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## Your Pay-Roll Cannot Stand "Leaks" Just Now Through Lost Labor Time

*You Can Detect Them*

### *With an International Cost Recorder*



International Cost Recorder.  
MADE IN CANADA.

Pencil records made by human hands—whether of employee or foreman—can never form an absolutely sound basis of arriving at your production costs.

Without accurate "cost knowledge" you simply don't know where you are.

With an INTERNATIONAL COST RECORDER you get correct, unchangeable, PRINTED records of the time each job was started and the time it was finished.

### *Your Pay-Roll is Your Largest "Raw Material" Purchase*

How do you arrive at the difference between the labor you buy and your productive labor?

Your aim is to keep down the non-productive hours of your workmen. How can you do this without the fundamental requisite: A PRINTED RECORD of the actual productive time used?

Pencil records "don't go"—in time records any more than would pencil-written cheques—and for the same reason.

*Let us help you solve the real time-keeping problem in your plant*

### **International Business Machines Co., Limited**

(TIME RECORDER DIVISION)

212 McGill Street, MONTRAL

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