is the universal size in use here. The book of drawings made is delivered to the shop foreman, which enables him to set up the machine, order his finished parts and have his men do the detail work required. A duplicate standing shop orders. Work done under the set of blue prints is supplied for-the men numbers designated will always show the cost working on the material. The book is re- department exactly what expense has been turned to the drau, thing office when the ma-chine is completed and kept as a record of It covers in fact everything not on a producthat machine. Hence it may be used to tive order. These are listed under various build a number of similar machines. This heads each lot being enumerated under a lot system of having the drawings made in small number.

Name of Tool

System of Cost Keeping. NON-PRODUCTIVE LABOR.

Non-productive labor cost is covered by

Tool No.3

Description Maker Date Bought from Transferred Location Date Set Up Total Setting Freight Duty Extras Cost Date Depredation Additions Value \$ 368-55 3-07 FIG. 11-PLANT EQUIPMENT CARD USED BY CANADIAN RAND CO., LTD.

sheets and in book form not only adds to the convenience of handling, but preserves the drawings. Moreover, it does away with the drawing being lost or laid aside and thus leaving out a detail of machine under construction, as has been found to be the case from time to time where separate sheets are used. It also does away with the inconvenience found in the case of large sheets of the drawing becoming shop worn where it is folded. This system has been in use for some time and has been found to give universal satisfaction.

STORE ROOM SYSTEM.

Raw material is received into the store room from the foundry and outside points, being checked off on the copy of the original requisition issued from the office. At the same time, this material is entered on a stock card figure (13). This card gives all information as to material, weight, number, etc., also a minimum and maximum showing when a new supply should be ordered.

The applied column is the distinguishing feature of this system showing as it does the quantity which would be left were all outstanding orders filled. For example, the cut shows 42 parts in stock, but the last two orders, namely 721 and \$20 calling for four and two parts, respectively have not been filled, thus the balance in the applied column is 42 less 6 or 36.

In the case of such parts as nuts and bolts, where a dozen or more orders are filled in one day, only one entry is made. Where this system is properly followed there is no liability of any errors creeping in and all information necessary to a store keeper can be obtained at a glance.

An order must be issued for all material taken from the ston, room for use in the works. This order is made out on a card signed by a foreman and shows for what purpose the goods are to be used.

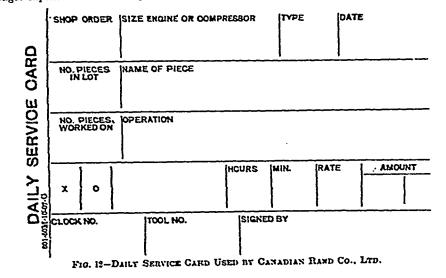
Daily service cards are turned in by all employees at the end of each day, one order only on a card. The time keeper receives all tive cost card, which shows cost of this part these cards and they are sorted by clock numbers and checked with time register slips. Six W. A. Wood time registers are employed in the works. The pay roll is then entered from these slips, after which the cards are rated and extended with the amount for the workmen's time. They are then further sorted by shop order numbers and totalled which shows daily the actual amount of All orders to the different manufacturing wages expended on each shop order. These departments are accompanied by foreman's

the names of the workmen over which is placed a smaller form leaving exposed the names. One of these smaller forms is added for each week. These forms are ruled with columns showing the date, hours and rates, total hours, columns for premiums, deductions for late and insurance. Overtime is entered in red ink and totalled separately. The extra amounts allowed for overtime are charged up to expense of each department.

After the order cards have been rated and sorted under their shop order; they are filed in card-board boxes behind guide cards showing name of piece and operation. As the duplicate copy of the foreman's order card has been sent to the cost department when order was issued, a check is made on the entry of the daily service card. When the work's copy of the foreman's order has been returned it shows that work on this operation has been finished and when the final foreman's order card has been received, the shop order is then completed and ready for checking and totalling.

Material order cards are treated in much the same manner only that the parts are checked off on a part list issued by the draughting department. If two material order cards are received for the same piece it calls for investigation. A defective material or workmanship card is then looked for which would show that one piece had been spoiled or that an error had occurred in issuing material to the wrong shop order. When the shop order is completed it is typewritten on a form showing cost by operation on every piece. This is again entered on a comparawith all previous costs of this piece as formerly manufactured. A daily list of shipments is sent to the cost department, each day on which is entered the flat cost plus the burden ratio, which amount is credited to the production account of each department.

COST OF PRODUCTIVE LABO



amounts are entered on card forms showing order cards, which are made out in cest the amount charged against each shop order department, and which show shop order no.. for that date. These cards are totalled at the size of machine, number of pieces, name of end of each week and the total must balance piece, operation on piece, drawing no. The pay roll form used is a loose leaf sy- There are also spaces showing name of workwith the amount of the pay roll.

stem composed of two forms, one containing man, clock no., tool no., date issued, date

When writing to Advertisers kindly mention The CANADIAN MANUFACTURER.