had all my finisher pickers so they knocked off at the same time, and the boss of the picker room would push his scales to the first picker, and as the picker tender sprung out the lap he placed it on the scales and started the picker, while the "boss" weighed the lap, and either put it into the pile ready for the cards or left it standing (for the tender to run over again), and was ready for the next lap by the time it was sprung out; and so on, until all were weighed and put where they belonged, it requiring only a few minutes to do the weighing.

To make sure that he did this, and that he might not get careless, I would often go into the picker room and call my "boss" of the picker room up, and have him weigh such laps as I would pick out of the pile of laps that were ready for the card room, and in this way I was always sure of the weight of my finisher laps, and that no lap was put on a card over or under a certain weight. I also had the "boss" weigh the breaker and intermediate laps about twice a day, and regulate them as near a certain weight as possible, doing which made the eveners on my finisher pickers have less work to do than they would have had to do had I paid no attention to the weight of my laps on the breaker and intermediate pickers. This, I believe, is the only way (unless you have railway heads), in which you can secure anywhere near even roving and yarn by the new style carding, and therefore should have the constant attention of the overseer of the carding room.

The next difference between the old and the new systems is the cards. Under the old system of the wooden top flat card, there was not the amount of carding surface that there is on the revolving flat card. Again, the cylinder on the old style card tore the lap as it passed between the feed rolls, with an upward pull, which had a tendency to pull back or straighten the wire on the cylinder, making the cylinder do work that it was never intended to do, besides carrying all the leaf and dirt that may happen to be in the lap up by the tops, and what was not deposited on the doffer with the cotton was dropped between the cylinder and doffer, for if you look at the fly that is taken from under the old style card, you will notice that all the dirt is from under the doffer, while on the revolving flat card, the saw tooth licker in strikes the cotton as it passes by the feed plate with a downward blow, knocking the leaf and dirt out of the cotton and depositing it on the floor under the licker-in, and carrying the cotton to the cylinder, thus saving the cylinder the extra work of pulling the cotton to pieces and not pulling back the wire on the cylinder, as on the old style, and yet cleaning the cotton of leaf and dirt better than under the old style, and doing it before the cylinder received it. Every overseer of a card room knows that under the old sys-

*A paper read by John R. Mason, Fall River, Mass., before the New England Cotton Manufacturers Association.